

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**SHIELDS NURSING CENTER – EL CERRITO
EL CERRITO, CALIFORNIA
PROVIDER NUMBER: LTC55364F AND
NPI NUMBER: 1831185735**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

**Audits Section – Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: Bob Dailey**



TOBY DOUGLAS
DIRECTOR

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
GOVERNOR

October 7, 2011

William Shields, Owner
Shields Nursing Center – El Cerrito
3230 Carlson Boulevard
El Cerrito, CA 94530

In the Matter of:

PROVIDER: SHIELDS NURSING CENTER – EL CERRITO
PROVIDER NUMBER: LTC55364F
NPI NUMBER: 1831185735
FISCAL PERIOD ENDED DECEMBER 31, 2008
CASE NO. NF11-1208-049B-CH

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated October 3, 2011, from the informal hearing, no revision is made to the Medi-Cal audit report dated May 28, 2010.

SUMMARY OF REVISIONS

	<u>COST</u>	<u>COST PER DAY</u>
Audited Cost and Cost Per Day	\$ 3,095,657	\$ 202.49
Revision	<u>0</u>	<u>.00</u>
Revised Cost and Cost Per Day	\$ <u>3,095,657</u>	\$ <u>202.49</u>

Enclosed are the revised schedules detailing the results of the recomputation.

If you have any questions in regard to this revision, you may call the Audits Section - Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

cc: See Next Page

William Shields
Page 2

cc: Evie Correa, Chief
Audit Review and Analysis Section
Department of Health Care Services
1500 Capitol Avenue, Suite 72.620
MS 2109
P.O. Box 997413
Sacramento, CA 95899-7413

Long Term Care System Development Unit
Department of Health Care Services
1501 Capitol Avenue, Suite 71.4012
MS 4612
P.O. Box 997417
Sacramento, CA 95899-7417

John Melton, Chief
Administrative Appeals
Department of Health Care Services
1029 J Street, Suite 200
MS 0017
Sacramento, CA 95814

Michael Lesnick
Axiom Healthcare Group
18135 Santa Laurretta Circle
Fountain Valley, CA 92708

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:

SHIELDS NURSING CENTER - EL CERRITO

Fiscal Period:

JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:

LTC55364F

Provider NPI:

1831185735

OSHPD Facility No.:

206073627

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ 1,517,572	\$ 1,517,572	\$ 99.27
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ 409,581	\$ 409,581	\$ 26.79
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ 244,643	\$ 244,643	\$ 16.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ 182,972	\$ 182,972	\$ 11.97
5	Property Taxes (Sch. 5, Ln. 105)	\$ 15,155	\$ 15,155	\$ 0.99
6	Facility License Fees (Sch. 6, Ln. 105)	\$ 4,255	\$ 4,255	\$ 0.28
7	Liability Insurance (Sch. 6, Ln. 105)	\$ 31,574	\$ 31,574	\$ 2.07
8	Caregiver Training (Sch. 6, Ln. 105)	\$ 0	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ 106,933	\$ 106,933	\$ 6.99
10	Cost of Administration (Sch. 6, Ln. 105)	\$ 582,971	\$ 582,971	\$ 38.13
11	Cost of Routine Service/Audited Total Costs	\$ 3,095,657	\$ 3,095,657	\$ 202.49
12	Total Patient Days (Rev)	15,288	15,288	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 202.49	\$ 202.49	
14	Overpayments (Rev)	\$ 0	\$ 0	
INTERMEDIATE CARE				
15	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
16	Total Patient Days (Rev)		0	
17	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
18	Overpayments (Rev)	\$ 0	\$ 0	
MENTALLY DISORDERED				
19	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
20	Total Patient Days (Rev)		0	
21	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
22	Overpayments (Rev)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED				
23	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
24	Total Patient Days (Rev)		0	
25	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
26	Overpayments (Rev)	\$ 0	\$ 0	
ADULT SUBACUTE				
27	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
28	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
29	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
31	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
32	Facility License Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
33	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
34	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
36	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00
37	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
38	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
39	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
40	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
SHIELDS NURSING CENTER - EL CERRITO

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
LTC55364F

Provider NPI:
1831185735

OSHPD Facility No.:
206073627

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
PEDIATRIC SUBACUTE				
41	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	\$ 0	\$ 0	
42	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
43	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
44	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
45	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
46	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
47	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
48	Total Patient Days (Rev)		0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Overpayments (Rev)	\$	\$ 0	
OTHER ROUTINE SERVICES				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
52	Total Patient Days (Rev)		0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Rev)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
SHIELDS NURSING CENTER - EL CERRITO

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
LTC55364F

Provider NPI:
1831185735

OSHPD Facility No.:
206073627

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
5.00	Plant Operations and Maintenance				
10.00	Housekeeping				
60.00	Laundry and Linen				
65.00	Dietary				
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 43,610	\$ 43,610		
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	18,745		\$ 18,745	
165.00	Administration				
165.00	Medical Records				
170.00	Inservice Education - Nursing				
ANCILLARY SERVICES					
75.00	Patient Supplies	71,798	0	0	\$ 71,798
77.00	Specialized Support Surfaces	N/A	0	0	0
80.00	Physical Therapy	133,113	0	0	133,113
81.00	Respiratory Therapy	0	0	0	0
82.00	Occupational Therapy	147,517	0	0	147,517
83.00	Speech Pathology	29,840	0	0	29,840
85.00	Pharmacy	70,382	0	0	70,382
90.00	Laboratory	12,383	0	0	12,383
95.00	Home Health Services	0	0	0	0
100.00	Other Ancillary Services	3,447	0	0	3,447
100.06	Subacute Ancillary Services	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105.00	Skilled Nursing Care	1,455,217	43,610	18,745	1,517,572 *
110.00	Intermediate Care	0	0	0	0 *
115.00	Mentally Disordered	0	0	0	0 *
120.00	Developmentally Disabled	0	0	0	0 *
125.00	Subacute Care	0	0	0	0 *
126.00	Subacute Care - Pediatrics	0	0	0	0 *
130.00	Hospice Inpatient Care	0	0	0	0 *
135.00	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
136.00	Residential Care	0	0	0	0
140.00	Beauty and Barber	662	0	0	662
145.00	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,986,714	\$ 43,610	\$ 18,745	\$ 1,986,714

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
SHIELDS NURSING CENTER - EL CERRITO

Provider Number:
LTC55364F

Provider NPI:
1831185735

OSHPD Facility Number:
206073627

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total
GENERAL SERVICES													
5.00	Plant Operations and Maintenance	\$ -	\$ -										
10.00	Housekeeping	132,443	0	\$ 132,443									
60.00	Laundry and Linen	96,081	0	5,145	\$ 101,226								
65.00	Dietary	158,201	0	3,786	0	\$ 161,987							
155.00	Social Services	N/A	0	2,136	0	0	\$ 2,136						
160.00	Activities	N/A	0	3,786	0	0	0	\$ 3,786					
165.00	Administration	N/A	0	8,325	0	0	0	0		\$ 8,325	\$ 8,325		
165.00	Medical Records	34,225	0	388	0	0	0	0		34,613		\$ 34,613	
170.00	Inservice Education - Nursing	9,455	0	0	0	0	0	0	\$ 9,455				
ANCILLARY SERVICES													
75.00	Patient Supplies		0	2,524	0	0	0	0	0	2,524	236	983	\$ 3,744
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy		0	1,578	0	0	0	0	0	1,578	407	1,694	3,679
81.00	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy		0	1,578	0	0	0	0	0	1,578	450	1,870	3,897
83.00	Speech Pathology		0	1,578	0	0	0	0	0	1,578	104	431	2,112
85.00	Pharmacy		0	2,136	0	0	0	0	0	2,136	228	950	3,314
90.00	Laboratory		0	0	0	0	0	0	0	0	36	151	188
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	10	42	52
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105.00	Skilled Nursing Care		0	95,843	101,226	161,987	2,136	3,786	9,455	374,434	6,814	28,333	409,581
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber		0	3,641	0	0	0	0	0	3,641	38	160	3,839
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 430,405	\$ -	\$ 132,443	\$ 101,226	\$ 161,987	\$ 2,136	\$ 3,786	\$ 9,455	\$ 387,467	\$ 8,325	\$ 34,613	\$ 430,405

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:
SHIELDS NURSING CENTER - EL CERRITO

Provider Number:
LTC55364F

Provider NPI:
1831185735

OSHPD Facility Number:
206073627

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total
GENERAL SERVICES													
5.00	Plant Operations and Maintenance	\$ 84,461	\$ 84,461										
10.00	Housekeeping	11,442	0	\$ 11,442									
60.00	Laundry and Linen	12,903	3,281	445	\$ 16,629								
65.00	Dietary	110,994	2,414	327	0	\$ 113,736							
155.00	Social Services	1,821	1,362	185	0	0	\$ 3,368						
160.00	Activities	110	2,414	327	0	0	0	\$ 2,852					
165.00	Administration	N/A	5,309	719	0	0	0	0		\$ 6,028	\$ 6,028		
165.00	Medical Records	1,045	248	34	0	0	0	0		1,326		\$ 1,326	
170.00	Inservice Education - Nursing	1,322	0	0	0	0	0	0	\$ 1,322				
ANCILLARY SERVICES													
75.00	Patient Supplies	0	1,610	218	0	0	0	0	0	1,828	171	38	\$ 2,037
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy	0	1,006	136	0	0	0	0	0	1,142	295	65	1,502
81.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy	0	1,006	136	0	0	0	0	0	1,142	326	72	1,540
83.00	Speech Pathology	0	1,006	136	0	0	0	0	0	1,142	75	16	1,234
85.00	Pharmacy	0	1,362	185	0	0	0	0	0	1,547	165	36	1,748
90.00	Laboratory	0	0	0	0	0	0	0	0	0	26	6	32
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services	0	0	0	0	0	0	0	0	0	7	2	9
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105.00	Skilled Nursing Care	31,317	61,121	8,280	16,629	113,736	3,368	2,852	1,322	238,623	4,934	1,086	244,643
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber		2,322	315	0	0	0	0	0	2,636	28	6	2,670
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 255,415	\$ 84,461	\$ 11,442	\$ 16,629	\$ 113,736	\$ 3,368	\$ 2,852	\$ 1,322	\$ 248,061	\$ 6,028	\$ 1,326	\$ 255,415

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SHIELDS NURSING CENTER - EL CERRITO

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
LTC55364F

Provider NPI:
1831185735

OSHPD Facility Number:
206073627

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 205,666	92%							
	Property Tax (line 40)	17,035	8%	\$ 222,701						
5.00	Plant Operations and Maintenance			0	\$ -					
10.00	Housekeeping			0	0	\$ -				
60.00	Laundry and Linen			8,652	0	0	\$ 8,652			
65.00	Dietary			6,366	0	0	0	\$ 6,366		
155.00	Social Services			3,591	0	0	0	0	\$ 3,591	
160.00	Activities			6,366	0	0	0	0	0	\$ 6,366
165.00	Administration			13,998	0	0	0	0	0	0
165.00	Medical Records			653	0	0	0	0	0	0
170.00	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			4,244	0	0	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			2,653	0	0	0	0	0	0
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			2,653	0	0	0	0	0	0
83.00	Speech Pathology			2,653	0	0	0	0	0	0
85.00	Pharmacy			3,591	0	0	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105.00	Skilled Nursing Care			161,159	0	0	8,652	6,366	3,591	6,366
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			6,122	0	0	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 222,701	100%	\$ 222,701	\$ -	\$ -	\$ 8,652	\$ 6,366	\$ 3,591	\$ 6,366

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SHIELDS NURSING CENTER - EL CERRITO

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
LTC55364F

Provider NPI:
1831185735

OSHPD Facility Number:
206073627

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 92% Of Total	Property Tax 8% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 205,666	92%							
	Property Tax (line 40)	17,035	8%							
5.00	Plant Operations and Maintenance									
10.00	Housekeeping									
60.00	Laundry and Linen									
65.00	Dietary									
155.00	Social Services									
160.00	Activities									
165.00	Administration				\$ 13,998	\$ 13,998				
165.00	Medical Records				653		\$ 653			
170.00	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
75.00	Patient Supplies			0	4,244	398	19	\$ 4,660	\$ 4,304	\$ 356
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			0	2,653	685	32	3,370	3,112	258
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			0	2,653	756	35	3,444	3,181	263
83.00	Speech Pathology			0	2,653	174	8	2,835	2,618	217
85.00	Pharmacy			0	3,591	384	18	3,993	3,688	305
90.00	Laboratory			0	0	61	3	64	59	5
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	17	1	18	16	1
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105.00	Skilled Nursing Care			0	186,135	11,458	534	198,128	182,972	15,155
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			0	6,122	65	3	6,189	5,716	473
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 222,701	100%	\$ -	\$ 208,050	\$ 13,998	\$ 653	\$ 222,701	\$ 205,666	\$ 17,035

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SHIELDS NURSING CENTER - EL CERRITO

Provider Number:
LTC55364F

Provider NPI:
1831185735

OSHPD Facility Number:
206073627

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 80% of Total	Facility License Fees 1% of Total	Liability Insurance 4% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 15% of Total
GENERAL SERVICES														
45.00	Property Insurance	\$ 2,941												
55.00	Interest-Other	2,690												
165.00	Administration (Salaries & Wages, Fringe Benefits, and Other - Nonlabor - excludes lines 165.03 - 165.10)	706,560												
	Total Costs Allocable as Administration	712,191	80%											
165.07	Facility License Fees	5,198	1%											
165.08	Liability Insurance	38,573	4%											
165.09	Caregiver Training	0	0%											
165.10	Quality Assurance Fees	130,635	15%											
	Total	886,597	100%						\$ 886,597					
ANCILLARY SERVICES														
75.00	Patient Supplies			\$ 71,798	\$ 2,524	\$ 1,828	\$ 4,244	\$ 80,394	25,184	\$ 20,230	\$ 148	\$ 1,096	\$ -	\$ 3,711
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy			133,113	1,578	1,142	2,653	138,486	43,381	34,847	254	1,887	0	6,392
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy			147,517	1,578	1,142	2,653	152,890	47,893	38,472	281	2,084	0	7,057
83.00	Speech Pathology			29,840	1,578	1,142	2,653	35,213	11,030	8,861	65	480	0	1,625
85.00	Pharmacy			70,382	2,136	1,547	3,591	77,656	24,326	19,541	143	1,058	0	3,584
90.00	Laboratory			12,383	0	0	0	12,383	3,879	3,116	23	169	0	572
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services			3,447	0	0	0	3,447	1,080	867	6	47	0	159
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105.00	Skilled Nursing Care			1,517,572	374,434	238,623	186,135	2,316,764	725,733	582,971	4,255	31,574	0	106,933
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber			662	3,641	2,636	6,122	13,060	4,091	3,286	24	178	0	603
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 886,597		\$ 1,986,714	\$ 387,467	\$ 248,061	\$ 208,050	\$ 2,830,292	\$ 886,597					
	Total Administrative Costs							\$ 886,597		\$ 712,191	\$ 5,198	\$ 38,573	\$ -	\$ 130,635
	Unit Cost Multiplier							0.31325284						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 42,938	\$ 7,354	\$ 14,651	\$ 64,943							
	TOTAL FACILITY COSTS							\$ 3,781,832						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SHIELDS NURSING CENTER - EL CERRITO

Provider Number:
LTC55364F

Provider NPI:
1831185735

OSHPD Facility Number:
206073627

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
5	Plant Operations and Maintenance										
10	Housekeeping										
60	Laundry and Linen	212	212	212							
65	Dietary	156	156	156							
155	Social Services	88	88	88							
160	Activities	156	156	156							
165	Administration	343	343	343							
165	Medical Records	16	16	16							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
75	Patient Supplies	104	104	104						80,394	80,394
77	Specialized Support Surfaces									0	0
80	Physical Therapy	65	65	65						138,486	138,486
81	Respiratory Therapy									0	0
82	Occupational Therapy	65	65	65						152,890	152,890
83	Speech Pathology	65	65	65						35,213	35,213
85	Pharmacy	88	88	88						77,656	77,656
90	Laboratory									12,383	12,383
95	Home Health Services									0	0
100	Other Ancillary Services									3,447	3,447
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	3,949	3,949	3,949	150,480	45,144	1,486,534	1,486,534	1,486,534	2,316,764	2,316,764
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber	150	150	150						13,060	13,060
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	5,457	5,457	5,457	150,480	45,144	1,486,534	1,486,534	1,486,534	2,830,292	2,830,292
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 43,610 0.029336699	\$ 18,745 0.01260987			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ - 0.00000000	\$ 132,443 24.27029503	\$ 101,226 0.67268941	\$ 161,987 3.58823246	\$ 2,136 0.00143676	\$ 3,786 0.00254698	\$ 9,455 0.00636043	\$ 8,325 0.00294129	\$ 34,613 0.01222960
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 84,461 15.47755177	\$ 11,442 2.09675646	\$ 16,629 0.11050474	\$ 113,736 2.51939554	\$ 3,368 0.00226536	\$ 2,852 0.00191828	\$ 1,322 0.00088932	\$ 6,028 0.00212981	\$ 1,326 0.00046857
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 222,701 40.81015210	\$ - 0.00000000	\$ - 0.00000000	\$ 8,652 0.05749437	\$ 6,366 0.14102392	\$ 3,591 0.00241588	\$ 6,366 0.00428270	\$ - 0.00000000	\$ 13,998 0.00494574	\$ 653 0.00023071

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
SHIELDS NURSING CENTER - EL CERRITO

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
LTC55364F

Provider NPI:
1831185735

OSHPD Facility Number:
206073627

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS			AS REVISED
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	
5.00		Plant Operations and Maintenance	6200	\$ 0	\$ 0	\$ 0	\$ 0	
5.01	.01-.19	Salaries and Wages	6200		0	0	0	(Sch 3)
5.02	.20-.39	Fringe Benefits	6200		0	0	0	(Sch 3)
5.03	.79	Agency Staff	6200		0	0	0	(Sch 3)
5.04	.40-.99	Other - Nonlabor	6200	84,461	0	84,461	0	(Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	\$ 84,461	\$ 0	\$ 84,461	\$ 0	
10.00		Housekeeping	6300	\$ 0	\$ 0	\$ 0	\$ 0	
10.01	.01-.19	Salaries and Wages	6300	97,219	0	97,219	0	(Sch 3)
10.02	.20-.39	Fringe Benefits	6300	35,224	0	35,224	0	(Sch 3)
10.03	.79	Agency Staff	6300	0	0	0	0	(Sch 3)
10.04	.40-.99	Other - Nonlabor	6300	11,442	0	11,442	0	(Sch 4)
10.05		Housekeeping - Total	6300	\$ 143,885	\$ 0	\$ 143,885	\$ 0	
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	15,531	0	15,531	0	(Sch 5)
25.00		Depreciation: Equipment	7140	3,432	0	3,432	0	(Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160	0	0	0	0	(Sch 5)
35.00		Leases and Rentals	7200	186,703	0	186,703	0	(Sch 5)
40.00		Property Taxes	7300	17,035	0	17,035	0	(Sch 5)
45.00		Property Insurance	7400	2,941	0	2,941	0	(Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500	0	0	0	0	(Sch 5)
55.00		Interest-Other	7600	2,690	0	2,690	0	(Sch 6)
57.00		Subtotal 005 - 055		\$ 456,678	\$ 0	\$ 456,678	\$ 0	
60.00		Laundry and Linen	6400	\$ 0	\$ 0	\$ 0	\$ 0	
60.01	.01-.19	Salaries and Wages	6400	69,214	0	69,214	0	(Sch 3)
60.02	.20-.39	Fringe Benefits	6400	26,867	0	26,867	0	(Sch 3)
60.03	.79	Agency Staff	6400	0	0	0	0	(Sch 3)
60.04	.40-.99	Other - Nonlabor	6400	12,903	0	12,903	0	(Sch 4)
60.05		Laundry and Linen - Total	6400	\$ 108,984	\$ 0	\$ 108,984	\$ 0	
65.00		Dietary	6500	\$ 0	\$ 0	\$ 0	\$ 0	
65.01	.01-.19	Salaries and Wages	6500	116,886	0	116,886	0	(Sch 3)
65.02	.20-.39	Fringe Benefits	6500	41,315	0	41,315	0	(Sch 3)
65.03	.79	Agency Staff	6500	0	0	0	0	(Sch 3)
65.04	.40-.99	Other - Nonlabor	6500	110,994	0	110,994	0	(Sch 4)
65.05		Dietary - Total	6500	\$ 269,195	\$ 0	\$ 269,195	\$ 0	
70.00		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	\$ 0	
		Ancillary Services (Note 1)						
75.00		Patient Supplies	8100	\$ 71,798	\$ 0	\$ 71,798	\$ 0	(Sch 2)
75.01	.01-.19	Salaries and Wages	8100	0	0	0	0	(Sch 2)
75.02	.20-.39	Fringe Benefits	8100	0	0	0	0	(Sch 2)
75.03	.79	Agency Staff	8100	0	0	0	0	(Sch 2)
75.04	.40-.99	Other - Nonlabor	8100	0	0	0	0	(Sch 4)
75.05		Patient Supplies - Total	8100	\$ 71,798	\$ 0	\$ 71,798	\$ 0	
77.00		Specialized Support Surfaces	8150	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 4)
80.00		Physical Therapy	8200	\$ 133,113	\$ 0	\$ 133,113	\$ 0	(Sch 2)
80.01	.01-.19	Salaries and Wages	8200	0	0	0	0	(Sch 2)
80.02	.20-.39	Fringe Benefits	8200	0	0	0	0	(Sch 2)
80.03	.79	Agency Staff	8200	0	0	0	0	(Sch 2)
80.04	.40-.99	Other - Nonlabor	8200	0	0	0	0	(Sch 4)
80.05		Physical Therapy - Total	8200	\$ 133,113	\$ 0	\$ 133,113	\$ 0	
81.00		Respiratory Therapy	8220	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
81.01	.01-.19	Salaries and Wages	8220	0	0	0	0	(Sch 2)
81.02	.20-.39	Fringe Benefits	8220	0	0	0	0	(Sch 2)
81.03	.79	Agency Staff	8220	0	0	0	0	(Sch 2)
81.04	.40-.99	Other - Nonlabor	8220	0	0	0	0	(Sch 4)
81.05		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	\$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
SHIELDS NURSING CENTER - EL CERRITO

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
LTC55364F

Provider NPI:
1831185735

OSHPD Facility Number:
206073627

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS			AS REVISED	
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)		
82.00		Occupational Therapy	8250	\$ 147,517	\$ 0	\$ 147,517	\$ 0	\$ 147,517	(Sch 2)
82.01	.01-.19	Salaries and Wages	8250		0	0	0	0	(Sch 2)
82.02	.20-.39	Fringe Benefits	8250		0	0	0	0	(Sch 2)
82.03	.79	Agency Staff	8250		0	0	0	0	(Sch 2)
82.04	.40-.99	Other - Nonlabor	8250		0	0	0	0	(Sch 4)
82.05		Occupational Therapy - Total	8250	\$ 147,517	\$ 0	\$ 147,517	\$ 0	\$ 147,517	
83.00		Speech Pathology	8280	\$ 29,840	\$ 0	\$ 29,840	\$ 0	\$ 29,840	(Sch 2)
83.01	.01-.19	Salaries and Wages	8280		0	0	0	0	(Sch 2)
83.02	.20-.39	Fringe Benefits	8280		0	0	0	0	(Sch 2)
83.03	.79	Agency Staff	8280		0	0	0	0	(Sch 2)
83.04	.40-.99	Other - Nonlabor	8280		0	0	0	0	(Sch 4)
83.05		Speech Pathology - Total	8280	\$ 29,840	\$ 0	\$ 29,840	\$ 0	\$ 29,840	
85.00		Pharmacy	8300	\$ 70,382	\$ 0	\$ 70,382	\$ 0	\$ 70,382	(Sch 2)
85.01	.01-.19	Salaries and Wages	8300		0	0	0	0	(Sch 2)
85.02	.20-.39	Fringe Benefits	8300		0	0	0	0	(Sch 2)
85.03	.79	Agency Staff	8300		0	0	0	0	(Sch 2)
85.04	.40-.99	Other - Nonlabor	8300		0	0	0	0	(Sch 4)
85.05		Pharmacy - Total	8300	\$ 70,382	\$ 0	\$ 70,382	\$ 0	\$ 70,382	
90.00		Laboratory	8400	\$ 12,383	\$ 0	\$ 12,383	\$ 0	\$ 12,383	(Sch 2)
90.01	.01-.19	Salaries and Wages	8400		0	0	0	0	(Sch 2)
90.02	.20-.39	Fringe Benefits	8400		0	0	0	0	(Sch 2)
90.03	.79	Agency Staff	8400		0	0	0	0	(Sch 2)
90.04	.40-.99	Other - Nonlabor	8400		0	0	0	0	(Sch 4)
90.05		Laboratory - Total	8400	\$ 12,383	\$ 0	\$ 12,383	\$ 0	\$ 12,383	
95.00		Home Health Services	8800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
95.01	.01-.19	Salaries and Wages	8800		0	0	0	0	(Sch 2)
95.02	.20-.39	Fringe Benefits	8800		0	0	0	0	(Sch 2)
95.03	.79	Agency Staff	8800		0	0	0	0	(Sch 2)
95.04	.40-.99	Other - Nonlabor	8800		0	0	0	0	(Sch 4)
95.05		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
100.00		Other Ancillary Services	8900	\$ 3,447	\$ 0	\$ 3,447	\$ 0	\$ 3,447	(Sch 2)
100.01	.01-.19	Salaries and Wages	8900		0	0	0	0	(Sch 2)
100.02	.20-.39	Fringe Benefits	8900		0	0	0	0	(Sch 2)
100.03	.79	Agency Staff	8900		0	0	0	0	(Sch 2)
100.04	.40-.99	Other - Nonlabor	8900		0	0	0	0	(Sch 4)
100.05		Other Ancillary Services - Total	8900	\$ 3,447	\$ 0	\$ 3,447	\$ 0	\$ 3,447	
100.06		Subacute Ancillary Services		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
100.07	.01-.19	Salaries and Wages			0	0	0	0	(Sch 2)
100.08	.20-.39	Fringe Benefits			0	0	0	0	(Sch 2)
100.09	.79	Agency Staff			0	0	0	0	(Sch 2)
100.10	.40-.99	Other - Nonlabor			0	0	0	0	(Sch 4)
100.11		Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
100.12		Subacute Pediatrics Ancillary Services		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
101.00		Subtotal 075 - 100.12		\$ 468,480	\$ 0	\$ 468,480	\$ 0	\$ 468,480	
		Routine Services							
105.00		Skilled Nursing Care	6110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
105.01	.01-.19	Salaries and Wages	6110	1,102,764	0	1,102,764	0	1,102,764	(Sch 2)
105.02	.20-.39	Fringe Benefits	6110	350,735	0	350,735	0	350,735	(Sch 2)
105.03	.49	Agency Staff	6110	1,718	0	1,718	0	1,718	(Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	31,317	0	31,317	0	31,317	(Sch 4)
105.05		Skilled Nursing Care - Total	6110	\$ 1,486,534	\$ 0	\$ 1,486,534	\$ 0	\$ 1,486,534	
110.00		Intermediate Care	6120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
115.00		Mentally Disordered	6130		0	0	0	0	(Sch 2)
120.00		Developmentally Disabled	6140		0	0	0	0	(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
SHIELDS NURSING CENTER - EL CERRITO

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
LTC55364F

Provider NPI:
1831185735

OSHPD Facility Number:
206073627

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS			AS REVISED
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	
125.00		Subacute Care	6150	\$ 0	\$ 0	\$ 0	\$ 0	
125.01	.01-.19	Salaries and Wages	6150		0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150		0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150		0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150		0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	\$ 0	
126.00		Subacute Care - Pediatrics	6160	\$		\$ 0	\$ 0	(Sch 2)
130.00		Hospice Inpatient Care	6180			0	0	(Sch 2)
135.00		Other Routine Services	6190			0	0	(Sch 2)
		Other Nonreimbursable						
136.00		Residential Care	9100	\$		\$ 0	\$ 0	(Sch 2)
140.00		Beauty and Barber	8900	662		662	0	662 (Sch 2)
145.00		Other Nonreimbursable	9100			0	0	(Sch 2)
146.00		Subtotal 105 - 145		\$ 1,487,196	\$ 0	\$ 1,487,196	\$ 0	\$ 1,487,196
155.00		Social Services	6600	\$ 0	\$ 0	\$ 0	\$ 0	
155.01	.01-.19	Salaries and Wages	6600	29,267	0	29,267	0	29,267 (Sch 2)
155.02	.20-.39	Fringe Benefits	6600	14,343	0	14,343	0	14,343 (Sch 2)
155.03	.79	Agency Staff	6600	0	0	0	0	(Sch 2)
155.04	.40-.99	Other - Nonlabor	6600	1,821	0	1,821	0	1,821 (Sch 4)
155.05		Social Services - Total	6600	\$ 45,431	\$ 0	\$ 45,431	\$ 0	\$ 45,431
160.00		Activities	6700	\$ 0	\$ 0	\$ 0	\$ 0	
160.01	.01-.19	Salaries and Wages	6700	15,825	0	15,825	0	15,825 (Sch 2)
160.02	.20-.39	Fringe Benefits	6700	2,920	0	2,920	0	2,920 (Sch 2)
160.03	.79	Agency Staff	6700	0	0	0	0	(Sch 2)
160.04	.40-.99	Other - Nonlabor	6700	110	0	110	0	110 (Sch 4)
160.05		Activities - Total	6700	\$ 18,855	\$ 0	\$ 18,855	\$ 0	\$ 18,855
165.00		Administration	6900	\$ 0	\$ 0	\$ 0	\$ 0	
165.01	.01-.19	Salaries and Wages	6900	124,170	0	124,170	0	124,170 (Sch 6)
165.02	.20-.39	Fringe Benefits	6900	44,718	0	44,718	0	44,718 (Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	26,081	0	26,081	0	26,081 (Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	8,144	0	8,144	0	8,144 (Sch 3)
165.05	.79	Medical Records - Agency Staff	6900	0	0	0	0	(Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900	1,045	0	1,045	0	1,045 (Sch 4)
165.07		Facility License Fees	6900	5,198	0	5,198	0	5,198 (Sch 6)
165.08		Liability Insurance	6900	38,573	0	38,573	0	38,573 (Sch 6)
165.09		Caregiver Training	6900	0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900	130,635	0	130,635	0	130,635 (Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	537,672	0	537,672	0	537,672 (Sch 6)
165.12		Administration - Total	6900	\$ 916,236	\$ 0	\$ 916,236	\$ 0	\$ 916,236
170.00		Inservice Education - Nursing	6800	\$ 0	\$ 0	\$ 0	\$ 0	
170.01	.01-.19	Salaries and Wages	6800	8,682	0	8,682	0	8,682 (Sch 3)
170.02	.20-.39	Fringe Benefits	6800	773	0	773	0	773 (Sch 3)
170.03	.79	Agency Staff	6800	0	0	0	0	(Sch 3)
170.04	.40-.99	Other - Nonlabor	6800	1,322	0	1,322	0	1,322 (Sch 4)
170.05		Inservice Education - Nursing - Total	6800	\$ 10,777	\$ 0	\$ 10,777	\$ 0	\$ 10,777
171.00		Subtotal 155 - 170.05		\$ 991,299	\$ 0	\$ 991,299	\$ 0	\$ 991,299
175.00		Total		\$ 3,781,832	\$ 0	\$ 3,781,832	\$ 0	\$ 3,781,832

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

