

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SHIELDS/RICHMOND NURSING CENTER  
RICHMOND, CALIFORNIA  
PROVIDER NUMBER: ZZR05292J AND  
NPI NUMBER: 1578559480**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong  
Audit Supervisor: Diana Dong  
Auditor: Yasuhiro Doi**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 14, 2011

William Shields, Jr., President  
Shields Nursing Center, Inc.  
606 Alfred Nobel Drive  
Hercules, CA 94547

PROVIDER: SHIELDS / RICHMOND NURSING CENTER  
PROVIDER NUMBER: ZZR05292J  
NPI NUMBER: 1578559480  
FISCAL PERIOD ENDED DECEMBER 31, 2009

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$2,582, which resulted from Medi-Cal overpayments.

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

William Shields, Jr.  
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Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Rate Development Branch.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, Chief  
Office of Administrative Appeals and Hearings  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
P.O. Box 997413  
Sacramento, CA 95899-7413

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814-5005  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**  
SHIELDS/RICHMOND NURSING CENTER

**Fiscal Period:**  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

**Provider Number:**  
ZZR05292J

**NPI:**  
1578559480

**OSHPD Facility No.:**  
206071069

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,644,501	\$ 97.71
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 862,513	\$ 31.87
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 417,253	\$ 15.42
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 389,964	\$ 14.41
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 61,169	\$ 2.26
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,800	\$ 0.77
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 58,680	\$ 2.17
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 231,753	\$ 8.56
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 853,079	\$ 31.52
11	Cost of Routine Service/Audited Total Costs	\$ 5,378,622	\$ 5,539,713	\$ 204.69
12	Total Patient Days (Adj )	27,064	27,064	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 198.74	\$ 204.69	
14	Overpayments (Adj 14)	\$ 0	\$ 2,582	
15				
<b>INTERMEDIATE CARE</b>				
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
17	Total Patient Days (Adj )		0	
18	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
19	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
21	Total Patient Days (Adj )		0	
22	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
23	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED</b>				
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
25	Total Patient Days (Adj )		0	
26	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
27	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**  
SHIELDS/RICHMOND NURSING CENTER

**Fiscal Period:**  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

**Provider Number:**  
ZZR05292J

**NPI:**  
1578559480

**OSHPD Facility No.:**  
206071069

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

**ALLOCATION OF GENERAL SERVICES - LABOR  
(DIRECT CARE)**

**Provider Name:**  
SHIELDS/RICHMOND NURSING CENTER

**Fiscal Period:**  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

**Provider Number:**  
ZZR05292J

**NPI:**  
1578559480

**OSHPD Facility No.:**  
206071069

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 135,515	\$ 135,515		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	68,448		\$ 68,448	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	77,583	0	0	77,583 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	214,773	0	0	214,773 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	227,014	0	0	227,014 ***
083	Speech Pathology	30,405	0	0	30,405 ***
085	Pharmacy	70,589	0	0	70,589 ***
090	Laboratory	6,963	0	0	6,963 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	2,619	0	0	2,619
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0 **
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,440,538	135,515	68,448	2,644,501 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatrics	0	0	0	0 **
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	1,183	0	0	1,183
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,275,630</b>	<b>\$ 135,515</b>	<b>\$ 68,448</b>	<b>\$ 3,275,630</b>

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

\*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR  
(INDIRECT CARE)

Provider Name:  
SHIELDS/RICHMOND NURSING CENTER

Provider Number:  
ZZR05292J

NPI:  
1578559480

OSHPD Facility Number:  
206071069

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ -	\$ -										
010	Housekeeping	287,673	-	\$ 287,673									
060	Laundry and Linen	136,458	0	6,196	\$ 142,654								
065	Dietary	288,173	0	9,294	0	\$ 297,467							
155	Social Services	N/A	0	20,426	0	0	\$ 20,426						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	0	16,986	0	0	0	0		\$ 16,986	\$ 16,986		
166	Medical Records	112,171	0	1,243	0	0	0	0		113,414		\$ 113,414	
170	Inservice Education - Nursing	68,773	0	0	0	0	0	0	\$ 68,773				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	1,765	0	0	0	0	0	1,765	289	1,927	\$ 3,980 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		0	2,179	0	0	0	0	0	2,179	769	5,134	8,083 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		0	2,179	0	0	0	0	0	2,179	811	5,418	8,409 ***
083	Speech Pathology		0	2,179	0	0	0	0	0	2,179	129	864	3,173 ***
085	Pharmacy		0	1,837	0	0	0	0	0	1,837	265	1,770	3,872 ***
090	Laboratory		0	0	0	0	0	0	0	0	24	161	185 ***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	9	61	70
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 **
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		0	220,686	142,654	297,467	20,426	0	68,773	750,006	14,655	97,852	862,513 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 **
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0 **
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	2,702	0	0	0	0	0	2,702	34	226	2,962
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 893,248	\$ -	\$ 287,673	\$ 142,654	\$ 297,467	\$ 20,426	\$ -	\$ 68,773	\$ 762,849	\$ 16,986	\$ 113,414	\$ 893,248

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

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

Provider Name:  
SHIELDS/RICHMOND NURSING CENTER

Provider Number:  
ZZR05292J

NPI:  
1578559480

OSHPD Facility Number:  
206071069

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 129,852	\$ 129,852										
010	Housekeeping	18,978	0	\$ 18,978									
060	Laundry and Linen	17,950	2,797	409	\$ 21,156								
065	Dietary	180,955	4,195	613	0	\$ 185,763							
155	Social Services	1,530	9,220	1,348	0	0	\$ 12,097						
160	Activities	1,414	0	0	0	0	0	\$ 1,414					
165	Administration	N/A	7,667	1,121	0	0	0	0		\$ 8,788	\$ 8,788		
166	Medical Records	4,354	561	82	0	0	0	0		4,997		\$ 4,997	
170	Inservice Education - Nursing	1,396	0	0	0	0	0	0	\$ 1,396				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	797	116	0	0	0	0	0	913	149	85	\$ 1,147
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	984	144	0	0	0	0	0	1,128	398	226	1,752
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	984	144	0	0	0	0	0	1,128	420	239	1,786
083	Speech Pathology	0	984	144	0	0	0	0	0	1,128	67	38	1,233
085	Pharmacy	0	829	121	0	0	0	0	0	951	137	78	1,166
090	Laboratory	0	0	0	0	0	0	0	0	0	12	7	20
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	5	3	7
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	69,360	99,615	14,559	21,156	185,763	12,097	1,414	1,396	405,360	7,582	4,311	417,253
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,220	178	0	0	0	0	0	1,398	18	10	1,425
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 425,789</b>	<b>\$ 129,852</b>	<b>\$ 18,978</b>	<b>\$ 21,156</b>	<b>\$ 185,763</b>	<b>\$ 12,097</b>	<b>\$ 1,414</b>	<b>\$ 1,396</b>	<b>\$ 412,004</b>	<b>\$ 8,788</b>	<b>\$ 4,997</b>	<b>\$ 425,789</b>

\* (To Schedule 1)  
\*\* (To Pediatric Subacute Schedule 1)  
\*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SHIELDS/RICHMOND NURSING CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
ZZR05292J

NPI:  
1578559480

OSHPD Facility Number:  
206071069

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 411,936	86%							
	Property Tax (line 40)	64,615	14%	\$ 476,551						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			10,264	0	0	\$ 10,264			
065	Dietary			15,397	0	0	0	\$ 15,397		
155	Social Services			33,837	0	0	0	0	\$ 33,837	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			28,138	0	0	0	0	0	0
166	Medical Records			2,059	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,924	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,610	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,610	0	0	0	0	0	0
083	Speech Pathology			3,610	0	0	0	0	0	0
085	Pharmacy			3,044	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			365,582	0	0	10,264	15,397	33,837	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,476	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 476,551</b>	<b>100%</b>	<b>\$ 476,551</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,264</b>	<b>\$ 15,397</b>	<b>\$ 33,837</b>	<b>\$ -</b>

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SHIELDS/RICHMOND NURSING CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
ZZR05292J

NPI:  
1578559480

OSHPD Facility Number:  
206071069

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 86% Of Total	Property Tax 14% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 411,936	86%							
	Property Tax (line 40)	64,615	14%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 28,138	\$ 28,138				
166	Medical Records				2,059		\$ 2,059			
170	Inservice Education - Nursing			\$ -						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	2,924	478	35	\$ 3,437	\$ 2,971	\$ 466 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	3,610	1,274	93	4,978	4,303	675 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	3,610	1,344	98	5,053	4,368	685 ***
083	Speech Pathology			0	3,610	214	16	3,841	3,320	521 ***
085	Pharmacy			0	3,044	439	32	3,515	3,038	477 ***
090	Laboratory			0	0	40	3	43	37	6 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	15	1	16	14	2
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0 **
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			0	425,080	24,277	1,776	451,133	389,964	61,169 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0 **
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	4,476	56	4	4,536	3,921	615
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 476,551	100%	\$ -	\$ 446,354	\$ 28,138	\$ 2,059	\$ 476,551	\$ 411,936	\$ 64,615

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SHIELDS/RICHMOND NURSING CENTER

Provider Number:  
ZZR05292J

NPI:  
1578559480

OSHPD Facility Number:  
206071069

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 73% of Total	DPH License Fees 2% of Total	Liability Insurance 5% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 11,773												
055	Interest-Other	4,423												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	972,548												
	Total Costs Allocable as Administration	988,744	73%											
167	DPH Licensing Fees	24,108	2%											
168	Liability Insurance	68,012	5%											
169	Quality Assurance Fees	268,608	20%											
174	Caregiver Training	0	0%											
	Total	1,349,472	100%						\$ 1,349,472					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 77,583	\$ 1,765	\$ 913	\$ 2,924	\$ 83,186	22,924	\$ 16,796	\$ 410	\$ 1,155	\$ 4,563	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			214,773	2,179	1,128	3,610	221,691	61,094	44,763	1,091	3,079	12,160	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			227,014	2,179	1,128	3,610	233,932	64,467	47,234	1,152	3,249	12,832	0
083	Speech Pathology			30,405	2,179	1,128	3,610	37,323	10,285	7,536	184	518	2,047	0
085	Pharmacy			70,589	1,837	951	3,044	76,420	21,060	15,430	376	1,061	4,192	0
090	Laboratory			6,963	0	0	0	6,963	1,919	1,406	34	97	382	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			2,619	0	0	0	2,619	722	529	13	36	144	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,644,501	750,006	405,360	425,080	4,224,947	1,164,312	853,079	20,800	58,680	231,753	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			1,183	2,702	1,398	4,476	9,758	2,689	1,970	48	136	535	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,349,472		\$ 3,275,630	\$ 762,849	\$ 412,004	\$ 446,354	\$ 4,896,837	\$ 1,349,472					
	Total Administrative Costs							\$ 1,349,472		\$ 988,744	\$ 24,108	\$ 68,012	\$ 268,608	\$ -
	Unit Cost Multiplier							0.27558031						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 130,399	\$ 13,785	\$ 30,197	\$ 174,381						
	<b>TOTAL FACILITY COSTS</b>							\$ 6,420,690						

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SHIELDS/RICHMOND NURSING CENTER

Provider Number:  
ZZR05292J

NPI:  
1578559480

OSHPD Facility Number:  
206071069

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5 (Adj 1)	Hskpng (SQ FT) 10 (Adj 1)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	344	344	344							
065	Dietary	516	516	516							
155	Social Services	1,134	1,134	1,134							
160	Activities										
165	Administration	943	943	943							
166	Medical Records	69	69	69							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	98	98	98						83,186	83,186
077	Specialized Support Surfaces									0	0
080	Physical Therapy	121	121	121						221,691	221,691
081	Respiratory Therapy									0	0
082	Occupational Therapy	121	121	121						233,932	233,932
083	Speech Pathology	121	121	121						37,323	37,323
085	Pharmacy	102	102	102						76,420	76,420
090	Laboratory									6,963	6,963
095	Home Health Services									0	0
100	Other Ancillary Services									2,619	2,619
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	12,252	12,252	12,252	266,140	79,842	2,509,898	2,509,898	2,509,898	4,224,947	4,224,947
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	150	150	150						9,758	9,758
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	15,971	15,971	15,971	266,140	79,842	2,509,898	2,509,898	2,509,898	4,896,837	4,896,837
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 135,515 0.053992234	\$ 68,448 0.027271228			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ - 0.00000000	\$ 287,673 18.01220963	\$ 142,654 0.53601187	\$ 297,467 3.72569951	\$ 20,426 0.00813812	\$ - 0.00000000	\$ 68,773 0.02740072	\$ 16,986 0.00346867	\$ 113,414 0.02316063
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 129,852 8.13048651	\$ 18,978 1.18827876	\$ 21,156 0.07949070	\$ 185,763 2.32663865	\$ 12,097 0.00481991	\$ 1,414 0.00056337	\$ 1,396 0.00055620	\$ 8,788 0.00179455	\$ 4,997 0.00102045
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 476,551 29.83851982	\$ - 0.00000000	\$ - 0.00000000	\$ 10,264 0.03856786	\$ 15,397 0.19283931	\$ 33,837 0.01348138	\$ - 0.00000000	\$ - 0.00000000	\$ 28,138 0.00574610	\$ 2,059 0.00042045

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHIELDS/RICHMOND NURSING CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
ZZR05292J

NPI:  
1578559480

OSHPD Facility Number:  
206071069

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 0	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	0	0	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	129,852	0	129,852	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 129,852	\$ 0	\$ 129,852	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 207,977	\$ 0	\$ 207,977	(Sch 3)
010	.20-.39	Fringe Benefits	6300	82,766	(3,070)	79,696	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,978	0	18,978	(Sch 4)
010		Housekeeping - Total	6300	\$ 309,721	\$ (3,070)	\$ 306,651	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	38,138	0	38,138	(Sch 5)
025		Depreciation: Equipment	7140	12,310	0	12,310	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	865	360,623	361,488	(Sch 5)
040		Property Taxes	7300	63,876	739	64,615	(Sch 5)
045		Property Insurance	7400	11,773	0	11,773	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	4,423	0	4,423	(Sch 6)
057		Subtotal 005 - 055		\$ 570,958	\$ 358,292	\$ 929,250	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 101,675	\$ 0	\$ 101,675	(Sch 3)
060	.20-.39	Fringe Benefits	6400	36,320	(1,537)	34,783	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,950	0	17,950	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 155,945	\$ (1,537)	\$ 154,408	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 200,352	\$ 0	\$ 200,352	(Sch 3)
065	.20-.39	Fringe Benefits	6500	90,847	(3,026)	87,821	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	180,955	0	180,955	(Sch 4)
065		Dietary - Total	6500	\$ 472,154	\$ (3,026)	\$ 469,128	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		<b>Ancillary Services (Note 1)</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	77,583	0	77,583	(Sch 2)
075		Patient Supplies - Total	8100	\$ 77,583	\$ 0	\$ 77,583	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHIELDS/RICHMOND NURSING CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
ZZR05292J

NPI:  
1578559480

OSHPD Facility Number:  
206071069

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	214,773	0	214,773	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	
080		Physical Therapy - Total	8200	\$ 214,773	\$ 0	\$ 214,773	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	227,014	0	227,014	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	
082		Occupational Therapy - Total	8250	\$ 227,014	\$ 0	\$ 227,014	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	30,405	0	30,405	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	
083		Speech Pathology - Total	8280	\$ 30,405	\$ 0	\$ 30,405	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	70,589	0	70,589	
085		Pharmacy - Total	8300	\$ 70,589	\$ 0	\$ 70,589	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	6,963	0	6,963	
090		Laboratory - Total	8400	\$ 6,963	\$ 0	\$ 6,963	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	2,619	0	2,619	
100		Other Ancillary Services - Total	8900	\$ 2,619	\$ 0	\$ 2,619	(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

SHIELDS/RICHMOND NURSING CENTER

## Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

## Provider Number:

ZZR05292J

## NPI:

1578559480

## OSHPD Facility Number:

206071069

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
104		Subtotal 075 - 102		\$ 629,946	\$ 0	\$ 629,946	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,822,470	\$ 0	\$ 1,822,470	(Sch 2)
105	.20-.39	Fringe Benefits	6110	596,356	(28,410)	567,946	(Sch 2)
105	.49	Agency Staff	6110	50,122	0	50,122	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	69,360	0	69,360	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,538,308	\$ (28,410)	\$ 2,509,898	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHIELDS/RICHMOND NURSING CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
ZZR05292J

NPI:  
1578559480

OSHPD Facility Number:  
206071069

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	1,183	0	1,183	
140		Beauty and Barber - Total	8900	\$ 1,183	\$ 0	\$ 1,183	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 2,539,491	\$ (28,410)	\$ 2,511,081	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 103,846	\$ 0	\$ 103,846	(Sch 2)
155	.20-.39	Fringe Benefits	6600	32,565	(896)	31,669	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,530	0	1,530	(Sch 4)
155		Social Services - Total	6600	\$ 137,941	\$ (896)	\$ 137,045	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHIELDS/RICHMOND NURSING CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
ZZR05292J

NPI:  
1578559480

OSHPD Facility Number:  
206071069

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 47,892	\$ 0	\$ 47,892	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,319	(763)	20,556	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,414	0	1,414	(Sch 4)
160		Activities - Total	6700	\$ 70,625	\$ (763)	\$ 69,862	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 179,746	\$ (54,000)	\$ 125,746	(Sch 6)
165	.20-.39	Fringe Benefits	6900	67,937	(1,390)	66,547	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	893,488	(113,233)	780,255	(Sch 6)
165		Administration - Total	6900	\$ 1,141,171	\$ (168,623)	\$ 972,548	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 95,488	\$ 0	\$ 95,488	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	17,480	(797)	16,683	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	4,354	0	4,354	(Sch 4)
166		Medical Records - Total	6900	\$ 117,322	\$ (797)	\$ 116,525	
167		DPH Licensing Fees	6900	\$ 24,108	\$ 0	\$ 24,108	(Sch 6)
168		Liability Insurance	6900	\$ 79,539	\$ (11,527)	\$ 68,012	(Sch 6)
169		Quality Assurance Fees	6900	\$ 263,419	\$ 5,189	\$ 268,608	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,190	\$ 0	\$ 60,190	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,689	(106)	8,583	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,396	0	1,396	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 70,275	\$ (106)	\$ 70,169	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,904,400	\$ (177,523)	\$ 1,726,877	
200		<b>Total</b>		\$ 6,272,894	\$ 147,796	\$ 6,420,690	

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

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHIELDS/RICHMOND NURSING CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
ZZR05292J

NPI:  
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OSHPD Facility Number:  
206071069

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$	\$	\$ 0
005	2	Fringe Benefits				0
005	3	Agency Staff				0
005	4	Other - Nonlabor		129,852	0	129,852
005	5	Plant Operations and Maintenance - Total		\$ 129,852	\$ 0	\$ 129,852
010		Housekeeping				
010	1	Salaries and Wages		\$ 207,977	\$ 0	\$ 207,977
010	2	Fringe Benefits		82,766	0	82,766
010	3	Agency Staff				0
010	4	Other - Nonlabor		18,978	0	18,978
010	5	Housekeeping - Total		\$ 309,721	\$ 0	\$ 309,721
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements		38,138	0	38,138
025	4	Depreciation: Equipment		12,310	0	12,310
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		865	0	865
040	4	Property Taxes		63,876	0	63,876
045	4	Property Insurance		11,773	0	11,773
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		4,423	0	4,423
		<b>Subtotal 005 - 055</b>		570,958	0	570,958
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 101,675	\$ 0	\$ 101,675
060	2	Fringe Benefits		36,320	0	36,320
060	3	Agency Staff				0
060	4	Other - Nonlabor		17,950	0	17,950
060	5	Laundry and Linen - Total		\$ 155,945	\$ 0	\$ 155,945
065		Dietary				
065	1	Salaries and Wages		\$ 200,352	\$ 0	\$ 200,352
065	2	Fringe Benefits		90,847	0	90,847
065	3	Agency Staff				0
065	4	Other - Nonlabor		180,955	0	180,955
065	5	Dietary - Total		\$ 472,154	\$ 0	\$ 472,154
070	4	Provision for Bad Debts		\$	\$	\$ 0
		<b>Ancillary Services (Note 1)</b>				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		77,583	0	77,583
075	5	Patient Supplies - Total		\$ 77,583	\$ 0	\$ 77,583
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$	\$	\$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHIELDS/RICHMOND NURSING CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
ZZR05292J

NPI:  
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OSHPD Facility Number:  
206071069

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		\$	\$	\$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff		214,773	0	214,773
080	4	Other - Nonlabor				0
080	5	Physical Therapy - Total		\$ 214,773	\$ 0	\$ 214,773
081		Respiratory Therapy				
081	1	Salaries and Wages		\$	\$	\$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		\$ 0	\$ 0	\$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		\$	\$	\$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff		227,014	0	227,014
082	4	Other - Nonlabor				0
082	5	Occupational Therapy - Total		\$ 227,014	\$ 0	\$ 227,014
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff		30,405	0	30,405
083	4	Other - Nonlabor				0
083	5	Speech Pathology - Total		\$ 30,405	\$ 0	\$ 30,405
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		70,589	0	70,589
085	5	Pharmacy - Total		\$ 70,589	\$ 0	\$ 70,589
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		6,963	0	6,963
090	5	Laboratory - Total		\$ 6,963	\$ 0	\$ 6,963
095		Home Health Services				
095	1	Salaries and Wages		\$	\$	\$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		\$ 0	\$ 0	\$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		\$	\$	\$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		2,619	0	2,619
100	5	Other Ancillary Services - Total		\$ 2,619	\$ 0	\$ 2,619

## SUMMARY OF AUDITED PROGRAM EXPENSES

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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		\$	\$	\$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		\$	\$	\$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		\$ 0	\$ 0	\$ 0
104		<b>Subtotal 075 - 102</b>		\$ 629,946	\$ 0	\$ 629,946
		<b>Routine Services</b>				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 1,822,470	\$ 0	\$ 1,822,470
105	2	Fringe Benefits		596,356	0	596,356
105	3	Agency Staff		50,122	0	50,122
105	4	Other - Nonlabor		69,360	0	69,360
105	5	Skilled Nursing Care - Total		\$ 2,538,308	\$ 0	\$ 2,538,308
110		Intermediate Care				
110	1	Salaries and Wages		\$	\$	\$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		\$ 0	\$ 0	\$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		\$	\$	\$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		\$ 0	\$ 0	\$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		\$	\$	\$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		\$ 0	\$ 0	\$ 0
125		Subacute Care				
125	1	Salaries and Wages		\$	\$	\$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		\$ 0	\$ 0	\$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		\$	\$	\$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHIELDS/RICHMOND NURSING CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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OSHPD Facility Number:  
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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		\$	\$	\$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		\$	\$	\$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	1	Salaries and Wages		\$	\$	\$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		\$ 0	\$ 0	\$ 0
		<b>Other Nonreimbursable</b>				
139		Residential Care **				
139	1	Salaries and Wages		\$	\$	\$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		\$	\$	\$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		1,183	0	1,183
140	5	Beauty and Barber - Total		\$ 1,183	\$ 0	\$ 1,183
145		Other Nonreimbursable				
145	1	Salaries and Wages		\$	\$	\$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,539,491	\$ 0	\$ 2,539,491
155		Social Services				
155	1	Salaries and Wages		\$ 103,846	\$ 0	\$ 103,846
155	2	Fringe Benefits		32,565	0	32,565
155	3	Agency Staff				0
155	4	Other - Nonlabor		1,530	0	1,530
155	5	Social Services - Total		\$ 137,941	\$ 0	\$ 137,941
160		Activities				
160	1	Salaries and Wages		\$ 47,892	\$ 0	\$ 47,892
160	2	Fringe Benefits		21,319	0	21,319
160	3	Agency Staff				0
160	4	Other - Nonlabor		1,414	0	1,414
160	5	Activities - Total		\$ 70,625	\$ 0	\$ 70,625

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SHIELDS/RICHMOND NURSING CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
ZZR05292J

NPI:  
1578559480

OSHPD Facility Number:  
206071069

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 179,746	\$ 0	\$ 179,746
165	2	Fringe Benefits		67,937	0	67,937
165	3	Agency Staff				0
165	4	Other - Nonlabor		893,488	0	893,488
165	5	Administration - Total		\$ 1,141,171	\$ 0	\$ 1,141,171
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 95,488	\$ 0	\$ 95,488
166	2	Medical Records - Fringe Benefits		17,480	0	17,480
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		4,354	0	4,354
166	5	Medical Records - Total		\$ 117,322	\$ 0	\$ 117,322
167	4	DPH Licensing Fees ***		\$ 24,108	\$ 0	\$ 24,108
168	4	Liability Insurance ***		\$ 79,539	\$ 0	\$ 79,539
169	4	Quality Assurance Fees ***		\$ 263,419	\$ 0	\$ 263,419
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 60,190	\$ 0	\$ 60,190
170	2	Fringe Benefits		8,689	0	8,689
170	3	Agency Staff		0		0
170	4	Other - Nonlabor		1,396	0	1,396
170	5	Inservice Education - Nursing - Total		\$ 70,275	\$ 0	\$ 70,275
174		Caregiver Training ***				
174	1	Salaries and Wages		\$	\$	\$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		\$ 0	\$ 0	\$ 0
		<b>Subtotal 155 - 174</b>		\$ 1,904,400	\$ 0	\$ 1,904,400
200		<b>Total</b>		\$ 6,272,894	\$ -	\$ 6,272,894

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

\* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

\*\* Complete with Direct Residential Care Costs

\*\*\* Amounts reclassified from Administration (line 165)

\*\*\*\* Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

**Provider Name:**  
SHIELDS/RICHMOND NURSING CENTER

**Provider Number:**  
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**OSHPD Facility Number:** 206071069  
**Fiscal Period:** JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(3,070)							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	360,623			360,623				
040	4	Property Taxes	739	739						
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	(1,537)							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	(3,026)							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

**Provider Name:**  
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**OSHPD Facility Number:** 206071069  
**Fiscal Period:** JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	(28,410)							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:  
SHIELDS/RICHMOND NURSING CENTER

Provider Number:  
ZZR05292J

NPI:  
1578559480

OSHPD Facility Number:  
206071069  
Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	(896)							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	(763)							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(54,000)							
165	2	Administration - Fringe Benefits	(1,390)							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(113,233)				(103,960)	64,083	(1,349)	(1,206)
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	(797)							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	(11,527)							
169	4	Quality Assurance Fees	5,189		5,189					
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(106)							
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

**Provider Name:**  
SHIELDS/RICHMOND NURSING CENTER

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**OSHPD Facility Number:** 206071069  
**Fiscal Period:** JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	<u>\$147,796</u>	<u>739</u>	<u>5,189</u>	<u>360,623</u>	<u>(103,960)</u>	<u>64,083</u>	<u>(1,349)</u>	<u>(1,206)</u>
			(To Sch 8)							







**Provider Name:**  
SHIELDS/RICHMOND NURSING CENTER

**Provider Number:**  
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**OSHPD Facility Number:**  
206071069

**Fiscal Period:**  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
180	4	Professional Liability - Deductible								
200		Total	<u>(11,527)</u>	<u>(39,995)</u>	<u>(5,592)</u>	<u>(54,000)</u>	<u>(65,209)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period		Provider Number		Adjustments
SHIELDS/RICHMOND NURSING CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		ZZR05292J		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b>MEMORANDUM ADJUSTMENT</b>											
1	10.7	060	2,3	7	060	N/A	Laundry and Linen (Square Feet)	0	344	344	
	10.7	065	2,3	7	065	N/A	Dietary	0	516	516	
	10.7	075	2,3	7	075	N/A	Patient Supplies	0	98	98	
	10.7	080	2,3	7	080	N/A	Physical Therapy	0	121	121	
	10.7	082	2,3	7	082	N/A	Occupational Therapy	0	121	121	
	10.7	083	2,3	7	083	N/A	Speech Pathology	0	121	121	
	10.7	085	2,3	7	085	N/A	Pharmacy	0	102	102	
	10.7	105	2,3	7	105	N/A	Skilled Nursing Care	0	12,252	12,252	
	10.7	140	2,3	7	140	N/A	Beauty and Barber	0	150	150	
	10.7	155	2,3	7	155	N/A	Social Services	0	1,134	1,134	
	10.7	165	2,3	7	165	N/A	Administration	0	943	943	
	10.7	166	2,3	7	166	N/A	Medical Records	0	69	69	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	15,971	15,971	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	15,971	15,971	
<p>To include provider's reported statistics, on page 10.7, column 1, to page 10.7, columns 2 and 3.                      CMS Pub. 15-1, Sections 2300 and 2304</p>											

Provider Name							Fiscal Period	Provider Number		Adjustments
SHIELDS/RICHMOND NURSING CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05292J		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
2	10.5	040	4	8A-2	040	4	Property Taxes To adjust the reported property tax expense to the accrual basis. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304	\$63,876	\$739	\$64,615
3	10.5	169	4	8A-2	169	4	Administration - Quality Assurance Fees To adjust reported quality assurance fees to the to the invoice amounts. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304	\$263,419	\$5,189	\$268,608
4	10.5	035	4	8A-2	035	4	Leases and Rentals To reverse provider's adjustment to building lease found not to be a related party lease. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304	\$865	\$360,623	\$361,488
5	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To eliminate corporate (home office) building lease expense to a related organization. CMS Pub. 15-1, Section 1005	\$893,488	(\$103,960)	\$789,528 *
6	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To include Richmond's allocated cost of ownership in lieu of related party corporate (home office) building lease expenses. CMS Pub. 15-1, Section 1011.5	* \$789,528	\$64,083	\$853,611 *
7	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust the reported home office property tax expense to the accrual basis. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304	* \$853,611	(\$1,349)	\$852,262 *
8	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust the reported home office Liability Insurance expense to the accrual basis. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304	* \$852,262	(\$1,206)	\$851,056 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
SHIELDS/RICHMOND NURSING CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05292J		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
9	10.5	168	4	8A-2	168	4	Administration - Liability Insurance To adjust the reported facility's Liability Insurance expense to the accrual basis. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304	\$79,539	(\$11,527)	\$68,012
10	10.5	010	2	8A-2	010	2	Housekeeping - Fringe Benefits	\$82,766	(\$3,070)	\$79,696
	10.5	060	2	8A-2	060	2	Laundry and Linen - Fringe Benefits	36,320	(1,537)	34,783
	10.5	065	2	8A-2	065	2	Dietary - Fringe Benefits	90,847	(3,026)	87,821
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	596,356	(28,410)	567,946
	10.5	155	2	8A-2	155	2	Social Services - Fringe Benefits	32,565	(896)	31,669
	10.5	160	2	8A-2	160	2	Activities - Fringe Benefits	21,319	(763)	20,556
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	67,937	(1,390)	66,547
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	17,480	(797)	16,683
11	10.5	165	4	8A-2	165	4	Inservice Education - Nursing - Fringe Benefits	8,689	(106)	8,583
							To adjust the reported facility's worker's compensation expenses to the accrual basis. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304			
11	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust the reported home office worker's compensation expense to the accrual basis. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304	* \$851,056	(\$5,592)	\$845,464 *
12	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages To eliminate the owner's salaries as this should have been recorded as a draw to owner's equity account. CMS Pub. 15-1, Sections 2300 and 2304	\$179,746	(\$54,000)	\$125,746
13	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust the owner's salaries to reflect a reasonable amount. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304	* \$845,464	(\$65,209)	\$780,255

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
SHIELDS/RICHMOND NURSING CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05292J		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
14	Not Reported			1	1.00	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	\$0	\$2,582	\$2,582