

**REPORT
ON THE
RATE SETTING AUDIT**

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

**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
Auditors: Lan Peng and 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 Centers, Inc.
606 Alfred Nobel Drive
Hercules, CA 94547

PROVIDER: SHIELDS NURSING CENTER – EL CERRITO
PROVIDER NUMBER: LTC55364F
NPI NUMBER: 1831185735
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 \$ 1,110, 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 NURSING CENTER

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

Provider Number:
LTC55364F

NPI:
1831185735

OSHPD Facility No.:
206073627

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,669,757	\$ 111.13
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 445,242	\$ 29.63
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 245,181	\$ 16.32
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 176,740	\$ 11.76
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 15,229	\$ 1.01
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,861	\$ 0.66
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 27,961	\$ 1.86
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 113,819	\$ 7.58
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 500,780	\$ 33.33
11	Cost of Routine Service/Audited Total Costs	\$ 3,287,167	\$ 3,204,569	\$ 213.28
12	Total Patient Days (Adj)	15,025	15,025	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 218.78	\$ 213.28	
14	Overpayments (Adj 12)	\$ 0	\$ 1,110	
15				
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED				
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	
SUBACUTE CARE				
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 NURSING CENTER

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

Provider Number:
LTC55364F

NPI:
1831185735

OSHPD Facility No.:
206073627

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE - PEDIATRIC SUBACUTE				
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	
TRANSITIONAL INPATIENT CARE				
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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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 NURSING CENTER

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

Provider Number:
LTC55364F

NPI:
1831185735

OSHPD Facility No.:
206073627

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 82,514	\$ 82,514		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	20,722		\$ 20,722	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	71,297	0	0	71,297 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	252,882	0	0	252,882 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	223,973	0	0	223,973 ***
083	Speech Pathology	71,064	0	0	71,064 ***
085	Pharmacy	91,706	0	0	91,706 ***
090	Laboratory	10,994	0	0	10,994 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	5,154	0	0	5,154
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0 **
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,566,521	82,514	20,722	1,669,757 *
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 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	1,335	0	0	1,335
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,398,162	\$ 82,514	\$ 20,722	\$ 2,398,162

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
SHIELDS NURSING CENTER

Provider Number:
LTC55364F

NPI:
1831185735

OSHPD Facility Number:
206073627

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ -	\$ -										
010	Housekeeping	152,831	-	\$ 152,831									
060	Laundry and Linen	100,997	0	5,937	\$ 106,934								
065	Dietary	166,359	0	4,369	0	\$ 170,728							
155	Social Services	N/A	0	2,465	0	0	\$ 2,465						
160	Activities	N/A	0	4,369	0	0	0	\$ 4,369					
165	Administration	N/A	0	9,606	0	0	0	0		\$ 9,606	\$ 9,606		
166	Medical Records	32,132	0	448	0	0	0	0		32,580		\$ 32,580	
170	Inservice Education - Nursing	17,938	0	0	0	0	0	0	\$ 17,938				
ANCILLARY SERVICES													
075	Patient Supplies		0	2,913	0	0	0	0	0	2,913	235	799	\$ 3,947 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		0	1,820	0	0	0	0	0	1,820	758	2,570	5,148 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		0	1,820	0	0	0	0	0	1,820	673	2,282	4,776 ***
083	Speech Pathology		0	1,820	0	0	0	0	0	1,820	225	763	2,808 ***
085	Pharmacy		0	2,465	0	0	0	0	0	2,465	291	988	3,743 ***
090	Laboratory		0	0	0	0	0	0	0	0	32	109	141 ***
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	15	51	66
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 **
ROUTINE SERVICES													
105	Skilled Nursing Care		0	110,597	106,934	170,728	2,465	4,369	17,938	413,031	7,335	24,876	445,242 *
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 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	4,201	0	0	0	0	0	4,201	42	143	4,386
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 470,257	\$ -	\$ 152,831	\$ 106,934	\$ 170,728	\$ 2,465	\$ 4,369	\$ 17,938	\$ 428,071	\$ 9,606	\$ 32,580	\$ 470,257

* (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 NURSING CENTER

Provider Number:
LTC55364F

NPI:
1831185735

OSHPD Facility Number:
206073627

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 Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 91,895	\$ 91,895										
010	Housekeeping	14,270	0	\$ 14,270									
060	Laundry and Linen	10,478	3,570	554	\$ 14,602								
065	Dietary	105,475	2,627	408	0	\$ 108,510							
155	Social Services	1,612	1,482	230	0	0	\$ 3,324						
160	Activities	546	2,627	408	0	0	0	\$ 3,581					
165	Administration	N/A	5,776	897	0	0	0	0		\$ 6,673	\$ 6,673		
166	Medical Records	932	269	42	0	0	0	0		1,243		\$ 1,243	
170	Inservice Education - Nursing	1,515	0	0	0	0	0	0	\$ 1,515				
ANCILLARY SERVICES													
075	Patient Supplies	0	1,751	272	0	0	0	0	0	2,023	164	30	\$ 2,217
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,095	170	0	0	0	0	0	1,265	526	98	1,889
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,095	170	0	0	0	0	0	1,265	467	87	1,819
083	Speech Pathology	0	1,095	170	0	0	0	0	0	1,265	156	29	1,450
085	Pharmacy	0	1,482	230	0	0	0	0	0	1,712	202	38	1,952
090	Laboratory	0	0	0	0	0	0	0	0	0	22	4	27
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	10	2	12
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
ROUTINE SERVICES													
105	Skilled Nursing Care	30,777	66,501	10,327	14,602	108,510	3,324	3,581	1,515	239,136	5,095	949	245,181
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
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		2,526	392	0	0	0	0	0	2,918	29	5	2,953
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 257,500	\$ 91,895	\$ 14,270	\$ 14,602	\$ 108,510	\$ 3,324	\$ 3,581	\$ 1,515	\$ 249,584	\$ 6,673	\$ 1,243	\$ 257,500

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
SHIELDS NURSING CENTER

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

Provider Number:
LTC55364F

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 Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 199,472	92%							
	Property Tax (line 40)	17,188	8%	\$ 216,660						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			8,417	0	0	\$ 8,417			
065	Dietary			6,194	0	0	0	\$ 6,194		
155	Social Services			3,494	0	0	0	0	\$ 3,494	
160	Activities			6,194	0	0	0	0	0	\$ 6,194
165	Administration			13,618	0	0	0	0	0	0
166	Medical Records			635	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,129	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,581	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,581	0	0	0	0	0	0
083	Speech Pathology			2,581	0	0	0	0	0	0
085	Pharmacy			3,494	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
ROUTINE SERVICES										
105	Skilled Nursing Care			156,788	0	0	8,417	6,194	3,494	6,194
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
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			5,955	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 216,660	100%	\$ 216,660	\$ -	\$ -	\$ 8,417	\$ 6,194	\$ 3,494	\$ 6,194

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
SHIELDS NURSING CENTER

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

Provider Number:
LTC55364F

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 166	Total	Capital Related 92% Of Total	Property Tax 8% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 199,472	92%							
	Property Tax (line 40)	17,188	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 13,618	\$ 13,618				
166	Medical Records				635		\$ 635			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	4,129	334	16	\$ 4,479	\$ 4,123	\$ 355
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,581	1,074	50	3,705	3,411	294
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,581	954	44	3,579	3,295	284
083	Speech Pathology			0	2,581	319	15	2,914	2,683	231
085	Pharmacy			0	3,494	413	19	3,926	3,615	311
090	Laboratory			0	0	46	2	48	44	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	21	1	22	21	2
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			0	181,086	10,398	485	191,969	176,740	15,229
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
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	5,955	60	3	6,018	5,541	477
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 216,660	100%	\$ -	\$ 202,407	\$ 13,618	\$ 635	\$ 216,660	\$ 199,472	\$ 17,188

* (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 NURSING CENTER

Provider Number:
LTC55364F

NPI:
1831185735

OSHPD Facility Number:
206073627

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. 77% of Total	DPH License Fees 2% of Total	Liability Insurance 4% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,257												
055	Interest-Other	2,382												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	646,238												
	Total Costs Allocable as Administration	655,877	77%											
167	DPH Licensing Fees	12,915	2%											
168	Liability Insurance	36,621	4%											
169	Quality Assurance Fees	149,070	17%											
174	Caregiver Training	0	0%											
	Total	854,483	100%						\$ 854,483					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 71,297	\$ 2,913	\$ 2,023	\$ 4,129	\$ 80,362	20,947	\$ 16,078	\$ 317	\$ 898	\$ 3,654	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			252,882	1,820	1,265	2,581	258,548	67,392	51,728	1,019	2,888	11,757	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			223,973	1,820	1,265	2,581	229,639	59,856	45,944	905	2,565	10,442	0
083	Speech Pathology			71,064	1,820	1,265	2,581	76,730	20,000	15,351	302	857	3,489	0
085	Pharmacy			91,706	2,465	1,712	3,494	99,376	25,903	19,882	392	1,110	4,519	0
090	Laboratory			10,994	0	0	0	10,994	2,866	2,200	43	123	500	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			5,154	0	0	0	5,154	1,343	1,031	20	58	234	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
ROUTINE SERVICES														
105	Skilled Nursing Care			1,669,757	413,031	239,136	181,086	2,503,011	652,421	500,780	9,861	27,961	113,819	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
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			1,335	4,201	2,918	5,955	14,410	3,756	2,883	57	161	655	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 854,483		\$ 2,398,162	\$ 428,071	\$ 249,584	\$ 202,407	\$ 3,278,223	\$ 854,483					
	Total Administrative Costs							\$ 854,483		\$ 655,877	\$ 12,915	\$ 36,621	\$ 149,070	\$ -
	Unit Cost Multiplier							0.26065433						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 42,186	\$ 7,916	\$ 14,253	\$ 64,356						
	TOTAL FACILITY COSTS							\$ 4,197,062						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
SHIELDS NURSING CENTER

Provider Number:
LTC55364F

NPI:
1831185735

OSHPD Facility Number:
206073627

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 Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	212	212	212							
065	Dietary	156	156	156							
155	Social Services	88	88	88							
160	Activities	156	156	156							
165	Administration	343	343	343							
166	Medical Records	16	16	16							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	104	104	104						80,362	80,362
077	Specialized Support Surfaces									0	0
080	Physical Therapy	65	65	65						258,548	258,548
081	Respiratory Therapy									0	0
082	Occupational Therapy	65	65	65						229,639	229,639
083	Speech Pathology	65	65	65						76,730	76,730
085	Pharmacy	88	88	88						99,376	99,376
090	Laboratory									10,994	10,994
095	Home Health Services									0	0
100	Other Ancillary Services									5,154	5,154
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	3,949	3,949	3,949	148,070	44,421	1,597,298	1,597,298	1,597,298	2,503,011	2,503,011
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
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	150	150	150						14,410	14,410
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	5,457	5,457	5,457	148,070	44,421	1,597,298	1,597,298	1,597,298	3,278,223	3,278,223
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 82,514	\$ 20,722			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.051658488	0.012973158			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ -	\$ 152,831	\$ 106,934	\$ 170,728	\$ 2,465	\$ 4,369	\$ 17,938	\$ 9,606	\$ 32,580
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		0.00000000	28.00641378	0.72218788	3.84340741	0.00154296	0.00273524	0.01123022	0.00293031	0.00993834
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 91,895	\$ 14,270	\$ 14,602	\$ 108,510	\$ 3,324	\$ 3,581	\$ 1,515	\$ 6,673	\$ 1,243
	UNIT COST MULTIPLIER (INDIRECT OTHER)		16.83983874	2.61498992	0.09861838	2.44276251	0.00208103	0.00224188	0.00094848	0.00203556	0.00037925
	TOTAL CAPITAL COSTS - SCH. 5	\$ 216,660	\$ -	\$ -	\$ 8,417	\$ 6,194	\$ 3,494	\$ 6,194	\$ -	\$ 13,618	\$ 635
	UNIT COST MULTIPLIER (CAPITAL COSTS)	39.70313359	0.00000000	0.00000000	0.05684517	0.13943155	0.00218737	0.00387760	0.00000000	0.00415413	0.00019378

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHIELDS NURSING CENTER

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

Provider Number:
LTC55364F

NPI:
1831185735

OSHPD Facility Number:
206073627

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	91,895	0	91,895	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 91,895	\$ 0	\$ 91,895	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 109,539	\$ 0	\$ 109,539	(Sch 3)
010	.20-.39	Fringe Benefits	6300	44,794	(1,502)	43,292	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,270	0	14,270	(Sch 4)
010		Housekeeping - Total	6300	\$ 168,603	\$ (1,502)	\$ 167,101	
015		Depreciation: Buildings and Improvements	7110 - 7120	0	0	0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	5,599	0	5,599	(Sch 5)
025		Depreciation: Equipment	7140	1,404	0	1,404	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	192,469	0	192,469	(Sch 5)
040		Property Taxes	7300	16,904	284	17,188	(Sch 5)
045		Property Insurance	7400	7,257	0	7,257	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	2,382	0	2,382	(Sch 6)
057		Subtotal 005 - 055		\$ 486,513	\$ (1,218)	\$ 485,295	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 68,548	\$ 0	\$ 68,548	(Sch 3)
060	.20-.39	Fringe Benefits	6400	33,417	(968)	32,449	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,478	0	10,478	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 112,443	\$ (968)	\$ 111,475	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 118,745	\$ 0	\$ 118,745	(Sch 3)
065	.20-.39	Fringe Benefits	6500	49,238	(1,624)	47,614	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	105,475	0	105,475	(Sch 4)
065		Dietary - Total	6500	\$ 273,458	\$ (1,624)	\$ 271,834	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services (Note 1)					
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	71,297	0	71,297	(Sch 2)
075		Patient Supplies - Total	8100	\$ 71,297	\$ 0	\$ 71,297	(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 NURSING CENTER

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

Provider Number:
LTC55364F

NPI:
1831185735

OSHPD Facility Number:
206073627

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	252,882	0	252,882	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	
080		Physical Therapy - Total	8200	\$ 252,882	\$ 0	\$ 252,882	(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	223,973	0	223,973	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	
082		Occupational Therapy - Total	8250	\$ 223,973	\$ 0	\$ 223,973	(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	71,064	0	71,064	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	
083		Speech Pathology - Total	8280	\$ 71,064	\$ 0	\$ 71,064	(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	91,706	0	91,706	
085		Pharmacy - Total	8300	\$ 91,706	\$ 0	\$ 91,706	(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	10,994	0	10,994	
090		Laboratory - Total	8400	\$ 10,994	\$ 0	\$ 10,994	(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	5,154	0	5,154	
100		Other Ancillary Services - Total	8900	\$ 5,154	\$ 0	\$ 5,154	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHIELDS NURSING CENTER

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

Provider Number:
LTC55364F

NPI:
1831185735

OSHPD Facility Number:
206073627

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		\$ 727,070	\$ 0	\$ 727,070	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,127,319	\$ 0	\$ 1,127,319	(Sch 2)
105	.20-.39	Fringe Benefits	6110	452,445	(14,951)	437,494	(Sch 2)
105	.49	Agency Staff	6110	1,708	0	1,708	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	30,777	0	30,777	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,612,249	\$ (14,951)	\$ 1,597,298	
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 NURSING CENTER

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

Provider Number:
LTC55364F

NPI:
1831185735

OSHPD Facility Number:
206073627

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)
		Other Nonreimbursable					
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	1,335	0	1,335	
140		Beauty and Barber - Total	8900	\$ 1,335	\$ 0	\$ 1,335	(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		Subtotal 105 - 145		\$ 1,613,584	\$ (14,951)	\$ 1,598,633	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 61,961	\$ 0	\$ 61,961	(Sch 2)
155	.20-.39	Fringe Benefits	6600	21,025	(472)	20,553	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,612	0	1,612	(Sch 4)
155		Social Services - Total	6600	\$ 84,598	\$ (472)	\$ 84,126	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHIELDS NURSING CENTER

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

Provider Number:
LTC55364F

NPI:
1831185735

OSHPD Facility Number:
206073627

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	\$ 16,714	\$ 0	\$ 16,714	(Sch 2)
160	.20-.39	Fringe Benefits	6700	4,231	(223)	4,008	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	546	0	546	(Sch 4)
160		Activities - Total	6700	\$ 21,491	\$ (223)	\$ 21,268	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 101,857	\$ 0	\$ 101,857	(Sch 6)
165	.20-.39	Fringe Benefits	6900	46,915	(917)	45,998	(Sch 6)
165	.49	Agency Staff	6900	21,763	0	21,763	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	548,177	(71,557)	476,620	(Sch 6)
165		Administration - Total	6900	\$ 718,712	\$ (72,474)	\$ 646,238	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 22,533	\$ 0	\$ 22,533	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	9,811	(212)	9,599	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	932	0	932	(Sch 4)
166		Medical Records - Total	6900	\$ 33,276	\$ (212)	\$ 33,064	
167		DPH Licensing Fees	6900	\$ 12,915	\$ 0	\$ 12,915	(Sch 6)
168		Liability Insurance	6900	\$ 42,828	\$ (6,207)	\$ 36,621	(Sch 6)
169		Quality Assurance Fees	6900	\$ 146,271	\$ 2,799	\$ 149,070	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 15,848	\$ 0	\$ 15,848	(Sch 3)
170	.20-.39	Fringe Benefits	6800	2,115	(25)	2,090	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,515	0	1,515	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 19,478	\$ (25)	\$ 19,453	
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	
		Subtotal 155 - 174		\$ 1,079,569	\$ (76,814)	\$ 1,002,755	
200		Total		\$ 4,292,637	\$ (95,575)	\$ 4,197,062	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHIELDS NURSING CENTER

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

Provider Number:
LTC55364F

NPI:
1831185735

OSHPD Facility Number:
206073627

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		91,895	0	91,895
005	5	Plant Operations and Maintenance - Total		\$ 91,895	\$ 0	\$ 91,895
010		Housekeeping				
010	1	Salaries and Wages		\$ 109,539	\$ 0	\$ 109,539
010	2	Fringe Benefits		44,794	0	44,794
010	3	Agency Staff				0
010	4	Other - Nonlabor		14,270	0	14,270
010	5	Housekeeping - Total		\$ 168,603	\$ 0	\$ 168,603
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements		5,599	0	5,599
025	4	Depreciation: Equipment		1,404	0	1,404
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		192,469	0	192,469
040	4	Property Taxes		16,904	0	16,904
045	4	Property Insurance		7,257	0	7,257
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		2,382	0	2,382
		Subtotal 005 - 055		486,513	0	486,513
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 68,548	\$ 0	\$ 68,548
060	2	Fringe Benefits		33,417	0	33,417
060	3	Agency Staff				0
060	4	Other - Nonlabor		10,478	0	10,478
060	5	Laundry and Linen - Total		\$ 112,443	\$ 0	\$ 112,443
065		Dietary				
065	1	Salaries and Wages		\$ 118,745	\$ 0	\$ 118,745
065	2	Fringe Benefits		49,238	0	49,238
065	3	Agency Staff				0
065	4	Other - Nonlabor		105,475	0	105,475
065	5	Dietary - Total		\$ 273,458	\$ 0	\$ 273,458
070	4	Provision for Bad Debts		\$	\$	\$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		71,297	0	71,297
075	5	Patient Supplies - Total		\$ 71,297	\$ 0	\$ 71,297
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 NURSING CENTER

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

Provider Number:
LTC55364F

NPI:
1831185735

OSHPD Facility Number:
206073627

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		252,882	0	252,882
080	4	Other - Nonlabor				0
080	5	Physical Therapy - Total		\$ 252,882	\$ 0	\$ 252,882
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		223,973	0	223,973
082	4	Other - Nonlabor				0
082	5	Occupational Therapy - Total		\$ 223,973	\$ 0	\$ 223,973
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff		71,064	0	71,064
083	4	Other - Nonlabor				0
083	5	Speech Pathology - Total		\$ 71,064	\$ 0	\$ 71,064
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		91,706	0	91,706
085	5	Pharmacy - Total		\$ 91,706	\$ 0	\$ 91,706
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		10,994	0	10,994
090	5	Laboratory - Total		\$ 10,994	\$ 0	\$ 10,994
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		5,154	0	5,154
100	5	Other Ancillary Services - Total		\$ 5,154	\$ 0	\$ 5,154

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHIELDS NURSING CENTER

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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		Subtotal 075 - 102		\$ 727,070	\$ 0	\$ 727,070
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 1,127,319	\$ 0	\$ 1,127,319
105	2	Fringe Benefits		452,445	0	452,445
105	3	Agency Staff		1,708	0	1,708
105	4	Other - Nonlabor		30,777	0	30,777
105	5	Skilled Nursing Care - Total		\$ 1,612,249	\$ 0	\$ 1,612,249
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 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
		Other Nonreimbursable				
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		1,335	0	1,335
140	5	Beauty and Barber - Total		\$ 1,335	\$ 0	\$ 1,335
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		Subtotal 105 - 145		\$ 1,613,584	\$ 0	\$ 1,613,584
155		Social Services				
155	1	Salaries and Wages		\$ 61,961	\$ 0	\$ 61,961
155	2	Fringe Benefits		21,025	0	21,025
155	3	Agency Staff				0
155	4	Other - Nonlabor		1,612	0	1,612
155	5	Social Services - Total		\$ 84,598	\$ 0	\$ 84,598
160		Activities				
160	1	Salaries and Wages		\$ 16,714	\$ 0	\$ 16,714
160	2	Fringe Benefits		4,231	0	4,231
160	3	Agency Staff				0
160	4	Other - Nonlabor		546	0	546
160	5	Activities - Total		\$ 21,491	\$ 0	\$ 21,491

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHIELDS NURSING CENTER

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

Provider Number:
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NPI:
1831185735

OSHPD Facility Number:
206073627

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 101,857	\$ 0	\$ 101,857
165	2	Fringe Benefits		46,915	0	46,915
165	3	Agency Staff		21,763	0	21,763
165	4	Other - Nonlabor		548,177	0	548,177
165	5	Administration - Total		\$ 718,712	\$ 0	\$ 718,712
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 22,533	\$ 0	\$ 22,533
166	2	Medical Records - Fringe Benefits		9,811	0	9,811
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		932	0	932
166	5	Medical Records - Total		\$ 33,276	\$ 0	\$ 33,276
167	4	DPH Licensing Fees ***		\$ 12,915	\$ 0	\$ 12,915
168	4	Liability Insurance ***		\$ 42,828	\$ 0	\$ 42,828
169	4	Quality Assurance Fees ***		\$ 146,271	\$ 0	\$ 146,271
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 15,848	\$ 0	\$ 15,848
170	2	Fringe Benefits		2,115	0	2,115
170	3	Agency Staff				0
170	4	Other - Nonlabor		1,515	0	1,515
170	5	Inservice Education - Nursing - Total		\$ 19,478	\$ 0	\$ 19,478
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
		Subtotal 155 - 174		\$ 1,079,569	\$ 0	\$ 1,079,569
200		Total		\$ 4,292,637	\$ -	\$ 4,292,637

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:
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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	(1,502)							
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	0							
040	4	Property Taxes	284	284						
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	(968)							
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	(1,624)							
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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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	(14,951)							
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 NURSING CENTER

Provider Number:
LTC55364F

NPI:
1831185735

OSHPD Facility Number:
206073627

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
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	(472)							
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	(223)							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	(917)							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(71,557)			(65,696)	40,496	(853)	(762)	
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	(212)							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	(6,207)							(6,207)
169	4	Quality Assurance Fees	2,799		2,799					
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(25)							
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							

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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>(\$95,575)</u> (To Sch 8)	<u>284</u>	<u>2,799</u>	<u>(65,696)</u>	<u>40,496</u>	<u>(853)</u>	<u>(762)</u>	<u>(6,207)</u>

Provider Name:
SHIELDS NURSING CENTER

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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				
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
180	4	Professional Liability - Deductible									
200		Total	(20,894)	(3,534)	(41,208)	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider Number		Adjustments
SHIELDS NURSING CENTER - EL CERRITO							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			LTC55364F		12
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.						
MEMORANDUM ADJUSTMENT												
1	10.7	060	2,3	7	060	N/A	Laundry and Linen (Square Feet)	0	212	212		
	10.7	065	2,3	7	065	N/A	Dietary	0	156	156		
	10.7	075	2,3	7	075	N/A	Patient Supplies	0	104	104		
	10.7	080	2,3	7	080	N/A	Physical Therapy	0	65	65		
	10.7	082	2,3	7	082	N/A	Occupational Therapy	0	65	65		
	10.7	083	2,3	7	083	N/A	Speech Pathology	0	65	65		
	10.7	085	2,3	7	085	N/A	Pharmacy	0	88	88		
	10.7	105	2,3	7	105	N/A	Skilled Nursing Care	0	3,949	3,949		
	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	88	88		
	10.7	160	2,3	7	160	N/A	Activities	0	156	156		
	10.7	165	2,3	7	165	N/A	Administration	0	343	343		
	10.7	166	2,3	7	166	N/A	Medical Records	0	16	16		
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	5,457	5,457		
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	5,457	5,457		
<p>To include provider's reported statistics, on page 10.7, column 1, to page 10.7, columns 2 and 3.</p> <p>CMS Pub. 15-1, Sections 2300 and 2304</p>												

Provider Name							Fiscal Period	Provider Number		Adjustments
SHIELDS NURSING CENTER - EL CERRITO							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55364F		12
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>ADJUSTMENTS TO REPORTED COSTS</u>										
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	\$16,904	\$284	\$17,188
3	10.5	169	4	8A-2	169	4	Administration - Quality Assurance Fees To adjust reported quality assurance fees to the invoice amounts. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304	\$146,271	\$2,799	\$149,070
4	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	\$548,177	(\$65,696)	\$482,481 *
5	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	* \$482,481	\$40,496	\$522,977 *
6	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	* \$522,977	(\$853)	\$522,124 *
7	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	* \$522,124	(\$762)	\$521,362 *

Provider Name							Fiscal Period	Provider Number		Adjustments
SHIELDS NURSING CENTER - EL CERRITO							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55364F		12
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.				
ADJUSTMENTS TO REPORTED COSTS										
8	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	\$42,828	(\$6,207)	\$36,621
9	10.5	010	2	8A-2	010	2	Housekeeping - Fringe Benefits	\$44,794	(\$1,502)	\$43,292
	10.5	060	2	8A-2	060	2	Laundry and Linen - Fringe Benefits	33,417	(968)	32,449
	10.5	065	2	8A-2	065	2	Dietary - Fringe Benefits	49,238	(1,624)	47,614
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	452,445	(14,951)	437,494
	10.5	155	2	8A-2	155	2	Social Services - Fringe Benefits	21,025	(472)	20,553
	10.5	160	2	8A-2	160	2	Activities - Fringe Benefits	4,231	(223)	4,008
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	46,915	(917)	45,998
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	9,811	(212)	9,599
	10.5	170	2	8A-2	170	2	Inservice Education - Nursing - Fringe Benefits To adjust the reported facility's worker's compensation expenses to the accrual basis. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304	2,115	(25)	2,090
10	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	* \$521,362	(\$3,534)	\$517,828 *
11	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	* \$517,828	(\$41,208)	\$476,620

Provider Name							Fiscal Period	Provider Number		Adjustments
SHIELDS NURSING CENTER - EL CERRITO							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55364F		12
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>										
12	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	\$1,110	\$1,110