

**REPORT
ON THE
RATE SETTING AUDIT**

**SHORELINE HEALTHCARE CENTER
LONG BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1811996507**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section—Santa Ana
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Margaret A. Varho
Audit Supervisor: Lan Nguyen
Auditor: Leslie Griffin**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 2, 2013

Joe McFadden, Director
Analytical and Regulatory Reporting
The Ensign Group, Inc.
27101 Puerta Real, Suite 450
Mission Viejo, CA 92691

SHORELINE HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1811996507
FISCAL PERIOD ENDED DECEMBER 31, 2011

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 \$4,691, which resulted from Medi-Cal credit balances

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.

Joe McFadden
Page 2

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 Fee-For-Service Rate Development Division.

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:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
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
PO Box 997413
Sacramento, CA 95899

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
(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—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SHORELINE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1811996507

OSHPD Facility No.:
206190259

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	\$ 1,965,256	\$ 80.94
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 478,961	\$ 19.73
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 351,079	\$ 14.46
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 398,770	\$ 16.42
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,783	\$ 0.73
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,162	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 129,412	\$ 5.33
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 263,025	\$ 10.83
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 602,586	\$ 24.82
11	Cost of Routine Service/Audited Total Costs	\$ 4,162,189.00	\$ 4,221,035	\$ 173.84
12	Total Patient Days (Adj)	24,281	24,281	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 171.42	\$ 173.84	
14	Overpayments (Adj 10)	\$ 0	\$ (4,691)	
15	Medi-Cal Days (Adj 8)	16,385	15,996	
16	Medi-Cal Managed Care Days (Adj 9)		67	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SHORELINE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1811996507

OSHPD Facility No.:
206190259

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
SHORELINE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1811996507

OSHPD Facility No.:
206190259

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 47,942	\$ 47,942		
160	Activities	69,522		\$ 69,522	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	282,927	0	0	282,927
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	279,313	0	0	279,313
083	Speech Pathology	25,243	0	0	25,243
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,847,792	47,942	69,522	1,965,256 *
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 - Pediatric	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	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,552,739	\$ 47,942	\$ 69,522	\$ 2,552,739

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SHORELINE HEALTHCARE CENTER

Provider NPI:
1811996507

OSHPD Facility Number:
206190259

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 50,029	\$ 50,029										
010	Housekeeping	85,613	278	\$ 85,891									
060	Laundry and Linen	50,887	2,602	4,493	\$ 57,982								
065	Dietary	196,843	5,737	9,904	0	\$ 212,483							
155	Social Services	N/A	729	1,259	0	0	\$ 1,988						
160	Activities	N/A	2,623	4,528	0	0	0	\$ 7,151					
165	Administration	N/A	1,423	2,456	0	0	0	0		\$ 3,879	\$ 3,879		
166	Medical Records	37,369	405	699	0	0	0	0		38,473		\$ 38,473	
170	Inservice Education - Nursing	71,280	420	726	0	0	0	0	\$ 72,426				
ANCILLARY SERVICES													
075	Patient Supplies		66	114	0	0	0	0	0	179	36	354	\$ 569
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	5	5
080	Physical Therapy		597	1,031	0	0	0	0	0	1,629	294	2,913	4,836
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		597	1,031	0	0	0	0	0	1,629	284	2,819	4,733
083	Speech Pathology		299	516	0	0	0	0	0	814	29	288	1,132
085	Pharmacy		66	114	0	0	0	0	0	179	119	1,177	1,476
090	Laboratory		0	0	0	0	0	0	0	0	15	152	167
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	13	130	143
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		34,186	59,021	57,982	212,483	1,988	7,151	72,426	445,237	3,089	30,635	478,961 *
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 - Pediatric		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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 492,021	\$ 50,029	\$ 85,891	\$ 57,982	\$ 212,483	\$ 1,988	\$ 7,151	\$ 72,426	\$ 449,669	\$ 3,879	\$ 38,473	\$ 492,021

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SHORELINE HEALTHCARE CENTER

Provider NPI:
1811996507

OSHPD Facility Number:
206190259

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 100,664	\$ 100,664										
010	Housekeeping	22,117	560	\$ 22,677									
060	Laundry and Linen	12,834	5,236	1,186	\$ 19,257								
065	Dietary	138,186	11,543	2,615	0	\$ 152,343							
155	Social Services	0	1,467	332	0	0	\$ 1,799						
160	Activities	3,222	5,277	1,195	0	0	0	\$ 9,695					
165	Administration	N/A	2,863	649	0	0	0	0		\$ 3,511	\$ 3,511		
166	Medical Records	3,384	815	185	0	0	0	0		4,384		\$ 4,384	
170	Inservice Education - Nursing	40	846	192	0	0	0	0	\$ 1,077				
ANCILLARY SERVICES													
075	Patient Supplies	35,584	132	30	0	0	0	0	0	35,746	32	40	\$ 35,819
077	Specialized Support Surfaces	496	0	0	0	0	0	0	0	496	0	1	497
080	Physical Therapy	9,205	1,202	272	0	0	0	0	0	10,679	266	332	11,277
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	3,120	1,202	272	0	0	0	0	0	4,594	257	321	5,173
083	Speech Pathology	312	601	136	0	0	0	0	0	1,049	26	33	1,108
085	Pharmacy	120,496	132	30	0	0	0	0	0	120,658	107	134	120,900
090	Laboratory	15,677	0	0	0	0	0	0	0	15,677	14	17	15,708
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,366	0	0	0	0	0	0	0	13,366	12	15	13,393
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	76,252	68,787	15,583	19,257	152,343	1,799	9,695	1,077	344,793	2,796	3,490	351,079 *
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 - Pediatric	0	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	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 554,955	\$ 100,664	\$ 22,677	\$ 19,257	\$ 152,343	\$ 1,799	\$ 9,695	\$ 1,077	\$ 547,060	\$ 3,511	\$ 4,384	\$ 554,955

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SHORELINE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1811996507

OSHPD Facility Number:
206190259

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)	\$ 415,452	96%							
	Property Tax (line 40)	18,527	4%	\$ 433,979						
005	Plant Operations and Maintenance			10,918	\$ 10,918					
010	Housekeeping			2,355	61	\$ 2,416				
060	Laundry and Linen			22,007	568	126	\$ 22,702			
065	Dietary			48,510	1,252	279	0	\$ 50,041		
155	Social Services			6,165	159	35	0	0	\$ 6,360	
160	Activities			22,178	572	127	0	0	0	\$ 22,878
165	Administration			12,031	310	69	0	0	0	0
166	Medical Records			3,425	88	20	0	0	0	0
170	Inservice Education - Nursing			3,554	92	20	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			557	14	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,052	130	29	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,052	130	29	0	0	0	0
083	Speech Pathology			2,526	65	15	0	0	0	0
085	Pharmacy			557	14	3	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 Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			289,091	7,461	1,660	22,702	50,041	6,360	22,878
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 - Pediatric			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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 433,979	100%	\$ 433,979	\$ 10,918	\$ 2,416	\$ 22,702	\$ 50,041	\$ 6,360	\$ 22,878

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SHORELINE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1811996507

OSHPD Facility Number:
206190259

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 415,452	96%							
	Property Tax (line 40)	18,527	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,411	\$ 12,411				
166	Medical Records				3,533		\$ 3,533			
170	Inservice Education - Nursing			\$ 3,666						
	ANCILLARY SERVICES									
075	Patient Supplies			0	574	114	33	\$ 721	\$ 690	\$ 31
077	Specialized Support Surfaces			0	0	2	0	2	2	0
080	Physical Therapy			0	5,212	940	268	6,419	6,145	274
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,212	909	259	6,380	6,108	272
083	Speech Pathology			0	2,606	93	26	2,725	2,609	116
085	Pharmacy			0	574	380	108	1,062	1,017	45
090	Laboratory			0	0	49	14	63	60	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	42	12	54	51	2
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			3,666	403,858	9,882	2,813	416,553	398,770	17,783
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 - Pediatric			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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 433,979	100%	\$ 3,666	\$ 418,035	\$ 12,411	\$ 3,533	\$ 433,979	\$ 415,452	\$ 18,527

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SHORELINE HEALTHCARE CENTER

Provider NPI:
1811996507

OSHPD Facility Number:
206190259

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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. 60% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 13% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 2,764												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	754,011												
	Total Costs Allocable as Administration	756,775	60%											
167	CDPH Licensing Fees	17,786	1%											
168	Professional Liability Insurance	162,526	13%											
169	Quality Assurance Fees	330,328	26%											
174	Caregiver Training	0	0%											
	Total	1,267,415	100%						\$ 1,267,415					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 179	\$ 35,746	\$ 574	\$ 36,500	11,660	\$ 6,962	\$ 164	\$ 1,495	\$ 3,039	\$ -
077	Specialized Support Surfaces			0	0	496	0	496	158	95	2	20	41	0
080	Physical Therapy			282,927	1,629	10,679	5,212	300,447	95,978	57,308	1,347	12,308	25,015	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			279,313	1,629	4,594	5,212	290,748	92,879	55,458	1,303	11,910	24,207	0
083	Speech Pathology			25,243	814	1,049	2,606	29,713	9,492	5,667	133	1,217	2,474	0
085	Pharmacy			0	179	120,658	574	121,412	38,785	23,159	544	4,974	10,109	0
090	Laboratory			0	0	15,677	0	15,677	5,008	2,990	70	642	1,305	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,366	0	13,366	4,270	2,549	60	548	1,113	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,965,256	445,237	344,793	403,858	3,159,144	1,009,186	602,586	14,162	129,412	263,025	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 - Pediatric			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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,267,415		\$ 2,552,739	\$ 449,669	\$ 547,060	\$ 418,035	\$ 3,967,503	\$ 1,267,415					
	Total Administrative Costs							\$ 1,267,415		\$ 756,775	\$ 17,786	\$ 162,526	\$ 330,328	\$ -
	Unit Cost Multiplier							0.31944906						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 42,352	\$ 7,895	\$ 15,944	\$ 66,191							
	TOTAL FACILITY COSTS							\$ 5,301,109						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SHORELINE HEALTHCARE CENTER

Provider NPI:
1811996507

OSHPD Facility Number:
206190259

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	255									
010	Housekeeping	55	55								
060	Laundry and Linen	514	514	514							
065	Dietary	1,133	1,133	1,133							
155	Social Services	144	144	144							
160	Activities	518	518	518							
165	Administration	281	281	281							
166	Medical Records	80	80	80							
170	Inservice Education - Nursing	83	83	83							
	ANCILLARY SERVICES										
075	Patient Supplies	13	13	13						36,500	36,500
077	Specialized Support Surfaces									496	496
080	Physical Therapy	118	118	118						300,447	300,447
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	118	118	118						290,748	290,748
083	Speech Pathology	59	59	59						29,713	29,713
085	Pharmacy	13	13	13						121,412	121,412
090	Laboratory									15,677	15,677
095	Home Health Services									0	0
100	Other Ancillary Services									13,366	13,366
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,752	6,752	6,752	242,810	72,843	1,924,044	1,924,044	1,924,044	3,159,144	3,159,144
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 - Pediatric						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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,136	9,881	9,826	242,810	72,843	1,924,044	1,924,044	1,924,044	3,967,503	3,967,503
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 47,942 0.02491731	\$ 69,522 0.036133269			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 50,029 5.06315150	\$ 85,891 8.74124500	\$ 57,982 0.23879766	\$ 212,483 2.91700481	\$ 1,988 0.00103315	\$ 7,151 0.00371648	\$ 72,426 0.03764247	\$ 3,879 0.00097770	\$ 38,473 0.00969712
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 100,664 10.18763283	\$ 22,677 2.30788925	\$ 19,257 0.07930768	\$ 152,343 2.09139418	\$ 1,799 0.00093519	\$ 9,695 0.00503870	\$ 1,077 0.00055983	\$ 3,511 0.00088500	\$ 4,384 0.00110489
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 433,979 42.81560774	\$ 10,918 1.10494687	\$ 2,416 0.24584068	\$ 22,702 0.09349503	\$ 50,041 0.68696410	\$ 6,360 0.00330552	\$ 22,878 0.01189068	\$ 3,666 0.00190526	\$ 12,411 0.00312810	\$ 3,533 0.00089056

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHORELINE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1811996507

OSHPD Facility Number:
206190259

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 38,569	\$ 0	\$ 38,569	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,460	0	11,460	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	100,664	0	100,664	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 150,693	\$ 0	\$ 150,693	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 28,475	\$ 0	\$ 28,475	(Sch 3)
010	.20-.39	Fringe Benefits	6300	8,653	0	8,653	(Sch 3)
010	.79	Agency Staff	6300	49,595	(1,110)	48,485	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,007	1,110	22,117	(Sch 4)
010		Housekeeping - Total	6300	\$ 107,730	\$ 0	\$ 107,730	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 42,178	\$ 0	\$ 42,178	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	22,044	0	22,044	(Sch 5)
025		Depreciation: Equipment	7140	45,426	0	45,426	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	4,314	0	4,314	(Sch 5)
035		Leases and Rentals	7200	301,490	0	301,490	(Sch 5)
040		Property Taxes	7300	18,527	0	18,527	(Sch 5)
045		Property Insurance	7400	2,764	0	2,764	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 695,166	\$ 0	\$ 695,166	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 14,456	\$ 0	\$ 14,456	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,940	0	4,940	(Sch 3)
060	.79	Agency Staff	6400	31,491	0	31,491	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,834	0	12,834	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 63,721	\$ 0	\$ 63,721	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 153,151	\$ 0	\$ 153,151	(Sch 3)
065	.20-.39	Fringe Benefits	6500	43,692	0	43,692	(Sch 3)
065	.79	Agency Staff	6500	13,013	(13,013)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	125,173	13,013	138,186	(Sch 4)
065		Dietary - Total	6500	\$ 335,029	\$ 0	\$ 335,029	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	35,584	0	35,584	(Sch 4)
075		Patient Supplies - Total	8100	\$ 35,584	\$ 0	\$ 35,584	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	496	0	496	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 496	\$ 0	\$ 496	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHORELINE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1811996507

OSHPD Facility Number:
206190259

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 224,379	\$ 0	\$ 224,379	(Sch 2)
080	.20-.39	Fringe Benefits	8200	58,548	0	58,548	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	9,205	0	9,205	(Sch 4)
080		Physical Therapy - Total	8200	\$ 292,132	\$ 0	\$ 292,132	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 219,453	\$ 0	\$ 219,453	(Sch 2)
082	.20-.39	Fringe Benefits	8250	59,860	0	59,860	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	3,120	0	3,120	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 282,433	\$ 0	\$ 282,433	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 19,964	\$ 0	\$ 19,964	(Sch 2)
083	.20-.39	Fringe Benefits	8280	5,279	0	5,279	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	312	0	312	(Sch 4)
083		Speech Pathology - Total	8280	\$ 25,555	\$ 0	\$ 25,555	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	120,496	0	120,496	(Sch 4)
085		Pharmacy - Total	8300	\$ 120,496	\$ 0	\$ 120,496	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	15,677	0	15,677	(Sch 4)
090		Laboratory - Total	8400	\$ 15,677	\$ 0	\$ 15,677	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	13,366	0	13,366	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,366	\$ 0	\$ 13,366	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHORELINE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1811996507

OSHPD Facility Number:
206190259

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 785,739	\$ 0	\$ 785,739	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,328,564	\$ 0	\$ 1,328,564	(Sch 2)
105	.20-.39	Fringe Benefits	6110	386,980	0	386,980	(Sch 2)
105	.49	Agency Staff	6110		132,248	132,248	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	213,077	(136,825)	76,252	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,928,621	\$ (4,577)	\$ 1,924,044	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		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	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		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	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		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	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHORELINE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1811996507

OSHPD Facility Number:
206190259

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		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
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		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
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		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 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,928,621	\$ (4,577)	\$ 1,924,044
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 37,529	\$ 0	\$ 37,529 (Sch 2)
155	.20-.39	Fringe Benefits	6600	10,413	0	10,413 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 47,942	\$ 0	\$ 47,942

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHORELINE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1811996507

OSHPD Facility Number:
206190259

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 52,997	\$ 0	\$ 52,997	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,525	0	16,525	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,222	0	3,222	(Sch 4)
160		Activities - Total	6700	\$ 72,744	\$ 0	\$ 72,744	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 205,671	\$ 0	\$ 205,671	(Sch 6)
165	.20-.39	Fringe Benefits	6900	(7,748)	76,793	69,045	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	479,295	0	479,295	(Sch 6)
165		Administration - Total	6900	\$ 677,218	\$ 76,793	\$ 754,011	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 28,972	\$ 0	\$ 28,972	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,397	0	8,397	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,384	0	3,384	(Sch 4)
166		Medical Records - Total	6900	\$ 40,753	\$ 0	\$ 40,753	
167		CDPH Licensing Fees	6900	\$ 17,786	\$ 0	\$ 17,786	(Sch 6)
168		Professional Liability Insurance	6900	\$ 162,526	\$ 0	\$ 162,526	(Sch 6)
169		Quality Assurance Fees	6900	\$ 330,328	\$ 0	\$ 330,328	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 56,578	\$ 0	\$ 56,578	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,702	0	14,702	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	40	0	40	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 71,320	\$ 0	\$ 71,320	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,420,617	\$ 76,793	\$ 1,497,410	
200		Total		\$ 5,228,893	\$ 72,216	\$ 5,301,109	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 152,500	
-----	------	--	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SHORELINE HEALTHCARE CENTER

Provider NPI:
1811996507

OSHPD Facility Number:
206190259

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
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	0							
010	3	Housekeeping - Agency Staff	(1,110)			(1,110)				
010	4	Housekeeping - Other - Nonlabor	1,110			1,110				
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	0							
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	0							
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	0							
065	3	Dietary - Agency Staff	(13,013)	(13,013)						
065	4	Dietary - Other - Nonlabor	13,013	13,013						
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:
SHORELINE HEALTHCARE CENTER

Provider NPI:
1811996507

OSHPD Facility Number:
206190259

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
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 Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	132,248		132,248					
105	4	Skilled Nursing Care - Other - Nonlabor	(136,825)		(132,248)		(4,577)			
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 Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - 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 - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:
SHORELINE HEALTHCARE CENTER

Provider NPI:
1811996507

OSHPD Facility Number:
206190259

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	\$72,216 (To Sch 8)	0	0	0	76,793	(4,577)	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
SHORELINE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811996507		10
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>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$152,500	\$152,500

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SHORELINE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811996507	10		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$13,013	(\$13,013)	\$0	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	125,173	13,013	138,186	
							To reclassify dietitian consultant expense to the appropriate co center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(i) and 52502(c)(1)				
3	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff	\$0	\$132,248	\$132,248	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	213,077	(132,248)	80,829 *	
							To reclassify the nursing registry labor costs to the appropriate cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Section 52502(c)(1)				
4	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$49,595	(\$1,110)	\$48,485	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	21,007	1,110	22,117	
							To reclassify medical waste disposal expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52502(c)(1) and 52000(i)				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SHORELINE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811996507		10	
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>											
5	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To adjust the provider's adjustment of marketing costs to agree with the trial balance and supporting work paper. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2300 and 2304	(\$7,748)	\$76,793	\$69,045	
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust equipment expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$80,829	(\$4,577)	\$76,252

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SHORELINE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1811996507		10
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 REPORTED STATISTICS</u>											
7	10.7	081	1,2,3	7	081	N/A	Respiratory Therapy (Square Feet)	118	(118)	0	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	59	59	118	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	59	59	
							To adjust square footage statistics to agree with the provider's room allocation schedule in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
SHORELINE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1811996507		10
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
ADJUSTMENTS TO REPORTED PATIENT DAYS											
8	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 31, 2012 Report Date: September 25, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	16,385	(389)	15,996	
9	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Sections 2205 and 2304	0	67	67	

Provider Name							Fiscal Period			Provider NPI		Adjustments
SHORELINE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811996507		10
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>												
10	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$4,691	\$4,691	