REPORT
ON THE
RATE SETTING AUDIT

SHORELINE CARE CENTER
OXNARD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1891783577

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Margaret A. Varho
Audit Supervisor: Margaret A. Varho
Auditor: Paula Greene

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: July 25, 2012

Carol Sparks
Director of Reimbursement
Covenant Care California
27071 Aliso Creek Road, Suite 100
Aliso Viejo, CA 92656

SHORELINE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1891783577
FISCAL PERIOD ENDED DECEMBER 31, 2010

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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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 $5,610 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.

605 West Santa Ana Blvd., Building 28, Room 830, Santa Ana, CA 92701
(714) 558-4434 / (714) 558-4179 fax
Internet Address: www.dhcs.ca.gov

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 Henry Igboke***) *for*

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

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SHORELINE CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1891783577

OSHPD Facility No.:
206560509

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	$ 5,599,971	$ 85.93
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 1,203,625	$ 18.47
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 995,095	$ 15.27
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 554,797	$ 8.51
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 84,396	$ 1.30
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 45,714	$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 243,846	$ 3.74
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 645,067	$ 9.90
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,122,227	$ 17.22
11	Cost of Routine Service/Audited Total Costs	$ 10,520,762	$ 10,494,739	$ 161.04
12	Total Patient Days (Adj)	65,167	65,167	
13	Cost Per Patient Day (Cost Divided by Days)	$ 161.44	$ 161.04	
14	Overpayments (Adj 8)	$ 0	$ (5,610)	
15	Medi-Cal Days (Adj 6)	46,561	46,435	
16	Medi-Cal Managed Care Days (Adj 7)		126	
	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 CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1891783577

OSHPD Facility No.:
206560509

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. 42 + Ln. 43)	$ 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 CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1891783577

OSHPD Facility No.:
206560509

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 254,238	$ 254,238			
160	Activities	162,164		$ 162,164		
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	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
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	5,183,569	254,238	162,164	5,599,971	*
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	$ 5,599,971	$ 254,238	$ 162,164	$ 5,599,971	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: SHORELINE CARE CENTER
Provider NPI: 1891783577
OSHPD Facility Number: 206560509
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 99,629	$ 99,629											
010	Housekeeping	310,923	3,914	$ 314,837										
060	Laundry and Linen	92,575	1,189	3,911	$ 97,675									
065	Dietary	493,526	10,057	33,080	0	$ 536,663								
155	Social Services	N/A	998	3,284	0	0	$ 4,282							
160	Activities	N/A	6,892	22,669	0	0	0	$ 29,561						
165	Administration	N/A	5,311	17,469	0	0	0	0		$ 22,780	$ 22,780			
166	Medical Records	131,341	1,321	4,345	0	0	0	0		137,006		$ 137,006		
170	Inservice Education - Nursing	133,434	347	1,140	0	0	0	0	$ 134,921					
	ANCILLARY SERVICES													
075	Patient Supplies		541	1,779	0	0	0	0	0	2,320	266	1,602	$ 4,188	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		2,056	6,762	0	0	0	0	0	8,818	1,290	7,759	17,867	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		1,785	5,873	0	0	0	0	0	7,658	1,000	6,016	14,674	
083	Speech Pathology		454	1,494	0	0	0	0	0	1,948	245	1,475	3,668	
085	Pharmacy		1,629	5,359	0	0	0	0	0	6,989	952	5,725	13,665	
090	Laboratory		0	0	0	0	0	0	0	0	101	606	707	
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		156	513	0	0	0	0	0	669	94	567	1,331	
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		62,633	206,018	97,675	536,663	4,282	29,561	134,921	1,071,753	18,801	113,072	1,203,625	*
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		347	1,140	0	0	0	0	0	1,487	30	183	1,701	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,261,428	$ 99,629	$ 314,837	$ 97,675	$ 536,663	$ 4,282	$ 29,561	$ 134,921	$ 1,101,641	$ 22,780	$ 137,006	$ 1,261,428	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: SHORELINE CARE CENTER
Provider NPI: 1891783577
OSHPD Facility Number: 206560509
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 196,144	$ 196,144											
010	Housekeeping	98,353	7,705	$ 106,058										
060	Laundry and Linen	47,117	2,341	1,318	$ 50,776									
065	Dietary	378,430	19,799	11,144	0	$ 409,373								
155	Social Services	34,345	1,966	1,106	0	0	$ 37,417							
160	Activities	15,029	13,568	7,637	0	0	0	$ 36,234						
165	Administration	N/A	10,456	5,885	0	0	0	0		$ 16,341	$ 16,341			
166	Medical Records	13,226	2,600	1,464	0	0	0	0		17,290		$ 17,290		
170	Inservice Education - Nursing	0	683	384	0	0	0	0	$ 1,067					
	ANCILLARY SERVICES													
075	Patient Supplies	108,805	1,065	599	0	0	0	0	0	110,469	191	202	$ 110,862	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	535,205	4,047	2,278	0	0	0	0	0	541,530	925	979	543,435	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	412,153	3,515	1,978	0	0	0	0	0	417,646	718	759	419,123	
083	Speech Pathology	100,806	894	503	0	0	0	0	0	102,203	176	186	102,565	
085	Pharmacy	393,215	3,208	1,805	0	0	0	0	0	398,228	683	722	399,633	
090	Laboratory	44,187	0	0	0	0	0	0	0	44,187	72	77	44,336	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	39,047	307	173	0	0	0	0	0	39,527	68	72	39,666	
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	239,766	123,307	69,401	50,776	409,373	37,417	36,234	1,067	967,340	13,486	14,269	995,095	*
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	8,274	683	384	0	0	0	0	0	9,341	22	23	9,386	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 2,664,102	$ 196,144	$ 106,058	$ 50,776	$ 409,373	$ 37,417	$ 36,234	$ 1,067	$ 2,630,471	$ 16,341	$ 17,290	$ 2,664,102	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SHORELINE CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1891783577

OSHPD Facility Number:
206560509

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 606,272	87%							
	Property Tax (line 40)	92,226	13%	$ 698,498						
005	Plant Operations and Maintenance			4,779	$ 4,779					
010	Housekeeping			27,252	188	$ 27,440				
060	Laundry and Linen			8,280	57	341	$ 8,677			
065	Dietary			70,026	482	2,883	0	$ 73,392		
155	Social Services			6,952	48	286	0	0	$ 7,286	
160	Activities			47,987	331	1,976	0	0	0	$ 50,294
165	Administration			36,980	255	1,523	0	0	0	0
166	Medical Records			9,197	63	379	0	0	0	0
170	Inservice Education - Nursing			2,414	17	99	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,766	26	155	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			14,314	99	589	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			12,431	86	512	0	0	0	0
083	Speech Pathology			3,162	22	130	0	0	0	0
085	Pharmacy			11,345	78	467	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			1,086	7	45	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			436,112	3,005	17,956	8,677	73,392	7,286	50,294
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			2,414	17	99	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 698,498	100%	$ 698,498	$ 4,779	$ 27,440	$ 8,677	$ 73,392	$ 7,286	$ 50,294

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SHORELINE CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1891783577

OSHPD Facility Number:
206560509

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 87% Of Total	Property Tax 13% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 606,272	87%								
	Property Tax (line 40)	92,226	13%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 38,758	$ 38,758					
166	Medical Records				9,639		$ 9,639				
170	Inservice Education - Nursing			$ 2,530							
	ANCILLARY SERVICES										
075	Patient Supplies			0	3,947	453	113	$ 4,513	$ 3,917	$ 596	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	15,002	2,195	546	17,743	15,400	2,343	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	13,029	1,702	423	15,154	13,153	2,001	
083	Speech Pathology			0	3,314	417	104	3,835	3,329	506	
085	Pharmacy			0	11,890	1,619	403	13,913	12,076	1,837	
090	Laboratory			0	0	172	43	214	186	28	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	1,138	160	40	1,339	1,162	177	
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			2,530	599,251	31,987	7,955	639,193	554,797	84,396	*
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	2,530	52	13	2,595	2,252	343	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 698,498	100%	$ 2,530	$ 650,102	$ 38,758	$ 9,639	$ 698,498	$ 606,272	$ 92,226	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: SHORELINE CARE CENTER
Provider NPI: 1891783577
OSHPD Facility Number: 206560509
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 12% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 14,171												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	1,345,607												
	Total Costs Allocable as Administration	1,359,778	55%											
167	DPH Licensing Fees	55,391	2%											
168	Professional Liability Insurance	295,463	12%											
169	Quality Assurance Fees	781,613	31%											
174	Caregiver Training	0	0%											
	Total	2,492,245	100%						$ 2,492,245					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 2,320	$ 110,469	$ 3,947	$ 116,735	29,145	$ 15,902	$ 648	$ 3,455	$ 9,140	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	8,818	541,530	15,002	565,350	141,151	77,012	3,137	16,734	44,267	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	7,658	417,646	13,029	438,333	109,438	59,710	2,432	12,974	34,322	0
083	Speech Pathology			0	1,948	102,203	3,314	107,465	26,831	14,639	596	3,181	8,415	0
085	Pharmacy			0	6,989	398,228	11,890	417,107	104,139	56,819	2,315	12,346	32,660	0
090	Laboratory			0	0	44,187	0	44,187	11,032	6,019	245	1,308	3,460	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	669	39,527	1,138	41,335	10,320	5,631	229	1,223	3,237	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			5,599,971	1,071,753	967,340	599,251	8,238,315	2,056,854	1,122,227	45,714	243,846	645,067	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	1,487	9,341	2,530	13,357	3,335	1,820	74	395	1,046	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 2,492,245		$ 5,599,971	$ 1,101,641	$ 2,630,471	$ 650,102	$ 9,982,185	$ 2,492,245					
	Total Administrative Costs							$ 2,492,245		$ 1,359,778	$ 55,391	$ 295,463	$ 781,613	$ -
	Unit Cost Multiplier							0.24966928						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 159,787	$ 33,631	$ 48,396	$ 241,814						
	TOTAL FACILITY COSTS							$ 12,716,244						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: SHORELINE CARE CENTER
Provider NPI: 1891783577
OSHPD Facility Number: 206560509
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	198									
010	Housekeeping	1,129	1,129								
060	Laundry and Linen	343	343	343							
065	Dietary	2,901	2,901	2,901							
155	Social Services	288	288	288							
160	Activities	1,988	1,988	1,988							
165	Administration	1,532	1,532	1,532							
166	Medical Records	381	381	381							
170	Inservice Education - Nursing	100	100	100							
	ANCILLARY SERVICES										
075	Patient Supplies	156	156	156						116,735	116,735
077	Specialized Support Surfaces									0	0
080	Physical Therapy	593	593	593						565,350	565,350
081	Respiratory Therapy									0	0
082	Occupational Therapy	515	515	515						438,333	438,333
083	Speech Pathology	131	131	131						107,465	107,465
085	Pharmacy	470	470	470						417,107	417,107
090	Laboratory									44,187	44,187
095	Home Health Services									0	0
100	Other Ancillary Services	45	45	45						41,335	41,335
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,067	18,067	18,067	130,334	193,602	5,423,335	5,423,335	5,423,335	8,238,315	8,238,315
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	100	100	100						13,357	13,357
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	28,937	28,739	27,610	130,334	193,602	5,423,335	5,423,335	5,423,335	9,982,185	9,982,185
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 254,238	$ 162,164			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.046878535	0.029901159			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 99,629	$ 314,837	$ 97,675	$ 536,663	$ 4,282	$ 29,561	$ 134,921	$ 22,780	$ 137,006
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.46668291	11.40300199	0.74942304	2.77199076	0.00078964	0.00545069	0.02487786	0.00228210	0.01372509
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 196,144	$ 106,058	$ 50,776	$ 409,373	$ 37,417	$ 36,234	$ 1,067	$ 16,341	$ 17,290
	UNIT COST MULTIPLIER (INDIRECT OTHER)		6.82501131	3.84130524	0.38958021	2.11450803	0.00689924	0.00668106	0.00019667	0.00163700	0.00173207
	TOTAL CAPITAL COSTS - SCH. 5	$ 698,498	$ 4,779	$ 27,440	$ 8,677	$ 73,392	$ 7,286	$ 50,294	$ 2,530	$ 38,758	$ 9,639
	UNIT COST MULTIPLIER (CAPITAL COSTS)	24.13857691	0.16630496	0.99385048	0.06657868	0.37908504	0.00134346	0.00927361	0.00046648	0.00388268	0.00096560

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHORELINE CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1891783577

OSHPD Facility Number:
206560509

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	$ 79,502	$ 0	$ 79,502	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,127	0	20,127	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	196,144	0	196,144	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 295,773	$ 0	$ 295,773	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 247,216	$ 0	$ 247,216	(Sch 3)
010	.20-.39	Fringe Benefits	6300	63,707	0	63,707	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	98,353	0	98,353	(Sch 4)
010		Housekeeping - Total	6300	$ 409,276	$ 0	$ 409,276	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 216,751	$ 0	$ 216,751	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	51,800	258	52,058	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	17,161	0	17,161	(Sch 5)
040		Property Taxes	7300	92,226	0	92,226	(Sch 5)
045		Property Insurance	7400	14,171	0	14,171	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	320,302	0	320,302	(Sch 5)
055		Interest - Other	7600	$	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,417,460	$ 258	$ 1,417,718	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 72,344	$ 0	$ 72,344	(Sch 3)
060	.20-.39	Fringe Benefits	6400	20,231	0	20,231	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	47,117	0	47,117	(Sch 4)
060		Laundry and Linen - Total	6400	$ 139,692	$ 0	$ 139,692	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 389,186	$ 0	$ 389,186	(Sch 3)
065	.20-.39	Fringe Benefits	6500	104,340	0	104,340	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	378,430	0	378,430	(Sch 4)
065		Dietary - Total	6500	$ 871,956	$ 0	$ 871,956	
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	99,539	9,266	108,805	(Sch 4)
075		Patient Supplies - Total	8100	$ 99,539	$ 9,266	$ 108,805	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHORELINE CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1891783577

OSHPD Facility Number:
206560509

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	$	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	520,439	14,766	535,205	(Sch 4)
080		Physical Therapy - Total	8200	$ 520,439	$ 14,766	$ 535,205	
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	$	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	402,876	9,277	412,153	(Sch 4)
082		Occupational Therapy - Total	8250	$ 402,876	$ 9,277	$ 412,153	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	98,547	2,259	100,806	(Sch 4)
083		Speech Pathology - Total	8280	$ 98,547	$ 2,259	$ 100,806	
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	393,215	0	393,215	(Sch 4)
085		Pharmacy - Total	8300	$ 393,215	$ 0	$ 393,215	
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	44,187	0	44,187	(Sch 4)
090		Laboratory - Total	8400	$ 44,187	$ 0	$ 44,187	
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	28,609	10,438	39,047	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 28,609	$ 10,438	$ 39,047	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHORELINE CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1891783577

OSHPD Facility Number:
206560509

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		$ 1,587,412	$ 46,006	$ 1,633,418	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 4,072,262	$ 0	$ 4,072,262	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,111,307	0	1,111,307	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	266,202	(26,436)	239,766	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 5,449,771	$ (26,436)	$ 5,423,335	
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 CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1891783577

OSHPD Facility Number:
206560509

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHORELINE CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1891783577

OSHPD Facility Number:
206560509

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	8,274	0	8,274	(Sch 4)
140		Beauty and Barber - Total	8900	$ 8,274	$ 0	$ 8,274	
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**		$ 5,458,045	$ (26,436)	$ 5,431,609	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 197,475	$ 0	$ 197,475	(Sch 2)
155	.20-.39	Fringe Benefits	6600	56,763	0	56,763	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	34,345	0	34,345	(Sch 4)
155		Social Services - Total	6600	$ 288,583	$ 0	$ 288,583	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHORELINE CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1891783577

OSHPD Facility Number:
206560509

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	$ 125,130	$ 0	$ 125,130	(Sch 2)
160	.20-.39	Fringe Benefits	6700	37,034	0	37,034	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,029	0	15,029	(Sch 4)
160		Activities - Total	6700	$ 177,193	$ 0	$ 177,193	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 469,351	$ 0	$ 469,351	(Sch 6)
165	.20-.39	Fringe Benefits	6900	129,398	0	129,398	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	764,156	(17,298)	746,858	(Sch 6)
165		Administration - Total	6900	$ 1,362,905	$ (17,298)	$ 1,345,607	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 102,949	$ 0	$ 102,949	(Sch 3)
166	.20-.39	Fringe Benefits	6900	28,392	0	28,392	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,226	0	13,226	(Sch 4)
166		Medical Records - Total	6900	$ 144,567	$ 0	$ 144,567	
167		CDPH Licensing Fees	6900	$ 55,391	$ 0	$ 55,391	(Sch 6)
168		Professional Liability Insurance	6900	$ 295,463	$ 0	$ 295,463	(Sch 6)
169		Quality Assurance Fees	6900	$ 781,613	$ 0	$ 781,613	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 104,824	$ 0	$ 104,824	(Sch 3)
170	.20-.39	Fringe Benefits	6800	28,610	0	28,610	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 133,434	$ 0	$ 133,434	
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		$ 3,239,149	$ (17,298)	$ 3,221,851	
200		**Total**		**$ 12,713,714**	**$ 2,530**	**$ 12,716,244**	

Provider Name: SHORELINE CARE CENTER

Provider NPI: 1891783577

OSHPD Facility Number: 206560509

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	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	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	258			258					
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	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	9,266	9,266							
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	14,766				14,766				
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	9,277				9,277				
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 CARE CENTER

Provider NPI: 1891783577

OSHPD Facility Number: 206560509

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	2,259				2,259				
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	10,438		10,438						
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	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(26,436)	(9,266)	(10,438)	(6,732)					
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 CARE CENTER

Provider NPI: 1891783577

OSHPD Facility Number: 206560509

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	0								
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	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(17,298)					(17,298)			
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: SHORELINE CARE CENTER

Provider NPI: 1891783577

OSHPD Facility Number: 206560509

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$2,530	0	0	(6,474)	26,302	(17,298)	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
SHORELINE CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1891783577	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS				
1	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor		$99,539	$9,266	$108,805
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo		266,202	(9,266)	256,936 *
							To reclassify oxygen expense to the appropriate cost cente				
							42 CFR 413.24 / CMS Pub. 15-1, Sections 2202.8 and 2203.2				
							CCR, Title 22, Section 51511				
2	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		$28,609	$10,438	$39,047
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	256,936	(10,438)	246,498 *
							To reclassify laboratory and X-ray expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8 and 2203.2				
							CCR, Title 22, Section 51511				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
SHORELINE CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1891783577	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
3	10.5	025	4	8A-1	025	4	Depreciation - Equipment		$51,800	$258	$52,058
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	246,498	(6,732)	239,766
							To reverse the provider's adjustment to expense assets and to add back the depreciation expense for items that should be capitalized. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300				
4	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor		$520,439	$14,766	$535,205
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor		402,876	9,277	412,153
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor		98,547	2,259	100,806
							To adjust expenses from a related organization to actual cost. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		$764,156	($17,298)	$746,858
							To adjust reported home office costs to agree with the Covenant Care California, LLC Home Office Audit Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
SHORELINE CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1891783577	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA			
6	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, 2010 through December 31, 2010 Payment Period: January 1, 2010 through July 31, 2011 Report Date: August 17, 2011 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	46,561	(126)	46,435
7	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	126	126

Provider Name	Fiscal Period	Provider NPI	Adjustments
SHORELINE CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1891783577	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
8	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	$5,610	$5,610