

**REPORT
ON THE
RATE SETTING AUDIT**

**SOMERSET SPECIAL CARE CENTER
EL CAJON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 11598871808**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section—San Diego
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Stacey A. Leon**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Robin Jensen, CFO
Kennon S. Shea and Associates
1810 Gillespie Way, Suite 212
El Cajon, CA 92020

SOMERSET SPECIAL CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1598871808
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$15,278, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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 Rates 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.

Robin Jensen
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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—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

NPI:
1598871808

OSHPD Facility No.:
206370671

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	\$ 1,445,927	\$ 81.19
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 471,214	\$ 26.46
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 394,244	\$ 22.14
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 147,464	\$ 8.28
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 9,550	\$ 0.54
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,902	\$ 0.84
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 92,014	\$ 5.17
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 233,464	\$ 13.11
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 712,638	\$ 40.02
11	Cost of Routine Service/Audited Total Costs	\$ 3,511,405.00	\$ 3,521,417	\$ 197.73
12	Total Patient Days (Adj)	17,809	17,809	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 197.17	\$ 197.73	
14	Overpayments (Adj 3)	\$ 0	\$ 15,278	
15	Medi-Cal Days (Adj 2)	17,010	17,000	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 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:
SOMERSET SPECIAL CARE CENTER

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

NPI:
1598871808

OSHPD Facility No.:
206370671

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	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

NPI:
1598871808

OSHPD Facility No.:
206370671

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 21,243	\$ 21,243		
160	Activities	70,494		\$ 70,494	
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	567	0	0	567
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	702	0	0	702
083	Speech Pathology	481	0	0	481
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	1,354,190	21,243	70,494	1,445,927 *
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	\$ 1,447,677	\$ 21,243	\$ 70,494	\$ 1,447,677

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SOMERSET SPECIAL CARE CENTER

NPI:
1598871808

OSHPD Facility Number:
206370671

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	\$ 64,691	\$ 64,691										
010	Housekeeping	55,819	663	\$ 56,482									
060	Laundry and Linen	74,625	3,139	2,769	\$ 80,534								
065	Dietary	200,865	9,840	8,680	0	\$ 219,386							
155	Social Services	N/A	368	325	0	0	\$ 693						
160	Activities	N/A	4,980	4,393	0	0	0	\$ 9,374					
165	Administration	N/A	4,719	4,163	0	0	0	0		\$ 8,882	\$ 8,882		
166	Medical Records	11,667	0	0	0	0	0	0		11,667		\$ 11,667	
170	Inservice Education - Nursing	67,514	1,540	1,358	0	0	0	0	\$ 70,412				
ANCILLARY SERVICES													
075	Patient Supplies		1,051	927	0	0	0	0	0	1,978	27	35	\$ 2,040
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	49	65	114
080	Physical Therapy		167	148	0	0	0	0	0	315	23	31	369
081	Respiratory Therapy		0	0	0	0	0	0	0	0	2	3	5
082	Occupational Therapy		0	0	0	0	0	0	0	0	3	3	6
083	Speech Pathology		0	0	0	0	0	0	0	0	2	2	4
085	Pharmacy		0	0	0	0	0	0	0	0	10	14	24
090	Laboratory		0	0	0	0	0	0	0	0	18	24	43
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	33	44	77
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		37,567	33,139	80,534	219,386	693	9,374	70,412	451,104	8,692	11,418	471,214 *
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		656	579	0	0	0	0	0	1,235	22	29	1,286
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 475,181	\$ 64,691	\$ 56,482	\$ 80,534	\$ 219,386	\$ 693	\$ 9,374	\$ 70,412	\$ 454,632	\$ 8,882	\$ 11,667	\$ 475,181

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SOMERSET SPECIAL CARE CENTER

NPI:
1598871808

OSHPD Facility Number:
206370671

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	\$ 104,140	\$ 104,140										
010	Housekeeping	22,024	1,067	\$ 23,091									
060	Laundry and Linen	41,813	5,054	1,132	\$ 47,999								
065	Dietary	124,751	15,841	3,549	0	\$ 144,141							
155	Social Services	543	593	133	0	0	\$ 1,268						
160	Activities	8,403	8,017	1,796	0	0	0	\$ 18,216					
165	Administration	N/A	7,597	1,702	0	0	0	0		\$ 9,299	\$ 9,299		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	2,363	2,478	555	0	0	0	0	\$ 5,397				
ANCILLARY SERVICES													
075	Patient Supplies	768	1,692	379	0	0	0	0	0	2,839	28	0	\$ 2,867
077	Specialized Support Surfaces	13,774	0	0	0	0	0	0	0	13,774	52	0	13,826
080	Physical Therapy	4,871	269	60	0	0	0	0	0	5,201	24	0	5,225
081	Respiratory Therapy	585	0	0	0	0	0	0	0	585	2	0	587
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	3	0	3
083	Speech Pathology	0	0	0	0	0	0	0	0	0	2	0	2
085	Pharmacy	2,907	0	0	0	0	0	0	0	2,907	11	0	2,918
090	Laboratory	5,138	0	0	0	0	0	0	0	5,138	19	0	5,157
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,280	0	0	0	0	0	0	0	9,280	35	0	9,315
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	94,099	60,475	13,548	47,999	144,141	1,268	18,216	5,397	385,144	9,100	0	394,244 *
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	1,997	1,056	237	0	0	0	0	0	3,290	23	0	3,313
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 437,456	\$ 104,140	\$ 23,091	\$ 47,999	\$ 144,141	\$ 1,268	\$ 18,216	\$ 5,397	\$ 428,157	\$ 9,299	\$ -	\$ 437,456

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

NPI:
1598871808

OSHPD Facility Number:
206370671

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)	\$ 152,158	94%							
	Property Tax (line 40)	9,854	6%	\$ 162,012						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			1,660	0	\$ 1,660				
060	Laundry and Linen			7,863	0	81	\$ 7,944			
065	Dietary			24,644	0	255	0	\$ 24,899		
155	Social Services			922	0	10	0	0	\$ 932	
160	Activities			12,473	0	129	0	0	0	\$ 12,602
165	Administration			11,819	0	122	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			3,856	0	40	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,632	0	27	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			419	0	4	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute 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			94,082	0	974	7,944	24,899	932	12,602
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			1,643	0	17	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 162,012	100%	\$ 162,012	\$ -	\$ 1,660	\$ 7,944	\$ 24,899	\$ 932	\$ 12,602

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

NPI:
1598871808

OSHPD Facility Number:
206370671

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 152,158	94%							
	Property Tax (line 40)	9,854	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,941	\$ 11,941				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 3,896						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,659	36	0	\$ 2,695	\$ 2,531	\$ 164
077	Specialized Support Surfaces			0	0	66	0	66	62	4
080	Physical Therapy			0	423	31	0	455	427	28
081	Respiratory Therapy			0	0	3	0	3	3	0
082	Occupational Therapy			0	0	3	0	3	3	0
083	Speech Pathology			0	0	2	0	2	2	0
085	Pharmacy			0	0	14	0	14	13	1
090	Laboratory			0	0	25	0	25	23	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	45	0	45	42	3
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			3,896	145,328	11,686	0	157,014	147,464	9,550 *
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	1,660	30	0	1,690	1,587	103
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 162,012	100%	\$ 3,896	\$ 150,071	\$ 11,941	\$ -	\$ 162,012	\$ 152,158	\$ 9,854

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SOMERSET SPECIAL CARE CENTER

NPI:
1598871808

OSHPD Facility Number:
206370671

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. 68% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 5,476												
055	Interest - Other	1,929												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	720,802												
	Total Costs Allocable as Administration	728,207	68%											
167	CDPH Licensing Fees	15,228	1%											
168	Professional Liability Insurance	94,024	9%											
169	Quality Assurance Fees	238,564	22%											
174	Caregiver Training	0	0%											
	Total	1,076,023	100%						\$ 1,076,023					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,978	\$ 2,839	\$ 2,659	\$ 7,476	3,243	\$ 2,195	\$ 46	\$ 283	\$ 719	\$ -
077	Specialized Support Surfaces			0	0	13,774	0	13,774	5,975	4,044	85	522	1,325	0
080	Physical Therapy			567	315	5,201	423	6,506	2,822	1,910	40	247	626	0
081	Respiratory Therapy			0	0	585	0	585	254	172	4	22	56	0
082	Occupational Therapy			702	0	0	0	702	305	206	4	27	68	0
083	Speech Pathology			481	0	0	0	481	209	141	3	18	46	0
085	Pharmacy			0	0	2,907	0	2,907	1,261	853	18	110	280	0
090	Laboratory			0	0	5,138	0	5,138	2,229	1,508	32	195	494	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,280	0	9,280	4,026	2,724	57	352	892	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			1,445,927	451,104	385,144	145,328	2,427,503	1,053,018	712,638	14,902	92,014	233,464	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	1,235	3,290	1,660	6,184	2,683	1,816	38	234	595	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,076,023		\$ 1,447,677	\$ 454,632	\$ 428,157	\$ 150,071	\$ 2,480,536	\$ 1,076,023					
	Total Administrative Costs							\$ 1,076,023		\$ 728,207	\$ 15,228	\$ 94,024	\$ 238,564	\$ -
	Unit Cost Multiplier							0.43378644						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 20,549	\$ 9,299	\$ 11,941	\$ 41,790							
	TOTAL FACILITY COSTS							\$ 3,598,349						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SOMERSET SPECIAL CARE CENTER

NPI:
1598871808

OSHPD Facility Number:
206370671

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping	99	99								
060	Laundry and Linen	469	469	469							
065	Dietary	1,470	1,470	1,470							
155	Social Services	55	55	55							
160	Activities	744	744	744							
165	Administration	705	705	705							
166	Medical Records										
170	Inservice Education - Nursing	230	230	230							
	ANCILLARY SERVICES										
075	Patient Supplies	157	157	157						7,476	7,476
077	Specialized Support Surfaces									13,774	13,774
080	Physical Therapy	25	25	25						6,506	6,506
081	Respiratory Therapy									585	585
082	Occupational Therapy									702	702
083	Speech Pathology									481	481
085	Pharmacy									2,907	2,907
090	Laboratory									5,138	5,138
095	Home Health Services									0	0
100	Other Ancillary Services									9,280	9,280
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,612	5,612	5,612	178,090	53,427	1,448,289	1,448,289	1,448,289	2,427,503	2,427,503
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	98	98	98						6,184	6,184
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,664	9,664	9,565	178,090	53,427	1,448,289	1,448,289	1,448,289	2,480,536	2,480,536
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 21,243	\$ 70,494			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.014667653	0.048673987			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 64,691	\$ 56,482	\$ 80,534	\$ 219,386	\$ 693	\$ 9,374	\$ 70,412	\$ 8,882	\$ 11,667
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.69401904	5.90504003	0.45220933	4.10626868	0.00047846	0.00647226	0.04861722	0.00358081	0.00470342
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 104,140	\$ 23,091	\$ 47,999	\$ 144,141	\$ 1,268	\$ 18,216	\$ 5,397	\$ 9,299	\$ -
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.77607616	2.41409635	0.26952210	2.69789720	0.00087583	0.01257794	0.00372629	0.00374882	0.00000000
	TOTAL CAPITAL COSTS - SCH. 5	\$ 162,012	\$ -	\$ 1,660	\$ 7,944	\$ 24,899	\$ 932	\$ 12,602	\$ 3,896	\$ 11,941	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	16.76448676	0.00000000	0.17351638	0.04460623	0.46603524	0.00064324	0.00870122	0.00268989	0.00481400	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

NPI:
1598871808

OSHPD Facility Number:
206370671

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	\$ 53,251	\$ 0	\$ 53,251	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,440	0	11,440	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	104,140	0	104,140	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 168,831	\$ 0	\$ 168,831	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 44,295	\$ 0	\$ 44,295	(Sch 3)
010	.20-.39	Fringe Benefits	6300	11,524	0	11,524	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,024	0	22,024	(Sch 4)
010		Housekeeping - Total	6300	\$ 77,843	\$ 0	\$ 77,843	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	16,817	0	16,817	(Sch 5)
025		Depreciation: Equipment	7140	5,801	0	5,801	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,370	0	2,370	(Sch 5)
035		Leases and Rentals	7200	127,170	0	127,170	(Sch 5)
040		Property Taxes	7300	9,854	0	9,854	(Sch 5)
045		Property Insurance	7400	5,476	0	5,476	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 1,929	\$ 0	\$ 1,929	(Sch 6)
057		Subtotal 005 - 055		\$ 416,091	\$ 0	\$ 416,091	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 50,859	\$ 0	\$ 50,859	(Sch 3)
060	.20-.39	Fringe Benefits	6400	23,766	0	23,766	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	41,813	0	41,813	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 116,438	\$ 0	\$ 116,438	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 155,519	\$ 0	\$ 155,519	(Sch 3)
065	.20-.39	Fringe Benefits	6500	45,346	0	45,346	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	124,751	0	124,751	(Sch 4)
065		Dietary - Total	6500	\$ 325,616	\$ 0	\$ 325,616	
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	768	0	768	(Sch 4)
075		Patient Supplies - Total	8100	\$ 768	\$ 0	\$ 768	
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	13,774	0	13,774	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 13,774	\$ 0	\$ 13,774	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

NPI:
1598871808

OSHPD Facility Number:
206370671

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	567	0	567	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	4,871	0	4,871	(Sch 4)
080		Physical Therapy - Total	8200	\$ 5,438	\$ 0	\$ 5,438	
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	585	0	585	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 585	\$ 0	\$ 585	
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	702	0	702	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 702	\$ 0	\$ 702	
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	481	0	481	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 481	\$ 0	\$ 481	
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	2,907	0	2,907	(Sch 4)
085		Pharmacy - Total	8300	\$ 2,907	\$ 0	\$ 2,907	
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	5,138	0	5,138	(Sch 4)
090		Laboratory - Total	8400	\$ 5,138	\$ 0	\$ 5,138	
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	9,280	0	9,280	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,280	\$ 0	\$ 9,280	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

NPI:
1598871808

OSHPD Facility Number:
206370671

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		\$ 39,073	\$ 0	\$ 39,073	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,050,894	\$ 0	\$ 1,050,894	(Sch 2)
105	.20-.39	Fringe Benefits	6110	296,249	0	296,249	(Sch 2)
105	.49	Agency Staff	6110	7,047	0	7,047	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	94,099	0	94,099	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,448,289	\$ 0	\$ 1,448,289	
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)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

NPI:
1598871808

OSHPD Facility Number:
206370671

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	1,997	0	1,997	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,997	\$ 0	\$ 1,997	
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		\$ 1,450,286	\$ 0	\$ 1,450,286	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 18,945	\$ 0	\$ 18,945	(Sch 2)
155	.20-.39	Fringe Benefits	6600	2,298	0	2,298	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	543	0	543	(Sch 4)
155		Social Services - Total	6600	\$ 21,786	\$ 0	\$ 21,786	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

NPI:
1598871808

OSHPD Facility Number:
206370671

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	\$ 55,171	\$ 0	\$ 55,171	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,323	0	15,323	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,403	0	8,403	(Sch 4)
160		Activities - Total	6700	\$ 78,897	\$ 0	\$ 78,897	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 149,084	\$ 0	\$ 149,084	(Sch 6)
165	.20-.39	Fringe Benefits	6900	52,663	0	52,663	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	519,055	0	519,055	(Sch 6)
165		Administration - Total	6900	\$ 720,802	\$ 0	\$ 720,802	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 9,198	\$ 0	\$ 9,198	(Sch 3)
166	.20-.39	Fringe Benefits	6900	2,469	0	2,469	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 11,667	\$ 0	\$ 11,667	
167		CDPH Licensing Fees	6900	\$ 15,228	\$ 0	\$ 15,228	(Sch 6)
168		Professional Liability Insurance	6900	\$ 94,024	\$ 0	\$ 94,024	(Sch 6)
169		Quality Assurance Fees	6900	\$ 238,564	\$ 0	\$ 238,564	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 55,120	\$ 0	\$ 55,120	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,394	0	12,394	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,363	0	2,363	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 69,877	\$ 0	\$ 69,877	
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		\$ 1,250,845	\$ 0	\$ 1,250,845	
200		Total		\$ 3,598,349	\$ 0	\$ 3,598,349	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 56,152	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SOMERSET SPECIAL CARE CENTER

NPI:
1598871808

OSHPD Facility Number:
206370671

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

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	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	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	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							

Provider Name:
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JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
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							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			<u>\$0</u>	<u>0</u>						
		Total	(To Sch 8)							

Provider Name							Fiscal Period			NPI		Adjustments
SOMERSET SPECIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1598871808		3
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
							<u>MEMORANDUM ADJUSTMENT</u>					
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$56,152	\$56,152

Provider Name							Fiscal Period	NPI	Adjustments	
SOMERSET SPECIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1598871808	3	
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 PATIENT DAYS</u>										
2	4.1	5	2	1	15		Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through April 30, 2013 Reports Dated: May 17, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	17,010	(10)	17,000

Provider Name							Fiscal Period			NPI		Adjustments
SOMERSET SPECIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1598871808		3
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>												
3	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to insufficient/lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1	\$0	\$15,278	\$15,278		