REPORT
ON THE
RATE SETTING AUDIT

SOMERSET SPECIAL CARE CENTER
EL CAJON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1598871808

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Patricia M. Fox
Audit Supervisor: Sergio Gonzalez
Auditor: Scott C. Riddick

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

July 23, 2012

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, 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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit adjustments that include a summary of the total due the State in the amount of $4,184, which resulted from Medi-Cal overpayments

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

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.

Financial Audits Branch/Audits Section—San Diego
7575 Metropolitan Drive, Suite 102, San Diego, CA 92108-4421
(619) 688-3200/(619) 688-3218 fax
Internet Address: www.dhcs.ca.gov

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—San Diego at (619) 688-3200.

Originally signed by:

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

Certified

cc: Cathy Storr
Axiom Healthcare Group
572 West 37th Street
San Pedro, CA 90731

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

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	$ 1,702,547	$ 73.24
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 573,624	$ 24.68
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 438,527	$ 18.86
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 154,637	$ 6.65
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 8,869	$ 0.38
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 18,004	$ 0.77
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 80,837	$ 3.48
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 272,973	$ 11.74
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 591,646	$ 25.45
11	Cost of Routine Service/Audited Total Costs	$ 3,831,613.00	$ 3,841,664.90	$ 165.25
12	Total Patient Days (Adj)	23,247	23,247	
13	Cost Per Patient Day (Cost Divided by Days)	$ 164.82	$ 165.25	
14	Overpayments (Adjs 3,4)	$ 0	$ 4,184	
15	Medi-Cal Days (Adj 2)	22,189	22,364	
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	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

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. 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	
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, 2010 THROUGH DECEMBER 31, 2010

NPI:
1598871808

OSHPD Facility No.:
206370671

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	$ 29,937	$ 29,937			
160	Activities	41,021		$ 41,021		
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	1,631,589	29,937	41,021	1,702,547	*
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	$ 1,702,547	$ 29,937	$ 41,021	$ 1,702,547	

* (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, 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	$ 84,622	$ 84,622											
010	Housekeeping	66,046	867	$ 66,913										
060	Laundry and Linen	103,886	4,107	3,281	$ 111,274									
065	Dietary	229,061	12,872	10,284	0	$ 252,216								
155	Social Services	N/A	482	385	0	0	$ 866							
160	Activities	N/A	6,515	5,205	0	0	0	$ 11,719						
165	Administration	N/A	6,173	4,932	0	0	0	0		$ 11,105	$ 11,105			
166	Medical Records	17,253	0	0	0	0	0	0		17,253		$ 17,253		
170	Inservice Education - Nursing	77,684	2,014	1,609	0	0	0	0	$ 81,307					
	ANCILLARY SERVICES													
075	Patient Supplies		1,375	1,098	0	0	0	0	0	2,473	28	44	$ 2,545	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	44	69	113	
080	Physical Therapy		219	175	0	0	0	0	0	394	5	7	405	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0	
085	Pharmacy		0	0	0	0	0	0	0	0	37	57	94	
090	Laboratory		0	0	0	0	0	0	0	0	5	7	12	
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	56	88	144	
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		49,141	39,259	111,274	252,216	866	11,719	81,307	545,783	10,903	16,938	573,624	*
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		858	686	0	0	0	0	0	1,544	28	43	1,615	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 578,552	$ 84,622	$ 66,913	$ 111,274	$ 252,216	$ 866	$ 11,719	$ 81,307	$ 550,194	$ 11,105	$ 17,253	$ 578,552	

* (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, 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	$ 101,905	$ 101,905											
010	Housekeeping	25,556	1,044	$ 26,600										
060	Laundry and Linen	51,283	4,946	1,304	$ 57,533									
065	Dietary	143,681	15,501	4,088	0	$ 163,270								
155	Social Services	1,014	580	153	0	0	$ 1,747							
160	Activities	6,238	7,845	2,069	0	0	0	$ 16,152						
165	Administration	N/A	7,434	1,961	0	0	0	0		$ 9,395	$ 9,395			
166	Medical Records	0	0	0	0	0	0	0		0		$ -		
170	Inservice Education - Nursing	8,767	2,425	640	0	0	0	0	$ 11,832					
	ANCILLARY SERVICES													
075	Patient Supplies	0	1,656	437	0	0	0	0	0	2,092	24	0	$ 2,116	
077	Specialized Support Surfaces	11,482	0	0	0	0	0	0	0	11,482	37	0	11,519	
080	Physical Therapy	0	264	70	0	0	0	0	0	333	4	0	337	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0	
085	Pharmacy	9,503	0	0	0	0	0	0	0	9,503	31	0	9,534	
090	Laboratory	1,197	0	0	0	0	0	0	0	1,197	4	0	1,201	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	14,640	0	0	0	0	0	0	0	14,640	48	0	14,688	
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	103,986	59,177	15,607	57,533	163,270	1,747	16,152	11,832	429,304	9,223	0	438,527	*
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	2,661	1,033	273	0	0	0	0	0	3,967	24	0	3,991	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 481,913	$ 101,905	$ 26,600	$ 57,533	$ 163,270	$ 1,747	$ 16,152	$ 11,832	$ 472,518	$ 9,395	$ -	$ 481,913	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

NPI:
1598871808

OSHPD Facility Number:
206370671

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)	$ 159,521	95%							
	Property Tax (line 40)	9,149	5%	$ 168,670						
005	Plant Operations and Maintenance			0	$ -					
010	Housekeeping			1,728	0	$ 1,728				
060	Laundry and Linen			8,186	0	85	$ 8,270			
065	Dietary			25,657	0	266	0	$ 25,922		
155	Social Services			960	0	10	0	0	$ 970	
160	Activities			12,985	0	134	0	0	0	$ 13,120
165	Administration			12,305	0	127	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			4,014	0	42	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,740	0	28	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			436	0	5	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			97,949	0	1,014	8,270	25,922	970	13,120
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			1,710	0	18	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 168,670	100%	$ 168,670	$ -	$ 1,728	$ 8,270	$ 25,922	$ 970	$ 13,120

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

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 95% Of Total	Property Tax 5% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 159,521	95%								
	Property Tax (line 40)	9,149	5%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 12,432	$ 12,432					
166	Medical Records				0		$ -				
170	Inservice Education - Nursing			$ 4,056							
	ANCILLARY SERVICES										
075	Patient Supplies			0	2,769	32	0	$ 2,800	$ 2,648	$ 152	
077	Specialized Support Surfaces			0	0	50	0	50	47	3	
080	Physical Therapy			0	441	5	0	446	422	24	
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	41	0	41	39	2	
090	Laboratory			0	0	5	0	5	5	0	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	63	0	63	60	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			4,056	151,300	12,205	0	163,506	154,637	8,869	*
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	1,728	31	0	1,759	1,664	95	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 168,670	100%	$ 4,056	$ 156,238	$ 12,432	$ -	$ 168,670	$ 159,521	$ 9,149	

* (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, 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. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 5,684													
055	Interest - Other	1,475													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	595,480													
	Total Costs Allocable as Administration	602,639	61%												
167	DPH Licensing Fees	18,339	2%												
168	Professional Liability Insurance	82,339	8%												
169	Quality Assurance Fees	278,045	28%												
174	Caregiver Training	0	0%												
	Total	981,362	100%						$ 981,362						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ 2,473	$ 2,092	$ 2,769	$ 7,334	2,498	$ 1,534	$ 47	$ 210	$ 708	$ -	
077	Specialized Support Surfaces			0	0	11,482	0	11,482	3,910	2,401	73	328	1,108	0	
080	Physical Therapy			0	394	333	441	1,168	398	244	7	33	113	0	
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0	
085	Pharmacy			0	0	9,503	0	9,503	3,236	1,987	60	272	917	0	
090	Laboratory			0	0	1,197	0	1,197	408	250	8	34	116	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	14,640	0	14,640	4,986	3,062	93	418	1,413	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			1,702,547	545,783	429,304	151,300	2,828,935	963,461	591,646	18,004	80,837	272,973	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	1,544	3,967	1,728	7,239	2,465	1,514	46	207	698	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 981,362		$ 1,702,547	$ 550,194	$ 472,518	$ 156,238	$ 2,881,497	$ 981,362						
	Total Administrative Costs							$ 981,362		$ 602,639	$ 18,339	$ 82,339	$ 278,045	$ -	
	Unit Cost Multiplier							0.34057365							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 28,358	$ 9,395	$ 12,432	$ 50,185							
	TOTAL FACILITY COSTS							$ 3,913,044							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: SOMERSET SPECIAL CARE CENTER
NPI: 1598871808
OSHPD Facility Number: 206370671
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)
	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						7,334	7,334
077	Specialized Support Surfaces									11,482	11,482
080	Physical Therapy	25	25	25						1,168	1,168
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy									9,503	9,503
090	Laboratory									1,197	1,197
095	Home Health Services									0	0
100	Other Ancillary Services									14,640	14,640
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	229,880	68,964	1,735,575	1,735,575	1,735,575	2,828,935	2,828,935
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						7,239	7,239
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,664	9,664	9,565	229,880	68,964	1,735,575	1,735,575	1,735,575	2,881,497	2,881,497
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 29,937	$ 41,021			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.017249039	0.023635395			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 84,622	$ 66,913	$ 111,274	$ 252,216	$ 866	$ 11,719	$ 81,307	$ 11,105	$ 17,253
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		8.75641556	6.99559698	0.48405122	3.65721911	0.00049918	0.00675252	0.04684728	0.00385396	0.00598751
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 101,905	$ 26,600	$ 57,533	$ 163,270	$ 1,747	$ 16,152	$ 11,832	$ 9,395	$ -
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.54480546	2.78096558	0.25027313	2.36746539	0.00100654	0.00930664	0.00681730	0.00326034	0.00000000
	TOTAL CAPITAL COSTS - SCH. 5	$ 168,670	$ -	$ 1,728	$ 8,270	$ 25,922	$ 970	$ 13,120	$ 4,056	$ 12,432	$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	17.45343543	0.00000000	0.18064716	0.03597697	0.37587874	0.00055882	0.00755932	0.00233689	0.00431443	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

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	$ 60,850	$ 0	$ 60,850	(Sch 3)
005	.20-.39	Fringe Benefits	6200	23,772	0	23,772	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	101,905	0	101,905	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 186,527	$ 0	$ 186,527	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 52,746	$ 0	$ 52,746	(Sch 3)
010	.20-.39	Fringe Benefits	6300	13,300	0	13,300	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,556	0	25,556	(Sch 4)
010		Housekeeping - Total	6300	$ 91,602	$ 0	$ 91,602	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,974	0	14,974	(Sch 5)
025		Depreciation: Equipment	7140	6,928	0	6,928	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	856	0	856	(Sch 5)
035		Leases and Rentals	7200	127,161	9,602	136,763	(Sch 5)
040		Property Taxes	7300	9,149	0	9,149	(Sch 5)
045		Property Insurance	7400	5,684	0	5,684	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 1,475	$ 0	$ 1,475	(Sch 6)
057		**Subtotal 005 - 055**		$ 444,356	$ 9,602	$ 453,958	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 73,971	$ 0	$ 73,971	(Sch 3)
060	.20-.39	Fringe Benefits	6400	29,915	0	29,915	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	51,283	0	51,283	(Sch 4)
060		Laundry and Linen - Total	6400	$ 155,169	$ 0	$ 155,169	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 159,241	$ 0	$ 159,241	(Sch 3)
065	.20-.39	Fringe Benefits	6500	55,961	0	55,961	(Sch 3)
065	.79	Agency Staff	6500	13,859	0	13,859	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	143,681	0	143,681	(Sch 4)
065		Dietary - Total	6500	$ 372,742	$ 0	$ 372,742	
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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	$ 0	$ 0	$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	11,482	0	11,482	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 11,482	$ 0	$ 11,482	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 0	$ 0	$ 0	
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		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 0	$ 0	$ 0	
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		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 0	$ 0	$ 0	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	9,503	0	9,503	(Sch 4)
085		Pharmacy - Total	8300	$ 9,503	$ 0	$ 9,503	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	1,197	0	1,197	(Sch 4)
090		Laboratory - Total	8400	$ 1,197	$ 0	$ 1,197	
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	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	14,640	0	14,640	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 14,640	$ 0	$ 14,640	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

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		$ 36,822	$ 0	$ 36,822	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,255,084	$ 0	$ 1,255,084	(Sch 2)
105	.20-.39	Fringe Benefits	6110	332,661	0	332,661	(Sch 2)
105	.49	Agency Staff	6110	43,844	0	43,844	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	103,986	0	103,986	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,735,575	$ 0	$ 1,735,575	
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:
SOMERSET SPECIAL CARE CENTER

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

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	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,661	0	2,661	(Sch 4)
140		Beauty and Barber - Total	8900	$ 2,661	$ 0	$ 2,661	
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**		$ 1,738,236	$ 0	$ 1,738,236	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 23,236	$ 0	$ 23,236	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,701	0	6,701	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,014	0	1,014	(Sch 4)
155		Social Services - Total	6600	$ 30,951	$ 0	$ 30,951	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SOMERSET SPECIAL CARE CENTER

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

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	$ 27,866	$ 0	$ 27,866	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,155	0	13,155	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,238	0	6,238	(Sch 4)
160		Activities - Total	6700	$ 47,259	$ 0	$ 47,259	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 123,559	$ 0	$ 123,559	(Sch 6)
165	.20-.39	Fringe Benefits	6900	45,365	0	45,365	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	436,158	(9,602)	426,556	(Sch 6)
165		Administration - Total	6900	$ 605,082	$ (9,602)	$ 595,480	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 14,081	$ 0	$ 14,081	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,172	0	3,172	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	$ 17,253	$ 0	$ 17,253	
167		CDPH Licensing Fees	6900	$ 18,339	$ 0	$ 18,339	(Sch 6)
168		Professional Liability Insurance	6900	$ 82,339	$ 0	$ 82,339	(Sch 6)
169		Quality Assurance Fees	6900	$ 278,045	$ 0	$ 278,045	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 61,270	$ 0	$ 61,270	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,414	0	16,414	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	8,767	0	8,767	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 86,451	$ 0	$ 86,451	
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		$ 1,165,719	$ (9,602)	$ 1,156,117	
200		**Total**		**$ 3,913,044**	**$ 0**	**$ 3,913,044**	

Provider Name: SOMERSET SPECIAL CARE CENTER

NPI: 1598871808

OSHPD Facility Number: 206370671

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	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	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	9,602	9,602							
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: SOMERSET SPECIAL CARE CENTER

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered 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								

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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								
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	(9,602)	(9,602)							
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								

Provider Name: SOMERSET SPECIAL CARE CENTER

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	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		Total	$0 (To Sch 8)	0	0	0	0	0	0	0	0

Provider Name	Fiscal Period	NPI	Adjustments
SOMERSET SPECIAL CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1598871808	4

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
							RECLASSIFICATION OF REPORTED COSTS			
1	10.5	165	4	8A-1	165	4	Administration—Other-Nonlabor	$436,158	($9,602)	$426,556
	10.5	035	4	8A-1	035	4	Leases and Rentals	127,161	9,602	136,763
		.					To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2304, and 2806.1			
							CCR, Title 22, Sections 52000(e) and 52501			

Provider Name	Fiscal Period	NPI	Adjustments
SOMERSET SPECIAL CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1598871808	4

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 REPORTED PATIENT DAYS			
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, 2010 through December 31, 2010 Payment Period: January 1, 2010 through March 15, 2012 Reports Dated: April 4, 2012 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	22,189	175	22,364

Provider Name	Fiscal Period	NPI	Adjustments
SOMERSET SPECIAL CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1598871808	4

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 OTHER MATTERS			
3	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	$0	$1,604	$1,604 *
4	N/A			1	14		Medi-Cal Overpayments * To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 51458.1 and 51476	$1,604	$2,580	$4,184

*Balance carried forward from prior/to subsequent adjustments