

**REPORT
ON THE
RATE SETTING AUDIT**

**SARATOGA RETIREMENT COMMUNITY HEALTH CENTER
SARATOGA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1942200225**

**FISCAL PERIOD ENDED
MARCH 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditor: Wenli Wei**



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



EDMUND G. BROWN JR.
GOVERNOR

June 25, 2013

Susan Platte, Administrator
Saratoga Retirement Community Health Center
14500 Fruitvale Avenue
Saratoga, CA 95070

SARATOGA RETIREMENT COMMUNITY HEALTH CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1942200225
FISCAL PERIOD ENDED MARCH 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and 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 \$23,662, which resulted from Medi-Cal overpayments

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

Susan Platte
Page 2

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service 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.

If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1942200225

OSHPD Facility No.:
206430838

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	\$ 3,658,845	\$ 120.93
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,250,923	\$ 41.35
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,031,470	\$ 34.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 855,472	\$ 28.28
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 5,374	\$ 0.18
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,580	\$ 0.61
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 125,756	\$ 4.16
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 667,921	\$ 22.08
11	Cost of Routine Service/Audited Total Costs	\$ 7,664,128	\$ 7,614,341	\$ 251.67
12	Total Patient Days (Adj)	30,255	30,255	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 253.32	\$ 251.67	
14	Overpayments (Adj 6)	\$ 0	\$ (23,662)	
15	Medi-Cal Days (Adj 5)	13,138	11,430	
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:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1942200225

OSHPD Facility No.:
206430838

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:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1942200225

OSHPD Facility No.:
206430838

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 112,611	\$ 112,611		
160	Activities	128,437		\$ 128,437	
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	3,417,797	112,611	128,437	3,658,845 *
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	1,247,756	0	0	1,247,756
	TOTAL	\$ 4,906,601	\$ 112,611	\$ 128,437	\$ 4,906,601

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Provider NPI:
1942200225

OSHPD Facility Number:
206430838

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 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	\$ 59,834	\$ 59,834										
010	Housekeeping	91,178	887	\$ 92,065									
060	Laundry and Linen	36,748	817	1,277	\$ 38,842								
065	Dietary	908,505	5,807	9,069	0	\$ 923,380							
155	Social Services	N/A	2,625	4,100	0	0	\$ 6,725						
160	Activities	N/A	399	623	0	0	0	\$ 1,022					
165	Administration	N/A	2,431	3,797	0	0	0	0		\$ 6,227	\$ 6,227		
166	Medical Records	116,493	399	623	0	0	0	0		117,515		\$ 117,515	
170	Inservice Education - Nursing	83,393	0	0	0	0	0	0	\$ 83,393				
ANCILLARY SERVICES													
075	Patient Supplies		226	354	0	0	0	0	0	580	99	1,863	\$ 2,542
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		850	1,327	0	0	0	0	0	2,177	335	6,329	8,841
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		850	1,327	0	0	0	0	0	2,177	329	6,206	8,712
083	Speech Pathology		233	364	0	0	0	0	0	597	115	2,171	2,883
085	Pharmacy		175	273	0	0	0	0	0	448	186	3,506	4,139
090	Laboratory		0	0	0	0	0	0	0	0	27	504	531
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	11	200	211
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		43,851	68,487	38,842	923,380	6,725	1,022	83,393	1,165,700	4,289	80,934	1,250,923 *
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		285	445	0	0	0	0	0	729	36	687	1,453
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	801	15,115	15,916
	TOTAL	\$ 1,296,151	\$ 59,834	\$ 92,065	\$ 38,842	\$ 923,380	\$ 6,725	\$ 1,022	\$ 83,393	\$ 1,172,408	\$ 6,227	\$ 117,515	\$ 1,296,151

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Provider NPI:
1942200225

OSHPD Facility Number:
206430838

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 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	\$ 150,873	\$ 150,873										
010	Housekeeping	15,500	2,235	\$ 17,735									
060	Laundry and Linen	87,430	2,061	246	\$ 89,737								
065	Dietary	544,476	14,641	1,747	0	\$ 560,864							
155	Social Services	3,450	6,619	790	0	0	\$ 10,859						
160	Activities	39,800	1,006	120	0	0	0	\$ 40,926					
165	Administration	N/A	6,130	731	0	0	0	0		\$ 6,861	\$ 6,861		
166	Medical Records	0	1,006	120	0	0	0	0		1,126		\$ 1,126	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	149,035	571	68	0	0	0	0	0	149,674	109	18	\$ 149,801
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	504,668	2,143	256	0	0	0	0	0	507,067	369	61	507,497
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	494,504	2,143	256	0	0	0	0	0	496,903	362	59	497,324
083	Speech Pathology	174,366	587	70	0	0	0	0	0	175,023	127	21	175,171
085	Pharmacy	285,760	441	53	0	0	0	0	0	286,253	205	34	286,491
090	Laboratory	41,591	0	0	0	0	0	0	0	41,591	29	5	41,625
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	16,544	0	0	0	0	0	0	0	16,544	12	2	16,558
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	199,818	110,571	13,193	89,737	560,864	10,859	40,926	0	1,025,969	4,725	776	1,031,470
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	50,753	718	86	0	0	0	0	0	51,557	40	7	51,603
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	882	145	1,027
	TOTAL	\$ 2,758,568	\$ 150,873	\$ 17,735	\$ 89,737	\$ 560,864	\$ 10,859	\$ 40,926	\$ -	\$ 2,750,581	\$ 6,861	\$ 1,126	\$ 2,758,568

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1942200225

OSHPD Facility Number:
206430838

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)	\$ 909,463	99%							
	Property Tax (line 40)	5,713	1%	\$ 915,176						
005	Plant Operations and Maintenance			37,523	\$ 37,523					
010	Housekeeping			13,003	556	\$ 13,559				
060	Laundry and Linen			11,991	513	188	\$ 12,692			
065	Dietary			85,171	3,641	1,336	0	\$ 90,148		
155	Social Services			38,504	1,646	604	0	0	\$ 40,754	
160	Activities			5,853	250	92	0	0	0	\$ 6,195
165	Administration			35,657	1,524	559	0	0	0	0
166	Medical Records			5,853	250	92	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,322	142	52	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,466	533	195	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			12,466	533	195	0	0	0	0
083	Speech Pathology			3,417	146	54	0	0	0	0
085	Pharmacy			2,563	110	40	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			643,211	27,500	10,087	12,692	90,148	40,754	6,195
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			4,176	179	65	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 915,176	100%	\$ 915,176	\$ 37,523	\$ 13,559	\$ 12,692	\$ 90,148	\$ 40,754	\$ 6,195

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1942200225

OSHPD Facility Number:
206430838

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 99% Of Total	Property Tax 1% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 909,463	99%							
	Property Tax (line 40)	5,713	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 37,740	\$ 37,740				
166	Medical Records				6,195		\$ 6,195			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,516	598	98	\$ 4,213	\$ 4,186	\$ 26
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	13,194	2,032	334	15,560	15,463	97
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	13,194	1,993	327	15,514	15,417	97
083	Speech Pathology			0	3,617	697	114	4,428	4,401	28
085	Pharmacy			0	2,712	1,126	185	4,023	3,998	25
090	Laboratory			0	0	162	27	188	187	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	64	11	75	74	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			0	830,587	25,992	4,267	860,846	855,472	5,374 *
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	4,420	221	36	4,677	4,648	29
145	Other Nonreimbursable			0	0	4,854	797	5,651	5,616	35
	TOTAL	\$ 915,176	100%	\$ -	\$ 871,241	\$ 37,740	\$ 6,195	\$ 915,176	\$ 909,463	\$ 5,713

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Provider NPI:
1942200225

OSHPD Facility Number:
206430838

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 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. 82% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 15% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 6,022												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	963,786 969,808	82%											
167	CDPH Licensing Fees	26,978	2%											
168	Professional Liability Insurance	182,595	15%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,179,381	100%						\$ 1,179,381					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 580	\$ 149,674	\$ 3,516	\$ 153,771	18,695	\$ 15,373	\$ 428	\$ 2,894	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,177	507,067	13,194	522,438	63,516	52,229	1,453	9,834	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,177	496,903	13,194	512,274	62,280	51,213	1,425	9,642	0	0
083	Speech Pathology			0	597	175,023	3,617	179,237	21,791	17,919	498	3,374	0	0
085	Pharmacy			0	448	286,253	2,712	289,413	35,185	28,933	805	5,448	0	0
090	Laboratory			0	0	41,591	0	41,591	5,056	4,158	116	783	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	16,544	0	16,544	2,011	1,654	46	311	0	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			3,658,845	1,165,700	1,025,969	830,587	6,681,101	812,257	667,921	18,580	125,756	0	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	729	51,557	4,420	56,706	6,894	5,669	158	1,067	0	0
145	Other Nonreimbursable			1,247,756	0	0	0	1,247,756	151,696	124,740	3,470	23,486	0	0
	SUBTOTAL	\$ 1,179,381		\$ 4,906,601	\$ 1,172,408	\$ 2,750,581	\$ 871,241	\$ 9,700,831	\$ 1,179,381					
	Total Administrative Costs							\$ 1,179,381		\$ 969,808	\$ 26,978	\$ 182,595	\$ -	\$ -
	Unit Cost Multiplier							0.12157526						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 123,743	\$ 7,987	\$ 43,935	\$ 175,665							
	TOTAL FACILITY COSTS							\$ 11,055,877						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Provider NPI:
1942200225

OSHPD Facility Number:
206430838

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 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	1,186									
010	Housekeeping	411	411								
060	Laundry and Linen	379	379	379							
065	Dietary	2,692	2,692	2,692							
155	Social Services	1,217	1,217	1,217							
160	Activities	185	185	185							
165	Administration	1,127	1,127	1,127							
166	Medical Records	185	185	185							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	105	105	105						153,771	153,771
077	Specialized Support Surfaces									0	0
080	Physical Therapy	394	394	394						522,438	522,438
081	Respiratory Therapy									0	0
082	Occupational Therapy	394	394	394						512,274	512,274
083	Speech Pathology	108	108	108						179,237	179,237
085	Pharmacy	81	81	81						289,413	289,413
090	Laboratory									41,591	41,591
095	Home Health Services									0	0
100	Other Ancillary Services									16,544	16,544
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	20,330	20,330	20,330	81,600	91,338	3,617,615	3,617,615	3,617,615	6,681,101	6,681,101
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	132	132	132						56,706	56,706
145	Other Nonreimbursable									1,247,756	1,247,756
	TOTAL STATISTICS	28,926	27,740	27,329	81,600	91,338	3,617,615	3,617,615	3,617,615	9,700,831	9,700,831
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 112,611 0.03112852	\$ 128,437 0.035503225			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 59,834 2.15695746	\$ 92,065 3.36874783	\$ 38,842 0.47600787	\$ 923,380 10.10948563	\$ 6,725 0.00185890	\$ 1,022 0.00028258	\$ 83,393 0.02305193	\$ 6,227 0.00064195	\$ 117,515 0.01211394
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 150,873 5.43882480	\$ 17,735 0.64895741	\$ 89,737 1.09972144	\$ 560,864 6.14053636	\$ 10,859 0.00300166	\$ 40,926 0.01131305	\$ - 0.00000000	\$ 6,861 0.00070725	\$ 1,126 0.00011610
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 915,176 31.63852589	\$ 37,523 1.35267814	\$ 13,559 0.49615371	\$ 12,692 0.15553564	\$ 90,148 0.98697111	\$ 40,754 0.01126547	\$ 6,195 0.00171250	\$ - 0.00000000	\$ 37,740 0.00389041	\$ 6,195 0.00063862

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1942200225

OSHPD Facility Number:
206430838

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	\$ 47,704	\$ 0	\$ 47,704	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,130	0	12,130	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	155,845	(4,972)	150,873	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 215,679	\$ (4,972)	\$ 210,707	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 71,247	\$ 0	\$ 71,247	(Sch 3)
010	.20-.39	Fringe Benefits	6300	19,931	0	19,931	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,500	0	15,500	(Sch 4)
010		Housekeeping - Total	6300	\$ 106,678	\$ 0	\$ 106,678	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 372,036	\$ 0	\$ 372,036	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	72,331	0	72,331	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	9,397	0	9,397	(Sch 5)
035		Leases and Rentals	7200	3,419	0	3,419	(Sch 5)
040		Property Taxes	7300	5,713	0	5,713	(Sch 5)
045		Property Insurance	7400	6,022	0	6,022	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	452,280	0	452,280	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,243,555	\$ (4,972)	\$ 1,238,583	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 29,180	\$ 0	\$ 29,180	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,568	0	7,568	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	87,430	0	87,430	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 124,178	\$ 0	\$ 124,178	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 726,928	\$ 0	\$ 726,928	(Sch 3)
065	.20-.39	Fringe Benefits	6500	181,577	0	181,577	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	544,476	0	544,476	(Sch 4)
065		Dietary - Total	6500	\$ 1,452,981	\$ 0	\$ 1,452,981	
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	149,035	0	149,035	(Sch 4)
075		Patient Supplies - Total	8100	\$ 149,035	\$ 0	\$ 149,035	
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:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1942200225

OSHPD Facility Number:
206430838

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	504,668	0	504,668	(Sch 4)
080		Physical Therapy - Total	8200	\$ 504,668	\$ 0	\$ 504,668	
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	494,504	0	494,504	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 494,504	\$ 0	\$ 494,504	
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	174,366	0	174,366	(Sch 4)
083		Speech Pathology - Total	8280	\$ 174,366	\$ 0	\$ 174,366	
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	285,760	0	285,760	(Sch 4)
085		Pharmacy - Total	8300	\$ 285,760	\$ 0	\$ 285,760	
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	41,591	0	41,591	(Sch 4)
090		Laboratory - Total	8400	\$ 41,591	\$ 0	\$ 41,591	
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	16,544	0	16,544	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 16,544	\$ 0	\$ 16,544	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1942200225

OSHPD Facility Number:
206430838

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		\$ 1,666,468	\$ 0	\$ 1,666,468	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,579,827	\$ 0	\$ 2,579,827	(Sch 2)
105	.20-.39	Fringe Benefits	6110	837,970	0	837,970	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	199,818	0	199,818	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,617,615	\$ 0	\$ 3,617,615	
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:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1942200225

OSHPD Facility Number:
206430838

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	50,753	0	50,753 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 50,753	\$ 0	\$ 50,753
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 981,674	\$ 0	\$ 981,674 (Sch 2)
145	.20-.39	Fringe Benefits	9100	256,007	10,075	266,082 (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	\$ 1,237,681	\$ 10,075	\$ 1,247,756
146		Subtotal 105 - 145		\$ 4,906,049	\$ 10,075	\$ 4,916,124
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 82,806	\$ 0	\$ 82,806 (Sch 2)
155	.20-.39	Fringe Benefits	6600	29,805	0	29,805 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,450	0	3,450 (Sch 4)
155		Social Services - Total	6600	\$ 116,061	\$ 0	\$ 116,061

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1942200225

OSHPD Facility Number:
206430838

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	\$ 103,415	\$ 0	\$ 103,415	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,022	0	25,022	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	39,800	0	39,800	(Sch 4)
160		Activities - Total	6700	\$ 168,237	\$ 0	\$ 168,237	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 343,428	\$ 0	\$ 343,428	(Sch 6)
165	.20-.39	Fringe Benefits	6900	93,504	(10,075)	83,429	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	554,677	(17,748)	536,929	(Sch 6)
165		Administration - Total	6900	\$ 991,609	\$ (27,823)	\$ 963,786	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 86,276	\$ 0	\$ 86,276	(Sch 3)
166	.20-.39	Fringe Benefits	6900	30,217	0	30,217	(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	\$ 116,493	\$ 0	\$ 116,493	
167		CDPH Licensing Fees	6900	\$ 26,978	\$ 0	\$ 26,978	(Sch 6)
168		Professional Liability Insurance	6900	\$ 182,595	\$ 0	\$ 182,595	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,070	\$ 0	\$ 65,070	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,323	0	18,323	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 83,393	\$ 0	\$ 83,393	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,685,366	\$ (27,823)	\$ 1,657,543	
200		Total		\$ 11,078,597	\$ (22,720)	\$ 11,055,877	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 338,986	
-----	------	---	------	--	--	------------	--

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

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Provider NPI:
1942200225

OSHPD Facility Number:
206430838

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	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	(4,972)		(4,972)					
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							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Provider NPI:
1942200225

OSHPD Facility Number:
206430838

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

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

Provider NPI:
1942200225

OSHPD Facility Number:
206430838

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	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	10,075	10,075						
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	(10,075)	(10,075)						
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(17,748)			(17,748)				
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:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Provider NPI:
1942200225

OSHPD Facility Number:
206430838

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			(\$22,720)	0	(4,972)	(17,748)	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011			1942200225		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include 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	\$338,986	\$338,986

Provider Name							Fiscal Period		Provider NPI		Adjustments
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011		1942200225		6
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>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	\$93,504	(\$10,075)	\$83,429	
	10.5	145	2	8A-1	145	2	Other Nonreimbursable	256,007	10,075	266,082	
							To reclassify Assisted Living payroll taxes to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011	1942200225		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To abate parking lot revenue against the related expenses. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2107.2 CMS Pub. 15-2, Section 3613	\$155,845	(\$4,972)	\$150,873
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal expenses not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105	\$554,677	(\$17,748)	\$536,929

Provider Name							Fiscal Period			Provider NPI		Adjustments
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011			1942200225		6
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>												
5	4.1	5	2	1	15	N/A	Medi-Cal Days			13,138	(1,708)	11,430
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: April 1, 2010 through March 31, 2011 Payment Period: April 1, 2010 through March 19, 2013 Report Date: March 19, 2013 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 51511					

Provider Name							Fiscal Period			Provider NPI		Adjustments
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011			1942200225		6
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>												
6	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$23,662	\$23,662