

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SUBACUTE SARATOGA  
SARATOGA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1033219019**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Matthew Moy  
Auditor: Richard Chen**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 25, 2013

Michael Zarcone, CEO  
Progressive Subacute  
13425 Sousa Lane  
Saratoga, CA 95070

SUBACUTE SARATOGA  
NATIONAL PROVIDER IDENTIFIER (NPI) 1033219019  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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.

Michael Zarcone  
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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:  
SUBACUTE SARATOGA

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

Provider NPI:  
1033219019

OSHPD Facility No.:  
206431124

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
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	\$ 0	\$ 0.00
11	Cost of Routine Service/Audited Total Costs	\$	\$ -	\$ 0.00
12	Total Patient Days (Adj )		0	
13	Cost Per Patient Day (Cost Divided by Days)	\$ -	\$ -	
14	Overpayments (Adj )	\$	0	
15	Medi-Cal Days (Adj )		0	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:  
SUBACUTE SARATOGA

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

Provider NPI:  
1033219019

OSHPD Facility No.:  
206431124

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 6,382,817	\$ 6,119,443	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 2,811,105	\$ 2,557,784	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 9,193,922	\$ 8,677,226	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	12,882	12,882	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 713.70	\$ 673.59	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:  
SUBACUTE SARATOGA

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

Provider NPI:  
1033219019

OSHPD Facility No.:  
206431124

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 3,755	\$ 3,755		
160	Activities	102,703		\$ 102,703	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	65,168	0	0	65,168 ***
081	Respiratory Therapy	1,695,695	0	0	1,695,695 ***
082	Occupational Therapy	136,869	0	0	136,869 ***
083	Speech Pathology	32,370	0	0	32,370 ***
085	Pharmacy	20,951	0	0	20,951 ***
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 **
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	0	0	0	0 *
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	4,382,074	3,755	102,703	4,488,532 **
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 6,439,585</b>	<b>\$ 3,755</b>	<b>\$ 102,703</b>	<b>\$ 6,439,585</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
SUBACUTE SARATOGA

Provider NPI:  
1033219019

OSHPD Facility Number:  
206431124

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 73,797	\$ 73,797										
010	Housekeeping	188,564	471	\$ 189,035									
060	Laundry and Linen	74,558	2,801	7,221	\$ 84,580								
065	Dietary	127,931	5,558	14,328	0	\$ 147,817							
155	Social Services	N/A	809	2,085	0	0	\$ 2,893						
160	Activities	N/A	6,822	17,588	0	0	0	\$ 24,411					
165	Administration	N/A	10,947	28,221	0	0	0	0		\$ 39,167	\$ 39,167		
166	Medical Records	40,465	1,456	3,753	0	0	0	0		45,673		\$ 45,673	
170	Inservice Education - Nursing	80,709	662	1,706	0	0	0	0	\$ 83,076				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,176	3,032	0	0	0	0	0	4,209	1,998	2,330	\$ 8,538 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		301	777	0	0	0	0	0	1,078	328	382	1,789 ***
081	Respiratory Therapy		823	2,123	0	0	0	0	0	2,946	9,154	10,674	22,774 ***
082	Occupational Therapy		1,095	2,824	0	0	0	0	0	3,919	712	830	5,461 ***
083	Speech Pathology		74	190	0	0	0	0	0	263	169	197	628 ***
085	Pharmacy		0	0	0	0	0	0	0	0	101	117	218 ***
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0 ***
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	39	45	84
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 **
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		0	0	0	0	0	0	0	0	0	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		38,891	100,260	84,580	147,817	2,893	24,411	83,076	481,928	26,573	30,987	539,489 **
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		1,911	4,928	0	0	0	0	0	6,839	95	110	7,044
	<b>TOTAL</b>	\$ 586,024	\$ 73,797	\$ 189,035	\$ 84,580	\$ 147,817	\$ 2,893	\$ 24,411	\$ 83,076	\$ 501,183	\$ 39,167	\$ 45,673	\$ 586,024

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
SUBACUTE SARATOGA

Provider NPI:  
1033219019

OSHPD Facility Number:  
206431124

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 134,403	\$ 134,403										
010	Housekeeping	37,191	857	\$ 38,048									
060	Laundry and Linen	13,257	5,101	1,453	\$ 19,812								
065	Dietary	42,949	10,122	2,884	0	\$ 55,955							
155	Social Services	0	1,473	420	0	0	\$ 1,892						
160	Activities	0	12,425	3,540	0	0	0	\$ 15,965					
165	Administration	N/A	19,937	5,680	0	0	0	0		\$ 25,617	\$ 25,617		
166	Medical Records	1,030	2,651	755	0	0	0	0		4,436		\$ 4,436	
170	Inservice Education - Nursing	6,166	1,205	343	0	0	0	0	\$ 7,714				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	404,036	2,142	610	0	0	0	0	0	406,789	1,307	226	\$ 408,322
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	549	156	0	0	0	0	0	705	214	37	957
081	Respiratory Therapy	202,063	1,500	427	0	0	0	0	0	203,990	5,987	1,037	211,014
082	Occupational Therapy	0	1,995	568	0	0	0	0	0	2,563	465	81	3,109
083	Speech Pathology	1,980	134	38	0	0	0	0	0	2,152	110	19	2,281
085	Pharmacy	0	0	0	0	0	0	0	0	0	66	11	77
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	8,060	0	0	0	0	0	0	0	8,060	25	4	8,090
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	0	0	0	0	0	0	0	0	0	0	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	0
126	Subacute Care - Pediatric	126,454	70,830	20,180	19,812	55,955	1,892	15,965	7,714	318,803	17,380	3,010	339,193
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	3,481	992	0	0	0	0	0	4,473	62	11	4,546
	<b>TOTAL</b>	<b>\$ 977,589</b>	<b>\$ 134,403</b>	<b>\$ 38,048</b>	<b>\$ 19,812</b>	<b>\$ 55,955</b>	<b>\$ 1,892</b>	<b>\$ 15,965</b>	<b>\$ 7,714</b>	<b>\$ 947,536</b>	<b>\$ 25,617</b>	<b>\$ 4,436</b>	<b>\$ 977,589</b>

\* (To Schedule 1)

\*\* (To Subacute Care - Pediatric Schedule 1)

\*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SUBACUTE SARATOGA

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

Provider NPI:  
1033219019

OSHPD Facility Number:  
206431124

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 313,916	97%							
	Property Tax (line 40)	8,921	3%	\$ 322,837						
005	Plant Operations and Maintenance			12,372	\$ 12,372					
010	Housekeeping			1,979	79	\$ 2,058				
060	Laundry and Linen			11,784	470	79	\$ 12,332			
065	Dietary			23,382	932	156	0	\$ 24,470		
155	Social Services			3,402	136	23	0	0	\$ 3,560	
160	Activities			28,702	1,144	192	0	0	0	\$ 30,037
165	Administration			46,053	1,835	307	0	0	0	0
166	Medical Records			6,124	244	41	0	0	0	0
170	Inservice Education - Nursing			2,784	111	19	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			4,949	197	33	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,268	51	8	0	0	0	0
081	Respiratory Therapy			3,464	138	23	0	0	0	0
082	Occupational Therapy			4,608	184	31	0	0	0	0
083	Speech Pathology			309	12	2	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			0	0	0	0	0	0	0
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			163,614	6,520	1,092	12,332	24,470	3,560	30,037
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			8,042	320	54	0	0	0	0
	<b>TOTAL</b>	<b>\$ 322,837</b>	<b>100%</b>	<b>\$ 322,837</b>	<b>\$ 12,372</b>	<b>\$ 2,058</b>	<b>\$ 12,332</b>	<b>\$ 24,470</b>	<b>\$ 3,560</b>	<b>\$ 30,037</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SUBACUTE SARATOGA

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

Provider NPI:  
1033219019

OSHPD Facility Number:  
206431124

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 97% Of Total	Property Tax 3% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 313,916	97%							
	Property Tax (line 40)	8,921	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 48,196	\$ 48,196				
166	Medical Records				6,409		\$ 6,409			
170	Inservice Education - Nursing			\$ 2,913						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	5,179	2,459	327	\$ 7,965	\$ 7,745	\$ 220 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	1,327	403	54	1,784	1,735	49 ***
081	Respiratory Therapy			0	3,625	11,264	1,498	16,387	15,934	453 ***
082	Occupational Therapy			0	4,823	876	116	5,815	5,654	161 ***
083	Speech Pathology			0	324	207	28	559	543	15 ***
085	Pharmacy			0	0	124	16	140	136	4 ***
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	48	6	54	52	1
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 **
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	0	0	0	0	0	0 *
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			2,913	244,539	32,698	4,348	281,586	273,805	7,781 **
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	8,416	117	16	8,548	8,312	236
	<b>TOTAL</b>	\$ 322,837	100%	\$ 2,913	\$ 268,232	\$ 48,196	\$ 6,409	\$ 322,837	\$ 313,916	\$ 8,921

\* (To Schedule 1)  
\*\* (To Subacute Care - Pediatric Schedule 1)  
\*\*\* (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SUBACUTE SARATOGA

Provider NPI:  
1033219019

OSHPD Facility Number:  
206431124

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 97% of Total	DPH Licensing Fees 0% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 12,667												
055	Interest - Other	11,384												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	647,949												
	Total Costs Allocable as Administration	672,000	97%											
167	CDPH Licensing Fees	1,882	0%											
168	Professional Liability Insurance	19,822	3%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	693,704	100%						\$ 693,704					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 4,209	\$ 406,789	\$ 5,179	\$ 416,176	35,395	\$ 34,288	\$ 96	\$ 1,011	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			65,168	1,078	705	1,327	68,279	5,807	5,625	16	166	0	0
081	Respiratory Therapy			1,695,695	2,946	203,990	3,625	1,906,256	162,125	157,052	440	4,633	0	0
082	Occupational Therapy			136,869	3,919	2,563	4,823	148,175	12,602	12,208	34	360	0	0
083	Speech Pathology			32,370	263	2,152	324	35,109	2,986	2,893	8	85	0	0
085	Pharmacy			20,951	0	0	0	20,951	1,782	1,726	5	51	0	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,060	0	8,060	685	664	2	20	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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			0	0	0	0	0	0	0	0	0	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			4,488,532	481,928	318,803	244,539	5,533,803	470,644	455,919	1,277	13,448	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
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	6,839	4,473	8,416	19,728	1,678	1,625	5	48	0	0
	<b>SUBTOTAL</b>	\$ 693,704		\$ 6,439,585	\$ 501,183	\$ 947,536	\$ 268,232	\$ 8,156,536	\$ 693,704					
	Total Administrative Costs							\$ 693,704		\$ 672,000	\$ 1,882	\$ 19,822	\$ -	\$ -
	Unit Cost Multiplier							0.08504885						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 84,841	\$ 30,053	\$ 54,605	\$ 169,499							
	<b>TOTAL FACILITY COSTS</b>							\$ 9,019,739						

\* (To Schedule 1)  
 \*\* (To Subacute Care - Pediatric Schedule 1)  
 \*\*\* (To Subacute Care - Pediatric Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SUBACUTE SARATOGA

Provider NPI:  
1033219019

OSHPD Facility Number:  
206431124

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 10)	Plant Ops (SQ FT) 5 (Adj 10)	Hskpng (SQ FT) 10 (Adj 10)	Laundry (LBS) 60 (Adj 11)	Dietary (MEALS) 65 (Adj 12)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	400									
010	Housekeeping	64	64								
060	Laundry and Linen	381	381	381							
065	Dietary	756	756	756							
155	Social Services	110	110	110							
160	Activities	928	928	928							
165	Administration	1,489	1,489	1,489							
166	Medical Records	198	198	198							
170	Inservice Education - Nursing	90	90	90							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	160	160	160						416,176	416,176
077	Specialized Support Surfaces									0	0
080	Physical Therapy	41	41	41						68,279	68,279
081	Respiratory Therapy	112	112	112						1,906,256	1,906,256
082	Occupational Therapy	149	149	149						148,175	148,175
083	Speech Pathology	10	10	10						35,109	35,109
085	Pharmacy									20,951	20,951
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									8,060	8,060
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care						0	0	0	0	0
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	5,290	5,290	5,290	48,912	8,322	4,508,528	4,508,528	4,508,528	5,533,803	5,533,803
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable	260	260	260						19,728	19,728
	<b>TOTAL STATISTICS</b>	10,438	10,038	9,974	48,912	8,322	4,508,528	4,508,528	4,508,528	8,156,536	8,156,536
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 3,755 0.000832866	\$ 102,703 0.022779719			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 73,797 7.35176330	\$ 189,035 18.95272838	\$ 84,580 1.72922823	\$ 147,817 17.76222010	\$ 2,893 0.00064178	\$ 24,411 0.00541431	\$ 83,076 0.01842650	\$ 39,167 0.00480196	\$ 45,673 0.00559959
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 134,403 13.38942020	\$ 38,048 3.81471054	\$ 19,812 0.40504935	\$ 55,955 6.72378309	\$ 1,892 0.00041975	\$ 15,965 0.00354116	\$ 7,714 0.00171106	\$ 25,617 0.00314067	\$ 4,436 0.00054391
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 322,837 30.92900939	\$ 12,372 1.23247696	\$ 2,058 0.20637008	\$ 12,332 0.25212940	\$ 24,470 2.94041089	\$ 3,560 0.00078972	\$ 30,037 0.00666235	\$ 2,913 0.00064613	\$ 48,196 0.00590885	\$ 6,409 0.00078573

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SUBACUTE SARATOGA

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

Provider NPI:  
1033219019

OSHPD Facility Number:  
206431124

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	\$ 58,920	\$ 0	\$ 58,920	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,877	0	14,877	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	119,354	15,049	134,403	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 193,151	\$ 15,049	\$ 208,200	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 149,980	\$ 0	\$ 149,980	(Sch 3)
010	.20-.39	Fringe Benefits	6300	38,584	0	38,584	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	37,191	0	37,191	(Sch 4)
010		Housekeeping - Total	6300	\$ 225,755	\$ 0	\$ 225,755	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	32,092	1,519	33,611	(Sch 5)
025		Depreciation: Equipment	7140	70,024	1,149	71,173	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	231,312	(22,180)	209,132	(Sch 5)
040		Property Taxes	7300	12,667	(3,746)	8,921	(Sch 5)
045		Property Insurance	7400	10,800	1,867	12,667	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 35,219	\$ (23,835)	\$ 11,384	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 811,020	\$ (30,177)	\$ 780,843	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 57,468	\$ 0	\$ 57,468	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,090	0	17,090	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,257	0	13,257	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 87,815	\$ 0	\$ 87,815	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 99,290	\$ 0	\$ 99,290	(Sch 3)
065	.20-.39	Fringe Benefits	6500	28,641	0	28,641	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	42,949	0	42,949	(Sch 4)
065		Dietary - Total	6500	\$ 170,880	\$ 0	\$ 170,880	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	404,036	0	404,036	(Sch 4)
075		Patient Supplies - Total	8100	\$ 404,036	\$ 0	\$ 404,036	
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	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SUBACUTE SARATOGA

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

Provider NPI:  
1033219019

OSHPD Facility Number:  
206431124

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	\$ 56,056	\$ 0	\$ 56,056	(Sch 2)
080	.20-.39	Fringe Benefits	8200	9,112	0	9,112	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 65,168	\$ 0	\$ 65,168	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 1,363,119	\$ 0	\$ 1,363,119	(Sch 2)
081	.20-.39	Fringe Benefits	8220	332,576	0	332,576	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	182,544	19,519	202,063	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1,878,239	\$ 19,519	\$ 1,897,758	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 101,147	\$ 0	\$ 101,147	(Sch 2)
082	.20-.39	Fringe Benefits	8250	35,722	0	35,722	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 136,869	\$ 0	\$ 136,869	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 27,844	\$ 0	\$ 27,844	(Sch 2)
083	.20-.39	Fringe Benefits	8280	4,526	0	4,526	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	1,980	0	1,980	(Sch 4)
083		Speech Pathology - Total	8280	\$ 34,350	\$ 0	\$ 34,350	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 18,881	\$ 0	\$ 18,881	(Sch 2)
085	.20-.39	Fringe Benefits	8300	2,070	0	2,070	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	18,181	(18,181)	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 39,132	\$ (18,181)	\$ 20,951	
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	0	0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	8,060	0	8,060	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 8,060	\$ 0	\$ 8,060	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SUBACUTE SARATOGA

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

Provider NPI:  
1033219019

OSHPD Facility Number:  
206431124

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,565,854	\$ 1,338	\$ 2,567,192	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 0	\$ 0	\$ 0	(Sch 2)
105	.20-.39	Fringe Benefits	6110	0	0	0	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	0	0	0	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 0	\$ 0	\$ 0	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 3,577,579	\$ (162,975)	\$ 3,414,604	(Sch 2)
126	.20-.39	Fringe Benefits	6160	967,470	0	967,470	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	145,973	(19,519)	126,454	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 4,691,022	\$ (182,494)	\$ 4,508,528	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SUBACUTE SARATOGA

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

Provider NPI:  
1033219019

OSHPD Facility Number:  
206431124

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 4,691,022	\$ (182,494)	\$ 4,508,528
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 3,230	\$ 0	\$ 3,230 (Sch 2)
155	.20-.39	Fringe Benefits	6600	525	0	525 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 3,755	\$ 0	\$ 3,755

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SUBACUTE SARATOGA

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

Provider NPI:  
1033219019

OSHPD Facility Number:  
206431124

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	\$ 83,419	\$ 0	\$ 83,419	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,284	0	19,284	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	0	0	0	(Sch 4)
160		Activities - Total	6700	\$ 102,703	\$ 0	\$ 102,703	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 338,971	\$ (55,128)	\$ 283,843	(Sch 6)
165	.20-.39	Fringe Benefits	6900	65,263	(8,679)	56,584	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	347,858	(40,336)	307,522	(Sch 6)
165		Administration - Total	6900	\$ 752,092	\$ (104,143)	\$ 647,949	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 33,670	\$ 33,670	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	6,795	6,795	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	1,030	1,030	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 41,495	\$ 41,495	
167		CDPH Licensing Fees	6900	\$ 0	\$ 1,882	\$ 1,882	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 19,822	\$ 19,822	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 63,394	\$ 0	\$ 63,394	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,315	0	17,315	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	6,166	0	6,166	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 86,875	\$ 0	\$ 86,875	
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	
		<b>Subtotal 155 - 174</b>		\$ 945,425	\$ (40,944)	\$ 904,481	
200		<b>Total</b>		\$ 9,272,016	\$ (252,277)	\$ 9,019,739	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 249,075	
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\* For informational purposes only, this amount is included in various cost centers above.



Provider Name:  
SUBACUTE SARATOGA

Provider NPI:  
1033219019

OSHPD Facility Number:  
206431124

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	(18,181)								(18,181)
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	(162,975)					(162,975)			
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	(19,519)		(19,519)						





## SUMMARY OF SUBACUTE CARE - PEDIATRIC COSTS AND INFORMATION

**Provider Name:**  
SUBACUTE SARATOGA

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

**Provider NPI:**  
1033219019

**OSHPD Facility Number:**  
206431124

	AS REPORTED	AS AUDITED	DIFFERENCE
<b>COMPUTATION OF SUBACUTE CARE - PEDIATRIC PER DIEM</b>			
1. Subacute Care - Pediatric Ancillary Cost (Subacute Care - Pediatric Sch. 2)	\$ 2,811,105	\$ 2,557,784	\$ (253,321) *
2. Subacute Care - Pediatric Ancillary Cost (Sch. 2, 3, 4, 5, & 6; Ln 102)	\$	\$ 0	\$ 0 *
3. Subacute Care - Pediatric Routine Cost (Sch. 2, 3, 4, 5, & 6; Ln. 126)	\$ 6,382,817	\$ 6,119,443	\$ (263,374) *
4. Total Subacute Care - Pediatric Facility Cost (Lines 1, 2, & 3)	\$ 9,193,922	\$ 8,677,226	\$ (516,696) *
5. Total Subacute Care - Pediatric Patient Days (Adj )	12,882	12,882	*
6. Average Subacute Care - Pediatric Per Diem Cost (L 4 / L 5)	\$ 713.70	\$ 673.59	\$ (40.11) *
7. Medi-Cal Overpayments (Adj )	\$	\$ 0	\$ 0
8. Medi-Cal Credit Balances (Adj )	\$	\$ 0	\$ 0
9. Amount Due Provider (State)	\$ 0	\$ 0	\$ 0
<b>GENERAL INFORMATION</b>			
10. Contracted Number of Subacute Care - Pediatric Beds (Adj )	36	36	0
11. Total Licensed Nursing Facility Beds (Adj )	38	38	0
12. Total Licensed Capacity (All levels) (Adj )	38	38	0
13. Total Medi-Cal Subacute Care - Pediatric Patient Days (Adj 14)	11,476	11,382	(94)
<b>CAPITAL RELATED COST</b>			
14. Direct Capital Related Cost (Adj )	\$ NA	\$ 0	\$
15. Indirect Capital Related Cost (Sch 5, Line 100.12 + Line 126)	\$ NA	\$ 281,586	\$
16. Total Capital Related Cost (Lines 14 & 15)	\$ 0	\$ 281,586	\$ 0
<b>VENTILATOR AND NONVENTILATOR</b>			
	AUDITED COSTS (Adj 17)	AUDITED TOTAL DAYS (Adj 13)	AUDITED MEDI-CAL DAYS (Adj 14)
17. Ventilator (Equipment Cost Only)	\$ 42,169	8,547	7,641
18. Nonventilator	N/A	4,335	N/A
19. TOTAL	N/A	12,882	N/A





Provider Name							Fiscal Period			Provider NPI		Adjustments
SUBACUTE SARATOGA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1033219019		17
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.						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$249,705	\$249,705

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SUBACUTE SARATOGA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1033219019		17	
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.					
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$338,971	(\$33,670)	\$305,301 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	65,263	(6,795)	58,468 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	347,858	(1,030)	346,828 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	33,670	33,670	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	6,795	6,795	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	1,030	1,030	
							To reclassify the medical records service costs to Medical Record cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2302.8 CCR, Title 22, Sections 51510 and 51511				
3	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	\$182,544	\$19,519	\$202,063	
	10.5	126	4	8A-1	126	4	Subacute Care - Pediatrics - Other - Nonlabor	145,973	(19,519)	126,454	
							To reclassify respiratory equipment rental expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 346,828	(19,822)	327,006 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	0	19,822	19,822	
							To reclassify professional liability insurance costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$327,006	(\$1,882)	\$325,124 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	1,882	1,882	
							To reclassify facility license fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SUBACUTE SARATOGA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1033219019		17	
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.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
6	10.5	035	4	8A-1	035	4	Leases and Rentals	\$231,312	(\$22,032)	\$209,280 *	
	10.5	055	4	8A-1	055	4	Interest - Other	35,219	(10,588)	24,631 *	
	10.5	126	1	8A-1	126	1	Subacute Care - Pediatrics - Salaries:	3,577,579	(162,975)	3,414,604	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 325,124	(21,048)	304,076 *	
							To incorporate the provider's adjustments for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
7	10.5	045	4	8A-1	045	4	Property Insurance	\$10,800	(\$1,879)	\$8,921 *	
							To reconcile the reported property insurance expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
8	10.5	055	4	8A-1	055	4	Interest - Other	* \$24,631	(\$13,247)	\$11,384	
							To eliminate additional interest expense from a related organization. 42 CFR 413.153 and 413.17 CMS Pub. 15-1, Section 1005				
9	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$119,354	\$15,049	\$134,403	
	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	32,092	1,519	33,611	
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	70,024	1,149	71,173	
	10.5	035	4	8A-1	035	4	Leases and Rentals	* 209,280	(148)	209,132	
	10.5	040	4	8A-1	040	4	Property Taxes	12,667	(3,746)	8,921	
	10.5	045	4	8A-1	045	4	Property Insurance	* 8,921	3,746	12,667	
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	18,181	(18,181)	0	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 305,301	(21,458)	283,843	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 58,468	(1,884)	56,584	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 304,076	3,446	307,522	
							To adjust home office costs to agree with the filed Home Office Cost Report. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304				

Provider Name							Fiscal Period		Provider NPI		Adjustments
SUBACUTE SARATOGA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1033219019		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
10	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	400	400	
	10.7	010	1, 2	7	010	N/A	Housekeeping	0	64	64	
	10.7	060	1, 2, 3	7	060	N/A	Laundry and Linen	0	381	381	
	10.7	065	1, 2, 3	7	065	N/A	Dietary	0	756	756	
	10.7	075	1, 2, 3	7	075	N/A	Patient Supplies	0	160	160	
	10.7	080	1, 2, 3	7	080	N/A	Physical Therapy	0	41	41	
	10.7	081	1, 2, 3	7	081	N/A	Respiratory Therapy	0	112	112	
	10.7	082	1, 2, 3	7	082	N/A	Occupational Therapy	0	149	149	
	10.7	083	1, 2, 3	7	083	N/A	Speech Pathology	0	10	10	
	10.7	126	1, 2, 3	7	126	N/A	Subacute Care - Pediatrics	0	5,290	5,290	
	10.7	145	1, 2, 3	7	145	N/A	Other Nonreimbursable	0	260	260	
	10.7	155	1, 2, 3	7	155	N/A	Social Services	0	110	110	
	10.7	160	1, 2, 3	7	160	N/A	Activities	0	928	928	
	10.7	165	1, 2, 3	7	165	N/A	Administration	0	1,489	1,489	
	10.7	166	1, 2, 3	7	166	N/A	Medical Records	0	198	198	
	10.7	170	1, 2, 3	7	170	N/A	Inservice Education - Nursing	0	90	90	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	10,438	10,438	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	10,038	10,038	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	9,974	9,974	
							To include square footage statistics on Page 10.7 to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
11	10.7	126	4	7	126	N/A	Subacute Care - Pediatrics (Laundry Pounds)	0	48,912	48,912	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry Pounds	0	48,912	48,912	
							To include laundry pounds statistics on Page 10.7 to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
SUBACUTE SARATOGA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1033219019		17
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	As Reported	Increase (Decrease)	As Adjusted		
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
12	10.7	126	5	7	126	N/A	0	8,322	8,322		
	10.7	175	5	7	N/A	N/A	0	8,322	8,322		
Subacute Care - Pediatrics (Number of Meals) Total Statistics - Number of Meals To include the number of meals on Pge 10.7 to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SUBACUTE SARATOGA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1033219019	17		
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.					
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
13	4.3	130	1	SA - P1	17	2	Total Subacute Care Days - Pediatric - Ventilator	8,485	62	8,547	
	4.3	145	1	SA - P1	18	2	Total Subacute Care Days - Pediatric - Nonventilator	4,397	(62)	4,335	
							To report Total Ventilator and Nonventilator days for proper cost determination based on provider's records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304				
14	4.1	30	2	SA - P1	13	1	Medi-Cal Days - Subacute Care - Pediatric - Total	11,476	(94)	11,382	
	4.3	130	2	SA - P1	17	3	Medi-Cal Days - Subacute Care - Pediatric - Ventilator	7,702	(61)	7,641	
							To adjust Medi-Cal Subacute Pediatric days to agree with following Paid Claims Summary Report: Report Date: February 6, 2013 Payment Period: January 1, 2011 through January 31, 2013 Service Period: January 1, 2011 through December 31, 2011 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541				

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUBACUTE SARATOGA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1033219019		17
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.				
<b>ADJUSTMENTS TO REPORTED TOTAL CHARGES</b>										
15	13	16	2	SA - P2	81	2	Ancillary Charges - Respiratory Therapy	\$5,239,676	\$48,759	\$5,288,435
	13	17	2	SA - P2	82	2	Ancillary Charges - Occupational Therapy	226,430	58,782	285,212
	13	95	2	SA - P2	N/A	2	Ancillary Charges - Total	8,317,555	107,541	8,425,096
							To adjust total ancillary charges to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
16	13	15	7	SA - P3	80	2	Subacute Ancillary Charges - Physical Therapy	\$275,193	(\$76,500)	\$198,693
	13	16	7	SA - P3	81	2	Subacute Ancillary Charges - Respiratory Therapy	5,239,676	(452,000)	4,787,676
	13	17	7	SA - P3	82	2	Subacute Ancillary Charges - Occupational Therapy	226,430	(42,230)	184,200
	13	18	7	SA - P3	83	2	Subacute Ancillary Charges - Speech Pathology	144,220	(37,120)	107,100
	13	35	7	SA - P3	100	2	Subacute Ancillary Charges - Other Ancillary Services	0	220,360	220,360
	13	95	7	SA - P3	N/A	2	Subacute Ancillary Charges - Total	8,097,195	(387,490)	7,709,705
							To eliminate reported subacute ancillary charges for services not included in the per diem rate as these services are separately billable. CMS Pub. 15-1, Section 2304 CCR, Title 22, Sections 51511.5 and 51511(c)			

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUBACUTE SARATOGA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1033219019		17
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>												
17	Not Reported			SA - P1	17	1	Ventilator (Equipment Costs Only) To identify the ventilator equipment costs on Subacute Pediatrics Schedule 1. CMS Pub. 15-1, Sections 2304 and 2307		\$0	\$42,169	\$42,169	