

**REPORT
ON THE
RATE SETTING AUDIT**

**SARATOGA RETIREMENT COMMUNITY HEALTH CENTER
SARATOGA, CALIFORNIA
PROVIDER NUMBER: ZZR06481F AND
NPI NUMBER: 1942200225**

**FISCAL PERIOD ENDED
MARCH 31, 2009**

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

**Section Chief: Louise Wong
Audit Supervisor: Marisa Ho
Auditor: Li Yun (Eileen) Kuang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 25, 2011

Amy Robbins, Administrator
Saratoga Retirement Community Health Center
14500 Fruitvale Avenue
Saratoga, CA 95070

PROVIDER: SARATOGA RETIREMENT COMMUNITY HEALTH CENTER
PROVIDER NUMBER: ZZR06481F
NPI NUMBER: 1942200225
FISCAL PERIOD ENDED MARCH 31, 2009

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 Paid Claims Summary Report, 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 \$85,021, which resulted from Medi-Cal overpayments

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

Amy Robbins
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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 Rate Development Branch.

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
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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
P.O. Box 997413
Sacramento, CA 95899-7413

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 95814-5005
(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 COST PER PATIENT DAY

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

Provider Number:
ZZR06481F

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	\$ 3,415,379	\$ 109.36
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,333,209	\$ 42.69
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,058,005	\$ 33.88
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,114,940	\$ 35.70
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 5,208	\$ 0.17
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,753	\$ 0.73
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 29,877	\$ 0.96
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	\$ 829,366	\$ 26.56
11	Cost of Routine Service/Audited Total Costs	\$ 7,848,221	\$ 7,808,736	\$ 250.03
12	Total Patient Days (Adj)	31,231	31,231	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 251.30	\$ 250.03	
14	Overpayments (Adj 10)	\$ 0	\$ 85,021	
15				
INTERMEDIATE CARE				
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
19	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
23	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED				
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
27	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

Provider Number:
ZZR06481F

NPI:
1942200225

OSHPD Facility No.:
206430838

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE - PEDIATRIC SUBACUTE				
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	\$ 0	\$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
51	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
55	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
59	Overpayments (Adj)	\$	\$ 0	

* (From Adult Subacute Schedule 1)

**ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)**

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

Provider Number:
ZZR06481F

NPI:
1942200225

OSHPD Facility No.:
206430838

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 118,123	\$ 118,123		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	136,417		\$ 136,417	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	182,660	0	0	182,660 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	492,049	0	0	492,049 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	407,512	0	0	407,512 ***
083	Speech Pathology	130,688	0	0	130,688 ***
085	Pharmacy	215,093	0	0	215,093 ***
090	Laboratory	34,678	0	0	34,678 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	13,073	0	0	13,073 ***
101	Subacute Ancillary Services	0	0	0	0 ***
102	Subacute Pediatrics Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,160,839	118,123	136,417	3,415,379 *
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 - Pediatrics	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,891,132	\$ 118,123	\$ 136,417	\$ 4,891,132

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Provider Number:
ZZR06481F

NPI:
1942200225

OSHPD Facility Number:
206430838

Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 64,054	\$ 64,054										
010	Housekeeping	88,658	949	\$ 89,607									
060	Laundry and Linen	45,486	875	1,243	\$ 47,604								
065	Dietary	986,484	6,216	8,827	0	\$ 1,001,527							
155	Social Services	N/A	2,810	3,990	0	0	\$ 6,800						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,030	4,302	0	0	0	0		\$ 7,331	\$ 7,331		
166	Medical Records	124,834	0	0	0	0	0	0		124,834		\$ 124,834	
170	Inservice Education - Nursing	56,178	0	0	0	0	0	0	\$ 56,178				
ANCILLARY SERVICES													
075	Patient Supplies		670	951	0	0	0	0	0	1,620	175	2,980	\$ 4,776 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		910	1,292	0	0	0	0	0	2,202	453	7,709	10,363 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		910	1,292	0	0	0	0	0	2,202	378	6,440	9,020 ***
083	Speech Pathology		249	354	0	0	0	0	0	603	120	2,050	2,774 ***
085	Pharmacy		187	266	0	0	0	0	0	453	193	3,294	3,941 ***
090	Laboratory		0	0	0	0	0	0	0	0	31	520	551 ***
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	12	196	208 ***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		46,944	66,659	47,604	1,001,527	6,800	0	56,178	1,225,711	5,963	101,535	1,333,209 *
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 - Pediatrics		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		305	433	0	0	0	0	0	738	6	109	853
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,365,694	\$ 64,054	\$ 89,607	\$ 47,604	\$ 1,001,527	\$ 6,800	\$ -	\$ 56,178	\$ 1,233,529	\$ 7,331	\$ 124,834	\$ 1,365,694

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Provider Number:
ZZR06481F

NPI:
1942200225

OSHPD Facility Number:
206430838

Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 146,463	\$ 146,463										
010	Housekeeping	12,484	2,170	\$ 14,654									
060	Laundry and Linen	166,526	2,001	203	\$ 168,730								
065	Dietary	593,899	14,213	1,443	0	\$ 609,556							
155	Social Services	2,880	6,426	653	0	0	\$ 9,958						
160	Activities	51,205	0	0	0	0	0	\$ 51,205					
165	Administration	N/A	6,927	704	0	0	0	0		\$ 7,631	\$ 7,631		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	0	1,531	156	0	0	0	0	0	1,687	182	0	\$ 1,869
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,080	211	0	0	0	0	0	2,292	471	0	2,763
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,080	211	0	0	0	0	0	2,292	394	0	2,685
083	Speech Pathology	0	570	58	0	0	0	0	0	628	125	0	753
085	Pharmacy	0	428	43	0	0	0	0	0	471	201	0	672
090	Laboratory	0	0	0	0	0	0	0	0	0	32	0	32
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	12	0	12
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	94,109	107,339	10,901	168,730	609,556	9,958	51,205	0	1,051,799	6,206	0	1,058,005
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 - Pediatrics		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		697	71	0	0	0	0	0	768	7	0	774
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,067,566	\$ 146,463	\$ 14,654	\$ 168,730	\$ 609,556	\$ 9,958	\$ 51,205	\$ -	\$ 1,059,935	\$ 7,631	\$ -	\$ 1,067,566

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

Provider Number:
ZZR06481F

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)	\$ 1,186,297	100%							
	Property Tax (line 40)	5,541	0%	\$ 1,191,838						
005	Plant Operations and Maintenance			48,867	\$ 48,867					
010	Housekeeping			16,934	724	\$ 17,658				
060	Laundry and Linen			15,616	668	245	\$ 16,528			
065	Dietary			110,918	4,742	1,739	0	\$ 117,400		
155	Social Services			50,144	2,144	786	0	0	\$ 53,074	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			54,058	2,311	848	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			11,949	511	187	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			16,234	694	255	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			16,234	694	255	0	0	0	0
083	Speech Pathology			4,450	190	70	0	0	0	0
085	Pharmacy			3,337	143	52	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			837,657	35,813	13,136	16,528	117,400	53,074	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 - Pediatrics			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			5,439	233	85	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,191,838	100%	\$ 1,191,838	\$ 48,867	\$ 17,658	\$ 16,528	\$ 117,400	\$ 53,074	\$ -

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

Provider Number:
ZZR06481F

NPI:
1942200225

OSHPD Facility Number:
206430838

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 100% Of Total	Property Tax 0% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,186,297	100%							
	Property Tax (line 40)	5,541	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 57,217	\$ 57,217				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	12,647	1,366	0	\$ 14,013	\$ 13,948	\$ 65 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	17,183	3,533	0	20,716	20,620	96 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	17,183	2,952	0	20,134	20,041	94 ***
083	Speech Pathology			0	4,710	940	0	5,650	5,623	26 ***
085	Pharmacy			0	3,532	1,510	0	5,042	5,019	23 ***
090	Laboratory			0	0	239	0	239	237	1 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	90	0	90	89	0 ***
101	Subacute Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0 ***
ROUTINE SERVICES										
105	Skilled Nursing Care			0	1,073,609	46,538	0	1,120,147	1,114,940	5,208 *
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 - Pediatrics			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	5,757	50	0	5,807	5,780	27
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,191,838	100%	\$ -	\$ 1,134,621	\$ 57,217	\$ -	\$ 1,191,838	\$ 1,186,297	\$ 5,541

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Provider Number:
ZZR06481F

NPI:
1942200225

OSHPD Facility Number:
206430838

Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

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. 94% of Total	DPH License Fees 3% of Total	Liability Insurance 3% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 5,841												
055	Interest-Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,013,841												
	Total Costs Allocable as Administration	1,019,682	94%											
167	DPH Licensing Fees	27,974	3%											
168	Liability Insurance	36,733	3%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,084,389	100%						\$ 1,084,389					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 182,660	\$ 1,620	\$ 1,687	\$ 12,647	\$ 198,614	25,889	\$ 24,344	\$ 668	\$ 877	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			492,049	2,202	2,292	17,183	513,725	66,963	62,967	1,727	2,268	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			407,512	2,202	2,292	17,183	429,188	55,944	52,605	1,443	1,895	0	0
083	Speech Pathology			130,688	603	628	4,710	136,630	17,809	16,747	459	603	0	0
085	Pharmacy			215,093	453	471	3,532	219,549	28,618	26,910	738	969	0	0
090	Laboratory			34,678	0	0	0	34,678	4,520	4,250	117	153	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			13,073	0	0	0	13,073	1,704	1,602	44	58	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			3,415,379	1,225,711	1,051,799	1,073,609	6,766,498	881,996	829,366	22,753	29,877	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 - Pediatrics			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	738	768	5,757	7,262	947	890	24	32	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,084,389		\$ 4,891,132	\$ 1,233,529	\$ 1,059,935	\$ 1,134,621	\$ 8,319,217	\$ 1,084,389					
	Total Administrative Costs							\$ 1,084,389		\$ 1,019,682	\$ 27,974	\$ 36,733	\$ -	\$ -
	Unit Cost Multiplier							0.13034749						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 132,165	\$ 7,631	\$ 57,217	\$ 197,013						
	TOTAL FACILITY COSTS							\$ 9,600,619						

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Provider Number:
ZZR06481F

NPI:
1942200225

OSHPD Facility Number:
206430838

Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adjs 1,9)	(Adjs 1,9)	(Adjs 1,9)	(Adj 2)	(Adj 3)					
	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										
165	Administration	1,312	1,312	1,312							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	290	290	290						198,614	198,614
077	Specialized Support Surfaces									0	0
080	Physical Therapy	394	394	394						513,725	513,725
081	Respiratory Therapy									0	0
082	Occupational Therapy	394	394	394						429,188	429,188
083	Speech Pathology	108	108	108						136,630	136,630
085	Pharmacy	81	81	81						219,549	219,549
090	Laboratory									34,678	34,678
095	Home Health Services									0	0
100	Other Ancillary Services									13,073	13,073
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	20,330	20,330	20,330	165,360	92,749	3,254,948	3,254,948	3,254,948	6,766,498	6,766,498
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 - Pediatrics						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						7,262	7,262
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	28,926	27,740	27,329	165,360	92,749	3,254,948	3,254,948	3,254,948	8,319,217	8,319,217
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 118,123 0.036290288	\$ 136,417 0.041910654			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 64,054 2.30908436	\$ 89,607 3.27882592	\$ 47,604 0.28787989	\$ 1,001,527 10.79824747	\$ 6,800 0.00208928	\$ - 0.00000000	\$ 56,178 0.01725926	\$ 7,331 0.00088125	\$ 124,834 0.01500550
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 146,463 5.27984859	\$ 14,654 0.53620761	\$ 168,730 1.02038150	\$ 609,556 6.57210130	\$ 9,958 0.00305939	\$ 51,205 0.01573143	\$ - 0.00000000	\$ 7,631 0.00091723	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,191,838 41.20300076	\$ 48,867 1.76159910	\$ 17,658 0.64614331	\$ 16,528 0.09995447	\$ 117,400 1.26578314	\$ 53,074 0.01630572	\$ - 0.00000000	\$ - 0.00000000	\$ 57,217 0.00687773	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:

APRIL 1, 2008 THROUGH MARCH 31, 2009

Provider Number:

ZZR06481F

NPI:

1942200225

OSHPD Facility Number:

206430838

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 50,448	\$ 0	\$ 50,448	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,606	0	13,606	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	151,776	(5,313)	146,463	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 215,830	\$ (5,313)	\$ 210,517	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 66,914	\$ 0	\$ 66,914	(Sch 3)
010	.20-.39	Fringe Benefits	6300	21,744	0	21,744	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,484	0	12,484	(Sch 4)
010		Housekeeping - Total	6300	\$ 101,142	\$ 0	\$ 101,142	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 419,259	0	\$ 419,259	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	53,398	0	53,398	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	9,676	0	9,676	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	5,541	0	5,541	(Sch 5)
045		Property Insurance	7400	43,135	(37,294)	5,841	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	703,964	0	703,964	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,551,945	\$ (42,607)	\$ 1,509,338	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 35,896	\$ 0	\$ 35,896	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,590	0	9,590	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	166,526	0	166,526	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 212,012	\$ 0	\$ 212,012	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 752,255	\$ 0	\$ 752,255	(Sch 3)
065	.20-.39	Fringe Benefits	6500	234,229	0	234,229	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	565,910	27,989	593,899	(Sch 4)
065		Dietary - Total	6500	\$ 1,552,394	\$ 27,989	\$ 1,580,383	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services (Note 1)					
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	182,660	0	182,660	(Sch 2)
075		Patient Supplies - Total	8100	\$ 182,660	\$ 0	\$ 182,660	(Sch 2)
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:

SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:

APRIL 1, 2008 THROUGH MARCH 31, 2009

Provider Number:

ZZR06481F

NPI:

1942200225

OSHPD Facility Number:

206430838

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	492,049	0	492,049	
080		Physical Therapy - Total	8200	\$ 492,049	\$ 0	\$ 492,049	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	407,512	0	407,512	
082		Occupational Therapy - Total	8250	\$ 407,512	\$ 0	\$ 407,512	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	130,688	0	130,688	
083		Speech Pathology - Total	8280	\$ 130,688	\$ 0	\$ 130,688	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	215,093	0	215,093	
085		Pharmacy - Total	8300	\$ 215,093	\$ 0	\$ 215,093	(Sch 2)
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	34,678	0	34,678	
090		Laboratory - Total	8400	\$ 34,678	\$ 0	\$ 34,678	(Sch 2)
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	
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
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	13,073	0	13,073	
100		Other Ancillary Services - Total	8900	\$ 13,073	\$ 0	\$ 13,073	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:

APRIL 1, 2008 THROUGH MARCH 31, 2009

Provider Number:

ZZR06481F

NPI:

1942200225

OSHPD Facility Number:

206430838

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute 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	
101		Subacute Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102		Subacute Pediatrics 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	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
104		Subtotal 075 - 102		\$ 1,475,753	\$ 0	\$ 1,475,753	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,466,241	\$ 0	\$ 2,466,241	(Sch 2)
105	.20-.39	Fringe Benefits	6110	694,598	0	694,598	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	132,210	(38,101)	94,109	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,293,049	\$ (38,101)	\$ 3,254,948	
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 - Pediatrics					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

Provider Number:
ZZR06481F

NPI:
1942200225

OSHPD Facility Number:
206430838

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	0	0	0	
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
146		Subtotal 105 - 145		\$ 3,293,049	\$ (38,101)	\$ 3,254,948	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 93,660	\$ 0	\$ 93,660	(Sch 2)
155	.20-.39	Fringe Benefits	6600	24,463	0	24,463	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,880	0	2,880	(Sch 4)
155		Social Services - Total	6600	\$ 121,003	\$ 0	\$ 121,003	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:

APRIL 1, 2008 THROUGH MARCH 31, 2009

Provider Number:

ZZR06481F

NPI:

1942200225

OSHPD Facility Number:

206430838

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 105,821	\$ 0	\$ 105,821	(Sch 2)
160	.20-.39	Fringe Benefits	6700	30,596	0	30,596	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	51,205	0	51,205	(Sch 4)
160		Activities - Total	6700	\$ 187,622	\$ 0	\$ 187,622	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 249,929	\$ 0	\$ 249,929	(Sch 6)
165	.20-.39	Fringe Benefits	6900	71,803	0	71,803	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	634,366	57,743	692,109	(Sch 6)
165		Administration - Total	6900	\$ 956,098	\$ 57,743	\$ 1,013,841	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 95,777	\$ 0	\$ 95,777	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	29,057	0	29,057	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 124,834	\$ 0	\$ 124,834	
167		DPH Licensing Fees	6900	\$ 27,974	\$ 0	\$ 27,974	(Sch 6)
168		Liability Insurance	6900	\$ 53,625	\$ (16,892)	\$ 36,733	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 42,952	\$ 0	\$ 42,952	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,226	0	13,226	(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	\$ 56,178	\$ 0	\$ 56,178	
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		\$ 1,527,334	\$ 40,851	\$ 1,568,185	
200		Total		\$ 9,612,487	\$ (11,868)	\$ 9,600,619	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

Provider Number:
ZZR06481F

NPI:
1942200225

OSHPD Facility Number:
206430838

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 50,448	\$ 0	\$ 50,448
005	2	Fringe Benefits		13,606	0	13,606
005	3	Agency Staff				0
005	4	Other - Nonlabor		151,776	0	151,776
005	5	Plant Operations and Maintenance - Total		\$ 215,830	\$ 0	\$ 215,830
010		Housekeeping				
010	1	Salaries and Wages		\$ 66,914	\$ 0	\$ 66,914
010	2	Fringe Benefits		21,744	0	21,744
010	3	Agency Staff				0
010	4	Other - Nonlabor		12,484	0	12,484
010	5	Housekeeping - Total		\$ 101,142	\$ 0	\$ 101,142
015	4	Depreciation: Buildings and Improvements		\$ 419,259	\$ 0	\$ 419,259
020	4	Depreciation: Leasehold Improvements				0
025	4	Depreciation: Equipment		53,398	0	53,398
030	4	Depreciation and Amortization - Other		9,676	0	9,676
035	4	Leases and Rentals				0
040	4	Property Taxes		5,541	0	5,541
045	4	Property Insurance		43,135	0	43,135
050	4	Interest-Property, Plant, and Equipment		703,964	0	703,964
055	4	Interest-Other				0
		Subtotal 005 - 055		1,551,945	0	1,551,945
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 35,896	\$ 0	\$ 35,896
060	2	Fringe Benefits		9,590	0	9,590
060	3	Agency Staff				0
060	4	Other - Nonlabor		166,526	0	166,526
060	5	Laundry and Linen - Total		\$ 212,012	\$ 0	\$ 212,012
065		Dietary				
065	1	Salaries and Wages		\$ 752,255	\$ 0	\$ 752,255
065	2	Fringe Benefits		234,229	0	234,229
065	3	Agency Staff				0
065	4	Other - Nonlabor		565,910	0	565,910
065	5	Dietary - Total		\$ 1,552,394	\$ 0	\$ 1,552,394
070	4	Provision for Bad Debts		\$	\$	\$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		182,660	0	182,660
075	5	Patient Supplies - Total		\$ 182,660	\$ 0	\$ 182,660
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$	\$	\$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		\$ 0	\$ 0	\$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

Provider Number:
ZZR06481F

NPI:
1942200225

OSHPD Facility Number:
206430838

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		\$	\$	\$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		492,049	0	492,049
080	5	Physical Therapy - Total		\$ 492,049	\$ 0	\$ 492,049
081		Respiratory Therapy				
081	1	Salaries and Wages		\$	\$	\$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		\$ 0	\$ 0	\$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		\$	\$	\$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		407,512	0	407,512
082	5	Occupational Therapy - Total		\$ 407,512	\$ 0	\$ 407,512
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		130,688	0	130,688
083	5	Speech Pathology - Total		\$ 130,688	\$ 0	\$ 130,688
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		215,093	0	215,093
085	5	Pharmacy - Total		\$ 215,093	\$ 0	\$ 215,093
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		34,678	0	34,678
090	5	Laboratory - Total		\$ 34,678	\$ 0	\$ 34,678
095		Home Health Services				
095	1	Salaries and Wages		\$	\$	\$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		\$ 0	\$ 0	\$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		\$	\$	\$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		13,073	0	13,073
100	5	Other Ancillary Services - Total		\$ 13,073	\$ 0	\$ 13,073

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		\$	\$	\$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		\$	\$	\$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		\$ 0	\$ 0	\$ 0
104		Subtotal 075 - 102		\$ 1,475,753	\$ 0	\$ 1,475,753
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 2,466,241	\$ 0	\$ 2,466,241
105	2	Fringe Benefits		694,598	0	694,598
105	3	Agency Staff				0
105	4	Other - Nonlabor		132,210	0	132,210
105	5	Skilled Nursing Care - Total		\$ 3,293,049	\$ 0	\$ 3,293,049
110		Intermediate Care				
110	1	Salaries and Wages		\$	\$	\$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		\$ 0	\$ 0	\$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		\$	\$	\$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		\$ 0	\$ 0	\$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		\$	\$	\$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		\$ 0	\$ 0	\$ 0
125		Subacute Care				
125	1	Salaries and Wages		\$	\$	\$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		\$ 0	\$ 0	\$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		\$	\$	\$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		\$ 0	\$ 0	\$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		\$	\$	\$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		\$	\$	\$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	1	Salaries and Wages		\$	\$	\$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		\$	\$	\$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		\$	\$	\$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		\$	\$	\$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,293,049	\$ 0	\$ 3,293,049
155		Social Services				
155	1	Salaries and Wages		\$ 93,660	\$ 0	\$ 93,660
155	2	Fringe Benefits		24,463	0	24,463
155	3	Agency Staff				0
155	4	Other - Nonlabor		2,880	0	2,880
155	5	Social Services - Total		\$ 121,003	\$ 0	\$ 121,003
160		Activities				
160	1	Salaries and Wages		\$ 105,821	\$ 0	\$ 105,821
160	2	Fringe Benefits		30,596	0	30,596
160	3	Agency Staff				0
160	4	Other - Nonlabor		51,205	0	51,205
160	5	Activities - Total		\$ 187,622	\$ 0	\$ 187,622

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

Provider Number:
ZZR06481F

NPI:
1942200225

OSHPD Facility Number:
206430838

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 249,929	\$ 0	\$ 249,929
165	2	Fringe Benefits		71,803	0	71,803
165	3	Agency Staff				0
165	4	Other - Nonlabor		634,366	0	634,366
165	5	Administration - Total		\$ 956,098	\$ 0	\$ 956,098
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 95,777	\$ 0	\$ 95,777
166	2	Medical Records - Fringe Benefits		29,057	0	29,057
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor				0
166	5	Medical Records - Total		\$ 124,834	\$ 0	\$ 124,834
167	4	DPH Licensing Fees ***		\$ 27,974	\$ 0	\$ 27,974
168	4	Liability Insurance ***		\$ 53,625	\$ 0	\$ 53,625
169	4	Quality Assurance Fees ***		\$	\$	\$ 0
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 42,952	\$ 0	\$ 42,952
170	2	Fringe Benefits		13,226	0	13,226
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		\$ 56,178	\$ 0	\$ 56,178
174		Caregiver Training ***				
174	1	Salaries and Wages		\$	\$	\$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		\$ 0	\$ 0	\$ 0
		Subtotal 155 - 174		\$ 1,527,334	\$ 0	\$ 1,527,334
200		Total		\$ 9,612,487	\$ 0	\$ 9,612,487

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Provider Number:
ZZR06481F

NPI:
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Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	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	(5,313)				(5,313)			
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	(37,294)			(37,294)				
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	27,989	27,989						
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

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APRIL 1, 2008 THROUGH MARCH 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	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 Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics 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	(38,101)	(27,989)				(10,112)		
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - 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 - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

Provider Number:
ZZR06481F

NPI:
1942200225

OSHPD Facility Number:
206430838

Fiscal Period:
APRIL 1, 2008 THROUGH MARCH 31, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	57,743		16,892	37,294		3,557		
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	DPH Licensing Fees	0							
168	4	Liability Insurance	(16,892)		(16,892)					
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 - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER

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APRIL 1, 2008 THROUGH MARCH 31, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	<u>(\$11,868)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,313)</u>	<u>(6,555)</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider Number		Adjustments
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER							APRIL 1, 2008 THROUGH MARCH 31, 2009			ZZR06481F		10
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.						
MEMORANDUM ADJUSTMENTS												
1	10.7	080	1,2,3	7	080	N/A	Physical Therapy (Square Feet)	0	394	394		
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	394	394		
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	108	108		
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	81	81		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	20,330	20,330		
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	132	132		
	10.7	175	1,2,3	7	N/A	N/A	Total Statistics - Square Feet	0	21,439	21,439 *		
2	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	165,360	165,360		
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	165,360	165,360		
3	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	0	92,749	92,749		
	10.7	175	5	7	N/A	N/A	Total Statistics - Meals Served	0	92,749	92,749		
To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1). CMS Pub. 15-1, Sections 2300 and 2304												

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number	Adjustments		
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER							APRIL 1, 2008 THROUGH MARCH 31, 2009	ZZR06481F	10		
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.					
RECLASSIFICATIONS OF REPORTED COSTS											
4	10.5	065	4	8A-2	065	4	Dietary - Other - Nonlabor	\$565,910	\$27,989	\$593,899	
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify the reported Dietary supplies from Skilled Nursing Care to its proper cost center for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304	132,210	(27,989)	104,221 *	
5	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	\$634,366	\$16,892	\$651,258 *	
	10.5	168	4	8A-2	168	4	Liability Insurance To reclassify other insurance expense for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304 Title 22, CCR, Sections 52501 and 52507	53,625	(16,892)	36,733	
6	10.5	045	4	8A-2	045	4	Property Insurance	\$43,135	(\$37,294)	\$5,841	
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust the provider's reported property insurance expenses to agree with the provider's records. CMS Pub. 15-1, Sections 2300 and 2304	* 651,258	37,294	688,552 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number	Adjustments		
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER							APRIL 1, 2008 THROUGH MARCH 31, 2009	ZZR06481F	10		
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>											
7	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor To revise the provider's reported garage rental revenue offset to agree with the provider's records. CMS Pub. 15-1, Sections 2300 and 2304	\$151,776	(\$5,313)	\$146,463	
8	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$104,221	(\$10,112)	\$94,109
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To revise the provider's reported charity expense adjustment to agree with the expense grouping schedule and to reflect the proper apportionment factor. CMS Pub. 15-1, Sections 2202.3, 2300, and 2304	*	688,552	3,557	692,109

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider Number		Adjustments
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER							APRIL 1, 2008 THROUGH MARCH 31, 2009			ZZR06481F		10
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.						
ADJUSTMENT TO REPORTED STATISTICS												
9	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	1,186	1,186		
	10.7	010	1,2	7	010	N/A	Housekeeping	0	411	411		
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	379	379		
	10.7	065	1,2,3	7	065	N/A	Dietary	0	2,692	2,692		
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	290	290		
	10.7	155	1,2,3	7	155	N/A	Social Services	0	1,217	1,217		
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,312	1,312		
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	*	21,439	28,926		
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	*	21,439	27,740		
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	*	21,439	27,329		
To adjust square footage statistics of the various cost centers to agree with the prior year audited statistics. CMS Pub. 15-1, Sections 2300 and 2304												

Provider Name							Fiscal Period			Provider Number		Adjustments
SARATOGA RETIREMENT COMMUNITY HEALTH CENTER							APRIL 1, 2008 THROUGH MARCH 31, 2009			ZZR06481F		10
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>												
10	Not Reported			1	14.00	N/A	Medi-Cal Overpayment To recover Medi-Cal overpayments because the share of cost was not properly deducted from the amount billed. CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	\$0	\$85,021	\$85,021		