Statement of Deficiencies	**(X1) Provider/Supplier/CLIA Identification Number**	**(X3) Date Survey Completed**
	034525	12/09/2020
Name of Provider or Supplier	**Street Address, City, State**	
Saguaro Rehabilitation And Aquatic Therapy, Llc	305 North Plaza Drive, Apache Junction, AZ	

For information on the provider's plan to correct this deficiency, please contact the provider or the state survey agency.

(X4) ID Prefix Tag	**Summary Statement of Deficiencies** (Each deficiency should be preceded by full regulatory or LSC identifying information)
I0517	INSTITUTIONAL BUDGET PLAN CFR(s): 485.56(d)(2) The institutional budget plan must provide for an annual operating budget prepared according to generally accepted accounting principles; a 3-year capital expenditure plan if expenditures in excess of $100,000 are anticipated, for that period, for the acquisition of land; the improvement of land, buildings and equipment; and the replacement, modernization, and expansion of buildings and equipment; and annual review and updating by the governing body. This STANDARD is not met as evidenced by: Based on facility record review and interview and it was determined the facility failed to update at least annually the facility's intuitional budget for operation of the facility. Failure to at least annually prepare an operational budget may affect the operation of the facility, which could affect the treatment of patients. Findings include: Facility record review on 12/09/2020 revealed the facility last operational budget was updated by the governing board on August 2018. A request was made for an updated 2020 budget. None was provided. The Executive Director confirmed on 12/09/2020, the facility failed at least annually update the facility's intuitional budget for operations.