REPORT
ON THE
COST REPORT REVIEW

VETERANS HOME OF CALIFORNIA – CHULA VISTA
CHULA VISTA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1790771194

FISCAL PERIOD ENDED
JUNE 30, 2008

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

Section Chief: Robert G. Kvick
Audit Supervisor: Kelly Ostrom
Auditors: Dat Trinh and David Pereira

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

October 30, 2013

Eric Lau, Chief
California Department of Veterans Affairs
1227 O Street
Sacramento, CA 95814

VETERANS HOME OF CALIFORNIA – CHULA VISTA
NATIONAL PROVIDER IDENTIFIER (NPI) 1790771194
FISCAL PERIOD ENDED JUNE 30, 2008

We have examined the provider's 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.

Our examination of the Skilled Nursing Facility per diem was limited to a review of the cost report and census records.

This audit report includes the:

1. Summary of Findings

2. Computation of Skilled Nursing Facility Per Diem (SNF Schedules)

3. Audit Adjustments Schedule

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
1.	**Medi-Cal Noncontract Settlement (SCHEDULE 1)**		
	Provider NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
2.	**Subprovider I (SCHEDULE 1-1)**		
	Provider NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
3.	**Subprovider II (SCHEDULE 1-2)**		
	Provider NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
4.	**Medi-Cal Contract Cost (CONTRACT SCH 1)**		
	Provider NPI:		
	Reported		$ 0
	Net Change		$ 0
	Audited Cost		$ 0
	Audited Amount Due Provider (State)	$ 0	
5.	**Skilled Nursing Facility (SNF SCH 1)**		
	Provider NPI: 1790771194		
	Reported		$ 338.98
	Net Change		$ (30.40)
	Audited Cost Per Day		$ 308.57
	Audited Amount Due Provider (State)	$ 0	
6.	**Distinct Part Nursing Facility (DPNF SCH 1-1)**		
	Provider NPI:		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	
7.	**Adult Subacute (ADULT SUBACUTE SCH 1)**		
	Provider NPI:		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	

8.	**Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)**	$ 0	
9.	**Total Medi-Cal Cost**		$ 0

SUMMARY OF FINDINGS

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
10.	**Subacute (SUBACUTE SCH 1-1)**		
	Provider NPI:		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	
11.	**Rural Health Clinic (RHC SCH 1)**		
	Provider NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
12.	**Rural Health Clinic (RHC 95-210 SCH 1)**		
	Provider NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
13.	**Rural Health Clinic (RHC 95-210 SCH 1-1)**		
	Provider NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
14.	**County Medical Services Program (CMSP SCH 1)**		
	Provider NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
15.	**Transitional Care (TC SCH 1)**		
	Provider NPI:		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	

16.	**Total Other Settlement Due Provider - (Lines 10 through 15)**	$ 0
17.	**Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)**	$ 0

COMPUTATION OF SKILLED NURSING FACILITY PER DIEM

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

Provider NPI:
1790771194

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF SKILLED NURSING FACILITY PER DIEM			
1	$ 0	$ 0	$ 0
2. Skilled Nursing Facility Routine Cost (DPNF Sch 2)	$ 19,263,312	$ 18,499,753	$ (763,559)
3	$	$	$ 0
4. Total SNF Patient Days (Adj 3)	56,828	59,953	3,125
5. Average SNF Per Diem Cost (Line 2 / Line 4)	$ 338.98	$ 308.57	$ (30.40)
SNF OVERPAYMENT AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj)	$ 0	$ 0	$ 0
7. Medi-Cal Credit Balances (Adj)	$ 0	$ 0	$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	$ 0	$ 0	$ 0
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Available Skilled Nursing Beds (C/R, W/S S-3)	180	180	0
10. Total Licensed Capacity (All levels) (Adj)	404	404	0
11	0	0	0

SUMMARY OF SKILLED NURSING FACILITY EXPENSES

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

Provider NPI:
1790771194

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	$ 8,817,315	$ 8,457,315	$ (360,000)
1.00	Old Cap Rel Costs-Bldg & Fixtures	317,315	317,315	0
2.00	Old Cap Rel Costs-Movable Equipment	8,574	8,574	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
3.00	Employee Benefits	299,512	299,511	(1)
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
4.00	Administrative and General	2,088,499	1,818,002	(270,497)
5.00	Plant Operation, Maint. and Repairs	2,648,076	2,602,505	(45,571)
6.00	Laundry and Linen Service	449,911	442,168	(7,743)
7.00	Housekeeping	600,566	590,230	(10,336)
8.00	Dietary	2,255,475	2,216,661	(38,814)
9.00	Nursing Administration	962,337	945,775	(16,562)
12.00	Medical Records and Library	335,198	329,430	(5,768)
13.00	Social Services	480,534	472,265	(8,269)
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	$ 19,263,312	$ 18,499,753	$ (763,559)

(To SNF Sch 1)

* From Schedule 8, Part I, line 16.

SCHEDULE OF TOTAL DISTINCT PART ANCILLARY COSTS

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

Provider NPI:
1790771194

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES	RATIO COST TO CHARGES	TOTAL DP ANCILLARY CHARGES **	TOTAL ANCILLARY COST***
ANCILLARY COST CENTERS					**(From DPNF Sch 4)**	
49.00	Respiratory Therapy	$	$	0.000000	$ 0	$ 0
55.00	Med Supply Charged to Patients			0.000000	0	0
56.00	Drugs Charged to Patients			0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
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				0.000000	0	0
				0.000000	0	0
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				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
101.00	TOTAL	$ 0	$ 0		$ 0	$ 0

(To DPNF Sch 1)

* From Schedule 8, Column 27.
** Total Distinct Part Ancillary Charges included in the rate.
*** Total Distinct Part Ancillary Costs included in the rate.

ADJUSTMENTS TO TOTAL
DISTINCT PART ANCILLARY CHARGES

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

Provider NPI:
1790771194

	ANCILLARY CHARGES	REPORTED	ADJUSTMENTS (Adj)	AUDITED
49.00	Respiratory Therapy	$	$	$ 0
55.00	Med Supply Charged to Patients			0
56.00	Drugs Charged to Patients			0
				0
				0

ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

Provider NPI:
1790771194

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Old Cap Rel Costs-Bldg & Fixtures	$ 0	$ N/A
2.00	Old Cap Rel Costs-Movable Equipment	0	N/A
0.00	0	0	N/A
0.00	0	0	N/A
0.00		0	N/A
0.00		0	N/A
0.00		0	N/A
0.00		0	N/A
0.00		0	N/A
0.00		0	N/A
0.00		0	N/A
0.00		0	N/A
3.00	Employee Benefits	0	0
0.00	0	0	0
0.00	0	0	0
0.00	0	0	0
0.00	0	0	0
0.00	0	0	0
0.00		0	0
0.00		0	0
0.00		0	0
4.00	Administrative and General	0	0
5.00	Plant Operation, Maint. and Repairs	0	0
6.00	Laundry and Linen Service	0	0
7.00	Housekeeping	0	0
8.00	Dietary	0	0
9.00	Nursing Administration	0	0
12.00	Medical Records and Library	0	0
13.00	Social Services	0	0
0.00	0	0	0
0.00	0	0	0
0.00	0	0	0
0.00	0	0	0
0.00	0	0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00	0	0	0
0.00	0	0	0
0.00	0	0	0
0.00	0	0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	$ 0	$ 0

* These amounts include both Skilled Nursing Facility expenses line 34 and Nursing Facility expenses, line 35

(To DPNF SCH 1)

Provider Name: **Fiscal Period Ended:**
VETERANS HOME OF CALIFORNIA - CHULA VISTA **JUNE 30, 2008**

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES	NEW MOVABLE EQUIP	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST
	GENERAL SERVICE COST CENTER												
1.00	Old Cap Rel Costs-Bldg & Fixtures	1,178,462											
2.00	Old Cap Rel Costs-Movable Equipment	31,844	0										
		0	0	0									
		0	0	0	0								
		0	0	0	0	0							
	0		0	0	0	0	0						
	0		0	0	0	0	0	0					
	0		0	0	0	0	0	0	0				
	0		0	0	0	0	0	0	0	0			
	0		0	0	0	0	0	0	0	0	0		
	0		0	0	0	0	0	0	0	0	0	0	
	0		0	0	0	0	0	0	0	0	0	0	0
3.00	Employee Benefits	589,424	3,816	103	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
4.00	Administrative and General	4,899,124	122,910	3,321	0	0	0	0	0	0	0	0	0
5.00	Plant Operation, Maint. and Repairs	5,310,971	233,054	6,298	0	0	0	0	0	0	0	0	0
6.00	Laundry and Linen Service	354,576	9,052	245	0	0	0	0	0	0	0	0	0
7.00	Housekeeping	1,242,075	1,353	37	0	0	0	0	0	0	0	0	0
8.00	Dietary	3,145,026	90,336	2,441	0	0	0	0	0	0	0	0	0
9.00	Nursing Administration	703,045	6,590	178	0	0	0	0	0	0	0	0	0
12.00	Medical Records and Library	267,702	7,054	191	0	0	0	0	0	0	0	0	0
13.00	Social Services	348,201	3,414	92	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
16.00	Skilled Nursing Facility	8,457,315	317,315	8,574	0	0	0	0	0	0	0	0	0
19.00	Other Long Term Care	599,502	346,352	9,359	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES	NEW MOVABLE EQUIP	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST
	ANCILLARY COST CENTERS												
21.00	Radiology	0	0	0	0	0	0	0	0	0	0	0	0
22.00	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
23.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
24.00	Oxygen	0	0	0	0	0	0	0	0	0	0	0	0
25.00	Physical Therapy	160,977	16,955	458	0	0	0	0	0	0	0	0	0
26.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
27.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
29.00	Medical Supplies Charged to Patients	419,719	3,867	104	0	0	0	0	0	0	0	0	0
30.00	Drugs Charged to Patients	1,599,647	3,912	106	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
34.00	Clinic	1,540,238	12,483	337	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTERS												
48.01	Ambulance	0	0	0	0	0	0	0	0	0	0	0	0
48.02	Ambulance	0	0	0	0	0	0	0	0	0	0	0	0
48.03	Ambulance	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	30,847,848	1,178,462	31,844	0	0	0	0	0	0	0	0	0

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VI

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST	EMPLOYEE BENEFITS 3.00	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 4.00
	GENERAL SERVICE COST CENTER												
1.00	Old Cap Rel Costs-Bldg & Fixtures												
2.00	Old Cap Rel Costs-Movable Equipment												
3.00	Employee Benefits	0											
		0	0										
		0	0	0									
		0	0	0	0								
		0	0	0	0	0							
		0	0	0	0	0	0						
		0	0	0	0	0	0	0					
		0	0	0	0	0	0	0	0				
		0	0	0	0	0	0	0	0	0			
4.00	Administrative and General	0	119,394	0	0	0	0	0	0	0	0	5,144,749	
5.00	Plant Operation, Maint. and Repairs	0	44,370	0	0	0	0	0	0	0	0	5,594,692	1,119,837
6.00	Laundry and Linen Service	0	4,608	0	0	0	0	0	0	0	0	368,481	73,755
7.00	Housekeeping	0	0	0	0	0	0	0	0	0	0	1,243,465	248,893
8.00	Dietary	0	6,809	0	0	0	0	0	0	0	0	3,244,612	649,444
9.00	Nursing Administration	0	22,983	0	0	0	0	0	0	0	0	732,796	146,677
12.00	Medical Records and Library	0	9,027	0	0	0	0	0	0	0	0	283,973	56,840
13.00	Social Services	0	13,175	0	0	0	0	0	0	0	0	364,882	73,035
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
16.00	Skilled Nursing Facility	0	299,511	0	0	0	0	0	0	0	0	9,082,716	1,818,002
19.00	Other Long Term Care	0	20,127	0	0	0	0	0	0	0	0	975,340	195,225
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA V

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST	EMPLOYEE BENEFITS 3.00	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 4.00
	ANCILLARY COST CENTERS												
21.00	Radiology	0	0	0	0	0	0	0	0	0	0	0	0
22.00	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
23.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
24.00	Oxygen	0	0	0	0	0	0	0	0	0	0	0	0
25.00	Physical Therapy	0	5,287	0	0	0	0	0	0	0	0	183,678	36,765
26.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
27.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
29.00	Medical Supplies Charged to Patients	0	1,946	0	0	0	0	0	0	0	0	425,636	85,196
30.00	Drugs Charged to Patients	0	15,968	0	0	0	0	0	0	0	0	1,619,632	324,187
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
34.00	Clinic	0	30,138	0	0	0	0	0	0	0	0	1,583,196	316,894
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTEF												
48.01	Ambulance	0	0	0	0	0	0	0	0	0	0	0	0
48.02	Ambulance	0	0	0	0	0	0	0	0	0	0	0	0
48.03	Ambulance	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	593,343	0	0	0	0	0	0	0	0	30,847,848	5,144,749

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VI

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 5.00	OPER PLANT 6.00	LAUNDRY & LINEN 7.00	HOUSEKEEP 8.00	DIETARY 9.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE
	GENERAL SERVICE COST CENTER												
1.00	Old Cap Rel Costs-Bldg & Fixtures												
2.00	Old Cap Rel Costs-Movable Equipment												
3.00	Employee Benefits												
4.00	Administrative and General												
5.00	Plant Operation, Maint. and Repairs												
6.00	Laundry and Linen Service	74,243											
7.00	Housekeeping	11,097	0										
8.00	Dietary	740,900	0	168,031									
9.00	Nursing Administration	54,046	0	12,257	0								
12.00	Medical Records and Library	57,853	0	13,121	0	0							
13.00	Social Services	27,998	0	6,350	0	0	0						
		0	0	0	0	0	0	0					
		0	0	0	0	0	0	0	0				
		0	0	0	0	0	0	0	0	0			
		0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
16.00	Skilled Nursing Facility	2,602,505	442,168	590,230	2,216,661	945,775	329,430	472,265	0	0	0	0	0
19.00	Other Long Term Care	2,840,650	74,311	644,240	2,586,326	0	82,357	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA V

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 5.00	OPER PLANT 6.00	LAUNDRY & LINEN 7.00	HOUSEKEEP 8.00	DIETARY 9.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE
	ANCILLARY COST CENTERS												
21.00	Radiology	0	0	0	0	0	0	0	0	0	0	0	0
22.00	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
23.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
24.00	Oxygen	0	0	0	0	0	0	0	0	0	0	0	0
25.00	Physical Therapy	139,061	0	31,538	0	0	0	0	0	0	0	0	0
26.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
27.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
29.00	Medical Supplies Charged to Patients	31,712	0	7,192	0	0	0	0	0	0	0	0	0
30.00	Drugs Charged to Patients	32,084	0	7,276	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
34.00	Clinic	102,380	0	23,219	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTEF												
48.01	Ambulance	0	0	0	0	0	0	0	0	0	0	0	0
48.02	Ambulance	0	0	0	0	0	0	0	0	0	0	0	0
48.03	Ambulance	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	6,714,530	516,479	1,503,454	4,802,987	945,775	411,787	472,265	0	0	0	0	0

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VI

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST	ALLOC COST	ALLOC COST	NON-PHYSICIAN ANESTH	NURSING SCHOOL	INT & RES SALARY & FRINGES	INT & RES PROGRAM	PARAMED EDUCAT	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
										25.00	26.00	27.00
	GENERAL SERVICE COST CENTER											
1.00	Old Cap Rel Costs-Bldg & Fixtures											
2.00	Old Cap Rel Costs-Movable Equipment											
3.00	Employee Benefits											
4.00	Administrative and General											
5.00	Plant Operation, Maint. and Repairs											
6.00	Laundry and Linen Service											
7.00	Housekeeping											
8.00	Dietary											
9.00	Nursing Administration											
12.00	Medical Records and Library											
13.00	Social Services											
		0										
		0	0									
		0	0	0								
		0	0	0	0							
		0	0	0	0	0						
		0	0	0	0	0	0					
		0	0	0	0	0	0	0				
	INPATIENT ROUTINE COST CENTERS											
16.00	Skilled Nursing Facility	0	0	0	0	0	0	0	0	18,499,753		18,499,753
19.00	Other Long Term Care	0	0	0	0	0	0	0	0	7,398,449		7,398,449
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0

STATE OF CALIFORNIA | COMPUTATION OF COST ALLOCATION (W/S B) | SCHEDULE 8.3

Provider Name: VETERANS HOME OF CALIFORNIA - CHULA V

Fiscal Period Ended: JUNE 30, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST	ALLOC COST	ALLOC COST	NON-PHYSICIAN ANESTH	NURSING SCHOOL	INT & RES SALARY & FRINGES	INT & RES PROGRAM	PARAMED EDUCAT	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
										25.00	26.00	27.00
	ANCILLARY COST CENTERS											
21.00	Radiology	0	0	0	0	0	0	0	0	0		0
22.00	Laboratory	0	0	0	0	0	0	0	0	0		0
23.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
24.00	Oxygen	0	0	0	0	0	0	0	0	0		0
25.00	Physical Therapy	0	0	0	0	0	0	0	0	391,042		391,042
26.00	Occupational Therapy	0	0	0	0	0	0	0	0	0		0
27.00	Speech Pathology	0	0	0	0	0	0	0	0	0		0
29.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	549,736		549,736
30.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,983,179		1,983,179
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
34.00	Clinic	0	0	0	0	0	0	0	0	2,025,689		2,025,689
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
	NONREIMBURSABLE COST CENTEF											
48.01	Ambulance	0	0	0	0	0	0	0	0	0		0
48.02	Ambulance	0	0	0	0	0	0	0	0	0		0
48.03	Ambulance	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0	0		0
0.00		0	0	0	0	0	0	0	0	0		0
0.00		0	0	0	0	0	0	0	0	0		0
0.00		0	0	0	0	0	0	0	0	0		0
0.00		0	0	0	0	0	0	0	0	0		0
0.00		0	0	0	0	0	0	0	0	0		0
0.00		0	0	0	0	0	0	0	0	0		0
0.00		0	0	0	0	0	0	0	0	0		0
0.00		0	0	0	0	0	0	0	0	0		0
0.00		0	0	0	0	0	0	0	0	0		0
0.00		0	0	0	0	0	0	0	0	0		0
	TOTAL	0	0	0	0	0	0	0	0	30,847,848	0	30,847,848

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

		OLD BLDG & FIXTURES (SQ FT) 1.00 (Adj) (Adj)	OLD MOVBLE EQUIP (SQ FT) 2.00 (Adj) (Adj)	NEW BLDG & FIXTURES (SQ FT) (Adj) (Adj)	NEW MOVBLE EQUIP (SQ FT) (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)
	GENERAL SERVICE COST CENTERS												
1.00	Old Cap Rel Costs-Bldg & Fixtures												
2.00	Old Cap Rel Costs-Movable Equipment												
3.00	Employee Benefits	674	674										
4.00	Administrative and General	21,711	21,711										
5.00	Plant Operation, Maint. and Repairs	41,167	41,167										
6.00	Laundry and Linen Service	1,599	1,599										
7.00	Housekeeping	239	239										
8.00	Dietary	15,957	15,957										
9.00	Nursing Administration	1,164	1,164										
12.00	Medical Records and Library	1,246	1,246										
13.00	Social Services	603	603										
	INPATIENT ROUTINE COST CENTERS												
16.00	Skilled Nursing Facility	56,051	56,051										
19.00	Other Long Term Care	61,180	61,180										

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

		OLD BLDG & FIXTURES (SQ FT) 1.00 (Adj) (Adj)	OLD MOVBLE EQUIP (SQ FT) 2.00 (Adj) (Adj)	NEW BLDG & FIXTURES (SQ FT) (Adj) (Adj)	NEW MOVBLE EQUIP (SQ FT) (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)
	ANCILLARY COST CENTERS												
21.00	Radiology												
22.00	Laboratory												
23.00	Intravenous Therapy												
24.00	Oxygen												
25.00	Physical Therapy	2,995	2,995										
26.00	Occupational Therapy												
27.00	Speech Pathology												
29.00	Medical Supplies Charged to Patients	683	683										
30.00	Drugs Charged to Patients	691	691										
34.00	Clinic	2,205	2,205										
	NONREIMBURSABLE COST CENTERS												
48.01	Ambulance												
48.02	Ambulance												
48.03	Ambulance												
	TOTAL	208,165	208,165	0	0	0	0	0	0	0	0	0	0
	COST TO BE ALLOCATED	1,178,462	31,844	0	0	0	0	0	0	0	0	0	0
	UNIT COST MULTIPLIER - SCH 8	5.661192	0.152975	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

		EMP BENE (GROSS SALARIES) 3.00	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST) 4.00	MAINT & REPAIRS (SQ FT) 5.00
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
	GENERAL SERVICE COST CENTERS											
1.00	Old Cap Rel Costs-Bldg & Fixtures											
2.00	Old Cap Rel Costs-Movable Equipment											
3.00	Employee Benefits											
4.00	Administrative and General	2,517,692										
5.00	Plant Operation, Maint. and Repairs	935,631									5,594,692	
6.00	Laundry and Linen Service	97,171									368,481	1,599
7.00	Housekeeping										1,243,465	239
8.00	Dietary	143,590									3,244,612	15,957
9.00	Nursing Administration	484,648									732,796	1,164
12.00	Medical Records and Library	190,353									283,973	1,246
13.00	Social Services	277,829									364,882	603
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
	INPATIENT ROUTINE COST CENTERS											
16.00	Skilled Nursing Facility	6,315,853									9,082,716	56,051
19.00	Other Long Term Care	424,424									975,340	61,180
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

		EMP BENE (GROSS SALARIES) 3.00	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST) 4.00	MAINT & REPAIRS (SQ FT) 5.00
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
	ANCILLARY COST CENTERS											
21.00	Radiology										0	
22.00	Laboratory										0	
23.00	Intravenous Therapy										0	
24.00	Oxygen										0	
25.00	Physical Therapy	111,492									183,678	2,995
26.00	Occupational Therapy										0	
27.00	Speech Pathology										0	
29.00	Medical Supplies Charged to Patients	41,040									425,636	683
30.00	Drugs Charged to Patients	336,716									1,619,632	691
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
34.00	Clinic	635,521									1,583,196	2,205
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
	NONREIMBURSABLE COST CENTERS											
48.01	Ambulance										0	
48.02	Ambulance										0	
48.03	Ambulance										0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
	TOTAL	12,511,960	0	0	0	0	0	0	0	0	25,703,099	144,613
	COST TO BE ALLOCATED	593,343	0	0	0	0	0	0	0	0	5,144,749	6,714,530
	UNIT COST MULTIPLIER - SCH 8	0.047422	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.200161	46.431024

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

		LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	NURSING ADMIN (NURSE HR)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	STAT	STAT	STAT	STAT	STAT	STAT
		6.00	7.00	8.00	9.00	12.00	13.00						
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	GENERAL SERVICE COST CENTERS												
1.00	Old Cap Rel Costs-Bldg & Fixtures												
2.00	Old Cap Rel Costs-Movable Equipment												
3.00	Employee Benefits												
4.00	Administrative and General												
5.00	Plant Operation, Maint. and Repairs												
6.00	Laundry and Linen Service												
7.00	Housekeeping												
8.00	Dietary		15,957										
9.00	Nursing Administration		1,164										
12.00	Medical Records and Library		1,246										
13.00	Social Services		603										
	INPATIENT ROUTINE COST CENTERS												
16.00	Skilled Nursing Facility	444,590	56,051	175,143	100	80	100						
19.00	Other Long Term Care	74,718	61,180	204,351		20							

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

		LAUNDRY & LINEN (LB LNDRY) 6.00 (Adj) (Adj)	HOUSE-KEEPING (SQ FT) 7.00 (Adj) (Adj)	DIETARY (MEALS SERVED) 8.00 (Adj) (Adj)	NURSING ADMIN (NURSE HR) 9.00 (Adj) (Adj)	MED REC (TIME SPENT) 12.00 (Adj) (Adj)	SOC SERV (TIME SPENT) 13.00 (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)
	ANCILLARY COST CENTERS												
21.00	Radiology												
22.00	Laboratory												
23.00	Intravenous Therapy												
24.00	Oxygen												
25.00	Physical Therapy		2,995										
26.00	Occupational Therapy												
27.00	Speech Pathology												
29.00	Medical Supplies Charged to Patients		683										
30.00	Drugs Charged to Patients		691										
34.00	Clinic		2,205										
	NONREIMBURSABLE COST CENTERS												
48.01	Ambulance												
48.02	Ambulance												
48.03	Ambulance												
	TOTAL	519,308	142,775	379,494	100	100	100	0	0	0	0	0	0
	COST TO BE ALLOCATED	516,479	1,503,454	4,802,987	945,775	411,787	472,265	0	0	0	0	0	0
	UNIT COST MULTIPLIER - SCH 8	0.994553	10.530235	12.656291	9457.754733	4117.874121	4722.648602	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

		STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	GENERAL SERVICE COST CENTERS							
1.00	Old Cap Rel Costs-Bldg & Fixtures							
2.00	Old Cap Rel Costs-Movable Equipment							
3.00	Employee Benefits							
4.00	Administrative and General							
5.00	Plant Operation, Maint. and Repairs							
6.00	Laundry and Linen Service							
7.00	Housekeeping							
8.00	Dietary							
9.00	Nursing Administration							
12.00	Medical Records and Library							
13.00	Social Services							
	INPATIENT ROUTINE COST CENTERS							
16.00	Skilled Nursing Facility							
19.00	Other Long Term Care							

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

		STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	ANCILLARY COST CENTERS							
21.00	Radiology							
22.00	Laboratory							
23.00	Intravenous Therapy							
24.00	Oxygen							
25.00	Physical Therapy							
26.00	Occupational Therapy							
27.00	Speech Pathology							
29.00	Medical Supplies Charged to Patients							
30.00	Drugs Charged to Patients							
34.00	Clinic							
	NONREIMBURSABLE COST CENTERS							
48.01	Ambulance							
48.02	Ambulance							
48.03	Ambulance							
	TOTAL	0	0	0	0	0	0	0
	COST TO BE ALLOCATED	0	0	0	0	0	0	0
	UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

STATE OF CALIFORNIA SCHEDULE 10

TRIAL BALANCE OF EXPENSES

Provider Name: VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended: JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	$ 1,178,462	$ 0	$ 1,178,462
2.00	Old Cap Rel Costs-Movable Equipment	31,844	0	31,844
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
3.00	Employee Benefits	589,424	0	589,424
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
4.00	Administrative and General	5,406,651	(507,527)	4,899,124
5.00	Plant Operation, Maint. and Repairs	5,310,971	0	5,310,971
6.00	Laundry and Linen Service	354,576	0	354,576
7.00	Housekeeping	1,242,075	0	1,242,075
8.00	Dietary	3,145,026	0	3,145,026
9.00	Nursing Administration	703,045	0	703,045
12.00	Medical Records and Library	267,702	0	267,702
13.00	Social Services	348,201	0	348,201
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
	INPATIENT ROUTINE COST CENTERS			
16.00	Skilled Nursing Facility	8,817,315	(360,000)	8,457,315
19.00	Other Long Term Care	599,502	0	599,502
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0

STATE OF CALIFORNIA SCHEDULE 10

TRIAL BALANCE OF EXPENSES

Provider Name: VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended: JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
21.00	Radiology	$	$ 0	$ 0
22.00	Laboratory		0	0
23.00	Intravenous Therapy		0	0
24.00	Oxygen		0	0
25.00	Physical Therapy	160,612	365	160,977
26.00	Occupational Therapy		0	0
27.00	Speech Pathology		0	0
29.00	Medical Supplies Charged to Patients	419,719	0	419,719
30.00	Drugs Charged to Patients	1,599,647	0	1,599,647
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
34.00	Clinic	1,033,076	507,162	1,540,238
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
	SUBTOTAL	$ 31,207,848	$ (360,000)	$ 30,847,848
	NONREIMBURSABLE COST CENTERS			
48.01	Ambulance		0	0
48.02	Ambulance		0	0
48.03	Ambulance		0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
57.00	SUBTOTAL	$ 0	$ 0	$ 0
75	TOTAL	$ 31,207,848	$ (360,000)	$ 30,847,848

(To Schedule 8)

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A
Page 1

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

		TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	GENERAL SERVICE COST CENTER													
1.00	Old Cap Rel Costs-Bldg & Fixtures	$0												
2.00	Old Cap Rel Costs-Movable Equipment	0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
3.00	Employee Benefits	0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
4.00	Administrative and General	(507,527)	(507,527)											
5.00	Plant Operation, Maint. and Repairs	0												
6.00	Laundry and Linen Service	0												
7.00	Housekeeping	0												
8.00	Dietary	0												
9.00	Nursing Administration	0												
12.00	Medical Records and Library	0												
13.00	Social Services	0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
	INPATIENT ROUTINE COST CENTERS													
16.00	Skilled Nursing Facility	(360,000)		(360,000)										
19.00	Other Long Term Care	0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A
Page 1

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

		TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	ANCILLARY COST CENTERS													
21.00	Radiology	0												
22.00	Laboratory	0												
23.00	Intravenous Therapy	0												
24.00	Oxygen	0												
25.00	Physical Therapy	365	365											
26.00	Occupational Therapy	0												
27.00	Speech Pathology	0												
29.00	Medical Supplies Charged to Patients	0												
30.00	Drugs Charged to Patients	0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
34.00	Clinic	507,162	507,162											
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
	NONREIMBURSABLE COST CENTERS													
48.01	Ambulance	0												
48.02	Ambulance	0												
48.03	Ambulance	0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
0.00		0												
101.00	TOTAL	($360,000)	0	(360,000)	0	0	0	0	0	0	0	0	0	0
		(To Sch 10)												

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
GENERAL SERVICE COST CENTER													
1.00 Old Cap Rel Costs-Bldg & Fixtures													
2.00 Old Cap Rel Costs-Movable Equipment													
3.00 Employee Benefits													
4.00 Administrative and General													
5.00 Plant Operation, Maint. and Repairs													
6.00 Laundry and Linen Service													
7.00 Housekeeping													
8.00 Dietary													
9.00 Nursing Administration													
12.00 Medical Records and Library													
13.00 Social Services													
INPATIENT ROUTINE COST CENTERS													
16.00 Skilled Nursing Facility													
19.00 Other Long Term Care													

Provider Name:
VETERANS HOME OF CALIFORNIA - CHULA VISTA

Fiscal Period Ended:
JUNE 30, 2008

		AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	ANCILLARY COST CENTERS													
21.00	Radiology													
22.00	Laboratory													
23.00	Intravenous Therapy													
24.00	Oxygen													
25.00	Physical Therapy													
26.00	Occupational Therapy													
27.00	Speech Pathology													
29.00	Medical Supplies Charged to Patients													
30.00	Drugs Charged to Patients													
0.00														
0.00														
0.00														
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0.00														
0.00														
0.00														
34.00	Clinic													
0.00														
0.00														
0.00														
0.00														
0.00														
0.00														
0.00														
0.00														
0.00														
	NONREIMBURSABLE COST CENTERS													
48.01	Ambulance													
48.02	Ambulance													
48.03	Ambulance													
0.00														
0.00														
0.00														
0.00														
0.00														
0.00														
0.00														
0.00														
0.00														
0.00														
0.00														
101.00	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Adjustments
VETERANS HOME OF CALIFORNIA - CHULA VISTA	JULY 1, 2007 THROUGH JUNE 30, 2008	1790771194	3

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATION OF REPORTED COSTS			
1	10A	A			4.00	7	Administrative and General	$5,406,651	($507,527)	$4,899,124
	10A	A			25.00	7	Physical Therapy	160,612	365	160,977
	10A	A			34.00	7	Clinic	1,033,076	507,162	1,540,238
							To reclassify medical staff expense in Administrative and General to an ancillary cost center.			
							42 CFR 413.20, 413.24, and 413.50			
							CMS Pub. 15-1, Sections 2203.2, 2300, and 2304			

Provider Name	Fiscal Period	Provider NPI	Adjustments
VETERANS HOME OF CALIFORNIA - CHULA VISTA	JULY 1, 2007 THROUGH JUNE 30, 2008	1790771194	3

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED COSTS			
2	10A	A			16.00	7	Skilled Nursing Facility To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	$8,817,315	($360,000)	$8,457,315

Provider Name	Fiscal Period	Provider NPI	Adjustments
VETERANS HOME OF CALIFORNIA - CHULA VISTA	JULY 1, 2007 THROUGH JUNE 30, 2008	1790771194	3

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PATIENT DAYS - SNF			
3	SNF Sch. 1	S-3	I		1.00	7	Skilled Nursing Facility Days To adjust total skilled nursing facility days to agree with the provider's patient census report. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	56,828	3,125	59,953