

**REPORT
ON THE
RATE SETTING AUDIT**

**MASONIC HOMES OF CALIFORNIA
UNION CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1043426588**

**FISCAL PERIOD ENDED
OCTOBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: David Mui
Auditor: John Uribe**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Yolanda Wasniewski, Controller
Masonic Homes for California
34400 Mission Boulevard
Union City, CA 94587

MASONIC HOMES OF CALIFORNIA
NATIONAL PROVIDER IDENTIFIER (NPI) 1043426588
FISCAL PERIOD ENDED OCTOBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

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

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

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

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

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

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MASONIC HOMES OF CALIFORNIA

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1043426588

OSHPD Facility No.:
206010879

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	\$ 3,657,294	\$ 163.95
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,163,197	\$ 52.14
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 810,817	\$ 36.35
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 425,290	\$ 19.06
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 26,320	\$ 1.18
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,908	\$ 1.07
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 49,001	\$ 2.20
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	\$ 316,728	\$ 14.20
11	Cost of Routine Service/Audited Total Costs	\$ 7,117,342	\$ 6,472,555	\$ 290.14
12	Total Patient Days (Adj 6)	22,135	22,308	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 321.54	\$ 290.14	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	4,674	4,671	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MASONIC HOMES OF CALIFORNIA

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1043426588

OSHPD Facility No.:
206010879

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
MASONIC HOMES OF CALIFORNIA

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1043426588

OSHPD Facility No.:
206010879

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 121,878	\$ 121,878		
160	Activities	195,106		\$ 195,106	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	98,618	0	0	98,618
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	75,277	0	0	75,277
083	Speech Pathology	535	0	0	535
085	Pharmacy	110,915	0	0	110,915
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,340,310	121,878	195,106	3,657,294 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,942,639	\$ 121,878	\$ 195,106	\$ 3,942,639

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MASONIC HOMES OF CALIFORNIA

Provider NPI:
1043426588

OSHPD Facility Number:
206010879

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 196,841	\$ 196,841										
010	Housekeeping	283,008	3,056	\$ 286,064									
060	Laundry and Linen	153,627	2,567	3,789	\$ 159,983								
065	Dietary	580,913	3,784	5,585	0	\$ 590,282							
155	Social Services	N/A	372	548	0	0	\$ 920						
160	Activities	N/A	4,264	6,294	0	0	0	\$ 10,557					
165	Administration	N/A	232	343	0	0	0	0		\$ 575	\$ 575		
166	Medical Records	99,645	0	0	0	0	0	0		99,645		\$ 99,645	
170	Inservice Education - Nursing	51,794	6,174	9,114	0	0	0	0	\$ 67,082				
ANCILLARY SERVICES													
075	Patient Supplies		1,489	2,198	0	0	0	0	0	3,688	1	164	\$ 3,853
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		632	932	408	0	0	0	0	1,972	8	1,469	3,449
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		632	932	0	0	0	0	0	1,564	7	1,138	2,709
083	Speech Pathology		632	932	0	0	0	0	0	1,564	0	77	1,642
085	Pharmacy		10,050	14,836	0	0	0	0	0	24,887	38	6,551	31,476
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	1	118	118
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		101,350	149,611	159,575	590,282	920	10,557	67,082	1,079,377	481	83,338	1,163,197*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		387	571	0	0	0	0	0	958	0	43	1,001
145	Other Nonreimbursable		61,222	90,376	0	0	0	0	0	151,598	39	6,747	158,384
	TOTAL	\$ 1,365,828	\$ 196,841	\$ 286,064	\$ 159,983	\$ 590,282	\$ 920	\$ 10,557	\$ 67,082	\$ 1,265,608	\$ 575	\$ 99,645	\$ 1,365,828

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MASONIC HOMES OF CALIFORNIA

Provider NPI:
1043426588

OSHPD Facility Number:
206010879

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 281,444	\$ 281,444										
010	Housekeeping	36,590	4,369	\$ 40,959									
060	Laundry and Linen	33,921	3,670	543	\$ 38,134								
065	Dietary	319,086	5,410	800	0	\$ 325,296							
155	Social Services	9,105	531	79	0	0	\$ 9,715						
160	Activities	57,124	6,096	901	0	0	0	\$ 64,121					
165	Administration	N/A	332	49	0	0	0	0		\$ 381	\$ 381		
166	Medical Records	8,450	0	0	0	0	0	0		8,450		\$ 8,450	
170	Inservice Education - Nursing	0	8,827	1,305	0	0	0	0	\$ 10,132				
ANCILLARY SERVICES													
075	Patient Supplies	0	2,129	315	0	0	0	0	0	2,444	1	14	\$ 2,459
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	1,452	903	134	97	0	0	0	0	2,586	6	125	2,716
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	1,543	903	134	0	0	0	0	0	2,580	4	97	2,680
083	Speech Pathology	11	903	134	0	0	0	0	0	1,048	0	7	1,054
085	Pharmacy	280,391	14,370	2,124	0	0	0	0	0	296,885	25	556	297,466
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	8,456	0	0	0	0	0	0	0	8,456	0	10	8,466
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	189,799	144,910	21,422	38,036	325,296	9,715	64,121	10,132	803,431	319	7,067	810,817 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	553	82	0	0	0	0	0	635	0	4	639
145	Other Nonreimbursable	0	87,536	12,940	0	0	0	0	0	100,476	26	572	101,074
	TOTAL	\$ 1,227,372	\$ 281,444	\$ 40,959	\$ 38,134	\$ 325,296	\$ 9,715	\$ 64,121	\$ 10,132	\$ 1,218,541	\$ 381	\$ 8,450	\$ 1,227,372

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MASONIC HOMES OF CALIFORNIA

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1043426588

OSHPD Facility Number:
206010879

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)	\$ 694,331	94%							
	Property Tax (line 40)	42,970	6%	\$ 737,301						
005	Plant Operations and Maintenance			45,783	\$ 45,783					
010	Housekeeping			10,736	711	\$ 11,447				
060	Laundry and Linen			9,017	597	152	\$ 9,766			
065	Dietary			13,292	880	223	0	\$ 14,396		
155	Social Services			1,305	86	22	0	0	\$ 1,414	
160	Activities			14,978	992	252	0	0	0	\$ 16,222
165	Administration			816	54	14	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			21,689	1,436	365	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			5,232	346	88	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,219	147	37	25	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,219	147	37	0	0	0	0
083	Speech Pathology			2,219	147	37	0	0	0	0
085	Pharmacy			35,308	2,338	594	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			356,049	23,573	5,987	9,741	14,396	1,414	16,222
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,360	90	23	0	0	0	0
145	Other Nonreimbursable			215,078	14,240	3,616	0	0	0	0
	TOTAL	\$ 737,301	100%	\$ 737,301	\$ 45,783	\$ 11,447	\$ 9,766	\$ 14,396	\$ 1,414	\$ 16,222

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MASONIC HOMES OF CALIFORNIA

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1043426588

OSHPD Facility Number:
206010879

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 694,331	94%							
	Property Tax (line 40)	42,970	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 884	\$ 884				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 23,490						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,666	1	0	\$ 5,668	\$ 5,338	\$ 330
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,428	13	0	2,441	2,299	142
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,403	10	0	2,413	2,273	141
083	Speech Pathology			0	2,403	1	0	2,404	2,264	140
085	Pharmacy			0	38,239	58	0	38,297	36,065	2,232
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	1	0	1	1	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			23,490	450,871	739	0	451,610	425,290	26,320*
110	Intermediate Care			0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0*
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,473	0	0	1,473	1,387	86
145	Other Nonreimbursable			0	232,934	60	0	232,994	219,415	13,579
	TOTAL	\$ 737,301	100%	\$ 23,490	\$ 736,417	\$ 884	\$ -	\$ 737,301	\$ 694,331	\$ 42,970

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MASONIC HOMES OF CALIFORNIA

Provider NPI:
1043426588

OSHPD Facility Number:
206010879

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 81% of Total	DPH Licensing Fees 6% of Total	Professional Liability Ins. 13% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 133,844												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	244,857												
	Total Costs Allocable as Administration	378,701	81%											
167	CDPH Licensing Fees	28,586	6%											
168	Professional Liability Insurance	58,589	13%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	465,876	100%						\$ 465,876					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 3,688	\$ 2,444	\$ 5,666	\$ 11,798	767	\$ 624	\$ 47	\$ 97	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			98,618	1,972	2,586	2,428	105,603	6,868	5,583	421	864	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			75,277	1,564	2,580	2,403	81,824	5,322	4,326	327	669	0	0
083	Speech Pathology			535	1,564	1,048	2,403	5,550	361	293	22	45	0	0
085	Pharmacy			110,915	24,887	296,885	38,239	470,926	30,628	24,897	1,879	3,852	0	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,456	0	8,456	550	447	34	69	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			3,657,294	1,079,377	803,431	450,871	5,990,973	389,637	316,728	23,908	49,001	0	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	958	635	1,473	3,066	199	162	12	25	0	0
145	Other Nonreimbursable			0	151,598	100,476	232,934	485,008	31,544	25,641	1,936	3,967	0	0
	SUBTOTAL	\$ 465,876		\$ 3,942,639	\$ 1,265,608	\$ 1,218,541	\$ 736,417	\$ 7,163,205	\$ 465,876					
	Total Administrative Costs							\$ 465,876		\$ 378,701	\$ 28,586	\$ 58,589	\$ -	\$ -
	Unit Cost Multiplier							0.06503737						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 100,220	\$ 8,831	\$ 884	\$ 109,935							
	TOTAL FACILITY COSTS							\$ 7,739,016						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MASONIC HOMES OF CALIFORNIA

Provider NPI:
1043426588

OSHPD Facility Number:
206010879

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	4,209									
010	Housekeeping	987	987								
060	Laundry and Linen	829	829	829							
065	Dietary	1,222	1,222	1,222							
155	Social Services	120	120	120							
160	Activities	1,377	1,377	1,377							
165	Administration	75	75	75							
166	Medical Records										
170	Inservice Education - Nursing	1,994	1,994	1,994							
	ANCILLARY SERVICES										
075	Patient Supplies	481	481	481						11,798	11,798
077	Specialized Support Surfaces									0	0
080	Physical Therapy	204	204	204	558					105,603	105,603
081	Respiratory Therapy									0	0
082	Occupational Therapy	204	204	204						81,824	81,824
083	Speech Pathology	204	204	204						5,550	5,550
085	Pharmacy	3,246	3,246	3,246						470,926	470,926
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									8,456	8,456
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	32,733	32,733	32,733	218,472	66,405	3,530,109	3,530,109	3,530,109	5,990,973	5,990,973
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	125	125	125						3,066	3,066
145	Other Nonreimbursable	19,773	19,773	19,773						485,008	485,008
	TOTAL STATISTICS	67,783	63,574	62,587	219,030	66,405	3,530,109	3,530,109	3,530,109	7,163,205	7,163,205
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 121,878	\$ 195,106			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.03452528	0.055269115			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 196,841	\$ 286,064	\$ 159,983	\$ 590,282	\$ 920	\$ 10,557	\$ 67,082	\$ 575	\$ 99,645
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.09625004	4.57066162	0.73041533	8.88911928	0.00026062	0.00299066	0.01900276	0.00008027	0.01391067
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 281,444	\$ 40,959	\$ 38,134	\$ 325,296	\$ 9,715	\$ 64,121	\$ 10,132	\$ 381	\$ 8,450
	UNIT COST MULTIPLIER (INDIRECT OTHER)		4.42702992	0.65444068	0.17410190	4.89866060	0.00275198	0.01816408	0.00287029	0.00005320	0.00117964
	TOTAL CAPITAL COSTS - SCH. 5	\$ 737,301	\$ 45,783	\$ 11,447	\$ 9,766	\$ 14,396	\$ 1,414	\$ 16,222	\$ 23,490	\$ 884	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	10.87737338	0.72015076	0.18289351	0.04458735	0.21678594	0.00040046	0.00459522	0.00665423	0.00012334	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MASONIC HOMES OF CALIFORNIA

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1043426588

OSHPD Facility Number:
206010879

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 122,272	\$ 0	\$ 122,272	(Sch 3)
005	.20-.39	Fringe Benefits	6200	73,491	0	73,491	(Sch 3)
005	.79	Agency Staff	6200	1,078	0	1,078	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	281,444	0	281,444	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 478,285	\$ 0	\$ 478,285	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 165,397	\$ 0	\$ 165,397	(Sch 3)
010	.20-.39	Fringe Benefits	6300	117,611	0	117,611	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	36,590	0	36,590	(Sch 4)
010		Housekeeping - Total	6300	\$ 319,598	\$ 0	\$ 319,598	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 564,299	\$ 0	\$ 564,299	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	117,702	0	117,702	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	13,403	(1,073)	12,330	(Sch 5)
040		Property Taxes	7300	46,707	(3,737)	42,970	(Sch 5)
045		Property Insurance	7400	145,482	(11,638)	133,844	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,685,476	\$ (16,448)	\$ 1,669,028	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 86,132	\$ 0	\$ 86,132	(Sch 3)
060	.20-.39	Fringe Benefits	6400	67,495	0	67,495	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	33,921	0	33,921	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 187,548	\$ 0	\$ 187,548	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 368,882	\$ 0	\$ 368,882	(Sch 3)
065	.20-.39	Fringe Benefits	6500	211,665	0	211,665	(Sch 3)
065	.79	Agency Staff	6500	366	0	366	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	319,086	0	319,086	(Sch 4)
065		Dietary - Total	6500	\$ 899,999	\$ 0	\$ 899,999	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
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	0	0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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:
MASONIC HOMES OF CALIFORNIA

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1043426588

OSHPD Facility Number:
206010879

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 49,414	\$ 0	\$ 49,414	(Sch 2)
080	.20-.39	Fringe Benefits	8200	20,371	0	20,371	(Sch 2)
080	.79	Agency Staff	8200	28,833	0	28,833	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,452	0	1,452	(Sch 4)
080		Physical Therapy - Total	8200	\$ 100,070	\$ 0	\$ 100,070	
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	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 52,474	\$ 0	\$ 52,474	(Sch 2)
082	.20-.39	Fringe Benefits	8250	21,632	0	21,632	(Sch 2)
082	.79	Agency Staff	8250	1,171	0	1,171	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,543	0	1,543	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 76,820	\$ 0	\$ 76,820	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 379	\$ 0	\$ 379	(Sch 2)
083	.20-.39	Fringe Benefits	8280	156	0	156	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	11	0	11	(Sch 4)
083		Speech Pathology - Total	8280	\$ 546	\$ 0	\$ 546	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 73,389	\$ 0	\$ 73,389	(Sch 2)
085	.20-.39	Fringe Benefits	8300	37,137	0	37,137	(Sch 2)
085	.79	Agency Staff	8300	389	0	389	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	280,391	0	280,391	(Sch 4)
085		Pharmacy - Total	8300	\$ 391,306	\$ 0	\$ 391,306	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 19,655	\$ (19,655)	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	11,971	(11,971)	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	37,290	(28,834)	8,456	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 68,916	\$ (60,460)	\$ 8,456	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MASONIC HOMES OF CALIFORNIA

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1043426588

OSHPD Facility Number:
206010879

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 637,658	\$ (60,460)	\$ 577,198	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,118,641	\$ 0	\$ 2,118,641	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,194,590	0	1,194,590	(Sch 2)
105	.49	Agency Staff	6110	27,079	0	27,079	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	189,799	0	189,799	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,530,109	\$ 0	\$ 3,530,109	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 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	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MASONIC HOMES OF CALIFORNIA

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1043426588

OSHPD Facility Number:
206010879

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,530,109	\$ 0	\$ 3,530,109
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 81,511	\$ (6,521)	\$ 74,990 (Sch 2)
155	.20-.39	Fringe Benefits	6600	50,965	(4,077)	46,888 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,742	3,363	9,105 (Sch 4)
155		Social Services - Total	6600	\$ 138,218	\$ (7,235)	\$ 130,983

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MASONIC HOMES OF CALIFORNIA

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1043426588

OSHPD Facility Number:
206010879

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 125,473	\$ 0	\$ 125,473	(Sch 2)
160	.20-.39	Fringe Benefits	6700	69,633	0	69,633	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	57,124	0	57,124	(Sch 4)
160		Activities - Total	6700	\$ 252,230	\$ 0	\$ 252,230	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 131,355	\$ (6,681)	\$ 124,674	(Sch 6)
165	.20-.39	Fringe Benefits	6900	78,635	(5,106)	73,529	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	72,842	(26,188)	46,654	(Sch 6)
165		Administration - Total	6900	\$ 282,832	\$ (37,975)	\$ 244,857	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 65,372	\$ 0	\$ 65,372	(Sch 3)
166	.20-.39	Fringe Benefits	6900	34,273	0	34,273	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,450	0	8,450	(Sch 4)
166		Medical Records - Total	6900	\$ 108,095	\$ 0	\$ 108,095	
167		CDPH Licensing Fees	6900	\$ 28,586	\$ 0	\$ 28,586	(Sch 6)
168		Professional Liability Insurance	6900	\$ 58,589	\$ 0	\$ 58,589	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 33,120	\$ 0	\$ 33,120	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,674	0	18,674	(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	\$ 51,794	\$ 0	\$ 51,794	
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		\$ 920,344	\$ (45,210)	\$ 875,134	
200		Total		\$ 7,861,134	\$ (122,118)	\$ 7,739,016	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 469,381	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
MASONIC HOMES OF CALIFORNIA

Provider NPI:
1043426588

OSHPD Facility Number:
206010879

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	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	(6,521)	(6,521)						
155	2	Social Services - Fringe Benefits	(4,077)	(4,077)						
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	3,363	(2,568)	5,931					
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	(6,681)	(6,681)						
165	2	Administration - Fringe Benefits	(5,106)	(5,106)						
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(26,188)	(28,408)	2,220					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period		Provider NPI		Adjustments
MASONIC HOMES OF CALIFORNIA							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1043426588		6
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$469,381	\$469,381	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
MASONIC HOMES OF CALIFORNIA							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011	1043426588	6	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
ADJUSTMENTS TO REPORTED COSTS										
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$13,403	(\$1,073)	\$12,330
	10.5	040	4	8A-1	040	4	Property Taxes	46,707	(3,737)	42,970
	10.5	045	4	8A-1	045	4	Property Insurance	145,482	(11,638)	133,844
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wage:	19,655	(19,655)	0
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits	11,971	(11,971)	0
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	37,290	(21,587)	15,703 *
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	81,511	(6,521)	74,990
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	50,965	(4,077)	46,888
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	5,742	(2,568)	3,174 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	131,355	(6,681)	124,674
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	78,635	(5,106)	73,529
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	72,842	(28,408)	44,434 *
							To revise the allocation expense adjustments to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	* \$15,703	(\$7,247)	\$8,456
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	* 3,174	5,931	9,105
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 44,434	2,220	46,654
							To revise the reported non-allowable expense adjustments in conjunction with adjustment number 2. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period		Provider NPI		Adjustments
MASONIC HOMES OF CALIFORNIA							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1043426588		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
4	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	2,375	1,834	4,209	
	10.7	010	1,2	7	010	N/A	Housekeeping	557	430	987	
	10.7	010	3	7	010	N/A	Housekeeping	557	(557)	0	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	468	361	829	
	10.7	065	1,2,3	7	065	N/A	Dietary	1,764	(542)	1,222	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	694	(213)	481	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	294	(90)	204	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	294	(90)	204	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	294	(90)	204	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	3,246	3,246	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	47,229	(14,496)	32,733	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	180	(55)	125	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	19,773	19,773	
	10.7	155	1,2,3	7	155	N/A	Social Services	174	(54)	120	
	10.7	160	1,2,3	7	160	N/A	Activities	1,987	(610)	1,377	
	10.7	165	1,2,3	7	165	N/A	Administration	108	(33)	75	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	2,877	(883)	1,994	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	59,295	8,488	67,783	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	56,920	6,654	63,574	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	56,920	5,667	62,587	
<p>To establish square footage statistics for ancillary and nonreimbursable cost centers for proper allocation and to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306, and 2328</p>											

Provider Name							Fiscal Period		Provider NPI		Adjustments
MASONIC HOMES OF CALIFORNIA							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1043426588		6
Report References							Explanation of Audit Adjustments				
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
ADJUSTMENTS TO REPORTED PATIENT DAYS											
5	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: November 1, 2010 through October 31, 2011 Payment Period: November 1, 2010 through March 29, 2013 Report Date: March 29, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51511	4,674	(3)	4,671	
6	11(2)	105	1	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's resident census history report. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	22,135	173	22,308	