

|  |  |             |  |  |  |  |  |
|--|--|-------------|--|--|--|--|--|
|  |  | FOR BHF USE |  |  |  |  |  |
|  |  |             |  |  |  |  |  |
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**2007**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2007)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

**I. IDPH License ID Number:** 0010249

**Facility Name:** Mason Point

**Address:** One Masonic Way Sullivan 61951  
 Number City Zip Code

**County:** Moultrie

**Telephone Number:** (217) 728-4394 **Fax #** (217) 728-4221

**HFS ID Number:** 370661212003

**Date of Initial License for Current Owners:** 09/02/1904

**Type of Ownership:**

|   |  |                                       |
|---|--|---------------------------------------|
| <input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT | <input type="checkbox"/> PROPRIETARY           | <input type="checkbox"/> GOVERNMENTAL |
| <input checked="" type="checkbox"/> Charitable Corp.      | <input type="checkbox"/> Individual            | <input type="checkbox"/> State        |
| <input type="checkbox"/> Trust                            | <input type="checkbox"/> Partnership           | <input type="checkbox"/> County       |
| <b>IRS Exemption Code</b> <u>501(c) 3</u>                 | <input type="checkbox"/> Corporation           | <input type="checkbox"/> Other        |
|   | <input type="checkbox"/> "Sub-S" Corp.         |                                       |
|   | <input type="checkbox"/> Limited Liability Co. |                                       |
|   | <input type="checkbox"/> Trust                 |                                       |
|   | <input type="checkbox"/> Other                 |                                       |

**In the event there are further questions about this report, please contact:**  
**Name:** Mark Havrilka **Telephone Number:** (217) 728-4394

**II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER**

I have examined the contents of the accompanying report to the State of Illinois, for the period from 09/01/2006 to 08/31/2007 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

|                                      |  |
|--------------------------------------|--|
| Officer or Administrator of Provider | (Signed) <u>12/24/2007</u><br>(Date)   |
|                                      | (Type or Print Name) <u>Karen Noffke</u>   |
|                                      | (Title) <u>Administrator</u>   |
| Paid Preparer                        | (Signed) _____<br>(Date)   |
|                                      | (Print Name and Title) _____   |
|                                      | (Firm Name & Address) _____  |
|                                      | (Telephone) ( ) _____ Fax # ( ) _____  |
|                                      | MAIL TO: BUREAU OF HEALTH FINANCE<br>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES<br>201 S. Grand Avenue East<br>Springfield, IL 62763-0001<br>Phone # (217) 782-1630 |

Facility Name & ID Number Mason Point

# 0010249 Report Period Beginning: 09/01/2006 Ending: 08/31/2007

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds n/a

|   | 1                                  | 2                           | 3                            | 4                                      |   |
|---|------------------------------------|-----------------------------|------------------------------|--|---|
|   | Beds at Beginning of Report Period | Licensure Level of Care     | Beds at End of Report Period | Licensed Bed Days During Report Period |   |
| 1 | 72                                 | Skilled (SNF)               | 72                           | 26,280                                 | 1 |
| 2 |                                    | Skilled Pediatric (SNF/PED) |                              |  | 2 |
| 3 | 74                                 | Intermediate (ICF)          | 74                           | 27,010                                 | 3 |
| 4 |                                    | Intermediate/DD             |                              |  | 4 |
| 5 | 48                                 | Sheltered Care (SC)         | 48                           | 17,520                                 | 5 |
| 6 |                                    | ICF/DD 16 or Less           |                              |  | 6 |
| 7 | 194                                | TOTALS                      | 194                          | 70,810                                 | 7 |

B. Census-For the entire report period.

|    | 1<br>Level of Care | 2 3 4 5<br>Patient Days by Level of Care and Primary Source of Payment |             |        |        |    |
|----|--------------------|--|-------------|--------|--------|----|
|    |                    | Medicaid Recipient   | Private Pay | Other  | Total  |    |
| 8  | SNF                | 7,882  | 6,143       | 4,296  | 18,321 | 8  |
| 9  | SNF/PED            |  |             |        |        | 9  |
| 10 | ICF                | 3,564  | 7,563       | 9,262  | 20,389 | 10 |
| 11 | ICF/DD             |  |             |        |        | 11 |
| 12 | SC                 | 2,472  | 4,740       | 7,212  |        | 12 |
| 13 | DD 16 OR LESS      |  |             |        |        | 13 |
| 14 | TOTALS             | 11,446   | 16,178      | 18,298 | 45,922 | 14 |

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 64.85%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

none

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES  NO

I. On what date did you start providing long term care at this location?

Date started 09/02/1904

J. Was the facility purchased or leased after January 1, 1978?

YES  Date N/A NO

K. Was the facility certified for Medicare during the reporting year?

YES  NO  If YES, enter number of beds certified 72 and days of care provided 2,577

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year? YES  NO

Tax Year: 08/31/07 Fiscal Year: 08/31/07

\* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Mason Point # 0010249 Report Period Beginning: 09/01/2006 Ending: 08/31/2007

**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

|     | Operating Expenses   | Costs Per General Ledger |                |                  |                  | Reclass-ification<br>5 | Reclassified<br>Total<br>6 | Adjust-ments<br>7 | Adjusted<br>Total<br>8 | FOR BHF USE ONLY |     |
|-----|--|--------------------------|----------------|------------------|------------------|------------------------|----------------------------|-------------------|------------------------|------------------|-----|
|     |  | Salary/Wage<br>1         | Supplies<br>2  | Other<br>3       | Total<br>4       |                        |                            |                   |                        | 9                | 10  |
|     | <b>A. General Services</b>                                   |                          |                |                  |                  |                        |                            |                   |                        |                  |     |
| 1   | Dietary  | 467,551                  | 27,850         | 250              | 495,651          |                        | 495,651                    | 495,651           |                        |                  | 1   |
| 2   | Food Purchase  |                          | 342,223        |                  | 342,223          |                        | 342,223                    | 342,223           |                        |                  | 2   |
| 3   | Housekeeping   | 230,504                  | 18,072         |                  | 248,576          |                        | 248,576                    | 248,576           |                        |                  | 3   |
| 4   | Laundry  | 123,768                  | 23,913         |                  | 147,681          |                        | 147,681                    | 147,681           |                        |                  | 4   |
| 5   | Heat and Other Utilities                                     |                          |                | 485,133          | 485,133          |                        | 485,133                    | 485,133           |                        |                  | 5   |
| 6   | Maintenance  | 285,164                  | 77,250         | 59,879           | 422,293          |                        | 422,293                    | 422,293           |                        |                  | 6   |
| 7   | Other (specify):*  | 145,567                  | 47,375         | 70,511           | 263,453          |                        | 263,453                    | (263,453)         |                        |                  | 7   |
| 8   | <b>TOTAL General Services</b>                                | <b>1,252,554</b>         | <b>536,683</b> | <b>615,773</b>   | <b>2,405,010</b> |                        | <b>2,405,010</b>           | <b>(263,453)</b>  | <b>2,141,557</b>       |                  | 8   |
|     | <b>B. Health Care and Programs</b>                           |                          |                |                  |                  |                        |                            |                   |                        |                  |     |
| 9   | Medical Director   |                          |                | 2,700            | 2,700            |                        | 2,700                      | 2,700             |                        |                  | 9   |
| 10  | Nursing and Medical Records                                  | 2,168,188                | 76,690         | 85,097           | 2,329,975        |                        | 2,329,975                  | (58,786)          | 2,271,189              |                  | 10  |
| 10a | Therapy  | 196,869                  | 8,763          | 1,265            | 206,897          |                        | 206,897                    | 206,897           |                        |                  | 10a |
| 11  | Activities   | 90,702                   | 13,938         | 2,752            | 107,392          |                        | 107,392                    | 107,392           |                        |                  | 11  |
| 12  | Social Services  | 84,287                   | 1,687          | 11,536           | 97,510           |                        | 97,510                     | 97,510            |                        |                  | 12  |
| 13  | CNA Training   |                          |                |                  |                  |                        |                            |                   |                        |                  | 13  |
| 14  | Program Transportation                                       | 35,894                   |                |                  | 35,894           |                        | 35,894                     | 35,894            |                        |                  | 14  |
| 15  | Other (specify):*  | 53,562                   | 2,163          |                  | 55,725           |                        | 55,725                     | (53,125)          | 2,600                  |                  | 15  |
| 16  | <b>TOTAL Health Care and Programs</b>                        | <b>2,629,502</b>         | <b>103,241</b> | <b>103,350</b>   | <b>2,836,093</b> |                        | <b>2,836,093</b>           | <b>(111,911)</b>  | <b>2,724,182</b>       |                  | 16  |
|     | <b>C. General Administration</b>                             |                          |                |                  |                  |                        |                            |                   |                        |                  |     |
| 17  | Administrative   | 55,679                   |                |                  | 55,679           |                        | 55,679                     | 55,679            |                        |                  | 17  |
| 18  | Directors Fees   |                          |                | 2,283            | 2,283            |                        | 2,283                      | 2,283             |                        |                  | 18  |
| 19  | Professional Services  |                          |                | 215,112          | 215,112          |                        | 215,112                    | (21,000)          | 194,112                |                  | 19  |
| 20  | Dues, Fees, Subscriptions & Promotions                       |                          |                | 24,009           | 24,009           |                        | 24,009                     | 24,009            |                        |                  | 20  |
| 21  | Clerical & General Office Expenses                           | 301,452                  | 87,724         | 71,077           | 460,253          |                        | 460,253                    | (37,809)          | 422,444                |                  | 21  |
| 22  | Employee Benefits & Payroll Taxes                            |                          |                | 1,039,421        | 1,039,421        |                        | 1,039,421                  | (59,952)          | 979,469                |                  | 22  |
| 23  | Inservice Training & Education                               |                          |                | 1,671            | 1,671            |                        | 1,671                      | 1,671             |                        |                  | 23  |
| 24  | Travel and Seminar   |                          |                | 21,757           | 21,757           |                        | 21,757                     | 21,757            |                        |                  | 24  |
| 25  | Other Admin. Staff Transportation                            |                          |                |                  |                  |                        |                            |                   |                        |                  | 25  |
| 26  | Insurance-Prop.Liab.Malpractice                              |                          |                | 224,015          | 224,015          |                        | 224,015                    | 224,015           |                        |                  | 26  |
| 27  | Other (specify):*  | 50,284                   | 1,335          | 168,451          | 220,070          |                        | 220,070                    | (220,070)         |                        |                  | 27  |
| 28  | <b>TOTAL General Administration</b>                          | <b>407,415</b>           | <b>89,059</b>  | <b>1,767,796</b> | <b>2,264,270</b> |                        | <b>2,264,270</b>           | <b>(338,831)</b>  | <b>1,925,439</b>       |                  | 28  |
| 29  | <b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b> | <b>4,289,471</b>         | <b>728,983</b> | <b>2,486,919</b> | <b>7,505,373</b> |                        | <b>7,505,373</b>           | <b>(714,195)</b>  | <b>6,791,178</b>       |                  | 29  |

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Section V:

| Line 7:                  | Other Non patient care detail (Allocations from General Services) |          |        |         |
|--------------------------|---|----------|--------|---------|
|                          | Salary / Wage   | Supplies | Other  | Total   |
| Dietary                  | 51,093  | 3,852    |        | 54,945  |
| Food Purchase            |   | 24,484   |        | 24,484  |
| Housekeeping             | 19,607  | 1,448    |        | 21,055  |
| Laundry                  | 2,212   | 492      |        | 2,704   |
| Heat and Other Utilities |   |          | 68,261 | 68,261  |
| Maintenance              | 72,655  | 17,099   | 2,250  | 92,004  |
|                          | 145,567   | 47,375   | 70,511 | 263,453 |

| Line 16:                    | Other Non patient care detail (Allocations from Health Care and Programs) |          |       |        |
|-----------------------------|---|----------|-------|--------|
|                             | Salary / Wage   | Supplies | Other | Total  |
| Medical Director            |   |          |       | -      |
| Nursing and Medical Records | 13,256  | 1,089    |       | 14,345 |
| Therapy                     |   |          |       | -      |
| Activities                  | 17,956  | 496      |       | 18,452 |
| Social Services             | 21,050  | 578      |       | 21,628 |
| CNA Training                |   |          |       | -      |
| Program Transportation      | 1,300   |          |       | 1,300  |
|                             | 53,562  | 2,163    | -     | 55,725 |

| Line 27:                                   | Other Non patient care detail (Allocations from General Administration) |               |                |                |
|--|---|---------------|----------------|----------------|
|  | Salary / Wage   | Supplies      | Other          | Total          |
| Administrative                             | 22,022  |               |                | 22,022         |
| Directors Fees                             |   |               |                | -              |
| Professional Services                      |   |               |                | -              |
| Dues, Fees, Subscriptions & Promotions     |   |               |                | -              |
| Clerical & General Office Expenses         | 28,262  | 1,335         |                | 29,597         |
| Employee Benefits & Payroll Taxes          |   |               |                | -              |
| Inservice Training & Education             |   |               |                | -              |
| Travel and Seminar                         |   |               |                | -              |
| Other Admin. Staff Transportation          |   |               |                | -              |
| Insurance-Prop.Liab.Malpractice            |   |               |                | -              |
| Various expenses associated with Life Care |   |               | 116,008        | 116,008        |
| Marketing and Yellow Page Advertising      |   |               | 52,443         | 52,443         |
| Fines                                      |   |               | -              | -              |
|  | 50,284  | 1,335         | 168,451        | 220,070        |
| <b>Grand Total</b>                         | <b>249,413</b>  | <b>50,873</b> | <b>238,962</b> | <b>539,248</b> |

## V. COST CENTER EXPENSES (continued)

|    | Capital Expense                                       | Cost Per General Ledger |               |            |            | Reclassification<br>5 | Reclassified<br>Total<br>6 | Adjust-<br>ments<br>7 | Adjusted<br>Total<br>8 | FOR BHF USE ONLY |    |
|----|---|-------------------------|---------------|------------|------------|-----------------------|----------------------------|-----------------------|------------------------|------------------|----|
|    |   | Salary/Wage<br>1        | Supplies<br>2 | Other<br>3 | Total<br>4 |                       |                            |                       |                        | 9                | 10 |
|    | <b>D. Ownership</b>                                   |                         |               |            |            |                       |                            |                       |                        |                  |    |
| 30 | Depreciation  |                         |               | 943,772    | 943,772    |                       | 943,772                    | (268,252)             | 675,520                |                  | 30 |
| 31 | Amortization of Pre-Op. & Org.                        |                         |               |            |            |                       |                            |                       |                        |                  | 31 |
| 32 | Interest  |                         |               | 5,686      | 5,686      |                       | 5,686                      | (5,686)               |                        |                  | 32 |
| 33 | Real Estate Taxes                                     |                         |               | 108,000    | 108,000    |                       | 108,000                    | (108,000)             |                        |                  | 33 |
| 34 | Rent-Facility & Grounds                               |                         |               |            |            |                       |                            |                       |                        |                  | 34 |
| 35 | Rent-Equipment & Vehicles                             |                         |               |            |            |                       |                            |                       |                        |                  | 35 |
| 36 | Other (specify):*                                     |                         |               |            |            |                       |                            |                       |                        |                  | 36 |
| 37 | <b>TOTAL Ownership</b>                                |                         |               | 1,057,458  | 1,057,458  |                       | 1,057,458                  | (381,938)             | 675,520                |                  | 37 |
|    | <b>Ancillary Expense</b>                              |                         |               |            |            |                       |                            |                       |                        |                  |    |
|    | <b>E. Special Cost Centers</b>                        |                         |               |            |            |                       |                            |                       |                        |                  |    |
| 38 | Medically Necessary Transportation                    |                         |               |            |            |                       |                            |                       |                        |                  | 38 |
| 39 | Ancillary Service Centers                             |                         | 158,929       |            | 158,929    |                       | 158,929                    | (141,114)             | 17,815                 |                  | 39 |
| 40 | Barber and Beauty Shops                               | 34,709                  | 2,554         |            | 37,263     |                       | 37,263                     |                       | 37,263                 |                  | 40 |
| 41 | Coffee and Gift Shops                                 |                         | 2,519         |            | 2,519      |                       | 2,519                      |                       | 2,519                  |                  | 41 |
| 42 | Provider Participation Fee                            |                         |               | 79,935     | 79,935     |                       | 79,935                     |                       | 79,935                 |                  | 42 |
| 43 | Other (specify):*                                     |                         |               |            |            |                       |                            |                       |                        |                  | 43 |
| 44 | <b>TOTAL Special Cost Centers</b>                     | 34,709                  | 164,002       | 79,935     | 278,646    |                       | 278,646                    | (141,114)             | 137,532                |                  | 44 |
| 45 | <b>GRAND TOTAL COST</b><br>(sum of lines 29, 37 & 44) | 4,324,180               | 892,985       | 3,624,312  | 8,841,477  |                       | 8,841,477                  | (1,237,247)           | 7,604,230              |                  | 45 |

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Facility Name & ID Number Mason Point

# 0010249

Report Period Beginning: 09/01/2006

Ending: 08/31/2007

**VI. ADJUSTMENT DETAIL**

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

|    |   | 1                     | 2              | 3               |           |
|----|---|-----------------------|----------------|-----------------|-----------|
|    | NON-ALLOWABLE EXPENSES                                      | Amount                | Refer-<br>ence | BHF USE<br>ONLY |           |
| 1  | Day Care  | \$                    |                | \$              | 1         |
| 2  | Other Care for Outpatients                                  |                       |                |                 | 2         |
| 3  | Governmental Sponsored Special Programs                     |                       |                |                 | 3         |
| 4  | Non-Patient Meals   |                       |                |                 | 4         |
| 5  | Telephone, TV & Radio in Resident Rooms                     |                       |                |                 | 5         |
| 6  | Rented Facility Space                                       |                       |                |                 | 6         |
| 7  | Sale of Supplies to Non-Patients                            |                       |                |                 | 7         |
| 8  | Laundry for Non-Patients                                    |                       |                |                 | 8         |
| 9  | Non-Straightline Depreciation                               |                       |                |                 | 9         |
| 10 | Interest and Other Investment Income                        | (5,686)               | 32             |                 | 10        |
| 11 | Discounts, Allowances, Rebates & Refunds                    |                       |                |                 | 11        |
| 12 | Non-Working Officer's or Owner's Salary                     |                       |                |                 | 12        |
| 13 | Sales Tax   |                       |                |                 | 13        |
| 14 | Non-Care Related Interest                                   |                       |                |                 | 14        |
| 15 | Non-Care Related Owner's Transactions                       |                       |                |                 | 15        |
| 16 | Personal Expenses (Including Transportation)                |                       |                |                 | 16        |
| 17 | Non-Care Related Fees                                       |                       |                |                 | 17        |
| 18 | Fines and Penalties   | (25,000)              | 21             |                 | 18        |
| 19 | Entertainment   |                       |                |                 | 19        |
| 20 | Contributions   |                       |                |                 | 20        |
| 21 | Owner or Key-Man Insurance                                  |                       |                |                 | 21        |
| 22 | Special Legal Fees & Legal Retainers                        |                       |                |                 | 22        |
| 23 | Malpractice Insurance for Individuals                       |                       |                |                 | 23        |
| 24 | Bad Debt  | (12,809)              | 21             |                 | 24        |
| 25 | Fund Raising, Advertising and Promotional                   | (52,443)              | 27             |                 | 25        |
| 26 | Income Taxes and Illinois Personal Property Replacement Tax |                       |                |                 | 26        |
| 27 | CNA Training for Non-Employees                              |                       |                |                 | 27        |
| 28 | Yellow Page Advertising                                     |                       |                |                 | 28        |
| 29 | Other-Attach Schedule per schedule 5A                       | (1,141,309)           |                |                 | 29        |
| 30 | <b>SUBTOTAL (A): (Sum of lines 1-29)</b>                    | <b>\$ (1,237,247)</b> |                | <b>\$</b>       | <b>30</b> |

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

|    |   | 1                     | 2         |           |
|----|---|-----------------------|-----------|-----------|
|    |   | Amount                | Reference |           |
| 31 | Non-Paid Workers-Attach Schedule*                         | \$                    |           | 31        |
| 32 | Donated Goods-Attach Schedule*                            |                       |           | 32        |
| 33 | Amortization of Organization & Pre-Operating Expense      |                       |           | 33        |
| 34 | Adjustments for Related Organization Costs (Schedule VII) |                       |           | 34        |
| 35 | Other- Attach Schedule                                    |                       |           | 35        |
| 36 | <b>SUBTOTAL (B): (sum of lines 31-35)</b>                 | <b>\$</b>             |           | <b>36</b> |
|    | (sum of SUBTOTALS   |                       |           |           |
| 37 | <b>TOTAL ADJUSTMENTS (A) and (B) )</b>                    | <b>\$ (1,237,247)</b> |           | <b>37</b> |

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

|    |  | 1   | 2  | 3         | 4         |           |
|----|--|-----|----|-----------|-----------|-----------|
|    |  | Yes | No | Amount    | Reference |           |
| 38 | Medically Necessary Transport.         |     |    | \$        |           | 38        |
| 39 |  |     |    |           |           | 39        |
| 40 | Gift and Coffee Shops                  |     |    |           |           | 40        |
| 41 | Barber and Beauty Shops                |     |    |           |           | 41        |
| 42 | Laboratory and Radiology               |     |    |           |           | 42        |
| 43 | Prescription Drugs                     |     |    |           |           | 43        |
| 44 | Exceptional Care Program               |     |    |           |           | 44        |
| 45 | Other-Attach Schedule                  |     |    |           |           | 45        |
| 46 | Other-Attach Schedule                  |     |    |           |           | 46        |
| 47 | <b>TOTAL (C): (sum of lines 38-46)</b> |     |    | <b>\$</b> |           | <b>47</b> |

| BHF USE ONLY |  |    |  |    |    |
|--------------|--|----|--|----|----|
| 48           |  | 49 |  | 50 | 51 |
|              |  |    |  |    | 52 |

## Mason Point

ID# 0010249

Report Period Beginning: 09/01/2006

Ending: 08/31/2007

| NON-ALLOWABLE EXPENSES |   | Amount             | Sch. V Line Reference |           |
|------------------------|---|--------------------|-----------------------|-----------|
| 1                      | Dietary Wages                                     | \$ (51,093)        | 7                     | 1         |
| 2                      | Dietary Supplies                                  | (3,852)            | 7                     | 2         |
| 3                      | Food Purchase                                     | (24,484)           | 7                     | 3         |
| 4                      | Housekeeping Wages                                | (19,607)           | 7                     | 4         |
| 5                      | Housekeeping Supplies                             | (1,448)            | 7                     | 5         |
| 6                      | Laundry Wages                                     | (2,212)            | 7                     | 6         |
| 7                      | Laundry Supplies                                  | (492)              | 7                     | 7         |
| 8                      | Maintenance - Utilities                           | (68,261)           | 7                     | 8         |
| 9                      | Maintenance - Salaries                            | (72,655)           | 7                     | 9         |
| 10                     | Maintenance - Supplies                            | (17,099)           | 7                     | 10        |
| 11                     | Maintenance - Other                               | (2,250)            | 7                     | 11        |
| 12                     | Activities - Salaries                             | (17,956)           | 15                    | 12        |
| 13                     | Activities - Supplies                             | (496)              | 15                    | 13        |
| 14                     | Social Services - Salaries                        | (21,050)           | 15                    | 14        |
| 15                     | Social Service Supplies                           | (578)              | 15                    | 15        |
| 16                     | Health Services - Salaries                        | (13,256)           | 15                    | 16        |
| 17                     | Health Services - Supplies                        | (1,089)            | 15                    | 17        |
| 18                     | Program Transportation                            | 1,300              | 15                    | 18        |
| 19                     | Administration - Salaries                         | (22,022)           | 27                    | 19        |
| 20                     | Clerical & General Salaries                       | (28,262)           | 27                    | 20        |
| 21                     | Clerical & General Office Expenses                | (1,335)            | 27                    | 21        |
| 22                     | Benefits on Non Care Salaries                     | (59,952)           | 22                    | 22        |
| 23                     | Pharmacy expenses for Life Care residents         | (63,335)           | 39                    | 23        |
| 24                     | Ancillary expense and Co-pays for Life Care res   | (46,102)           | 10                    | 24        |
| 25                     | Funeral expense for Life Care residents           | (19,396)           | 27                    | 25        |
| 26                     | Health / Life insurance premium - Life Care res   | (9,806)            | 27                    | 26        |
| 27                     | Personal Allowance - Life Care residents          | (36,900)           | 27                    | 27        |
| 28                     | Dry cleaning expense - Life Care residents        | (284)              | 27                    | 28        |
| 29                     | Non-Resident assistance                           | (49,622)           | 27                    | 29        |
| 30                     | Accrued R/E taxes on independent care bldgs       | (108,000)          | 33                    | 30        |
| 31                     | Depreciation - Non care areas                     | (268,252)          | 30                    | 31        |
| 32                     | Non Allowable Legal fees                          | (21,000)           | 19                    | 32        |
| 33                     | Pharmacy for Medicare residents                   | (77,779)           | 39                    | 33        |
| 34                     | Laboratory services for Medicare residents        | (4,628)            | 10                    | 34        |
| 35                     | X-ray services for Medicare residents             | (2,817)            | 10                    | 35        |
| 36                     | Ambulance services for Medicare residents         | (866)              | 10                    | 36        |
| 37                     | Miscellaneous ancillary services for Medicare res | (4,373)            | 10                    | 37        |
| 38                     |   |                    |                       | 38        |
| 39                     |   |                    |                       | 39        |
| 40                     |   |                    |                       | 40        |
| 41                     |   |                    |                       | 41        |
| 42                     |   |                    |                       | 42        |
| 43                     |   |                    |                       | 43        |
| 44                     |   |                    |                       | 44        |
| 45                     |   |                    |                       | 45        |
| 46                     |   |                    |                       | 46        |
| 47                     |   |                    |                       | 47        |
| 48                     |   |                    |                       | 48        |
| 49                     | <b>Total</b>                                      | <b>(1,141,309)</b> |                       | <b>49</b> |

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Mason Point

# 0010249

Report Period Beginning:

09/01/2006

Ending:

08/31/2007

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

|     | Operating Expenses  | PAGES<br>5 & 5A  | PAGE<br>6 | PAGE<br>6A | PAGE<br>6B | PAGE<br>6C | PAGE<br>6D | PAGE<br>6E | PAGE<br>6F | PAGE<br>6G | PAGE<br>6H | PAGE<br>6I | SUMMARY<br>TOTALS<br>(to Sch V, col.7) |           |
|-----|---|------------------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|-----------|
|     | <b>A. General Services</b>                                      |                  |           |            |            |            |            |            |            |            |            |            |  |           |
| 1   | Dietary   | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 1         |
| 2   | Food Purchase   | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 2         |
| 3   | Housekeeping  | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 3         |
| 4   | Laundry   | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 4         |
| 5   | Heat and Other Utilities  | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 5         |
| 6   | Maintenance   | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 6         |
| 7   | Other (specify):*   | (263,453)        | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (263,453)                              | 7         |
| 8   | <b>TOTAL General Services</b>                                   | <b>(263,453)</b> | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>(263,453)</b>                       | <b>8</b>  |
|     | <b>B. Health Care and Programs</b>                              |                  |           |            |            |            |            |            |            |            |            |            |  |           |
| 9   | Medical Director  | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 9         |
| 10  | Nursing and Medical Records                                     | (58,786)         | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (58,786)                               | 10        |
| 10a | Therapy   | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 10a       |
| 11  | Activities  | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 11        |
| 12  | Social Services   | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 12        |
| 13  | CNA Training  | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 13        |
| 14  | Program Transportation  | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 14        |
| 15  | Other (specify):*   | (53,125)         | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (53,125)                               | 15        |
| 16  | <b>TOTAL Health Care and Programs</b>                           | <b>(111,911)</b> | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>(111,911)</b>                       | <b>16</b> |
|     | <b>C. General Administration</b>                                |                  |           |            |            |            |            |            |            |            |            |            |  |           |
| 17  | Administrative  | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 17        |
| 18  | Directors Fees  | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 18        |
| 19  | Professional Services   | (21,000)         | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (21,000)                               | 19        |
| 20  | Fees, Subscriptions & Promotions                                | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 20        |
| 21  | Clerical & General Office Expenses                              | (37,809)         | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (37,809)                               | 21        |
| 22  | Employee Benefits & Payroll Taxes                               | (59,952)         | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (59,952)                               | 22        |
| 23  | Inservice Training & Education                                  | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 23        |
| 24  | Travel and Seminar  | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 24        |
| 25  | Other Admin. Staff Transportation                               | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 25        |
| 26  | Insurance-Prop.Liab.Malpractice                                 | 0                | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 26        |
| 27  | Other (specify):*   | (220,070)        | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (220,070)                              | 27        |
| 28  | <b>TOTAL General Administration</b>                             | <b>(338,831)</b> | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>(338,831)</b>                       | <b>28</b> |
| 29  | <b>TOTAL Operating Expense<br/>(sum of lines 8,16 &amp; 28)</b> | <b>(714,195)</b> | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>(714,195)</b>                       | <b>29</b> |

STATE OF ILLINOIS

Facility Name & ID Number Mason Point

# 0010249

Report Period Beginning:

09/01/2006 Ending:

Summary B

08/31/2007

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

|    | Capital Expense                                       | PAGES              | PAGE     | SUMMARY            |           |
|----|---|--------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------------|-----------|
|    | D. Ownership  | 5 & 5A             | 6        | 6A       | 6B       | 6C       | 6D       | 6E       | 6F       | 6G       | 6H       | 6I       | TOTALS             |           |
|    |   |                    |          |          |          |          |          |          |          |          |          |          | (to Sch V, col.7)  |           |
| 30 | Depreciation  | (268,252)          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | (268,252)          | 30        |
| 31 | Amortization of Pre-Op. & Org.                        | 0                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                  | 31        |
| 32 | Interest  | (5,686)            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | (5,686)            | 32        |
| 33 | Real Estate Taxes                                     | (108,000)          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | (108,000)          | 33        |
| 34 | Rent-Facility & Grounds                               | 0                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                  | 34        |
| 35 | Rent-Equipment & Vehicles                             | 0                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                  | 35        |
| 36 | Other (specify):*                                     | 0                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                  | 36        |
| 37 | <b>TOTAL Ownership</b>                                | <b>(381,938)</b>   | <b>0</b> | <b>(381,938)</b>   | <b>37</b> |
|    | <b>Ancillary Expense</b>                              |                    |          |          |          |          |          |          |          |          |          |          |                    |           |
|    | <b>E. Special Cost Centers</b>                        |                    |          |          |          |          |          |          |          |          |          |          |                    |           |
| 38 | Medically Necessary Transportation                    | 0                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                  | 38        |
| 39 | Ancillary Service Centers                             | (141,114)          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | (141,114)          | 39        |
| 40 | Barber and Beauty Shops                               | 0                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                  | 40        |
| 41 | Coffee and Gift Shops                                 | 0                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                  | 41        |
| 42 | Provider Participation Fee                            | 0                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                  | 42        |
| 43 | Other (specify):*                                     | 0                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                  | 43        |
| 44 | <b>TOTAL Special Cost Centers</b>                     | <b>(141,114)</b>   | <b>0</b> | <b>(141,114)</b>   | <b>44</b> |
| 45 | <b>GRAND TOTAL COST</b><br>(sum of lines 29, 37 & 44) | <b>(1,237,247)</b> | <b>0</b> | <b>(1,237,247)</b> | <b>45</b> |

Facility Name & ID Number Mason Point

# 0010249

Report Period Beginning: 09/01/2006 Ending: 08/31/2007

**VII. RELATED PARTIES**

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

| 1 OWNERS |             | 2 RELATED NURSING HOMES |      | 3 OTHER RELATED BUSINESS ENTITIES |             |                  |
|----------|-------------|-------------------------|------|-----------------------------------|-------------|------------------|
| Name     | Ownership % | Name                    | City | Name                              | City        | Type of Business |
| N/A      |             | N/A                     |      | Grand Lodge of IL                 | Springfield | Fraternal        |
|          |             |                         |      | Ancient Free & Accepted Masons    |             | Organization     |
|          |             |                         |      |                                   |             |                  |
|          |             |                         |      |                                   |             |                  |
|          |             |                         |      |                                   |             |                  |
|          |             |                         |      |                                   |             |                  |

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1          | 2     | 3 Cost Per General Ledger | 4      | 5 Cost to Related Organization | 6                    | 7                                      | 8 Difference: Adjustments for Related Organization Costs (7 minus 4) |
|------------|-------|---------------------------|--------|--------------------------------|----------------------|--|--|
| Schedule V | Line  | Item                      | Amount | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization |  |
| 1          | V     | N/A                       | \$     | N/A                            |                      | \$                                     | \$   |
| 2          | V     |                           |        |                                |                      |  |  |
| 3          | V     |                           |        |                                |                      |  |  |
| 4          | V     |                           |        |                                |                      |  |  |
| 5          | V     |                           |        |                                |                      |  |  |
| 6          | V     |                           |        |                                |                      |  |  |
| 7          | V     |                           |        |                                |                      |  |  |
| 8          | V     |                           |        |                                |                      |  |  |
| 9          | V     |                           |        |                                |                      |  |  |
| 10         | V     |                           |        |                                |                      |  |  |
| 11         | V     |                           |        |                                |                      |  |  |
| 12         | V     |                           |        |                                |                      |  |  |
| 13         | V     |                           |        |                                |                      |  |  |
| 14         | Total |                           | \$     |                                |                      | \$                                     | \$ *   |

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name &amp; ID Number

Mason Point

#

0010249

Report Period Beginning:

09/01/2006

Ending:

08/31/2007

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

|    | 1<br>Name  | 2<br>Title                   | 3<br>Function | 4<br>Ownership<br>Interest | 5<br>Compensation<br>Received<br>From Other<br>Nursing Homes* | 6<br>Average Hours Per Work<br>Week Devoted to this<br>Facility and % of Total<br>Work Week |         | 7<br>Compensation Included<br>in Costs for this<br>Reporting Period** |          | 8<br>Schedule V.<br>Line &<br>Column<br>Reference |    |
|----|--|------------------------------|---------------|----------------------------|---|---|---------|---|----------|---|----|
|    |  |                              |               |                            |   | Hours   | Percent | Description   | Amount   |   |    |
| 1  | Froman, Allen R.   | Chairman, Board of Mgrs      |               | N/A                        | 0   | 6   | 10.00   | Reimb for   | \$ 640   | 18 / 3  | 1  |
| 2  | Sullivan, Clifford C.  | Vice Chairman, Board of Mgrs |               | N/A                        | 0   | 6   | 10.00   | direct expenses   | 265      | 18 / 3  | 2  |
| 3  | Lincoln, Frank   | Treasurer, Board of Mgrs     |               | N/A                        | 0   | 6   | 10.00   | "   | 30       | 18 / 3  | 3  |
| 4  | Lucas, Joseph  | Secretary, Board of Mgrs     |               | N/A                        | 0   | 2   | 3.00    | "   | 502      | 18 / 3  | 4  |
| 5  | Lucchesi, Thomas   | Board of Mgrs - Member       |               | N/A                        | 0   | 2   | 3.00    | "   | 279      | 18 / 3  | 5  |
| 6  | Kirby, Merle   | Board of Mgrs - Member       |               | N/A                        | 0   | 2   | 3.00    | "   | 537      | 18 / 3  | 6  |
| 7  | Robertson, Lester ***  | Board of Mgrs - Member       |               | N/A                        | 73,427  |   |         |   | 30       | 18 / 3  | 7  |
| 8  | *** compensation rec'd as the Administrator from Sunny Acres Nursing Home of Menard County |                              |               |                            |   |   |         |   |          |   | 8  |
| 9  |  |                              |               |                            |   |   |         |   |          |   | 9  |
| 10 |  |                              |               |                            |   |   |         |   |          |   | 10 |
| 11 |  |                              |               |                            |   |   |         |   |          |   | 11 |
| 12 |  |                              |               |                            |   |   |         |   |          |   | 12 |
| 13 |  |                              |               |                            |   |   |         | TOTAL   | \$ 2,283 |   | 13 |

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

Illinois Masonic Home

Page 7A

ID # 0010249

Fiscal Year 2007 Medicaid Cost Report

Section VII - Related Parties

Board of Managers - 2007

| <u>Name</u>        | <u>Position</u> | <u>Directly<br/>Prov Service</u> | <u>Type of Service</u> | <u>Ownership of entities transacting business with IMH</u> |
|--------------------|-----------------|----------------------------------|------------------------|--|
| Froman, Allen      | Chariman        | No                               | N/A                    | N/A  |
| Sullivan, Clifford | Vice Chairman   | No                               | N/A                    | N/A  |
| Lincoln, Frank     | Treasurer       | No                               | N/A                    | N/A  |
| Lucas, Joseph      | Secretary       | No                               | N/A                    | N/A  |
| Kirby, Merle       | Board Member    | No                               | N/A                    | N/A  |
| Lucchesi, Thomas   | Board Member    | No                               | N/A                    | N/A  |
| Robertson, Lester  | Board Member    | No                               | N/A                    | N/A  |

Board of Directors - 2007

|                 |                |    |     |     |
|-----------------|----------------|----|-----|-----|
| Dicks, Noel     | President      | No | N/A | N/A |
| Yandel, Daniel  | Vice President | No | N/A | N/A |
| Miller, David   | Treasurer      | No | N/A | N/A |
| Grisham, Benny  | Secretary      | No | N/A | N/A |
| Seward, Terry   | Board Member   | No | N/A | N/A |
| Swaney, Richard | Board Member   | No | N/A | N/A |
| Weer, Barry     | Board Member   | No | N/A | N/A |

Facility Name & ID Number Mason Point

# 0010249 Report Period Beginning: 09/01/2006 Ending: 8/31/2007

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

B. Show the allocation of costs below. If necessary, please attach worksheets.

| 1                               | 2             | 3  | 4           | 5  | 6   | 7   | 8                 | 9                                  |    |
|---------------------------------|---------------|--|-------------|--|---|---|-------------------|------------------------------------|----|
| Schedule V<br>Line<br>Reference | Item          | Unit of Allocation<br>(i.e.,Days, Direct Cost,<br>Square Feet) | Total Units | Number of<br>Subunits Being<br>Allocated Among | Total Indirect<br>Cost Being<br>Allocated | Amount of Salary<br>Cost Contained<br>in Column 6 | Facility<br>Units | Allocation<br>(col.8/col.4)x col.6 |    |
| 1                               |               |  |             |  | \$  | \$  |                   | \$                                 | 1  |
| 2                               |               |  |             |  |   |   |                   |                                    | 2  |
| 3                               |               |  |             |  |   |   |                   |                                    | 3  |
| 4                               |               |  |             |  |   |   |                   |                                    | 4  |
| 5                               |               |  |             |  |   |   |                   |                                    | 5  |
| 6                               |               |  |             |  |   |   |                   |                                    | 6  |
| 7                               |               |  |             |  |   |   |                   |                                    | 7  |
| 8                               |               |  |             |  |   |   |                   |                                    | 8  |
| 9                               |               |  |             |  |   |   |                   |                                    | 9  |
| 10                              |               |  |             |  |   |   |                   |                                    | 10 |
| 11                              |               |  |             |  |   |   |                   |                                    | 11 |
| 12                              |               |  |             |  |   |   |                   |                                    | 12 |
| 13                              |               |  |             |  |   |   |                   |                                    | 13 |
| 14                              |               |  |             |  |   |   |                   |                                    | 14 |
| 15                              |               |  |             |  |   |   |                   |                                    | 15 |
| 16                              |               |  |             |  |   |   |                   |                                    | 16 |
| 17                              |               |  |             |  |   |   |                   |                                    | 17 |
| 18                              |               |  |             |  |   |   |                   |                                    | 18 |
| 19                              |               |  |             |  |   |   |                   |                                    | 19 |
| 20                              |               |  |             |  |   |   |                   |                                    | 20 |
| 21                              |               |  |             |  |   |   |                   |                                    | 21 |
| 22                              |               |  |             |  |   |   |                   |                                    | 22 |
| 23                              |               |  |             |  |   |   |                   |                                    | 23 |
| 24                              |               |  |             |  |   |   |                   |                                    | 24 |
| 25                              | <b>TOTALS</b> |  |             |  | \$  | \$  |                   | \$                                 | 25 |

Facility Name & ID Number Mason Point # 0010249 Report Period Beginning: 09/01/2006 Ending: 08/31/2007

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

|                                 | 1<br>Name of Lender               | 2<br>Related**                      |    | 3<br>Purpose of Loan     | 4<br>Monthly<br>Payment<br>Required | 5<br>Date of<br>Note | 6<br>Amount of Note |           | 8<br>Maturity<br>Date | 9<br>Interest<br>Rate<br>(4 Digits) | 10<br>Reporting<br>Period<br>Interest<br>Expense |    |
|---------------------------------|-----------------------------------|-------------------------------------|----|--------------------------|-------------------------------------|----------------------|---------------------|-----------|-----------------------|-------------------------------------|--|----|
|                                 |                                   | YES                                 | NO |                          |                                     |                      | Original            | Balance   |                       |                                     |  |    |
|                                 |                                   | <b>A. Directly Facility Related</b> |    |                          |                                     |                      |                     |           |                       |                                     |  |    |
| <b>Long-Term</b>                |                                   |                                     |    |                          |                                     |                      |                     |           |                       |                                     |  |    |
| 1                               | Great America Lease               |                                     | X  | Phone System             | \$4,973.00                          | 10/1/02              | \$ 227,199          | \$ 4,927  | 09/2007               | 0.1130                              | \$ 3,472   | 1  |
| 2                               | Dell Financial Servcies           |                                     | X  | Tape Backup System       | \$333.00                            | 2/1/03               | 12,390              |           | 01/2007               | 0.1305                              | 49   | 2  |
| 3                               | Dell Financial Servcies           |                                     | X  | Computer Equip / Servers | \$1,335.00                          | 2/1/04               | 54,197              | 6,535     | 01/2008               | 0.0846                              | 910  | 3  |
| 4                               | Xerox Financial                   |                                     | X  | Copier                   | \$297.00                            | 04/01/04             | 7,899               | 1,379     | 04/2008               | 0.1103                              | 1,254  | 4  |
| 5                               |                                   |                                     |    |                          |                                     |                      |                     |           |                       |                                     |  | 5  |
| <b>Working Capital</b>          |                                   |                                     |    |                          |                                     |                      |                     |           |                       |                                     |  |    |
| 6                               |                                   |                                     |    |                          |                                     |                      |                     |           |                       |                                     |  | 6  |
| 7                               |                                   |                                     |    |                          |                                     |                      |                     |           |                       |                                     |  | 7  |
| 8                               |                                   |                                     |    |                          |                                     |                      |                     |           |                       |                                     |  | 8  |
| 9                               | <b>TOTAL Facility Related</b>     |                                     |    |                          | \$6,938.00                          |                      | \$ 301,685          | \$ 12,841 |                       |                                     | \$ 5,685   | 9  |
| <b>B. Non-Facility Related*</b> |                                   |                                     |    |                          |                                     |                      |                     |           |                       |                                     |  |    |
| 10                              |                                   |                                     |    |                          |                                     |                      |                     |           |                       |                                     |  | 10 |
| 11                              |                                   |                                     |    |                          |                                     |                      |                     |           |                       |                                     |  | 11 |
| 12                              |                                   |                                     |    |                          |                                     |                      |                     |           |                       |                                     |  | 12 |
| 13                              |                                   |                                     |    |                          |                                     |                      |                     |           |                       |                                     |  | 13 |
| 14                              | <b>TOTAL Non-Facility Related</b> |                                     |    |                          |                                     |                      | \$                  | \$        |                       |                                     | \$ (5,685)                                       | 14 |
| 15                              | <b>TOTALS (line 9+line14)</b>     |                                     |    |                          |                                     |                      | \$ 301,685          | \$ 12,841 |                       |                                     | \$   | 15 |

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ n/a Line # \_\_\_\_\_

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

|  |      |                                       |    |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
|--|------|---------------------------------------|----|---|------|-------|---|--|------|-------|---|--|------|-------|----|--|------|-------|----|--|------|-------|----|
| <p><b>Important</b>, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>   |      |                                       |    |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
| 1. Real Estate Tax accrual used on 2006 report.  |      | \$                                    | 1  |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
| 2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)  |      | \$                                    | 2  |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
| 3. Under or (over) accrual (line 2 minus line 1).  |      | \$                                    | 3  |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
| 4. Real Estate Tax accrual used for 2007 report. (Detail and explain your calculation of this accrual on the lines below.)   |      | \$                                    | 4  |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
| 5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C.<br><b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>   |      | \$                                    | 5  |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
| 6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.<br><b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>  |      | \$                                    | 6  |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
| 7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.  |      | \$                                    | 7  |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
| <p>Real Estate Tax History:</p> <table border="1"> <tr> <td>Real Estate Tax Bill for Calendar Year:</td> <td>2002</td> <td>_____</td> <td>8</td> </tr> <tr> <td></td> <td>2003</td> <td>_____</td> <td>9</td> </tr> <tr> <td></td> <td>2004</td> <td>_____</td> <td>10</td> </tr> <tr> <td></td> <td>2005</td> <td>_____</td> <td>11</td> </tr> <tr> <td></td> <td>2006</td> <td>_____</td> <td>12</td> </tr> </table> |      |                                       |    | Real Estate Tax Bill for Calendar Year: | 2002 | _____ | 8 |  | 2003 | _____ | 9 |  | 2004 | _____ | 10 |  | 2005 | _____ | 11 |  | 2006 | _____ | 12 |
| Real Estate Tax Bill for Calendar Year:  | 2002 | _____                                 | 8  |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
|  | 2003 | _____                                 | 9  |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
|  | 2004 | _____                                 | 10 |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
|  | 2005 | _____                                 | 11 |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
|  | 2006 | _____                                 | 12 |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
| <p><b>Illinois Masonic Home is a not-for-profit facility. The independent living programs located on the campus have a potential real estate tax liability. The Illinois Masonic Home is currently appealing the ruling but are accruing the tax anyway. Any accrual for real estate tax is non care related and has been adjusted out of the cost report.</b></p>   |      |                                       |    |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
|  |      | <b>FOR BHF USE ONLY</b>               |    |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
|  | 13   | FROM R. E. TAX STATEMENT FOR 2006 \$  | 13 |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
|  | 14   | PLUS APPEAL COST FROM LINE 5 \$       | 14 |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
|  | 15   | LESS REFUND FROM LINE 6 \$            | 15 |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |
|  | 16   | AMOUNT TO USE FOR RATE CALCULATION \$ | 16 |   |      |       |   |  |      |       |   |  |      |       |    |  |      |       |    |  |      |       |    |

NOTES:

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**



Facility Name & ID Number Mason Point

# 0010249 Report Period Beginning:

09/01/2006 Ending:

08/31/2007

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 237,402 B. General Construction Type: Exterior Brick Frame Metal Masonary Number of Stories 1 / 2 / 3

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Independent Apartments, 28,244 square feet, 27 units

Duplexes, 44,320 square feet, 27 units

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
If so, please complete the following:

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_

3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

A. Land.

|   | 1                   | 2                | 3             | 4                |          |
|---|---------------------|------------------|---------------|------------------|----------|
|   | Use                 | Square Feet      | Year Acquired | Cost             |          |
| 1 | <u>Resident use</u> | <u>1,568,160</u> | <u>1904</u>   | <u>\$ 92,800</u> | 1        |
| 2 |                     |                  |               |                  | 2        |
| 3 | <b>TOTALS</b>       | <b>1,568,160</b> |               | <b>\$ 92,800</b> | <b>3</b> |

Facility Name &amp; ID Number Mason Point

# 0010249

Report Period Beginning:

09/01/2006 Ending: 08/31/2007

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

|    | 1                         | 2                               | 3             | 4                | 5            | 6                         | 7             | 8                          | 9           |                          |    |
|----|---------------------------|---------------------------------|---------------|------------------|--------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
|    | Beds*                     | FOR BHF USE ONLY                | Year Acquired | Year Constructed | Cost         | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation |    |
| 4  |                           |                                 | 1950          |                  | \$ 3,021,990 |                           | 40            |                            |             | \$ 3,021,990             | 4  |
| 5  | 24                        |                                 | 1955          |                  | 474,215      |                           | 40            |                            |             | 474,215                  | 5  |
| 6  | 72                        |                                 | 1983          |                  | 2,879,007    | 71,975                    | 40            | 71,975                     |             | 1,721,405                | 6  |
| 7  | 50                        |                                 | 1986          |                  | 1,955,447    | 48,886                    | 40            | 48,886                     |             | 1,038,830                | 7  |
| 8  | 48                        |                                 | 1981          |                  | 894,328      | 22,358                    | 40            | 22,358                     |             | 585,038                  | 8  |
|    | <b>Improvement Type**</b> |                                 |               |                  |              |                           |               |                            |             |                          |    |
| 9  |                           | Administration Offices Building | 1957          |                  | 96,069       |                           | 40            |                            |             | 96,069                   | 9  |
| 10 |                           | Laundry                         | 1964          |                  | 127,514      |                           | 40            |                            |             | 127,514                  | 10 |
| 11 |                           | NE Annex -remodeling            | 1973          |                  | 136,939      | 3,423                     | 40            | 3,423                      |             | 118,679                  | 11 |
| 12 |                           | Medical Center                  | 1973          |                  | 724,940      | 18,124                    | 40            | 18,124                     |             | 620,732                  | 12 |
| 13 |                           | Land Improvements               | 1976          |                  | 347,223      |                           | 10            |                            |             | 347,223                  | 13 |
| 14 |                           | NE Annex -remodeling            | 1982          |                  | 23,417       | 585                       | 40            | 585                        |             | 14,829                   | 14 |
| 15 |                           | Humidifier System               | 1983          |                  | 5,407        |                           | 10            |                            |             | 5,407                    | 15 |
| 16 |                           | Plumbing                        | 1984          |                  | 16,633       |                           | 20            |                            |             | 16,633                   | 16 |
| 17 |                           | Roof                            | 1985          |                  | 19,387       | 646                       | 30            | 646                        |             | 14,916                   | 17 |
| 18 |                           | Insulation                      | 1985          |                  | 28,300       | 708                       | 40            | 708                        |             | 16,275                   | 18 |
| 19 |                           | Royal Arch Building             | 1985          |                  | 1,622,557    | 40,564                    | 40            | 40,564                     |             | 916,069                  | 19 |
| 20 |                           | Ramp Replacement                | 1985          |                  | 13,793       | 345                       | 40            | 345                        |             | 7,760                    | 20 |
| 21 |                           | Land Improvements               | 1987          |                  | 25,009       |                           | 10            |                            |             | 25,009                   | 21 |
| 22 |                           | Land Improvements               | 1988          |                  | 119,643      |                           | 10            |                            |             | 119,643                  | 22 |
| 23 |                           | Land Improvements               | 1989          |                  | 151,932      |                           | 10            |                            |             | 151,932                  | 23 |
| 24 |                           | Land Improvements               | 1990          |                  | 45,915       |                           | 10            |                            |             | 45,915                   | 24 |
| 25 |                           | Baths - remodeling              | 1990          |                  | 2,033        |                           | 15            |                            |             | 2,033                    | 25 |
| 26 |                           | Overhang - alum.                | 1990          |                  | 6,400        | 320                       | 20            | 320                        |             | 5,493                    | 26 |
| 27 |                           | Land Improvements               | 1991          |                  | 22,029       |                           | 10            |                            |             | 22,029                   | 27 |
| 28 |                           | Sound system                    | 1991          |                  | 1,958        |                           | 10            |                            |             | 1,958                    | 28 |
| 29 |                           | Tubs                            | 1991          |                  | 15,498       |                           | 10            |                            |             | 15,498                   | 29 |
| 30 |                           | Cabinets                        | 1991          |                  | 4,198        |                           | 10            |                            |             | 4,198                    | 30 |
| 31 |                           | Air conditioning                | 1991          |                  | 4,374        |                           | 15            |                            |             | 4,374                    | 31 |
| 32 |                           | Drainage tile                   | 1991          |                  | 43,793       | 1,752                     | 25            | 1,752                      |             | 28,174                   | 32 |
| 33 |                           | Land Improvements               | 1992          |                  | 42,725       |                           | 10            |                            |             | 42,725                   | 33 |
| 34 |                           | Medical Rec Cabinets            | 1992          |                  | 4,373        | 120                       | 15            | 120                        |             | 4,373                    | 34 |
| 35 |                           | Land Improvements               | 1993          |                  | 73,417       |                           | 10            |                            |             | 73,417                   | 35 |
| 36 |                           |                                 |               |                  |              |                           |               |                            |             |                          | 36 |

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Mason Point

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

| 1  | 2   | 3                | 4             | 5                         | 6             | 7                          | 8           | 9                        |    |
|----|---|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
|    | Improvement Type**                                | Year Constructed | Cost          | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation |    |
| 37 | Air Conditioner Unit                              | 1993             | \$ 37,758     | \$ 2,517                  | 15            | \$ 2,517                   | \$          | \$ 35,659                | 37 |
| 38 | Land Improvements                                 | 1994             | 52,040        |                           | 10            |                            |             | 52,040                   | 38 |
| 39 | Air Conditioner                                   | 1994             | 21,326        | 1,422                     | 15            | 1,422                      |             | 19,312                   | 39 |
| 40 | Air Conditioner Unit                              | 1994             | 15,994        | 1,066                     | 15            | 1,066                      |             | 14,483                   | 40 |
| 41 | Shower Addition - Masons Hall                     | 1994             | 12,137        | 607                       | 20            | 607                        |             | 8,143                    | 41 |
| 42 | Land Improvements                                 | 1995             | 7,936         |                           | 10            |                            |             | 7,936                    | 42 |
| 43 | Windows   | 1995             | 7,731         | 309                       | 25            | 309                        |             | 4,096                    | 43 |
| 44 | Land Improvements                                 | 1996             | 25,108        |                           | 10            |                            |             | 25,108                   | 44 |
| 45 | Land Improvements                                 | 1997             | 30,995        | 2,323                     | 10            | 2,323                      |             | 30,995                   | 45 |
| 46 | Land Improvements                                 | 1999             | 11,487        | 574                       | 20            | 574                        |             | 4,689                    | 46 |
| 47 | Admin office renovation                           | 1999             | 3,975         | 398                       | 10            | 398                        |             | 3,679                    | 47 |
| 48 | Drapes/Blinds                                     | 1999             | 1,674         | 167                       | 10            | 167                        |             | 1,477                    | 48 |
| 49 | Medical Building Improvments                      | 1999             | 3,205         | 80                        | 40            | 80                         |             | 694                      | 49 |
| 50 | Improvements - Nursing Station                    | 1999             | 3,815         | 95                        | 40            | 95                         |             | 825                      | 50 |
| 51 | Building Improvements                             | 1999             | 8,141         | 204                       | 40            | 204                        |             | 1,766                    | 51 |
| 52 | Roof Improvements                                 | 1999             | 11,940        | 1,194                     | 10            | 1,194                      |             | 10,149                   | 52 |
| 53 | Shower Room Improvements                          | 1999             | 12,782        | 320                       | 40            | 320                        |             | 2,718                    | 53 |
| 54 | Dining Room Improvements                          | 1999             | 2,714         | 271                       | 10            | 271                        |             | 2,305                    | 54 |
| 55 | Kitchen Improvements                              | 1999             | 1,615         | 162                       | 10            | 162                        |             | 1,361                    | 55 |
| 56 | Metal Door Replacement                            | 1999             | 7,642         | 191                       | 40            | 191                        |             | 1,608                    | 56 |
| 57 | Dining Room-Toaster shelves                       | 1999             | 4,494         | 449                       | 10            | 449                        |             | 3,706                    | 57 |
| 58 | Dining Room Improvements                          | 1999             | 20,411        | 510                       | 40            | 510                        |             | 4,167                    | 58 |
| 59 | Improvements - Main Dining Hall                   | 1999             | 11,240        | 1,124                     | 10            | 1,124                      |             | 8,992                    | 59 |
| 60 | Land Improvements - Asphalt Drive                 | 2000             | 14,182        | 1,418                     | 10            | 1,418                      |             | 9,572                    | 60 |
| 61 | Land Improvements - Concrete repairs              | 2000             | 16,207        | 1,080                     | 15            | 1,080                      |             | 7,291                    | 61 |
| 62 | Collin's Building Remodel                         | 2000             | 119,355       | 2,984                     | 40            | 2,984                      |             | 22,628                   | 62 |
| 63 | Nurses Stations (2)                               | 2000             | 6,600         | 165                       | 40            | 165                        |             | 1,128                    | 63 |
| 64 | Nurses Stations (3) Collin's Bldg                 | 2000             | 4,000         | 100                       | 40            | 100                        |             | 683                      | 64 |
| 65 | Land Improvements - Concrete cleanup              | 2001             | 3,400         | 340                       | 10            | 340                        |             | 2,153                    | 65 |
| 66 | Land Improvements - Asphalt Seal - Pond Road      | 2001             | 1,716         | 172                       | 10            | 172                        |             | 1,045                    | 66 |
| 67 | Land Improvements - Asphalt Seal - Pond Road Ring | 2001             | 2,402         | 240                       | 10            | 240                        |             | 1,460                    | 67 |
| 68 | Land Improvements - Asphalt Seal - Parking lot    | 2001             | 3,798         | 380                       | 10            | 380                        |             | 2,312                    | 68 |
| 69 |   |                  |               |                           |               |                            |             |                          | 69 |
| 70 | <b>TOTAL (lines 4 thru 69)</b>                    |                  | \$ 13,438,283 | \$ 230,668                |               | \$ 230,668                 | \$          | \$ 9,984,535             | 70 |

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Mason Point

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

| 1  | 2   | 3                | 4             | 5                         | 6             | 7                          | 8           | 9                        |    |
|----|---|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
|    | Improvement Type**                            | Year Constructed | Cost          | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation |    |
| 1  | <b>Totals from Page 12A, Carried Forward</b>  |                  | \$ 13,438,283 | \$ 230,668                |               | \$ 230,668                 | \$          | \$ 9,984,535             | 1  |
| 2  | Tile replacement - Collin's bldg              | 2001             | 6,650         | 166                       | 40            | 166                        |             | 1,094                    | 2  |
| 3  | Bldg improvements                             | 2001             | 15,062        | 377                       | 40            | 377                        |             | 2,418                    | 3  |
| 4  | Appraisal Fee - Building                      | 2001             | 10,670        | 1,067                     | 10            | 1,067                      |             | 6,847                    | 4  |
| 5  | Roof work - dining room                       | 2001             | 7,357         | 490                       | 15            | 490                        |             | 2,982                    | 5  |
| 6  | Roof work - kitchen                           | 2001             | 13,820        | 921                       | 15            | 921                        |             | 5,604                    | 6  |
| 7  | Repair Floor-Collins                          | 2001             | 1,457         | 36                        | 40            | 36                         |             | 220                      | 7  |
| 8  | Interior Doors                                | 2001             | 860           | 22                        | 40            | 22                         |             | 133                      | 8  |
| 9  | Roof Repairs-Hospital                         | 2001             | 35,150        | 2,343                     | 15            | 2,343                      |             | 14,060                   | 9  |
| 10 | Chapel/Main Hospital Flat Roofs               | 2001             | 4,953         | 330                       | 15            | 330                        |             | 1,980                    | 10 |
| 11 |   |                  |               |                           |               |                            |             |                          | 11 |
| 12 | 68 Air Conditioners-Ladies                    | 2001             | 51,666        | 3,444                     | 15            | 3,444                      |             | 20,666                   | 12 |
| 13 | Land Improvements - Tree removal              | 2002             | 1,750         | 175                       | 10            | 175                        |             | 890                      | 13 |
| 14 | Land Improvements - Resurface Parking lots    | 2002             | 45,192        | 5,649                     | 8             | 5,649                      |             | 28,245                   | 14 |
| 15 | Land Improvements - Concrete repairs          | 2002             | 4,609         | 307                       | 15            | 307                        |             | 1,510                    | 15 |
| 16 | Building Repairs                              | 2002             | 4,216         | 105                       | 40            | 105                        |             | 587                      | 16 |
| 17 | Window Treatments                             | 2002             | 3,256         | 326                       | 10            | 326                        |             | 1,792                    | 17 |
| 18 | Asbestos Inspection                           | 2002             | 9,965         | 249                       | 40            | 249                        |             | 1,328                    | 18 |
| 19 | Handrails                                     | 2002             | 2,755         | 394                       | 7             | 394                        |             | 1,871                    | 19 |
| 20 | Elevator wiring - Main Hospital               | 2002             | 3,268         | 163                       | 20            | 163                        |             | 775                      | 20 |
| 21 | Ladies-Roof Repairs                           | 2002             | 57,144        | 3,810                     | 15            | 3,810                      |             | 19,050                   | 21 |
| 22 | Ceiling painting/patchwork (2nd floor Ladies) | 2002             | 2,525         | 505                       | 5             | 505                        |             | 2,441                    | 22 |
| 23 | Elevator - Ladies Building                    | 2002             | 4,320         | 216                       | 20            | 216                        |             | 1,026                    | 23 |
| 24 | Land Improvements - Concrete repairs          | 2003             | 5,750         | 383                       | 15            | 383                        |             | 1,532                    | 24 |
| 25 | Smith Water Heaters (2)                       | 2003             | 20,600        | 2,060                     | 10            | 2,060                      |             | 9,270                    | 25 |
| 26 | Roof Repair - Admin office                    | 2003             | 15,000        | 1,000                     | 15            | 1,000                      |             | 4,500                    | 26 |
| 27 | Roof repairs - Collins Building               | 2003             | 5,300         | 353                       | 15            | 353                        |             | 1,559                    | 27 |
| 28 | Elevator                                      | 2003             | 29,162        | 1,458                     | 20            | 1,458                      |             | 6,318                    | 28 |
| 29 | Elevator                                      | 2003             | 6,281         | 314                       | 20            | 314                        |             | 1,282                    | 29 |
| 30 | Elevator                                      | 2003             | 4,985         | 249                       | 20            | 249                        |             | 996                      | 30 |
| 31 | Hydraulic Cylinder repl - N/E Annex elevator  | 2003             | 19,198        | 960                       | 20            | 960                        |             | 3,680                    | 31 |
| 32 | N/E Annex patching / painting                 | 2003             | 9,520         | 952                       | 10            | 952                        |             | 3,570                    | 32 |
| 33 |   |                  |               |                           |               |                            |             |                          | 33 |
| 34 | <b>TOTAL (lines 1 thru 33)</b>                |                  | \$ 13,840,724 | \$ 259,492                |               | \$ 259,492                 | \$          | \$ 10,132,761            | 34 |

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Mason Point

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

| 1  | 2  | 3                | 4             | 5                         | 6             | 7                          | 8           | 9                        |    |
|----|--|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
|    | Improvement Type**                                   | Year Constructed | Cost          | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation |    |
| 1  | <b>Totals from Page 12B, Carried Forward</b>         |                  | \$ 13,840,724 | \$ 259,492                |               | \$ 259,492                 | \$          | \$ 10,132,761            | 1  |
| 2  | Hydraulic Cylinder repl - Laundry elevator           | 2003             | 19,321        | 966                       | 20            | 966                        |             | 3,623                    | 2  |
| 3  | Downspout work - N/E Annex                           | 2003             | 650           | 65                        | 10            | 65                         |             | 244                      | 3  |
| 4  | Reposition downspouts (28) - Collins bldg            | 2003             | 14,500        | 580                       | 25            | 580                        |             | 2,175                    | 4  |
| 5  | Wallpaper - Ladies Building                          | 2003             | 26,766        | 5,353                     | 5             | 5,353                      |             | 24,089                   | 5  |
| 6  | Carpet- Ladies Building 2nd floor                    | 2003             | 14,245        | 2,849                     | 5             | 2,849                      |             | 12,821                   | 6  |
| 7  | A/C units (PTAC) - 6 North East - Dining             | 2004             | 5,550         | 555                       | 10            | 555                        |             | 1,989                    | 7  |
| 8  | Door signs - entire complex (except Apt/Dup)         | 2004             | 8,517         | 568                       | 15            | 568                        |             | 2,035                    | 8  |
| 9  | 2nd floor Collins renovation                         | 2004             | 308,848       | 15,442                    | 20            | 15,442                     |             | 54,047                   | 9  |
| 10 | A/C units (PTAC) -52                                 | 2004             | 52,224        | 5,222                     | 10            | 5,222                      |             | 17,407                   | 10 |
| 11 | A/C unit - phone switch room                         | 2004             | 929           | 62                        | 15            | 62                         |             | 207                      | 11 |
| 12 | A/C unit for drug room / Medical Center              | 2004             | 910           | 61                        | 15            | 61                         |             | 198                      | 12 |
| 13 | Mural paintings - 1st & 2nd Collins                  | 2004             | 1,950         | 130                       | 15            | 130                        |             | 401                      | 13 |
| 14 | Back flow preventor - Main Hospital                  | 2004             | 2,050         | 103                       | 20            | 103                        |             | 318                      | 14 |
| 15 | Duel Monitor Modules (fire panel)                    | 2004             | 3,936         | 262                       | 15            | 262                        |             | 808                      | 15 |
| 16 | Signage - Collins building                           | 2004             | 955           | 95                        | 10            | 95                         |             | 293                      | 16 |
| 17 | Back flow preventor - Ladies Building                | 2004             | 2,050         | 103                       | 20            | 103                        |             | 318                      | 17 |
| 18 | Collins building upgrade-first floor                 | 2004             | 308,848       | 7,721                     | 40            | 7,721                      |             | 23,163                   | 18 |
| 19 | Medicare / Medicaid Certification - Life Safety Code | 2005             | 302,072       | 7,552                     | 40            | 7,552                      |             | 20,139                   | 19 |
| 20 | Therapy Room Renovation                              | 2004             | 4,225         | 422                       | 10            | 422                        |             | 1,231                    | 20 |
| 21 | Install 3 doors NE Annex and Med Cntr-Life Safety    | 2004             | 8,532         | 427                       | 20            | 427                        |             | 1,245                    | 21 |
| 22 | Doors for security system                            | 2005             | 5,289         | 264                       | 20            | 264                        |             | 660                      | 22 |
| 23 | Security Alarm System                                | 2005             | 89,447        | 4,472                     | 20            | 4,472                      |             | 11,180                   | 23 |
| 24 | Generator power breaker                              | 2005             | 735           | 147                       | 5             | 147                        |             | 380                      | 24 |
| 25 | Kitchen Doors  | 2005             | 3,070         | 205                       | 15            | 205                        |             | 513                      | 25 |
| 26 | Direct Dining  | 2005             | 7,890         | 526                       | 15            | 526                        |             | 1,227                    | 26 |
| 27 | Door (HA 205)  | 2005             | 501           | 50                        | 10            | 50                         |             | 121                      | 27 |
| 28 | Roof work - main hospital                            | 2005             | 41,908        | 2,095                     | 20            | 2,095                      |             | 4,714                    | 28 |
| 29 | Kitchen Sink / drain - 3 compartment                 | 2005             | 2,521         | 252                       | 10            | 252                        |             | 609                      | 29 |
| 30 | Conversion to Suites (10 rooms to 5 Suites)          | 2004             | 5,853         | 585                       | 10            | 585                        |             | 1,658                    | 30 |
| 31 | Carpeting - Converted Suites -107                    | 2004             | 1,449         | 290                       | 5             | 290                        |             | 846                      | 31 |
| 32 | Carpeting - Converted Suites -101                    | 2004             | 1,798         | 360                       | 5             | 360                        |             | 990                      | 32 |
| 33 |  |                  |               |                           |               |                            |             |                          | 33 |
| 34 | <b>TOTAL (lines 1 thru 33)</b>                       |                  | \$ 15,088,264 | \$ 317,276                |               | \$ 317,276                 | \$          | \$ 10,322,410            | 34 |

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Mason Point

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

| 1  | 2  | 3                | 4             | 5                         | 6             | 7                          | 8           | 9                        |    |
|----|--|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
|    | Improvement Type**                                       | Year Constructed | Cost          | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation |    |
| 1  | <b>Totals from Page 12C, Carried Forward</b>             |                  | \$ 15,088,264 | \$ 317,276                |               | \$ 317,276                 | \$          | \$ 10,322,410            | 1  |
| 2  | Carpeting - Converted Suites -100                        | 2005             | 1,291         | 258                       | 5             | 258                        |             | 688                      | 2  |
| 3  | Carpeting - Converted Suites -105                        | 2005             | 1,565         | 313                       | 5             | 313                        |             | 756                      | 3  |
| 4  | Convert rooms 203/205 to suite 203                       | 2005             | 759           | 76                        | 10            | 76                         |             | 184                      | 4  |
| 5  | Big Dining Room Menu signs                               | 2005             | 918           | 184                       | 5             | 184                        |             | 399                      | 5  |
| 6  | Heat Exchanger - First Main Basement                     | 2005             | 883           | 88                        | 10            | 88                         |             | 191                      | 6  |
| 7  | Air Conditioners - 18 PTAC's (Collins Dining Rms)        | 2005             | 17,637        | 1,764                     | 10            | 1,764                      |             | 3,675                    | 7  |
| 8  | Employee parking lot lights                              | 2005             | 2,782         | 185                       | 15            | 185                        |             | 339                      | 8  |
| 9  | Aeration fountain  | 2006             | 1,749         | 175                       | 10            | 175                        |             | 263                      | 9  |
| 10 | Sewer main repair  | 2006             | 2,780         | 139                       | 20            | 139                        |             | 151                      | 10 |
| 11 | Concrete pathway - west side of Collins bldg-life safety | 2006             | 6,260         | 417                       | 15            | 417                        |             | 556                      | 11 |
| 12 | Lights for concrete pathway                              | 2006             | 5,284         | 352                       | 15            | 352                        |             | 411                      | 12 |
| 13 | Handrails for concrete pathway                           | 2006             | 6,700         | 447                       | 15            | 447                        |             | 559                      | 13 |
| 14 | Coffee shop  | 2006             | 3,407         | 341                       | 10            | 341                        |             | 512                      | 14 |
| 15 | Breakers for generators                                  | 2005             | 6,996         | 700                       | 10            | 700                        |             | 1,283                    | 15 |
| 16 | Water softner for laundry bldg                           | 2005             | 1,626         | 108                       | 15            | 108                        |             | 189                      | 16 |
| 17 | Kitchen freezer - walk in                                | 2006             | 1,883         | 188                       | 10            | 188                        |             | 313                      | 17 |
| 18 | Heat pump kit for IT area                                | 2006             | 881           | 88                        | 10            | 88                         |             | 125                      | 18 |
| 19 | Electrical work  | 2006             | 8,599         | 860                       | 10            | 860                        |             | 1,290                    | 19 |
| 20 | Thrush steam booster heater - kitchen dish washer        | 2006             | 805           | 161                       | 5             | 161                        |             | 255                      | 20 |
| 21 | Modernization of hydraulic elevator - kitchen            | 2006             | 41,358        | 2,757                     | 15            | 2,757                      |             | 3,446                    | 21 |
| 22 | Replacement of main water main near shop                 | 2006             | 2,034         | 203                       | 10            | 203                        |             | 288                      | 22 |
| 23 | Collins building fire proofing                           | 2006             | 1,025         | 103                       | 10            | 103                        |             | 146                      | 23 |
| 24 | Collins building lighting (west side of bldg)            | 2006             | 2,727         | 182                       | 15            | 182                        |             | 228                      | 24 |
| 25 | Guttering - Collins building                             | 2006             | 17,900        | 1,193                     | 15            | 1,193                      |             | 1,591                    | 25 |
| 26 | A/C units for Collins building - wall mounted - 80       | 2006             | 67,500        | 6,750                     | 10            | 6,750                      |             | 9,000                    | 26 |
| 27 | Kitchen cooler lining                                    | 2006             | 1,773         | 148                       | 10            | 148                        |             | 148                      | 27 |
| 28 | Boiler automation  | 2007             | 43,490        | 725                       | 10            | 725                        |             | 725                      | 28 |
| 29 | Power breaker - control cabinet                          | 2006             | 5,369         | 403                       | 10            | 403                        |             | 403                      | 29 |
| 30 | Door monitoring system & cameras                         | 2007             | 68,685        | 859                       | 20            | 859                        |             | 859                      | 30 |
| 31 | North bolt latch disconnect - Generator bldg             | 2007             | 13,425        | 448                       | 15            | 448                        |             | 448                      | 31 |
| 32 | Eyewash stations   | 2007             | 812           | 27                        | 5             | 27                         |             | 27                       | 32 |
| 33 |  |                  |               |                           |               |                            |             |                          | 33 |
| 34 | <b>TOTAL (lines 1 thru 33)</b>                           |                  | \$ 15,427,167 | \$ 337,918                |               | \$ 337,918                 | \$          | \$ 10,351,858            | 34 |

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Mason Point

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

| 1  | 2   | 3                | 4             | 5                         | 6             | 7                          | 8           | 9                        |    |
|----|---|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
|    | Improvement Type**  | Year Constructed | Cost          | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation |    |
| 1  | <b>Totals from Page 12D, Carried Forward</b>                            |                  | \$ 15,427,167 | \$ 337,918                |               | \$ 337,918                 | \$          | \$ 10,351,858            | 1  |
| 2  | A/C for kitchen   | 2007             | 7,961         | 89                        | 15            | 89                         |             | 89                       | 2  |
| 3  | Radiator for generator (N #1)   | 2007             | 7,689         | 128                       | 10            | 128                        |             | 128                      | 3  |
| 4  | Vinyl flooring - Hosp Annex rm # 116                                    | 2007             | 647           | 75                        | 5             | 75                         |             | 75                       | 4  |
| 5  | Mason Point entrance sign   | 2006             | 2,000         | 167                       | 10            | 167                        |             | 167                      | 5  |
| 6  | Landscaping rock  | 2007             | 665           | 17                        | 10            | 17                         |             | 17                       | 6  |
| 7  | Aerator motor - main pond   | 2007             | 848           | 14                        | 5             | 14                         |             | 14                       | 7  |
| 8  | Lighting for Collins ambulance ramp                                     | 2007             | 2,997         | 25                        | 10            | 25                         |             | 25                       | 8  |
| 9  |   |                  |               |                           |               |                            |             |                          | 9  |
| 10 |   |                  |               |                           |               |                            |             |                          | 10 |
| 11 |   |                  |               |                           |               |                            |             |                          | 11 |
| 12 |   |                  |               |                           |               |                            |             |                          | 12 |
| 13 |   |                  |               |                           |               |                            |             |                          | 13 |
| 14 |   |                  |               |                           |               |                            |             |                          | 14 |
| 15 |   |                  |               |                           |               |                            |             |                          | 15 |
| 16 |   |                  |               |                           |               |                            |             |                          | 16 |
| 17 |   |                  |               |                           |               |                            |             |                          | 17 |
| 18 |   |                  |               |                           |               |                            |             |                          | 18 |
| 19 |   |                  |               |                           |               |                            |             |                          | 19 |
| 20 |   |                  |               |                           |               |                            |             |                          | 20 |
| 21 |   |                  |               |                           |               |                            |             |                          | 21 |
| 22 |   |                  |               |                           |               |                            |             |                          | 22 |
| 23 |   |                  |               |                           |               |                            |             |                          | 23 |
| 24 |   |                  |               |                           |               |                            |             |                          | 24 |
| 25 |   |                  |               |                           |               |                            |             |                          | 25 |
| 26 |   |                  |               |                           |               |                            |             |                          | 26 |
| 27 |   |                  |               |                           |               |                            |             |                          | 27 |
| 28 |   |                  |               |                           |               |                            |             |                          | 28 |
| 29 |   |                  |               |                           |               |                            |             |                          | 29 |
| 30 |   |                  |               |                           |               |                            |             |                          | 30 |
| 31 |   |                  |               |                           |               |                            |             |                          | 31 |
| 32 | see next page for improvements allocated between multiple service lines |                  |               |                           |               |                            |             |                          | 32 |
| 33 |   |                  |               |                           |               |                            |             |                          | 33 |
| 34 | <b>TOTAL (lines 1 thru 33)</b>  |                  | \$ 15,449,974 | \$ 338,433                |               | \$ 338,433                 | \$          | \$ 10,352,373            | 34 |

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Mason Point

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

| 1  | 2  | 3                | 4             | 5                         | 6             | 7                          | 8           | 9                        |    |
|----|--|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
|    | Improvement Type**   | Year Constructed | Cost          | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation |    |
| 1  | <b>Totals from Page 12E, Carried Forward</b>   |                  | \$ 15,449,974 | \$ 338,433                |               | \$ 338,433                 | \$          | \$ 10,352,373            | 1  |
| 2  | <b>Other Building &amp; Improvements Allocations(SEE NOTE BELOW):</b>  |                  |               |                           |               |                            |             |                          | 2  |
| 3  | Chapel   | 1948             | 60,788        |                           | 40            |                            |             | 60,788                   | 3  |
| 4  | Maintenance Building   | 1974             | 99,953        | 2,499                     | 40            | 2,499                      |             | 82,879                   | 4  |
| 5  | Chapel Remodeling  | 1975             | 55,900        | 1,397                     | 40            | 1,397                      |             | 46,117                   | 5  |
| 6  | Water Tower  | 1980             | 141,612       | 3,540                     | 40            | 3,540                      |             | 94,362                   | 6  |
| 7  | Windows-Stain Glass  | 1981             | 14,728        | 368                       | 40            | 368                        |             | 9,727                    | 7  |
| 8  | Maintenance Addition   | 1983             | 85,861        | 2,147                     | 40            | 2,147                      |             | 53,664                   | 8  |
| 9  | Maintenance Shed   | 1983             | 19,087        |                           | 20            |                            |             | 19,087                   | 9  |
| 10 | Windows, Roof  | 1988             | 17,704        | 708                       | 25            | 708                        |             | 13,573                   | 10 |
| 11 | Knight Building  | 1992             | 1,817,070     | 45,426                    | 40            | 45,426                     |             | 723,042                  | 11 |
| 12 | Gray machine shed - shop annex   | 1992             | 9,924         | 496                       | 20            | 496                        |             | 7,486                    | 12 |
| 13 | Lodge Room/Activities  | 1993             | 87,307        | 2,183                     | 40            | 2,183                      |             | 48,436                   | 13 |
| 14 | Improvements - Water Tower   | 1998             | 47,251        | 4,725                     | 10            | 4,725                      |             | 47,251                   | 14 |
| 15 | Building Improvements-Chapel   | 2000             | 6,523         | 652                       | 10            | 652                        |             | 4,891                    | 15 |
| 16 | New Roof - Museum  | 2000             | 17,117        | 1,141                     | 15            | 1,141                      |             | 7,986                    | 16 |
| 17 | Garage Door-Greenhouse   | 2000             | 601           | 60                        | 10            | 60                         |             | 406                      | 17 |
| 18 | Garage Door-Shop (West)  | 2000             | 853           | 85                        | 10            | 85                         |             | 575                      | 18 |
| 19 | Museum Carpet  | 2002             | 9,514         | 1,111                     | 5             | 1,111                      |             | 9,514                    | 19 |
| 20 | City of Sullivan-Sewage Project (lift station)   | 2002             | 481,121       | 12,028                    | 40            | 12,028                     |             | 60,141                   | 20 |
| 21 | City of Sullivan Sewage Project - final bill   | 2002             | 69,581        | 1,739                     | 40            | 1,739                      |             | 8,696                    | 21 |
| 22 | Roof repair - Chapel   | 2002             | 6,386         | 426                       | 15            | 426                        |             | 2,094                    | 22 |
| 23 | Removal of Old Sewer Plant   | 2003             | 13,746        | 1,375                     | 10            | 1,375                      |             | 6,988                    | 23 |
| 24 | Remove Barn  | 2003             | 11,550        | 578                       | 20            | 578                        |             | 1,877                    | 24 |
| 25 | Back flow preventor - Knight Building  | 2004             | 1,957         | 98                        | 20            | 98                         |             | 303                      | 25 |
| 26 | Boiler building  | 2006             | 892,275       | 35,691                    | 25            | 35,691                     |             | 59,485                   | 26 |
| 27 |  |                  |               |                           |               |                            |             |                          | 27 |
| 28 |  |                  |               |                           |               |                            |             |                          | 28 |
| 29 |  |                  |               |                           |               |                            |             |                          | 29 |
| 30 |  |                  |               |                           |               |                            |             |                          | 30 |
| 31 |  |                  |               |                           |               |                            |             |                          | 31 |
| 32 | <b>Allocations are based on days including resident and non resident days for the year of the intital rate setting period (1999)</b> |                  |               |                           |               |                            |             |                          | 32 |
| 33 |  |                  |               |                           |               |                            |             |                          | 33 |
| 34 | <b>TOTAL (lines 1 thru 33)</b>   |                  | \$ 19,418,386 | \$ 456,908                |               | \$ 456,908                 | \$          | \$ 11,721,743            | 34 |

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Mason Point# 0010249

Report Period Beginning:

09/01/2006

Ending:

08/31/2007

## XI. OWNERSHIP COSTS (continued)

## C. Equipment Depreciation-Excluding Transportation. (See instructions.)

|    | Category of Equipment    | 1<br>Cost    | Current Book<br>Depreciation 2 | Straight Line<br>Depreciation 3 | 4<br>Adjustments | Component<br>Life 5 | Accumulated<br>Depreciation 6 |    |
|----|--------------------------|--------------|--------------------------------|---------------------------------|------------------|---------------------|-------------------------------|----|
| 71 | Purchased in Prior Years | \$ 1,471,720 | \$ 183,932                     | \$ 183,932                      |                  | 10                  | \$ 861,729                    | 71 |
| 72 | Current Year Purchases   | 86,981       | 8,626                          | 8,626                           |                  | 7                   | 8,626                         | 72 |
| 73 | Fully Depreciated Assets | 3,659,418    | 6,788                          | 6,788                           |                  | 5                   | 3,659,418                     | 73 |
| 74 |                          |              |                                |                                 |                  |                     |                               | 74 |
| 75 | TOTALS                   | \$ 5,218,119 | \$ 199,346                     | \$ 199,346                      | \$               |                     | \$ 4,529,773                  | 75 |

## D. Vehicle Depreciation (See instructions.)\*

|    | 1<br>Use           | Model, Make<br>and Year 2 | Year<br>Acquired 3 | 4<br>Cost  | Current Book<br>Depreciation 5 | Straight Line<br>Depreciation 6 | 7<br>Adjustments | Life in<br>Years 8 | Accumulated<br>Depreciation 9 |    |
|----|--------------------|---------------------------|--------------------|------------|--------------------------------|---------------------------------|------------------|--------------------|-------------------------------|----|
| 76 | see attachment 13A |                           |                    | \$ 157,803 | \$ 19,266                      | \$ 19,266                       | \$               |                    | \$ 121,714                    | 76 |
| 77 |                    |                           |                    |            |                                |                                 |                  |                    |                               | 77 |
| 78 |                    |                           |                    |            |                                |                                 |                  |                    |                               | 78 |
| 79 |                    |                           |                    |            |                                |                                 |                  |                    |                               | 79 |
| 80 | TOTALS             |                           |                    | \$ 157,803 | \$ 19,266                      | \$ 19,266                       | \$               |                    | \$ 121,714                    | 80 |

## E. Summary of Care-Related Assets

|    | 1                          | Reference  | 2 | Amount        |      |
|----|----------------------------|--|---|---------------|------|
| 81 | Total Historical Cost      | (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable) |   | \$ 24,887,108 | 81   |
| 82 | Current Book Depreciation  | (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)                 |   | \$ 675,520    | 82   |
| 83 | Straight Line Depreciation | (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)                 |   | \$ 675,520    | 83** |
| 84 | Adjustments                | (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)                 |   | \$            | 84   |
| 85 | Accumulated Depreciation   | (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)                 |   | \$ 16,373,230 | 85   |

## F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

|    | 1<br>Description & Year Acquired | 2<br>Cost    | Current Book<br>Depreciation 3 | Accumulated<br>Depreciation 4 |    |
|----|----------------------------------|--------------|--------------------------------|-------------------------------|----|
| 86 | Duplexes                         | \$ 4,215,488 | \$ 146,520                     | \$ 1,241,141                  | 86 |
| 87 | Apartments                       | 3,771,275    | 117,717                        | 1,359,035                     | 87 |
| 88 | Other Buildings                  | 84,321       | 4,015                          | 40,065                        | 88 |
| 89 |                                  |              |                                |                               | 89 |
| 90 |                                  |              |                                |                               | 90 |
| 91 | TOTALS                           | \$ 8,071,084 | \$ 268,252                     | \$ 2,640,241                  | 91 |

## G. Construction-in-Progress

|    | Description                | Cost       |    |
|----|----------------------------|------------|----|
| 92 | Conversion to Asstd Living | \$ 31,336  | 92 |
| 93 | Renovation Project         | 252,252    | 93 |
| 94 |                            |            | 94 |
| 95 |                            | \$ 283,588 | 95 |

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

Schedule of Vehicles, page 13A

**D. Vehicle Depreciation**

| 1                  | 2                            | 3             | 4                 | 5                         | 6                  | 7           | 8             | 9                 |
|--------------------|------------------------------|---------------|-------------------|---------------------------|--------------------|-------------|---------------|-------------------|
| Use                | Make, Model & Year           | Year Acquired | Cost              | Current Book Depreciation | Straight Line Depr | Adj         | Life in Years | Accum Depr        |
| Maintenance Dept   | 1990 Chevy Pickup            | 1994          | 7,460             | -                         | -                  | -           | 5             | 7,460             |
| Maintenance Dept   | Lift for 1990 Chevy Pickup   | 1999          | 3,563             | -                         | -                  | -           | 7             | 3,563             |
| Resident Transport | 1998 Lincoln Towncar         | 1999          | 18,527            | -                         | -                  | -           | 5             | 18,527            |
| Resident Transport | 2000 Ford Bus (26 Passenger) | 2000          | 45,840            | 4,584                     | 4,584              | -           | 10            | 34,380            |
| Resident Transport | 2001 Ford Winstar            | 2002          | 18,580            | 2,168                     | 2,168              | -           | 5             | 18,580            |
| Grounds Department | 1999 Dodge Quad Truck        | 2003          | 24,500            | 4,900                     | 4,900              | -           | 5             | 18,375            |
| Resident Transport | 2005 Ford Wheel Chair Van    | 2003          | 24,197            | 4,839                     | 4,839              | -           | 5             | 8,468             |
| Resident Transport | 2006 Mercury Grand Marquis   | 2006          | 15,136            | 2,775                     | 2,775              | -           | 5             | 12,361            |
| <b>TOTALS</b>      |                              |               | <b>\$ 157,803</b> | <b>\$ 19,266</b>          | <b>\$ 19,266</b>   | <b>\$ -</b> |               | <b>\$ 121,714</b> |

Facility Name & ID Number Mason Point

# 0010249

Report Period Beginning: 09/01/2006

Ending: 08/31/2007

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

YES  NO

|   |                    | 1<br>Year<br>Constructed | 2<br>Number<br>of Beds | 3<br>Original<br>Lease Date | 4<br>Rental<br>Amount | 5<br>Total Years<br>of Lease | 6<br>Total Years<br>Renewal Option* |   |
|---|--------------------|--------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-------------------------------------|---|
| 3 | Original Building: |                          |                        |                             | \$ <u>N/A</u>         |                              |                                     | 3 |
| 4 | Additions          |                          |                        |                             |                       |                              |                                     | 4 |
| 5 |                    |                          |                        |                             |                       |                              |                                     | 5 |
| 6 |                    |                          |                        |                             |                       |                              |                                     | 6 |
| 7 | <b>TOTAL</b>       |                          |                        |                             | \$                    |                              |                                     | 7 |

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending                      Annual Rent

|     |                                   |                                |
|-----|-----------------------------------|--------------------------------|
| 12. | <u>                    </u> /2008 | \$ <u>                    </u> |
| 13. | <u>                    </u> /2009 | \$ <u>                    </u> |
| 14. | <u>                    </u> /2010 | \$ <u>                    </u> |

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized  
by the length of the lease                     .

9. Option to Buy:  YES  NO      Terms:                      \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ none      Description:                     

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

|    | 1<br>Use     | 2<br>Model Year<br>and Make | 3<br>Monthly Lease<br>Payment | 4<br>Rental Expense<br>for this Period |    |
|----|--------------|-----------------------------|-------------------------------|--|----|
| 17 |              |                             | \$ <u>N/A</u>                 | \$                                     | 17 |
| 18 |              |                             |                               |  | 18 |
| 19 |              |                             |                               |  | 19 |
| 20 |              |                             |                               |  | 20 |
| 21 | <b>TOTAL</b> |                             | \$                            | \$                                     | 21 |

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

**A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)**

|   |   |  |
|---|---|--|
| <p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p> <p><u>Facility hires only trained certified nursing assistants</u></p> | <p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p> | <p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p> |
|---|---|--|

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

|    |                                 | Facility  |           | 3        | 4     |
|----|---------------------------------|-----------|-----------|----------|-------|
|    |                                 | 1         | 2         |          |       |
|    |                                 | Drop-outs | Completed | Contract | Total |
| 1  | Community College Tuition       | \$        | \$        | \$       | \$    |
| 2  | Books and Supplies              |           |           |          |       |
| 3  | Classroom Wages (a)             |           |           |          |       |
| 4  | Clinical Wages (b)              |           |           |          |       |
| 5  | In-House Trainer Wages (c)      |           |           |          |       |
| 6  | Transportation                  |           |           |          |       |
| 7  | Contractual Payments            |           |           |          |       |
| 8  | CNA Competency Tests            |           |           |          |       |
| 9  | TOTALS                          | \$        | \$        | \$       | \$    |
| 10 | SUM OF line 9, col. 1 and 2 (e) | \$        |           |          |       |

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

**D. NUMBER OF CNAs TRAINED**

| COMPLETED                    |  |
|------------------------------|--|
| 1. From this facility        |  |
| 2. From other facilities (f) |  |
| DROP-OUTS                    |  |
| 1. From this facility        |  |
| 2. From other facilities (f) |  |
| <b>TOTAL TRAINED</b>         |  |

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

## XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

|    | Service  | 1<br>Schedule V<br>Line & Column<br>Reference | 2<br>Staff          |            | 3     |          | 4<br>Outside Practitioner<br>(other than consultant) |                               | 5                              | 6  | 7 | 8 |  |
|----|--|---|---------------------|------------|-------|----------|--|-------------------------------|--------------------------------|----|---|---|--|
|    |  |   | Units of<br>Service | Cost       | Units | Cost     | Supplies<br>(Actual or<br>Allocated)                 | Total Units<br>(Column 2 + 4) | Total Cost<br>(Col. 3 + 5 + 6) |    |   |   |  |
|    |  |   |                     |            |       |          |  |                               |                                |    |   |   |  |
| 1  | Licensed Occupational Therapist  | 10a / col 1,2                                 | 1828 hrs            | \$ 65,693  |       | \$       | \$ 4,382   | 1,828                         | \$ 70,075                      | 1  |   |   |  |
| 2  | Licensed Speech and Language<br>Development Therapist                          | 10a / col 3                                   | hrs                 |            | 135   |          | 1,265  | 135                           | 1,265                          | 2  |   |   |  |
| 3  | Licensed Recreational Therapist  |   | hrs                 |            |       |          |  |                               |                                | 3  |   |   |  |
| 4  | Licensed Physical Therapist  | 10a / col 1,2                                 | 3947 hrs            | 108,586    |       |          | 4,381  | 3,947                         | 112,967                        | 4  |   |   |  |
| 5  | Physician Care   |   | visits              |            |       |          |  |                               |                                | 5  |   |   |  |
| 6  | Dental Care  |   | visits              |            |       |          |  |                               |                                | 6  |   |   |  |
| 7  | Work Related Program   |   | hrs                 |            |       |          |  |                               |                                | 7  |   |   |  |
| 8  | Habilitation   |   | hrs                 |            |       |          |  |                               |                                | 8  |   |   |  |
| 9  | Pharmacy   | 39 / col 2                                    | # of<br>prescrpts   |            |       |          | 158,929  |                               | 158,929                        | 9  |   |   |  |
| 10 | Psychological Services<br>(Evaluation and Diagnosis/<br>Behavior Modification) |   | hrs                 |            |       |          |  |                               |                                | 10 |   |   |  |
| 11 | Academic Education   |   | hrs                 |            |       |          |  |                               |                                | 11 |   |   |  |
| 12 | Exceptional Care Program   |   |                     |            |       |          |  |                               |                                | 12 |   |   |  |
| 13 | Other (specify):   |   |                     |            |       |          |  |                               |                                | 13 |   |   |  |
| 14 | <b>TOTAL</b>   |   |                     | \$ 174,279 | 135   | \$ 1,265 | \$ 167,692   | 5,910                         | \$ 343,236                     | 14 |   |   |  |

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Mason Point# 0010249Report Period Beginning: 09/01/2006

Ending:

08/31/2007

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 08/31/2007

(last day of reporting year)

This report must be completed even if financial statements are attached.

|    |  | 1<br>Operating | 2<br>After<br>Consolidation* |    |
|----|--|----------------|------------------------------|----|
|    | <b>A. Current Assets</b>   |                |                              |    |
| 1  | Cash on Hand and in Banks  | \$ 190,915     | \$                           | 1  |
| 2  | Cash-Patient Deposits  | 146,226        |                              | 2  |
| 3  | Accounts & Short-Term Notes Receivable-<br>Patients (less allowance 36,050 ) | 491,417        |                              | 3  |
| 4  | Supply Inventory (priced at LIFO )   | 74,330         |                              | 4  |
| 5  | Short-Term Investments   | 101,068        |                              | 5  |
| 6  | Prepaid Insurance  | 128,721        |                              | 6  |
| 7  | Other Prepaid Expenses   | 7,080          |                              | 7  |
| 8  | Accounts Receivable (owners or related parties)                              |                |                              | 8  |
| 9  | Other(specify): <u>see attached 17A</u>                                      | 165,230        |                              | 9  |
| 10 | <b>TOTAL Current Assets<br/>(sum of lines 1 thru 9)</b>                      | \$ 1,304,987   | \$                           | 10 |
|    | <b>B. Long-Term Assets</b>   |                |                              |    |
| 11 | Long-Term Notes Receivable   | 60,237         |                              | 11 |
| 12 | Long-Term Investments  | 77,541,062     |                              | 12 |
| 13 | Land   | 92,800         |                              | 13 |
| 14 | Buildings, at Historical Cost  | 25,254,926     |                              | 14 |
| 15 | Leasehold Improvements, at Historical Cost                                   |                |                              | 15 |
| 16 | Equipment, at Historical Cost  | 5,509,895      |                              | 16 |
| 17 | Accumulated Depreciation (book methods)                                      | (19,013,472)   |                              | 17 |
| 18 | Deferred Charges   |                |                              | 18 |
| 19 | Organization & Pre-Operating Costs   |                |                              | 19 |
| 20 | Accumulated Amortization -<br>Organization & Pre-Operating Costs             |                |                              | 20 |
| 21 | Restricted Funds   |                |                              | 21 |
| 22 | Other Long-Term Assets (spe CIP )  | 283,588        |                              | 22 |
| 23 | Other(specify): <u>Land Improvments</u>                                      | 2,100,570      |                              | 23 |
| 24 | <b>TOTAL Long-Term Assets<br/>(sum of lines 11 thru 23)</b>                  | \$ 91,829,606  | \$                           | 24 |
| 25 | <b>TOTAL ASSETS<br/>(sum of lines 10 and 24)</b>                             | \$ 93,134,594  | \$                           | 25 |

|    |  | 1<br>Operating | 2<br>After<br>Consolidation* |    |
|----|--|----------------|------------------------------|----|
|    | <b>C. Current Liabilities</b>                                    |                |                              |    |
| 26 | Accounts Payable   | \$ 159,643     | \$                           | 26 |
| 27 | Officer's Accounts Payable                                       |                |                              | 27 |
| 28 | Accounts Payable-Patient Deposits                                | 146,226        |                              | 28 |
| 29 | Short-Term Notes Payable   | 12,841         |                              | 29 |
| 30 | Accrued Salaries Payable   | 315,626        |                              | 30 |
| 31 | Accrued Taxes Payable<br>(excluding real estate taxes)           |                |                              | 31 |
| 32 | Accrued Real Estate Taxes(Sch.IX-B)                              | 288,000        |                              | 32 |
| 33 | Accrued Interest Payable   |                |                              | 33 |
| 34 | Deferred Compensation  |                |                              | 34 |
| 35 | Federal and State Income Taxes                                   |                |                              | 35 |
|    | <b>Other Current Liabilities(specify):</b>                       |                |                              |    |
| 36 | <u>Accrued 401(k) payable</u>                                    | 126,097        |                              | 36 |
| 37 | <u>payroll related withholdings</u>                              | 5,975          |                              | 37 |
| 38 | <b>TOTAL Current Liabilities<br/>(sum of lines 26 thru 37)</b>   | \$ 1,054,409   | \$                           | 38 |
|    | <b>D. Long-Term Liabilities</b>                                  |                |                              |    |
| 39 | Long-Term Notes Payable  |                |                              | 39 |
| 40 | Mortgage Payable   |                |                              | 40 |
| 41 | Bonds Payable  |                |                              | 41 |
| 42 | Deferred Compensation  |                |                              | 42 |
|    | <b>Other Long-Term Liabilities(specify):</b>                     |                |                              |    |
| 43 | <u>Entrance Fee Deposits-Indpt Residents</u>                     | 3,561,546      |                              | 43 |
| 44 | <u>see attached 17A</u>  | 9,611,609      |                              | 44 |
| 45 | <b>TOTAL Long-Term Liabilities<br/>(sum of lines 39 thru 44)</b> | \$ 13,173,156  | \$                           | 45 |
| 46 | <b>TOTAL LIABILITIES<br/>(sum of lines 38 and 45)</b>            | \$ 14,227,564  | \$                           | 46 |
| 47 | <b>TOTAL EQUITY(page 18, line 24)</b>                            | \$ 78,907,030  | \$                           | 47 |
| 48 | <b>TOTAL LIABILITIES AND EQUITY<br/>(sum of lines 46 and 47)</b> | \$ 93,134,594  | \$                           | 48 |

\*(See instructions.)

Illinois Masonic Home  
ID # 0010249  
Fiscal Year 2007 Medicaid Cost Report  
Section XV: Balance Sheet

Page 17A

|  |         |
|--|---------|
| Line # 9   |         |
| Life Insurance Policies - Life Care Residents      | 137,981 |
| Other Assets - Life Care Residents - Real Property | 27,249  |
| Total  | 165,230 |

|   |           |
|---|-----------|
| Line # 44   |           |
| Obligation to provide future care for life care residents | 9,556,056 |
| Security deposits   | 15,145    |
| Due to related parties                                    | 11,408    |
| Work Comp Trust assessment                                | 29,000    |
|   | 9,611,609 |

**XVI. STATEMENT OF CHANGES IN EQUITY**

|    |  | 1<br>Total    |      |
|----|--|---------------|------|
| 1  | Balance at Beginning of Year, as Previously Reported         | \$ 64,817,144 | 1    |
| 2  | Restatements (describe):                                     |               | 2    |
| 3  | Endowment fund change in net assets                          | 12,623,135    | 3    |
| 4  |  |               | 4    |
| 5  |  |               | 5    |
| 6  | Balance at Beginning of Year, as Restated (sum of lines 1-5) | \$ 77,440,279 | 6    |
|    | <b>A. Additions (deductions):</b>                            |               |      |
| 7  | NET Income (Loss) (from page 19, line 43)                    | 1,466,751     | 7    |
| 8  | Aquisitions of Pooled Companies                              |               | 8    |
| 9  | Proceeds from Sale of Stock                                  |               | 9    |
| 10 | Stock Options Exercised                                      |               | 10   |
| 11 | Contributions and Grants                                     |               | 11   |
| 12 | Expenditures for Specific Purposes                           |               | 12   |
| 13 | Dividends Paid or Other Distributions to Owners              | ( )           | 13   |
| 14 | Donated Property, Plant, and Equipment                       |               | 14   |
| 15 | Other (describe)   |               | 15   |
| 16 | Other (describe)   |               | 16   |
| 17 | TOTAL Additions (deductions) (sum of lines 7-16)             | \$ 1,466,751  | 17   |
|    | <b>B. Transfers (Itemize):</b>                               |               |      |
| 18 |  |               | 18   |
| 19 |  |               | 19   |
| 20 |  |               | 20   |
| 21 |  |               | 21   |
| 22 |  |               | 22   |
| 23 | TOTAL Transfers (sum of lines 18-22)                         | \$            | 23   |
| 24 | BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)            | \$ 78,907,030 | 24 * |

\* This must agree with page 17, line 47.

Facility Name & ID Number Mason Point# 0010249Report Period Beginning: 09/01/2006Ending: 08/31/2007**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

|  |   | 1             |     |
|--|---|---------------|-----|
| Revenue                                |   | Amount        |     |
| <b>A. Inpatient Care</b>               |   |               |     |
| 1                                      | Gross Revenue -- All Levels of Care                       | \$ 6,686,239  | 1   |
| 2                                      | Discounts and Allowances for all Levels                   | (1,941,489)   | 2   |
| 3                                      | <b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>      | \$ 4,744,750  | 3   |
| <b>B. Ancillary Revenue</b>            |   |               |     |
| 4                                      | Day Care  |               | 4   |
| 5                                      | Other Care for Outpatients                                |               | 5   |
| 6                                      | Therapy   | 392,296       | 6   |
| 7                                      | Oxygen  | 4,597         | 7   |
| 8                                      | <b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>        | \$ 396,893    | 8   |
| <b>C. Other Operating Revenue</b>      |   |               |     |
| 9                                      | Payments for Education                                    |               | 9   |
| 10                                     | Other Government Grants                                   |               | 10  |
| 11                                     | CNA Training Reimbursements                               |               | 11  |
| 12                                     | Gift and Coffee Shop                                      | 2,478         | 12  |
| 13                                     | Barber and Beauty Care                                    | 44,373        | 13  |
| 14                                     | Non-Patient Meals   | 2,817         | 14  |
| 15                                     | Telephone, Television and Radio                           |               | 15  |
| 16                                     | Rental of Facility Space                                  | 4,825         | 16  |
| 17                                     | Sale of Drugs   | 122,199       | 17  |
| 18                                     | Sale of Supplies to Non-Patients                          |               | 18  |
| 19                                     | Laboratory  | 3,300         | 19  |
| 20                                     | Radiology and X-Ray                                       |               | 20  |
| 21                                     | Other Medical Services                                    | 36,418        | 21  |
| 22                                     | Laundry   | 3,777         | 22  |
| 23                                     | <b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b> | \$ 220,187    | 23  |
| <b>D. Non-Operating Revenue</b>        |   |               |     |
| 24                                     | Contributions   | 81,808        | 24  |
| 25                                     | Interest and Other Investment Income***                   | 13,296        | 25  |
| 26                                     | <b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>   | \$ 95,104     | 26  |
| <b>E. Other Revenue (specify):****</b> |   |               |     |
| 27                                     | <b>Settlement Income (Insurance, Legal, Etc.)</b>         |               | 27  |
| 28                                     |   |               | 28  |
| 28a                                    | <u>see attached 19A</u>                                   | 4,851,294     | 28a |
| 29                                     | <b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>      | \$ 4,851,294  | 29  |
| 30                                     | <b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>   | \$ 10,308,228 | 30  |

|                                     |  | 2            |    |
|-------------------------------------|--|--------------|----|
| Expenses                            |  | Amount       |    |
| <b>A. Operating Expenses</b>        |  |              |    |
| 31                                  | General Services   | 2,405,010    | 31 |
| 32                                  | Health Care  | 2,913,872    | 32 |
| 33                                  | General Administration   | 2,264,270    | 33 |
| <b>B. Capital Expense</b>           |  |              |    |
| 34                                  | Ownership  | 1,057,458    | 34 |
| <b>C. Ancillary Expense</b>         |  |              |    |
| 35                                  | Special Cost Centers   | 120,932      | 35 |
| 36                                  | Provider Participation Fee                                     | 79,935       | 36 |
| <b>D. Other Expenses (specify):</b> |  |              |    |
| 37                                  |  |              | 37 |
| 38                                  |  |              | 38 |
| 39                                  |  |              | 39 |
| 40                                  | <b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>               | \$ 8,841,477 | 40 |
| 41                                  | <b>Income before Income Taxes (line 30 minus line 40)**</b>    | 1,466,751    | 41 |
| 42                                  | <b>Income Taxes</b>  |              | 42 |
| 43                                  | <b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b> | \$ 1,466,751 | 43 |

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? n/a If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

## Sec XVII - Income Statement

## Line 28A, Other Revenue Detail

|  |           |
|--|-----------|
| Transportation Charges   | 11,357    |
| Life Care Residents Income:  |           |
| Life Insurance proceeds  | 9,905     |
| Transfers from members trust fund  | 21,255    |
| Assets surrendered upon admission  | 6,698     |
| <br>   |           |
| Pension & RLR forfeitures  | 15,618    |
| Miscellaneous  | 53,475    |
| Activity Department Revenue  | 278       |
| Maintenance Services - Indpt Living  | 67        |
| Housekeeping Services - Indpt Living                                       | 1,551     |
| Gain/Loss on sale of Fixed Assets  | (921)     |
| Rental fee for property on campus  | 1,415     |
| Entertainment Fund   | (253)     |
| Change in estimated obligation - future<br>service for Life Care Residents | 4,730,849 |
| <br>   |           |
| Total  | 4,851,294 |

Facility Name & ID Number Mason Point

# 0010249

Report Period Beginning: 09/01/2006

Ending:

08/31/2007

**XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

|    |                                    | 1                         | 2**                        | 3                                      | 4                   |    |
|----|------------------------------------|---------------------------|----------------------------|--|---------------------|----|
|    |                                    | # of Hrs. Actually Worked | # of Hrs. Paid and Accrued | Reporting Period Total Salaries, Wages | Average Hourly Wage |    |
| 1  | Director of Nursing                | 1,801                     | 1,927                      | \$ 70,251                              | \$ 36.46            | 1  |
| 2  | Assistant Director of Nursing      | 1,828                     | 2,001                      | 49,457                                 | 24.72               | 2  |
| 3  | Registered Nurses                  | 8,195                     | 8,669                      | 157,346                                | 18.15               | 3  |
| 4  | Licensed Practical Nurses          | 31,957                    | 34,278                     | 622,040                                | 18.15               | 4  |
| 5  | CNAs & Orderlies                   | 91,677                    | 99,650                     | 1,106,451                              | 11.10               | 5  |
| 6  | CNA Trainees                       |                           |                            |  |                     | 6  |
| 7  | Licensed Therapist                 | 2,036                     | 2,285                      | 82,865                                 | 36.26               | 7  |
| 8  | Rehab/Therapy Aides                | 3,740                     | 4,171                      | 114,004                                | 27.33               | 8  |
| 9  | Activity Director                  | 1,479                     | 1,688                      | 20,899                                 | 12.38               | 9  |
| 10 | Activity Assistants                | 6,973                     | 7,508                      | 69,803                                 | 9.30                | 10 |
| 11 | Social Service Workers             | 5,449                     | 6,032                      | 72,310                                 | 11.99               | 11 |
| 12 | Dietician                          | 1,056                     | 1,056                      | 25,436                                 | 24.09               | 12 |
| 13 | Food Service Supervisor            | 3,052                     | 3,333                      | 73,618                                 | 22.09               | 13 |
| 14 | Head Cook                          | 13,588                    | 14,165                     | 161,704                                | 11.42               | 14 |
| 15 | Cook Helpers/Assistants            | 21,193                    | 22,253                     | 206,793                                | 9.29                | 15 |
| 16 | Dishwashers                        |                           |                            |  |                     | 16 |
| 17 | Maintenance Workers                | 16,903                    | 18,504                     | 285,164                                | 15.41               | 17 |
| 18 | Housekeepers                       | 24,177                    | 26,145                     | 230,504                                | 8.82                | 18 |
| 19 | Laundry                            | 12,561                    | 13,958                     | 123,768                                | 8.87                | 19 |
| 20 | Administrator                      | 1,404                     | 1,490                      | 55,679                                 | 37.37               | 20 |
| 21 | Assistant Administrator            |                           |                            |  |                     | 21 |
| 22 | Other Administrative               | 5,391                     | 5,788                      | 160,854                                | 27.79               | 22 |
| 23 | Office Manager                     | 1,667                     | 1,825                      | 30,135                                 | 16.51               | 23 |
| 24 | Clerical                           | 6,289                     | 6,675                      | 110,463                                | 16.55               | 24 |
| 25 | Vocational Instruction             |                           |                            |  |                     | 25 |
| 26 | Academic Instruction               |                           |                            |  |                     | 26 |
| 27 | Medical Director                   |                           |                            |  |                     | 27 |
| 28 | Qualified MR Prof. (QMRP)          |                           |                            |  |                     | 28 |
| 29 | Resident Services Coordinator      | 493                       | 532                        | 11,977                                 | 22.51               | 29 |
| 30 | Habilitation Aides (DD Homes)      |                           |                            |  |                     | 30 |
| 31 | Medical Records                    | 7,842                     | 8,362                      | 80,801                                 | 9.66                | 31 |
| 32 | Other Health Care MDS Coord        | 3,645                     | 3,952                      | 81,842                                 | 20.71               | 32 |
| 33 | Other(specify) <u>see attached</u> | 21,138                    | 23,132                     | 320,016                                | 13.83               | 33 |
| 34 | TOTAL (lines 1 - 33)               | 295,534                   | 319,379                    | \$ 4,324,180 *                         | \$ 13.54            | 34 |

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

**B. CONSULTANT SERVICES**

|    |                                 | 1                             | 2  | 3                                  |    |
|----|---------------------------------|-------------------------------|--|------------------------------------|----|
|    |                                 | Number of Hrs. Paid & Accrued | Total Consultant Cost for Reporting Period | Schedule V Line & Column Reference |    |
| 35 | Dietary Consultant              |                               | \$   |                                    | 35 |
| 36 | Medical Director                | 35                            | 2,700                                      | 9 / 3                              | 36 |
| 37 | Medical Records Consultant      | 32                            | 2,862                                      | 10 / 3                             | 37 |
| 38 | Nurse Consultant                |                               |  |                                    | 38 |
| 39 | Pharmacist Consultant           | 420                           | 18,000                                     | 10 / 3                             | 39 |
| 40 | Physical Therapy Consultant     |                               |  |                                    | 40 |
| 41 | Occupational Therapy Consultant |                               |  |                                    | 41 |
| 42 | Respiratory Therapy Consultant  |                               |  |                                    | 42 |
| 43 | Speech Therapy Consultant       | 34                            | 1,265                                      | 10a / 3                            | 43 |
| 44 | Activity Consultant             | 42                            | 2,752                                      | 11 / 3                             | 44 |
| 45 | Social Service Consultant       | 49                            | 3,165                                      | 12 / 3                             | 45 |
| 46 | Other(specify)                  |                               |  |                                    | 46 |
| 47 |                                 |                               |  |                                    | 47 |
| 48 |                                 |                               |  |                                    | 48 |
| 49 | TOTAL (lines 35 - 48)           | 612                           | \$ 30,744                                  |                                    | 49 |

**C. CONTRACT NURSES**

|    |                                  | 1                             | 2                    | 3                                  |    |
|----|----------------------------------|-------------------------------|----------------------|------------------------------------|----|
|    |                                  | Number of Hrs. Paid & Accrued | Total Contract Wages | Schedule V Line & Column Reference |    |
| 50 | Registered Nurses                | n/a                           | \$                   |                                    | 50 |
| 51 | Licensed Practical Nurses        | n/a                           |                      |                                    | 51 |
| 52 | Certified Nurse Assistants/Aides | n/a                           |                      |                                    | 52 |
| 53 | TOTAL (lines 50 - 52)            |                               | \$                   |                                    | 53 |

|                        | # of hours<br>worked | # of hours<br>paid / accrued | Total Salary<br>/ Wages | Average<br>Hrly Rate |
|------------------------|----------------------|------------------------------|-------------------------|----------------------|
| XVIII: line 33 - Other |                      |                              |                         |                      |
| Transportation Aide    | 2,169                | 2,486                        | 35,894                  | 14.44                |
| Beauty Shop            | 2,899                | 3,328                        | 34,709                  | 10.43                |
| Non Patient Care       | 16,070               | 17,318                       | 249,413                 | 14.40                |
|                        | 21,138               | 23,132                       | 320,016                 |                      |

Facility Name & ID Number Mason Point

# 0010249

Report Period Beginning: 09/01/2006

Ending: 08/31/2007

**XIX. SUPPORT SCHEDULES**

| A. Administrative Salaries   |                             |             |            | D. Employee Benefits and Payroll Taxes                           |            |  | F. Dues, Fees, Subscriptions and Promotions |                 |           |
|--|-----------------------------|-------------|------------|--|------------|--|---|-----------------|-----------|
| Name   | Function                    | Ownership % | Amount     | Description  | Amount     | Description                                  | Amount                                      |                 |           |
| Brenda Winskill  | Administrator               | 0           | \$ 55,679  | Workers' Compensation Insurance                                  | \$ 161,387 | IDPH License Fee                             | \$ 1,990                                    |                 |           |
|  |                             |             |            | Unemployment Compensation Insurance                              | 5,280      | Advertising: Employee Recruitment            | 8,069                                       |                 |           |
|  |                             |             |            | FICA Taxes   | 298,416    | Health Care Worker Background Check          |   |                 |           |
|  |                             |             |            | Employee Health Insurance  | 332,532    | (Indicate # of checks performed <u>120</u> ) | 2,020                                       |                 |           |
|  |                             |             |            | Employee Meals   | 0          | Patient Background Checks <u>75</u>          | 1,050                                       |                 |           |
|  |                             |             |            | Illinois Municipal Retirement Fund (IMRF)*                       | 0          | LSN / MHEANA Dues                            | 4,806                                       |                 |           |
|  |                             |             |            | 401 (k)  | 153,399    | On-line fee for Medicare billing             | 324   |                 |           |
|  |                             |             |            | Retired Lives Reserve  | 3,871      | various subscriptions                        | 3,197                                       |                 |           |
|  |                             |             |            | Employee Relations   | 18,828     | Software support                             | 300   |                 |           |
|  |                             |             |            | Extended Illness   | 5,756      | see attached                                 | 2,253                                       |                 |           |
|  |                             |             |            |  |            | Less: Public Relations Expense               | ( )   |                 |           |
|  |                             |             |            |  |            | Non-allowable advertising                    | ( )   |                 |           |
|  |                             |             |            |  |            | Yellow page advertising                      | ( )   |                 |           |
| TOTAL (agree to Schedule V, line 17, col. 1)<br>(List each licensed administrator separately.)                   |                             |             |            |  | \$ 55,679  | TOTAL (agree to Sch. V,<br>line 20, col. 8)  |   | \$ 24,009       |           |
| B. Administrative - Other  |                             |             |            | E. Schedule of Non-Cash Compensation Paid to Owners or Employees |            |  | G. Schedule of Travel and Seminar**         |                 |           |
| Description  |                             |             | Amount     | Description  | Line #     | Amount                                       | Description                                 | Amount          |           |
| N/A  |                             |             | \$         | N/A  |            | \$   | Out-of-State Travel                         | \$              |           |
|  |                             |             |            |  |            |  |   |                 |           |
|  |                             |             |            |  |            |  | In-State Travel                             | 8,603           |           |
|  |                             |             |            |  |            |  |   |                 |           |
| TOTAL (agree to Schedule V, line 17, col. 3)<br>(Attach a copy of any management service agreement)              |                             |             |            | TOTAL  |            |  | \$  | Seminar Expense | 13,154    |
| C. Professional Services   |                             |             |            |  |            |  | Entertainment Expense                       |                 | ( )       |
| Vendor/Payee   | Type                        |             | Amount     |  |            |  | (agree to Sch. V,<br>line 24, col. 8)       |                 |           |
| Brainard Law Office  | Legal (adjusted out of rpt) |             | \$ 21,000  |  |            |  | TOTAL                                       |                 | \$ 21,757 |
| Sleeper Disbrow, Morrison, Talley & Accounting   | Accounting                  |             | 21,023     |  |            |  |   |                 |           |
| CPI Qualified Plan   | TPA                         |             | 3,687      |  |            |  |   |                 |           |
| Benefit Planning Consultants   | TPA                         |             | 9,767      |  |            |  |   |                 |           |
| Estes Bridgewater & Ogden  | Accounting                  |             | 2,765      |  |            |  |   |                 |           |
| Foley & Lardner  | Legal                       |             | 15,307     |  |            |  |   |                 |           |
| Sarah Bush Lincoln   | Lab tests - EE's            |             | 170        |  |            |  |   |                 |           |
| Business Insight   | Resident / EE screening     |             | 4,070      |  |            |  |   |                 |           |
| Van Ostrad & Elvidge Kelley  | Legal                       |             | 33         |  |            |  |   |                 |           |
| KPMG   | Strategic Planning          |             | 94,974     |  |            |  |   |                 |           |
| Elizabeth Bartlett   | Strategic Planning          |             | 13,086     |  |            |  |   |                 |           |
| see attached   | see attached                |             | 29,230     |  |            |  |   |                 |           |
| TOTAL (agree to Schedule V, line 19, column 3)<br>(If total legal fees exceed \$5,000, attach copy of invoices.) |                             |             |            |  |            |  |   |                 |           |
|  |                             |             | \$ 215,112 |  |            |  |   |                 |           |

\* Attach copy of IMRF notifications

\*\*See instructions.

XIX, Support Schedules part C, additional professional services  
Part C, additional professional services

| Vendor                                       | Type                           | Amount |
|--|--------------------------------|--------|
| FR & R                                       | Clinical Training              | 3,834  |
| Sec of State / Moultrie Co. Circuit Court    | Recording / Transcript fees    | 278    |
| RSM McGladrey                                | Accounting                     | 2,575  |
| Debbie Johnson                               | Interpreter                    | 80     |
| Rawles, Obyrne, Stanko                       | Legal - HR Questions           | 120    |
| Robert Emerick                               | Computer Consulting            | 700    |
| Huneke, Richard                              | Strategic planning facilitator | 18,858 |
| LSN  | Resident Satisfaction Survey   | 1,181  |
| Revere Healthcare                            | Strategic planning             | 1,604  |
|  |                                | 29,230 |
| Part F, License dues & subscriptions         |                                |        |
| Motor vehicle registrations                  |                                | 309    |
| Professional registrations for various staff |                                | 660    |
| Various mandated fees                        |                                | 305    |
| Miscellaneous                                |                                | 979    |
|  |                                | 2,253  |



**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Life Services Network-\$4500, MHEANA-\$306
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? \_\_\_\_\_
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 6.5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 12,507 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 79,935  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? Yes If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? Yes - Indpt Living For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? N/A Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 11,357  
c. What percent of all travel expense relates to transportation of nurses and patients? none  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Sleeper, Disbrow, Morrison, Tarro & Lively, LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Not completed as of yet
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

Mason Point  
Fiscal Year 2007

Training, Seminars & Conferences  
# 50-1120

| Employee   | CB     | BW                       | KN  | KH  | SV   | KP     | DS                      | MH                        | Misc -Employees                     | CPR Class | Adj Entries                      | Monthly Total | YTD Total      | G/L      | Difference |           |           |        |
|------------|--------|--------------------------|---|---|--|--------|-------------------------|---------------------------|-------------------------------------|-----------|----------------------------------|---------------|----------------|----------|------------|-----------|-----------|--------|
| 9/30/2006  |        | 272.50                   | LSN Conf<br>272.50                            | LSN Conf<br>Restorative<br>Aide Manual<br>CNA Training<br>Advisor<br>D & A testing<br>certification |  |        | 179.00                  | EE recognition<br>program |                                     |           |                                  | 20.00         |                |          |            |           |           |        |
| 10/31/2006 |        |                          |   |   |  |        |                         |                           |                                     |           |                                  | 916.00        | 916.00         | 916.00   | -          |           |           |        |
| 11/30/2006 |        |                          |   |   |  |        |                         |                           |                                     |           |                                  | 320.00        | 1,236.00       | 1,236.00 | -          |           |           |        |
| 12/31/2006 |        |                          |   |   |  |        |                         |                           |                                     |           |                                  | 338.00        | 2,494.23       | 3,730.23 | 3,730.23   | -         |           |        |
| 1/31/2007  |        | 99.00                    | Qualifying<br>Leads                           | 40.00   | AANAC<br>Neotiated Risk<br>Agreements              | 91.95  | Resp Care<br>CEU's      |                           |                                     |           |                                  | 95.00         | (25.00)        | 659.94   | 4,785.62   | 4,785.62  | -         |        |
| 2/28/2007  |        | 399.00<br>266.76<br>8.26 | SN Annual Mtg<br>Dial A Day<br>Team Bldg Tool | 399.00<br>40.00<br>232.27   | LSN Annual Mtg<br>AANAC<br>Nurse<br>Education      | 95.00  | Pest Control<br>Manuals | 399.00                    | SN Annual Mtg                       | 399.00    | LSN Annual Mtg<br>Safety Posters | 399.00        | LSN Annual Mtg | 50.00    | 3,003.02   | 7,788.64  | 7,788.64  | -      |
| 3/31/2007  | 149.00 |                          | Coding /<br>Documentation                     | 154.00<br>22.25   | Resp Care Educ<br>Book                             | 25.00  | Conference              | 17.58                     | Freemasonry<br>book                 |           |                                  | 25.00         |                | 75.00    | 467.83     | 8,256.47  | 8,256.47  | -      |
| 4/30/2007  |        |                          |   | 99.00   | PA Seminar   |        |                         |                           |                                     |           |                                  | 198.00        |                | 104.00   | 990.00     | 8,846.47  | 8,846.47  | -      |
| 5/31/2007  |        | 895.00                   | MPCP Tming                                    |   |  |        |                         | 895.00                    | MPCP Tming<br>Grant Writing<br>Book |           |                                  | 80.00         |                |          | 1,830.71   | 10,677.18 | 10,767.18 | 90.00  |
| 6/30/2007  |        |                          |   | 238.00  | CNA Training<br>Material<br>Medicare<br>Audio Conf |        |                         | 145.44                    | Legal Alert                         |           |                                  | 32.50         |                | 35.00    | 907.84     | 11,585.02 | 11,919.02 | 334.00 |
| 7/31/2007  |        |                          |   | 299.00  | Frontline Focus<br>Invol Trf                       |        |                         |                           |                                     |           |                                  | 13.90         |                |          | 907.84     | 11,585.02 | 11,919.02 | 334.00 |
| 8/31/2007  | 200.00 |                          | Therapy Conf                                  | 150.00  | IHCA Conf<br>Wound Care<br>Conf<br>Survey Conf     |        |                         |                           |                                     |           |                                  | 200.00        |                | 25.00    | 653.95     | 12,238.97 | 12,572.97 | 334.00 |
|            |        |                          |   | 150.00  | Accident Conf                                      |        |                         |                           |                                     |           |                                  | 90.00         |                |          | 915.00     | 13,153.97 | 13,153.97 | -      |
|            | 349.00 | 1,940.54                 |   | 5,692.64  |  | 116.95 | 95.00                   | 1,352.29                  |                                     | 1,119.15  | 399.00                           | 1,192.40      |                | 897.00   | -          | 13,153.97 | 13,153.97 | -      |
|            | 2.7%   | 14.3%                    |   | 43.3%   |  | 0.9%   | 0.7%                    | 10.3%                     |                                     | 8.5%      | 3.0%                             | 9.1%          |                | 6.8%     | -          | 13,153.97 | 13,153.97 | -      |

-  
-  
-  
Correct Balance 13,153.97

