



Facility Name & ID Number Mason Point

# 0010249 Report Period Beginning: 09/01/2007 Ending: 08/31/2008

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	26,352	1
2		Skilled Pediatric (SNF/PED)			2
3	74	Intermediate (ICF)	74	27,084	3
4		Intermediate/DD			4
5	48	Sheltered Care (SC)	48	17,568	5
6		ICF/DD 16 or Less			6
7	194	TOTALS	194	71,004	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF	10,041	4,873	3,474	18,388	8	
9	SNF/PED					9	
10	ICF	3,539	7,020	7,966	18,525	10	
11	ICF/DD					11	
12	SC		1,840	4,356	6,196	12	
13	DD 16 OR LESS					13	
14	TOTALS	13,580	13,733	15,796	43,109	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 60.71%

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

Note: Non-allowable costs have been eliminated in Schedule V, Column 7.

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 2,452

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name & ID Number Mason Point # 0010249 Report Period Beginning: 09/01/2007 Ending: 08/31/2008

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	440,627	218,354	41,839	700,820		700,820		700,820		1
2	Food Purchase		347,170		347,170		347,170	(15,601)	331,569		2
3	Housekeeping	231,211	42,043		273,254		273,254	(1,649)	271,605		3
4	Laundry	99,551	39,905		139,456		139,456		139,456		4
5	Heat and Other Utilities			596,919	596,919		596,919		596,919		5
6	Maintenance	275,592	200,575	57,002	533,169		533,169	(5,845)	527,324		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	<b>1,046,981</b>	<b>848,047</b>	<b>695,760</b>	<b>2,590,788</b>		<b>2,590,788</b>	<b>(23,095)</b>	<b>2,567,693</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			9,300	9,300		9,300		9,300		9
10	Nursing and Medical Records	2,105,682	248,577	98,454	2,452,713		2,452,713		2,452,713		10
10a	Therapy	214,228	8,796	4,663	227,687		227,687		227,687		10a
11	Activities	139,323	8,779	3,232	151,334		151,334	(312)	151,022		11
12	Social Services	60,284	54,227	3,232	117,743		117,743		117,743		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	<b>2,519,517</b>	<b>320,379</b>	<b>118,881</b>	<b>2,958,777</b>		<b>2,958,777</b>	<b>(312)</b>	<b>2,958,465</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	112,393			112,393		112,393		112,393		17
18	Directors Fees			1,625	1,625		1,625		1,625		18
19	Professional Services			103,153	103,153		103,153	(12,101)	91,052		19
20	Dues, Fees, Subscriptions & Promotions			31,516	31,516		31,516	(228)	31,288		20
21	Clerical & General Office Expenses	315,035	185,597	38,535	539,167		539,167		539,167		21
22	Employee Benefits & Payroll Taxes			1,087,031	1,087,031		1,087,031	(5,659)	1,081,372		22
23	Inservice Training & Education										23
24	Travel and Seminar			17,363	17,363		17,363		17,363		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			224,268	224,268		224,268	(44,803)	179,465		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	<b>427,428</b>	<b>185,597</b>	<b>1,503,491</b>	<b>2,116,516</b>		<b>2,116,516</b>	<b>(62,791)</b>	<b>2,053,725</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>3,993,926</b>	<b>1,354,023</b>	<b>2,318,132</b>	<b>7,666,081</b>		<b>7,666,081</b>	<b>(86,198)</b>	<b>7,579,883</b>		<b>29</b>

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Mason Point

#0010249

Report Period Beginning: 09/01/2007 Ending: 08/31/2008

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			675,798	675,798		675,798	(11,356)	664,442			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			886	886		886	(886)				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			11,636	11,636		11,636		11,636			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			688,320	688,320		688,320	(12,242)	676,078			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		117,222		117,222		117,222		117,222			39
40	Barber and Beauty Shops	37,229	2,051		39,280		39,280		39,280			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			68,454	68,454		68,454		68,454			42
43	Other (specify):* <b>Non-allowable cost</b>			(10,238)	(10,238)		(10,238)	10,238				43
44	<b>TOTAL Special Cost Centers</b>	37,229	119,273	58,216	214,718		214,718	10,238	224,956			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,031,155	1,473,296	3,064,668	8,569,119		8,569,119	(88,202)	8,480,917			45

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

\*\*See schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

**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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(14,405)	2		4
5	Telephone, TV & Radio in Resident Rooms	(20,153)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(11,356)	30		9
10	Interest and Other Investment Income				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				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	(25,010)	43		24
25	Fund Raising, Advertising and Promotional	(30,732)	43		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg 5A	13,454			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (88,202)		\$	30

**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	
		<b>Amount</b>	<b>Reference</b>	
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>	\$		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (88,202)		37

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

<b>BHF USE ONLY</b>							
48		49		50		51	
						52	

SEE ACCOUNTANTS' COMPILATION REPORT

Mason PointID# 0010249Report Period Beginning: 09/01/2007Ending: 08/31/2008

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Nonallowable Chamber/Rotary Dues	\$ (228)	20	1
2	Nonallowable Legal Fees	(12,101)	19	2
3	Reclass R&M to asset	(5,820)	6	3
4	Disallow Medicare Lab Services	(6,860)	43	4
5	Disallow Medicare X-Ray Services	(5,370)	43	5
6	Disallow Ambulance Fees	(635)	43	6
7	Disallow Medicare Pharmacy	(98,543)	43	7
8	Disallow Pre-Admission Assistance	(57,450)	43	8
9	Disallow Dry Cleaning	(93)	43	9
10	Disallow Gift Shop Purchases	(1,101)	43	10
11	Disallow Members Allowance	(11,520)	43	11
12	Disallow Funeral Expense	(2,510)	43	12
13	Disallow Farm Expense	(625)	43	13
14	Disallow Entertainment Expense	(1,131)	43	14
15	Offset allocated expenses - Health Services	174,036	43	15
16	Offset allocated expenses - Maintenance	119,268	43	16
17	Offset allocated expenses - Grounds	2,244	43	17
18	Offset allocated expenses - Laundry	23,280	43	18
19	Offset allocated expenses - Housekeeping	24,000	43	19
20	Offset allocated expenses - Leisure Program	28,428	43	20
21	Offset allocated expenses - Resident Services	24,672	43	21
22	Offset allocated expenses - Dietary	187,728	43	22
23	Offset allocated expenses - Administration	141,600	43	23
24	Disallow non-care related Duplex costs	(234,443)	43	24
25	Disallow non-care related Apartment Costs	(154,125)	43	25
26	Disallow non-care related LC Costs	(64,717)	43	26
27	Offset interest income	(886)	32	27
28	Offset miscellaneous revenue	(44,803)	26	28
29	Offset leisure program revenue	(312)	11	29
30	Offset pension forfeitures	(5,659)	22	30
31	Offset maintenance revenues	(25)	6	31
32	Offset housekeeping revenue	(1,649)	3	32
33	Offset coffee shop revenue	(391)	2	33
34	Offset Ice Cream Parlor Revenue	(805)	2	34
35				35
36				36
37				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>	13,454		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Mason Point# 0010249

Report Period Beginning:

09/01/2007

Ending:

08/31/2008

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

	Operating Expenses	PAGES	PAGE	SUMMARY										
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(15,601)	0	0	0	0	0	0	0	0	0	0	(15,601)	2
3	Housekeeping	(1,649)	0	0	0	0	0	0	0	0	0	0	(1,649)	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	(5,845)	0	0	0	0	0	0	0	0	0	0	(5,845)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(23,095)</b>	<b>0</b>	<b>(23,095)</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	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(312)	0	0	0	0	0	0	0	0	0	0	(312)	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):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(312)</b>	<b>0</b>	<b>(312)</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	(12,101)	0	0	0	0	0	0	0	0	0	0	(12,101)	19
20	Fees, Subscriptions & Promotions	(228)	0	0	0	0	0	0	0	0	0	0	(228)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(5,659)	0	0	0	0	0	0	0	0	0	0	(5,659)	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	(44,803)	0	0	0	0	0	0	0	0	0	0	(44,803)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(62,791)</b>	<b>0</b>	<b>(62,791)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(86,198)</b>	<b>0</b>	<b>(86,198)</b>	<b>29</b>									

## STATE OF ILLINOIS

Facility Name & ID Number Mason Point# 0010249

Report Period Beginning:

09/01/2007 Ending:

Summary B

08/31/2008

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(11,356)	0	0	0	0	0	0	0	0	0	0	(11,356)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(886)	0	0	0	0	0	0	0	0	0	0	(886)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	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>(12,242)</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>(12,242)</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	0	0	0	0	0	0	0	0	0	0	0	0	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):*	10,238	0	0	0	0	0	0	0	0	0	0	10,238	43
44	<b>TOTAL Special Cost Centers</b>	<b>10,238</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>10,238</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(88,202)	0	0	0	0	0	0	0	0	0	0	(88,202)	45

**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		\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

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

Facility Name &amp; ID Number

Mason Point

# 0010249

Report Period Beginning:

09/01/2007

Ending:

08/31/2008

## 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 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sullivan, Clifford C.	Chairman	Board of Managers	0.00	0	6	10.00	Mileage	\$ 1,625	18(3)	1
2	Robertson, Lester*	Vice-Chairman	Board of Managers	0.00	73,427						2
3											3
4	* Compensation received as the administrator for Sunny Acres Nursing Home in Menard county.										4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 1,625		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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mason Point

# 0010249 Report Period Beginning: 09/01/2007

Ending: 8/31/2008

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 Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (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	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

Mason Point

# 0010249

Report Period Beginning:

09/01/2007

Ending:

08/31/2008

## 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	2	3	4	5	6		7	8	9	10									
						Name of Lender	Related**					Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest 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	10/01/02	\$ 227,199	\$	09/2007	0.1130	\$ 46	1								
2	Dell Financial Services		X	Computer Equip / Servers	\$1,335.00	02/01/04	54,197		01/2008	0.0846	139	2								
3	Xerox Financial		X	Copier	\$297.00	04/01/04	7,899		04/2008	0.1103	701	3								
4												4								
5												5								
	<b>Working Capital</b>																			
6												6								
7												7								
8												8								
9	<b>TOTAL Facility Related</b>				<b>\$6,605.00</b>		<b>\$ 289,295</b>	<b>\$</b>			<b>\$ 886</b>	<b>9</b>								
	<b>B. Non-Facility Related*</b>																			
10											<b>Less: Interest Income Offset</b>	<b>(886)</b>	<b>10</b>							
11													11							
12													12							
13													13							
14	<b>TOTAL Non-Facility Related</b>						<b>\$</b>	<b>\$</b>			<b>\$ (886)</b>	<b>14</b>								
15	<b>TOTALS (line 9+line14)</b>						<b>\$ 289,295</b>	<b>\$</b>			<b>\$</b>	<b>15</b>								

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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





Facility Name & ID Number Mason Point

# 0010249

Report Period Beginning:

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**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 237,402 B. General Construction Type: Exterior Brick Frame Metal Masonry Number of Stories bldgs. vary 1,2 or 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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident use</u>	<u>1,568,160</u>	<u>1904</u>	<u>\$ 92,800</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<b>1,568,160</b>		<b>\$ 92,800</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Mason Point

# 0010249

Report Period Beginning:

09/01/2007 Ending: 08/31/2008

**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		1,793,380	6
7	50			1986	1,955,447	48,886	40	48,886		1,087,716	7
8	48			1981	894,328	22,358	40	22,358		607,396	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		122,102	11
12		Medical Center		1973	724,940	18,124	40	18,124		638,856	12
13		Land Improvements		1976	347,223		10			347,223	13
14		NE Annex - remodeling		1982	23,417	585	40	585		15,414	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		15,562	17
18		Insulation		1985	28,300	708	40	708		16,983	18
19		Royal Arch Building		1985	1,622,557	40,564	40	40,564		956,633	19
20		Ramp Replacement		1985	13,793	345	40	345		8,105	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		5,813	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		29,926	32
33		Land Improvements		1992	42,725		10			42,725	33
34		Medical Rec Cabinets		1992	4,373		15			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

SEE ACCOUNTANTS' COMPILATION REPORT

## 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	\$ 2,099	15	\$ 2,099	\$	\$ 37,758	37
38	Land Improvements	1994	52,040		10			52,040	38
39	Air Conditioner	1994	21,326	1,422	15	1,422		20,734	39
40	Air Conditioner Unit	1994	15,994	1,066	15	1,066		15,549	40
41	Shower Addition - Masons Hall	1994	12,137	607	20	607		8,750	41
42	Land Improvements	1995	7,936		10			7,936	42
43	Windows	1995	7,731	309	25	309		4,405	43
44	Land Improvements	1996	25,108		10			25,108	44
45	Land Improvements	1997	30,995		10			30,995	45
46	Land Improvements	1999	11,487	574	20	574		5,263	46
47	Admin office renovation	1999	3,975	296	10	296		3,975	47
48	Drapes/Blinds	1999	1,674	167	10	167		1,644	48
49	Medical Building Improvements	1999	3,205	80	40	80		774	49
50	Improvements - Nursing Station	1999	3,815	95	40	95		920	50
51	Building Improvements	1999	8,141	204	40	204		1,970	51
52	Roof Improvements	1999	11,940	1,194	10	1,194		11,343	52
53	Shower Room Improvements	1999	12,782	320	40	320		3,038	53
54	Dining Room Improvements	1999	2,714	271	10	271		2,576	54
55	Kitchen Improvements	1999	1,615	162	10	162		1,523	55
56	Metal Door Replacement	1999	7,642	191	40	191		1,799	56
57	Dining Room - Toaster Shelves	1999	4,494	449	10	449		4,155	57
58	Dining Room Improvements	1999	20,411	510	40	510		4,677	58
59	Improvements - Main Dining Hall	1999	11,240	1,124	10	1,124		10,116	59
60	Land Improvements - Asphalt Drive	2000	14,182	1,418	10	1,418		10,990	60
61	Land Improvements - Concrete repairs	2000	16,207	1,080	15	1,080		8,371	61
62	Collin's Building Remodel	2000	119,355	2,984	40	2,984		25,612	62
63	Nurses Stations (2)	2000	6,600	165	40	165		1,293	63
64	Nurses Stations (3) Collin's Bldg	2000	4,000	100	40	100		783	64
65	Land Improvements - Concrete cleanup	2001	3,400	340	10	340		2,493	65
66	Land Improvements - Asphalt Seal - Pond Road	2001	1,716	172	10	172		1,217	66
67	Land Improvements - Asphalt Seal - Pond Road Ring	2001	2,402	240	10	240		1,700	67
68	Land Improvements - Asphalt Seal - Parking Lot	2001	3,798	380	10	380		2,692	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 13,438,283	\$ 227,705		\$ 227,705	\$	\$ 10,212,240	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Mason Point

# 0010249

Report Period Beginning:

09/01/2007 Ending: 08/31/2008

**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	\$ 227,705		\$ 227,705	\$	\$ 10,212,240	1
2	Tile replacement - Collin's bldg	2001	6,650	166	40	166		1,260	2
3	Bldg improvements	2001	15,062	377	40	377		2,795	3
4	Appraisal Fee - Building	2001	10,670	1,067	10	1,067		7,914	4
5	Roof work - dining room	2001	7,357	490	15	490		3,472	5
6	Roof work - kitchen	2001	13,820	921	15	921		6,525	6
7	Repair Floor - Collins	2001	1,457	36	40	36		256	7
8	Interior Doors	2001	860	22	40	22		155	8
9	Roof Repairs-Hospital	2001	35,150	2,343	15	2,343		16,403	9
10	Chapel/main Hospital Flat Roofs	2001	4,953	330	15	330		2,310	10
11									11
12	68 Air Conditioners - Ladies	2001	51,666	3,444	15	3,444		24,110	12
13	Land Improvements - Tree removal	2002	1,750	175	10	175		1,065	13
14	Land Improvements - Resurface Parking lots	2002	45,192	5,649	8	5,649		33,894	14
15	Land Improvements - Concrete repairs	2002	4,609	307	15	307		1,817	15
16	Building Repairs	2002	4,216	105	40	105		692	16
17	Window Treatments	2002	3,256	326	10	326		2,118	17
18	Asbestos Inspection	2002	9,965	249	40	249		1,577	18
19	Handrails	2002	2,755	394	7	394		2,265	19
20	Elevator wiring - Main Hospital	2002	3,268	163	20	163		938	20
21	Ladies - Roof Repairs	2002	57,144	3,810	15	3,810		22,860	21
22	Ceiling painting/patchwork (2nd floor Ladies)	2002	2,525	505	5	505		2,946	22
23	Elevator - Ladies Building	2002	4,320	216	20	216		1,242	23
24	Land Improvements - Concrete repairs	2003	5,750	383	15	383		1,915	24
25	Smith Water Heaters (2)	2003	20,600	2,060	10	2,060		11,330	25
26	Roof Repair - Admin office	2003	15,000	1,000	15	1,000		5,500	26
27	Roof repairs - Collins Building	2003	5,300	353	15	353		1,912	27
28	Elevator	2003	29,162	1,458	20	1,458		7,776	28
29	Elevator	2003	6,281	314	20	314		1,596	29
30	Elevator	2003	4,985	249	20	249		1,245	30
31	Hydraulic Cylinder repl - N/E Annex elevator	2003	19,198	960	20	960		4,640	31
32	N/E Annex patching/painting	2003	9,520	952	10	952		4,522	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 13,840,724	\$ 256,529		\$ 256,529	\$	\$ 10,389,290	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

**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	\$ 256,529		\$ 256,529	\$	\$ 10,389,290	1
2	Hydraulic Cylinder repl - Laundry elevator	2003	19,321	966	20	966		4,589	2
3	Downspout work - N/E Annex	2003	650	65	10	65		309	3
4	Reposition downspouts (28) - Collins bldg	2003	14,500	580	25	580		2,755	4
5	Wallpaper - Ladies Building	2003	26,766	2,677	5	2,677		26,766	5
6	Carpet - Ladies Building 2nd floor	2003	14,245	1,424	5	1,424		14,245	6
7	A/C units (PTAC) - 6 North East - Dining	2004	5,550	555	10	555		2,544	7
8	Door signs - entire complex (except Apt/Dup)	2004	8,517	568	15	568		2,603	8
9	2nd floor Collins renovation	2004	308,848	15,442	20	15,442		69,489	9
10	A/C units (PTAC) - 52	2004	52,224	5,222	10	5,222		22,629	10
11	A/C unit - phone switch room	2004	929	62	15	62		269	11
12	A/C unit for drug room / Medical Center	2004	910	61	15	61		259	12
13	Mural paintings - 1st & 2nd Collins	2004	1,950	130	15	130		531	13
14	Back flow preventor - Main Hospital	2004	2,050	103	20	103		421	14
15	Duel Monitor Modules (fire panel)	2004	3,936	262	15	262		1,070	15
16	Signage - Collins building	2004	955	95	10	95		388	16
17	Back flow preventor - Ladies Building	2004	2,050	103	20	103		421	17
18	Collins building upgrade - first floor	2004	308,848	7,721	40	7,721		30,884	18
19	Medicare / Medicaid Certification - Life Safety Code	2005	302,072	7,552	40	7,552		27,691	19
20	Therapy Room Renovation	2004	4,225	422	10	422		1,653	20
21	Install 3 doors NE Annex and Med Cntr-Life Safety	2004	8,532	427	20	427		1,672	21
22	Doors for security system	2005	5,289	264	20	264		924	22
23	Security Alarm System	2005	89,447	4,472	20	4,472		15,652	23
24	Generator power breaker	2005	735	147	5	147		527	24
25	Kitchen Doors	2005	3,070	205	15	205		718	25
26	Direct Dining	2005	7,890	526	15	526		1,753	26
27	Door (HA 205)	2005	501	50	10	50		171	27
28	Roof work - main hospital	2005	41,908	2,095	20	2,095		6,809	28
29	Kitchen Sink / drain - 3 compartment	2005	2,521	252	10	252		861	29
30	Conversion to Suites (10 rooms to 5 suites)	2004	5,853	585	10	585		2,243	30
31	Carpeting - Converted Suites - 107	2004	1,449	290	5	290		1,136	31
32	Carpeting - Converted Suites - 101	2004	1,798	360	5	360		1,350	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 15,088,263	\$ 310,212		\$ 310,212	\$	\$ 10,632,622	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

**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>		\$ 15,088,263	\$ 310,212		\$ 310,212	\$	\$ 10,632,622	1
2	<u>Carpeting - Converted Suites - 100</u>	2005	1,291	258	5	258		946	2
3	<u>Carpeting - Converted Suites - 105</u>	2005	1,565	313	5	313		1,069	3
4	<u>Convert rooms 203/205 to suite 203</u>	2005	759	76	10	76		260	4
5	<u>Big Dining Room Menu signs</u>	2005	918	184	5	184		583	5
6	<u>Heat Exchanger - First Main Basement</u>	2005	883	88	10	88		279	6
7	<u>Air Conditioners - 18 PTAC's (Collins Dining Rms)</u>	2005	17,637	1,764	10	1,764		5,439	7
8	<u>Employee parking lot lights</u>	2005	2,782	185	15	185		524	8
9	<u>Aeration fountain</u>	2006	1,749	175	10	175		438	9
10	<u>Sewer main repair</u>	2006	2,780	139	20	139		290	10
11	<u>Concrete pathway - west side of Collings bldg-life safety</u>	2006	6,260	417	15	417		973	11
12	<u>Lights for concrete pathway</u>	2006	5,284	352	15	352		763	12
13	<u>Handrails for concrete pathway</u>	2006	6,700	447	15	447		1,006	13
14	<u>Coffee shop</u>	2006	3,407	341	10	341		853	14
15	<u>Breakers for generators</u>	2005	6,996	700	10	700		1,983	15
16	<u>Water softner for laundry bldg</u>	2005	1,626	108	15	108		297	16
17	<u>Kitchen freeze - walk in</u>	2006	1,883	188	10	188		501	17
18	<u>Heat pump kit for IT area</u>	2006	881	88	10	88		213	18
19	<u>Electrical work</u>	2006	8,599	860	10	860		2,150	19
20	<u>Thrush steam booster heater - kitchen dish washer</u>	2006	805	161	5	161		416	20
21	<u>Modernization of hydraulic elevator - kitchen</u>	2006	41,358	2,757	15	2,757		6,203	21
22	<u>Replacement of main water main near shop</u>	2006	2,034	203	10	203		491	22
23	<u>Collins building fire proofing</u>	2006	1,025	103	10	103		249	23
24	<u>Collins building lighting (west side of bldg)</u>	2006	2,727	182	15	182		410	24
25	<u>Guttering - Collins building</u>	2006	17,900	1,193	15	1,193		2,784	25
26	<u>A/C units for Collins building - wall mounted - 80</u>	2006	67,500	6,750	10	6,750		15,750	26
27	<u>Kitcher cooler lining</u>	2006	1,773	148	10	148		296	27
28	<u>Boiler automation</u>	2007	43,490	725	10	725		1,450	28
29	<u>Power breaker - control cabinet</u>	2006	5,369	403	10	403		806	29
30	<u>Door monitoring system &amp; cameras</u>	2007	68,685	859	20	859		1,718	30
31	<u>North bolt latch disconnect - Gewnerator bldg</u>	2007	13,425	448	15	448		896	31
32	<u>Eyewash stations</u>	2007	812	27	5	27		54	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 15,427,166	\$ 330,854		\$ 330,854	\$	\$ 10,682,712	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Mason Point

# 0010249

Report Period Beginning:

09/01/2007 Ending: 08/31/2008

## 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>		\$ 15,427,166	\$ 330,854		\$ 330,854	\$	\$ 10,682,712	1
2	A/C for kitchen	2007	7,961	89	15	89		178	2
3	Radiator for generator (N #1)	2007	7,689	128	10	128		256	3
4	Vinyl flooring - Hosp Annex rm #116	2007	647	75	5	75		150	4
5	Mason Point entrance sign	2006	2,000	167	10	167		334	5
6	Landscaping rock	2007	665	17	10	17		34	6
7	Aerator motor - main pond	2007	848	14	5	14		28	7
8	Lighting for Collins ambulance ramp	2007	2,997	25	10	25		50	8
9									9
10	Cemetery Foundation for Stone Work	2007	10,000	500	20	250	(250)	250	10
11	Condensing/Cooling Unit - Meat Cooler	2007	3,233	198	15	108	(90)	108	11
12	Hot Water Tempering Valve	2008	2,551	21	10	128	107	128	12
13	Replace Turbo & Service North/South Generators	2008	5,820		10	194	194	194	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>		\$ 15,471,577	\$ 332,088		\$ 332,049	\$ (39)	\$ 10,684,422	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Mason Point

# 0010249

Report Period Beginning:

09/01/2007

Ending:

08/31/2008

**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>		\$ 15,471,577	\$ 332,088		\$ 332,049	\$ (39)	\$ 10,684,422	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		85,378	4
5	Chapel Remodeling	1975	55,900	1,397	40	1,397		47,514	5
6	Water Tower	1980	141,612	3,540	40	3,540		97,902	6
7	Windows - Stain Glass	1981	14,728	368	40	368		10,095	7
8	Maintenance Addition	1983	85,861	2,147	40	2,147		55,811	8
9	Maintenance Shed	1983	19,087		20			19,087	9
10	Windows, Roof	1988	17,704	708	25	708		14,281	10
11	Knight Building	1992	1,817,070	45,426	40	45,426		768,468	11
12	Gray machine shed - shop annex	1992	9,924	496	20	496		7,982	12
13	Lodge Room/Activities	1993	87,307	2,183	40	2,183		50,619	13
14	Improvements - Water Tower	1998	47,251		10			47,251	14
15	Building Improvements - Chapel	2000	6,523	652	10	652		5,543	15
16	New Roof - Museum	2000	17,117	1,141	15	1,141		9,127	16
17	Garage Door - Greenhouse	2000	601	60	10	60		466	17
18	Garage Door - Shop (West)	2000	853	85	10	85		660	18
19	Museum Carpet	2002	9,514		5			9,514	19
20	City of Sullivan - Sewage Project (lift station)	2002	481,121	12,028	40	12,028		72,169	20
21	City of Sullivan Sewage Project - final bill	2002	69,581	1,739	40	1,739		10,435	21
22	Roof repair - Chapel	2002	6,386	426	15	426		2,520	22
23	Removal of Old Sewer Plant	2003	13,746	1,375	10	1,375		8,363	23
24	Remove Barn	2003	11,550	578	20	578		2,455	24
25	Back flow preventor - Knight Building	2004	1,957	98	20	98		401	25
26	Boiler building	2006	892,275	35,691	25	35,691		95,176	26
27									27
28									28
29									29
30									30
31									31
32	Allocations are based on days including resident and non resident days for the year of the initial rate setting period (1999)								
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 19,439,986	\$ 444,725		\$ 444,686	\$ (39)	\$ 12,166,427	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,558,701	\$ 211,868	\$ 201,184	\$ (10,684)	7-10	\$ 1,071,539	71
72	Current Year Purchases	23,050	2,107	1,474	(633)	3-15	1,474	72
73	Fully Depreciated Assets	3,659,418					3,659,418	73
74								74
75	TOTALS	\$ 5,241,169	\$ 213,975	\$ 202,658	\$ (11,317)		\$ 4,732,431	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	see attachment 13A			\$ 157,803	\$ 17,098	\$ 17,098			\$ 138,812	76
77										77
78										78
79										79
80	TOTALS			\$ 157,803	\$ 17,098	\$ 17,098			\$ 138,812	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)	\$ 24,931,758	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 675,798	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 664,442	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (11,356)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 17,037,670	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Duplexes	\$ 4,217,735	\$ 141,271	\$ 1,382,412	86
87	Apartments	3,772,843	109,767	1,468,802	87
88	Other Buildings	84,321	4,015	44,080	88
89					89
90					90
91	TOTALS	\$ 8,074,899	\$ 255,053	\$ 2,895,294	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.

Illinois Masonic Home dba Mason Point

ID # 0010249

FYE: 08/31/08

Schedule 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 Depreciation	Adj	Life in Years	Accum Depr
Maintenance Dept	1990 Chevy Pickup	1994	7,460	-	-	-	5	7,460
Maintenance Dept	Lift for 1990 Chevy Picku[	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	38,964
Resident Transport	2001 Ford Windstar	2002	18,580	-	-	-	5	18,580
Grounds Department	1999 Dodge Quad Truck	2003	24,500	4,900	4,900	-	5	23,275
Resident Transport	2005 Ford Wheel Chair Van	2003	24,197	4,839	4,839	-	5	13,307
Resident Transport	2006 Mercury Grand Marquis	2006	15,136	2,775	2,775	-	5	15,136
			\$ 157,803	\$ 17,098	\$ 17,098	\$ -		\$ 138,812

SEE ACCOUNTANTS' COMPILATION REPORT

**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 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

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 \_\_\_\_\_.

N/A

N/A

9. Option to Buy:  YES  NO Terms: N/A \*

**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: \$ 11,636 Description: Mtce. Eqpt. - \$943; Copiers - \$10,693

(Attach a schedule detailing the breakdown of movable equipment)

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

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

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. /2009 \$ \_\_\_\_\_

13. /2010 \$ \_\_\_\_\_

14. /2011 \$ \_\_\_\_\_

\* 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><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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.
- SEE ACCOUNTANTS' COMPILATION REPORT**

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(1,2)	2162 hrs	\$ 101,871		\$	\$ 3,310	2,162	\$ 105,181	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		74		4,415	74	4,415	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(1,2,3)	2384 hrs	112,357	4		248	2,388	118,091	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				116,283		116,283	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>Oxygen</u>	39(2)					939		939	13
14	TOTAL			\$ 214,228	78	\$ 4,663	\$ 126,018	4,624	\$ 344,909	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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mason Point# 0010249Report Period Beginning: 09/01/2007Ending: 08/31/2008

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 08/31/2008

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 459,862	\$ 459,862	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>61,060</u> )	487,627	487,627	3
4	Supply Inventory (priced at <u>LIFO</u> )	94,436	94,436	4
5	Short-Term Investments			5
6	Prepaid Insurance	62,461	62,461	6
7	Other Prepaid Expenses	21,638	21,638	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Sch 17A</u>	248,793	248,793	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,374,817	\$ 1,374,817	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable	47,321	47,321	11
12	Long-Term Investments	74,883,326	74,883,326	12
13	Land	92,800	92,800	13
14	Buildings, at Historical Cost	25,267,348	9,224,987	14
15	Leasehold Improvements, at Historical Cost	2,110,570	10,214,999	15
16	Equipment, at Historical Cost	5,530,123	5,398,972	16
17	Accumulated Depreciation (book methods)	(19,944,322)	(17,037,670)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe <u>Const. In Process</u> )	283,588	283,588	22
23	Other(specify): <u>Land Improvements</u>		5,179,605	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 88,270,754	\$ 88,287,928	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 89,645,571	\$ 89,662,745	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 146,294	\$ 146,294	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	254,867	254,867	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	404,070	404,070	32
33	Accrued Interest Payable			33
34	Deferred Compensation	485,152	485,152	34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Payroll related withholdings</u>	212,038	212,038	36
37	<u>Other Current Liabilities</u>	133,515	133,515	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,635,936	\$ 1,635,936	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 Dep. - Indpt Residents</u>	8,693,969	8,693,969	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 8,693,969	\$ 8,693,969	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 10,329,905	\$ 10,329,905	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 79,315,666	\$ 79,332,840	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 89,645,571	\$ 89,662,745	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

Illinois Masonic Home dba Mason Point  
ID # 0010249  
FYE: 08/31/08

Schedule 17A

XV. Balance Sheet  
A. Current Assets  
Line 9: Other(specify)

<u>Description</u>	<u>Operating</u>	<u>After Consolidation</u>
Assets on Admission - LC	27,249	27,249
Life Insurance Contracts - LC	93,520	93,520
Other Assets	128,024	128,024
	<u>248,793</u>	<u>248,793</u>

SEE ACCOUNTANTS' COMPILATION REORT

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>78,907,029</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>78,907,029</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>408,637</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>408,637</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>79,315,666</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mason Point# 0010249Report Period Beginning: 09/01/2007Ending: 08/31/2008

**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	\$ 6,442,936	1
2	Discounts and Allowances for all Levels	(1,933,473)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 4,509,463</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	397,218	6
7	Oxygen	2,995	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 400,213</b>	<b>8</b>
<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		12
13	Barber and Beauty Care	50,228	13
14	Non-Patient Meals	14,405	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	78,845	16
17	Sale of Drugs	162,760	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	4,368	19
20	Radiology and X-Ray		20
21	Other Medical Services	73,053	21
22	Laundry	3,170	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 386,829</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	11,064	24
25	Interest and Other Investment Income***	9,159	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 20,223</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Sch 19A</u>	3,380,845	28
28a	<u>Service Fees - Duplexes/Apartments</u>	280,183	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 3,661,028</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 8,977,756</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,590,788	31
32	Health Care	2,958,777	32
33	General Administration	2,116,516	33
<b>B. Capital Expense</b>			
34	Ownership	688,320	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	146,264	35
36	Provider Participation Fee	68,454	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 8,569,119</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>408,637</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 408,637</b>	<b>43</b>

\* 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. SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Mason Point**

# **0010249**

Report Period Beginning:

**09/01/2007**

Ending:

**08/31/2008**

**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	2,018	2,170	\$ 64,098	\$ 29.54	1
2	Assistant Director of Nursing	892	966	22,540	23.33	2
3	Registered Nurses	5,803	6,387	151,612	23.74	3
4	Licensed Practical Nurses	31,289	33,573	637,332	18.98	4
5	CNAs & Orderlies	80,739	88,934	1,017,689	11.44	5
6	CNA Trainees					6
7	Licensed Therapist	4,148	4,546	214,228	47.12	7
8	Rehab/Therapy Aides	1,948	2,159	22,983	10.65	8
9	Activity Director	1,395	1,493	24,010	16.08	9
10	Activity Assistants	7,546	8,124	77,705	9.56	10
11	Social Service Workers	2,941	3,247	60,284	18.57	11
12	Dietician	457	457	11,158	24.42	12
13	Food Service Supervisor	2,352	2,570	47,383	18.44	13
14	Head Cook	11,807	12,387	111,950	9.04	14
15	Cook Helpers/Assistants	26,901	28,169	231,525	8.22	15
16	Dishwashers	4,301	4,675	38,611	8.26	16
17	Maintenance Workers	16,796	19,102	275,592	14.43	17
18	Housekeepers	21,955	23,967	231,211	9.65	18
19	Laundry	9,221	10,609	99,551	9.38	19
20	Administrator	2,258	2,356	112,393	47.71	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,073	13,585	315,035	23.19	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	424	448	8,230	18.37	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	11,106	11,851	91,920	7.76	31
32	Other Health C: MDS Coord.	3,938	4,325	89,278	20.64	32
33	Other(specify) <u>See Sch 20A</u>	6,864	7,911	74,837	9.46	33
34	TOTAL (lines 1 - 33)	269,172	294,011	\$ 4,031,155 *	\$ 13.71	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	877	\$ 41,839	1(3)	35
36	Medical Director	Monthly	9,300	9(3)	36
37	Medical Records Consultant	32	3,274	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	10,000	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	46	3,232	11(3)	44
45	Social Service Consultant	46	3,232	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,001	\$ 70,877		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	26	\$ 1,177	10(3)	50
51	Licensed Practical Nurses	225	8,963	10(3)	51
52	Certified Nurse Assistants/Aides	3,211	73,520	10(3)	52
53	TOTAL (lines 50 - 52)	3,462	\$ 83,660		53

SEE ACCOUNTANTS' COMPILATION REPORT

Illinois Masonic Home dba Mason Point  
ID # 0010249  
FYE: 08/31/08

Schedule 20A

XVIII: A  
Line 33 Other (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries, Wages	Average Hourly Rate
Transportation	3,775	4,453	37,608.00	8.45
Barber/Beauty	3,089	3,458	37,229.00	10.77
	<u>6,864</u>	<u>7,911</u>	<u>74,837.00</u>	<u>9.46</u>

SEE ACCOUNTANTS' COMPILATION REPORT



Illinois Masonic Home dba Mason Point  
ID # 0010249  
FYE: 08/31/08

Schedule 21A

**XIX. SUPPORT SCHEDULES**

**C. Professional Services**

TOTAL (agree to Schedule V, line 19, column 3)	103,153
Less non-allowable legal fees	<u>(12,101)</u>
<b>TOTAL (agree to Schedule V, line 19, column 8)</b>	<b><u>91,052</u></b>

**F. Dues, Fees, Subscriptions and Promotions**

<u>Description</u>	<u>Amount</u>
Life Services Network	4,800
E-Health	4,302
IVANS	318
Miscellaneous Dues & Subscriptions	1,543
Journal Gazette	2,621
Herald Review	2,128
Miscellaneous Subscriptions	<u>1,296</u>
	<b><u>17,008</u></b>

SEE ACCOUNTANTS' COMPILATION REPORT

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).**

(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4		N/A											
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	<b>TOTALS</b>		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mason Point# 0010249Report Period Beginning: 09/01/2007 Ending: 08/31/2008**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 - \$4,800
- (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? N/A
- (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? N/A
- (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? 9 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 21,228 Line 10(2)
- (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. \$ 68,454  
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? No If YES, attach an explanation of the allocation.

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (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?
- (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? Yes Indicate the amount. \$ 14,405
- (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. \$
- c. What percent of all travel expense relates to transportation of nurses and patients? none
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- 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 yet completed
- (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  
Provider # 0010249  
FYE: 08/31/08

Cost Allocations to Independent Living Services

Schedule 23A

	Duplexes	Apartments
Health Services Allocated Expense	6,336	13,872
Maintenance Allocated Expense	45,276	83,328
Grounds Allocated Expense	17,988	14,616
Laundry Allocated Expense		3,672
Housekeeping Allocated Expense	2,196	21,408
Leisure Program Allocated Expense	7,404	7,404
Resident Services Allocated Expense	13,140	17,196
Dietary Services Allocated Expense	2,844	108,900
Administration Allocated Expense	18,312	28,344
Maintenance Supplies	5,618	2,002
Maintenance Contracts	599	
Contract Labor	5,202	
Electricity/Gas	4,024	
Real Estate Taxes	73,714	42,356
Depreciation	145,286	109,767
	<u>347,939</u>	<u>452,865</u>

SEE ACCOUNTANTS' COMPILATION REPORT