

Facility Name & ID Number Mason Point

0050294 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	50	Intermediate (ICF)	50	18,250	3
4		Intermediate/DD			4
5	48	Sheltered Care (SC)	48	17,520	5
6		ICF/DD 16 or Less			6
7	170	TOTALS	170	62,050	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	2,533	10,942	4,658	18,133	8
9	SNF/PED					9
10	ICF	18,250			18,250	10
11	ICF/DD					11
12	SC			1,648	1,648	12
13	DD 16 OR LESS					13
14	TOTALS	20,783	10,942	6,306	38,031	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 61.29%

D. How many bed-hold days during this year were paid by the Department? None (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 1/1/2009

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

YES Date 1/1/2009 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 4,658

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: 12/31/14 Fiscal Year: 12/31/14

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

Facility Name & ID Number

Mason Point

0050294

Report Period Beginning:

1/1/14

Ending:

12/31/14

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
	A. General Services										
1	Dietary	387,566	18,897	10,631	417,094		417,094	(107,519)	309,575		1
2	Food Purchase		291,705		291,705		291,705	(89,515)	202,190		2
3	Housekeeping	167,451	55,729		223,180		223,180	(64,331)	158,849		3
4	Laundry	77,698	16,011		93,709		93,709	(95,684)	(1,975)		4
5	Heat and Other Utilities			750,614	750,614		750,614	(248,458)	502,156		5
6	Maintenance	224,426	34,316	48,890	307,632		307,632	(83,950)	223,682		6
7	Other (specify):* Home Off. Ben. All.										7
8	TOTAL General Services	857,141	416,658	810,135	2,083,934		2,083,934	(689,457)	1,394,477		8
	B. Health Care and Programs										
9	Medical Director			9,000	9,000		9,000	45	9,000		9
10	Nursing and Medical Records	2,277,979	152,052	93,560	2,523,591		2,523,591	37	2,523,628		10
10a	Therapy	410,355	93	283,217	693,665		693,665	(312,992)	380,673		10a
11	Activities	186,258	600	607	187,465		187,465	(140,327)	47,138		11
12	Social Services	86,071	223		86,294		86,294		86,294		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Off. Ben. All.										15
16	TOTAL Health Care and Programs	2,960,663	152,968	386,384	3,500,015		3,500,015	(453,237)	3,046,733		16
	C. General Administration										
17	Administrative			441,000	441,000		441,000	(360,916)	80,084		17
18	Directors Fees										18
19	Professional Services			34,422	34,422		34,422	15,736	50,158		19
20	Dues, Fees, Subscriptions & Promotions			9,181	9,181		9,181	(517)	8,664		20
21	Clerical & General Office Expenses	77,726	6,629	42,726	127,081		127,081	140,592	267,673		21
22	Employee Benefits & Payroll Taxes			443,265	443,265		443,265	30,335	473,600		22
23	Inservice Training & Education							58	58		23
24	Travel and Seminar							50	50		24
25	Other Admin. Staff Transportation			17,373	17,373		17,373	7,805	25,178		25
26	Insurance-Prop.Liab.Malpractice			66,172	66,172		66,172	1,126	67,298		26
27	Other (specify):* Home Off. Ben. All.										27
28	TOTAL General Administration	77,726	6,629	1,054,139	1,138,494		1,138,494	(165,731)	972,763		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,895,530	576,255	2,250,658	6,722,443		6,722,443	(1,308,425)	5,413,973		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.

Facility Name & ID Number Mason Point

#0050294

Report Period Beginning:

1/1/14

Ending:

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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	
	D. Ownership											
30	Depreciation			16,366	16,366		16,366	214,107	230,473			30
31	Amortization of Pre-Op. & Org.							716	716			31
32	Interest			23,588	23,588		23,588	151,679	175,267			32
33	Real Estate Taxes							272,170	272,170			33
34	Rent-Facility & Grounds			361,804	361,804		361,804	(361,804)				34
35	Rent-Equipment & Vehicles			29,151	29,151		29,151	1,902	31,053			35
36	Other (specify):*											36
37	TOTAL Ownership			430,909	430,909		430,909	278,770	709,679			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		144,356		144,356		144,356		144,356			39
40	Barber and Beauty Shops			1,250	1,250		1,250	(1,250)				40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			263,249	263,249		263,249		263,249			42
43	Other (specify):*	76,265	550	186,429	263,244		263,244	(263,244)				43
44	TOTAL Special Cost Centers	76,265	144,906	450,928	672,099		672,099	(264,494)	407,605			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,971,795	721,161	3,132,495	7,825,451		7,825,451	(1,294,149)	6,531,257			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

0050294

Report Period Beginning: 1/1/14

Ending: 12/31/14

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- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(5,479)	2		4
5	Telephone, TV & Radio in Resident Rooms	(14,691)	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	94,399	30		9
10	Interest and Other Investment Income	(2,056)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(452)	43		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	(136,743)	43		18
19	Entertainment				19
20	Contributions	(2,100)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(1)	43		24
25	Fund Raising, Advertising and Promotional	(11,343)	43		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 See Page 5A	(1,332,922)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,411,388)		\$	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	
		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)	117,239	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 117,239		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,294,149)		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	
		Yes	No	Amount	Reference	
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	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY						
48		49		50		51
						52

Mason Point

	ID#	0050294
Report Period Beginning:		1/1/14
Ending:		12/31/14

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (9,915)	43	1
2	X-Rays-Part A	(9,412)	43	2
3	Offset Privately Paid Electricity	(32,314)	5	3
4	Offset Transportation Revenue	(140,327)	11	4
5	Offset Miscellaneous Office Supplies Revenue	(289)	21	5
6	Offset Chamber of Commerce Dues	(874)	20	6
7	Offset Therapy Revenue	(312,992)	10A	7
8	Resident Flowers	(1,089)	43	8
9	Disallowed Special Events	158	43	9
10	Pet Expense	(841)	43	10
11	Offset Independent Living Depreciation	(36,683)	30	11
12	Offset Independent Living Dietary	(120,373)	1	12
13	Offset Independent Living Food	(84,186)	2	13
14	Offset Independent Living Housekeeping	(64,410)	3	14
15	Offset Independent Living Laundry	(27,044)	4	15
16	Offset Independent Living Utilities	(216,627)	5	16
17	Offset Independent Living Maintenance	(88,783)	6	17
18	Offset Laundry Equipment Rental Revenue	(68,640)	4	18
19	Offset Benefits on Therapy Revenue	(38,446)	33	19
20	Offset Privately Paid Telephone	(1,770)	21	20
21	Disallow Marketing Expense	(76,815)	43	21
22	Offset Barber and Beauty Revenue	(1,250)	40	22
23	Offset Vending Machine Expense	0	43	23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				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	Total	(1,332,922)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Mason Point# 0050294

Report Period Beginning:

1/1/14

Ending:

12/31/14

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	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	(120,373)	5,599	0	7,255	0	0	0	0	0	0	0	(107,519)	1
2	Food Purchase	(89,665)	134	0	16	0	0	0	0	0	0	0	(89,515)	2
3	Housekeeping	(64,410)	29	0	50	0	0	0	0	0	0	0	(64,331)	3
4	Laundry	(95,684)	0	0	0	0	0	0	0	0	0	0	(95,684)	4
5	Heat and Other Utilities	(248,941)	378	0	105	0	0	0	0	0	0	0	(248,458)	5
6	Maintenance	(88,783)	2,125	0	2,708	0	0	0	0	0	0	0	(83,950)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(707,856)	8,265	0	10,134	0	(689,457)	8						
	B. Health Care and Programs													
9	Medical Director	0	45	0	0	0	0	0	0	0	0	0	45	9
10	Nursing and Medical Records	0	2	0	35	0	0	0	0	0	0	0	37	10
10a	Therapy	(312,992)	0	0	0	0	0	0	0	0	0	0	(312,992)	10a
11	Activities	(140,327)	0	0	0	0	0	0	0	0	0	0	(140,327)	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	TOTAL Health Care and Programs	(453,319)	47	0	35	0	(453,237)	16						
	C. General Administration													
17	Administrative	0	(360,916)	0	80,084	0	0	0	0	0	0	0	(280,832)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	4,829	0	10,907	0	0	0	0	0	0	0	15,736	19
20	Fees, Subscriptions & Promotions	(874)	0	269	88	0	0	0	0	0	0	0	(517)	20
21	Clerical & General Office Expenses	(2,059)	0	63,025	79,626	0	0	0	0	0	0	0	140,592	21
22	Employee Benefits & Payroll Taxes	0	0	2,866	27,469	0	0	0	0	0	0	0	30,335	22
23	Inservice Training & Education	0	0	32	26	0	0	0	0	0	0	0	58	23
24	Travel and Seminar	0	0	20	30	0	0	0	0	0	0	0	50	24
25	Other Admin. Staff Transportation	0	0	5,097	2,708	0	0	0	0	0	0	0	7,805	25
26	Insurance-Prop.Liab.Malpractice	0	0	898	228	0	0	0	0	0	0	0	1,126	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(2,933)	(356,087)	72,207	201,166	0	(85,647)	28						
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,164,108)	(347,775)	72,207	211,335	0	(1,228,341)	29						

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Mason Point

0050294

Report Period Beginning:

1/1/14

Ending:

12/31/14

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	57,716	0	5,147	349	109,257	0	0	0	0	0	0	172,469	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	716	0	0	0	0	0	0	716	31
32	Interest	(2,056)	0	3,273	463	149,999	0	0	0	0	0	0	151,679	32
33	Real Estate Taxes	(38,446)	0	253	195	271,722	0	0	0	0	0	0	233,724	33
34	Rent-Facility & Grounds	0	0	0	0	(361,804)	0	0	0	0	0	0	(361,804)	34
35	Rent-Equipment & Vehicles	0	0	1,295	607	0	0	0	0	0	0	0	1,902	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	17,214	0	9,968	1,614	169,890	0	0	0	0	0	0	198,686	37
	Ancillary Expense													
	E. Special Cost Centers													
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	(1,250)	0	0	0	0	0	0	0	0	0	0	(1,250)	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):*	(263,244)	0	0	0	0	0	0	0	0	0	0	(263,244)	43
44	TOTAL Special Cost Centers	(264,494)	0	0	0	0	0	0	0	0	0	0	(264,494)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,411,388)	(347,775)	82,175	212,949	169,890	0	0	0	0	0	0	(1,294,149)	45

Facility Name & ID Number Mason Point

0050294

Report Period Beginning:

1/1/14

Ending:

12/31/14

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Mark B. Petersen	100	See PG6 - Supp		See PG6 - Supp		

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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1 Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 5,599	\$ 5,599	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	134	134	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	29	29	3
4	V	5 Utilities		Petersen Health Care, Inc.	100.00%	378	378	4
5	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	2,125	2,125	5
6	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		6
7	V	9 Medical Director		Petersen Health Care, Inc.	100.00%	45	45	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	2	2	8
9	V	10A Therapy		Petersen Health Care, Inc.	100.00%	0		9
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		10
11	V	17 Administrative	441,000	Petersen Health Care, Inc.	100.00%	80,084	(360,916)	11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	4,829	4,829	12
13	V							13
14	Total		\$ 441,000			\$ 93,225	\$ * (347,775)	14

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

VII. RELATED PARTIES (continued)

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:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	20 Dues, Fees, Subs & Promotions	\$	Petersen Health Care, Inc.	100.00%	\$ 269	\$	269	15
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	63,025		63,025	16
17	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care, Inc.	100.00%	2,866		2,866	17
18	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	32		32	18
19	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	20		20	19
20	V	25 Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	5,097		5,097	20
21	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	898		898	21
22	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		0	22
23	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	5,147		5,147	23
24	V	32 Interest		Petersen Health Care, Inc.	100.00%	3,273		3,273	24
25	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	253		253	25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	1,295		1,295	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$			\$ 82,175	\$ *	82,175	39

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

VII. RELATED PARTIES (continued)

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:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1 Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 7,255	\$	7,255	15
16	V	2 Food		Petersen Health Care Management, Inc.	100.00%	16		16	16
17	V	3 Housekeeping		Petersen Health Care Management, Inc.	100.00%	50		50	17
18	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	105		105	18
19	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	2,708		2,708	19
20	V	7 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0			20
21	V	9 Medical Director		Petersen Health Care Management, Inc.	100.00%	0			21
22	V	10 Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	35		35	22
23	V	10A Therapy		Petersen Health Care Management, Inc.	100.00%	0			23
24	V	15 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0			24
25	V	17 Administrative		Petersen Health Care Management, Inc.	100.00%	80,084		80,084	25
26	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	10,907		10,907	26
27	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care Management, Inc.	100.00%	88		88	27
28	V	21 Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	79,626		79,626	28
29	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	27,469		27,469	29
30	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	26		26	30
31	V	24 Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	30		30	31
32	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	2,708		2,708	32
33	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	228		228	33
34	V	27 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0			34
35	V	30 Depreciation		Petersen Health Care Management, Inc.	100.00%	349		349	35
36	V	32 Interest		Petersen Health Care Management, Inc.	100.00%	463		463	36
37	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	195		195	37
38	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	607		607	38
39	Total		\$			\$ 212,949	\$ *	212,949	39

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

VII. RELATED PARTIES (continued)

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:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	21 Clerical and General Office		Petersen Health Care VII, LLC	100.00%	\$		15
16	V	30 Depreciation		Petersen Health Care VII, LLC	100.00%	109,257	109,257	16
17	V	32 Interest		Petersen Health Care VII, LLC	100.00%	149,999	149,999	17
18	V	31 Amortization		Petersen Health Care VII, LLC	100.00%	716	716	18
19	V	33 Real Estate Taxes		Petersen Health Care VII, LLC	100.00%	271,722	271,722	19
20	V	34 Rent-Facility and Grounds	361,804	Petersen Health Care VII, LLC	100.00%		(361,804)	20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 361,804			\$ 531,694	\$ * 169,890	39

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

Facility Name & ID Number

Mason Point

0050294

Report Period Beginning:

1/1/14

Ending:

12/31/14

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Aledo Health Care Center	Aledo	Petersen Companies, I	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care J	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health System	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Restaurants,	Peoria	Restaurant	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Health Care	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Care	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care	Peoria	Mgmt/Bookkeeping	13
14			Decatur Rehab & Health Care Center	Decatur	Petersen Health Care	Peoria	Lessor	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Osage Beach,	Osage Beach, MO	Lessor	15
16			Eastview Terrace	Sullivan	Petersen West Frankf	West Frankfort	Lessor	16
17			El Paso Health Care Center	El Paso	Midwest Health Care,	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Poplar Bluff Health C	Poplar Bluff, MO	Lessor	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Roseville, LL	Roseville	Lessor	19
20			Flanagan Rehab & Health Care Center	Flanagan	Petersen Health Juncti	Peoria	Mgmt/Bookkeeping	20
21			Flora Gardens Care Center	Flora	Petersen Health Qualit	Peoria	Mgmt/Bookkeeping	21
22			Flora Health Care Center	Flora	Petersen Health and W	Peoria	Mgmt/Bookkeeping	22
23			Fondulac Rehab & Health Care Center	East Peoria				23
24			Havana Health Care Center	Havana				24
25			Illini Heritage Rehab & Health Care	Champaign				25
26			Jonesboro Rehab & Health Care Center	Jonesboro				26
27			Kewanee Care Home	Kewanee				27
28			LaHarpe Davier Health Care Center	LaHarpe				28
29			Lebanon Care Center	Lebanon				29
30			Marigold Rehab & Health Care Center	Galesburg				30

Facility Name & ID Number

Mason Point

0050294

Report Period Beginning:

1/1/14

Ending:

12/31/14

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Mason Point	Sullivan				1
2			McLeansboro Rehab & Health Care Center	McLeansboro				2
3			Mt. Vernon Health Care Center	Mt. Vernon				3
4			Newman Rehab & Health Care Center	Newman				4
5			Nokomis Rehab & Health Care Center	Nokomis				5
6			North Aurora Care Center	North Aurora				6
7			Orchard View Rehab & Health Care Center	Princeton				7
8			Palm Terrace of Mattoon	Mattoon				8
9			Piper City Rehab & Living Center	Piper City				9
10			Pleasant View Rehab & Health Care Center	Morrison				10
11			Polo Rehabilitation & Health Care Center	Polo				11
12			Prairie City Rehab & Health Care Center	Prairie City				12
13			Robings Manor Nursing Home	Brighton				13
14			Rochelle Gardens	Rochelle				14
15			Rochelle Rehab & Health Care Center	Rochelle				15
16			Rock Falls Rehab & Health Care Center	Rock Falls				16
17			Arrow Wood Independent Living	Rock Falls				17
18			Roseville Rehab and Health Care Center	Roseville				18
19			Rosiclare Rehab & Health Care Center	Rosiclare				19
20			Royal Oaks Care Center	Kewanee				20
21			Sandwich Rehab & Health Care Center	Sandwich				21
22			Iron Wood Independent Living	Sandwich				22
23			Shawnee Rose Care Center	Harrisburg				23
24			Shelbyville Rehab & Health Care Center	Shelbyville				24
25			South Elgin Rehab & Health Care Center	South Elgin				25
26			Sugar Creek Care Center	Watseka				26
27			Sullivan Health Care Center	Sullivan				27
28			Sunset Manor Nursing Home	Canton				28
29			Swansea Rehab & Health Care	Swansea				29
30			Timbercreek Rehab & Health Center	Pekin				30

Facility Name & ID Number

Mason Point

0050294

Report Period Beginning:

1/1/14

Ending:

12/31/14

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Toulon Health Care Center	Toulon				1
2			Tuscola Health Care Center	Tuscola				2
3			Twin Lakes Rehab & Health Care Center	Paris				3
4			Vandalia Rehab & Health Care Center	Vandalia				4
5			Watseka Health Care Center	Watseka				5
6			Westside Rehab & Care Center	West Frankfort				6
7			Whispering Oaks	Rosiclare				7
8			White Oak Rehab & Health Care Center	Mt. Vernon				8
9			Willow Rose Rehab & Health Care Center	Jerseyville				9
10			Sheldon Health Care Center	Sheldon				10
11			Tuscola Health Care Center	Tuscola				11
12			Effingham Health Care Center	Effingham				12
13			Collinsville Health Care Center	Collinsville				13
14			Ozark Rehab & Health Care Center	Osage Beach, MO				14
15			South Shore Health Care, LLC	Gary, IN				15
16			Cedargate Skilled Nursing Facility	Poplar Bluff, MO				16
17			Tarkio Rehab & Health Care Center	Tarkio, MO				17
18			Shangri-la Rehab & Living Center	Blue Springs, MO				18
19			Prairie Rose Care Center	Pana				19
20			Illini Heritage Rehab & Health Center	Champaign				20
21			Courtyard Estates of Kewanee	Kewanee				21
22			Courtyard Estates of Bradford	Bradford				22
23			Courtyard Estates of Galva	Galva				23
24			Courtyard Estates of Walcott	Walcott				24
25			Courtyard Village of Kewanee	Kewanee				25
26			Lakewood Village	Charleston				26
27			Courtyard Estates of Monmouth	Monmouth				27
28			Riverview Estates	Havana				28
29			Simple Blessings	Casey				29
30			Courtyard Estates of Bushnell	Bushnell				30

Facility Name & ID Number

Mason Point

0050294

Report Period Beginning:

1/1/14

Ending:

12/31/14

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Courtyard Estates of Canton	Canton				1
2			Legacy Estates of Monmouth	Monmouth				2
3			Courtyard Estates of Sullivan	Sullivan				3
4			Courtyard Estates of Peoria	Peoria				4
5			Cornerstone Health and Rehabilitation	Peoria				5
6			Rock River Gardens	Peoria				6
7			Sauk Valley Senior Living & Rehabilitation	Peoria				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								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Mason Point # 0050294 Report Period Beginning: 1/1/14 Ending: 12/31/14

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									\$		1
2											2
3											3
4											4
5											5
6	N/A										6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		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

Facility Name & ID Number Mason Point

0050294

Report Period Beginning:

1/1/14

Ending: 12/31/14

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 Petersen Health Care, Inc.
 Street Address 830 W. Trailcreek Drive
 City / State / Zip Code Peoria, IL 61614
 Phone Number (309) 691-8113
 Fax Number (309) 691-8622

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	Dietary	Resident Days	1,572,338	77	\$ 231,473	\$ 220,289	38,031	\$ 5,599	1
2	2	Food	Resident Days	1,572,338	77	5,537	0	38,031	134	2
3	3	Housekeeping	Resident Days	1,572,338	77	1,187	0	38,031	29	3
4	5	Utilities	Resident Days	1,572,338	77	15,618	0	38,031	378	4
5	6	Maintenance	Resident Days	1,572,338	77	87,839	72,289	38,031	2,125	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	38,031	0	6
7	9	Medical Director	Resident Days	1,572,338	77	1,878	0	38,031	45	7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	71	0	38,031	2	8
9	10A	Therapy	Resident Days	1,572,338	77	0	0	38,031	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	38,031	0	10
11	17	Administrative	Resident Days	1,572,338	77	0	0	38,031	0	11
12	19	Professional Services	Resident Days	1,572,338	77	199,631	0	38,031	4,829	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	11,115	0	38,031	269	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	2,605,685	2,406,945	38,031	63,025	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,572,338	77	118,476	0	38,031	2,866	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,316	0	38,031	32	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	811	0	38,031	20	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	210,720	0	38,031	5,097	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	37,141	0	38,031	898	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	38,031	0	20
21	30	Depreciation	Resident Days	1,572,338	77	212,800	0	38,031	5,147	21
22	32	Interest	Resident Days	1,572,338	77	135,328	0	38,031	3,273	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	10,451	0	38,031	253	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	53,540	0	38,031	1,295	24
25	TOTALS					\$ 3,940,617	\$ 2,699,523		\$ 95,316	25

Facility Name & ID Number Mason Point

0050294

Report Period Beginning:

1/1/14

Ending: 12/31/14

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 Petersen Health Care Management, Inc.
 Street Address 830 W. Trailcreek Drive
 City / State / Zip Code Peoria, IL 61614
 Phone Number (309) 691-8113
 Fax Number (309) 691-8622

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	Dietary	Resident Days	1,572,338	77	\$ 299,961	\$ 294,997	38,031	\$ 7,255	1
2	2	Food	Resident Days	1,572,338	77	675		38,031	16	2
3	3	Housekeeping	Resident Days	1,572,338	77	2,074	558	38,031	50	3
4	5	Utilities	Resident Days	1,572,338	77	4,349		38,031	105	4
5	6	Maintenance	Resident Days	1,572,338	77	111,954	94,000	38,031	2,708	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			38,031		6
7	9	Medical Director	Resident Days	1,572,338	77			38,031		7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	1,457		38,031	35	8
9	10A	Therapy	Resident Days	1,572,338	77			38,031		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			38,031		10
11	17	Administrative	Resident Days	1,572,338	77	4,576,674	4,576,674	38,031	80,084	11
12	19	Professional Services	Resident Days	1,572,338	77	450,944		38,031	10,907	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	3,620		38,031	88	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	3,292,039	3,146,898	38,031	79,626	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,572,338	77	1,135,672		38,031	27,469	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,074		38,031	26	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	1,245		38,031	30	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	111,953		38,031	2,708	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	9,420		38,031	228	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			38,031		20
21	30	Depreciation	Resident Days	1,572,338	77	14,419		38,031	349	21
22	32	Interest	Resident Days	1,572,338	77	19,133		38,031	463	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	8,076		38,031	195	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	25,085		38,031	607	24
25	TOTALS					\$ 10,069,824	\$ 8,113,127		\$ 212,949	25

Facility Name & ID Number

Mason Point

0050294

Report Period Beginning:

1/1/14

Ending:

12/31/14

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	Name of Lender	2		3	4	5	6		8	9	10	11						
		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			
A. Directly Facility Related																		
Long-Term																		
1	First Financial Bank		X	Mortgage	\$21,630.60	11/1/2010	3,042,908	\$ 2,656,440	11/01/2030	0.0590	\$ 149,999	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6	First Financial Bank		X	Line of Credit	Varies	4/1/14	799,022	625,931	3/31/2015	Varies	23,588	6						
7												7						
8												8						
9	TOTAL Facility Related				\$21,630.60		\$ 3,841,930	\$ 3,282,371			\$ 173,587	9						
B. Non-Facility Related*																		
10												10						
11											Interest Income Offset	(2,056)	11					
12											Home Office Allocation-PHC	3,273	12					
13											Home Office Allocation-PHCM	463	13					
14	TOTAL Non-Facility Related						\$	\$			\$ 1,680	14						
15	TOTALS (line 9+line14)						\$ 3,841,930	\$ 3,282,371			\$ 175,267	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ 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

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																	
1. Real Estate Tax accrual used on 2013 report.			\$	143,364	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.)	2013		\$	204,474	2														
3. Under or (over) accrual (line 2 minus line 1).			\$	61,110	3														
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	210,612	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. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		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.				448															
TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	272,170	7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2009	101,473	8	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2013 \$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td style="text-align: center;">16</td> </tr> </table>		FOR BHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2013 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
FOR BHF USE ONLY																			
13	FROM R. E. TAX STATEMENT FOR 2013 \$	13																	
14	PLUS APPEAL COST FROM LINE 5 \$	14																	
15	LESS REFUND FROM LINE 6 \$	15																	
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																	
	2010	100,327	9																
	2011	139,430	10																
	2012	139,183	11																
	2013	204,474	12																
Accrual based on prior year tax bill.																			

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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Mason Point COUNTY Moultrie

FACILITY IDPH LICENSE NUMBER 0050294

CONTACT PERSON REGARDING THIS REPORT Mark Petersen

TELEPHONE (309) 691-8113 FAX #: (309) 691-8622

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2013 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2013.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>09-09-05-000-106</u>	<u>Long-Term Nursing Facility</u>	\$ <u>204,474.04</u>	\$ <u>204,474.04</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>204,474.04</u></u>	\$ <u><u>204,474.04</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment tax bill.**

Facility Name & ID Number Mason Point

0050294 Report Period Beginning:

1/1/14 Ending:

12/31/14

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).

N/A

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: 14,323 2. Number of Years Over Which it is Being Amortized: 20
 3. Current Period Amortization: 716 4. Dates Incurred: 2013

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>Facility</u>	<u>1,568,160</u>	<u>2009</u>	<u>\$ 309,300</u>	1
2					2
3	TOTALS	1,568,160		\$ 309,300	3

Facility Name & ID Number Mason Point

0050294

Report Period Beginning:

1/1/14

Ending:

12/31/14

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	2009	1950	\$ 2,045,700	\$	25	\$ 81,828	\$ 81,828	\$ 450,054	4
5	24	1955							5
6	72	1983							6
7	50	1986							7
8	48	1981							8
Improvement Type**									
9	Generator Repair	2009	2,937		7	420	420	2,310	9
10	Automatic Door Opener/Closer	2010	8,185		15	546	546	2,457	10
11	Roof Repairs	2011	9,265		7	1,324	1,324	6,620	11
12	Elevator Repair	2012	4,817		7	688	688	1,720	12
13	Water Tower Repair	2013	2,725		7	390	390	585	13
14	Door Restrictors	2014	10,346		7	246	246	246	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									32
33									33
34									34
35									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 & ID Number Mason Point

XI. OWNERSHIP COSTS (continued)

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

1	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		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65					3,612		(3,612)	65
66								66
67			17,753		426	426		67
68			1,657		91	91		68
69								69
70			\$ 2,103,385		\$ 3,612	\$ 85,959	\$ 82,347	\$ 463,992 70

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-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	\$ 240,917	\$ 6,568	\$ 24,092	\$ 17,524	5-10 yrs.	\$ 120,126	71
72	Current Year Purchases	36,637	6,186	6,186		7-May	6,186	72
73	Fully Depreciated Assets							73
74	Home Office Allocation			114,236	114,236			74
75	TOTALS	\$ 277,554	\$ 12,754	\$ 144,514	\$ 131,760		\$ 126,312	75

D. Vehicle Costs. (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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	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)		\$ 2,690,239	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)		\$ 16,366	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)		\$ 230,473	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)		\$ 214,107	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)		\$ 590,304	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, Apartments, Other Bldg.	\$ 776,000	\$ 36,863	\$ 221,180	86
87					87
88	N/A				88
89					89
90					90
91	TOTALS	\$ 776,000	\$ 36,863	\$ 221,180	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	N/A		93
94			94
95		\$	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.

Facility Name & ID Number Mason Point

0050294

Report Period Beginning: 1/1/14

Ending: 12/31/14

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

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. _____ /2015 \$ _____

13. _____ /2016 \$ _____

14. _____ /2017 \$ _____

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: \$ 31,053 Description: See Attached Schedule 14A

(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					18
19					19
20					20
21	TOTAL		\$	\$	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.

Mason Point

0050294

Period Beginning 1/1/2014

Period End 12/31/2014

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	\$ 11,203
Dishwasher	1,109
Laundry Equipment	
Copier	16,839
Home Office Allocation	1,902
	<u>31,053</u>

Facility Name & ID Number Mason Point # 0050294 Report Period Beginning: 1/1/14 Ending: 12/31/14
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?</p> <p><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>2. CLASSROOM PORTION:</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. CLINICAL PORTION:</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			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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)		
TOTAL TRAINED		

- (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 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	10A(1) & 10A(3)	1359	hrs	\$ 36,939	6,349	\$ 95,236	\$	7,708	\$ 132,175	1
2	Licensed Speech and Language Development Therapist	10A(1) & 10A(3)	1226	hrs	66,447	3,549	53,242		4,775	119,689	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10A(1), 10A(2), 10A(3)	2281	hrs	98,718	8,983	134,739	93	11,264	233,550	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				144,356		144,356	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify): <u>PT Aides</u>	10A(1)	7173	hrs	208,251				7,173	208,251	12
13	Other (specify):										13
14	TOTAL				\$ 410,355	18,881	\$ 283,217	\$ 144,449	30,920	\$ 838,021	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

0050294

Report Period Beginning: 1/1/14

Ending:

12/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 174,383	\$ 174,383	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>222,695</u>)	1,515,987	1,515,987	3
4	Supply Inventory (priced at)	21,685	21,685	4
5	Short-Term Investments			5
6	Prepaid Insurance	63,811	63,811	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Security Deposit & Emp. Loans</u>	12,323	12,323	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,788,189	\$ 1,788,189	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		309,300	13
14	Buildings, at Historical Cost		2,063,454	14
15	Leasehold Improvements, at Historical Cost	38,274	39,931	15
16	Equipment, at Historical Cost	85,554	277,554	16
17	Accumulated Depreciation (book methods)	(37,907)	(590,304)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	577,000	577,000	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		2,781	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify: <u>N/R-Mark Petersen</u>)	370,068	370,068	22
23	Other(specify): <u>Independent Living Facility</u>		591,683	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,032,989	\$ 3,641,467	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,821,178	\$ 5,429,656	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 1,252,079	\$ 1,252,079	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	54,155	54,155	28
29	Short-Term Notes Payable	625,931	625,931	29
30	Accrued Salaries Payable	120,823	120,823	30
31	Accrued Taxes Payable (excluding real estate taxes)	367,913	367,913	31
32	Accrued Real Estate Taxes(Sch.IX-B)	(102,237)	210,612	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Payroll Withholdings</u>	12,680	12,680	36
37	<u>Accrued Management Fees</u>	394,769	394,769	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,726,113	\$ 3,038,962	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,656,440	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Due To Related Parties</u>	605,045	49,068	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 605,045	\$ 2,705,508	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,331,158	\$ 5,744,470	46
47	TOTAL EQUITY(page 18, line 24)	\$ (509,980)	\$ (314,814)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,821,178	\$ 5,429,656	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (412,470)	1
2	Restatements (describe):		2
3	Rounding		3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (412,470)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	102,143	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	(199,653)	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)	\$ (97,510)	17
B. Transfers (Itemize):			
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)	\$ (509,980)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Mason Point# 0050294Report Period Beginning: 1/1/14Ending: 12/31/14

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	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,763,955	1
2	Discounts and Allowances for all Levels	(708,191)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,055,764	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	943,042	6
7	Oxygen	4,335	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 947,377	8
C. Other Operating Revenue			
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	39,907	13
14	Non-Patient Meals	5,479	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	246,826	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	22,743	20
21	Other Medical Services	43,148	21
22	Laundry	3,600	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 361,703	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	2,056	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,056	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous & Transportation Revenue	140,327	28
28a	Therapy Revenue From Related Parties	420,367	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 560,694	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,927,594	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,083,934	31
32	Health Care	3,500,015	32
33	General Administration	1,138,494	33
B. Capital Expense			
34	Ownership	430,909	34
C. Ancillary Expense			
35	Special Cost Centers	408,850	35
36	Provider Participation Fee	263,249	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,825,451	40
41	Income before Income Taxes (line 30 minus line 40)**	102,143	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 102,143	43

		3	
III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 2,609,043	44
45	Private Pay - Net Inpatient Revenue	2,292,595	45
46	Medicare - Net Inpatient Revenue	865,026	46
47	Other-(specify) <u>Independent Living</u>	292,281	47
48	Other-(specify) <u>Charity and Insurance Contractual Allowance</u>	(3,181)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,055,764	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes 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.

Facility Name & ID Number Mason Point

0050294

Report Period Beginning:

1/1/14

Ending:

12/31/14

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	2,080	2,080	\$ 75,359	\$ 36.23	1
2	Assistant Director of Nursing	1,971	1,971	54,739	27.77	2
3	Registered Nurses	6,886	7,015	167,195	23.83	3
4	Licensed Practical Nurses	30,383	31,750	657,118	20.70	4
5	CNAs & Orderlies	97,340	102,469	1,209,473	11.80	5
6	CNA Trainees					6
7	Licensed Therapist	4,512	4,866	202,104	41.53	7
8	Rehab/Therapy Aides	6,370	7,173	208,251	29.03	8
9	Activity Director	1,195	1,259	17,020	13.52	9
10	Activity Assistants	6,049	6,498	72,347	11.13	10
11	Social Service Workers	6,502	6,711	86,071	12.83	11
12	Dietician					12
13	Food Service Supervisor	4,128	4,128	58,721	14.23	13
14	Head Cook					14
15	Cook Helpers/Assistants	34,493	35,488	328,845	9.27	15
16	Dishwashers					16
17	Maintenance Workers	12,070	12,571	224,426	17.85	17
18	Housekeepers	15,978	16,647	167,451	10.06	18
19	Laundry	8,228	8,616	77,698	9.02	19
20	Administrator	2,080	2,080	80,084	38.50	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	4,491	4,759	77,726	16.33	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>See PG20A</u>	17,504	17,835	287,251	16.11	33
34	TOTAL (lines 1 - 33)	262,260	273,916	\$ 4,051,879 *	\$ 14.79	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	Monthly	\$ 10,631	L1, C3	35
36	Medical Director	Monthly	9,000	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	6,000	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 25,631		49

C. CONTRACT NURSES

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

Mason Point
0050294
Period Beginning
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1/1/2014
12/31/2014

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reportin g Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	4,868	4,881	114,095	23.38
Marketing	4,160	4,160	76,265	18.33
Transportation	8,476	8,794	96,891	11.02
TOTAL	17,504	17,835	287,251	

Facility Name & ID Number Mason Point

Report Period Beginning: 1/1/14

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		
Darin Wall	Administrator	0	\$ 80,084	Workers' Compensation Insurance	\$ 106,732	IDPH License Fee	\$ 3,980		
				Unemployment Compensation Insurance	78,486	Advertising: Employee Recruitment	1,083		
				FICA Taxes	300,579	Health Care Worker Background Check			
				Employee Health Insurance	(49,065)	(Indicate # of checks performed)			
				Employee Meals		Patient Background Checks	94 949		
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	2,295		
				Employee Relations	4,246	Miscellaneous Dues & Subscriptions	874		
				Employee Retirement	2,287	Home Office Allocation	357		
				Home Office	30,335				
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 80,084	TOTAL (agree to Schedule V, line 22, col.8)		\$ 8,664			
B. Administrative - Other							Less: Public Relations Expense		
Description			Amount				(874)		
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 441,000				Non-allowable advertising ()		
							Yellow page advertising ()		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 441,000				TOTAL (agree to Sch. V, line 20, col. 8)		
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
E-Health Data Solutions	Computer Services		\$ 2,221				Out-of-State Travel	\$	
Empower Software Solutions	Computer Services		2,095						
Heart Technologies	Computer Services		337						
Ginoli and Company	Accounting Services		835	N/A			In-State Travel		
Honkamp Krueger & Co.	Accounting Services		1,748						
DJ Howard & Associates	Appraisal Services		12,400						
Sorling , Northrup, Hanna	Legal Services		9,614						
One-Eleven Internet Service	Computer Services		574				Seminar Expense		
Allscripts	Data Services		1,949						
Michael Favia	Legal Services		1,500				Home Office Allocation	50	
Citizens Abstract Company	Legal Services		150						
Tsamis Law Firm	Legal Services		999				Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 34,422	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)		\$ 50

* Attach copy of IMRF notifications

**See instructions.

Mason Point
0050294
Period Beginning
Period End

1/1/2014
12/31/2014

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		34,422
Home Office Allocation-PHC & PHCM		
Lexis Nexis	Legal	13
GoffWilson	Legal	886
Illinois Secretary of State	Legal	81
Bank of America	Legal	268
Healthcare Resources International	Legal	160
Miscellaneous	Legal	35
Addy, Bush	Legal	23
Hall, Rustom, and Fritz	Legal	27
Black, Hedin, Ballard	Legal	47
SmithAmundsen	Legal	47
CliftonLarson Allen	Accountants	1,885
Ginoli & Co.	Accountants	1,729
Miscellaneous	Computer Services	35
Odessian LLC	Computer Services	11
Optimizer	Computer Services	75
Allpayer Exchange	Computer Services	24
CCH	Computer Services	39
Prism Software	Computer Services	120
Macquarie Technology Services	Computer Services	105
Advanced Answers on Demand	Computer Services	5,587
Stratus Networks	Computer Services	736
Kemper Technology	Computer Services	2,179
AT&T	Computer Services	9
Ability Network	Computer Services	844
Barracuda	Computer Services	193

CIAN	Computer Services	229
Comcast	Computer Services	57
Emdeon	Computer Services	149
Charter Communications	Computer Services	9
Crawford County Title Co.	Other Prof Fees	11
Better Banks	Other Prof Fees	7
David Budde	Other Prof Fees	65
All Scripts	Other Prof Fees	45
Miscellaneous	Other Prof Fees	6
Total (agree to Schedule V, line 19, column 8)		<u>50,158</u>

Mason Point
0050294
Period Beginning
Period End

1/1/2014
12/31/2014

Schedule 21A

XIX. SUPPORT SCHEDULE

Legal Fees

Home Office Allocation-PHC & PHCM

Lexis Nexis	Legal	13
GoffWilson	Legal	886
Illinois Secretary of State	Legal	81
Bank of America	Legal	268
Healthcare Resources International	Legal	160
Miscellaneous	Legal	35
Addy, Bush	Legal	23
Hall, Rustom, and Fritz	Legal	27
Black, Hedin, Ballard	Legal	47
SmithAmundsen	Legal	47

Direct Facility Invoices

Sorling Northup-Debra Kauffman Case	1/15/2014	903
Citizen Abstract Company-Property Title Search	4/8/2014	150
Sorling Northup-Debra Kauffman Case	4/9/2014	420
Sorling Northup-Debra Kauffman Case	2/10/2014	63
Sorling Northup-Debra Kauffman Case	3/10/2014	147
Sorling Northup-Debra Kauffman Case	5/12/2014	147
Sorling Northup-Debra Kauffman Case	6/11/2014	4,200
Sorling Northup-Debra Kauffman Case	8/11/2014	105
Sorling Northup-Debra Kauffman Case	10/8/2014	3,103
Sorling Northup-Debra Kauffman Case	11/10/2014	399
Michael Favia-Retainer for Disciplinary Confrence Services	11/5/2014	1,500
Sorling Northup-Debra Kauffman Case	12/3/2014	126
Tsamis Law Firm-Fees Related to Successful Appeal	12/19/2014	999

Total Legal Fees (agree to Schedule V, line 19, column 8)

13,850

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	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4	N/A											
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Mason Point# 0050294

Report Period Beginning:

1/1/14

Ending:

12/31/14**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? No
If YES, give association name and amount. N/A
- (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? 10 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 36,155 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. \$ 263,249
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.
- (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? No 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. \$ 5,479
- (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? N/A
- d. Have vehicle usage logs been maintained? Adquate 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? N/A
- 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. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Ginoli and Company
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.

Mason Point
 0010249
 Period Beginning
 Period End

1/1/14
 12/31/14

Independent Living Offset

Schedule 23A

Census Days Summary:

Days	%
15,431	28.86%
38,031	71.14%
<u>53,462</u>	<u>100.00%</u>

Independent Living
 Nursing Home

Expense Offset:	Total Amount	Ind. Liv %	Ind. Liv Offset	Basis For Allocation	Line
Dietary	417,094	28.86%	120,373	Census	1
Food	291,705	28.86%	84,186	Census	2
Housekeeping	223,180	28.86%	64,410	Census	3
Laundry	93,709	28.86%	27,044	Census	4
Utilities	750,614	28.86%	216,627	Census	5
Maintenance	307,632	28.86%	88,783	Census	6
Depreciation (Building)	<u>36,683</u>	100.00%	<u>36,683</u>	Beds	30
Total	<u><u>2,120,617</u></u>		<u><u>638,106</u></u>		

Note: Computed overhead cost of Independent Living based on census days. Independent Living depreciation expense was calculated based on total number of beds.
 Independent Living overhead and depreciation costs have been offset on P5A.