

			FOR OHF USE			

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2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

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

<p>I. IDPH Facility ID Number: <u>0046045</u></p> <p>Facility Name: <u>Arcola Health Care Center</u></p> <p>Address: <u>422 East Fourth South Street</u> <u>Arcola</u> <u>61910</u> Number City Zip Code</p> <p>County: <u>Douglas</u></p> <p>Telephone Number: <u>(217) 268-3022</u> Fax # <u>(217) 268-4180</u></p> <p>IDPA ID Number: <u>371316056001</u></p> <p>Date of Initial License for Current Owners: <u>11/09/93</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact Name: <u>Christine A. Hanover</u> Telephone Number: <u>(312) 634-4581</u> Please send copies of desk review and audit adjustments to address on this page</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/05</u> to <u>12/31/05</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%"> <tr> <td style="width:20%">Officer or Administrator of Provider</td> <td>(Signed) _____ (Type or Print Name) _____ (Date) _____</td> </tr> <tr> <td></td> <td>(Title) _____</td> </tr> <tr> <td></td> <td>(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____</td> </tr> <tr> <td>Paid Preparer</td> <td>(Print Name and Title) _____ (Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u> (Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u></td> </tr> </table> <p align="center"> MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630 </p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) _____ (Date) _____		(Title) _____		(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____	Paid Preparer	(Print Name and Title) _____ (Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u> (Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Arcola Health Care Center

0046045 Report Period Beginning: 01/01/05 Ending: 12/31/05

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	50	Skilled (SNF)	50	18,250	1
2		Skilled Pediatric (SNF/PED)			2
3	50	Intermediate (ICF)	50	18,250	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	100	TOTALS	100	36,500	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 Patient Days by Level of Care and Primary Source of Payment			5 Total	
		Medicaid Recipient	Private Pay	Other		
8	SNF	12,914	107	797	13,818	8
9	SNF/PED					9
10	ICF	14,360	3,033	1,769	19,162	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	27,274	3,140	2,566	32,980	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.36%

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 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 11/09/93

J. Was the facility purchased or leased after January 1, 1978?
YES Date 11/09/93 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 17 and days of care provided 797

Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year YES NO

Tax Year: 12/31/05 Fiscal Year: 12/31/05

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

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Arcola Health Care Center # 0046045 Report Period Beginning: 01/01/05 Ending: 12/31/05 **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 OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	125,847	15,458	885	142,190		142,190	3,967	146,157		1
2	Food Purchase		129,516		129,516		129,516	(5,528)	123,988		2
3	Housekeeping	74,570	14,951		89,521		89,521	90	89,611		3
4	Laundry	49,864	11,649		61,513		61,513	7	61,520		4
5	Heat and Other Utilities			91,453	91,453		91,453	604	92,057		5
6	Maintenance	28,561	30,466	3,367	62,394		62,394	5,203	67,597		6
7	Other (specify):* Home Office Benefits							1,132	1,132		7
8	TOTAL General Services	278,842	202,040	95,705	576,587		576,587	5,475	582,062		8
	B. Health Care and Programs										
9	Medical Director			33,930	33,930		33,930		33,930		9
10	Nursing and Medical Records	784,955	78,287	995	864,237		864,237	6,561	870,798		10
10a	Therapy			74,338	74,338		74,338	4	74,342		10a
11	Activities	56,995	1,276	268	58,539		58,539		58,539		11
12	Social Services	41,822	55		41,877		41,877		41,877		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Office Benefits							909	909		15
16	TOTAL Health Care and Programs	883,772	79,618	109,531	1,072,921		1,072,921	7,474	1,080,395		16
	C. General Administration										
17	Administrative	50,350			50,350		50,350	28,096	78,446		17
18	Directors Fees										18
19	Professional Services			8,040	8,040		8,040	8,157	16,197		19
20	Dues, Fees, Subscriptions & Promotion			5,970	5,970		5,970	3,713	9,683		20
21	Clerical & General Office Expense	18,658	5,694	8,127	32,479		32,479	36,252	68,731		21
22	Employee Benefits & Payroll Tax			215,927	215,927		215,927	1,853	217,780		22
23	Inservice Training & Education							589	589		23
24	Travel and Semina							808	808		24
25	Other Admin. Staff Transportation			5,252	5,252		5,252	2,939	8,191		25
26	Insurance-Prop.Liab.Malpractice			41,657	41,657		41,657	1,073	42,730		26
27	Other (specify):* Home Office Benefits							8,065	8,065		27
28	TOTAL General Administration	69,008	5,694	284,973	359,675		359,675	91,545	451,220		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,231,622	287,352	490,209	2,009,183		2,009,183	104,494	2,113,677		29

*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 Arcola Health Care Center

#0046045

Report Period Beginning:

01/01/05

Ending:

12/31/05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7 **	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			56,091	56,091		56,091	9,870	65,961			30
31	Amortization of Pre-Op. & Org											31
32	Interest			196,363	196,363		196,363	2,379	198,742			32
33	Real Estate Taxes			24,210	24,210		24,210	(3,281)	20,929			33
34	Rent-Facility & Grounds							652	652			34
35	Rent-Equipment & Vehicle:			3,826	3,826		3,826	160	3,986			35
36	Other (specify): ³											36
37	TOTAL Ownership			280,490	280,490		280,490	9,780	290,270			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportatio											38
39	Ancillary Service Center:		18,004		18,004		18,004		18,004			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			54,750	54,750		54,750		54,750			42
43	Other (specify): ³ Nonallowable Cost			45,331	45,331		45,331	(45,331)				43
44	TOTAL Special Cost Centers		18,004	100,081	118,085		118,085	(45,331)	72,754			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	1,231,622	305,356	870,780	2,407,758		2,407,758	68,943	2,476,701			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

Facility Name & ID Number Arcola Health Care Center

0046045

Report Period Beginning: 01/01/05

Ending: 12/31/05

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	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Room	(2,247)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	4,706	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,073)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(700)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(15,716)	43		24
25	Fund Raising, Advertising and Promotions	(1,995)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule (See PG 5A)	(35,251)	var		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (52,276)		\$	30

OHF USE ONLY						
48		49		50	51	52

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)	121,219		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 121,219		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ 68,943		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 Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Arcola Health Care Center

ID# 0046045

Report Period Beginning: 01/01/05

Ending: 12/31/05

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Nonallowable marketing events	\$ (900)	43	1
2	Labs - Part A	(2,293)	43	2
3	X-Rays - Part A	(1,509)	43	3
4	Offset Vending Machine revenue	(14,578)	43	4
5	Non-care real estate taxes	(3,071)	33	5
6	Offset cable TV revenue	(4,320)	43	6
7	Offset meal revenue	(3,801)	2	7
8	Non-care interest expense	(4,569)	32	8
9	Unreconciled real estate tax	(210)	33	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
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38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(35,251)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Arcola Health Care Center

0046045

Report Period Beginning:

01/01/05

Ending:

12/31/05

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

	Operating Expenses	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)	
	A. General Services													
1	Dietary	0	3,967	0	0	0	0	0	0	0	0	0	3,967	1
2	Food Purchase	(3,801)	126	0	0	0	0	0	0	0	0	0	(3,675)	2
3	Housekeeping	0	90	0	0	0	0	0	0	0	0	0	90	3
4	Laundry	0	7	0	0	0	0	0	0	0	0	0	7	4
5	Heat and Other Utilities	0	604	0	0	0	0	0	0	0	0	0	604	5
6	Maintenance	0	5,203	0	0	0	0	0	0	0	0	0	5,203	6
7	Other (specify):*	0	1,132	0	0	0	0	0	0	0	0	0	1,132	7
8	TOTAL General Services	(3,801)	11,129	0	0	0	0	0	0	0	0	0	7,328	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	6,561	0	0	0	0	0	0	0	0	0	6,561	10
10a	Therapy	0	4	0	0	0	0	0	0	0	0	0	4	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	909	0	0	0	0	0	0	0	0	0	909	15
16	TOTAL Health Care and Programs	0	7,474	0	0	0	0	0	0	0	0	0	7,474	16
	C. General Administration													
17	Administrative	0	28,096	0	0	0	0	0	0	0	0	0	28,096	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	8,157	0	0	0	0	0	0	0	0	0	8,157	19
20	Fees, Subscriptions & Promotions	0	3,713	0	0	0	0	0	0	0	0	0	3,713	20
21	Clerical & General Office Expenses	0	0	36,252	0	0	0	0	0	0	0	0	36,252	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	589	0	0	0	0	0	0	0	0	589	23
24	Travel and Seminar	0	0	808	0	0	0	0	0	0	0	0	808	24
25	Other Admin. Staff Transportation	0	0	2,939	0	0	0	0	0	0	0	0	2,939	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,073	0	0	0	0	0	0	0	0	1,073	26
27	Other (specify):*	0	0	8,065	0	0	0	0	0	0	0	0	8,065	27
28	TOTAL General Administration	0	39,966	49,726	0	89,692	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(3,801)	58,569	49,726	0	104,494	29							

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
Mark Petersen		See Attached Schedule 6A		See Attached Schedule 6A		

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	1 Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 3,967	\$ 3,967	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	126	126	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	90	90	3
4	V	4 Laundry		Petersen Health Care, Inc.	100.00%	7	7	4
5	V	5 Utilities		Petersen Health Care, Inc.	100.00%	604	604	5
6	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	5,203	5,203	6
7	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	1,132	1,132	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	6,561	6,561	8
9	V	10A Therapy		Petersen Health Care, Inc.	100.00%	4	4	9
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	909	909	10
11	V	17 Administrative		Petersen Health Care, Inc.	100.00%	28,096	28,096	11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	8,157	8,157	12
13	V	20 Due, Fees, Subs & Promos		Petersen Health Care, Inc.	100.00%	3,713	3,713	13
14	Total		\$			\$ 58,569	\$ *	58,569 14

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

Facility Name & ID Number Arcola Health Care Center

0046045

Report Period Beginning: 01/01/05

Ending: 12/31/05

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 & General Office	\$	Petersen Health Care, Inc.	100.00%	\$ 36,252	\$ 36,252
16	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	589	589
17	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	808	808
18	V	25 Other Admin. Staff Transport		Petersen Health Care, Inc.	100.00%	2,939	2,939
19	V	26 Insurance-Prop.Liab.Malpractice		Petersen Health Care, Inc.	100.00%	1,073	1,073
20	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	8,065	8,065
21	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	5,164	5,164
22	V	32 Interest		Petersen Health Care, Inc.	100.00%	6,948	6,948
23	V	34 Rent - Facility & Grounds		Petersen Health Care, Inc.	100.00%	652	652
24	V	35 Rent - Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	160	160
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 62,650	\$ * 62,650

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

SEE ACCOUNTANTS' COMPILATION REPORT

Arcola Health Care Center
Provider # 0046045
12/31/2005

Schedule 6A

VII Related Parties - Page 6

Related Nursing Homes

City

In-State:

Aledo Rehabilitation & Health Care Center	Aledo, IL
Arcola Health Care Center	Arcola, IL
Arrow Wood Estates of Rock Falls	Rock Falls, IL
Aspen Rehab & Health Care	Silvis, IL
Batavia Rehabilitation & Health Care Center	Batavia, IL
Bement Health Care Center	Bement, IL
Benton Rehabilitation & Health Care Center	Benton, IL
Bloomington Rehabilitation & Health Care C	Bloomington, IL
Casey Health Care Center	Casey, IL
Cisne Rehabilitation & Health Care Center	Cisne, IL
Countryview Care Center of Macomb	Macomb, IL
Countryview Terrace	Louisville, IL
Decatur Rehabilitation & Health Care Center	Decatur, IL
Eastside Health & Rehabilitation Center	Pittsfield, IL
Eastview Terrace	Sullivan, IL
Effingham Rehabilitation & Health Care Cen	Effingham, IL
El Paso Health Care Center	El Paso, IL
Elgin Rehabilitation & Health Care Center	South Elgin, IL
Enfield Rehabilitation & Health Care Center	Enfield, IL
Flora Health Care Center	Flora, IL
Fondulac Rehabilitation & Health Care Cent	East Peoria, IL
Havana Health Care Center	Havana, IL
Ironwood Estates of Sandwich	Sandwich, IL
Jonesboro Rehabilitation & Health Care Cer	Jonesboro, IL
Kewanee Care Home	Kewanee, IL
McLeansboro Rehabilitation & Health Care (Mc	Leansboro, IL
Newman Rehabilitation & Health Care Centr	Newman, IL
North Aurora Care Center	Aurora, IL
Palm Terrace of Mattoon	Mattoon, IL
Prairie Rose Health Care Center	Pana, IL
Robings Manor Nursing Home	Brighton, IL
Rock Falls Rehabilitation & Health Care Cer	Rock Falls, IL
Rosiclare Rehabilitation & Health Care Cent	Rosiclare, IL
Royal Oaks Care Center	Kewanee, IL
Sandwich Rehabilitation & Health Care Cen	Sandwich, IL
Shelbyville Rehabilitation & Health Care Cer	Shelbyville, IL
Sheldon Health Care Center	Sheldon, IL
Sugar Creek Care Center	Watseka, IL
Sullivan Health Care Center	Sullivan, IL
Sunset Manor Nursing Home	Canton, IL
Timbercreek Rehabilitation & Health Care C	Pekin, IL
Toulon Rehabilitation & Health Care Center	Toulon, IL
Tuscola Health Care Center	Tuscola, IL
Vandalia Rehabilitation & Health Care Cent	Vandalia, IL
Watsseka Rehabilitation & Health Care Cent	Watsseka, IL

Out-of-State:

Meadow Lawn Nursing Center	Davenport, IA
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Related Assisted Living

Kewanee Courtyard Estates	Kewanee, IL
Kewanee Courtyard Village	Kewanee, IL
Monmouth Courtyard Estates	Monmouth, IL
Riverview Estates of Havana	Havana, IL
Simple Blessings	Casey, IL

Other Related Business Entities

Petersen Health Care, Inc.	Peoria, IL	Management/Bookkeeping
Petersen Health Care II, Inc.	Peoria, IL	Management/Bookkeeping
Petersen Enterprises	Peoria, IL	Management/Bookkeeping
Petersen Health Systems	Peoria, IL	Management/Bookkeeping
Petersen Health Operations, L.L.C.	Peoria, IL	Management/Bookkeeping
RLP Senior Villages, Inc.	Peoria, IL	Management/Bookkeeping

Facility Name & ID Number Arcola Health Care Center # 0046045 Report Period Beginning: 01/01/05 Ending: 12/31/05

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	Mark Petersen	President	Administrative	100.00	See Schedule 7A	3	4.80	Salary	\$ 28,096	L17,C7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 28,096		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 Arcola Health Care Center # 0046045 Report Period Beginning: 01/01/05 Ending: 12/31/05

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 West 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Patient Days	46	\$ 82,166	\$ 81,693	32,980	\$ 3,967	1
2	2	Food	Patient Days	46	2,606		32,980	126	2
3	3	Housekeeping	Patient Days	46	1,857		32,980	90	3
4	4	Laundry	Patient Days	46	144		32,980	7	4
5	5	Utilities	Patient Days	46	12,513		32,980	604	5
6	6	Maintenance	Patient Days	46	107,775	81,080	32,980	5,203	6
7	7	Mgmt. Allocation of Benefits	Patient Days	46	23,459		32,980	1,132	7
8	10	Nursing and Medical Records	Patient Days	46	135,903	130,651	32,980	6,561	8
9	10A	Therapy	Patient Days	46	88		32,980	4	9
10	15	Mgmt. Allocation of Benefits	Patient Days	46	18,830		32,980	909	10
11	17	Administrative	Patient Days	46	582,000	582,000	32,980	28,096	11
12	19	Professional Services	Patient Days	46	168,984		32,980	8,157	12
13	20	Dues, Fees, Subs & Promos	Patient Days	46	76,921		32,980	3,713	13
14	21	Clerical & General Office	Patient Days	46	750,958	577,218	32,980	36,252	14
15	23	Inservice Training & Education	Patient Days	46	12,208		32,980	589	15
16	24	Travel & Seminar	Patient Days	46	16,731		32,980	808	16
17	25	Other Admin. Staff Transport	Patient Days	46	60,875		32,980	2,939	17
18	26	Insurance-Prop.Liab.Malp.	Patient Days	46	22,218		32,980	1,073	18
19	27	Mgmt. Allocation of Benefits	Patient Days	46	167,067		32,980	8,065	19
20	30	Depreciation	Patient Days	46	106,965		32,980	5,164	20
21	32	Interest	Patient Days	46	143,934		32,980	6,948	21
22	34	Rent - Facility & Grounds	Patient Days	46	13,500		32,980	652	22
23	35	Rent - Equipment & Vehicles	Patient Days	46	3,305		32,980	160	23
24									24
25	TOTALS				\$ 2,511,007	\$ 1,452,642		\$ 121,219	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Arcola Health Care Center # 0046045 Report Period Beginning: 01/01/05 Ending: 12/31/05

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	
						Original	Balance					
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense			
		YES	NO									
	A. Directly Facility Related											
	Long-Term											
1	LaSalle Bank		X	Mortgage	3244 plus int.	08/31/02	\$ 2,995,391	\$ 2,855,852	08/31/07	Varies	\$ 179,990	1
2	Ford Credit		X	Van Purchase	\$639.08	11/22/04	33,217	26,255	11/17/09	0.0590	1,835	2
3												3
4												4
5												5
	Working Capital											
6	LaSalle Bank		X	Line of Credit	Varies	08/31/02	259,880		08/31/06	0.0975	9,969	6
7												7
8												8
9	TOTAL Facility Related				\$639.08		\$ 3,288,488	\$ 2,882,107			\$ 191,794	9
	B. Non-Facility Related*											
10	First National Bank of Arcola		X	Mortgage on House	\$485.00	05/15/96	62,800	51,414	05/15/11	0.0800	6,459	10
11												11
12							Disallow nonallowable interest expense				(6,459)	12
13							Allocated from Home Office				6,948	13
14	TOTAL Non-Facility Related				\$485.00		\$ 62,800	\$ 51,414			\$ 6,948	14
15	TOTALS (line 9+line14)						\$ 3,351,288	\$ 2,933,521			\$ 198,742	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None 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 Arcola Health Care Center

0046045 Report Period Beginning:

01/01/05 Ending:

12/31/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 22,000 B. General Construction Type: Exterior Brick Frame Wood Number of Stories One

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 ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, et List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

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: N/A 2. Number of Years Over Which it is Being Amortized N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

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	Facility	Not Available	1993	\$ 44,078	1
2					2
3	TOTALS			\$ 44,078	3

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		
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	100	1995	1975	\$ 859,153	\$ 23,159	35	\$ 24,547	\$ 1,388	\$ 257,743	4
5		05 Home Office								5
6		Allocation	2005	32,864			616	616	616	6
7										7
8										8
Improvement Type**										
9	Building Improvement		1993	13,499		20	675	675	8,437	9
10	Building Improvement		1994	31,000		20	1,550	1,550	17,775	10
11	Building Improvement		1995	10,602	146	20	530	384	5,810	11
12	Landscaping		1997	5,593	337	20	280	(57)	2,380	12
13	Parking Lot		1997	6,500	167	20	325	158	2,763	13
14	Carpeting		1997	934	24	20	47	23	399	14
15	Door Closer		1997	1,225	31	20	61	30	519	15
16	Driveway Grading		1998	784	48	15	52	4	390	16
17	Guttering		1998	1,273	33	15	85	52	637	17
18	Wiring		1998	6,426	165	20	321	156	2,408	18
19	Windows		1998	2,330	60	15	155	95	1,163	19
20	Siding		1998	12,606	323	20	630	307	4,725	20
21	Doors		1998	765	20	15	51	31	383	21
22	Sink		1998	901	23	20	45	22	540	22
23	Garage		1998	8,286	212	15	552	340	4,140	23
24	Wood Flooring		1999	1,174	30	20	59	29	383	24
25	Asphalt Lot		1999	4,680	120	20	234	114	1,521	25
26	Tile		1999	6,476	166	20	324	158	2,106	26
27	Vinyl Siding		1999	5,600	144	25	224	80	1,456	27
28	Door Alarms		2000	1,593	184	20	80	(104)	440	28
29	Water Heater		2000	5,075	2,855	20	254	(2,601)	1,397	29
30	Sidewalk		2000	876	22	20	44	22	242	30
31	Carpeting		2000	670	17	20	34	17	187	31
32	Scarf Swags/Valances		2001	6,043	155	20	302	147	1,208	32
33	Scarf Holders		2001	1,083	28	20	54	26	216	33
34	Fence		2001	2,000	52	20	100	48	400	34
35	Replacement Wall		2001	686	18	20	34	16	136	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

STATE OF ILLINOIS

Facility Name & ID Number Arcola Health Care Center

0046045

Report Period Beginning:

01/01/05

Ending:

Page 12A
12/31/05

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	Security System	2002	\$ 5,959	\$ 153	20	\$ 298	\$ 145	\$ 1,043	37
38	Sprinkler System	2002	4,946	127	20	247	120	866	38
39	Sign	2002	1,248	83	20	62	(21)	605	39
40	Medicare Wing Expansior	2003	100,808	2,585	20	5,040	2,455	12,600	40
41	Architect Fees	2003	1,343	30	20	67	37	201	41
42	Patio	2003	5,858	31	20	293	262	879	42
43	Medicare Wing Expansior	2003	2,500	64	20	125	61	375	43
44	Medicare Wing Expansior	2003	750	19	20	38	19	113	44
45	Medicare Wing Expansior	2003	1,500	38	20	75	37	225	45
46	Medicare Wing Expansior	2003	500	13	20	25	12	75	46
47	Furnace	2004	2,195	314	20	110	(204)	165	47
48									48
49	Roofing	2005	2,500		20	63	63	63	49
50									50
51									51
52	2005 Home Office allocation-Land & Land Improvement	2005	1,900			59	59	59	52
53	2005 Home Office allocation-Building Improvement	2005	54			2	2	2	53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,162,758	\$ 31,996		\$ 38,769	\$ 6,773	\$ 337,791	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number: Arcola Health Care Center # 0046045 Report Period Beginning: 01/01/05 Ending: 12/31/05
 XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	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	\$ 221,691	\$ 10,458	\$ 15,629	\$ 5,171	10	\$ 175,645	71
72	Current Year Purchases	8,637	1,233	433	(800)	10	433	72
73	Fully Depreciated Assets							73
74	Allocation from Home Office			4,487	4,487			74
75	TOTALS	\$ 230,328	\$ 11,691	\$ 20,549	\$ 8,858		\$ 176,078	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	Facility	1994 Dodge Van	1998	\$ 28,010	\$ 1,775	\$	\$ (1,775)	5	\$ 28,010	76
77	Facility	2005 Ford	2004	33,217	10,629	6,643	(3,986)	5	9,965	77
78										78
79										79
80	TOTALS			\$ 61,227	\$ 12,404	\$ 6,643	\$ (5,761)		\$ 37,975	80

E. Summary of Care-Related Asset

	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)	\$ 1,498,391	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 56,091	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 65,961	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 9,870	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 551,844	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	Land & House - 1996	\$ 78,850	\$ 2,504	\$ 24,097	86
87	Vending Machine - 1995	3,856		3,856	87
88					88
89					89
90					90
91	TOTALS	\$ 82,706	\$ 2,504	\$ 27,953	91

G. Construction-in-Progress

	Description	Cost	
92	N/A		92
93			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 1

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					652			6
7	TOTAL				\$ 652			7

10. Effective dates of current rental agreement:
 Beginning _____
 Ending _____

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

	Fiscal Year Ending	Annual Rent
12.	<u>/2006</u>	\$ _____
13.	<u>/2007</u>	\$ _____
14.	<u>/2008</u>	\$ _____

8. List separately any amortization of lease expense included on page 4, line 34.
 This amount was calculated by dividing the total amount to be amortized
 by the length of the lease _____.

9. Option to Buy: YES NO Terms: 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: \$ 3,986 Description: Copy Machine - \$1584; Dish Machine - \$73; Maintenance equip.-2169; Home Office allocation-160
 (Attach a schedule detailing the breakdown of movable equipment)

* 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.

C. Vehicle Rental (See instructions.)

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>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>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			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 Wage (c)				
6	Transportation				
7	Contractual Payment:				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit;
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefit;
- (c) For in-house training programs only. Do not include fringe benefit;
- (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

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	

- (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	1 Schedule V Line & Column Reference	2		3		4		5		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)		Units	Cost						
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	10A(3)	hrs	\$	669	\$ 33,434					669	\$ 33,434	1	
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		57	2,839					57	2,839	2	
3	Licensed Recreational Therapist		hrs										3	
4	Licensed Physical Therapist	10A(3)	hrs		761	38,065					761	38,065	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							16,294		16,294	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs										10	
11	Academic Education		hrs										11	
12	Exceptional Care Program												12	
13	Other (specify): Oxygen	39(2)								1,710		1,710	13	
14	TOTAL			\$	1,487	\$ 74,338				\$ 18,004		1,487 \$ 92,342	14	

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed 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

STATE OF ILLINOIS

Page 17

Facility Name & ID Number Arcola Health Care Center

0046045

Report Period Beginning: 01/01/05

Ending:

12/31/05

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/05

(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	\$ 2,618	\$ 2,618	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance -0-)	428,903	428,903	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	2,757	2,757	6
7	Other Prepaid Expenses	2,705	2,705	7
8	Accounts Receivable (owners or related parties)	373	373	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 437,356	\$ 437,356	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		44,078	13
14	Buildings, at Historical Cost	1,198,547	1,162,758	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	310,429	291,555	16
17	Accumulated Depreciation (book methods)	(562,363)	(551,844)	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 (specify):			22
23	Other(specify): Due from MBP	2,608,147	2,718,806	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,554,760	\$ 3,665,353	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,992,116	\$ 4,102,709	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 285,412	\$ 285,412	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	72,335	72,335	30
31	Accrued Taxes Payable (excluding real estate taxes)	1,992	1,992	31
32	Accrued Real Estate Taxes(Sch.IX-B)	20,350	20,350	32
33	Accrued Interest Payable	9,778	9,778	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	Accrued expenses	14,834	14,834	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 404,701	\$ 404,701	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	26,255	26,255	39
40	Mortgage Payable	2,907,266	2,907,266	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,933,521	\$ 2,933,521	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,338,222	\$ 3,338,222	46
47	TOTAL EQUITY(page 18, line 24)	\$ 653,894	\$ 764,487	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,992,116	\$ 4,102,709	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 373,226	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 373,226	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	280,659	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Rounding	9	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 280,668	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)	\$ 653,894	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Arcola Health Care Center

0046045

Report Period Beginning: 01/01/05

Ending: 12/31/05

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 expenses.

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 2,480,559	1
2	Discounts and Allowances for all Levels	34,440	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,514,999	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	122,498	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 122,498	8
C. Other Operating Revenue			
9	Payments for Educator		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	3,801	14
15	Telephone, Television and Radio	4,320	15
16	Rental of Facility Space		16
17	Sale of Drugs	20,010	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	5,002	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 33,133	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Vending	17,444	28
28a	Miscellaneous	343	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 17,787	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,688,417	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	576,587	31
32	Health Care	1,072,921	32
33	General Administration	359,675	33
B. Capital Expense			
34	Ownership	280,490	34
C. Ancillary Expense			
35	Special Cost Centers	63,335	35
36	Provider Participation Fee	54,750	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,407,758	40
41	Income before Income Taxes (line 30 minus line 40)**	280,659	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 280,659	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.
This entity is a cash basis taxpayer.

*** 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 Arcola Health Care Center

0046045

Report Period Beginning: 01/01/05

Ending:

12/31/05

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	2,132	2,132	\$ 42,249	\$ 19.82	1
2	Assistant Director of Nursing					2
3	Registered Nurses	3,551	3,692	68,511	18.56	3
4	Licensed Practical Nurses	13,171	13,660	225,036	16.47	4
5	CNAs & Orderlies	41,839	43,081	410,386	9.53	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,817	1,905	16,516	8.67	9
10	Activity Assistants	1,706	1,928	17,758	9.21	10
11	Social Service Worker	3,155	3,184	41,822	13.14	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	26,175	12.58	13
14	Head Cook					14
15	Cook Helpers/Assistants	13,613	14,176	99,672	7.03	15
16	Dishwashers					16
17	Maintenance Worker	2,419	2,419	28,561	11.81	17
18	Housekeepers	10,276	10,700	74,570	6.97	18
19	Laundry	7,387	7,499	49,864	6.65	19
20	Administrator	2,080	2,080	50,350	24.21	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,719	1,879	18,658	9.93	24
25	Vocational Instructor					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 C: Care Plan Coord.	2,216	2,216	38,773	17.50	32
33	Other(specify) Transportation	2,114	2,206	22,721	10.30	33
34	TOTAL (lines 1 - 33)	111,275	114,837	\$ 1,231,622 *	\$ 10.72	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	23	\$ 885	1(3)	35
36	Medical Director	Monthly	33,930	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	800	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				44
45	Social Service Consultant				45
46	Other(specify) Rehab Consultant		195	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)	23	\$ 35,810		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

SEE ACCOUNTANTS' COMPILATION REPORT

A. Administrative Salaries	Name	Function	Ownership %	Amount
	Karla Schneider	Administrator	0	\$ 50,350
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				
				\$ 50,350

B. Administrative - Other	Description	Amount
	N/A	\$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)		
		\$

C. Professional Services	Vendor/Payee	Type	Amount
	Altschuler, Melvoin & Glasser, LLP	Accounting	\$ 5,600
	ADP	Computer Services	873
	America On-Line	Computer Services	25
	IVANS	Computer Services	370
	Adv. Answers on Demand	Computer Services	576
	Medifax-EDI	Computer Services	234
	Sams Club	Computer Services	362
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)			
			\$ 8,040

D. Employee Benefits and Payroll Taxes	Description	Amount
	Workers' Compensation Insurance	\$ 46,062
	Unemployment Compensation Insurance	23,676
	FICA Taxes	90,631
	Employee Health Insurance	45,858
	Employee Meals	1,853
	Illinois Municipal Retirement Fund (IMRF)*	
	Employee Retirement	3,510
	Employee Relations	5,759
	Employee Life Insurance	431
TOTAL (agree to Schedule V, line 22, col.8)		
		\$ 217,780

E. Schedule of Non-Cash Compensation Paid to Owners or Employees	Description	Line #	Amount
	N/A		
TOTAL			
			\$

F. Dues, Fees, Subscriptions and Promotions	Description	Amount
	IDPH License Fee	\$ 1,990
	Advertising: Employee Recruitment	2,916
	Health Care Worker Background Check (Indicate # of checks performed 27)	320
	Miscellaneous Licenses & Fees	434
	Miscellaneous Dues & Subscriptions	310
	Allocated from Home Office	3,713
	Less: Public Relations Expense	()
	Non-allowable advertising	()
	Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)		
		\$ 9,683

G. Schedule of Travel and Seminar**	Description	Amount
	Out-of-State Travel	\$
	In-State Travel	
	Seminar Expense	
	Allocated from Home Office	808
	Entertainment Expense	()
TOTAL (agree to Sch. V, line 24, col. 8)		
		\$ 808

* Attach copy of IMRF notifications
 SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Arcola Health Care Center
Facility # 0046045
January 1, 2005 - December 31, 2005

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3)

8,040

Allocated from Home Office

Accounting

8,003

Legal

154

8,157

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

16,197

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								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2								N/A					
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Arcola Health Care Center

0046045

Report Period Beginning: 01/01/05

Ending: 12/31/05

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? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (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 expenses and the location of this expense on Sch. V. : 2,527 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. \$ 54,750
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 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 if 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. \$ 1,853 Has any meal income been offset against related costs? Yes Indicate the amount \$ 3,801
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation N/A
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained N/A **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? 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. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Ginoli & Co. 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. Audit currently in progress.
- (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 \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' COMPILATION REPORT

RECONCILIATION REPORT

09:55 AM 5/16/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	68,943	equal to	68,943	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	198,742	equal to	198,742	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	20,929	equal to	20,929	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	65,961	equal to	65,961	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	652	equal to	652	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	3,986	equal to	3,986	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv. - Staff Wages	0	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	74,338	equal to	74,338	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv. - Supplies	18,004	equal to	18,004	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39.10a	2
Income Stat. General Serv.	576,587	equal to	576,587	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,072,921	equal to	1,072,921	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	359,675	equal to	359,675	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	280,490	equal to	280,490	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	63,335	equal to	63,335	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	54,750	equal to	54,750	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	746,182	equal to	784,955	-38,773	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	34,274	equal to	56,995	-22,721	FAILED	Pg20 K19+K20	A.	9-10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	41,822	equal to	41,822	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	125,847	equal to	125,847	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	28,561	equal to	28,561	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	74,570	equal to	74,570	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	49,864	equal to	49,864	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	50,350	equal to	50,350	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	18,658	equal to	18,658	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	1,231,622	equal to	1,231,622	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	885	< or = to	885	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	33,930	< or = to	33,930	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	800	< or = to	995	-195	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	268	-268	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	0	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched. - Admin. Salar.	50,350	equal to	50,350	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched. - Admin. Other	0	equal to	0	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched. - Prof. Serv.	8,040	equal to	8,040	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched. - Benefit/Taxes	217,780	equal to	217,780	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched. - Sched of dues..	9,683	equal to	9,683	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched. - Sched. of trav	808	equal to	808	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	54,750	equal to	54,750	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	1,853	< or = to	1,853	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	1,853	equal to	1,853	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	797	equal to	797	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	121,219	equal to	121,219	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	2,933,521	equal to	2,933,521	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	20,350	equal to	20,350	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	44,078	equal to	44,078	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	1,162,758	equal to	1,162,758	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	291,555	equal to	291,555	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	551,844	equal to	551,844	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	653,894	equal to	653,894	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	280,659	equal to	280,659	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	3,992,116	equal to	3,992,116	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

Arcola Health Care Center
IDHFS Comparative Data - Per Resident Day Cost
Year Ending 12/31/05

Enter your HSA # in next column ===== **4**
 Census (Pulls from Page 2) **32,980**

Cost Report Line	Description	Year Facility	Average Median Cost Per Day (2003)	
			State	HSA
1	Dietary	4.43	6.01	6.48
2	Food Purchase	3.76	4.31	4.40
3	Housekeeping	2.72	3.70	3.68
4	Laundry	1.87	1.85	1.90
5	Heat & Other Utilities	2.79	2.95	2.93
6	Maintenance	2.05	3.01	3.03
8	Total General Services	17.65	22.58	22.99
10	Nursing & Medical Records	26.40	41.83	43.12
10A	Therapy	2.25	2.10	2.69
11	Activities	1.77	1.91	1.92
12	Social Services	1.27	1.42	1.64
16	Total Health Care & Programs	32.76	49.48	51.22
17	Administration	2.38	3.36	3.15
19	Professional Services	0.49	0.99	0.85
21	Clerical & Gen. Office Expense	2.08	4.79	4.97
22	Employee Benefits & PR Taxes	6.60	10.09	11.01
24	Travel & Seminar	0.02	0.08	0.13
26	Insurance-Property, Liability & Malpractice	1.30	2.58	2.55
28	Total General Administrative	13.68	24.94	26.11
29	Total Operating Expenses	64.09	98.06	100.03
30	Depreciation	2.00	3.70	4.08
32	Interest	6.03	2.54	1.96
33	Real Estate Taxes	0.63	1.38	1.08
37	Total Ownership and Ownership Cost	72.89	109.17	109.83

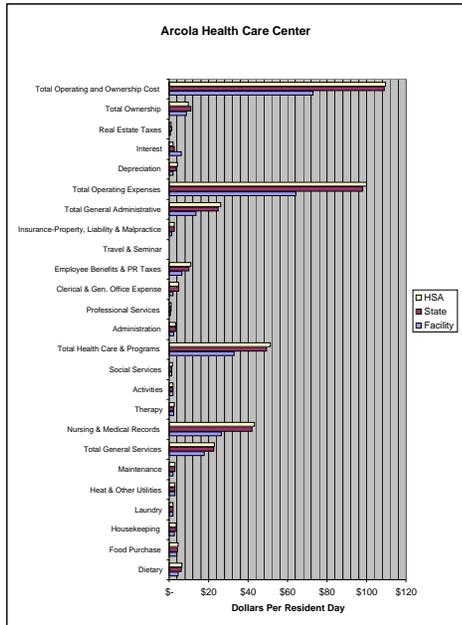
IDHFS LTC Profiles

LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report Line	Description	State-Wide	HSA											10th %	90th %
			1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, Liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14

Notes:
 Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.
 The **Average Median Cost Per Day** for the State and your HSA is taken from 2003 data available from the Illinois Department of Healthcare and Family Services and corresponds with the respective cost report data after final adjustments.



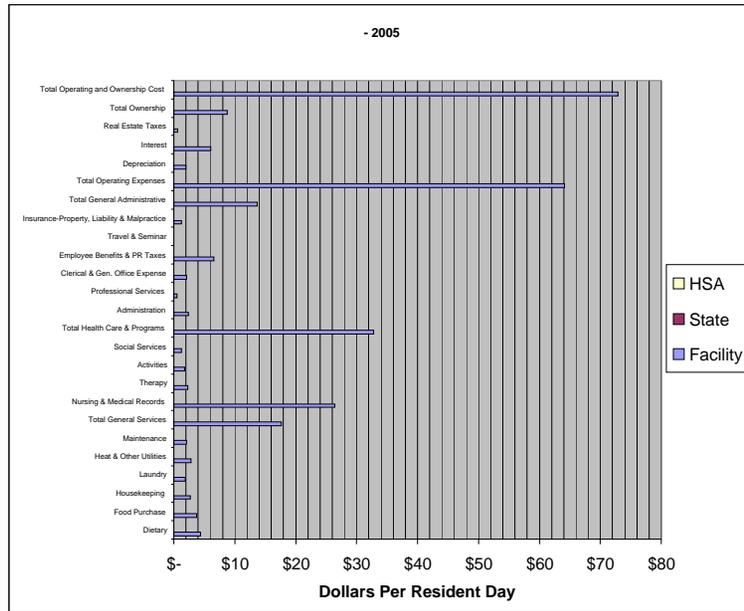
Areola Health Care Center
IDPA Comparative Data - Per Resident Day Cost
Year Ending 12/31/05

Enter your HSA # in next column
 Census (Pulls from Page 2)

Cost Report Line	Description	2005			2004			2003			2002		
		Per Diem Your Facility	2004 Median Cost Per Day		Per Diem Your Facility	2004 Median Cost Per Day		Per Diem Your Facility	2003 Median Cost Per Day		Per Diem Your Facility	2002 Median Cost Per Day	
			State	HSA		State	HSA		State	HSA		State	HSA
1	Dietary	4.43	-	-	4.48	-	-	4.28	6.10	5.70	4.12	6.01	5.60
2	Food Purchase	3.76	-	-	3.94	-	-	2.99	4.31	4.11	3.57	4.27	4.09
3	Housekeeping	2.72	-	-	3.01	-	-	2.64	3.70	3.61	2.66	3.65	3.48
4	Laundry	1.87	-	-	1.52	-	-	1.61	1.85	2.13	1.46	1.90	2.23
5	Heat & Other Utilities	2.79	-	-	2.70	-	-	2.89	2.95	2.95	2.48	2.71	2.73
6	Maintenance	2.05	-	-	1.92	-	-	2.12	3.01	2.82	2.12	2.99	2.92
8	Total General Services	17.65	-	-	17.59	-	-	16.52	22.58	21.73	16.41	22.09	22.04
10	Nursing & Medical Records	26.40	-	-	24.73	-	-	23.90	41.83	42.15	24.36	40.68	41.16
10A	Therapy	2.25	-	-	2.29	-	-	1.20	2.10	2.24	0.07	1.85	2.27
11	Activities	1.77	-	-	0.90	-	-	0.83	1.91	1.54	0.94	1.88	1.60
12	Social Services	1.27	-	-	1.53	-	-	1.79	1.42	1.27	1.67	1.44	1.32
16	Total Health Care & Programs	32.76	-	-	30.52	-	-	28.27	49.48	49.49	27.32	47.55	47.76
17	Administration	2.38	-	-	4.20	-	-	2.63	3.36	3.17	4.03	3.39	3.54
19	Professional Services	0.49	-	-	1.10	-	-	0.89	0.99	0.77	1.17	0.98	0.72
21	Clerical & Gen. Office Expense	2.08	-	-	3.44	-	-	3.00	4.79	4.25	3.40	4.58	4.31
22	Employee Benefits & PR Taxes	6.60	-	-	6.70	-	-	6.33	10.09	9.08	6.22	9.63	8.44
24	Travel & Seminar	0.02	-	-	0.03	-	-	0.18	0.08	0.07	0.11	0.09	0.09
26	Insurance-Property, Liability & Malpractice	1.30	-	-	1.66	-	-	1.90	2.58	2.61	1.55	2.19	2.03
28	Total General Administrative	13.68	-	-	18.02	-	-	15.19	24.94	22.93	16.83	23.47	21.93
29	Total Operating Expenses	64.09	-	-	66.14	-	-	59.99	98.06	94.71	60.55	94.39	91.33
30	Depreciation	2.00	-	-	2.05	-	-	1.88	3.70	3.38	1.87	3.53	3.04
32	Interest	6.03	-	-	5.04	-	-	5.51	2.54	1.50	5.31	2.73	1.54
33	Real Estate Taxes	0.63	-	-	0.71	-	-	0.61	1.38	1.11	0.62	1.30	1.03
37	Total Ownership	8.80	-	-	8.06	-	-	8.17	11.11	8.39	7.93	11.44	10.00
	Total Operating and Ownership Cost	72.89	-	-	74.20	-	-	68.16	###	103.10	68.48	105.83	101.30

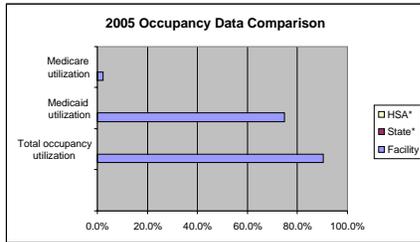
Notes:
 Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



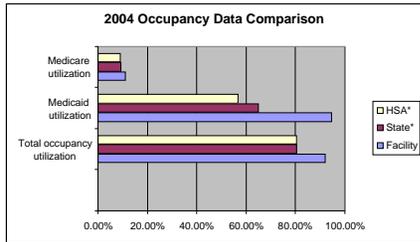
2005

Your Facility	State*	HSA*	
Total occupancy utilization	90.36%	0.00%	0.00%
Medicaid utilization	74.72%	0.00%	0.00%
Medicare utilization	2.18%	0.00%	0.00%
Private pay percent utilization	8.60%	N/A	N/A
Capacity in Patient Days	36,500	N/A	N/A
Census days of service provided	32,980	N/A	N/A



2004

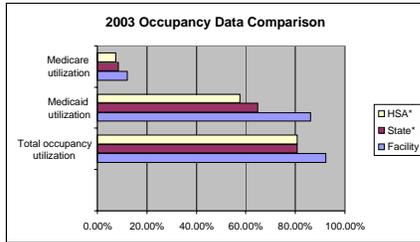
Your Facility	State*	HSA*	
Total occupancy utilization	92.10%	80.50%	80.40%
Medicaid utilization	94.71%	65.00%	56.70%
Medicare utilization	11.16%	9.40%	8.90%
Private pay percent utilization	59.67%	N/A	N/A
Capacity in Patient Days	36,600	N/A	N/A
Census days of service provided	33,710	N/A	N/A



* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

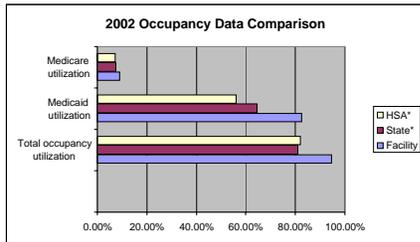
2003

Your Facility	State*	HSA*	
Total occupancy utilization	92.33%	80.80%	80.60%
Medicaid utilization	86.08%	64.80%	57.70%
Medicare utilization	12.20%	8.50%	7.50%
Private pay percent utilization	60.67%	N/A	N/A
Capacity in Patient Days	36,500	N/A	N/A
Census days of service provided	33,700	N/A	N/A



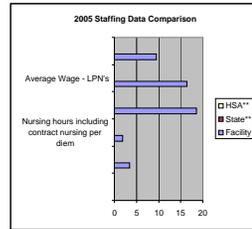
2002

Your Facility	State*	HSA*	
Total occupancy utilization	94.66%	80.90%	81.90%
Medicaid utilization	82.54%	64.50%	56.10%
Medicare utilization	8.99%	7.40%	7.20%
Private pay percent utilization	55.95%	N/A	N/A
Capacity in Patient Days	36,500	N/A	N/A
Census days of service provided	34,551	N/A	N/A



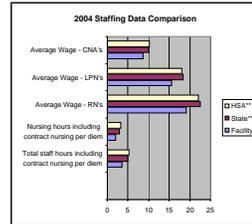
2005

Year	Facility	State**	HSA**
Total staff hours including contract nursing per diem	3.48	0.00	0.00
Nursing hours including contract nursing per diem	1.90	0.00	0.00
Average Wage - RN's	18.56	0.00	0.00
Average Wage - LPN's	16.47	0.00	0.00
Average Wage - CNA's	9.53	0.00	0.00



2004

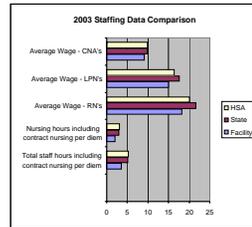
Year	Facility	State**	HSA**
Total staff hours including contract nursing per diem	3.48	5.00	5.30
Nursing hours including contract nursing per diem	1.99	3.00	3.20
Average Wage - RN's	19.08	22.54	22.05
Average Wage - LPN's	15.54	18.40	18.02
Average Wage - CNA's	8.59	10.02	10.13



** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

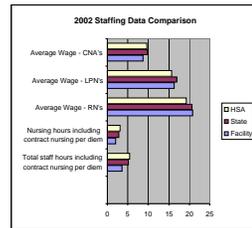
2003

Year	Facility	State	HSA
Total staff hours including contract nursing per diem	3.55	5.10	5.30
Nursing hours including contract nursing per diem	1.99	2.90	3.10
Average Wage - RN's	18.19	21.56	19.99
Average Wage - LPN's	15.03	17.64	16.41
Average Wage - CNA's	9.06	9.91	9.89

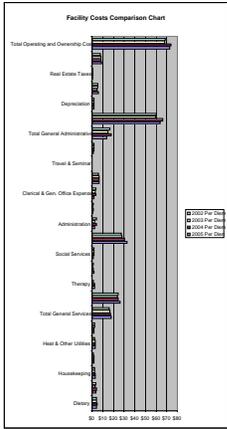


2002

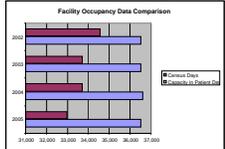
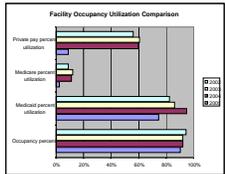
Year	Facility	State	HSA
Total staff hours including contract nursing per diem	3.63	5.20	5.40
Nursing hours including contract nursing per diem	2.01	2.80	3.10
Average Wage - RN's	20.74	20.69	19.18
Average Wage - LPN's	16.25	16.89	15.72
Average Wage - CNA's	8.68	9.73	9.65



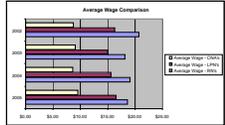
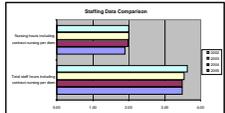
Report Line	Account	Year 2003	Year 2004	Year 2005	Year 2006
1	Energy	4.67	4.68	4.38	4.32
2	Food Purchase	3.76	3.94	2.90	3.97
3	Housekeeping	3.73	3.80	3.46	3.46
4	Laundry	1.87	1.83	1.61	1.48
5	Heat & Other Utilities	2.79	2.70	2.89	2.48
6	Maintenance	2.05	1.92	2.02	2.02
8	Total General Services	47.65	47.89	46.52	46.41
09	Nursing & Medical Records	36.68	36.73	22.90	24.36
09A	Therapy	2.25	2.29	1.26	0.67
11	Medicine	1.77	0.80	0.82	0.68
12	Social Services	1.27	1.53	1.70	1.47
16	Total Health Care & Programs	38.76	38.52	28.27	27.02
17	Administration	2.38	2.20	2.02	1.60
19	Professional Services	0.49	1.00	0.99	1.17
21	Child & Gen. Office Expense	2.08	2.04	1.80	1.40
22	Investig. Studies & PR Fees	4.60	4.70	4.37	4.22
24	Travel & Lodging	0.02	0.02	0.18	0.11
26	Insurance-Property, Liability & Malpractice	1.39	1.46	1.90	1.93
28	Total General Administration	15.68	16.62	15.09	16.40
29	Total Operating Expenses	60.89	60.51	50.90	48.55
30	Depreciation	2.08	2.05	1.88	1.87
32	Interest	4.63	5.86	5.12	5.31
33	Total Facility Taxes	4.62	6.73	6.81	6.62
37	Total Ownership	8.88	8.96	8.17	7.61
	Total Operating and Ownership Cost	72.89	76.26	68.16	66.48



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	85.30%	85.15%	82.20%	84.65%
Medicaid percent utilization	74.72%	84.71%	88.08%	82.54%
Medicare percent utilization	2.18%	11.24%	12.29%	8.99%
Private pay percent utilization	63.62%	58.42%	48.87%	55.65%
Capacity in Patient Days	36,500	36,600	36,500	36,500
Census Days	30,980	30,710	30,700	34,051



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract temporary per day	3.46	3.48	3.35	3.65
Working staff hours including contract temporary per day	1.90	1.88	1.90	2.01
Average Wage - BNY	18.58	19.08	18.19	20.74
Average Wage - LSPNY	16.47	15.54	15.00	16.25
Average Wage - CHS	9.23	8.29	8.06	8.68



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	125,847	15,458	885	142,190	0	142,190	3,967	146,157
2. Food Purchase	0	129,516	0	129,516	0	129,516	-5,528	123,988
3. Housekeeping	74,570	14,951	0	89,521	0	89,521	90	89,611
4. Laundry	49,864	11,649	0	61,513	0	61,513	7	61,520
5. Heat and Other Utilities	0	0	91,453	91,453	0	91,453	604	92,057
6. Maintenance	28,561	30,466	3,367	62,394	0	62,394	5,203	67,597
7. Other (specify)*	0	0	0	0	0	0	1,132	1,132
8. Total General Services	278,842	202,040	95,705	576,587	0	576,587	5,475	582,062
9. Medical Director	0	0	33,930	33,930	0	33,930	0	33,930
10. Nursing & Medical Records	784,955	78,287	995	864,237	0	864,237	6,561	870,798
10a. Therapy	0	0	74,338	74,338	0	74,338	4	74,342
11. Activities	56,995	1,276	268	58,539	0	58,539	0	58,539
12. Social Services	41,822	55	0	41,877	0	41,877	0	41,877
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	909	909
16. Total Health Care & Programs	883,772	79,618	109,531	1,072,921	0	1,072,921	7,474	1,080,395
17. Administrative	50,350	0	0	50,350	0	50,350	28,096	78,446
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	8,040	8,040	0	8,040	8,157	16,197
20. Fees, Subscriptions & Promotion	0	0	5,970	5,970	0	5,970	3,713	9,683
21. Clerical & General Office	18,658	5,694	8,127	32,479	0	32,479	36,252	68,731
22. Employee Benefits & Payroll	0	0	215,927	215,927	0	215,927	1,853	217,780
23. Inservice Training & Education	0	0	0	0	0	0	589	589
24. Travel and Seminar	0	0	0	0	0	0	808	808
25. Other Admin. Staff Trans	0	0	5,252	5,252	0	5,252	2,939	8,191
26. Insurance-Prop.Liab.Malpractice	0	0	41,657	41,657	0	41,657	1,073	42,730
27. Other (specify)*	0	0	0	0	0	0	8,065	8,065
28. Total General Adminis	69,008	5,694	284,973	359,675	0	359,675	91,545	451,220
29. Total General Administrative	1,231,622	287,352	490,209	2,009,183	0	2,009,183	104,494	2,113,677
30. Depreciation	0	0	56,091	56,091	0	56,091	9,870	65,961
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	196,363	196,363	0	196,363	2,379	198,742
33. Real Estate	0	0	24,210	24,210	0	24,210	-3,281	20,929
34. Rent - Facility & Grounds	0	0	0	0	0	0	652	652
35. Rent - Equipment & Vehicles	0	0	3,826	3,826	0	3,826	160	3,986
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	280,490	280,490	0	280,490	9,780	290,270
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	18,004	0	18,004	0	18,004	0	18,004
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	54,750	54,750	0	54,750	0	54,750
43. Other (specify):*	0	0	45,331	45,331	0	45,331	-45,331	0
44. Total Special Cost Ce	0	18,004	100,081	118,085	0	118,085	-45,331	72,754
45. Grand Total	1,231,622	305,356	870,780	2,407,758	0	2,407,758	68,943	2,476,701

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	2,618	2,618
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	428,903	428,903
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	2,757	2,757
7. Other Prepaid Expenses	2,705	2,705
8. Accounts Receivable-Owner/Related Party	373	373
9. Other (specify):	0	0
10. Total current assets	437,356	437,356
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	44,078
14. Buildings, at Historical Cost	1,198,547	1,162,758
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	310,429	291,555
17. Accumulated Depreciation (book methods)	-562,363	-551,844
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	2,608,147	2,718,806
24. Total Long-Term Assets	3,554,760	3,665,353
25. Total Assets	3,992,116	4,102,709
CURRENT LIABILITIES		
26. Accounts Payable	285,412	285,412
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	72,335	72,335
31. Accrued Taxes Payable	1,992	1,992
32. Accrued Real Estate Taxes	20,350	20,350
33. Accrued Interest Payable	9,778	9,778
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	14,834	14,834
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	404,701	404,701
LONG TERM LIABILITES		
39. Long-Term Notes Payable	26,255	26,255
40. Mortgage Payable	2,907,266	2,907,266
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	2,933,521	2,933,521
46. Total Liabilities	3,338,222	3,338,222
47. Total Equity	653,894	764,487
48. Total Liabilities and Equity	3,992,116	4,102,709

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	2,480,559
2. Discounts and Allowances for all Levels	34,440
Subtotal - Inpatient Care	2,514,999
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	122,498
7. Oxygen	0
Subtotal - Ancillary Revenue	122,498
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	3,801
15. Telephone, Television, and Radio	4,320
16. Rental of Facility Space	0
17. Sale of Drugs	20,010
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	0
21. Other Medical Services	5,002
22. Laundry	0
Subtotal - Other Operating Revenue	33,133
24. Contributions	0
25. Interest and Other Investments Income	0
Subtotal - Non-Operating Revenue	-
27. Other Revenue (specify):	17,787
28. Other Revenue (specify):	0
Subtotal - Other Revenue	17,787
30. Total Revenue	2,688,417
31. General Services	576,587
32. Health Care	1,072,921
33. General Administration	359,675
34. Ownership	280,490
35. Special Cost Centers	63,335
35. Provider Participation Fee	54,750
37. Other	0
40. Total Expenses	2,407,758
41. Income Before Income Taxes	280,659
42. Income Taxes	0
43. Net Income or Loss for the Year	280,659

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IDPA LTC Profiles
 LTC Median Per Diem Cost by HSA - 2004 Cost Reports
 2004 (Run June 1, 2004)

UN-INFLATED

Arcoia Health
 Care Center
 2004 Per Day
 Facility Costs

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
1	Dietary												
2	Food Purchase												
3	Housekeeping												
4	Laundry												
5	Heat & Other Utilities												
6	Maintenance												
8	TOTAL GENERAL SERVICES												
10	Nursing & Medical Records												
10A	Therapy												
11	Activities												
12	Social Services												
16	TOTAL HEALTH CARE & PROGRAMS												
17	Administration												
19	Professional Services												
21	Clerical & Gen. Office Expense												
22	Employee Benefits & PR Taxes												
24	Travel & Seminar												
26	Insurance-Property, liability & Malpractice												
28	TOTAL GENERAL ADMINISTRATIVE												
29	TOTAL OPERATING EXPENSES												
30	Depreciation												
32	Interest												
33	Real Estate Taxes												
37	TOTAL OWNERSHIP												
	TOTAL OPERATING & OWNERSHIP COST												

10th % 90th %

Cost Report Line	Description	Cost
1	Dietary	4.48
2	Food Purchase	3.94
3	Housekeeping	3.01
4	Laundry	1.52
5	Heat & Other Utilities	2.70
6	Maintenance	1.92
8	TOTAL GENERAL SERVICES	17.59
10	Nursing & Medical Records	24.73
10A	Therapy	2.29
11	Activities	0.90
12	Social Services	1.53
16	TOTAL HEALTH CARE & PROGRAMS	30.52
17	Administration	4.20
19	Professional Services	1.10
21	Clerical & Gen. Office Expense	3.44
22	Employee Benefits & PR Taxes	6.70
24	Travel & Seminar	0.03
26	Insurance-Property, liability & Malpractice	1.66
28	TOTAL GENERAL ADMINISTRATIVE	18.02
29	TOTAL OPERATING EXPENSES	66.14
30	Depreciation	2.05
32	Interest	5.04
33	Real Estate Taxes	0.71
37	TOTAL OWNERSHIP	8.06
	TOTAL OPERATING & OWNERSHIP COST	74.20

Average Wage Data Table

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nurses per diem	5.00	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
Nursing hours including contract nurses per diem	3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	3.10	3.20	3.10
RN	22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	23.44	22.05	20.42
LPN	18.4	18.02	17.23	15.4	17.23	13.82	21.06	21.06	19.09	18.02	17.13
CNA	10.02	10.13	10.03	9.32	10.03	8.4	10.52	10.52	10.53	10.13	9.84
DON	28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	30.41	27.38	25.97
ADON	25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	26.68	23.95	23.77

2003 - Staffing and Occupancy Data

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Average Occupancy	80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	82.90%	80.70%	78.20%
Medicaid Utilization	65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	64.50%	57.00%	60.60%
Medicare Utilization	9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	10.30%	7.70%	8.90%

IDPA LTC Profiles
 LTC Median Per Diem Cost by HSA - 2003 Cost Reports
 2003 (Run June 1, 2004)

UN-INFLATED

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10

10th %	90th %
4.13	9.81
3.36	6.04
2.48	5.80
0.91	3.14
2.05	4.25
1.92	5.12
17.57	31.51
27.25	64.47
-	10.55
1.06	3.45
0.58	3.00
32.10	77.23
1.71	7.21
0.07	3.44
2.49	10.78
6.33	19.34
-	0.43
0.88	4.32
16.95	39.14
69.40	142.56
1.01	8.43
-	11.53
-	4.85
3.76	23.58
73.16	166.14

Arcola Health Care Center
 Arcola Health Care Center
 2003 Census

Cost Report Line	Description	2003 Costs	2003 Census
1	Dietary	144,157.00	
2	Food Purchase	100,675.00	
3	Housekeeping	88,826.00	
4	Laundry	54,404.00	
5	Heat & Other Utilities	97,315.00	
6	Maintenance	71,314.00	
8	TOTAL GENERAL SERVICES	556,691.00	
10	Nursing & Medical Records	805,361.00	
10A	Therapy	40,497.00	
11	Activities	28,029.00	
12	Social Services	60,354.00	
16	TOTAL HEALTH CARE & PROGRAMS	952,791.00	
17	Administration	88,524.00	
19	Professional Services	29,996.00	
21	Clerical & Gen. Office Expense	101,138.00	
22	Employee Benefits & PR Taxes	213,206.00	
24	Travel & Seminar	5,948.00	
26	Insurance-Property, liability & Malpractice	64,019.00	
28	TOTAL GENERAL ADMINISTRATIVE	512,060.00	
29	TOTAL OPERATING EXPENSES	2,021,542.00	
30	Depreciation	63,497.00	
32	Interest	185,620.00	
33	Real Estate Taxes	20,449.00	
37	TOTAL OWNERSHIP	275,285.00	
	TOTAL OPERATING & OWNERSHIP COST	2,296,827.00	

Average Wage Data Table

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50

2003 - Staffing and Occupancy Data

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2002 Cost Reports
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	4.09	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.72	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	15.35	11.40	9.19	10.60	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	Description	2002 Costs	2002 Census
1	Dietary	142,278.00	34551
2	Food Purchase	123,472.00	
3	Housekeeping	91,743.00	
4	Laundry	50,600.00	
5	Heat & Other Utilities	85,623.00	
6	Maintenance	73,114.00	
8	TOTAL GENERAL SERVICES	566,830.00	
10	Nursing & Medical Records	841,507.00	
10A	Therapy	2,309.00	
11	Activities	32,477.00	
12	Social Services	57,734.00	
16	TOTAL HEALTH CARE & PROGRAMS	943,777.00	
17	Administration	139,125.00	
19	Professional Services	40,592.00	
21	Clerical & Gen. Office Expense	117,350.00	
22	Employee Benefits & PR Taxes	214,770.00	
24	Travel & Seminar	3,629.00	
26	Insurance-Property, liability & Malpractice	53,606.00	
28	TOTAL GENERAL ADMINISTRATIVE	581,524.00	
29	TOTAL OPERATING EXPENSES	2,092,131.00	
30	Depreciation	64,664.00	
32	Interest	183,516.00	
33	Real Estate Taxes	21,495.00	
37	TOTAL OWNERSHIP	273,834.00	
	TOTAL OPERATING & OWNERSHIP COST	2,365,965.00	

2002 - Average Wage Data Table

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.57	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	24.75
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	82.00%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%