

			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><b>I. IDPH Facility ID Number:</b> <u>0002923</u></p> <p><b>Facility Name:</b> <u>Heartland Manor Nursing Center</u></p> <p><b>Address:</b> <u>410 Northwest Third, PO Box 10</u> <u>Casey</u> <u>62420</u>          Number City Zip Code</p> <p><b>County:</b> <u>Clark</u></p> <p><b>Telephone Number:</b> <u>217-932-4081</u> Fax # <u>217-932-4922</u></p> <p><b>IDPA ID Number:</b> <u>370860567001</u></p> <p><b>Date of Initial License for Current Owners:</b> <u>12/18/64</u></p> <p><b>Type of Ownership:</b></p> <table style="width:100%"> <tr> <td><input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input 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><b>IRS Exemption Code</b> <u>501(c)(3)</u></td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other</td> </tr> <tr> <td></td> <td><input 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>Michael W. Martir</u> Telephone Number: <u>217-753-3858</u>          Please send copies of desk review and audit adjustments to address on this page</p>	<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT	<input 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	<b>IRS Exemption Code</b> <u>501(c)(3)</u>	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other		<input type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other		<p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>07/01/04</u> to <u>06/30/05</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) _____ (Title) _____</td> </tr> <tr> <td rowspan="2">Paid Preparer</td> <td>(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____</td> </tr> <tr> <td>(Print Name and Title) _____ (Firm Name &amp; 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) _____ (Title) _____	Paid Preparer	(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____	(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 Heartland Manor Nursing Center

# 0002923 Report Period Beginning: 07/01/04 Ending: 06/30/05

**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	99	Skilled (SNF)	99	36,135	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	99	TOTALS	99	36,135	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	1,249	420	2,360	4,029	8
9	SNF/PED					9
10	ICF	11,355	9,389		20,744	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,604	9,809	2,360	24,773	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 68.56%

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

Meals on wheels

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 12/18/1964

J. Was the facility purchased or leased after January 1, 1978?  
 YES  Date N/A NO

K. Was the facility certified for Medicare during the reporting year?  
 YES  NO  If YES, enter number of beds certified 28 and days of care provided 2,360

Medicare Intermediary Mutual of Omaha

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year YES  NO

Tax Year: 06/30/05 Fiscal Year: 06/30/05

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

Facility Name &amp; ID Number

Heartland Manor Nursing Center

# 0002923

Report Period Beginning:

07/01/04

Ending:

06/30/05

## 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
<b>1</b>	<b>A. General Services</b>										
1	Dietary	226,516	16,107	4,634	247,257		247,257		247,257		1
2	Food Purchase		122,976		122,976		122,976	(12,270)	110,706		2
3	Housekeeping	95,085	15,319	1,758	112,162		112,162	(19,200)	92,962		3
4	Laundry	74,345	14,248	414	89,007		89,007		89,007		4
5	Heat and Other Utilities			81,769	81,769		81,769		81,769		5
6	Maintenance	45,672	2,257	49,060	96,989		96,989	(148)	96,841		6
7	Other (specify):*										7
<b>8</b>	<b>TOTAL General Services</b>	<b>441,618</b>	<b>170,907</b>	<b>137,635</b>	<b>750,160</b>		<b>750,160</b>	<b>(31,618)</b>	<b>718,542</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			5,250	5,250		5,250		5,250		9
10	Nursing and Medical Records	1,121,416	74,668	42,899	1,238,983		1,238,983	(492)	1,238,491		10
10a	Therapy		11,566	247,978	259,544		259,544		259,544		10a
11	Activities	58,877	5,176	2,136	66,189		66,189		66,189		11
12	Social Services	11,675		2,136	13,811		13,811		13,811		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
<b>16</b>	<b>TOTAL Health Care and Programs</b>	<b>1,191,968</b>	<b>91,410</b>	<b>300,399</b>	<b>1,583,777</b>		<b>1,583,777</b>	<b>(492)</b>	<b>1,583,285</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	78,141			78,141		78,141		78,141		17
18	Directors Fees										18
19	Professional Services			56,633	56,633		56,633	(582)	56,051		19
20	Dues, Fees, Subscriptions & Promotion			17,024	17,024		17,024	(2,726)	14,298		20
21	Clerical & General Office Expense	105,520	10,675	8,535	124,730		124,730	(85)	124,645		21
22	Employee Benefits & Payroll Tax			296,369	296,369		296,369	48,341	344,710		22
23	Inservice Training & Education										23
24	Travel and Seminars			6,410	6,410		6,410		6,410		24
25	Other Admin. Staff Transportation			2,468	2,468		2,468	(100)	2,368		25
26	Insurance-Prop.Liab.Malpractice			108,923	108,923		108,923	(48,341)	60,582		26
27	Other (specify):*										27
<b>28</b>	<b>TOTAL General Administration</b>	<b>183,661</b>	<b>10,675</b>	<b>496,362</b>	<b>690,698</b>		<b>690,698</b>	<b>(3,493)</b>	<b>687,205</b>		<b>28</b>
<b>29</b>	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>1,817,247</b>	<b>272,992</b>	<b>934,396</b>	<b>3,024,635</b>		<b>3,024,635</b>	<b>(35,603)</b>	<b>2,989,032</b>		<b>29</b>

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

## 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	
	<b>D. Ownership</b>											
30	Depreciation			93,795	93,795		93,795	(3,647)	90,148			30
31	Amortization of Pre-Op. & Org											31
32	Interest			10,232	10,232		10,232	(493)	9,739			32
33	Real Estate Taxes			5,620	5,620		5,620	(5,620)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle:											35
36	Other (specify): <sup>3</sup>											36
37	<b>TOTAL Ownership</b>			109,647	109,647		109,647	(9,760)	99,887			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportatio											38
39	Ancillary Service Center:	10,585	62,600		73,185		73,185		73,185			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			54,203	54,203		54,203		54,203			42
43	Other (specify): <sup>3</sup> <b>Nonallowable Costs</b>			145,165	145,165		145,165	(145,165)				43
44	<b>TOTAL Special Cost Centers</b>	10,585	62,600	199,368	272,553		272,553	(145,165)	127,388			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,827,832	335,592	1,243,411	3,406,835		3,406,835	(190,528)	3,216,307			45

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

		1	2	3	
	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	(12,270)	2		4
5	Telephone, TV & Radio in Resident Room	(1,386)	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	(3,647)	30		9
10	Interest and Other Investment Income	(9)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(484)	32		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	(2,400)	20		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer	(582)	19		22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(104,803)	43		24
25	Fund Raising, Advertising and Promotions	(34,316)	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 Sch. 5A	(30,631)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (190,528)		\$	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)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$		36
	(sum of SUBTOTALS)			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (190,528)		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

**Heartland Manor Nursing Center**

**Provider #: 0002923**

**07/01/04 to 06/30/05**

**Schedule 5A**

VI. Adjustment Detail

Line 29 - Other

<u>Non-allowable expenses</u>	<u>Amount</u>	<u>Reference</u>
Offset cleaning income from non-care assets against related cost	(19,200)	3
Disallow rental utilities	(148)	6
Offset medical supplies sales	(492)	10
Disallow Chamber of Commerce dues	(326)	20
Offset income and related expense	(85)	21
Offset income and related expense	(100)	25
Disallow real estate taxes on non-care assets	(5,620)	33
Disallow gain on sales of assets	88	43
Disallow Part A lab and xray	(4,748)	43
	<u>(30,631)</u>	

**SEE ACCOUNTANTS' COMPILATION REPORT**

Heartland Manor Nursing Center

ID# 0002923

Report Period Beginning: 07/01/04

Ending: 06/30/05

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1	Misc. - Part A	\$	1
2	Labs - Part A		2
3	X-Rays - Part A		3
4	Vending Machine Expense		4
5	Disallowed Non-Care Related Real Estate Tax		5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
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32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	<b>Total</b>	0	49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Heartland Manor Nursing Center

# 0002923

Report Period Beginning:

07/01/04

Ending:

06/30/05

## 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)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(12,270)	0	0	0	0	0	0	0	0	0	0	(12,270)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(12,270)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(12,270)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	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	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(582)	0	0	0	0	0	0	0	0	0	0	(582)	19
20	Fees, Subscriptions & Promotions	(2,400)	0	0	0	0	0	0	0	0	0	0	(2,400)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(2,982)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,982)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(15,252)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,252)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heartland Manor Nursing Center # 0002923 Report Period Beginning: 07/01/04 Ending: 06/30/05

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)
	<b>D. Ownership</b>												
30	Depreciation	(3,647)	0	0	0	0	0	0	0	0	0	0	(3,647) 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(493)	0	0	0	0	0	0	0	0	0	0	(493) 32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0 33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0 34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	<b>TOTAL Ownership</b>	<b>(4,140)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,140) 37</b>
	<b>Ancillary Expense</b>												
	<b>E. Special Cost Centers</b>												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0 39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0 40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(140,505)	0	0	0	0	0	0	0	0	0	0	(140,505) 43
44	<b>TOTAL Special Cost Centers</b>	<b>(140,505)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(140,505) 44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(159,897)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(159,897) 45</b>

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
See attached schedule 6A	N/A	N/A		N/A		

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

\* Total must agree with the amount recorded on line 34 of Schedule V1

Facility Name & ID Number      Heartland Manor Nursing Center      #      0002923      Report Period Beginning:      07/01/04      Ending:      06/30/05

## 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	N/A								\$	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	\$	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 Heartland Manor Nursing Center # 0002923 Report Period Beginning: 07/01/04 Ending: 06/30/05

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 \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number (\_\_\_\_\_) \_\_\_\_\_  
 Fax Number (\_\_\_\_\_) \_\_\_\_\_

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Heartland Manor Nursing Center # 0002923 Report Period Beginning: 07/01/04 Ending: 06/30/05

## 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	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense			
	YES	NO				Original	Balance						
<b>A. Directly Facility Related</b>													
<b>Long-Term</b>													
1	Leasehold obligation		x	Time clock	\$132.00	12/2002	\$ 6,915	\$ 3,348	11/2007	0.0382	\$ 157	1	
2	Leasehold obligation		x	Electric beds	\$1,277.00	03/2004	38,225	25,140	02/2007	0.1204	2,958	2	
3												3	
4												4	
5												5	
<b>Working Capital</b>													
6	Regents Bank		x		None	2/2005	250,000	205,586	Demand	0.0475	6,633	6	
7												7	
8	Various		x	Finance charges and late payment fees							484	8	
9	TOTAL Facility Related				\$1,409.00		\$ 295,140	\$ 234,074			\$ 10,232	9	
<b>B. Non-Facility Related*</b>													
10											Less - nonallowable finance/late fees	(484)	10
11											Offset interest income	(9)	11
12													12
13													13
14	TOTAL Non-Facility Related						\$	\$			\$ (493)	14	
15	TOTALS (line 9+line14)						\$ 295,140	\$ 234,074			\$ 9,739	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.)



**IMPORTANT NOTICE**

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2004 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Heartland Manor Nursing Center COUNTY Clark  
FACILITY IDPH LICENSE NUMBER 0002923  
CONTACT PERSON REGARDING THIS REPORT David J. Sauer  
TELEPHONE 217-932-4081 FAX #: 217-932-4922

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. Facility pays real estate taxes on non-care assets. All costs are adjusted		\$ _____	\$ _____
2. out of the cost report		\$ _____	\$ _____
3. _____		\$ _____	\$ _____
4. <u>03-11-19-08-203-046</u>	<u>Lots 8&amp;9 Sturdevant &amp; Goble Addn</u>	\$ <u>1,047.52</u>	\$ <u>None</u>
5. <u>03-11-19-08-203-047</u>	<u>Lots 4&amp;5 Sturdevant &amp; Goble Addn</u>	\$ <u>1,192.90</u>	\$ <u>None</u>
6. <u>03-11-19-08-203-049</u>	<u>Lot 2 Sturdevant &amp; Goble Addn</u>	\$ <u>1,301.50</u>	\$ <u>None</u>
7. _____		\$ _____	\$ _____
8. Attached real estate bills are for 2004	<u>taxes payable in 2005.</u>	\$ _____	\$ _____
9. A 6/30/05, facility payments included	<u>on this cost report are for 2004</u>	\$ _____	\$ _____
10. taxes paid in calendar 2005.		\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u>3,541.92</u>	\$ _____

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Heartland Manor Nursing Center

# 0002923 Report Period Beginning:

07/01/04 Ending:

06/30/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 31,047 B. General Construction Type: Exterior Brick Frame Steel 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: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_  
(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident care</u>	<u>152,472</u>	<u>1964</u>	<u>\$ 24,000</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<u>152,472</u>		<u>\$ 24,000</u>	<u>3</u>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Heartland Manor Nursing Center

# 0002923

Report Period Beginning:

07/01/04

Ending:

06/30/05

**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		
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	78	1964	1964	\$ 385,838	\$	25	\$	\$	\$ 385,838	4
5		1966	1966	19,502		25			19,502	5
6		1970	1970	3,400		25			3,400	6
7		1972	1972	11,798		25			11,798	7
8	21	1996	1996	828,949	20,724	40	20,724		186,517	8
<b>Improvement Type**</b>										
9	Building improvements		1973	7,123		10			7,123	9
10	Building improvements		1974	28,947	16	14-30	16		28,947	10
11	Building improvements		1975	7,064		10-30			7,064	11
12	Building improvements		1976	1,607	28	10-30	28		1,494	12
13	Building improvements		1977	1,808		7			1,808	13
14	Building improvements		1978	6,161		5-15			6,161	14
15	Building improvements		1979	949		10			949	15
16	Building improvements		1980	5,829		7			5,829	16
17	Building improvements		1981	1,376		7			1,376	17
18	Building improvements		1982	11,926		3-30			11,926	18
19	Building improvements		1983	6,263		5			6,263	19
20	Building improvements (less disposition of \$1,974 in 2004-05)		1984	16,740		5-15			16,740	20
21	Building improvements		1985	5,800		5-15			5,800	21
22	Building improvements		1986	45,792		10-20			45,792	22
23	Building improvements		1987	27,687		5-15			27,687	23
24	Building improvements		1988	4,282		12-15			4,282	24
25	Building improvements		1989	2,869	136	15	136		2,869	25
26										26
27	Building improvements (less disposition of \$2,795 in 2002-03)		1991	631		10			631	27
28	Heating/air system		1992	80,277	4,014	20	4,014		56,864	28
29	Building improvements		1992	3,084		10			3,084	29
30	Building improvements		1992	2,168		10			2,168	30
31										31
32	Building improvements		1992	647		10			647	32
33	Building improvements		1992	4,263	284	15	284		3,623	33
34	Ceiling/floor		1992	49,925	2,496	20	2,496		30,895	34
35	Sprinkler system		1992	60,121	3,006	20	3,006		38,077	35
36	Storage shelving		1993	4,090		10			4,090	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

Facility Name &amp; ID Number Heartland Manor Nursing Center

# 0002923

Report Period Beginning:

07/01/04

Ending:

06/30/05

## 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	Storage shelving	1993	\$ 1,003	\$ 3	10	\$ 3	\$	\$ 1,003	37
38	Resident security system	1993	3,909	195	20	195		2,426	38
39	Cabinets	1993	42,611	2,311	15-20	2,311		26,493	39
40	Heating/air/tubs	1993	29,226	1,461	20	1,461		16,805	40
41	Fire alarm system	1993	12,350	618	20	618		8,595	41
42	Plumbing and water system	1993	8,684	434	20	434		5,318	42
43	Cubicle tracking	1993	1,768		10			1,768	43
44	Building improvements	1994	10,493	517	20	517		5,545	44
45	Building improvements	1995	22,859	2,306	10-20	2,306		17,446	45
46									46
47	Architect fees	1996	74,806	1,870	40	1,870		17,318	47
48	Hvac/insulation/ducts	1996	30,292	757	40	757		6,325	48
49	Sprinklers	1996	9,774	244	40	244		1,952	49
50	Painting	1996	4,052	101	40	101		671	50
51	General contractor fees	1996	7,841	196	40	196		1,568	51
52	Electrical	1996	18,390	460	40	460		3,467	52
53	Chapel work - New Hutton	1996	12,572	629	40	629		5,554	53
54	Cubicle curtain tracking	1996	742	37	20	37		340	54
55	Room signs	1996	3,331	167	20	167		1,500	55
56	Emergency lighting Jones wing	1996	142	7	20	7		67	56
57	Bath systems Jones wing	1996	8,610	431	20	431		3,876	57
58	Sprinklers Jones wing	1996	340	34	10	34		306	58
59	Security locks Jones wing	1996	1,049	52	20	52		471	59
60									60
61	Call lights Jones wing	1996	1,881	94	11	94		846	61
62	Air filtration Jones wing	1996	2,081	104	20	104		936	62
63	Wiring-computers & phone	1996	2,970		5			2,970	63
64	Hallway support bars	1996	750	75	10	75		669	64
65	Capitalized interest-new wing	1996	4,700	118	40	118		1,059	65
66	Plumbing	1996	4,640	232	20	232		2,197	66
67	Electrical work	1996	4,662	233	20	233		2,124	67
68	Flooring	1996	2,400	120	20	120		1,060	68
69	Courtyard	1996	2,766	138	20	138		1,232	69
70	TOTAL (lines 4 thru 69)		\$ 1,968,610	\$ 44,648		\$ 44,648	\$	\$ 1,071,151	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Heartland Manor Nursing Center

# 0002923

Report Period Beginning:

07/01/04

Ending:

06/30/05

## 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	
1	Totals from Page 12A, Carried Forward		\$ 1,968,610	\$ 44,648		\$ 44,648		\$ 1,071,151	1
2	Concrete work entrance	1996	1,470	74	20	74		651	2
3	Building appraisal	1997	2,578	64	40	64		552	3
4	Chapel HVAC	1997	2,324	116	20	116		990	4
5	Stained glass window	1997	2,052	103	20	103		848	5
6	Steel door	1997	422	21	20	21		172	6
7	Hot water heater - North Wing	1997	3,838	192	20	192		1,584	7
8									8
9	Hand rails	1997	5,252	263	20	263		2,102	9
10									10
11	Walk in cooler	1997	11,524	576	20	576		4,561	11
12	Fire system work	1997	513	26	20	26		202	12
13	Key pad - security system	1997	360	18	20	18		141	13
14									14
15	Tile flooring - Lobby	1997	900	45	20	45		349	15
16	Hot water heater	1998	7,318	366	20	366		2,745	16
17	Bed light installation	1998	1,826	91	20	91		669	17
18	Hand rails	1998	1,413	71	20	71		516	18
19	Sprinklers	1998	708	35	20	35		256	19
20	Generator bypass switch	1998	1,567	78	20	78		561	20
21									21
22	Lighting - kitchen	1998	985	49	20	49		348	22
23	Paging system	1998	516	26	20	26		179	23
24	Room divider remodeling	1998	391	20	20	20		137	24
25	Bathroom lighting	1998	1,090	55	20	55		374	25
26	South wing remodeling	1998	165	8	20	8		55	26
27	Roof over generator room	1998	568	28	20	28		193	27
28	Bathrooms	1998	7,394	370	20	370		2,496	28
29	Bathrooms-South & Hutton	1998	6,197	310	20	310		2,041	29
30	Fire Alarm System	1999	1,317	66	20	66		412	30
31	Fire & Smoke Dampers	1999	1,664	83	20	83		506	31
32		1999	1,760	88	20	88		543	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,034,722	\$ 47,890		\$ 47,890		\$ 1,095,334	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Heartland Manor Nursing Center

# 0002923

Report Period Beginning:

07/01/04

Ending:

06/30/05

## 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	
1	Totals from Page 12B, Carried Forward		\$ 2,034,722	\$ 47,890		\$ 47,890	\$	\$ 1,095,334	1
2	Generator pane	2000	2,023	202	10	202		1,129	2
3	Gazebo	2000	2,733	273	10	273		1,229	3
4	Anti-scald valves (2)	2001	655	65	10	65		293	4
5	Shower floor replacemen	2001	500	25	20	25		113	5
6	Dining room lights	2001	6,013	301	20	301		1,354	6
7									7
8	Toilet stools & seats	2001	1,414	141	10	141		548	8
9	Parking lot asphalt resea	2001	5,032	251	20	251		942	9
10	Ceramic wall tile	2001	365	18	20	18		68	10
11	Washer & nurse cal	2001	485	48	10	48		172	11
12	Bath fans	2001	150	15	10	15		54	12
13	Extend legs on links	2001	607	61	10	61		218	13
14	Wallpaper front lobby	2001	150	15	10	15		56	14
15	Remodel North & South showers	2002	2,332	116	20	116		377	15
16	Dorma 7605 EMF-T pullside fire door closers	2002	912	91	10	91		296	16
17	Water heater	2002	4,165	208	20	208		641	17
18									18
19	Compressor - freezer	2002	810	81	10	81		236	19
20	Compressor - kitchen air conditione	2002	805	54	15	54		148	20
21	Carpet	2003	2,887	144	20	144		306	21
22	Bypass switch for generator	2003	2,166	108	20	108		324	22
23	Sign	2003	850	85	10	85		198	23
24									24
25	Natural Gas Water Heater	2004	3,736	187	20	187		327	25
26	Water Heater	2004	6,548	327	20	327		518	26
27	Wireless Monitoring System	2004	4,263	426	10	426		639	27
28	Water heater	2004	3,475	174	20	174		246	28
29	Lights, smoke detectors, other	2004	2,562	256	10	256		320	29
30									30
31	Reconciling items								31
32	Variance in IDPA records & cost report - 1992		26,230						32
33	Variance in IDPA records & cost report - 1993		(22,330)						33
34	TOTAL (lines 1 thru 33)		\$ 2,094,260	\$ 51,562		\$ 51,562	\$	\$ 1,106,086	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Heartland Manor Nursing Cente

# 0002923

Report Period Beginning:

07/01/04

Ending:

06/30/05

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	
1	Totals from Page 12C, Carried Forwar		\$ 2,094,260	\$ 51,562		\$ 51,562	\$	\$ 1,106,086	1
2	Security fence	2005	2,352	108	20	108		108	2
3	Windows - North wing	2005	5,320	244	20	244		244	3
4	Roof air conditioner - dietary	2005	3,997	244	15	244		244	4
5	Windows - South Wind	2005	5,499	206	20	206		206	5
6	Windows - H Wing	2005	4,132	138	20	138		138	6
7	Handrails	2005	1,375	53	15	53		53	7
8	2 ton compressor	2005	558		15				8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,117,493	\$ 52,555		\$ 52,555	\$	\$ 1,107,079	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number: Heartland Manor Nursing Centre # 0002923 Report Period Beginning: 07/01/04 Ending: 06/30/05

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	\$ 535,537	\$ 34,156	\$ 34,156	\$	5-15 yrs	\$ 367,820	71
72	Current Year Purchases	34,695	3,437	3,437		3-10 yrs	3,437	72
73	Fully Depreciated Assets	85,234					85,234	73
74								74
75	TOTALS	\$ 655,466	\$ 37,593	\$ 37,593	\$		\$ 456,491	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	Resident Care	1994 Ford Van	1995	\$ 41,610	\$	\$	\$	5	\$ 41,610	76
77										77
78										78
79										79
80	TOTALS			\$ 41,610	\$	\$	\$		\$ 41,610	80

E. Summary of Care-Related Asset

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 2,838,569	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 90,148	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 90,148	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,605,180	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					86
87					87
88	See Schedule 13A attached				88
89					89
90					90
91	TOTALS	\$ 205,539	\$ 3,647	\$ 21,455	91

G. Construction-in-Progres

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

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

\*\* This must agree with Schedule V line 30, column 1

SEE ACCOUNTANTS' COMPILATION REPORT

Heartland Manor Nursing Center

Provider #: 0002923

07/01/04 to 06/30/05

Schedule 13A

XI. Ownership Costs Special Services

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

Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4
Aklinski building - 1994	40,045	1,027	11,038
Aklinski concrete work - 1994	3,900	195	1,690
Delaware house - 1996	17,550	450	3,263
Land - 1994, 1998, 2002, 2005	35,000		
Repp house - 1998	38,500	963	4,452
405 NW 3rd house - 2005	67,629	1012	1,012
Architect fees for Assisted Living - 2005	2,915		
<b>TOTALS</b>	<b>\$ 205,539</b>	<b>\$ 3,647</b>	<b>\$ 21,455</b>

- See accountants compilation report -

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A  
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
 If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:  
 Beginning \_\_\_\_\_  
 Ending \_\_\_\_\_

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

Fiscal Year Ending      Annual Rent

12. /2006      \$ \_\_\_\_\_  
 13. /2007      \$ \_\_\_\_\_  
 14. /2008      \$ \_\_\_\_\_

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

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

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

15. Is Movable equipment rental included in building rental?  YES  NO  
 16. Rental Amount for movable equipment: \$ N/A      Description: \_\_\_\_\_

(Attach a schedule detailing the breakdown of movable equipment)

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

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

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

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

**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?                  The facility only hires trained CNAs</p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <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	<b>TOTALS</b>	\$	\$	\$	\$
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)	
<b>TOTAL TRAINED</b>	

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	L10a, C2, C3	hrs	\$	6,674	\$ 100,107	\$ 11,566	6,674	\$ 111,673	1
2	Licensed Speech and Language Development Therapist	L10a, C3	hrs		1,881	28,220		1,881	28,220	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10a, C3	hrs		7,977	119,651		7,977	119,651	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescripts				47,123		47,123	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	L39, C1, C2	1095	10,585			6,731	1,095	17,316	12
13	Other (specify): Oxygen	L39, C2					8,746		8,746	13
14	TOTAL			\$ 10,585	16,532	\$ 247,978	\$ 74,166	17,627	\$ 332,729	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

**Heartland Manor Nursing Center**

**Provider #: 0002923**

**07/01/04 to 06/30/05**

**Schedule 16A**

XIV. Special Services

Line 13 Other (specify):

<u>Service</u>	<u>Line Reference</u>	<u>Outside Practioner Units</u>	<u>Cost</u>	<u>Supplies</u>
----------------	---------------------------	-------------------------------------	-------------	-----------------

**SEE ACCOUNTANTS' COMPILATION REPORT**

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 26,884	\$ 26,884	1
2	Cash-Patient Deposits	10,646	10,646	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 18,000 )	714,972	714,972	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	82,161	82,161	6
7	Other Prepaid Expenses	32,410	32,410	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 867,073	\$ 867,073	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	30,051	30,051	12
13	Land	59,000	24,000	13
14	Buildings, at Historical Cost	2,256,792	2,117,493	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	680,736	697,076	16
17	Accumulated Depreciation (book methods)	(1,578,648)	(1,605,180)	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 (sp. Security deposits)	372	372	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,448,303	\$ 1,263,812	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,315,376	\$ 2,130,885	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 193,263	\$ 193,263	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	10,645	10,645	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	127,433	127,433	30
31	Accrued Taxes Payable (excluding real estate taxes)	31,566	31,566	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36				36
37	Deferred revenue	137,338	137,338	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 500,245	\$ 500,245	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	205,586	205,586	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	Leases payable	28,488	28,488	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 234,074	\$ 234,074	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 734,319	\$ 734,319	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,581,057	\$ 1,396,566	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,315,376	\$ 2,130,885	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>1,675,378</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Prior period adjustments</b>	<b>(14,600)</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>1,660,778</b>	<b>6</b>
<b>A. Additions (deductions):</b>			
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(79,721)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(79,721)</b>	<b>17</b>
<b>B. Transfers (Itemize):</b>			
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>1,581,057</b>	<b>24</b> *

Operating Entity Only

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Heartland Manor Nursing Center

# 0002923

Report Period Beginning: 07/01/04

Ending: 06/30/05

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 2,881,624	1
2	Discounts and Allowances for all Level	(237,140)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 2,644,484	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	481,695	6
7	Oxygen	7,133	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 488,828	8
<b>C. Other Operating Revenue</b>			
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	11,701	14
15	Telephone, Television and Radio	2,646	15
16	Rental of Facility Space	14,209	16
17	Sale of Drugs	39,990	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	624	19
20	Radiology and X-Ray		20
21	Other Medical Services	101,584	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 170,754	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	776	24
25	Interest and Other Investment Income**	9	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 785	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Schedule 19A</u>	22,263	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 22,263	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 3,327,114	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	750,160	31
32	Health Care	1,583,777	32
33	General Administrator	690,698	33
<b>B. Capital Expense</b>			
34	Ownership	109,647	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	218,350	35
36	Provider Participation Fee	54,203	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 3,406,835	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(79,721)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (79,721)	43

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

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

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

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

**Heartland Manor Nursing Center**

**Provider #: 0002923**

**07/01/04 to 06/30/05**

**Schedule 19A**

XVII (A). - Line 28 - Other Revenue

Vending income	882
Oil income	472
Cleaning income	19,200
Miscellaneous income	1,709
	<u>\$ 22,263</u>

**SEE ACCOUNTANTS' COMPILATION REPORT**

Facility Name & ID Number Heartland Manor Nursing Center

# 0002923

Report Period Beginning: 07/01/04

Ending:

06/30/05

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,928	2,080	\$ 47,438	\$ 22.81	1
2	Assistant Director of Nursing					2
3	Registered Nurses	11,444	12,763	236,151	18.50	3
4	Licensed Practical Nurses	16,301	20,173	275,342	13.65	4
5	CNAs & Orderlies	57,930	62,215	539,895	8.68	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	932	1,040	11,675	11.23	9
10	Activity Assistants	4,421	4,788	47,202	9.86	10
11	Social Service Worker	932	1,040	11,675	11.23	11
12	Dietician					12
13	Food Service Supervisor	1,828	2,080	25,127	12.08	13
14	Head Cook	8,320	9,320	62,676	6.72	14
15	Cook Helpers/Assistants	16,616	17,598	127,402	7.24	15
16	Dishwashers	1,940	1,950	11,311	5.80	16
17	Maintenance Worker	3,974	4,182	45,672	10.92	17
18	Housekeepers	12,219	13,309	95,085	7.14	18
19	Laundry	9,407	11,551	74,345	6.44	19
20	Administrator	1,788	2,080	78,141	37.57	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,765	9,667	105,520	10.92	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	2,225	2,535	33,175	13.09	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	160,970	178,371	\$ 1,827,832 *	\$ 10.25	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	106	\$ 4,634	L1, C3	35
36	Medical Director	26	5,250	L9, C3	36
37	Medical Records Consultant	48	1,600	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	36	1,020	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,136	L11, C3	44
45	Social Service Consultant	48	2,136	L12, C3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	312	\$ 16,776		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	433	\$ 21,326	L10, C3	50
51	Licensed Practical Nurses	228	8,399	L10, C3	51
52	Certified Nurse Assistants/Aides	510	10,554	L10, C3	52
53	TOTAL (lines 50 - 52)	1,171	\$ 40,279		53

SEE ACCOUNTANTS' COMPILATION REPORT

**Heartland Manor Nursing Center**

**Provider #: 0002923**

**07/01/04 to 06/30/05**

**Schedule 20A**

XVIII. A. Staffing and Salary Costs

Line 32 - Other Health Care

	<u>Hours Worked</u>	<u>Hours Paid</u>	<u>Total Wages</u>	<u>Avge Hourly Wage</u>
Care Plan Coordinator				#DIV/0!
Unit Aides				#DIV/0!
Total - Line 32	<u>-</u>	<u>-</u>	<u>-</u>	

**SEE ACCOUNTANTS' COMPILATION REPORT**

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
David J. Sauer	Administrator	0	\$ 78,141	Workers' Compensation Insurance	\$ 48,341	IDPH License Fee	\$ 750	
				Unemployment Compensation Insurance	11,176	Advertising: Employee Recruitment	262	
				FICA Taxes	145,116	Health Care Worker Background Check		
				Employee Health Insurance	101,473	(Indicate # of checks performed 28 )	372	
				Employee Meals		Illinois Health Care Assn Dues	5,346	
				Illinois Municipal Retirement Fund (IMRF)*		E Health Data	2,025	
				Employee labs & physicals	2,022	NAEIR	495	
				Employee life and additional health insurance	34,259	Various dues	4,818	
				Employee morak	2,323	Miscellaneous fees	230	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 78,141	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
B. Administrative - Other						Less: Public Relations Expense ( )		
Description			Amount			Non-allowable advertising ( )		
N/A			\$			Yellow page advertising ( )		
TOTAL (agree to Schedule V, line 17, col. 3)			\$			TOTAL (agree to Sch. V, line 20, col. 8)		
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type	Amount	Description	Line #	Amount	Description	Amount	
Personnel Planners	UC consultant	\$ 1,080	N/A			Out-of-State Travel	\$	
Quarum Consulting	401(k) consultant	4,100						
James M. Grant Law Office	Legal	582				In-State Travel		
Duane Morris LLP	Legal	19,276						
Altschuler Melvoin & Glasser	Accounting	9,681				Seminar Expense	6,410	
American Express Tax&Bus Svce	Accounting	871						
Stratton Giganti Stone & Kopec	Legal	175				Entertainment Expense ( )		
Parker Siemer Austin Resch & Fuhr - Legal		46				(agree to Sch. V, line 24, col. 8)		
Larson, Woodyard & Henson	Accounting	10,500				TOTAL	\$ 6,410	
Charley, Inc	Computer consulting	2,434						
Kronos	Computer consulting	788						
See Schedule 21 A		7,100						
TOTAL (agree to Schedule V, line 19, column 3)			\$ 56,633	TOTAL				
(If total legal fees exceed \$2500 attach copy of invoices.)								

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

**Heartland Manor Nursing Center**

**Provider #: 0002923**

**07/01/04 to 06/30/05**

**Schedule 21A**

XIX. SUPPORT SCHEDULE

C. Professional Services

Balance forwarded, Page 21, Part c			49,533
Accumed	Computer Consulting	3,441	
Achieve	Computer Consulting	3,659	7,100
Total (agree to Schedule V, line 19, column 3)			<u>56,633</u>
Non-allowable legal fees			(582)
Total (agree to Schedule V, line 19, column 8)			<u><u>56,051</u></u>

**SEE ACCOUNTANTS' COMPILATION REPORT**

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

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	8 Amount of Expense Amortized Per Year								
					5 FY2002	6 FY2003	7 FY2004	9 FY2005	10 FY2006	11 FY2007	12 FY2008	13 FY2009	13 FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4	N/A												
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 Heartland Manor Nursing Center# 0002923Report Period Beginning: 07/01/04Ending: 06/30/05**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? Yes  
If YES, give association name and amount: Illinois Health Care Assn - \$ 5,346
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 3-10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 4,426 Line L10
- (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  YES  NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO  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
- 
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 54,203  
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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount \$ 12,270
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation  
b. Do you have a separate contract with the Department to provide medical transportation for residents? 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? None  
d. Have vehicle usage logs been maintained? Adequate records have been maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? 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: Larrison, Woodyard & Henson 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 is still in process
- (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? Yes  
Attach invoices and a summary of services for all architect and appraisal fees

**SEE ACCOUNTANTS' COMPILATION REPORT**

RECONCILIATION REPORT

03:43 PM 3/20/2006

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	-190,528	equal to	-190,528	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	9,739	equal to	9,739	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	0	equal to	0	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	90,148	equal to	90,148	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	0	equal to	0	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	10,585	equal to	10,585	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	259,544	equal to	259,544	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8:2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	74,166	equal to	74,166	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39.10a	2
Income Stat. General Serv.	750,160	equal to	750,160	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,583,777	equal to	1,583,777	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	690,698	equal to	690,698	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	109,647	equal to	109,647	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	218,350	equal to	218,350	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	54,203	equal to	54,203	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,098,826	equal to	1,121,416	-22,590	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	10,585	-10,585	FAILED	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	58,877	equal to	58,877	0	O.K.	Pg20 K19+K20	A.	9-10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	11,675	equal to	11,675	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	226,516	equal to	226,516	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	45,672	equal to	45,672	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	95,085	equal to	95,085	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	74,345	equal to	74,345	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	78,141	equal to	78,141	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	105,520	equal to	105,520	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	1,827,832	equal to	1,827,832	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	4,634	< or = to	4,634	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	5,250	< or = to	5,250	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	42,899	< or = to	42,899	0	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	2,136	< or = to	2,136	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	2,136	< or = to	2,136	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	78,141	equal to	78,141	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other		equal to		0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	56,633	equal to	56,633	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	344,710	equal to	344,710	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	14,298	equal to	14,298	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	6,410	equal to	6,410	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	54,203	equal to	54,203	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	48,341	-48,341	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	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	2,360	equal to	2,360	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs		equal to	0	#VALUE!	#VALUE!	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	234,074	equal to	205,586	28,488	FAILED	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	24,000	equal to	24,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	2,117,493	equal to	2,117,493	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	697,076	equal to	697,076	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	1,605,180	equal to	1,605,180	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,581,057	equal to	1,581,057	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-79,721	equal to	-79,721	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	2,315,376	equal to	2,315,376	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

Heartland Manor Nursing Center  
 IDPA Comparative Data - Per Resident Day Cost  
 Year Ending 06/30/05

Enter your HSA # in next column = 1  
 Census (Pulls from Page 2) 24,773

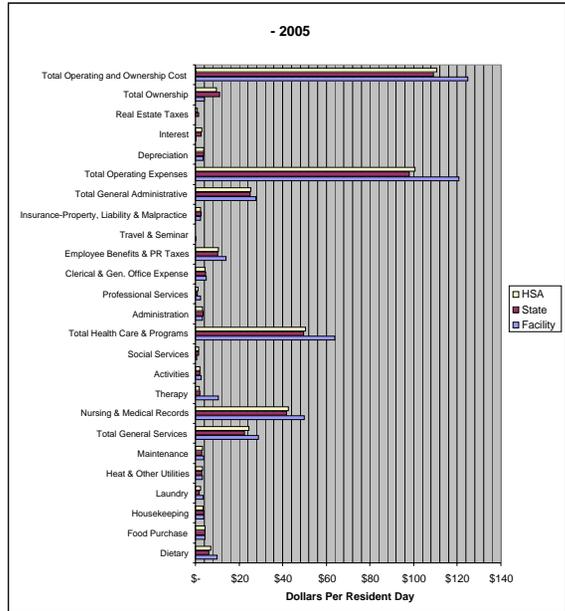
Cost Report Line	Description	Year Facility	Average Median Cost Per Day	
			State	HSA
1	Dietary	9.98	6.10	7.02
2	Food Purchase	4.47	4.31	4.47
3	Housekeeping	3.75	3.70	3.59
4	Laundry	3.59	1.85	2.23
5	Heat & Other Utilities	3.30	2.95	3.17
6	Maintenance	3.91	3.01	3.26
8	Total General Services	29.01	22.58	24.49
10	Nursing & Medical Records	49.99	41.83	42.52
10A	Therapy	10.48	2.10	1.86
11	Activities	2.67	1.91	2.18
12	Social Services	0.56	1.42	1.45
16	Total Health Care & Programs	63.91	49.48	50.39
17	Administration	3.15	3.36	3.33
19	Professional Services	2.26	0.99	1.09
21	Clerical & Gen. Office Expense	5.03	4.79	4.32
22	Employee Benefits & PR Taxes	13.91	10.09	10.42
24	Travel & Seminar	0.26	0.08	0.10
26	Insurance-Property, Liability & Malpractice	2.45	2.58	2.47
28	Total General Administrative	27.74	24.94	25.31
29	Total Operating Expenses	120.66	98.06	100.77
30	Depreciation	3.64	3.70	3.82
32	Interest	0.39	2.54	2.81
33	Real Estate Taxes	-	1.38	0.92
37	Total Ownership and Ownership Cost	124.69	110.50	111.50

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

UN-INFLATED

Report Line	Description	State-Wide	HSA											10th %	90th %
			1	2	3	4	5	6	7	8	9	10	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	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	111.11	111.11	97.3	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	37.6
	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 data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



IDPA Comparative Data - Per Resident Day Cost  
Year Ending

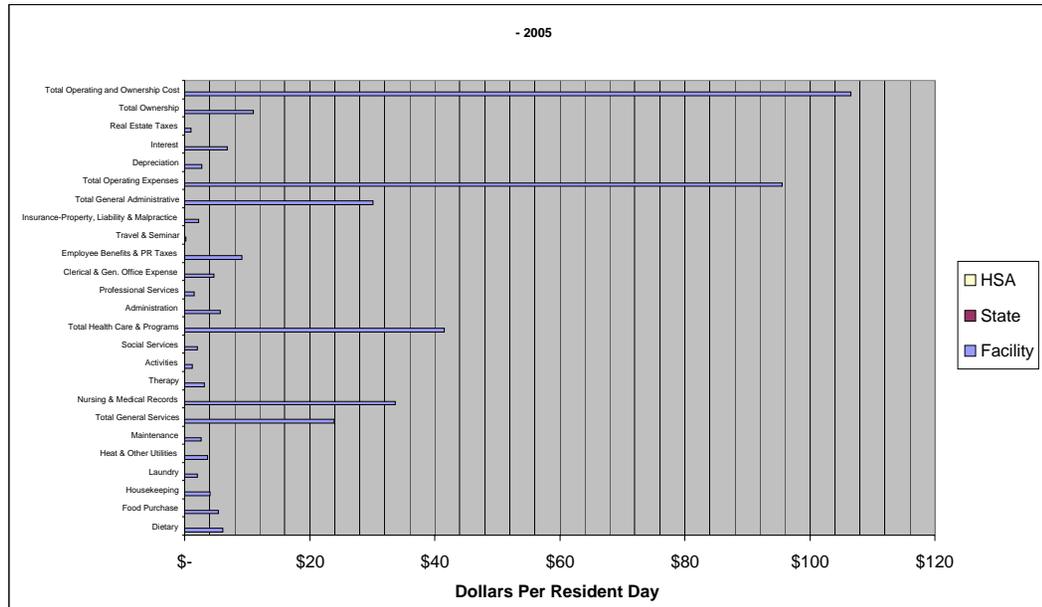
Enter your HSA # in next column  
Census (Pulls from Page 2)

1  
24,773

Cost Report Line	Description	2005			2004			2003			2002		
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	6.09	-	-	#DIV/0!	-	-	#DIV/0!	6.01	7.28	#DIV/0!	6.01	7.28
2	Food Purchase	5.36	-	-	#DIV/0!	-	-	#DIV/0!	4.27	4.52	#DIV/0!	4.27	4.52
3	Housekeeping	4.09	-	-	#DIV/0!	-	-	#DIV/0!	3.65	3.84	#DIV/0!	3.65	3.84
4	Laundry	2.07	-	-	#DIV/0!	-	-	#DIV/0!	1.90	2.15	#DIV/0!	1.90	2.15
5	Heat & Other Utilities	3.67	-	-	#DIV/0!	-	-	#DIV/0!	2.71	2.84	#DIV/0!	2.71	2.84
6	Maintenance	2.61	-	-	#DIV/0!	-	-	#DIV/0!	2.99	3.41	#DIV/0!	2.99	3.41
8	Total General Services	23.94	-	-	#DIV/0!	-	-	#DIV/0!	22.09	24.39	#DIV/0!	22.09	24.39
10	Nursing & Medical Records	33.65	-	-	#DIV/0!	-	-	#DIV/0!	40.68	42.79	#DIV/0!	40.68	42.79
10A	Therapy	3.11	-	-	#DIV/0!	-	-	#DIV/0!	1.85	1.90	#DIV/0!	1.85	1.90
11	Activities	1.23	-	-	#DIV/0!	-	-	#DIV/0!	1.88	2.12	#DIV/0!	1.88	2.12
12	Social Services	2.08	-	-	#DIV/0!	-	-	#DIV/0!	1.44	1.46	#DIV/0!	1.44	1.46
16	Total Health Care & Programs	41.53	-	-	#DIV/0!	-	-	#DIV/0!	47.55	50.19	#DIV/0!	47.55	50.19
17	Administration	5.72	-	-	#DIV/0!	-	-	#DIV/0!	3.39	3.49	#DIV/0!	3.39	3.49
19	Professional Services	1.49	-	-	#DIV/0!	-	-	#DIV/0!	0.98	1.00	#DIV/0!	0.98	1.00
21	Clerical & Gen. Office Expense	4.68	-	-	#DIV/0!	-	-	#DIV/0!	4.58	4.07	#DIV/0!	4.58	4.07
22	Employee Benefits & PR Taxes	9.12	-	-	#DIV/0!	-	-	#DIV/0!	9.63	10.11	#DIV/0!	9.63	10.11
24	Travel & Seminar	0.19	-	-	#DIV/0!	-	-	#DIV/0!	0.09	0.12	#DIV/0!	0.09	0.12
26	Insurance-Property, Liability & Malpractice	2.26	-	-	#DIV/0!	-	-	#DIV/0!	2.19	1.93	#DIV/0!	2.19	1.93
28	Total General Administrative	30.08	-	-	#DIV/0!	-	-	#DIV/0!	23.47	23.64	#DIV/0!	23.47	23.64
29	Total Operating Expenses	95.55	-	-	#DIV/0!	-	-	#DIV/0!	94.39	99.26	#DIV/0!	94.39	99.26
30	Depreciation	2.80	-	-	#DIV/0!	-	-	#DIV/0!	3.53	3.13	#DIV/0!	3.53	3.13
32	Interest	6.85	-	-	#DIV/0!	-	-	#DIV/0!	2.73	2.84	#DIV/0!	2.73	2.84
33	Real Estate Taxes	0.97	-	-	#DIV/0!	-	-	#DIV/0!	1.30	0.77	#DIV/0!	1.30	0.77
37	Total Ownership	10.97	-	-	#DIV/0!	-	-	#DIV/0!	11.44	9.19	#DIV/0!	11.44	9.19
	Total Operating and Ownership Cost	106.52	-	-	#DIV/0!	-	-	#DIV/0!	108.45	108.45	#DIV/0!	105.83	108.45

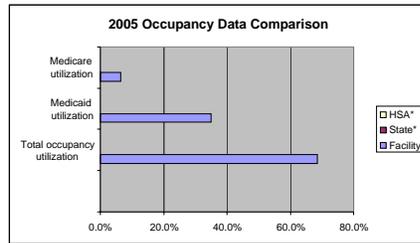
Notes:  
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2001 & 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.



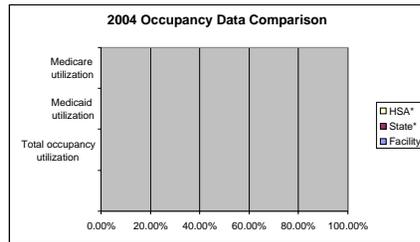
**2005**

Your			
Facility	State*	HSA*	
Total occupancy utilization	68.56%	0.00%	0.00%
Medicaid utilization	34.88%	0.00%	0.00%
Medicare utilization	6.53%	0.00%	0.00%
Private pay percent utilization	27.15%	N/A	N/A
Capacity in Patient Days	36,135	N/A	N/A
Census days of service provided	24,773	N/A	N/A



**2004**

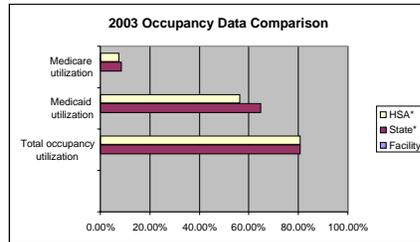
Your			
Facility	State*	HSA*	
Total occupancy utilization	#DIV/0!	0.00%	0.00%
Medicaid utilization		0.00%	0.00%
Medicare utilization		0.00%	0.00%
Private pay percent utilization	N/A	N/A	
Capacity in Patient Days	N/A	N/A	
Census days of service provided	N/A	N/A	



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

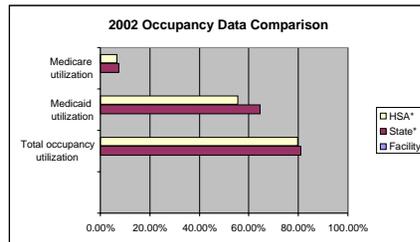
**2003**

Your			
Facility	State*	HSA*	
Total occupancy utilization	#DIV/0!	80.80%	80.80%
Medicaid utilization		64.80%	56.40%
Medicare utilization		8.50%	7.50%
Private pay percent utilization	N/A	N/A	
Capacity in Patient Days	N/A	N/A	
Census days of service provided	N/A	N/A	



**2002**

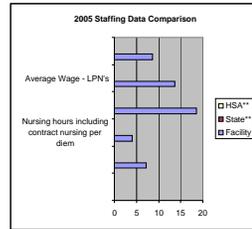
Your			
Facility	State*	HSA*	
Total occupancy utilization	#DIV/0!	80.90%	79.60%
Medicaid utilization		64.50%	55.50%
Medicare utilization		7.40%	6.80%
Private pay percent utilization	N/A	N/A	
Capacity in Patient Days	N/A	N/A	
Census days of service provided	N/A	N/A	



Heartland Manor Nursing Center  
 Comparative Staffing Data  
 Year Ending 06/30/05  
 HSA 1

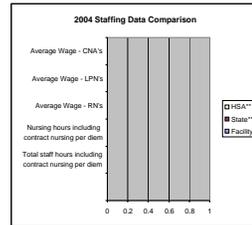
**2005**

Year	Facility	State**	HSA**
Total staff hours including contract nursing per diem	7.25	0.00	0.00
Nursing hours including contract nursing per diem	3.97	0.00	0.00
Average Wage - RN's	18.5	0.00	0.00
Average Wage - LPN's	13.65	0.00	0.00
Average Wage - CNA's	8.68	0.00	0.00



**2004**

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

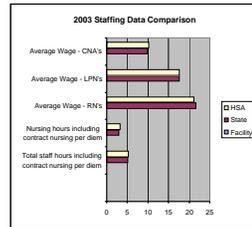


\*\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

Heartland Manor Nursing Center  
 Comparative Staffing Data  
 Year Ending 06/30/05  
 HSA 1

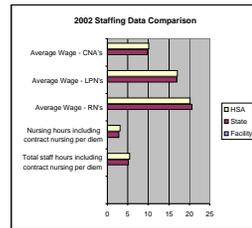
**2003**

Year	Facility	State	HSA
Total staff hours including contract nursing per diem	5.10	5.30	5.30
Nursing hours including contract nursing per diem	2.90	3.20	3.20
Average Wage - RN's	21.56	21.14	21.14
Average Wage - LPN's	17.64	17.65	17.65
Average Wage - CNA's	9.91	10.11	10.11

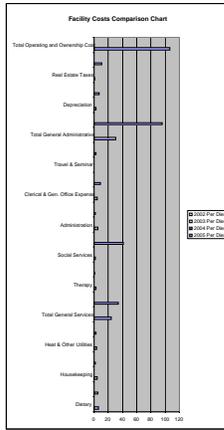


**2002**

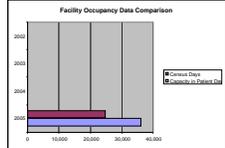
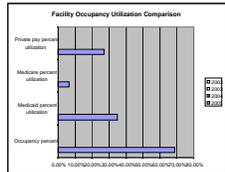
Year	Facility	State	HSA
Total staff hours including contract nursing per diem	5.20	5.50	5.50
Nursing hours including contract nursing per diem	2.80	3.10	3.10
Average Wage - RN's	20.69	20.12	20.12
Average Wage - LPN's	16.89	17.04	17.04
Average Wage - CNA's	9.73	10.05	10.05



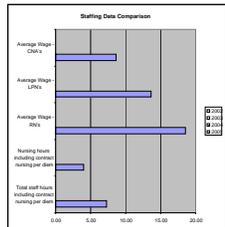
Report	Classification	Year	Year	Year	Year
Line		2003	2004	2003	2004
		Per Bed	Per Bed	Per Bed	Per Bed
1	Energy	4.09	450V/01	450V/01	450V/01
2	Food Purchase	3.34	450V/01	450V/01	450V/01
3	Housekeeping	4.09	450V/01	450V/01	450V/01
4	Laundry	1.07	450V/01	450V/01	450V/01
5	Heat & Other Utilities	3.47	450V/01	450V/01	450V/01
6	Maintenance	2.45	450V/01	450V/01	450V/01
8	Total General Services	20.94	450V/01	450V/01	450V/01
9	Nursing & Medical Records	33.45	450V/01	450V/01	450V/01
10A	Therapy	3.11	450V/01	450V/01	450V/01
11	Administration	1.32	450V/01	450V/01	450V/01
12	Social Services	2.08	450V/01	450V/01	450V/01
16	Total Health Care & Programs	45.53	450V/01	450V/01	450V/01
17	Administration	2.22	450V/01	450V/01	450V/01
19	Professional Services	1.49	450V/01	450V/01	450V/01
21	Child & Gen. Office Expense	4.48	450V/01	450V/01	450V/01
22	Medical Records & PR Taxes	4.12	450V/01	450V/01	450V/01
24	Taxid & Sewer	0.19	450V/01	450V/01	450V/01
26	Insurance-Property, Liability & Malpractice	2.26	450V/01	450V/01	450V/01
28	Total General Administration	16.86	450V/01	450V/01	450V/01
29	Total Operating Expenses	60.35	450V/01	450V/01	450V/01
30	Depreciation	2.80	450V/01	450V/01	450V/01
31	Interest	4.43	450V/01	450V/01	450V/01
33	Real Estate Taxes	4.97	450V/01	450V/01	450V/01
37	Total Ownership	16.67	450V/01	450V/01	450V/01
	Total Operating and Ownership Cost	76.52	450V/01	450V/01	450V/01



	Facility	Facility	Facility	Facility
	2003	2004	2003	2004
Occupancy percent	85.50%	450V/01	450V/01	450V/01
Medicaid percent utilization	34.80%	0.00%	0.00%	0.00%
Medicare percent utilization	6.53%	0.00%	0.00%	0.00%
Private pay percent utilization	27.15%	0.00%	0.00%	0.00%
Capacity in Patient Days	36,158	0	0	0
Current Days	24,775	0	0	0



	Facility	Facility	Facility	Facility
	2005	2004	2003	2002
Total staff hours including contract nursing per day	7.25	0.00	0.00	0.00
Nursing hours including contract nursing per day	3.97	0.00	0.00	0.00
Average Wage- RN's	18.50	0.00	0.00	0.00
Average Wage- LPN's	13.65	0.00	0.00	0.00
Average Wage- CNAs	8.80	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	226,516	16,107	4,634	247,257	0	247,257	0	247,257
2. Food Purchase	0	122,976	0	122,976	0	122,976	(12,270)	110,706
3. Housekeeping	95,085	15,319	1,758	112,162	0	112,162	(19,200)	92,962
4. Laundry	74,345	14,248	414	89,007	0	89,007	0	89,007
5. Heat and Other Utilities	0	0	81,769	81,769	0	81,769	0	81,769
6. Maintenance	45,672	2,257	49,060	96,989	0	96,989	(148)	96,841
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	441,618	170,907	137,635	750,160	0	750,160	(31,618)	718,542
9. Medical Director	0	0	5,250	5,250	0	5,250	0	5,250
10. Nursing & Medical Records	1,121,416	74,668	42,899	1,238,983	0	1,238,983	(492)	1,238,491
10a. Therapy	0	11,566	247,978	259,544	0	259,544	0	259,544
11. Activities	58,877	5,176	2,136	66,189	0	66,189	0	66,189
12. Social Services	11,675	0	2,136	13,811	0	13,811	0	13,811
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	0	0
16. Total Health Care & Programs	1,191,968	91,410	300,399	1,583,777	0	1,583,777	(492)	1,583,285
17. Administrative	78,141	0	0	78,141	0	78,141	0	78,141
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	56,633	56,633	0	56,633	(582)	56,051
20. Fees, Subscriptions & Promotion	0	0	17,024	17,024	0	17,024	(2,726)	14,298
21. Clerical & General Office	105,520	10,675	8,535	124,730	0	124,730	(85)	124,645
22. Employee Benefits & Payroll	0	0	296,369	296,369	0	296,369	48,341	344,710
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	6,410	6,410	0	6,410	0	6,410
25. Other Admin. Staff Trans	0	0	2,468	2,468	0	2,468	(100)	2,368
26. Insurance-Prop.Liab.Malpractice	0	0	108,923	108,923	0	108,923	(48,341)	60,582
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	183,661	10,675	496,362	690,698	0	690,698	(3,493)	687,205
29. Total General Administrative	1,817,247	272,992	934,396	3,024,635	0	3,024,635	(35,603)	2,989,032
30. Depreciation	0	0	93,795	93,795	0	93,795	(3,647)	90,148
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	10,232	10,232	0	10,232	(493)	9,739
33. Real Estate	0	0	5,620	5,620	0	5,620	(5,620)	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	0	0	0	0	0	0
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	109,647	109,647	0	109,647	(9,760)	99,887
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	10,585	62,600	0	73,185	0	73,185	0	73,185
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. Provider Participation	0	0	54,203	54,203	0	54,203	0	54,203
43. Other (specify):*	0	0	145,165	145,165	0	145,165	(145,165)	0
44. Total Special Cost Ce	10,585	62,600	199,368	272,553	0	272,553	(145,165)	127,388
45. Grand Total	1,827,832	335,592	1,243,411	3,406,835	0	3,406,835	(190,528)	3,216,307

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	26,884	26,884
2. Cash - Patient Deposits	10,646	10,646
3. Accounts & Notes Receivable	714,972	714,972
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	82,161	82,161
7. Other Prepaid Expenses	32,410	32,410
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	867,073	867,073
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	30,051	30,051
13. Land	59,000	24,000
14. Buildings, at Historical Cost	2,256,792	2,117,493
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	680,736	697,076
17. Accumulated Depreciation (book methods)	#####	-1,605,180
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):	372	372
23. other (specify):	0	0
24. Total Long-Term Assets	1,448,303	1,263,812
25. Total Assets	2,315,376	2,130,885
CURRENT LIABILITIES		
26. Accounts Payable	193,263	193,263
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	10,645	10,645
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	127,433	127,433
31. Accrued Taxes Payable	31,566	31,566
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	0	0
37. Other Current Liabilities (specify):	137,338	137,338
38. Total Current Liabilities	500,245	500,245
LONG TERM LIABILITES		
39. Long-Term Notes Payable	205,586	205,586
40. Mortgage Payable	0	0
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	28,488	28,488
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	234,074	234,074
46. Total Liabilities	734,319	734,319
47. Total Equity	1,581,057	1,396,566
48. Total Liabilities and Equity	2,315,376	2,130,885

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	2,881,624
2. Discounts and Allowances for all Levels	-237,140
Subtotal - Inpatient Care	2,644,484
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	481,695
7. Oxygen	7,133
Subtotal - Ancillary Revenue	488,828
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	11,701
15. Telephone, Television, and Radio	2,646
16. Rental of Facility Space	14,209
17. Sale of Drugs	39,990
18. Sale of Supplies to Non-Patients	0
19. Laboratory	624
20. Radiology and X-Ray	0
21. Other Medical Services	101,584
22. Laundry	0
Subtotal - Other Operating Revenue	170,754
24. Contributions	776
25. Interest and Other Investments Income	9
Subtotal - Non-Operating Revenue	785
27. Other Revenue (specify):	0
28. Other Revenue (specify):	22,263
Subtotal - Other Revenue	22,263
30. Total Revenue	3,327,114
31. General Services	750,160
32. Health Care	1,583,777
33. General Administration	690,698
34. Ownership	109,647
35. Special Cost Centers	218,350
35. Provider Participation Fee	54,203
37. Other	0
40. Total Expenses	3,406,835
41. Income Before Income Taxes	-79,721
42. Income Taxes	0
43. Net Income or Loss for the Year	-79,721

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IDPA LTC Profiles  
 LTC Median Per Diem Cost by HSA - 2004 Cost Reports  
 2005 (Run June 1, 2004)

UN-INFLATED

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

State-Wide	HSA											
	1	2	3	4	5	6	7	8	9	10	11	

10th % 90th %

2004 Costs

2004 Census

Cost Report	Description
1	Dietary
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30	Depreciation
32	Interest
33	Real Estate Taxes
37	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

2005 - Average Wage Data Table

Total staff hours including contract nurses per diem  
 Nursing hours including contract nurses per diem  
 RN  
 LPN  
 CNA  
 DON  
 ADON

State-Wide	HSA										
	1	2	3	4	5	6	7	8	9	10	11

2005 - Staffing and Occupancy Data

Average Occupancy  
 Medicaid Utilization  
 Medicare Utilization

State-Wide	HSA										
	1	2	3	4	5	6	7	8	9	10	11

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

UN-INFLATED

Cost Report	Description
1	Dietary
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29	<b>TOTAL OPERATING EXPENSES</b>
30	Depreciation
32	Interest
33	Real Estate Taxes
37	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

State-Wide	HSA											
	1	2	3	4	5	6	7	8	9	10	11	

10th % 90th %

2004 Costs

2004 Census

Cost Report	Description
1	Dietary
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	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

2004 - Average Wage Data Table

Total staff hours including contract nurses per diem  
 Nursing hours including contract nurses per diem  
 RN  
 LPN  
 CNA  
 DON  
 ADON

State-Wide	HSA										
	1	2	3	4	5	6	7	8	9	10	11

2004 - Staffing and Occupancy Data

Average Occupancy  
 Medicaid Utilization  
 Medicare Utilization

State-Wide	HSA										
	1	2	3	4	5	6	7	8	9	10	11

IDPA LTC Profiles  
 LTC Median Per Diem Cost by HSA - 2003 Cost Reports  
 2003 (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
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
<b>8</b>	<b>TOTAL GENERAL SERVICES</b>	<b>22.58</b>	<b>24.49</b>	<b>22.99</b>	<b>21.14</b>	<b>22.99</b>	<b>21.47</b>	<b>22.65</b>	<b>22.65</b>	<b>22.65</b>	<b>22.45</b>	<b>24.49</b>	<b>21.73</b>
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
<b>16</b>	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	<b>49.48</b>	<b>50.39</b>	<b>51.22</b>	<b>46.39</b>	<b>51.22</b>	<b>41.58</b>	<b>52.34</b>	<b>52.34</b>	<b>52.34</b>	<b>54.96</b>	<b>50.39</b>	<b>49.49</b>
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
<b>28</b>	<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>24.94</b>	<b>25.31</b>	<b>26.11</b>	<b>23.02</b>	<b>26.11</b>	<b>21.37</b>	<b>25.81</b>	<b>25.81</b>	<b>25.81</b>	<b>26.59</b>	<b>25.31</b>	<b>22.93</b>
<b>29</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>98.06</b>	<b>100.77</b>	<b>100.03</b>	<b>92.47</b>	<b>100.03</b>	<b>88.05</b>	<b>100.96</b>	<b>100.96</b>	<b>100.96</b>	<b>103.01</b>	<b>100.77</b>	<b>94.71</b>
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
<b>37</b>	<b>TOTAL OWNERSHIP</b>	<b>11.11</b>	<b>9.73</b>	<b>9.80</b>	<b>8.00</b>	<b>9.80</b>	<b>7.04</b>	<b>14.54</b>	<b>14.54</b>	<b>14.54</b>	<b>11.02</b>	<b>9.73</b>	<b>8.39</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	<b>109.17</b>	<b>110.50</b>	<b>109.83</b>	<b>100.47</b>	<b>109.83</b>	<b>95.09</b>	<b>115.50</b>	<b>115.50</b>	<b>115.50</b>	<b>114.03</b>	<b>110.50</b>	<b>103.10</b>

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

2003 Costs

2003 Census

Cost Report	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
<b>8</b>	<b>TOTAL GENERAL SERVICES</b>
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12	Social Services
<b>16</b>	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
<b>28</b>	<b>TOTAL GENERAL ADMINISTRATIVE</b>
<b>29</b>	<b>TOTAL OPERATING EXPENSES</b>
30	Depreciation
32	Interest
33	Real Estate Taxes
<b>37</b>	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

2003 - 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
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	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	20.33
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	16.45
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	24.62
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	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%	79.90%	80.60%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	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	1.58	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
<b>8</b>	<b>TOTAL GENERAL SERVICES</b>	<b>22.09</b>	<b>24.39</b>	<b>22.49</b>	<b>20.85</b>	<b>22.49</b>	<b>20.47</b>	<b>22.71</b>	<b>22.71</b>	<b>22.71</b>	<b>22.66</b>	<b>24.39</b>	<b>22.04</b>	<b>17.19</b>	<b>30.80</b>
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
<b>16</b>	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	<b>47.55</b>	<b>50.19</b>	<b>49.32</b>	<b>44.36</b>	<b>49.32</b>	<b>39.56</b>	<b>50.57</b>	<b>50.57</b>	<b>50.57</b>	<b>52.75</b>	<b>50.19</b>	<b>47.76</b>	<b>31.31</b>	<b>74.79</b>
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
<b>28</b>	<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>23.47</b>	<b>23.64</b>	<b>24.80</b>	<b>21.32</b>	<b>24.80</b>	<b>20.28</b>	<b>25.17</b>	<b>25.17</b>	<b>25.17</b>	<b>23.10</b>	<b>23.64</b>	<b>21.93</b>	<b>16.13</b>	<b>36.02</b>
<b>29</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>94.39</b>	<b>99.26</b>	<b>97.46</b>	<b>85.50</b>	<b>97.46</b>	<b>82.47</b>	<b>99.35</b>	<b>99.35</b>	<b>99.35</b>	<b>97.86</b>	<b>99.26</b>	<b>91.33</b>	<b>67.15</b>	<b>138.58</b>
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
<b>37</b>	<b>TOTAL OWNERSHIP</b>	<b>11.44</b>	<b>9.19</b>	<b>9.85</b>	<b>8.76</b>	<b>9.85</b>	<b>6.52</b>	<b>15.35</b>	<b>15.35</b>	<b>15.35</b>	<b>11.40</b>	<b>9.19</b>	<b>10.00</b>	<b>3.55</b>	<b>24.50</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	<b>105.83</b>	<b>108.45</b>	<b>107.31</b>	<b>94.26</b>	<b>107.31</b>	<b>88.99</b>	<b>114.70</b>	<b>114.70</b>	<b>114.70</b>	<b>109.26</b>	<b>108.45</b>	<b>101.30</b>	<b>70.70</b>	<b>163.08</b>

Cost Report	Description	10th %	90th %
1	Dietary	3.29	5.90
2	Food Purchase	2.51	5.63
3	Housekeeping	1.10	3.13
4	Laundry	1.89	4.03
5	Heat & Other Utilities	1.95	5.11
6	Maintenance	26.11	62.04
<b>8</b>	<b>TOTAL GENERAL SERVICES</b>	<b>17.19</b>	<b>30.80</b>
10	Nursing & Medical Records	-	10.03
10A	Therapy	1.13	3.39
11	Activities	0.58	3.00
12	Social Services	31.31	74.79
<b>16</b>	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	<b>1.65</b>	<b>6.84</b>
17	Administration	0.07	2.93
19	Professional Services	2.36	10.72
21	Clerical & Gen. Office Expense	6.22	17.51
22	Employee Benefits & PR Taxes	-	0.37
24	Travel & Seminar	0.83	3.92
26	Insurance-Property, liability & Malpractice	16.13	36.02
<b>28</b>	<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>0.73</b>	<b>8.09</b>
<b>29</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>67.15</b>	<b>138.58</b>
30	Depreciation	-	12.86
32	Interest	-	5.05
33	Real Estate Taxes	3.55	24.50
<b>37</b>	<b>TOTAL OWNERSHIP</b>	<b>70.70</b>	<b>163.08</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>		

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	18.37	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	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.36	23.68
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%