

			FOR OHF USE			

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

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

<p>I. IDPH Facility ID Number: <u>0026518</u></p> <p>Facility Name: <u>Kewanee Care Home</u></p> <p>Address: <u>144 Junior Avenue South</u> <u>Kewanee</u> <u>61443</u> Number City Zip Code</p> <p>County: <u>Henry</u></p> <p>Telephone Number: <u>(309) 853-4429</u> Fax # <u>(309) 853-4400</u></p> <p>IDPA ID Number: <u>371068286001</u></p> <p>Date of Initial License for Current Owners: <u>06/01/76</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact Name: <u>Christine A. Hanover</u> Telephone Number: <u>(312) 634-4581</u> Please send copies of desk review and audit adjustments to address on this page</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2005</u> to <u>12/31/2005</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%"> <tr> <td style="width:20%">Officer or Administrator of Provider</td> <td>(Signed) _____ (Type or Print Name) _____ (Date) _____</td> </tr> <tr> <td></td> <td>(Title) _____</td> </tr> <tr> <td></td> <td>(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____</td> </tr> <tr> <td>Paid Preparer</td> <td>(Print Name and Title) _____ (Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u> (Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u></td> </tr> </table> <p align="center">MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) _____ (Date) _____		(Title) _____		(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____	Paid Preparer	(Print Name and Title) _____ (Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u> (Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kewanee Care Home

0026518 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

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	27	Skilled (SNF)	27	9,855	1
2		Skilled Pediatric (SNF/PED)			2
3	57	Intermediate (ICF)	57	20,805	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	84	TOTALS	84	30,660	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient		Other	Total	
		Private Pay				
8	SNF	315	2,819	3,693	6,827	8
9	SNF/PED					9
10	ICF	14,081	5,107		19,188	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,396	7,926	3,693	26,015	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 84.85%

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

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES NO 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 06/01/76

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 11 and days of care provided 3,693

Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year YES NO

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

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

STATE OF ILLINOIS

Facility Name & ID Number Kewanee Care Home # 0026518 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
A. General Services											
1	Dietary	112,975	12,412		125,387		125,387	3,129	128,516		1
2	Food Purchase		118,991		118,991		118,991	(8,453)	110,538		2
3	Housekeeping	70,856	11,371		82,227		82,227	71	82,298		3
4	Laundry	52,992	3,507		56,499		56,499	5	56,504		4
5	Heat and Other Utilities			67,515	67,515		67,515	476	67,991		5
6	Maintenance	22,805	31,768	5,792	60,365		60,365	4,105	64,470		6
7	Other (specify):* Mgmt. Co. Benefits							893	893		7
8	TOTAL General Services	259,628	178,049	73,307	510,984		510,984	226	511,210		8
B. Health Care and Programs											
9	Medical Director			20,000	20,000		20,000		20,000		9
10	Nursing and Medical Records	856,494	120,055	700	977,249		977,249	5,175	982,424		10
10a	Therapy	173,374	7,460	5,900	186,734		186,734	3	186,737		10a
11	Activities	55,345	346		55,691		55,691		55,691		11
12	Social Services	24,436	1,443		25,879		25,879		25,879		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Mgmt. Co. Benefits							717	717		15
16	TOTAL Health Care and Programs	1,109,649	129,304	26,600	1,265,553		1,265,553	5,895	1,271,448		16
C. General Administration											
17	Administrative	63,352			63,352		63,352	22,162	85,514		17
18	Directors Fees										18
19	Professional Services			9,277	9,277		9,277	6,435	15,712		19
20	Dues, Fees, Subscriptions & Promotion			4,294	4,294		4,294	2,015	6,309		20
21	Clerical & General Office Expense	17,339	6,366	7,648	31,353		31,353	28,596	59,949		21
22	Employee Benefits & Payroll Tax			269,484	269,484		269,484	3,929	273,413		22
23	Inservice Training & Education			2,784	2,784		2,784	465	3,249		23
24	Travel and Semina			884	884		884	637	1,521		24
25	Other Admin. Staff Transportatior			9,448	9,448		9,448	2,318	11,766		25
26	Insurance-Prop.Liab.Malpractice			40,582	40,582		40,582	846	41,428		26
27	Other (specify):* Mgmt. Co. Benefits							6,362	6,362		27
28	TOTAL General Administration	80,691	6,366	344,401	431,458		431,458	73,765	505,223		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,449,968	313,719	444,308	2,207,995		2,207,995	79,886	2,287,881		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000. SEE ACCOUNTANTS' COMPILATION REPORT
 NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number

Kewanee Care Home

#0026518

Report Period Beginning:

01/01/2005

Ending:

12/31/2005

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7 **	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			77,000	77,000	77,000	23,802	100,802				30
31	Amortization of Pre-Op. & Org											31
32	Interest			161,967	161,967	161,967	5,446	167,413				32
33	Real Estate Taxes			21,120	21,120	21,120		21,120				33
34	Rent-Facility & Grounds						514	514				34
35	Rent-Equipment & Vehicle:			1,657	1,657	1,657	126	1,783				35
36	Other (specify): ³											36
37	TOTAL Ownership			261,744	261,744	261,744	29,888	291,632				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportatior											38
39	Ancillary Service Center:		77,890		77,890	77,890		77,890				39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			45,990	45,990	45,990		45,990				42
43	Other (specify): ³ Nonallowable Cost			59,482	59,482	59,482	(59,482)					43
44	TOTAL Special Cost Centers		77,890	105,472	183,362	183,362	(59,482)	123,880				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,449,968	391,609	811,524	2,653,101	2,653,101	50,292	2,703,393				45

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Kewanee Care Home**

0026518

Report Period Beginning:

01/01/2005

Ending:

12/31/2005

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	(3,823)	2		4
5	Telephone, TV & Radio in Resident Room	(6,226)	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	19,729	30		9
10	Interest and Other Investment Income	(35)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(955)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(3,197)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(676)	43		24
25	Fund Raising, Advertising and Promotions	(7,337)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See PG 5A	(42,805)	var		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (45,325)		\$	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)	95,617		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 95,617		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ 50,292		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Kewanee Care Home

ID# 0026518

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-allowable dues	\$ (914)	20	1
2	Labs - Part A	(22,431)	43	2
3	X-Rays - Part A	(10,429)	43	3
4	Vending Machine Expense	(223)	43	4
5	Disallowed Vending	(800)	2	5
6	Disallowed special events	(8,008)	43	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
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37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(42,805)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Kewanee Care Home

0026518

Report Period Beginning:

01/01/2005

Ending:

12/31/2005

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	3,129	0	0	0	0	0	0	0	0	0	3,129	1
2	Food Purchase	(4,623)	99	0	0	0	0	0	0	0	0	0	(4,524)	2
3	Housekeeping	0	71	0	0	0	0	0	0	0	0	0	71	3
4	Laundry	0	5	0	0	0	0	0	0	0	0	0	5	4
5	Heat and Other Utilities	0	476	0	0	0	0	0	0	0	0	0	476	5
6	Maintenance	0	4,105	0	0	0	0	0	0	0	0	0	4,105	6
7	Other (specify):*	0	893	0	0	0	0	0	0	0	0	0	893	7
8	TOTAL General Services	(4,623)	8,778	0	0	0	0	0	0	0	0	0	4,155	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	5,175	0	0	0	0	0	0	0	0	0	5,175	10
10a	Therapy	0	3	0	0	0	0	0	0	0	0	0	3	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	717	0	0	0	0	0	0	0	0	0	717	15
16	TOTAL Health Care and Programs	0	5,895	0	0	0	0	0	0	0	0	0	5,895	16
	C. General Administration													
17	Administrative	0	22,162	0	0	0	0	0	0	0	0	0	22,162	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	6,435	0	0	0	0	0	0	0	0	0	6,435	19
20	Fees, Subscriptions & Promotions	(914)	2,929	0	0	0	0	0	0	0	0	0	2,015	20
21	Clerical & General Office Expenses	0	0	28,596	0	0	0	0	0	0	0	0	28,596	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	465	0	0	0	0	0	0	0	0	465	23
24	Travel and Seminar	0	0	637	0	0	0	0	0	0	0	0	637	24
25	Other Admin. Staff Transportation	0	0	2,318	0	0	0	0	0	0	0	0	2,318	25
26	Insurance-Prop.Liab.Malpractice	0	0	846	0	0	0	0	0	0	0	0	846	26
27	Other (specify):*	0	0	6,362	0	0	0	0	0	0	0	0	6,362	27
28	TOTAL General Administration	(914)	31,526	39,224	0	69,836	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(5,537)	46,199	39,224	0	79,886	29							

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Mark Petersen	100	See attached Schedule 6A		See attached Schedule 6A		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	1 Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 3,129	\$ 3,129	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	99	99	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	71	71	3
4	V	4 Laundry		Petersen Health Care, Inc.	100.00%	5	5	4
5	V	5 Utilities		Petersen Health Care, Inc.	100.00%	476	476	5
6	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	4,105	4,105	6
7	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	893	893	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	5,175	5,175	8
9	V	10A Therapy		Petersen Health Care, Inc.	100.00%	3	3	9
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	717	717	10
11	V	17 Administrative		Petersen Health Care, Inc.	100.00%	22,162	22,162	11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	6,435	6,435	12
13	V	20 Due, Fees, Subs & Promos		Petersen Health Care, Inc.	100.00%	2,929	2,929	13
14	Total		\$			\$ 46,199	\$ *	46,199 14

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

Facility Name & ID Number **Kewanee Care Home**

0026518

Report Period Beginning: **01/01/2005**

Ending: **12/31/2005**

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	21 Clerical & General Office	\$	Petersen Health Care, Inc.	100.00%	\$ 28,596	\$ 28,596
16	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	465	465
17	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	637	637
18	V	25 Other Admin. Staff Transport		Petersen Health Care, Inc.	100.00%	2,318	2,318
19	V	26 Insurance-Prop.Liab.Malpractice		Petersen Health Care, Inc.	100.00%	846	846
20	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	6,362	6,362
21	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	4,073	4,073
22	V	32 Interest		Petersen Health Care, Inc.	100.00%	5,481	5,481
23	V	34 Rent - Facility & Grounds		Petersen Health Care, Inc.	100.00%	514	514
24	V	35 Rent - Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	126	126
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 49,418	\$ * 49,418

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

SEE ACCOUNTANTS' COMPILATION REPORT

Kewanee Care Home
00026518
12/31/2005

Schedule 6A

VII Related Parties - Page 6

Related Nursing Homes

City

In-State:

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

Out-of-State:

Meadow Lawn Nursing Center	Davenport, IA
----------------------------	---------------

Related Assisted Living

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

Other Related Business Entities

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kewanee Care Home # 0026518 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Mark Petersen	President	Administrative	100.00	See Schedule 7A	2.5	3.80	Salary	\$ 22,162	17(7)	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	\$ 22,162		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 Kewanee Care Home # 0026518 Report Period Beginning: 01/01/2005 Ending: 2/31/2005

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Patient Days	46	\$ 82,166	\$ 81,693	26,015	\$ 3,129	1
2	2	Food	Patient Days	46	2,606		26,015	99	2
3	3	Housekeeping	Patient Days	46	1,857		26,015	71	3
4	4	Laundry	Patient Days	46	144		26,015	5	4
5	5	Utilities	Patient Days	46	12,513		26,015	476	5
6	6	Maintenance	Patient Days	46	107,775	81,080	26,015	4,105	6
7	7	Mgmt. Allocation of Benefits	Patient Days	46	23,459		26,015	893	7
8	10	Nursing and Medical Records	Patient Days	46	135,903	130,651	26,015	5,175	8
9	10A	Therapy	Patient Days	46	88		26,015	3	9
10	15	Mgmt. Allocation of Benefits	Patient Days	46	18,830		26,015	717	10
11	17	Administrative	Patient Days	46	582,000	582,000	26,015	22,162	11
12	19	Professional Services	Patient Days	46	168,984		26,015	6,435	12
13	20	Dues, Fees, Subs & Promos	Patient Days	46	76,921		26,015	2,929	13
14	21	Clerical & General Office	Patient Days	46	750,958	577,218	26,015	28,596	14
15	23	Inservice Training & Education	Patient Days	46	12,208		26,015	465	15
16	24	Travel & Seminar	Patient Days	46	16,731		26,015	637	16
17	25	Other Admin. Staff Transport	Patient Days	46	60,875		26,015	2,318	17
18	26	Insurance-Prop.Liab.Malp.	Patient Days	46	22,218		26,015	846	18
19	27	Mgmt. Allocation of Benefits	Patient Days	46	167,067		26,015	6,362	19
20	30	Depreciation	Patient Days	46	106,965		26,015	4,073	20
21	32	Interest	Patient Days	46	143,934		26,015	5,481	21
22	34	Rent - Facility & Grounds	Patient Days	46	13,500		26,015	514	22
23	35	Rent - Equipment & Vehicles	Patient Days	46	3,305		26,015	126	23
24									24
25	TOTALS				\$ 2,511,007	\$ 1,452,642		\$ 95,617	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kewanee Care Home # 0026518 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2	3	4	5	6		7	8	9	10	
						Original	Balance					
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense			
		YES	NO									
	A. Directly Facility Related											
	Long-Term											
1	First Bank		X	Van	\$722.00	09/30/02	\$ 43,315	\$ 14,642	09/01/07	0.0862	\$ 2,096	1
2	LaSalle Bank		X	Mortgage	2465 + Intr	08/31/02	2,276,498	2,765,065	08/31/07	varies	151,497	2
3												3
4												4
5												5
	Working Capital											
6	LaSalle Bank		X	Line of Credit	interest only	08/31/03	1,000,000		08/31/05	0.0450	8,374	6
7												7
8												8
9	TOTAL Facility Related				\$722.00		\$ 3,319,813	\$ 2,779,707			\$ 161,967	9
	B. Non-Facility Related*											
10												10
11												11
12											5,481	12
13											(35)	13
14	TOTAL Non-Facility Related						\$	\$			\$ 5,446	14
15	TOTALS (line 9+line14)						\$ 3,319,813	\$ 2,779,707			\$ 167,413	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.)

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

B. Real Estate Taxes

<p>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report</p>			
1. Real Estate Tax accrual used on 2004 report.		\$ 21,100	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2004	\$ 22,615	2
3. Under or (over) accrual (line 2 minus line 1).		\$ 1,515	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 19,605	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru		\$ 21,120	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2000	9,412	8
	2001	8,888	9
	2002	9,670	10
	2003	21,080	11
	2004	22,615	12
Used 2004 tax accrual less 7 %			
FOR OHF USE ONLY			
	13	FROM R. E. TAX STATEMENT FOR 2004 \$	13
	14	PLUS APPEAL COST FROM LINE 5 \$	14
	15	LESS REFUND FROM LINE 6 \$	15
	16	AMOUNT TO USE FOR RATE CALCULATION \$	16

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

SEE ACCOUNTANTS' COMPILATION REPORT

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 Kewanee Care Home COUNTY Henry

FACILITY IDPH LICENSE NUMBER 0026518

CONTACT PERSON REGARDING THIS REPORT Mark Petersen

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 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. <u>25-05-281-017</u>	<u>901 W. Mill St.</u>	\$ <u>98.62</u>	\$ <u>98.62</u>
2. <u>25-04-151-009</u>	<u>144 Junior Ave.</u>	\$ <u>22,441.68</u>	\$ <u>22,441.68</u>
3. <u>25-04-152-001</u>	<u>821 Dewey Ave.</u>	\$ <u>74.74</u>	\$ <u>74.74</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>22,615.04</u>	\$ <u>22,615.04</u>

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation & 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 Kewanee Care Home

0026518 Report Period Beginning:

01/01/2005 Ending:

12/31/2005

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 12,548 B. General Construction Type: Exterior Brick Frame Steel Number of Stories OneC. 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)

NoneF. Does this cost report reflect any organization or pre-operating costs which are being amortized YES NO
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	42,000	1976	\$ 25,000	1
2	Facility	11,250	1992	25,621	2
3	TOTALS	53,250		\$ 50,621	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kewanee Care Home# 0026518

Report Period Beginning:

01/01/2005 Ending: 12/31/2005**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	65	1976		\$ 381,128	\$ 10,317	30	\$ 10,317	\$ 10,317	\$ 381,128	4
5	11	1998		753,696	19,325	40	19,326	1	143,369	5
6	8	2002		672,751	18,580	40	8,409	(10,171)	25,227	6
7		Allocated from home office								7
8		2005		25,924			486	486	486	8
Improvement Type**										
9	Various	1984		14,365		30	479	479	10,092	9
10	Various	1985		7,400		10			7,400	10
11	Various	1987		10,278	326	10-15		(326)	10,278	11
12	Various	1988		14,958	476	10-15		(476)	14,958	12
13	Various	1989		1,900	60	15		(60)	1,900	13
14	Various	1991		8,793	279	15	586	307	8,647	14
15	Various	1992		16,898	536	12		(536)	16,898	15
16	Various	1993		4,962	207	10		(207)	4,962	16
17	Various	1994		22,158	568	15	1,477	909	16,371	17
18	Various	1995		31,243	956	20	1,562	606	16,438	18
19	Tile Flooring	1996		1,083	28	20	54	26	531	19
20	Curtains Custom	1996		1,275		20	64	64	619	20
21	Emergency Light	1996		304		20	15	15	145	21
22	Fire Alarm	1996		2,099		20	105	105	1,015	22
23	Tile Flooring	1996		1,287	33	20	64	31	613	23
24	Boiler	1996		2,996	77	20	150	73	1,388	24
25	Water Heater Repair	1996		1,010		20	51	51	506	25
26	Ceiling Repairs	1996		2,117		20	106	106	1,051	26
27	Piping Repairs	1996		855		20	43	43	426	27
28	Fire Alarm	1996		1,331		20	67	67	614	28
29	Fire System	1996		1,564		20	78	78	735	29
30	Landscaping	1996		9,815		20	491	491	4,705	30
31	Landscaping	1996		1,986		20	99	99	924	31
32	Chrome Door Knob	1996		72		20	4	4	39	32
33	Emergency Light	1996		182		20	9	9	90	33
34	Painting	1996		672		20	34	34	334	34
35	Floor Tile	1997		8,472	217	20	424	207	3,745	35
36										36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kewanee Care Home# 0026518

Report Period Beginning:

01/01/2005 Ending: 12/31/2005

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 Shed	1997	\$ 10,177	\$ 261	20	\$ 509	\$ 248	\$ 4,284	37
38	Windows	1997	5,136	132	20	257	125	2,185	38
39	Ceiling Repairs	1997	8,291	213	20	415	202	3,458	39
40	Landscaping	1997	8,085	487	20	404	(83)	3,333	40
41	Landscaping	1997	1,298	78	20	65	(13)	536	41
42	Whirlpool	1997	9,343	240	20	467	227	3,775	42
43	Boiler	1997	3,000	77	20	150	73	1,225	43
44	Wing Additions	1997	3,700	95	20	185	90	1,495	44
45	Attic Piping	1997	3,318		20	166	166	1,397	45
46	Compressor	1997	809		20	40	40	323	46
47	Fire Alarm	1997	2,338		20	117	117	1,015	47
48	Code Alert Receiver	1997	1,863		20	93	93	806	48
49	New sign	1998	7,304	652	20	730	78	5,475	49
50	Landscaping	1998	21,500	1,324	20	1,075	(249)	8,242	50
51	Duct Work-New Wing	1999	1,494	38	20	75	37	487	51
52	Tiling	1999	914	23	20	46	23	299	52
53	Water Heater	1999	2,835	253	20	142	(111)	923	53
54	Water Heater	1999	3,766	336	20	188	(148)	1,222	54
55	Cubicle Partitions	1999	701	63	20	35	(28)	227	55
56	Beauty Salon	2000	943	24	20	47	23	259	56
57	Tile Flooring	2000	10,294	264	20	515	251	2,832	57
58	Lot/House Razed	2000	21,237	1,529	20	1,062	(467)	5,841	58
59	Concrete	2001	900	69	15	60	(9)	300	59
60	Landscaping	2001	1,045	56	15	70	14	351	60
61	Lighting	2001	3,438	88	39	88		440	61
62	Blinds/Curtains	2001	9,500	1,187	7	1,357	170	6,785	62
63	Landscaping	2002	24,614	631	15	1,641	1,010	5,743	63
64	Landscaping	2002	4,075	244	15	272	28	952	64
65	Architectural	2002	21,778	558	20	1,089	531	3,811	65
66	Carpeting	2002	2,551	65	20	128	63	448	66
67	Fire System	2002	4,677		20	234	234	819	67
68	Landscaping	2003	4,899	326	15	327	1	817	68
69	Simplex Time Clock	2004	3,198	10	10	320	310	480	69
70	TOTAL (lines 4 thru 69)		\$ 2,212,595	\$ 50,991		\$ 56,869	\$ 5,878	\$ 746,219	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12A, Carried Forward	\$ 2,212,595	\$ 50,991		\$ 56,869	\$ 5,878	\$ 746,219		1
2	Air Conditioner	2,700	386	10	270	(116)	405		2
3									3
4	Side walks	2,065	103	15	69	(34)	138		4
5	Floor covering	13,891	1,985	7	992	(993)	1,984		5
6									6
7	Allocated from home office	1,498			46	46	46		7
8	Allocated from home office	42			2	2	2		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)	\$ 2,232,791	\$ 53,465		\$ 58,248	\$ 4,783	\$ 748,794		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See 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	\$ 301,242	\$ 19,563	\$ 31,786	\$ 12,223	10	\$ 140,128	71
72	Current Year Purchases	2,956	422	211	(211)	7	211	72
73	Fully Depreciated Assets	107,989					107,989	73
74	Allocation from Home Office			3,539	3,539			74
75	TOTALS	\$ 412,187	\$ 19,985	\$ 35,536	\$ 15,551		\$ 248,328	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	1997 Dodge Caravan	1998	\$ 32,369	\$ 1,775	\$	\$ (1,775)	4	\$ 32,369	76
77	Facility	2000 Town & Country	2002	35,088	1,775	7,018	5,243	5	24,563	77
78										78
79										79
80	TOTALS			\$ 67,457	\$ 3,550	\$ 7,018	\$ 3,468		\$ 56,932	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)	\$ 2,763,056	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 77,000	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 100,802	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 23,802	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,054,054	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	November 2005 - House	\$ 70,500	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 70,500	\$	\$	91

G. Construction-in-Progres

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Home office allocation				514			6
7	TOTAL				\$ 514			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. N/A
 This amount was calculated by dividing the total amount to be amortized N/A
 by the length of the lease N/A .

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: \$ 1,783 Description: Dish machine-73; copier-1584, Home office allocation 126
 (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

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

C. CONTRACTUAL INCOME

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

\$ _____

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
1	Licensed Occupational Therapist	10A(1)	7527	hrs	\$ 173,374			7,527	\$ 173,374	1	
2	Licensed Speech and Language Development Therapist			hrs						2	
3	Licensed Recreational Therapist			hrs						3	
4	Licensed Physical Therapist	10A(2,3)		hrs		325	5,900	7,460	325	13,360	4
5	Physician Care			visits						5	
6	Dental Care			visits						6	
7	Work Related Program			hrs						7	
8	Habilitation			hrs						8	
9	Pharmacy	39(2)		# of prescripts				71,386		71,386	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs						10	
11	Academic Education			hrs						11	
12	Exceptional Care Program									12	
13	Other (specify): Oxygen	39(2)						6,504		6,504	13
14	TOTAL				\$ 173,374	325	\$ 5,900	\$ 85,350	7,852	\$ 264,624	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

Facility Name & ID Number **Kewanee Care Home**
 XV. BALANCE SHEET - Unrestricted Operating Fund.

0026518 Report Period Beginning: **01/01/2005**
 As of **12/31/2005** (last day of reporting year)

Ending: **12/31/2005**

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 4,117,651	\$ 4,117,651	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>None</u>)	422,916	422,916	3
4	Supply Inventory (priced at _____)			4
5	Short-Term Investments			5
6	Prepaid Insurance	1,000	1,000	6
7	Other Prepaid Expenses	3,385	3,385	7
8	Accounts Receivable (owners or related parties)	960,271	960,271	8
9	Other(specify): <u>Employee Educ. Loans</u>	1,584	1,584	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,506,807	\$ 5,506,807	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	151,595	50,621	13
14	Buildings, at Historical Cost	2,181,688	2,232,791	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	513,919	479,644	16
17	Accumulated Depreciation (book methods)	(1,167,417)	(1,054,054)	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 <u>Interco - Royal Oaks</u>)	950	950	22
23	Other(specify): <u>Non Care Asset - House</u>		70,500	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,680,735	\$ 1,780,452	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,187,542	\$ 7,287,259	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 408,533	\$ 408,533	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	108,200	108,200	30
31	Accrued Taxes Payable (excluding real estate taxes)	16,557	16,557	31
32	Accrued Real Estate Taxes(Sch.IX-B)	19,605	19,605	32
33	Accrued Interest Payable	8,235	8,235	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Schedule 17 A</u>	17,628	17,628	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 578,758	\$ 578,758	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	14,642	14,642	39
40	Mortgage Payable	2,765,065	2,765,065	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Mortgage Payable - House</u>	70,121	70,121	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,849,828	\$ 2,849,828	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,428,586	\$ 3,428,586	46
47	TOTAL EQUITY(page 18, line 24)	\$ 3,758,956	\$ 3,858,673	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,187,542	\$ 7,287,259	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

**Kewanee Care Home
Provider # 00026518
12/31/2005**

Schedule 17 A

**XV Balance Sheet
C. Current Liabilities Line 36**

Other current liabilities (Specify)	Operating	After Consolidation
Wage Garnishment	1,544	1,544
Education Loan	320	320
Tuition Grant	115	115
Other Withholdings	(197)	(197)
401 - K withholding	3,254	3,254
Other Withholdings	(325)	(325)
Earned Income Credit	(35)	(35)
Acc Ins - Gen	(4,248)	(4,248)
Acc Ins - W/c	17,200	17,200
	<u>17,628</u>	<u>17,628</u>

SEE ACCOUNTANTS' COMPILATION REPORT

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,932,854	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,932,854	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	826,101	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 826,101	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22	Rounding	1	22
23	TOTAL Transfers (sum of lines 18-22)	\$ 1	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 3,758,956	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kewanee Care Home# 0026518Report Period Beginning: 01/01/2005Ending: 12/31/2005**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached****Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses.**

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 2,819,652	1
2	Discounts and Allowances for all Levels	28,681	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,848,333	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	361,126	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 361,126	8
C. Other Operating Revenue			
9	Payments for Educator		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	3,823	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	171,824	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory		19
20	Radiology and X-Ray	659	20
21	Other Medical Services	90,013	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 266,319	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**	35	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 35	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See schedule 19 A</u>	3,389	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,389	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,479,202	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	510,984	31
32	Health Care	1,265,553	32
33	General Administration	431,458	33
B. Capital Expense			
34	Ownership	261,744	34
C. Ancillary Expense			
35	Special Cost Centers	137,372	35
36	Provider Participation Fee	45,990	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,653,101	40
41	Income before Income Taxes (line 30 minus line 40)**	826,101	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 826,101	43

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

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

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

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

**Kewanee Care Home
Provider # 00026518
12/31/2005**

Schedule 19 A

**XVII Income Statement
E. Other Revenue (Specify)**

Other Revenue

Transportation	371
Vending	800
Miscellaneous	2218

3,389

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Kewanee Care Home**

0026518

Report Period Beginning: 01/01/2005

Ending:

12/31/2005

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,186	2,186	\$ 46,352	\$ 21.20	1
2	Assistant Director of Nursing	2,693	2,868	45,287	15.79	2
3	Registered Nurses	1,357	1,357	25,562	18.84	3
4	Licensed Practical Nurses	15,360	16,260	250,173	15.39	4
5	CNAs & Orderlies	46,254	47,864	451,018	9.42	5
6	CNA Trainees					6
7	Licensed Therapist	7,527	7,527	173,374	23.03	7
8	Rehab/Therapy Aides					8
9	Activity Director	3,942	4,038	40,106	9.93	9
10	Activity Assistants	1,932	1,989	15,239	7.66	10
11	Social Service Worker	1,864	1,864	24,436	13.11	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	20,619	9.91	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,419	12,631	92,356	7.31	15
16	Dishwashers					16
17	Maintenance Worker	1,969	2,016	22,805	11.31	17
18	Housekeepers	12,098	12,420	70,856	5.70	18
19	Laundry	6,522	6,714	52,992	7.89	19
20	Administrator	1,781	1,781	63,352	35.57	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,873	1,921	17,339	9.03	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 Care (Care Plans)	1,560	1,560	38,102	24.42	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	123,417	127,076	\$ 1,449,968 *	\$ 11.41	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	\$		35	
36	Medical Director	Monthly	20,000	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	700	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	\$	20,700		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

Kewanee Care Home
Provider #: 26518
01/01/05 to 12/31/05

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3)	9,277
Allocated from Home Office - Legal	122
Allocated from Home Office - Other	6,313
Total (agree to Schedule V, line 19, column 8)	<u>15,712</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	2	3	4	5										
				6										
1	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year									
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	
2			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	
3														
4														
5														
6					N/A									
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20	TOTALS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kewanee Care Home# 0026518Report Period Beginning: 01/01/2005 Ending: 12/31/2005**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report No
If YES, give association name and amount N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases Yes
What was the average life used for new equipment added during this period? 7 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 11,471 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 45,990
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. \$ 3,929 Has any meal income been offset against related costs? Yes Indicate the amount \$ 3,823
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation N/A
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 0
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? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Ginoli & Co. The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' COMPILATION REPORT

RECONCILIATION REPORT

11:42 AM 5/16/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	50,292	equal to	50,292	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	167,413	equal to	167,413	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	21,120	equal to	21,120	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	100,802	equal to	100,802	0	FAILED	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	514	equal to	514	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	1,783	equal to	1,783	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	173,374	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	186,734	equal to	186,734	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8:2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	85,350	equal to	85,350	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39.10a	2
Income Stat. General Serv.	510,984	equal to	510,984	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,265,553	equal to	1,265,553	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	431,458	equal to	431,458	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	261,744	equal to	261,744	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	137,372	equal to	137,372	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	45,990	equal to	45,990	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	818,392	equal to	856,494	-38,102	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	173,374	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	55,345	equal to	55,345	0	O.K.	Pg20 K19+K20	A.	9-10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	24,436	equal to	24,436	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	112,975	equal to	112,975	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	22,805	equal to	22,805	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	70,856	equal to	70,856	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	52,992	equal to	52,992	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	63,352	equal to	63,352	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	17,339	equal to	17,339	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	1,449,968	equal to	1,449,968	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to	0	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	20,000	< or = to	20,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	700	< or = to	700	0	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	0	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	0	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	63,352	equal to	63,352	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other		equal to	0	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	9,277	equal to	9,277	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	273,413	equal to	273,413	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues...	6,309	equal to	6,309	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	1,521	equal to	1,521	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	45,990	equal to	45,990	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	3,929	< or = to	3,929	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	3,929	equal to	3,929	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	3,693	equal to	3,693	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	95,617	equal to	95,617	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	2,779,707	equal to	2,779,707	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	19,605	equal to	19,605	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	50,621	equal to	50,621	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	2,232,791	equal to	2,232,791	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	479,644	equal to	479,644	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	1,054,054	equal to	1,054,054	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	3,758,956	equal to	3,758,956	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	826,101	equal to	826,101	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	7,187,542	equal to	7,187,542	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

Kewanee Care Home
IDHFS Comparative Data - Per Resident Day Cost
Year Ending 12/31/2005

Enter your HSA # in next column ===== 10
 Census (Pulls from Page 2) 26,015

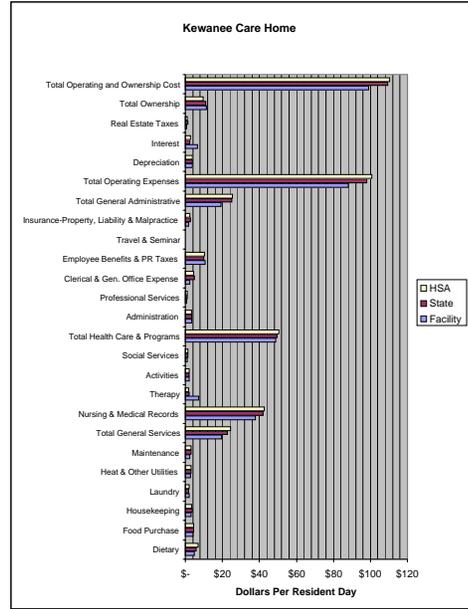
Cost Report Line	Description	Average Median Cost Per Day (2003)		
		Your Facility	State	HSA
1	Dietary	4.94	6.01	7.02
2	Food Purchase	4.25	4.31	4.47
3	Housekeeping	3.16	3.70	3.59
4	Laundry	2.17	1.85	2.23
5	Heat & Other Utilities	2.61	2.95	3.17
6	Maintenance	2.48	3.01	3.26
8	Total General Services	19.65	22.58	24.49
10	Nursing & Medical Records	37.76	41.83	42.52
10A	Therapy	7.18	2.10	1.86
11	Activities	2.14	1.91	2.18
12	Social Services	0.99	1.42	1.45
16	Total Health Care & Programs	48.87	49.48	50.39
17	Administration	3.29	3.36	3.33
19	Professional Services	0.60	0.99	1.09
21	Clerical & Gen. Office Expense	2.30	4.79	4.32
22	Employee Benefits & PR Taxes	10.51	10.09	10.42
24	Travel & Seminar	0.06	0.08	0.10
26	Insurance-Property, Liability & Malpractice	1.59	2.58	2.47
28	Total General Administrative	19.42	24.94	25.31
29	Total Operating Expenses	87.94	98.06	100.77
30	Depreciation	3.87	3.70	3.82
32	Interest	6.44	2.54	2.81
33	Real Estate Taxes	0.81	1.38	0.92
37	Total Ownership and Ownership Cost	99.15	109.17	110.50

Notes:
 Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.

The **Average Median Cost Per Day** for the State and your HSA is taken from 2003 data available from the Illinois Department of Healthcare and Family Services and corresponds with the respective cost report data after final adjustments.

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

Cost Report Line	Description	State-Wide	UN-INFLATED											10th %	90th %
			HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11		
1	Dietary	6.01	7.02	6.48	5.50	6.48	5.48	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	4.28	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	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	1.69	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	2.91	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	3.05	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	22.45	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	27.25	64.47	
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	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	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	32.10	77.23	
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, Liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14



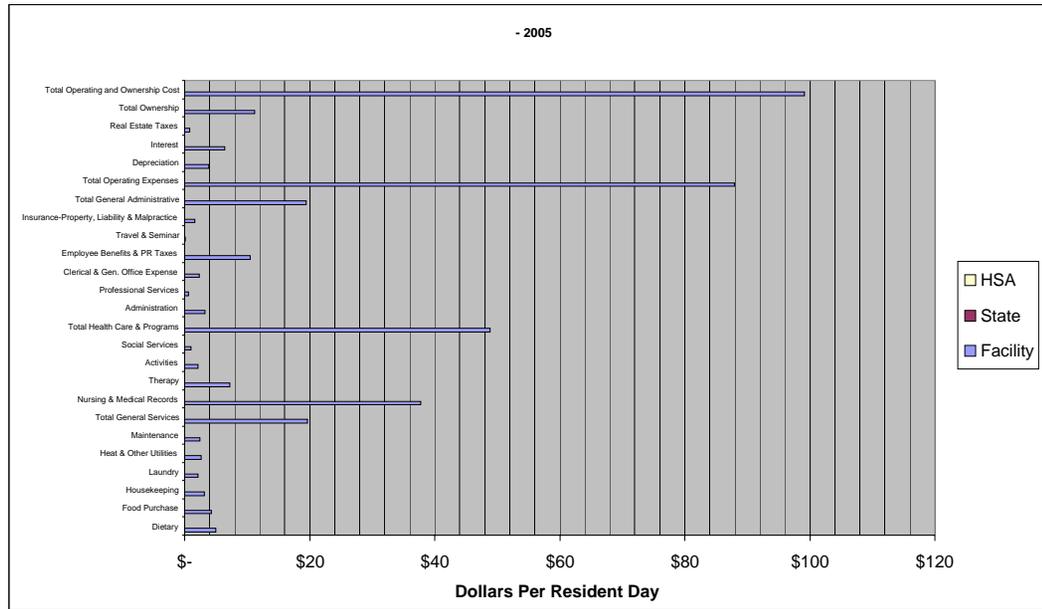
Kewanee Care Home
IDPA Comparative Data - Per Resident Day Cost
Year Ending 12/31/2005

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

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	4.94	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	4.25	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	3.16	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	2.17	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	2.61	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	2.48	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	19.65	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	37.76	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	7.18	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	2.14	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	0.99	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	48.87	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	3.29	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	0.60	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	2.30	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	10.51	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.06	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	1.59	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	19.42	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	87.94	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	3.87	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	6.44	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	0.81	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	11.21	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	99.15	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

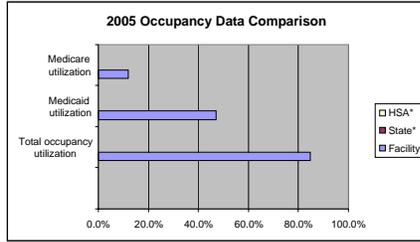
Notes:
 Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

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



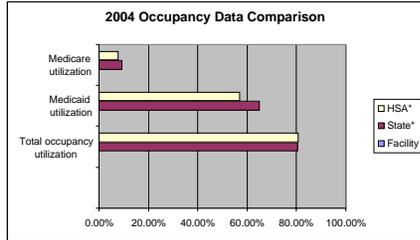
2005

Your Facility	State*	HSA*
Total occupancy utilization	84.85%	0.00%
Medicaid utilization	46.95%	0.00%
Medicare utilization	12.05%	0.00%
Private pay percent utilization	25.85%	N/A
Capacity in Patient Days	30,660	N/A
Census days of service provided	26,015	N/A



2004

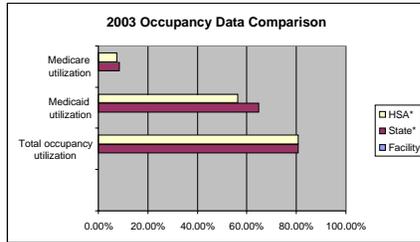
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%
Medicaid utilization	#DIV/0!	65.00%
Medicare utilization	#DIV/0!	9.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



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

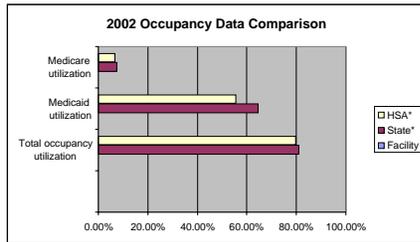
2003

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



2002

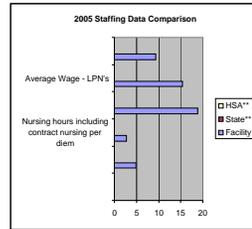
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%
Medicaid utilization	#DIV/0!	64.50%
Medicare utilization	#DIV/0!	7.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



Kewanee Care Home
 Comparative Staffing Data
 Year Ending 12/31/2005
 HSA 1

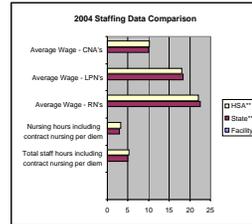
2005

Year	Facility	State**	HSA**
Total staff hours including contract nursing per diem	4.88	0.00	0.00
Nursing hours including contract nursing per diem	2.71	0.00	0.00
Average Wage - RN's	18.84	0.00	0.00
Average Wage - LPN's	15.39	0.00	0.00
Average Wage - CNA's	9.42	0.00	0.00



2004

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

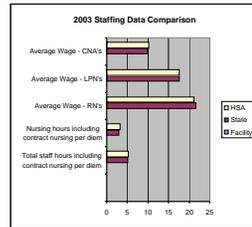


** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

Kewanee Care Home
 Comparative Staffing Data
 Year Ending 12/31/2005
 HSA 10

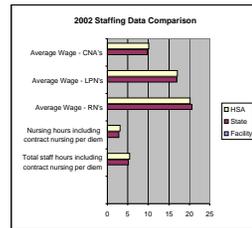
2003

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

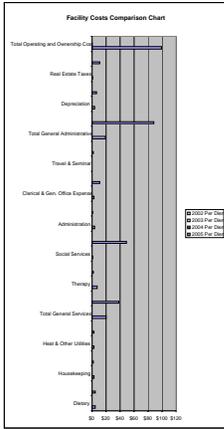


2002

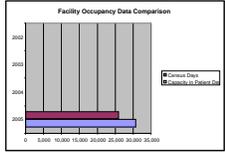
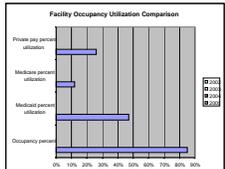
Year	Facility	State	HSA
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	



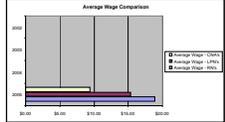
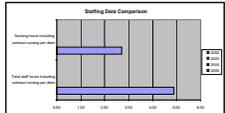
Report Line	Account	Year	Year	Year	Year
		2003	2004	2003	2004
		Per Bed	Per Bed	Per Bed	Per Bed
1	Energy	4.94	450V/01	450V/01	450V/01
2	Food Purchase	4.25	450V/01	450V/01	450V/01
3	Housekeeping	3.34	450V/01	450V/01	450V/01
4	Laundry	3.17	450V/01	450V/01	450V/01
5	Heat & Other Utilities	2.41	450V/01	450V/01	450V/01
6	Maintenance	2.08	450V/01	450V/01	450V/01
8	Total General Services	6.60	450V/01	450V/01	450V/01
9	Nursing & Medical Records	37.74	450V/01	450V/01	450V/01
10A	Therapy	7.19	450V/01	450V/01	450V/01
11	Medication	3.44	450V/01	450V/01	450V/01
12	Social Services	0.99	450V/01	450V/01	450V/01
16	Total Health Care & Programs	48.87	450V/01	450V/01	450V/01
17	Administration	3.29	450V/01	450V/01	450V/01
19	Professional Services	0.60	450V/01	450V/01	450V/01
21	Child & Gen. Office Expense	2.39	450V/01	450V/01	450V/01
22	Medical Records & PR Taxes	60.51	450V/01	450V/01	450V/01
24	Travel & Lodging	0.94	450V/01	450V/01	450V/01
26	Insurance-Property, Liability & Malpractice	1.79	450V/01	450V/01	450V/01
28	Total General Administration	69.42	450V/01	450V/01	450V/01
29	Total Operating Expenses	87.94	450V/01	450V/01	450V/01
30	Depreciation	3.87	450V/01	450V/01	450V/01
31	Interest	4.44	450V/01	450V/01	450V/01
33	Total Facility Taxes	4.90	450V/01	450V/01	450V/01
37	Total Ownership	10.23	450V/01	450V/01	450V/01
	Total Operating and Ownership Cost	98.15	450V/01	450V/01	450V/01



	Facility	Facility	Facility	Facility
	2003	2004	2003	2004
Occupancy percent	84.80%	450V/01	450V/01	450V/01
Medicaid percent utilization	46.50%	450V/01	450V/01	450V/01
Medicare percent utilization	52.00%	450V/01	450V/01	450V/01
Private pay percent utilization	29.50%	450V/01	450V/01	450V/01
Capacity in Patient Days	38,688	0	0	0
Current Days	38,616	0	0	0



	Facility	Facility	Facility	Facility
	2003	2004	2003	2004
Total staff hours including contract temporary per bed	4.88	0.00	0.00	0.00
Working staff including contract temporary per bed	2.71	0.00	0.00	0.00
Average Wage - BNY	18.84	0.00	0.00	0.00
Average Wage - LPHS	15.39	0.00	0.00	0.00
Average Wage - CHS	8.42	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	112,975	12,412	0	125,387	0	125,387	3,129	128,516
2. Food Purchase	0	118,991	0	118,991	0	118,991	-8,453	110,538
3. Housekeeping	70,856	11,371	0	82,227	0	82,227	71	82,298
4. Laundry	52,992	3,507	0	56,499	0	56,499	5	56,504
5. Heat and Other Utilities	0	0	67,515	67,515	0	67,515	476	67,991
6. Maintenance	22,805	31,768	5,792	60,365	0	60,365	4,105	64,470
7. Other (specify)*	0	0	0	0	0	0	893	893
8. Total General Services	259,628	178,049	73,307	510,984	0	510,984	226	511,210
9. Medical Director	0	0	20,000	20,000	0	20,000	0	20,000
10. Nursing & Medical Records	856,494	120,055	700	977,249	0	977,249	5,175	982,424
10a. Therapy	173,374	7,460	5,900	186,734	0	186,734	3	186,737
11. Activities	55,345	346	0	55,691	0	55,691	0	55,691
12. Social Services	24,436	1,443	0	25,879	0	25,879	0	25,879
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	717	717
16. Total Health Care & Programs	1,109,649	129,304	26,600	1,265,553	0	1,265,553	5,895	1,271,448
17. Administrative	63,352	0	0	63,352	0	63,352	22,162	85,514
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	9,277	9,277	0	9,277	6,435	15,712
20. Fees, Subscriptions & Promotion	0	0	4,294	4,294	0	4,294	2,015	6,309
21. Clerical & General Office	17,339	6,366	7,648	31,353	0	31,353	28,596	59,949
22. Employee Benefits & Payroll	0	0	269,484	269,484	0	269,484	3,929	273,413
23. Inservice Training & Education	0	0	2,784	2,784	0	2,784	465	3,249
24. Travel and Seminar	0	0	884	884	0	884	637	1,521
25. Other Admin. Staff Trans	0	0	9,448	9,448	0	9,448	2,318	11,766
26. Insurance-Prop.Liab.Malpractice	0	0	40,582	40,582	0	40,582	846	41,428
27. Other (specify)*	0	0	0	0	0	0	6,362	6,362
28. Total General Adminis	80,691	6,366	344,401	431,458	0	431,458	73,765	505,223
29. Total General Administrative	1,449,968	313,719	444,308	2,207,995	0	2,207,995	79,886	2,287,881
30. Depreciation	0	0	77,000	77,000	0	77,000	23,802	100,802
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	161,967	161,967	0	161,967	5,446	167,413
33. Real Estate	0	0	21,120	21,120	0	21,120	0	21,120
34. Rent - Facility & Grounds	0	0	0	0	0	0	514	514
35. Rent - Equipment & Vehicles	0	0	1,657	1,657	0	1,657	126	1,783
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	261,744	261,744	0	261,744	29,888	291,632
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	77,890	0	77,890	0	77,890	0	77,890
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	45,990	45,990	0	45,990	0	45,990
43. Other (specify):*	0	0	59,482	59,482	0	59,482	-59,482	0
44. Total Special Cost Ce	0	77,890	105,472	183,362	0	183,362	-59,482	123,880
45. Grand Total	1,449,968	391,609	811,524	2,653,101	0	2,653,101	50,292	2,703,393

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	4,117,651	4,117,651
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	422,916	422,916
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	1,000	1,000
7. Other Prepaid Expenses	3,385	3,385
8. Accounts Receivable-Owner/Related Party	960,271	960,271
9. Other (specify):	1,584	1,584
10. Total current assets	5,506,807	5,506,807
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	151,595	50,621
14. Buildings, at Historical Cost	2,181,688	2,232,791
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	513,919	479,644
17. Accumulated Depreciation (book methods)	-1,167,417	-1,054,054
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):	950	950
23. other (specify):	0	70,500
24. Total Long-Term Assets	1,680,735	1,780,452
25. Total Assets	7,187,542	7,287,259
CURRENT LIABILITIES		
26. Accounts Payable	408,533	408,533
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	108,200	108,200
31. Accrued Taxes Payable	16,557	16,557
32. Accrued Real Estate Taxes	19,605	19,605
33. Accrued Interest Payable	8,235	8,235
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	17,628	17,628
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	578,758	578,758
LONG TERM LIABILITES		
39. Long-Term Notes Payable	14,642	14,642
40. Mortgage Payable	2,765,065	2,765,065
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	70,121	70,121
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	2,849,828	2,849,828
46. Total Liabilities	3,428,586	3,428,586
47. Total Equity	3,758,956	3,858,673
48. Total Liabilities and Equity	7,187,542	7,287,259

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	2,819,652
2. Discounts and Allowances for all Levels	28,681
Subtotal - Inpatient Care	2,848,333
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	361,126
7. Oxygen	0
Subtotal - Ancillary Revenue	361,126
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	3,823
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	171,824
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	659
21. Other Medical Services	90,013
22. Laundry	0
Subtotal - Other Operating Revenue	266,319
24. Contributions	0
25. Interest and Other Investments Income	35
Subtotal - Non-Operating Revenue	35
27. Other Revenue (specify):	3,389
28. Other Revenue (specify):	0
Subtotal - Other Revenue	3,389
30. Total Revenue	3,479,202
31. General Services	510,984
32. Health Care	1,265,553
33. General Administration	431,458
34. Ownership	261,744
35. Special Cost Centers	137,372
35. Provider Participation Fee	45,990
37. Other	0
40. Total Expenses	2,653,101
41. Income Before Income Taxes	826,101
42. Income Taxes	0
43. Net Income or Loss for the Year	826,101

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

UN-INFLATED

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

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

10th % 90th %

Cost Report

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

Kewanee Care Home Kewanee Care Home
 2005 Costs

2005 Census
 26,015

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

2003 - 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 Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
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	0.06	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14

Kewanee
 Care Home
 Kewanee
 Care Home
 2003
 Census

Cost Report Line	Description	10th %	90th %
1	Dietary	4.13	9.81
2	Food Purchase	3.36	6.04
3	Housekeeping	2.48	5.80
4	Laundry	0.91	3.14
5	Heat & Other Utilities	2.05	4.25
6	Maintenance	1.92	5.12
8	TOTAL GENERAL SERVICES	17.57	31.51
10	Nursing & Medical Records	27.25	64.47
10A	Therapy	-	10.55
11	Activities	1.06	3.45
12	Social Services	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	32.10	77.23
17	Administration	1.71	7.21
19	Professional Services	0.07	3.44
21	Clerical & Gen. Office Expense	2.49	10.78
22	Employee Benefits & PR Taxes	6.33	19.34
24	Travel & Seminar	-	0.43
26	Insurance-Property, liability & Malpractice	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	16.95	39.14
29	TOTAL OPERATING EXPENSES	69.40	142.56
30	Depreciation	1.01	8.43
32	Interest	-	11.53
33	Real Estate Taxes	-	4.85
37	TOTAL OWNERSHIP	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	73.16	166.14

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	21.14
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67

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%	80.60%	79.90%	80.60%	75.20%	82.00%	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
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.11	4.52	4.09	
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.19	1.00	0.72	
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.60	
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	

10th %	90th %
4.17	9.77
3.29	5.90
2.51	5.63
1.10	3.13
1.89	4.03
1.95	5.11
17.19	30.80
26.11	62.04
-	10.03
1.13	3.39
0.58	3.00
31.31	74.79
1.65	6.84
0.07	2.93
2.36	10.72
6.22	17.51
-	0.37
0.83	3.92
16.13	36.02
67.15	138.58
0.73	8.09
-	12.86
-	5.05
3.55	24.50
70.70	163.08

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
8	TOTAL GENERAL SERVICES	17.19	30.80
10	Nursing & Medical Records	1.13	3.39
10A	Therapy	0.58	3.00
11	Activities	1.13	3.39
12	Social Services	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	31.31	74.79
17	Administration	1.65	6.84
19	Professional Services	0.07	2.93
21	Clerical & Gen. Office Expense	2.36	10.72
22	Employee Benefits & PR Taxes	6.22	17.51
24	Travel & Seminar	-	0.37
26	Insurance-Property, liability & Malpractice	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	16.13	36.02
29	TOTAL OPERATING EXPENSES	67.15	138.58
30	Depreciation	0.73	8.09
32	Interest	-	12.86
33	Real Estate Taxes	-	5.05
37	TOTAL OWNERSHIP	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	70.70	163.08

2002 Census

2002 Costs

2002 - Average Wage Data Table

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.57	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	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	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%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	7.00%