



Facility Name & ID Number Litchfield Healthcare Center

# 0045753 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	26	Skilled (SNF)	26	9,490	1
2		Skilled Pediatric (SNF/PED)			2
3	97	Intermediate (ICF)	97	35,405	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	123	TOTALS	123	44,895	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 Patient Days by Level of Care and Primary Source of Payment			5 Total	
		Medicaid Recipient	Private Pay	Other		
8	SNF	1,946	167	3,803	5,916	8
9	SNF/PED					9
10	ICF	18,351	3,585	41	21,977	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,297	3,752	3,844	27,893	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 62.13%

D. How many bed-hold days during this year were paid by the Department? 0 (Do not include bed-hold days in Section B.)

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO  Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES  NO

I. On what date did you start providing long term care at this location  
Date started 01/01/1992

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 01/01/1992 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 26 and days of care provided 3,803

Medicare Intermediary Mutual of Omaha

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year YES  NO

Tax Year: 12/31/2005 Fiscal Year: 12/31/2005

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

## STATE OF ILLINOIS

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Facility Name & ID Number Litchfield Healthcare Center # 0045753 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
<b>1</b>	<b>A. General Services</b>										
1	Dietary	149,177	11,842	6,952	167,971		167,971		167,971		1
2	Food Purchase		124,989		124,989		124,989	(5,641)	119,348		2
3	Housekeeping	113,577	8,344		121,921		121,921		121,921		3
4	Laundry	54,838	12,641		67,479		67,479		67,479		4
5	Heat and Other Utilities			118,205	118,205		118,205	36	118,241		5
6	Maintenance	3,460	1,071	38,121	42,652		42,652	142	42,794		6
7	Other (specify):*										7
<b>8</b>	<b>TOTAL General Services</b>	<b>321,052</b>	<b>158,887</b>	<b>163,278</b>	<b>643,217</b>		<b>643,217</b>	<b>(5,463)</b>	<b>637,754</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			10,250	10,250		10,250		10,250		9
10	Nursing and Medical Records	1,183,277	51,426	21,268	1,255,971		1,255,971	12,951	1,268,922		10
10a	Therapy	117,744	2,831	7,936	128,511		128,511		128,511		10a
11	Activities	33,580	1,848	2,276	37,704		37,704		37,704		11
12	Social Services	18,031	23	2,276	20,330		20,330		20,330		12
13	CNA Training										13
14	Program Transportation			994	994		994		994		14
15	Other (specify):*										15
<b>16</b>	<b>TOTAL Health Care and Programs</b>	<b>1,352,632</b>	<b>56,128</b>	<b>45,000</b>	<b>1,453,760</b>		<b>1,453,760</b>	<b>12,951</b>	<b>1,466,711</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	65,676		139,264	204,940		204,940	(139,264)	65,676		17
18	Directors Fees										18
19	Professional Services			1,604	1,604		1,604	2,639	4,243		19
20	Dues, Fees, Subscriptions & Promotion			12,691	12,691		12,691	2,847	15,538		20
21	Clerical & General Office Expense	170,977	13,245	40,617	224,839		224,839	108,589	333,428		21
22	Employee Benefits & Payroll Tax			416,081	416,081		416,081		416,081		22
23	Inservice Training & Education			1,377	1,377		1,377	862	2,239		23
24	Travel and Semina			7,678	7,678		7,678	6,454	14,132		24
25	Other Admin. Staff Transportation			2,853	2,853		2,853	1,594	4,447		25
26	Insurance-Prop.Liab.Malpractice			114,921	114,921		114,921	(61,761)	53,160		26
27	Other (specify):* <b>Mgmt. Benefit Alloc.</b>							11,747	11,747		27
<b>28</b>	<b>TOTAL General Administration</b>	<b>236,653</b>	<b>13,245</b>	<b>737,086</b>	<b>986,984</b>		<b>986,984</b>	<b>(66,293)</b>	<b>920,691</b>		<b>28</b>
<b>29</b>	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>1,910,337</b>	<b>228,260</b>	<b>945,364</b>	<b>3,083,961</b>		<b>3,083,961</b>	<b>(58,805)</b>	<b>3,025,156</b>		<b>29</b>

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Litchfield Healthcare Center

#0045753

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	
	<b>D. Ownership</b>											
30	Depreciation			30,693	30,693		30,693	43,967	74,660			30
31	Amortization of Pre-Op. & Org											31
32	Interest							46,906	46,906			32
33	Real Estate Taxes			73,404	73,404		73,404	263	73,667			33
34	Rent-Facility & Grounds			151,817	151,817		151,817		151,817			34
35	Rent-Equipment & Vehicle:			28,053	28,053		28,053	8,724	36,777			35
36	Other (specify): <sup>3</sup>											36
37	<b>TOTAL Ownership</b>			283,967	283,967		283,967	99,860	383,827			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportatior											38
39	Ancillary Service Center:		85,326		85,326		85,326		85,326			39
40	Barber and Beauty Shops			6,197	6,197		6,197		6,197			40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			67,343	67,343		67,343		67,343			42
43	Other (specify): <sup>3</sup> <b>Nonallowable Cost</b>			10,407	10,407		10,407	(10,407)				43
44	<b>TOTAL Special Cost Centers</b>		85,326	83,947	169,273		169,273	(10,407)	158,866			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,910,337	313,586	1,313,278	3,537,201		3,537,201	30,648	3,567,849			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 Litchfield Healthcare Center

# 0045753

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	(5,097)	2		4
5	Telephone, TV & Radio in Resident Room				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	32,817	30		9
10	Interest and Other Investment Income	(140)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(742)	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				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	25,438	43		24
25	Fund Raising, Advertising and Promotions	(8,847)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising	(592)	43		28
29	Other-Attach Schedule See Pg. 5A	(91,004)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (48,167)		\$	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)	78,815		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 78,815		36
	(sum of SUBTOTALS)			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ 30,648		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Litchfield Healthcare Center

ID# 0045753

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1		\$		1
2	Labs - Part A	(12,667)	43	2
3	X-Rays - Part A	(8,229)	43	3
4	Vending Machine Expense	(644)	2	4
5	Disallow nonallowable personal property tax	(631)	43	5
6	Disallow nonallowable franchise tax	(577)	43	6
7	Disallow nonallowable Marketing Expense	(4,394)	43	7
8	Disallow nonallowable Civic Dues	(225)	43	8
9	Disallow lost resident property expense	(165)	43	9
10	Property & Liability Insurance Adjustment	(61,780)	26	10
11	Disallow Out of State Travel	(1,649)	24	11
12	Disallow Out of State Other Admin. Transportation	(43)	25	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				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(91,004)		49

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Litchfield Healthcare Center

# 0045753

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)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(5,741)	100	0	0	0	0	0	0	0	0	0	(5,641)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	36	0	0	0	0	0	0	0	0	0	36	5
6	Maintenance	0	142	0	0	0	0	0	0	0	0	0	142	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(5,741)</b>	<b>278</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,463)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	12,951	0	0	0	0	0	0	0	0	12,951	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>12,951</b>	<b>0</b>	<b>12,951</b>	<b>16</b>							
	<b>C. General Administration</b>													
17	Administrative	0	(139,264)	0	0	0	0	0	0	0	0	0	(139,264)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	2,639	0	0	0	0	0	0	0	0	0	2,639	19
20	Fees, Subscriptions & Promotions	0	2,847	0	0	0	0	0	0	0	0	0	2,847	20
21	Clerical & General Office Expenses	0	108,589	0	0	0	0	0	0	0	0	0	108,589	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	862	0	0	0	0	0	0	0	0	0	862	23
24	Travel and Seminar	(1,649)	8,103	0	0	0	0	0	0	0	0	0	6,454	24
25	Other Admin. Staff Transportation	(43)	1,637	0	0	0	0	0	0	0	0	0	1,594	25
26	Insurance-Prop.Liab.Malpractice	(61,780)	19	0	0	0	0	0	0	0	0	0	(61,761)	26
27	Other (specify):*	0	11,747	0	0	0	0	0	0	0	0	0	11,747	27
28	<b>TOTAL General Administration</b>	<b>(63,472)</b>	<b>(2,821)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(66,293)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(69,213)</b>	<b>(2,543)</b>	<b>12,951</b>	<b>0</b>	<b>(58,805)</b>	<b>29</b>							



VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business Management
Mariner Health Care	100%	LaSalle Health & Rehabilitation	LaSalle	Mariner Health Care	Atlanta, GA	Management
		Montebello Healthcare Center	Hamilton			
		Nature Trail Healthcare Center	Mount Vernon			
		Odin Healthcare Center	Odin			
		Mariner Health of Westchester	Westchester			

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	2 Dietary	\$	Mariner Health Care	100.00%	\$ 100	\$ 100	1
2	V	5 Utilities		Mariner Health Care	100.00%	36	36	2
3	V	6 Repair & Maintenance		Mariner Health Care	100.00%	142	142	3
4	V	17 Administrative Expenses	139,264	Mariner Health Care	100.00%		(139,264)	4
5	V	19 Professional Services		Mariner Health Care	100.00%	2,639	2,639	5
6	V	20 Fees, Subscriptions, Promotions		Mariner Health Care	100.00%	2,847	2,847	6
7	V	21 Clerical & General Office Exp		Mariner Health Care	100.00%	108,589	108,589	7
8	V	27 Allocation of Management Benefits		Mariner Health Care	100.00%	11,747	11,747	8
9	V	23 Inservice Training		Mariner Health Care	100.00%	862	862	9
10	V	24 Travel & Seminars		Mariner Health Care	100.00%	8,103	8,103	10
11	V	25 Other Admin. Staff Transp.		Mariner Health Care	100.00%	1,637	1,637	11
12	V	26 Insurance - Prop, Liab, Malpractice		Mariner Health Care	100.00%	19	19	12
13	V	30 Depreciation		Mariner Health Care	100.00%	11,150	11,150	13
14	Total		\$ 139,264			\$ 147,871	\$ *	8,607 14

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

Facility Name & ID Number Litchfield Healthcare Center

# 0045753

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	32 Interest	\$	Mariner Health Care	100.00%	\$ 47,046	\$ 47,046
16	V	33 Real Estate Taxes		Mariner Health Care	100.00%	263	263
17	V	35 Rent - Equipment & Vehicles		Mariner Health Care	100.00%	8,724	8,724
18	V	43 Other - Nonallowable Expenses		Mariner Health Care	100.00%	1,224	1,224
19	V	10 Nursing and Medical Records		Mariner Health Care	100.00%	12,951	12,951
20	V						
21	V						
22	V						
23	V						
24	V						
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		\$			\$ 70,208	\$ * 70,208

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      Litchfield Healthcare Center      #      0045753      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	2	3	4	5	6		7		8	9
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1								\$		1
2	N/A									2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13							TOTAL	\$		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Litchfield Healthcare Center # 0045753 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 Mariner Health Care  
 Street Address One Ravine Dr. Suite 1500  
 City / State / Zip Code Atlanta, GA 30346  
 Phone Number ( 770) 379-8203  
 Fax Number ( 770) 399-1971

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

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	Dietary	1		\$ 100	\$	1	\$ 100	1
2	5	Utilities	1		36		1	36	2
3	6	Repair & Maintenance	1		142		1	142	3
4	19	Professional Services	1		4,563		1	4,563	4
5	20	Fees, Subscriptions, Promotions	1		923		1	923	5
6	21	Clerical & General Office Exp	1		108,589		1	108,589	6
7	27	Allocation of Management Benefits	1		12,959		1	12,959	7
8	23	Inservice Training	1		862		1	862	8
9	24	Travel & Seminars	1		6,891		1	6,891	9
10	25	Other Admin. Staff Transp.	1		1,637		1	1,637	10
11	26	Insurance - Prop, Liab, Malpractice	1		19		1	19	11
12	30	Depreciation	1		11,150		1	11,150	12
13	32	Interest	1		47,046		1	47,046	13
14	33	Real Estate Taxes	1		263		1	263	14
15	35	Rent - Equipment & Vehicles	1		8,724		1	8,724	15
16	43	Other - Nonallowable Expenses	1		1,224		1	1,224	16
17	10	Nursing Consultants	1		12,951		1	12,951	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 218,079	\$		\$ 218,079	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Litchfield Healthcare Center# 0045753

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									
						Name of Lender	Related**					Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
							YES								NO	Original				Balance
	<b>A. Directly Facility Related</b>																			
	<b>Long-Term</b>																			
1							\$	\$			\$	1								
2												2								
3												3								
4												4								
5												5								
	<b>Working Capital</b>																			
6												6								
7												7								
8												8								
9	<b>TOTAL Facility Related</b>						\$	\$			\$	9								
	<b>B. Non-Facility Related*</b>																			
10												10								
11									<b>Home Office Allocation</b>			<b>47,046</b>	11							
12									<b>Interest Income Offset</b>			<b>(140)</b>	12							
13												13								
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$	<b>46,906</b>	14							
15	<b>TOTALS (line 9+line14)</b>						\$	\$			\$	<b>46,906</b>	15							

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7  
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

Facility Name & ID Number **Litchfield Healthcare Center**

# **0045753** Report Period Beginning: **01/01/2005** Ending: **12/31/2005**

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

**B. Real Estate Taxes**

<p><b>Important</b>, 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.		\$	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	\$ <b>70,095</b>	2
3. Under or (over) accrual (line 2 minus line 1).		\$ <b>70,095</b>	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ <b>3,309</b>	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	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.	Home Office Allocation		263
<b>TOTAL REFUND \$</b> _____ <b>For</b> _____ <b>Tax Year.</b> <b>(Attach a copy of the real estate tax appeal board's decision.)</b>		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru		\$ <b>73,667</b>	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2000	<u>59,331</u>	8
	2001	<u>58,945</u>	9
	2002	<u>62,573</u>	10
	2003	<u>65,253</u>	11
	2004	<u>70,095</u>	12
<b>Based on prior years experience.</b>			
<b>FOR OHF USE ONLY</b>			
	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 Litchfield Healthcare Center COUNTY Montgomery

FACILITY IDPH LICENSE NUMBER 0045753

CONTACT PERSON REGARDING THIS REPORT Chris Henderson

TELEPHONE (832) 467-6307 FAX #: (832) 467-6349

**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>11-100-598-05</u>	<u>PT W 1/2 SW Lands Corp Limits</u>	<u>\$ 3,346.36</u>	<u>\$ 3,346.36</u>
2. <u>11-100-598-00</u>	<u>PT W 1/2 SW Lands Corp Limits</u>	<u>\$ 66,748.42</u>	<u>\$ 66,748.42</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		<b>\$ 70,094.78</b>	<b>\$ 70,094.78</b>

**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 Litchfield Healthcare Center

# 0045753 Report Period Beginning:

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 35,189 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 2

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization  (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization  (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, et List entity name, type of business, square footage, and number of beds/units available (where applicable)

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
If so, please complete the following:

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized \_\_\_\_\_  
3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>N/A</u>			\$	1
2					2
3	<b>TOTALS</b>			\$	3

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Bed*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4				\$	\$		\$	\$	4
5									5
6									6
7									7
8									8
<b>Improvement Type**</b>									
9									9
10	Building Improvement		1982	2,131		20			2,131
11	Building Improvement		1983	2,986		20			2,986
12	Building Improvement		1984	53,393		20			53,393
13	Building Improvement		1985	55,378	540	20	539	(1)	55,378
14	Building Improvement		1986	2,920	73	20	146	73	2,840
15	Building Improvement		1989	5,059	127	20	253	126	4,004
16	Building Improvement		1990	3,677	92	20	184	92	2,770
17	Building Improvement		1991	3,100	78	20	155	77	2,314
18	Building Improvement		1992	10,816	271	20	541	270	7,359
19	Building Improvement		1993	14,559		20			14,559
20	Building Improvement		1994	94,548	1,215	20	4,727	3,512	30,548
21	Windows		1997	599	15	20	30	15	271
22	Rooftop A/C Unit		1996	8,850	222	20	443	221	4,042
23	Painting		1996	5,000	125	20	250	125	2,392
24	Air Conditioner		1997	3,416	86	20	171	85	1,449
25	Fire Alarm System		1997	732	19	20	37	18	304
26	Ground Sign		1997	2,900	73	20	145	72	1,265
27	Paving/Sidewalks Repair		1998	950	32	15	63	31	501
28	HVAC		1998	10,764	269	20	538	269	4,259
29	HVAC - Condensor Replacement Unit		1998	4,275	143	15	285	142	2,066
30	Carpet		1998	6,276		5			6,276
31	Landscaping		1998	6,222	311	20	311		4,320
32	Handicap Ramp		1998	950	24	20	48	24	369
33	Fire Alarm System		1999	6,809	341	10	681	340	4,767
34	Replace 2 AO Smith Water		1999	12,500	625	10	1,250	625	8,542
35	6: Islandaire A/C Heaters		1999	6,267		5	590	590	6,267
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 &amp; ID Number Litchfield Healthcare Center

# 0045753

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	Condensor & Coil Repair W/N Freezer	2000	\$ 3,800	\$ 127	15	\$ 253	\$ 126	\$ 1,582	37
38	Electric Transfer Switch Install	2000	2,675	134	10	268	134	1,697	38
39	F/A Smoke Detection Inspect	2000	782	39	10	78	39	442	39
40	2: Islandaire Heat/Cool Units	2000	2,168	109	10	217	108	1,266	40
41	Architect Service F/A System	2000	16,988	850	10	1,699	849	9,344	41
42	10: 12 BTU HVAC Units	2000	11,038	368	10	1,104	736	4,354	42
43	Architect Fees, FA System	2000	8,612	431	15	574	143	4,305	43
44	Water Heater - Laundry	2000	5,400	270	10	540	270	2,790	44
45	Architect Retainage & Reimburse	2000	5,238	262	10	524	262	2,707	45
46	Replace Fire Alarm System App. No. 1	2000	85,313	3,792	10	8,531	4,739	44,077	46
47	Replace Fire Alarm System App. No. 2	2000	45,074	2,254	10	4,507	2,253	23,286	47
48	Architect Fee, Reimburse, 11%	2001	3,379	169	10	338	169	1,718	48
49	Construction Fee, Fire Alarm, App #3 (2.5%)	2001	3,343	167	10	334	167	1,699	49
50	7: Islandaire HVAC Units	2001	7,140	238	15	476	238	2,198	50
51	Use Tax - 7 : Islandaire HVAC Units	2001	446	15	15	30	15	147	51
52	R Concrete, Employee Entranc	2001	1,520	51	15	101	50	464	52
53	R Concrete, Emergency Entranc	2001	1,635	55	15	109	54	500	53
54	Repairs Roof & Gutters, Pat Rm	2001	3,649	183	10	365	182	1,581	54
55	Nurse Call System Upgrade	2001	4,350	218	10	435	217	1,813	55
56									56
57	Service, Nurse Call System	2002	830	42	10	83	41	346	57
58	Domestic W/H Investigation	2002	2,100	105	10	210	105	910	58
59	Architect Fees - Blue Prints	2002	900	30	15	60	30	235	59
60	2: Fire Rated Exit Device	2002	6,753	338	10	675	337	2,419	60
61	Replace Doors & Frams	2002	16,358	546	15	1,091	545	3,908	61
62	Floor Prep Base Tile Work	2002	15,246	508	15	1,016	508	3,726	62
63	Plumbing / Kitchen	2002	5,627	141	20	281	140	1,031	63
64	Repairs Wall & Door - Kitcher	2002	9,664	322	15	644	322	2,362	64
65	Electrical Work - Kitcher	2002	1,063	27	20	53	26	195	65
66	Ext Reclamation / Concrete Patch	2002	2,194	73	15	146	73	536	66
67	Horns & Strobes Instl. - F/A System	2002	2,850	143	10	285	142	1,021	67
68	HVAC RTU - 2nd Floor Hall N Station	2002	6,695	223	15	446	223	1,525	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 607,906	\$ 16,911		\$ 36,860	\$ 19,949	\$ 349,556	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Litchfield Healthcare Center

# 0045753

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		
1	Totals from Page 12A, Carried Forward	\$ 607,906	\$ 16,911		\$ 36,860	\$ 19,949	\$ 349,556		1
2	HVAC RTU 1st Floor TV Room	2002 7,102	237	15	473	236	1,617		2
3	Architect Fees / Convert Beds	2002 6,230	208	15	415	207	1,418		3
4	Architect Fees Pat Rm Wardrobe	2002 387	13	15	(672)	(685)	387		4
5									5
6	WanderGuard System Instal	2003 688	35	10	69	34	195		6
7	Repairs WanderGuard Sv	2003 934	47	10	93	46	272		7
8	2: Door Closer - WanderGuarc	2003 1,067	54	10	107	53	294		8
9	Auto Fire Protection	2003 2,600	130	10	260	130	693		9
10	WanderGuard System Instal	2003 6,651	333	10	665	332	1,829		10
11	WanderGuard System Instal	2003 30,049	1,503	10	3,005	1,502	8,514		11
12	Replace 848: ceiling tiles	2003 5,168	173	15	345	172	891		12
13	Architect & Engineering Fee Ward	2003 444	15	15	30	15	80		13
14	Use Tax Architect & Engineering Fee Ward	2003 30	1	15	2	1	5		14
15	Replace HVSRTU #4	2003 7,528	251	15	502	251	1,255		15
16	Ceiling Mounted Exhaust Fan	2003 5,817	291	10	582	291	1,455		16
17	2 Ton Condensing Unit Air Hand	2003 8,047	268	15	536	268	1,340		17
18	2: 5 Ton A/R Unit Kitchen	2003 16,728	837	10	1,673	836	4,182		18
19	Lumber - Gazebo	2003 791	40	10	79	39	178		19
20	Rocks, 8 Ton Dirt - Gazebo	2003 123	6	10	12	6	27		20
21									21
22	Double Roof Instl - Gazebo	2004 3,122	156	10	312	156	650		22
23	6: Heat/Cool Units - Res Rms	2004 5,687	569	5	1,137	568	2,180		23
24	Use Tax - 6: Heat/Cool Units - Res	2004 384	39	5	77	38	147		24
25	Water Cooler, Surface Moun	2004 509	26	10	51	25	85		25
26	Use Tax - Water Cooler, Surface Moun	2004 29	2	10	3	1	5		26
27	Water Softner System	2004 3,163	158	10	316	158	395		27
28	Repair Nurse Call	2004 1,105	56	10	111	55	129		28
29	2: Heat/Cool Units	2004 1,940	97	10	194	97	291		29
30	Use Tax - 2: Heat/Cool Units	2004 131	7	10	13	6	20		30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 724,357	\$ 22,463		\$ 47,250	\$ 24,787	\$ 378,090		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Litchfield Healthcare Center

# 0045753

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		
1	Totals from Page 12B, Carried Forward	\$ 724,357	\$ 22,463		\$ 47,250	\$ 24,787	\$ 378,090		1
2	Maglock - Wanderguarc	2005 738	37	10	37		37		2
3	Fire System - Hood/Kitchen	2005 68	4	10	3	(1)	3		3
4	Fire Suppression Hood	2005 2,065	104	10	103	(1)	103		4
5									5
6	Window - Add'l Ramp	2005 2,113	41	15	70	29	70		6
7	Major Interior Repair	2005 34,881	582	15	1,164	582	1,164		7
8	Window - Front Lobby	2005 3,879	97	15	129	32	129		8
9	Major Landscaping Improvement:	2005 3,322	154	5	332	178	332		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)	\$ 771,423	\$ 23,482		\$ 49,088	\$ 25,606	\$ 379,928		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	\$ 190,421	\$ 6,545	\$ 13,090	\$ 6,545	3-15	\$ 125,618	71
72	Current Year Purchases	11,943	666	1,332	666	3-10	1,332	72
73	Fully Depreciated Assets	349,248					349,248	73
74	Allocation from Home Office			11,150	11,150			74
75	TOTALS	\$ 551,612	\$ 7,211	\$ 25,572	\$ 18,361		\$ 476,198	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 1,323,036	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 30,693	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 74,660	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 43,967	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 856,126	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	O/H Allocation 1996	\$ 1,166	\$ 59	\$ 539	86
87	O/H Allocation 1997	226	113	946	87
88					88
89					89
90					90
91	TOTALS	\$ 1,392	\$ 172	\$ 1,485	91

G. Construction-in-Progres

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

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: Nationwide Health Properties -(Merger to) Omega Healthcare Partners, L.P. as of Sept 27, 1991

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	<u>1974</u>	<u>123</u>	<u>07/01/89</u>	<u>\$ 150,000</u>	<u>10</u>	<u>40</u>	3
4							4
5							5
6	<u>Offsite Storage Unit</u>			<u>1,817</u>			6
7	<b>TOTAL</b>	<b>123</b>		<b>\$ 151,817</b>			7

10. Effective dates of current rental agreement:  
 Beginning 07/01/89  
 Ending 06/01/06

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

Fiscal Year Ending Annual Rent

12. 12/31/2006 \$ 62,500  
 13. /2007 \$ \_\_\_\_\_  
 14. /2008 \$ \_\_\_\_\_

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

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

**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: \$ 27,827 Description: See attached Sch 14A  
 (Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Activities &amp; Errands</u>	<u>2001 Ford XE - 350 Super</u>	<u>\$ 774.89</u>	<u>\$ 8,950</u>	17
18		<u>Van</u>			18
19					19
20					20
21	<b>TOTAL</b>		<b>\$ 774.89</b>	<b>\$ 8,950</b>	21

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

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

Litchfield Healthcare Center

Provider #: 0045753

01/01/2005 to 12/31/2005

Schedule 14A

**XII. RENTAL COSTS**

**B. Equipment-Excluding Transportation and Fixed Equipment.**

**16. Rental Amount for movable equipment:**

<u>Provider</u>	<u>Service</u>	<u>Amount</u>
Commercial Card Solutions	Miscellaneous office eqpt.	104
Ecolab	Dish Washing Machine	844
IKON Financial	Copier Lease	3,862
In Home Medical	MN	165
Interlock Pharmacy Systems	Liquid O2 tank	5,259
KCI	Wound Vac	2,205
Medastat USA	Specialty Mattresses	3,952
Pitney Bowes	Postage machine & Postage meter	2,124
Xerox Corporation	Copier Lease	589
		<u>19,103</u>
Home Office Allocation		<u>8,724</u>
<b>TOTAL EQPT. RENTAL</b>		<u><u>27,827</u></u>

**SEE ACCOUNTANTS' COMPILATION REPORT**

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

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

C. CONTRACTUAL INCOME

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

\$ \_\_\_\_\_

D. NUMBER OF CNAs TRAINED

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	10A(1)	2238	hrs	\$ 63,631					2,238	\$ 63,631	1
2	Licensed Speech and Language Development Therapist	10A(1)	97	hrs	3,732					97	3,732	2
3	Licensed Recreational Therapist			hrs								3
4	Licensed Physical Therapist	10A(1,2)	1925	hrs	50,381			2,133		1,925	52,514	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				72,117			72,117	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs								10
11	Academic Education			hrs								11
12	Exceptional Care Program											12
13	Other (specify): <u>See Sch 16A</u>	<u>See Sch 16A</u>					142	7,083	13,907	142	20,990	13
14	<b>TOTAL</b>				\$ 117,744		142	\$ 7,083	\$ 88,157	4,402	\$ 212,984	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

**Litchfield Healthcare Center**

**Provider #: 0045753**

**01/01/2005 to 12/31/2005**

**Schedule 16A**

XIV. Special Services

Line 13 Other (specify):

<u>Service</u>	<u>Line Reference</u>	<u>Outside Practioner Units</u>	<u>Cost</u>	<u>Supplies</u>
Oxygen	39(2)			13,209
IV Therapy	10A(2)			698
IV Therapy	10A(3)	142	7,083	
Total to line 13		<u>142</u>	<u>7,083</u>	<u>13,907</u>

**SEE ACCOUNTANTS' COMPILATION REPORT**

Facility Name &amp; ID Number Litchfield Healthcare Center

# 0045753

Report Period Beginning: 01/01/2005

Ending:

12/31/2005

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2005

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 19,305	\$ 19,305	1
2	Cash-Patient Deposits	200	200	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 49,428 )	139,958	139,958	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Intercompany Acct. Receivable</u>	389,140	389,140	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 548,603	\$ 548,603	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	229,966	771,423	15
16	Equipment, at Historical Cost	85,790	551,612	16
17	Accumulated Depreciation (book methods)	(82,073)	(856,126)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 233,683	\$ 466,909	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 782,286	\$ 1,015,512	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 85,120	\$ 85,120	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	54,251	54,251	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	3,309	3,309	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Sch 17A</u>	194,876	194,876	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 337,556	\$ 337,556	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>L/T Benefits Reserve</u>	179,463	179,463	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 179,463	\$ 179,463	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 517,019	\$ 517,019	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 265,267	\$ 498,493	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 782,286	\$ 1,015,512	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

Litchfield Healthcare Center  
0045753  
12/31/2005

Schedule 17A

XV. BALANCE SHEET

Other Current Liabilities (specify):

	<u>Operating</u>	<u>After Consolidation</u>
Garnishments	(532)	(532)
Miscellaneous Deductions	1,350	1,350
Accrued Employee Insurance	56,194	56,194
Accrued Employee Benefits	1,653	1,653
Accrued Payroll Taxes	3,357	3,357
Accrued Bonuses	61,910	61,910
Accrued Vacation	70,944	70,944
	<u>194,876</u>	<u>194,876</u>

**SEE ACCOUNTANTS' COMPILATION REPORT**

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>585,473</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>	<b>Prior Period Adjustment</b>	<b>(143,917)</b>	<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>441,556</b>	<b>6</b>
<b>A. Additions (deductions):</b>			
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(176,289)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(176,289)</b>	<b>17</b>
<b>B. Transfers (Itemize):</b>			
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>265,267</b>	<b>24</b> *

Operating Entity Only

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Litchfield Healthcare Center

# 0045753

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

**VII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached**

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses.**

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 4,112,624	1
2	Discounts and Allowances for all Level	(1,549,110)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 2,563,514	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	484,746	6
7	Oxygen	17,010	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 501,756	8
<b>C. Other Operating Revenue</b>			
9	Payments for Educator		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	6,099	13
14	Non-Patient Meals	5,097	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	137,476	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	106,720	19
20	Radiology and X-Ray	2,352	20
21	Other Medical Services	23,751	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 281,495	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	70	24
25	Interest and Other Investment Income**	140	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 210	26
<b>E. Other Revenue (specify):****</b>			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Equipment Rental Revenue	12,016	28
28a	See Sch 19A	1,921	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 13,937	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 3,360,912	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	643,217	31
32	Health Care	1,453,760	32
33	General Administrator	986,984	33
<b>B. Capital Expense</b>			
34	Ownership	283,967	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	101,930	35
36	Provider Participation Fee	67,343	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 3,537,201	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(176,289)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (176,289)	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. Entity files consolidated return.

\*\*\* 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.

Litchfield Healthcare Center

Provider #: 0045753

01/01/2005 to 12/31/2005

Schedule 19A

**XVII. INCOME STATEMENT**

**E. Other Revenue (specify):**

<u>Type of Income</u>	<u>Amount</u>
Patients Personal Purchases	1,277
Vending Income	<u>644</u>
Total Other Revenue	<u><u>1,921</u></u>

**SEE ACCOUNTANTS' COMPILATION REPORT**

Facility Name & ID Number **Litchfield Healthcare Center**

# **0045753**

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	1,908	2,141	\$ 65,147	\$ 30.43	1
2	Assistant Director of Nursing	1,381	1,652	34,233	20.72	2
3	Registered Nurses	7,566	9,159	157,968	17.25	3
4	Licensed Practical Nurses	14,307	16,409	274,696	16.74	4
5	CNAs & Orderlies	51,629	56,620	566,919	10.01	5
6	CNA Trainees					6
7	Licensed Therapist	3,989	4,262	117,744	27.63	7
8	Rehab/Therapy Aides	2,404	2,654	29,418	11.08	8
9	Activity Director	1,927	2,133	20,680	9.70	9
10	Activity Assistants	1,779	1,963	12,900	6.57	10
11	Social Service Worker	1,675	1,867	18,031	9.66	11
12	Dietician					12
13	Food Service Supervisor	1,955	2,139	29,527	13.80	13
14	Head Cook					14
15	Cook Helpers/Assistants	13,949	15,128	119,650	7.91	15
16	Dishwashers					16
17	Maintenance Worker	409	409	3,460	8.46	17
18	Housekeepers	10,641	11,583	113,577	9.81	18
19	Laundry	6,585	7,321	54,838	7.49	19
20	Administrator	1,877	2,133	65,676	30.79	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,886	7,444	170,977	22.97	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	903	1,140	12,799	11.23	31
32	Other Health Care: Director of Rehab	1,219	1,379	42,097	30.53	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	132,989	147,536	\$ 1,910,337 *	\$ 12.95	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	147	\$ 6,952	1(3)	35
36	Medical Director	72	10,250	9(3)	36
37	Medical Records Consultant	5	235	10(3)	37
38	Nurse Consultant	323	16,931	10(3)	38
39	Pharmacist Consultant	66	2,820	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant	16	779	10A(3)	41
42	Respiratory Therapy Consultant	1	74	10A(3)	42
43	Speech Therapy Consultant				43
44	Activity Consultant	40	2,276	11(3)	44
45	Social Service Consultant	40	2,276	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	710	\$ 42,593		49

**C. CONTRACT NURSES**

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

SEE ACCOUNTANTS' COMPILATION REPORT



**Litchfield Healthcare Center**  
**Provider #: 0045753**  
**01/01/2005 to 12/31/2005**

**Schedule 21A**

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3)	1,604
Home Office Allocation	2,639
Total (agree to Schedule V, line 19, column 8)	<u>4,243</u>

**SEE ACCOUNTANTS' COMPILATION REPORT**

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

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	8 Amount of Expense Amortized Per Year								
					5 FY2002	6 FY2003	7 FY2004	9 FY2005	10 FY2006	11 FY2007	12 FY2008	13 FY2009	13 FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2								N/A					
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Litchfield Healthcare Center# 0045753Report 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 yes  
If YES, give association name and amount Illinois Health Care Assoc. - \$6,052
- (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? 6.5 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 3,125 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 67,343  
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount \$ 5,097
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel Yes  
If YES, attach a complete explanation See Sch23A  
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. \$ 0  
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? No  
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (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

**Litchfield Healthcare Center**

**Provider #: 0045753**

**01/01/2005 to 12/31/2005**

**Schedule 23A**

**XX. GENERAL INFORMATION:**

**16. Travel and Transportation**

Client traveled out of state, however within 50 mile radius of Illinois, to attend training courses. Any travel outside a 50 mile radius of Illinois has been disallowed.

**SEE ACCOUNTANTS' COMPILATION REPORT**

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RECONCILIATION REPORT

11:48 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	30,648	equal to	30,648	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	46,906	equal to	46,906	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	73,667	equal to	73,667	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	0	equal to	0	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	74,660	equal to	74,660	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	151,817	equal to	151,817	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	36,777	equal to	36,777	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	117,744	equal to	117,744	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	120,730	equal to	128,511	-7,781	FAILED	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8:2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	88,157	equal to	88,157	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39.10a	2
Income Stat. General Serv.	643,217	equal to	643,217	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,453,760	equal to	1,453,760	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	986,984	equal to	986,984	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	283,967	equal to	283,967	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	101,930	equal to	101,930	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	67,343	equal to	67,343	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,111,762	equal to	1,183,277	-71,515	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	117,744	equal to	117,744	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	33,580	equal to	33,580	0	O.K.	Pg20 K19+K20	A.	9-10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	18,031	equal to	18,031	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	149,177	equal to	149,177	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	3,460	equal to	3,460	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	113,577	equal to	113,577	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	54,838	equal to	54,838	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	65,676	equal to	65,676	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	170,977	equal to	170,977	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	1,910,337	equal to	1,910,337	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	6,952	< or = to	6,952	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	10,250	< or = to	10,250	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	19,986	< or = to	21,268	-1,282	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	2,276	< or = to	2,276	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	2,276	< or = to	2,276	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	65,676	equal to	65,676	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	139,264	equal to	139,264	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	1,604	equal to	1,604	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	416,081	equal to	416,081	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	15,538	equal to	15,538	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	14,132	equal to	14,132	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	67,343	equal to	67,343	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	3,803	equal to	3,803	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	78,815	equal to	78,815	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	0	equal to	0	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	3,309	equal to	3,309	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	0	equal to	0	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	771,423	equal to	771,423	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	551,612	equal to	551,612	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	856,126	equal to	856,126	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	265,267	equal to	265,267	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-176,289	equal to	-176,289	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	782,286	equal to	782,286	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

**Litchfield Healthcare Center**  
**IDHFS Comparative Data - Per Resident Day Cost**  
 Year Ending 12/31/2005

Enter your HSA # in next column =====> 

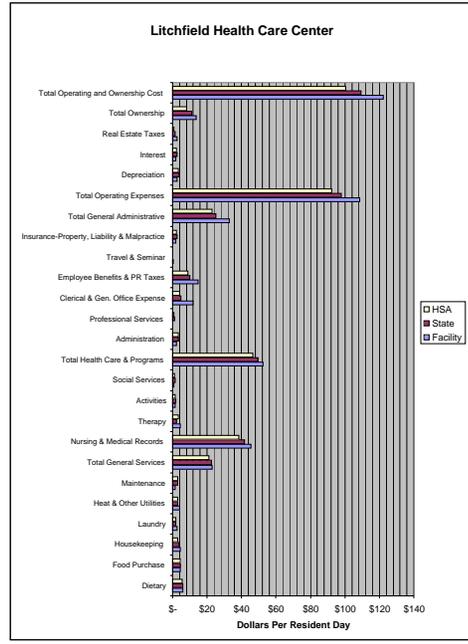
3
27,893

Cost Report Line	Description	Your Facility	Average Median Cost Per Day (2003)	
			State	HSA
1	Dietary	6.02	6.01	5.50
2	Food Purchase	4.28	4.31	4.27
3	Housekeeping	4.37	3.70	2.91
4	Laundry	2.42	1.85	1.79
5	Heat & Other Utilities	4.24	2.95	2.94
6	Maintenance	1.53	3.01	2.99
8	Total General Services	22.86	22.58	21.14
10	Nursing & Medical Records	45.49	41.83	38.37
10A	Therapy	4.61	2.10	3.34
11	Activities	1.35	1.91	1.61
12	Social Services	0.73	1.42	1.05
16	Total Health Care & Programs	52.58	49.48	46.39
17	Administration	2.35	3.36	3.15
19	Professional Services	0.15	0.99	0.83
21	Clerical & Gen. Office Expense	11.95	4.79	3.98
22	Employee Benefits & PR Taxes	14.92	10.09	8.88
24	Travel & Seminar	0.51	0.08	0.10
26	Insurance-Property, Liability & Malpractice	1.91	2.58	2.35
28	Total General Administrative	33.01	24.94	23.02
29	Total Operating Expenses	108.46	98.06	92.47
30	Depreciation	2.68	3.70	3.29
32	Interest	1.68	2.54	2.09
33	Real Estate Taxes	2.64	1.38	0.82
37	Total Ownership	13.76	11.11	8.00
	Total Operating and Ownership Cost	122.22	109.17	100.47

**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	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	1.05	1.42	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	1.08	0.82	0.08	0.80	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



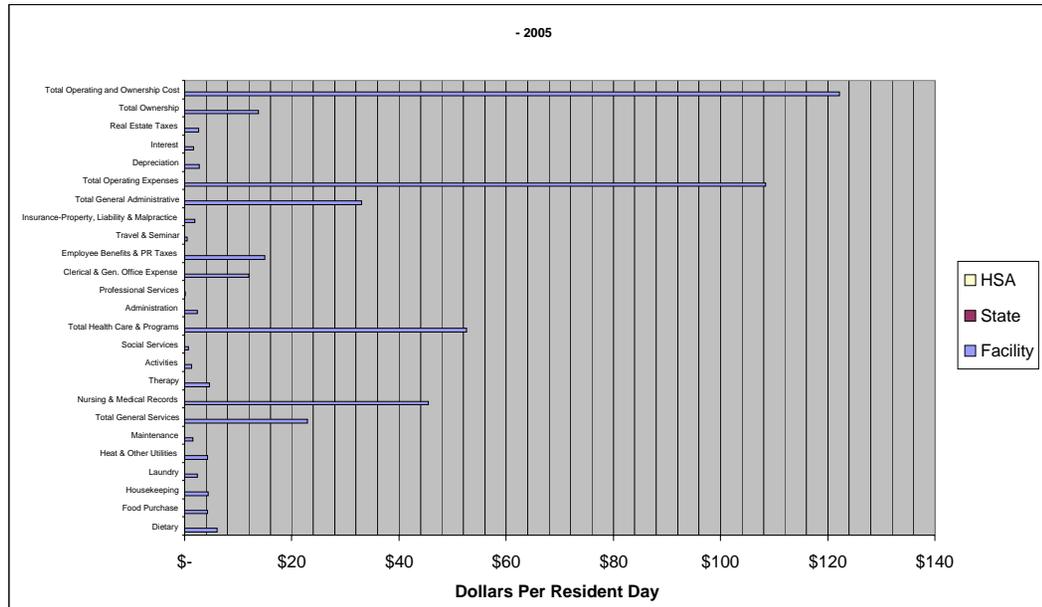
**Litchfield Healthcare Center**  
**IDPA Comparative Data - Per Resident Day Cost**  
**Year Ending 12/31/2005**

Enter your HSA # in next column 11  
 Census (Pulls from Page 2) 27,893

Cost Report Line	Description	2005			2004			2003			2002		
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	6.02	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	4.28	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	4.37	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	2.42	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	4.24	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	1.53	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	22.86	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	45.49	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	4.61	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	1.35	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	0.73	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	52.58	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	2.35	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	0.15	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	11.95	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	14.92	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.51	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	1.91	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	33.01	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	108.46	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	2.68	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	1.68	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	2.64	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	13.76	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	122.22	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

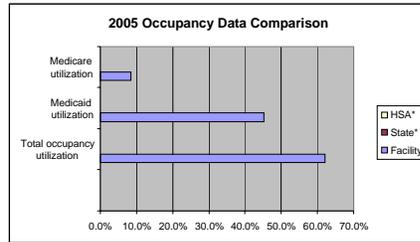
**Notes:**  
 Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

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.



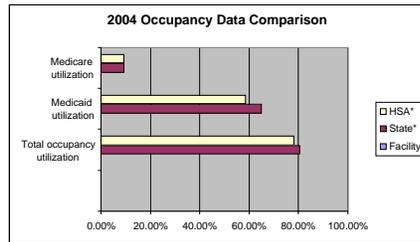
**2005**

Your	Facility	State*	HSA*
Total occupancy utilization	62.13%	0.00%	0.00%
Medicaid utilization	45.21%	0.00%	0.00%
Medicare utilization	8.47%	0.00%	0.00%
Private pay percent utilization	8.36%	N/A	N/A
Capacity in Patient Days	44,895	N/A	N/A
Census days of service provided	27,893	N/A	N/A



**2004**

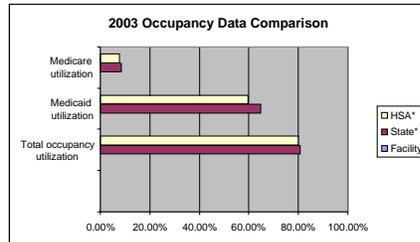
Your	Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%	78.10%
Medicaid utilization	#DIV/0!	65.00%	58.50%
Medicare utilization	#DIV/0!	9.40%	9.30%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A



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

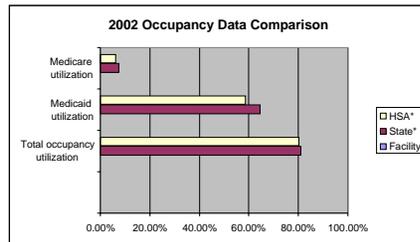
**2003**

Your	Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%	79.90%
Medicaid utilization	#DIV/0!	64.80%	59.60%
Medicare utilization	#DIV/0!	8.50%	7.70%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A



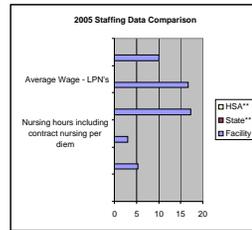
**2002**

Your	Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%	80.30%
Medicaid utilization	#DIV/0!	64.50%	58.50%
Medicare utilization	#DIV/0!	7.40%	6.10%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A



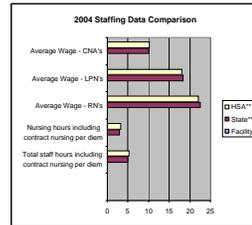
**2005**

Year	State**	HSA**
<b>Facility</b>		
Total staff hours including contract nursing per diem	5.29	0.00
Nursing hours including contract nursing per diem	3.08	0.00
Average Wage - RN's	17.25	0.00
Average Wage - LPN's	16.74	0.00
Average Wage - CNA's	10.01	0.00



**2004**

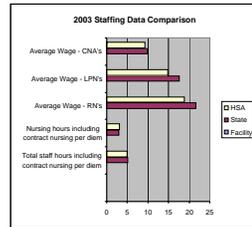
Year	State**	HSA**
<b>Facility</b>		
Total staff hours including contract nursing per diem	5.00	5.30
Nursing hours including contract nursing per diem	3.00	3.20
Average Wage - RN's	22.54	22.05
Average Wage - LPN's	18.40	18.02
Average Wage - CNA's	10.02	10.13



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

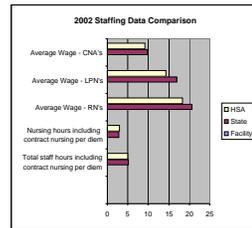
**2003**

Year	State	HSA
<b>Facility</b>		
Total staff hours including contract nursing per diem	5.10	5.00
Nursing hours including contract nursing per diem	2.90	3.10
Average Wage - RN's	21.56	18.79
Average Wage - LPN's	17.64	14.79
Average Wage - CNA's	9.91	9.19

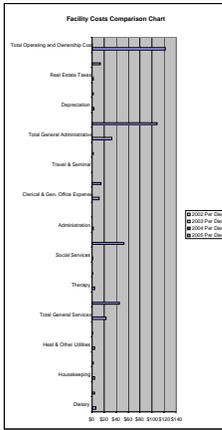


**2002**

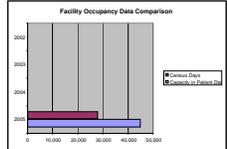
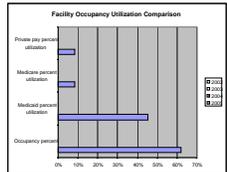
Year	State	HSA
<b>Facility</b>		
Total staff hours including contract nursing per diem	5.20	5.00
Nursing hours including contract nursing per diem	2.80	3.00
Average Wage - RN's	20.69	18.37
Average Wage - LPN's	16.89	14.33
Average Wage - CNA's	9.73	9.09



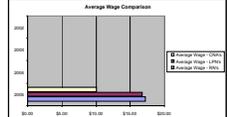
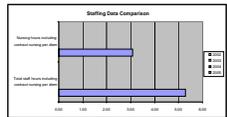
Report Line	Classification	Year 2003	Year 2004	Year 2003	Year 2004
		Facility	Facility	Facility	Facility
		2003	2004	2003	2004
		Per Bed	Per Bed	Per Bed	Per Bed
1	Energy	4.02	450V/01	450V/01	450V/01
2	Food Purchase	4.28	450V/01	450V/01	450V/01
3	Housekeeping	4.37	450V/01	450V/01	450V/01
4	Laundry	1.42	450V/01	450V/01	450V/01
5	Heat & Other Utilities	4.24	450V/01	450V/01	450V/01
6	Maintenance	1.53	450V/01	450V/01	450V/01
8	Total General Services	22.86	450V/01	450V/01	450V/01
9	Nursing & Medical Records	47.49	450V/01	450V/01	450V/01
10A	Therapy	4.40	450V/01	450V/01	450V/01
11	Administration	1.50	450V/01	450V/01	450V/01
12	Social Services	0.73	450V/01	450V/01	450V/01
16	Total Health Care & Programs	52.78	450V/01	450V/01	450V/01
17	Administration	2.50	450V/01	450V/01	450V/01
19	Professional Services	0.15	450V/01	450V/01	450V/01
21	Child & Gen. Office Expense	10.95	450V/01	450V/01	450V/01
22	Medical Records & PR Taxes	64.42	450V/01	450V/01	450V/01
24	Taxid & Sewer	0.51	450V/01	450V/01	450V/01
26	Insurance-Property, Liability & Malpractice	1.91	450V/01	450V/01	450V/01
28	Total General Administration	81.61	450V/01	450V/01	450V/01
29	Total Operating Expenses	188.46	450V/01	450V/01	450V/01
30	Depreciation	2.48	450V/01	450V/01	450V/01
32	Interest	1.48	450V/01	450V/01	450V/01
33	Total Facility Taxes	2.44	450V/01	450V/01	450V/01
37	Total Ownership	10.74	450V/01	450V/01	450V/01
	Total Operating and Ownership Cost	122.22	450V/01	450V/01	450V/01



	Facility 2003	Facility 2004	Facility 2003	Facility 2004
Occupancy percent	82.12%	450V/01	450V/01	450V/01
Medicare percent utilization	42.21%	450V/01	450V/01	450V/01
Medicaid percent utilization	8.47%	450V/01	450V/01	450V/01
Private pay percent utilization	6.32%	450V/01	450V/01	450V/01
Capacity in Patient Days	44,866	0	0	0
Current Days	27,368	0	0	0



	Facility 2003	Facility 2004	Facility 2003	Facility 2004
Total staff hours including contract temporary per day	0.26	0.00	0.00	0.00
Working staff including contract temporary per hour	0.08	0.00	0.00	0.00
Average Wage - BNY	17.25	0.00	0.00	0.00
Average Wage - LPHS	16.74	0.00	0.00	0.00
Average Wage - CHS	16.97	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	149,177	11,842	6,952	167,971	0	167,971	0	167,971
2. Food Purchase	0	124,989	0	124,989	0	124,989	-5,641	119,348
3. Housekeeping	113,577	8,344	0	121,921	0	121,921	0	121,921
4. Laundry	54,838	12,641	0	67,479	0	67,479	0	67,479
5. Heat and Other Utilities	0	0	118,205	118,205	0	118,205	36	118,241
6. Maintenance	3,460	1,071	38,121	42,652	0	42,652	142	42,794
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	321,052	158,887	163,278	643,217	0	643,217	-5,463	637,754
9. Medical Director	0	0	10,250	10,250	0	10,250	0	10,250
10. Nursing & Medical Records	1,183,277	51,426	21,268	1,255,971	0	1,255,971	12,951	1,268,922
10a. Therapy	117,744	2,831	7,936	128,511	0	128,511	0	128,511
11. Activities	33,580	1,848	2,276	37,704	0	37,704	0	37,704
12. Social Services	18,031	23	2,276	20,330	0	20,330	0	20,330
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	994	994	0	994	0	994
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	1,352,632	56,128	45,000	1,453,760	0	1,453,760	12,951	1,466,711
17. Administrative	65,676	0	139,264	204,940	0	204,940	-139,264	65,676
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	1,604	1,604	0	1,604	2,639	4,243
20. Fees, Subscriptions & Promotion	0	0	12,691	12,691	0	12,691	2,847	15,538
21. Clerical & General Office	170,977	13,245	40,617	224,839	0	224,839	108,589	333,428
22. Employee Benefits & Payroll	0	0	416,081	416,081	0	416,081	0	416,081
23. Inservice Training & Education	0	0	1,377	1,377	0	1,377	862	2,239
24. Travel and Seminar	0	0	7,678	7,678	0	7,678	6,454	14,132
25. Other Admin. Staff Trans	0	0	2,853	2,853	0	2,853	1,594	4,447
26. Insurance-Prop.Liab.Malpractice	0	0	114,921	114,921	0	114,921	-61,761	53,160
27. Other (specify)*	0	0	0	0	0	0	11,747	11,747
28. Total General Adminis	236,653	13,245	737,086	986,984	0	986,984	-66,293	920,691
29. Total General Administrative	1,910,337	228,260	945,364	3,083,961	0	3,083,961	-58,805	3,025,156
30. Depreciation	0	0	30,693	30,693	0	30,693	43,967	74,660
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	0	0	0	0	46,906	46,906
33. Real Estate	0	0	73,404	73,404	0	73,404	263	73,667
34. Rent - Facility & Grounds	0	0	151,817	151,817	0	151,817	0	151,817
35. Rent - Equipment & Vehicles	0	0	28,053	28,053	0	28,053	8,724	36,777
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	283,967	283,967	0	283,967	99,860	383,827
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	85,326	0	85,326	0	85,326	0	85,326
40. Barber and Beauty Shop	0	0	6,197	6,197	0	6,197	0	6,197
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	67,343	67,343	0	67,343	0	67,343
43. Other (specify):*	0	0	10,407	10,407	0	10,407	-10,407	0
44. Total Special Cost Ce	0	85,326	83,947	169,273	0	169,273	-10,407	158,866
45. Grand Total	1,910,337	313,586	1,313,278	3,537,201	0	3,537,201	30,648	3,567,849

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	19,305	19,305
2. Cash - Patient Deposits	200	200
3. Accounts & Notes Recievable	139,958	139,958
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	0	0
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	389,140	389,140
10. Total current assets	548,603	548,603
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	0
14. Buildings, at Historical Cost	0	0
15. Leasehold Improvements, Historical Cost	229,966	771,423
16. Equipment, at Historical Cost	85,790	551,612
17. Accumulated Depreciation (book methods)	-82,073	-856,126
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	233,683	466,909
25. Total Assets	782,286	1,015,512
CURRENT LIABILITIES		
26. Accounts Payable	85,120	85,120
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	54,251	54,251
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	3,309	3,309
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	194,876	194,876
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	337,556	337,556
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	0	0
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	179,463	179,463
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	179,463	179,463
46. Total Liabilities	517,019	517,019
47. Total Equity	265,267	498,493
48. Total Liabilities and Equity	782,286	1,015,512

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	4,112,624
2. Discounts and Allowances for all Levels	-1,549,110
Subtotal - Inpatient Care	2,563,514
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	484,746
7. Oxygen	17,010
Subtotal - Ancillary Revenue	501,756
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	6,099
14. Non-Patient Meals	5,097
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	137,476
18. Sale of Supplies to Non-Patients	0
19. Laboratory	106,720
20. Radiology and X-Ray	2,352
21. Other Medical Services	23,751
22. Laundry	0
Subtotal - Other Operating Revenue	281,495
24. Contributions	70
25. Interest and Other Investments Income	140
Subtotal - Non-Operating Revenue	210
27. Other Revenue (specify):	12,016
28. Other Revenue (specify):	1,921
Subtotal - Other Revenue	13,937
30. Total Revenue	3,360,912
31. General Services	643,217
32. Health Care	1,453,760
33. General Administration	986,984
34. Ownership	283,967
35. Special Cost Centers	101,930
35. Provider Participation Fee	67,343
37. Other	0
40. Total Expenses	3,537,201
41. Income Before Income Taxes	-176,289
42. Income Taxes	0
43. Net Income or Loss for the Year	-176,289

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

UN-INFLATED

Litchfield  
 Healthcare  
 Center  
 2004  
 Costs

Litchfield  
 Healthcare  
 Center  
 2004  
 Census

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

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
[Empty Data Table]											

10th % 90th %

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

Average Wage Data Table

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

2003 - Staffing and Occupancy Data

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

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

UN-INFLATED

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	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	<b>TOTAL GENERAL SERVICES</b>	<b>22.58</b>	<b>24.49</b>	<b>22.99</b>	<b>21.14</b>	<b>22.99</b>	<b>21.47</b>	<b>22.65</b>	<b>22.65</b>	<b>22.65</b>	<b>22.45</b>	<b>24.49</b>	<b>21.73</b>	<b>17.57</b>	<b>31.51</b>
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	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	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	<b>49.48</b>	<b>50.39</b>	<b>51.22</b>	<b>46.39</b>	<b>51.22</b>	<b>41.58</b>	<b>52.34</b>	<b>52.34</b>	<b>52.34</b>	<b>54.96</b>	<b>50.39</b>	<b>49.49</b>	<b>32.10</b>	<b>77.23</b>
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	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	<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>24.94</b>	<b>25.31</b>	<b>26.11</b>	<b>23.02</b>	<b>26.11</b>	<b>21.37</b>	<b>25.81</b>	<b>25.81</b>	<b>25.81</b>	<b>26.59</b>	<b>25.31</b>	<b>22.93</b>	<b>16.95</b>	<b>39.14</b>
29	<b>TOTAL OPERATING EXPENSES</b>	<b>98.06</b>	<b>100.77</b>	<b>100.03</b>	<b>92.47</b>	<b>100.03</b>	<b>88.05</b>	<b>100.96</b>	<b>100.96</b>	<b>100.96</b>	<b>103.01</b>	<b>100.77</b>	<b>94.71</b>	<b>69.40</b>	<b>142.56</b>
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	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	<b>TOTAL OWNERSHIP</b>	<b>11.11</b>	<b>9.73</b>	<b>9.80</b>	<b>8.00</b>	<b>9.80</b>	<b>7.04</b>	<b>14.54</b>	<b>14.54</b>	<b>14.54</b>	<b>11.02</b>	<b>9.73</b>	<b>8.39</b>	<b>3.76</b>	<b>23.58</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	<b>109.17</b>	<b>110.50</b>	<b>109.83</b>	<b>100.47</b>	<b>109.83</b>	<b>95.09</b>	<b>115.50</b>	<b>115.50</b>	<b>115.50</b>	<b>114.03</b>	<b>110.50</b>	<b>103.10</b>	<b>73.16</b>	<b>166.14</b>

Litchfield Healthcare Center      Litchfield Healthcare Center

2003 Census

2003 Costs

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	<b>TOTAL GENERAL SERVICES</b>	<b>17.57</b>	<b>31.51</b>
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	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	<b>32.10</b>	<b>77.23</b>
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	<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>16.95</b>	<b>39.14</b>
29	<b>TOTAL OPERATING EXPENSES</b>	<b>69.40</b>	<b>142.56</b>
30	Depreciation	1.01	8.43
32	Interest	-	11.53
33	Real Estate Taxes	-	4.85
37	<b>TOTAL OWNERSHIP</b>	<b>3.76</b>	<b>23.58</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	<b>73.16</b>	<b>166.14</b>

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%