

Facility Name & ID Number Palm Terrace of Mattoon

0046037 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	178	Skilled (SNF)	178	64,970	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	178	TOTALS	178	64,970	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	35,683	3,075	2,261	41,019	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	35,683	3,075	2,261	41,019	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 63.14%

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

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

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

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

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

I. On what date did you start providing long term care at this location
Date started 11/01/2002

J. Was the facility purchased or leased after January 1, 1978?
YES Date 11/01/2002 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 14 and days of care provided 1,872

Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year YES NO

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

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

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Palm Terrace of Mattoon # 0046037 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
1	A. General Services										
1	Dietary	167,303	15,514		182,817		182,817	4,933	187,750		1
2	Food Purchase		173,546		173,546		173,546	(5,827)	167,719		2
3	Housekeeping	133,583	28,291		161,874		161,874	115	161,989		3
4	Laundry	51,600	12,538		64,138		64,138	9	64,147		4
5	Heat and Other Utilities			176,951	176,951		176,951	814	177,765		5
6	Maintenance	64,684	39,811	14,592	119,087		119,087	7,850	126,937		6
7	Other (specify):* Home Ofc. Benefits							1,679	1,679		7
8	TOTAL General Services	417,170	269,700	191,543	878,413		878,413	9,573	887,986		8
	B. Health Care and Programs										
9	Medical Director			34,200	34,200		34,200		34,200		9
10	Nursing and Medical Records	1,314,558	99,429	50	1,414,037		1,414,037	29,990	1,444,027		10
10a	Therapy			131,343	131,343		131,343	5	131,348		10a
11	Activities	36,540	465	4,170	41,175		41,175	16	41,191		11
12	Social Services	166,507	1,511		168,018		168,018		168,018		12
13	CNA Training										13
14	Program Transportation	16,386			16,386		16,386		16,386		14
15	Other (specify):* Home Ofc. Benefits							6,330	6,330		15
16	TOTAL Health Care and Programs	1,533,991	101,405	169,763	1,805,159		1,805,159	36,341	1,841,500		16
	C. General Administration										
17	Administrative	114,103		161,000	275,103		275,103	(126,055)	149,048		17
18	Directors Fees										18
19	Professional Services			11,145	11,145		11,145	18,712	29,857		19
20	Dues, Fees, Subscriptions & Promotion			14,980	14,980		14,980	(147)	14,833		20
21	Clerical & General Office Expense	30,789	5,642	17,611	54,042		54,042	102,796	156,838		21
22	Employee Benefits & Payroll Tax			307,003	307,003		307,003	3,206	310,209		22
23	Inservice Training & Education			1,530	1,530		1,530	1,489	3,019		23
24	Travel and Semina			1,492	1,492		1,492	1,438	2,930		24
25	Other Admin. Staff Transportation			12,784	12,784		12,784	6,389	19,173		25
26	Insurance-Prop.Liab.Malpractice			88,688	88,688		88,688	3,293	91,981		26
27	Other (specify):* Home Ofc. Benefits							22,994	22,994		27
28	TOTAL General Administration	144,892	5,642	616,233	766,767		766,767	34,115	800,882		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,096,053	376,747	977,539	3,450,339		3,450,339	80,029	3,530,368		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Palm Terrace of Mattoon

#0046037

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

12/31/2005

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			50,885	50,885		50,885	14,479	65,364			30
31	Amortization of Pre-Op. & Org											31
32	Interest			307,641	307,641		307,641	23,706	331,347			32
33	Real Estate Taxes			38,521	38,521		38,521	40	38,561			33
34	Rent-Facility & Grounds							811	811			34
35	Rent-Equipment & Vehicle:			10,975	10,975		10,975	(3,802)	7,173			35
36	Other (specify): ³											36
37	TOTAL Ownership			408,022	408,022		408,022	35,234	443,256			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportatior											38
39	Ancillary Service Center:		19,790		19,790		19,790		19,790			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			97,455	97,455		97,455		97,455			42
43	Other (specify): ³ Nonallowable Cost			59,603	59,603		59,603	(59,603)				43
44	TOTAL Special Cost Centers		19,790	157,058	176,848		176,848	(59,603)	117,245			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,096,053	396,537	1,542,619	4,035,209		4,035,209	55,660	4,090,869			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 Palm Terrace of Mattoon

0046037

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	(2,796)	2		4
5	Telephone, TV & Radio in Resident Room	(7,062)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(4,491)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(4,104)	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	(5,590)	20		18
19	Entertainment				19
20	Contributions	(2,221)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(17,932)	43		24
25	Fund Raising, Advertising and Promotions	(24,443)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule (See Page 5A)	(7,841)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (76,480)		\$	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)	132,140		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 132,140		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ 55,660		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Palm Terrace of Mattoon

ID# 0046037

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Labs - Part A	\$ (1,294)	43	1
2	X-Rays - Part A	(90)	43	2
3	Vending Machine Expense	(140)	43	3
4	Special Events	(2,317)	43	4
5	Billboard Rent	(4,000)	35	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(7,841)		49

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Palm Terrace of Mattoon

0046037

Report Period Beginning:

01/01/2005

Ending:

12/31/2005

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	4,933	0	0	0	0	0	0	0	0	0	4,933	1
2	Food Purchase	(2,796)	156	0	19	0	0	0	0	0	0	0	(2,621)	2
3	Housekeeping	0	111	0	4	0	0	0	0	0	0	0	115	3
4	Laundry	0	9	0	0	0	0	0	0	0	0	0	9	4
5	Heat and Other Utilities	0	751	0	63	0	0	0	0	0	0	0	814	5
6	Maintenance	0	6,471	0	1,379	0	0	0	0	0	0	0	7,850	6
7	Other (specify):*	0	1,409	0	270	0	0	0	0	0	0	0	1,679	7
8	TOTAL General Services	(2,796)	13,840	0	1,735	0	12,779	8						
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	8,160	0	21,830	0	0	0	0	0	0	0	29,990	10
10a	Therapy	0	5	0	0	0	0	0	0	0	0	0	5	10a
11	Activities	0	0	0	16	0	0	0	0	0	0	0	16	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	1,131	0	5,199	0	0	0	0	0	0	0	6,330	15
16	TOTAL Health Care and Programs	0	9,296	0	27,045	0	36,341	16						
	C. General Administration													
17	Administrative	0	(126,055)	0	0	0	0	0	0	0	0	0	(126,055)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	10,146	0	8,566	0	0	0	0	0	0	0	18,712	19
20	Fees, Subscriptions & Promotions	(5,590)	4,619	0	824	0	0	0	0	0	0	0	(147)	20
21	Clerical & General Office Expenses	0	0	45,089	57,707	0	0	0	0	0	0	0	102,796	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	733	756	0	0	0	0	0	0	0	1,489	23
24	Travel and Seminar	0	0	1,005	433	0	0	0	0	0	0	0	1,438	24
25	Other Admin. Staff Transportation	0	0	3,655	2,734	0	0	0	0	0	0	0	6,389	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,334	1,959	0	0	0	0	0	0	0	3,293	26
27	Other (specify):*	0	0	10,031	12,963	0	0	0	0	0	0	0	22,994	27
28	TOTAL General Administration	(5,590)	(111,290)	61,847	85,942	0	30,909	28						
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(8,386)	(88,154)	61,847	114,722	0	80,029	29						

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	1 Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 4,933	\$ 4,933	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	156	156	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	111	111	3
4	V	4 Laundry		Petersen Health Care, Inc.	100.00%	9	9	4
5	V	5 Utilities		Petersen Health Care, Inc.	100.00%	751	751	5
6	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	6,471	6,471	6
7	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	1,409	1,409	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	8,160	8,160	8
9	V	10A Therapy		Petersen Health Care, Inc.	100.00%	5	5	9
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	1,131	1,131	10
11	V	17 Administrative	161,000	Petersen Health Care, Inc.	100.00%	34,945	(126,055)	11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	10,146	10,146	12
13	V	20 Due, Fees, Subs & Promos		Petersen Health Care, Inc.	100.00%	4,619	4,619	13
14	Total		\$ 161,000			\$ 72,846	\$ * (88,154)	14

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

Facility Name & ID Number Palm Terrace of Mattoon

0046037

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	21 Clerical & General Office	\$	Petersen Health Care, Inc.	100.00%	\$ 45,089	\$ 45,089	15
16	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	733	733	16
17	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	1,005	1,005	17
18	V	25 Other Admin. Staff Transport		Petersen Health Care, Inc.	100.00%	3,655	3,655	18
19	V	26 Insurance-Prop.Liab.Malpractice		Petersen Health Care, Inc.	100.00%	1,334	1,334	19
20	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	10,031	10,031	20
21	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	6,422	6,422	21
22	V	32 Interest		Petersen Health Care, Inc.	100.00%	8,642	8,642	22
23	V	34 Rent - Facility & Grounds		Petersen Health Care, Inc.	100.00%	811	811	23
24	V	35 Rent - Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	198	198	24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 77,920	\$ * 77,920	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Palm Terrace of Mattoon

0046037

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	2 Food	\$	Petersen Health Care II, Inc.	0.00%	\$ 19	\$ 19
16	V	3 Housekeeping		Petersen Health Care II, Inc.	0.00%	4	4
17	V	5 Utilities		Petersen Health Care II, Inc.	0.00%	63	63
18	V	6 Maintenance		Petersen Health Care II, Inc.	0.00%	1,379	1,379
19	V	7 Mgmt. Allocation of Benefits		Petersen Health Care II, Inc.	0.00%	270	270
20	V	10 Nursing & Medical Records		Petersen Health Care II, Inc.	0.00%	21,830	21,830
21	V	11 Activities		Petersen Health Care II, Inc.	0.00%	16	16
22	V	15 Mgmt. Allocation of Benefits		Petersen Health Care II, Inc.	0.00%	5,199	5,199
23	V	19 Professional Services		Petersen Health Care II, Inc.	0.00%	8,566	8,566
24	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care II, Inc.	0.00%	824	824
25	V	21 Clerical & General Office		Petersen Health Care II, Inc.	0.00%	57,707	57,707
26	V	23 Inservice Training & Education		Petersen Health Care II, Inc.	0.00%	756	756
27	V	24 Travel and Seminar		Petersen Health Care II, Inc.	0.00%	433	433
28	V	25 Other Admin. Staff Transport		Petersen Health Care II, Inc.	0.00%	2,734	2,734
29	V	26 Insurance-Prop.Liab.Malpractice		Petersen Health Care II, Inc.	0.00%	1,959	1,959
30	V	27 Mgmt. Allocation of Benefits		Petersen Health Care II, Inc.	0.00%	12,963	12,963
31	V	30 Depreciation		Petersen Health Care II, Inc.	0.00%	12,548	12,548
32	V	32 Interest		Petersen Health Care II, Inc.	0.00%	15,064	15,064
33	V	33 Real Estate Taxes		Petersen Health Care II, Inc.	0.00%	40	40
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 142,374	\$ * 142,374

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

SEE ACCOUNTANTS' COMPILATION REPORT

Palm Terrace of Mattoon
Provider # 0046307
12/31/2005

Schedule 6A

VII Related Parties - Page 6

Related Nursing Homes

City

In-State:

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

Out-of-State:

Meadow Lawn Nursing Center	Davenport, IA
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Related Assisted Living

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

Other Related Business Entities

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Palm Terrace of Mattoon # 0046037 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Mark Petersen	President	Administrative	100.00	See Sch 7A	3.5	6.00	Salary	\$ 34,945	L17, C7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 34,945		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 Palm Terrace of Mattoon # 0046037 Report Period Beginning: 01/01/2005 Ending: 2/31/2005

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Patient Days	46	\$ 82,166	\$ 81,693	41,019	\$ 4,933	1
2	2	Food	Patient Days	46	2,606		41,019	156	2
3	3	Housekeeping	Patient Days	46	1,857		41,019	111	3
4	4	Laundry	Patient Days	46	144		41,019	9	4
5	5	Utilities	Patient Days	46	12,513		41,019	751	5
6	6	Maintenance	Patient Days	46	107,775	81,080	41,019	6,471	6
7	7	Mgmt. Allocation of Benefits	Patient Days	46	23,459		41,019	1,409	7
8	10	Nursing and Medical Records	Patient Days	46	135,903	130,651	41,019	8,160	8
9	10A	Therapy	Patient Days	46	88		41,019	5	9
10	15	Mgmt. Allocation of Benefits	Patient Days	46	18,830		41,019	1,131	10
11	17	Administrative	Patient Days	46	582,000	582,000	41,019	34,945	11
12	19	Professional Services	Patient Days	46	168,984		41,019	10,146	12
13	20	Dues, Fees, Subs & Promos	Patient Days	46	76,921		41,019	4,619	13
14	21	Clerical & General Office	Patient Days	46	750,958	577,218	41,019	45,089	14
15	23	Inservice Training & Education	Patient Days	46	12,208		41,019	733	15
16	24	Travel & Seminar	Patient Days	46	16,731		41,019	1,005	16
17	25	Other Admin. Staff Transport	Patient Days	46	60,875		41,019	3,655	17
18	26	Insurance-Prop.Liab.Malp.	Patient Days	46	22,218		41,019	1,334	18
19	27	Mgmt. Allocation of Benefits	Patient Days	46	167,067		41,019	10,031	19
20	30	Depreciation	Patient Days	46	106,965		41,019	6,422	20
21	32	Interest	Patient Days	46	143,934		41,019	8,642	21
22	34	Rent - Facility & Grounds	Patient Days	46	13,500		41,019	811	22
23	35	Rent - Equipment & Vehicles	Patient Days	46	3,305		41,019	198	23
24									24
25	TOTALS				\$ 2,511,007	\$ 1,452,642		\$ 150,766	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Palm Terrace of Mattoon # 0046037 Report Period Beginning: 01/01/2005 Ending: 2/31/2005

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6		
1	2	Food	Patient Days	241,523	7	\$ 41,019	\$ 41,019	\$ 19	1	
2	3	Housekeeping	Patient Days	241,523	7	24	41,019	4	2	
3	5	Utilities	Patient Days	241,523	7	370	41,019	63	3	
4	6	Maintenanc	Patient Days	241,523	7	8,117	6,500	41,019	1,379	4
5	7	Mgmt. Allocation of Benefits	Patient Days	241,523	7	1,587	41,019	270	5	
6	10	Nursing & Medical Records	Patient Days	241,523	7	128,534	125,373	41,019	21,830	6
7	11	Activities	Patient Days	241,523	7	93	41,019	16	7	
8	15	Mgmt. Allocation of Benefits	Patient Days	241,523	7	30,610	41,019	5,199	8	
9	19	Professional Services	Patient Days	241,523	7	50,439	41,019	8,566	9	
10	20	Dues, Fees, Subs & Promotions	Patient Days	241,523	7	4,852	41,019	824	10	
11	21	Clerical & General Office	Patient Days	241,523	7	339,781	312,613	41,019	57,707	11
12	23	Inservice Training & Education	Patient Days	241,523	7	4,454	41,019	756	12	
13	24	Travel & Seminar	Patient Days	241,523	7	2,551	41,019	433	13	
14	25	Other Admin. Staff Transport	Patient Days	241,523	7	16,098	41,019	2,734	14	
15	26	Insurance-Prop.Liab.Malp.	Patient Days	241,523	7	11,534	41,019	1,959	15	
16	27	Mgmt. Allocation of Benefits	Patient Days	241,523	7	76,326	41,019	12,963	16	
17	30	Depreciation	Patient Days	241,523	7	73,886	41,019	12,548	17	
18	32	Interest	Patient Days	241,523	7	88,696	41,019	15,064	18	
19	33	Real Estate Taxes	Patient Days	241,523	7	236	41,019	40	19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS				\$ 838,302	\$ 444,486		\$ 142,374	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Palm Terrace of Mattoon** # **0046037** 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
						Amount of Note	Reporting Period Interest Expense				
Name of Lender	Related**	Purpose of Loan	Monthly Payment Required	Date of Note	Original	Balance	Maturity Date	Interest Rate (4 Digits)			
	YES	NO									
A. Directly Facility Related											
Long-Term											
1	Associated Bank	X	Vehicle	\$544.28	5/9/03	\$ 18,000	\$ 2,642	05/09/08	0.0550	\$ 337	1
2	US Bank	X	Mortgage	\$52,952+interest	12/31/04	4,448,000	4,351,287	12/31/11	0.0699	306,879	2
3	Bank of Farmington	X	Vehicle	\$467.00	05/01/04	16,806	0	04/30/07	0.0590	425	3
4											4
5											5
Working Capital											
6											6
7											7
8											8
9	TOTAL Facility Related			\$1,011.28		\$ 4,482,806	\$ 4,353,929			\$ 307,641	9
B. Non-Facility Related*											
10								Home Office Allocation		23,706	10
11											11
12											12
13											13
14	TOTAL Non-Facility Related					\$	\$			\$ 23,706	14
15	TOTALS (line 9+line14)					\$ 4,482,806	\$ 4,353,929			\$ 331,347	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IMPORTANT NOTICE

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

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

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

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

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Palm Terrace of Mattoon COUNTY Coles

FACILITY IDPH LICENSE NUMBER 0046037

CONTACT PERSON REGARDING THIS REPORT Mark Petersen

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

A. Summary of Real Estate Tax Cost

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

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>07-1-00908-000</u>	<u>Palm Terrace of Mattoon</u>	\$ <u>38,443.00</u>	\$ <u>38,443.00</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>38,443.00</u>	\$ <u>38,443.00</u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Palm Terrace of Mattoor

0046037 Report Period Beginning:

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 44,000 B. General Construction Type: Exterior Brick & Block Frame _____ Number of Stories One

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

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

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	44,000	2002	\$ 32,860	1
2					2
3	TOTALS			\$ 32,860	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Palm Terrace of Mattoor

0046037

Report Period Beginning:

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	178	2002	1969	\$ 528,492	\$ 13,551	39	\$ 13,551	\$	\$ 38,395
5									
6		Home Office Allocation							
7			2005	40,875			766	766	766
8									
9	Improvement Type**								
10	Alzheimer's unit renovation		2003	4,026	103	15	268	165	559
11	Alzheimer's unit renovation		2003	26,810	1,787	15	1,787		3,724
12	Roof		2004	7,814	313	35	223	(90)	242
13	Boiler		2004	4,019	161	35	115	(46)	115
14	Alzheimer's wing		2005	360,284	6,505	30	6,005	(500)	6,005
15	New roof		2005	36,428	354	30	304	(50)	304
16	New flooring		2005	27,858	232	10	232		232
17									
18	Home Office Allocation - Land Improvements		2005	2,363			73	73	73
19	Home Office Allocation - Building Improvements		2005	67			3	3	3
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Palm Terrace of Mattoor

0046037

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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,039,036	\$ 23,006		\$ 23,327	\$ 321	\$ 50,418	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number: Palm Terrace of Mattoor

0046037

Report Period Beginning:

01/01/2005

Ending:

12/31/2005

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	\$ 85,278	\$ 13,454	\$ 9,484	\$ (3,970)	5	\$ 21,328	71
72	Current Year Purchases	78,410	3,877	3,877		3-10	3,877	72
73	Fully Depreciated Assets							73
74	Allocation from Home Office			18,128	18,128			74
75	TOTALS	\$ 163,688	\$ 17,331	\$ 31,489	\$ 14,158		\$ 25,205	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	2002 Jetta	2003	\$ 17,080	\$ 3,416	\$ 3,416	\$	5	\$ 8,540	76
77	Facility	2003 Dodge Truck	2003	20,300	4,060	4,060		5	9,812	77
78	Facility	2000 Ford Truck E150	2004	15,362	3,072	3,072		5	5,377	78
79										79
80	TOTALS			\$ 52,742	\$ 10,548	\$ 10,548	\$		\$ 23,729	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)	\$ 1,288,326	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 50,885	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 65,364	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 14,479	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 99,352	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progres

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Home office Allocation				811			6
7	TOTAL				\$ 811			7

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

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

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

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

9. Option to Buy: YES NO Terms: N/A *

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

15. Is Movable equipment rental included in building rental? YES NO

16. Rental Amount for movable equipment: \$ 7,173 Description: See schedule 14A
 (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

Palm Terrace of Mattoon
Provider #0046307
12/31/2005

Schedule 14A

XII. Rental Equipment
Line 16

<u>Type of Equipment</u>	<u>Cost</u>
Home Office Allocation	198
Special Mattresses	9
Dinnerware	40
Primary Care System	264
Respiratory Equipment	2308
Beds	190
Nutrition Pump	100
Propane Tank Rental	36
Copy Machines	3713
Floor Stripper	90
Dish Machine	225
	<u>\$ 7,173</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 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)		Units	Cost						
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	L10A, C3	hrs	\$	2,649	\$ 42,908						2,649	\$ 42,908	1
2	Licensed Speech and Language Development Therapist	L10A, C3	hrs		1,998	36,270						1,998	36,270	2
3	Licensed Recreational Therapist		hrs											3
4	Licensed Physical Therapist	L10A, C2,3	hrs		2,810	48,888			5			2,810	48,893	4
5	Physician Care		visits											5
6	Dental Care		visits											6
7	Work Related Program		hrs											7
8	Habilitation		hrs											8
9	Pharmacy	L39, C2	# of prescripts							13,521			13,521	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs											10
11	Academic Education		hrs											11
12	Exceptional Care Program													12
13	Other (specify): Oxygen	L39, C2								6,269			6,269	13
14	TOTAL			\$	7,457	\$ 128,066			\$ 19,795			7,457	\$ 147,861	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number **Palm Terrace of Mattoon**
 XV. BALANCE SHEET - Unrestricted Operating Fund.

0046037
 As of **12/31/2005**

Report Period Beginning: **01/01/2005**
 (last day of reporting year)

Ending: **12/31/2005**

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 3,184,102	\$ 3,184,102	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>None</u>)	1,009,524	1,009,524	3
4	Supply Inventory (priced at _____)			4
5	Short-Term Investments			5
6	Prepaid Insurance	5,975	5,975	6
7	Other Prepaid Expenses	11,117	11,117	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Schedule 17A</u>	483,057	483,057	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,693,775	\$ 4,693,775	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	36,886	32,860	13
14	Buildings, at Historical Cost	528,492	569,367	14
15	Leasehold Improvements, at Historical Cost	463,213	469,669	15
16	Equipment, at Historical Cost	216,430	216,430	16
17	Accumulated Depreciation (book methods)	(109,604)	(99,352)	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	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,135,417	\$ 1,188,974	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,829,192	\$ 5,882,749	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 346,740	\$ 346,740	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	109,634	109,634	30
31	Accrued Taxes Payable (excluding real estate taxes)	30,852	30,852	31
32	Accrued Real Estate Taxes(Sch.IX-B)	29,451	29,451	32
33	Accrued Interest Payable	25,419	25,419	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Schedule 17A</u>	2,677	2,677	36
37	<u>Other Accrued Expenses</u>	10,484	10,484	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 555,257	\$ 555,257	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	2,642	2,642	39
40	Mortgage Payable	4,351,287	4,351,287	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	_____			43
44	_____			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,353,929	\$ 4,353,929	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,909,186	\$ 4,909,186	46
47	TOTAL EQUITY(page 18, line 24)	\$ 920,006	\$ 973,563	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,829,192	\$ 5,882,749	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Palm Terrace of Mattoon
Provider #0046307
12/31/2005

Schedule 17A

Schedule 17A

XV. Balance Sheet - Unrestricted Operating Funds

A. Current Assets

<u>Other Current Assets:</u>	<u>Opertating</u>	<u>Consolidation</u>
Due from prior owner	2,057	2,057
Due from related parties	481,000	481,000
 Total Line 9 - Other Current Assets	 <u>483,057</u>	 <u>483,057</u>

C. Current Liabilities

<u>Other Current Liabilities:</u>	<u>Opertating</u>	<u>Consolidation</u>
Wage Garnishment	181	181
401 -K	1,115	1,115
Allstate Withholding	913	913
Other	468	468
 Total Line 36 - Other Current Liabilities	 <u>2,677</u>	 <u>2,677</u>

SEE ACCOUNTANTS' COMPILATION REPORT

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 448,911	1
2	Restatements (describe):		2
3	Prior Period Adjustment	82	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 448,993	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	471,013	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 471,013	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 920,006	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Palm Terrace of Mattoon

0046037

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

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

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,066,478	1
2	Discounts and Allowances for all Level	164,001	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,230,479	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	205,085	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 205,085	8
C. Other Operating Revenue			
9	Payments for Educator		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	1,946	14
15	Telephone, Television and Radio	4,527	15
16	Rental of Facility Space	1,000	16
17	Sale of Drugs	56,278	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory		19
20	Radiology and X-Ray	2,009	20
21	Other Medical Services	2,873	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 68,633	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Transportation fees	1,175	28
28a	Vending	850	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,025	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,506,222	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	878,413	31
32	Health Care	1,805,159	32
33	General Administration	766,767	33
B. Capital Expense			
34	Ownership	408,022	34
C. Ancillary Expense			
35	Special Cost Centers	79,393	35
36	Provider Participation Fee	97,455	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,035,209	40
41	Income before Income Taxes (line 30 minus line 40)**	471,013	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 471,013	43

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

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

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

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

Facility Name & ID Number **Palm Terrace of Mattoon**

0046037

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

Ending:

12/31/2005

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,035	2,071	\$ 50,344	\$ 24.31	1
2	Assistant Director of Nursing	1,040	1,040	21,000	20.19	2
3	Registered Nurses	6,105	6,273	128,045	20.41	3
4	Licensed Practical Nurses	19,656	20,022	341,072	17.03	4
5	CNAs & Orderlies	74,398	75,921	716,729	9.44	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,274	2,274	20,513	9.02	9
10	Activity Assistants	2,016	2,016	16,027	7.95	10
11	Social Service Worker	11,551	11,581	166,507	14.38	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	36,707	17.65	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,273	17,093	130,596	7.64	15
16	Dishwashers					16
17	Maintenance Worker	5,853	5,957	64,684	10.86	17
18	Housekeepers	20,333	20,672	133,583	6.46	18
19	Laundry	6,810	7,114	51,600	7.25	19
20	Administrator	1,993	1,993	102,853	51.61	20
21	Assistant Administrator	780	780	11,250	14.42	21
22	Other Administrativ					22
23	Office Manager					23
24	Clerical	2,583	2,647	30,789	11.63	24
25	Vocational Instructor					25
26	Academic Instructor					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: Care Plan Coord	3,093	3,173	57,368	18.08	32
33	Other(specify) Transportation	2,020	2,020	16,386	8.11	33
34	TOTAL (lines 1 - 33)	180,893	184,727	\$ 2,096,053 *	\$ 11.35	34

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	\$		35	
36	Medical Director	Monthly	34,200	L09, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	2 visits	50	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) Rehab Consultant	109	3,277	L10A, C3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	109	\$ 37,527		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

Palm Terrace of Mattoon
Provider #0046307
1/1/05 to 12/31/05

Schedule 20A

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

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	3,093	3,173	57,368	18.08
Transportation	2,020	2,020	16,386	8.11
Total (agree to Schedule XVII, line 32)	<u>5,113</u>	<u>5,193</u>	<u>73,754</u>	14.20

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Palm Terrace of Mattoor

0046037

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

XIX. SUPPORT SCHEDULES

A. Administrative Salaries:			D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Northway, Laura	Administrator	0	\$ 32,853	Workers' Compensation Insurance	\$ 46,014	IDPH License Fee	\$ 1,076	
Wilson, Robert	Administrator	0	70,000	Unemployment Compensation Insurance	65,323	Advertising: Employee Recruitment	5,850	
Angela Edwards	Asst. Administrator		11,250	FICA Taxes	156,988	Health Care Worker Background Check		
				Employee Health Insurance	31,274	(Indicate # of checks performed 156)	1,880	
				Employee Meals	3,206	Miscellaneous Dues & Subscriptions	238	
				Illinois Municipal Retirement Fund (IMRF)*		Secretary of State	306	
				Employee Life Insurance	687	Misc. Licenses	40	
				Employee Relations	5,492	Center for Medicare & Medicaid Svcs	5,590	
				401(k) Match	1,225	Home office Allocation	5,443	
						Non-allowable fine	(5,590)	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 114,103					
(List each licensed administrator separately.)				TOTAL (agree to Schedule V, line 22, col.8)	\$ 310,209	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 14,833	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees (eliminated in Column 7)			\$ 161,000				Out-of-State Travel	\$
							In-State Travel	1,492
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 161,000				Seminar Expense	
(Attach a copy of any management service agreement)							Home office Allocation	1,438
C. Professional Services								
Vendor/Payee	Type		Amount				Entertainment Expense	()
Bush, Snyder, & Associates	Legal		\$ 364	TOTAL		\$	(agree to Sch. V, line 24, col. 8)	
Altschuler, Melvoin, & Glasser	Accounting		5,600				TOTAL	\$ 2,930
American Express Tax & Bus.	Accounting		2,210					
Farnsworth Group	Architect		1,788					
Adv. Answers on Demand	Computer Services		707					
IVANS	Computer Services		375					
ADP	Computer Services		54					
Jill Crowder	Computer Services		47					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 11,145					
(If total legal fees exceed \$2500 attach copy of invoices.)								

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Palm Terrace of Mattoon
Provider #0046307
1/1/05 to 12/31/05

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3) 11,145

Allocated from Management Company

Legal 192

Other 18520

Total (agree to Schedule V, line 19, column 8) 29,857

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 Palm Terrace of Mattoon# 0046037Report Period Beginning: 01/01/2005 Ending: 12/31/2005**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report No
If YES, give association name and amount N/A
- (3) Did the nursing home make political contributions or payments to a political 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 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 16,717 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. \$ 97,455
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 3,206 Has any meal income been offset against related costs? Yes Indicate the amount \$ 2,796
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? None
d. Have vehicle usage logs been maintained Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Ginoli & Company The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit is in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' COMPILATION REPORT

RECONCILIATION REPORT

11:57 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	55,660	equal to	55,660	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	331,347	equal to	331,347	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	38,561	equal to	38,561	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	65,364	equal to	65,364	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	811	equal to	811	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	7,173	equal to	7,173	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	0	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	128,071	equal to	131,343	-3,272	FAILED	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8:2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	19,795	equal to	19,790	5	FAILED	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39.10a	2
Income Stat. General Serv.	878,413	equal to	878,413	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,805,159	equal to	1,805,159	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	766,767	equal to	766,767	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	408,022	equal to	408,022	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	79,393	equal to	79,393	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	97,455	equal to	97,455	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,257,190	equal to	1,314,558	-57,368	FAILED	Pg20 K11..K15+	A.	1-5.24.25.27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	36,540	equal to	36,540	0	O.K.	Pg20 K19+K20	A.	9-10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	166,507	equal to	166,507	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	167,303	equal to	167,303	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	64,684	equal to	64,684	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	133,583	equal to	133,583	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	51,600	equal to	51,600	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	114,103	equal to	114,103	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	30,789	equal to	30,789	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	2,096,053	equal to	2,096,053	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to	0	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	34,200	< or = to	34,200	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	50	< or = to	50	0	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	4,170	-4,170	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	0	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	114,103	equal to	114,103	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	161,000	equal to	161,000	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	11,145	equal to	11,145	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	310,209	equal to	310,209	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	14,833	equal to	14,833	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	2,930	equal to	2,930	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	97,455	equal to	97,455	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	3,206	< or = to	3,206	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	3,206	equal to	3,206	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	1,872	equal to	2,261	-389	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	132,140	equal to	132,140	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	4,353,929	equal to	4,353,929	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	30,852	equal to	29,451	1,401	FAILED	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	32,860	equal to	32,860	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	1,039,036	equal to	1,039,036	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	216,430	equal to	216,430	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	99,352	equal to	99,352	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	920,006	equal to	920,006	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	471,013	equal to	471,013	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	5,829,192	equal to	5,829,192	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

Palm Terrace of Mattoon
IDHFS Comparative Data - Per Resident Day Cost
Year Ending 12/31/2005

Enter your HSA # in next column ===== 4
 Census (Pulls from Page 2) 41,019

Cost Report Line	Description	Your Facility	Average Median Cost Per Day (2003)	
			State	HSA
1	Dietary	4.58	6.01	6.48
2	Food Purchase	4.09	4.31	4.40
3	Housekeeping	3.95	3.70	3.68
4	Laundry	1.56	1.85	1.90
5	Heat & Other Utilities	4.33	2.95	2.93
6	Maintenance	3.09	3.01	3.03
8	Total General Services	21.65	22.58	22.99
10	Nursing & Medical Records	35.20	41.83	43.12
10A	Therapy	3.20	2.10	2.69
11	Activities	1.00	1.91	1.92
12	Social Services	4.10	1.42	1.64
16	Total Health Care & Programs	44.89	49.48	51.22
17	Administration	3.63	3.36	3.15
19	Professional Services	0.73	0.99	0.85
21	Clerical & Gen. Office Expense	3.82	4.79	4.97
22	Employee Benefits & PR Taxes	7.56	10.09	11.01
24	Travel & Seminar	0.07	0.08	0.13
26	Insurance-Property, Liability & Malpractice	2.24	2.58	2.55
28	Total General Administrative	19.52	24.94	26.11
29	Total Operating Expenses	86.07	98.06	100.03
30	Depreciation	1.59	3.70	4.08
32	Interest	8.08	2.54	1.96
33	Real Estate Taxes	0.94	1.38	1.08
37	Total Ownership	10.81	11.11	9.80
	Total Operating and Ownership Cost	96.87	109.17	109.83

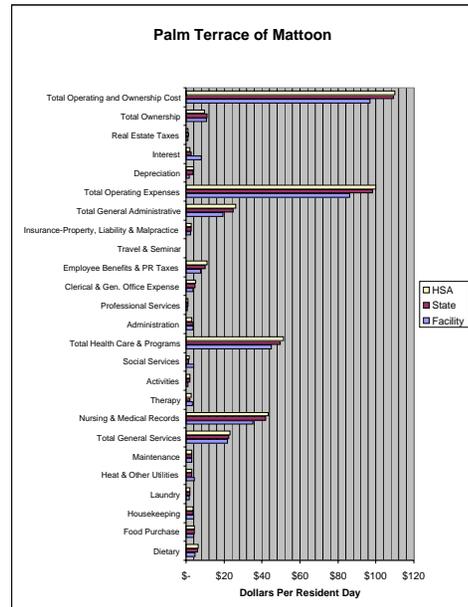
Notes:
 Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.
 The Average Median Cost Per Day for the State and your HSA is taken from 2003 data available from the Illinois Department of Healthcare and Family Services and corresponds with the respective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

IDHFS LTC Profiles

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

UN-INFLATED

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



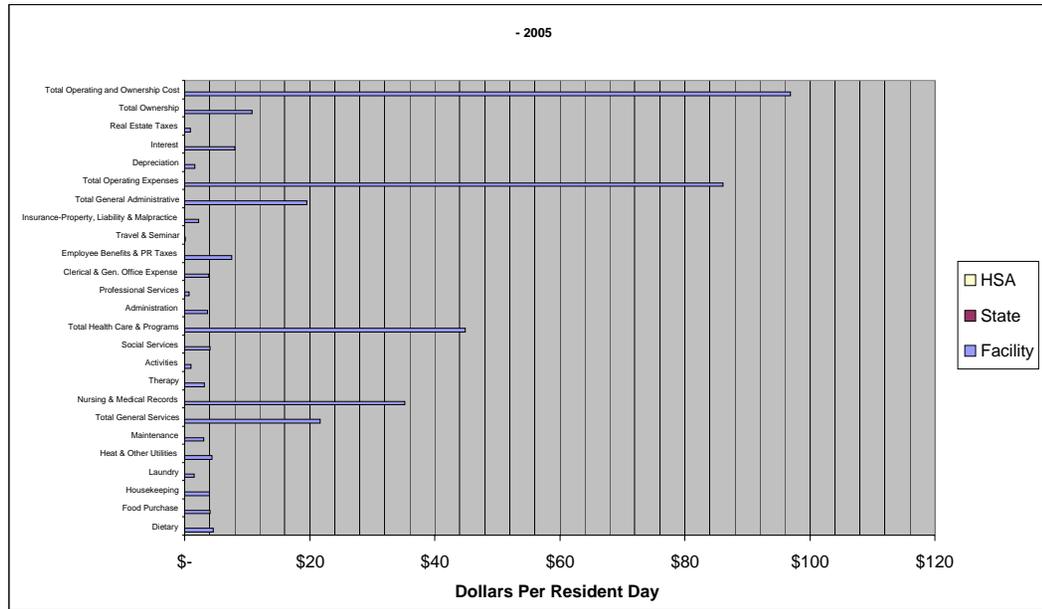
Palm Terrace of Mattoon
IDPA Comparative Data - Per Resident Day Cost
Year Ending 12/31/2005

Enter your HSA # in next column 11
 Census (Pulls from Page 2) 41,019

Cost Report Line	Description	2005			2004			2003			2002		
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	4.58	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	4.09	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	3.95	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	1.56	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	4.53	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	3.09	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	21.65	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	35.20	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	3.20	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	1.00	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	4.10	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	44.89	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	3.63	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	0.73	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	3.82	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	7.56	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.07	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	2.24	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	19.52	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	86.07	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	1.59	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	8.08	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	0.94	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	10.81	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	96.87	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

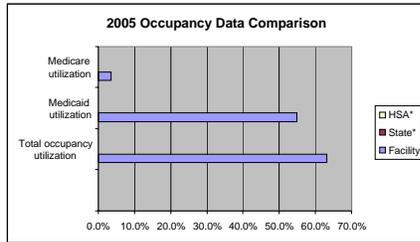
Notes:
 Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

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.



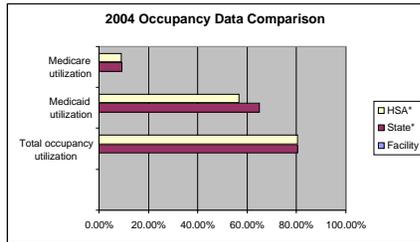
2005

Your Facility	State*	HSA*
Total occupancy utilization	63.14%	0.00%
Medicaid utilization	54.92%	0.00%
Medicare utilization	3.48%	0.00%
Private pay percent utilization	4.73%	N/A
Capacity in Patient Days	64,970	N/A
Census days of service provided	41,019	N/A



2004

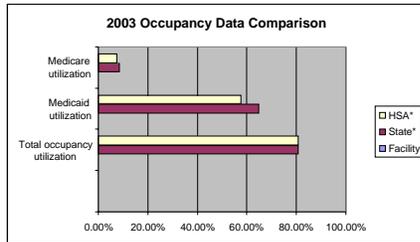
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%
Medicaid utilization	#DIV/0!	65.00%
Medicare utilization	#DIV/0!	9.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



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

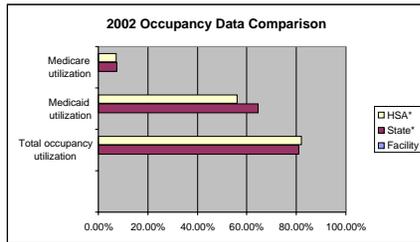
2003

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



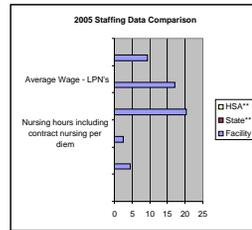
2002

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



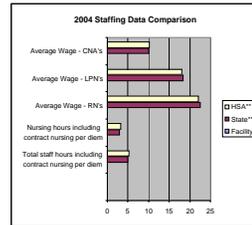
2005

Year	Facility	State**	HSA**
Total staff hours including contract nursing per diem	4.50	0.00	0.00
Nursing hours including contract nursing per diem	2.57	0.00	0.00
Average Wage - RN's	20.41	0.00	0.00
Average Wage - LPN's	17.03	0.00	0.00
Average Wage - CNA's	9.44	0.00	0.00



2004

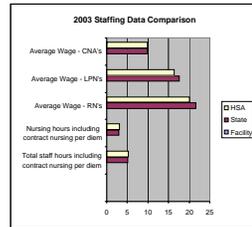
Year	Facility	State**	HSA**
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	



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

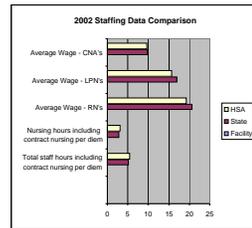
2003

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

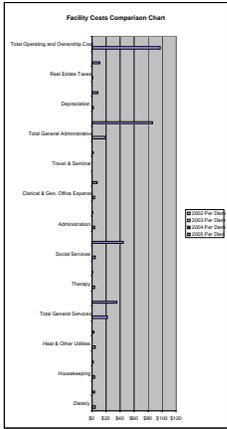


2002

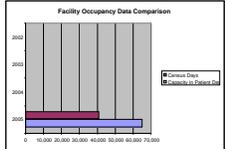
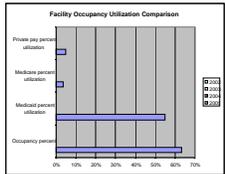
Year	Facility	State	HSA
Total staff hours including contract nursing per diem	5.20	5.40	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	19.18	
Average Wage - LPN's	16.89	15.72	
Average Wage - CNA's	9.73	9.65	



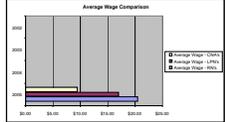
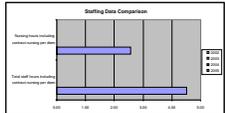
Report Line	Classification	Year 2003	Year 2004	Year 2003	Year 2004
		Facility	Facility	Facility	Facility
		2003	2004	2003	2004
		Per Bed	Per Bed	Per Bed	Per Bed
1	Direct	4.78	450V/01	450V/01	450V/01
2	Fixed Purchase	4.08	450V/01	450V/01	450V/01
3	Manufacturing	3.45	450V/01	450V/01	450V/01
4	Laboratory	1.16	450V/01	450V/01	450V/01
5	Heat & Other Utilities	4.13	450V/01	450V/01	450V/01
6	Maintenance	3.09	450V/01	450V/01	450V/01
7	Total General Services	20.65	450V/01	450V/01	450V/01
8	Nursing & Medical Records	32.38	450V/01	450V/01	450V/01
9A	Therapy	7.26	450V/01	450V/01	450V/01
10	Administration	1.86	450V/01	450V/01	450V/01
11	Social Services	4.18	450V/01	450V/01	450V/01
12	Total Health Care & Programs	48.89	450V/01	450V/01	450V/01
13	Administration	3.67	450V/01	450V/01	450V/01
14	Professional Services	6.73	450V/01	450V/01	450V/01
15	Clinical & Gen. Office Expense	3.82	450V/01	450V/01	450V/01
16	Investment Returns & PR Taxes	1.26	450V/01	450V/01	450V/01
17	Travel & Lodging	0.87	450V/01	450V/01	450V/01
18	Insurance-Property, Liability & Malpractice	2.28	450V/01	450V/01	450V/01
19	Total General Administration	16.82	450V/01	450V/01	450V/01
20	Total Operating Expenses	66.07	450V/01	450V/01	450V/01
21	Depreciation	1.79	450V/01	450V/01	450V/01
22	Interest	4.88	450V/01	450V/01	450V/01
23	Total Facility Taxes	4.94	450V/01	450V/01	450V/01
24	Total Ownership	88.81	450V/01	450V/01	450V/01
25	Total Operating and Ownership Cost	96.87	450V/01	450V/01	450V/01



	Facility 2003	Facility 2004	Facility 2003	Facility 2004
Occupancy percent	83.14%	450V/01	450V/01	450V/01
Medicare percent utilization	54.82%	450V/01	450V/01	450V/01
Medicaid percent utilization	2.48%	450V/01	450V/01	450V/01
Private pay percent utilization	41.74%	450V/01	450V/01	450V/01
Capacity in Patient Days	64,870	0	0	0
Current Days	49,398	0	0	0



	Facility 2003	Facility 2004	Facility 2003	Facility 2004
Total staff hours including contract temporary per day	0.00	0.00	0.00	0.00
Working hours including contract temporary per day	2.07	0.00	0.00	0.00
Average Wage - BNY	20.41	0.00	0.00	0.00
Average Wage - LPHS	17.00	0.00	0.00	0.00
Average Wage - CHS	8.46	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	167,303	15,514	0	182,817	0	182,817	4,933	187,750
2. Food Purchase	0	173,546	0	173,546	0	173,546	-5,827	167,719
3. Housekeeping	133,583	28,291	0	161,874	0	161,874	115	161,989
4. Laundry	51,600	12,538	0	64,138	0	64,138	9	64,147
5. Heat and Other Utilities	0	0	176,951	176,951	0	176,951	814	177,765
6. Maintenance	64,684	39,811	14,592	119,087	0	119,087	7,850	126,937
7. Other (specify)*	0	0	0	0	0	0	1,679	1,679
8. Total General Services	417,170	269,700	191,543	878,413	0	878,413	9,573	887,986
9. Medical Director	0	0	34,200	34,200	0	34,200	0	34,200
10. Nursing & Medical Records	1,314,558	99,429	50	1,414,037	0	1,414,037	29,990	1,444,027
10a. Therapy	0	0	131,343	131,343	0	131,343	5	131,348
11. Activities	36,540	465	4,170	41,175	0	41,175	16	41,191
12. Social Services	166,507	1,511	0	168,018	0	168,018	0	168,018
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	16,386	0	0	16,386	0	16,386	0	16,386
15. Other (specify)*	0	0	0	0	0	0	6,330	6,330
16. Total Health Care & Programs	1,533,991	101,405	169,763	1,805,159	0	1,805,159	36,341	1,841,500
17. Administrative	114,103	0	161,000	275,103	0	275,103	-126,055	149,048
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	11,145	11,145	0	11,145	18,712	29,857
20. Fees, Subscriptions & Promotion	0	0	14,980	14,980	0	14,980	-147	14,833
21. Clerical & General Office	30,789	5,642	17,611	54,042	0	54,042	102,796	156,838
22. Employee Benefits & Payroll	0	0	307,003	307,003	0	307,003	3,206	310,209
23. Inservice Training & Education	0	0	1,530	1,530	0	1,530	1,489	3,019
24. Travel and Seminar	0	0	1,492	1,492	0	1,492	1,438	2,930
25. Other Admin. Staff Trans	0	0	12,784	12,784	0	12,784	6,389	19,173
26. Insurance-Prop.Liab.Malpractice	0	0	88,688	88,688	0	88,688	3,293	91,981
27. Other (specify)*	0	0	0	0	0	0	22,994	22,994
28. Total General Adminis	144,892	5,642	616,233	766,767	0	766,767	34,115	800,882
29. Total General Administrative	2,096,053	376,747	977,539	3,450,339	0	3,450,339	80,029	3,530,368
30. Depreciation	0	0	50,885	50,885	0	50,885	14,479	65,364
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	307,641	307,641	0	307,641	23,706	331,347
33. Real Estate	0	0	38,521	38,521	0	38,521	40	38,561
34. Rent - Facility & Grounds	0	0	0	0	0	0	811	811
35. Rent - Equipment & Vehicles	0	0	10,975	10,975	0	10,975	-3,802	7,173
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	408,022	408,022	0	408,022	35,234	443,256
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	19,790	0	19,790	0	19,790	0	19,790
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	97,455	97,455	0	97,455	0	97,455
43. Other (specify):*	0	0	59,603	59,603	0	59,603	-59,603	0
44. Total Special Cost Ce	0	19,790	157,058	176,848	0	176,848	-59,603	117,245
45. Grand Total	2,096,053	396,537	1,542,619	4,035,209	0	4,035,209	55,660	4,090,869

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	3,184,102	3,184,102
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	1,009,524	1,009,524
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	5,975	5,975
7. Other Prepaid Expenses	11,117	11,117
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	483,057	483,057
10. Total current assets	4,693,775	4,693,775
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	36,886	32,860
14. Buildings, at Historical Cost	528,492	569,367
15. Leasehold Improvements, Historical Cost	463,213	469,669
16. Equipment, at Historical Cost	216,430	216,430
17. Accumulated Depreciation (book methods)	-109,604	-99,352
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	1,135,417	1,188,974
25. Total Assets	5,829,192	5,882,749
CURRENT LIABILITIES		
26. Accounts Payable	346,740	346,740
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	109,634	109,634
31. Accrued Taxes Payable	30,852	30,852
32. Accrued Real Estate Taxes	29,451	29,451
33. Accrued Interest Payable	25,419	25,419
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	2,677	2,677
37. Other Current Liabilities (specify):	10,484	10,484
38. Total Current Liabilities	555,257	555,257
LONG TERM LIABILITES		
39. Long-Term Notes Payable	2,642	2,642
40. Mortgage Payable	4,351,287	4,351,287
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	4,353,929	4,353,929
46. Total Liabilities	4,909,186	4,909,186
47. Total Equity	920,006	973,563
48. Total Liabilities and Equity	5,829,192	5,882,749

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	4,066,478
2. Discounts and Allowances for all Levels	164,001
Subtotal - Inpatient Care	4,230,479
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	205,085
7. Oxygen	0
Subtotal - Ancillary Revenue	205,085
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	1,946
15. Telephone, Television, and Radio	4,527
16. Rental of Facility Space	1,000
17. Sale of Drugs	56,278
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	2,009
21. Other Medical Services	2,873
22. Laundry	0
Subtotal - Other Operating Revenue	68,633
24. Contributions	0
25. Interest and Other Investments Income	0
Subtotal - Non-Operating Revenue	-
27. Other Revenue (specify):	2,025
28. Other Revenue (specify):	0
Subtotal - Other Revenue	2,025
30. Total Revenue	4,506,222
31. General Services	878,413
32. Health Care	1,805,159
33. General Administration	766,767
34. Ownership	408,022
35. Special Cost Centers	79,393
35. Provider Participation Fee	97,455
37. Other	0
40. Total Expenses	4,035,209
41. Income Before Income Taxes	471,013
42. Income Taxes	0
43. Net Income or Loss for the Year	471,013

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

UN-INFLATED

Palm Terrace of Mattoon
 Palm Terrace of Mattoon
 2003 Costs
 2003 Census

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP 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

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

Average Wage Data Table

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

2003 - Staffing and Occupancy Data

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

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

UN-INFLATED

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

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

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

2002 Census

2002 Costs

2002 - Average Wage Data Table

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.57	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

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