

			FOR OHF USE			

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

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

<p><b>I. IDPH Facility ID Number:</b> <u>0032169</u></p> <p><b>Facility Name:</b> <u>Shabbona Healthcare Center</u></p> <p><b>Address:</b> <u>409 West Comanche Avenue</u> <u>Shabbona</u> <u>60550</u>          Number City Zip Code</p> <p><b>County:</b> <u>Dekalb</u></p> <p><b>Telephone Number:</b> <u>(815) 824-2194</u> Fax # <u>(815) 824-2188</u></p> <p><b>IDPA ID Number:</b> <u>363503389001</u></p> <p><b>Date of Initial License for Current Owners:</b> <u>4/01/1987</u></p> <p><b>Type of Ownership:</b></p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td><b>IRS Exemption Code</b> _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact          Name: <u>Charles J. Fischer</u> Telephone Number: <u>(312) 634-4580</u>          Please send copies of desk review and audit adjustments to address on this page</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2005</u> to <u>12/31/2005</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%"> <tr> <td style="width:20%">Officer or Administrator of Provider</td> <td>(Signed) _____ (Type or Print Name) _____ (Date) _____</td> </tr> <tr> <td rowspan="2">Paid Preparer</td> <td>(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____</td> </tr> <tr> <td>(Print Name and Title) _____ (Firm Name &amp; Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u> (Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u></td> </tr> </table> <p align="center">MAIL TO: BUREAU OF HEALTH FINANCE          ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES          201 S. Grand Avenue East          Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) _____ (Date) _____	Paid Preparer	(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____	(Print Name and Title) _____ (Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u> (Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shabbona Healthcare Center

# 0032169 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	91	Skilled (SNF)	91	33,215	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	91	TOTALS	91	33,215	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other		Total
8	SNF	299	387	1,978	2,664	8
9	SNF/PED					9
10	ICF	14,536	10,183		24,719	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,835	10,570	1,978	27,383	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.44%

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

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

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

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

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

I. On what date did you start providing long term care at this location  
Date started 4/01/1987

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 04/01/1987 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 10 and days of care provided 1,978

Medicare Intermediary Mutual of Omaha

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year YES  NO

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

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

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
<b>A. General Services</b>											
1	Dietary	146,190	9,777	4,013	159,980		159,980		159,980		
2	Food Purchase		141,411		141,411		141,411	(3,330)	138,081		
3	Housekeeping	182,727	51,492		234,219		234,219	170	234,389		
4	Laundry	79,915	18,092		98,007		98,007	(8,060)	89,947		
5	Heat and Other Utilities			85,046	85,046		85,046	1,209	86,255		
6	Maintenance	51,205	24,534	10,017	85,756		85,756	376	86,132		
7	Other (specify):*										
8	<b>TOTAL General Services</b>	460,037	245,306	99,076	804,419		804,419	(9,635)	794,784		
<b>B. Health Care and Programs</b>											
9	Medical Director			10,500	10,500		10,500		10,500		
10	Nursing and Medical Records	1,117,507	22,662	23,742	1,163,911		1,163,911	(37)	1,163,874		
10a	Therapy			177,127	177,127		177,127		177,127		
11	Activities	80,433	5,048	335	85,816		85,816		85,816		
12	Social Services	80,696		4,493	85,189		85,189		85,189		
13	CNA Training										
14	Program Transportation										
15	Other (specify):*										
16	<b>TOTAL Health Care and Programs</b>	1,278,636	27,710	216,197	1,522,543		1,522,543	(37)	1,522,506		
<b>C. General Administration</b>											
17	Administrative	50,342		133,950	184,292		184,292	(66,856)	117,436		
18	Directors Fees										
19	Professional Services			21,731	21,731		21,731	9,523	31,254		
20	Dues, Fees, Subscriptions & Promotion			2,467	2,467		2,467	37	2,504		
21	Clerical & General Office Expense	51,663		34,268	85,931		85,931	38,009	123,940		
22	Employee Benefits & Payroll Tax			278,777	278,777		278,777	3,342	282,119		
23	Inservice Training & Education										
24	Travel and Semina			4,133	4,133		4,133	22	4,155		
25	Other Admin. Staff Transportatior			6,599	6,599		6,599	197	6,796		
26	Insurance-Prop.Liab.Malpractice			7,447	7,447		7,447	711	8,158		
27	Other (specify):* <b>Mgt. Alloc.-Benefits</b>							9,051	9,051		
28	<b>TOTAL General Administration</b>	102,005		489,372	591,377		591,377	(5,964)	585,413		
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,840,678	273,016	804,645	2,918,339		2,918,339	(15,636)	2,902,703		

\*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 Shabbona Healthcare Center

#0032169

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	
	<b>D. Ownership</b>											
30	Depreciation			30,286	30,286		30,286	87,592	117,878			30
31	Amortization of Pre-Op. & Org											31
32	Interest			78,161	78,161		78,161	(2,077)	76,084			32
33	Real Estate Taxes			44,252	44,252		44,252	2,175	46,427			33
34	Rent-Facility & Grounds			298,935	298,935		298,935	(298,935)				34
35	Rent-Equipment & Vehicle:			5,546	5,546		5,546	709	6,255			35
36	Other (specify): <sup>3</sup>											36
37	<b>TOTAL Ownership</b>			457,180	457,180		457,180	(210,536)	246,644			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportatio											38
39	Ancillary Service Center:		39,250		39,250		39,250		39,250			39
40	Barber and Beauty Shops			5,010	5,010		5,010		5,010			40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			49,823	49,823		49,823		49,823			42
43	Other (specify): <sup>3</sup> <b>Nonallowable Cost</b>			39,398	39,398		39,398	(39,398)				43
44	<b>TOTAL Special Cost Centers</b>		39,250	94,231	133,481		133,481	(39,398)	94,083			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,840,678	312,266	1,356,056	3,509,000		3,509,000	(265,570)	3,243,430			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 **Shabbona Healthcare Center**

# **0032169**

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				4
5	Telephone, TV & Radio in Resident Room				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients	(8,060)	4		8
9	Non-Straightline Depreciator	17,401	30		9
10	Interest and Other Investment Incom	(630)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salar				12
13	Sales Tax	(260)	43		13
14	Non-Care Related Interes				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(107)	43		20
21	Owner or Key-Man Insuranc				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(14,534)	43		24
25	Fund Raising, Advertising and Promotiona	(19,813)	43		25
26	Income Taxes and Illinois Persona Property Replacement Tax				26
27	CNA Training for Non-Employee:				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Schedule 5A	(5,310)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (31,313)		\$	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)	(234,257)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (234,257)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (265,570)		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

**Shabbona Healthcare Center**

**Provider #: 0032169**

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

**Schedule 5A**

VI. Adjustment Detail

Line 29 - Other

<u>Non-allowable expenses</u>	<u>Amount</u>	<u>Reference</u>
Lab Expense	(4,407)	43
X-Ray Expense	(277)	43
Unrealized Gain/Loss on Fair Value	<u>(626)</u>	43
	<b><u><u>(5,310)</u></u></b>	

**SEE ACCOUNTANTS' COMPILATION REPORT**

Shabbona Healthcare Center

ID# 0032169

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Labs - Part A	\$ (4,407)	43	1
2	X-Rays - Part A	(277)	43	2
3	Unrealized Gain/Loss on Fair Value	(626)	43	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
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36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(5,310)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Shabbona Healthcare Center# 0032169

Report Period Beginning:

01/01/2005

Ending:

12/31/2005**SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I**

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	(15)	27	0	0	0	0	0	0	0	12	2
3	Housekeeping	0	0	170	0	0	0	0	0	0	0	0	170	3
4	Laundry	(8,060)	0	0	0	0	0	0	0	0	0	0	(8,060)	4
5	Heat and Other Utilities	0	0	1,209	0	0	0	0	0	0	0	0	1,209	5
6	Maintenance	0	0	376	0	0	0	0	0	0	0	0	376	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(8,060)</b>	<b>0</b>	<b>1,740</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,293)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	(37)	0	0	0	0	0	0	0	(37)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(37)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(37)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(66,856)	0	0	0	0	0	0	0	0	(66,856)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	2,528	1,699	0	5,296	0	0	0	0	0	0	9,523	19
20	Fees, Subscriptions & Promotions	0	0	37	0	0	0	0	0	0	0	0	37	20
21	Clerical & General Office Expenses	0	0	38,009	0	0	0	0	0	0	0	0	38,009	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	22	0	0	0	0	0	0	0	0	22	24
25	Other Admin. Staff Transportation	0	0	197	0	0	0	0	0	0	0	0	197	25
26	Insurance-Prop.Liab.Malpractice	0	0	711	0	0	0	0	0	0	0	0	711	26
27	Other (specify):*	0	0	9,051	0	0	0	0	0	0	0	0	9,051	27
28	<b>TOTAL General Administration</b>	<b>0</b>	<b>2,528</b>	<b>(17,130)</b>	<b>0</b>	<b>5,296</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,306)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(8,060)</b>	<b>2,528</b>	<b>(15,390)</b>	<b>(10)</b>	<b>5,296</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,636)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Shabbona Healthcare Center# 0032169

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)
	<b>D. Ownership</b>												
30	Depreciation	17,401	67,782	2,409	0	0	0	0	0	0	0	0	87,592 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(630)	137,780	887	0	(140,114)	0	0	0	0	0	0	(2,077) 32
33	Real Estate Taxes	0	0	2,175	0	0	0	0	0	0	0	0	2,175 33
34	Rent-Facility & Grounds	0	(298,935)	0	0	0	0	0	0	0	0	0	(298,935) 34
35	Rent-Equipment & Vehicles	0	0	709	0	0	0	0	0	0	0	0	709 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	<b>TOTAL Ownership</b>	<b>16,771</b>	<b>(93,373)</b>	<b>6,180</b>	<b>0</b>	<b>(140,114)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(210,536) 37</b>
	<b>Ancillary Expense</b>												
	<b>E. Special Cost Centers</b>												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0 39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0 40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(40,024)	626	0	0	0	0	0	0	0	0	0	(39,398) 43
44	<b>TOTAL Special Cost Centers</b>	<b>(40,024)</b>	<b>626</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(39,398) 44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(31,313)</b>	<b>(90,219)</b>	<b>(9,210)</b>	<b>(10)</b>	<b>(134,818)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(265,570) 45</b>

VII. RELATED PARTIES

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

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

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	19 Professional Services	\$	Shabbona Building Associates LLC	100.00%	\$ 2,528	\$ 2,528	1
2	V	30 Depreciation		Shabbona Building Associates LLC	100.00%	67,782	67,782	2
3	V	32 Interest		Shabbona Building Associates LLC	100.00%	213,021	213,021	3
4	V	32 Interest Income	78,162	Shabbona Building Associates LLC	100.00%		(78,162)	4
5	V	32 Amortization of Mortgage Costs		Shabbona Building Associates LLC	100.00%	2,921	2,921	5
6	V	34 Rent - Facility and Grounds	298,935	Shabbona Building Associates LLC	100.00%		(298,935)	6
7	V	43 Other		Shabbona Building Associates LLC	100.00%	626	626	7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 377,097			\$ 286,878	\$ * (90,219)	14

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

Shabbona Healthcare Center  
0032169  
12/31/2005

Schedule 6B

VII Related Parties - Page 6

Related Nursing Homes

City

In-State:

Cahokia Nursing and Rehab	Cahokia
Caseyville Nursing and Rehab	Caseyville
Franklin Grove Nursing Center	Franklin Grove
Kenwood Healthcare Center	Chicago
Oregon Healthcare Center	Oregon
Shabbona Healthcare Center	Shabbona
Tower Hill Healthcare Center	South Elgin
Virgil Calvert Nursing and Rehab	East St. Louis

Out-of-State:

St. Elizabeth Healthcare Center	Florissant, MO
Hillside Manor Healthcare and Rehab	St. Louis, MO

Other Related Business Entities

S.W. Management Co.	Skokie	Bookkeeping/Management Company
S&E Medical Supply Co.	Skokie	Medical Supplies
* SFO Associates	Skokie	Finance Company
** Unity Hospice	Skokie	Hospice Services

\* This entity only relates to Shabbona Healthcare Center, Franklin Grove Nursing Center, and Oregon Healthcare Center.

\*\* Pages 6 and 8 are not required for this entity since there was no payment from the nursing homes to the related entity.

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$	S.W. Management Co.	100.00%	\$ (15)	\$ (15)
16	V	3 Housekeeping		S.W. Management Co.	100.00%	170	170
17	V	5 Heat and Other Utilities		S.W. Management Co.	100.00%	1,209	1,209
18	V	6 Maintenance		S.W. Management Co.	100.00%	376	376
19	V	17 Administrative	133,950	S.W. Management Co.	100.00%	67,094	(66,856)
20	V	19 Professional Services		S.W. Management Co.	100.00%	1,699	1,699
21	V	20 Dues, Fees, Subs & Promotions		S.W. Management Co.	100.00%	37	37
22	V	21 Clerical & General Office Expense		S.W. Management Co.	100.00%	38,009	38,009
23	V	24 Travel and Seminar		S.W. Management Co.	100.00%	22	22
24	V	25 Other Admin. Staff Transport		S.W. Management Co.	100.00%	197	197
25	V	26 Insurance-Prop.Liab.Malpractice		S.W. Management Co.	100.00%	711	711
26	V	27 Mgmt. Allocation of Benefits		S.W. Management Co.	100.00%	9,051	9,051
27	V	30 Depreciation		S.W. Management Co.	100.00%	2,409	2,409
28	V	32 Interest		S.W. Management Co.	100.00%	887	887
29	V	33 Real Estate Taxes		S.W. Management Co.	100.00%	2,175	2,175
30	V	35 Rent - Equipment & Vehicles		S.W. Management Co.	100.00%	709	709
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 133,950			\$ 124,740	\$ * (9,210)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shabbona Healthcare Center

# 0032169

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	\$	S & E Medical Supply Co.	100.00%	\$ 27	\$	27
16	V	3 Housekeeping	3,524	S & E Medical Supply Co.	100.00%	3,524		16
17	V	10 Medical Supplies	64	S & E Medical Supply Co.	100.00%	27		(37)
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							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		\$ 3,588			\$ 3,578	\$ *	(10)

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

SEE ACCOUNTANTS' COMPILATION REPORT

**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	19 Professional Services	\$	SFO Associates	100.00%	\$ 5,296	\$ 5,296	15
16	V	32 Interest - Bonds	76,127	SFO Associates	100.00%	72,907	(3,220)	16
17	V	32 Interest - Intercompany	136,894	SFO Associates	100.00%		(136,894)	17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							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		\$ 213,021			\$ 78,203	\$ * (134,818)	39

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

Facility Name & ID Number      Shabbona Healthcare Center      #      0032169      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	Sheldon Wolfe	President	Administrative	50.00	See Schedule 7A	4	9.00	Salary	\$ 67,094	L17,C7	1
2	Moshe Herman	CFO	Administrative	0.00	See Schedule 7C	2.5	6.00	Salary	9,273	L21,C7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 76,367		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 Shabbona Healthcare Center # 0032169 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

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 S.W. Management Co.  
 Street Address 7434 N. Skokie Blvd.  
 City / State / Zip Code Skokie, IL 60077  
 Phone Number ( 847) 982-2300  
 Fax Number ( 847) 982-2304

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	Bed Days Available	570,112	10	\$ (257)	\$ 33,215	\$ (15)	1	
2	3	Housekeeping	Bed Days Available	570,112	10	2,912	33,215	170	2	
3	5	Heat and Other Utilities	Bed Days Available	570,112	10	20,748	33,215	1,209	3	
4	6	Maintenance	Bed Days Available	570,112	10	6,462	33,215	376	4	
5	19	Professional Services	Bed Days Available	570,112	10	29,160	33,215	1,699	5	
6	20	Dues, Fees, Subs & Promotions	Bed Days Available	570,112	10	640	33,215	37	6	
7	21	Clerical & General Office Exp	Bed Days Available	570,112	10	652,396	606,507	33,215	38,009	7
8	24	Travel and Seminar	Bed Days Available	570,112	10	384	33,215	22	8	
9	25	Other Admin. Staff Transport	Bed Days Available	570,112	10	3,378	33,215	197	9	
10	26	Insurance-Prop., Liab. & Malp.	Bed Days Available	570,112	10	12,203	33,215	711	10	
11	27	Mgmt. Allocation of Benefits	Bed Days Available	570,112	10	155,361	33,215	9,051	11	
12	32	Interest	Bed Days Available	570,112	10	15,217	33,215	887	12	
13	33	Real Estate Taxes	Bed Days Available	570,112	10	37,335	33,215	2,175	13	
14	35	Rent - Equipment & Vehicles	Bed Days Available	570,112	10	12,167	33,215	709	14	
15									15	
16	17	Administrative	Avg. Hours Worked	44	10	738,036	738,036	4	67,094	16
17	21	Clerical & General Office Exp	Avg. Hours Worked	40	7	60,000	60,000		0	17
18									18	
19	30	Depreciation	Direct Cost						2,409	19
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 1,746,142	\$ 1,404,543	\$ 124,740	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shabbona Healthcare Center # 0032169 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

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 S & E Medical Supply Co.  
 Street Address 3100 Commercial Avenue  
 City / State / Zip Code Northbrook, IL 60062  
 Phone Number ( 847) 982-9300  
 Fax Number ( )

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	Direct Cost		\$	\$		27	1
2	3	Housekeeping	Direct Cost					3,524	2
3	10	Medical Supplies	Direct Cost					27	3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		3,578	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shabbona Healthcare Center # 0032169 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

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 SFO Associates  
 Street Address 7434 N. Skokie Blvd.  
 City / State / Zip Code Skokie, IL 60077  
 Phone Number ( 847) 982-2300  
 Fax Number ( 847) 982-2304

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	19 Professional Services	Note Receivable	6,500,000	3	\$ 20,248	\$	1,700,000	5,296	1
2	32 Interest - Bonds	Note Receivable	6,500,000	3	278,761		1,700,000	72,907	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 299,009	\$		\$ 78,203	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Shabbona Healthcare Center** # **0032169** Report Period Beginning: **01/01/2005** Ending: **12/31/2005**

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2	3	4	5	6		7	8	9	10	
						Original	Balance					
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO									
	<b>A. Directly Facility Related</b>											
	<b>Long-Term</b>											
1	Shabbona Building Assoc.	X		Bonds		7/01/94	\$ 1,700,000	\$ 993,846	8/15/14	0.0665	\$ 72,907	1
2	(Loan Payable-SFO Assoc)											2
3												3
4												4
5												5
	<b>Working Capital</b>											
6												6
7												7
8												8
9	TOTAL Facility Related						\$ 1,700,000	\$ 993,846			\$ 72,907	9
	<b>B. Non-Facility Related*</b>											
10							Interest income offset net of intercompany interest				(631)	10
11							Amortization of Loan costs				2,921	11
12							SW Management Allocation-Mortgage				887	12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ 3,177	14
15	TOTALS (line 9+line14)						\$ 1,700,000	\$ 993,846			\$ 76,084	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 Shabbona Healthcare Center COUNTY Dekalb

FACILITY IDPH LICENSE NUMBER 0032169

CONTACT PERSON REGARDING THIS REPORT Sheldon Wolfe

TELEPHONE (847) 982-2300 FAX #: (847) 982-2304

**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>13-15-327-010</u>	<u>Long-term care property</u>	\$ <u>43,252.00</u>	\$ <u>43,252.00</u>
2. <u>10-28-412-049-0000</u>	<u>SW Management allocation</u>	\$ <u>38,709.00</u>	\$ <u>2,175.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>81,961.00</u>	\$ <u>45,427.00</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

Shabbona Healthcare Center  
 0032169  
 12/31/2005

Schedule 10A

Allocation of Real Estate Tax Bill  
 S.W. Management Co.  
 Page 10, Line 2

Facility Name/ Real Estate Tax #	Basis of Allocation	Available Patient Days	% Allocated	Amount Allocated
10-28-412-049-0000				\$ 38,709
% Applicable to Long Term Care:	Home Office/Management Fee			<u>96.45%</u>
				<u>\$ 37,335</u>
Cahokia Nursing and Rehab	Available Patient Days	54,750	9.60%	3,585
Caseyville Nursing and Rehab	Available Patient Days	54,750	9.60%	3,585
Franklin Grove Nursing Center	Available Patient Days	44,165	7.75%	2,892
Hillside Manor Healthcare and Rehab	Available Patient Days	44,512	7.81%	2,915
Kenwood Healthcare Center	Available Patient Days	116,070	20.36%	7,601
Oregon Healthcare Center	Available Patient Days	37,960	6.66%	2,486
Shabbona Healthcare Center	Available Patient Days	33,215	5.83%	2,175
St. Elizabeth Healthcare Center	Available Patient Days	54,750	9.60%	3,585
Tower Hill Healthcare Center	Available Patient Days	75,190	13.19%	4,924
Virgil Calvert Nursing and Rehab	Available Patient Days	54,750	9.60%	3,585
		<u>570,112</u>	<u>100.00%</u>	<u>\$ 37,335</u>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shabbona Healthcare Center

# 0032169 Report Period Beginning:

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 25,200 B. General Construction Type: Exterior Brick 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: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized \_\_\_\_\_  
3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care			\$ 50,000	1
2					2
3	TOTALS			\$ 50,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shabbona Healthcare Center# 0032169

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	91	1994		\$ 2,643,587	\$	39	\$ 67,784	\$ 67,784	\$ 776,770	4
5										5
6	Management Allocation	1995		25,217		39	721	721	7,677	6
7										7
8										8
<b>Improvement Type**</b>										
9	Various	1989		2,650	84	20		(84)	2,650	9
10	Various	1990		65,810	2,004	20	3,290	1,286	51,292	10
11	Various	1991		20,535	460	20	1,027	567	16,352	11
12	Various	1992		5,466		10			4,191	12
13	Various	1993		13,848	394	20	685	291	8,483	13
14	Various	1994		39,334	1,009	20	1,967	958	23,176	14
15	Various	1995		13,479	178	20	674	496	8,106	15
16	Various	1996		11,533	160	20	577	417	6,350	16
17	Various	1997		18,996	487	20	949	462	8,360	17
18	Various	1998		141,664	3,693	20	7,021	3,328	55,384	18
19	Various	1999		2,415	62	20	121	59	807	19
20	Air Handler	2000		1,150		10	115	115	652	20
21	Air Handler	2000		1,870		10	187	187	1,044	21
22	Air Handler	2000		1,900		10	190	190	1,045	22
23	Driveway	2001		3,040	78	20	152	74	646	23
24	Nurses Call System	2001		2,745		10	274	274	1,236	24
25	Air Handler	2001		1,350		10	135	135	641	25
26	Security System	2001		1,507		10	151	151	653	26
27	Telephone System	2001		1,928		10	193	193	824	27
28	Heating and Cooling System	2002		1,078		20	54	54	193	28
29	Drapes	2003		1,528		10	153	153	421	29
30	Sidewalk Repair	2003		1,250		20	62	62	156	30
31	Wallpaper - North Dining Hal	2004		3,007	109	20	150	41	225	31
32	Air Handlers	2005		6,391	87	20	160	73	160	32
33	Windows, fascia and gutters & oversize downspouts	2005		60,785	277	20	1,520	1,243	1,520	33
34	Security control panel	2005		688	1	20	17	16	17	34
35										35
36										36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shabbona Healthcare Center

# 0032169

Report Period Beginning:

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Allocation from SW management - leasehold improvement	1995	\$ 2,690	\$	20	\$ 135	\$ 135	\$ 1,623	37
38	Allocation from SW management - leasehold improvement	1996	470		20	23	23	225	38
39	Allocation from SW management - leasehold improvement	1997	677		20	34	34	371	39
40	Allocation from SW management - leasehold improvement	1998	466		20	23	23	181	40
41	Allocation from SW management - leasehold improvement	1999	1,293		20	65	65	393	41
42	Allocation from SW management - leasehold improvement	2005	2,676		20	67	67	67	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)		\$ 3,103,023	\$ 9,083		\$ 88,676	\$ 79,593	\$ 981,891	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number: **Shabbona Healthcare Cente**

# **0032169**

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	\$ 145,616	\$ 6,325	\$ 15,585	\$ 9,260	10	\$ 110,692	71
72	Current Year Purchases	8,302	8,303	413	(7,890)	10	413	72
73	Fully Depreciated Assets	251,289					251,289	73
74	Allocation from Management Co.	6,807		666	666	10	6,213	74
75	TOTALS	\$ 412,014	\$ 14,628	\$ 16,664	\$ 2,036		\$ 368,607	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident care	1998 Oldsmobile	1995	\$ 21,506	\$	\$	\$	5	\$ 20,982	76
77	Resident care	2001 Grand Jeep	2001	33,668	1,775	6,734	4,959	5	24,378	77
78	Resident care	2004 Jeep	2004	25,644	4,800	5,129	329	5	7,693	78
79	Allocation from Mgmt. Co.	2004 Cadillac	2004	3,377		675	675	5	1,013	79
80	TOTALS			\$ 84,195	\$ 6,575	\$ 12,538	\$ 5,963		\$ 54,066	80

E. Summary of Care-Related Asset

	1	2		
	Reference	Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,649,232	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 30,286	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 117,878	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 87,592	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,404,564	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:				\$ <u>N/A</u>			3
4	Additions							4
5								5
6								6
7	<b>TOTAL</b>				\$ <u>***</u>			7

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

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

Fiscal Year Ending      Annual Rent

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

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

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

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

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

16. Rental Amount for movable equipment: \$ 5,546 Description: Copiers; \$5,546  
 (Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>SW Management allocation</u>		\$ _____	\$ <u>709</u>	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$ _____	\$ <u>709</u>	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			
		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	Cost				
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	L10A, C3	hrs	\$	5,880	\$	99,088	\$			5,880	\$	99,088	1
2	Licensed Speech and Language Development Therapist	L10A, C3	hrs		17		440				17		440	2
3	Licensed Recreational Therapist		hrs											3
4	Licensed Physical Therapist	L10A, C3	hrs		4,813		77,161				4,813		77,161	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							39,250			39,250	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs											10
11	Academic Education		hrs											11
12	Exceptional Care Program													12
13	Other (specify):													13
14	<b>TOTAL</b>			\$	10,710	\$	176,689	\$	39,250		10,710	\$	215,939	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 17

Facility Name &amp; ID Number Shabbona Healthcare Center

# 0032169

Report Period Beginning: 01/01/2005

Ending:

12/31/2005

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2005

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 227,379	\$ 227,379	1
2	Cash-Patient Deposits	134	134	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	586,854	586,854	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	19,109	19,109	6
7	Other Prepaid Expenses		713	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Schedule 17A	(1,039,821)	229,658	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ (206,345)	\$ 1,063,847	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		50,000	13
14	Buildings, at Historical Cost		2,643,587	14
15	Leasehold Improvements, at Historical Cost	387,974	459,436	15
16	Equipment, at Historical Cost	311,651	496,209	16
17	Accumulated Depreciation (book methods)	(384,462)	(1,404,564)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp. See schedule 17A)		83,061	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 315,163	\$ 2,327,729	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 108,818	\$ 3,391,576	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 42,315	\$ 42,315	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	2,770	2,770	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	72,958	72,958	30
31	Accrued Taxes Payable (excluding real estate taxes)	16,168	16,168	31
32	Accrued Real Estate Taxes(Sch.IX-B)	44,500	44,500	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	See Schedule 17A	36,835	2,329,061	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 215,546	\$ 2,507,772	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable		993,846	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 993,846	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 215,546	\$ 3,501,618	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (106,728)	\$ (110,042)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 108,818	\$ 3,391,576	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

Shabbona Healthcare Center  
 Provider #:0032169  
 12/31/2005

Schedule 17A

XV. BALANCE SHEET -

<u>Other Current Assets (specify):</u>	<u>Operating</u>	<u>After Consolidation</u>
Employee Loans	16,642	16,642
Reimbursement Due	1,646	1,646
Short Term Loan Exchange	5,100	5,100
Due from The Meadows Ret. Center	206,270	206,270
Due/from Shabbona LLC	(1,269,479)	(1,269,479)
Due to Shabbona Healthcare		1,269,479
<b>Total Line 9 - Other Current Assets (specify):</b>	<b>(1,039,821)</b>	<b>229,658</b>

<u>Other (specify):</u>	<u>Operating</u>	<u>After Consolidation</u>
Investment in SFO	0	29,093
Loan Costs	0	87,616
Acc. Amortization of Loan Costs	0	(33,648)
<b>Total Line 23 - Other Current Liabilities (specify):</b>	<b>0</b>	<b>83,061</b>

<u>Other Long-Term Liabilities (specify):</u>	<u>Operating</u>	<u>After Consolidation</u>
Insurance Premiums Payable	582	582
Acc retirement (From P/R)	815	815
Accrued Expenses	36,988	36,988
Due to Public Aid	(1,550)	(1,550)
Due to/From - SFO		2,292,226
<b>Total Line 36 - Other Long-Term Liabilities (specify):</b>	<b>36,835</b>	<b>2,329,061</b>

See Accountants' Compilation Report

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(376,736)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Rounding</b>	<b>4</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(376,732)</b>	<b>6</b>
<b>A. Additions (deductions):</b>			
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>270,004</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>270,004</b>	<b>17</b>
<b>B. Transfers (Itemize):</b>			
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(106,728)</b>	<b>24</b> *

Operating Entity Only

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Shabbona Healthcare Center

# 0032169

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

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

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

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 3,620,920	1
2	Discounts and Allowances for all Level		2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 3,620,920	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	117,217	6
7	Oxygen	11,018	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 128,235	8
<b>C. Other Operating Revenue</b>			
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	4,627	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patient		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	15,032	21
22	Laundry	8,060	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 27,719	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income**	138	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 138	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Schedule 19A</u>	1,992	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,992	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 3,779,004	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	804,419	31
32	Health Care	1,522,543	32
33	General Administrator	591,377	33
<b>B. Capital Expense</b>			
34	Ownership	457,180	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	83,658	35
36	Provider Participation Fee	49,823	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 3,509,000	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	270,004	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 270,004	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.

**Shabbona Healthcare Center**  
**Provider #:0032169**  
**12/31/2005**

**Schedule 19A**

**XVII. Income Statement**

<b><u>Other Revenue</u></b>	
Finance Charges	492
Miscellaneous Income	<u>1,500</u>
<b>Total Line 28 - Other Revenue:</b>	<b><u><u>1,992</u></u></b>

**See Accountants' Compilation Report**

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

# 0032169

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	2,219	2,219	\$ 61,636	\$ 27.78	1
2	Assistant Director of Nursing					2
3	Registered Nurses	2,608	3,156	78,931	25.01	3
4	Licensed Practical Nurses	14,274	16,012	343,653	21.46	4
5	CNAs & Orderlies	57,629	62,220	633,287	10.18	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,242	7,780	80,433	10.34	10
11	Social Service Worker	4,139	4,339	80,696	18.60	11
12	Dietician					12
13	Food Service Supervisor	1,914	1,994	21,743	10.90	13
14	Head Cook					14
15	Cook Helpers/Assistants	14,737	15,656	124,447	7.95	15
16	Dishwashers					16
17	Maintenance Worker	3,149	3,179	51,205	16.11	17
18	Housekeepers	19,519	20,928	182,727	8.73	18
19	Laundry	10,376	10,839	79,915	7.37	19
20	Administrator	2,000	2,080	50,342	24.20	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,623	4,207	51,663	12.28	24
25	Vocational Instructor					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	<b>TOTAL (lines 1 - 33)</b>	<b>143,429</b>	<b>154,609</b>	<b>\$ 1,840,678 *</b>	<b>\$ 11.91</b>	<b>34</b>

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	100	\$ 4,013	L1, C3	35
36	Medical Director	525	10,500	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	93	4,436	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant	9	438	L10A, C3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	7	335	L11, C3	44
45	Social Service Consultant	67	4,493	L12, C3	45
46	Other(specify)				46
47					47
48					48
49	<b>TOTAL (lines 35 - 48)</b>	<b>801</b>	<b>\$ 24,215</b>		<b>49</b>

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	508	\$ 19,306	L10, C3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	<b>TOTAL (lines 50 - 52)</b>	<b>508</b>	<b>\$ 19,306</b>		<b>53</b>

SEE ACCOUNTANTS' COMPILATION REPORT



**Shabbona Healthcare Center**

**Provider #: 0032169**

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

**Schedule 21A**

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3) 21,731

Allocated from Shabbona Building Associates LLC

**Accounting** 2,528

Allocated from SFO Associates

**Accounting** 5,296

Allocated from Management Company

**Legal** 878

**Accounting - American Express TBS** 821

**Professional Services Disallowed**

Total (agree to Schedule V, line 19, column 8) 31,254

**SEE ACCOUNTANTS' COMPILATION REPORT**

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

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	8 Amount of Expense Amortized Per Year								
					5 FY2002	6 FY2003	7 FY2004	9 FY2005	10 FY2006	11 FY2007	12 FY2008	13 FY2009	13 FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3	N/A												
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 Shabbona Healthcare Center# 0032169Report Period Beginning: 01/01/2005 Ending: 12/31/2005**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report No  
If YES, give association name and amount N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases Yes  
What was the average life used for new equipment added during this period? 10 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 10,097 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. \$ 49,823  
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. \$ 3,342 Has any meal income been offset against related costs? N/A Indicate the amount \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel No  
If YES, attach a complete explanation N/A  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? N/A  
d. Have vehicle usage logs been maintained 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? No  
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. \$ No
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees

**SEE ACCOUNTANTS' COMPILATION REPORT**

RECONCILIATION REPORT

12:07 PM 5/16/2006

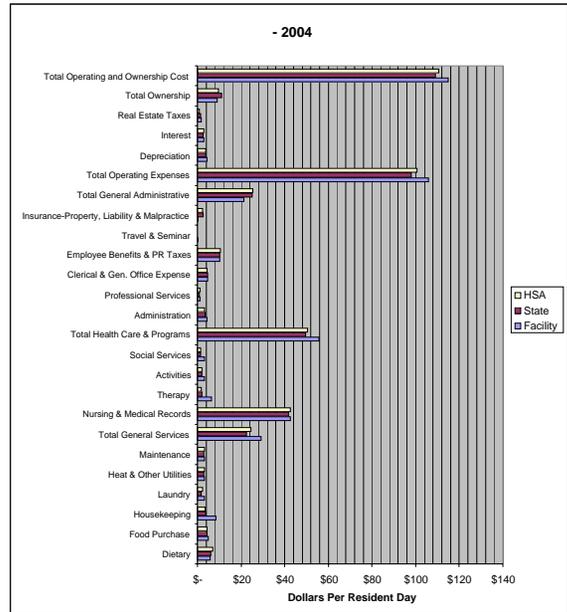
ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-265,570	equal to	-265,570	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	76,084	equal to	76,084	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	46,427	equal to	46,427	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	0	equal to	0	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	117,878	equal to	117,878	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	6,255	equal to	6,255	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	177,127	equal to	177,127	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8:2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	39,250	equal to	39,250	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39.10a	2
Income Stat. General Serv.	804,419	equal to	804,419	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,522,543	equal to	1,522,543	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	591,377	equal to	591,377	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	457,180	equal to	457,180	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	83,658	equal to	83,658	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	49,823	equal to	49,823	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,117,507	equal to	1,117,507	0	O.K.	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	80,433	equal to	80,433	0	O.K.	Pg20 K19+K20	A.	9-10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	80,696	equal to	80,696	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	146,190	equal to	146,190	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	51,205	equal to	51,205	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	182,727	equal to	182,727	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	79,915	equal to	79,915	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	50,342	equal to	50,342	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	51,663	equal to	51,663	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	1,840,678	equal to	1,840,678	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	4,013	< or = to	4,013	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	10,500	< or = to	10,500	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	23,742	< or = to	23,742	0	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	335	< or = to	335	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	4,493	< or = to	4,493	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched. - Admin. Salar.	50,342	equal to	50,342	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched. - Admin. Other	133,950	equal to	133,950	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched. - Prof. Serv.	21,731	equal to	21,731	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched. - Benefit/Taxes	282,119	equal to	282,119	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched. - Sched of dues..	2,504	equal to	2,504	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched. - Sched. of trav	4,155	equal to	4,155	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	49,823	equal to	49,823	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	3,342	< or = to	3,342	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	3,342	equal to	3,342	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	1,978	equal to	1,978	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-234,257	equal to	-234,257	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	993,846	equal to	993,846	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	44,500	equal to	44,500	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	50,000	equal to	50,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	3,103,023	equal to	3,103,023	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	496,209	equal to	496,209	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	1,404,564	equal to	1,404,564	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	-106,728	equal to	-106,728	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	270,004	equal to	270,004	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	108,818	equal to	108,818	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

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

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

Cost Report Line	Description	Year Facility	Average Median Cost Per Day		State	HSA	IDPA LTC Profiles											10th %	90th %
			State	HSA			Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8		
1	Dietary	5.84	6.01	7.02	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	5.04	4.31	4.47	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.56	6.04	
3	Housekeeping	8.56	3.70	3.59	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	3.28	1.85	2.23	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	3.15	2.95	3.17	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	3.15	3.01	3.26	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	29.02	22.58	24.49	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	42.50	41.83	42.52	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	6.47	2.10	1.86	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	3.13	1.91	2.18	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	3.11	1.42	1.45	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	55.60	49.48	50.39	49.48	50.39	50.39	51.22	46.39	51.22	41.58	52.34	52.34	54.96	50.39	49.49	32.10	77.23	
17	Administration	4.29	3.36	3.33	3.36	3.33	3.33	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	1.14	0.99	1.09	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	4.53	4.79	4.32	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	10.30	10.09	10.42	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	0.15	0.08	0.10	0.08	0.10	0.10	0.13	0.10	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43	
26	Insurance-Property, Liability & Malpractice	0.30	2.58	2.47	2.58	2.47	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	21.38	24.94	25.31	24.94	25.31	25.31	26.11	23.02	26.11	21.37	25.81	25.81	26.59	25.31	22.93	16.95	39.14	
29	Total Operating Expenses	106.00	98.06	100.77	98.06	100.77	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	69.40	142.56	
30	Depreciation	4.30	3.70	3.82	3.70	3.82	3.82	4.08	3.29	4.08	2.54	4.11	4.11	3.54	3.82	3.38	1.01	8.43	
32	Interest	2.78	2.54	2.81	2.54	2.81	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	1.70	1.38	0.92	1.38	0.92	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 Operating and Ownership Cost	115.01	111.11	110.50	111.11	110.50	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	73.16	166.14	
37	TOTAL OWNERSHIP	11.11	9.73	8.00	9.73	8.00	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	3.76	23.58	
	TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	110.50	109.83	110.50	109.83	95.09	115.50	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14	

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



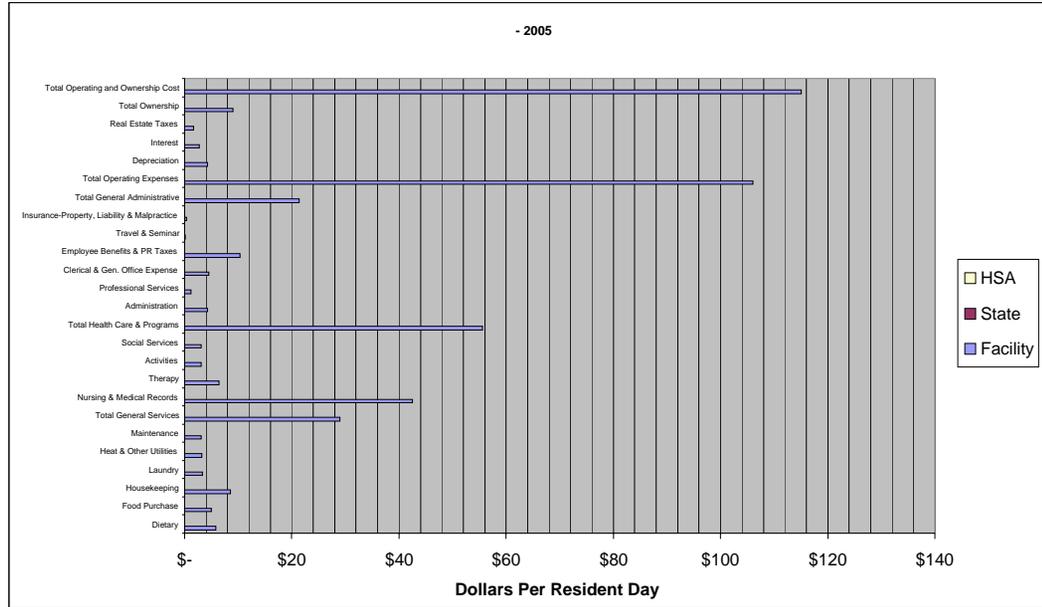
Shabbona Healthcare Center  
 IDPA Comparative Data - Per Resident Day Cost  
 Year Ending 12/31/2005

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

Cost Report Line	Description	2005			2004			2003			2002		
		Per Diem Your Facility	2004 Median Cost Per Day State	HSA	Per Diem Your Facility	2004 Median Cost Per Day State	HSA	Per Diem Your Facility	2003 Median Cost Per Day State	HSA	Per Diem Your Facility	2002 Median Cost Per Day State	HSA
1	Dietary	5.84	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	5.04	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	8.56	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	3.28	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	3.15	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	3.15	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	29.02	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	42.50	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	6.47	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	3.13	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	3.11	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	55.60	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	4.29	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	1.14	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	4.53	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	10.30	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.15	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	0.30	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	21.38	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	106.00	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	4.30	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	2.78	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	1.70	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	9.01	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	115.01	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

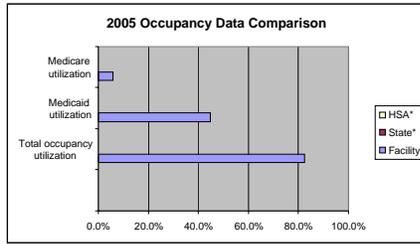
Notes:  
 Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

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.



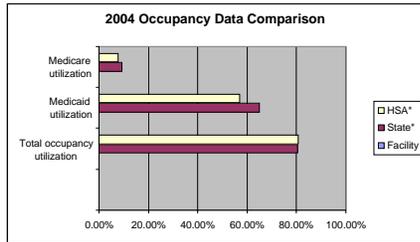
**2005**

Your Facility	State*	HSA*
Total occupancy utilization	82.44%	0.00%
Medicaid utilization	44.66%	0.00%
Medicare utilization	5.96%	0.00%
Private pay percent utilization	31.82%	N/A
Capacity in Patient Days	33,215	N/A
Census days of service provided	27,383	N/A



**2004**

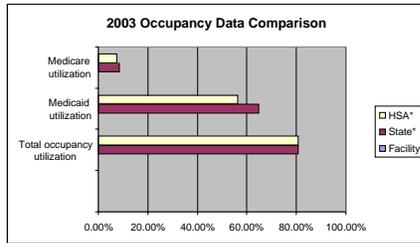
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%
Medicaid utilization	#DIV/0!	65.00%
Medicare utilization	#DIV/0!	9.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



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

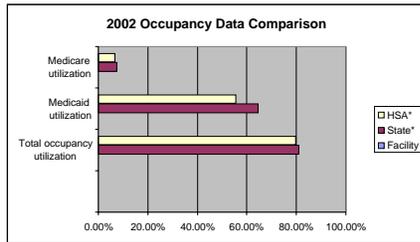
**2003**

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



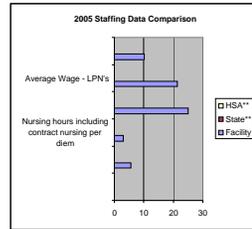
**2002**

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



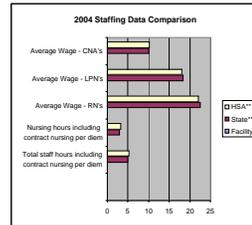
**2005**

Year	Facility	State**	HSA**
Total staff hours including contract nursing per diem	5.66	0.00	0.00
Nursing hours including contract nursing per diem	3.07	0.00	0.00
Average Wage - RN's	25.01	0.00	0.00
Average Wage - LPN's	21.46	0.00	0.00
Average Wage - CNA's	10.18	0.00	0.00



**2004**

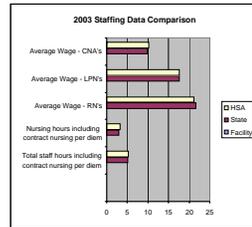
Year	Facility	State**	HSA**
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	



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

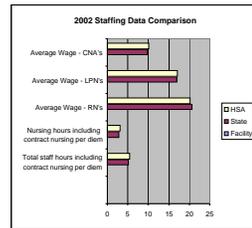
**2003**

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	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	

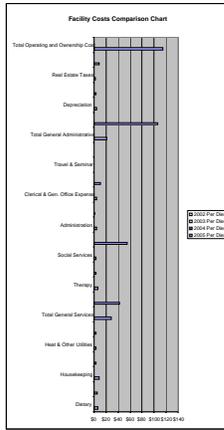


**2002**

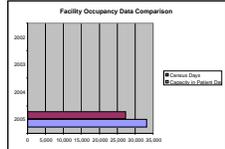
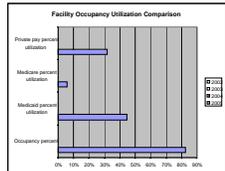
Year	Facility	State	HSA
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	



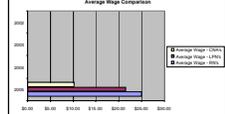
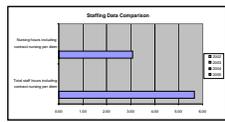
Report Line	Account	Year 2003	Year 2004	Year 2003	Year 2004
		Facility	Facility	Facility	Facility
		2003	2004	2003	2004
		Per Bed	Per Bed	Per Bed	Per Bed
1	Energy	3.94	450V/01	450V/01	450V/01
2	Food Purchase	0.66	450V/01	450V/01	450V/01
3	Housekeeping	4.36	450V/01	450V/01	450V/01
4	Laundry	1.38	450V/01	450V/01	450V/01
5	Heat & Other Utilities	3.15	450V/01	450V/01	450V/01
6	Maintenance	3.15	450V/01	450V/01	450V/01
8	Total General Services	20.60	450V/01	450V/01	450V/01
9	Nursing & Medical Records	42.58	450V/01	450V/01	450V/01
10A	Therapy	4.47	450V/01	450V/01	450V/01
11	Administration	1.11	450V/01	450V/01	450V/01
12	Social Services	1.11	450V/01	450V/01	450V/01
16	Total Health Care & Programs	55.40	450V/01	450V/01	450V/01
17	Administration	1.20	450V/01	450V/01	450V/01
19	Professional Services	1.14	450V/01	450V/01	450V/01
21	Child & Gas Office Expense	4.53	450V/01	450V/01	450V/01
22	Medical Records & PR Taxes	60.50	450V/01	450V/01	450V/01
24	Taxid & Sewer	0.15	450V/01	450V/01	450V/01
26	Insurance-Property, Liability & Malpractice	0.39	450V/01	450V/01	450V/01
28	Total General Administration	21.24	450V/01	450V/01	450V/01
29	Total Operating Expenses	98.80	450V/01	450V/01	450V/01
30	Depreciation	4.38	450V/01	450V/01	450V/01
32	Interest	2.76	450V/01	450V/01	450V/01
33	Total Facility Taxes	1.70	450V/01	450V/01	450V/01
37	Total Ownership	9.84	450V/01	450V/01	450V/01
	Total Operating and Ownership Cost	108.64	450V/01	450V/01	450V/01



	Facility 2003	Facility 2004	Facility 2003	Facility 2004
Occupancy percent	82.44%	450V/01	450V/01	450V/01
Medicare percent utilization	44.80%	450V/01	450V/01	450V/01
Medicaid percent utilization	1.84%	450V/01	450V/01	450V/01
Private pay percent utilization	29.52%	450V/01	450V/01	450V/01
Capacity in Patient Days	38,215	0	0	0
Current Days	27,360	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 staff including contract temporary per day	3.07	0.00	0.00	0.00
Average Wage - BNY	25.01	0.00	0.00	0.00
Average Wage - LPHS	21.46	0.00	0.00	0.00
Average Wage - CHS	18.18	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	146,190	9,777	4,013	159,980	0	159,980	0	159,980
2. Food Purchase	0	141,411	0	141,411	0	141,411	-3,330	138,081
3. Housekeeping	182,727	51,492	0	234,219	0	234,219	170	234,389
4. Laundry	79,915	18,092	0	98,007	0	98,007	-8,060	89,947
5. Heat and Other Utilities	0	0	85,046	85,046	0	85,046	1,209	86,255
6. Maintenance	51,205	24,534	10,017	85,756	0	85,756	376	86,132
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	460,037	245,306	99,076	804,419	0	804,419	-9,635	794,784
9. Medical Director	0	0	10,500	10,500	0	10,500	0	10,500
10. Nursing & Medical Records	1,117,507	22,662	23,742	1,163,911	0	1,163,911	-37	1,163,874
10a. Therapy	0	0	177,127	177,127	0	177,127	0	177,127
11. Activities	80,433	5,048	335	85,816	0	85,816	0	85,816
12. Social Services	80,696	0	4,493	85,189	0	85,189	0	85,189
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	1,278,636	27,710	216,197	1,522,543	0	1,522,543	-37	1,522,506
17. Administrative	50,342	0	133,950	184,292	0	184,292	-66,856	117,436
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	21,731	21,731	0	21,731	9,523	31,254
20. Fees, Subscriptions & Promotion	0	0	2,467	2,467	0	2,467	37	2,504
21. Clerical & General Office	51,663	0	34,268	85,931	0	85,931	38,009	123,940
22. Employee Benefits & Payroll	0	0	278,777	278,777	0	278,777	3,342	282,119
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	4,133	4,133	0	4,133	22	4,155
25. Other Admin. Staff Trans	0	0	6,599	6,599	0	6,599	197	6,796
26. Insurance-Prop.Liab.Malpractice	0	0	7,447	7,447	0	7,447	711	8,158
27. Other (specify)*	0	0	0	0	0	0	9,051	9,051
28. Total General Adminis	102,005	0	489,372	591,377	0	591,377	-5,964	585,413
29. Total General Administrative	1,840,678	273,016	804,645	2,918,339	0	2,918,339	-15,636	2,902,703
30. Depreciation	0	0	30,286	30,286	0	30,286	87,592	117,878
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	78,161	78,161	0	78,161	-2,077	76,084
33. Real Estate	0	0	44,252	44,252	0	44,252	2,175	46,427
34. Rent - Facility & Grounds	0	0	298,935	298,935	0	298,935	-298,935	0
35. Rent - Equipment & Vehicles	0	0	5,546	5,546	0	5,546	709	6,255
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	457,180	457,180	0	457,180	-210,536	246,644
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	39,250	0	39,250	0	39,250	0	39,250
40. Barber and Beauty Shop	0	0	5,010	5,010	0	5,010	0	5,010
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	49,823	49,823	0	49,823	0	49,823
43. Other (specify):*	0	0	39,398	39,398	0	39,398	-39,398	0
44. Total Special Cost Ce	0	39,250	94,231	133,481	0	133,481	-39,398	94,083
45. Grand Total	1,840,678	312,266	1,356,056	3,509,000	0	3,509,000	-265,570	3,243,430

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	227,379	227,379
2. Cash - Patient Deposits	134	134
3. Accounts & Notes Recievable	586,854	586,854
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	19,109	19,109
7. Other Prepaid Expenses	0	713
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	-1,039,821	229,658
10. Total current assets	-206,345	1,063,847
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	50,000
14. Buildings, at Historical Cost	0	2,643,587
15. Leasehold Improvements, Historical Cost	387,974	459,436
16. Equipment, at Historical Cost	311,651	496,209
17. Accumulated Depreciation (book methods)	-384,462	-1,404,564
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	83,061
23. other (specify):	0	0
24. Total Long-Term Assets	315,163	2,327,729
25. Total Assets	108,818	3,391,576
CURRENT LIABILITIES		
26. Accounts Payable	42,315	42,315
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	2,770	2,770
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	72,958	72,958
31. Accrued Taxes Payable	16,168	16,168
32. Accrued Real Estate Taxes	44,500	44,500
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	36,835	2,329,061
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	215,546	2,507,772
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	993,846
40. Mortgage Payable	0	0
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	0	993,846
46. Total Liabilities	215,546	3,501,618
47. Total Equity	-106,728	-110,042
48. Total Liabilities and Equity	108,818	3,391,576

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	3,620,920
2. Discounts and Allowances for all Levels	0
Subtotal - Inpatient Care	3,620,920
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	117,217
7. Oxygen	11,018
Subtotal - Ancillary Revenue	128,235
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	4,627
14. Non-Patient Meals	0
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	0
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	0
21. Other Medical Services	15,032
22. Laundry	8,060
Subtotal - Other Operating Revenue	27,719
24. Contributions	0
25. Interest and Other Investments Income	138
Subtotal - Non-Operating Revenue	138
27. Other Revenue (specify):	1,992
28. Other Revenue (specify):	0
Subtotal - Other Revenue	1,992
30. Total Revenue	3,779,004
31. General Services	804,419
32. Health Care	1,522,543
33. General Administration	591,377
34. Ownership	457,180
35. Special Cost Centers	83,658
35. Provider Participation Fee	49,823
37. Other	0
40. Total Expenses	3,509,000
41. Income Before Income Taxes	270,004
42. Income Taxes	0
43. Net Income or Loss for the Year	270,004

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

UN-INFLATED

Shabbona  
 Healthcare  
 Center  
 Shabbona  
 a  
 Healthcare  
 Center  
 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	<b>TOTAL GENERAL SERVICES</b>	<b>22.58</b>	<b>24.49</b>	<b>22.99</b>	<b>21.14</b>	<b>22.99</b>	<b>21.47</b>	<b>22.65</b>	<b>22.65</b>	<b>22.65</b>	<b>22.45</b>	<b>24.49</b>	<b>21.73</b>	<b>17.57</b>	<b>31.51</b>
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	<b>49.48</b>	<b>50.39</b>	<b>51.22</b>	<b>46.39</b>	<b>51.22</b>	<b>41.58</b>	<b>52.34</b>	<b>52.34</b>	<b>52.34</b>	<b>54.96</b>	<b>50.39</b>	<b>49.49</b>	<b>32.10</b>	<b>77.23</b>
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>24.94</b>	<b>25.31</b>	<b>26.11</b>	<b>23.02</b>	<b>26.11</b>	<b>21.37</b>	<b>25.81</b>	<b>25.81</b>	<b>25.81</b>	<b>26.59</b>	<b>25.31</b>	<b>22.93</b>	<b>16.95</b>	<b>39.14</b>
29	<b>TOTAL OPERATING EXPENSES</b>	<b>98.06</b>	<b>100.77</b>	<b>100.03</b>	<b>92.47</b>	<b>100.03</b>	<b>88.05</b>	<b>100.96</b>	<b>100.96</b>	<b>100.96</b>	<b>103.01</b>	<b>100.77</b>	<b>94.71</b>	<b>69.40</b>	<b>142.56</b>
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	<b>TOTAL OWNERSHIP</b>	<b>11.11</b>	<b>9.73</b>	<b>9.80</b>	<b>8.00</b>	<b>9.80</b>	<b>7.04</b>	<b>14.54</b>	<b>14.54</b>	<b>14.54</b>	<b>11.02</b>	<b>9.73</b>	<b>8.39</b>	<b>3.76</b>	<b>23.58</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	<b>109.17</b>	<b>110.50</b>	<b>109.83</b>	<b>100.47</b>	<b>109.83</b>	<b>95.09</b>	<b>115.50</b>	<b>115.50</b>	<b>115.50</b>	<b>114.03</b>	<b>110.50</b>	<b>103.10</b>	<b>73.16</b>	<b>166.14</b>

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

Average Wage Data Table

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	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	
<b>8</b>	<b>TOTAL GENERAL SERVICES</b>	<b>22.09</b>	<b>24.39</b>	<b>22.49</b>	<b>20.85</b>	<b>22.49</b>	<b>20.47</b>	<b>22.71</b>	<b>22.71</b>	<b>22.66</b>	<b>24.39</b>	<b>22.04</b>	
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	
<b>16</b>	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	<b>47.55</b>	<b>50.19</b>	<b>49.32</b>	<b>44.36</b>	<b>49.32</b>	<b>39.56</b>	<b>50.57</b>	<b>50.57</b>	<b>52.75</b>	<b>50.19</b>	<b>47.76</b>	
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.19	1.00	0.72	
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	
<b>28</b>	<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>23.47</b>	<b>23.64</b>	<b>24.80</b>	<b>21.32</b>	<b>24.80</b>	<b>20.28</b>	<b>25.17</b>	<b>25.17</b>	<b>23.10</b>	<b>23.64</b>	<b>21.93</b>	
<b>29</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>94.39</b>	<b>99.26</b>	<b>97.46</b>	<b>85.50</b>	<b>97.46</b>	<b>82.47</b>	<b>99.35</b>	<b>99.35</b>	<b>97.86</b>	<b>99.26</b>	<b>91.33</b>	
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	
<b>37</b>	<b>TOTAL OWNERSHIP</b>	<b>11.44</b>	<b>9.19</b>	<b>9.85</b>	<b>8.76</b>	<b>9.85</b>	<b>6.52</b>	<b>15.35</b>	<b>15.35</b>	<b>11.40</b>	<b>9.19</b>	<b>10.60</b>	
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	<b>105.83</b>	<b>108.45</b>	<b>107.31</b>	<b>94.26</b>	<b>107.31</b>	<b>88.99</b>	<b>114.70</b>	<b>114.70</b>	<b>109.26</b>	<b>108.45</b>	<b>101.30</b>	

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
<b>17.19</b>	<b>30.80</b>
26.11	62.04
-	10.03
1.13	3.39
0.58	3.00
<b>31.31</b>	<b>74.79</b>
1.65	6.84
0.07	2.93
2.36	10.72
6.22	17.51
-	0.37
0.83	3.92
<b>16.13</b>	<b>36.02</b>
<b>67.15</b>	<b>138.58</b>
0.73	8.09
-	12.86
-	5.05
<b>3.55</b>	<b>24.50</b>
<b>70.70</b>	<b>163.08</b>

Cost Report	Description	10th %	90th %
1	Dietary	3.29	5.90
2	Food Purchase	2.51	5.63
3	Housekeeping	1.10	3.13
4	Laundry	1.89	4.03
5	Heat & Other Utilities	1.95	5.11
6	Maintenance	26.11	62.04
<b>8</b>	<b>TOTAL GENERAL SERVICES</b>	<b>17.19</b>	<b>30.80</b>
10	Nursing & Medical Records	26.11	62.04
10A	Therapy	-	10.03
11	Activities	1.13	3.39
12	Social Services	0.58	3.00
<b>16</b>	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	<b>31.31</b>	<b>74.79</b>
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
<b>28</b>	<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>16.13</b>	<b>36.02</b>
<b>29</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>67.15</b>	<b>138.58</b>
30	Depreciation	0.73	8.09
32	Interest	-	12.86
33	Real Estate Taxes	-	5.05
<b>37</b>	<b>TOTAL OWNERSHIP</b>	<b>3.55</b>	<b>24.50</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	<b>70.70</b>	<b>163.08</b>

2002 Census

2002 Costs

2002 - Average Wage Data Table

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

2002 - Staffing and Occupancy Data

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