

Facility Name & ID Number Heartland Manor Nursing Center

0002923 Report Period Beginning: 07/01/2006 Ending: 06/30/2007

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	99	Skilled (SNF)	99	36,135	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	99	TOTALS	99	36,135	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other		Total
8	SNF	2,310	3,423	1,695	7,428	8
9	SNF/PED					9
10	ICF	10,584	5,334		15,918	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,894	8,757	1,695	23,346	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 64.61%

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

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

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

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

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

I. On what date did you start providing long term care at this location
Date started 12/18/1964

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 28 and days of care provided 1,695

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year YES NO

Tax Year: 06/30/07 Fiscal Year: 06/30/07

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

STATE OF ILLINOIS

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Facility Name & ID Number Heartland Manor Nursing Center # 0002923 Report Period Beginning: 07/01/2006 Ending: 06/30/2007

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 BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
A. General Services											
1	Dietary	209,508	18,772	5,273	233,553		233,553		233,553		1
2	Food Purchase		119,906		119,906		119,906	(13,348)	106,558		2
3	Housekeeping	91,117	16,484	480	108,081		108,081	(19,308)	88,773		3
4	Laundry	62,981	15,666	372	79,019		79,019		79,019		4
5	Heat and Other Utilities			91,004	91,004		91,004		91,004		5
6	Maintenance	45,943	5,172	34,135	85,250		85,250		85,250		6
7	Other (specify):* Waste Removal			5,708	5,708		5,708		5,708		7
8	TOTAL General Services	409,549	176,000	136,972	722,521		722,521	(32,656)	689,865		8
B. Health Care and Programs											
9	Medical Director			5,813	5,813		5,813		5,813		9
10	Nursing and Medical Records	1,207,687	129,635	13,710	1,351,032		1,351,032		1,351,032		10
10a	Therapy			150,318	150,318		150,318		150,318		10a
11	Activities	55,526	4,227	3,056	62,809		62,809		62,809		11
12	Social Services	19,224		2,696	21,920		21,920		21,920		12
13	CNA Training			1,750	1,750		1,750		1,750		13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,282,437	133,862	177,343	1,593,642		1,593,642		1,593,642		16
C. General Administration											
17	Administrative	70,927			70,927		70,927		70,927		17
18	Directors Fees										18
19	Professional Services			57,704	57,704		57,704	(1,603)	56,101		19
20	Dues, Fees, Subscriptions & Promotion			12,226	12,226		12,226	(431)	11,795		20
21	Clerical & General Office Expense	108,491	11,574	12,546	132,611		132,611		132,611		21
22	Employee Benefits & Payroll Tax			344,173	344,173		344,173		344,173		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,507	3,507		3,507		3,507		24
25	Other Admin. Staff Transportation			952	952		952		952		25
26	Insurance-Prop.Liab.Malpractice			60,886	60,886		60,886		60,886		26
27	Other (specify):*										27
28	TOTAL General Administration	179,418	11,574	491,994	682,986		682,986	(2,034)	680,952		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,871,404	321,436	806,309	2,999,149		2,999,149	(34,690)	2,964,459		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number

Heartland Manor Nursing Center

#0002923

Report Period Beginning:

07/01/2006

Ending:

06/30/2007

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			94,248	94,248		94,248	(3,842)	90,406			30
31	Amortization of Pre-Op. & Org											31
32	Interest			7,671	7,671		7,671	(1,121)	6,550			32
33	Real Estate Taxes			7,466	7,466		7,466	(7,466)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle:			5,501	5,501		5,501		5,501			35
36	Other (specify): ³											36
37	TOTAL Ownership			114,886	114,886		114,886	(12,429)	102,457			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportatior											38
39	Ancillary Service Center:		69,856		69,856		69,856		69,856			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			54,203	54,203		54,203		54,203			42
43	Other (specify): ³ Non-allowable Cos			37,415	37,415		37,415	(37,415)				43
44	TOTAL Special Cost Centers		69,856	91,618	161,474		161,474	(37,415)	124,059			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,871,404	391,292	1,012,813	3,275,509		3,275,509	(84,534)	3,190,975			45

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals	(13,348)	2		4
5	Telephone, TV & Radio in Resident Room	(1,633)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(3,842)	30		9
10	Interest and Other Investment Income	(104)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	15,530	43		24
25	Fund Raising, Advertising and Promotions	(37,919)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg. 5A	(43,218)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (84,534)		\$	30

BHF USE ONLY					
48		49	50	51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (84,534)		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Heartland Manor Nursing Center

ID# 0002923

Report Period Beginning: 07/01/2006

Ending: 06/30/2007

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Offset cleaning income against related expense	\$ (19,308)	3	1
2	Disallow loss on sale of asset	(5,048)	43	2
3	Disallow Part A Medicare outside expense	(6,367)	43	3
4	Disallow Part A Medicare labs	(1,313)	43	4
5	Disallow Part A Medicare x-ray	(665)	43	5
6	Disallow non-allowable finance charges	(1,017)	32	6
7	Disallow non-care related real estate taxes	(7,466)	33	7
8	Disallow non-allowable chamber, rotary & NFIB dues	(431)	20	8
9	Disallow non-allowable legal fees	(1,603)	19	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(43,218)		49

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heartland Manor Nursing Center

0002923

Report Period Beginning:

07/01/2006

Ending:

06/30/2007

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(13,348)	0	0	0	0	0	0	0	0	0	0	(13,348)	2
3	Housekeeping	(19,308)	0	0	0	0	0	0	0	0	0	0	(19,308)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(32,656)	0	0	0	0	0	0	0	0	0	0	(32,656)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,603)	0	0	0	0	0	0	0	0	0	0	(1,603)	19
20	Fees, Subscriptions & Promotions	(431)	0	0	0	0	0	0	0	0	0	0	(431)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(2,034)	0	0	0	0	0	0	0	0	0	0	(2,034)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(34,690)	0	0	0	0	0	0	0	0	0	0	(34,690)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heartland Manor Nursing Center # 0002923 Report Period Beginning: 07/01/2006 Ending: 06/30/2007

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)
	D. Ownership												
30	Depreciation	(3,842)	0	0	0	0	0	0	0	0	0	0	(3,842) 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(1,121)	0	0	0	0	0	0	0	0	0	0	(1,121) 32
33	Real Estate Taxes	(7,466)	0	0	0	0	0	0	0	0	0	0	(7,466) 33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0 34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	TOTAL Ownership	(12,429)	0	0	0	0	0	0	0	0	0	0	(12,429) 37
	Ancillary Expense												
	E. Special Cost Centers												
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):*	(37,415)	0	0	0	0	0	0	0	0	0	0	(37,415) 43
44	TOTAL Special Cost Centers	(37,415)	0	0	0	0	0	0	0	0	0	0	(37,415) 44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(84,534)	0	0	0	0	0	0	0	0	0	0	(84,534) 45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V			N/A				5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

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

Facility Name & ID Number Heartland Manor Nursing Center # 0002923 Report Period Beginning: 07/01/2006 Ending: 06/30/2007

VII. RELATED PARTIES (continued)

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

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Heartland Manor Nursing Center # 0002923 Report Period Beginning: 07/01/2006 Ending: 6/30/2007

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 N/A
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 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					\$	\$			1
2									2
3	N/A								3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Heartland Manor Nursing Center # 0002923 Report Period Beginning: 07/01/2006 Ending: 06/30/2007

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
		Related**					Amount of Note					
	Name of Lender	YES	NO	Purpose of Loan	Monthly Payment Required	Date of Note	Original	Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Leasehold Obligation		X	Time Clock	\$132.00	12/2002	\$ 6,915	\$ 333	11/2007	0.0382	\$ 102	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Regents Bank		X	Working Capital	None	02/2005	250,000	147,081	Demand	0.0475	6,448	6
7												7
8	Various		X	Finance Charges							1,121	8
9	TOTAL Facility Related				\$132.00		\$ 256,915	\$ 147,414			\$ 7,671	9
	B. Non-Facility Related*											
10									Less: Interest Income Offset		(104)	10
11									Non-Allowable finance charges		(1,017)	11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (1,121)	14
15	TOTALS (line 9+line14)						\$ 256,915	\$ 147,414			\$ 6,550	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: 2006 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 2006 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2006.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2006 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2007 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.

2006 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heartland Manor Nursing Center COUNTY Clark

FACILITY IDPH LICENSE NUMBER 0002923

CONTACT PERSON REGARDING THIS REPORT David J. Sauer

TELEPHONE (217) 932-4081 FAX #: (217) 932-4922

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2006 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 2006.

(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>Facility pays real estate taxes on non-care assets; all</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
2. <u>costs are adjusted out of cost report.</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
3. <u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
4. <u>03-11-19-08-203-046</u>	<u>Lots 8&9 Sturdevant & Goble Addn.</u>	\$ <u>302.16</u>	\$ <u>_____</u>
5. <u>03-11-19-08-203-047</u>	<u>Lots 4&5 Sturdevant & Goble Addn.</u>	\$ <u>1,433.66</u>	\$ <u>_____</u>
6. <u>03-11-19-08-203-049</u>	<u>Lot 2 Sturdevant & Goble Addn.</u>	\$ <u>1,564.58</u>	\$ <u>_____</u>
7. <u>03-11-19-08-203-050</u>	<u>Lots 3&6 Sturdevant & Goble Addn.</u>	\$ <u>2,054.30</u>	\$ <u>_____</u>
8. <u>03-11-19-08-203-051</u>	<u>Lots 6&7 Sturdevant & Goble Addn.</u>	\$ <u>974.86</u>	\$ <u>_____</u>
9. <u>03-11-19-08-203-052</u>	<u>Lot 10 Sturdevant & Goble Addn.</u>	\$ <u>555.60</u>	\$ <u>_____</u>
10. <u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
TOTALS		\$ <u>6,885.16</u>	\$ <u>_____</u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2006 tax bills which were listed in Section A to this statement. Be sure to use the 2006 tax bill which is normally paid during 2007.

PLEASE NOTE: Payment information from the Internet or otherwise is not considered acceptable tax bill documentation. Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number Heartland Manor Nursing Center

0002923 Report Period Beginning:

07/01/2006 Ending: 06/30/2007

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 31,047 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, et

List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

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

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

Nature of Costs: N/A

(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	<u>Resident Care</u>	<u>152,472</u>	<u>1964</u>	<u>\$ 24,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	<u>152,472</u>		<u>\$ 24,000</u>	<u>3</u>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Heartland Manor Nursing Center

0002923

Report Period Beginning:

07/01/2006 Ending: 06/30/2007

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 BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	78	1964	1964	\$ 385,838	\$	25	\$	\$	\$ 385,838	4
5		1966	1966	8,491		25			8,491	5
6		1970	1970	3,400		25			3,400	6
7		1972	1972	11,798		25			11,798	7
8	21	1996	1996	828,949	20,724	40	20,724		227,965	8
Improvement Type**										
9	Building improvements		1973	7,123		10			7,123	9
10	Building improvements		1974	28,947		14-30			28,947	10
11	Building improvements (less disposition of \$1,773 in 2005-06)		1975	5,291		10-30			5,291	11
12	Building improvements		1976	1,607	28	10-30	28		1,550	12
13	Building improvements		1977	1,808		7			1,808	13
14	Building improvements (less disposition of \$4,880 in 2006-07)		1978	1,281		5-15			1,281	14
15	Building improvements		1979	949		10			949	15
16	Building improvements		1980	5,829		7			5,829	16
17	Building improvements		1981	1,376		7			1,376	17
18	Building improvements		1982	11,926		3-30			11,926	18
19	Building improvements		1983	6,263		5			6,263	19
20	Building improvements (less disposition of \$1,974 in 2004-05)		1984	16,740		5-15			16,740	20
21	Building improvements (less disposition of \$480 in 2005-06)		1985	5,320		5-15			5,320	21
22	Building improvements (less disposition of \$28,007 in 2005-06)		1986	17,785		10-20			17,785	22
23	Building improvements (less disposition of \$157 in 2006-07)		1987	27,530		5-15			27,530	23
24	Building improvements		1988	4,282		12-15			4,282	24
25	Building improvements		1989	2,869		15			2,869	25
26										26
27	Building improvements (less disposition of \$2,795 in 2002-03)		1991	631		10			631	27
28	Heating/air system		1992	80,277	4,014	20	4,014		64,892	28
29	Building improvements		1992	3,084		10			3,084	29
30	Building improvements		1992	2,168		10			2,168	30
31										31
32	Building improvements		1992	647		10			647	32
33	Building improvements		1992	4,263	284	15	284		4,191	33
34	Ceiling/floor		1992	49,925	2,496	20	2,496		35,887	34
35	Sprinkler system		1992	60,121	3,006	20	3,006		44,089	35
36	Storage shelving		1993	4,090		10			4,090	36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Heartland Manor Nursing Center

0002923

Report Period Beginning:

07/01/2006 Ending: 06/30/2007

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Storage shelving	1993	\$ 1,003	\$	10	\$	\$	1,003	37
38	Resident security system	1993	3,909	195	20	195		2,816	38
39	Cabinets	1993	42,611	2,311	15-20	2,311		31,115	39
40	Heating/air/tubs	1993	29,226	1,461	20	1,461		19,727	40
41	Fire alarm system	1993	12,350	618	20	618		9,831	41
42	Plumbing and water system	1993	8,684	434	20	434		6,186	42
43	Cubicle tracking	1993	1,768		10			1,768	43
44	Building improvements	1994	10,493	517	20	517		6,579	44
45	Building improvements	1995	22,859	2,306	10-20	2,306		22,058	45
46									46
47	Architect fees	1996	74,806	1,870	40	1,870		21,058	47
48	Hvac/insulation/ducts	1996	30,292	757	40	757		7,839	48
49	Sprinklers	1996	9,774	244	40	244		2,440	49
50	Painting	1996	4,052	101	40	101		873	50
51	General contractor fees	1996	7,841	196	40	196		1,960	51
52	Electrical	1996	18,390	460	40	460		4,387	52
53	Chapel work - New Hutton	1996	12,572	629	40	629		6,812	53
54	Cubicle curtain tracking	1996	742	37	20	37		414	54
55	Room signs	1996	3,331	167	20	167		1,834	55
56	Emergency lighting Jones wing	1996	142	7	20	7		81	56
57	Bath systems Jones wing	1996	8,610	431	20	431		4,738	57
58	Sprinklers Jones wing	1996	340	34	10	34		374	58
59	Security locks Jones wing	1996	1,049	52	20	52		575	59
60									60
61	Call lights Jones wing	1996	1,881	94	11	94		1,034	61
62	Air filtration Jones wing	1996	2,081	104	20	104		1,144	62
63	Wiring-computers & phone	1996	2,970		5			2,970	63
64	Hallway support bars	1996	750	6	10	6		750	64
65	Capitalized interest-new wing	1996	4,700	118	40	118		1,295	65
66	Plumbing	1996	4,640	232	20	232		2,661	66
67	Electrical work (less disposition of \$1,500 in 2005-06)	1996	3,162	233	20	233		1,877	67
68	Flooring	1996	2,400	120	20	120		1,300	68
69	Courtyard	1996	2,766	138	20	138		1,508	69
70	TOTAL (lines 4 thru 69)		\$ 1,920,802	\$ 44,424		\$ 44,424	\$	\$ 1,113,047	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Heartland Manor Nursing Center

0002923

Report Period Beginning:

07/01/2006 Ending: 06/30/2007

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,920,802	\$ 44,424		\$ 44,424	\$	\$ 1,113,047	1
2	Concrete work entrance	1996	1,470	74	20	74		799	2
3	Building appraisal	1997	2,578	64	40	64		680	3
4	Chapel HVAC	1997	2,324	116	20	116		1,222	4
5	Stained glass window	1997	2,052	103	20	103		1,054	5
6	Steel door	1997	422	21	20	21		214	6
7	Hot water heater-North Wing (less disposition \$3,838 in '06-'07)	1997		79	20	79			7
8									8
9	Hand rails	1997	5,252	263	20	263		2,628	9
10									10
11	Walk in cooler	1997	11,524	576	20	576		5,713	11
12	Fire system work	1997	513	26	20	26		254	12
13	Key pad - security system	1997	360	18	20	18		177	13
14									14
15	Tile flooring - Lobby	1997	900	45	20	45		439	15
16	Hot water heater (less disposition of \$7,318 in 2006-07)	1998		152	20	152			16
17	Bed light installation	1998	1,826	91	20	91		851	17
18	Hand rails	1998	1,413	71	20	71		658	18
19	Sprinklers	1998	708	35	20	35		326	19
20	Generator bypass switch	1998	1,567	78	20	78		717	20
21									21
22	Lighting - kitchen	1998	985	49	20	49		446	22
23	Paging system	1998	516	26	20	26		231	23
24	Room divider remodeling	1998	391	20	20	20		177	24
25	Bathroom lighting	1998	1,090	55	20	55		484	25
26	South wing remodeling	1998	165	8	20	8		71	26
27	Roof over generator room	1998	568	28	20	28		249	27
28	Bathrooms	1998	7,394	370	20	370		3,236	28
29	Bathrooms-South & Hutton	1998	6,197	310	20	310		2,661	29
30	Fire Alarm System	1999	1,317	66	20	66		544	30
31	Fire & Smoke Dampers	1999	1,664	83	20	83		672	31
32		1999	1,760	88	20	88		719	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,975,758	\$ 47,339		\$ 47,339	\$	\$ 1,138,269	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Heartland Manor Nursing Center

0002923

Report Period Beginning:

07/01/2006 Ending: 06/30/2007

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 1,975,758	\$ 47,339		\$ 47,339	\$	\$ 1,138,269	1
2	Generator pane	2000	2,023	202	10	202		1,533	2
3	Gazebo	2000	2,733	273	10	273		1,775	3
4	Anti-scald valves (2)	2001	655	65	10	65		423	4
5	Shower floor replacemen	2001	500	25	20	25		163	5
6	Dining room lights	2001	6,013	301	20	301		1,956	6
7									7
8	Toilet stools & seats	2001	1,414	141	10	141		830	8
9	Parking lot asphalt resea	2001	5,032	251	20	251		1,444	9
10	Ceramic wall tile	2001	365	18	20	18		104	10
11	Washer & nurse cal	2001	485	48	10	48		268	11
12	Bath fans	2001	150	15	10	15		84	12
13	Extend legs on links	2001	607	61	10	61		340	13
14	Wallpaper front lobby	2001	150	15	10	15		86	14
15	Remodel North & South showers	2002	2,332	116	20	116		609	15
16	Dorma 7605 EMF-T pullside fire door closers	2002	912	91	10	91		478	16
17	Water heater	2002	4,165	208	20	208		1,057	17
18									18
19	Compressor - freezer	2002	810	81	10	81		398	19
20	Compressor - kitchen air conditione	2002	805	54	15	54		256	20
21	Carpet	2003	2,887	144	20	144		594	21
22	Bypass switch for generator	2003	2,166	108	20	108		540	22
23	Sign	2003	850	85	10	85		368	23
24									24
25	Natural Gas Water Heater	2004	3,736	187	20	187		701	25
26	Water Heater	2004	6,548	327	20	327		1,172	26
27	Wireless Monitoring System	2004	4,263	426	10	426		1,491	27
28	Water heater	2004	3,475	174	20	174		594	28
29	Lights, smoke detectors, other	2004	2,562	256	10	256		832	29
30									30
31	Reconciling items								31
32	Variance in IDPA records & cost report - 1992		26,230						32
33	Variance in IDPA records & cost report - 1993		(22,330)						33
34	TOTAL (lines 1 thru 33)		\$ 2,035,296	\$ 51,011		\$ 51,011	\$	\$ 1,156,365	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Heartland Manor Nursing Cente

0002923

Report Period Beginning:

07/01/2006 Ending: 06/30/2007

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12C, Carried Forward	\$ 2,035,296	\$ 51,011		\$ 51,011		\$ 1,156,365		1
2	Security fence (less disposition of \$2,352 in 2005-06)	2005		20					2
3	Windows - North wing	2005	5,320	266	20	266		776	3
4	Roof air conditioner - dietary	2005	3,997	266	15	266		776	4
5	Windows - South Wing	2005	5,499	275	20	275		756	5
6	Windows - H Wing	2005	4,132	207	20	207		552	6
7	Handrails	2005	1,375	92	15	92		237	7
8	2 ton compressor	2005	558	37	15	37		74	8
9									9
10	Replace tile in driveway	2005	13,100	491	20	491		982	10
11	Generator	2005	20,000	1,000	10	1,000		2,000	11
12									12
13	Roof	2006	10,657	273	39	273		273	13
14	Nurses Station - Countertop	2007	2,736	91	15	91		91	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 2,102,668	\$ 54,009		\$ 54,009		\$ 1,162,882		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component/ Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 353,513	\$ 40,239	\$ 36,397	\$ (3,842)	5-20	\$ 197,621	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	229,173					229,173	73
74								74
75	TOTALS	\$ 582,686	\$ 40,239	\$ 36,397	\$ (3,842)		\$ 426,794	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Care	1994 Ford Van	1995	\$ 41,610	\$	\$	\$	5	\$ 41,610	76
77										77
78										78
79										79
80	TOTALS			\$ 41,610	\$	\$	\$		\$ 41,610	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 2,750,964	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 94,248	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 90,406	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (3,842)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,631,286	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87	See Schedule 13A attached	292,069	3,466	21,389	87
88					88
89					89
90					90
91	TOTALS	\$ 292,069	\$ 3,466	\$ 21,389	91

G. Construction-in-Progres

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

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

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

Heartland Manor Nursing Center

Provider #: 00002923
7/1/2006 to 6/30/2007

Schedule 13A

XI. Ownership CostsSpecial Services

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

	2	Current Book	Accumulated
Description & Year Acquired	Cost	Depreciation 3	Depreciation 4
Aklinski building - 1994	40,045	1,027	12,065
Aklinski concrete work - 1994	3,900	195	1,885
Delaware house - 1996 (less disposition of \$17,550) in 2005-06	0	269	0
Land - 1994, 1998, 2002, 2005	35,000		
Repp house - 1998	38,500	963	5,415
405 NW 3rd house - 2005	67,629	1012	2,024
Architect fees for Assisted Living - 2005	2,915		
410 NW 3rd Street - LAND	46,040		
403 NW 3rd Street - LAND	58,040		
TOTALS	\$ 292,069	\$ 3,466	\$ 21,389

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ <u>N/A</u>			3
4	Additions							4
5								5
6								6
7	TOTAL				\$ <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.	<u>/2008</u>	\$ _____
13.	<u>/2009</u>	\$ _____
14.	<u>/2010</u>	\$ _____

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

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

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

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

16. Rental Amount for movable equipment: \$ \$5,501 Description: Mattress - Rental
 (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

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 checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. 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 checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u>40</u></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:		1,750		1,750
8 CNA Competency Tests				
9 TOTALS	\$	\$ 1,750	\$	\$ 1,750
10 SUM OF line 9, col. 1 and 2 (e)	\$	1,750		

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	13
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	2
2. From other facilities (f)	
TOTAL TRAINED	15

- (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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10(3)	hrs	\$	618	\$ 51,267	\$	618	\$ 51,267	1
2	Licensed Speech and Language Development Therapist	10(3)	hrs		347	19,651		347	19,651	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10(3)	hrs		1,012	79,400		1,012	79,400	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				63,073		63,073	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): Oxygen & Resp. Svcs.	39(2)					6,783		6,783	13
14	TOTAL			\$	1,977	\$ 150,318	\$ 69,856	1,977	\$ 220,174	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

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 1,352	\$ 1,352	1
2	Cash-Patient Deposits	11,458	11,458	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 18,000)	733,949	733,949	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	62,261	62,261	6
7	Other Prepaid Expenses	34,070	34,070	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 843,090	\$ 843,090	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	20,151	20,151	12
13	Land	183,625	24,000	13
14	Buildings, at Historical Cost	2,224,419	2,102,668	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	607,956	624,296	16
17	Accumulated Depreciation (book methods)	(1,615,950)	(1,631,286)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp. Security Deposits)	1,670	1,670	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,421,871	\$ 1,141,499	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,264,961	\$ 1,984,589	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 233,460	\$ 233,460	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	11,458	11,458	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	133,582	133,582	30
31	Accrued Taxes Payable (excluding real estate taxes)	32,452	32,452	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Schedule 17A	109,540	109,540	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 520,492	\$ 520,492	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	147,081	147,081	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	Time Clock Lease	333	333	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 147,414	\$ 147,414	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 667,906	\$ 667,906	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,597,055	\$ 1,316,683	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,264,961	\$ 1,984,589	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Heartland Manor Nursing Center
Provider #: 00002923
7/1/2006 to 6/30/2007

Schedule 17A

XV (C). - Line 36 - Other Current Liabilities

Deferred Revenue	107,676
Other Current Liabilities	<u>1,864</u>
	<u>\$109,540</u>

SEE ACCOUNTANTS' COMPILATION REPORT

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,600,905	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,600,905	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(3,849)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) ROUNDING	(1)	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (3,850)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,597,055	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Heartland Manor Nursing Center

0002923

Report Period Beginning: 07/01/2006

Ending: 06/30/2007

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

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 3,097,870	1
2	Discounts and Allowances for all Level	(272,564)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,825,306	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	225,658	6
7	Oxygen	36,396	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 262,054	8
C. Other Operating Revenue			
9	Payments for Educator		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	13,348	14
15	Telephone, Television and Radio	2,550	15
16	Rental of Facility Space	14,363	16
17	Sale of Drugs	55,847	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	1,283	19
20	Radiology and X-Ray	682	20
21	Other Medical Services	72,102	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 160,175	23
D. Non-Operating Revenue			
24	Contributions	1,220	24
25	Interest and Other Investment Income**	104	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,324	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Attached Schedule 19A</u>	22,801	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 22,801	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,271,660	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	722,521	31
32	Health Care	1,593,642	32
33	General Administrator	682,986	33
B. Capital Expense			
34	Ownership	114,886	34
C. Ancillary Expense			
35	Special Cost Centers	107,271	35
36	Provider Participation Fee	54,203	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,275,509	40
41	Income before Income Taxes (line 30 minus line 40)**	(3,849)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (3,849)	43

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

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

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

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

Heartland Manor Nursing Center

Provider #: 00002923

7/1/2006 to 6/30/2007

Schedule 19A

XVII (A). - Line 28 - Other Revenue

Medicare Settlement	251
Vending income	748
Oil income	625
Cleaning income	19,308
Miscellaneous income	1,869
	<u>\$ 22,550</u>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Heartland Manor Nursing Center

0002923

Report Period Beginning: 07/01/2006

Ending:

06/30/2007

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,852	2,080	\$ 43,518	\$ 20.92	1
2	Assistant Director of Nursing					2
3	Registered Nurses	12,685	13,560	295,172	21.77	3
4	Licensed Practical Nurses	14,448	15,855	264,746	16.70	4
5	CNAs & Orderlies	53,014	55,344	554,360	10.02	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,089	2,204	21,147	9.59	9
10	Activity Assistants	3,544	3,698	34,379	9.30	10
11	Social Service Worker	2,041	2,169	19,224	8.86	11
12	Dietician					12
13	Food Service Supervisor	1,952	2,080	28,450	13.68	13
14	Head Cook	8,476	9,810	75,960	7.74	14
15	Cook Helpers/Assistants	12,261	13,378	105,098	7.86	15
16	Dishwashers					16
17	Maintenance Worker	2,200	2,419	45,943	18.99	17
18	Housekeepers	10,154	11,002	91,117	8.28	18
19	Laundry	6,464	7,030	62,981	8.96	19
20	Administrator	1,734	2,080	70,927	34.10	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,927	8,576	108,491	12.65	24
25	Vocational Instructor					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: See Sch. 20A	3,924	4,368	49,891	11.42	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	144,765	155,653	\$ 1,871,404 *	\$ 12.02	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	111	\$ 5,273	1(3)	35
36	Medical Director	32	5,813	9(3)	36
37	Medical Records Consultant	16	1,720	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	36	1,020	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	3,056	11(3)	44
45	Social Service Consultant	48	2,696	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	291	\$ 19,578		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	621	\$ 7,548	10(3)	50
51	Licensed Practical Nurses	12	433	10(3)	51
52	Certified Nurse Assistants/Aides	126	2,989	10(3)	52
53	TOTAL (lines 50 - 52)	759	\$ 10,970		53

SEE ACCOUNTANTS' COMPILATION REPORT

Heartland Manor Nursing Center

Provider # 00002923

07/01/06 - 06/30/07

Staffing & Salary Costs

Schedule 20A

Other Health Care Wages - Line 32:

	Hours	Hours	Salary or	Ave. Hrly.
	<u>Worked</u>	<u>Paid</u>	<u>Wages</u>	<u>Wages</u>
Care Plan/MDS RN	1,980	2,204	29,768	13.51
Unit Coordinator	1,944	2,164	20,123	9.30
TOTAL	3,924	4,368	49,891	11.42

XIX. SUPPORT SCHEDULES

A. Administrative Salaries:			D. Employee Benefits and Payroll Taxes:			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
David J. Sauer	Administrator	0	\$ 70,927	Workers' Compensation Insurance	\$ 48,618	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	12,247	Advertising: Employee Recruitment	123	
				FICA Taxes	143,880	Health Care Worker Background Check		
				Employee Health Insurance	93,050	(Indicate # of checks performed 57)	982	
				Employee Meals		Patient Background Checks	36 620	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Fees	702	
				Employee Physicals	2,776	Illinois Health Care Association	5,920	
				Other Employee Benefits	43,602	Miscellaneous Dues	1,455	
						Miscellaneous Subscriptions	434	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 70,927			Less: Public Relations Expense	(431)	
(List each licensed administrator separately.)						Non-allowable advertising	()	
B. Administrative - Other						Yellow page advertising	()	
Description			Amount					
N/A			\$					
TOTAL (agree to Schedule V, line 17, col. 3)			\$					
(Attach a copy of any management service agreement)								
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
			\$				Out-of-State Travel	\$
See Schedule 21A			57,704	N/A				
							In-State Travel	
							Seminar Expense	
							See Attached Schedule	3,507
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3)			\$ 57,704	TOTAL		\$	(agree to Sch. V, line 24, col. 8)	
(If total legal fees exceed \$5,000, attach copy of invoices.)							TOTAL	\$ 3,507

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Heartland Manor Nursing Center
Facility ID 00002923
Year End: 6/30/2007

Schedule 21A

Schedule XIX (C) - Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
Stratton, Gigante, Stone & Kopec	Legal	210
Duane Morris, LLP	Legal	10,574
James Grant Law Office	Legal	450
RSM McGladrey	Accounting	10,160
Larson, Woodyard & Henson CPA	Accounting	20,550
McGladrey & Pullen, LLP	Accounting	907
Farnsworth Group	Architect	6,291
Quorum Consulting	Benefits Consulting	3,200
Hartford	Benefits Consulting	960
MediaComm	Computer Services	959
E Health Solutions	Computer Services	2,280
Personnel Planners	Employment Consulting	1,163
TOTAL (agree to Schedule V, line 19, column 3)		<u>57,704</u>
	Less: Non-Allowable Legal Fees	<u>1,603</u>
TOTAL (agree to Schedule V, line 19, column 8)		<u>56,101</u>

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 FY2004	6 FY2005	7 FY2006	9 FY2007	10 FY2008	11 FY2009	12 FY2010	13 FY2011	13 FY2012
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 Heartland Manor Nursing Center# 0002923Report Period Beginning: 07/01/2006Ending: 06/30/2007**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount Illinois Health Care Assoc. - \$5,920
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? N/A
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 5,660 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. 54,203
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount \$ 13,348
- (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? None
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Larson, Woodyard & Henson CPA The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain Audit still in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, 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

Heartland Manor Nursi

01:29 PM 11/6/2007

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	-84,534	equal to	-84,534	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	6,550	equal to	6,550	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	90,406	equal to	90,406	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	5,501	equal to	5,501	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	1,750	equal to	1,750	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	150,318	equal to	150,318	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8:2	Pg3 H20	N/A	10a	4
Special Serv. - Supplies	69,856	equal to	69,856	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39.10a	2
Income Stat. General Serv.	722,521	equal to	722,521	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,593,642	equal to	1,593,642	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	682,986	equal to	682,986	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	114,886	equal to	114,886	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	107,271	equal to	107,271	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	54,203	equal to	54,203	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,157,796	equal to	1,207,687	-49,891	FAILED	Pg20 K11..K15+	A.	1-5.24.25.27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	55,526	equal to	55,526	0	O.K.	Pg20 K19+K20	A.	9-10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	19,224	equal to	19,224	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	209,508	equal to	209,508	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	45,943	equal to	45,943	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	91,117	equal to	91,117	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	62,981	equal to	62,981	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	70,927	equal to	70,927	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	108,491	equal to	108,491	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	1,871,404	equal to	1,871,404	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	5,273	< or = to	5,273	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	5,813	< or = to	5,813	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	13,710	< or = to	13,710	0	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	3,056	< or = to	3,056	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	2,696	< or = to	2,696	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched. - Admin. Salar.	70,927	equal to	70,927	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched. - Admin. Other	0	equal to	0	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched. - Prof. Serv.	57,704	equal to	57,704	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched. - Benefit/Taxes	344,173	equal to	344,173	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched. - Sched of dues..	11,795	equal to	11,795	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched. - Sched. of trav	3,507	equal to	3,507	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particp. Fees	54,203	equal to	54,203	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	N/A	< or = to	0	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	N/A	equal to	0	#VALUE!	#VALUE!	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	1,695	equal to	1,695	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	0	equal to	0	#VALUE!	#VALUE!	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	147,414	equal to	147,061	333	FAILED	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	24,000	equal to	24,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	2,102,668	equal to	2,102,668	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	624,296	equal to	624,296	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	1,631,286	equal to	1,631,286	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,597,055	equal to	1,597,055	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-3,849	equal to	-3,849	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	2,264,961	equal to	2,264,961	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	209,508	18,772	5,273	233,553	0	233,553	0	233,553
2. Food Purchase	0	119,906	0	119,906	0	119,906	-13,348	106,558
3. Housekeeping	91,117	16,484	480	108,081	0	108,081	-19,308	88,773
4. Laundry	62,981	15,666	372	79,019	0	79,019	0	79,019
5. Heat and Other Utilities	0	0	91,004	91,004	0	91,004	0	91,004
6. Maintenance	45,943	5,172	34,135	85,250	0	85,250	0	85,250
7. Other (specify)*	0	0	5,708	5,708	0	5,708	0	5,708
8. Total General Services	409,549	176,000	136,972	722,521	0	722,521	-32,656	689,865
9. Medical Director	0	0	5,813	5,813	0	5,813	0	5,813
10. Nursing & Medical Records	1,207,687	129,635	13,710	1,351,032	0	1,351,032	0	1,351,032
10a. Therapy	0	0	150,318	150,318	0	150,318	0	150,318
11. Activities	55,526	4,227	3,056	62,809	0	62,809	0	62,809
12. Social Services	19,224	0	2,696	21,920	0	21,920	0	21,920
13. Nurse Aide Training	0	0	1,750	1,750	0	1,750	0	1,750
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	1,282,437	133,862	177,343	1,593,642	0	1,593,642	0	1,593,642
17. Administrative	70,927	0	0	70,927	0	70,927	0	70,927
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	57,704	57,704	0	57,704	-1,603	56,101
20. Fees, Subscriptions & Promotion	0	0	12,226	12,226	0	12,226	-431	11,795
21. Clerical & General Office	108,491	11,574	12,546	132,611	0	132,611	0	132,611
22. Employee Benefits & Payroll	0	0	344,173	344,173	0	344,173	0	344,173
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	3,507	3,507	0	3,507	0	3,507
25. Other Admin. Staff Trans	0	0	952	952	0	952	0	952
26. Insurance-Prop.Liab.Malpractice	0	0	60,886	60,886	0	60,886	0	60,886
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	179,418	11,574	491,994	682,986	0	682,986	-2,034	680,952
29. Total General Administrative	1,871,404	321,436	806,309	2,999,149	0	2,999,149	-34,690	2,964,459
30. Depreciation	0	0	94,248	94,248	0	94,248	-3,842	90,406
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	7,671	7,671	0	7,671	-1,121	6,550
33. Real Estate	0	0	7,466	7,466	0	7,466	-7,466	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	5,501	5,501	0	5,501	0	5,501
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	114,886	114,886	0	114,886	-12,429	102,457
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	69,856	0	69,856	0	69,856	0	69,856
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42. Provider Participation	0	0	54,203	54,203	0	54,203	0	54,203
43. Other (specify):*	0	0	37,415	37,415	0	37,415	-37,415	0
44. Total Special Cost Ce	0	69,856	91,618	161,474	0	161,474	-37,415	124,059
45. Grand Total	1,871,404	391,292	1,012,813	3,275,509	0	3,275,509	-84,534	3,190,975

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	1,352	1,352
2. Cash - Patient Deposits	11,458	11,458
3. Accounts & Notes Recievable	733,949	733,949
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	62,261	62,261
7. Other Prepaid Expenses	34,070	34,070
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	843,090	843,090
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	20,151	20,151
13. Land	183,625	24,000
14. Buildings, at Historical Cost	2,224,419	2,102,668
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	607,956	624,296
17. Accumulated Depreciation (book methods)	-1,615,950	-1,631,286
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):	1,670	1,670
23. other (specify):	0	0
24. Total Long-Term Assets	1,421,871	1,141,499
25. Total Assets	2,264,961	1,984,589
CURRENT LIABILITIES		
26. Accounts Payable	233,460	233,460
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	11,458	11,458
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	133,582	133,582
31. Accrued Taxes Payable	32,452	32,452
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	109,540	109,540
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	520,492	520,492
LONG TERM LIABILITES		
39. Long-Term Notes Payable	147,081	147,081
40. Mortgage Payable	0	0
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	333	333
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	147,414	147,414
46. Total Liabilities	667,906	667,906
47. Total Equity	1,597,055	1,316,683
48. Total Liabilities and Equity	2,264,961	1,984,589

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	3,097,870
2. Discounts and Allowances for all Levels	-272,564
Subtotal - Inpatient Care	2,825,306
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	225,658
7. Oxygen	36,396
Subtotal - Ancillary Revenue	262,054
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	13,348
15. Telephone, Television, and Radio	2,550
16. Rental of Facility Space	14,363
17. Sale of Drugs	55,847
18. Sale of Supplies to Non-Patients	0
19. Laboratory	1,283
20. Radiology and X-Ray	682
21. Other Medical Services	72,102
22. Laundry	0
Subtotal - Other Operating Revenue	160,175
24. Contributions	1,220
25. Interest and Other Investments Income	104
Subtotal - Non-Operating Revenue	1,324
27. Other Revenue (specify):	22,801
28. Other Revenue (specify):	0
Subtotal - Other Revenue	22,801
30. Total Revenue	3,271,660
31. General Services	722,521
32. Health Care	1,593,642
33. General Administration	682,986
34. Ownership	114,886
35. Special Cost Centers	107,271
35. Provider Participation Fee	54,203
37. Other	0
40. Total Expenses	3,275,509
41. Income Before Income Taxes	-3,849
42. Income Taxes	0
43. Net Income or Loss for the Year	-3,849

Heartland Manor Nursing Center
IDPA Comparative Data - Per Resident Day Cost
Year Ending

Enter your HSA # in next column =====
 Census (Pulls from Page 2) 23,346

Cost Report Line	Description	2006 Average Median Cost Per Day		
		Your Facility	State	HSA
1	Dietary	10.00	-	#N/A
2	Food Purchase	4.56	-	#N/A
3	Housekeeping	3.80	-	#N/A
4	Laundry	3.38	-	#N/A
5	Heat & Other Utilities	3.90	-	#N/A
6	Maintenance	3.65	-	#N/A
8	Total General Services	29.55	-	#N/A
10	Nursing & Medical Records	57.87	-	#N/A
10A	Therapy	6.44	-	#N/A
11	Activities	2.69	-	#N/A
12	Social Services	0.94	-	#N/A
16	Total Health Care & Programs	68.26	-	#N/A
17	Administration	3.04	-	#N/A
19	Professional Services	2.40	-	#N/A
21	Clerical & Gen. Office Expense	5.68	-	#N/A
22	Employee Benefits & PR Taxes	14.74	-	#N/A
24	Travel & Seminar	0.15	-	#N/A
26	Insurance-Property, Liability & Malpractice	2.61	-	#N/A
28	Total General Administrative	29.17	-	#N/A
29	Total Operating Expenses	126.98	-	#N/A
30	Depreciation	3.87	-	#N/A
32	Interest	0.28	-	#N/A
33	Real Estate Taxes	-	-	#N/A
37	Total Ownership	4.39	-	#N/A
	Total Operating and Ownership Cost	131.37	-	#N/A

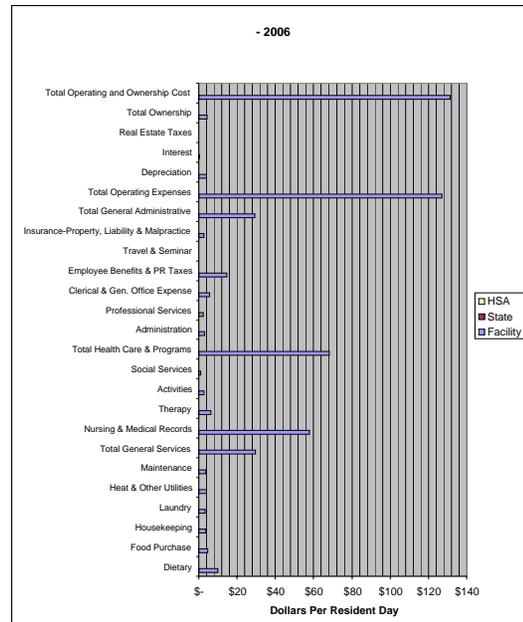
Notes:
 Your Facility data is from page 3, column 8 of your 2007 Medicaid cost report, divided by your annual census.

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

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2005 Cost Reports
2005 (Run August 15, 2006)

UN-INFLATED

Cost Report Line	Description	State-Wide	HSA											10th %	90th %	
			1	2	3	4	5	6	7	8	9	10	11			
1	Dietary															
2	Food Purchase															
3	Housekeeping															
4	Laundry															
5	Heat & Other Utilities															
6	Maintenance															
8	TOTAL GENERAL SERVICES															
10	Nursing & Medical Records															
10A	Therapy															
11	Activities															
12	Social Services															
16	TOTAL HEALTH CARE & PROGRAMS															
17	Administration															
19	Professional Services															
21	Clerical & Gen. Office Expense															
22	Employee Benefits & PR Taxes															
24	Travel & Seminar															
26	Insurance-Property, liability & Malpractice															
28	TOTAL GENERAL ADMINISTRATIVE															
29	TOTAL OPERATING EXPENSES															
30	Depreciation															
32	Interest															
33	Real Estate Taxes															
37	TOTAL OWNERSHIP															
	TOTAL OPERATING & OWNERSHIP COST															



Harford Manor Nursing Center
HSA's Comparative Data - Per Resident Day Cost
Year Ending

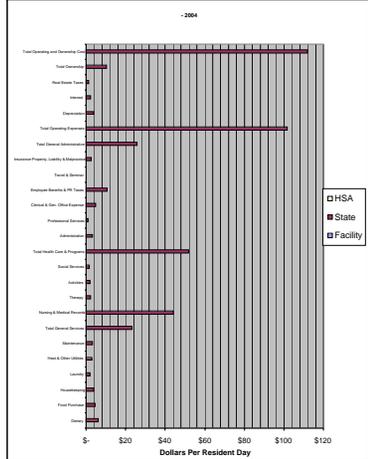
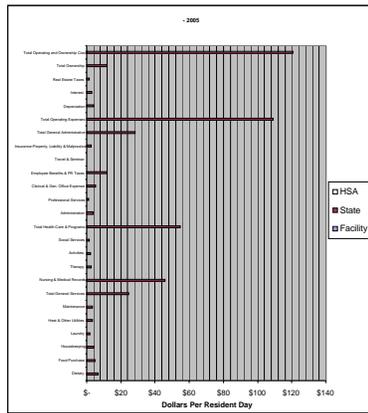
Enter your HSA # in row column
 Column (HSA) from Page 2

237506

Cost Report Line	Description	2007		2006 Median		2006		2006 Median		2005		2005 Median	
		Per Resident Year	Cost Per Day	State	HSA	Per Facility Year	Cost Per Day	State	HSA	Per Facility Year	Cost Per Day	State	HSA
1	Dietary	30,00784	6.52	ANA	PFALLER	6.52	ANA	HEVVO	6.23	ANA			
2	Food Purchase	4,562397	4.68	ANA	PFALLER	4.68	ANA	HEVVO	4.53	ANA			
3	Housekeeping	2,862970	4.02	ANA	PFALLER	4.02	ANA	HEVVO	3.77	ANA			
4	Laundry	3,384612	1.96	ANA	PFALLER	1.96	ANA	HEVVO	1.86	ANA			
5	House & Office Utilities	2,899512	3.31	ANA	PFALLER	3.31	ANA	HEVVO	3.02	ANA			
6	Maintenance	3,653991	3.51	ANA	PFALLER	3.51	ANA	HEVVO	3.21	ANA			
8	Total General Services	28,549602	24.43	ANA	PFALLER	24.43	ANA	HEVVO	23.12	ANA			
10	Nursing & Medical Supplies	37,469996	49.97	ANA	PFALLER	49.97	ANA	HEVVO	44.60	ANA			
10A	Therapy	4,638767	2.45	ANA	PFALLER	2.45	ANA	HEVVO	2.16	ANA			
11	Activities	2,060338	2.06	ANA	PFALLER	2.06	ANA	HEVVO	1.95	ANA			
12	Social Services	0,939389	1.58	ANA	PFALLER	1.58	ANA	HEVVO	1.48	ANA			
16	Total Health Care & Programs	48,263896	34.63	ANA	PFALLER	34.63	ANA	HEVVO	33.90	ANA			
17	Administration	3,038793	3.90	ANA	PFALLER	3.90	ANA	HEVVO	3.24	ANA			
19	Professional Services	3,403541	3.61	ANA	PFALLER	3.61	ANA	HEVVO	3.07	ANA			
21	Medical & Gas. Office Equipment	5,480248	3.65	ANA	PFALLER	3.65	ANA	HEVVO	4.89	ANA			
22	Employee Benefits & HR Taxes	14,742388	11.77	ANA	PFALLER	11.77	ANA	HEVVO	10.66	ANA			
24	Tenat & Supplies	0,102185	0.09	ANA	PFALLER	0.09	ANA	HEVVO	0.09	ANA			
26	Insurance (Property, Liability & Miscellaneous)	2,677942	2.69	ANA	PFALLER	2.69	ANA	HEVVO	2.67	ANA			
28	Total General Administration	21,187323	26.30	ANA	PFALLER	26.30	ANA	HEVVO	25.82	ANA			
29	Total Operating Expenses	126,79793	100.93	ANA	PFALLER	100.93	ANA	HEVVO	100.50	ANA			
30	Duplications	1,872487	3.95	ANA	PFALLER	3.95	ANA	HEVVO	3.78	ANA			
32	Interest	0,280562	2.87	ANA	PFALLER	2.87	ANA	HEVVO	2.22	ANA			
33	Real Estate Taxes	0	1.51	ANA	PFALLER	1.51	ANA	HEVVO	1.48	ANA			
37	Total Ownership	4,286810	11.75	ANA	PFALLER	11.75	ANA	HEVVO	10.42	ANA			
	Total Operating and Ownership Cost	131,37	120.68	ANA	PFALLER	120.68	ANA	HEVVO	121.01	ANA			

Notes:
 Your facility data is from page 3, column 6 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2006, 2007 HSA Data Cost Facility, for the State and your HSA is taken from data available from the Illinois Department of Health Care and Family Services and corresponds with the respective cost report data after other adjustments.



IDPA LTC Profiles
 LTC Median Per Diem Cost by HSA - 2006 Cost Reports
 2006

UN-INFLATED

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

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

10th % 90th %

2006 Costs

2006 Census

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

2006 - Average Wage Data Table

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

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

2006 - Staffing and Occupancy Data

Average Occupancy
 Medicaid Utilization
 Medicare Utilization

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

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

UN-INFLATED

Cost Report	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.23	7.09	6.81	5.63	6.81	5.56	6.37	6.37	6.37	6.12	7.09	5.94	4.27	10.11
2	Food Purchase	4.53	4.79	4.73	4.56	4.73	4.33	4.48	4.48	4.48	4.40	4.79	4.27	3.48	6.23
3	Housekeeping	3.77	3.68	3.76	3.10	3.76	3.37	4.12	4.12	4.12	3.93	3.68	3.66	2.59	5.78
4	Laundry	1.86	2.27	1.99	1.79	1.99	1.97	1.64	1.64	1.64	1.62	2.27	2.16	1.00	3.16
5	Heat & Other Utilities	3.02	3.13	3.07	3.04	3.07	2.71	3.06	3.06	3.06	2.87	3.13	2.86	2.10	4.39
6	Maintenance	3.21	3.63	3.33	3.22	3.33	2.45	3.35	3.35	3.35	3.25	3.63	2.88	2.02	5.28
8	TOTAL GENERAL SERVICES	23.12	25.66	23.97	21.71	23.97	21.28	23.50	23.50	23.50	23.47	25.66	21.76	18.27	32.52
10	Nursing & Medical Records	44.05	43.48	45.03	40.84	45.03	35.79	47.50	47.50	47.50	47.81	43.48	44.17	28.00	68.18
10A	Therapy	2.16	2.01	3.55	4.52	3.55	2.05	1.47	1.47	1.47	2.21	2.01	3.40	-	12.21
11	Activities	1.95	2.28	1.95	1.58	1.95	1.34	2.21	2.21	2.21	2.16	2.28	1.54	1.07	3.52
12	Social Services	1.48	1.44	1.63	1.10	1.63	1.27	1.64	1.64	1.64	1.34	1.44	1.37	0.62	3.10
16	TOTAL HEALTH CARE & PROGRAMS	51.90	52.55	53.10	49.97	53.10	43.69	53.78	53.78	53.78	56.90	52.55	53.31	33.59	81.45
17	Administration	3.24	3.47	3.24	3.08	3.24	3.65	3.19	3.19	3.19	3.24	3.47	2.99	1.75	8.15
19	Professional Services	0.97	1.19	0.70	0.68	0.70	0.77	1.09	1.09	1.09	1.34	1.19	0.70	0.05	2.58
21	Clerical & Gen. Office Expense	4.89	4.21	5.22	4.23	5.22	4.03	5.31	5.31	5.31	5.13	4.21	4.41	2.35	10.74
22	Employee Benefits & PR Taxes	10.66	10.98	12.14	9.56	12.14	8.62	11.17	11.17	11.17	11.21	10.98	9.81	6.89	20.31
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.15	0.08	0.08	0.08	0.04	0.12	0.09	-	0.34
26	Insurance-Property, liability & Malpractice	2.67	2.38	2.53	2.36	2.53	2.33	3.03	3.03	3.03	2.47	2.38	2.16	0.85	4.36
28	TOTAL GENERAL ADMINISTRATIVE	25.82	26.66	27.48	23.91	27.48	22.08	26.27	26.27	26.27	27.23	26.66	22.86	17.40	40.90
29	TOTAL OPERATING EXPENSES	101.59	104.24	105.69	96.02	105.69	89.62	103.51	103.51	103.51	106.84	104.24	100.77	71.40	151.58
30	Depreciation	3.74	3.67	3.95	3.52	3.95	2.64	4.23	4.23	4.23	3.72	3.67	3.20	1.00	8.58
32	Interest	2.22	2.43	1.42	1.72	1.42	0.55	3.91	3.91	3.91	2.22	2.43	0.94	-	10.11
33	Real Estate Taxes	1.40	1.04	1.00	0.84	1.00	0.87	3.21	3.21	3.21	1.30	1.04	1.14	-	5.54
37	TOTAL OWNERSHIP	10.42	8.95	9.03	7.51	9.03	6.11	14.54	14.54	14.54	10.03	8.95	9.17	3.61	22.83
	TOTAL OPERATING & OWNERSHIP COST	112.01	113.19	114.72	103.53	114.72	95.73	118.05	118.05	118.05	116.87	113.19	109.94	75.01	174.41

Cost Report	Description	2004 Costs	2004 Census
1	Dietary	4.27	10.11
2	Food Purchase	3.48	6.23
3	Housekeeping	2.59	5.78
4	Laundry	1.00	3.16
5	Heat & Other Utilities	2.10	4.39
6	Maintenance	2.02	5.28
8	TOTAL GENERAL SERVICES	18.27	32.52
10	Nursing & Medical Records	28.00	68.18
10A	Therapy	-	12.21
11	Activities	1.07	3.52
12	Social Services	0.62	3.10
16	TOTAL HEALTH CARE & PROGRAMS	33.59	81.45
17	Administration	1.75	8.15
19	Professional Services	0.05	2.58
21	Clerical & Gen. Office Expense	2.35	10.74
22	Employee Benefits & PR Taxes	6.89	20.31
24	Travel & Seminar	-	0.34
26	Insurance-Property, liability & Malpractice	0.85	4.36
28	TOTAL GENERAL ADMINISTRATIVE	17.40	40.90
29	TOTAL OPERATING EXPENSES	71.40	151.58
30	Depreciation	1.00	8.58
32	Interest	-	10.11
33	Real Estate Taxes	-	5.54
37	TOTAL OWNERSHIP	3.61	22.83
	TOTAL OPERATING & OWNERSHIP COST	75.01	174.41

Average Wage Data Table

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

2003 - Staffing and Occupancy Data

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