

HDGL501-01  
RUN DATE: 6/08/06 12:08

GENERIC NURSING AND REHAB  
BALANCE SHEET 401  
MONTH ENDING APRIL 30, 2006

	DEBIT	CREDIT
<b>CURRENT ASSETS</b>		
CASH AND CASH EQUIVALENTS	194,818	
ACCOUNTS RECEIVABLE	3,092,607	
LESS: DOUBTFUL ACCOUNTS		(228,118)
PREPAID INSURANCE	35,732	
PREPAID EXPENSES	9,201	
DUE FROM RELATED PARTIES	7,372	
DUE FROM INSURANCE COMPANY	4,947	
LOANS RECEIVABLE	1,751	
	<hr/>	
TOTAL CURRENTS ASSETS:	3,118,310	
<b>FIXED ASSETS</b>		
LEASEHOLD IMPROVEMENTS	813,323	
FURNITURE, FIXTURES AND EQUIPMENT	685,691	
VEHICLES	109,689	
SOFTWARE	38,240	
	<hr/>	
TOTAL COST	1,646,941	
LESS: ACCUMULATED DEPRECIATION		<hr/> (836,354)
NET FIXED ASSETS	810,587	
<b>OTHER ASSETS</b>		
DEPOSITS	<hr/> 0	
TOTAL ASSETS:	<hr/> 3,928,899	

	APRIL 2006			JANUARY-APRIL		
	5371 PATIENT DAYS			21318 PATIENT DAYS		
	AMOUNT	PER PAT DAY	%	AMOUNT	PER PAT DAY	%
<b>ROUTINE SERVICES</b>						
PRIVATE	144,385	194.32	15%	554,930	191.95	15%
MEDICAID	314,578	103.61	33%	1,324,371	103.51	35%
PENDING	41,382	102.94	4%	97,587	103.26	2%
HOSPICE/INSURANCE	35,935	162.60	3%	134,737	168.63	3%
MEDICARE - RUGS	401,405	414.24	42%	1,542,205	396.55	41%
LESS: PROVIDER PARTICIPATION FEE	(8,280)	(1.53)	0%	(33,120)	(1.55)	0%
<b>TOTAL PATIENT INCOME</b>	<b>929,405</b>	<b>172.33</b>	<b>98%</b>	<b>3,620,710</b>	<b>169.56</b>	<b>98%</b>
<b>ANCILLARY SERVICES</b>						
INCONTINENCY	1,446	0.26	0%	6,258	0.29	0%
PHYSICAL THERAPY	0	0.00	0%	540	0.02	0%
PHYSICAL THERAPY-MED B	4,087	0.75	0%	10,277	0.48	0%
OCCUPATION THERAPY-MED B	5,728	1.06	0%	15,881	0.74	0%
SPEECH THERAPY-MED B	334	0.06	0%	9,389	0.43	0%
LABORATORY	0	0.00	0%	78	0.00	0%
OXYGEN	1,352	0.25	0%	6,512	0.30	0%
WOUND CARE	161	0.02	0%	539	0.02	0%
UROLOGICAL	35	0.00	0%	235	0.01	0%
OSTOMY	153	0.02	0%	631	0.02	0%
OTHER	2,549	0.47	0%	9,350	0.43	0%
<b>TOTAL ANCILLARY INCOME</b>	<b>15,845</b>	<b>2.93</b>	<b>1%</b>	<b>59,690</b>	<b>2.79</b>	<b>1%</b>
<b>GROSS REVENUE</b>	<b>945,250</b>	<b>175.27</b>	<b>100%</b>	<b>3,680,400</b>	<b>172.35</b>	<b>100%</b>

HDGL510-04  
 RUN DATE: 6/08/06 11:32

GENERIC NURSING AND REHAB  
 REVENUE STATEMENT 410

	APRIL 2006			MARCH 2006			JANUARY-APRIL		
	AMOUNT	PER PAT DAY	%	AMOUNT	PER PAT DAY	%	AMOUNT	PER PAT DAY	%
<b>ROUTINE SERVICES</b>									
PRIVATE	144,385	194.32	15%	147,645	191.49	16%	554,930	191.95	15%
MEDICAID	314,578	103.61	33%	304,492	103.46	33%	1,324,371	103.51	35%
PENDING	41,382	102.94	4%	61,764	103.11	6%	97,587	103.26	2%
HOSPICE/INSURANCE	35,935	162.60	3%	33,493	169.15	3%	134,737	168.63	3%
MEDICARE - RUGS	401,405	414.24	42%	362,806	401.77	39%	1,542,205	396.55	41%
LESS: PROVIDER PARTICIPATION FEE	(8,280)	(1.53)	0%	(8,556)	(1.57)	0%	(33,120)	(1.55)	0%
<b>TOTAL PATIENT INCOME</b>	<b>929,405</b>	<b>172.33</b>	<b>98%</b>	<b>901,644</b>	<b>166.29</b>	<b>98%</b>	<b>3,620,710</b>	<b>169.56</b>	<b>98%</b>
<b>ANCILLARY SERVICES</b>									
INCONTINENCY	1,446	0.26	0%	1,250	0.23	0%	6,258	0.29	0%
PHYSICAL THERAPY	0	0.00	0%	0	0.00	0%	540	0.02	0%
PHYSICAL THERAPY-MED B	4,087	0.75	0%	1,737	0.32	0%	10,277	0.48	0%
OCCUPATION THERAPY-MED B	5,728	1.06	0%	6,108	1.12	0%	15,881	0.74	0%
SPEECH THERAPY-MED B	334	0.06	0%	3,764	0.69	0%	9,389	0.43	0%
LABORATORY	0	0.00	0%	0	0.00	0%	78	0.00	0%
OXYGEN	1,352	0.25	0%	1,200	0.22	0%	6,512	0.30	0%
WOUND CARE	161	0.02	0%	95	0.01	0%	539	0.02	0%
UROLOGICAL	35	0.00	0%	70	0.01	0%	235	0.01	0%
OSTOMY	153	0.02	0%	163	0.03	0%	631	0.02	0%
OTHER	2,549	0.47	0%	3,001	0.55	0%	9,350	0.43	0%
<b>TOTAL ANCILLARY INCOME</b>	<b>15,845</b>	<b>2.93</b>	<b>1%</b>	<b>17,388</b>	<b>3.20</b>	<b>1%</b>	<b>59,690</b>	<b>2.79</b>	<b>1%</b>
<b>GROSS REVENUE</b>	<b>945,250</b>	<b>175.27</b>	<b>100%</b>	<b>919,032</b>	<b>169.50</b>	<b>100%</b>	<b>3,680,400</b>	<b>172.35</b>	<b>100%</b>

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GENERIC NURSING AND REHAB  
 OPERATING COSTS 402

MONTH ENDING APRIL 2006  
 5393 PATIENT DAYS  
 AMOUNT PER PAT DAY

4 MONTH(S) ENDING APRIL 2006  
 21353 PATIENT DAYS  
 AMOUNT PER PAT DAY

**NURSING COSTS**

REGISTERED NURSES	48,198.77	8.93	215,278.48	10.08
LICENSED PRACTICAL NURSES	51,598.72	9.56	195,566.74	9.15
REGISTRY-LICENSED	13,495.63	2.50	51,275.44	2.40

<b>TOTAL LICENSED NURSING</b>	<b>113,293.12</b>	<b>21.00</b>	<b>462,120.66</b>	<b>21.64</b>
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AIDES AND ORDERLIES	107,842.89	19.99	431,515.01	20.20
REHABILITATION AIDES	7,464.40	1.38	29,215.29	1.36

<b>TOTAL NURSING ASSISTANTS</b>	<b>115,307.29</b>	<b>21.38</b>	<b>460,730.30</b>	<b>21.57</b>
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<b>TOTAL NURSING LABOR</b>	<b>228,600.41</b>	<b>42.38</b>	<b>922,850.96</b>	<b>43.21</b>
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**OTHER NURSING COSTS**

NURSING SUPPLIES	8,556.92	1.58	47,398.52	2.21
INCONTINENCE SUPPLIES	3,936.98	0.73	17,026.74	0.79
PATIENT NEEDS	100.00	0.01	2,188.02	0.10
MEDICAL RECORDS SUPPLIES	0.00	0.00	1,401.96	0.06
PHARMACY SUPPLIES	29,512.83	5.47	101,213.19	4.73
ENTERAL FEEDING SUPPLIES	655.68	0.12	2,683.91	0.12
LABORATORY SUPPLIES	500.00	0.09	4,496.36	0.21
X-RAY SUPPLIES	800.00	0.14	2,235.00	0.10
OXYGEN SUPPLIES	1,370.98	0.25	6,154.98	0.28
OXYGEN CONCENTRATOR SUPPLIES	537.14	0.09	3,282.54	0.15
DME RENTAL	6,302.50	1.16	27,143.65	1.27
PHYSICAL THERAPY SUPPLIES	34,460.37	6.38	145,198.13	6.79
OCCUPATIONAL THERAPY SUPPLIES	34,774.38	6.44	145,991.87	6.83
SPEECH THERAPY SUPPLIES	8,861.17	1.64	40,924.75	1.91
AMBULANCE	0.00	0.00	1,815.53	0.08
NURSING CONSULTANT	0.00	0.00	1,814.98	0.08
PHARMACY CONSULTANT	201.50	0.03	806.00	0.03
SPEECH REHAB CONSULTANT	1.01	0.00	4.26	0.00
PHYSICAL REHAB CONSULTANT	5.50	0.00	250.37	0.01
OCCUPATIONAL REHAB CONSULTANT	6.00	0.00	20.38	0.00
MEDICAL DIRECTOR	1,500.00	0.27	8,000.00	0.37

<b>TOTAL OTHER NURSING COSTS:</b>	<b>132,082.96</b>	<b>24.49</b>	<b>560,051.14</b>	<b>26.22</b>
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<b>TOTAL NURSING COSTS</b>	<b>360,683.37</b>	<b>66.87</b>	<b>1,482,902.10</b>	<b>69.44</b>
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GENERIC NURSING AND REHAB  
OPERATING COSTS 402

MONTH ENDING APRIL 2006  
5393 PATIENT DAYS  
AMOUNT PER PAT DAY

4 MONTH(S) ENDING APRIL 2006  
21353 PATIENT DAYS  
AMOUNT PER PAT DAY

**ACTIVITY COSTS**

ACTIVITY DIRECTOR	2,971.20	0.55	11,884.80	0.55
ACTIVITY AIDES	8,634.48	1.60	36,237.02	1.69
SOCIAL SERVICE DIRECTOR	3,649.01	0.67	16,225.77	0.75
SOCIAL SERVICE AIDES	7,626.45	1.41	20,136.83	0.94
RESIDENT SERVICE COORDINATOR	115.39	0.02	1,596.17	0.07

TOTAL ACTIVITY LABOR	22,996.53	4.26	86,080.59	4.03
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**OTHER ACTIVITY COSTS**

ACTIVITY PROGRAMS AND SUPPLIES	606.20	0.11	2,528.26	0.11
ACTIVITY CONSULTANT	448.00	0.08	1,638.00	0.07
SOCIAL SERVICE CONSULTANT	1,361.00	0.25	2,705.00	0.12

TOTAL OTHER ACTIVITY COSTS	2,415.20	0.44	6,871.26	0.32
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TOTAL ACTIVITY COSTS	25,411.73	4.71	92,951.85	4.35
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**DIETARY COSTS**

FOOD SERVICE DIRECTOR	4,410.62	0.81	17,138.20	0.80
COOKS	9,290.88	1.72	31,501.77	1.47
DIETARY AIDES	13,905.28	2.57	57,370.94	2.68

TOTAL DIETARY LABOR	27,606.78	5.11	106,010.91	4.96
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**OTHER DIETARY COSTS**

FOOD	26,716.96	4.95	113,388.43	5.31
SUPPLEMENTS	822.68	0.15	4,853.89	0.22
DIETARY SUPPLIES	4,350.76	0.80	19,488.14	0.91
DIETARY REPAIRS	0.00	0.00	1,166.29	0.05
SALES TAX	124.24	0.02	496.97	0.02
DIETARY CONSULTANT	714.00	0.13	2,856.00	0.13

TOTAL OTHER DIETARY COSTS	32,728.64	6.06	142,249.72	6.66
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TOTAL DIETARY COSTS:	60,335.42	11.18	248,260.63	11.62
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GENERIC NURSING AND REHAB  
OPERATING COSTS 402

MONTH ENDING APRIL 2006  
5393 PATIENT DAYS  
AMOUNT PER PAT DAY

4 MONTH(S) ENDING APRIL 2006  
21353 PATIENT DAYS  
AMOUNT PER PAT DAY

**HOUSEKEEPING COSTS**

HOUSEKEEPING SALARIES	21,818.37	4.04	83,648.82	3.91
HOUSEKEEPING SUPPLIES	1,720.77	0.31	10,465.96	0.49
<b>TOTAL HOUSEKEEPING COSTS:</b>	<b>23,539.14</b>	<b>4.36</b>	<b>94,114.78</b>	<b>4.40</b>

**LAUNDRY COSTS**

LAUNDRY SALARIES	947.65	0.17	4,752.14	0.22
LAUNDRY SUPPLIES	406.47	0.07	3,588.59	0.16
LINEN REPLACEMENT	107.38	0.01	2,707.66	0.12
<b>TOTAL LAUNDRY COSTS</b>	<b>1,461.50</b>	<b>0.27</b>	<b>11,048.39</b>	<b>0.51</b>

**PLANT COSTS**

MAINTENANCE SALARIES	3,802.46	0.70	13,902.44	0.65
BUILDING SUPPLIES	1,553.64	0.28	13,756.82	0.64
REPAIRS AND MAINTENANCE	4,459.46	0.82	14,931.11	0.69
ELEVATOR MAINTENANCE	472.79	0.08	1,891.17	0.08
SECURITY	33.00	0.00	180.00	0.00
EQUIPMENT RENTAL	683.54	0.12	5,184.24	0.24
SCAVENGER	2,522.07	0.46	10,486.18	0.49
LANDSCAPING	541.67	0.10	2,166.68	0.10
SNOW REMOVAL	0.00	0.00	200.00	0.00
EXTERMINATOR	117.00	0.02	468.00	0.02
FUEL AND GAS	0.00	0.00	18,730.96	0.87
ELECTRICITY	4,142.69	0.76	17,520.28	0.82
WATER	2,914.67	0.54	9,102.24	0.42
CABLE	798.35	0.14	3,163.41	0.14
<b>TOTAL PLANT COSTS</b>	<b>22,041.34</b>	<b>4.08</b>	<b>111,683.53</b>	<b>5.23</b>

**EMPLOYEE WELFARE COSTS**

PAYROLL TAXES	31,510.60	5.84	134,045.63	6.27
WORKERS' COMPENSATION INS	10,129.08	1.87	40,516.32	1.89
INSURANCE - NON-UNION	8,405.83	1.55	32,193.57	1.50
INSURANCE - UNION	0.00	0.00	(295.53)	(0.01)
DENTAL INSURANCE	466.30	0.08	1,742.00	0.08
EMPLOYEE BENEFITS	1,778.82	0.32	10,533.99	0.49
<b>TOTAL EMPLOYEE WELFARE COSTS:</b>	<b>52,290.63</b>	<b>9.69</b>	<b>218,735.98</b>	<b>10.24</b>

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## GENERIC NURSING AND REHAB

## OPERATING COSTS 402

MONTH ENDING APRIL 2006

5393 PATIENT DAYS

AMOUNT PER PAT DAY

4 MONTH(S) ENDING APRIL 2006

21353 PATIENT DAYS

AMOUNT PER PAT DAY

**GENERAL AND ADMINISTRATIVE COSTS**

ADMINISTRATOR	11,631.44	2.15	46,929.33	2.19
OFFICE	14,484.91	2.68	65,093.77	3.04
MARKETING	7,165.18	1.32	28,073.33	1.31
INFORMATION TECHNOLOGY	513.07	0.09	2,052.28	0.09
QUALITY ASSURANCE	19,773.35	3.66	79,162.51	3.70

**TOTAL GENERAL AND ADMIN LABOR**

53,567.95	9.93	221,311.22	10.36
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**OTHER GENERAL AND ADMIN COSTS**

MANAGEMENT FEES	4,000.00	0.74	16,000.00	0.74
ADVERTISING	2,124.00	0.39	9,956.00	0.46
DATA PROCESSING	1,602.20	0.29	9,843.41	0.46
DUES AND SUBSCRIPTIONS	829.35	0.15	3,317.40	0.15
COPY MACHINE LEASE	402.88	0.07	1,246.16	0.05
OFFICE EQUIPMENT REPAIRS	163.96	0.03	679.89	0.03
BANK CHARGES	588.41	0.10	2,376.75	0.11
CONFERENCE AND SEMINARS	1,249.19	0.23	5,840.90	0.27
GENERAL INSURANCE	9,104.42	1.68	36,417.68	1.70
LICENSE AND FEES	373.83	0.06	1,409.11	0.06
OFFICE SUPPLIES AND EXPENSE	2,671.99	0.49	9,133.65	0.42
EMPLOYEE BACKGROUND CHECKS	0.00	0.00	368.00	0.01
MEALS AND ENTERTAINMENT	597.95	0.11	3,911.54	0.18
POSTAGE	224.28	0.04	3,548.42	0.16
CLASSIFIED ADVERTISING	549.00	0.10	4,812.00	0.22
EMPLOYEE RECRUITMENT	11,750.00	2.17	23,810.00	1.11
ACCOUNTING FEES	4,725.00	0.87	10,775.24	0.50
LEGAL FEES	601.71	0.11	12,919.14	0.60
UC TAX CONSULTANT	229.17	0.04	916.66	0.04
CONSULTING FEES	4,333.33	0.80	17,333.32	0.81
OTHER PROFESSIONAL FEES	0.00	0.00	975.00	0.04
TELEPHONE	5,134.99	0.95	19,929.59	0.93
AUTO EXPENSE	1,979.12	0.36	8,028.27	0.37
PENALTIES	5,850.00	1.08	11,850.00	0.55
BAD DEBTS	9,452.50	1.75	36,760.91	1.72
RENT	78,517.59	14.55	314,070.36	14.70
REAL ESTATE TAXES	11,605.89	2.15	46,423.56	2.17

**TOTAL OTHER GENERAL AND ADMIN COSTS**

158,660.76	29.41	612,652.96	28.69
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**TOTAL GEN AND ADMINISTRATIVE COSTS:**

212,228.71	39.35	833,964.18	39.05
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GENERIC NURSING AND REHAB  
PROFIT AND LOSS 426

	MAY/05	JUN/05	JUL/05	AUG/05	SEP/05	OCT/05	NOV/05	DEC/05	JAN/06	FEB/06	MAR/06	APR/06
	5,485	5,248	5,452	5,384	5,137	5,306	5,360	5,560	5,514	5,019	5,414	5,371
<b>ROUTINE SERVICES</b>												
PRIVATE	176.43	172.86	174.50	174.29	174.59	179.84	177.93	176.32	192.48	190.03	191.49	194.32
MEDICAID	104.37	103.61	103.60	103.67	103.61	103.64	104.43	103.69	103.57	103.59	103.46	103.61
PENDING	102.93	103.67	103.15	102.93	110.97	112.54	103.49	103.09	103.30	103.13	103.11	102.94
HOSPICE/INSURANCE	142.78	173.27	135.20	104.18	126.30	114.37	133.50	139.34	179.55	163.50	169.15	162.60
MEDICARE - RUGS	381.92	381.70	364.19	366.25	372.02	397.98	388.92	383.48	367.24	403.25	401.77	414.24
LESS: PROVIDER PARTICIPATION FEE	(1.52)	(1.54)	(1.53)	(1.55)	(1.57)	(1.57)	(1.51)	(1.52)	(1.55)	(1.53)	(1.58)	(1.54)
<b>TOTAL PATIENT INCOME</b>	<b>148.07</b>	<b>148.93</b>	<b>152.21</b>	<b>147.70</b>	<b>150.50</b>	<b>153.08</b>	<b>168.42</b>	<b>167.38</b>	<b>167.31</b>	<b>171.74</b>	<b>166.53</b>	<b>173.04</b>
<b>ANCILLARY SERVICES</b>												
PHARMACY	1.84	1.21	1.17	0.00	0.05	0.28	0.20	0.56	0.00	0.00	0.00	0.00
INCONTINENCY	0.27	0.28	0.35	0.38	0.38	0.33	0.22	0.25	0.31	0.38	0.23	0.26
PHYSICAL THERAPY	0.38	0.35	0.00	0.04	0.56	0.02	0.25	0.37	0.09	0.16	0.00	0.00
PHYSICAL THERAPY-MED B	0.31	1.16	0.46	0.78	0.68	0.67	0.07	0.44	0.60	0.17	0.32	0.76
OCCUPATIONAL THERAPY	0.63	0.78	0.00	0.05	0.64	0.12	0.32	0.25	0.00	0.00	0.00	0.00
OCCUPATION THERAPY-MED B	0.59	1.04	0.42	0.57	1.01	1.00	0.34	0.76	0.48	0.27	1.12	1.06
SPEECH THERAPY	0.08	0.11	0.00	0.00	0.00	0.00	0.00	0.08	0.00	0.00	0.00	0.00
SPEECH THERAPY-MED B	0.02	0.17	0.13	0.17	0.48	1.41	0.69	0.98	0.74	0.39	0.69	0.06
LABORATORY	0.01	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00
OXYGEN	0.22	0.32	0.38	0.42	0.31	0.29	0.21	0.14	0.31	0.37	0.22	0.25
WOUND CARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.02	0.01	0.02
UROLOGICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00
OSTOMY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.03	0.03	0.02
OTHER	0.41	0.56	0.34	0.34	0.45	0.51	0.24	0.40	0.33	0.37	0.55	0.47
<b>TOTAL ANCILLARY INCOME</b>	<b>4.82</b>	<b>6.08</b>	<b>3.27</b>	<b>2.78</b>	<b>4.59</b>	<b>4.67</b>	<b>2.59</b>	<b>4.28</b>	<b>2.97</b>	<b>2.20</b>	<b>3.21</b>	<b>2.95</b>
<b>GROSS REVENUE</b>	<b>152.90</b>	<b>155.01</b>	<b>155.48</b>	<b>150.49</b>	<b>155.09</b>	<b>157.76</b>	<b>171.01</b>	<b>171.66</b>	<b>170.29</b>	<b>173.95</b>	<b>169.75</b>	<b>175.99</b>

GENERIC NURSING AND REHAB  
PROFIT AND LOSS 426

	MAY/05	JUN/05	JUL/05	AUG/05	SEP/05	OCT/05	NOV/05	DEC/05	JAN/06	FEB/06	MAR/06	APR/06
	5,485	5,248	5,452	5,384	5,137	5,306	5,360	5,560	5,514	5,019	5,414	5,371
<b>OPERATING EXPENSES</b>												
NURSING COSTS	66.21	70.71	75.38	69.25	73.39	72.85	74.78	74.65	69.91	71.14	68.26	67.15
ACTIVITY COSTS	5.34	5.37	5.60	4.75	5.42	5.76	5.55	4.87	3.97	4.44	4.19	4.73
DIETARY COSTS	10.57	12.05	10.93	10.93	12.27	12.10	11.45	12.52	11.22	11.81	12.33	11.23
HOUSEKEEPING COSTS	4.55	4.91	4.68	5.41	5.08	4.94	5.64	4.34	4.58	4.15	4.51	4.38
LAUNDRY COSTS	0.34	0.26	0.31	0.35	0.35	0.74	0.48	0.64	0.54	0.49	0.60	0.27
PLANT COSTS	5.04	5.03	6.10	5.66	6.70	5.57	7.77	5.41	6.02	4.89	4.99	4.10
EMPLOYEE WELFARE COSTS	9.58	9.39	9.68	9.38	9.91	9.71	9.29	10.15	10.64	10.16	9.92	9.76
GENERAL AND ADMINISTRATIVE COSTS	39.32	34.57	37.53	39.62	37.51	37.62	38.49	38.19	38.51	43.50	37.23	40.88
<b>TOTAL OPERATING EXPENSES</b>	<b>141.00</b>	<b>142.33</b>	<b>150.27</b>	<b>145.38</b>	<b>150.66</b>	<b>149.33</b>	<b>153.48</b>	<b>150.79</b>	<b>145.41</b>	<b>150.63</b>	<b>142.07</b>	<b>142.52</b>
<b>INCOME BEFORE CAPITAL COSTS</b>	<b>11.89</b>	<b>12.67</b>	<b>5.21</b>	<b>5.10</b>	<b>4.43</b>	<b>8.43</b>	<b>17.52</b>	<b>20.87</b>	<b>24.87</b>	<b>23.32</b>	<b>27.67</b>	<b>33.47</b>
<b>CAPITAL EXPENSES</b>												
INTEREST EXPENSE	2.05	2.47	2.36	2.38	2.18	2.53	2.03	2.35	3.13	3.68	3.36	3.26
DEPRECIATION	0.79	0.82	0.79	0.80	0.84	0.81	0.81	0.78	0.78	0.86	0.80	0.80
<b>TOTAL CAPITAL COSTS</b>	<b>2.85</b>	<b>3.29</b>	<b>3.16</b>	<b>3.18</b>	<b>3.03</b>	<b>3.35</b>	<b>2.85</b>	<b>3.13</b>	<b>3.92</b>	<b>4.55</b>	<b>4.16</b>	<b>4.07</b>
<b>INCOME BEFORE OTHER INCOME</b>	<b>9.04</b>	<b>9.37</b>	<b>2.04</b>	<b>1.91</b>	<b>1.40</b>	<b>5.08</b>	<b>14.67</b>	<b>17.73</b>	<b>20.95</b>	<b>18.76</b>	<b>23.50</b>	<b>29.39</b>
<b>OTHER INCOME AND EXPENSE</b>												
VENDING COMMISSIONS	0.00	0.00	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.15	0.00
MISCELLANEOUS INCOME	0.05	0.02	0.00	0.01	0.01	0.00	0.01	0.00	0.00	0.00	0.01	0.03
PRIOR YEAR ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER INCOME AND EXPENSE:</b>	<b>0.05</b>	<b>0.02</b>	<b>0.15</b>	<b>0.01</b>	<b>0.01</b>	<b>0.00</b>	<b>0.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.16</b>	<b>0.03</b>
<b>NET EARNINGS (LOSS):</b>	<b>9.10</b>	<b>9.40</b>	<b>2.19</b>	<b>1.93</b>	<b>1.42</b>	<b>5.08</b>	<b>14.69</b>	<b>17.73</b>	<b>20.95</b>	<b>18.77</b>	<b>23.67</b>	<b>29.42</b>

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GENERIC NURSING AND REHAB  
PROFIT AND LOSS 419

	MONTH ENDING APRIL 2006		4 MONTH(S) ENDING APRIL 2006	
	5371 PATIENT DAYS		21318 PATIENT DAYS	
	AMOUNT	PER PAT DAY	AMOUNT	PER PAT DAY
<b>ROUTINE SERVICES</b>				
PRIVATE	144,385.00	194.32	554,930.00	191.95
MEDICAID	314,578.44	103.61	1,324,371.06	103.51
PENDING	41,381.88	102.94	97,587.12	103.26
HOSPICE/INSURANCE	35,934.84	162.60	134,737.46	168.63
MEDICARE - RUGS	401,404.60	414.24	1,542,204.65	396.55
LESS: PROVIDER PARTICIPATION FEE	(8,280.00)	(1.53)	(33,120.00)	(1.55)
<b>TOTAL PATIENT INCOME</b>	<b>929,404.76</b>	<b>172.33</b>	<b>3,620,710.29</b>	<b>169.56</b>
<b>ANCILLARY SERVICES</b>				
INCONTINENCY	1,445.50	0.26	6,258.00	0.29
PHYSICAL THERAPY	0.00	0.00	540.00	0.02
PHYSICAL THERAPY-MED B	4,087.00	0.75	10,277.20	0.48
OCCUPATION THERAPY-MED B	5,728.16	1.06	15,880.96	0.74
SPEECH THERAPY-MED B	334.00	0.06	9,389.30	0.43
LABORATORY	0.00	0.00	78.00	0.00
OXYGEN	1,352.00	0.25	6,512.00	0.30
WOUND CARE	160.51	0.02	538.69	0.02
UROLOGICAL	34.99	0.00	235.23	0.01
OSTOMY	152.60	0.02	630.62	0.02
OTHER	2,548.78	0.47	9,350.43	0.43
<b>TOTAL ANCILLARY INCOME</b>	<b>15,843.54</b>	<b>2.93</b>	<b>59,690.43</b>	<b>2.79</b>
<b>GROSS REVENUE</b>	<b>945,248.30</b>	<b>175.27</b>	<b>3,680,400.72</b>	<b>172.35</b>

HDGL519  
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GENERIC NURSING AND REHAB  
PROFIT AND LOSS 419

MONTH ENDING APRIL 2006  
5371 PATIENT DAYS  
AMOUNT PER PAT DAY

4 MONTH(S) ENDING APRIL 2006  
21318 PATIENT DAYS  
AMOUNT PER PAT DAY

**OPERATING EXPENSES**

NURSING COSTS	360,683.37	66.87	1,482,902.10	69.44
ACTIVITY COSTS	25,411.73	4.71	92,951.85	4.35
DIETARY COSTS	60,335.42	11.18	248,260.63	11.62
HOUSEKEEPING COSTS	23,539.14	4.36	94,114.78	4.40
LAUNDRY COSTS	1,461.50	0.27	11,048.39	0.51
PLANT COSTS	22,041.34	4.08	111,683.53	5.23
EMPLOYEE WELFARE COSTS	52,441.44	9.72	219,562.19	10.28
GENERAL AND ADMINISTRATIVE COSTS	219,568.63	40.71	860,913.75	40.31
<b>TOTAL OPERATING EXPENSES</b>	<b>765,482.57</b>	<b>141.94</b>	<b>3,121,437.22</b>	<b>146.18</b>
<b>INCOME BEFORE CAPITAL COSTS</b>	<b>179,765.73</b>	<b>33.33</b>	<b>558,963.50</b>	<b>26.17</b>

**CAPITAL EXPENSES**

INTEREST EXPENSE	17,561.80	3.25	71,541.21	3.35
DEPRECIATION	4,350.00	0.80	17,400.00	0.81
<b>TOTAL CAPITAL COSTS</b>	<b>21,911.80</b>	<b>4.06</b>	<b>88,941.21</b>	<b>4.16</b>
<b>INCOME BEFORE OTHER INCOME</b>	<b>157,853.93</b>	<b>29.27</b>	<b>470,022.29</b>	<b>22.01</b>

**OTHER INCOME AND EXPENSE**

VENDING COMMISSIONS	0.00	0.00	815.80	0.03
MISCELLANEOUS INCOME	197.03	0.03	299.13	0.01
PRIOR YEAR ADJUSTMENTS	0.00	0.00	(14,119.46)	(0.66)
<b>TOTAL OTHER INCOME AND EXPENSE:</b>	<b>197.03</b>	<b>0.03</b>	<b>(13,004.53)</b>	<b>(0.60)</b>
<b>NET EARNINGS (LOSS):</b>	<b>158,050.96</b>	<b>29.30</b>	<b>457,017.76</b>	<b>21.40</b>

NOV/05	DEC/05	JAN/06	FEB/06	MAR/06	APR/06
5,360	5,560	5,514	5,019	5,414	5,371

**ROUTINE SERVICES**

PRIVATE	126,510	129,950	135,320	122,955	147,645	144,385
MEDICAID	313,096	304,147	308,747	281,055	304,492	314,578
PENDING	50,195	66,087	57,852	54,867	61,764	41,382
HOSPICE/INSURANCE	16,955	22,852	35,552	29,757	33,493	35,935
MEDICARE - RUGS	404,091	416,077	393,682	381,075	362,806	401,405
LESS: PROVIDER PARTICIPATION FEE	(8,100)	(8,466)	(8,556)	(7,728)	(8,556)	(8,280)

TOTAL PATIENT INCOME	902,747	930,647	922,597	861,981	901,644	929,405
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**ANCILLARY SERVICES**

PHARMACY	1,124	3,130	0	0	0	0
INCONTINENCY	1,187	1,432	1,712	1,908	1,250	1,446
PHYSICAL THERAPY	1,365	2,094	540	848	0	0
PHYSICAL THERAPY-MED B	419	2,475	3,351	874	1,737	4,087
OCCUPATIONAL THERAPY	1,742	1,403	0	0	0	0
OCCUPATION THERAPY-MED B	1,862	4,254	2,667	1,378	6,108	5,728
SPEECH THERAPY	0	472	0	0	0	0
SPEECH THERAPY-MED B	3,739	5,502	4,128	2,000	3,764	334
LABORATORY	0	21	78	0	0	0
OXYGEN	1,136	808	1,736	1,896	1,200	1,352
WOUND CARE	0	0	142	133	95	161
UROLOGICAL	0	0	35	35	70	35
OSTOMY	0	0	163	153	163	153
OTHER	1,336	2,241	1,862	1,862	3,001	2,549

TOTAL ANCILLARY INCOME	13,910	23,832	16,414	11,087	17,388	15,845
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GROSS REVENUE	916,657	954,479	939,011	873,068	919,032	945,250
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	NOV/05	DEC/05	JAN/06	FEB/06	MAR/06	APR/06
	5,360	5,560	5,514	5,019	5,414	5,371
<b>OPERATING EXPENSES</b>						
NURSING COSTS	400,845	415,066	385,487	357,090	369,594	360,683
ACTIVITY COSTS	29,759	27,096	21,927	22,329	22,736	25,412
DIETARY COSTS	61,425	69,640	61,910	59,309	66,794	60,335
HOUSEKEEPING COSTS	30,272	24,181	25,275	20,872	24,429	23,539
LAUNDRY COSTS	2,580	3,572	2,997	2,472	3,280	1,462
PLANT COSTS	41,651	30,089	33,205	24,580	27,064	22,041
EMPLOYEE WELFARE COSTS	49,812	56,435	58,672	51,027	53,720	52,441
GENERAL AND ADMINISTRATIVE COSTS	206,355	212,357	212,359	218,334	201,600	219,569
TOTAL OPERATING EXPENSES	822,699	838,436	801,832	756,013	769,217	765,482
INCOME BEFORE CAPITAL COSTS	93,958	116,043	137,179	117,055	149,815	179,769
<b>CAPITAL EXPENSES</b>						
INTEREST EXPENSE	10,929	13,097	17,274	18,511	18,194	17,562
DEPRECIATION	4,350	4,350	4,350	4,350	4,350	4,350
TOTAL CAPITAL COSTS	15,279	17,447	21,624	22,861	22,544	21,912
INCOME BEFORE OTHER INCOME	78,679	98,596	115,555	94,194	127,271	157,857
<b>OTHER INCOME AND EXPENSE</b>						
VENDING COMMISSIONS	0	0	0	0	816	0
MISCELLANEOUS INCOME	64	0	0	17	85	197
PRIOR YEAR ADJUSTMENTS	0	0	0	0	0	0
TOTAL OTHER INCOME AND EXPENSE:	64	0	0	17	901	197
NET EARNINGS (LOSS):	78,743	98,596	115,555	94,211	128,172	158,054

	4 MONTHS 2005	4 MONTHS 2006	PPD 2005	PPD 2006	APRIL 2005	APRIL 2006	PPD 2005	PPD 2006
<b>ROUTINE SERVICES</b>								
PRIVATE	435,211.46	554,930.00	173.73	191.95	110,840.00	144,385.00	173.73	194.32
MEDICAID	1,296,569.12	1,324,371.06	103.75	103.51	331,660.28	314,578.44	104.23	103.61
PENDING	153,174.72	97,587.12	102.94	103.26	60,528.72	41,381.88	102.94	102.94
HOSPICE/INSURANCE	120,123.18	134,737.46	139.19	168.63	31,802.80	35,934.84	146.55	162.60
MEDICARE - RUGS	1,035,294.45	1,542,204.65	372.67	396.55	255,143.54	401,404.60	394.95	414.24
LESS: PROVIDER PARTICIPATION FEE	(32,400.00)	(33,120.00)	(1.60)	(1.55)	(8,100.00)	(8,280.00)	(1.53)	(1.53)
<b>TOTAL PATIENT INCOME</b>	<b>3,007,972.93</b>	<b>3,620,710.29</b>	<b>149.05</b>	<b>169.56</b>	<b>781,875.34</b>	<b>929,404.76</b>	<b>148.05</b>	<b>172.33</b>
<b>ANCILLARY SERVICES</b>								
PHARMACY	6,282.50	0.00	0.31	0.00	2,274.30	0.00	0.43	0.00
INCONTINENCY	4,434.50	6,258.00	0.21	0.29	1,351.00	1,445.50	0.25	0.26
PHYSICAL THERAPY	3,741.43	540.00	0.18	0.02	1,682.95	0.00	0.31	0.00
PHYSICAL THERAPY-MED B	20,462.20	10,277.20	1.01	0.48	4,007.80	4,087.00	0.75	0.75
OCCUPATIONAL THERAPY	4,283.24	0.00	0.21	0.00	2,902.87	0.00	0.54	0.00
OCCUPATION THERAPY-MED B	21,315.30	15,880.96	1.05	0.74	6,215.20	5,728.16	1.17	1.06
SPEECH THERAPY-MED B	5,640.20	9,389.30	0.27	0.43	1,769.70	334.00	0.33	0.06
LABORATORY	58.96	78.00	0.00	0.00	51.12	0.00	0.00	0.00
OXYGEN	4,384.00	6,512.00	0.21	0.30	1,008.00	1,352.00	0.19	0.25
WOUND CARE	0.00	538.69	0.00	0.02	0.00	160.51	0.00	0.02
UROLOGICAL	0.00	235.23	0.00	0.01	0.00	34.99	0.00	0.00
OSTOMY	0.00	630.62	0.00	0.02	0.00	152.60	0.00	0.02
OTHER	6,888.00	9,350.43	0.34	0.43	2,259.92	2,548.78	0.42	0.47
<b>TOTAL ANCILLARY INCOME</b>	<b>77,490.33</b>	<b>59,690.43</b>	<b>3.83</b>	<b>2.79</b>	<b>23,522.86</b>	<b>15,843.54</b>	<b>4.45</b>	<b>2.93</b>
<b>GROSS REVENUE</b>	<b>3,085,463.26</b>	<b>3,680,400.72</b>	<b>152.89</b>	<b>172.35</b>	<b>805,398.20</b>	<b>945,248.30</b>	<b>152.50</b>	<b>175.27</b>

GENERIC NURSING AND REHAB  
PROFIT AND LOSS 416

	4 MONTHS 2005	4 MONTHS 2006	PPD 2005	PPD 2006	APRIL 2005	APRIL 2006	PPD 2005	PPD 2006
<b>OPERATING EXPENSES</b>								
NURSING COSTS	1,340,967.80	1,482,902.10	66.45	69.44	341,905.32	360,683.37	64.74	66.87
ACTIVITY COSTS	90,267.57	92,951.85	4.47	4.35	22,195.57	25,411.73	4.20	4.71
DIETARY COSTS	233,151.25	248,260.63	11.55	11.62	55,662.23	60,335.42	10.54	11.18
HOUSEKEEPING COSTS	94,417.71	94,114.78	4.67	4.40	25,641.74	23,539.14	4.85	4.36
LAUNDRY COSTS	11,812.01	11,048.39	0.58	0.51	1,694.54	1,461.50	0.32	0.27
PLANT COSTS	96,752.41	111,683.53	4.79	5.23	24,645.89	22,041.34	4.66	4.08
EMPLOYEE WELFARE COSTS	196,980.32	219,562.19	9.76	10.28	48,283.54	52,441.44	9.14	9.72
GENERAL AND ADMINISTRATIVE COSTS	778,378.89	860,913.75	38.57	40.31	208,083.27	219,568.63	39.40	40.71
<b>TOTAL OPERATING EXPENSES</b>	<b>2,842,727.96</b>	<b>3,121,437.22</b>	<b>140.86</b>	<b>146.18</b>	<b>728,112.10</b>	<b>765,482.57</b>	<b>137.87</b>	<b>141.94</b>
<b>INCOME BEFORE CAPITAL COSTS</b>	<b>242,735.30</b>	<b>558,963.50</b>	<b>12.02</b>	<b>26.17</b>	<b>77,286.10</b>	<b>179,765.73</b>	<b>14.63</b>	<b>33.33</b>
<b>CAPITAL EXPENSES</b>								
INTEREST EXPENSE	50,280.16	71,541.21	2.49	3.35	11,328.66	17,561.80	2.14	3.25
DEPRECIATION	17,400.00	17,400.00	0.86	0.81	4,350.00	4,350.00	0.82	0.80
<b>TOTAL CAPITAL COSTS</b>	<b>67,680.16</b>	<b>88,941.21</b>	<b>3.35</b>	<b>4.16</b>	<b>15,678.66</b>	<b>21,911.80</b>	<b>2.96</b>	<b>4.06</b>
<b>INCOME BEFORE OTHER INCOME</b>	<b>175,055.14</b>	<b>470,022.29</b>	<b>8.67</b>	<b>22.01</b>	<b>61,607.44</b>	<b>157,853.93</b>	<b>11.66</b>	<b>29.27</b>
<b>OTHER INCOME AND EXPENSE</b>								
VENDING COMMISSIONS	695.80	815.80	0.03	0.03	0.00	0.00	0.00	0.00
MISCELLANEOUS INCOME	264.52	299.13	0.01	0.01	66.73	197.03	0.01	0.03
PRIOR YEAR ADJUSTMENTS	27,932.16	(14,119.46)	1.38	(0.66)	0.00	0.00	0.00	0.00
<b>TOTAL OTHER INCOME AND EXPENSE:</b>	<b>28,892.48</b>	<b>(13,004.53)</b>	<b>1.43</b>	<b>(0.60)</b>	<b>66.73</b>	<b>197.03</b>	<b>0.01</b>	<b>0.03</b>
<b>NET EARNINGS (LOSS):</b>	<b>203,947.62</b>	<b>457,017.76</b>	<b>10.10</b>	<b>21.40</b>	<b>61,674.17</b>	<b>158,050.96</b>	<b>11.67</b>	<b>29.30</b>

HDGL513-02

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## GENERIC NURSING AND REHAB

## PROFIT AND LOSS 413

	APR/06	MAR/06	FEB/06	JAN/06	DEC/05	NOV/05	OCT/05	SEP/05	AUG/05	JUL/05	JUN/05	MAY/05
<b>ROUTINE SERVICES</b>												
PRIVATE	144,385	147,645	122,955	135,320	129,950	126,510	146,210	150,330	154,250	139,780	122,910	121,210
MEDICAID	314,578	304,492	281,055	308,747	304,147	313,096	326,794	316,637	327,206	328,750	315,711	330,871
PENDING	41,382	61,764	54,867	57,852	66,087	50,195	62,123	48,163	56,514	48,794	62,518	71,749
HOSPICE/INSURANCE	35,935	33,493	29,757	35,552	22,852	16,955	11,323	13,515	10,002	26,636	41,587	35,126
MEDICARE - RUGS	401,405	362,806	381,075	393,682	416,077	404,091	274,214	252,604	255,645	294,273	246,961	261,616
LESS: PROVIDER PARTICIPATION FEE	(8,280)	(8,556)	(7,728)	(8,556)	(8,466)	(8,100)	(8,370)	(8,100)	(8,370)	(8,370)	(8,100)	(8,370)
<b>TOTAL PATIENT INCOME</b>	<b>929,405</b>	<b>901,644</b>	<b>861,981</b>	<b>922,597</b>	<b>930,647</b>	<b>902,747</b>	<b>812,294</b>	<b>773,149</b>	<b>795,247</b>	<b>829,863</b>	<b>781,587</b>	<b>812,202</b>
<b>ANCILLARY SERVICES</b>												
PHARMACY	0	0	0	0	3,130	1,124	1,517	293	0	6,379	6,391	10,114
INCONTINENCY	1,446	1,250	1,908	1,712	1,432	1,187	1,761	1,957	2,048	1,915	1,519	1,505
PHYSICAL THERAPY	0	0	848	540	2,094	1,365	158	2,884	252	0	1,849	2,133
PHYSICAL THERAPY-MED B	4,087	1,737	874	3,351	2,475	419	3,600	3,509	4,238	2,549	6,137	1,751
OCCUPATIONAL THERAPY	0	0	0	0	1,403	1,742	666	3,303	275	0	4,111	3,495
OCCUPATION THERAPY-MED B	5,728	6,108	1,378	2,667	4,254	1,862	5,347	5,196	3,121	2,332	5,509	3,278
SPEECH THERAPY	0	0	0	0	472	0	(17)	0	0	0	619	451
SPEECH THERAPY-MED B	334	3,764	2,000	4,128	5,502	3,739	7,525	2,517	922	718	926	147
LABORATORY	0	0	0	78	21	0	0	0	0	0	216	61
OXYGEN	1,352	1,200	1,896	1,736	808	1,136	1,560	1,608	2,312	2,104	1,696	1,248
WOUND CARE	161	95	133	142	0	0	0	0	0	0	0	0
UROLOGICAL	35	70	35	35	0	0	0	0	0	0	0	0
OSTOMY	153	163	153	163	0	0	0	0	0	0	0	0
OTHER	2,549	3,001	1,862	1,862	2,241	1,336	2,709	2,332	1,853	1,856	2,970	2,290
<b>TOTAL ANCILLARY INCOME</b>	<b>15,845</b>	<b>17,388</b>	<b>11,087</b>	<b>16,414</b>	<b>23,832</b>	<b>13,910</b>	<b>24,826</b>	<b>23,599</b>	<b>15,021</b>	<b>17,853</b>	<b>31,943</b>	<b>26,473</b>
<b>GROSS REVENUE</b>	<b>945,250</b>	<b>919,032</b>	<b>873,068</b>	<b>939,011</b>	<b>954,479</b>	<b>916,657</b>	<b>837,120</b>	<b>796,748</b>	<b>810,268</b>	<b>847,716</b>	<b>813,530</b>	<b>838,675</b>

HDGL513-02

RUN DATE: 6/13/06 14:47

**GENERIC NURSING AND REHAB  
PROFIT AND LOSS 413**

	APR/06	MAR/06	FEB/06	JAN/06	DEC/05	NOV/05	OCT/05	SEP/05	AUG/05	JUL/05	JUN/05	MAY/05
<b>ROUTINE SERVICES</b>												
<b>OPERATING EXPENSES</b>												
NURSING COSTS	360,683	369,594	357,090	385,487	415,066	400,845	386,590	377,021	372,847	410,986	371,134	363,186
ACTIVITY COSTS	25,412	22,736	22,329	21,927	27,096	29,759	30,576	27,845	25,611	30,577	28,228	29,343
DIETARY COSTS	60,335	66,794	59,309	61,910	69,640	61,425	64,204	63,069	58,861	59,625	63,279	58,026
HOUSEKEEPING COSTS	23,539	24,429	20,872	25,275	24,181	30,272	26,254	26,124	29,142	25,557	25,803	24,981
LAUNDRY COSTS	1,462	3,280	2,472	2,997	3,572	2,580	3,949	1,804	1,888	1,736	1,365	1,883
PLANT COSTS	22,041	27,064	24,580	33,205	30,089	41,651	29,575	34,448	30,524	33,299	26,429	27,699
EMPLOYEE WELFARE COSTS	52,441	53,720	51,027	58,672	56,435	49,812	51,563	50,917	50,537	52,825	49,325	52,592
GENERAL AND ADMINISTRATIVE COSTS	219,569	201,600	218,334	212,359	212,357	206,355	199,662	192,716	213,355	204,668	181,425	215,723
<b>TOTAL OPERATING EXPENSES</b>	<b>765,482</b>	<b>769,217</b>	<b>756,013</b>	<b>801,832</b>	<b>838,436</b>	<b>822,699</b>	<b>792,373</b>	<b>773,944</b>	<b>782,765</b>	<b>819,273</b>	<b>746,988</b>	<b>773,433</b>
<b>INCOME BEFORE CAPITAL COSTS</b>	<b>179,769</b>	<b>149,815</b>	<b>117,055</b>	<b>137,179</b>	<b>116,043</b>	<b>93,958</b>	<b>44,747</b>	<b>22,804</b>	<b>27,503</b>	<b>28,443</b>	<b>66,542</b>	<b>65,242</b>
<b>CAPITAL EXPENSES</b>												
INTEREST EXPENSE	17,562	18,194	18,511	17,274	13,097	10,929	13,432	11,239	12,822	12,921	12,966	11,283
DEPRECIATION	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350
<b>TOTAL CAPITAL COSTS</b>	<b>21,912</b>	<b>22,544</b>	<b>22,861</b>	<b>21,624</b>	<b>17,447</b>	<b>15,279</b>	<b>17,782</b>	<b>15,589</b>	<b>17,172</b>	<b>17,271</b>	<b>17,316</b>	<b>15,633</b>
<b>INCOME BEFORE OTHER INCOME</b>	<b>157,857</b>	<b>127,271</b>	<b>94,194</b>	<b>115,555</b>	<b>98,596</b>	<b>78,679</b>	<b>26,965</b>	<b>7,215</b>	<b>10,331</b>	<b>11,172</b>	<b>49,226</b>	<b>49,609</b>
<b>OTHER INCOME AND EXPENSE</b>												
VENDING COMMISSIONS	0	816	0	0	0	0	0	0	0	781	0	0
MISCELLANEOUS INCOME	197	85	17	0	0	64	21	91	91	37	117	314
PRIOR YEAR ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER INCOME AND EXPENSE:</b>	<b>197</b>	<b>901</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>64</b>	<b>21</b>	<b>91</b>	<b>91</b>	<b>818</b>	<b>117</b>	<b>314</b>
<b>NET EARNINGS (LOSS):</b>	<b>158,054</b>	<b>128,172</b>	<b>94,211</b>	<b>115,555</b>	<b>98,596</b>	<b>78,743</b>	<b>26,986</b>	<b>7,306</b>	<b>10,422</b>	<b>11,990</b>	<b>49,343</b>	<b>49,923</b>

HDGL508-02  
 RUN DATE: 6/08/06 11:31

GENERIC NURSING AND REHAB  
 PROFIT AND LOSS 408

	APRIL 2006		APRIL 2005		JAN-APRIL 2006		JAN-APRIL 2005	
	AMOUNT	PP DAY	AMOUNT	PP DAY	AMOUNT	PP DAY	AMOUNT	PP DAY
<b>ROUTINE SERVICES</b>								
PRIVATE	144,385.00	194.32	110,840.00	173.73	554,930.00	191.95	435,211.46	173.73
MEDICAID	314,578.44	103.61	331,660.28	104.23	1,324,371.06	103.51	1,296,569.12	103.75
PENDING	41,381.88	102.94	60,528.72	102.94	97,587.12	103.26	153,174.72	102.94
HOSPICE/INSURANCE	35,934.84	162.60	31,802.80	146.55	134,737.46	168.63	120,123.18	139.19
MEDICARE - RUGS	401,404.60	414.24	255,143.54	394.95	1,542,204.65	396.55	1,035,294.45	372.67
LESS: PROVIDER PARTICIPATION FEE	(8,280.00)	(1.53)	(8,100.00)	(1.53)	(33,120.00)	(1.55)	(32,400.00)	(1.60)
<b>TOTAL PATIENT INCOME</b>	<b>929,404.76</b>	<b>172.33</b>	<b>781,875.34</b>	<b>148.05</b>	<b>3,620,710.29</b>	<b>169.56</b>	<b>3,007,972.93</b>	<b>149.05</b>
<b>ANCILLARY SERVICES</b>								
PHARMACY	0.00	0.00	2,274.30	0.43	0.00	0.00	6,282.50	0.31
INCONTINENCY	1,445.50	0.26	1,351.00	0.25	6,258.00	0.29	4,434.50	0.21
PHYSICAL THERAPY	0.00	0.00	1,682.95	0.31	540.00	0.02	3,741.43	0.18
PHYSICAL THERAPY-MED B	4,087.00	0.75	4,007.80	0.75	10,277.20	0.48	20,462.20	1.01
OCCUPATIONAL THERAPY	0.00	0.00	2,902.87	0.54	0.00	0.00	4,283.24	0.21
OCCUPATION THERAPY-MED B	5,728.16	1.06	6,215.20	1.17	15,880.96	0.74	21,315.30	1.05
SPEECH THERAPY-MED B	334.00	0.06	1,769.70	0.33	9,389.30	0.43	5,640.20	0.27
LABORATORY	0.00	0.00	51.12	0.00	78.00	0.00	58.96	0.00
OXYGEN	1,352.00	0.25	1,008.00	0.19	6,512.00	0.30	4,384.00	0.21
WOUND CARE	160.51	0.02	0.00	0.00	538.69	0.02	0.00	0.00
UROLOGICAL	34.99	0.00	0.00	0.00	235.23	0.01	0.00	0.00
OSTOMY	152.60	0.02	0.00	0.00	630.62	0.02	0.00	0.00
OTHER	2,548.78	0.47	2,259.92	0.42	9,350.43	0.43	6,888.00	0.34
<b>TOTAL ANCILLARY INCOME</b>	<b>15,843.54</b>	<b>2.93</b>	<b>23,522.86</b>	<b>4.45</b>	<b>59,690.43</b>	<b>2.79</b>	<b>77,490.33</b>	<b>3.83</b>
<b>GROSS REVENUE</b>	<b>945,248.30</b>	<b>175.27</b>	<b>805,398.20</b>	<b>152.50</b>	<b>3,680,400.72</b>	<b>172.35</b>	<b>3,085,463.26</b>	<b>152.89</b>

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GENERIC NURSING AND REHAB  
 PROFIT AND LOSS 408

	APRIL 2006		APRIL 2005		JAN-APRIL 2006		JAN-APRIL 2005	
	AMOUNT	PP DAY	AMOUNT	PP DAY	AMOUNT	PP DAY	AMOUNT	PP DAY
<b>OPERATING EXPENSES</b>								
NURSING COSTS	360,683.37	66.87	341,905.32	64.74	1,482,902.10	69.44	1,340,967.80	66.45
ACTIVITY COSTS	25,411.73	4.71	22,195.57	4.20	92,951.85	4.35	90,267.57	4.47
DIETARY COSTS	60,335.42	11.18	55,662.23	10.54	248,260.63	11.62	233,151.25	11.55
HOUSEKEEPING COSTS	23,539.14	4.36	25,641.74	4.85	94,114.78	4.40	94,417.71	4.67
LAUNDRY COSTS	1,461.50	0.27	1,694.54	0.32	11,048.39	0.51	11,812.01	0.58
PLANT COSTS	22,041.34	4.08	24,645.89	4.66	111,683.53	5.23	96,752.41	4.79
EMPLOYEE WELFARE COSTS	52,441.44	9.72	48,283.54	9.14	219,562.19	10.28	196,980.32	9.76
GENERAL AND ADMINISTRATIVE COSTS	219,568.63	40.71	208,083.27	39.40	860,913.75	40.31	778,378.89	38.57
<b>TOTAL OPERATING EXPENSES</b>	<b>765,482.57</b>	<b>141.94</b>	<b>728,112.10</b>	<b>137.87</b>	<b>3,121,437.22</b>	<b>146.18</b>	<b>2,842,727.96</b>	<b>140.86</b>
<b>INCOME BEFORE CAPITAL COSTS</b>	<b>179,765.73</b>	<b>33.33</b>	<b>77,286.10</b>	<b>14.63</b>	<b>558,963.50</b>	<b>26.17</b>	<b>242,735.30</b>	<b>12.02</b>
<b>CAPITAL EXPENSES</b>								
INTEREST EXPENSE	17,561.80	3.25	11,328.66	2.14	71,541.21	3.35	50,280.16	2.49
DEPRECIATION	4,350.00	0.80	4,350.00	0.82	17,400.00	0.81	17,400.00	0.86
<b>TOTAL CAPITAL COSTS</b>	<b>21,911.80</b>	<b>4.06</b>	<b>15,678.66</b>	<b>2.96</b>	<b>88,941.21</b>	<b>4.16</b>	<b>67,680.16</b>	<b>3.35</b>
<b>INCOME BEFORE OTHER INCOME</b>	<b>157,853.93</b>	<b>29.27</b>	<b>61,607.44</b>	<b>11.66</b>	<b>470,022.29</b>	<b>22.01</b>	<b>175,055.14</b>	<b>8.67</b>
<b>OTHER INCOME AND EXPENSE</b>								
VENDING COMMISSIONS	0.00	0.00	0.00	0.00	815.80	0.03	695.80	0.03
MISCELLANEOUS INCOME	197.03	0.03	66.73	0.01	299.13	0.01	264.52	0.01
PRIOR YEAR ADJUSTMENTS	0.00	0.00	0.00	0.00	(14,119.46)	(0.66)	27,932.16	1.38
<b>TOTAL OTHER INCOME AND EXPENSE:</b>	<b>197.03</b>	<b>0.03</b>	<b>66.73</b>	<b>0.01</b>	<b>(13,004.53)</b>	<b>(0.60)</b>	<b>28,892.48</b>	<b>1.43</b>
<b>NET EARNINGS (LOSS):</b>	<b>158,050.96</b>	<b>29.30</b>	<b>61,674.17</b>	<b>11.67</b>	<b>457,017.76</b>	<b>21.40</b>	<b>203,947.62</b>	<b>10.10</b>

HDGL506-02  
 RUN DATE: 6/13/06 14:47

GENERIC NURSING AND REHAB  
 PROFIT AND LOSS 406

	MONTH ENDING APRIL 2006			4 MONTH(S) ENDING APRIL 2006			
	AMOUNT	BUDGET	VARIANCE	AMOUNT	BUDGET	VARIANCE	BUDGET YR
<b>ROUTINE SERVICES</b>							
PRIVATE	144,385	145,000	(615)	554,930	550,000	4,930	1,650,000
MEDICAID	314,578	315,000	(422)	1,324,371	1,000,000	324,371	3,000,000
PENDING	41,382	41,000	382	97,587	95,000	2,587	285,000
HOSPICE/INSURANCE	35,935	36,000	(65)	134,737	135,000	(263)	405,000
MEDICARE - RUGS	401,405	401,000	405	1,542,205	1,600,000	(57,795)	4,800,000
LESS: PROVIDER PARTICIPATION FEE	(8,280)	(8,500)	220	(33,120)	(35,000)	1,880	105,000
<b>TOTAL PATIENT INCOME</b>	<b>929,405</b>	<b>929,500</b>	<b>(95)</b>	<b>3,620,710</b>	<b>3,345,000</b>	<b>275,710</b>	<b>10,245,000</b>
<b>ANCILLARY SERVICES</b>							
INCONTINENCY	1,446	1,500	(54)	6,258	6,000	258	18,000
PHYSICAL THERAPY	0	0	0	540	0	540	0
PHYSICAL THERAPY-MED B	4,087	4,000	87	10,277	16,000	(5,723)	48,000
OCCUPATION THERAPY-MED B	5,728	6,000	(272)	15,881	24,000	(8,119)	72,000
SPEECH THERAPY-MED B	334	300	34	9,389	1,200	8,189	3,600
LABORATORY	0	0	0	78	0	78	0
OXYGEN	1,352	1,500	(148)	6,512	6,000	512	18,000
WOUND CARE	161	200	(39)	539	800	(261)	2,400
UROLOGICAL	35	100	(65)	235	400	(165)	1,200
OSTOMY	153	200	(47)	631	800	(169)	2,400
OTHER	2,549	2,500	49	9,350	10,000	(650)	30,000
<b>TOTAL ANCILLARY INCOME</b>	<b>15,845</b>	<b>16,300</b>	<b>(455)</b>	<b>59,690</b>	<b>65,200</b>	<b>(5,510)</b>	<b>195,600</b>
<b>GROSS REVENUE</b>	<b>945,250</b>	<b>945,800</b>	<b>(550)</b>	<b>3,680,400</b>	<b>3,410,200</b>	<b>270,200</b>	<b>10,440,600</b>

HDGL506-02  
 RUN DATE: 6/13/06 14:47

GENERIC NURSING AND REHAB  
 PROFIT AND LOSS 406

	MONTH ENDING APRIL 2006			4 MONTH(S) ENDING APRIL 2006			
	AMOUNT	BUDGET	VARIANCE	AMOUNT	BUDGET	VARIANCE	BUDGET YR
<b>OPERATING EXPENSES</b>							
NURSING COSTS	360,683	361,000	(317)	1,482,902	1,444,000	38,902	4,332,000
ACTIVITY COSTS	25,412	25,000	412	92,952	100,000	(7,048)	300,000
DIETARY COSTS	60,335	60,000	335	248,261	240,000	8,261	720,000
HOUSEKEEPING COSTS	23,539	22,000	1,539	94,115	88,000	6,115	264,000
LAUNDRY COSTS	1,462	1,500	(38)	11,048	6,000	5,048	18,000
PLANT COSTS	22,041	22,000	41	111,684	88,000	23,684	264,000
EMPLOYEE WELFARE COSTS	52,441	53,000	(559)	219,562	212,000	7,562	636,000
GENERAL AND ADMINISTRATIVE COSTS	219,569	220,000	(431)	860,914	880,000	(19,086)	2,640,000
<b>TOTAL OPERATING EXPENSES</b>	<b>765,482</b>	<b>764,500</b>	<b>982</b>	<b>3,121,438</b>	<b>3,058,000</b>	<b>63,438</b>	<b>9,174,000</b>
<b>INCOME BEFORE CAPITAL COSTS</b>	<b>179,769</b>	<b>181,300</b>	<b>(1,532)</b>	<b>558,962</b>	<b>352,200</b>	<b>206,762</b>	<b>1,266,600</b>
<b>CAPITAL EXPENSES</b>							
INTEREST EXPENSE	17,562	17,000	562	71,541	68,000	3,541	204,000
DEPRECIATION	4,350	4,500	(150)	17,400	4,500	12,900	13,500
<b>TOTAL CAPITAL COSTS</b>	<b>21,912</b>	<b>21,500</b>	<b>412</b>	<b>88,941</b>	<b>72,500</b>	<b>16,441</b>	<b>217,500</b>
<b>INCOME BEFORE OTHER INCOME</b>	<b>157,857</b>	<b>159,800</b>	<b>(1,944)</b>	<b>470,021</b>	<b>279,700</b>	<b>190,321</b>	<b>1,049,100</b>
<b>OTHER INCOME AND EXPENSE</b>							
VENDING COMMISSIONS	0	100	(100)	816	400	416	1,200
MISCELLANEOUS INCOME	197	500	(303)	299	2,000	(1,701)	6,000
PRIOR YEAR ADJUSTMENTS	0	0	0	(14,119)	0	(14,119)	0
<b>TOTAL OTHER INCOME AND EXPENSE:</b>	<b>197</b>	<b>600</b>	<b>(403)</b>	<b>(13,004)</b>	<b>2,400</b>	<b>(15,404)</b>	<b>7,200</b>
<b>NET EARNINGS (LOSS):</b>	<b>158,054</b>	<b>160,400</b>	<b>(2,347)</b>	<b>457,017</b>	<b>282,100</b>	<b>174,917</b>	<b>1,056,300</b>

HDGL501-01

RUN DATE: 6/08/06 12:08

## GENERIC NURSING AND REHAB

## BALANCE SHEET 401

MONTH ENDING APRIL 30, 2006

	DEBIT	CREDIT
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
ACCOUNTS PAYABLE - TRADE	909,047	
EXPENSES	30,011	
PAYROLL	165,465	
REAL ESTATE TAXES	179,062	
PAYROLL TAXES	38,670	
UTILITIES		(550)
PROVIDER ASSESSMENT FEE	8,280	
DEFERRED INCOME	225,189	
RESIDENTS' TRUST FUND		(219)
DUE TO OTHERS	1,011,347	
NOTE PAYABLE-FIRST NATIONAL	283,753	
DUE TO LOCAL LEASING	49,032	
REFUND AND EXCHANGE		(90,402)
TOTAL CURRENT LIABILITIES:	2,808,685	
<b>LONG TERM LIABILITIES</b>		
NOTE PAYABLE-STOCKHOLDERS	2,871,028	
TOTAL LONG TERM LIABILITIES:	2,871,028	
TOTAL LIABILITIES:	2,871,028	
<b>STOCKHOLDERS' EQUITY</b>		
RETAINED EARNINGS-BEG BALANCE		(1,849,826)
DISTRIBUTIONS		(175,000)
COMMON STOCK	1,000	
RETAINED EARNINGS		(184,006)
NET INCOME (LOSS)	457,018	
TOTAL STOCKHOLDERS' EQUITY:		(1,750,814)
STOCKHOLDERS' EQUITY:	3,928,899	