

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

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

	DEBIT	CREDIT
CURRENT ASSETS		
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	
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TOTAL CURRENTS ASSETS:	3,118,310	
FIXED ASSETS		
LEASEHOLD IMPROVEMENTS	813,323	
FURNITURE, FIXTURES AND EQUIPMENT	685,691	
VEHICLES	109,689	
SOFTWARE	38,240	
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TOTAL COST	1,646,941	
LESS: ACCUMULATED DEPRECIATION		<hr/> (836,354)
NET FIXED ASSETS	810,587	
OTHER ASSETS		
DEPOSITS	<hr/> 0	
TOTAL ASSETS:	<hr/> 3,928,899	

	APRIL 2006 5371 PATIENT DAYS			JANUARY-APRIL 21318 PATIENT DAYS		
	AMOUNT	PER PAT DAY	%	AMOUNT	PER PAT DAY	%
ROUTINE SERVICES						
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%
TOTAL PATIENT INCOME	929,405	172.33	98%	3,620,710	169.56	98%
ANCILLARY SERVICES						
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%
TOTAL ANCILLARY INCOME	15,845	2.93	1%	59,690	2.79	1%
GROSS REVENUE	945,250	175.27	100%	3,680,400	172.35	100%

HDGL510-04
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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	%
ROUTINE SERVICES									
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%
TOTAL PATIENT INCOME	929,405	172.33	98%	901,644	166.29	98%	3,620,710	169.56	98%
ANCILLARY SERVICES									
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%
TOTAL ANCILLARY INCOME	15,845	2.93	1%	17,388	3.20	1%	59,690	2.79	1%
GROSS REVENUE	945,250	175.27	100%	919,032	169.50	100%	3,680,400	172.35	100%

HDGL502-03
RUN DATE: 6/08/06 12:55

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

TOTAL LICENSED NURSING	113,293.12	21.00	462,120.66	21.64
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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

TOTAL NURSING ASSISTANTS	115,307.29	21.38	460,730.30	21.57
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TOTAL NURSING LABOR	228,600.41	42.38	922,850.96	43.21
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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

TOTAL OTHER NURSING COSTS:	132,082.96	24.49	560,051.14	26.22
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TOTAL NURSING COSTS	360,683.37	66.87	1,482,902.10	69.44
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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
TOTAL HOUSEKEEPING COSTS:	23,539.14	4.36	94,114.78	4.40

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
TOTAL LAUNDRY COSTS	1,461.50	0.27	11,048.39	0.51

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
TOTAL PLANT COSTS	22,041.34	4.08	111,683.53	5.23

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
TOTAL EMPLOYEE WELFARE COSTS:	52,290.63	9.69	218,735.98	10.24

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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

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

TOTAL GEN AND ADMINISTRATIVE COSTS: 212,228.71 39.35 833,964.18 39.05

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
ROUTINE SERVICES												
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)
TOTAL PATIENT INCOME	148.07	148.93	152.21	147.70	150.50	153.08	168.42	167.38	167.31	171.74	166.53	173.04
ANCILLARY SERVICES												
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
TOTAL ANCILLARY INCOME	4.82	6.08	3.27	2.78	4.59	4.67	2.59	4.28	2.97	2.20	3.21	2.95
GROSS REVENUE	152.90	155.01	155.48	150.49	155.09	157.76	171.01	171.66	170.29	173.95	169.75	175.99

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
OPERATING EXPENSES												
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
TOTAL OPERATING EXPENSES	141.00	142.33	150.27	145.38	150.66	149.33	153.48	150.79	145.41	150.63	142.07	142.52
INCOME BEFORE CAPITAL COSTS	11.89	12.67	5.21	5.10	4.43	8.43	17.52	20.87	24.87	23.32	27.67	33.47
CAPITAL EXPENSES												
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
TOTAL CAPITAL COSTS	2.85	3.29	3.16	3.18	3.03	3.35	2.85	3.13	3.92	4.55	4.16	4.07
INCOME BEFORE OTHER INCOME	9.04	9.37	2.04	1.91	1.40	5.08	14.67	17.73	20.95	18.76	23.50	29.39
OTHER INCOME AND EXPENSE												
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
TOTAL OTHER INCOME AND EXPENSE:	0.05	0.02	0.15	0.01	0.01	0.00	0.01	0.00	0.00	0.00	0.16	0.03
NET EARNINGS (LOSS):	9.10	9.40	2.19	1.93	1.42	5.08	14.69	17.73	20.95	18.77	23.67	29.42

HDGL519
RUN DATE: 6/13/06 14:50

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
ROUTINE SERVICES				
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)
TOTAL PATIENT INCOME	929,404.76	172.33	3,620,710.29	169.56
ANCILLARY SERVICES				
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
TOTAL ANCILLARY INCOME	15,843.54	2.93	59,690.43	2.79
GROSS REVENUE	945,248.30	175.27	3,680,400.72	172.35

HDGL519
RUN DATE: 6/13/06 14:50

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
TOTAL OPERATING EXPENSES	765,482.57	141.94	3,121,437.22	146.18
INCOME BEFORE CAPITAL COSTS	179,765.73	33.33	558,963.50	26.17

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
TOTAL CAPITAL COSTS	21,911.80	4.06	88,941.21	4.16
INCOME BEFORE OTHER INCOME	157,853.93	29.27	470,022.29	22.01

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)
TOTAL OTHER INCOME AND EXPENSE:	197.03	0.03	(13,004.53)	(0.60)
NET EARNINGS (LOSS):	158,050.96	29.30	457,017.76	21.40

	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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GENERIC NURSING AND REHAB
PROFIT AND LOSS 417

	NOV/05	DEC/05	JAN/06	FEB/06	MAR/06	APR/06
	5,360	5,560	5,514	5,019	5,414	5,371
OPERATING EXPENSES						
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
CAPITAL EXPENSES						
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
OTHER INCOME AND EXPENSE						
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
ROUTINE SERVICES								
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)
TOTAL PATIENT INCOME	3,007,972.93	3,620,710.29	149.05	169.56	781,875.34	929,404.76	148.05	172.33
ANCILLARY SERVICES								
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
TOTAL ANCILLARY INCOME	77,490.33	59,690.43	3.83	2.79	23,522.86	15,843.54	4.45	2.93
GROSS REVENUE	3,085,463.26	3,680,400.72	152.89	172.35	805,398.20	945,248.30	152.50	175.27

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
OPERATING EXPENSES								
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
TOTAL OPERATING EXPENSES	2,842,727.96	3,121,437.22	140.86	146.18	728,112.10	765,482.57	137.87	141.94
INCOME BEFORE CAPITAL COSTS	242,735.30	558,963.50	12.02	26.17	77,286.10	179,765.73	14.63	33.33
CAPITAL EXPENSES								
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
TOTAL CAPITAL COSTS	67,680.16	88,941.21	3.35	4.16	15,678.66	21,911.80	2.96	4.06
INCOME BEFORE OTHER INCOME	175,055.14	470,022.29	8.67	22.01	61,607.44	157,853.93	11.66	29.27
OTHER INCOME AND EXPENSE								
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
TOTAL OTHER INCOME AND EXPENSE:	28,892.48	(13,004.53)	1.43	(0.60)	66.73	197.03	0.01	0.03
NET EARNINGS (LOSS):	203,947.62	457,017.76	10.10	21.40	61,674.17	158,050.96	11.67	29.30

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
ROUTINE SERVICES												
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)
TOTAL PATIENT INCOME	929,405	901,644	861,981	922,597	930,647	902,747	812,294	773,149	795,247	829,863	781,587	812,202
ANCILLARY SERVICES												
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
TOTAL ANCILLARY INCOME	15,845	17,388	11,087	16,414	23,832	13,910	24,826	23,599	15,021	17,853	31,943	26,473
GROSS REVENUE	945,250	919,032	873,068	939,011	954,479	916,657	837,120	796,748	810,268	847,716	813,530	838,675

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
ROUTINE SERVICES												
OPERATING EXPENSES												
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
TOTAL OPERATING EXPENSES	765,482	769,217	756,013	801,832	838,436	822,699	792,373	773,944	782,765	819,273	746,988	773,433
INCOME BEFORE CAPITAL COSTS	179,769	149,815	117,055	137,179	116,043	93,958	44,747	22,804	27,503	28,443	66,542	65,242
CAPITAL EXPENSES												
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
TOTAL CAPITAL COSTS	21,912	22,544	22,861	21,624	17,447	15,279	17,782	15,589	17,172	17,271	17,316	15,633
INCOME BEFORE OTHER INCOME	157,857	127,271	94,194	115,555	98,596	78,679	26,965	7,215	10,331	11,172	49,226	49,609
OTHER INCOME AND EXPENSE												
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
TOTAL OTHER INCOME AND EXPENSE:	197	901	17	0	0	64	21	91	91	818	117	314
NET EARNINGS (LOSS):	158,054	128,172	94,211	115,555	98,596	78,743	26,986	7,306	10,422	11,990	49,343	49,923

HDGL508-02

GENERIC NURSING AND REHAB

RUN DATE: 6/08/06 11:31

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
ROUTINE SERVICES								
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)
TOTAL PATIENT INCOME	929,404.76	172.33	781,875.34	148.05	3,620,710.29	169.56	3,007,972.93	149.05
ANCILLARY SERVICES								
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
TOTAL ANCILLARY INCOME	15,843.54	2.93	23,522.86	4.45	59,690.43	2.79	77,490.33	3.83
GROSS REVENUE	945,248.30	175.27	805,398.20	152.50	3,680,400.72	172.35	3,085,463.26	152.89

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
OPERATING EXPENSES								
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
TOTAL OPERATING EXPENSES	765,482.57	141.94	728,112.10	137.87	3,121,437.22	146.18	2,842,727.96	140.86
INCOME BEFORE CAPITAL COSTS	179,765.73	33.33	77,286.10	14.63	558,963.50	26.17	242,735.30	12.02
CAPITAL EXPENSES								
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
TOTAL CAPITAL COSTS	21,911.80	4.06	15,678.66	2.96	88,941.21	4.16	67,680.16	3.35
INCOME BEFORE OTHER INCOME	157,853.93	29.27	61,607.44	11.66	470,022.29	22.01	175,055.14	8.67
OTHER INCOME AND EXPENSE								
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
TOTAL OTHER INCOME AND EXPENSE:	197.03	0.03	66.73	0.01	(13,004.53)	(0.60)	28,892.48	1.43
NET EARNINGS (LOSS):	158,050.96	29.30	61,674.17	11.67	457,017.76	21.40	203,947.62	10.10

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
ROUTINE SERVICES							
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
TOTAL PATIENT INCOME	929,405	929,500	(95)	3,620,710	3,345,000	275,710	10,245,000
ANCILLARY SERVICES							
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
TOTAL ANCILLARY INCOME	15,845	16,300	(455)	59,690	65,200	(5,510)	195,600
GROSS REVENUE	945,250	945,800	(550)	3,680,400	3,410,200	270,200	10,440,600

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
OPERATING EXPENSES							
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
TOTAL OPERATING EXPENSES	765,482	764,500	982	3,121,438	3,058,000	63,438	9,174,000
INCOME BEFORE CAPITAL COSTS	179,769	181,300	(1,532)	558,962	352,200	206,762	1,266,600
CAPITAL EXPENSES							
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
TOTAL CAPITAL COSTS	21,912	21,500	412	88,941	72,500	16,441	217,500
INCOME BEFORE OTHER INCOME	157,857	159,800	(1,944)	470,021	279,700	190,321	1,049,100
OTHER INCOME AND EXPENSE							
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
TOTAL OTHER INCOME AND EXPENSE:	197	600	(403)	(13,004)	2,400	(15,404)	7,200
NET EARNINGS (LOSS):	158,054	160,400	(2,347)	457,017	282,100	174,917	1,056,300

HDGL501-01

RUN DATE: 6/08/06 12:08

GENERIC NURSING AND REHAB

BALANCE SHEET 401

MONTH ENDING APRIL 30, 2006

	DEBIT	CREDIT
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
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	
LONG TERM LIABILITIES		
NOTE PAYABLE-STOCKHOLDERS	2,871,028	
TOTAL LONG TERM LIABILITIES:	2,871,028	
TOTAL LIABILITIES:	2,871,028	
STOCKHOLDERS' EQUITY		
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	