FOR BHF USE

LL1

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

2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

I. IDPH License ID Number: 0046532

Facility Name: North Logan Healthcare Ctr

Address: 801 N Logan Ave (Number) Danville (City) 61832 (Zip Code)

County: Vermilion

Telephone Number: (217) 443-3106 **Fax #** (217) 443-3187

HFS ID Number:

Date of Initial License for Current Owners: 1/1/04

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: TYSEN ADAMS **Telephone Number:** (317) 383.4000
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/12 to 12/31/12 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name) Mike Sorrells
(Title) Chief Financial Officer

Paid Preparer

(Signed) (Date)
(Print Name and Title) BKD, LLP - Consultant
(Firm Name & Address) BKD, LLP, 201 N ILLINOIS ST, ST 700, INDIANPOLIS, IN 46244
(Telephone) (317) 383.4000 Fax # (317) 383.4200

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	108	Skilled (SNF)	108	39,528	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	108	TOTALS	108	39,528	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	20,485	5,044	6,516	32,045	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,485	5,044	6,516	32,045	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 81.07%

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

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

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

I. On what date did you start providing long term care at this location?
Date started 1/1/2004

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 1/1/2004 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 108 and days of care provided 4,822

Medicare Intermediary NATIONAL GOVERNMENT SERVICES

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

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

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

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	195,082	11,879		206,961		206,961		206,961			1
2	Food Purchase		183,775		183,775		183,775	(434)	183,341			2
3	Housekeeping	64,336	19,221	350	83,907		83,907		83,907			3
4	Laundry	90,677	15,506		106,183		106,183		106,183			4
5	Heat and Other Utilities			122,412	122,412		122,412		122,412			5
6	Maintenance	82,531	15,413	50,174	148,118		148,118	33	148,151			6
7	Other (specify):*											7
8	TOTAL General Services	432,626	245,794	172,936	851,356		851,356	(401)	850,955			8
	B. Health Care and Programs											
9	Medical Director			15,350	15,350		15,350		15,350			9
10	Nursing and Medical Records	1,549,491	207,782	15,787	1,773,060		1,773,060		1,773,060			10
10a	Therapy		6,002	1,546	7,548		7,548		7,548			10a
11	Activities	86,815	4,536	1,280	92,631		92,631		92,631			11
12	Social Services	88,195	1,772	518	90,485		90,485	(40,475)	50,010			12
13	CNA Training											13
14	Program Transportation			6,481	6,481		6,481		6,481			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,724,501	220,092	40,962	1,985,555		1,985,555	(40,475)	1,945,080			16
	C. General Administration											
17	Administrative	103,649		52,000	155,649		155,649	12,281	167,930			17
18	Directors Fees											18
19	Professional Services			157,685	157,685		157,685	54,236	211,921			19
20	Dues, Fees, Subscriptions & Promotions			14,635	14,635		14,635	(4,497)	10,138			20
21	Clerical & General Office Expenses	94,116	12,693	36,879	143,688		143,688	68,992	212,680			21
22	Employee Benefits & Payroll Taxes			399,532	399,532		399,532		399,532			22
23	Inservice Training & Education											23
24	Travel and Seminar			5,859	5,859		5,859	20,650	26,509			24
25	Other Admin. Staff Transportation			1,867	1,867		1,867		1,867			25
26	Insurance-Prop.Liab.Malpractice			81,495	81,495		81,495		81,495			26
27	Other (specify):*							28,093	28,093			27
28	TOTAL General Administration	197,765	12,693	749,952	960,410		960,410	179,755	1,140,165			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,354,892	478,579	963,850	3,797,321		3,797,321	138,879	3,936,200			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.
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 North Logan Healthcare Ctr #0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			8,034	8,034		8,034	5,520	13,554			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			8,865	8,865		8,865	(123)	8,742			32
33	Real Estate Taxes			103,858	103,858		103,858		103,858			33
34	Rent-Facility & Grounds			336,000	336,000		336,000	(33,029)	302,971			34
35	Rent-Equipment & Vehicles			33,029	33,029		33,029	1,310	34,339			35
36	Other (specify):*											36
37	**TOTAL Ownership**			489,786	489,786		489,786	(26,322)	463,464			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		142,178	583,243	725,421		725,421	(11,330)	714,091			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			214,351	214,351		214,351		214,351			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		142,178	797,594	939,772		939,772	(11,330)	928,442			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,354,892	620,757	2,251,230	5,226,879		5,226,879	101,227	5,328,106			45

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

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(9)	02		4
5	Telephone, TV & Radio in Resident Rooms	(4,631)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	5,520	30		9
10	Interest and Other Investment Income	(123)	32		10
11	Discounts, Allowances, Rebates & Refunds	(282)	02		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(143)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(196)	24		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(4,377)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(887)	20		28
29	Other-Attach Schedule	(80,797)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (85,925)		$	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 Amount	2 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)	187,152		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 187,152		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 101,227		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 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS **Page 5A**

North Logan Healthcare Ctr

ID# **0046532**

Report Period Beginning: **1/1/12**

Ending: **12/31/12**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	BANK CHARGES	$ (3,689)	21	1
2	MARKETING TRAVEL	(806)	24	2
3	MARKETING SALARY	(40,475)	12	3
4	LATE CHARGES & FEES	(226)	21	4
5	ADJUST LEASE EXPENSE TO ACTUAL	(35,601)	34	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(80,797)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number North Logan Healthcare Ctr **#** 0046532 **Report Period Beginning:** 1/1/12 **Ending:** 12/31/12

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	(434)	0	0	0	0	0	0	0	0	0	0	(434)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	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	33	0	0	0	0	0	0	0	0	33	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(434)	0	33	0	0	0	0	0	0	0	0	(401)	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	(40,475)	0	0	0	0	0	0	0	0	0	0	(40,475)	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**	(40,475)	0	0	0	0	0	0	0	0	0	0	(40,475)	16
	C. General Administration													
17	Administrative	0	0	12,281	0	0	0	0	0	0	0	0	12,281	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	54,236	0	0	0	0	0	0	0	0	54,236	19
20	Fees, Subscriptions & Promotions	(5,264)	0	767	0	0	0	0	0	0	0	0	(4,497)	20
21	Clerical & General Office Expenses	(8,546)	0	77,538	0	0	0	0	0	0	0	0	68,992	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	(1,002)	0	21,652	0	0	0	0	0	0	0	0	20,650	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	28,093	0	0	0	0	0	0	0	0	28,093	27
28	**TOTAL General Administration**	(14,812)	0	194,567	0	0	0	0	0	0	0	0	179,755	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(55,721)	0	194,600	0	0	0	0	0	0	0	0	138,879	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 **Report Period Beginning:** 1/1/12 **Ending:** 12/31/12

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

	Capital Expense D. Ownership	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)	
30	Depreciation	5,520	0	0	0	0	0	0	0	0	0	0	5,520	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(123)	0	0	0	0	0	0	0	0	0	0	(123)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(35,601)	0	2,572	0	0	0	0	0	0	0	0	(33,029)	34
35	Rent-Equipment & Vehicles	0	0	1,310	0	0	0	0	0	0	0	0	1,310	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(30,204)	0	3,882	0	0	0	0	0	0	0	0	(26,322)	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	(11,330)	0	0	0	0	0	0	0	0	0	(11,330)	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):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	(11,330)	0	0	0	0	0	0	0	0	0	(11,330)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(85,925)	(11,330)	198,482	0	0	0	0	0	0	0	0	101,227	45

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
SEE 6-SUPPLEMENTAL		SEE 6-SUPPLEMENTAL		SEE 6-SUPPLEMENTAL		

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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	39	Physical Therapy	$ 231,960	Tru Rehab, LLC	100.00%	$ 227,321	$ (4,639)	1
2	V	39	Occupational Therapy	286,821	Tru Rehab, LLC	100.00%	281,085	(5,736)	2
3	V	39	Speech Therapy	11,748	Tru Rehab, LLC	100.00%	11,513	(235)	3
4	V	39	Therapy Management Fee	36,000	Tru Rehab, LLC	100.00%	35,280	(720)	4
5	V								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			$ 566,529			$ 555,199	$ * (11,330)	14

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

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	$	IDE MANAGEMENT GROUP, LLC	100.00%	$	$	15
16	V	6	MAINTENANCE		IDE MANAGEMENT GROUP, LLC	100.00%	33	33	16
17	V	10	NURSING		IDE MANAGEMENT GROUP, LLC	100.00%			17
18	V	17	ADMINISTRATIVE		IDE MANAGEMENT GROUP, LLC	100.00%	64,281	64,281	18
19	V	19	PROFESSIONAL FEES		IDE MANAGEMENT GROUP, LLC	100.00%	54,236	54,236	19
20	V	20	DUES, FEES, SUB		IDE MANAGEMENT GROUP, LLC	100.00%	767	767	20
21	V	21	CLERICAL & GENERAL		IDE MANAGEMENT GROUP, LLC	100.00%	77,538	77,538	21
22	V	24	TRAVEL & SEMINAR		IDE MANAGEMENT GROUP, LLC	100.00%	21,652	21,652	22
23	V	25	TRANSPORTATION		IDE MANAGEMENT GROUP, LLC	100.00%			23
24	V	26	INSURANCE		IDE MANAGEMENT GROUP, LLC	100.00%			24
25	V	27	EMPLOYEE BENEFITS		IDE MANAGEMENT GROUP, LLC	100.00%	28,093	28,093	25
26	V	32	INTEREST		IDE MANAGEMENT GROUP, LLC	100.00%			26
27	V	34	RENT-FACILITY & GROUNDS		IDE MANAGEMENT GROUP, LLC	100.00%	2,572	2,572	27
28	V	35	RENT-EQUIP & VEH		IDE MANAGEMENT GROUP, LLC	100.00%	1,310	1,310	28
29	V								29
30	V	17	MANAGEMENT FEES	52,000	IDE MANAGEMENT GROUP, LLC	100.00%		(52,000)	30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 52,000			$ 250,482	$ * 198,482	39

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

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	MARK IDE	100%	GRINNELL HEALTH CARE CENTER	GRINNELL, IA	IDE MANAGEMENT GROUP, LLC	GREENFIELD, IN	BOOKKEEPING/MGT	1
2			NEWTON HEALTH CARE CENTER	NEWTON, IA	TRU REHAB, LLC	VINCENNES, IN	THERAPY-REHAB	2
3			URBANDALE HEALTH CARE CENTER	URBANDALE, IA	DAVIS IHC PROP	GREENFIELD, IN	PROPERTY MGT	3
4			ZEARING HEALTH CARE CENTER	ZEARING, IA				4
5			CLOVERLEAF OF KNIGHTSVILLE	KNIGHTSVILLE, IN				5
6			COLONIAL HEALTH CARE	CROWN POINT, IN				6
7			WILLOW MANOR	VINCENNES, IN				7
8			KENDALLVILLE MANOR	KENDALVILLE, IN				8
9			LANDMARK HEALTHCARE	NEW ALBANY, IN				9
10			NORTH RIDGE ASSISTED LIVING (ALF)	ALBION, IN				10
11			NORTH RIDGE NURSING	ALBION, IN				11
12			RURAL HEALTHCARE	INDIANAPOLIS, IN				12
13			SUGAR CREEK REHAB	GREENFIELD, IN				13
14			THE CHATEAU AT SUGAR CREEK (ALF)	GREENFIELD, IN				14
15			WARSAW MEADOWS	WARSAW, IN				15
16			WOODLAND MANOR	ELKHART, IN				16
17			MADISON HEALTH CARE CENTER	INDIANAPOLIS, IN				17
18			BLOOMINGTON NURSING AND REHAB	BLOOMINGTON, IN				18
19			CORYDON NURSING AND REHAB	CORYDON, IN				19
20			ESSEX NURSING AND REHAB CENTER	LEBANON, IN				20
21			HIGHLAND NURSING AND REHAB	HIGHLAND, IN				21
22			LINTON NURSING AND REHAB CENTER	LINTON, IN				22
23			MERIDIAN NURSING AND REHAB	INDIANAPOLIS, IN				23
24			ROCKVILLE NURSING AND REHAB	ROCKVILLE, IN				24
25			TERRE HAUTE NURSING AND REHAB	TERRE HAUTE, IN				25
26			APPLETON HEALTH CARE CENTER	APPLETON, WI				26
27			UNIVERSITY NSG & REHAB CTR	EDWARDSVILLE, IL				27
28			PARIS HEALTH CARE CENTER	PARIS, IL				28
29			EDWARDSVILLE NSG & REHAB CTR	EDWARDSVILLE, IL				29
30								30

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

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	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	MARK IDE	SHAREHOLDER	Administrative	100.00	See Attached	2	5.00	Alloc Salary	$ 5,996	17-7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 5,996		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

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

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 [X] NO [ ]

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

Name of Related Organization: IDE MANAGEMENT GROUP, LLC
Street Address: 5430 W. US 40
City / State / Zip Code: GREENFIELD, IN 46140
Phone Number: (317) 947-0233
Fax Number: ( )

	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	5	UTILITIES	INPATIENT DAYS	525,604	28	$	$	32,045	$ 0	1
2	6	MAINTENANCE	INPATIENT DAYS	525,604	28	540		32,045	33	2
3	10	NURSING	INPATIENT DAYS	525,604	28			32,045	0	3
4	17	ADMINISTRATIVE	INPATIENT DAYS	525,604	28	1,054,346	1,054,346	32,045	64,281	4
5	19	PROFESSIONAL FEES	INPATIENT DAYS	525,604	28	889,583		32,045	54,236	5
6	20	DUES, FEES, SUB	INPATIENT DAYS	525,604	28	12,587		32,045	767	6
7	21	CLERICAL & GENERAL	INPATIENT DAYS	525,604	28	1,271,766	783,963	32,045	77,538	7
8	24	TRAVEL & SEMINAR	INPATIENT DAYS	525,604	28	355,145		32,045	21,652	8
9	25	TRANSPORTATION	INPATIENT DAYS	525,604	28			32,045	0	9
10	26	INSURANCE	INPATIENT DAYS	525,604	28			32,045	0	10
11	27	EMPLOYEE BENEFITS	INPATIENT DAYS	525,604	28	460,777		32,045	28,093	11
12	32	INTEREST	INPATIENT DAYS	525,604	28			32,045	0	12
13	34	RENT-FACILITY & GROUNDS	INPATIENT DAYS	525,604	28	42,181		32,045	2,572	13
14	35	RENT-EQUIP & VEH	INPATIENT DAYS	525,604	28	21,487		32,045	1,310	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 4,108,412	$ 1,838,309		$ 250,482	25

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

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 [X] NO [ ]

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

Name of Related Organization: TRU REHAB, LLC
Street Address: 3801 OLD BRUCEVILLE ROAD
City / State / Zip Code: VINCENNES, IN 47591
Phone Number: (812) 886-4677
Fax Number: ( )

	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	39	PHYSICAL THERAPY	DIRECT ALLOCATION			$	$		$ 227,321	1
2	39	OCCUPATIONAL THERAPY	DIRECT ALLOCATION						281,085	2
3	39	SPEECH THERAPY	DIRECT ALLOCATION						11,513	3
4	39	THERAPY MGT FEES	DIRECT ALLOCATION						35,280	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					$	$		$ 555,199	25

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

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	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	IMG	X		LOAN PAYABLE			$	$			$ 6,895	1
2												2
3												3
4												4
5												5
	Working Capital											
6	OMNICARE		X	WORKING CAPITAL							1,970	6
7												7
8												8
9	TOTAL Facility Related						$	$			$ 8,865	9
	B. Non-Facility Related*											
10	INTEREST INCOME		X								(123)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (123)	14
15	TOTALS (line 9+line14)						$	$			$ 8,742	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.)**

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

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2011 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 103,858	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 102,860	2
3. Under or (over) accrual (line 2 minus line 1).		$ (998)	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 104,856	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 103,858	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2007	102,125	8
	2008	106,127	9
	2009	107,760	10
	2010	105,756	11
	2011	102,860	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2011	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME North Logan Healthcare Ctr COUNTY Vermilion

FACILITY IDPH LICENSE NUMBER 0046532

CONTACT PERSON REGARDING THIS REPORT TYSEN ADAMS

TELEPHONE (317) 383.4000 FAX #: (317) 383.4200

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2011 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 2011.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	23-06-411-006-0060	LONG TERM CARE PROPERTY	$ 101,013.04	$ 101,013.04
2.	23-06-411-011-0060	LONG TERM CARE PROPERTY	$ 923.22	$ 923.22
3.	23-06-411-012-0060	LONG TERM CARE PROPERTY	$ 923.22	$ 923.22
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 102,859.48	$ 102,859.48

B. **Real Estate Tax Cost Allocations**

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

If YES, attach an explanation and 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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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 North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 26,933 B. General Construction Type: Exterior MASONRY Frame STEEL Number of Stories 3

C. Does the Operating Entity? [ ] (a) Own the Facility [ ] (b) Rent from a Related Organization. [X] (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? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (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 grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

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

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1				$	1
2					2
3	TOTALS			$	3

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2004	13,863		20	693	693	6,578	9
10	Various			2005	29,957		20	1,498	1,498	12,648	10
11	Various			2006	8,930		20	447	447	3,126	11
12	Various			2007	610		20	31	31	466	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

*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

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Carpeting	2008	$ 530	$	20	$ 27	$ 27	$ 133	37
38	New Secure Care Key Pad	2008	1,657		20	83	83	414	38
39	Wallpapering	2008	1,036		20	52	52	259	39
40	Wallpapering	2008	1,455		20	73	73	364	40
41	Install Remote Generator Annuciator Panel	2008	3,641		20	182	182	910	41
42	P&G Pump Housing Repair and Upgrade	2008	3,145		20	157	157	785	42
43	Holby Mixing Valve - Boiler Repair	2009	3,114		20	156	156	623	43
44	Room Renovations - Paintwork	2009	3,698		20	185	185	740	44
45	Heater Booster	2010	2,915		20	146	146	437	45
46	Awning	2011	3,385		20	169	169	338	46
47	Fire Alarm System	2011	9,335		20	467	467	934	47
48	Fire Alarm Inspection	2011	3,041		20	152	152	304	48
49	Two Shunt Trip Breakers	2011	2,950		20	148	148	296	49
50	Generator Starter Replaced	2011	3,581		20	179	179	358	50
51				4,669			(4,669)		51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 96,843	$ 4,669		$ 4,845	$ 176	$ 29,713	70

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

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	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	$ 77,231	$ 3,365	$ 7,723	$ 4,358	10	$ 51,518	71
72	Current Year Purchases	40,799		86	86	10	86	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 118,030	$ 3,365	$ 7,809	$ 4,444		$ 51,604	75

D. Vehicle Costs. (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		1999 FORD VAN	2010	$ 4,500	$	$ 900	$ 900	5	$ 2,700	76
77										77
78										78
79										79
80	TOTALS			$ 4,500	$	$ 900	$ 900		$ 2,700	80

E. Summary of Care-Related Assets

		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)	$ 219,373	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 8,034	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 13,554	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 5,520	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 84,017	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					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

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

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: OMEGA HEALTHCARE INVESTORS
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. [X] 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:		108		$ 300,399			3
4	Additions							4
5								5
6								6
7	TOTAL		108		$ 300,399 **			7

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: *

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.	/2013	$
13.	/2014	$
14.	/2015	$

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

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO
16. Rental Amount for movable equipment: $ 30,067 Description: Storage 3,219; Ice machine 1,635; Postage meter 297; Copier 2,994; Med equip 16,581, Therapy equip 5,341
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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 Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(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.

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39-03	hrs	$		$ 286,821	$		$ 286,821	1
2	Licensed Speech and Language Development Therapist	39-03	hrs			11,748			11,748	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-01	hrs			231,960			231,960	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-02	# of prescrpts				115,837		115,837	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Lab & x-ray						26,341		26,341	12
13	Other (specify): Ambulance / Therapy Fees /Other Ancillary					52,714			52,714	13
14	TOTAL			$		$ 583,243	$ 142,178		$ 725,421	14

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

STATE OF ILLINOIS

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/12 (last day of reporting year)

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	$ 24,370	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,011,101		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	24,441		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,059,912	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	57,944		15
16	Equipment, at Historical Cost	122,530		16
17	Accumulated Depreciation (book methods)	(104,556)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 75,918	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,135,830	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 528,763	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	86,364		30
31	Accrued Taxes Payable (excluding real estate taxes)	35,360		31
32	Accrued Real Estate Taxes(Sch.IX-B)	104,856		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Expenses	2,464		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 757,807	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 757,807	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 378,023	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,135,830	$	48

***(See instructions.)**

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 291,876	1
2	Restatements (describe):		2
3	**ROUNDING**	1	3
4	**AUDIT ADJUSTMENTS TO R/E**	(25,000)	4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 266,877	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	36,146	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants	100,000	11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(25,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 111,146	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)**	$ 378,023	24 *

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

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

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 expense.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,997,363	1
2	Discounts and Allowances for all Levels	(985,498)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,011,865	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,041,350	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,041,350	8
	C. Other Operating Revenue		
9	Payments for Education		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	9	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	108,075	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	11,821	19
20	Radiology and X-Ray	1,992	20
21	Other Medical Services	87,508	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 209,405	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	123	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 123	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	MISC INCOME	282	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 282	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 5,263,025	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	851,356	31
32	Health Care	1,985,555	32
33	General Administration	960,410	33
	B. Capital Expense		
34	Ownership	489,786	34
	C. Ancillary Expense		
35	Special Cost Centers	725,421	35
36	Provider Participation Fee	214,351	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 5,226,879	40
41	**Income before Income Taxes (line 30 minus line 40)****	36,146	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 36,146	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,372,093	44
45	Private Pay - Net Inpatient Revenue	788,662	45
46	Medicare - Net Inpatient Revenue	1,054,394	46
47	Other-(specify) Part B, Bad Debts, Prior Year	(203,284)	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 4,011,865	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Not complete 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.**

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

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,994	2,304	$ 78,403	$ 34.03	1
2	Assistant Director of Nursing					2
3	Registered Nurses	13,859	14,612	287,904	19.70	3
4	Licensed Practical Nurses	17,969	19,657	336,841	17.14	4
5	CNAs & Orderlies	64,692	72,282	846,343	11.71	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,976	6,583	86,815	13.19	10
11	Social Service Workers	3,686	4,006	88,195	22.02	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	16,146	17,435	195,082	11.19	15
16	Dishwashers					16
17	Maintenance Workers	4,695	5,360	82,531	15.40	17
18	Housekeepers	7,478	7,815	64,336	8.23	18
19	Laundry	9,516	10,266	90,677	8.83	19
20	Administrator	2,331	2,491	103,649	41.61	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	3,539	3,903	94,116	24.11	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	151,881	166,714	$ 2,354,892 *	$ 14.13	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$	1.3	35
36	Medical Director	Monthly	15,350	9.3	36
37	Medical Records Consultant		625	10.3	37
38	Nurse Consultant			10.3	38
39	Pharmacist Consultant	Monthly	6,183	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	Quarterly	1,060	11.3	44
45	Social Service Consultant			12.3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 23,218		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ 982	10.3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		$ 982		53

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Claire Matheny	ADMINISTRATOR		$ 88,815
Joan Darr	ADMINISTRATOR		14,834
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 103,649

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
SEE ATTACHED SCHEDULE		$ 157,685
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 157,685

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 19,962
Unemployment Compensation Insurance	
FICA Taxes	265,357
Employee Health Insurance	107,467
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Benefits	6,746
TOTAL (agree to Schedule V, line 22, col.8)	$ 399,532

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	2,340
Health Care Worker Background Check	4,523
(Indicate # of checks performed 76)	
Patient Background Checks	
Advertising & Promotion	5,264
Dues & Subscriptions	148
Licenses & Fees	2,360
Allocated from Ide Management	767
Less: Public Relations Expense	( )
Non-allowable advertising	(4,377)
Yellow page advertising	(887)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 10,138

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	5,247
Seminar Expense	612
Marketing Travel	(806)
Allocated from Ide Management	21,652
Entertainment Expense	(196)
TOTAL (agree to Sch. V, line 24, col. 8)	$ 26,509

**See instructions.

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 Report Period Beginning: 1/1/12 Ending: 12/31/12

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

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
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16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number North Logan Healthcare Ctr # 0046532 **Report Period Beginning:** 1/1/12 **Ending:** 12/31/12

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **NO**

(2) Are there any dues to nursing home associations included on the cost report? **NO**
If YES, give association name and amount. **N/A**

(3) Did the nursing home make political contributions or payments to a political action organization? **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? **10 YRS**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **42,634** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **NO**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? **X** YES _____ 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.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **214,351**
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 V 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 for 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. $ _____ Has any meal income been offset against related costs? **N/A** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **YES**
If YES, attach a complete explanation. See attached schedule
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 a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **100% in 14**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
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. $ _____

(17) Has an audit been performed by an independent certified public accounting firm? **NO**
Firm Name: _____

(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? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.