

		FOR BHF USE					

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2009
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2009)

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

<p>I. IDPH License ID Number: <u>0008425</u></p> <p>Facility Name: <u>Evenglow Lodge</u></p> <p>Address: <u>215 East Washington</u> <u>Pontiac</u> <u>61764</u> Number City Zip Code</p> <p>County: <u>Livingston</u></p> <p>Telephone Number: <u>(815) 844-6131</u> Fax # <u>(815) 842-3558</u></p> <p>HFS ID Number: <u>370776135001</u></p> <p>Date of Initial License for Current Owners: <u>3/6/1957</u></p> <p>Type of Ownership:</p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT <input checked="" type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____ </td> <td style="width:33%; border: none;"> <input type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____ </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____ </td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Steve Lavenda</u> Telephone Number: <u>(847) 236-1111</u> Email Address: _____</p>	<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT <input checked="" type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/09</u> to <u>12/31/09</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%; border: none;"> <tr> <td style="width:15%; border: none; vertical-align: top;"> Officer or Administrator of Provider </td> <td style="border: none;"> (Signed) _____ _____ (Type or Print Name) _____ (Title) </td> </tr> <tr> <td style="border: none; vertical-align: top;"> Paid Preparer </td> <td style="border: none;"> (Signed) _____ _____ (Print Name and Title) <u>Steven N. Lavenda, C.P.A.</u> _____ (Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C.</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u> _____ (Telephone) <u>(847) 236-1111</u> Fax # <u>(847) 236-1155</u> </td> </tr> </table> <p align="right">MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____ _____ (Type or Print Name) _____ (Title)	Paid Preparer	(Signed) _____ _____ (Print Name and Title) <u>Steven N. Lavenda, C.P.A.</u> _____ (Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C.</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u> _____ (Telephone) <u>(847) 236-1111</u> Fax # <u>(847) 236-1155</u>
<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT <input checked="" type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ _____ (Type or Print Name) _____ (Title)							
Paid Preparer	(Signed) _____ _____ (Print Name and Title) <u>Steven N. Lavenda, C.P.A.</u> _____ (Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C.</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u> _____ (Telephone) <u>(847) 236-1111</u> Fax # <u>(847) 236-1155</u>							

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425 Report Period Beginning: 01/01/09 Ending: 12/31/09

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>37</u>	Skilled (SNF)	<u>37</u>	<u>13,505</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>36</u>	Intermediate (ICF)	<u>36</u>	<u>13,140</u>	3
4		Intermediate/DD			4
5	<u>141</u>	Sheltered Care (SC)	<u>141</u>	<u>51,465</u>	5
6		ICF/DD 16 or Less			6
7	<u>214</u>	TOTALS	<u>214</u>	<u>78,110</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF	<u>181</u>	<u>40</u>	<u>1,971</u>	<u>2,192</u>	8
9	SNF/PED					9
10	ICF	<u>7,369</u>	<u>14,289</u>		<u>21,658</u>	10
11	ICF/DD					11
12	SC		<u>23,694</u>		<u>23,694</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>7,550</u>	<u>38,023</u>	<u>1,971</u>	<u>47,544</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 60.87%

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

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

Meals on Wheels

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

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

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

I. On what date did you start providing long term care at this location?
Date started 03/06/1957

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 37 and days of care provided 1,643

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES NO

Tax Year: 12/31/2009 Fiscal Year: 12/31/2009

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

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/09 Ending: 12/31/09

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	440,868	19,386	7,141	467,395		467,395		467,395		1
2	Food Purchase		373,097		373,097		373,097	(26,887)	346,210		2
3	Housekeeping	188,780	51,534	25	240,339		240,339	(243)	240,096		3
4	Laundry										4
5	Heat and Other Utilities			271,698	271,698		271,698	(8,543)	263,155		5
6	Maintenance	116,591	56,330	137,105	310,026		310,026	(1,521)	308,505		6
7	Other (specify):*										7
8	TOTAL General Services	746,239	500,347	415,969	1,662,555		1,662,555	(37,194)	1,625,361		8
	B. Health Care and Programs										
9	Medical Director			3,400	3,400		3,400		3,400		9
10	Nursing and Medical Records	1,522,595	124,573	5,372	1,652,540		1,652,540	(97)	1,652,443		10
10a	Therapy										10a
11	Activities	98,832	15,171	1,210	115,213		115,213	(62)	115,151		11
12	Social Services	48,821	3,353	9,094	61,268		61,268	(3,353)	57,915		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,670,248	143,097	19,076	1,832,421		1,832,421	(3,512)	1,828,909		16
	C. General Administration										
17	Administrative	116,220			116,220		116,220		116,220		17
18	Directors Fees										18
19	Professional Services			32,743	32,743		32,743	(1,808)	30,935		19
20	Dues, Fees, Subscriptions & Promotions			18,900	18,900		18,900		18,900		20
21	Clerical & General Office Expenses	181,405	20,013	18,696	220,114		220,114	(11,510)	208,604		21
22	Employee Benefits & Payroll Taxes			750,854	750,854		750,854		750,854		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,925	6,925		6,925	(283)	6,642		24
25	Other Admin. Staff Transportation			8,268	8,268		8,268	(288)	7,980		25
26	Insurance-Prop.Liab.Malpractice			101,961	101,961		101,961	(10,670)	91,291		26
27	Other (specify):*										27
28	TOTAL General Administration	297,625	20,013	938,347	1,255,985		1,255,985	(24,559)	1,231,426		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,714,112	663,457	1,373,392	4,750,961		4,750,961	(65,265)	4,685,696		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number

Evenglow Lodge

#0008425

Report Period Beginning:

01/01/09

Ending:

12/31/09

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			465,835	465,835		465,835	(225,448)	240,387			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			20,658	20,658		20,658	(20,658)				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			3,226	3,226		3,226		3,226			35
36	Other (specify):*											36
37	TOTAL Ownership			489,719	489,719		489,719	(246,106)	243,613			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		11,452	317,133	328,585		328,585		328,585			39
40	Barber and Beauty Shops			1,304	1,304		1,304		1,304			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			39,968	39,968		39,968		39,968			42
43	Other (specify):*	859,755	118,569	661,358	1,639,682		1,639,682	(1,639,682)				43
44	TOTAL Special Cost Centers	859,755	130,021	1,019,763	2,009,539		2,009,539	(1,639,682)	369,857			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,573,867	793,478	2,882,874	7,250,219		7,250,219	(1,951,053)	5,299,166			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

Ending:

12/31/09

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(26,876)	02		4
5	Telephone, TV & Radio in Resident Rooms	(8,543)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(225,198)	30		9
10	Interest and Other Investment Income	(20,658)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(34)	10		16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(6,222)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,663,522)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,951,053)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,951,053)		37

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

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

		1	2	3	4
		Yes	No	Amount	Reference
38	Medically Necessary Transport.			\$	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

BHF USE ONLY							
48		49		50		51	

SEE ACCOUNTANTS' COMPILATION REPORT

Evenglow Lodge

ID# 0008425
Report Period Beginning: 01/01/09
Ending: 12/31/09

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Flowers	\$ (3,353)	12	1
2	Housekeeping Income	(243)	03	2
3	Salaries-Development/Evenglow Inn/Skyline Apts.	(859,755)	43	3
4	Supplies- Development/Evenglow Inn/Skyline Apts.	(118,569)	43	4
5	Other Exp.- Deveelopment/Evenglow Inn/Skyline Apts.	(661,358)	43	5
6	Non-Allowable Travel	(288)	25	6
7	Non-Allowable Seminar	(283)	24	7
8	Miscellaneous Income- Shelter Care	(149)	21	8
9	Vending Income	(11)	02	9
10	Activities Income	(62)	11	10
11	Miscellaneous Income	(5,139)	21	11
12	Farm Income	(3,871)	06	12
13	Sale of Scrap Metal	(119)	06	13
14	Jury Duty Income	(63)	10	14
15	Insurance Refunds	(10,670)	26	15
16	Sale of Assets	(250)	30	16
17	Additional R&M	9,539	06	17
18	Capitalized R&M	(7,070)	06	18
19	Non-Allowable Legal	(1,808)	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	(1,663,522)		49

Evenglow Lodge

ID# 0008425

Report Period Beginning: 01/01/09

Ending: 12/31/09

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
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72			23
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77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98			49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

Ending:

12/31/09

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

	Operating Expenses	PAGES	PAGE	SUMMARY										
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary													1
2	Food Purchase	(26,887)											(26,887)	2
3	Housekeeping	(243)											(243)	3
4	Laundry													4
5	Heat and Other Utilities	(8,543)											(8,543)	5
6	Maintenance	(1,521)											(1,521)	6
7	Other (specify):*													7
8	TOTAL General Services	(37,194)											(37,194)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(97)											(97)	10
10a	Therapy													10a
11	Activities	(62)											(62)	11
12	Social Services	(3,353)											(3,353)	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	TOTAL Health Care and Programs	(3,512)											(3,512)	16
	C. General Administration													
17	Administrative													17
18	Directors Fees													18
19	Professional Services	(1,808)											(1,808)	19
20	Fees, Subscriptions & Promotions													20
21	Clerical & General Office Expenses	(11,510)											(11,510)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(283)											(283)	24
25	Other Admin. Staff Transportation	(288)											(288)	25
26	Insurance-Prop.Liab.Malpractice	(10,670)											(10,670)	26
27	Other (specify):*													27
28	TOTAL General Administration	(24,559)											(24,559)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(65,265)											(65,265)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Evenglow Lodge# 0008425

Report Period Beginning:

01/01/09

Ending:

12/31/09

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(225,448)											(225,448)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(20,658)											(20,658)	32
33	Real Estate Taxes													33
34	Rent-Facility & Grounds													34
35	Rent-Equipment & Vehicles													35
36	Other (specify):*													36
37	TOTAL Ownership	(246,106)											(246,106)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(1,639,682)											(1,639,682)	43
44	TOTAL Special Cost Centers	(1,639,682)											(1,639,682)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,951,053)											(1,951,053)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
N/A		Evenglow Inn	Pontiac, IL	N/A		

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

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Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
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15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
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15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
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15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/09 Ending: 12/31/09

VII. RELATED PARTIES (continued)

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

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

Ending: 12/31/09

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

Ending: 12/31/09

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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Name of Related Organization _____

Street Address _____

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Phone Number (_____

Fax Number (_____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

Ending: 12/31/09

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Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

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Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

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1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

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Facility Name & ID Number Evenglow Lodge

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Report Period Beginning:

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Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

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1	2	3	4	5	6	7	8	9	
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6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

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Facility Name & ID Number Evenglow Lodge

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Report Period Beginning:

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6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

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Report Period Beginning:

01/01/09

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6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

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Report Period Beginning:

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1	2	3	4	5	6	7	8	9	
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5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425 Report Period Beginning: 01/01/09 Ending: 12/31/09

VIII. ALLOCATION OF INDIRECT COSTS

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Name of Related Organization _____
 Street Address _____
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 Phone Number () _____
 Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
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6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

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Report Period Beginning:

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1	2	3	4	5	6	7	8	9	
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5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

Ending:

12/31/09

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	GMAC Financial- Capmark		X	Mortgage	\$10,315.00	06/17/83	\$ 1,920,700	\$ 370,616	06/17/2015	5.0000	\$ 20,658	1							
2												2							
3												3							
4												4							
5	See Supplemental Schedule											5							
Working Capital																			
6												6							
7												7							
8	See Supplemental Schedule											8							
9	TOTAL Facility Related				\$10,315.00		\$ 1,920,700	\$ 370,616			\$ 20,658	9							
B. Non-Facility Related*																			
10	Bank of Pontiac- Rev Bonds		X	Mortgage	\$18,373.75	04/14/00	2,750,000	1,517,818	04/14/2025	4.6300	74,116	10							
11	Non-Allowable Interest		X								(74,116)	11							
12	Interest Income		X								(20,658)	12							
13	See Supplemental Schedule											13							
14	TOTAL Non-Facility Related				\$18,373.75		\$ 2,750,000	\$ 1,517,818			\$ (20,658)	14							
15	TOTALS (line 9+line14)						\$ 4,670,700	\$ 1,888,434			\$	15							

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number

Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

Ending:

12/31/09

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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

1	2	3	4	5	6		8	9	10									
					Name of Lender	Related**				Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
						YES							NO	Original				Balance
A. Directly Facility Related																		
Long-Term																		
1						\$				\$	1							
2											2							
3											3							
4											4							
5											5							
6											6							
7	TOTAL Long-Term										7							
Working Capital																		
8						\$				\$	8							
9											9							
10											10							
11											11							
12											12							
13											13							
14	TOTAL Working Capital										14							
B. Non-Facility Related*																		
15						\$				\$	15							
16											16							
17											17							
18											18							
19											19							
20	TOTAL Non-Facility Related										20							

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

Facility Name & ID Number Evenglow Lodge

0008425 Report Period Beginning:

01/01/09 Ending:

12/31/09

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 150,368 B. General Construction Type: Exterior Brick Frame Brick & Concrete Number of Stories 7

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's 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).

Skyline Apartments - 7 Independent Unit Apartments on the 7th Floor of the Memorial Building
Evenglow Inn - 26 Sheltered Care Beds (Separate IDPH License) within 1 mile of Evenglow Lodge

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

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

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>72,080</u>	<u>1960-1974</u>	<u>\$ 77,030</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	72,080		\$ 77,030	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

Ending:

12/31/09

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	214	1962	1962	\$ 103,515	\$	40	\$	\$	\$ 103,515	4
5		1963	1963	1,794,010		40			1,794,010	5
6		1984	1984	3,561,779		40	89,044	89,044	2,226,108	6
7										7
8										8
Improvement Type**										
9	Various	1963	1963	71,429		20			71,429	9
10	Various	1964	1964	542		20			542	10
11	Various	1965	1965	2,354		20			2,354	11
12	Various	1966	1966	528		20			528	12
13	Various	1971	1971	402		20			402	13
14	Various	1972	1972	210		20			210	14
15	Various	1973	1973	345		20			345	15
16	Various	1974	1974	1,865		20			1,865	16
17	Various	1977	1977	5,000		20			5,000	17
18	Various	1978	1978	6,309		20			6,309	18
19	Various	1979	1979	2,839		20			2,839	19
20	Various	1980	1980	10,103		20			10,103	20
21	Various	1981	1981	1,760		20			1,760	21
22	Various	1982	1982	11,306		20			11,306	22
23	Various	1984	1984	48,725		20			48,725	23
24	Various	1985	1985	37,039		20			37,039	24
25	Various	1986	1986	58,125		20			58,125	25
26	Various	1987	1987	9,819		20			9,819	26
27	Various	1988	1988	6,792		20			6,792	27
28	Various	1989	1989	57,731		20			57,731	28
29	Various	1990	1990	129,555		20			129,555	29
30	Various	1991	1991	83,379		20			83,379	30
31	Various	1992	1992	77,791		20			66,591	31
32	Various	1993	1993	106,402		20			98,082	32
33	Various	1994	1994	12,511		20			12,511	33
34	Various	1995	1995	433,474		20			433,474	34
35	Various	1996	1996	223,735		20			223,735	35
36	Various	1997	1997	131,074		20			131,074	36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37 Various	1998	\$ 133,503	\$	20	\$	\$	\$ 133,503	37
38 Various	1999	17,677		20			17,677	38
39 Various	2000	128,114		20			128,114	39
40 Various	2001	13,178		20			13,178	40
41 Various	2002	38,379		20	3,840	3,840	24,908	41
42 Various	2003	29,683		20	2,968	2,968	16,465	42
43 Various	2004	35,991		20	3,601	3,601	16,545	43
44 Various	2005	161,286		20	6,565	6,565	19,695	44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69 Financial Statement Depreciation			457,677			(457,677)		69
70 TOTAL (lines 4 thru 69)		\$ 7,548,259	\$ 457,677		\$ 106,018	\$ (351,659)	\$ 6,005,342	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

Ending:

12/31/09

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 7,548,259	\$ 457,677		\$ 106,018	\$ (351,659)	\$ 6,005,342	1
2	Built In Cabinetry	2006	5,100		20	425	425	1,275	2
3	Hot Water Tank	2006	1,200		20	75	75	225	3
4	Replumb Domestic Tank	2006	1,998		20	111	111	333	4
5	Tub To Shower Replacement	2006	2,390		20	139	139	417	5
6	Chapel Carpet	2006	558		20	47	47	141	6
7	Kitchenette	2006	2,550		20	128	128	384	7
8	Closet Doors	2006	720		20	12	12	36	8
9	Apt Remodels - Shower Plumbing	2006	7,260		20	242	242	726	9
10	Apartment Remodels	2006	20,214		20	505	505	1,515	10
11	Drain Neck For New Shower	2006	761		20	19	19	57	11
12	Carpet For 420	2006	1,384		20	33	33	99	12
13	Dining Room Carpet	2006	8,679		20	103	103	309	13
14	Ramps At East And West Ends	2006	12,977		20	1,298	1,298	3,894	14
15	Generator Upgrades	2006	1,400		20	70	70	210	15
16	New Door Locks Per State	2006	9,368		20	78	78	234	16
17	Window Blinds	2006	1,742		20	102	102	306	17
18	Kitchenettes - Apt Remodel	2006	5,100		20	128	128	384	18
19	Window Blinds	2006	136		20	3	3	9	19
20	Window Blinds	2006	185		20	12	12	36	20
21	Window Blinds	2006	893		20	37	37	111	21
22	Roofing	2006	965		20	8	8	24	22
23	Repair Leaks In Drain Lines In Basement	2006	2,077		20	104	104	312	23
24	Repair Plumbing In Basement	2006	1,615		20	67	67	201	24
25	T5800 Hot Water Control	2006	2,509		20	70	70	210	25
26	Roof Repairs	2006	5,151		20	86	86	258	26
27	Sewage Pump	2006	3,271		20	27	27	81	27
28	Garage Fireproofing	2007	1,575		20	39	39	78	28
29	Locks	2007	637		20	35	35	70	29
30	Locks	2007	453		20	18	18	36	30
31	Locks	2007	541		20	18	18	36	31
32	Locks	2007	522		20	17	17	34	32
33	Water Softner Valve	2007	2,175		20	109	109	218	33
34	TOTAL (lines 1 thru 33)		\$ 7,654,365	\$ 457,677		\$ 110,183	\$ (347,494)	\$ 6,017,601	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

Ending:

12/31/09

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 7,654,365	\$ 457,677		\$ 110,183	\$ (347,494)	\$ 6,017,601	1
2	Carpet	2007	1,314		20	172	172	344	2
3	Tub To Shower Conversions	2007	12,723		20	778	778	1,556	3
4	Carpet	2007	825		20	98	98	196	4
5	Carpet	2007	544		20	58	58	116	5
6	Tub To Shower Conversions	2007	15,364		20	768	768	1,536	6
7	Carpet	2007	1,325		20	142	142	284	7
8	Kitchen Cabinets	2007	2,550		20	128	128	256	8
9	Carpet	2007	546		20	52	52	104	9
10	Carpet	2007	786		20	56	56	112	10
11	Carpet	2007	724		20	52	52	104	11
12	Carpet	2007	1,277		20	91	91	182	12
13	Carpet	2007	786		20	56	56	112	13
14	Plumbing On Shower Installs	2007	2,552		20	85	85	170	14
15	Plumbing On Shower Installs	2007	4,254		20	142	142	284	15
16	Kitchen Cabinets	2007	2,550		20	85	85	170	16
17	Plumbing On Shower Installs	2007	1,305		20	36	36	72	17
18	Tub To Shower Conversions	2007	12,893		20	358	358	716	18
19	Pump	2007	5,012		20	56	56	112	19
20	Blinds	2007	537		20	54	54	108	20
21	Plumbing On Shower Installs	2007	5,236		20	320	320	640	21
22	Kitchen Cabinets	2007	5,100		20	283	283	566	22
23	Carpet	2007	1,314		20	156	156	312	23
24	Carpet	2007	825		20	98	98	196	24
25	Shower Installation	2007	4,526		20	226	226	452	25
26	Blinds	2007	339		20	20	20	40	26
27	Blinds	2007	610		20	25	25	50	27
28	Carpet	2007	825		20	49	49	98	28
29	Carpet	2007	756		20	45	45	90	29
30	Carpet	2007	756		20	45	45	90	30
31	Carpet	2007	1,380		20	66	66	132	31
32	Kitchen Cabinets	2007	5,500		20	122	122	244	32
33	Kitchen Cabinets Lights	2007	53		20	1	1	2	33
34	TOTAL (lines 1 thru 33)		\$ 7,749,452	\$ 457,677		\$ 114,906	\$ (342,771)	\$ 6,027,047	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

Ending:

12/31/09

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 7,749,452	\$ 457,677		\$ 114,906	\$ (342,771)	\$ 6,027,047	1
2	Carpet	2007	1,384		20	49	49	98	2
3	Carpet	2007	1,309		20	47	47	94	3
4	Steam Line & Coil	2008	6,564		20	328	328	328	4
5	Hot Water Heater	2008	8,114		20	406	406	406	5
6	Window Blinds	2008	852		20	43	43	43	6
7	Carpet For Front Office	2008	788		20	39	39	39	7
8	Toilets & Light Fixtures	2008	1,303		20	65	65	65	8
9	Cr On Shower Upgrades	2008	(2,114)		20	(106)	(106)	(106)	9
10	Shower Upgrades In Remodels	2008	4,200		20	210	210	210	10
11	Offsets For Ada Toilets In Remodels	2008	682		20	34	34	34	11
12	New Showers In Remodels	2008	12,808		20	640	640	640	12
13	New Showers In Remodels	2008	2,630		20	131	131	131	13
14	New Carpet In Remodels	2008	3,401		20	170	170	170	14
15	Replace Faucet In Dish Machine	2008	566		20	28	28	28	15
16	Carpeting	2008	1,249		20	62	62	62	16
17	Toilets For Remodels	2008	468		20	23	23	23	17
18	Pipes For New Toilets In Remodels	2008	459		20	23	23	23	18
19	Light Fixtures & Toilets For Remodels	2008	1,118		20	56	56	56	19
20	New Blinds For Remodels	2008	300		20	15	15	15	20
21	New Carpeting For Remodels	2008	1,325		20	66	66	66	21
22	New A/C Unit	2008	471		20	24	24	24	22
23	Landscaping	2008	1,391		20	70	70	70	23
24	Credit For New Toilet	2008	(156)		20	(8)	(8)	(8)	24
25	Pipes For New Showers	2008	3,390		20	169	169	169	25
26	New Showers & Installation	2008	5,220		20	261	261	261	26
27	Carpeting In Remodel	2008	1,325		20	66	66	66	27
28	Carpet In Remodel	2008	828		20	41	41	41	28
29	New Cabinets In Remodels	2008	5,100		20	255	255	255	29
30	Blinds In Remodels	2008	568		20	28	28	28	30
31	Lighting For Crosses	2008	4,498		20	225	225	225	31
32	Repeaters For Call System	2008	1,100		20	55	55	55	32
33	Carpet 208	2008	544		20	27	27	27	33
34	TOTAL (lines 1 thru 33)		\$ 7,821,136	\$ 457,677		\$ 118,452	\$ (339,225)	\$ 6,030,689	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

Ending:

12/31/09

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 7,821,136	\$ 457,677		\$ 118,452	\$ (339,225)	\$ 6,030,689	1
2	Garage Addition	2008	78,885		20	3,944	3,944	3,944	2
3	Sink & Faucet In Dining Room	2008	930		20	47	47	47	3
4	Toilets For Remodels	2008	1,040		20	52	52	52	4
5	Carpet For Remodels	2008	544		20	27	27	27	5
6	Asbestos Abatement For Boiler Replacement	2008	22,400		20	1,120	1,120	1,120	6
7	Kitchenette Cabinet In Remodels	2008	2,550		20	128	128	128	7
8	Closet Doors For Room Remodels	2008	126		20	6	6	6	8
9	Final Pmt Lighting For Crosses	2008	4,498		20	225	225	225	9
10	Carpeting For Room Remodels	2008	2,143		20	107	107	107	10
11	Window Blinds For Apts.	2008	575		20	29	29	29	11
12	New Pipes For Ada Toilets	2008	677		20	34	34	34	12
13	Plumbing For New Showers	2008	6,930		20	347	347	347	13
14	New Showers In Remodels	2008	13,019		20	651	651	651	14
15	Chapel Hvac Project	2008	1,628		20	81	81	81	15
16	Carpet In Remodels	2008	519		20	26	26	26	16
17	Pneumatic Valve	2008	704		20	35	35	35	17
18	1St Floor Kitchenette Countertop	2008	1,034		20	52	52	52	18
19	Hc Roof Replacement Project	2008	4,174		20	209	209	209	19
20	Faucet 1St Floor Kitchen Upgrade	2008	60		20	3	3	3	20
21	Engineer For Roof Project	2008	2,700		20	135	135	135	21
22	Hvac & Energy Saving Project	2008	446,099		20	22,305	22,305	22,305	22
23	Electrical Outlet Strips	2008	1,334		20	67	67	67	23
24	Roof Project	2008	97,118		20	4,856	4,856	4,856	24
25	Engineering & Plans For Room Remodeling	2009	2,925		20	146	146	146	25
26	Crash Bar On Door	2009	3,063		20	153	153	153	26
27	Sprinkler System In Elevator Shafts	2009	22,474		20	1,124	1,124	1,124	27
28	Engineering For Fire Panel Upgrade	2009	13,000		20	650	650	650	28
29	Fire Panel/Dialer For Fire Panel	2009	21,492		20	1,075	1,075	1,075	29
30	Carpeting	2009	3,094		20	155	155	155	30
31	Time Clock System	2009	16,679		20	834	834	834	31
32	Apt Remodels- Carpet/Showers/Plumbing/Doors/Lighting/Toilets	2009	24,084		20	1,204	1,204	1,204	32
33	Hvac & Energy Saving Project	2009	892,198		20	44,610	44,610	44,610	33
34	TOTAL (lines 1 thru 33)		\$ 9,509,834	\$ 457,677		\$ 202,886	\$ (254,791)	\$ 6,115,124	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 9,509,834	\$ 457,677		\$ 202,886	\$ (254,791)	\$ 6,115,124	1
2	2009	179,383		20	8,969	8,969	8,969	2
3	2009	3,937		20	197	197	197	3
4	2009	16,056		20	803	803	803	4
5	2009	6,599		20	330	330	330	5
6	2009	4,033		20	202	202	202	6
7	2009	7,070		20	354	354	354	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		\$ 9,726,912	\$ 457,677		\$ 213,740	\$ (243,937)	\$ 6,125,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

Ending:

12/31/09

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

Ending:

12/31/09

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/09

Ending:

12/31/09

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 136,144	\$	\$ 23,126	\$ 23,126	10	\$ 93,616	71
72	Current Year Purchases	16,756		1,676	1,676	10	1,676	72
73	Fully Depreciated Assets	1,483,434				10	1,483,434	73
74								74
75	TOTALS	\$ 1,636,334	\$	\$ 24,801	\$ 24,801		\$ 1,578,726	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	See Attached Schedule	2009	\$ 115,779	\$ 7,908	\$ 1,846	\$ (6,062)	5	\$ 108,394	76
77										77
78										78
79										79
80	TOTALS			\$ 115,779	\$ 7,908	\$ 1,846	\$ (6,062)		\$ 108,394	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)	\$ 11,556,055	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 465,585	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 240,387	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (225,198)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,813,098	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	See Attached Schedule - 2009	\$ 5,181,277	\$ 128,777	\$ 1,439,332	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 5,181,277	\$ 128,777	\$ 1,439,332	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ _____			3
4	Additions				_____			4
5					_____			5
6					_____			6
7	TOTAL				\$ _____			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: _____*

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

15. Is Movable equipment rental included in building rental? _____

YES NO

16. Rental Amount for movable equipment: \$ 3,226 Description: See Attached Schedule

(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

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. _____ /2009 \$ _____

13. _____ /2010 \$ _____

14. _____ /2011 \$ _____

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		Contract	Total
		1 Drop-outs	2 Completed		
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.
- SEE ACCOUNTANTS' COMPILATION REPORT**

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$			\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 03	# of prescrpts			41,428			41,428	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>See Supplemental</u>					275,705	11,452		287,157	13
14	TOTAL			\$		\$ 317,133	\$ 11,452		\$ 328,585	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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge# 0008425Report Period Beginning: 01/01/09Ending: 12/31/09

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/09

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 2,720,274	\$	1
2	Cash-Patient Deposits	10,185		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	762,511		3
4	Supply Inventory (priced at)	85,502		4
5	Short-Term Investments			5
6	Prepaid Insurance	26,174		6
7	Other Prepaid Expenses	78,424		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	99,773		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,782,843	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	1,422,042		12
13	Land	921,538		13
14	Buildings, at Historical Cost	7,312,034		14
15	Leasehold Improvements, at Historical Cost	6,786,367		15
16	Equipment, at Historical Cost	2,016,254		16
17	Accumulated Depreciation (book methods)	(8,924,846)		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): <u>See Attached Schedule</u>	454,580		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 9,987,969	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 13,770,812	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 344,480	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	10,156		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	218,114		30
31	Accrued Taxes Payable (excluding real estate taxes)	16,686		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	15,766		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule</u>	2,457		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 607,659	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable	370,616		40
41	Bonds Payable	1,517,818		41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See Attached Schedule</u>	175,331		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,063,765	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,671,424	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 11,099,388	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 13,770,812	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 9,981,304	1
2	Restatements (describe):		2
3	<u>Utilities</u>	(33,000)	3
4	<u>Depreciation</u>	(44,275)	4
5	<u>Gifts/Revenues/Investments/Bequests/Rounding</u>	167,457	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 10,071,486	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,027,902	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,027,902	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)	\$ 11,099,388	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning: 01/01/09

Ending: 12/31/09

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.

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 5,647,913	1
2	Discounts and Allowances for all Levels	(5,943)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,641,970	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	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	26,876	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	105,982	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 132,858	23
D. Non-Operating Revenue			
24	Contributions	551,594	24
25	Interest and Other Investment Income***	75,449	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 627,043	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	1,876,250	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,876,250	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,278,121	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,662,555	31
32	Health Care	1,832,421	32
33	General Administration	1,255,985	33
B. Capital Expense			
34	Ownership	489,719	34
C. Ancillary Expense			
35	Special Cost Centers	1,969,571	35
36	Provider Participation Fee	39,968	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,250,219	40
41	Income before Income Taxes (line 30 minus line 40)**	1,027,902	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,027,902	43

* 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. SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Evenglow Lodge**

0008425

Report Period Beginning:

01/01/09

Ending:

12/31/09

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,972	2,186	\$ 68,925	\$ 31.53	1
2	Assistant Director of Nursing	3,901	4,193	96,450	23.00	2
3	Registered Nurses	9,202	9,989	234,343	23.46	3
4	Licensed Practical Nurses	14,233	15,385	327,988	21.32	4
5	CNAs & Orderlies	62,712	69,427	794,889	11.45	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,707	8,531	98,832	11.59	10
11	Social Service Workers	3,135	3,681	48,821	13.26	11
12	Dietician					12
13	Food Service Supervisor	1,873	2,080	36,030	17.32	13
14	Head Cook	825	1,043	13,208	12.66	14
15	Cook Helpers/Assistants	35,508	39,237	391,630	9.98	15
16	Dishwashers					16
17	Maintenance Workers	9,274	10,123	116,591	11.52	17
18	Housekeepers	18,969	20,973	188,780	9.00	18
19	Laundry					19
20	Administrator	1,820	2,066	116,220	56.25	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,349	12,528	181,405	14.48	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) <u>See Supplemental</u>	55,612	60,151	859,755	14.29	33
34	TOTAL (lines 1 - 33)	238,092	261,593	\$ 3,573,867 *	\$ 13.66	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	146	\$ 7,141	01-03	35
36	Medical Director	Monthly	3,400	09-03	36
37	Medical Records Consultant	Monthly	4,993	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	19	1,210	11-03	44
45	Social Service Consultant	6	360	12-03	45
46	Other(specify)				46
47	<u>Chaplain</u>	Monthly	8,734	12-03	47
48					48
49	TOTAL (lines 35 - 48)	171	\$ 25,838		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	10	\$ 379	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	10	\$ 379		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning: 01/01/09

Ending: 12/31/09

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Mark Hovren	Administrator	0.00%	\$ 116,220	Workers' Compensation Insurance	\$ 118,021	IDPH License Fee	\$	
				Unemployment Compensation Insurance	1,474	Advertising: Employee Recruitment	1,357	
				FICA Taxes	211,510	Health Care Worker Background Check	300	
				Employee Health Insurance	345,762	(Indicate # of checks performed 30)		
				Employee Meals		Patient Background Checks	63 670	
				Illinois Municipal Retirement Fund (IMRF)*		Licenses & Dues	14,086	
				Employee Physicals	10,539	Subscriptions	2,487	
				Other Employee Benefits	12,496			
				Pension Contributions & Plan Fees	51,052			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 116,220	TOTAL (agree to Schedule V, line 22, col.8)		\$ 750,854		
B. Administrative - Other							Less: Public Relations Expense ()	
Description			Amount				Non-allowable advertising ()	
			\$				Yellow page advertising ()	
							TOTAL (agree to Sch. V, line 20, col. 8)	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services				Description			Description	
Vendor/Payee	Type	Amount		Line #	Amount		Amount	
Frost, Ruttenberg & Rothblatt	Accounting	\$ 14,010			\$		Out-of-State Travel	
Ivans	Data Processing	5,926						
Jeremy Brune	Accounting	855						
Tricom Services	Computer Services	5,555					In-State Travel	
Westervelt & Johnson	Legal	4,321						
Polsinelli Shugart	Legal	2,076						
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 32,743	TOTAL		\$	Seminar Expense	
							6,642	
							Entertainment Expense ()	
							(agree to Sch. V, line 24, col. 8)	
							TOTAL	
							\$ 6,642	

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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								
					FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning: 01/01/09

Ending: 12/31/09

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. LSN/AAHSA \$5,491;UMA \$2,700
- (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 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 44,471 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 39,968
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? Yes Indicate the amount. \$ 26,876
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- 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% Ln 14
- d. Have vehicle usage logs been maintained? Yes
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Frost, Ruttenberg & Rothblatt P.C.
- (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.