



Facility Name & ID Number Evenglow Lodge

# 0008425 Report Period Beginning: 01/01/10 Ending: 12/31/10

**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	73	Skilled (SNF)	73	26,645	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	141	Sheltered Care (SC)	141	51,465	5
6		ICF/DD 16 or Less			6
7	214	TOTALS	214	78,110	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF		243	2,956	3,199	8
9	SNF/PED					9
10	ICF	8,046	12,340		20,386	10
11	ICF/DD					11
12	SC		21,659		21,659	12
13	DD 16 OR LESS					13
14	TOTALS	8,046	34,242	2,956	45,244	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 57.92%

D. How many bed-hold days during this year were paid by the Department?

0 (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 03/06/57

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 45 and days of care provided 2,409

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: 12/31/10 Fiscal Year: 12/31/10

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

Facility Name &amp; ID Number

Evenglow Lodge

# 0008425

Report Period Beginning:

01/01/10

Ending:

12/31/10

## 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
	<b>A. General Services</b>										
1	Dietary	472,573	18,975	5,981	497,529		497,529		497,529		1
2	Food Purchase		395,577		395,577	(51,628)	343,949	(23,971)	319,978		2
3	Housekeeping	205,000	50,304		255,304		255,304		255,304		3
4	Laundry										4
5	Heat and Other Utilities			281,587	281,587		281,587	(10,450)	271,137		5
6	Maintenance	116,554	65,195	87,923	269,672		269,672	11	269,683		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	794,127	530,051	375,491	1,699,669	(51,628)	1,648,041	(34,410)	1,613,631		8
	<b>B. Health Care and Programs</b>										
9	Medical Director										9
10	Nursing and Medical Records	1,622,906	122,695	7,464	1,753,065		1,753,065		1,753,065		10
10a	Therapy										10a
11	Activities	87,652	3,265	1,352	92,269		92,269		92,269		11
12	Social Services	49,963		18,007	67,970		67,970		67,970		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,760,521	125,960	26,823	1,913,304		1,913,304		1,913,304		16
	<b>C. General Administration</b>										
17	Administrative	105,985			105,985		105,985		105,985		17
18	Directors Fees										18
19	Professional Services			42,618	42,618		42,618		42,618		19
20	Dues, Fees, Subscriptions & Promotions			20,444	20,444		20,444	(348)	20,096		20
21	Clerical & General Office Expenses	226,294	24,668	112,187	363,149		363,149	(52,860)	310,289		21
22	Employee Benefits & Payroll Taxes			842,391	842,391	51,628	894,019		894,019		22
23	Inservice Training & Education										23
24	Travel and Seminar			21,030	21,030		21,030	(9,955)	11,075		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			98,151	98,151		98,151		98,151		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	332,279	24,668	1,136,821	1,493,768	51,628	1,545,396	(63,163)	1,482,233		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,886,927	680,679	1,539,135	5,106,741		5,106,741	(97,573)	5,009,168		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.

**Evenglow Lodge  
Medicaid Cost Report  
01/01/10 - 12/31/10**

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**Page 3 Reclass**

Description	Meals Served	Resident Meals	Employee Meals
Employees Meals			
Employees	60		
Meals Per Day	1		
Days in Year	365		
Meals Served Per Year	<u>21,900</u>		13.89%
Evenglow Lodge Residents			
Census	45,244		
Meals Per Day	3		
Meals Served Per year	<u>135,732</u>	86.11%	
Total Meals Served	<u>157,632</u>	86.11%	13.89%
Food Cost			
Page 3 Line 2 Column 2	395,577		
Pre-Allocation Adjustments			
Meal Income - Page 5	(23,971)		
Food Cost For Allocation	<u>371,606</u>	371,606	371,606
Allocated Food Cost		<u>319,978</u>	<u>51,628</u>

Facility Name &amp; ID Number

Evenglow Lodge

#0008425

Report Period Beginning:

01/01/10

Ending:

12/31/10

## 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	
	<b>D. Ownership</b>											
30	Depreciation			514,704	514,704		514,704		514,704			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			15,855	15,855		15,855	(15,855)				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			530,559	530,559		530,559	(15,855)	514,704			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		62,070	455,695	517,765		517,765		517,765			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			39,968	39,968		39,968		39,968			42
43	Other (specify):* <b>Supplemental</b>	843,681	135,384	623,778	1,602,843		1,602,843	(1,602,843)				43
44	<b>TOTAL Special Cost Centers</b>	843,681	197,454	1,119,441	2,160,576		2,160,576	(1,602,843)	557,733			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,730,608	878,133	3,189,135	7,797,876		7,797,876	(1,716,271)	6,081,605			45

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

**Evenglow Lodge  
Medicaid Cost Report  
01/01/10 - 12/31/10**

**Page 4 Supplemental Schedule**

Description	Development	Evenglow Inn	Skyline Apartment
<b>Line 43 Detailed</b>			
Salaries Skyline Apartments			11,987
Salaries Skyline Apartments			7,153
Salaries Shelter Care	32,558		
Salaries Inn		141,872	
Salaries Inn		20,230	
Salaries Skyline Apartments			1,731
Salaries Inn		584,890	
Salaries Inn		2,381	
Salaries Health Center	8,866		
Salaries General	32,012		
Resident Goodwill Skyline Apartments			46
Resident Goodwill Inn		86	
Replacements Inn		4,849	
Replacements Inn		253	
Promotional Materials & Mailin Skyline Apartments			49
Promotional Materials & Mailin Shelter Care	405		
Promotional Materials & Mailin Inn		140	
Promotional Materials & Mailin Health Center	405		
Promotional Materials & Mailin General	2,953		
Office Supplies Skyline Apartments			1,113
Office Supplies Inn		4,260	
Nursing Supplies Inn		8,315	
Maintenance Supplies Skyline Apartments			348
Maintenance Supplies Inn		5,472	
Maintenance Supplies Inn		1,310	
Food Inn		77,665	
Family Picnic General	565		
Dietary Supplies Inn		4,435	
Depreciation Skyline Apartments			15,018
Activities Supplies Inn		212	
Activities Supplies Inn		7,485	
Workshop & Travel Skyline Apartments			232
Workshop & Travel Inn		3,534	
Workshop & Travel Inn		500	
Workshop & Travel Inn		38	
Workshop & Travel Inn		44	
Workers Comp Insurance Skyline Apartments			1,261
Workers Comp Insurance Inn		42,561	
Water Skyline Apartments			1,485
Nursing Services Inn		14,188	
Water Inn		17,280	
Subscriptions Skyline Apartments			93
Subscriptions Inn		1,000	
Social Security Skyline Apartments			1,476
Social Security Inn		53,250	
Sewer Tax Skyline Apartments			1,299
Sewer Tax Inn		3,584	
Repairs Skyline Apartments			1,116
Repairs Inn		6,043	
Real Estate Taxes Skyline Apartments			2,236
Real Estate Taxes General	202		
Purchased Services Skyline Apartments			2,695
Purchased Services Skyline Apartments			4,514
Purchased Services Skyline Apartments			916
Purchased Services Inn		8,070	
Purchased Services Inn		22,866	
Purchased Services Inn		945	
Purchased Services Inn		3,495	
Purchased Services General	990		
Professional Services Skyline Apartments			1,975
Professional Services Inn		7,087	
Phone Skyline Apartments			578
Phone Inn		6,170	
Personnel - Retention Inn		988	
Personnel - Recruitment Inn		363	
Pension Skyline Apartments			779
Pension Inn		14,291	
Newsletter General	5,293		
Misc. Expenses Skyline Apartments			107
Misc. Expenses Shelter Care	18		
Misc. Expenses Inn		485	
Misc. Expenses Inn		468	
Misc. Expenses Health Center	7		
Misc. Expenses General	763		
Memorial Bldg & Grounds Skyline Apartments			9,199
Licenses & Dues Skyline Apartments			842
Licenses & Dues Inn		3,543	
Inn Furniture & Fixtures Inn		3,133	
Housekeeping Supplies Inn		8,114	
Holiday Letter General	366		
Health Insurance Skyline Apartments			3,233
Health Insurance Inn		101,942	
Gas Skyline Apartments			4,897
Gas Inn		4,518	
Facility Insurance Skyline Apartments			5,501
Facility Insurance Inn		14,124	
Electricity Skyline Apartments			8,307
Electricity Inn		37,550	
Depreciation Inn		108,218	
Capital Contra Skyline Apartments			(9,199)
Capital Contra Inn		(3,133)	
Bond Interest Inn		56,831	
Amortization Inn		2,440	
Advertising Shelter Care	17,929		
Advertising Inn		8,964	
Advertising Health Center	7,101		
Advertising General	75		
	<b>110,508</b>	<b>1,411,348</b>	<b>80,988</b>

Facility Name & ID Number Evenglow Lodge

# 0008425

Report Period Beginning:

01/01/10

Ending:

12/31/10

**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	(23,971)	2		4
5	Telephone, TV & Radio in Resident Rooms	(10,450)	5		5
6	Rented Facility Space	(13,158)	6		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(15,855)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(348)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(52,860)	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	(1,599,629)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (1,716,271)</b>		<b>\$</b>	<b>30</b>

BHF USE ONLY							
48		49		50		51	
							52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (1,716,271)</b>		<b>37</b>

\*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.

		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	<b>TOTAL (C): (sum of lines 38-46)</b>			<b>\$</b>		<b>47</b>

Evenglow Lodge

ID# 0008425

Report Period Beginning: 01/01/10

Ending: 12/31/10

Sch. V Line

## NON-ALLOWABLE EXPENSES

Amount Reference

	Amount	Reference	Sch. V Line
1 Development Salary	\$ (73,436)	43	1
2 Development Supplies	(4,327)	43	2
3 Development Other	(32,744)	43	3
4 Evenglow Inn - Salary	(749,374)	43	4
5 Evenglow Inn - Supplies	(114,482)	43	5
6 Evenglow Inn - Other	(547,493)	43	6
7 Skyline Apartments - Salary	(20,871)	43	7
8 Skyline Apartments - Supplies	(16,575)	43	8
9 Skyline Apartments - Other	(43,541)	43	9
10 Non-Allowable Travel and Seminar	(9,955)	24	10
11 Capitalized Assets Expensed < \$2,500	13,169	6	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	(1,599,629)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Evenglow Lodge# 0008425

Report Period Beginning:

01/01/10

Ending:

12/31/10

## 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	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(23,971)	0	0	0	0	0	0	0	0	0	0	(23,971)	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	(10,450)	0	0	0	0	0	0	0	0	0	0	(10,450)	5
6	Maintenance	11	0	0	0	0	0	0	0	0	0	0	11	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(34,410)</b>	<b>0</b>	<b>(34,410)</b>	<b>8</b>									
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(348)	0	0	0	0	0	0	0	0	0	0	(348)	20
21	Clerical & General Office Expenses	(52,860)	0	0	0	0	0	0	0	0	0	0	(52,860)	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	(9,955)	0	0	0	0	0	0	0	0	0	0	(9,955)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(63,163)</b>	<b>0</b>	<b>(63,163)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(97,573)</b>	<b>0</b>	<b>(97,573)</b>	<b>29</b>									

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Evenglow Lodge# 0008425

Report Period Beginning:

01/01/10 Ending:

12/31/10

## 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)
	<b>D. Ownership</b>												
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(15,855)	0	0	0	0	0	0	0	0	0	0	(15,855) 32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0 33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0 34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	<b>TOTAL Ownership</b>	<b>(15,855)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,855) 37</b>
	<b>Ancillary Expense</b>												
	<b>E. Special Cost Centers</b>												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0 39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0 40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(1,602,843)	0	0	0	0	0	0	0	0	0	0	(1,602,843) 43
44	<b>TOTAL Special Cost Centers</b>	<b>(1,602,843)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,602,843) 44</b>
	<b>GRAND TOTAL COST</b>												
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(1,716,271)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,716,271) 45</b>

Facility Name & ID Number Evenglow Lodge

# 0008425

Report Period Beginning: 01/01/10 Ending: 12/31/10

**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
		Evenglow Inn	Pontiac, Illinois			

**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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
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.

Facility Name &amp; ID Number

Evenglow Lodge

#

0008425

Report Period Beginning:

01/01/10

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12/31/10

## 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	<a href="#">See Board of Director Listing</a>								\$		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	\$		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

**Evenglow Lodge  
Medicaid Cost Report  
01/01/10 - 12/31/10**

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**Page 4 Supplemental Schedule**

**Board of Directors Listing**

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Ruth Bossman	Ray Owens	Dick Geschwind
Carol Flessner	Jeanne Rapp	Keith Zimmerman
Mary Ann Denker	Wayne Taylor	
Dovovan Gardner	John Taylor	
Bert Kinate	Ed Vogelsinger	
Doug McCoy	Greg Besgrove	

There were no Directors that provided direct or indirect services to Evenglow Lodge in 2010.

Facility Name & ID Number Evenglow Lodge

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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

Facility Name & ID Number

Evenglow Lodge

# 0008425

Report Period Beginning:

01/01/10

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**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		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
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	Berkadia Commerical		X	Mortgage	\$10,315.00	06/17/83	\$ 2,111,700	\$ 262,915	06/17/15	5.0000	\$ 15,855	1						
2												2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
6												6						
7												7						
8												8						
9	<b>TOTAL Facility Related</b>				\$10,315.00		\$ 2,111,700	\$ 262,915			\$ 15,855	9						
<b>B. Non-Facility Related*</b>																		
10												10						
11												11						
12	Interest Income		X								(15,855)	12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (15,855)	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 2,111,700	\$ 262,915			\$ (0)	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 0 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.)

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

**B. Real Estate Taxes**

**Important, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.**

1. Real Estate Tax accrual used on 2009 report.		\$	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.)		\$	2
3. Under or (over) accrual (line 2 minus line 1).		\$	3
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2005	8
	2006	9
	2007	10
	2008	11
	2009	12

	<b>FOR BHF USE ONLY</b>		
13	FROM R. E. TAX STATEMENT FOR 2009	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

Non-Profit Entity - Not Subject To Real Estate Taxes

**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.**



Facility Name & ID Number Evenglow Lodge

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**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 150,368 B. General Construction Type: Exterior Brick Frame Brick and 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).

Evenglow Inn - 26 Sheltered Care Beds (Separate IDPH License)

Skyline Apartments - 7 Independent Living Units on the 7th Floor of the Memorial Building

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:**

A. Land.

	1	2	3	4	
	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	<b>TOTALS</b>	<b>72,080</b>		<b>\$ 77,030</b>	<b>3</b>

Facility Name &amp; ID Number Evenglow Lodge

# 0008425

Report Period Beginning:

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**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	\$		\$	\$	\$	4
5			1963	1963	1,794,010						5
6			1984	1984	3,561,779						6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		1963		71,429						9
10	Various		1964		542						10
11	Various		1965		2,354						11
12	Various		1966		528						12
13	Various		1971		402						13
14	Various		1972		210						14
15	Various		1973		345						15
16	Various		1974		1,865						16
17	Various		1977		5,000						17
18	Various		1978		6,309						18
19	Various		1979		2,839						19
20	Various		1980		10,103						20
21	Various		1981		1,760						21
22	Various		1982		11,306						22
23	Various		1984		48,725						23
24	Various		1985		37,039						24
25	Various		1986		58,125						25
26	Various		1987		9,819						26
27	Various		1988		6,792						27
28	Various		1989		57,731						28
29	Various		1990		129,555						29
30	Various		1991		83,379						30
31	Various		1992		77,791						31
32	Various		1993		106,402						32
33	Various		1994		12,511						33
34	Various		1995		433,474						34
35	Various		1996		223,735						35
36	Various		1997		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

Facility Name &amp; ID Number Evenglow Lodge

# 0008425

Report Period Beginning:

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Ending:

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**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	\$		\$	\$	\$	37
38 Various	1999	17,677						38
39 Various	2000	128,114						39
40 Various	2001	13,178						40
41 Various	2002	38,379						41
42 Various	2003	29,683						42
43 Various	2004	35,991						43
44 Various	2005	161,286						44
45 Various	2006	100,203						45
46 Garage Fireproofing	2007	1,575						46
47 Locks	2007	637						47
48 Locks	2007	453						48
49 Locks	2007	541						49
50 Locks	2007	522						50
51 Water Softner Valve	2007	2,175						51
52 Carpet	2007	1,314						52
53 Tub To Shower Conversions	2007	12,723						53
54 Carpet	2007	825						54
55 Carpet	2007	544						55
56 Tub To Shower Conversions	2007	15,364						56
57 Carpet	2007	1,325						57
58 Kitchen Cabinets	2007	2,550						58
59 Carpet	2007	546						59
60 Carpet	2007	786						60
61 Carpet	2007	724						61
62 Carpet	2007	1,277						62
63 Carpet	2007	786						63
64 Plubing on Shower Installs	2007	2,552						64
65 Plubing on Shower Installs	2007	4,254						65
66 Kitchen Cabinets	2007	2,550						66
67 Plubing on Shower Installs	2007	1,305						67
68 Tub To Shower Conversions	2007	12,893						68
69 Pump	2007	5,012						69
70 TOTAL (lines 4 thru 69)		\$ 7,721,695	\$		\$	\$	\$	70

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

Facility Name &amp; ID Number Evenglow Lodge

# 0008425

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**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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 7,721,695	\$		\$	\$	\$	1
2	Blinds	2007	537						2
3	Plumbing on Shower Installs	2007	5,236						3
4	Kitchen Cabinets	2007	5,100						4
5	Carpet	2007	1,314						5
6	Carpet	2007	825						6
7	Shower Installation	2007	4,526						7
8	Blinds	2007	339						8
9	Blinds	2007	610						9
10	Carpet	2007	825						10
11	Carpet	2007	756						11
12	Carpet	2007	756						12
13	Carpet	2007	1,380						13
14	Kitchen Cabinets	2007	5,500						14
15	Kitchen Cabinets	2007	53						15
16	Carpet	2007	1,384						16
17	Carpet	2007	1,309						17
18	Steam Line and Cell	2008	6,564						18
19	Hot Water Heater	2008	8,114						19
20	Window Blinds	2008	852						20
21	Carpet Front Office	2008	788						21
22	Toilets & Light Fixtures	2008	1,303						22
23	Credits on Shower Upgrades	2008	(2,114)						23
24	Shower Upgrades in Remodel	2008	4,200						24
25	Offsets For Ada Toilets in Remodels	2008	682						25
26	New Showers in Remodels	2008	12,808						26
27	New Showers in Remodels	2008	2,630						27
28	New Carpet in Remodels	2008	3,401						28
29	Replace Faucet in Dish Machine	2008	566						29
30	Carpeting	2008	1,249						30
31	Toilet for Remodel	2008	468						31
32	Pipes for New Toilets For Remodels	2008	459						32
33	Light Fixtures & Toilets for Remodels	2008	1,118						33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,795,233	\$		\$	\$	\$	34

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

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**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		\$ 7,795,233	\$		\$	\$	\$	1
2	2008	300						2
3	2008	1,325						3
4	2008	471						4
5	2008	1,391						5
6	2008	(156)						6
7	2008	3,390						7
8	2008	5,220						8
9	2008	1,325						9
10	2008	828						10
11	2008	5,100						11
12	2008	568						12
13	2008	4,498						13
14	2008	1,100						14
15	2008	544						15
16	2008	78,885						16
17	2008	930						17
18	2008	1,040						18
19	2008	544						19
20	2008	22,400						20
21	2008	2,550						21
22	2008	126						22
23	2008	4,498						23
24	2008	2,143						24
25	2008	575						25
26	2008	677						26
27	2008	6,930						27
28	2008	13,019						28
29	2008	1,628						29
30	2008	519						30
31	2008	704						31
32	2008	1,034						32
33	2008	4,174						33
34		\$ 7,963,513	\$		\$	\$	\$	34

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

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**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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 7,963,513	\$		\$	\$	\$	1
2	Faucet 1st Floor Kitchen	2008	60						2
3	Engineer For Roof Project	2008	2,700						3
4	HVAC & Energy Savings Project	2008	446,099						4
5	Electrical Outlet Strips	2008	1,334						5
6	Roof Project	2008	97,118						6
7	Engineering & Plans for Room Remodeling	2009	2,925						7
8	Crash Bar on Door	2009	3,063						8
9	Sprinkler System in Elevator Shafts	2009	22,474						9
10	Engineering for Fire Panel Upgrade	2009	13,000						10
11	Fire Panel / Dialer For Fire Panel	2009	21,492						11
12	Carpeting	2009	3,094						12
13	Time Clock System	2009	16,679						13
14	Apt Remodels - Carpet / Showers / Doors / Lighting / Toilets	2009	24,084						14
15	HVAC & Energy Savings Project	2009	892,198						15
16	Roof Project	2009	179,383						16
17	Piping for New Ventilator	2009	3,937						17
18	New Shower / Plumbing	2009	16,056						18
19	Carpeting	2009	6,599						19
20	New Toilets / Pipes / Shower Plumbing	2009	4,033						20
21	Electrical Repairs	2009	7,070						21
22	Exterior Lighting	2010	3,418						22
23	Health Center (Carpeting, Wall Paper, Flooring, Win. Trt).	2010	202,395						23
24	NAC Panels for Fire System	2010	2,880						24
25	Boiler Room Valve	2010	3,558						25
26	Carpeting	2010	1,478						26
27	Plumbing for Shower in Remodel	2010	2,437						27
28	Lodge Redorating (Carpet, Window Treatments, Flooring)	2010	50,077						28
29	Plumbing and Shower Installation	2010	12,964						29
30	Wallpaper	2010	542						30
31	Carpeting	2010	2,341						31
32	Carpeting	2010	1,348						32
33	Lighting	2010	4,186						33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,014,535	\$		\$	\$	\$	34

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

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**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		\$ 10,014,535	\$		\$	\$	\$	1
2	2010	540						2
3	2010	359,050						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			473,496		473,496		6,502,938	33
34		\$ 10,374,125	\$ 473,496		\$ 473,496	\$	\$ 6,502,938	34

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

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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	\$ 152,900	\$ 36,510	\$ 36,510	\$	5 - 15	\$ 82,234	71
72	Current Year Purchases	50,045	2,363	2,363		5 - 15	2,363	72
73	Fully Depreciated Assets	1,483,434					1,483,434	73
74								74
75	TOTALS	\$ 1,686,379	\$ 38,873	\$ 38,873	\$		\$ 1,568,031	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	Van & Mini-Van	Ford - 1986 / Dodge 2001	1986 / 2001	\$ 59,523	\$	\$	\$	4 - 5	\$ 59,523	76
77	Trucks / Bus	Various	2001 / 2004	47,025				5	47,025	77
78	Pick-Up Truck	Various	2009	9,231	1,319	1,319		7	1,868	78
79	Van / Tractor	Various	2010	12,200	1,016	1,016		4 - 10	1,016	79
80	TOTALS			\$ 127,979	\$ 2,335	\$ 2,335	\$		\$ 109,432	80

E. Summary of Care-Related Assets

	1	2	
	Reference	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)	\$ 12,265,513 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 514,704 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 514,704 83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 8,180,401 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	Skyline Apartments	\$ 412,998	\$ 15,018	\$ 290,036	86
87	Evenglow Inn	4,614,684	108,218	1,092,349	87
88					88
89					89
90					90
91	TOTALS	\$ 5,027,682	\$ 123,236	\$ 1,382,385	91

G. Construction-in-Progress

	Description	Cost	
92	Renovations in Process	\$ 21,400	92
93			93
94			94
95		\$ 21,400	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 Evenglow Lodge

# 0008425

Report Period Beginning: 01/01/10

Ending: 12/31/10

**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	<b>TOTAL</b>				\$			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: \$ \_\_\_\_\_ Description: \_\_\_\_\_  
(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	<b>TOTAL</b>		\$	\$	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. \_\_\_\_\_ /2011 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2012 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2013 \$ \_\_\_\_\_

\* 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><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><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><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></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			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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)	
<b>TOTAL TRAINED</b>	

- (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.

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

	Service	1 Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	5 Units 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 - 02	# of prescripts				61,418		61,418	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>See Supplemental</u>	39 - 02					652		652	12
13	Other (specify): <u>See Supplemental</u>	39 - 03				455,695			455,695	13
14	<b>TOTAL</b>			\$		\$ 455,695	\$ 62,070		\$ 517,765	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.

**Evenglow Lodge  
Medicaid Cost Report  
01/01/10 - 12/31/10**

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**Page 16 Supplemental Schedule**

Description	Supply	Other
<b>Other Ancillary Costs</b>		
Medical Supplies	652	
Lab & Other Charges		22,448
Therapy Services (PT, OT, and ST)		433,247
	<u>652</u>	<u>455,695</u>

Facility Name &amp; ID Number Evenglow Lodge

# 0008425

Report Period Beginning: 01/01/10

Ending:

12/31/10

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/10

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 2,108,160	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 97,187 )	929,088		3
4	Supply Inventory (priced at )	74,931		4
5	Short-Term Investments	1,850,261		5
6	Prepaid Insurance	155,243		6
7	Other Prepaid Expenses	41,065		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental	551,556		9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 5,710,304	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	82,465		12
13	Land	983,584		13
14	Buildings, at Historical Cost	14,757,609		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,113,738		16
17	Accumulated Depreciation (book methods)	(9,562,786)		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): See Supplemental	34,770		23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 8,409,380	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 14,119,684	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 301,869	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	284,846		29
30	Accrued Salaries Payable	239,832		30
31	Accrued Taxes Payable (excluding real estate taxes)	18,237		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	11,118		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Supplemental	124,219		36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 980,121	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,336,657		40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 1,336,657	\$	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 2,316,778	\$	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 11,802,906	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 14,119,684	\$	48

\*(See instructions.)

**Evenglow Lodge  
Medicaid Cost Report  
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**Page 17 Supplemental Schedule**

<u>Description</u>	<u>Operating</u>	<u>After Consolidation</u>
<b>Line 8 - Other Current Assets</b>		
Interest and Dividend Receivable	4,997	
Contributions Receivable	546,559	
	<u>551,556</u>	-
<b>Line 23 - Other Long Term Assets</b>		
Deferred Financing Costs	34,770	-
	<u>34,770</u>	-
<b>Line 36 - Other Current Liabilities</b>		
Deferred Revenue - Skyline Apartments	122,927	
Deferred Revenue - Founders Gifts	1,292	-
	<u>124,219</u>	-

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>11,099,384</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>11,099,384</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>703,522</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>703,522</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>11,802,906</b>	<b>24</b> *

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

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 6,352,492	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,352,492	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$	8
<b>C. Other Operating Revenue</b>			
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	149	13
14	Non-Patient Meals	23,971	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	13,158	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		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 37,278	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	398,966	24
25	Interest and Other Investment Income***	169,830	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 568,796	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	1,542,832	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,542,832	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 8,501,398	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,699,669	31
32	Health Care	1,913,304	32
33	General Administration	1,493,768	33
<b>B. Capital Expense</b>			
34	Ownership	530,559	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	2,120,608	35
36	Provider Participation Fee	39,968	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 7,797,876	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	703,522	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 703,522	43

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

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

**Evenglow Lodge  
Medicaid Cost Report  
01/01/10 - 12/31/10**

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**Page 19 Supplemental Schedule**

Description	Total	Page 5 Adjustment
<b>Other Income</b>		
Skyline Apartment Income	129,354	
Evenglow Inn Income	1,411,469	
Vending Commissions	2,009	
	<hr/>	
	1,542,832	-
	<hr/> <hr/>	

Facility Name & ID Number Evenglow Lodge

# 0008425

Report Period Beginning:

01/01/10

Ending:

12/31/10

**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	1,877	2,085	\$ 69,525	\$ 33.35	1
2	Assistant Director of Nursing					2
3	Registered Nurses	12,812	14,408	345,475	23.98	3
4	Licensed Practical Nurses	14,748	16,485	363,226	22.03	4
5	CNAs & Orderlies	64,605	71,547	825,949	11.54	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	8,054	8,801	87,652	9.96	10
11	Social Service Workers	3,971	4,204	49,963	11.88	11
12	Dietician					12
13	Food Service Supervisor	2,074	2,262	40,103	17.73	13
14	Head Cook					14
15	Cook Helpers/Assistants	37,808	43,283	432,470	9.99	15
16	Dishwashers					16
17	Maintenance Workers	7,290	8,164	116,554	14.28	17
18	Housekeepers	20,272	22,181	205,000	9.24	18
19	Laundry					19
20	Administrator	1,879	2,006	105,985	52.83	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,224	15,530	226,294	14.57	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	1,495	1,652	18,732	11.34	31
32	Other Health Care(specify)					32
33	Other(specify) Supplemental	54,470	60,565	843,681	13.93	33
34	TOTAL (lines 1 - 33)	245,579	273,173	\$ 3,730,609 *	\$ 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	139	\$ 5,981	01 - 03	35
36	Medical Director	Monthly	3,600	09 - 03	36
37	Medical Records Consultant	59	3,864	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	27	1,352	11 - 03	44
45	Social Service Consultant	7	356	12 - 03	45
46	Other(specify)				46
47	Chaplain	Monthly	17,651	12 - 03	47
48					48
49	TOTAL (lines 35 - 48)	233	\$ 32,804		49

**C. CONTRACT NURSES**

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

**Evenglow Lodge  
Medicaid Cost Report  
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**Page 20 Supplemental Schedule**

<b>Description</b>	<b>Hours Worked</b>	<b>Hours Paid</b>	<b>Salary</b>
<b>Other Salaries</b>			
Development - Line 43	3,481	4,138	73,436
Evenglow Inn - Line 43	49,867	55,184	749,374
Skyline Apartments - Line 43	1,122	1,243	20,871
	<hr/> <u>54,470</u>	<hr/> <u>60,565</u>	<hr/> <u>843,681</u>



**Evenglow Lodge  
Medicaid Cost Report  
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**Page 21 Supplemental Schedule**

<b>Description</b>	<b>Amount</b>	<b>Allowable</b>	<b>Non-Allowable</b>
<b>Legal Invoices</b>			
Westvelt, Johnson, Nicoll & Keller, LLC	720	720	
Westvelt, Johnson, Nicoll & Keller, LLC	591	591	
Westvelt, Johnson, Nicoll & Keller, LLC	1,868	1,868	
Westvelt, Johnson, Nicoll & Keller, LLC	1,598	1,598	
Westvelt, Johnson, Nicoll & Keller, LLC	3,117	3,117	
Westvelt, Johnson, Nicoll & Keller, LLC	4,165	4,165	
Westvelt, Johnson, Nicoll & Keller, LLC	2,994	2,994	
Westvelt, Johnson, Nicoll & Keller, LLC	1,495	1,495	
Polsinelli Shughart	114	114	
Polsinelli Shughart	3,068	3,068	
Polsinelli Shughart	1,228	1,228	
Polsinelli Shughart	1,140	1,140	
Polsinelli Shughart	1,101	1,101	
	<u>23,198</u>	<u>23,198</u>	<u>-</u>

Facility Name & ID Number Evenglow Lodge

Report Period Beginning: 01/01/10 Ending: 12/31/10

**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	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

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
- (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. \$ 37,320 Line 10 - 02
- (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.
- (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? Yes 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. \$ 51,628 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 23,971
- (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? 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? Yes
  - 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: Jeremy Brune & Associates, LLC
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.