

Facility Name & ID Number Evenglow Lodge

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

III. STATISTICAL DATA

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

	1	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	26,718	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	141	Sheltered Care (SC)	141	51,606	5
6		ICF/DD 16 or Less			6
7	214	TOTALS	214	78,324	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	5,631	12,417	4,931	22,979	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		25,835		25,835	12
13	DD 16 OR LESS					13
14	TOTALS	5,631	38,252	4,931	48,814	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 62.32%

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)

Day Care, Independent Apartment, Dementia Facility

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 37 and days of care provided 4,882

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 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	455,775	23,876	11,878	491,529		491,529		491,529		1
2	Food Purchase		380,477		380,477	(46,069)	334,408	(27,192)	307,216		2
3	Housekeeping	222,485	47,220		269,705		269,705		269,705		3
4	Laundry										4
5	Heat and Other Utilities			245,669	245,669		245,669	(14,793)	230,876		5
6	Maintenance	101,731	71,203	101,874	274,808		274,808		274,808		6
7	Other (specify):*										7
8	TOTAL General Services	779,991	522,776	359,421	1,662,188	(46,069)	1,616,119	(41,985)	1,574,134		8
	B. Health Care and Programs										
9	Medical Director			10,600	10,600		10,600		10,600		9
10	Nursing and Medical Records	1,753,633	125,599	2,414	1,881,646		1,881,646		1,881,646		10
10a	Therapy										10a
11	Activities	110,002	16,419	7,880	134,301		134,301		134,301		11
12	Social Services	36,251			36,251		36,251		36,251		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,899,886	142,018	20,894	2,062,798		2,062,798		2,062,798		16
	C. General Administration										
17	Administrative	107,907			107,907		107,907		107,907		17
18	Directors Fees										18
19	Professional Services			25,780	25,780		25,780	(8,735)	17,045		19
20	Dues, Fees, Subscriptions & Promotions			22,681	22,681		22,681		22,681		20
21	Clerical & General Office Expenses	215,861	27,069	140,749	383,679		383,679	(51,326)	332,353		21
22	Employee Benefits & Payroll Taxes			822,526	822,526	46,069	868,595		868,595		22
23	Inservice Training & Education										23
24	Travel and Seminar			18,994	18,994		18,994	(13,916)	5,078		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			97,695	97,695		97,695		97,695		26
27	Other (specify):*										27
28	TOTAL General Administration	323,768	27,069	1,128,425	1,479,262	46,069	1,525,331	(73,977)	1,451,354		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,003,645	691,863	1,508,740	5,204,248		5,204,248	(115,962)	5,088,286		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.

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

Page 3 Reclass

Description	Meals Served	Resident Meals	Employee Meals
Employees Meals			
Employees	60		
Meals Per Day	1		
Days in Year	366		
Meals Served Per Year	<u>21,960</u>		13.04%
Evenglow Lodge Residents			
Census	48,814		
Meals Per Day	3		
Meals Served Per year	<u>146,442</u>	86.96%	
Total Meals Served	<u>168,402</u>	86.96%	13.04%
Food Cost			
Page 3 Line 2 Column 2	380,477		
Pre-Allocation Adjustments			
Meal Income - Page 5	(27,192)		
Food Cost For Allocation	353,285	353,285	353,285
Allocated Food Cost		<u>307,216</u>	<u>46,069</u>

V. COST CENTER EXPENSES (continued)

Table with columns: Capital Expense, Cost Per General Ledger (Salary/Wage, Supplies, Other, Total), Reclassification, Reclassified Total, Adjustments, Adjusted Total, FOR BHF USE ONLY (9, 10), and a final column for line numbers. Rows include D. Ownership (Depreciation, Amortization, Interest, etc.), Ancillary Expense, and E. Special Cost Centers (Medically Necessary Transportation, Barber and Beauty Shops, etc.).

*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

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

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 36 Detailed			
Total	-	-	-
Line 43 Detailed			
Development and Marketing	97,495	4,276	44,117
Skyline Apartments	17,631	1,620	58,179
Evenglow Inn	698,190	130,657	488,021
Total	813,316	136,553	590,317

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/12

Ending:

12/31/12

VI. ADJUSTMENT DETAIL

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

		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	(27,192)	02		4
5	Telephone, TV & Radio in Resident Rooms	(14,793)	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				9
10	Interest and Other Investment Income	(4,569)	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				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(5,000)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(42,889)	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	(1,566,274)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,660,717)		\$	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))	\$ (1,660,717)		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	52

SEE ACCOUNTANTS' COMPILATION REPORT

Evenglow Lodge

ID# 0008425

Report Period Beginning: 01/01/12

Ending: 12/31/12

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Skyline Apartment Expenses	\$ (77,430)	43	1
2	Evenglow Inn	(1,316,868)	43	2
3	Development	(145,888)	43	3
4	Miscellaneous Income	(4,578)	21	4
5	Flowers	(3,859)	21	5
6	Legal Expense - PY ADJ - Adj to CY Legal Exp	(3,735)	19	6
7	Seminar and Travel - Non-Allowable	(13,916)	24	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(1,566,274)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Evenglow Lodge# 0008425

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	(27,192)	0	0	0	0	0	0	0	0	0	0	(27,192)	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	(14,793)	0	0	0	0	0	0	0	0	0	0	(14,793)	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(41,985)	0	(41,985)	8									
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	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	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
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	(8,735)	0	0	0	0	0	0	0	0	0	0	(8,735)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(51,326)	0	0	0	0	0	0	0	0	0	0	(51,326)	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	(13,916)	0	0	0	0	0	0	0	0	0	0	(13,916)	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	TOTAL General Administration	(73,977)	0	(73,977)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(115,962)	0	(115,962)	29									

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	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	(4,569)	0	0	0	0	0	0	0	0	0	0	(4,569)	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	TOTAL Ownership	(4,569)	0	0	0	0	0	0	0	0	0	0	(4,569)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	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):*	(1,540,186)	0	0	0	0	0	0	0	0	0	0	(1,540,186)	43
44	TOTAL Special Cost Centers	(1,540,186)	0	0	0	0	0	0	0	0	0	0	(1,540,186)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,660,717)	0	0	0	0	0	0	0	0	0	0	(1,660,717)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Board of Trustees		Evenglow Inn	Pontiac, Illinois			
See Page 6 - Supplemental for Listing						

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.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Board of Trustees							1
2								2
3	Ruth Bosman							3
4	Mary Ann Denker							4
5	Donovan Gardner							5
6	Dick Geschwind							6
7	Bert Kinate							7
8	Doug McCoy							8
9	Ray Owens							9
10	Jeanne Rapp							10
11	Virgin Sancken							11
12	Wayne Taylor							12
13	John Taylor							13
14	Ed Vogelsinger							14
15	Greg Besgrove							15
16	Carol Flessner							16
17	Meri Knapp							17
18	Jim Wolfe							18
19	Leah Pogemiller							19
20								20
21								21
22	None of the Trustees listed above							22
23	received compensation from							23
24	Evenglow during 2012.							24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

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

VII. RELATED PARTIES (continued)

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

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

	1 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										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:

01/01/12

Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES 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: 01/01/12 Ending: 12/31/12

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		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	Berkadia Commerical		X	Mortgage	\$10,315.00	06/17/83	\$ 2,111,700	\$ 30,699	06/17/15	5.0000	\$ 4,569	1								
2												2								
3												3								
4												4								
5												5								
Working Capital																				
6												6								
7												7								
8												8								
9	TOTAL Facility Related				\$10,315.00		\$ 2,111,700	\$ 30,699			\$ 4,569	9								
B. Non-Facility Related*																				
10												10								
11												11								
12												12								
13	Interest Income		X								(4,569)	13								
14	TOTAL Non-Facility Related						\$	\$			\$ (4,569)	14								
15	TOTALS (line 9+line14)						\$ 2,111,700	\$ 30,699			\$	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.) 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:

01/01/12

Ending:

12/31/12

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 2011 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 2012 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. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2007	8	
	2008	9	
	2009	10	
	2010	11	
	2011	12	
Non-Profit Entity - Not Subject To Real Estate Taxes			

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

NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/12 Ending:

12/31/12

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>	1
2					2
3	TOTALS	72,080		\$ 77,030	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

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XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-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
	Improvement Type**										
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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

1	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	
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	Various	2007	103,683						46
47	Various	2008	758,679						47
48	Engineering & Plans for Room Remodeling	2009	2,925						48
49	Crash Bar on Door	2009	3,063						49
50	Sprinkler System in Elevator Shafts	2009	22,474						50
51	Engineering for Fire Panel Upgrade	2009	13,000						51
52	Fire Panel / Dialer For Fire Panel	2009	21,492						52
53	Carpeting	2009	3,094						53
54	Time Clock System	2009	16,679						54
55	Apt Remodels - Carpet / Showers / Doors / Lighting / Toilets	2009	24,084						55
56	HVAC & Energy Savings Project	2009	892,198						56
57	Roof Project	2009	179,383						57
58	Piping for New Ventilator	2009	3,937						58
59	New Shower / Plumbing	2009	16,056						59
60	Carpeting	2009	6,599						60
61	New Toilets / Pipes / Shower Plumbing	2009	4,033						61
62	Electrical Repairs	2009	7,070						62
63	Exterior Lighting	2010	3,418						63
64	Health Center (Carpeting, Wall Paper, Flooring, Win. Trt).	2010	202,395						64
65	NAC Panels for Fire System	2010	2,880						65
66	Boiler Room Valve	2010	3,558						66
67	Carpeting	2010	1,478						67
68	Plumbing for Shower in Remodel	2010	2,437						68
69	Lodge Redorating (Carpet, Window Treatments, Flooring)	2010	50,077						69
70	TOTAL (lines 4 thru 69)		\$ 9,993,154	\$		\$	\$	\$	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:

01/01/12

Ending:

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XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-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		\$ 9,993,154	\$		\$	\$	\$	1
2	Plumbing and Shower Installation	2010	12,964						2
3	Wallpaper	2010	542						3
4	Carpeting	2010	2,341						4
5	Carpeting	2010	1,348						5
6	Lighting	2010	4,186						6
7	Carpeting	2010	540						7
8	Window Replacement Project	2010	359,050						8
9	Repeater for Ariel Call System	2011	550						9
10	Feed Pump for Boiler	2011	1,345						10
11	New Shower for 601	2011	1,147						11
12	New Shower for 601	2011	2,544						12
13	Carpeting for 601	2011	802						13
14	New Shower for 322	2011	2,630						14
15	New Shower for 322	2011	1,120						15
16	Pump Motor for Pressure Pumps	2011	903						16
17	New Showers for 306 & 422	2011	2,067						17
18	New Showers for 306 & 422	2011	5,259						18
19	Door Closer for Kitchen	2011	520						19
20	Carpeting for 322	2011	1,371						20
21	Carpeting for 422	2011	1,477						21
22	New Shower for 622	2011	2,630						22
23	New Shower for 622	2011	798						23
24	Carpeting for 622	2011	1,477						24
25	Fire System Check Valve	2011	1,530						25
26	New Boiler - From CIP In PY	2011	20,000						26
27	New Boiler	2011	24,367						27
28	Boiler Header Including Insulation	2011	14,388						28
29	Replace Resin in Water Softner	2011	7,518						29
30	Door Closer for Dryer Room	2012	639						30
31	Carpet - In Service Room	2012	1,788						31
32	Chiller Repair (Circuit Replacement)	2012	4,217						32
33	Boiler Repair	2012	3,714						33
34	TOTAL (lines 1 thru 33)		\$ 10,478,924	\$		\$	\$	\$	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:

01/01/12

Ending:

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XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-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		\$ 10,478,924	\$		\$	\$	\$	1
2	Fire Damper Links	2012	1,830						2
3	Driveway Grate System - Replacement	2012	11,312						3
4	Landscaping	2012	6,290						4
5	2nd/3rd Floor Redeco - Interior Design Consulting	2012	1,008						5
6	2nd/3rd Floor Redeco - Lounge Divider Laminate	2012	611						6
7	2nd/3rd Floor Redeco - Signage	2012	300						7
8	2nd/3rd Floor Redeco - Interior Design Consulting	2012	845						8
9	2nd/3rd Floor Redeco - Repaint Signs	2012	800						9
10	2nd/3rd Floor Redeco - Flooring (Balance remainder)	2012	1,173						10
11	Repair of boiler	2012	3,820						11
12	2nd/3rd Floor Redeco Project - Remove Wallpaper and Paint	2012	22,280						12
13	2nd/3rd Floor Redeco Project - Remove Wallpaper and Paint	2012	19,080						13
14	2nd/3rd Floor Redeco - Carpet	2012	10,993						14
15	2nd/3rd Floor Redeco - Interior Design Consulting	2012	943						15
16	Carpet for Apt 306/7	2012	1,600						16
17	Plumbing for Shower 315/6	2012	995						17
18	2nd/3rd Floor Redeco Project - Corner Guards	2012	232						18
19	2nd/3rd Floor Redeco Project - Remove Wallpaper and Paint	2012	834						19
20	2nd/3rd Floor Redeco Project - Carpet	2012	800						20
21	New Shower Apt 315 - Tub to Shower Conversion	2012	2,545						21
22	2nd/3rd Floor Redeco - Signage	2012	650						22
23	Carpeting for Apt 202	2012	1,388						23
24	Shower for Apt 202 - Tub to Shower Conversion	2012	2,665						24
25	Plumbing for Apt 202 - Concrete Work / Plumbing	2012	2,807						25
26	Repair Steamer	2012	5,859						26
27	Water Heaters	2012	7,626						27
28	Carpet Apt 315-16 - Carpet	2012	1,540						28
29	Carpet Apt 420-21 - Carpet	2012	1,530						29
30	Canopy Project	2012	294,728						30
31	Year End Adjusting Entries - 2nd / 3rd Floor Redecorating Project	2012	21,717						31
32	Canopy Project - Architectural	2012	1,400						32
33	Canopy Project - Architectural	2012	585						33
34	TOTAL (lines 1 thru 33)		\$ 10,909,709	\$		\$	\$	\$	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:

01/01/12

Ending:

12/31/12

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

1	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		\$ 10,909,709	\$		\$	\$	\$	1
2									2
3	2nd/3rd Floor Redeco - Interior Design Consulting	2012	720						3
4	2nd/3rd Floor Redeco - Interior Design Consulting	2012	1,547						4
5	2nd/3rd Floor Redeco - Interior Design Consulting	2012	650						5
6	2nd/3rd Floor Redeco - Interior Design Consulting	2012	1,836						6
7	2nd and 3rd Floors - Carpeting	2012	12,000						7
8	2nd and 3rd Floors - Wallpaper	2012	3,582						8
9	2nd/3rd Floor Redeco - Interior Design Consulting	2012	796						9
10									10
11									11
12	Disposal of Assets								12
13	Various	1978	(3,470)						13
14	Various	1980	(9,426)						14
15	Various	1981	(392)						15
16	Various	1991	(748)						16
17	Various	1992	(2,213)						17
18	Various	1993	(57,984)						18
19	Various	1994	(356)						19
20	Various	1995	(341,975)						20
21	Various	2001	(414)						21
22	Various	2002	(1,837)						22
23	Various	2003	(414)						23
24	Various	2005	(1,136)						24
25									25
26									26
27									27
28									28
29									29
30									30
31	Financial Statements - Depreciation			566,032		566,032		7,011,826	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,510,476	\$ 566,032		\$ 566,032	\$	\$ 7,011,826	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 2,166,797	\$ 44,856	\$ 44,856	\$		\$ 1,050,392	71
72	Current Year Purchases	81,310	4,715	4,715			4,715	72
73	Fully Depreciated Assets							73
74	Disposal of Assets	(671,507)						74
75	TOTALS	\$ 1,576,600	\$ 49,571	\$ 49,571	\$		\$ 1,055,107	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Van	Various	2012	\$ 17,545	\$ 1,755	\$ 1,755	\$	5	\$ 1,755	76
77	Bus and Hitch	Various	2004 / 2001	46,630				5	46,630	77
78	Pick-Up Truck	Various	2009	9,231	1,319	1,319		7	4,506	78
79	Van / Tractor	Various	2010	12,200	1,970	1,970		5 - 10	4,956	79
80	TOTALS			\$ 85,606	\$ 5,044	\$ 5,044	\$		\$ 57,847	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)	\$ 12,249,712 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 620,647 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 620,647 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)	\$ 8,124,780 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 (Line 43)	\$ 420,137	\$ 15,497	\$ 296,630	86
87	Evenglow Inn (Line 43)	4,624,291	101,258	1,293,593	87
88	Other Assets	39,798		39,798	88
89	Disposals - Skyline Apartments	(25,267)			89
90	Disposals - Evenglow Inn	(2,976)			90
91	TOTALS	\$ 5,055,983	\$ 116,755	\$ 1,630,021	91

G. Construction-in-Progress

	Description	Cost	
92	Plenum Project	\$ 105,097	92
93			93
94			94
95		\$ 105,097	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.

SEE ACCOUNTANTS' COMPILATION REPORT

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: \$ _____ 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	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.	<u>/2013</u>	\$ _____
13.	<u>/2014</u>	\$ _____
14.	<u>/2015</u>	\$ _____

* 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.

SEE ACCOUNTANTS' COMPILATION REPORT

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?</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>2. CLASSROOM PORTION:</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. CLINICAL PORTION:</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	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	
					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				69,429		69,429	9		
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10		
11	Academic Education		hrs							11		
12	Other (specify): See Supplemental	39 - 02					41,280		41,280	12		
13	Other (specify): See Supplemental	39 - 03					320,494		320,494	13		
14	TOTAL			\$		\$	320,494	\$	110,709	\$	431,203	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

**Evenglow Lodge
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Page 16 Supplemental Schedule

Description	Supplies	Other
Medical Supplies	40,336	
Therapy Supplies	944	
Therapy (PT, OT, and ST)		303,971
Lab and Other Services		16,523
Total	<u>41,280</u>	<u>320,494</u>

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning: 01/01/12

Ending:

12/31/12

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/12

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 3,146,957	\$	1
2	Cash-Patient Deposits	22,808		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 147,511)	1,161,705		3
4	Supply Inventory (priced at Cost - FIFO)	51,918		4
5	Short-Term Investments	2,289,948		5
6	Prepaid Insurance	151,381		6
7	Other Prepaid Expenses	42,956		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental	235,657		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,103,330	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	84,441		12
13	Land	1,003,060		13
14	Buildings, at Historical Cost	14,787,073		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,515,555		16
17	Accumulated Depreciation (book methods)	(9,754,801)		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	132,547		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,767,875	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 14,871,205	\$	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 389,113	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	22,808		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	292,470		30
31	Accrued Taxes Payable (excluding real estate taxes)	22,374		31
32	Accrued Real Estate Taxes(Sch.IX-B)	2,638		32
33	Accrued Interest Payable	7,817		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Supplemental	77,544		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 814,764	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable	30,699		40
41	Bonds Payable	1,007,531		41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	See Supplemental			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,038,230	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,852,994	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ 13,018,211	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 14,871,205	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

**Evenglow Lodge
Medicaid Cost Report
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Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Accrued Interest and Dividend Receivable	4,092	
Estates Receivable	231,565	
Total	235,657	-
Line 23 - Other Long Term Assets		
Construction in Progress	105,097	
Deferred Loan Fees (Net of Amortization)	27,450	
Total	132,547	-
Line 36 - Other Current Liabilities		
Deferred Revenue - Skyline Apartments	76,749	
Deferred Revenue - Founders Gifts	795	
Total	77,544	-
Line 43 - Other Long Term Liabilities		
Total	-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 12,313,243	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 12,313,243	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	704,968	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)	\$ 704,968	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)	\$ 13,018,211	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,294,505	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,294,505	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	27,192	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	16,320	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	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 43,512	23
D. Non-Operating Revenue			
24	Contributions	371,758	24
25	Interest and Other Investment Income***	283,571	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 655,329	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental</u>	1,708,123	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,708,123	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,701,469	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,662,188	31
32	Health Care	2,062,798	32
33	General Administration	1,479,262	33
B. Capital Expense			
34	Ownership	625,216	34
C. Ancillary Expense			
35	Special Cost Centers	1,971,798	35
36	Provider Participation Fee	195,239	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,996,501	40
41	Income before Income Taxes (line 30 minus line 40)**	704,968	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 704,968	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 821,396	44
45	Private Pay - Net Inpatient Revenue	4,295,032	45
46	Medicare - Net Inpatient Revenue	1,178,077	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,294,505	49

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

**Evenglow Lodge
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Page 19 Supplemental Schedule

Description	Total	Adjustment
Line 28 - Other Revenue		
Skyline Apartments (Expense - Line 43)	161,947	
Evenglow Inn (Expense - Line 43)	1,507,388	
Vending Commissions	232	
Other Income	4,578	4,578
Rounding	2	
Legal Services - PY Over Accrual ADJ	33,976	3,735
Total	1,708,123	8,313

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/12

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12/31/12

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	1,874	2,081	\$ 71,346	\$ 34.28	1
2	Assistant Director of Nursing					2
3	Registered Nurses	12,072	13,572	345,295	25.44	3
4	Licensed Practical Nurses	18,586	20,775	470,550	22.65	4
5	CNAs & Orderlies	64,517	71,450	846,323	11.84	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	9,291	10,152	110,002	10.84	10
11	Social Service Workers	2,871	3,039	36,251	11.93	11
12	Dietician					12
13	Food Service Supervisor	3,408	3,716	69,388	18.67	13
14	Head Cook					14
15	Cook Helpers/Assistants	32,898	37,626	386,387	10.27	15
16	Dishwashers					16
17	Maintenance Workers	6,138	6,873	101,731	14.80	17
18	Housekeepers	20,912	22,882	222,485	9.72	18
19	Laundry					19
20	Administrator	1,800	1,922	107,907	56.14	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,920	15,198	215,861	14.20	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	1,632	1,804	20,119	11.15	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplement</u>	51,086	56,885	813,316	14.30	33
34	TOTAL (lines 1 - 33)	241,005	267,975	\$ 3,816,961 *	\$ 14.24	34

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	\$ 11,878	01 - 03	35
36	Medical Director	10,600	09 - 03	36
37	Medical Records Consultant	2,414	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	7,880	11 - 03	44
45	Social Service Consultant			45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 32,772		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

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

**Evenglow Lodge
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Page 20 Supplemental Schedule

Description	Hours Worked	Hours Paid	Salary
Other Salaries			
Development and Marketing	4,441	5,279	97,495
Skyline Apartments	1,021	1,133	17,631
Evenglow Inn	45,624	50,473	698,190
Total	<u>51,086</u>	<u>56,885</u>	<u>813,316</u>

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

Page 21 Seminar and Travel Schedule

Course Name	Date	Location	Attendee	Job Description	Seminar	Travel
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Total

-

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	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/12

Ending:

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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? 5 - 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. \$ 195,239
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. \$ 46,069 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 27,192
- (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

SEE ACCOUNTANTS' COMPILATION REPORT