

Facility Name & ID Number Evenglow Lodge

0008425 Report Period Beginning: 01/01/13 Ending: 12/31/13

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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	6,652	10,933	3,086	20,671	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		22,566		22,566	12
13	DD 16 OR LESS					13
14	TOTALS	6,652	33,499	3,086	43,237	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 55.35%

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 3,086

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: 12/31/13 Fiscal Year: 12/31/13

* 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: 01/01/13 Ending: 12/31/13

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	479,035	26,669	12,406	518,110		518,110		518,110		1
2	Food Purchase		385,481		385,481	(52,104)	333,377	(24,770)	308,607		2
3	Housekeeping	233,588	46,378		279,966		279,966		279,966		3
4	Laundry										4
5	Heat and Other Utilities			241,378	241,378		241,378	(12,905)	228,473		5
6	Maintenance	103,791	67,851	104,151	275,793		275,793		275,793		6
7	Other (specify):*										7
8	TOTAL General Services	816,414	526,379	357,935	1,700,728	(52,104)	1,648,624	(37,675)	1,610,949		8
	B. Health Care and Programs										
9	Medical Director			15,000	15,000		15,000		15,000		9
10	Nursing and Medical Records	1,722,242	112,477	4,264	1,838,983		1,838,983		1,838,983		10
10a	Therapy										10a
11	Activities	117,428	19,511	8,574	145,513		145,513		145,513		11
12	Social Services	36,201			36,201		36,201		36,201		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,875,871	131,988	27,838	2,035,697		2,035,697		2,035,697		16
	C. General Administration										
17	Administrative	119,767			119,767		119,767		119,767		17
18	Directors Fees										18
19	Professional Services			23,272	23,272		23,272	(4,045)	19,227		19
20	Dues, Fees, Subscriptions & Promotions			30,884	30,884		30,884	(4,896)	25,988		20
21	Clerical & General Office Expenses	224,718	25,942	181,050	431,710		431,710	(86,502)	345,208		21
22	Employee Benefits & Payroll Taxes			867,814	867,814	52,104	919,918		919,918		22
23	Inservice Training & Education										23
24	Travel and Seminar			16,614	16,614		16,614	(3,111)	13,503		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			112,895	112,895		112,895		112,895		26
27	Other (specify):*										27
28	TOTAL General Administration	344,485	25,942	1,232,529	1,602,956	52,104	1,655,060	(98,554)	1,556,506		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,036,770	684,309	1,618,302	5,339,381		5,339,381	(136,229)	5,203,152		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
01/01/13 - 12/31/13**

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>		14.44%
Evenglow Lodge Residents			
Census	43,237		
Meals Per Day	3		
Meals Served Per year	<u>129,711</u>	85.56%	
Total Meals Served	<u>151,611</u>	85.56%	14.44%
Food Cost			
Page 3 Line 2 Column 2	385,481		
Pre-Allocation Adjustments			
Meal Income - Page 5	(24,770)		
Food Cost For Allocation	360,711	360,711	360,711
Allocated Food Cost		<u>308,607</u>	<u>52,104</u>

Facility Name & ID Number Evenglow Lodge

#0008425

Report Period Beginning:

01/01/13

Ending:

12/31/13

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			582,752	582,752		582,752		582,752			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			405	405		405	(405)				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			583,157	583,157		583,157	(405)	582,752			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		51,313	423,629	474,942		474,942		474,942			39
40	Barber and Beauty Shops			126	126		126		126			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			147,322	147,322		147,322		147,322			42
43	Other (specify):* See Supplemental	802,414	149,919	588,708	1,541,041		1,541,041	(1,541,041)				43
44	TOTAL Special Cost Centers	802,414	201,232	1,159,785	2,163,431		2,163,431	(1,541,041)	622,390			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	3,839,184	885,541	3,361,244	8,085,969		8,085,969	(1,677,675)	6,408,294			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

**Evenglow Lodge
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 36 Detailed			
Total	-	-	-
Line 43 Detailed			
Development and Marketing	77,753	7,378	43,901
Skyline Apartments	20,946	1,515	56,704
Evenglow Inn	703,715	141,026	488,103
Total	802,414	149,919	588,708

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	(24,770)	02		4
5	Telephone, TV & Radio in Resident Rooms	(12,905)	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	(405)	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	(4,896)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(4,045)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(77,185)	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 See Supplemental	(1,553,469)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,677,675)		\$	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))	\$ (1,677,675)		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: 01/01/13

Ending: 12/31/13

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Miscellaneous Income	\$ (5,757)	21	1
2	Flowers	(3,302)	21	2
3	Investment Fees	(258)	21	3
4	Development and Marketing	(129,032)	43	4
5	Skyline Apartments	(79,165)	43	5
6	Evenglow Inn	(1,332,844)	43	6
7	Non-Allowable Seminar and Travel	(3,111)	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	(1,553,469)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	(24,770)	0	0	0	0	0	0	0	0	0	0	(24,770)	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	(12,905)	0	0	0	0	0	0	0	0	0	0	(12,905)	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	(37,675)	0	(37,675)	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	(4,045)	0	0	0	0	0	0	0	0	0	0	(4,045)	19
20	Fees, Subscriptions & Promotions	(4,896)	0	0	0	0	0	0	0	0	0	0	(4,896)	20
21	Clerical & General Office Expenses	(86,502)	0	0	0	0	0	0	0	0	0	0	(86,502)	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	(3,111)	0	0	0	0	0	0	0	0	0	0	(3,111)	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	(98,554)	0	(98,554)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(136,229)	0	(136,229)	29									

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	(405)	0	0	0	0	0	0	0	0	0	0	(405)	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	(405)	0	0	0	0	0	0	0	0	0	0	(405)	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):*	(1,541,041)	0	0	0	0	0	0	0	0	0	0	(1,541,041)	43
44	TOTAL Special Cost Centers	(1,541,041)	0	0	0	0	0	0	0	0	0	0	(1,541,041)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,677,675)	0	0	0	0	0	0	0	0	0	0	(1,677,675)	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

Facility Name & ID Number

Evenglow Lodge

0008425

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	Dan Fry							3
4	Dick Geschwind							4
5	Meri Knapp							5
6	Doug McCoy							6
7	Denise Pettit							7
8	Wayne Taylor							8
9	John Taylor							9
10	Roger Wahls							10
11	Ruth Bosman							11
12	Mary Ann Denker							12
13	Carol Flesner							13
14	Donovan Gardner							14
15	Bert Kinate							15
16	Ray Owens							16
17	Leah Pogemiller							17
18	Jeanne Rapp							18
19								19
20								20
21								21
22								22
23	None of the Trustees above received							23
24	compensation from Evenglow during							24
25	2013.							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: 01/01/13 Ending: 12/31/13

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:

01/01/13

Ending: 12/31/13

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

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 2012 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 2013 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:	2008	8
	2009	9
	2010	10
	2011	11
	2012	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2012	\$	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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/13 Ending:

12/31/13

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:

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/13

Ending:

12/31/13

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		1969		1,485						12
13	Various		1974		1,865						13
14	Various		1977		5,000						14
15	Various		1978		2,670						15
16	Various		1979		2,839						16
17	Various		1980		677						17
18	Various		1981		1,368						18
19	Various		1982		11,306						19
20	Various		1984		25,366						20
21	Various		1985		2,899						21
22	Various		1986		58,125						22
23	Various		1987		9,819						23
24	Various		1988		6,792						24
25	Various		1989		57,731						25
26	Various		1990		129,555						26
27	Various		1991		82,631						27
28	Various		1992		75,578						28
29	Various		1993		48,418						29
30	Various		1994		12,155						30
31	Various		1995		91,499						31
32	Various		1996		223,735						32
33	Various		1997		131,074						33
34	Various		1998		133,503						34
35	Various		1999		17,677						35
36	Various		2000		128,114						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:

01/01/13

Ending:

12/31/13

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	2001	\$ 12,764	\$		\$	\$	\$	37
38	Various	2002	36,542						38
39	Various	2003	29,269						39
40	Various	2004	35,991						40
41	Various	2005	140,824						41
42	Various	2006	76,473						42
43	Various	2007	88,795						43
44	Various	2008	689,569						44
45	Various	2009	1,048,639						45
46	Various - ****	2009	73,515						46
47	Exterior Lighting	2010	3,418						47
48	Health Center (Carpeting, Wall Paper, Flooring, Win. Trt).	2010	202,937						48
49	NAC Panels for Fire System	2010	2,880						49
50	Boiler Room Valve	2010	3,558						50
51	Carpeting	2010	5,707						51
52	Shower Installation Including Plumbing	2010	15,401						52
53	Lodge Redorating (Carpet, Window Treatments, Flooring)	2010	50,077						53
54	Lighting	2010	4,186						54
55	Window Replacement - ****	2010	307,757						55
56	Boiler - ****	2010	44,367						56
57	Repeater for Ariel Call System - ****	2011							57
58	Boiler Header Install & Boiling Pipe Insulating - ****	2011	14,388						58
59	Showers (Rms. 306, 322, 422, and 601)	2011	18,195						59
60	Water Softner Resin	2011	7,518						60
61	Carpeting (Rms. 322, 422, 601, and 622)	2011	5,127						61
62	Fire System (Pressure Pumps, Door Closer, Check Valve)	2011	2,953						62
63	Fire System (Door Closer, Fire Dampers)	2012	2,469						63
64	Steamer Repair	2012	5,859						64
65	Chiller Repair (Circuit Replacement)	2012	4,217						65
66	Boiler Repair	2012	7,534						66
67	Driveway Grate System - ****	2012	9,696						67
68	Landscaping - ****	2012	5,391						68
69	Canopy and Architectural Costs - ****	2012	243,304						69
70	TOTAL (lines 4 thru 69)		\$ 9,994,830	\$		\$	\$	\$	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:

01/01/13

Ending:

12/31/13

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		\$ 9,994,830	\$		\$	\$	\$	1
2	2nd / 3rd Floors (Signs, Carpeting, Wallpaper, Paint,								2
3	Consulting, Showers, Corner Guards, Concrete Work) ****	2012	98,538						3
4	Water Heaters	2012	7,626						4
5	Nurse Call System - HC Center - ****	2013	65,184						5
6	Sprinkler System Upgrade - HC Center	2013	13,595						6
7	Water Heater Expansion Packs	2013	6,904						7
8	2nd/3rd/4th Floors (Carpeting, Showers, Cabinets, Blinds)	2013	15,904						8
9	Phone System - Entire Building - ****	2013							9
10									10
11									11
12	2nd/3rd/4th Floors (Carpeting, Showers, Cabinets, Blinds)	2013	2,590						12
13	Air Handling Unit	2013	150,300						13
14	Granny Gates - Stairwells	2013	3,311						14
15	Upgrading Cable & Wiring	2013	29,214						15
16	Ceiling Tiles - Hallways	2013	5,816						16
17	Ductwork / Dampers - Dryer Room	2013	9,060						17
18	Roof Repairs - Health Center	2013	16,120						18
19	Grease Trap	2013	2,953						19
20	Laundry Room Ejector Pumps	2013	3,387						20
21	Nurse Call System - HC Center	2013	37,829						21
22	Backflow Preventor / Recirculating Pump	2013	19,061						22
23	Brick Work - Exterior of Building	2013	6,107						23
24									24
25									25
26									26
27	**** - Line items adjusted per 06/30/13 Capital Report Audit								27
28									28
29									29
30									30
31									31
32	Financial Statement - Depreciation			516,771		516,771		7,485,176	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,488,329	\$ 516,771		\$ 516,771	\$	\$ 7,485,176	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	\$ 1,989,781	\$ 44,128	\$ 44,128	\$		\$ 1,069,533	71
72	Current Year Purchases	150,546	15,055	15,055	0		15,055	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 2,140,327	\$ 59,183	\$ 59,183	\$ 0		\$ 1,084,588	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	Facility	Van	2012	\$ 17,545	\$ 3,509	\$ 3,509	\$	5	\$ 5,264	76
77	Facility	Bus and Hitch	2004 / 2001	46,630				5	46,630	77
78	Facility	Pick-Up Truck	2009	9,231	1,319	1,319		7	5,825	78
79	Facility	Van / Tractor	2010	12,200	1,970	1,970		5 - 10	6,926	79
80	TOTALS			\$ 85,606	\$ 6,798	\$ 6,798	\$		\$ 64,645	80

E. Summary of Care-Related Assets

	1	Reference	2	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)		\$ 12,791,292	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)		\$ 582,752	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)		\$ 582,752	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)		\$ 0	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)		\$ 8,634,409	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	\$ 398,628	\$ 9,261	\$ 305,891	86
87	Evenglow Inn	4,653,648	109,218	1,549,823	87
88					88
89					89
90					90
91	TOTALS	\$ 5,052,276	\$ 118,479	\$ 1,855,714	91

G. Construction-in-Progress

	Description	Cost	
92	Plenum Project	\$ 1,372,831	92
93			93
94			94
95		\$ 1,372,831	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>/2014</u> | \$ _____ |
| 13. | <u>/2015</u> | \$ _____ |
| 14. | <u>/2016</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				
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				39,540		39,540	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					11,773		11,773	12
13	Other (specify): See Supplemental	39 - 03				423,629			423,629	13
14	TOTAL			\$		\$ 423,629	\$ 51,313		\$ 474,942	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
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 16 Supplemental Schedule

<u>Description</u>	<u>Supplies</u>	<u>Other</u>
Medical Supplies	10,562	
Therapy Supplies	1,211	
Therapy (PT, OT, and ST)		394,272
Labs and Other Services		29,357
Total	<u>11,773</u>	<u>423,629</u>

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning: 01/01/13

Ending:

12/31/13

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13

(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	\$ 976,594	\$	1
2	Cash-Patient Deposits	20,720		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>220,574</u>)	699,753		3
4	Supply Inventory (priced at)	55,591		4
5	Short-Term Investments	4,131,343		5
6	Prepaid Insurance	111,777		6
7	Other Prepaid Expenses	57,055		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Supplemental</u>	163,534		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,216,367	\$	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	15,062,070		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,778,442		16
17	Accumulated Depreciation (book methods)	(10,451,083)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Supplemental</u>	1,394,791		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,871,721	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 15,088,088	\$	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 477,134	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	20,720		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	311,349		30
31	Accrued Taxes Payable (excluding real estate taxes)	23,818		31
32	Accrued Real Estate Taxes(Sch.IX-B)	3,994		32
33	Accrued Interest Payable	6,656		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Supplemental</u>	406,733		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,250,404	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	821,773		41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 821,773	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,072,177	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 13,015,911	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 15,088,088	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

**Evenglow Lodge
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Accrued Interest and Dividend Receivable	1,715	
Estates Receivable	161,819	
Total	163,534	-
Line 23 - Other Long Term Assets		
Construction in Progress	1,372,831	
Deferred Loan Fees (Net of Amortization)	21,960	
Total	1,394,791	-
Line 36 - Other Current Liabilities		
Deferred Revenue - Skyline Apartments	406,733	
Total	406,733	-
Line 43 - Other Long Term Liabilities		
Total	-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 13,018,211	1
2	Restatements (describe):		2
3	PY Audit Adjustments - Skyline Apartments	(409,403)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 12,608,808	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	407,103	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)	\$ 407,103	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)	\$ 13,015,911	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	\$ 6,429,964	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,429,964	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	24,770	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	16,095	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)	\$ 40,865	23
D. Non-Operating Revenue			
24	Contributions	314,686	24
25	Interest and Other Investment Income***	268,628	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 583,314	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	1,438,929	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,438,929	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,493,072	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,700,728	31
32	Health Care	2,035,697	32
33	General Administration	1,602,956	33
B. Capital Expense			
34	Ownership	583,157	34
C. Ancillary Expense			
35	Special Cost Centers	2,016,109	35
36	Provider Participation Fee	147,322	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,085,969	40
41	Income before Income Taxes (line 30 minus line 40)**	407,103	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 407,103	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 733,163	44
45	Private Pay - Net Inpatient Revenue	4,288,037	45
46	Medicare - Net Inpatient Revenue	1,408,764	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,429,964	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
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 19 Supplemental Schedule

Description	Total	Adjustment
Line 28 - Other Revenue		
Skyline Apartments	92,177	92,177
Evenglow Inn	1,340,541	1,340,541
Vending Commissions	454	
Other Income	5,757	5,757
Total	<u>1,438,929</u>	<u>1,438,475</u>

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	1,920	2,086	\$ 76,631	\$ 36.74	1
2	Assistant Director of Nursing	3,774	4,143	104,655	25.26	2
3	Registered Nurses	12,172	13,126	313,063	23.85	3
4	Licensed Practical Nurses	15,883	17,567	397,277	22.61	4
5	CNAs & Orderlies	62,342	69,412	811,579	11.69	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	8,556	9,551	117,428	12.29	10
11	Social Service Workers	1,942	2,115	36,201	17.12	11
12	Dietician					12
13	Food Service Supervisor	1,896	2,086	38,394	18.41	13
14	Head Cook	2,010	2,152	26,974	12.53	14
15	Cook Helpers/Assistants	37,978	41,428	413,667	9.99	15
16	Dishwashers					16
17	Maintenance Workers	6,353	6,997	103,791	14.83	17
18	Housekeepers	24,046	23,424	233,588	9.97	18
19	Laundry					19
20	Administrator	1,767	2,011	119,767	59.56	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	15,234	13,150	224,718	17.09	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	1,509	1,762	19,037	10.80	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Supplemental</u>	49,544	55,660	802,414	14.42	33
34	TOTAL (lines 1 - 33)	246,926	266,670	\$ 3,839,184 *	\$ 14.40	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	\$ 12,406	01 - 03	35
36	Medical Director	15,000	09 - 03	36
37	Medical Records Consultant			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	8,574	11 - 03	44
45	Social Service Consultant			45
46	Other(specify)	4,264	10 - 03	46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 40,244		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
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 20 Supplemental Schedule

Description	Hours Worked	Hours Paid	Salary
Other Salaries			
Development and Marketing	2,735	3,601	77,753
Skyline Apartments	1,070	1,173	20,946
Evenglow Inn	45,739	50,886	703,715
Total	<u>49,544</u>	<u>55,660</u>	<u>802,414</u>

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

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. \$ 147,322
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.

SEE ACCOUNTANTS' COMPILATION REPORT

- (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. \$ 52,104 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 24,770
- (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? No
Attach invoices and a summary of services for all architect and appraisal fees