

Facility Name & ID Number Evenglow Lodge

0008425 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	4,273	13,407	3,434	21,114	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		20,689		20,689	12
13	DD 16 OR LESS					13
14	TOTALS	4,273	34,096	3,434	41,803	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 53.52%

D. How many bed reserve days during this year were paid by the Department?
0 (Do not include bed reserve days in Section B.)

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

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 73 and days of care provided 2,636

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/18 Fiscal Year: 12/31/18

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

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	541,893	19,379	18,180	579,452		579,452		579,452		1
2	Food Purchase		310,776		310,776	(45,887)	264,889	(2,122)	262,767		2
3	Housekeeping	228,490	49,901		278,391		278,391		278,391		3
4	Laundry										4
5	Heat and Other Utilities			276,185	276,185		276,185	(17,108)	259,077		5
6	Maintenance	106,781	104,784	131,071	342,636		342,636	8,645	351,281		6
7	Other (specify):* See Supplemental										7
8	TOTAL General Services	877,164	484,840	425,436	1,787,440	(45,887)	1,741,553	(10,585)	1,730,968		8
	B. Health Care and Programs										
9	Medical Director			7,750	7,750		7,750		7,750		9
10	Nursing and Medical Records	2,025,148	127,433	219,665	2,372,246		2,372,246		2,372,246		10
10a	Therapy										10a
11	Activities	106,629	6,279	23,996	136,904		136,904		136,904		11
12	Social Services	44,720		9,774	54,494		54,494		54,494		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* See Supplemental										15
16	TOTAL Health Care and Programs	2,176,497	133,712	261,185	2,571,394		2,571,394		2,571,394		16
	C. General Administration										
17	Administrative	96,501			96,501		96,501		96,501		17
18	Directors Fees										18
19	Professional Services			122,477	122,477		122,477	(4,386)	118,091		19
20	Dues, Fees, Subscriptions & Promotions			36,434	36,434		36,434		36,434		20
21	Clerical & General Office Expenses	297,410	40,682	110,532	448,624		448,624	(55,581)	393,043		21
22	Employee Benefits & Payroll Taxes			910,537	910,537	45,887	956,424		956,424		22
23	Inservice Training & Education										23
24	Travel and Seminar			17,499	17,499		17,499		17,499		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			133,195	133,195		133,195		133,195		26
27	Other (specify):* See Supplemental										27
28	TOTAL General Administration	393,911	40,682	1,330,674	1,765,267	45,887	1,811,154	(59,967)	1,751,187		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,447,572	659,234	2,017,295	6,124,101		6,124,101	(70,552)	6,053,549		29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number

Evenglow Lodge

#0008425

Report Period Beginning:

01/01/18

Ending:

12/31/18

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			620,901	620,901		620,901		620,901			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* See Supplemental											36
37	TOTAL Ownership			620,901	620,901		620,901		620,901			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		89,292	445,773	535,065		535,065		535,065			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			151,845	151,845		151,845		151,845			42
43	Other (specify):* See Supplemental	1,023,839	132,533	713,245	1,869,617		1,869,617	(1,869,617)				43
44	TOTAL Special Cost Centers	1,023,839	221,825	1,310,863	2,556,527		2,556,527	(1,869,617)	686,910			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	4,471,411	881,059	3,949,059	9,301,529		9,301,529	(1,940,169)	7,361,360			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Evenglow Lodge
Medicaid Cost Report
01/01/17 - 12/31/17

Page 3 Supplemental Schedule - Reclassification Detail

Description	Census Days	Employees	Factor	Meals Served	% of Food Cost	Allowable Food	Resident Portion	Employee Portion
Resident Meals								
Resident Census	41,803		3.00	125,409	85.13%	308,654	262,767	
Employee Meals								
Employees		60	365.00	21,900	14.87%	308,654		45,887
Total				<u>147,309</u>	<u>100.00%</u>		<u>262,767</u>	<u>45,887</u>

Evenglow Lodge
 Medicaid Cost Report
 01/01/18 - 12/31/18

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Line 36 - Other Capital Costs				
				-
				-
				-
				-
				-
				-
				-
Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Line 43 - Other Special Cost Centers				
Development	84,203		58,894	143,097
Evenglow Inn	916,580	127,311	535,774	1,579,665
Skyline Apartments	23,056	2,051	57,569	82,676
Wellness Program		3,171	5,750	8,921
Other			55,258	55,258
				-
				-
Sub-Total	<u>1,023,839</u>	<u>132,533</u>	<u>713,245</u>	<u>1,869,617</u>

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	(2,122)	02		4
5	Telephone, TV & Radio in Resident Rooms	(17,108)	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				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				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(36,522)	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	(1,884,417)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,940,169)		\$	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))	\$ (1,940,169)		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' PREPARATION REPORT

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Evenglow Lodge# 0008425

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	(2,122)	0	0	0	0	0	0	0	0	0	0	(2,122)	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	(17,108)	0	0	0	0	0	0	0	0	0	0	(17,108)	5
6	Maintenance	8,645	0	0	0	0	0	0	0	0	0	0	8,645	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(10,585)	0	0	0	0	0	0	0	0	0	0	(10,585)	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	(4,386)	0	0	0	0	0	0	0	0	0	0	(4,386)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(55,581)	0	0	0	0	0	0	0	0	0	0	(55,581)	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	0	0	0	0	0	0	0	0	0	0	0	0	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	(59,967)	0	0	0	0	0	0	0	0	0	0	(59,967)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(70,552)	0	0	0	0	0	0	0	0	0	0	(70,552)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Evenglow Lodge# 0008425

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	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):*	(1,869,617)	0	0	0	0	0	0	0	0	0	0	(1,869,617)	43
44	TOTAL Special Cost Centers	(1,869,617)	0	0	0	0	0	0	0	0	0	0	(1,869,617)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,940,169)	0	0	0	0	0	0	0	0	0	0	(1,940,169)	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			

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.

Facility Name & ID Number

Evenglow Lodge

0008425

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	Mary Denker							3
4	Daniel Fry							4
5	Carol Flessner							5
6	Richard Geschwind							6
7	Rev. Tom Goodell							7
8	David Ochs							8
9	Alberta Kinate							9
10	Cindy Munch							10
11	Douglas McCoy							11
12	Jeanne Rapp							12
13	Wayne Taylor							13
14	John Taylor							14
15	Roger Wahls							15
16	Karen Hart							16
17	Tom Corcoran							17
18								18
19								19
20								20
21	None of the above listed Trustees							21
22	received compensation directly or							22
23	indirectly during 2018.							23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number

Evenglow Lodge

0008425

Report Period Beginning:

01/01/18

Ending:

12/31/18

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									\$		1
2	N/A										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' PREPARATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/18

Ending: 12/31/18

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' PREPARATION REPORT

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Evenglow Lodge COUNTY Livingston
 FACILITY IDPH LICENSE NUMBER 0008425
 CONTACT PERSON REGARDING THIS REPORT Jeremy M. Brune, CPA
 TELEPHONE (779) 875 - 3979 FAX #: (866) 216 - 5355

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2017 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2017.

	(A) <u>Tax Index Number</u>	(B) <u>Property Description</u>	(C) <u>Total Tax</u>	(D) <u>Tax Applicable to Nursing Home</u>
1.	N/A		\$	\$
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
TOTALS			\$	\$

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment tax bill.**

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/18 Ending:

12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 150,368 B. General Construction Type: Exterior Brick Frame Steel 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 (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' PREPARATION REPORT

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' PREPARATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37 Various	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 Various	2010	640,288						47
48 Various	2011	48,181						48
49 Various	2012	384,634						49
50 Various	2013	387,335						50
51 Various	2014	1,648,209						51
52 Boiler - Retube	2015	20,992						52
53 Pressure Pump System	2015	28,516						53
54 Carpeting (Rms. 208,507,511,512,604,605,610,611,617,618 & BO)	2015	8,591						54
55 Shower Units (Apt. 507,508,511, and 512)	2015	18,357						55
56 Plenum and Duct Work Replacement - Final Work Orders	2015	7,061						56
57 Therapy Room - Painting, Signs, Asbestos Removal	2015	10,926						57
58 Kitchen Unit (Apt. 610 and 611)	2015	3,100						58
59 Ventilation Hood Replacement - Kitchen	2016	546,765						59
60 Boiler - Retube	2016	12,950						60
61 Door and Cabinet Locks - Resident Rooms	2016	3,268						61
62 Window Blinds - Resident Rooms	2016	17,626						62
63 Therapy Room - Flooring, Electrical, Construction	2016	22,165						63
64 Flooring - Resident Rooms	2016	11,329						64
65 Fire System Door Closer	2016	3,230						65
66 Window Replacement - Dining Room	2016	7,485						66
67 Shower Installations (Rm 204, 216, 304, 404 & 409)	2017	18,041						67
68 Carpeting (Rooms 215, 320, 321, 417, 418, 606, 612 and ADON)	2017	6,041						68
69 AC Unit - Kitchen including Fending for Outside Unit	2017	104,526						69
70 TOTAL (lines 4 thru 69)		\$ 12,987,506	\$		\$	\$	\$	70

SEE ACCOUNTANTS' PREPARATION 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:

01/01/18

Ending:

12/31/18

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		\$ 12,987,506	\$		\$	\$	\$	1
2									2
3	Boiler - Evaluation, Side Stream Unit, and Coil Replacement	2017	81,151						3
4	Flooring and Drapery - Dining Room	2017	40,285						4
5	Crash Bards, Doors, and Fire Holders	2017	11,684						5
6	Carpet (Chapel, 202, 415, 622, 4th & 5th Floor Hallway	2018	35,650						6
7	Docking Station (Exterior next to Generator)	2018	46,636						7
8	Electrical Outlets (All resident rooms)	2018	4,272						8
9	Electrical Panel Upgrade	2018	6,197						9
10	Fire Doors	2018	6,873						10
11	Gardner Room (Paint, Electrical, Ceiling Tile, Plumbing, Etc.)	2018	37,325						11
12	Shower Conversion (Rms. 208, 504, 606)	2018	12,284						12
13	Sidewalk Replacement (Exterior next to generator)	2018	11,131						13
14	Steam Trap	2018	3,348						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	Depreciation			506,042		506,042		10,241,048	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,284,341	\$ 506,042		\$ 506,042	\$	\$ 10,241,048	34

SEE ACCOUNTANTS' PREPARATION 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	\$ 2,533,708	\$ 101,730	\$ 101,730	\$		\$ 1,500,818	71
72	Current Year Purchases	25,577	4,942	4,942			4,942	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 2,559,285	\$ 106,672	\$ 106,672	\$		\$ 1,505,760	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 / 2016	\$ 56,130	\$ 7,717	\$ 7,717	\$	5	\$ 36,837	76
77	Facility	Bus and Hitch	2001 / 2004	46,630				5	46,630	77
78	Facility	Pick - Up Truck	2009	9,231				7	9,231	78
79	Facility	Van / Tractor	2010	12,200	470	470		5 - 10	11,495	79
80	TOTALS			\$ 124,191	\$ 8,187	\$ 8,187	\$		\$ 104,193	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)	\$ 16,044,847 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 620,901 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 620,901 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)	\$ 11,851,001 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	\$ 423,013	\$ 6,714	\$ 342,687	86
87	Evenglow Inn	4,919,968	121,939	1,959,674	87
88	303 E. Madison Street	20,000			88
89					89
90					90
91	TOTALS	\$ 5,362,981	\$ 128,653	\$ 2,302,361	91

G. Construction-in-Progress

	Description	Cost	
92	Construction in Progress	\$	92
93			93
94			94
95		\$	95

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

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

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning: 01/01/18

Ending: 12/31/18

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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

* 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' PREPARATION 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' PREPARATION 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	39 - 01	hrs	\$		\$ 190,039	\$		\$ 190,039	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			8,526			8,526	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 01	hrs			207,061			207,061	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				81,073		81,073	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>See Supplemental</u>	39 - 02					8,219		8,219	12
13	Other (specify): <u>See Supplemental</u>	39 - 03				40,147			40,147	13
14	TOTAL			\$		\$ 445,773	\$ 89,292		\$ 535,065	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' PREPARATION REPORT

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning: 01/01/18

Ending:

12/31/18

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 3,442,549	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 61,000)	568,018		3
4	Supply Inventory (priced at Cost - FIFO)	64,571		4
5	Short-Term Investments			5
6	Prepaid Insurance	77,131		6
7	Other Prepaid Expenses	145,537		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Supplemental Schedule</u>	197,495		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,495,301	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	6,867,633		12
13	Land	1,023,060		13
14	Buildings, at Historical Cost	18,021,594		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,388,884		16
17	Accumulated Depreciation (book methods)	(14,153,362)		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 Schedule</u>	4,897,794		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 19,045,603	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 23,540,904	\$	25

		1	2	
		Operating	After	
			Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 381,028	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	458,921		30
31	Accrued Taxes Payable (excluding real estate taxes)	32,470		31
32	Accrued Real Estate Taxes(Sch.IX-B)	17,148		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Supplemental Schedule</u>	429,713		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,319,280	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See Supplemental Schedule</u>			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,319,280	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 22,221,624	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 23,540,904	\$	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

Evenglow Lodge
 Medicaid Cost Report
 01/01/18 - 12/31/18

Page 17 Supplemental Schedule

Description	Operating	Building	Total
Line 9 - Other Current Assets			
Accrued Interest and Dividends	24,352		24,352
Investment Income Receivable	108,758		108,758
Contributions Receivable	62,000		62,000
Third Party Payer Settlement	2,385		2,385
			-
Sub-Total	<u>197,495</u>	<u>-</u>	<u>197,495</u>
Line 23 - Long Term Assets			
Assets Limited to Use	117,088		117,088
Construction in Progress	129,149		129,149
Beneficial Interest in Perpetual Trust	4,651,557		4,651,557
			-
			-
Sub-Total	<u>4,897,794</u>	<u>-</u>	<u>4,897,794</u>
Line 36 - Other Current Liability			
Charitable Gift Payable	13,418		13,418
Deferred Revenue Entrance Payable	56,670		56,670
Refundable Entrance Fee Liability	359,625		359,625
			-
			-
Sub-Total	<u>429,713</u>	<u>-</u>	<u>429,713</u>
Line 43 - Long term Liabilities			
			-
			-
			-
			-
			-
Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 22,038,551	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 22,038,551	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	183,073	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)	\$ 183,073	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)	\$ 22,221,624	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION 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	\$ 7,482,256	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,482,256	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	960	13
14	Non-Patient Meals	2,122	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	19,996	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)	\$ 23,078	23
D. Non-Operating Revenue			
24	Contributions	276,700	24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 276,700	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	1,702,568	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,702,568	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,484,602	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,787,440	31
32	Health Care	2,571,394	32
33	General Administration	1,765,267	33
B. Capital Expense			
34	Ownership	620,901	34
C. Ancillary Expense			
35	Special Cost Centers	2,404,682	35
36	Provider Participation Fee	151,845	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,301,529	40
41	Income before Income Taxes (line 30 minus line 40)**	183,073	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 183,073	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 611,270	44
45	Private Pay - Net Inpatient Revenue	5,435,471	45
46	Medicare - Net Inpatient Revenue	1,435,515	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,482,256	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? N/A If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

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

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	1,979	2,136	\$ 89,470	\$ 41.89	1
2	Assistant Director of Nursing					2
3	Registered Nurses	8,172	9,755	284,038	29.12	3
4	Licensed Practical Nurses	18,080	19,923	496,389	24.92	4
5	CNAs & Orderlies	64,673	70,617	959,925	13.59	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,654	1,806	32,874	18.20	9
10	Activity Assistants	5,701	6,225	73,755	11.85	10
11	Social Service Workers	2,014	2,169	44,720	20.62	11
12	Dietician					12
13	Food Service Supervisor	3,780	3,915	83,426	21.31	13
14	Head Cook					14
15	Cook Helpers/Assistants	36,891	40,737	458,467	11.25	15
16	Dishwashers					16
17	Maintenance Workers	5,552	5,944	106,781	17.96	17
18	Housekeepers	18,564	20,614	228,490	11.08	18
19	Laundry					19
20	Administrator	1,150	1,359	96,501	71.01	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,586	14,868	297,410	20.00	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	60,411	69,170	1,219,165	17.63	33
34	TOTAL (lines 1 - 33)	242,207	269,238	\$ 4,471,411 *	\$ 16.61	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	\$ 8,260	01 - 03	35
36	Medical Director	7,750	09 - 03	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	2,368	10 - 03	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant			44
45	Social Service Consultant			45
46	Other(specify)			46
47	<u>See Supplemental Schedule</u>	225,270		47
48				48
49	TOTAL (lines 35 - 48)	\$ 243,648		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' PREPARATION REPORT

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

** See instructions.

Facility Name & ID Number Evenglow Lodge

0008425

Report Period Beginning: 01/01/18

Ending: 12/31/18

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Mark Hovren	Administrator	0	\$ 96,501	Workers' Compensation Insurance	\$ 61,471	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	(2,234)	Advertising: Employee Recruitment	7,773	
				FICA Taxes	263,181	Health Care Worker Background Check		
				Employee Health Insurance	479,053	(Indicate # of checks performed)		
				Employee Meals	45,887	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Licenses and Dues	21,674	
				Employee Retirement	73,376	Subscriptions	4,997	
				Employee Benefits - Other	35,690			
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 96,501					
(List each licensed administrator separately.)								
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$	Employee Benefits - Classified to Line 43		218,527	Out-of-State Travel	\$
				Employee Benefits - Disallowed Page 5		(218,527)		
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL (agree to Schedule V, line 22, col.8)		\$ 956,424		
(Attach a copy of any management service agreement)								
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type	Amount		Description	Line #	Amount	Description	Amount
Law Office of Robert A Kearney	Legal	\$ 4,386					Seminar Expense	17,499
Polsinelli Shughart, PC	Legal	4,629						
Jeremy Brune & Associates, LLC	Accounting / Auditing	21,194					Entertainment Expense	()
Ability Network	Data Processing / IT	6,437					(agree to Sch. V, line 24, col. 8)	
Tricom	Data Processing / IT	27,149						
PointClickCare	Data Processing / IT	38,636						
Paylocity	Payroll Processing	20,046						
TOTAL (agree to Schedule V, line 19, column 3)			\$ 122,477	TOTAL		\$	TOTAL	\$ 17,499
(For legal fee disclosure, see page 39 of instructions)								

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' PREPARATION REPORT

**See instructions.

Evenglow Lodge
Medicaid Cost Report
01/01/18 - 12/31/18

Page 21 Supplemental Schedule - Seminar and Travel Schedule

Vendor	Session Title	Seminar Date	Location	Attendee	Position	Amount	Non-Allowable	Allowable
Leading Age	Emergency Preparedness & Compliance	01/25/18	Springfield	Mark Hovren	CEO	149		149
Leading Age	Private Pay Home Care for Senior Living	01/25/18	Webinar	Mark Hovren	CEO	297		297
Leading Age	Leading Age Seminar	02/26/18	Karen, Sylvia, Mark, Susan			1,596		1,596
Pontiac Chamber of Commerce		03/12/18				30		30
Pontiac Chamber of Commerce		03/22/18				10		10
Evenglow	Meridan Health Plan Billing	04/05/18	Springfield	Karen Abels	Biller	123		123
Leading Age	Leading Age Seminar	04/05/18	Schaumburg	Karen Abels	Biller	126		126
NHRMA Mutual	NHRMA Regional Spring Training	04/20/18	DeKalb	Susan Johnson	Director of Finance	1,282		1,282
Evenglow	in town trips	05/02/18	Pontiac	Karen Ables	Biller	27		27
NHRMA Mutual	NHRMA Regional Spring Training	05/03/18	DeKalb	Susan Johnson	Director of Finance	95		95
Evenglow	Issues & Eggs	06/13/18	Pontiac	Mark Hovren	CEO	10		10
Visa		06/26/18				149		149
PCC	PCC Summit	06/26/18	Nashville	Karen Abels	Biller	948		948
OSF St. James Hospital	Board Retreat	07/25/18				363		363
Pines of Sarasota	Tippa Snow and other DVD's	08/24/18	Pontiac	Sylvia Hardin	HR Director	306		306
LSN	LSN Webinar	08/24/18	Pontiac	Susan, Karen, Mark, She	in Direct.,Med Biller, CE	99		99
Evenglow	Skills Aquire	09/25/18	Pontiac	Silvia	HR Director	251		251
Evenglow	How to build and maintain effective Complia	10/24/18	Springfield	Susan Johnson	Fin Direct	117		117
Evenglow	How to build and maintain effective Complia	10/25/18	Springfield	Susan Johnson	Fin Direct	149		149
Evenglow	Assisted Living Manager's Bootcamp	10/25/18	Naperville	Mark Hovren	CEO	325		325
Livingston County Health Department	Sanitation class	07/03/18	Pontiac	B. Hedrickson	Dietary Server	100		100
Visa		07/24/18				105		105
Livingston County Health Department	Sanitation class	08/01/18				200		200
Career Track	Supervisor training	08/06/18	Blooming	McGuffin & Z Huxtabl	Cooks	198		198
Career Track	Supervisor training	10/17/18	Blooming	J McGuffin	Cooks	40		40
DSB Food Handlers	Food Handlers	10/25/18	Pontiac	Dietary	Dietary Server	35		35
Visa		01/25/18				279		279
Corn Belt	Corn Belt meeting	06/18/18	Pontiac	M Pritchard	Activity Asst	9		9
Corn Belt	Corn Belt meeting	07/16/18	Pontiac	M Pritchard	Activity Asst	8		8
Corn Belt	Corn Belt meeting	09/17/18	Pontiac	M Pritchard	Activity Asst	9		9
Corn Belt	CornBelt Lunch & christmas Decorations	11/02/18	Pontiac	M Pritchard	Activity Asst	18		18
Leading Age	Emergency Preparedness & Compliance	01/25/18	Springfield	Rich Young	ctor of Environmental S	149		149

Evenglow Lodge
Medicaid Cost Report
01/01/18 - 12/31/18

Page 21 Supplemental Schedule - Seminar and Travel Schedule

Vendor	Session Title	Seminar Date	Location	Attendee	Position	Amount	Non-Allowable	Allowable
NFPA		07/31/18				175		175
Leading Age	Emergency Preparedness & Compliance	01/25/18	Springfield	Sheila Simons	Director of Nursing	149		149
IDPH & APIC	EPI for Long Term Care 101	02/11/18	Chicago	Sheila & Kelly S	DON & Nurse	634		634
Visa		02/26/18				1,604		1,604
IDPH & APIC	APIC Conference	04/03/18	Chicago	Sheila & Kelly S	DON & Nurse	557		557
Evenglow	OSF Supportive Care Conference	04/18/18	Peoria	Sheila Simons	Director of Nursing	76		76
Evenglow	MDS 101	05/25/18	Webinar	Amy Swiech	MDS Coordinator	55		55
Visa		05/25/18				745		745
IDPH & APIC	IL Summit on Antimicrobial stewardship	06/26/18	Webinar	Kelly Schott	RN	45		45
PCC	PCC Summitt	06/26/18	Nashville	Amy S & Sheila S	MDS Coord & DON	1,896		1,896
PCC	PCC Summitt	11/19/18	Nashville	Amy S & Sheila S	MDS Coord & DON	3,334		3,334
Cornbelt	Cornbelt Meeting Lunch	02/19/18	Pontiac	Chris Harms & Marilyn	Dir of Life Enrichment & Ac	23		23
Leading Age	Leading Age Seminar	02/26/18		Chris & Allison	Dir of Life & SS	678		678
Cornbelt	Cornbelt Meeting Lunch	03/19/18	Pontiac	Chris & Marilyn	Dir of Life Enrichment & Ac	26		26
Cornbelt	Cornbelt Meeting Lunch	04/16/18	Pontiac	Chris & Marilyn	Dir of Life Enrichment & Ac	32		32
Cornbelt	Cornbelt Meeting Lunch	09/05/18	Pontiac	Chris Harms	Dir of Life	17		17
Cornbelt	Cornbelt Meeting Lunch	09/07/18	Pontiac	Chris Harms	Dir of Life	105		105
IAPA	IAPA Conference	09/07/18	Springfield	Chris Harms	Dir of Life	250		250
IAPA	IAPA Conference	10/08/18	Springfield	Chris Harms	Dir of Life	110		110
IAPA	IAPA Conference	10/25/18	Springfield	Chris Harms & Marilyn	Dir of Life Enrichment & Ac	231		231
Accrual Adjustment						(843)		(843)
Total						<u>17,499</u>	<u>-</u>	<u>17,499</u>

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. Leading Age
- (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. \$ _____ 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. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 151,845
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 - See Page 12 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. \$ 45,887 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 2,122
- (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 (Not Final)
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' PREPARATION REPORT