FOR BHF USE

LL1

2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

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

I. IDPH License ID Number: 0008425

Facility Name: Evenglow Lodge

Address: 215 East Washington (Number) Pontiac (City) 61764 (Zip Code)

County: Livingston

Telephone Number: (815) 844 - 6131 **Fax #** (815) 842 - 3558

HFS ID Number:

Date of Initial License for Current Owners: 03/06/57

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code 501(c)(3)			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Jeremy M. Brune, CPA **Telephone Number:** (779) 875 - 3979
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/16 to 12/31/16 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title) Jeremy M. Brune, CPA, President
(Firm Name & Address) Jeremy Brune & Associates, LLC, 2508 Riverwalk Drive Plainfield, Illinois 60586
(Telephone) (779) 875 - 3979 Fax # (866) 216 - 5355

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001
Phone # (217) 782-1630

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	73	Skilled (SNF)	73	26,718	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	141	Sheltered Care (SC)	141	51,606	5
6		ICF/DD 16 or Less			6
7	214	TOTALS	214	78,324	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	4,350	13,330	3,679	21,359	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		25,292		25,292	12
13	DD 16 OR LESS					13
14	TOTALS	4,350	38,622	3,679	46,651	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 59.56%

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)
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 [X] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] 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 [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 73 and days of care provided 2,615

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

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

Tax Year: 12/31/16 Fiscal Year: 12/31/16

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	573,307	32,399	7,946	613,652		613,652		613,652			1
2	Food Purchase		347,276		347,276	(43,558)	303,718	(25,360)	278,358			2
3	Housekeeping	255,954	50,512		306,466		306,466		306,466			3
4	Laundry											4
5	Heat and Other Utilities			268,484	268,484		268,484	(11,641)	256,843			5
6	Maintenance	104,885	100,843	124,527	330,255		330,255	1,850	332,105			6
7	Other (specify):* See Supplemental											7
8	**TOTAL General Services**	934,146	531,030	400,957	1,866,133	(43,558)	1,822,575	(35,151)	1,787,424			8
	B. Health Care and Programs											
9	Medical Director			10,000	10,000		10,000		10,000			9
10	Nursing and Medical Records	1,922,564	113,976	164,808	2,201,348		2,201,348		2,201,348			10
10a	Therapy			1,618	1,618		1,618		1,618			10a
11	Activities	130,959	9,025		139,984		139,984		139,984			11
12	Social Services	37,348		16,801	54,149		54,149		54,149			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* See Supplemental											15
16	**TOTAL Health Care and Programs**	2,090,871	123,001	193,227	2,407,099		2,407,099		2,407,099			16
	C. General Administration											
17	Administrative	95,115			95,115		95,115		95,115			17
18	Directors Fees											18
19	Professional Services			58,174	58,174		58,174	(5,397)	52,777			19
20	Dues, Fees, Subscriptions & Promotions			38,014	38,014		38,014		38,014			20
21	Clerical & General Office Expenses	292,700	33,526	77,103	403,329		403,329	(11,722)	391,607			21
22	Employee Benefits & Payroll Taxes			968,642	968,642	43,558	1,012,200		1,012,200			22
23	Inservice Training & Education											23
24	Travel and Seminar			14,373	14,373		14,373	(3,859)	10,514			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			124,244	124,244		124,244		124,244			26
27	Other (specify):* See Supplemental											27
28	**TOTAL General Administration**	387,815	33,526	1,280,550	1,701,891	43,558	1,745,449	(20,978)	1,724,471			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,412,832	687,557	1,874,734	5,975,123		5,975,123	(56,129)	5,918,994			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.

Evenglow Lodge
Medicaid Cost Report
01/01/16 - 12/31/16

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	46,651		3.00	139,953	86.47%	321,916	278,358	
Employee Meals								
Employees		60	365.00	21,900	13.53%	321,916		43,558
Total				161,853	100.00%		278,358	43,558

Facility Name & ID Number Evenglow Lodge #0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			611,100	611,100		611,100		611,100			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**			611,100	611,100		611,100		611,100			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		115,287	414,137	529,424		529,424		529,424			39
40	Barber and Beauty Shops			520	520		520		520			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			157,542	157,542		157,542		157,542			42
43	Other (specify):* See Supplemental	967,994	138,525	693,185	1,799,704		1,799,704	(1,799,704)				43
44	**TOTAL Special Cost Centers**	967,994	253,812	1,265,384	2,487,190		2,487,190	(1,799,704)	687,486			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,380,826	941,369	3,751,218	9,073,413		9,073,413	(1,855,833)	7,217,580			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
01/01/16 - 12/31/16

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Line 36 - Other Capital Costs				
				-
				-
				-
				-
				-
				-
				-
Sub-Total	-	-	-	-
Line 43 - Other Special Cost Centers				
Marketing and Development	105,574		61,651	167,225
Skyline Aprtments	25,947	1,573	76,488	104,008
Evenglow Inn	836,473	130,838	513,321	1,480,632
Wellness Program		6,114	6,282	12,396
Rental Property			2,470	2,470
Investment Management Fees			32,385	32,385
Other			588	588
Sub-Total	967,994	138,525	693,185	1,799,704

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(25,360)	02		4
5	Telephone, TV & Radio in Resident Rooms	(11,641)	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				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 Supplemental Schedule	(1,818,832)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,855,833)		$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 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
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,855,833)		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 Yes	2 No	3 Amount	4 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

SEE ACCOUNTANTS' PREPARATION REPORT

Evenglow Lodge

ID# 0008425

Report Period Beginning: 01/01/16

Ending: 12/31/16

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Miscellaneous Income (Page 19 SUPP)	$ (8,842)	21	1
2	Flowers	(2,880)	21	2
3	Capitalized Asset < $2,500 HFS Limit	1,850	06	3
4	Professional - Legal Retainer	(4,314)	19	4
5	Professional - Legal Collections	(1,083)	19	5
6	Travel - Out of State	(3,859)	24	6
7	Marketing and Development	(167,225)	43	7
8	Skyline Aprtments	(104,008)	43	8
9	Evenglow Inn	(1,480,632)	43	9
10	Wellness Program	(12,396)	43	10
11	Rental Property	(2,470)	43	11
12	Investment Management Fees	(32,385)	43	12
13	Other	(588)	43	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**	(1,818,832)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Evenglow Lodge # 0008425 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(25,360)	0	0	0	0	0	0	0	0	0	0	(25,360)	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	(11,641)	0	0	0	0	0	0	0	0	0	0	(11,641)	5
6	Maintenance	1,850	0	0	0	0	0	0	0	0	0	0	1,850	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(35,151)	0	0	0	0	0	0	0	0	0	0	(35,151)	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	(5,397)	0	0	0	0	0	0	0	0	0	0	(5,397)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(11,722)	0	0	0	0	0	0	0	0	0	0	(11,722)	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	(3,859)	0	0	0	0	0	0	0	0	0	0	(3,859)	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**	(20,978)	0	0	0	0	0	0	0	0	0	0	(20,978)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(56,129)	0	0	0	0	0	0	0	0	0	0	(56,129)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Evenglow Lodge # 0008425 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

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):*	(1,799,704)	0	0	0	0	0	0	0	0	0	0	(1,799,704)	43
44	**TOTAL Special Cost Centers**	(1,799,704)	0	0	0	0	0	0	0	0	0	0	(1,799,704)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(1,855,833)	0	0	0	0	0	0	0	0	0	0	(1,855,833)	45

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 [X] NO

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 Ann Denker							3
4	Carol Flessner							4
5	Dan Fry							5
6	Donovan Gardner							6
7	Dick Geschwind							7
8	Meri Knapp							8
9	Doug McCoy							9
10	Cindy Munch							10
11	Wayne Taylor							11
12	Jeanne Rapp							12
13	John Taylor							13
14	Rodger Wahls							14
15	Dave Ochs							15
16	Rev. Tom Goodell							16
17	Rev. Ray Owens							17
18								18
19								19
20								20
21								21
22	None of the above listed Trustees							22
23	received compensation directory or							23
24	indirectly during 2016.							24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		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' PREPARATION REPORT

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 [X]

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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	N/A						$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$	$			$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$			$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 0 Line # N/A

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Evenglow Lodge **#** 0008425 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

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 2015 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 2016 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:			
	2011		8
	2012		9
	2013		10
	2014		11
	2015		12

N/A - Evenglow Lodge is exempt from real estate taxes.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2015	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

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

SEE ACCOUNTANTS' PREPARATION REPORT

2015 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 2015 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 2015.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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: 01/01/16 Ending: 12/31/16

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? [X] (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? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (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 [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	72,080	1960 - 1974	$ 77,030	1
2					2
3	TOTALS	72,080		$ 77,030	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 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: 01/01/16 Ending: 12/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 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	Nurse Call System - HC Center	2013	65,184						50
51	Sprinkler System Upgrade - HC Center	2013	13,595						51
52	Water Heater Expansion Packs	2013	6,904						52
53	2nd/3rd/4th Floors (Carpeting, Showers, Cabinets, Blinds)	2013	15,904						53
54	Phone System - Entire Building	2013							54
55	2nd/3rd/4th Floors (Carpeting, Showers, Cabinets, Blinds)	2013	2,590						55
56	Air Handling Unit	2013	150,300						56
57	Granny Gates - Stairwells	2013	3,311						57
58	Upgrading Cable & Wiring	2013	29,214						58
59	Ceiling Tiles - Hallways	2013	5,816						59
60	Ductwork / Dampers - Dryer Room	2013	9,060						60
61	Roof Repairs - Health Center	2013	16,120						61
62	Grease Trap	2013	2,953						62
63	Laundry Room Ejector Pumps	2013	3,387						63
64	Nurse Call System - HC Center	2013	37,829						64
65	Backflow Preventor / Recirculating Pump	2013	19,061						65
66	Brick Work - Exterior of Building	2013	6,107						66
67	Weatherstripping - Exterior Doors / Windows	2014	5,148						67
68	Hot Water Heater and Mixing Valves	2014	25,150						68
69	Carpeting (Rms. 222 - 224, 319, and 508)	2014	3,163						69
70	TOTAL (lines 4 thru 69)		$ 10,521,790	$		$	$	$	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: 01/01/16 Ending: 12/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 10,521,790	$		$	$	$	1
2	Elevator - Pit Ladders	2014	4,029						2
3	Nurse Call System / Wanderguard System	2014	52,737						3
4	Air Handling Unit	2014	20,527						4
5	Electrical Outlets - Resident Rooms (2nd and 3rd Floors)	2014	17,640						5
6	Plenum and Duct Work Replacement	2014	1,510,733						6
7	Elevator Upgrades	2014	9,082						7
8	Boiler - Retube	2015	20,992						8
9	Pressure Pump System	2015	28,516						9
10	Carpeting (Rms. 208,507,511,512,604,605,610,611617,618 & BO)	2015	8,591						10
11	Shower Units (Apt. 507,508,511, and 512)	2015	18,357						11
12	Plenum and Duct Work Replacement - Final Work Orders	2015	7,061						12
13	Therapy Room - Painting, Signs, Asbestos Removal	2015	10,926						13
14	Kitchen Unit (Apt. 610 and 611)	2015	3,100						14
15	Ventilation Hood Replacement - Kitchen	2016	546,765						15
16	Boiler - Retube	2016	12,950						16
17	Door and Cabinet Locks - Resident Rooms	2016	3,268						17
18	Window Blings - Resident Rooms	2016	17,626						18
19	Therapy Room - Flooring, Electrical, Contruction	2016	22,165						19
20	Flooring - Resident Rooms	2016	11,329						20
21	Fire System Door Closer	2016	3,230						21
22	Window Replacement - Dining Room	2016	7,485						22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32	Depreciation			507,343	10 - 50	507,343		9,209,815	32
33									33
34	TOTAL (lines 1 thru 33)		$ 12,858,899	$ 507,343		$ 507,343	$	$ 9,209,815	34

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: 01/01/16 Ending: 12/31/16

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	$ 2,344,222	$ 90,987	$ 90,987	$	5 - 10	$ 1,292,318	71
72	Current Year Purchases	82,228	4,164	4,164		5 - 10	4,164	72
73	Fully Depreciated Assets							73
74	Disposals							74
75	TOTALS	$ 2,426,450	$ 95,151	$ 95,151	$		$ 1,296,482	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	$ 7,368	$ 7,368	$	5 - 10	$ 19,649	76
77	Facility	Bus and Hitch	2001 / 2004	46,630				5 - 10	46,630	77
78	Facility	Pick - Up Truck	2009	9,231	768	768		5 - 10	9,231	78
79	Facility	Van / Tractor	2010	12,200	470	470		5 - 10	10,555	79
80	TOTALS			$ 124,191	$ 8,606	$ 8,606	$		$ 86,065	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)	$ 15,486,570	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 611,100	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 611,100	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)	$ 10,592,362	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	$ 421,417	$ 6,858	$ 329,321	86
87	Evenglow Inn	4,794,898	114,238	1,722,722	87
88	303 E Madison Street	66,200	1,870	4,650	88
89					89
90					90
91	TOTALS	$ 5,282,515	$ 122,966	$ 2,056,693	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	See Suppl				0			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: *

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.	/2017	$
13.	/2018	$
14.	/2019	$

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: $ 0 Description: See Supplemental Schedule
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* 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

Evenglow Lodge
Medicaid Cost Report
01/01/16 - 12/31/16

Page 14 Supplemental Schedule

Desciption	Amount	Total
Building Rental		
N/A		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total	-	-
Equipment Rental		
N/A		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total	-	-

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	1	2		3	4	5	6	7	8	
	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 - 03	hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	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 prescrpts				100,885		100,885	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					14,402		14,402	12
13	Other (specify): See Supplemental	39 - 03				414,137			414,137	13
14	TOTAL			$		$ 414,137	$ 115,287		$ 529,424	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

Evenglow Lodge
Medicaid Cost Report
01/01/16 - 12/31/16

Page 16 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Supplies - Medical		9,440		9,440
Supplies - Therapy		4,962		4,962
Therapy - PT, OT, and ST			371,987	371,987
Laboratory and Other Services			42,150	42,150
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	-	14,402	414,137	428,539

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/16 (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	$ 1,559,624	$	1
2	Cash-Patient Deposits	24,248		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 200,000)	699,413		3
4	Supply Inventory (priced at Cost - FIFO)	60,438		4
5	Short-Term Investments	4,440,153		5
6	Prepaid Insurance	95,611		6
7	Other Prepaid Expenses	53,806		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental Schedule	164,326		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 7,097,619	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,069,259		13
14	Buildings, at Historical Cost	17,491,811		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,225,075		16
17	Accumulated Depreciation (book methods)	(12,649,055)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Supplemental Schedule	4,770,767		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 12,907,857	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 20,005,476	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 326,379	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	24,248		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	388,103		30
31	Accrued Taxes Payable (excluding real estate taxes)	29,147		31
32	Accrued Real Estate Taxes(Sch.IX-B)	16,851		32
33	Accrued Interest Payable	1,008		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental Schedule	431,237		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,216,973	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	214,427		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental Schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 214,427	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,431,400	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 18,574,076	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 20,005,476	$	48

SEE ACCOUNTANTS' PREPARATION REPORT

***(See instructions.)**

Evenglow Lodge
Medicaid Cost Report
01/01/16 - 12/31/16

Page 17 Supplemental Schedule

Description	Operating	Building	Total
Line 9 - Other Current Assets			
Receivable - Medicare Settlement	13,271		13,271
Receivable - Donations	137,425		137,425
Receivable - Interest and Dividends	13,630		13,630
			-
			-
Sub-Total	164,326	-	164,326
Line 23 - Long Term Assets			
Loan Fees (Net of Amortization)	5,490		5,490
Investments - Insurance Companies	84,441		84,441
Beneficial Interest in Perpetual Trust	4,680,836		4,680,836
			-
			-
Sub-Total	4,770,767	-	4,770,767
Line 36 - Other Current Liability			
Deferred Revenue - Skyline Apartments	73,112		73,112
Refund Liability - Skyline Apartments	358,125		358,125
			-
			-
			-
Sub-Total	431,237	-	431,237
Line 43 - Long term Liabilities			
			-
			-
			-
			-
			-
Sub-Total	-	-	-

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 17,422,674	1
2	Restatements (describe):		2
3	**Rounding**	(2)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 17,422,672	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,151,404	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 1,151,404	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)**	$ 18,574,076	24 *

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 7,356,646	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,356,646	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	25,360	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	17,180	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)**	$ 42,540	23
	D. Non-Operating Revenue		
24	Contributions	845,292	24
25	Interest and Other Investment Income***	271,222	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,116,514	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	1,709,117	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,709,117	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,224,817	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,866,133	31
32	Health Care	2,407,099	32
33	General Administration	1,701,891	33
	B. Capital Expense		
34	Ownership	611,100	34
	C. Ancillary Expense		
35	Special Cost Centers	2,329,648	35
36	Provider Participation Fee	157,542	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,073,413	40
41	**Income before Income Taxes (line 30 minus line 40)****	1,151,404	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 1,151,404	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 649,760	44
45	Private Pay - Net Inpatient Revenue	5,226,431	45
46	Medicare - Net Inpatient Revenue	1,480,455	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 7,356,646	49

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Evenglow Lodge
Medicaid Cost Report
01/01/16 - 12/31/16

Page 19 Supplemental Schedule

Description	Amount	Total
Expenses Classified to Page 4 Line 43		-
Skyline Apartments	118,403	118,403
Evenglow Inn	1,575,766	1,575,766
Wellness Program	3,435	3,435
Rental Property	2,671	2,671
Miscellaneous Income (Page 5 ADJ)	8,842	8,842
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total	1,709,117	1,709,117

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,921	2,099	$ 84,168	$ 40.10	1
2	Assistant Director of Nursing	4,207	4,935	142,792	28.93	2
3	Registered Nurses	9,305	10,461	272,403	26.04	3
4	Licensed Practical Nurses	20,078	22,233	501,789	22.57	4
5	CNAs & Orderlies	64,607	71,797	896,029	12.48	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	9,842	10,850	130,959	12.07	10
11	Social Service Workers	1,866	2,048	37,348	18.24	11
12	Dietician					12
13	Food Service Supervisor	3,805	4,116	81,499	19.80	13
14	Head Cook					14
15	Cook Helpers/Assistants	41,279	45,370	491,808	10.84	15
16	Dishwashers					16
17	Maintenance Workers	4,813	5,281	104,885	19.86	17
18	Housekeepers	20,690	23,290	255,954	10.99	18
19	Laundry					19
20	Administrator	1,401	1,522	95,115	62.49	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,457	11,741	292,700	24.93	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	1,936	2,079	25,383	12.21	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	48,058	54,804	967,994	17.66	33
34	TOTAL (lines 1 - 33)	244,265	272,626	$ 4,380,826 *	$ 16.07	34

SEE ACCOUNTANTS' PREPARATION REPORT

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 7,946	01 - 03	35
36	Medical Director		10,000	09 - 03	36
37	Medical Records Consultant		1,654	10 - 03	37
38	Nurse Consultant				38
39	Pharmacist Consultant		2,804	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	See Supplemental Schedule		178,769		47
48					48
49	TOTAL (lines 35 - 48)		$ 201,173		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 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

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

** See instructions.

Evenglow Lodge
Medicaid Cost Report
01/01/16 - 12/31/16

Page 20 Supplemental Schedule

Description	CC Reference	Hours Worked	Hours Paid	Salary	Average Rate	Hours Paid	Contracted Cost
Nursing Home Employees							
Marketing and Development	43	2,970	3,252	105,574	32.46		
Skyline Aprtments	43	1,614	1,792	25,947	14.48		
Evenglow Inn	43	43,474	49,760	836,473	16.81		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
Total		48,058	54,804	967,994	17.66		
Contracted Services							
Agency Nursing	10						160,350
Rehab Consultants	10A						1,618
Pastoral Care	12						16,801
Total						-	178,769

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Mark Hovren	Administrator	0	$ 95,115
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 95,115

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Law Office of Robert A. Kearney	Legal	$ 4,314
Polsinelli Shughart, PC	Legal	1,653
Jeremy Brune & Associates, LLC	Accounting / Auditing	19,851
Ability Network	DataProcessing / IT	3,783
Experian Health, Inc.	DataProcessing / IT	240
Healthsense	DataProcessing / IT	6,370
Wescom Sultions	DataProcessing / IT	20,215
Tricom	DataProcessing / IT	1,748
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 58,174

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 91,685
Unemployment Compensation Insurance	(2,422)
FICA Taxes	262,047
Employee Health Insurance	519,475
Employee Meals	43,558
Illinois Municipal Retirement Fund (IMRF)*	
Employee Retirement Matching Contributions	80,444
Employee Benefits - Other	17,413
Employee Benefits - Classified to Line 43	226,006
Employee Benefits - Disallowed Page 5	(226,006)
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,012,200

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	11,702
Health Care Worker Background Check	
(Indicate # of checks performed)	1,628
Patient Background Checks	
Licenses and Dues	18,094
Subscriptions	4,600
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 38,014

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$ 3,859
	(3,859)
In-State Travel	2,728
Seminar Expense	7,786
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 10,514

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' PREPARATION REPORT

Evenglow Lodge
Medicaid Cost Report
01/01/16 - 12/31/16

Page 21 Supplemental Schedule - Legal Invoice Detail

Vendor	Service Description	Invoice Date		Amount	Non-Allowable	Allowable
Law Office of Robert A. Kearney	Employment Law - Retainer	N/A		4,314	4,314	-
Polsinelli Shughart, PC	Business Matters	03/21/16		133	-	133
Polsinelli Shughart, PC	Business Matters	04/27/16		436	-	436
Polsinelli Shughart, PC	Collections	N/A		712	712	-
Polsinelli Shughart, PC	Collections	N/A		371	371	-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
Total				5,967	5,397	570

Evenglow Lodge
Medicaid Cost Report
01/01/16 - 12/31/16

Page 21 Supplemental Schedule - Seminar

Vendor / Sponsor	What	Seminar Date	Location	Attendee	Out of State Travel	In State Travel	Seminar
Evenglow	In Town Trips	01/20/16	Pontiac	Karen Abels	-	20	-
Leading Age	Webinar Leading Age	01/27/16	Pontiac	k H., Susan J. and Sheil	-	-	99
Mentor Health	Webinar Hipaa Risk Assess.	02/12/16	Pontiac	Erin Jensen	-	-	179
Leading Age	Webinar Medicare Updates	02/16/16	Pontiac	usan J., Barb S., Karen A	-	-	99
Evenglow	In Town Trips	02/22/16	Pontiac	Karen Abels	-	19	-
Leading Age	Leading Age Webinar	03/22/16	Pontiac	ny B, Sheila S, Erin, Ma	-	-	99
Leading Age	Leading Age Convention	04/04/16	Schaumburg	Chris Harms	-	-	37
Leading Age	Leading Age Convention	04/05/16	Schaumburg	lark H., Susan J, Karen	-	-	1,173
Leading Age	Leading Age Convention	04/05/16	Schaumburg	Chris Harms	-	-	117
Evenglow	In Town Trips	04/07/16	Pontiac	Karen Abels	-	30	-
Evenglow	Take Resident To Doctor	04/03/16	Bloomington	Jill Christianson	-	125	-
Leading Age	Mlg And Hotel Room Leading Age Conv	04/05/16	Schaumburg	Susan Johnson	-	1,164	-
Leading Age	Meals And Leading Age Convention	04/05/16	Schaumburg	usan, Sheila, ShelahMa	-	168	-
Senior Expo	Senior Expo	05/03/16	Bloomington	Amy Bomarito	-	-	36
Evenglow	Medicaid Seminar	05/24/16	Springfield	anson, Barb Sullivan, Ka	-	-	149
Evenglow	In Town Trips	04/03/16	Pontiac	Karen Abels	-	23	-
Evenglow	In Town Trips	07/08/16	Pontiac	Karen Abels	-	22	-
Leading Age	Lsn Webinar Series	06/16/16	Pontiac	siness office and Nursi	-	-	272
Leading Age	Senior Housing Summit	07/14/16	Chicago	Mark Hovren	-	-	150
Leading Age	Leading Age Webinar Series 5 Star	07/26/16	Pontiac	, Rich, Susan, Sylvia, St	-	-	539
Leading Age	Leading Age Seminar	08/02/16	Lisle, IL	Sylvia Hardin	-	-	89
Evenglow	In Town Trips	08/08/16	Pontiac	Karen Abels	-	34	-
Infinity Rehab	Infinity Rehab	08/10/16	Naperville, Il	S Johnson, A Swiech	-	-	85
Evenglow	In Town Trips	08/12/16	Pontiac	Karen Abels	-	30	-
Leading Age	Workforce Summit	08/02/16	Lisle, IL	Sylvia Hardin	-	-	195
Leading Age	Leading Age	10/13/16	Pontiac	Director Group	-	-	99
NHRMA	Nhrma Training	10/28/16	Decalb	Sylvia Hardin	-	-	87
Evenglow	In Town Trips	11/08/16	Pontiac	Karen Abels	-	31	-
Evenglow	Igrc Health & Welfare	11/16/16	Springfield	Mark Hovren	-	-	90
Evenglow	In Town Trips	12/07/16	Pontiac	Karen Abels	-	23	-
Leading Age	Leading Age Seminar	12/31/16	Woodridge	Mark H, Sylvia H	-	-	390
Evenglow	Pick Up Part	07/08/16	Bloomington	Scott Dooley	-	-	39
IL Food Handler	Food Handlers Course	02/25/16	Pontiac	dietary dept	-	-	35
Evenglow	Trips To Chenoa Locker	03/25/16	Chenoa	Gail Shaffer	-	71	-
Evenglow	Trips To Chenoa Locker	08/10/16	Chenoa	Gail Shaffer	-	71	-
Liv. County HD	Livingston County Health Dept	10/04/16	Pontiac	Nicole Lewis	-	-	100
Liv. County HD	Livingston County Health Dept	10/04/16	Pontiac	Gail Shaffer	-	-	100
IAPA	Iapa Convention Lodging	09/21/16	Springfield	M. Pritchard	-	103	-
Cornbelt	Cornbelt Meeting & Lunch	01/18/16	Fairbury	Chris Harms	-	-	19
Cornbelt	Cornbelt Meeting & Lunch	01/18/16	Fairbury	Deb Vanscoyoc	-	-	10
PCC Summit	Pcc Summit	07/26/16	Orlando, FL	Shiela S & Amy S	-	-	794
Pathway	Rac Certificiation	02/22/16	Westmont	Amy Swiech	-	-	98
Pathway	Rac Certificiation	02/22/16	Westmont	Amy Swiech	-	-	745
Evenglow	Resident Transport To Gailey Eye	03/03/16	Bloomington	Sue Schell	-	-	-
Leading Age	Leading Age Convention	04/05/16	Schaumburg	Shelia S, Shelah G.	-	-	1,304
Leading Age	Leading Age Convention	04/05/16	Schaumburg	Shelia S, Shelah G.	-	-	163
		07/26/16			-	794	-
PCC	Point Click Care Summit	11/06/16	Orlando	Sheila S, Amy Sweich	1,796	-	-
Evenglow	Woc Nurses Society (Wound Care Re-Certf)	09/23/16	Pontiac	Shelah G, Amy S	-	-	70
Leading Age	Leading Age	09/29/16	Pontiac	Sheila Simons	-	-	99
PCC	Point Click Care Summit	11/05/16	Pontiac	Shelia S, Amy S.	2,063	-	-
PCC	Point Click Care Summit	11/04/16	Orlando	Sheila Simons	-	-	100
Leading Age	Leanding Age	12/31/16	Woodridge	heila S, Shelah G, Amy	-	-	585
Cornbelt	Cornbelt Meeting & Lunch	01/18/16	Fairbury	Deb Vanscoyco	-	-	10
Cornbelt	Cornbelt Meeting & Lunch	01/18/16	Fairbury	Chris Harms	-	-	12
Cornbelt	Cornbelt Meeting & Lunch	02/15/16	Fairbury	Ashley Lewis	-	-	8
Cornbelt	Cornbelt Meeting & Lunch	02/15/16	Fairbury	Marilyn Pritchard	-	-	8
Cornbelt	Cornbelt Meeting & Lunch	02/15/16	Fairbury	Chris Harms	-	-	14
Cornbelt	Cornbelt Meeting & Lunch	03/21/16	Fairbury	Deb Vanscoyco	-	-	10
Cornbelt	Cornbelt Meeting & Lunch	03/21/16	Fairbury	Chris Harms	-	-	14
Cornbelt	Cornbelt Meeting & Lunch	03/21/06	Fairbury	Marilyn Pritchard	-	-	8
Leading Age	Leading Age Convention	04/05/16	Schaumburg	Chris Harms	-	-	261
Cornbelt	Cornbelt Meeting & Lunch	04/18/16	Fairbury	Ashley, Marily, Chris	-	-	30
IL Food Handler	Food Handler Courses	04/14/16	Pontiac	Marilyn P, Deb V, Ashley	-	-	35
Cornbelt	Cornbelt Meeting & Lunch	06/15/16	Fairbury	Chris Harms	-	-	14
Cornbelt	Cornbelt Meeting & Lunch	06/20/16	Fairbury	Chris Harms	-	-	8
Cornbelt	Cornbelt Meeting & Lunch	06/20/16	Fairbury	Deb Vanscoyco	-	-	10
Cornbelt	Cornbelt Meeting & Lunch	06/20/16	Fairbury	Ashley Lewis	-	-	10
Cornbelt	Cornbelt Meeting & Lunch	07/18/16	Fairbury	ris, Marilyn, Ashley & D	-	-	42
Cornbelt	Cornbelt Meeting & Lunch	08/16/16	Fairbury	ris, Marilyn, Ashley & D	-	-	39
IAPA	Iapa Convention	09/22/16	Springfield	C. Harm & M. Pritchard	-	-	450
Cornbelt	Cornbelt Membership Dues	10/05/16	Fairbury	ns, M Pritchard, Deb &	-	-	105
IAPA	Iapa Convention Lodging	09/23/16	Springfield	C Harms, M Pritchard	-	-	228
IAPA	Iapa Convention Mlg	09/23/16	Springfield	C Harms, M Pritchard	-	-	109
Cornbelt	Cornbelt Meeting & Lunch	11/21/16	Fairbury	C Harms	-	-	18
	Allocated to Line 43						(1,901)
Total					3,859	2,728	7,786

Facility Name & ID Number Evenglow Lodge # 0008425 Report Period Beginning: 01/01/16 Ending: 12/31/16

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. $ **157,542**
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' PREPARATION 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 - 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. $ **43,558** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **25,360**

(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? **N/A**
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? **Yes**
See page 39 of the instructions for details.
Attach invoices and a summary of services for all architect and appraisal fees