FOR BHF USE

LL1

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.

2015
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2015)

I. IDPH License ID Number: 0046417

Facility Name: EVERGREEN NRSING & REHAB CTR

Address: 1115 NORTH WENTHE (Number) EFFINGHAM (City) 62401 (Zip Code)

County: EFFINGHAM

Telephone Number: (217) 347-7121 **Fax #** (217) 342-5525

HFS ID Number:

Date of Initial License for Current Owners: 09/01/2003

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: BILL WEEAKS **Telephone Number:** (217) 528-2244
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 1/1/2015 to 12/31/2015 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) ROBERT HEDGES
(Title) MEMBER

Paid Preparer
(Signed)
(Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

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**

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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 _____

	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	120	Skilled (SNF)	120	43,800	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	120	TOTALS	120	43,800	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	2,157	1,542	7,996	11,695	8
9	SNF/PED					9
10	ICF	13,698	6,747		20,445	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	15,855	8,289	7,996	32,140	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.38%

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)
NONE

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 [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 09/01/2003

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 09/01/2003 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 120 and days of care provided 7,466

Medicare Intermediary NATIONAL GOVERNMENT SERVICES

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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

	Operating Expenses	Costs Per General Ledger Salary/Wage	Supplies	Other	Total	Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	207,274	8,559	8,724	224,557		224,557		224,557			1
2	Food Purchase		198,781		198,781		198,781	(1,756)	197,025			2
3	Housekeeping	119,339	14,273		133,612		133,612		133,612			3
4	Laundry	38,330	4,995	71,455	114,780		114,780		114,780			4
5	Heat and Other Utilities			124,745	124,745		124,745	(8,564)	116,181			5
6	Maintenance	64,282	7,526	37,251	109,059		109,059	4,247	113,306			6
7	Other (specify):* SCAVENGER			9,594	9,594		9,594		9,594			7
8	TOTAL General Services	429,225	234,134	251,769	915,128		915,128	(6,073)	909,055			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	1,861,442	131,340	28,822	2,021,604		2,021,604		2,021,604			10
10a	Therapy	120,166			120,166		120,166		120,166			10a
11	Activities	71,009	2,808	1,948	75,765		75,765		75,765			11
12	Social Services	43,957		2,116	46,073		46,073		46,073			12
13	CNA Training											13
14	Program Transportation			224	224		224		224			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,096,574	134,148	45,110	2,275,832		2,275,832		2,275,832			16
	C. General Administration											
17	Administrative	122,934		314,445	437,379		437,379	(66,732)	370,647			17
18	Directors Fees											18
19	Professional Services			142,290	142,290		142,290	(6,903)	135,387			19
20	Dues, Fees, Subscriptions & Promotions			38,939	38,939		38,939	(20,153)	18,786			20
21	Clerical & General Office Expenses	61,564	15,643	94,538	171,745		171,745	(75,285)	96,460			21
22	Employee Benefits & Payroll Taxes			375,782	375,782		375,782	50,982	426,764			22
23	Inservice Training & Education			5,093	5,093		5,093	1,178	6,271			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			21,855	21,855		21,855	(4,793)	17,062			25
26	Insurance-Prop.Liab.Malpractice			60,549	60,549		60,549	8,930	69,479			26
27	Other (specify):*			168,333	168,333		168,333	(168,333)				27
28	TOTAL General Administration	184,498	15,643	1,221,824	1,421,965		1,421,965	(281,109)	1,140,856			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,710,297	383,925	1,518,703	4,612,925		4,612,925	(287,182)	4,325,743			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR #0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			26,697	26,697		26,697	15,371	42,068			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			35,066	35,066		35,066	(18,988)	16,078			32
33	Real Estate Taxes			35,854	35,854		35,854	3,453	39,307			33
34	Rent-Facility & Grounds			557,447	557,447		557,447		557,447			34
35	Rent-Equipment & Vehicles			107,338	107,338		107,338		107,338			35
36	Other (specify):*											36
37	**TOTAL Ownership**			762,402	762,402		762,402	(164)	762,238			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		260,017	878,247	1,138,264		1,138,264		1,138,264			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			215,270	215,270		215,270		215,270			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		260,017	1,093,517	1,353,534		1,353,534		1,353,534			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,710,297	643,942	3,374,622	6,728,861		6,728,861	(287,346)	6,441,515			45

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

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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				4
5	Telephone, TV & Radio in Resident Rooms	(12,079)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	12,658	30		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	(1,756)	2		13
14	Non-Care Related Interest	(22,005)	32		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	(100)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(760)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(167,527)	27		24
25	Fund Raising, Advertising and Promotional	(19,605)	20		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	(41,808)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (252,982)		$	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)	(34,364)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (34,364)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (287,346)		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

STATE OF ILLINOIS **Page 5A**

EVERGREEN NRSING & REHAB CTR

ID# **0046417**

Report Period Beginning: **1/1/2015**

Ending: **12/31/2015**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	MARKETING SALARY	$ (22,389)	21	1
2	BEAUTY SHOP	748	27	2
3	SPECIAL EVENTS	(1,454)	27	3
4	HEALTHCARE HORIZONS	(9,000)	19	4
5	CHAMBER OF COMMERCE	(710)	20	5
6	MARKETING TRAVEL	(9,003)	25	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				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**	(41,808)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR **#** 0046417 **Report Period Beginning:** 1/1/2015 **Ending:** 12/31/2015

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

	Operating Expenses	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)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,756)	0	0	0	0	0	0	0	0	0	0	(1,756)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(12,079)	3,515	0	0	0	0	0	0	0	0	0	(8,564)	5
6	Maintenance	0	4,247	0	0	0	0	0	0	0	0	0	4,247	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(13,835)	7,762	0	0	0	0	0	0	0	0	0	(6,073)	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	(66,732)	0	0	0	0	0	0	0	0	0	(66,732)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(9,760)	2,857	0	0	0	0	0	0	0	0	0	(6,903)	19
20	Fees, Subscriptions & Promotions	(20,315)	162	0	0	0	0	0	0	0	0	0	(20,153)	20
21	Clerical & General Office Expenses	(22,389)	(53,480)	584	0	0	0	0	0	0	0	0	(75,285)	21
22	Employee Benefits & Payroll Taxes	0	50,982	0	0	0	0	0	0	0	0	0	50,982	22
23	Inservice Training & Education	0	1,178	0	0	0	0	0	0	0	0	0	1,178	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(9,003)	4,210	0	0	0	0	0	0	0	0	0	(4,793)	25
26	Insurance-Prop.Liab.Malpractice	0	8,930	0	0	0	0	0	0	0	0	0	8,930	26
27	Other (specify):*	(168,333)	0	0	0	0	0	0	0	0	0	0	(168,333)	27
28	**TOTAL General Administration**	(229,800)	(51,893)	584	0	0	0	0	0	0	0	0	(281,109)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(243,635)	(44,131)	584	0	0	0	0	0	0	0	0	(287,182)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 **Report Period Beginning:** 1/1/2015 **Ending:** 12/31/2015

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

	Capital Expense D. Ownership	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)	
30	Depreciation	12,658	0	2,713	0	0	0	0	0	0	0	0	15,371	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(22,005)	0	3,017	0	0	0	0	0	0	0	0	(18,988)	32
33	Real Estate Taxes	0	0	3,453	0	0	0	0	0	0	0	0	3,453	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**	(9,347)	0	9,183	0	0	0	0	0	0	0	0	(164)	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):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(252,982)	(44,131)	9,767	0	0	0	0	0	0	0	0	(287,346)	45

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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
ROBERT HEDGES	50	DOCTORS NURSING	SALEM	HI CARE MGMT	SPRINGFIELD	MANAGEMENT
WILLIAM IRVINE	50	DOUGLAS NURSING	MATTOON	H&I PROPERTIES	SPRINGFIELD	REAL ESTATE
				HEALTHCARE	SPRINGFIELD	NURSE CONSULT
				HORIZONS		

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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger 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	17	MANAGEMENT FEES	$ 314,445	HI CARE MANAGEMENT		$	$ (314,445)	1
2	V	21	HOME OFFICE EXPENSE	70,000	HI CARE MANAGEMENT			(70,000)	2
3	V	6	MAINTENANCE		HI CARE MANAGEMENT		4,247	4,247	3
4	V	5	UTILITIES		HI CARE MANAGEMENT		3,515	3,515	4
5	V	10	NURSING		HI CARE MANAGEMENT				5
6	V	17	ADMINISTRATION		HI CARE MANAGEMENT		247,713	247,713	6
7	V	21	OFFICE EXPENSE		HI CARE MANAGEMENT		16,520	16,520	7
8	V	19	PROFESSIONAL SVCS		HI CARE MANAGEMENT		2,857	2,857	8
9	V	20	DUES AND SUBSCRIPTIONS		HI CARE MANAGEMENT		162	162	9
10	V	23	TRAINING AND EDUCATION		HI CARE MANAGEMENT		1,178	1,178	10
11	V	25	TRAVEL		HI CARE MANAGEMENT		4,210	4,210	11
12	V	26	LIABILITY INSURANCE		HI CARE MANAGEMENT		8,930	8,930	12
13	V	22	PAYROLL TAX AND BENEFITS		HI CARE MANAGEMENT		50,982	50,982	13
14	Total			$ 384,445			$ 340,314	$ * (44,131)	14

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

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

VII. RELATED PARTIES (continued)

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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger 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)	
15	V	30	DEPRECIATION	$	H&I PROPERTIES HOME OFFICE		$ 2,713	$ 2,713	15
16	V	32	INTEREST		H&I PROPERTIES HOME OFFICE		3,017	3,017	16
17	V	33	REAL ESTATE TAXES		H&I PROPERTIES HOME OFFICE		3,453	3,453	17
18	V	21	OFFICE EXPENSE		H&I PROPERTIES HOME OFFICE		584	584	18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 9,767	$ * 9,767	39

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

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	ROBERT HEDGES	PRESIDENT	OFFICE MGMT	50.00	120,849	15.651	0.39		$ 77,677	17-7	1
2	WILLIAM IRVINE	VP	OFFICE MGMT	50.00	115,160	15.651	0.39		74,021	17-7	2
3	MARTHA IRVINE	BOOKKEEPING	BOOKKEEPING	0.00	8,794	15.651	0.39		5,652	17-7	3
4	DEREK HEDGES	COO	OFFICE MGMT	0.00	61,293	15.651	0.39		39,396	17-7	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 196,746		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

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 2/31/2015

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 [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: HI CARE MANAGEMENT
Street Address: 1625 S 6TH ST
City / State / Zip Code: SPRINGFIELD, IL 62703
Phone Number: ((217) 528-0044
Fax Number: ((217) 528-4115

	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	6	MAINTENANCE	PER RESIDENT DAY	82,143	3	$ 10,854	$ 3,101	32,140	$ 4,247	1
2	5	UTILITIES	PER RESIDENT DAY	82,143	3	8,983		32,140	3,515	2
3	10	NURSING	PER RESIDENT DAY	82,143	3			32,140	0	3
4	17	ADMINISTRATION	PER RESIDENT DAY	82,143	3	633,101	633,101	32,140	247,713	4
5	21	OFFICE EXPENSE	PER RESIDENT DAY	82,143	3	42,222		32,140	16,520	5
6	19	PROFESSIONAL SERVICES	PER RESIDENT DAY	82,143	3	7,303		32,140	2,857	6
7	20	DUES AND SUBSCRIPTIONS	PER RESIDENT DAY	82,143	3	414		32,140	162	7
8	23	TRAINING AND EDUCATION	PER RESIDENT DAY	82,143	3	3,010		32,140	1,178	8
9	25	TRAVEL	PER RESIDENT DAY	82,143	3	10,760		32,140	4,210	9
10	26	LIABILITY INSURANCE	PER RESIDENT DAY	82,143	3	22,824		32,140	8,930	10
11	22	PAYROLL TAX AND BENEFIT	PER RESIDENT DAY	82,143	3	130,298		32,140	50,982	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					$ 869,769	$ 636,202		$ 340,314	25

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 2/31/2015

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 [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: H&I PROPERTIES OFFICE BUILDING
Street Address: 1625 S 6TH ST
City / State / Zip Code: SPRINGFIELD, IL 62703
Phone Number: ((217) 528-0044
Fax Number: ((217) 528-0412

	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	30	DEPRECIATION	PER LICENSE BED	319	3	$ 7,213	$	120	$ 2,713	1
2	32	INTEREST	PER LICENSE BED	319	3	8,019		120	3,017	2
3	33	REAL ESTATE TAXES	PER LICENSE BED	319	3	9,180		120	3,453	3
4	21	OFFICE EXPENSE	PER LICENSE BED	319	3	1,552		120	584	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					$ 25,964	$		$ 9,767	25

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	US BANK (H&I PROP)		X	MORTGAGE OFFICE		06/29/05	$	$ 67,202	06/29/2017	0.0425	$ 3,017	1
2												2
3												3
4												4
5												5
	Working Capital											
6	MB FINANCIAL BANK		X	WORKING CAPITAL	INTEREST	REVOLV		355,000	8/15/2016	PRIME +	13,061	6
7												7
8												8
9	TOTAL Facility Related						$	$ 422,202			$ 16,078	9
	B. Non-Facility Related*											
10	AVIV		X	WORKING CAPITAL		5/1/2013	305,613	157,897	5/1/2020	0.0800	22,005	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$ 305,613	$ 157,897			$ 22,005	14
15	TOTALS (line 9+line14)						$ 305,613	$ 580,099			$ 38,083	15

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

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

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

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 **Report Period Beginning:** 1/1/2015 **Ending:** 12/31/2015

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2014 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 32,083	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.)		$ 37,900	2
3. Under or (over) accrual (line 2 minus line 1).		$ 5,817	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 33,490	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.		$ 39,307	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2010	43,536	8
	2011	43,588	9
	2012	44,065	10
	2013	36,331	11
	2014	37,900	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2014	$	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.

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME EVERGREEN NRSING & REHAB CTR COUNTY EFFINGHAM

FACILITY IDPH LICENSE NUMBER 0046417

CONTACT PERSON REGARDING THIS REPORT BILL WEEAKS

TELEPHONE (217) 528-2244 FAX #: (217) 528-4115

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2014 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 2014.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	03-11-017-031	NURSING HOME	$ 34,446.88	$ 34,446.88
2.	22-03.0-107-018	HOME OFFICE	$ 5,514.42	$ 2,074.39
3.	22-03.0-107-017	HOME OFFICE	$ 3,665.34	$ 1,378.81
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 43,626.64	$ 37,900.08

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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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 EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 29,535 B. General Construction Type: Exterior BRICK Frame METAL Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [ ] (b) Rent from a Related Organization. [X] (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. [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).

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	OFFICE BUILDING		2005	$ 21,818	1
2					2
3	TOTALS			$ 21,818	3

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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					$	$		$	$	$	4
5											5
6	H&I										6
7	PROP										7
8	OFFC BLD			2005	98,895	2,713	39	2,713			8
	Improvement Type**										
9	CARPETING			2004	27,697		5			27,697	9
10	WATER HEATER			2005	2,785	101	27.5	101		1,074	10
11	REPLACE WALKS			2006	11,500	767	15	767		7,573	11
12	WATER HEATERS			2006	5,820	212	27.5	212		2,003	12
13											13
14	REHAB THERAPY WING-SIGN			2008	1,744	116	15	116		871	14
15	REHAB THERAPY WING ARCHITECT FEES			2008	16,693	607	27.5	607		4,679	15
16	REHAB WING RUNNING PHONE & COMPUTER CABLE			2008	2,303	84	27.5	84		647	16
17	REHAB THERAPY VERTICAL BLINDS			2008	3,972		5			3,972	17
18	PATIENT WANDERING SYSTEM			2008	2,852	104	27.5	104		801	18
19											19
20	ROOF			2008	47,900	1,742	27.5	1,742		12,411	20
21	LANDSCAPING AND PATIO			2008	10,740	716	15	716		4,654	21
22	WINDOWS			2010	13,772	501	15	501		2,567	22
23											23
24	GREASE TRAP			2011	3,327	121	27.5	121		590	24
25	WINDOWS			2011	18,908	688	27.5	688		2,836	25
26											26
27	FLOORING IN LOBBY AND DINING AREA			2012	6,967	253	27.5	253		1,003	27
28	A/C REPLACEMENT			2012	30,920	1,124	27.5	1,124		3,654	28
29	PARKING LOT EXPANSION			2012	41,573	1,512	27.5	1,512		5,102	29
30	WATER HEATER			2012	3,677	134	27.5	134		462	30
31	A/C UNIT			2013	7,730	198	27.5	198		586	31
32											32
33											33
34											34
35	REHAB THERAPY WING PAID BY LANDLORD			2008	320,555						35
36	PATIENT WANDERING SYSTEM PAID BY LANDLORD			2008	4,380						36

*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	AC/MOTOR	2013	$ 5,634	$ 145	27.5	$ 145	$	$ 358	37
38	FLOORING HALLWAY A	2013	1,278	33	27.5	33		81	38
39									39
40	GENERATOR	2014	68,644	1,760	27.5	1,760		3,156	40
41	T8 LIGHTING IN DINING ROOM AND ALL HALLWAYS(A-E)	2014	7,198	262	27.5	262		488	41
42	RTU AND ECONOMIZER A HALL	2015	5,816	112	27.5	112		112	42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 773,280	$ 14,005		$ 14,005	$	$ 87,377	70

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

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	$ 245,224	$ 13,077	$ 25,735	$ 12,658	5-10YRS	$ 139,635	71
72	Current Year Purchases	23,277	2,328	2,328		5-10YRS	2,328	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 268,501	$ 15,405	$ 28,063	$ 12,658		$ 141,963	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				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	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)	$ 1,063,599	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 29,410	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 42,068	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 12,658	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 229,340	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		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	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.

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

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: EFFINGHAM ASSOCIATES
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. [X] 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:		120	09/04/2004	$ 557,447	10		3
4	Additions							4
5								5
6								6
7	TOTAL		120		$ 557,447 **			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 [X] 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.	/2016	$
13.	/2017	$
14.	/2018	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO
16. Rental Amount for movable equipment: $ 95,314 Description: SEE ATTACHED 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	Resident Transport	2013 Ford	$ #######	$ 12,024	17
18					18
19					19
20					20
21	TOTAL		$ #######	$ 12,024	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.

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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.

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39-3	hrs	$		$ 345,665	$		$ 345,665	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			86,546			86,546	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			446,036			446,036	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescrpts				260,017		260,017	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$		$ 878,247	$ 260,017		$ 1,138,264	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.

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2015 (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	$ 1,489	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (70,000))	1,689,449		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	15,688		6
7	Other Prepaid Expenses	54,539		7
8	Accounts Receivable (owners or related parties)	763,000		8
9	Other(specify): RE TAX ESCROW/LOAN	69,824		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,593,989	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	317,781		15
16	Equipment, at Historical Cost	300,170		16
17	Accumulated Depreciation (book methods)	(306,850)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	32,352		21
22	Other Long-Term Assets (spe DEPOSITS	86,667		22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 430,120	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,024,109	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 876,366	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	355,000		29
30	Accrued Salaries Payable	98,625		30
31	Accrued Taxes Payable (excluding real estate taxes)	13,073		31
32	Accrued Real Estate Taxes(Sch.IX-B)	34,447		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	ADVANCE BILLING	153,992		36
37	MEDICAID ADVANCE	298,673		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,830,176	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	157,897		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 157,897	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,988,073	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,036,036	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,024,109	$	48

***(See instructions.)**

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 597,161	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 597,161	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	439,010	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) PRIOR PERIOD ADJUSTMENTS	(135)	15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 438,875	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)**	$ 1,036,036	24 *

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

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	$ 6,929,147	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,929,147	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	237,134	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 237,134	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		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		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
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,590	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,590	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 7,167,871	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	915,128	31
32	Health Care	2,275,832	32
33	General Administration	1,421,965	33
	B. Capital Expense		
34	Ownership	762,402	34
	C. Ancillary Expense		
35	Special Cost Centers	1,138,264	35
36	Provider Participation Fee	215,270	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 6,728,861	40
41	**Income before Income Taxes (line 30 minus line 40)****	439,010	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 439,010	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 1,973,856	44
45	Private Pay - Net Inpatient Revenue	1,283,722	45
46	Medicare - Net Inpatient Revenue	3,423,208	46
47	Other-(specify) INSURANCE	248,361	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 6,929,147	49

* **This must agree with page 4, line 45, column 4.** **TAX IS CASH BASIS**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? NO 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 EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	1,664	1,787	$ 67,912	$ 38.00	1
2	Assistant Director of Nursing	1,976	2,080	52,126	25.06	2
3	Registered Nurses	8,465	9,001	217,268	24.14	3
4	Licensed Practical Nurses	26,784	28,712	558,373	19.45	4
5	CNAs & Orderlies	73,149	77,008	758,279	9.85	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,770	6,562	120,166	18.31	8
9	Activity Director	1,801	2,095	39,984	19.09	9
10	Activity Assistants	2,556	3,143	31,025	9.87	10
11	Social Service Workers	3,601	4,047	43,957	10.86	11
12	Dietician					12
13	Food Service Supervisor	1,992	2,080	39,729	19.10	13
14	Head Cook	9,144	10,371	93,351	9.00	14
15	Cook Helpers/Assistants	6,412	7,186	74,194	10.32	15
16	Dishwashers					16
17	Maintenance Workers	2,961	3,277	64,282	19.62	17
18	Housekeepers	10,055	11,264	119,339	10.59	18
19	Laundry	3,920	4,263	38,330	8.99	19
20	Administrator	1,912	2,380	122,934	51.65	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,984	2,280	39,175	17.18	23
24	Clerical					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	302	378	3,196	8.46	31
32	Other Health C: MDS, Central Sup	8,357	9,070	204,288	22.52	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	172,805	186,984	$ 2,687,908 *	$ 14.38	34

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

** See instructions.

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	204	$ 8,724	1-3	35
36	Medical Director	MONTHLY	12,000	9-3	36
37	Medical Records Consultant	32	2,116	10-3	37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	MONTHLY	3,019	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	MONTHLY	75	10-3	42
43	Speech Therapy Consultant				43
44	Activity Consultant	25	1,948	11-3	44
45	Social Service Consultant	25	1,948	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	286	$ 29,830		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

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
LOLA WHITE	ADMINISTRATOR	0	$ 122,934
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 122,934

B. Administrative - Other

Description	Amount
MANAGEMENT FEES	$ 314,445
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 314,445

C. Professional Services

Vendor/Payee	Type	Amount
SEE ATTACHED SCHEDULE		$ 135,387
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 135,387

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 90,639
Unemployment Compensation Insurance	30,391
FICA Taxes	216,496
Employee Health Insurance	71,326
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
401K	17,912
TOTAL (agree to Schedule V, line 22, col.8)	$ 426,764

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	
Health Care Worker Background Check	1,248
(Indicate # of checks performed 54)	
Patient Background Checks 155	2,517
SEE ATTACHED SCHEDULE	13,031
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 18,786

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number EVERGREEN NRSING & REHAB CTR # 0046417 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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. **IHCA $7200**

(3) Did the nursing home make political contributions or payments to a political action organization? **YES** If YES, have these costs been properly adjusted out of the cost report? **YES**

(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?

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period? **10 YRS**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **15,380** Line **10-2**

(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.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **215,270**
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? **NO** 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. $ **0** Has any meal income been offset against related costs? **NO** Indicate the amount. $

(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. $
c. What percent of all travel expense relates to transportation of nurses and patients? **50%**
d. Have vehicle usage logs been maintained? **NO**
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?
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. $

(17) Has an audit been performed by an independent certified public accounting firm? **NO**
Firm Name:

(18) Have all costs which do not relate to the provision of long term care been adjusted out 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. **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.

EVERGREEN NURSING AND REHABILITATION CARE CENTER
FACILITY ID 0046417
SCHEDULES
COST REPORT PERIOD ENDING 12/31/15

SCHEDULE OF RENTAL EQUIPMENT

Item	Amount
CONCENTRATORS	$ 4,141
BEDS	$ 29,830
WASHING MACHINE	$ 5,868
COPIERS	$ 9,225
POSTAGE EQUIPMENT	$ 1,520
Storage Unit	$ 2,228
WOUND CARE	$ 33,909
COMPUTERS	$ 8,593
TOTAL RENTALS	$ 95,314

EVERGREEN NURSING AND REHABILITATION CARE CENTER
FACILITY ID 0046417
SCHEDULES
COST REPORT PERIOD ENDING 12/31/15

SALES TAX EXCLUSION

TOTAL FOOD PURCHASES WITH TAX	$	177,395
TOTAL FOOD PURCHASES WITHOUT TA	$	-
TOTAL SALES TAX	$	1,756

EVERGREEN NURSING AND REHABILITATION CARE CENTER
FACILITY ID 0046417
SCHEDULES
COST REPORT PERIOD ENDING 12/31/15

SCHEDULE XIX (C) PROFESSIONAL SERVICES

VENDOR	TYPE	AMOUNT
SOURCETECH	IT	$ 755
SIKICH	ACCOUNTING	$ 15,249
MDI	IT	$ 32,344
SMARTLINX	IT	$ 8,470
ESOLUTIONS	IT	$ 1,880
INOVATIVE LTC SOLUTIONS	BILLING	$ 6,927
TALX Corp	PAYROLL	$ 8,120
COMPASS CFO SERVICES	ACCOUNTING	$ 60,000
BPC	401k ADMIN	$ 359
WAGE WORKS	SECTION 125 COMP	$ 72
Dun & Bradstreet	Credit Monitor	$ 1,099
WILLIAM RADKEY	LEGAL	$ 112
TOTAL		$ 135,387

EVERGREEN NURSING AND REHABILITATION CARE CENTER
FACILITY ID 0046417
SCHEDULES
COST REPORT PERIOD ENDING 12/31/15

SCHEDULE XIX (F) DUES FEES SUBSCRIPTIONS AND PROMOTIONS

VENDOR	TYPE	AMOUNT
EHEALTH DATA	ANNUAL SUBSCRIPTION	$ 4,617
MES	ANNUAL DUES	$ 175
IHCA	DUES	$ 7,200
SECRETARY OF STATE	Fee	$ 527
Effingham County Health Dept	Permit	$ 200
MEDPASS	SUBSCRIPTION	$ 162
CLIA LAB PROGRAM	FEE	$ 150
TOTAL		$ 13,031

EVERGREEN NURSING AND REHABILITATION CARE CENTER
FACILITY ID 0046417
SCHEDULES
COST REPORT PERIOD ENDING 12/31/15

OTHER ADMIN STAFF TRANSPORTATION

EMPLOYEE	AMOUNT
TRANSPORT VAN FUEL AND REPAIRS	$ 6,063
LOLOA WHITE - ADMINISTRATOR	$ 4,930
OTHER STAFF	$ 1,859
CORP STAFF	$ 4,210
TOTAL	$ 17,062

EVERGREEN NURSING AND REHABILITATION CARE CENTER
FACILITY ID 0046417
SCHEDULE VII
C. STATEMENT OF COMPENSATION FROM OTHER NUSING HOMES
REPORT PERIOD ENDING 12/31/2015

FACILITY ID	0046235	0046250	
	DOCTORS	DOUGLAS	TOTAL
NAME	NURSING AND REHAB	NURSING AND REHAB	OTHER
ROBERT HEDGES	$ 80,128	$ 40,721	$ 120,849
WILLIAM IRVINE	$ 76,356	$ 38,804	$ 115,160
MARTHA IRVINE	$ 5,831	$ 2,963	$ 8,794
DEREK HEDGES	$ 40,639	$ 20,654	$ 61,293
	$ 202,954	$ 103,142	$ 306,096