

		FOR BHF USE					

LL1

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

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: 0051219

Facility Name: Radford Green

Address: 800 Audobon Way Lincolnshire 60069
Number City Zip Code

County: Lake

Telephone Number: (847) 876 - 2401 Fax #: (847) 876 - 2402

HFS ID Number:

Date of Initial License for Current Owners: 11/18/10

Type of Ownership:

VOLUNTARY,NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

X

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

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 01/01/11 to 12/31/11
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)
(Type or Print Name) Denise Dale
(Title) Administrator

Paid
Preparer

(Signed)
(Print Name and Title) Jeremy M. Brune, CPA
CEO
(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' COMPILATION REPORT

HFS 3745 (N-4-99)

IL478-2471

Facility Name & ID Number Radford Green

0051219 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 <u>12/06/11</u>					
1	2	3	4		
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>44</u>	Skilled (SNF)	<u>88</u>	<u>17,204</u>	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	<u>44</u>	TOTALS	<u>88</u>	<u>17,204</u>	7

B. Census-For the entire report period.						
	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF		<u>6,285</u>	<u>3,145</u>	<u>9,430</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS		<u>6,285</u>	<u>3,145</u>	<u>9,430</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 54.81%

SEE ACCOUNTANTS' COMPILATION REPORT

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)

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES ☒ NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES ☒ NO ☐

I. On what date did you start providing long term care at this location?
Date started 11/18/10

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 11/18/10 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 88 and days of care provided 3,145

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/11 Fiscal Year: 12/31/11
* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Radford Green # 0051219 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	1,362,041	203,226	18,999	1,584,266		1,584,266	(1,454,060)	130,206			1
2	Food Purchase		1,325,825		1,325,825		1,325,825	(1,226,824)	99,001			2
3	Housekeeping	369,919	67,097	62,906	499,922		499,922	(396,168)	103,754			3
4	Laundry		53,010		53,010		53,010	(42,008)	11,002			4
5	Heat and Other Utilities			1,036,986	1,036,986		1,036,986	(975,922)	61,064			5
6	Maintenance	372,562	87,273	677,668	1,137,503		1,137,503	(1,062,767)	74,736			6
7	Other (specify):* See Supplemental	574,868	3,560		578,428		578,428	(549,714)	28,714			7
8	TOTAL General Services	2,679,390	1,739,991	1,796,559	6,215,940		6,215,940	(5,707,463)	508,477			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	1,623,792	131,431	11,600	1,766,823		1,766,823		1,766,823			10
10a	Therapy											10a
11	Activities	153,007	19,379	231	172,617		172,617	(52,636)	119,981			11
12	Social Services	186,741	26,490		213,231		213,231	(65,021)	148,210			12
13	CNA Training											13
14	Program Transportation	159,468		56,165	215,633		215,633	(208,277)	7,356			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,123,008	177,300	67,996	2,368,304		2,368,304	(325,934)	2,042,370			16
	C. General Administration											
17	Administrative	271,741		742,039	1,013,780		1,013,780	(762,275)	251,505			17
18	Directors Fees											18
19	Professional Services			309,010	309,010		309,010	(267,197)	41,813			19
20	Dues, Fees, Subscriptions & Promotions			1,194,031	1,194,031		1,194,031	(1,188,066)	5,965			20
21	Clerical & General Office Expenses	652,925	25,249	442,345	1,120,519		1,120,519	(932,054)	188,465			21
22	Employee Benefits & Payroll Taxes			2,089,154	2,089,154		2,089,154	(1,261,216)	827,938			22
23	Inservice Training & Education											23
24	Travel and Seminar			65,220	65,220		65,220	(46,758)	18,462			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			271,009	271,009		271,009	(221,193)	49,816			26
27	Other (specify):*											27
28	TOTAL General Administration	924,666	25,249	5,112,808	6,062,723		6,062,723	(4,678,760)	1,383,963			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,727,064	1,942,540	6,977,363	14,646,967		14,646,967	(10,712,158)	3,934,809			29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Radford Green
Medicaid Cost Report
01/01/11 - 12/31/11

Page 3 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 7 Detailed			
Security	574,868	3,560	-
Total	574,868	3,560	-
Line 15 Detailed			
Total	-	-	-
Line 27 Detailed			
Total	-	-	-

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					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			4,390,852	4,390,852		4,390,852	(3,994,549)	396,303			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			877,188	877,188		877,188	(820,373)	56,815			32
33	Real Estate Taxes			734,619	734,619		734,619	(686,353)	48,266			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			60,752	60,752		60,752	(57,736)	3,016			35
36	Other (specify):*											36
37	TOTAL Ownership			6,063,411	6,063,411		6,063,411	(5,559,011)	504,400			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	261,191	135,376	343,851	740,418		740,418		740,418			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops	52,170	13,530		65,700		65,700		65,700			41
42	Provider Participation Fee			25,806	25,806		25,806		25,806			42
43	Other (specify):* Supplemental	760,733	98,435	1,203,695	2,062,863		2,062,863	(2,062,863)				43
44	TOTAL Special Cost Centers	1,074,094	247,341	1,573,352	2,894,787		2,894,787	(2,062,863)	831,924			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,801,158	2,189,881	14,614,126	23,605,165		23,605,165	(18,334,032)	5,271,133			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

**Radford Green
Medicaid Cost Report
01/01/11 - 12/31/11**

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other
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Line 36 Detailed

Total	-	-	-
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Line 43 Detailed

Marketing	340,735	-	-
Clinic	162,715	87,334	366,460
Assisted Living	257,284	11,014	3,985
Independent Living	-	87	833,250

Total	760,733	98,435	1,203,695
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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	(121,245)	02		4
5	Telephone, TV & Radio in Resident Rooms	(67,345)	21		5
6	Rented Facility Space	(107,581)	05		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	(12,451)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(65,487)	20		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	(1,099,359)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(85,346)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Supplemental	(16,584,009)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (18,142,823)		\$	30

BHF USE ONLY							
48		49		50		51	

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)	(191,209)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (191,209)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (18,334,032)		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' COMPILATION REPORT

Radford Green

	ID#	0051219
Report Period Beginning:		01/01/11
Ending:		12/31/11

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Technology Income	\$ (1,600)	19	1
2	Other Professional - Non Allowable	(32,074)	19	2
3	Bank Charges	(12,011)	21	3
4	Late Fees	(3,912)	21	4
5	Board Fees	(17,103)	21	5
6	Miscellaneous Expense	(12,666)	21	6
7	Directors and Officers Insurance	(27,268)	26	7
8	Transportation Income	(67,460)	14	8
9	Non-Allowable Legal	(38,677)	19	9
10	Non-Allowable Other Professional	(32,074)	19	10
11	Non-Allowable Traven and Seminars	(38,658)	24	11
12				12
13				13
14				14
15	Non-Allowable (Allocated Non-Nursing Home)			15
16	Dietary	(1,454,060)	1	16
17	Food	(1,105,579)	2	17
18	Housekeeping	(396,168)	3	18
19	Laundry	(42,008)	4	19
20	Heat and Other Utilities	(868,341)	5	20
21	Maintenance	(1,062,767)	6	21
22	Other	(549,714)	7	22
23	Activities	(52,636)	11	23
24	Social Services	(65,021)	12	24
25	Transportation	(140,817)	14	25
26	Administrative	(571,066)	17	26
27	Professional Fees	(162,773)	19	27
28	Dues and Subscriptions	(23,220)	20	28
29	Office and Clerical	(733,671)	21	29
30	Employee Benefits	(1,261,216)	22	30
31	Travel and Seminar	(8,100)	24	31
32	Insurance	(193,925)	26	32
33	Depreciation	(3,994,549)	30	33
34	Interest	(807,922)	32	34
35	Real Estate Taxes	(686,353)	33	35
36	Rent - Equipment and Vehicles	(57,736)	35	36
37	Other	(2,062,863)	43	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	(16,584,009)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Radford Green# 0051219

Report Period Beginning:

01/01/11

Ending:

12/31/11

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	(1,454,060)	0	0	0	0	0	0	0	0	0	0	(1,454,060)	1
2	Food Purchase	(1,226,824)	0	0	0	0	0	0	0	0	0	0	(1,226,824)	2
3	Housekeeping	(396,168)	0	0	0	0	0	0	0	0	0	0	(396,168)	3
4	Laundry	(42,008)	0	0	0	0	0	0	0	0	0	0	(42,008)	4
5	Heat and Other Utilities	(975,922)	0	0	0	0	0	0	0	0	0	0	(975,922)	5
6	Maintenance	(1,062,767)	0	0	0	0	0	0	0	0	0	0	(1,062,767)	6
7	Other (specify):*	(549,714)	0	0	0	0	0	0	0	0	0	0	(549,714)	7
8	TOTAL General Services	(5,707,463)	0	0	0	0	0	0	0	0	0	0	(5,707,463)	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	(52,636)	0	0	0	0	0	0	0	0	0	0	(52,636)	11
12	Social Services	(65,021)	0	0	0	0	0	0	0	0	0	0	(65,021)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(208,277)	0	0	0	0	0	0	0	0	0	0	(208,277)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(325,934)	0	0	0	0	0	0	0	0	0	0	(325,934)	16
	C. General Administration													
17	Administrative	(571,066)	(191,209)	0	0	0	0	0	0	0	0	0	(762,275)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(267,197)	0	0	0	0	0	0	0	0	0	0	(267,197)	19
20	Fees, Subscriptions & Promotions	(1,188,066)	0	0	0	0	0	0	0	0	0	0	(1,188,066)	20
21	Clerical & General Office Expenses	(932,054)	0	0	0	0	0	0	0	0	0	0	(932,054)	21
22	Employee Benefits & Payroll Taxes	(1,261,216)	0	0	0	0	0	0	0	0	0	0	(1,261,216)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(46,758)	0	0	0	0	0	0	0	0	0	0	(46,758)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(221,193)	0	0	0	0	0	0	0	0	0	0	(221,193)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(4,487,551)	(191,209)	0	0	0	0	0	0	0	0	0	(4,678,760)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(10,520,949)	(191,209)	0	0	0	0	0	0	0	0	0	(10,712,158)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Radford Green # 0051219 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	(3,994,549)	0	0	0	0	0	0	0	0	0	0	(3,994,549)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(820,373)	0	0	0	0	0	0	0	0	0	0	(820,373)	32
33	Real Estate Taxes	(686,353)	0	0	0	0	0	0	0	0	0	0	(686,353)	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	(57,736)	0	0	0	0	0	0	0	0	0	0	(57,736)	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(5,559,011)	0	0	0	0	0	0	0	0	0	0	(5,559,011)	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):*	(2,062,863)	0	0	0	0	0	0	0	0	0	0	(2,062,863)	43
44	TOTAL Special Cost Centers	(2,062,863)	0	0	0	0	0	0	0	0	0	0	(2,062,863)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(18,142,823)	(191,209)	0	0	0	0	0	0	0	0	0	(18,334,032)	45

VII. RELATED PARTIES

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

1OWNERS		2RELATED NURSING HOMES		3OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Lincolnshire Holdings, LLC	100%			Senior Care		
				Development, LLC	Harrison, NY	Development Co.
				Monarch Landing	Naperville, IL	Asst. & Ind. Living
				Meadow Ridge	Redding, CN	CCRC
				Evergreen Woods	Branford, CN	CCRC

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES☒ NO

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

1Schedule V		2Line	3Cost Per General LedgerItem	4Amount	5Cost to Related OrganizationName of Related Organization	6Percent of Ownership	7Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	17	Management Fees	\$191,209	Senior Care Development, LLC		\$	\$(191,209)	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			\$191,209			\$	\$*(191,209)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Radford Green # 0051219 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

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

Name of Related Organization _____
Street Address _____
City / State / Zip Code _____
Phone Number () _____
Fax Number () _____

	1 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' COMPILATION REPORT

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	Village of Lincolnshire						\$				\$	1
2	Special Tax Bonds		X	Mortgage				13,980,000	03/21/34	6.25%	877,188	2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$	13,980,000			\$ 877,188	9
	B. Non-Facility Related*											
10	Interest Income		X								(12,451)	10
11												11
12	Non-Allowable Interest											12
13	Allocated to IL and AL										(807,922)	13
14	TOTAL Non-Facility Related						\$				\$ (820,373)	14
15	TOTALS (line 9+line14)						\$	13,980,000			\$ 56,815	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.)

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2010 report.		\$	1,166,115	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.)		\$	822,539	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(343,576)	3	
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	1,078,195	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.		\$	734,619	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2006		8	
		2007		9	
		2008		10	
		2009		11	
		2010	822,539	12	
Accrued Real Estate Taxes = \$822,539 * 1.31 = \$1,078,195				13	FROM R. E. TAX STATEMENT FOR 2010 \$ 13
Nursing Home Portion = 734,619 * (7,056 / 107,394) = \$48,266				14	PLUS APPEAL COST FROM LINE 5 \$ 14
				15	LESS REFUND FROM LINE 6 \$ 15
				16	AMOUNT TO USE FOR RATE CALCULATION\$ 16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME	<u>Radford Green</u>	COUNTY	<u>Lake</u>
FACILITY IDPH LICENSE NUMBER	<u>0051219</u>		
CONTACT PERSON REGARDING THIS REPORT	<u>Jeremy M. Brune, CPA</u>		
TELEPHONE	<u>(779) 875 - 3979</u>	FAX #:	<u>(866) 216 - 5355</u>

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2010 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 2010.

(A)		(B)	(C)	(D)
<u>Tax Index Number</u>		<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1.	15 - 22 - 406 - 001	Complex - NG, IL, and AL	\$ 60,165.19	\$ 3,952.97
2.	15 - 23 - 302 - 001	Complex - NG, IL, and AL	\$ 762,373.87	\$ 50,089.48
3.			\$	\$
4.		Allocations - Shown on PG5 SUPP	\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
TOTALS			\$ 822,539.06	\$ 54,042.46

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? X YES 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 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

106,827

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

C. Does the Operating Entity?

☒

(a) Own the Facility

☐

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒

(a) Own the Equipment

☐

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Independent Living (467 Units)

Assisted Living (44 Units)

Clinic

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
	1 Campus		2010	\$ 15,949,445	1
	2 Non-Care ADJ			(14,901,535)	2
	3 TOTALS			\$ 1,047,910	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Radford Green

0051219

Report Period Beginning:

01/01/11

Ending:

12/31/11

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	88		2010		\$ 154,168,197	\$ 3,842,384		\$ 3,842,384	\$	\$ 4,498,621	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Building Improvements - Purchase Allocation			2010	2,798,696	142,057		142,057		165,732	9
10	Air Curtains - Furnish and Installation			2011	3,095	10		10		10	10
11	Landscaping			2011	9,037	113		113		113	11
12	Tree and Installation			2011	2,696						12
13	Heat Exchanger Plates			2011	8,860	295		295		295	13
14	Fire Pump			2011	1,795	60		60		60	14
15	HVAC Sensors			2011	9,895	165		165		165	15
16	HVAC Condensing Coil			2011	4,132	14		14		14	16
17	Pump Repair			2011	9,736	195		195		195	17
18	Boiler Clean / Check			2011	5,810	58		58		58	18
19	Compressor			2011	21,168	71		71		71	19
20	Locker Room Floor			2011	3,610	602		602		602	20
21	Carpet			2011	42,842						21
22	Design Center			2011	6,568	292		292		292	22
23	Storage Room			2011	6,539	291		291		291	23
24	Bathroom Modifications - Labor, Tile, Granite Countertops			2011	22,240	438		438		438	24
25											25
26	Assisted Living, Independent Living & Clinic										26
27	Allocations Based on Square Footage (Non-Care ADJ)										27
28											28
29	Building			2010	(144,039,039)	(3,589,932)		(3,589,932)		(4,203,053)	29
30	Leasehold Improvements			2010	(2,614,816)	(132,723)		(132,723)		(154,843)	30
31	Leasehold Improvements			2011	(147,641)	(2,431)		(2,431)		(2,431)	31
32											32
33											33
34											34
35											35
36											36

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

See Page 12A, Line 70 for total

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$2,742,394	\$378,139	\$378,139	\$		\$440,053	71
72	Current Year Purchases	63,246	6,563	6,563			6,563	72
73	Fully Depreciated Assets							73
74	Non-Care Adjustment	(1,539,908)	(251,612)	(251,612)			(291,559)	74
75	TOTALS	\$1,265,732	\$133,091	\$133,091	\$		\$155,057	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 - Purchase Alloc.	Various	Various	\$95,080	\$19,106	\$19,106	\$		\$22,185	76
77	Non-Care Adjustment	Various	Various	(88,833)	(17,851)	(17,851)			(20,728)	77
78										78
79										79
80	TOTALS			\$6,247	\$1,255	\$1,255	\$		\$1,458	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$12,643,310	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$396,303	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$396,303	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)	\$463,144	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	Land	\$14,901,535	\$	\$	86
87	Building	144,039,039	3,589,932	4,203,053	87
88	Building Improvements	2,762,457	135,154	157,274	88
89	Equipment	1,539,908	251,612	291,559	89
90	Vehicles	88,833	17,851	20,728	90
91	TOTALS	\$163,331,772	\$3,994,549	\$4,672,613	91

G. Construction-in-Progress

	Description	Cost	
92	Remoding Projects	\$431,224	92
93			93
94			94
95		\$431,224	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

**

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease.
9. Option to Buy:☐ YES☐ NO Terms: *

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. | /2012 | \$ |
| 13. | /2013 | \$ |
| 14. | /2014 | \$ |

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: \$3,016 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' COMPILATION REPORT

**Radford Green
Medicaid Cost Report
01/01/11 - 12/31/11**

Page 14 Supplemental Schedule

Description	Amount
Copier	59,097
Postage Machine	1,655
Non-Allowable (Allocated Non-Nursing Home)	(57,736)
Total	3,016

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

☒ 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)	\$			

- (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.

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	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

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

		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 - 01 / 39 - 03	hrs	\$ 83,715		\$ 85,297	\$		\$ 169,012	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			38,609			38,609	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 01 / 39 - 03	hrs	177,476		180,830			358,306	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				134,792		134,792	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					584		584	12
13	Other (specify): See Supplemental	39 - 03				39,115			39,115	13
14	TOTAL			\$ 261,191		\$ 343,851	\$ 135,376		\$ 740,418	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

**Radford Green
Medicaid Cost Report
01/01/11 - 12/31/11**

Page 16 Supplemental Schedule

Description	Supplies	Other
Medical Supplies	584	
Ambulance		9,443
Radiology		14,888
Laboratory		14,785
Total	584	39,115

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	\$ 5,859,442	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 333,198)	2,616,896		3
4	Supply Inventory (priced at)	54,768		4
5	Short-Term Investments			5
6	Prepaid Insurance	379,421		6
7	Other Prepaid Expenses	69,915		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental	33,144		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 9,013,586	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	15,949,445		13
14	Buildings, at Historical Cost	154,171,292		14
15	Leasehold Improvements, at Historical Cost	3,384,849		15
16	Equipment, at Historical Cost	2,900,720		16
17	Accumulated Depreciation (book methods)	(5,135,757)		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):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 171,270,549	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 180,284,135	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,236,632	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	331,658		30
31	Accrued Taxes Payable (excluding real estate taxes)	117,152		31
32	Accrued Real Estate Taxes(Sch.IX-B)	1,078,195		32
33	Accrued Interest Payable	291,250		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,054,887	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	13,980,000		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental	136,963,615		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 150,943,615	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 154,998,502	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 25,285,633	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 180,284,135	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Radford Green
Medicaid Cost Report
01/01/11 - 12/31/11

Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Refundable Deposits	1,355	
Affiliate Receivable	31,789	
Total	33,144	-
Line 23 - Other Long Term Assets		
Total	-	-
Line 36 - Other Current Liabilities		
Total	-	-
Line 43 - Other Long Term Liabilities		
Deposit Liabilities	972,000	
Operating Attrition	135,991,615	
Total	136,963,615	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 29,043,851	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 29,043,851	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(3,758,218)	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)	\$ (3,758,218)	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)	\$ 25,285,633	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Radford Green

0051219

Report Period Beginning: 01/01/11

Ending:

12/31/11

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

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 2,936,530	1
2	Discounts and Allowances for all Levels	(286,977)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,649,553	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,096,413	6
7	Oxygen	366	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,096,779	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	36,835	12
13	Barber and Beauty Care	22,468	13
14	Non-Patient Meals	121,245	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	166,080	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	12,646	19
20	Radiology and X-Ray	10,684	20
21	Other Medical Services	32,628	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 402,586	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	12,451	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 12,451	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	15,685,578	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 15,685,578	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 19,846,947	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	6,215,940	31
32	Health Care	2,368,304	32
33	General Administration	6,062,723	33
	B. Capital Expense		
34	Ownership	6,063,411	34
	C. Ancillary Expense		
35	Special Cost Centers	2,868,981	35
36	Provider Participation Fee	25,806	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 23,605,165	40
41	Income before Income Taxes (line 30 minus line 40)**	(3,758,218)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (3,758,218)	43

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

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

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

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

**Radford Green
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Page 19 Supplemental Schedule

Description	Total	Adjustment
Line 28 - Other Revenue		
Vending Commissions	576	
Settlement - Purchase Agreement	60,000	
Transportation	67,460	67,460
IT Tech Support	1,600	1,600
Space Rental	107,581	107,581
Assisted Living	609,875	
Independent Living	14,838,486	
Total	15,685,578	176,641

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	6,041	6,705	\$ 262,565	\$ 39.16	1
2	Assistant Director of Nursing					2
3	Registered Nurses	17,326	18,318	601,507	32.84	3
4	Licensed Practical Nurses	8,269	8,949	232,445	25.97	4
5	CNAs & Orderlies	35,799	38,428	527,275	13.72	5
6	CNA Trainees					6
7	Licensed Therapist	6,618	7,132	261,191	36.62	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,451	8,151	153,007	18.77	10
11	Social Service Workers	5,536	6,216	186,741	30.04	11
12	Dietician					12
13	Food Service Supervisor	3,848	4,120	153,421	37.24	13
14	Head Cook					14
15	Cook Helpers/Assistants	105,264	110,283	1,208,620	10.96	15
16	Dishwashers					16
17	Maintenance Workers	15,625	17,257	372,562	21.59	17
18	Housekeepers	32,474	35,289	369,919	10.48	18
19	Laundry					19
20	Administrator	4,000	4,160	271,741	65.32	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	29,240	31,597	652,925	20.66	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) See Supplement	69,287	76,343	1,547,239	20.27	33
34	TOTAL (lines 1 - 33)	346,778	372,948	\$ 6,801,158 *	\$ 18.24	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$ 8,542	01 - 03	35
36	Medical Director				36
37	Medical Records Consultant		1,350	10 - 03	37
38	Nurse Consultant		7,880	10 - 03	38
39	Pharmacist Consultant		2,134	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		231	11 - 03	44
45	Social Service Consultant				45
46	Other(specify)				46
47	Contracted Dietary Labor		10,457	01 - 03	47
48					48
49	TOTAL (lines 35 - 48)		\$ 30,594		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides		236	10 - 03	52
53	TOTAL (lines 50 - 52)		\$ 236		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

**Radford Green
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Description	Hours Worked	Hours Paid	Salary
Other Salaries			
Security (Line 7)	30,146	32,909	574,868
Drivers (Line 14)	6,662	7,691	159,468
Catering and Coffee Shop (Line 41)	4,308	4,749	52,170
Marketing (Line 43)	7,699	8,360	340,735
Assisted Living (Line 43)	13,523	15,004	257,283
Clinic (Line 43)	6,949	7,630	162,715
Total	69,287	76,343	1,547,239

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				Ownership			D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount				Description	Amount		Description	Amount
Valerie McGhee	Exec. Director	0	\$ 164,970				Workers' Compensation Insurance	\$ 200,203		IDPH License Fee	\$ 3,199
Denise Dale	Administrator	0	104,809				Unemployment Compensation Insurance	133,962		Advertising: Employee Recruitment	11,623
James Wilson	AIT	0	1,962				FICA Taxes	503,697		Health Care Worker Background Check	
							Employee Health Insurance	1,017,014		(Indicate # of checks performed)	
							Employee Meals	18,691		Patient Background Checks	
							Illinois Municipal Retirement Fund (IMRF)*			Dues and Subscriptions	7,013
							401K Match and Administration	106,711		Licenses and Fees	7,350
TOTAL (agree to Schedule V, line 17, col. 1)							Dental Insurance	46,671		Advertising, Marketing, and Promotion	1,099,359
(List each licensed administrator separately.)			\$ 271,741				Life Insurance	7,274			
B. Administrative - Other							Disability Insurance	16,258		Non-Care (Pg. 5 Adjustments)	(23,220)
Description			Amount				Vision Insurance	10,524		Less: Public Relations Expense	(1,099,359)
Life Care Services, LLC			\$ 550,830				Other Miscellaneous Benefits	28,149		Non-allowable advertising	()
Senior Care Development, LLC			191,209				Non-Care (Pg. 5 Adjustments)	(1,261,216)		Yellow page advertising	()
							TOTAL (agree to Schedule V, line 22, col.8)		\$ 827,938	TOTAL (agree to Sch. V, line 20, col. 8)	
										\$ 5,965	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 742,039				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services							Description	Line #	Amount	Description	Amount
Vendor/Payee	Type		Amount								
Electronic Claim Interchange	AR / Billing Consultant		\$ 57,428						\$	Out-of-State Travel	\$
Beers, Hamerman & Co. PC	Audit and Tax Preparation		106,188								
Jeremy Brune & Associates	Cost Report Preparation		2,027								
FR&R Healthcare Consulting	Healthcare Consulting		4,000							In-State Travel	
Hinckley Allen & Snyder LLP	Legal		15,367								
Katten Muchin Rosenman LLP	Legal		1,355								
Ungaretti & Harris	Legal		70,635								
Landmark	IT Consulting		527							Seminar Expense	27,539
Life Care Services, LLC	IT Consulting		1,826							Travel and Meals	37,681
Steve Hildebrand	IT Consulting		9,947							Non-Allowable	(38,658)
Miscellaenous	Other Professional Fees		7,636							Non-Care (Page 5 Adjustments)	(8,100)
Miscellaenous	Non-Allowable		32,074							Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3)							TOTAL		\$	(agree to Sch. V, line 24, col. 8)	
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 309,010							TOTAL	\$ 18,462

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Radford Green
Medicaid Cost Report
01/01/11 - 12/31/11

Page 21 Supplemental Schedule - Legal Schedule

Vendor	Invoice Date	Amount	Allowable
Hinckley Allen & Snyder LLP	03/14/11	1,064	
Hinckley Allen & Snyder LLP	03/14/11	500	500
Hinckley Allen & Snyder LLP	04/15/11	3,516	
Hinckley Allen & Snyder LLP	05/09/11	349	
Hinckley Allen & Snyder LLP	07/14/11	891	
Hinckley Allen & Snyder LLP	07/31/11	1,990	
Hinckley Allen & Snyder LLP	07/31/11	536	
Hinckley Allen & Snyder LLP	07/31/11	134	
Hinckley Allen & Snyder LLP	07/31/11	75	
Hinckley Allen & Snyder LLP	08/08/11	1,021	
Hinckley Allen & Snyder LLP	08/31/11	224	
Hinckley Allen & Snyder LLP	08/31/11	462	
Hinckley Allen & Snyder LLP	09/08/11	380	
Hinckley Allen & Snyder LLP	10/11/11	266	266
Hinckley Allen & Snyder LLP	11/29/11	1,244	
Hinckley Allen & Snyder LLP	11/30/11	345	
Hinckley Allen & Snyder LLP	12/31/11	343	
Hinckley Allen & Snyder LLP	12/31/11	2,029	
Katten Muchin Rosenman LLP	12/23/11	1,355	
Ungaretti & Harris	03/01/11	12,880	12,880
Ungaretti & Harris	03/01/11	7,786	
Ungaretti & Harris	05/01/11	14,743	
Ungaretti & Harris	05/01/11	4,078	4,078
Ungaretti & Harris	05/01/11	6,520	6,520
Ungaretti & Harris	05/01/11	848	848
Ungaretti & Harris	07/01/11	191	
Ungaretti & Harris	07/01/11	8,414	8,414
Ungaretti & Harris	08/01/11	8,312	8,312
Ungaretti & Harris	08/17/11	6,037	6,037
Ungaretti & Harris	10/01/11	826	826
		87,357	48,681

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Page 21 Supplemental Schedule - Seminar

Vendor	Employee	Description	Total
Life Care Services LLC	Aida Bearnod	A Bernot DON Conference	1,512
Bearnod, Aida	Aida Bearnod	Other	14
Life Care Services LLC	Aida Bearnod	05/16-05/19 Clincial Training-A Beardno	1,204
Clare Oaks	Clinical Staff	09/11 Polaris Training	1,756
Messenger, Sheryl	All employees-training supplies	Sedgebrook Cares Valentines for Staff	200
	Sedgebrook - all employees monthly meeting	05/2011 HR Meals	264
Life Care Services LLC	McGhee (ED), Dale, Smolenski	McGhee, Dale, Smolenski Budget Training	45
Life Care Services LLC	Denise Dale-Administrator	D Dale	29
Upstairs Solutions LLC	Monthly Training-all employees	Monthly Subscription Fee	175
Upstairs Solutions LLC	Monthly Training-all employees	07/11 Monthly Fee	175
Royal Melbourne Country Club	Team building training-all managers	SED Team Retreat	1,101
Upstairs Solutions LLC	Monthly Training-all employees	08/11 Monthly Training Fee	175
Upstairs Solutions LLC	Monthly Training-all employees	09/11 Monthly Subscription Fee	175
	Sedgebrook - all employees monthly meeting	10/2011 HR Meals	643
Life Care Services LLC	McGhee - ED	09/11 McGhee Training	826
Samson, Kelley	Training material-Medicare seminar	Medicare Kit	598
Messenger, Ms. Sheryl	Sheryl Messenger-HR Director	Employment Law Essentials	40
Messenger, Ms. Sheryl	Sheryl Messenger-HR Director	Attitude is everything dvd	25
Upstairs Solutions LLC	Monthly Training-all employees	Monthly Fee	175
Samson, Kelley	Kelley Samson	10/13/11 Medicare Seminar	294
Upstairs Solutions LLC	Monthly Training-all employees	11/11 Monthly Fees	175
Life Care Services LLC	Sheryl Messenger-HR Director	Age of Champions Video	104
	Sedgebrook - all employees monthly meeting	12/2011 HR Meals	172
Messenger, Ms. Sheryl	Sheryl Messenger-HR Director	Training Materials	122
Upstairs Solutions LLC	Monthly Training-all employees	12/11 Monthly Fee	175
Windmill Software Inc	J. Kempe -phone training	J Kempe travel reimbursement	498
Bank of America	Plant Employees-on site training-meals	03/04 Panera Bread	130
Manea, Ovidiu	Ovidu Manea	Arizona meal reimbursement	60
Bank of America	Assn of Facilities Eng-membership	03/11 AFE Yearly Membership	205
Manea, Ovidiu	Ovidu Manea	AZ Airline upgrade-Plant Directors' training	50
Bank of America	Ovidu Manea	04/13 Parking for Training Conference	36
LCS	Plant Directors' training- AZ	LCS #15452	1,109
Bank of America	Plant Employees-on site training-meals	Sarpinos Pizzeria	60
Bank of America	Plant Employees-on site training-meals	06/28 Panera Bread	39
Bank of America	Plant Employees-on site training-meals	Dominicks-sheet cake	23
Smolenski, Barbara	Plant Dept.-training supplies	BLS I nstruction-Manfredini	85
Kathleen Moore	Kathleen Moore	Reimbursement BLS Course	85
Bank of America	Plant Employees-on site training-meals	Rosatis Pizza	104
Sedgebrook-Dining Room	Plant Employees-on site training-meals	12/2011 Plant-Meals	264
Windmill Software Inc	Plant Employees	Phone Training	439
Momentum Dietary Solutions	Food Service Staff training	01/21-01/27/11 Support & Training	518
Alliance Technologies Inc	Full Count - Food Service employee training	Onsite Training	3,600
Momentum Dietary Solutions	Food Service Staff training	01/07 & 03/08 Training & Support	441
Diner Designer, The	Food Service-training supplies	Servsafe Training Fee/Books/Certs	2,020
Momentum Dietary Solutions	Food Service Staff training	03/24 & 03/25 Web Training	353
LCS	Food Service Staff training	LCS-Rich Yarish Visit	1,620
Positive Promotions Inc	Food Service-training supplies	Badge Holders	358
Bank of America	Yolanta Vazquez-transition from Staff to Superv.	09/08 Fred Pryor	149
Swan, Catherine	Res. Services Directors' training	Other	179
Office Depot Inc	Activity staff- training supplies	Batteries	61
Life Care Services LLC	Res. Services Directors' training	C Swan	1,173
Bank of America	Ryan Springer- Act.Director seminar	10/20 Harper Quikpay	399
Allowable			24,233
Non-Allowable			3,306
Total			27,539

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	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number		Radford Green		STATE OF ILLINOIS	#	0051219	Report Period Beginning:	01/01/11	Ending:	12/31/11	Page 23	
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?					No						
	If YES, give association name and amount.					N/A						
(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?					10 Yrs						
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.			\$		19,552	Line		10 - 02			
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports?					Yes	If NO, attach a complete explanation.					
(8)	Are you presently operating under a sale and leaseback arrangement?					No						
	If YES, give effective date of lease.					N/A						
(9)	Are you presently operating under a sublease agreement?			YES		X	NO					
(10)	Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?			YES			NO		X		If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.	
(11)	Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.			\$		25,806						
	This amount is to be recorded on line 42 of Schedule V.											
(12)	Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?					No	If YES, attach an explanation of the allocation.					
(13)	Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?					Yes						
(14)	Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?					Yes	For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.					
(15)	Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.			\$			Has any meal income been offset against related costs?		Indicate the amount. \$			
						Yes			121,245			
(16)	Travel and Transportation											
	a. Are there costs included for out-of-state travel?					No						
	If YES, attach a complete explanation.											
	b. Do you have a separate contract with the Department to provide medical transportation for residents?					No	If YES, please indicate the amount of income earned from such a program during this reporting period.					
						N/A						
	c. What percent of all travel expense relates to transportation of nurses and patients?					Ln 14						
	d. Have vehicle usage logs been maintained?					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?					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:			Beers, Hamerman & Co. PC								
(18)	Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?					Yes						
(19)	If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?					Yes	Attach invoices and a summary of services for all architect and appraisal fees					

SEE ACCOUNTANTS' COMPILATION REPORT