

		FOR BHF USE					

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2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

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: <u>0051219</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																							
Facility Name: <u>Radford Green</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/12</u> to <u>12/31/12</u> 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.																							
Address: <u>960 Audobon Way</u> <u>Lincolnshire</u> <u>60069</u>																									
Number City Zip Code																									
County: <u>Lake</u>																									
Telephone Number: <u>(847) 876 - 2401</u> Fax # <u>(847) 876 - 2402</u>																									
HFS ID Number: _____		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) _____</td></tr><tr><td>(Title) _____</td></tr><tr><td>(Signed) _____</td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Date) _____</td></tr><tr><td>(Print Name and Title) <u>Jeremy M. Brune, CPA</u> <u>CEO</u></td></tr><tr><td>(Firm Name & Address) <u>Jeremy Brune & Associates, LLC</u> <u>2508 Riverwalk Drive Plainfield, Illinois 60586</u></td></tr><tr><td>(Telephone) <u>(779) 875 - 3979</u> Fax # <u>(866) 216 - 5355</u></td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) _____	(Title) _____	(Signed) _____	Paid Preparer	(Date) _____	(Print Name and Title) <u>Jeremy M. Brune, CPA</u> <u>CEO</u>	(Firm Name & Address) <u>Jeremy Brune & Associates, LLC</u> <u>2508 Riverwalk Drive Plainfield, Illinois 60586</u>	(Telephone) <u>(779) 875 - 3979</u> Fax # <u>(866) 216 - 5355</u>												
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Date of Initial License for Current Owners: <u>11/18/10</u>																									
Type of Ownership:																									
<table><tr><td>☐ VOLUNTARY, NON-PROFIT</td><td>☒ PROPRIETARY</td><td>☐ GOVERNMENTAL</td></tr><tr><td>☐ Charitable Corp.</td><td>☐ Individual</td><td>☐ State</td></tr><tr><td>☐ Trust</td><td>☐ Partnership</td><td>☐ County</td></tr><tr><td>IRS Exemption Code _____</td><td>☐ Corporation</td><td>☐ Other _____</td></tr><tr><td></td><td>☐ "Sub-S" Corp.</td><td>_____</td></tr><tr><td></td><td>☒ Limited Liability Co.</td><td>_____</td></tr><tr><td></td><td>☐ Trust</td><td></td></tr><tr><td></td><td>☐ Other _____</td><td></td></tr></table>		☐ VOLUNTARY, NON-PROFIT	☒ PROPRIETARY	☐ GOVERNMENTAL	☐ Charitable Corp.	☐ Individual	☐ State	☐ Trust	☐ Partnership	☐ County	IRS Exemption Code _____	☐ Corporation	☐ Other _____		☐ "Sub-S" Corp.	_____		☒ Limited Liability Co.	_____		☐ Trust			☐ Other _____	
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	☐ Trust																								
	☐ Other _____																								
In the event there are further questions about this report, please contact:		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																							
Name: <u>Jeremy M. Brune, CPA</u> Telephone Number: <u>(779) 875 - 3979</u>																									
Email Address: _____																									

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Radford Green

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

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

1	2	3	4		
Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period		
1	88	Skilled (SNF)	88	32,208	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	88	TOTALS	88	32,208	7

B. Census-For the entire report period.

1	2	3	4	5	
Level of Care	Patient Days by Level of Care and Primary Source of Payment				
	Medicaid Recipient	Private Pay	Other	Total	
8	SNF	5,110	7,552	12,662	8
9	SNF/PED				9
10	ICF				10
11	ICF/DD				11
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	5,110	7,552	12,662	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 39.31%

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) Assisted Living, Independent Living, Clinic

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

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

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

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

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

K. Was the facility certified for Medicare during the reporting year? YES X NO If YES, enter number of beds certified 88 and days of care provided 6,989

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

MODIFIED ACCRUAL X CASH* CASH*

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

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

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

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

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	1,474,242	256,351	37,375	1,767,968		1,767,968	(1,591,189)	176,779			1
2	Food Purchase		1,406,660		1,406,660		1,406,660	(1,276,891)	129,769			2
3	Housekeeping	412,291	79,394	66,963	558,648		558,648	(421,644)	137,004			3
4	Laundry	22,216			22,216		22,216	(16,768)	5,448			4
5	Heat and Other Utilities			970,293	970,293		970,293	(906,543)	63,750			5
6	Maintenance	756,436	115,062	518,767	1,390,265		1,390,265	(1,301,232)	89,033			6
7	Other (specify):* See Supplemental	594,320		44,940	639,260		639,260	(600,353)	38,907			7
8	TOTAL General Services	3,259,505	1,857,467	1,638,338	6,755,310		6,755,310	(6,114,620)	640,690			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	2,064,310	122,739	46,584	2,233,633		2,233,633		2,233,633			10
10a	Therapy											10a
11	Activities	229,699	27,834	24,427	281,960		281,960	(98,498)	183,462			11
12	Social Services	177,677		3,978	181,655		181,655	(63,458)	118,197			12
13	CNA Training											13
14	Program Transportation			36,023	36,023		36,023	(36,023)				14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,471,686	150,573	111,012	2,733,271		2,733,271	(197,979)	2,535,292			16
	C. General Administration											
17	Administrative			614,692	614,692		614,692	(519,390)	95,302			17
18	Directors Fees											18
19	Professional Services			860,711	860,711	(38,927)	821,784	(624,016)	197,768			19
20	Dues, Fees, Subscriptions & Promotions			88,539	88,539		88,539	(66,327)	22,212			20
21	Clerical & General Office Expenses	511,884	20,670	430,816	963,370		963,370	(778,570)	184,800			21
22	Employee Benefits & Payroll Taxes			1,910,562	1,910,562		1,910,562	(1,154,343)	756,219			22
23	Inservice Training & Education											23
24	Travel and Seminar			52,432	52,432		52,432	(18,316)	34,116			24
25	Other Admin. Staff Transportation			33,956	33,956		33,956	(33,798)	158			25
26	Insurance-Prop.Liab.Malpractice			327,510	327,510		327,510	(244,880)	82,630			26
27	Other (specify):*											27
28	TOTAL General Administration	511,884	20,670	4,319,218	4,851,772	(38,927)	4,812,845	(3,439,640)	1,373,205			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,243,075	2,028,710	6,068,568	14,340,353	(38,927)	14,301,426	(9,752,239)	4,549,187			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
01/01/12 - 12/31/12

Page 3 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 7 Detailed			
Security	594,320	0	44,940
Total	594,320	-	44,940
Line 15 Detailed			
Total	-	-	-
Line 27 Detailed			
Total	-	-	-

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Reclass Workpaper

Professional Fees - Legal	(38,927)
Real Estate Taxes - RE Assessment Appeal - Legal	38,927

The above reclassification was made to properly classify legal expense associated with the appeal of real estate taxes to the correct cost center as specified in the HFS Medicaid Cost Report Instructions.

There was no refund issued as the successful appeal of the real estate taxes resulted in a reduction in the assessment value and an increase in the homestead exemption prior to making payment.

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			4,504,207	4,504,207		4,504,207	(4,084,114)	420,093			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			867,708	867,708		867,708	(811,479)	56,229			32
33	Real Estate Taxes			818,869	818,869	38,927	857,796	(801,437)	56,359			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			73,964	73,964		73,964	(69,462)	4,502			35
36	Other (specify):*											36
37	TOTAL Ownership			6,264,748	6,264,748	38,927	6,303,675	(5,766,492)	537,183			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		428,910	1,125,044	1,553,954		1,553,954		1,553,954			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops	44,668		55,014	99,682		99,682	(50,501)	49,181			41
42	Provider Participation Fee			112,069	112,069		112,069		112,069			42
43	Other (specify):* Supplemental	895,081	103,114	1,219,516	2,217,711		2,217,711	(2,217,711)				43
44	TOTAL Special Cost Centers	939,749	532,024	2,511,643	3,983,416		3,983,416	(2,268,212)	1,715,204			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	7,182,824	2,560,734	14,844,959	24,588,517		24,588,517	(17,786,943)	6,801,574			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

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(108,832)	02		4
5	Telephone, TV & Radio in Resident Rooms	(70,181)	21		5
6	Rented Facility Space	(35,163)	06		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	(11,896)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(24,606)	21		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	(500)	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	(38,993)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(17,259,817)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (17,549,988)		\$	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	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(236,955)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (236,955)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (17,786,943)		37

*These costs are only allowable if they are necessary to meet minimum
licensing standards. Attach a schedule detailing the items included
on these lines.

C. Are the following expenses included in Sections A to D of pages 3
and 4? If so, they should be reclassified into Section E. Please
reference the line on which they appear before reclassification.
(See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Gift Shop Income	\$ (50,501)	41	1
2	Transportation Income	(36,023)	14	2
3	Bank Charges	(15,961)	21	3
4	Late Fees	(1)	21	4
5	Board Expenses	(7,454)	21	5
6	Miscellaneous Expenses	(73,702)	21	6
7	Non-Allowable Legal	(37,914)	19	7
8	Non-Allowable Travel	(31,366)	25	8
9	Marketing and Promotion	(1,398,627)	43	9
10	Direct Allocation - Assisted Living	(337,959)	43	10
11	Direct Allocation - Clinic	(481,125)	43	11
12				12
13				13
14				14
15				15
16				16
17				17
18	Non-Allowable (Allocated Non-Nursing Home)			18
19	Dietary	(1,591,189)	1	19
20	Food	(1,168,059)	2	20
21	Housekeeping	(421,644)	3	21
22	Laundry	(16,768)	4	22
23	Heat and Other Utilities	(906,543)	5	23
24	Maintenance	(1,266,069)	6	24
25	Security	(600,353)	7	25
26	Activities	(98,498)	11	26
27	Social Services	(63,458)	12	27
28	Transportation		14	28
29	Administrative	(282,435)	17	29
30	Professional Fees	(586,102)	19	30
31	Dues and Subscriptions	(65,827)	20	31
32	Office and Clerical	(547,672)	21	32
33	Employee Benefits	(1,154,343)	22	33
34	Travel and Seminar	(18,316)	24	34
35	Other Staff Transportation	(2,432)	25	35
36	Insurance	(244,880)	26	36
37	Depreciation	(4,084,114)	30	37
38	Interest	(799,583)	32	38
39	Real Estate Taxes	(801,437)	33	39
40	Rent - Equipment and Vehicles	(69,462)	35	40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(17,259,817)		49

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

Page 5 Supplementary

Description	Cost Center	Total Salary	Total Expenses (Allowable)	Direct Nusing Home Expenses	Direct Other Expenses	Expenses For Allocation	Allocation Method	Allocation Basis Nursing Home	Allocation Basis Total	Allocated Plus Direct		Allocated Plus Direct		Nursing Home Cost Total	Other Cost Total
										Nursing Home Salary	Nursing Home Other	Other Salary	Other Expenses		
Dietary	1	1,474,242	1,767,968			1,767,968	Meals Served	37,986	379,899	147,409	29,370	1,326,833	264,356	176,779	1,591,189
Food	2	-	1,297,828			1,297,828	Meals Served	37,986	379,899		129,769		1,168,059	129,769	1,168,059
Housekeeping	3	412,291	558,648			558,648	Units * Schedule	9,044	36,879	101,111	35,893	311,180	110,464	137,004	421,644
Laundry	4	22,216	22,216			22,216	Units * Schedule	9,044	36,879		5,448	16,768	-	5,448	16,768
Heat and Other Utilities	5	-	970,293			970,293	Square Feet	7,056	107,394	-	63,750	-	906,543	63,750	906,543
Maintenance	6	756,436	1,355,102			1,355,102	Square Feet	7,056	107,394	49,699	39,334	706,737	559,332	89,033	1,266,069
Other	7	594,320	639,260			639,260	Patient Days	12,662	208,041	36,172	2,735	558,148	42,205	38,907	600,353
Medical Director	9	-	-			-	Direct			-	-	-	-	-	-
Nursing and Medical Records	10	2,064,310	2,233,633	2,233,633		-	Direct			2,064,310	169,323	-	-	2,233,633	-
Therapy	10a	-	-			-	Direct			-	-	-	-	-	-
Activities	11	229,699	281,960			281,960	Patient Days **	12,662	19,460	149,458	34,005	80,241	18,256	183,462	98,498
Social Services	12	177,677	181,655			181,655	Patient Days **	12,662	19,460	115,609	2,588	62,068	1,390	118,197	63,458
CNA Training	13	-	-			-	Direct			-	-	-	-	-	-
Transportation	14	-	-			-	Patient Days	12,662	208,041	-	-	-	-	-	-
Other	15	-	-			-	Patient Days	12,662	208,041	-	-	-	-	-	-
Administrative	17	-	377,737	-		377,737	Net Revenue	5,499,883	21,799,276	-	95,302	-	282,435	95,302	282,435
Directors Fees	18	-	-			-	N/A							-	-
Professional Fees	19	-	783,870			783,870	Net Revenue	5,499,883	21,799,276	-	197,768	-	586,102	197,768	586,102
Dues and Subscriptions	20	-	88,039			88,039	Net Revenue	5,499,883	21,799,276	-	22,212	-	65,827	22,212	65,827
Office and Clerical	21	511,884	732,472			732,472	Net Revenue	5,499,883	21,799,276	129,147	55,654	382,737	164,934	184,800	547,672
Employee Benefits	22	-	1,910,562			1,910,562	Allocated Salary	2,843,031	7,182,824	-	756,219	-	1,154,343	756,219	1,154,343
Inservice Training and Expense	23	-	-			-	N/A			-	-	-	-	-	-
Travel and Seminar	24	-	52,432			52,432	Patient Days **	12,662	19,460	-	34,116	-	18,316	34,116	18,316
Other Staff Transportation	25	-	2,590			2,590	Patient Days	12,662	208,041	-	158	-	2,432	158	2,432
Insurance	26	-	327,510			327,510	Net Revenue	5,499,883	21,799,276	-	82,630	-	244,880	82,630	244,880
Other	27	-	-			-	N/A			-	-	-	-	-	-
Depreciation	30	-	4,504,207			4,504,207	Sub-Schedule	7,056	107,394	-	420,093	-	4,084,114	420,093	4,084,114
Amortization	31	-	-			-	Square Feet	7,056	107,394	-	-	-	-	-	-
Interest	32	-	855,812			855,812	Square Feet	7,056	107,394	-	56,229	-	799,583	56,229	799,583
Real Estate Taxes	33	-	857,796			857,796	Square Feet	7,056	107,394	-	56,359	-	801,437	56,359	801,437
Rent - Facilities and Grounds	34	-	-			-	N/A			-	-	-	-	-	-
Rent - Equipment and Vehicles	35	-	73,964			73,964	Patient Days	12,662	208,041	-	4,502	-	69,462	4,502	69,462
Other	36	-	-			-	N/A			-	-	-	-	-	-
Medically Necessary Transportation	38	-	-			-	N/A			-	-	-	-	-	-
Ancillary Service Centers	39	-	1,553,954	1,553,954		-	Direct			-	1,553,954	-	-	1,553,954	-
Barber and Beauty Shop	40	-	-			-	N/A			-	-	-	-	-	-
Coffee and Gift Shops	41	44,668	49,181			49,181	Pass			44,668	4,513	-	-	49,181	-
Provider Participation Fee	42	-	112,069	112,069		-	Direct			-	112,069	-	-	112,069	-
Other	43	895,081	2,217,711		2,217,711	-	Direct			-	-	895,081	1,322,630	-	2,217,711
		7,182,824	23,808,469	3,899,656	2,217,711	17,691,102				2,843,031	3,958,542	4,339,793	12,667,103	6,801,572	17,006,897

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Radford Green# 0051219

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	(1,591,189)	0	0	0	0	0	0	0	0	0	0	(1,591,189)	1
2	Food Purchase	(1,276,891)	0	0	0	0	0	0	0	0	0	0	(1,276,891)	2
3	Housekeeping	(421,644)	0	0	0	0	0	0	0	0	0	0	(421,644)	3
4	Laundry	(16,768)	0	0	0	0	0	0	0	0	0	0	(16,768)	4
5	Heat and Other Utilities	(906,543)	0	0	0	0	0	0	0	0	0	0	(906,543)	5
6	Maintenance	(1,301,232)	0	0	0	0	0	0	0	0	0	0	(1,301,232)	6
7	Other (specify):*	(600,353)	0	0	0	0	0	0	0	0	0	0	(600,353)	7
8	TOTAL General Services	(6,114,620)	0	0	0	0	0	0	0	0	0	0	(6,114,620)	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	(98,498)	0	0	0	0	0	0	0	0	0	0	(98,498)	11
12	Social Services	(63,458)	0	0	0	0	0	0	0	0	0	0	(63,458)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(36,023)	0	0	0	0	0	0	0	0	0	0	(36,023)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(197,979)	0	0	0	0	0	0	0	0	0	0	(197,979)	16
	C. General Administration													
17	Administrative	(282,435)	(236,955)	0	0	0	0	0	0	0	0	0	(519,390)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(624,016)	0	0	0	0	0	0	0	0	0	0	(624,016)	19
20	Fees, Subscriptions & Promotions	(66,327)	0	0	0	0	0	0	0	0	0	0	(66,327)	20
21	Clerical & General Office Expenses	(778,570)	0	0	0	0	0	0	0	0	0	0	(778,570)	21
22	Employee Benefits & Payroll Taxes	(1,154,343)	0	0	0	0	0	0	0	0	0	0	(1,154,343)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(18,316)	0	0	0	0	0	0	0	0	0	0	(18,316)	24
25	Other Admin. Staff Transportation	(33,798)	0	0	0	0	0	0	0	0	0	0	(33,798)	25
26	Insurance-Prop.Liab.Malpractice	(244,880)	0	0	0	0	0	0	0	0	0	0	(244,880)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(3,202,685)	(236,955)	0	0	0	0	0	0	0	0	0	(3,439,640)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(9,515,284)	(236,955)	0	0	0	0	0	0	0	0	0	(9,752,239)	29

STATE OF ILLINOIS

Summary B

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

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS
													(to Sch V, col.7)
30	Depreciation	(4,084,114)	0	0	0	0	0	0	0	0	0	0	(4,084,114) 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(811,479)	0	0	0	0	0	0	0	0	0	0	(811,479) 32
33	Real Estate Taxes	(801,437)	0	0	0	0	0	0	0	0	0	0	(801,437) 33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0 34
35	Rent-Equipment & Vehicles	(69,462)	0	0	0	0	0	0	0	0	0	0	(69,462) 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	TOTAL Ownership	(5,766,492)	0	0	0	0	0	0	0	0	0	0	(5,766,492) 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	(50,501)	0	0	0	0	0	0	0	0	0	0	(50,501) 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(2,217,711)	0	0	0	0	0	0	0	0	0	0	(2,217,711) 43
44	TOTAL Special Cost Centers	(2,268,212)	0	0	0	0	0	0	0	0	0	0	(2,268,212) 44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(17,549,988)	(236,955)	0	0	0	0	0	0	0	0	0	(17,786,943) 45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
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.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	17	Management Fees	\$ 236,955	Senior Care Development, LLC	100.00%	\$	\$ (236,955)	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			\$ 236,955			\$	\$ * (236,955)	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: 01/01/12 Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

- A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒
- B. Show the allocation of costs below. If necessary, please attach worksheets.

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

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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				13,690,000	03/21/34	6.25%	867,708		2
3													3
4													4
5													5
	Working Capital												
6													6
7													7
8													8
9	TOTAL Facility Related						\$	13,690,000			\$	867,708	9
	B. Non-Facility Related*												
10	Interest Income		X								(11,896)		10
11													11
12	Non-Allowable Interest												12
13	Allocated to IL and AL										(799,583)		13
14	TOTAL Non-Facility Related						\$				\$	(811,479)	14
15	TOTALS (line 9+line14)						\$	13,690,000			\$	56,229	15

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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 2011 report.		\$	70,840	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.)		\$	59,353	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(11,487)	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	65,288	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.)		\$	2,558	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.		\$	56,359	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007		8	
		2008		9	
		2009		10	
		2010	822,539	11	
		2011	903,364	12	
The balances for questions 1 - 7 above represent the portion allocated to the nursing home that were allocated based on square footage of 7,056 to total complex square footage of 107,394.		13	FROM R. E. TAX STATEMENT FOR 2011	\$	13
		14	PLUS APPEAL COST FROM LINE 5	\$	14
		15	LESS REFUND FROM LINE 6	\$	15
		16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

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

SEE ACCOUNTANTS' COMPILATION REPORT

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Radford Green COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0051219

CONTACT PERSON REGARDING THIS REPORT Jeremy M. Brune, CPA

TELEPHONE (779) 875 - 3979 FAX #: (866) 215 - 5355

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2011 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 2011.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 15 - 22 - 406 - 001	Complex - NG, IL, and AL	\$ 64,916.68	\$ 64,916.68
2. 15 - 23 - 302 - 001	Complex - NG, IL, and AL	\$ 838,447.00	\$ 838,447.00
3.		\$	\$
4.	Non-Care Allocation	\$	\$
5.	Based on Square Footage	\$	\$ (844,011.00)
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 903,363.68	\$ 59,352.68

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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

107,394

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

C. Does the Operating Entity?

X

(a) Own the Facility

(b) Rent from a Related Organization.

(c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

X

(a) Own the Equipment

(b) Rent equipment from a Related Organization.

X

(c) Rent equipment from Completely Unrelated Organization.

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

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

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

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	2	3	4	
	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:

01/01/12

Ending:

12/31/12

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	88		2010		\$ 154,168,197	\$ 3,855,806		\$ 3,855,806		\$ 8,354,427
5										
6										
7										
8										
	Improvement Type**									
9	Building Improvements - Purchase Allocation			2010	2,798,696					
10	Air Curtains - Furnish and Installation			2011	3,095					
11	Landscaping			2011	9,037					
12	Tree and Installation			2011	2,696					
13	Heat Exchanger Plates			2011	8,860					
14	Fire Pump			2011	1,795					
15	HVAC Sensors			2011	9,895					
16	HVAC Condensing Coil			2011	4,132					
17	Pump Repair			2011	9,736					
18	Boiler Clean / Check			2011	5,810					
19	Compressor			2011	21,168					
20	Locker Room Floor			2011	3,610					
21	Carpet			2011	42,842					
22	Design Center			2011	6,568					
23	Storage Room			2011	6,539					
24	Bathroom Modifications - Labor, Tile, Granite Countertops			2011	22,240					
25	Electrical Cable / EMR System			2012	7,000					
26	Doors and Locks			2012	8,416					
27	Boiler Exhaust			2012	22,106					
28	Stainless Steel Cooling Tower			2012	3,672					
29	Resident Room - Carpeting and Flooring			2012	86,751					
30	Parking Lot Paving			2012	10,328					
31	Sidewalks			2012	20,230					
32	Landscaping - Tree Removal and Replacement			2012	9,611					
33	Window Treatments and Blinds			2012	45,683					
34	Automatic Doors			2012	48,281					
35	Garage Doors			2012	10,061					
36	Club House - Carpentry, Electrical, Plumbing, Drywall, Painting			2012	700,645					

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37 Nuse Call / Communication System	2012	\$ 74,168	\$		\$	\$	\$	37
38 Bathroom Modifications - Shower Pans, Wall System, Tub	2012	34,991						38
39 Resident Rooms - Lighting, Countertops, Closet Systems	2012	65,447						39
40 Resident Rooms - Carpentry, Electrical, Plumbing, Drywall, Paint	2012	30,817						40
41 Occupancy Sensors and Switch Module	2012	3,526						41
42 Leasehold Improvements - Depreciation			190,712		190,712		358,977	42
43								43
44 Dispositions								44
45 Various	2010	(1,019)						45
46 Various	2011	(9,785)						46
47								47
48								48
49								49
50 Assisted Living, Independent Living & Clinic								50
51 Allocations Based on Square Footage (Non-Care ADJ)								51
52								52
53 Building	2010	(144,039,039)	(3,602,472)		(3,602,472)		(7,805,525)	53
54 Leasehold Improvements	2010	(2,613,864)	(132,650)		(132,650)		(287,429)	54
55 Leasehold Improvements	2011	(142,133)	(17,625)		(17,625)		(20,056)	55
56 Leasehold Improvements	2012	(993,578)	(21,557)		(21,557)		(21,557)	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)		\$ 10,507,232	\$ 272,214		\$ 272,214	\$	\$ 578,837	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$2,805,640	\$389,212	\$389,212	\$		\$836,675	71
72	Current Year Purchases	445,890	45,698	45,698			45,698	72
73	Fully Depreciated Assets							73
74	Non-Care Adjustment	(1,680,144)	(288,528)	(288,528)			(580,156)	74
75	TOTALS	\$1,571,386	\$146,382	\$146,382	\$		\$302,217	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	\$120,079	\$22,779	\$22,779	\$		\$44,963	76
77	Non-Care Adjustment	Various	Various	(112,190)	(21,282)	(21,282)			(42,009)	77
78										78
79										79
80	TOTALS			\$7,889	\$1,497	\$1,497	\$		\$2,954	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)	\$13,134,417	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$420,093	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$420,093	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)	\$884,008	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	3,602,472	7,805,525	87
88	Building Improvements	3,749,575	171,832	329,042	88
89	Equipment	1,680,144	288,528	580,156	89
90	Vehicles	112,190	21,282	42,009	90
91	TOTALS	\$164,482,483	\$4,084,114	\$8,756,732	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.

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

**

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .
-

9. Option to Buy: YES NO Terms: *

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

15. Is Movable equipment rental included in building rental? YES NO X
16. Rental Amount for movable equipment: \$ 4,502 Description: See Supplemental Schedule
(Attach a schedule detailing the breakdown of movable equipment)

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. /2013 \$
13. /2014 \$
14. /2015 \$

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

Page 14 Supplemental Schedule

IL478-2471

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)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 269,995	\$		\$ 269,995	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			73,104			73,104	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			675,149			675,149	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				404,077		404,077	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					24,833		24,833	12
13	Other (specify): See Supplemental	39 - 03				106,796			106,796	13
14	TOTAL			\$		\$ 1,125,044	\$ 428,910		\$ 1,553,954	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

Page 16 Supplemental Schedule

IL478-2471

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	\$ 6,182,024	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 224,000)	1,732,457		3
4	Supply Inventory (priced at Cost - FIFO)	51,896		4
5	Short-Term Investments			5
6	Prepaid Insurance	313,172		6
7	Other Prepaid Expenses	105,112		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 8,384,661	\$	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	154,178,292		14
15	Leasehold Improvements, at Historical Cost	4,055,274		15
16	Equipment, at Historical Cost	3,432,813		16
17	Accumulated Depreciation (book methods)	(9,639,964)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Supplemental	148,583		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 168,124,443	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 176,509,104	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 990,893	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	374,486		30
31	Accrued Taxes Payable (excluding real estate taxes)	19,471		31
32	Accrued Real Estate Taxes(Sch.IX-B)	993,700		32
33	Accrued Interest Payable	285,208		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental	138,135,738		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 140,799,496	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	13,690,000		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)	\$ 13,690,000	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 154,489,496	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 22,019,608	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 176,509,104	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Radford Green
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Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Total	-	-
Line 23 - Other Long Term Assets		
Construction in Progress	148,583	
Total	148,583	-
Line 36 - Other Current Liabilities		
Deposits - Residents	739,695	
Deferred Revenue	137,396,043	
Total	138,135,738	-
Line 43 - Other Long Term Liabilities		
Total	-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 25,285,633	1
2	Restatements (describe):		2
3	Rounding	2	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 25,285,635	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,016,027)	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	(1,250,000)	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)	\$ (3,266,027)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 22,019,608	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Radford Green

0051219

Report Period Beginning:

01/01/12

Ending:

12/31/12

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 5,499,883	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,499,883	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	476,064	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 476,064	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	50,501	12
13	Barber and Beauty Care	25,763	13
14	Non-Patient Meals	108,832	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	35,163	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)	\$ 220,259	23
	D. Non-Operating Revenue		
24	Contributions	2,950	24
25	Interest and Other Investment Income***	11,896	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 14,846	26
	E. Other Revenue (specify).****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	16,361,438	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 16,361,438	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 22,572,490	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	6,755,310	31
32	Health Care	2,733,271	32
33	General Administration	4,851,772	33
	B. Capital Expense		
34	Ownership	6,264,748	34
	C. Ancillary Expense		
35	Special Cost Centers	3,871,347	35
36	Provider Participation Fee	112,069	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 24,588,517	40
41	Income before Income Taxes (line 30 minus line 40)**	(2,016,027)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,016,027)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue	1,647,789	45
46	Medicare - Net Inpatient Revenue	3,528,930	46
47	Other-(specify) <u>Insurance - Net Patient Service Revenue</u>	323,164	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,499,883	49

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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Facility Name & ID Number Radford Green# 0051219

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	3,569	3,961	\$ 159,758	\$ 40.33	1
2	Assistant Director of Nursing					2
3	Registered Nurses	21,541	22,774	770,337	33.83	3
4	Licensed Practical Nurses	9,042	9,786	261,780	26.75	4
5	CNAs & Orderlies	57,512	61,736	872,435	14.13	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	10,861	11,881	229,699	19.33	10
11	Social Service Workers	5,114	5,742	177,677	30.94	11
12	Dietician					12
13	Food Service Supervisor	2,981	3,192	122,451	38.36	13
14	Head Cook					14
15	Cook Helpers/Assistants	114,296	119,746	1,351,791	11.29	15
16	Dishwashers					16
17	Maintenance Workers	30,799	34,016	756,436	22.24	17
18	Housekeepers	35,148	38,195	412,291	10.79	18
19	Laundry	1,894	2,058	22,216	10.79	19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	22,261	24,055	511,884	21.28	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Supplemental</u>	66,262	72,663	1,534,069	21.11	33
34	TOTAL (lines 1 - 33)	381,280	409,805	\$ 7,182,824 *	\$ 17.53	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		\$ 16,965	01 - 03	35
36	Medical Director				36
37	Medical Records Consultant		2,628	10 - 03	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant		13,858	11 - 03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 33,451		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ 1,205	10 - 03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides		10,923	10 - 03	52
53	TOTAL (lines 50 - 52)		\$ 12,128		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

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Description	Hours Worked	Hours Paid	Salary
Other Salaries			
Security (Line 7)	30,256	33,029	594,320
Catering and Coffee Shop (Line 41)	3,580	3,946	44,668
Marketing (Line 43)	8,743	9,494	398,578
Assisted Living (Line 43)	16,530	18,340	323,959
Clinic (Line 43)	7,153	7,854	172,544
Total	66,262	72,663	1,534,069

XIX. SUPPORT SCHEDULES								
A. Administrative Salaries		Ownership	Amount	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%		Description	Amount		Description	Amount
			\$	Workers' Compensation Insurance	\$	235,224	IDPH License Fee	\$
				Unemployment Compensation Insurance		139,743	Advertising: Employee Recruitment	7,797
				FICA Taxes		525,656	Health Care Worker Background Check	482
				Employee Health Insurance		864,916	(Indicate # of checks performed)	
				Employee Meals		3,993	Patient Background Checks	
				Illinois Municipal Retirement Fund (IMRF)*			Dues and Fees	64,936
				Dental Insurance		25,771	Subscriptions	4,500
				Life Insurance		5,413	Licenses and Fees	10,324
				Disability Insurance		15,789		
				Vision Insurance		5,664	Non-Care (Pg. 5 Adjustments)	(65,827)
				Pension		26,640	Less: Public Relations Expense	()
				Other Employee Benefits		61,753	Non-allowable advertising	()
				Non-Allowable Employee Benefits		(1,154,343)	Yellow page advertising	()
TOTAL (agree to Schedule V, line 17, col. 1)			\$	TOTAL (agree to Schedule V, line 22, col.8)			\$	22,212
(List each licensed administrator separately.)								
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description	Amount			Description	Line #	Amount	Description	Amount
Senior Care Development, LLC	\$	236,955				\$	Out-of-State Travel	\$
Life Care Services, LLC		377,737						
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL			In-State Travel	
(Attach a copy of any management service agreement)								
C. Professional Services							Seminar Expense	52,432
Vendor/Payee	Type	Amount						
Life Care Services, LLC	Management Fees	\$	658,921					
Jeremy Brune & Associates	Cost Reports		4,028					
Beers, Hamerman & Co. PC	Audit and Tax Preparation		60,000					
Holland and Knight, LLC	Legal		4,323					
Hinkley, Allen & Snyder, LLP	Legal		3,539					
Jackson Lewis	Legal		5,130					
Jackson Walker	Legal		42					
Polsinelli Shughart PC	Legal		1,353					
Ungaretti & Harris	Legal		68,529					
Life Care Services, LLC	IT Consulting		929					
Steve Hildebrand	IT Consulting		16,040					
See Supplemental Schedule	See Supplemental Schedule		37,877					
TOTAL (agree to Schedule V, line 19, column 3)			\$	TOTAL			Non-Care (Page 5 Adjustments)	(18,316)
(If total legal fees exceed \$5,000, attach copy of invoices.)							Entertainment Expense	()
							(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$ 34,116

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

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Page 21 Supplemental Schedule

Vendor	Description	Amount
Box C Professional Fees		
Patsy Welborn	Medicare Consultant	35,980
Various	Other	1,897
Total		<u>37,877</u>

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Page 21 Legal Invoice Detail

Course Name	Date	Amount	Allowable
Hinckley, Allen & Snyder, LLP	03/01/12	228	
Hinckley, Allen & Snyder, LLP	04/01/12	82	82
Hinckley, Allen & Snyder, LLP	04/09/12	41	41
Hinckley, Allen & Snyder, LLP	04/09/12	500	500
Hinckley, Allen & Snyder, LLP	05/14/12	41	
Hinckley, Allen & Snyder, LLP	07/01/12	123	123
Hinckley, Allen & Snyder, LLP	07/01/12	123	
Hinckley, Allen & Snyder, LLP	08/09/12	328	328
Hinckley, Allen & Snyder, LLP	12/01/12	41	41
Hinckley, Allen & Snyder, LLP	12/10/12	492	492
Holland & Knight, LLP	05/01/12	2,427	
Jackson Lewis	04/23/12	570	
Jackson Lewis	05/01/12	570	
Jackson Lewis	06/01/12	570	
Jackson Lewis	07/01/12	570	
Jackson Lewis	08/01/12	570	
Jackson Lewis	09/01/12	570	
Jackson Lewis	10/01/12	570	
Jackson Lewis	11/01/12	570	
Jackson Lewis	12/01/12	570	
Jackson Walker	08/01/12	42	
Polsinelli Shughart PC	08/29/12	1,353	
Ungaretti & Harris	02/01/12	8,872	
Ungaretti & Harris	02/01/12	804	
Ungaretti & Harris	05/01/12	709	236
Ungaretti & Harris	05/07/12	12,027	
Ungaretti & Harris	05/07/12	3,437	1,117
Ungaretti & Harris	07/01/12	541	
Ungaretti & Harris	07/01/12	183	183
Ungaretti & Harris	09/01/12	98	
Ungaretti & Harris	09/01/12	38,927	38,927
Ungaretti & Harris	11/01/12	1,380	1,380
Ungaretti & Harris	12/01/12	589	589
Ungaretti & Harris	12/01/12	963	963
Hinckley, Allen & Snyder, LLP	06/30/12	1,900	-
Hinckley, Allen & Snyder, LLP	06/30/12	1,050	-
Hinckley, Allen & Snyder, LLP	06/30/12	261	-
Hinckley, Allen & Snyder, LLP	06/30/12	225	-
		82,916	45,002

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Medicaid Cost Report
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Page 21 Seminar and Travel Schedule

Course Name	Date	Attendee	Amount	Non-Allowable
01/12 Monthly Fee	01/01/12	Upstairs Solutions	175	
SHRM Conference	01/10/12	Messenger, Sheryl	1,160	
SHRM Store	01/10/12	Messenger, Sheryl	41	
02/12 Monthly Fee	02/01/12	Upstairs Solutions	175	
SHRM Conference	02/06/12	Messenger, Sheryl	1,160	
01/20 Oriental Training	02/06/12	Bank of America	14	
01/20 S&S Worldwide	02/06/12	Bank of America	38	
01/20 Craft Supplies	02/06/12	Bank of America	62	
01/18 G Neil	02/06/12	Bank of America	63	
01/16 S&S Worldwide	02/06/12	Bank of America	79	
03/13 Seminar Reimbursement	02/07/12	Samson, Kelley	199	
Seminar Reimbursement	02/15/12	Swan, Ms. Cathy	84	
Chocolate Candy	02/29/12	Manea, Mr. Ovi	90	
EE Sanitation Fee	02/29/12	Haas, Steven	100	
Training Materials	03/01/12	J J Keller	638	
02/27 Positive Promotions	03/06/12	Bank of America CC	344	
Restaurant Show Passes	03/19/12	Haas, Steven	90	
03/12 Monthly Fee	04/01/12	Upstairs Solutions	175	
04/12 Monthly Fee	04/01/12	Upstairs Solutions	175	
Pryor Seminar-Y Vazquez	04/16/12	Haas, Steven	199	
04/25 Coalition Seminar	04/18/12	Swan, Ms. Cathy	50	
Employment Training	04/25/12	Messenger, Sheryl	497	
EMR Training	04/30/12	Life Care Services	18,000	
Webinar fee	04/30/12	Mantas, Ms. Marge	99	
EMR Training	04/30/12	Life Care Services	2,000	
Invoices Other	04/30/12	Jacqueline Nitsche	320	
05/12 Monthly Fee	05/08/12	Upstairs Solutions	175	-
NRA Show	05/31/12	Richard Rizner	90	
2012 F&B Conference	05/31/12	Life Care Services	1,065	
06/12 Monthly Fee	06/01/12	Upstairs Solutions	175	
Invoices SHRM Materials	06/28/12	Messenger, Sheryl	39	
USD Re-Acc.&Sales	06/30/12	LCS train	10,271	
EMR Training	06/30/12	Life Care Services	4,400	
Invoices Training Materials	06/30/12	Messenger, Sheryl	64	
07/12 Monthly Fee	07/01/12	Upstairs Solutions	175	
Vendor show	07/19/12	Haas, Steven	31	
08/12 Monthly Fee	08/01/12	Upstairs Solutions	175	
07/28 Odyssey Cruises	08/06/12	Bank of America CC	847	
Dale, Bernstein-Sales	08/31/12	Life Care Services	1,941	
09/12 Monthly Fee	09/01/12	Upstairs Solutions	175	
Coding/billing seminar	09/12/12	O'Donnell, Ms Karen	219	
Zumba Training	09/25/12	Jacqueline Nitsche	210	
Polaris Medicare Seminar	09/26/12	Samson, Kelley	829	
D Dale training	09/28/12	Life Care Services	120	
10/12 Monthly Fee	10/01/12	Upstairs Solutions	175	
Pens, gift sets	10/01/12	Positive Promotions	312	
Thank you cards	10/02/12	Haas, Steven	38	
Seminar Reimbursement	10/04/12	Swan, Ms. Cathy	149	
09/07/12 Leadingage Mtg	10/06/12	Bank of America	799	
09/24/12 Leadingage Mtg	10/06/12	Bank of America	(100)	
Training D Romany	10/25/12	Haas, Steven	199	
Dale, McGhee	10/31/12	Life Care Services	25	
10/25/12 Walmart	10/31/12	Bank of America	83	
11/12 Monthly Fee	11/11/12	Care2Learn In	175	
USD Accr	11/30/12	J Schnoor-Trainign	918	
12/12 Monthly Fee	12/01/12	Care2Learn In	175	
09/12 HR Conference	12/01/12	Life Care Services-S Mes	1,434	
DVD's	12/06/12	Star Thrower	595	
Holiday Lunch	12/24/12	Haas, Steven	298	
Training Materials	12/31/12	Messenger, Sheryl	48	
12/28 La Rosa Restaurant	12/31/12	Bank of America CC	83	
			52,432	-

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:	01/01/12	Ending:	12/31/12	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.			\$		22,949	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.			\$		112,069					
	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?		Yes		
							Indicate the amount.		\$ 108,832		
(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	Ln 14				
	c. What percent of all travel expense relates to transportation of nurses and patients?										
	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