



Facility Name & ID Number Radford Green

# 0051219 Report Period Beginning: 01/01/14 Ending: 12/31/14

**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	32,120	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	32,120	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	657	8,849	16,448	25,954	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	657	8,849	16,448	25,954	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.80%

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  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 15,513

Medicare Intermediary Novitas Solutions

**IV. ACCOUNTING BASIS**

ACCURAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/14 Fiscal Year: 12/31/14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Radford Green # 0051219 Report Period Beginning: 01/01/14 Ending: 12/31/14

**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
	<b>A. General Services</b>										
1	Dietary	1,542,687	287,194	27,331	1,857,212		1,857,212	(1,515,348)	341,864		1
2	Food Purchase		1,766,734		1,766,734		1,766,734	(1,459,209)	307,525		2
3	Housekeeping	578,296	128,635	55,644	762,575		762,575	(459,435)	303,140		3
4	Laundry	53,040	109,817		162,857		162,857	(98,118)	64,739		4
5	Heat and Other Utilities			1,084,770	1,084,770		1,084,770	(1,013,498)	71,272		5
6	Maintenance	1,024,607	68,664	811,026	1,904,297		1,904,297	(1,779,076)	125,221		6
7	Other (specify):* <a href="#">See Supplemental</a>	401,660	2,577		404,237		404,237	(357,226)	47,011		7
8	<b>TOTAL General Services</b>	<b>3,600,290</b>	<b>2,363,621</b>	<b>1,978,771</b>	<b>7,942,682</b>		<b>7,942,682</b>	<b>(6,681,911)</b>	<b>1,260,771</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			24,000	24,000		24,000		24,000		9
10	Nursing and Medical Records	4,054,802	288,589	186,454	4,529,845		4,529,845		4,529,845		10
10a	Therapy										10a
11	Activities	239,084	34,052	780	273,916		273,916	(79,845)	194,071		11
12	Social Services	261,353	31,500	14,970	307,823		307,823	(89,728)	218,095		12
13	CNA Training										13
14	Program Transportation			45,440	45,440		45,440	(45,440)			14
15	Other (specify):* <a href="#">See Supplemental</a>										15
16	<b>TOTAL Health Care and Programs</b>	<b>4,555,239</b>	<b>354,141</b>	<b>271,644</b>	<b>5,181,024</b>		<b>5,181,024</b>	<b>(215,013)</b>	<b>4,966,011</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative			1,679,481	1,679,481		1,679,481	(1,104,822)	574,659		17
18	Directors Fees										18
19	Professional Services			299,523	299,523		299,523	(196,186)	103,337		19
20	Dues, Fees, Subscriptions & Promotions			41,265	41,265		41,265	(24,075)	17,190		20
21	Clerical & General Office Expenses	564,544	32,398	375,345	972,287		972,287	(651,755)	320,532		21
22	Employee Benefits & Payroll Taxes			2,532,452	2,532,452		2,532,452	(1,198,469)	1,333,983		22
23	Inservice Training & Education										23
24	Travel and Seminar			30,984	30,984		30,984	(9,032)	21,952		24
25	Other Admin. Staff Transportation			23,589	23,589		23,589	(21,554)	2,035		25
26	Insurance-Prop.Liab.Malpractice			378,986	378,986		378,986	(221,109)	157,877		26
27	Other (specify):* <a href="#">See Supplemental</a>										27
28	<b>TOTAL General Administration</b>	<b>564,544</b>	<b>32,398</b>	<b>5,361,625</b>	<b>5,958,567</b>		<b>5,958,567</b>	<b>(3,427,001)</b>	<b>2,531,566</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>8,720,073</b>	<b>2,750,160</b>	<b>7,612,040</b>	<b>19,082,273</b>		<b>19,082,273</b>	<b>(10,323,925)</b>	<b>8,758,348</b>		<b>29</b>

\*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  
01/01/14 - 12/31/14**

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**Page 3 Supplemental Schedule**

<u>Description</u>	<u>Salaries</u>	<u>Supplies</u>	<u>Other</u>
<b>Line 7 Detailed</b>			
Security	401,660	2,577	
Total	<u>401,660</u>	<u>2,577</u>	<u>-</u>

**Line 15 Detailed**

Total	<u>-</u>	<u>-</u>	<u>-</u>
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**Line 27 Detailed**

Total	<u>-</u>	<u>-</u>	<u>-</u>
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Facility Name & ID Number Radford Green

#0051219

Report Period Beginning:

01/01/14

Ending:

12/31/14

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>D. Ownership</b>										
30	Depreciation			4,572,755	4,572,755		4,572,755	(4,274,768)	297,987		30
31	Amortization of Pre-Op. & Org.			74,654	74,654		74,654	(69,749)	4,905		31
32	Interest			1,162,345	1,162,345		1,162,345	(1,086,823)	75,522		32
33	Real Estate Taxes			996,192	996,192		996,192	(930,596)	65,596		33
34	Rent-Facility & Grounds										34
35	Rent-Equipment & Vehicles			58,289	58,289		58,289	(51,510)	6,779		35
36	Other (specify):* <a href="#">See Supplemental</a>										36
37	<b>TOTAL Ownership</b>			6,864,235	6,864,235		6,864,235	(6,413,446)	450,789		37
	<b>Ancillary Expense</b>										
	<b>E. Special Cost Centers</b>										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		680,778	1,891,815	2,572,593		2,572,593		2,572,593		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops	45,274	66,747		112,021		112,021	(62,345)	49,676		41
42	Provider Participation Fee			102,465	102,465		102,465		102,465		42
43	Other (specify):* <a href="#">See Supplemental</a>	1,369,874	77,790	1,467,009	2,914,673		2,914,673	(2,914,673)			43
44	<b>TOTAL Special Cost Centers</b>	1,415,148	825,315	3,461,289	5,701,752		5,701,752	(2,977,018)	2,724,734		44
	<b>GRAND TOTAL COST</b>										
45	(sum of lines 29, 37 & 44)	10,135,221	3,575,475	17,937,564	31,648,260		31,648,260	(19,714,389)	11,933,871		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  
01/01/14 - 12/31/14**

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**Page 4 Supplemental Schedule**

Description	Salaries	Supplies	Other
<b>Line 36 Detailed</b>			
Total	-	-	-
<b>Line 43 Detailed</b>			
Assisted Living	736,745	13,731	53,605
Independent Living			965,311
Clinic	191,238	64,059	140,000
Marketing	441,891		308,093
Total	1,369,874	77,790	1,467,009

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	(96,074)	02		4
5	Telephone, TV & Radio in Resident Rooms	(111,455)	21		5
6	Rented Facility Space	(27,646)	30		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	(12,883)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(25,154)	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				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Supplemental	(19,141,177)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (19,414,389)</b>		<b>\$</b>	<b>30</b>

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)	(300,000)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (300,000)</b>		<b>36</b>
37	<b>TOTAL ADJUSTMENTS (A) and (B) (sum of SUBTOTALS)</b>	<b>\$ (19,714,389)</b>		<b>37</b>

\*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	<b>TOTAL (C): (sum of lines 38-46)</b>			<b>\$</b>		<b>47</b>

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

**Radford Green**ID# 0051219Report Period Beginning: 01/01/14Ending: 12/31/14

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Loss on Sale of Asset	\$ (9,670)	30	1
2	Bank Charges	(16,314)	21	2
3	Late Fees	(2,000)	21	3
4	Board Expenses	(17,096)	21	4
5	Insurance - Directors and Officers	(30,824)	21	5
6	Assisted Living	(804,081)	43	6
7	Independent Living	(965,311)	43	7
8	Clinic	(395,297)	43	8
9	Marketing	(749,984)	43	9
10	Gift and Coffee Shop Income	(62,345)	41	10
11	Transportation Income	(45,440)	14	11
12	Tech Support Income	(9,145)	19	12
13	Legal - Non-Allowable	(42,316)	19	13
14	Other Staff Admin. Transportation	(6,089)	25	14
15	Capitalized Assets - < \$2,500	24,291	06	15
16	Capitalized Assets - < \$2,500 - Non-Care ADJ	(22,695)	06	16
17				17
18				18
19	Non-Allowable (Allocated to Non-Care Services)			19
20				20
21	Dietary	(1,515,348)	01	21
22	Food	(1,363,135)	02	22
23	Housekeeping	(459,435)	03	23
24	Laundry	(98,118)	04	24
25	Heat and Other Utilities	(1,013,498)	05	25
26	Maintenance	(1,780,672)	06	26
27	Other	(357,226)	07	27
28	Activities	(79,845)	11	28
29	Social Services	(89,728)	12	29
30	Administrative	(804,822)	17	30
31	Professional Fees	(144,725)	19	31
32	Dues and Subscriptions	(24,075)	20	32
33	Office and Clerical	(448,912)	21	33
34	Employee Benefits	(1,198,469)	22	34
35	Inservice Training and Expense	0	23	35
36	Travel and Seminar	(9,032)	24	36
37	Other Staff Transportation	(15,465)	25	37
38	Insurance	(221,109)	26	38
39	Depreciation	(4,237,452)	30	39
40	Amortization	(69,749)	31	40
41	Interest	(1,073,940)	32	41
42	Real Estate Taxes	(930,596)	33	42
43	Rent - Equipment and Vehicles	(51,510)	35	43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(19,141,177)		49

**Radford Green  
Medicaid Cost Report  
01/01/14 - 12/31/14**

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	1,542,687	1,857,212			1,857,212	Meals Served	77,862	422,994	283,968	57,896	1,258,719	256,629	341,864	1,515,348
Food	2	-	1,670,660			1,670,660	Meals Served	77,862	422,994		307,525		1,363,135	307,525	1,363,135
Housekeeping	3	578,296	762,575			762,575	Units * Schedule	18,539	46,635	229,885	73,255	348,411	111,024	303,140	459,435
Laundry	4	53,040	162,857			162,857	Units * Schedule	18,539	46,635		21,085	31,955	66,162	64,739	98,118
Heat and Other Utilities	5	-	1,084,770			1,084,770	Square Feet	7,056	107,394		-		1,013,498	71,272	1,013,498
Maintenance	6	1,024,607	1,905,893			1,905,893	Square Feet	7,056	107,394	67,319	57,902	957,288	823,384	125,221	1,780,672
Other	7	401,660	404,237			404,237	Patient Days	25,954	223,172	46,711	300	354,949	2,277	47,011	357,226
Medical Director	9	-	24,000			24,000	Direct				24,000			24,000	
Nursing and Medical Records	10	4,054,802	4,529,845	4,529,845			Direct			4,054,802	475,043			4,529,845	
Therapy	10a	-	-				Direct								
Activities	11	239,084	273,916			273,916	Patient Days **	25,954	36,632	169,393	24,679	69,691	10,153	194,071	79,845
Social Services	12	261,353	307,823			307,823	Patient Days **	25,954	36,632	185,170	32,924	76,183	13,546	218,095	89,728
CNA Training	13	-	-				Direct								
Transportation	14	-	-				Patient Days	25,954	223,172						
Other	15	-	-				Patient Days	25,954	223,172						
Administrative	17	-	1,379,481			1,379,481	Net Revenue	12,373,852	29,703,669		574,659		804,822	574,659	804,822
Directors Fees	18	-	-				N/A								
Professional Fees	19	-	248,062			248,062	Net Revenue	12,373,852	29,703,669		103,337		144,725	103,337	144,725
Dues and Subscriptions	20	-	41,265			41,265	Net Revenue	12,373,852	29,703,669		17,190		24,075	17,190	24,075
Office and Clerical	21	564,544	769,444			769,444	Net Revenue	12,373,852	29,703,669	235,176	85,357	329,368	119,543	320,532	448,912
Employee Benefits	22	-	2,532,452			2,532,452	Allocated Salary	5,338,783	10,135,221		1,333,983		1,198,469	1,333,983	1,198,469
Inservice Training and Expense	23	-	-				N/A								
Travel and Seminar	24	-	30,984			30,984	Patient Days **	25,954	36,632		21,952		9,032	21,952	9,032
Other Staff Transportation	25	-	17,500			17,500	Patient Days	25,954	223,172		2,035		15,465	2,035	15,465
Insurance	26	-	378,986			378,986	Net Revenue	12,373,852	29,703,669		157,877		221,109	157,877	221,109
Other	27	-	-				N/A								
Depreciation	30	-	4,535,439			4,535,439	Sub-Schedule	7,056	107,394		297,987		4,237,452	297,987	4,237,452
Amortization	31	-	74,654			74,654	Square Feet	7,056	107,394		4,905		69,749	4,905	69,749
Interest	32	-	1,149,462			1,149,462	Square Feet	7,056	107,394		75,522		1,073,940	75,522	1,073,940
Real Estate Taxes	33	-	996,192			996,192	Square Feet	7,056	107,394		65,596		930,596	65,596	930,596
Rent - Facilities and Grounds	34	-	-				N/A								
Rent - Equipment and Vehicles	35	-	58,289			58,289	Patient Days	25,954	223,172		6,779		51,510	6,779	51,510
Other	36	-	-				N/A								
Medically Necessary Transportation	38	-	-				N/A								
Ancillary Service Centers	39	-	2,572,593	2,572,593			Direct				2,572,593			2,572,593	
Barber and Beauty Shop	40	-	-				N/A								
Coffee and Gift Shops	41	45,274	49,676			49,676	Pass			45,274	4,402			49,676	
Provider Participation Fee	42	-	102,465	102,465			Direct				102,465			102,465	
Other	43	1,369,874	-				Direct					1,369,874	(1,369,874)		
		<b>10,135,221</b>	<b>27,920,732</b>	<b>7,204,903</b>	<b>-</b>	<b>20,715,829</b>				<b>5,338,783</b>	<b>6,595,088</b>	<b>4,796,438</b>	<b>11,190,423</b>	<b>11,933,871</b>	<b>15,986,861</b>

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Radford Green# 0051219

Report Period Beginning:

01/01/14

Ending:

12/31/14

## 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	(1,515,348)	0	0	0	0	0	0	0	0	0	0	(1,515,348)	1
2	Food Purchase	(1,459,209)	0	0	0	0	0	0	0	0	0	0	(1,459,209)	2
3	Housekeeping	(459,435)	0	0	0	0	0	0	0	0	0	0	(459,435)	3
4	Laundry	(98,118)	0	0	0	0	0	0	0	0	0	0	(98,118)	4
5	Heat and Other Utilities	(1,013,498)	0	0	0	0	0	0	0	0	0	0	(1,013,498)	5
6	Maintenance	(1,779,076)	0	0	0	0	0	0	0	0	0	0	(1,779,076)	6
7	Other (specify):*	(357,226)	0	0	0	0	0	0	0	0	0	0	(357,226)	7
8	<b>TOTAL General Services</b>	<b>(6,681,911)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,681,911)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
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	(79,845)	0	0	0	0	0	0	0	0	0	0	(79,845)	11
12	Social Services	(89,728)	0	0	0	0	0	0	0	0	0	0	(89,728)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(45,440)	0	0	0	0	0	0	0	0	0	0	(45,440)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(215,013)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(215,013)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	(804,822)	(300,000)	0	0	0	0	0	0	0	0	0	(1,104,822)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(196,186)	0	0	0	0	0	0	0	0	0	0	(196,186)	19
20	Fees, Subscriptions & Promotions	(24,075)	0	0	0	0	0	0	0	0	0	0	(24,075)	20
21	Clerical & General Office Expenses	(651,755)	0	0	0	0	0	0	0	0	0	0	(651,755)	21
22	Employee Benefits & Payroll Taxes	(1,198,469)	0	0	0	0	0	0	0	0	0	0	(1,198,469)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(9,032)	0	0	0	0	0	0	0	0	0	0	(9,032)	24
25	Other Admin. Staff Transportation	(21,554)	0	0	0	0	0	0	0	0	0	0	(21,554)	25
26	Insurance-Prop.Liab.Malpractice	(221,109)	0	0	0	0	0	0	0	0	0	0	(221,109)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(3,127,001)</b>	<b>(300,000)</b>	<b>0</b>	<b>(3,427,001)</b>	<b>28</b>								
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(10,023,925)</b>	<b>(300,000)</b>	<b>0</b>	<b>(10,323,925)</b>	<b>29</b>								

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Radford Green

# 0051219

Report Period Beginning:

01/01/14

Ending:

12/31/14

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	(4,274,768)	0	0	0	0	0	0	0	0	0	0	(4,274,768) 30
31	Amortization of Pre-Op. & Org.	(69,749)	0	0	0	0	0	0	0	0	0	0	(69,749) 31
32	Interest	(1,086,823)	0	0	0	0	0	0	0	0	0	0	(1,086,823) 32
33	Real Estate Taxes	(930,596)	0	0	0	0	0	0	0	0	0	0	(930,596) 33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0 34
35	Rent-Equipment & Vehicles	(51,510)	0	0	0	0	0	0	0	0	0	0	(51,510) 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	<b>TOTAL Ownership</b>	<b>(6,413,446)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,413,446) 37</b>
	<b>Ancillary Expense</b>												
	<b>E. Special Cost Centers</b>												
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	(62,345)	0	0	0	0	0	0	0	0	0	0	(62,345) 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(2,914,673)	0	0	0	0	0	0	0	0	0	0	(2,914,673) 43
44	<b>TOTAL Special Cost Centers</b>	<b>(2,977,018)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,977,018) 44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(19,414,389)</b>	<b>(300,000)</b>	<b>0</b>	<b>(19,714,389) 45</b>								

**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
<u>Lincolnshire Holdings, LLC</u>	<u>100.00%</u>			<u>Senior Care Development, LLC</u>	<u>Harrison, NY</u>	<u>Development Co.</u>
				<u>Monarch Landing</u>	<u>Naperville, IL</u>	<u>Asst. &amp; Ind. Living</u>
				<u>Meadow Ridge</u>	<u>Redding, CN</u>	<u>CCRC</u>
				<u>Evergreen Woods</u>	<u>Branford, CN</u>	<u>CCRC</u>

**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	<u>17 Management Fees</u>	<u>\$ 300,000</u>	<u>Senior Care Development, LLC</u>	<u>100.00%</u>	<u>\$</u>	<u>\$</u>	<u>(300,000)</u>	<u>1</u>
2	V								<u>2</u>
3	V								<u>3</u>
4	V								<u>4</u>
5	V								<u>5</u>
6	V								<u>6</u>
7	V								<u>7</u>
8	V								<u>8</u>
9	V								<u>9</u>
10	V								<u>10</u>
11	V								<u>11</u>
12	V								<u>12</u>
13	V								<u>13</u>
14	<b>Total</b>		<b>\$ 300,000</b>			<b>\$</b>	<b>\$ *</b>	<b>(300,000)</b>	<b>14</b>

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Radford Green # 0051219 Report Period Beginning: 01/01/14 Ending: 12/31/14

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:

01/01/14

Ending: 12/31/14

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 (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 2013 report.		\$	<b>62,661</b>	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.)		\$	<b>65,981</b>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>3,320</b>	3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>62,276</b>	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>65,596</b>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2009		8
	2010	<b>822,539</b>	9
	2011	<b>903,364</b>	10
	2012	<b>967,179</b>	11
	2013	<b>1,004,244</b>	12

**FOR BHF USE ONLY**

	13	FROM R. E. TAX STATEMENT FOR 2013	\$	13
	14	PLUS APPEAL COST FROM LINE 5	\$	14
<b>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.</b>	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

**2013 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) 216 - 5355

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

Enter the tax index number and real estate tax assessed for 2013 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 2013.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>15-22-406-001</u>	<u>Complex - NG, IL and AL</u>	\$ <u>72,220.20</u>	\$ <u>72,220.20</u>
2. <u>15-23-302-001</u>	<u>Complex - NG, IL and AL</u>	\$ <u>932,023.57</u>	\$ <u>932,023.57</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	<u>Non-Care Allocation</u>	\$ _____	\$ _____
6. _____	<u>Based on Square Footage</u>	\$ <u>(938,262.77)</u>	\$ <u>(938,262.77)</u>
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u><u>65,981.00</u></u>	\$ <u><u>65,981.00</u></u>

**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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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

Facility Name & ID Number Radford Green

# 0051219

Report Period Beginning:

01/01/14 Ending:

12/31/14

**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?  (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:**

A. Land.

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

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

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Radford Green

# 0051219

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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	2012	\$ 74,168	\$		\$	\$	\$
38	2012	34,991					
39	2012	65,447					
40	2012	30,817					
41	2012	3,526					
42	2013	4,873					
43	2013	14,700					
44	2013	2,673					
45	2013	2,544					
46	2013	14,604					
47	2013	86,034					
48	2013	10,751					
49	2013	20,650					
50	2013	2,055					
51	2013	21,451					
52	2013	152,315					
53	2013	11,836					
54	2013	15,900					
55	2013	18,252					
56	2013	79,900					
57	2013	114,855					
58	2013	106,279					
59	2013	3,987					
60	2014	101,818					
61	2014	55,132					
62	2014	13,993					
63	2014	15,540					
64	2014	2,250					
65	2014	1,670					
66	2014	23,395					
67	2014	16,805					
68	2014	921,607					
69							
70		\$ 160,142,519	\$		\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 160,142,519	\$		\$	\$	\$	1
2									2
3	<b>Dispositions</b>								3
4	<b>Various</b>	2010	(1,019)						4
5	<b>Various</b>	2011	(9,785)						5
6	<b>Various</b>	2012	(11,835)						6
7	<b>Various</b>	2013							7
8									8
9									9
10									10
11	<b>Assisted Living, Independent Living and Clinic</b>								11
12	<b>Allocations Based on Square Footage (Non-Care ADJ)</b>								12
13									13
14	<b>Building</b>	2010	(144,039,039)						14
15	<b>Leasehold Improvements</b>	2010	(2,613,864)						15
16	<b>Leasehold Improvements</b>	2011	(142,133)						16
17	<b>Leasehold Improvements</b>	2012	(993,578)						17
18	<b>Leasehold Improvements</b>	2013	(496,595)						18
19	<b>Leasehold Improvements</b>	2014	(1,128,866)						19
20									20
21									21
22									22
23	<b>*** - A Sub-Schedule is provided that includes specific details</b>								23
24	<b>of room locations within the facility where the leasehold</b>								24
25	<b>improvements were made and in certain instances shows</b>								25
26	<b>the allocation between the nursing home and other non</b>								26
27	<b>care operations.</b>								27
28									28
29									29
30	<b>FS Depreciation - Allowable Amount Only - See Page 5 SUPP</b>			297,987		297,987			30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,705,805	\$ 297,987		\$ 297,987	\$	\$	34

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	\$ 3,373,599	\$	\$	\$		\$	71
72	Current Year Purchases	176,889						72
73	Fully Depreciated Assets							73
74	Non-Care Adjustment	(1,858,781)						74
75	TOTALS	\$ 1,691,707	\$	\$	\$		\$	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	Various	Various	\$ 120,079	\$	\$	\$		\$	76
77	Non-Care Adjustment	Various	Various	(112,190)						77
78										78
79										79
80	TOTALS			\$ 7,889	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 13,453,311	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 297,987	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 297,987	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)	\$	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			87
88	Building Improvements	5,375,036			88
89	Equipment	1,858,781			89
90	Vehicles	112,190			90
91	TOTALS	\$ 166,286,581	\$	\$	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





Facility Name & ID Number Radford Green

# 0051219

Report Period Beginning: 01/01/14

Ending: 12/31/14

**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	<b>TOTAL</b>				\$ _____			7

\*\*

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized \_\_\_\_\_  
by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_\*

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

15. Is Movable equipment rental included in building rental? \_\_\_\_\_

YES  NO

16. Rental Amount for movable equipment: \$ 6,779 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	<b>TOTAL</b>		\$ _____	\$ _____	21

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12.	_____ /2015	\$ _____
13.	_____ /2016	\$ _____
14.	_____ /2017	\$ _____

\* 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  
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**Page 14 Supplemental Schedule - Building and Fixed Equipment**

<u>Vendor</u>	<u>Amount</u>
Total	<u><u>-</u></u>

**Page 14 Supplemental Schedule - Equipment Rental**

<u>Vendor</u>	<u>Item Rented</u>	<u>Amount</u>
Copier		58,289
Non-Allowable - Allocated to IL and AL		(51,510)
Total		<u><u>6,779</u></u>

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

**A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)**

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$	\$	\$
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)	
<b>TOTAL TRAINED</b>	

- (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.)

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or) Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)		Units	Cost				
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	39 - 03	hrs	\$				\$ 552,412			\$ 552,412	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs					149,743			149,743	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs					1,058,147			1,058,147	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						604,224		604,224	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): <a href="#">See Supplemental</a>	39 - 02							76,554		76,554	12
13	Other (specify): <a href="#">See Supplemental</a>	39 - 03							131,512		131,512	13
14	TOTAL			\$				\$ 1,891,815	\$ 680,778		\$ 2,572,593	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  
01/01/14 - 12/31/14**

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**Page 16 Supplemental Schedule**

Description	Supplies	Other
Medical Supplies	31,191	
Oxygen	45,362	
Laboratory		69,933
Radiology		61,580
Total	<u>76,554</u>	<u>131,512</u>

Facility Name &amp; ID Number Radford Green

# 0051219

Report Period Beginning: 01/01/14

Ending:

12/31/14

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 11,111,054	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>228,717</u> )	2,467,665		3
4	Supply Inventory (priced at <u>Cost - FIFO</u> )	47,157		4
5	Short-Term Investments			5
6	Prepaid Insurance	291,567		6
7	Other Prepaid Expenses	37,406		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Supplemental Schedule</u>			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 13,954,849	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	16,168,204		13
14	Buildings, at Historical Cost	154,192,451		14
15	Leasehold Improvements, at Historical Cost	6,435,932		15
16	Equipment, at Historical Cost	3,838,803		16
17	Accumulated Depreciation (book methods)	(18,789,054)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Supplemental Schedule</u>	1,219,092		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 163,065,428	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 177,020,277	\$	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 7,104,720	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	619,387		30
31	Accrued Taxes Payable (excluding real estate taxes)	97,533		31
32	Accrued Real Estate Taxes(Sch.IX-B)	986,195		32
33	Accrued Interest Payable	272,083		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Supplemental Schedule</u>			36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 9,079,918	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	30,000,000		39
40	Mortgage Payable			40
41	Bonds Payable	13,060,000		41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>See Supplemental Schedule</u>	140,012,982		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 183,072,982	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 192,152,900	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (15,132,623)	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 177,020,277	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**Radford Green  
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**Page 17 Supplemental Schedule**

Description	Operating	After Consolidation
<b>Line 9 - Other Current Assets</b>		
Total	-	-
<b>Line 23 - Other Long Term Assets</b>		
Financing Costs (Net of Amortization)	1,045,159	
Derivative Instrument	173,933	
Total	1,219,092	-
<b>Line 36 - Other Current Liabilities</b>		
Total	-	-
<b>Line 43 - Other Long Term Liabilities</b>		
Deposits	636,000	
Deferred Revenue / Refund Deposits	139,376,982	
Total	140,012,982	-

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>17,264,148</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>17,264,148</b>	<b>6</b>
<b>A. Additions (deductions):</b>			
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(1,646,771)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	(30,750,000)	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(32,396,771)</b>	<b>17</b>
<b>B. Transfers (Itemize):</b>			
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(15,132,623)</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 12,018,423	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 12,018,423	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	335,472	6
7	Oxygen	3,855	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 339,327	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	62,345	12
13	Barber and Beauty Care	29,368	13
14	Non-Patient Meals	96,074	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	27,646	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	16,102	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 231,535	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	12,883	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 12,883	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	17,399,321	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 17,399,321	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 30,001,489	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	7,942,682	31
32	Health Care	5,181,024	32
33	General Administration	5,958,567	33
<b>B. Capital Expense</b>			
34	Ownership	6,864,235	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	5,599,287	35
36	Provider Participation Fee	102,465	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 31,648,260	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(1,646,771)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (1,646,771)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 153,166	44
45	Private Pay - Net Inpatient Revenue	3,016,475	45
46	Medicare - Net Inpatient Revenue	8,356,755	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	492,027	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 12,018,423	49

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

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

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

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

**SEE ACCOUNTANTS' COMPILATION REPORT**

**Radford Green  
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**Page 19 Supplemental Schedule**

Description	Amount	Non-Allowable Amount
<b>Line 28 - Other Revenue</b>		
Assisted Living	2,155,715	
Independent Living	15,174,102	
Vending Maching Commissions	347	
Transportation	60,012	45,440
Technology Support	9,145	9,145
Total	<u>17,399,321</u>	<u>54,585</u>

Facility Name & ID Number **Radford Green**

# **0051219**

Report Period Beginning:

**01/01/14**

Ending:

**12/31/14**

**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	3,763	4,177	\$ 175,278	\$ 41.96	1
2	Assistant Director of Nursing					2
3	Registered Nurses	40,483	42,800	1,506,574	35.20	3
4	Licensed Practical Nurses	23,345	25,266	703,288	27.84	4
5	CNAs & Orderlies	102,836	110,388	1,622,503	14.70	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	10,865	11,886	239,084	20.11	10
11	Social Service Workers	7,231	8,119	261,353	32.19	11
12	Dietician					12
13	Food Service Supervisor	1,948	2,085	83,180	39.89	13
14	Head Cook					14
15	Cook Helpers/Assistants	118,556	124,209	1,459,507	11.75	15
16	Dishwashers					16
17	Maintenance Workers	40,102	44,291	1,024,607	23.13	17
18	Housekeepers	47,387	51,495	578,296	11.23	18
19	Laundry	4,351	4,727	53,040	11.22	19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	23,592	25,494	564,544	22.14	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	2,797	3,022	47,159	15.61	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplement</u>	76,207	83,869	1,816,808	21.66	33
34	TOTAL (lines 1 - 33)	503,463	541,828	\$ 10,135,221 *	\$ 18.71	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	\$ 27,331	01 - 03	35
36	Medical Director	24,000	09 - 03	36
37	Medical Records Consultant			37
38	Nurse Consultant	1,400	10 - 03	38
39	Pharmacist Consultant	5,677	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	780	11 - 03	44
45	Social Service Consultant	14,970	12 - 03	45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 74,158		49

**C. CONTRACT NURSES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$ 116,661	10 - 03	50
51	Licensed Practical Nurses		10 - 03	51
52	Certified Nurse Assistants/Aides	62,716	10 - 03	52
53	TOTAL (lines 50 - 52)	\$ 179,377		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

\*\* See instructions.

**Radford Green  
Medicaid Cost Report  
01/01/14 - 12/31/14**

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**Page 20 Supplemental Schedule**

<b>Description</b>	<b>Hours Worked</b>	<b>Hours Paid</b>	<b>Salary</b>
<b>Other Salaries</b>			
Security (Line 7)	19,658	21,460	401,660
Catering and Coff Shop (Line 41)	3,487	3,843	45,274
Assisted Living (Line 43)	36,127	40,083	736,745
Clinic (Line 43)	7,619	8,366	191,238
Marketing (Line 43)	9,316	10,117	441,891
Total	<u>76,207</u>	<u>83,869</u>	<u>1,816,808</u>

Facility Name & ID Number Radford Green

# 0051219

Report Period Beginning: 01/01/14

Ending: 12/31/14

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries			Ownership	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function		%	Description	Amount	Description	Amount		
				Workers' Compensation Insurance	\$ 329,955	IDPH License Fee	\$ 1,990		
				Unemployment Compensation Insurance	99,265	Advertising: Employee Recruitment	8,927		
				FICA Taxes	729,003	Health Care Worker Background Check (Indicate # of checks performed )			
				Employee Health Insurance	1,116,141	<u>Patient Background Checks</u>			
				Employee Meals		<u>Dues and Subscriptions</u>	12,968		
				Illinois Municipal Retirement Fund (IMRF)*		<u>Subscriptions</u>	6,532		
				<u>Dental Insurance</u>	33,935	<u>Licenses and Fees</u>	10,848		
				<u>Life Insurance</u>	7,507	<u>Non-Allowable - Allocated to IL and AL</u>	(24,075)		
				<u>Disability Insurance</u>	21,993				
				<u>Vision Insurance</u>	7,739	Less: Public Relations Expense	( )		
				<u>Pension</u>	104,431	Non-allowable advertising	( )		
				<u>Other Employee Benefits</u>	82,483	Yellow page advertising	( )		
				<u>Non-Allowable - Allocated to IL and AL</u>	(1,198,469)				
						<b>TOTAL (agree to Sch. V, line 20, col. 8)</b>	<b>\$ 17,190</b>		
<b>TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)</b>				<b>TOTAL (agree to Schedule V, line 22, col.8)</b>					
<b>B. Administrative - Other</b>									
Description			Amount	E. Schedule of Non-Cash Compensation Paid to Owners or Employees					
<u>Senior Care Development, LLC</u>			\$ 300,000	Description	Line #	Amount	G. Schedule of Travel and Seminar**		
<u>Life Care Services, LLC</u>			1,379,481				Description	Amount	
							Out-of-State Travel	\$	
							In-State Travel		
							Seminar Expense	30,984	
							<u>Non-Allowable - Allocated to IL and AL</u>	(9,032)	
							Entertainment Expense	( )	
							(agree to Sch. V, line 24, col. 8)		
<b>TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)</b>			<b>\$ 1,679,481</b>	<b>TOTAL</b>		<b>\$</b>	<b>TOTAL</b>	<b>\$ 21,952</b>	
<b>C. Professional Services</b>									
Vendor/Payee	Type		Amount						
<u>Beers, Hamerman &amp; Co, P.C.</u>	<u>Audit and Tax Preparation</u>		\$ 60,000						
<u>Jeremy Brune &amp; Associates, LLC</u>	<u>Accounting</u>		4,200						
<u>Airlogic Internet Services</u>	<u>IT / Data Processing</u>		1,001						
<u>Life Care Services, LLC</u>	<u>IT / Data Processing</u>		16,916						
<u>Lightedge Solutions</u>	<u>IT / Data Processing</u>		1,921						
<u>Monarch Landing</u>	<u>IT / Data Processing</u>		31,788						
<u>T6 Broadband</u>	<u>IT / Data Processing</u>		3,000						
<u>Kronos</u>	<u>IT / Data Processing</u>		(5,929)						
<u>HealthMEDX, LLC</u>	<u>IT / Data Processing</u>		20,888						
<u>The Polaris Group</u>	<u>Operational Consulting</u>		16,236						
<u>Life Care Services, LLC</u>	<u>Operational Consulting</u>		26,780						
<u>See Supplemental Schedule</u>			122,722						
<b>TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)</b>			<b>\$ 299,523</b>						

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

**Radford Green  
Medicaid Cost Report  
01/01/14 - 12/31/14**

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**Page 21 Supplemental Schedule - Other Professional Fees**

<b>Vendor</b>	<b>Type</b>	<b>Amount</b>
JJ Keller & Associates, Inc.	Unemployment Consultant	2,259
The Lavidge Company	Other Professional	4,750
Other	Other Professional	5,429
Foley & Lardner LLP	Legal	31,106
Hinckley Allen & Snyder LLP	Legal	38,469
Jasculca Terman & Associates Inc	Legal	1,438
Life Care Companies LLC	Legal	239
Smith LaLuzerne & Hartman LTD	Legal	1,091
Ungaretti & Harris	Legal	37,941
Total		<u><u>122,722</u></u>

**Radford Green  
Medicaid Cost Report  
01/01/14 - 12/31/14**

**Page 21 Supplemental Schedule - Legal Details**

Vendor	Invoice Date	Description	Allowable Amount	Non-Allowable Amount
Foley & Lardner LLP	02/12/14	Corp. - Litigation	6,464	
Foley & Lardner LLP	01/21/14	Prior Period		10,276
Foley & Lardner LLP	07/18/14	FHA Claim	806	
Foley & Lardner LLP	08/31/14	FHA Claim	1,012	
Foley & Lardner LLP	03/17/14	Corp. - Litigation	7,917	
Foley & Lardner LLP	08/14/14	FHA Claim	422	
Foley & Lardner LLP		FHA Claim	60	
Foley & Lardner LLP	06/12/14	Corp. - Litigation / Emp.	2,847	
Foley & Lardner LLP	06/12/14	Corp. - Litigation	1,176	
Foley & Lardner LLP		FHA Claim	69	
Hinckley Allen & Snyder LLP	03/27/14	Corp. - Litigation	2,076	
Hinckley Allen & Snyder LLP	05/22/14	Corp. - Litigation	3,382	
Hinckley Allen & Snyder LLP	05/28/14	Corp. - Litigation	1,583	
Hinckley Allen & Snyder LLP	07/17/14	Res. Refund Dispute	1,299	
Hinckley Allen & Snyder LLP	07/17/14	Res. Refund Dispute	177	
Hinckley Allen & Snyder LLP	03/27/14	Corp. - Audit Inquiry	525	
Hinckley Allen & Snyder LLP	10/15/14	Financing		2,817
Hinckley Allen & Snyder LLP	01/22/14	Corp. - Filings		792
Hinckley Allen & Snyder LLP	09/10/13	Prior Period		3,985
Hinckley Allen & Snyder LLP	11/19/13	Prior Period		792
Hinckley Allen & Snyder LLP	10/15/14	DOJ Investigation	2,441	
Hinckley Allen & Snyder LLP	09/25/14	DOJ Investigation	880	
Hinckley Allen & Snyder LLP	06/27/14	Corp. - Litigation	9,078	
Hinckley Allen & Snyder LLP	12/15/14	Res. Refund Dispute	428	
Hinckley Allen & Snyder LLP	02/26/14	Corp. - Litigation	2,708	
Hinckley Allen & Snyder LLP	10/10/14	Financing		376
Hinckley Allen & Snyder LLP	04/22/14	Corp. - Litigation	760	
Hinckley Allen & Snyder LLP	08/13/14	Res. Refund Dispute	131	
Hinckley Allen & Snyder LLP	08/13/14	DOJ Investigation	4,211	
Hinckley Allen & Snyder LLP	06/27/14	Res. Refund Dispute	31	
Jasculca Terman & Associates Inc	06/11/14	Public Affairs	1,438	
Life Care Companies LLC			240	
Smith LaLuzerne & Hartman LTD	11/13/14	Litigation	1,091	
Ungaretti & Harris	01/31/14	RE Assessments	238	
Ungaretti & Harris	06/30/14	RE Assessments	356	
Ungaretti & Harris	05/31/14	RE Assessments	298	
Ungaretti & Harris	07/31/14	RE Assessments	1,604	
Ungaretti & Harris	02/28/14	Corp. - Audit Inquiry	581	
Ungaretti & Harris	06/30/14	CON Permit	128	
Ungaretti & Harris	12/31/13	Prior Period		6,341
Ungaretti & Harris	12/31/13	Prior Period		3,830
Ungaretti & Harris	07/31/14	RE Assessments / Other	11,459	
Ungaretti & Harris	06/30/14	Corp. - Bonds / Other		10,791
Ungaretti & Harris	03/31/14	SSA Bonds		831
Ungaretti & Harris	04/30/14	SSA Bonds		1,484
			67,908	42,316

**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	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2	N/A											
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. LSN - \$10,517
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 5 - 10 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 6,903 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. \$ 102,465  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 96,074
- (16) Travel and Transportation
  - a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
  - b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
  - c. What percent of all travel expense relates to transportation of nurses and patients? N/A
  - d. Have vehicle usage logs been maintained? Yes
  - e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
  - 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., P.C.
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes - Allocation Basis
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees