

Facility Name & ID Number Radford Green

0054981 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	84	Skilled (SNF)	84	30,660	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	84	TOTALS	84	30,660	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	1,675	11,308	14,837	27,820	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	1,675	11,308	14,837	27,820	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.74%

D. How many bed reserve days during this year were paid by the Department? 0 (Do not include bed reserve 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 84 and days of care provided 13,731

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/18 Fiscal Year: 12/31/18

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Radford Green # 0054981 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	1,886,983	257,351	39,070	2,183,404		2,183,404	(1,754,166)	429,238		1
2	Food Purchase		1,774,514		1,774,514	(95,281)	1,679,233	(1,360,893)	318,340		2
3	Housekeeping	727,755	141,329	65,400	934,484		934,484	(545,405)	389,079		3
4	Laundry	71,961	148,186		220,147		220,147	(128,487)	91,660		4
5	Heat and Other Utilities			1,101,677	1,101,677		1,101,677	(1,029,295)	72,382		5
6	Maintenance	918,348	106,857	796,606	1,821,811		1,821,811	(1,695,941)	125,870		6
7	Other (specify):* See Supplemental	367,464	3,589		371,053		371,053	(324,834)	46,219		7
8	TOTAL General Services	3,972,511	2,431,826	2,002,753	8,407,090	(95,281)	8,311,809	(6,839,021)	1,472,788		8
	B. Health Care and Programs										
9	Medical Director			24,000	24,000		24,000		24,000		9
10	Nursing and Medical Records	4,492,035	255,464	58,771	4,806,270		4,806,270		4,806,270		10
10a	Therapy										10a
11	Activities	228,240	53,072	2,496	283,808		283,808	(32,635)	251,173		11
12	Social Services	316,173	25,160	16,168	357,501		357,501	(67,395)	290,106		12
13	CNA Training										13
14	Program Transportation	192,740	(56)	23,398	216,082		216,082	(196,524)	19,558		14
15	Other (specify):* See Supplemental										15
16	TOTAL Health Care and Programs	5,229,188	333,640	124,833	5,687,661		5,687,661	(296,554)	5,391,107		16
	C. General Administration										
17	Administrative			2,003,178	2,003,178		2,003,178	(1,340,127)	663,051		17
18	Directors Fees										18
19	Professional Services			303,049	303,049		303,049	(206,842)	96,207		19
20	Dues, Fees, Subscriptions & Promotions			67,164	67,164		67,164	(38,922)	28,242		20
21	Clerical & General Office Expenses	606,901	12,762	1,600,133	2,219,796		2,219,796	(1,762,703)	457,093		21
22	Employee Benefits & Payroll Taxes			2,936,743	2,936,743	95,281	3,032,024	(1,422,078)	1,609,946		22
23	Inservice Training & Education										23
24	Travel and Seminar			59,844	59,844		59,844	(34,680)	25,164		24
25	Other Admin. Staff Transportation			39,817	39,817		39,817	(23,074)	16,743		25
26	Insurance-Prop.Liab.Malpractice			426,122	426,122		426,122	(246,941)	179,181		26
27	Other (specify):* See Supplemental										27
28	TOTAL General Administration	606,901	12,762	7,436,050	8,055,713	95,281	8,150,994	(5,075,367)	3,075,627		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,808,600	2,778,228	9,563,636	22,150,464		22,150,464	(12,210,943)	9,939,521		29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Radford Green
 Medicaid Cost Report
 01/01/18 - 12/31/18

Page 3 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Line 7 - Other General Services				
Security	367,464	3,589		371,053
				-
				-
				-
				-
				-
Sub-Total	<u>367,464</u>	<u>3,589</u>	<u>-</u>	<u>371,053</u>
Line 15 - Other Health Care Services				
				-
				-
				-
				-
				-
				-
Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Line 27 - Other General Administration				
				-
				-
				-
				-
				-
				-
Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Radford Green
 Medicaid Cost Report
 01/01/18 - 12/31/18

Page 3 Supplemental Schedule - Other Staff Administration Travel Expense

Employee	Travel Purpose	Travel Destination	Travel Date	Expenses			Allowable
				Travel	Accommodations	Non-Allowable	
Bank of America	Airfare	LCS	01/31/18	324		188	136
Bank of America	Airfare	LCS	01/31/18	324		188	136
Robertson, Don	Mileage Reimbursement	LCS	01/31/18	208		120	87
Kruger, Joanne	Mileage Reimbursement	Laminic Farm	02/02/18	11		5	6
Chao,Joan	Airfare	LCS	02/24/18	347		201	146
Life Care Companies LLC	Mileage Reimbursement	Sedgbrook	02/28/18	190		110	80
Life Care Companies LLC	Rental Car	Sedgbrook	02/28/18	1,522		882	640
Life Care Companies LLC	Hotel	Sedgbrook	02/28/18	-	3,374	1,955	1,419
Clark, Cherie	Airfare	Sedgbrook	03/31/18	623		361	262
Life Care Companies LLC	Mileage Reimbursement	Sedgbrook	03/31/18	49		28	21
Life Care Companies LLC	Rental Car	Sedgbrook	03/31/18	61		35	26
Life Care Companies LLC	Hotel	Sedgbrook	03/31/18	-	175	102	74
Life Care Companies LLC	Airfare	Sedgbrook	03/31/18	192		111	81
Life Care Companies LLC	Rental Car	Sedgbrook	03/31/18	1,669		967	702
Life Care Companies LLC	Hotel	Sedgbrook	03/31/18	-	2,780	1,611	1,169
Life Care Companies LLC	Parking / Tolls	Sedgbrook	04/30/18	13		7	5
Life Care Companies LLC	Rental Car	Sedgbrook	04/30/18	97		56	41
Life Care Companies LLC	Mileage Reimbursement	Sedgbrook	04/30/18	242		149	102
Smolenski, Barbara	Airfare	LCS	04/30/18	479		293	202
Life Care Companies LLC	Rental Car	Sedgbrook	04/30/18	1,768		1,025	744
Life Care Companies LLC	Hotel	Sedgbrook	04/30/18	-	3,088	1,789	1,298
Rhodes, Joseph	Mileage Reimbursement		05/02/18	45		26	19
Akainyah, Kim	Mileage Reimbursement	Monarch Landing	05/03/18	106		61	44
Monarch Landing Billing	Mileage Reimbursement	Monarch Landing	05/19/18	(198)		(92)	(66)
Monarch Landing Billing	Mileage Reimbursement	Monarch Landing	05/19/18	(63)		(27)	(27)
Monarch Landing Billing	Mileage Reimbursement	Monarch Landing	05/19/18	(56)		(56)	(40)
Monarch Landing Billing	Mileage Reimbursement	Monarch Landing	05/19/18	(126)		(72)	(52)
Monarch Landing Billing	Mileage Reimbursement	Monarch Landing	05/19/18	(198)		(92)	(66)
Zapata, Tiffany	Mileage Reimbursement	Monarch Landing	05/21/18	222		129	93
Bank of America	Hotel	TELS Conference	05/22/18	-	387	224	163
Manea, Ovi	Mileage Reimbursement	TELS Conference	05/25/18	86		50	36
Busby, Christine	Mileage Reimbursement	Monarch Landing	05/31/18	178		103	75
Life Care Companies LLC	Mileage Reimbursement	Sedgbrook	05/31/18	192		111	81
Life Care Companies LLC	Rental Car	Sedgbrook	05/31/18	2,660		1,541	1,118
Life Care Companies LLC	Hotel	Sedgbrook	05/31/18	-	3,078	1,784	1,294
Zapata, Tiffany	Mileage Reimbursement	Monarch Landing	06/01/18	133		77	56
Scott, Judith	Mileage Reimbursement	Monarch Landing	06/01/18	133		77	56
Akainyah, Kim	Mileage Reimbursement	Monarch Landing	06/16/18	44		26	19
Akainyah, Kim	Mileage Reimbursement	Monarch Landing	06/25/18	44		26	19
Monarch Landing Billing	Mileage Reimbursement	Monarch Landing	06/26/18	(133)		(77)	(56)
Monarch Landing Billing	Mileage Reimbursement	Monarch Landing	06/26/18	(44)		(26)	(19)
Monarch Landing Billing	Mileage Reimbursement	Monarch Landing	06/26/18	(44)		(26)	(19)
Monarch Landing Billing	Mileage Reimbursement	Monarch Landing	06/26/18	(133)		(77)	(56)
Monarch Landing Billing	Mileage Reimbursement	Monarch Landing	06/26/18	(244)		(142)	(102)
Life Care Companies LLC	Mileage Reimbursement	Sedgbrook	06/29/18	195		113	82
Life Care Companies LLC	Rental Car	Sedgbrook	06/29/18	1,632		946	686
Life Care Companies LLC	Hotel	Sedgbrook	06/29/18	-	3,940	2,287	1,653
Manea, Ovi	Mileage Reimbursement	LCS	07/16/18	35		20	15
Manea, Ovi	Luggage Fees	LCS	07/16/18	50		29	21
Monarch Landing Billing	Mileage Reimbursement	Monarch Landing	07/19/18	(44)		(26)	(19)
Life Care Companies LLC	Rental Car	Sedgbrook	07/31/18	43		25	18
Life Care Companies LLC	Mileage Reimbursement	Sedgbrook	07/31/18	70		41	30
Life Care Companies LLC	Hotel	Sedgbrook	07/31/18	-	1,419	822	597
Life Care Companies LLC	Rental Car	Sedgbrook	07/31/18	1,790		1,038	753
Monarch Landing Billing	Mileage Reimbursement	Monarch Landing	09/14/18	(41)		(26)	(19)
Life Care Companies LLC	Parking / Tolls	Sedgbrook	09/19/18	8		4	3
Life Care Companies LLC	Mileage Reimbursement	Sedgbrook	09/19/18	80		46	34
Life Care Companies LLC	Airfare	Sedgbrook	09/19/18	835		484	351
Life Care Companies LLC	Airfare	Sedgbrook	09/26/18	40		23	17
Life Care Companies LLC	Meals	Sedgbrook	09/30/18	109		63	46
The Clave	Airfare	LCS	09/30/18	465		269	195
Life Care Companies LLC	Mileage Reimbursement	Sedgbrook	09/30/18	(118)		(68)	(50)
Life Care Companies LLC	Mileage Reimbursement	Sedgbrook	10/10/18	246		143	104
Life Care Companies LLC	Airfare	Sedgbrook	10/17/18	417		242	175
Springer, Ryan	Mileage Reimbursement	LCS	10/21/18	108		62	45
Life Care Companies LLC	Parking / Tolls	Sedgbrook	10/24/18	43		25	18
The Clave	Mileage Reimbursement	LCS	10/31/18	116		67	49
Springer, Ryan	Airfare	LCS	10/31/18	903		592	212
Kruger, Joanne	Mileage Reimbursement	Boatcamp Class	11/08/18	34		20	14
Swan, Cathy	Mileage Reimbursement		11/29/18	32		19	14
Life Care Companies LLC	Mileage Reimbursement	Sedgbrook	11/30/18	43		25	18
Life Care Companies LLC	Rental Car	Sedgbrook	11/30/18	174		101	73
Life Care Companies LLC	Airfare	Sedgbrook	11/30/18	254		147	107
Life Care Companies LLC	Parking / Tolls	Sedgbrook	12/12/18	4		2	2
Life Care Companies LLC	Mileage Reimbursement	Sedgbrook	12/12/18	200		116	84
Life Care Companies LLC	Mileage Reimbursement	Sedgbrook	12/12/18	37		21	16
Life Care Companies LLC	Parking / Tolls	Sedgbrook	12/27/18	8		4	3
Life Care Companies LLC	Mileage Reimbursement	Sedgbrook	12/27/18	116		67	49
Life Care Companies LLC	Mileage Reimbursement	Sedgbrook	12/31/18	70		41	30
Scott, Judith	Mileage Reimbursement	Monarch Landing	05/22/19	222		129	93
Other				3,131		1,814	1,317
Total				21,875		18,242	16,743

Evenglow Lodge
Medicaid Cost Report
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Page 3 Supplemental Schedule - Reclassification Detail

Description	Census Days	Employees	Factor	Meals Served	% of Food Cost	Allowable Food	Resident Portion	Employee Portion
Resident Meals								
Resident Census - SNF	27,820		3.00	83,460	18.52%	1,718,743	318,340	
Resident Census - AL	11,658		1.75	20,402	4.53%	1,718,743	77,817	
Resident Census - IL	183,866		1.75	321,766	71.41%	1,718,743	1,227,305	
Employee Meals								
Employees		68	365.00	24,980	5.54%	1,718,743		95,281
Total				<u>450,607</u>	<u>100.00%</u>		<u>1,623,462</u>	<u>95,281</u>

Facility Name & ID Number Radford Green

#0054981

Report Period Beginning:

01/01/18

Ending:

12/31/18

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost 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	
	D. Ownership											
30	Depreciation			5,395,302	5,395,302		5,395,302	(5,042,731)	352,571			30
31	Amortization of Pre-Op. & Org.			433,574	433,574		433,574	(433,574)				31
32	Interest			3,038,085	3,038,085		3,038,085	(2,838,518)	199,567			32
33	Real Estate Taxes			1,052,636	1,052,636		1,052,636	(983,476)	69,160			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			210,522	210,522		210,522	(185,168)	25,354			35
36	Other (specify):* See Supplemental											36
37	TOTAL Ownership			10,130,119	10,130,119		10,130,119	(9,483,467)	646,652			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		557,064	1,920,833	2,477,897		2,477,897		2,477,897			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops	25,173	155,486	262	180,921		180,921	(180,921)				41
42	Provider Participation Fee			123,294	123,294		123,294		123,294			42
43	Other (specify):* See Supplemental	1,554,168	87,279	3,017,117	4,658,564		4,658,564	(4,658,564)				43
44	TOTAL Special Cost Centers	1,579,341	799,829	5,061,506	7,440,676		7,440,676	(4,839,485)	2,601,191			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	11,387,941	3,578,057	24,755,261	39,721,259		39,721,259	(26,533,895)	13,187,364			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Radford Green
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Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Line 36 - Other Capital Costs				
				-
				-
				-
				-
				-
				-
				-
Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Line 43 - Other Special Cost Centers				
Assisted Living	844,741	8,386	63,295	916,422
Independent Living		7	724,156	724,163
Clinic	157,763	78,886	96,448	333,097
Marketing	551,664		166,395	718,059
Other			1,834,355	1,834,355
Health and Fitness			132,468	132,468
				-
Sub-Total	<u>1,554,168</u>	<u>87,279</u>	<u>3,017,117</u>	<u>4,658,564</u>

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	(55,771)	02		4
5	Telephone, TV & Radio in Resident Rooms	(138,835)	21		5
6	Rented Facility Space	(29,091)	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	(630)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(17,997)	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	(129,904)	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 See Supplemental	(25,735,333)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (26,107,561)		\$	30

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)	(426,334)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (426,334)		36
37	TOTAL ADJUSTMENTS (A) and (B) (sum of SUBTOTALS)	\$ (26,533,895)		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' PREPARATION REPORT

BHF USE ONLY							
48		49		50		51	52

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Transportation Revenue	\$ (53,686)	14	1
2	Miscellaneous Revenue	(312)	21	2
3	Gift Shop Revenue	(61,782)	41	3
4	Non-Allowable Legal Fees	(66,252)	19	4
5	Non-Allowable Property Appraisal	(8,000)	19	5
6	Bank Charges	(20,375)	21	6
7	Board Expenses	(18,199)	21	7
8	Other Taxes	(807,133)	21	8
9	Amortization	(433,574)	31	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18	Non - Allowable (Allocated to AL and IL)			18
19				19
20	Dietary	(1,754,166)	01	20
21	Food	(1,305,122)	02	21
22	Housekeeping	(545,405)	03	22
23	Laundry	(128,487)	04	23
24	Heat and Other Utilities	(1,029,295)	05	24
25	Maintenance	(1,695,941)	06	25
26	Other	(324,834)	07	26
27	Rehab	0	10a	27
28	Activities	(32,635)	11	28
29	Social Services	(67,395)	12	29
30	Transportation	(142,838)	14	30
31	Administrative	(913,793)	17	31
32	Professional Fees	(132,590)	19	32
33	Dues and Subscriptions	(38,922)	20	33
34	Office and Clerical	(629,948)	21	34
35	Employee Benefits	(1,422,078)	22	35
36	Travel and Seminar	(34,680)	24	36
37	Other Staff Transportation	(23,074)	25	37
38	Insurance	(246,941)	26	38
39	Depreciation	(5,013,640)	30	39
40	Amortization	0	31	40
41	Interest	(2,837,888)	32	41
42	Real Estate Taxes	(983,476)	33	42
43	Rent - Equipment and Vehicles	(185,168)	35	43
44	Coffee and Gift Shop	(119,139)	41	44
45	Other	(4,658,564)	43	45
46				46
47				47
48				48
49	Total	(25,735,333)		49

Radford Green
Medicaid Cost Report
01/01/18 - 12/31/18

Page 5 - Non-Care Supplemental Allocation Schedule

Description	Cost Center	Salary	Direct Nursing Home		Expenses For Alloc.	Alloc. Method	Statistics		Salaries		Other		
			Total Allow. Exp.	Salary			Other	Nursing Home	Other	Nursing Home	Other	Nursing Home	Other
Dietary	1	1,886,983	2,183,404	-	1,369	2,182,035	Meals Served	83,460	342,167	370,013	1,516,970	59,225	237,196
Food	2	-	1,623,462	-	-	1,623,462	Meals Served	83,460	342,167	-	-	318,340	1,305,122
Housekeeping	3	727,755	934,484	-	-	934,484	Units / Sched	19,871	27,855	303,006	424,749	86,073	120,656
Laundry	4	71,961	220,147	-	-	220,147	Units / Sched	19,871	27,855	29,961	42,000	61,698	86,488
Heat and Other Utilities	5	-	1,101,677	-	-	1,101,677	SQFT	7,056	100,338	-	-	72,382	1,029,295
Maintenance	6	918,348	1,821,811	-	6,607	1,815,204	SQFT	7,056	100,338	60,337	858,011	65,532	837,931
Other	7	367,464	371,053	-	-	371,053	Pat. Days	27,820	195,524	45,772	321,692	447	3,142
Medical Director	9	-	24,000	-	24,000	-	Dir. Staffing	1	-	-	-	24,000	-
Nursing and Medical Records	10	4,492,035	4,806,270	4,492,035	314,235	-	Dir. Staffing	1	-	4,492,035	-	314,235	-
Therapy	10a	-	-	-	-	-	Pat. Days	27,820	195,524	-	-	-	-
Activities	11	228,240	283,808	153,800	19,494	110,514	Pat. Days (2)	27,820	11,658	206,258	21,982	44,915	10,653
Social Services	12	316,173	357,501	129,279	-	228,222	Pat. Days (2)	27,820	11,658	260,983	55,190	29,124	12,204
CNA Training	13	-	-	-	-	-	Dir. Staffing	1	1	-	-	-	-
Transportation	14	192,740	162,396	-	-	162,396	Pat. Days	26,772	195,524	23,212	169,528	(3,654)	(26,690)
Other	15	-	-	-	-	-	Pat. Days	1	1	-	-	-	-
Administrative	17	-	1,576,844	-	-	1,576,844	Net. Pat. Rev.	13,808,695	19,030,635	-	-	663,051	913,793
Directors Fees	18	-	-	-	-	-	N/A	1	1	-	-	-	-
Professional Fees	19	-	228,797	-	-	228,797	Net. Pat. Rev.	13,808,695	19,030,635	-	-	96,207	132,590
Dues and Subscriptions	20	-	67,164	-	-	67,164	Net. Pat. Rev.	13,808,695	19,030,635	-	-	28,242	38,922
Office and Clerical	21	606,901	1,087,041	-	-	1,087,041	Net. Pat. Rev.	13,808,695	19,030,635	255,197	351,704	201,895	278,245
Employee Benefits	22	-	3,032,024	-	-	3,032,024	Alloc. Salary	6,046,774	5,341,167	-	-	1,609,946	1,422,078
Inservice Training and Expense	23	-	-	-	-	-	Pat. Days	1	1	-	-	-	-
Travel and Seminar	24	-	59,844	-	-	59,844	Net. Pat. Rev.	13,808,695	19,030,635	-	-	25,164	34,680
Other Staff Transportation	25	-	39,817	-	-	39,817	Net. Pat. Rev.	13,808,695	19,030,635	-	-	16,743	23,074
Insurance	26	-	426,122	-	-	426,122	Net. Pat. Rev.	13,808,695	19,030,635	-	-	179,181	246,941
Other	27	-	-	-	-	-	N/A	1	1	-	-	-	-
Depreciation	30	-	5,366,211	-	-	5,366,211	SQFT	7,056	100,338	-	-	352,571	5,013,640
Amortization	31	-	-	-	-	-	SQFT	7,056	100,338	-	-	-	-
Interest	32	-	3,037,455	-	-	3,037,455	SQFT	7,056	100,338	-	-	199,567	2,837,888
Real Estate Taxes	33	-	1,052,636	-	-	1,052,636	SQFT	7,056	100,338	-	-	69,160	983,476
Rent - Facilities and Grounds	34	-	-	-	-	-	SQFT	1	1	-	-	-	-
Rent - Equipment and Vehicles	35	-	210,522	-	-	210,522	Pat. Days	26,772	195,524	-	-	25,354	185,168
Other	36	-	-	-	-	-	N/A	1	1	-	-	-	-
Medically Necessary Transportation	38	-	-	-	-	-	N/A	1	1	-	-	-	-
Ancillary Service Centers	39	-	2,477,897	-	2,477,897	-	Direct	1	-	-	-	2,477,897	-
Barber and Beauty Shop	40	-	-	-	-	-	Direct	1	1	-	-	-	-
Coffee and Gift Shops	41	25,173	119,139	-	-	119,139	Direct	1	1	-	25,173	-	93,966
Provider Participation Fee	42	-	123,294	-	123,294	-	Direct	1	-	-	-	123,294	-
Other	43	1,554,168	4,658,564	-	-	4,658,564	Direct	-	1	-	1,554,168	-	3,104,396
		11,387,941	37,453,384	4,775,114	2,966,896	29,711,374				6,046,774	5,341,167	7,140,590	18,924,853

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Radford Green# 0054981

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	(1,754,166)	0	0	0	0	0	0	0	0	0	0	(1,754,166)	1
2	Food Purchase	(1,360,893)	0	0	0	0	0	0	0	0	0	0	(1,360,893)	2
3	Housekeeping	(545,405)	0	0	0	0	0	0	0	0	0	0	(545,405)	3
4	Laundry	(128,487)	0	0	0	0	0	0	0	0	0	0	(128,487)	4
5	Heat and Other Utilities	(1,029,295)	0	0	0	0	0	0	0	0	0	0	(1,029,295)	5
6	Maintenance	(1,695,941)	0	0	0	0	0	0	0	0	0	0	(1,695,941)	6
7	Other (specify):*	(324,834)	0	0	0	0	0	0	0	0	0	0	(324,834)	7
8	TOTAL General Services	(6,839,021)	0	0	0	0	0	0	0	0	0	0	(6,839,021)	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	(32,635)	0	0	0	0	0	0	0	0	0	0	(32,635)	11
12	Social Services	(67,395)	0	0	0	0	0	0	0	0	0	0	(67,395)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(196,524)	0	0	0	0	0	0	0	0	0	0	(196,524)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(296,554)	0	0	0	0	0	0	0	0	0	0	(296,554)	16
	C. General Administration													
17	Administrative	(913,793)	(426,334)	0	0	0	0	0	0	0	0	0	(1,340,127)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(206,842)	0	0	0	0	0	0	0	0	0	0	(206,842)	19
20	Fees, Subscriptions & Promotions	(38,922)	0	0	0	0	0	0	0	0	0	0	(38,922)	20
21	Clerical & General Office Expenses	(1,762,703)	0	0	0	0	0	0	0	0	0	0	(1,762,703)	21
22	Employee Benefits & Payroll Taxes	(1,422,078)	0	0	0	0	0	0	0	0	0	0	(1,422,078)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(34,680)	0	0	0	0	0	0	0	0	0	0	(34,680)	24
25	Other Admin. Staff Transportation	(23,074)	0	0	0	0	0	0	0	0	0	0	(23,074)	25
26	Insurance-Prop.Liab.Malpractice	(246,941)	0	0	0	0	0	0	0	0	0	0	(246,941)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(4,649,033)	(426,334)	0	(5,075,367)	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(11,784,609)	(426,334)	0	(12,210,943)	29								

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Radford Green# 0054981

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)
	D. Ownership												
30	Depreciation	(5,042,731)	0	0	0	0	0	0	0	0	0	0	(5,042,731) 30
31	Amortization of Pre-Op. & Org.	(433,574)	0	0	0	0	0	0	0	0	0	0	(433,574) 31
32	Interest	(2,838,518)	0	0	0	0	0	0	0	0	0	0	(2,838,518) 32
33	Real Estate Taxes	(983,476)	0	0	0	0	0	0	0	0	0	0	(983,476) 33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0 34
35	Rent-Equipment & Vehicles	(185,168)	0	0	0	0	0	0	0	0	0	0	(185,168) 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	TOTAL Ownership	(9,483,467)	0	0	0	0	0	0	0	0	0	0	(9,483,467) 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	(180,921)	0	0	0	0	0	0	0	0	0	0	(180,921) 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(4,658,564)	0	0	0	0	0	0	0	0	0	0	(4,658,564) 43
44	TOTAL Special Cost Centers	(4,839,485)	0	0	0	0	0	0	0	0	0	0	(4,839,485) 44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(26,107,561)	(426,334)	0	(26,533,895) 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
<u>Lincolnshire Holdings, LLC (Old)</u> <u>(01/01/18 - 08/02/18)</u>	<u>100.00%</u>	<u>Monarch Landing</u>	<u>Naperville, Illinois</u>	<u>Senior Care</u> <u>Development Co.</u>	<u>Harrison, NY</u>	<u>Development Co.</u>
<u>Senior Village VII</u> <u>Operating Holdings, LLC</u> <u>(08/03/18 - 12/31/18)</u>	<u>100.00%</u>	<u>Monarch Landing</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>\$ 426,334</u>	<u>Senior Care Development Co.</u>	<u>100.00%</u>	<u>\$</u>	<u>\$</u>	<u>(426,334)</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	Total		<u>\$ 426,334</u>			<u>\$</u>	<u>\$ *</u>	<u>(426,334)</u>	<u>14</u>

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Radford Green # 0054981 Report Period Beginning: 01/01/18 Ending: 12/31/18

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									\$		1
2	N/A										2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Radford Green

0054981

Report Period Beginning:

01/01/18

Ending: 12/31/18

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' PREPARATION REPORT

Facility Name & ID Number

Radford Green

0054981

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Interest Expense	10
		YES	NO				Original	Balance				
A. Directly Facility Related												
Long-Term												
1	Harris BMO		X	Note Payable		08/28/14	\$ 30,000,000	\$		L +2.25%	\$ 847,151	1
2	Harris BMO		X	Note Payable		08/03/18	51,000,000	51,000,000		L +2.50%	1,182,129	2
3	Village of Lincolnshire											3
4	Special Area Tax Obligation		X	Bond Payable						6.25%	1,008,805	4
5												5
Working Capital												
6												6
7												7
8												8
9	TOTAL Facility Related						\$ 81,000,000	\$ 51,000,000			\$ 3,038,085	9
B. Non-Facility Related*												
10	Interest Income		X								(630)	10
11												11
12	Non Allowable											12
13	IL and AL Allocations		X								(2,837,888)	13
14	TOTAL Non-Facility Related						\$	\$			\$ (2,838,518)	14
15	TOTALS (line 9+line14)						\$ 81,000,000	\$ 51,000,000			\$ 199,567	15

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

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

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

Facility Name & ID Number **Radford Green**

0054981

Report Period Beginning:

01/01/18

Ending:

12/31/18

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 2017 report.		\$	57,115	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	63,138	2
3. Under or (over) accrual (line 2 minus line 1).		\$	6,023	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	63,137	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	69,160	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2013	966,206	8	
	2014	978,246	9	
	2015	913,311	10	
	2016	869,299	11	
	2017	960,968	12	
FOR BHF USE ONLY				
The balances for Questions 1 - 7 above represent the portion allocated to the nursing home based on square footage of 7,056 square feet to the total complex square footage of 107,394.				
	13	FROM R. E. TAX STATEMENT FOR 2017	\$	13
	14	PLUS APPEAL COST FROM LINE 5	\$	14
	15	LESS REFUND FROM LINE 6	\$	15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

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

SEE ACCOUNTANTS' PREPARATION REPORT

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Radford Green COUNTY Lake
 FACILITY IDPH LICENSE NUMBER 0054981
 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 2017 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 2017.

(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 - 003</u>	<u>Complex - NG, IL, and AL</u>	\$ <u>20,657.28</u>	\$ <u>20,657.28</u>
2. <u>15 - 22 - 302 - 003</u>	<u>Complex - NG, IL, and AL</u>	\$ <u>940,310.66</u>	\$ <u>940,310.66</u>
3. _____	_____	\$ _____	\$ _____
4. _____	<u>Non - Care Allocation</u>	\$ _____	\$ _____
5. _____	<u>Based on Square Footage</u>	\$ <u>(897,830.43)</u>	\$ <u>(897,830.43)</u>
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>63,137.51</u></u>	\$ <u><u>63,137.51</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? YES X NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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

0054981

Report Period Beginning:

01/01/18 Ending:

12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 107,394 B. General Construction Type: Exterior Brick Frame Steel and Concrete 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	\$ 12,322,176	1
2	Non-Care ADJ			(11,274,266)	2
3	TOTALS			\$ 1,047,910	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Radford Green

0054981

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	84		2010	2010	\$ 154,168,197	\$		\$	\$	\$
5										
6										
7										
8										
	Improvement Type**									
9	Various		2010		2,798,696					
10	Various		2011		158,024					
11	Various		2012		1,181,733					
12	Various		2013		683,659					
13	Various		2014		1,152,210					
14	Resident Rooms - Blinds		2015		6,289					
15	Resident Rooms - Carpet/ Vinyl Flooring		2015		51,246					
16	Resident Rooms - Lighting, Electrical, Canopies, Bathroom		2015		209,369					
17	Boiler		2015		5,876					
18	Closet Organizing Units		2015		7,964					
19	Annunciator Panel - Electrical		2015		9,677					
20	Design and Construction - Electrical, Flooring, Etc.		2015		21,587					
21	Electric Door Locks		2015		13,750					
22	Resident Rooms - Painting		2015		244,759					
23	Resident Rooms - Blinds		2016		6,951					
24	Resident Rooms - Granite Countertops		2016		152,893					
25	Resident Rooms - Cabinet Replacements and Carpentry		2016		21,734					
26	Curbs and Sidewalk - Concrete		2016		15,000					
27	Resident Rooms - Doors		2016		38,800					
28	Main / Resident Rooms - Lighting and Electrical		2016		150,770					
29	Resident Rooms - Carpet/ Vinyl Flooring		2016		258,343					
30	Resident Rooms - Painting and Wall Repairs		2016		194,754					
31	Parking Deck Lights		2016		83,410					
32	Portecochere - Ceiling Modifications		2016		21,872					
33	Bistro - Electrical, Flooring, and Other Modifications		2016		78,561					
34	Awnings Replacement		2017		58,120					
35	Compressor Replacement		2017		74,485					
36	Concrete Loading Dock		2017		19,984					

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' PREPARATION REPORT

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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Fire Pump	2017	\$ 76,770	\$		\$	\$	\$	37
38	Heat Pumps	2017	8,200						38
39	HVAC Units	2017	57,920						39
40	Outdoor Lighting	2017	38,225						40
41	Pergola Cover	2017	4,500						41
42	Roof	2017	22,142						42
43	Swimming Pool Resurface	2017	28,945						43
44	Resident Rooms, Massage Parlor, Library								44
45	Carpentry, Electrical, Plumbing, Drywall, Cabinets, Tile,								45
46	Carpet, Doors, Windows, Blinds, Smoke Detectors, Showers,								46
47	Core Switches, Architecture,	2017	1,727,748						47
48	Resident Rooms - ***								48
49	Carpentry, Electrical, Plumbing, Drywall, Cabinets, Tile, Doors, Blind	2018	1,136,678						49
50	Patio Canopy - ***	2018	6,720						50
51	Signage - ***	2018	3,101						51
52	Air Conditioner and Compressor - ***	2018	18,283						52
53	Heat Pumps - ***	2018	16,299						53
54	Doors - Loading and Music Room - ***	2018	6,634						54
55	Valve - ***	2018	13,710						55
56	Front Gates - ***	2018	23,790						56
57	Boilers - ***	2018	109,376						57
58	Wall Dividers - ***	2018	3,570						58
59									59
60									60
61									61
62	*** A Sub-Schedule is provided that includes specific details								62
63	of room locations within the facility where the leasehold								63
64	improvements were made and in certain instances shows								64
65	the allocation between the nursing home and other non								65
66	care operations. The breakdown of current year assets is								66
67	only provided with this report. Please review prior year								67
68	cost reports for prior year costs allocations.								68
69									69
70	TOTAL (lines 4 thru 69)		\$ 165,191,323	\$		\$	\$	\$	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Radford Green

0054981

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 165,191,323	\$		\$	\$	\$	1
2									2
3	Dispositions								3
4	Various	2010	(1,019)						4
5	Various	2011	(9,785)						5
6	Various	2012	(11,835)						6
7									7
8									8
9									9
10									10
11	Assisted Living, Independent Living and Clinic								11
12	Allocations Based on Square Footage (Non-Care ADJ)								12
13									13
14	Building	2010	(144,039,039)						14
15	Leasehold Improvements	2010	(2,613,864)						15
16	Leasehold Improvements	2011	(142,133)						16
17	Leasehold Improvements	2012	(993,578)						17
18	Leasehold Improvements	2013	(496,595)						18
19	Leasehold Improvements	2014	(1,128,866)						19
20	Leasehold Improvements	2015	(529,791)						20
21	Leasehold Improvements	2016	(986,191)						21
22	Leasehold Improvements	2017	(1,901,953)						22
23	Leasehold Improvements	2018	(1,207,703)						23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32	FS Depreciation - Allowable Amount Only - See Page 5 SUPP			352,571		352,571			32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,128,970	\$ 352,571		\$ 352,571	\$	\$	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Radford Green

0054981

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	\$ 4,415,744	\$	\$	\$		\$	71
72	Current Year Purchases	382,023						72
73	Fully Depreciated Assets							73
74		(2,969,328)						74
75	TOTALS	\$ 1,828,439	\$	\$	\$		\$	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			\$ 120,079	\$	\$	\$		\$	76
77	Non-Care Adjustment			(112,190)						77
78										78
79										79
80	TOTALS			\$ 7,889	\$	\$	\$		\$	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)	\$ 14,013,208 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 352,571 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 352,571 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	\$ 11,274,266	\$	\$	86
87	Building	144,039,039			87
88	Building Improvements	8,792,971			88
89	Equipment	2,969,328			89
90	Vehicles	112,190			90
91	TOTALS	\$ 167,187,794	\$	\$	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' PREPARATION REPORT

Facility Name & ID Number Radford Green

0054981

Report Period Beginning: 01/01/18

Ending: 12/31/18

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

16. Rental Amount for movable equipment: \$ 19,828 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	Facility	Ford F550 / T150	\$	\$ 28,194	17
18	Facility	Ford Starcraft		13,860	18
19	Facility	Nissan		3,828	19
20	Non-Allowable - IL/AL			(40,356)	20
21	TOTAL		\$	\$ 5,526	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. _____/2019 \$ _____

13. _____/2020 \$ _____

14. _____/2021 \$ _____

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' PREPARATION REPORT

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>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</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>2. CLASSROOM PORTION:</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>3. CLINICAL PORTION:</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	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

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

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			
			Staff		Outside Practitioner (other than consultant)		Total Cost (Col. 3 + 5 + 6)							
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	39 - 01	hrs	\$			\$	586,594	\$		\$	586,594	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs					118,426				118,426	2	
3	Licensed Recreational Therapist		hrs										3	
4	Licensed Physical Therapist	39 - 01	hrs					1,095,210				1,095,210	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						512,128			512,128	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs										10	
11	Academic Education		hrs										11	
12	Other (specify): See Supplemental	39 - 02							44,936			44,936	12	
13	Other (specify): See Supplemental	39 - 03							120,603			120,603	13	
14	TOTAL			\$				\$	1,920,833	\$	557,064	\$	2,477,897	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Radford Green

0054981

Report Period Beginning: 01/01/18

Ending:

12/31/18

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 11,022,199	\$	1
2	Cash-Patient Deposits	22,448		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 92,900)	1,340,105		3
4	Supply Inventory (priced at Cost - FIFO)	78,299		4
5	Short-Term Investments			5
6	Prepaid Insurance	316,509		6
7	Other Prepaid Expenses	114,886		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental Schedule			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 12,894,446	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	11,780,000		13
14	Buildings, at Historical Cost	197,929,210		14
15	Leasehold Improvements, at Historical Cost	4,594,282		15
16	Equipment, at Historical Cost	4,417,500		16
17	Accumulated Depreciation (book methods)	(2,376,906)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Supplemental Schedule	7,407,702		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 223,751,788	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 236,646,234	\$	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 4,238,034	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	22,448		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	808,006		30
31	Accrued Taxes Payable (excluding real estate taxes)	145,439		31
32	Accrued Real Estate Taxes(Sch.IX-B)	1,972,857		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Supplemental Schedule	1,307,474		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 8,494,258	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	50,339,940		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	See Supplemental Schedule	149,141,691		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 199,481,631	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 207,975,889	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 28,670,345	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 236,646,234	\$	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

Radford Green
 Medicaid Cost Report
 01/01/18 - 12/31/18

Page 17 Supplemental Schedule

Description	Operating	Building	Total
Line 9 - Other Current Assets			
			-
			-
			-
			-
			-
Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>
Line 23 - Long Term Assets			
Goodwill Costs (Net of Amortization)	6,708,322		6,708,322
Construction in Progress	678,493		678,493
Deposits	20,887		20,887
			-
			-
Sub-Total	<u>7,407,702</u>	<u>-</u>	<u>7,407,702</u>
Line 36 - Other Current Liability			
Fair Value of Financing Rate Swap	1,307,474		1,307,474
			-
			-
			-
			-
Sub-Total	<u>1,307,474</u>	<u>-</u>	<u>1,307,474</u>
Line 43 - Long term Liabilities			
Refundable Resident Deposits	147,885,191		147,885,191
NonRefundable Resident Deposits (Net of Amortization)	932,500		932,500
Parking Deposits	324,000		324,000
			-
Sub-Total	<u>149,141,691</u>	<u>-</u>	<u>149,141,691</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (38,476,508)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (38,476,508)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(6,703,681)	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	(2,500,000)	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)	\$ (9,203,681)	17
B. Transfers (Itemize):			
18	Prior Partnership Capital Adjustments	39,441,892	18
19	Current Partnership Capital Adjustments	36,908,642	19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 76,350,534	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 28,670,345	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION 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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 13,418,981	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,418,981	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	389,714	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 389,714	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	61,782	12
13	Barber and Beauty Care	30,314	13
14	Non-Patient Meals	55,771	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	29,091	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)	\$ 176,958	23
D. Non-Operating Revenue			
24	Contributions	10	24
25	Interest and Other Investment Income***	630	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 640	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	19,031,285	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 19,031,285	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 33,017,578	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	8,407,090	31
32	Health Care	5,687,661	32
33	General Administration	8,055,713	33
B. Capital Expense			
34	Ownership	10,130,119	34
C. Ancillary Expense			
35	Special Cost Centers	7,317,382	35
36	Provider Participation Fee	123,294	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 39,721,259	40
41	Income before Income Taxes (line 30 minus line 40)**	(6,703,681)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (6,703,681)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 288,418	44
45	Private Pay - Net Inpatient Revenue	4,664,487	45
46	Medicare - Net Inpatient Revenue	7,770,985	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	682,710	47
48	Other-(specify) <u>Hospice - Net Inpatient Revenue</u>	12,381	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 13,418,981	49

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number **Radford Green**

0054981

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	4,280	4,605	\$ 232,209	\$ 50.43	1
2	Assistant Director of Nursing					2
3	Registered Nurses	49,690	53,459	1,534,433	28.70	3
4	Licensed Practical Nurses	27,685	29,785	776,594	26.07	4
5	CNAs & Orderlies	91,055	97,962	1,435,834	14.66	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	13,993	15,055	228,240	15.16	10
11	Social Service Workers	10,342	11,127	277,300	24.92	11
12	Dietician					12
13	Food Service Supervisor	2,128	2,289	90,979	39.75	13
14	Head Cook					14
15	Cook Helpers/Assistants	136,298	146,638	1,796,004	12.25	15
16	Dishwashers					16
17	Maintenance Workers	36,820	39,613	918,348	23.18	17
18	Housekeepers	49,138	52,866	727,755	13.77	18
19	Laundry	4,845	5,213	71,961	13.80	19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	20,647	22,213	606,901	27.32	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	776	835	7,415	8.88	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	123,944	133,346	2,683,968	20.13	33
34	TOTAL (lines 1 - 33)	571,641	615,006	\$ 11,387,941 *	\$ 18.52	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	\$ 39,070	01 - 03	35
36	Medical Director	24,000	09 - 03	36
37	Medical Records Consultant	800	10 - 03	37
38	Nurse Consultant	54,088	10 - 03	38
39	Pharmacist Consultant	3,884	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	2,496	11 - 03	44
45	Social Service Consultant	648	12 - 03	45
46	Other(specify)			46
47	<u>See Supplemental Schedule</u>	15,520		47
48				48
49	TOTAL (lines 35 - 48)	\$ 140,506		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

** See instructions.

Radford Green
 Medicaid Cost Report
 01/01/18 - 12/31/18

Page 20 Supplemental Schedule

Description	CC Reference	Hours Worked	Hours Paid	Salary	Average Rate	Hours Paid	Contracted Cost
Nursing Home Employees							
Security	07	19,779	21,279	367,464	17.27		
MDS Coordinator	10	5,727	6,161	221,176	35.90		
Nursing Supervisors and Other	10	10,255	11,033	284,374	25.77		
Chaplain	12	1,471	1,583	38,873	24.56		
Concierge / Valet	14	13,775	14,820	192,740	13.01		
Coffee and Gift Shop	41	2,093	2,252	25,173	11.18		
Assisted Living	43	50,149	53,953	844,741	15.66		
Clinic	43	8,319	8,950	157,763	17.63		
Marketing	43	12,376	13,315	551,664	41.43		
					-		
					-		
					-		
					-		
					-		
Total		<u>123,944</u>	<u>133,346</u>	<u>2,683,968</u>	<u>20.13</u>		

Contracted Services							
Pastoral Care	12 - 03						14,400
Pastoral Care - Piano	12 - 03						1,120
Total						<u>-</u>	<u>15,520</u>

Radford Green
 Medicaid Cost Report
 01/01/18 - 12/31/18

Page 21 Supplemental Schedule - Seminar and Travel Schedule

Vendor	Session Title	Seminar Date	Location	Attendee	Position	Amount	Non-Allowable	Allowable
Relias Training LLC	January Services	01/03/18		All Staff		193	112	81
Bank of America	SHRM	01/12/18		Joseph Bove	HR Director	1,445	837	608
Martinez-Rocha, Valeria	Serve Safe Book	01/16/18		Valeria M. Rocha	Cook	113	65	47
Relias Training LLC	February Services	02/02/18		All Staff		193	112	81
Bank of America	The Social Media Marketing Conference	02/28/18		Ryan Springer	Res. Serv. Manager	199	115	84
Relias Training LLC	March Services	03/06/18		All Staff		193	112	81
Kopper, Joanne	Silver Connections	03/13/18		Joanne F. Kopper	Res. Life Manager	35	20	15
Bank of America	Leadership Plaques	03/13/18		Harrison Schneider	HR Generalist	336	195	141
Pardun, Timothy	Basset Online Training Certification	03/20/18		Tim Pardun	Dietary Director	14	8	6
Holmes, Terry	Sanitation Certification	03/22/18		Terry Homes	Cook	95	55	40
Strauss, Daniel	Basset Online Training Certification	03/29/18		Daniel Strauss	Food Expeditor	14	8	6
Bank of America	Leadership Plaques	03/30/18		Harrison Schneider	HR Generalist	(74)	(43)	(31)
Skowron, Magdalena	How to Communicate with Tact, Professional	03/31/18		Magdalena Skowron	Acct. Asst.	199	115	84
Life Care Services	Food and Beverage Conference	03/31/18		Tim Pardun	Dietary Director	1,317	763	554
Life Care Services	Food and Beverage Conference	03/31/18		Kira Eggert	Dietary Chef	1,317	763	554
Relias Training LLC	April Services	04/04/18		All Staff		193	112	81
Kopper, Joanne	Infinity Foundation	04/19/18		Joan Chao	Wellness Coord.	110	64	46
Centrella, Laura	Understanding Decisional Capacity	04/20/18		Laura Centrella	Res. Serv. Coord.	15	9	6
Centrella, Laura	Smooth Transitions	04/20/18		Laura Centrella	Res. Serv. Coord.	20	12	8
Centrella, Laura	Care Manager Lollapalooza	04/20/18		Laura Centrella	Res. Serv. Coord.	35	20	15
Kopper, Joanne	How to Supervise People	05/03/18		Joanne F. Kopper	Res. Life Manager	149	86	63
Relias Training LLC	May Services	05/03/18		All Staff		193	112	81
Bank of America	Fred Pryor Seminar	05/07/18		Isabella Ney	HR Manager	199	115	84
Perido, Kathleen	MDS Recertification Course	05/11/18		Kathleen Perido	MDS Nurse	264	153	111
Bank of America	Illinois State Council	05/17/18		Isabella Ney	HR Manager	450	261	189
Bank of America	How to Supervise People	05/31/18		Isabella Ney	HR Manager	149	86	63
Cesal, Barbara	Gardens that Heal: A Prescription for Wellne	05/31/18		Barbara Cesal	Activity Asst.	103	60	43
Relias Training LLC	June Services	06/04/18		All Staff		193	112	81
Bank of America	IEHA Membership	06/20/18		Daria Podejko	Env. Serv. Director	52	30	22
Akainyah, Kim	Dunkin Donuts-Staff Meeting	06/25/18		Kim Akainyah	DON	26	15	11
Bank of America	HR Law	06/25/18		Harrison Schneider	HR Generalist	149	86	63
Bank of America	Red Robin-General Services Meeting	06/29/18		Ovi Manea	Plant Director	181	105	76
Kopper, Joanne	Managing Emotions Under Pressure	06/30/18		Joanne F. Kopper	Res. Life Manager	149	86	63
Relias Training LLC	July Services	07/03/18		All Staff		193	112	81
Akainyah, Kim	Kona Grill-Clinical Team Meeting	07/16/18		Kim Akainyah	DON	142	82	60
Akainyah, Kim	Sarpino's-Staff Appreciation Nurses	07/16/18		Kim Akainyah	DON	214	124	90
Bank of America	ATD Professional Plus Membership	07/30/18		Isabella Ney	HR Manager	399	231	168
Relias Training LLC	August Services	08/02/18		All Staff		193	112	81
Perido, Kathleen	HIN MDS Seminar	08/21/18		Kathleen Perido	MDS Nurse	209	121	88
Familara, Michelle	HIN MDS Seminar	08/21/18		Michelle Familara	MDS Coordinator	209	121	88
Life Care Companies	Accounting Conference	08/31/18		Barbara Smolenski	Dir. Of Acct.	1,699	985	714
Life Care Companies	Leadership Summit Conference	08/31/18		Dan Harrington	Executive Director	23,699	13,734	9,965
Relias Training LLC	September Services	09/04/18		All Staff		193	112	81
Progressive Business Publications	Primary Care Coding	09/24/18		Jacqueline Vilches	Clinic Manager	240	139	101
Life Care Services	IL ExSell Sales Training	09/26/18		Dan Harrington	Executive Director	1,230	713	517
Life Care Services	Private Duty Symposium	10/01/18		Keegan Sawyer	HC Administrator	175	101	74
Relias Training LLC	October Services	10/03/18		All Staff		193	112	81
Kopper, Joanne	Leading Age-Bootcamp	10/09/18		Joanne F. Kopper	Res. Life Manager	129	75	54
Manea, Ovi	Panera-Security Meeting Brekfast	10/10/18		Ovi Manea	Plant Director	49	28	20
Relias Training LLC	November Services	11/02/18		All Staff		193	112	81
Familara, Michelle	ANNAC Membership	11/19/18		Michelle Familara	MDS Coordinator	124	72	52
Familara, Michelle	RAC-CT Certification	11/19/18		Michelle Familara	MDS Coordinator	160	93	67
Fernando, Ceferino	Serv Safe Certification	11/29/18		Ceferino Fernando	Dining Rm. Superv.	210	122	88
Familara, Michelle	HIN MDS Seminar-PDPM	11/30/18		Michelle Familara	MDS Coordinator	209	121	88
Perido, Kathleen	HIN MDS Seminar-PDPM	11/30/18		Kathleen Perido	MDS Nurse	209	121	88
Daube Vilches, Jacqueline	OSHA Seminar	12/01/18		Anita Figueroa	Clinic Assistant	179	104	75
Life Care Services	ExSell in Action Sedgebrook	12/01/18		Dan Harrington	Executive Director	100	58	42
Relias Training LLC	December Services	12/03/18		All Staff		193	112	81
Podejko, Daria	IEHA Renewal	12/05/18		Daria Podejko	Env. Serv. Director	152	88	64
Pardun-Timothy	CE for Certified Dietary Manager	12/07/18		Tim Pardun	Dietary Director	58	33	24
Life Care Services	Environmental Services Conference	12/19/18				4,385	2,547	1,848
Leading Age Illinois	Assisted Living Training	12/31/18		Tiffany Zapata	AL Manager	545	316	229
Life Care Services	CLS Conference	12/31/18		Ryan Springer	Res. Serv. Manager	1,964	1,138	826
Life Care Services	One Training DVD-Excellence the LCS Way	12/31/18		Tim Pardun	Dietary Director	20	12	8
Life Care Services	HR Conference	12/31/18		Joseph Bove	HR Director	1,406	815	591
Other						12,341	7,152	5,189
Total						59,844	34,680	25,164

Facility Name & ID Number Radford Green# 0054981

Report Period Beginning:

01/01/18Ending: 12/31/18**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Leading Age - \$17,438
- (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. \$ 2,945 Line 10 - 02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 123,294
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 - Page 5 SUPP 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. \$ 95,281 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 55,771
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? Ln 14
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Beers, Hamerman, Cohen & Burger, PC
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' PREPARATION REPORT