

Facility Name & ID Number Lexington of Elmhurst

0037317 Report Period Beginning: 01/01/05 Ending: 12/31/05

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	150	Skilled (SNF)	150	54,750	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	150	TOTALS	150	54,750	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	17,242	14,128	10,034	41,404	8
9	SNF/PED					9
10	ICF	7,379	1,892	127	9,398	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	24,621	16,020	10,161	50,802	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.79%

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES NO Non-allowable costs have been eliminated in Schedule V, Column 7.

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 11/12/91

J. Was the facility purchased or leased after January 1, 1978?
YES Date New construction NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 150 and days of care provided 7,574

Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year YES NO

Tax Year: 12/31/2005 Fiscal Year: 12/31/2005

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

STATE OF ILLINOIS

Page 3

Facility Name & ID Number

Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/05

Ending:

12/31/05

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 OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
1	A. General Services										
1	Dietary	315,764	31,714	11,422	358,900		358,900		358,900		1
2	Food Purchase		215,140		215,140		215,140	(9,493)	205,647		2
3	Housekeeping	209,588	27,084		236,672		236,672	210	236,882		3
4	Laundry	65,156	14,829		79,985		79,985	(2,858)	77,127		4
5	Heat and Other Utilities			207,161	207,161		207,161	3,328	210,489		5
6	Maintenance	35,220		79,532	114,752		114,752	33,918	148,670		6
7	Other (specify):* Allocated Benefits							3,421	3,421		7
8	TOTAL General Services	625,728	288,767	298,115	1,212,610		1,212,610	28,526	1,241,136		8
	B. Health Care and Programs										
9	Medical Director			18,000	18,000		18,000		18,000		9
10	Nursing and Medical Records	2,143,085	183,286	433,453	2,759,824		2,759,824	58,760	2,818,584		10
10a	Therapy			680,056	680,056		680,056		680,056		10a
11	Activities	199,384	15,027	4,474	218,885		218,885		218,885		11
12	Social Services	83,031		4,870	87,901		87,901		87,901		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Allocated Benefits							6,535	6,535		15
16	TOTAL Health Care and Programs	2,425,500	198,313	1,140,853	3,764,666		3,764,666	65,295	3,829,961		16
	C. General Administration										
17	Administrative	89,707		736,873	826,580		826,580	(668,725)	157,855		17
18	Directors Fees										18
19	Professional Services			88,770	88,770		88,770	4,665	93,435		19
20	Dues, Fees, Subscriptions & Promotion			21,769	21,769		21,769	253	22,022		20
21	Clerical & General Office Expense	141,241	23,887	15,604	180,732		180,732	210,762	391,494		21
22	Employee Benefits & Payroll Tax			478,974	478,974		478,974	9,418	488,392		22
23	Inservice Training & Education			4,318	4,318		4,318		4,318		23
24	Travel and Seminars			7,106	7,106		7,106	2,262	9,368		24
25	Other Admin. Staff Transportation			309	309		309	8,006	8,315		25
26	Insurance-Prop.Liab.Malpractice			145,007	145,007		145,007	2,798	147,805		26
27	Other (specify):* Allocated Benefits							30,075	30,075		27
28	TOTAL General Administration	230,948	23,887	1,498,730	1,753,565		1,753,565	(400,486)	1,353,079		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,282,176	510,967	2,937,698	6,730,841		6,730,841	(306,665)	6,424,176		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number

Lexington of Elmhurst

#0037317

Report Period Beginning:

01/01/05

Ending:

12/31/05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			57,159	57,159		57,159	139,375	196,534			30
31	Amortization of Pre-Op. & Org											31
32	Interest			14,553	14,553		14,553	240,730	255,283			32
33	Real Estate Taxes							64,653	64,653			33
34	Rent-Facility & Grounds			842,685	842,685		842,685	(840,255)	2,430			34
35	Rent-Equipment & Vehicle:			6,257	6,257		6,257	1,694	7,951			35
36	Other (specify): ³											36
37	TOTAL Ownership			920,654	920,654		920,654	(393,803)	526,851			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportatior											38
39	Ancillary Service Center:		228,599	5,554	234,153		234,153		234,153			39
40	Barber and Beauty Shops			22,454	22,454		22,454		22,454			40
41	Coffee and Gift Shop:			2,674	2,674		2,674		2,674			41
42	Provider Participation Fee			82,128	82,128		82,128		82,128			42
43	Other (specify): ³ Nonallowable Cost			157,687	157,687		157,687	(157,687)				43
44	TOTAL Special Cost Centers		228,599	270,497	499,096		499,096	(157,687)	341,409			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	3,282,176	739,566	4,128,849	8,150,591		8,150,591	(858,155)	7,292,436			45

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

**See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals	(75)	2		4
5	Telephone, TV & Radio in Resident Room	(4,949)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients	(2,858)	4		8
9	Non-Straightline Depreciation	1,692	30		9
10	Interest and Other Investment Income	(284)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,194)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(3,125)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(113,891)	43		24
25	Fund Raising, Advertising and Promotions	(9,990)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(5,015)	43		26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Schedule A	(29,966)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (169,655)		\$	30

OHF USE ONLY							
48		49		50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(688,500)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (688,500)		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (858,155)		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		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Lexington Health Care Center of Elmhurst, Inc.
Provider # 0037317
1/1/05 - 12/31/05

Schedule A

Schedule VI. Adjustment detail
Line 29, Other

<u>Description</u>	<u>Amount</u>	<u>Reference</u>
Nonallowable collections	(8,896)	19
Disallow out of period legal fees	(482)	19
Nonallowable Chamber of Commerce dues	(1,000)	20
Disallow radiology	(10,647)	43
Disallow laboratory	(6,474)	43
Disallow personal item replacement	(2,346)	43
Disallow trust fees	(50)	43
Disallow cash - over/short	(71)	43
Total	<u>(29,966)</u>	

See Accountants' Compilation Report

Lexington of Elmhurst

ID# 0037317

Report Period Beginning: 01/01/05

Ending: 12/31/05

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
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
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29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/05

Ending:

12/31/05

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(75)	0	0	0	0	0	0	0	0	0	0	(75)	2
3	Housekeeping	0	0	210	0	0	0	0	0	0	0	0	210	3
4	Laundry	(2,858)	0	0	0	0	0	0	0	0	0	0	(2,858)	4
5	Heat and Other Utilities	0	0	3,328	0	0	0	0	0	0	0	0	3,328	5
6	Maintenance	0	0	33,918	0	0	0	0	0	0	0	0	33,918	6
7	Other (specify):*	0	0	3,421	0	0	0	0	0	0	0	0	3,421	7
8	TOTAL General Services	(2,933)	0	40,877	0	0	0	0	0	0	0	0	37,944	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	58,760	0	0	0	0	0	0	0	0	58,760	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	6,535	0	0	0	0	0	0	0	0	6,535	15
16	TOTAL Health Care and Programs	0	0	65,295	0	0	0	0	0	0	0	0	65,295	16
	C. General Administration													
17	Administrative	0	0	68,148	(736,873)	0	0	0	0	0	0	0	(668,725)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	118	13,925	0	0	0	0	0	0	0	0	14,043	19
20	Fees, Subscriptions & Promotions	0	0	1,253	0	0	0	0	0	0	0	0	1,253	20
21	Clerical & General Office Expenses	0	126	205,952	4,684	0	0	0	0	0	0	0	210,762	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	2,262	0	0	0	0	0	0	0	2,262	24
25	Other Admin. Staff Transportation	0	0	0	8,006	0	0	0	0	0	0	0	8,006	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	2,798	0	0	0	0	0	0	0	2,798	26
27	Other (specify):*	0	0	0	30,075	0	0	0	0	0	0	0	30,075	27
28	TOTAL General Administration	0	244	289,278	(689,048)	0	(399,526)	28						
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(2,933)	244	395,450	(689,048)	0	(296,287)	29						

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Lexington of Elmhurst# 0037317

Report Period Beginning:

01/01/05

Ending:

12/31/05

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	1,692	115,753	0	21,930	0	0	0	0	0	0	0	139,375 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(284)	234,654	0	6,360	0	0	0	0	0	0	0	240,730 32
33	Real Estate Taxes	0	62,685	0	1,968	0	0	0	0	0	0	0	64,653 33
34	Rent-Facility & Grounds	0	(842,685)	0	2,430	0	0	0	0	0	0	0	(840,255) 34
35	Rent-Equipment & Vehicles	0	0	0	1,694	0	0	0	0	0	0	0	1,694 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	TOTAL Ownership	1,408	(429,593)	0	34,382	0	(393,803) 37						
	Ancillary Expense												
	E. Special Cost Centers												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0 39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0 40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(138,164)	65	0	0	0	0	0	0	0	0	0	(138,099) 43
44	TOTAL Special Cost Centers	(138,164)	65	0	0	0	0	0	0	0	0	0	(138,099) 44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(139,689)	(429,284)	395,450	(654,666)	0	(828,189) 45						

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See attached Schedule B		See attached Schedule B		Sambell of Elmhurst II Ltd. Ptsp.	Elmhurst	Real estate ptsp.
				Royal Mgmt. Corp.	Lombard	Mgmt. Co.
				Lexington Financial Services II, L.L.C.	Lombard	Finance Co.

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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rental expense	\$ 842,685	Sambell of Elmhurst II Limited Partnership	**	\$		(842,685) 1
2	V	19 Professional fees		Sambell of Elmhurst II Limited Partnership	**	118		118 2
3	V	21 Office supplies		Sambell of Elmhurst II Limited Partnership	**	126		126 3
4	V	30 Depreciation		Sambell of Elmhurst II Limited Partnership	**	115,753		115,753 4
5	V	32 Interest expense		Sambell of Elmhurst II Limited Partnership	**	232,225		232,225 5
6	V	32 Amortization of mortgage cost:		Sambell of Elmhurst II Limited Partnership	**	2,429		2,429 6
7	V	33 Property taxes		Sambell of Elmhurst II Limited Partnership	**	62,685		62,685 7
8	V	43 State replacement tax		Sambell of Elmhurst II Limited Partnership	**	15		15 8
9	V	43 Trust fees		Sambell of Elmhurst II Limited Partnership	**	50		50 9
10	V							10
11	V			** The owners of Lexington Health Care Center of Elmhurst, Inc. own 100%				11
12	V			of Sambell of Elmhurst II Limited Partnership				12
13	V							13
14	Total		\$ 842,685			\$ 413,401	\$ *	(429,284) 14

* Total must agree with the amount recorded on line 34 of Schedule V1

Lexington Health Care Center of Elmhurst, Inc.
Provider # 0037317
1/1/05 - 12/31/05

Schedule B

VII. Related Parties
Owners

<u>Name</u>	<u>Ownership %</u>
James Samatas Discretionary Trust	16.66%
John Samatas Discretionary Trust	16.67%
Cynthia Thiem Discretionary Trust	16.67%
David S. Bell Revocable Trust	12.50%
Jeffrey J. Bell Revocable Trust	12.50%
Lawrence W. Bell Revocable Trust	12.50%
David S. Bell 2001 Trust	4.16%
Jeffrey J. Bell 2001 Trust	4.17%
Lawrence W. Bell 2001 Trust	4.17%

<u>Name of facility</u>	<u>City</u>
Lexington Health Care Center of Lombard, Inc.	Lombard
Lexington Health Care Center of Bloomingdale, Inc.	Bloomingdale
Lexington Health Care Center of Chicago Ridge, Inc.	Chicago Ridge
Lexington Health Care Center of LaGrange, Inc.	LaGrange
Lexington Health Care Center of Lake Zurich, Inc.	Lake Zurich
Lexington Health Care Center of Schaumburg, Inc.	Schaumburg
Lexington Health Care Center of Streamwood, Inc.	Streamwood
Lexington Health Care Center of Wheeling, Inc.	Wheeling
Lexington Health Care Center of Orland Park, Inc.	Orland Park

See Accountants' Compilation Report

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. 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)
15	V	3	Housekeeping supplies	Royal Management Corp.	**	\$ 210	\$ 210
16	V	5	Utilities - gas & electric	Royal Management Corp.	**	3,016	3,016
17	V	5	Utilities - water & sewer	Royal Management Corp.	**	75	75
18	V	5	Utilities - maintenance office	Royal Management Corp.	**	237	237
19	V	6	Management allocation - salarie	Royal Management Corp.	**	30,133	30,133
20	V	6	Repairs & maintenanc	Royal Management Corp.	**	3,701	3,701
21	V	6	Scavenger & exterminatin	Royal Management Corp.	**	74	74
22	V	6	Security service	Royal Management Corp.	**	10	10
23	V	7	Management allocation - employee benefit	Royal Management Corp.	**	3,421	3,421
24	V	10	Medical consultant	Royal Management Corp.	**	1,201	1,201
25	V	10	Management allocation - salarie	Royal Management Corp.	**	57,559	57,559
26	V	15	Management allocation - employee benefit	Royal Management Corp.	**	6,535	6,535
27	V	17	Management allocation - salarie	Royal Management Corp.	**	68,148	68,148
28	V	19	Computer consultant & supplies	Royal Management Corp.	**	10,113	10,113
29	V	19	Professional fees	Royal Management Corp.	**	3,812	3,812
30	V	20	Dues & subscriptions	Royal Management Corp.	**	463	463
31	V	20	Licenses, permits & inspections	Royal Management Corp.	**	3	3
32	V	20	Advertising - help wanted	Royal Management Corp.	**	787	787
33	V	21	Management allocation - salarie	Royal Management Corp.	**	196,726	196,726
34	V	21	Bank charges	Royal Management Corp.	**	288	288
35	V	21	Office supplies & printing	Royal Management Corp.	**	6,508	6,508
36	V	21	Postage	Royal Management Corp.	**	2,430	2,430
37	V						
38	V		** Certain owners of Lexington Health Care Center of Elmhurst, Inc. own 100% of Royal Management Corp.				
39	Total		\$			\$ 395,450	\$ * 395,450

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. 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)
15	V	21 Telephone	\$	Royal Management Corp.	**	\$ 4,684	\$ 4,684
16	V	24 Travel & semina		Royal Management Corp.	**	2,262	2,262
17	V	25 Auto expense		Royal Management Corp.	**	8,006	8,006
18	V	26 Insurance genera		Royal Management Corp.	**	2,798	2,798
19	V	27 Management allocation - employee benefit		Royal Management Corp.	**	30,075	30,075
20	V	30 Depreciation - vehicles		Royal Management Corp.	**	2,916	2,916
21	V	30 Depreciation - leasehold improv		Royal Management Corp.	**	4,841	4,841
22	V	30 Depreciation - equipment		Royal Management Corp.	**	14,173	14,173
23	V	32 Interest		Royal Management Corp.	**	6,347	6,347
24	V	32 Amortization of mortgage cost		Royal Management Corp.	**	13	13
25	V	33 Property taxes		Royal Management Corp.	**	1,968	1,968
26	V	34 Rent expense		Royal Management Corp.	**	2,430	2,430
27	V	35 Equipment rental		Royal Management Corp.	**	1,694	1,694
28	V	17 Management fees	736,873	Royal Management Corp.	**		(736,873)
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V	** Certain owners of Lexington Health Care Center of Elmhurst, Inc. own 100% of Royal Management Corp.					
39	Total		\$ 736,873			\$ 82,207	\$ * (654,666)

* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Elmhurst # 0037317 Report Period Beginning: 01/01/05 Ending: 12/31/05

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	James Samatas	Owner/officer	Administrative	16.66%	See Schedule C	2.9	7%	Salary	\$ 23,275	L 17, C 7	1
2	John Samatas	Owner/officer	Admin/Plant Ops	16.67%	See Schedule C	2.9	7%	Salary	16,625	L 17, C 7	2
3	Cynthia Thiem	Owner/officer	Administrative	16.67%	See Schedule C	2.9	7%	Salary	16,625	L 17, C 7	3
4	Jason Samatas	VP of Operations	Administrative	0.00%	See Schedule C	2.9	7%	Salary	11,623	L 17, C 7	4
5	Daniel Thiem	Staff Accountant	Accounting	0.00%	See Schedule C	0.8	2%	Salary	1,092	L21, C7	5
6	Jeremy Samatas	Corporate Director	Quality Assurance	0.00%	See Schedule C	2.9	7%	Salary	5,698	L10, C7	6
7											7
8											8
9						All individuals work in excess of 40 hours per week.					9
10											10
11											11
12											12
13								TOTAL	\$ 74,938		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 Lexington of Elmhurst

0037317 Report Period Beginning: 01/01/05

Ending: 12/31/05

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

Name of Related Organization Royal Management Corp.
 Street Address 665 W. North Avenue, Suite 500
 City / State / Zip Code Lombard, IL 60148
 Phone Number (630) 458-4700
 Fax Number (630) 458-4796

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

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	3	Housekeeping supplies	Bed Days	743,165	10	\$ 2,852	\$ 54,750	\$ 210	1
2	5	Utilities - gas & electric	Bed Days	743,165	10	40,939	54,750	3,016	2
3	5	Utilities - water & sewer	Bed Days	743,165	10	1,020	54,750	75	3
4	5	Utilities - maintenance office	Bed Days	743,165	10	3,218	54,750	237	4
5	6	Management allocation - salaries	Bed Days	743,165	10	409,014	409,014	30,133	5
6	6	Repairs & maintenance	Bed Days	743,165	10	50,234	54,750	3,701	6
7	6	Scavenger & extermination	Bed Days	743,165	10	998	54,750	74	7
8	6	Security services	Bed Days	743,165	10	129	54,750	10	8
9	7	Management allocation - employees	Bed Days	743,165	10	46,441	54,750	3,421	9
10	10	Medical consultant	Bed Days	743,165	10	16,297	54,750	1,201	10
11	10	Management allocation - salaries	Bed Days	743,165	10	781,289	781,289	57,559	11
12	15	Management allocation - employees	Bed Days	743,165	10	88,711	54,750	6,535	12
13	17	Management allocation - salaries	Bed Days	743,165	10	925,033	925,033	68,148	13
14	19	Computer consultant & supplies	Bed Days	743,165	10	137,269	54,750	10,113	14
15	19	Professional fees	Bed Days	743,165	10	51,742	54,750	3,812	15
16	20	Dues & subscriptions	Bed Days	743,165	10	6,285	54,750	463	16
17	20	Licenses, permits & inspections	Bed Days	743,165	10	39	54,750	3	17
18	20	Advertising - help wanted	Bed Days	743,165	10	10,677	54,750	787	18
19	21	Management allocation - salaries	Bed Days	743,165	10	2,670,308	2,670,308	196,726	19
20	21	Bank charges	Bed Days	743,165	10	3,905	54,750	288	20
21	21	Office supplies & printing	Bed Days	743,165	10	88,340	54,750	6,508	21
22	21	Postage	Bed Days	743,165	10	32,985	54,750	2,430	22
23	21	Telephone	Bed Days	743,165	10	63,577	54,750	4,684	23
24	24	Travel and seminars	Bed Days	743,165	10	30,702	54,750	2,262	24
25	TOTALS					\$ 5,462,004	\$ 4,785,644	\$ 402,396	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Elmhurst # 0037317 Report Period Beginning: 01/01/05 Ending: 12/31/05

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

Name of Related Organization Royal Management Corp.
 Street Address 665 W. North Avenue, Suite 500
 City / State / Zip Code Lombard, IL 60148
 Phone Number (630) 458-4700
 Fax Number (630) 458-4796

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

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	25	Auto expense	Bed Days	10	\$ 108,672	\$	54,750	\$ 8,006	1
2	26	Insurance genera	Bed Days	10	37,986		54,750	2,798	2
3	27	Management allocation - employe	Bed Days	10	408,231		54,750	30,075	3
4	30	Depreciation - vehicles	Bed Days	10	39,587		54,750	2,916	4
5	30	Depreciation - leasehold improv	Bed Days	10	65,712		54,750	4,841	5
6	30	Depreciation - equipment	Bed Days	10	192,380		54,750	14,173	6
7	32	Interest	Bed Days	10	86,153		54,750	6,347	7
8	32	Amortization of mortgage cost:	Bed Days	10	174		54,750	13	8
9	33	Property taxes	Bed Days	10	26,714		54,750	1,968	9
10	34	Rent expense	Bed Days	10	32,978		54,750	2,430	10
11	35	Equipment rental	Bed Days	10	22,992		54,750	1,694	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				\$ 1,021,579	\$		\$ 75,261	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Elmhurst# 0037317

Report Period Beginning:

01/01/05

Ending:

12/31/05

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2	3	4	5	6		7	8	9	10	
						Original	Balance					
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO									
	A. Directly Facility Related											
	Long-Term											
1	Lexington Financial Services						\$	\$			\$	1
2	II, L.L.C.	X		Mortgage	\$32,361.00	12/29/98	4,256,000	3,368,354	01/2008	0.0675	232,225	2
3												3
4												4
5												5
	Working Capital											
6	LaSalle Bank, N.A.		X	Line of Credit	Varies	04/06/02	500,000	200,000	05/31/2006	Prime	14,553	6
7												7
8												8
9	TOTAL Facility Related				\$32,361.00		\$ 4,756,000	\$ 3,568,354			\$ 246,778	9
	B. Non-Facility Related*											
10											2,429	10
11											(284)	11
12												12
13											6,360	13
14	TOTAL Non-Facility Related						\$	\$			\$ 8,505	14
15	TOTALS (line 9+line14)						\$ 4,756,000	\$ 3,568,354			\$ 255,283	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

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

B. Real Estate Taxes

		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report			
1.	Real Estate Tax accrual used on 2004 report.			\$	66,000 1
		Allocated from Management Company			1,968
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.)	2004		\$	62,824 2
3.	Under or (over) accrual (line 2 minus line 1).			\$	(1,208) 3
4.	Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	64,800 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.)			\$	1,061 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			\$	64,653 7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:					
	2000	62,228	8		
	2001	65,080	9		
	2002	69,897	10		
	2003	65,659	11		
	2004	62,824	12		
	Est. 05 taxes payable in 06:	62,811			
	Est. 05 tax with 3% increase:	64,695			
	Use:	64,800			
				FOR OHF USE ONLY	
13	FROM R. E. TAX STATEMENT FOR 2004	\$			13
14	PLUS APPEAL COST FROM LINE 5	\$			14
15	LESS REFUND FROM LINE 6	\$			15
16	AMOUNT TO USE FOR RATE CALCULATION	\$			16

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

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lexington of Elmhurst COUNTY Dupage

FACILITY IDPH LICENSE NUMBER 0037317

CONTACT PERSON REGARDING THIS REPORT Susan Rojek

TELEPHONE (630) 458-4700 FAX #: (630) 458-4795

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 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 2004.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>06-14-317-008</u>	<u>Land and building</u>	\$ <u>62,823.60</u>	\$ <u>62,823.60</u>
2. <u>Royal Management Corp. (Samvest of Lombard II)</u>		\$ _____	\$ _____
3. <u>05-01-202-019</u>	<u>Land and building</u>	\$ <u>77,680.00</u>	\$ <u>1,968.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>140,503.60</u>	\$ <u>64,791.60</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 & 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 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Elmhurst

0037317 Report Period Beginning:

01/01/05 Ending:

12/31/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 52,608 B. General Construction Type: Exterior Concrete Block Frame Steel Number of Stories 3

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 ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, et List entity name, type of business, square footage, and number of beds/units available (where applicable)

Lexington Square Life Care of Elmhurst, Inc.: Retirement Community; 342 unit;

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: N/A 2. Number of Years Over Which it is Being Amortized N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>55,000</u>	<u>1991</u>	<u>\$ 1,277,670</u>	<u>1</u>
2	<u>Allocated from management compan</u>			<u>11,841</u>	<u>2</u>
3	TOTALS			\$ 1,289,511	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/05

Ending:

12/31/05

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	138	1991	1991	\$ 4,110,586	\$	35	\$ 117,445	\$	1,658,697	4
5	10	1995	1995	73,302	2,094	35	2,094		22,319	5
6	2	2001	2001							6
7										7
8										8
Improvement Type**										
9	Building Improvement		1992	693	20	35	20		263	9
10	Land Improvement		1995	7,500	500	15	500		5,167	10
11	Fan Coil Units		1996	4,903	140	35	140		1,331	11
12	Patio		1996	2,322	155	15	155		1,470	12
13	Basement rehab		1997	17,151	1,715	10	1,715		14,436	13
14	Baseboards		1997	3,129	313	10	313		2,582	14
15	Wiring		1998	3,090	309	10	309		2,318	15
16	Lobby Tile		1999	19,354	1,935	10	1,935		13,386	16
17	Patio		1999	4,196	280	15	280		1,678	17
18	Automatic Door		2000	1,300	130	10	130		715	18
19	Wallpaper		2000	6,853	685	10	685		3,769	19
20	Patio		2000	1,242	83	15	83		456	20
21	Storage closet for HVAC		2000	3,745	250	15	250		1,373	21
22	Fire pump system		2001	4,141	414	10	414		1,863	22
23	Door releases		2001	4,420	442	10	442		1,989	23
24	Infrared curtains for elevators		2001	3,000	300	10	300		1,350	24
25	Parking lot		2002	2,532	253	10	253		1,013	25
26	Kitchen tile and plumbing		2002	9,661	966	10	966		3,542	26
27	Elevator upgrade		2002	2,595	519	5	519		1,774	27
28	Facility Rehab-Painting/wallpaper/carpeting		2003	175,252	17,525	10	17,525		51,115	28
29	Facility Rehab-Floor tile/room upgrade		2003	38,140	1,907	20	1,907		5,562	29
30	Facility Rehab-Carpeting		2003	7,860	786	10	786		2,227	30
31	Parking lot		2004	1,999	400	5	400		533	31
32	Roof		2004	15,000	750	20	750		1,063	32
33	Landscaping		2005	5,396	135	20	135		135	33
34	Paint for building		2005	9,000	225	10	225		225	34
35	Roof		2005	14,300	119	20	119		119	35
36										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

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	HVAC upgrade	2005	\$ 3,230	\$ 108	20	\$ 108	\$	\$ 108	37
38	Sprinkler system	2005	1,060	13	20	13		13	38
39	Lobby, lounge and reception rehabilitatio	2005	27,602	1,265	20	1,265		1,265	39
40	Window treatment	2005	1,931	129	10	129		129	40
41	Cubicle curtains	2005	820	55	5	55		55	41
42	Countertop	2005	845	113	5	113		113	42
43									43
44									44
45									45
46									46
47									47
48	Land improvements - management compan	2002	18,663		15	542	542	4,873	48
49	Building - management compan	2002	145,197		40	4,243	4,243	14,217	49
50	HVAC, electrical, security system - management compan	2003	1,439		30	39	39	237	50
51	Key card system - management compan	2004	226		20	14	14	16	51
52	VAV TX controls - management compan	2005	69		20	3	3	3	52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 4,753,744	\$ 35,033		\$ 157,319	\$ 122,286	\$ 1,823,499	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	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	\$ 154,631	\$ 20,402	\$ 20,402	\$	3-10 years	\$ 66,156	71
72	Current Year Purchases	17,210	1,724	1,724		5 years	1,724	72
73	Fully Depreciated Assets	324,921					324,921	73
74	Allocated from Management Company	144,436		14,173	14,173		72,774	74
75	TOTALS	\$ 641,198	\$ 22,126	\$ 36,299	\$ 14,173		\$ 465,575	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79	Allocated from Management Company			32,195		2,916	2,916		23,033	79
80	TOTALS			\$ 32,195	\$	\$ 2,916	\$ 2,916		\$ 23,033	80

E. Summary of Care-Related Asset

	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)	\$ 6,716,648	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 57,159	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 196,534	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 139,375	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,312,107	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Therapy room rehabilitation	\$ 978	92
93	Building addition	5,527	93
94			94
95	TOTALS	\$ 6,505	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 1

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	Allocated from management company				2,430			6
7	TOTAL				\$ 2,430			7

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. /2006 \$ _____
 13. /2007 \$ _____
 14. /2008 \$ _____

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: \$ 7,951 Description: Copier - \$5,818; Fax machine - \$260; Postage machine - \$179; Allocated from management company - \$1,691
 (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

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? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides 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 Wage (c)				
6 Transportation				
7 Contractual Payment:				
8 CNA Competency Tests				
9 TOTALS	\$	\$	\$	\$
10 SUM OF line 9, col. 1 and 2 (e)	\$			

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

C. CONTRACTUAL INCOME

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

\$ _____

D. NUMBER OF CNAs TRAINED

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		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	L10A, C3	hrs	\$	3,597	\$	262,576					3,597	\$	262,576	1
2	Licensed Speech and Language Development Therapist	L10A, C3	hrs		909		51,524					909		51,524	2
3	Licensed Recreational Therapist		hrs												3
4	Licensed Physical Therapist	L10A, C3	hrs		6,902		365,310					6,902		365,310	4
5	Physician Care		visits												5
6	Dental Care		visits												6
7	Work Related Program		hrs												7
8	Habilitation		hrs												8
9	Pharmacy	L39, C2	# of prescripts							228,599				228,599	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs												10
11	Academic Education		hrs												11
12	Exceptional Care Program														12
13	Other (specify): See attached Schedule D								6,200					6,200	13
14	TOTAL			\$	11,408	\$	685,610	\$	228,599			11,408	\$	914,209	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed 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

Lexington Health Care Center of Elmhurst, Inc.
Provider # 0037317
1/1/05 - 12/31/05

Schedule D

XIV. Special Services

Service	Schedule & Line Reference	Outside Practitioner (other than consultant)		Total Units	Total Cost
		Units	Cost		
Wound therapy	L10A, C3		646	0	646
Ambulance	L39, C3		2,920	0	2,920
Dentist	L39, C3		2,634	0	2,634
			<hr/>		
		-	6,200	-	6,200

See Accountants' Compilation Report

STATE OF ILLINOIS

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning: 01/01/05

Ending:

12/31/05

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/05

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 549,226	\$ 587,399	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 676,000)	1,235,405	1,235,405	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	53,200	53,200	6
7	Other Prepaid Expenses	18,782	18,782	7
8	Accounts Receivable (owners or related parties)	14,996	14,996	8
9	Other(specify): Escrow		31,087	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,871,609	\$ 1,940,869	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	6,078	6,078	12
13	Land		1,289,511	13
14	Buildings, at Historical Cost		4,110,586	14
15	Leasehold Improvements, at Historical Cost	477,564	643,158	15
16	Equipment, at Historical Cost	225,768	673,393	16
17	Accumulated Depreciation (book methods)	(267,263)	(2,312,107)	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 (sp Construction in progr	978	6,505	22
23	Other(specify): Unamortized loan costs		31,585	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 443,125	\$ 4,448,709	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,314,734	\$ 6,389,578	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 312,450	\$ 312,450	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	200,000	200,000	29
30	Accrued Salaries Payable	201,447	201,447	30
31	Accrued Taxes Payable (excluding real estate taxes)	14,202	14,202	31
32	Accrued Real Estate Taxes(Sch.IX-B)		64,800	32
33	Accrued Interest Payable		18,947	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See attached Schedule E	145,108	108,823	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 873,207	\$ 920,669	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,368,354	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 3,368,354	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 873,207	\$ 4,289,023	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,441,527	\$ 2,100,555	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,314,734	\$ 6,389,578	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Lexington Health Care Center of Elmhurst, Inc.
Provider # 0037317
1/1/05 - 12/31/05

Schedule E

XV. Balance Sheet
C. Current Liabilities

36. Other Current Liabilities

Description	Operating	After Consolidation
Accrued rent	36,285	
Accrued 401 (k) contribution	11,026	11,026
Due to related party	18,314	18,314
Other accrued expenses	79,483	79,483
Total line 36	145,108	108,823

See Accountants' Compilation Report

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,884,073	1
2	Restatements (describe):		2
3	Post closing journal entries	(104,918)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,779,155	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	1,534,372	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(1,872,000)	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)	\$ (337,628)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,441,527	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning: 01/01/05

Ending: 12/31/05

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 expenses.

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 8,731,198	1
2	Discounts and Allowances for all Level	(716,607)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,014,591	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,178,796	6
7	Oxygen	196	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,178,992	8
C. Other Operating Revenue			
9	Payments for Educator		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop	3,840	12
13	Barber and Beauty Care	28,834	13
14	Non-Patient Meals	75	14
15	Telephone, Television and Radio	11	15
16	Rental of Facility Space		16
17	Sale of Drugs	313,373	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	13,901	19
20	Radiology and X-Ray	13,289	20
21	Other Medical Services	114,521	21
22	Laundry	2,858	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 490,702	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**	284	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 284	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Investment income	394	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 394	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,684,963	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,212,610	31
32	Health Care	3,764,666	32
33	General Administrator	1,753,565	33
B. Capital Expense			
34	Ownership	920,654	34
C. Ancillary Expense			
35	Special Cost Centers	416,968	35
36	Provider Participation Fee	82,128	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,150,591	40
41	Income before Income Taxes (line 30 minus line 40)**	1,534,372	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,534,372	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.
This entity is a cash basis taxpayer.

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

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

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning: 01/01/05

Ending:

12/31/05

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	2,047	2,118	\$ 82,313	\$ 38.86	1
2	Assistant Director of Nursing	1,504	1,685	52,508	31.16	2
3	Registered Nurses	23,010	24,688	745,097	30.18	3
4	Licensed Practical Nurses	11,228	12,488	297,916	23.86	4
5	CNAs & Orderlies	72,866	77,143	867,504	11.25	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,361	7,948	97,747	12.30	8
9	Activity Director	1,775	1,878	28,883	15.38	9
10	Activity Assistants	16,507	17,539	170,501	9.72	10
11	Social Service Worker	4,301	4,555	83,031	18.23	11
12	Dietician	1,934	1,991	27,358	13.74	12
13	Food Service Supervisor	2,069	2,149	33,307	15.50	13
14	Head Cook	1,942	2,149	26,896	12.52	14
15	Cook Helpers/Assistants	14,335	15,409	131,923	8.56	15
16	Dishwashers	12,575	13,487	96,280	7.14	16
17	Maintenance Worker	2,033	2,245	35,220	15.69	17
18	Housekeepers	26,890	28,602	209,588	7.33	18
19	Laundry	9,093	9,540	65,156	6.83	19
20	Administrator	2,050	2,250	89,707	39.87	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,742	10,311	141,241	13.70	24
25	Vocational Instructor					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	223,262	238,175	\$ 3,282,176 *	\$ 13.78	34

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

** See instructions.

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	196	\$ 11,422	L1, C3	35
36	Medical Director	Monthly	18,000	L9, C3	36
37	Medical Records Consultant	13	688	L10, C3	37
38	Nurse Consultant	112	10,702	L10, C3	38
39	Pharmacist Consultant	Monthly	1,200	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	93	4,474	L11, C3	44
45	Social Service Consultant	94	4,870	L12, C3	45
46	Other(specify)				46
47	Rehab Care Consultant	Monthly	2,394	L10, C3	47
48	Project Development Consultant	57	2,951	L10, C3	48
49	TOTAL (lines 35 - 48)	565	\$ 56,701		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	4,481	\$ 205,609	L10, C3	50
51	Licensed Practical Nurses	5,150	193,333	L10, C3	51
52	Certified Nurse Assistants/Aides	157	2,483	L10, C3	52
53	TOTAL (lines 50 - 52)	9,788	\$ 401,425		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Delnaz Vazifdar	Administrator	0%	\$ 89,707	Workers' Compensation Insurance	\$ 56,748	IDPH License Fee	\$ 995	
				Unemployment Compensation Insurance	91,712	Advertising: Employee Recruitment	13,541	
				FICA Taxes	243,290	Health Care Worker Background Check		
				Employee Health Insurance	54,199	(Indicate # of checks performed 200)	2,000	
				Employee Meals	9,418	Miscellaneous dues & subscriptions	3,031	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous licenses and permits	1,202	
				401(k) Contribution	7,484			
				Other Employee Benefits	21,827			
				Life Insurance	3,714			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)					\$ 89,707			
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
Description			Amount		\$ 488,392	Allocated from Management Company	1,253	
Management fees (eliminated in column 7)			\$ 736,873			Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Royal Management	Other Professional Services		\$ 11,872				Out-of-State Travel	\$
Altschuler, Melvoin & Glasser LLP	Accounting		13,682					
American Express Tax & Bus Srv	Accounting		4,225	N/A			In-State Travel	
Grabowski Law Center, LLC	Collections		7,768					
Personnel Planners	U/C Consulting		3,360					
James Samatas	Legal		100				Seminar Expense	7,106
Katten Muchin Zavis Rosenman	Legal		792					
Gilson, Labus & Silverman	Accounting		352				Allocated from Management Company	2,262
Scott & Krause	Legal		382				Entertainment Expense	()
Cassidy Schade & Gloor	Legal		12,108				(agree to Sch. V, line 24, col. 8)	
ING	401(k) Administration		450				TOTAL	\$ 9,368
See attached Schedule F			33,679					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)				TOTAL				
			\$ 88,770		\$			

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Lexington Health Care Center of Elmhurst, Inc.

Provider # 0037317

1/1/05 - 12/31/05

Schedule F

XIX. Support Schedules

C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
Sachnoff & Weaver	Legal	12,229
Serpico, Novelle, Pertrosino & Rascia, Ltd.	Legal	816
Systematic Management Systems	Collections	1,128
Pamela Harshburger	Public Aid Consultant	5,537
McLeod USA	Computer Consulting	1,619
Mcafee	Computer Consulting	88
National Datacare Corporation	Computer Consulting	1,563
Advanced Answers on Demand	Computer Consulting	2,633
eHealth Solutions	Computer Consulting	2,600
Action Computer Service	Computer Consulting	324
Information Controls, Inc.	Computer Consulting	867
AdminaStar Federal	Computer Consulting	366
Microsoft	Computer Consulting	3,748
Telenet	Computer Consulting	161
Total, Other Professional Services		<u>33,679</u>
Total, Agrees to Schedule V, Line 19, Column 3		88,770
Allocated from management co.		
American Express Tax & Business Services	Accounting	249
Altschuler, Melvoin and Glasser LLP	Accounting	93
Account Temps	Accounting	771
Gene Whitehorn	Medicaid Billing Consultant	1,791
Personnel Planners	U/C Consulting	5
Gilson, Labus and Silverman	Accounting	157
James Samatas	Legal	20
Sachnoff and Weaver	Legal	91
Katten Muchin Zavis Roseman	Legal	13
ILIAC / Pension Administrators	401 (k) Administration	622
Various	Computer Consulting	10,113
Allocated from building partnership		
James Samatas	Filing and recording fees	118
Nonallowable legal fees		
Grabowski Law Center, LLC	Legal-collection fees	(7,768)
Sytematic Management Systems	Collection fees	(1,128)
Katten Muchin Zavis Roseman	Out of period legal fees	(482)
Total, Agrees to Schedule V, Line 19, Column 8		<u>93,435</u>

See accountants' compilation report

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

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	8 Amount of Expense Amortized Per Year								
					5 FY2002	6 FY2003	7 FY2004	8 FY2005	9 FY2006	10 FY2007	11 FY2008	12 FY2009	13 FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2							N/A						
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Elmhurst# 0037317Report Period Beginning: 01/01/05Ending: 12/31/05**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report No
If YES, give association name and amount N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? 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 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 41,756 Line 10
- (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. \$ 82,128
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 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 if 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. \$ 9,418 Has any meal income been offset against related costs? Yes Indicate the amount \$ 75
- (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 program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 0%
d. Have vehicle usage logs been maintained Adequate records have been maintained.
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? N/A
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 No
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' COMPILATION REPORT

RECONCILIATION REPORT

11:45 AM 5/16/2006

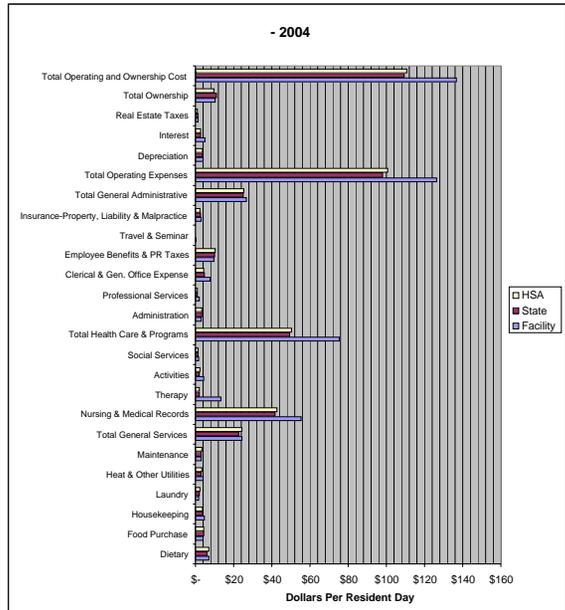
ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-858,155	equal to	-858,155	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	255,283	equal to	255,283	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	64,653	equal to	64,653	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	196,534	equal to	196,534	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	2,430	equal to	2,430	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	7,951	equal to	7,951	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	679,410	equal to	680,056	-646	FAILED	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8:2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	228,599	equal to	228,599	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39.10a	2
Income Stat. General Serv.	1,212,610	equal to	1,212,610	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	3,764,666	equal to	3,764,666	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	1,753,565	equal to	1,753,565	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	920,654	equal to	920,654	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	416,968	equal to	416,968	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	82,128	equal to	82,128	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	2,045,338	equal to	2,143,085	-97,747	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	199,384	equal to	199,384	0	O.K.	Pg20 K19+K20	A.	9-10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	83,031	equal to	83,031	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	315,764	equal to	315,764	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	35,220	equal to	35,220	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	209,588	equal to	209,588	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	65,156	equal to	65,156	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	89,707	equal to	89,707	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	141,241	equal to	141,241	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	3,282,176	equal to	3,282,176	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	11,422	< or = to	11,422	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	18,000	< or = to	18,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	414,015	< or = to	433,453	-19,438	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	4,474	< or = to	4,474	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	4,870	< or = to	4,870	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	89,707	equal to	89,707	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	736,873	equal to	736,873	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	88,770	equal to	88,770	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	488,392	equal to	488,392	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	22,022	equal to	22,022	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	9,368	equal to	9,368	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	82,128	equal to	82,128	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	9,418	< or = to	9,418	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	9,418	equal to	9,418	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	7,574	equal to	10,034	-2,460	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-688,500	equal to	-688,500	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	3,568,354	equal to	3,568,354	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	64,800	equal to	64,800	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	1,289,511	equal to	1,289,511	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	4,753,744	equal to	4,753,744	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	673,393	equal to	673,393	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	2,312,107	equal to	2,312,107	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,441,527	equal to	1,441,527	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	1,534,372	equal to	1,534,372	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	2,314,734	equal to	2,314,734	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

Lexington of Elmhurst
 IDPA Comparative Data - Per Resident Day Cost
 Year Ending 12/31/05

Enter your HSA # in next column
 Census (Pulls from Page 2)

Cost Report Line	Description	Year Facility	Average Median Cost Per Day			State	HSA	IDPA LTC Profiles	LTC Median Per Diem Cost by HSA - 2003 Cost Reports 2003 (Run June 1, 2004)	UN-INFLATED	10th %	90th %
			State	HSA	HSA							
1	Dietary	7.06	6.01	7.02	6.01	7.02	1	6.01	7.02	4.13	9.81	
2	Food Purchase	4.05	4.31	4.47	4.31	4.47	2	4.31	4.47	3.56	6.04	
3	Housekeeping	4.66	3.70	3.59	3.70	3.59	3	3.59	3.68	2.48	5.80	
4	Laundry	1.52	1.85	2.23	1.85	2.23	4	1.85	2.23	0.91	3.14	
5	Heat & Other Utilities	4.14	2.95	3.17	2.95	3.17	5	2.95	3.17	2.05	4.25	
6	Maintenance	2.93	3.01	3.26	3.01	3.26	6	3.01	3.26	1.92	5.12	
8	Total General Services	24.43	22.58	24.49	22.58	24.49	8	22.58	24.49	17.57	31.51	
10	Nursing & Medical Records	55.48	41.83	42.52	41.83	42.52	10	41.83	42.52	27.25	64.47	
10A	Therapy	13.39	2.10	1.86	2.10	1.86	10A	2.10	1.86	-	10.55	
11	Activities	4.31	1.91	2.18	1.91	2.18	11	1.91	2.18	1.06	3.45	
12	Social Services	1.73	1.42	1.45	1.42	1.45	12	1.42	1.45	0.58	3.00	
16	Total Health Care & Programs	75.39	49.48	50.39	49.48	50.39	16	50.39	51.22	32.10	77.23	
17	Administration	3.11	3.36	3.33	3.36	3.33	17	3.33	3.15	1.71	7.21	
19	Professional Services	1.84	0.99	1.09	0.99	1.09	19	0.99	0.85	0.07	3.44	
21	Clerical & Gen. Office Expense	7.71	4.79	4.32	4.79	4.32	21	4.32	4.97	2.49	10.78	
22	Employee Benefits & PR Taxes	9.61	10.09	10.42	10.09	10.42	22	10.09	10.42	6.33	19.34	
24	Travel & Seminar	0.18	0.08	0.10	0.18	0.10	24	0.10	0.13	-	0.43	
26	Insurance-Property, Liability & Malpractice	2.91	2.58	2.47	2.58	2.47	26	2.47	2.55	0.88	4.32	
28	Total General Administrative	26.63	24.94	25.31	24.94	25.31	28	25.31	26.11	16.95	39.14	
29	Total Operating Expenses	126.46	98.06	100.77	98.06	100.77	29	100.77	100.03	69.40	142.56	
30	Depreciation	3.87	3.70	3.82	3.70	3.82	30	3.70	3.82	1.01	8.43	
32	Interest	5.03	2.54	2.81	2.54	2.81	32	2.81	1.96	-	11.53	
33	Real Estate Taxes	1.27	1.38	0.92	1.38	0.92	33	0.92	1.08	-	4.85	
37	Total Ownership and Ownership Cost	136.83	110.50	110.50	110.50	110.50	37	110.50	109.83	73.16	166.14	
	TOTAL OPERATING & OWNERSHIP CC							109.17	110.50	73.16	166.14	

Notes:
 Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.
 The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



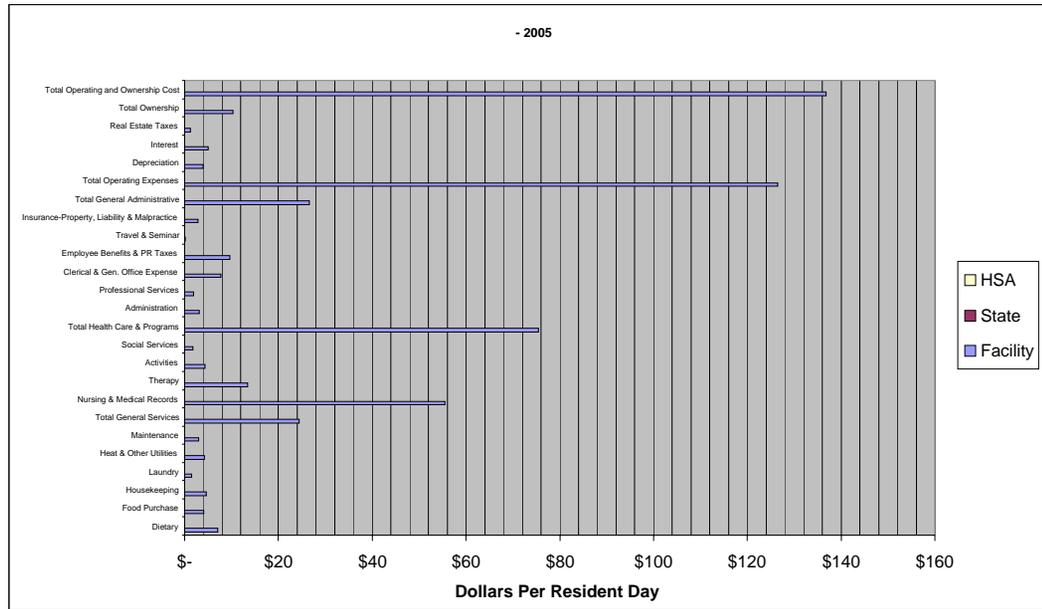
Lexington of Elmhurst
 IDPA Comparative Data - Per Resident Day Cost
 Year Ending 12/31/05

Enter your HSA # in next column
 Census (Pulls from Page 2)

Cost Report Line	Description	2005			2004			2003			2002		
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	7.06	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	4.05	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	4.66	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	1.52	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	4.14	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	2.93	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	24.43	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	55.48	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	13.39	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	4.31	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	1.73	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	75.39	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	3.11	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	1.84	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	7.71	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	9.61	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.18	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	2.91	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	26.63	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	126.46	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	3.87	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	5.03	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	1.27	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	10.37	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	136.83	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

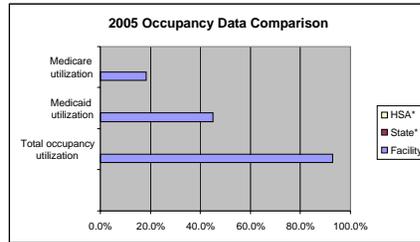
Notes:
 Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



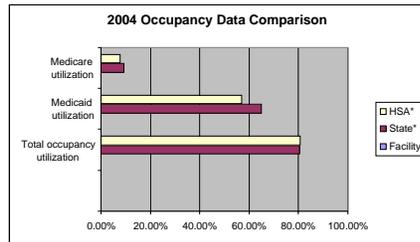
2005

Your Facility	State*	HSA*
Total occupancy utilization	92.79%	0.00%
Medicaid utilization	44.97%	0.00%
Medicare utilization	18.33%	0.00%
Private pay percent utilization	29.26%	N/A
Capacity in Patient Days	54,750	N/A
Census days of service provided	50,802	N/A



2004

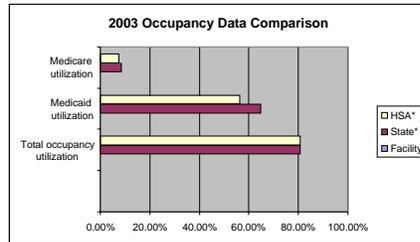
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%
Medicaid utilization	#DIV/0!	65.00%
Medicare utilization	#DIV/0!	9.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

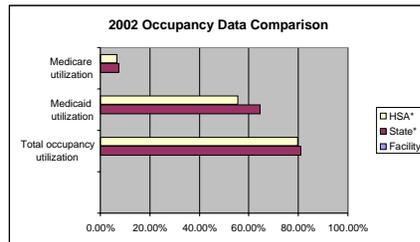
2003

Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%
Medicaid utilization	#DIV/0!	64.80%
Medicare utilization	#DIV/0!	8.50%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



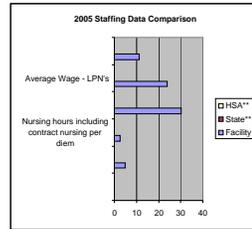
2002

Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%
Medicaid utilization	#DIV/0!	64.50%
Medicare utilization	#DIV/0!	7.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



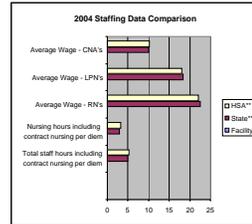
2005

Year	Facility	State**	HSA**
Total staff hours including contract nursing per diem	4.88	0.00	0.00
Nursing hours including contract nursing per diem	2.52	0.00	0.00
Average Wage - RN's	30.18	0.00	0.00
Average Wage - LPN's	23.86	0.00	0.00
Average Wage - CNA's	11.25	0.00	0.00



2004

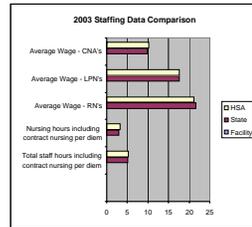
Year	Facility	State**	HSA**
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	



** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

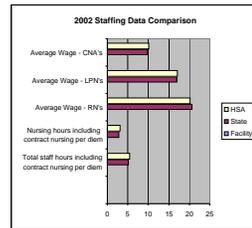
2003

Year	Facility	State	HSA
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	

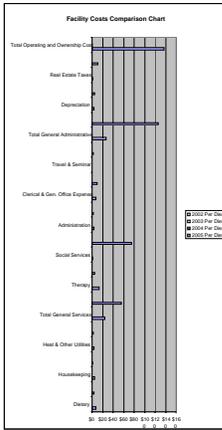


2002

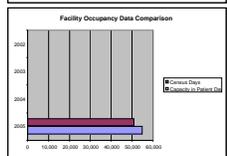
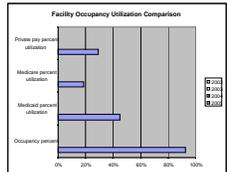
Year	Facility	State	HSA
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	



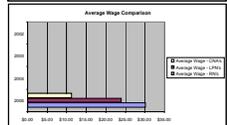
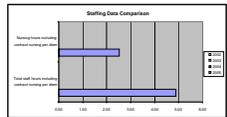
Report Line	Account	Year 2003	Year 2004	Year 2003	Year 2004
		Facility	Facility	Per Bed	Per Bed
		2003	2004	2003	2004
1	Energy	7.96	450V/01	450V/01	450V/01
2	Food Purchase	4.65	450V/01	450V/01	450V/01
3	Housekeeping	4.46	450V/01	450V/01	450V/01
4	Laundry	1.12	450V/01	450V/01	450V/01
5	Heat & Other Utilities	4.14	450V/01	450V/01	450V/01
6	Maintenance	2.93	450V/01	450V/01	450V/01
8	Total General Services	24.25	450V/01	450V/01	450V/01
9	Nursing & Medical Records	31.48	450V/01	450V/01	450V/01
10A	Therapy	31.79	450V/01	450V/01	450V/01
11	Administration	4.16	450V/01	450V/01	450V/01
12	Social Services	1.71	450V/01	450V/01	450V/01
16	Total Health Care & Programs	75.79	450V/01	450V/01	450V/01
17	Administration	1.11	450V/01	450V/01	450V/01
19	Professional Services	1.81	450V/01	450V/01	450V/01
21	Child & Gen. Office Expense	7.71	450V/01	450V/01	450V/01
22	Medical Records & PR Taxes	1.41	450V/01	450V/01	450V/01
24	Travel & Lodging	0.18	450V/01	450V/01	450V/01
26	Insurance-Property, Liability & Malpractice	2.91	450V/01	450V/01	450V/01
28	Total General Administration	24.62	450V/01	450V/01	450V/01
29	Total Operating Expenses	130.46	450V/01	450V/01	450V/01
30	Depreciation	1.87	450V/01	450V/01	450V/01
32	Interest	1.61	450V/01	450V/01	450V/01
33	Total Facility Taxes	1.27	450V/01	450V/01	450V/01
37	Total Ownership	38.37	450V/01	450V/01	450V/01
	Total Operating and Ownership Cost	138.83	450V/01	450V/01	450V/01



	Facility 2003	Facility 2004	Facility 2003	Facility 2004
Occupancy percent	82.79%	450V/01	450V/01	450V/01
Medicare percent utilization	44.87%	450V/01	450V/01	450V/01
Medicaid percent utilization	38.33%	450V/01	450V/01	450V/01
Private pay percent utilization	29.26%	450V/01	450V/01	450V/01
Capacity in Patient Days	54,750	0	0	0
Census Days	50,860	0	0	0



	Facility 2003	Facility 2004	Facility 2003	Facility 2004
Total staff hours including weekend overtime per day	4.86	0.00	0.00	0.00
Working hours including weekend overtime per day	2.52	0.00	0.00	0.00
Average Wage - BNY	34.18	0.00	0.00	0.00
Average Wage - LPHS	23.86	0.00	0.00	0.00
Average Wage - CHS	17.25	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	315,764	31,714	11,422	358,900	0	358,900	0	358,900
2. Food Purchase	0	215,140	0	215,140	0	215,140	-9,493	205,647
3. Housekeeping	209,588	27,084	0	236,672	0	236,672	210	236,882
4. Laundry	65,156	14,829	0	79,985	0	79,985	-2,858	77,127
5. Heat and Other Utilities	0	0	207,161	207,161	0	207,161	3,328	210,489
6. Maintenance	35,220	0	79,532	114,752	0	114,752	33,918	148,670
7. Other (specify)*	0	0	0	0	0	0	3,421	3,421
8. Total General Services	625,728	288,767	298,115	1,212,610	0	1,212,610	28,526	1,241,136
9. Medical Director	0	0	18,000	18,000	0	18,000	0	18,000
10. Nursing & Medical Records	2,143,085	183,286	433,453	2,759,824	0	2,759,824	58,760	2,818,584
10a. Therapy	0	0	680,056	680,056	0	680,056	0	680,056
11. Activities	199,384	15,027	4,474	218,885	0	218,885	0	218,885
12. Social Services	83,031	0	4,870	87,901	0	87,901	0	87,901
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	6,535	6,535
16. Total Health Care & Programs	2,425,500	198,313	1,140,853	3,764,666	0	3,764,666	65,295	3,829,961
17. Administrative	89,707	0	736,873	826,580	0	826,580	-668,725	157,855
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	88,770	88,770	0	88,770	4,665	93,435
20. Fees, Subscriptions & Promotion	0	0	21,769	21,769	0	21,769	253	22,022
21. Clerical & General Office	141,241	23,887	15,604	180,732	0	180,732	210,762	391,494
22. Employee Benefits & Payroll	0	0	478,974	478,974	0	478,974	9,418	488,392
23. Inservice Training & Education	0	0	4,318	4,318	0	4,318	0	4,318
24. Travel and Seminar	0	0	7,106	7,106	0	7,106	2,262	9,368
25. Other Admin. Staff Trans	0	0	309	309	0	309	8,006	8,315
26. Insurance-Prop.Liab.Malpractice	0	0	145,007	145,007	0	145,007	2,798	147,805
27. Other (specify)*	0	0	0	0	0	0	30,075	30,075
28. Total General Adminis	230,948	23,887	1,498,730	1,753,565	0	1,753,565	-400,486	1,353,079
29. Total General Administrative	3,282,176	510,967	2,937,698	6,730,841	0	6,730,841	-306,665	6,424,176
30. Depreciation	0	0	57,159	57,159	0	57,159	139,375	196,534
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	14,553	14,553	0	14,553	240,730	255,283
33. Real Estate	0	0	0	0	0	0	64,653	64,653
34. Rent - Facility & Grounds	0	0	842,685	842,685	0	842,685	-840,255	2,430
35. Rent - Equipment & Vehicles	0	0	6,257	6,257	0	6,257	1,694	7,951
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	920,654	920,654	0	920,654	-393,803	526,851
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	228,599	5,554	234,153	0	234,153	0	234,153
40. Barber and Beauty Shop	0	0	22,454	22,454	0	22,454	0	22,454
41. Coffee and Gift Shops	0	0	2,674	2,674	0	2,674	0	2,674
42. Provider Participation	0	0	82,128	82,128	0	82,128	0	82,128
43. Other (specify):*	0	0	157,687	157,687	0	157,687	-157,687	0
44. Total Special Cost Ce	0	228,599	270,497	499,096	0	499,096	-157,687	341,409
45. Grand Total	3,282,176	739,566	4,128,849	8,150,591	0	8,150,591	-858,155	7,292,436

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	549,226	587,399
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	1,235,405	1,235,405
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	53,200	53,200
7. Other Prepaid Expenses	18,782	18,782
8. Accounts Receivable-Owner/Related Party	14,996	14,996
9. Other (specify):	0	31,087
10. Total current assets	1,871,609	1,940,869
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	6,078	6,078
13. Land	0	1,289,511
14. Buildings, at Historical Cost	0	4,110,586
15. Leasehold Improvements, Historical Cost	477,564	643,158
16. Equipment, at Historical Cost	225,768	673,393
17. Accumulated Depreciation (book methods)	-267,263	-2,312,107
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	978	6,505
23. other (specify):	0	31,585
24. Total Long-Term Assets	443,125	4,448,709
25. Total Assets	2,314,734	6,389,578
CURRENT LIABILITIES		
26. Accounts Payable	312,450	312,450
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	200,000	200,000
30. Accrued Salaries Payable	201,447	201,447
31. Accrued Taxes Payable	14,202	14,202
32. Accrued Real Estate Taxes	0	64,800
33. Accrued Interest Payable	0	18,947
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	145,108	108,823
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	873,207	920,669
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	0	3,368,354
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	0	3,368,354
46. Total Liabilities	873,207	4,289,023
47. Total Equity	1,441,527	2,100,555
48. Total Liabilities and Equity	2,314,734	6,389,578

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	8,731,198
2. Discounts and Allowances for all Levels	-716,607
Subtotal - Inpatient Care	8,014,591
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	1,178,796
7. Oxygen	196
Subtotal - Ancillary Revenue	1,178,992
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	3,840
13. Barber and Beauty Care	28,834
14. Non-Patient Meals	75
15. Telephone, Television, and Radio	11
16. Rental of Facility Space	0
17. Sale of Drugs	313,373
18. Sale of Supplies to Non-Patients	0
19. Laboratory	13,901
20. Radiology and X-Ray	13,289
21. Other Medical Services	114,521
22. Laundry	2,858
Subtotal - Other Operating Revenue	490,702
24. Contributions	0
25. Interest and Other Investments Income	284
Subtotal - Non-Operating Revenue	284
27. Other Revenue (specify):	394
28. Other Revenue (specify):	0
Subtotal - Other Revenue	394
30. Total Revenue	9,684,963
31. General Services	1,212,610
32. Health Care	3,764,666
33. General Administration	1,753,565
34. Ownership	920,654
35. Special Cost Centers	416,968
35. Provider Participation Fee	82,128
37. Other	0
40. Total Expenses	8,150,591
41. Income Before Income Taxes	1,534,372
42. Income Taxes	0
43. Net Income or Loss for the Year	1,534,372

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IDPA LTC Profiles
 LTC Median Per Diem Cost by HSA - 2005 Cost Reports
 2005 (Run June 1, 2004)

UN-INFLATED

Lexington
 of
 Elmhurst
 of
 Elmhurst
 2005
 Costs

2005
 Census

Cost Report Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

State-Wide	HSA											
	1	2	3	4	5	6	7	8	9	10	11	
[Empty Data Table]												

10th % 90th %

Cost Report Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
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17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

50,802

Average Wage Data Table

Total staff hours including contract nurses per diem
 Nursing hours including contract nurses per diem
 RN
 LPN
 CNA
 DON
 ADON

State-Wide	HSA										
	1	2	3	4	5	6	7	8	9	10	11
[Empty Data Table]											

2003 - Staffing and Occupancy Data

Average Occupancy
 Medicaid Utilization
 Medicare Utilization

State-Wide	HSA										
	1	2	3	4	5	6	7	8	9	10	11
[Empty Data Table]											

IDPA LTC Profiles
 LTC Median Per Diem Cost by HSA - 2003 Cost Reports
 2003 (Run June 1, 2004)

UN-INFLATED

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14

Lexington
 of Elmhurst
 of Elmhurst

Lexington
 of Elmhurst
 of Elmhurst

2003
 Census

2003
 Census

Cost Report Line	Description	10th %	90th %
1	Dietary	4.13	9.81
2	Food Purchase	3.36	6.04
3	Housekeeping	2.48	5.80
4	Laundry	0.91	3.14
5	Heat & Other Utilities	2.05	4.25
6	Maintenance	1.92	5.12
8	TOTAL GENERAL SERVICES	17.57	31.51
10	Nursing & Medical Records	27.25	64.47
10A	Therapy	-	10.55
11	Activities	1.06	3.45
12	Social Services	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	32.10	77.23
17	Administration	1.71	7.21
19	Professional Services	0.07	3.44
21	Clerical & Gen. Office Expense	2.49	10.78
22	Employee Benefits & PR Taxes	6.33	19.34
24	Travel & Seminar	-	0.43
26	Insurance-Property, liability & Malpractice	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	16.95	39.14
29	TOTAL OPERATING EXPENSES	69.40	142.56
30	Depreciation	1.01	8.43
32	Interest	-	11.53
33	Real Estate Taxes	-	4.85
37	TOTAL OWNERSHIP	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	73.16	166.14

Average Wage Data Table

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67

2003 - Staffing and Occupancy Data

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Average Occupancy	80.80%	80.80%	79.90%	80.60%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	8.00%

IDPA LTC Profiles
 LTC Median Per Diem Cost by HSA - 2002 Cost Reports
 2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.11	4.52	4.09	
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.00	0.72	
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.60	
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	

10th %	90th %
4.17	9.77
3.29	5.90
2.51	5.63
1.10	3.13
1.89	4.03
1.95	5.11
17.19	30.80
26.11	62.04
-	10.03
1.13	3.39
0.58	3.00
31.31	74.79
1.65	6.84
0.07	2.93
2.36	10.72
6.22	17.51
-	0.37
0.83	3.92
16.13	36.02
67.15	138.58
0.73	8.09
-	12.86
-	5.05
3.55	24.50
70.70	163.08

Cost Report	Description	10th %	90th %
1	Dietary	3.29	5.90
2	Food Purchase	2.51	5.63
3	Housekeeping	1.10	3.13
4	Laundry	1.89	4.03
5	Heat & Other Utilities	1.95	5.11
6	Maintenance	26.11	62.04
8	TOTAL GENERAL SERVICES	17.19	30.80
10	Nursing & Medical Records	40.68	41.16
10A	Therapy	1.85	2.27
11	Activities	1.88	1.60
12	Social Services	1.44	1.32
16	TOTAL HEALTH CARE & PROGRAMS	47.55	47.76
17	Administration	3.39	3.54
19	Professional Services	0.98	0.72
21	Clerical & Gen. Office Expense	4.58	4.31
22	Employee Benefits & PR Taxes	9.63	8.44
24	Travel & Seminar	0.09	0.09
26	Insurance-Property, liability & Malpractice	2.19	2.03
28	TOTAL GENERAL ADMINISTRATIVE	23.47	21.93
29	TOTAL OPERATING EXPENSES	94.39	91.33
30	Depreciation	3.53	3.04
32	Interest	2.73	1.54
33	Real Estate Taxes	1.30	1.03
37	TOTAL OWNERSHIP	11.44	10.60
	TOTAL OPERATING & OWNERSHIP COST	105.83	101.30

2002 Census

2002 Costs

2002 - Average Wage Data Table

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.57	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.00%	82.00%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%