

			FOR OHF USE			

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2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p>I. IDPH Facility ID Number: <u>0037002</u></p> <p>Facility Name: <u>Lexington of Streamwood</u></p> <p>Address: <u>815 East Irving Park Road</u> <u>Streamwood</u> <u>60107</u> Number City Zip Code</p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>(630) 837-5300</u> Fax # <u>(630) 213-9076</u></p> <p>IDPA ID Number: <u>363748803001</u></p> <p>Date of Initial License for Current Owners: <u>07/08/91</u></p> <p>Type of Ownership:</p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact Name: <u>Charles J. Fischer</u> Telephone Number: <u>(312) 634-4580</u> Please send copies of desk review and audit adjustments to address on this page</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/05</u> to <u>12/31/05</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1"> <tr> <td style="width: 20%;">Officer or Administrator of Provider</td> <td>(Signed) _____ (Type or Print Name) _____ (Date) _____</td> </tr> <tr> <td rowspan="2">Paid Preparer</td> <td>(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____</td> </tr> <tr> <td>(Print Name and Title) _____ (Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u> (Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u></td> </tr> </table> <p align="center">MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) _____ (Date) _____	Paid Preparer	(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____	(Print Name and Title) _____ (Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u> (Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Streamwood

0037002 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	224	Skilled (SNF)	224	81,760	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	224	TOTALS	224	81,760	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 Patient Days by Level of Care and Primary Source of Payment			5 Total	
		2 Medicaid Recipient	3 Private Pay	4 Other		
8	SNF	35,535	4,139	10,536	50,210	8
9	SNF/PED					9
10	ICF	10,291	2,062		12,353	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	45,826	6,201	10,536	62,563	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.52%

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 07/08/91

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 224 and days of care provided 8,320

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

Facility Name & ID Number Lexington of Streamwood # 0037002 Report Period Beginning: 01/01/05 Ending: 12/31/05

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

	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
	Operating Expenses	Salary/Wage 1	Supplies 2	Other 3					Total 4	9
A. General Services										
1 Dietary	323,386	33,826	17,507	374,719		374,719		374,719		1
2 Food Purchase		253,244		253,244		253,244	(12,330)	240,914		2
3 Housekeeping	288,047	38,621		326,668		326,668	314	326,982		3
4 Laundry	77,241	18,319		95,560		95,560	(5,152)	90,408		4
5 Heat and Other Utilities			230,815	230,815		230,815	4,970	235,785		5
6 Maintenance	31,293		118,586	149,879		149,879	50,649	200,528		6
7 Other (specify):* Allocated Benefits							5,109	5,109		7
8 TOTAL General Services	719,967	344,010	366,908	1,430,885		1,430,885	43,560	1,474,445		8
B. Health Care and Programs										
9 Medical Director			47,000	47,000		47,000		47,000		9
10 Nursing and Medical Records	3,510,908	277,895	222,088	4,010,891		4,010,891	87,747	4,098,638		10
10a Therapy			727,805	727,805		727,805		727,805		10a
11 Activities	208,783	20,866	4,366	234,015		234,015		234,015		11
12 Social Services	113,063		5,495	118,558		118,558		118,558		12
13 CNA Training										13
14 Program Transportation										14
15 Other (specify):* Allocated Benefits							9,760	9,760		15
16 TOTAL Health Care and Programs	3,832,754	298,761	1,006,754	5,138,269		5,138,269	97,507	5,235,776		16
C. General Administration										
17 Administrative	96,790		972,711	1,069,501		1,069,501	(870,943)	198,558		17
18 Directors Fees										18
19 Professional Services			122,750	122,750		122,750	12,815	135,565		19
20 Dues, Fees, Subscriptions & Promotion			35,703	35,703		35,703	1,270	36,973		20
21 Clerical & General Office Expense	231,295	38,672	23,552	293,519		293,519	314,548	608,067		21
22 Employee Benefits & Payroll Tax			673,980	673,980		673,980	12,193	686,173		22
23 Inservice Training & Education			3,160	3,160		3,160		3,160		23
24 Travel and Seminars			10,331	10,331		10,331	3,378	13,709		24
25 Other Admin. Staff Transportation			4,630	4,630		4,630	11,956	16,586		25
26 Insurance-Prop.Liab.Malpractice			185,260	185,260		185,260	4,179	189,439		26
27 Other (specify):* Allocated Benefits							44,912	44,912		27
28 TOTAL General Administration	328,085	38,672	2,032,077	2,398,834		2,398,834	(465,692)	1,933,142		28
29 TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,880,806	681,443	3,405,739	8,967,988		8,967,988	(324,625)	8,643,363		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 Streamwood

#0037002

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			69,192	69,192		69,192	185,918	255,110			30
31	Amortization of Pre-Op. & Org											31
32	Interest			24,717	24,717		24,717	295,068	319,785			32
33	Real Estate Taxes							423,137	423,137			33
34	Rent-Facility & Grounds			1,618,698	1,618,698		1,618,698	(1,615,070)	3,628			34
35	Rent-Equipment & Vehicle:			9,377	9,377		9,377	2,529	11,906			35
36	Other (specify): ³											36
37	TOTAL Ownership			1,721,984	1,721,984		1,721,984	(708,418)	1,013,566			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportatio											38
39	Ancillary Service Center:		252,864	3,103	255,967		255,967		255,967			39
40	Barber and Beauty Shops			16,730	16,730		16,730		16,730			40
41	Coffee and Gift Shop:			2,262	2,262		2,262		2,262			41
42	Provider Participation Fee			122,640	122,640		122,640		122,640			42
43	Other (specify): ³ Nonallowable Cost			252,878	252,878		252,878	(252,878)				43
44	TOTAL Special Cost Centers		252,864	397,613	650,477		650,477	(252,878)	397,599			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	4,880,806	934,307	5,525,336	11,340,449		11,340,449	(1,285,921)	10,054,528			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

Facility Name & ID Number Lexington of Streamwood

0037002

Report Period Beginning: 01/01/05

Ending: 12/31/05

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	(137)	2		4
5	Telephone, TV & Radio in Resident Room	(5,481)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients	(5,152)	4		8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(5)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(703)	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	(1,208)	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	(189,173)	43		24
25	Fund Raising, Advertising and Promotion	(20,620)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See attached Schedule A	123,998			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (98,481)		\$	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)	(1,187,440)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,187,440)		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,285,921)		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 of Streamwood

Provider #: 0037002

01/01/05 to 12/31/05

Schedule A

VI. Adjustment Detail

Line 29 - Other

<u>Non-allowable expenses</u>	<u>Amount</u>	<u>Reference</u>
Nonallowable collection fees	(13,747)	19
Disallow out of period legal fees	(522)	19
Disallow Chamber of Commerce dues	(600)	20
Nonallowable personal item replacement	(1,491)	43
Offset nonallowable radiology	(17,992)	43
Nonallowable trust fees	(100)	43
Unrealized gain on fair value of interest rate swap	174,660	43
Nonallowable cash over/short	(31)	43
Offset nonallowable laboratory	(16,179)	43
	<u>123,998</u>	

SEE ACCOUNTANTS' COMPILATION REPORT

Lexington of Streamwood

ID# 0037002

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
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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 Streamwood

0037002

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	(137)	0	0	0	0	0	0	0	0	0	0	(137)	2
3	Housekeeping	0	0	314	0	0	0	0	0	0	0	0	314	3
4	Laundry	(5,152)	0	0	0	0	0	0	0	0	0	0	(5,152)	4
5	Heat and Other Utilities	0	0	4,970	0	0	0	0	0	0	0	0	4,970	5
6	Maintenance	0	0	50,649	0	0	0	0	0	0	0	0	50,649	6
7	Other (specify):*	0	0	5,109	0	0	0	0	0	0	0	0	5,109	7
8	TOTAL General Services	(5,289)	0	61,042	0	0	0	0	0	0	0	0	55,753	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	87,747	0	0	0	0	0	0	0	0	87,747	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	9,760	0	0	0	0	0	0	0	0	9,760	15
16	TOTAL Health Care and Programs	0	0	97,507	0	0	0	0	0	0	0	0	97,507	16
	C. General Administration													
17	Administrative	0	0	101,768	(972,711)	0	0	0	0	0	0	0	(870,943)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	7,790	20,794	0	0	0	0	0	0	0	0	28,584	19
20	Fees, Subscriptions & Promotions	0	0	1,870	0	0	0	0	0	0	0	0	1,870	20
21	Clerical & General Office Expenses	0	0	307,554	6,994	0	0	0	0	0	0	0	314,548	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	3,378	0	0	0	0	0	0	0	3,378	24
25	Other Admin. Staff Transportation	0	0	0	11,956	0	0	0	0	0	0	0	11,956	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	4,179	0	0	0	0	0	0	0	4,179	26
27	Other (specify):*	0	0	0	44,912	0	0	0	0	0	0	0	44,912	27
28	TOTAL General Administration	0	7,790	431,986	(901,292)	0	(461,516)	28						
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(5,289)	7,790	590,535	(901,292)	0	(308,256)	29						

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 Streamwood		
				Limited Partnership	Streamwood	Real estate ptsp.
				Royal Mgmt. Corp	Lombard	Mgmt. Co.
				Lexington Financial		
				Services, 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	19 Professional fees	\$	Sambell of Streamwood Limited Partnership	**	\$ 7,790	\$ 7,790	1	
2	V	30 Depreciation		Sambell of Streamwood Limited Partnership	**	153,169	153,169	2	
3	V	32 Interest expense		Sambell of Streamwood Limited Partnership	**	280,608	280,608	3	
4	V	32 Amortization of mortgage cost:		Sambell of Streamwood Limited Partnership	**	4,968	4,968	4	
5	V	33 Property taxes		Sambell of Streamwood Limited Partnership	**	418,698	418,698	5	
6	V	34 Rental expense	1,618,698	Sambell of Streamwood Limited Partnership	**		(1,618,698)	6	
7	V	43 Trust fees		Sambell of Streamwood Limited Partnership	**	100	100	7	
8	V	43 Unrealized gain on fmv of interest rate swaj		Sambell of Streamwood Limited Partnership	**	(174,660)	(174,660)	8	
9	V							9	
10	V							10	
11	V							11	
12	V	** The owners of Lexington Health Care Center of Streamwood, Inc. own 100% of Sambell of Streamwood Limited Partnershi							12
13	V							13	
14	Total		\$ 1,618,698			\$ 690,673	\$ * (928,025)	14	

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

Lexington Health Care Center of Streamwood, Inc.
Provider # 0037002
1/1/05 - 12/31/05

Schedule B

VII. Related Parties

Owners

<u>Name</u>	<u>Ownership %</u>
James Samatas Discretionary Trust	22.33%
John Samatas Discretionary Trust	22.33%
Cynthia Thiem Discretionary Trust	22.34%
Jeffrey J. Bell Revocable Trust	8.25%
Lawrence W. Bell Revocable Trust	8.25%
David S. Bell Revocable Trust	8.25%
David S. Bell 2001 Trust	2.75%
Jeffrey J. Bell 2001 Trust	2.75%
Lawrence W. Bell 2001 Trust	2.75%

Related Nursing Homes

City

Lexington Health Care Center of Lombard, Inc.	Lombard
Lexington Health Care Center of Bloomingdale, Inc.	Bloomingdale
Lexington Health Care Center of Elmhurst, Inc.	Elmhurst
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 Chicago Ridge, Inc.	Chicago Ridge
Lexington Health Care Center of Wheeling, Inc.	Wheeling
Lexington Health Care Center of Orland Park, Inc.	Orland Park

See Accountants' Compilation Report

Facility Name & ID Number Lexington of Streamwood

0037002

Report Period Beginning: 01/01/05

Ending: 12/31/05

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.	**	\$ 314	\$ 314
16	V	5	Utilities - gas & electric	Royal Management Corp.	**	4,504	4,504
17	V	5	Utilities - water & sewer	Royal Management Corp.	**	112	112
18	V	5	Utilities - maintenance office	Royal Management Corp.	**	354	354
19	V	6	Management allocation - salarie	Royal Management Corp.	**	44,998	44,998
20	V	6	Repairs & maintenanc	Royal Management Corp.	**	5,527	5,527
21	V	6	Scavenger & exterminatin	Royal Management Corp.	**	110	110
22	V	6	Security service	Royal Management Corp.	**	14	14
23	V	7	Management allocation - employee benefit	Royal Management Corp.	**	5,109	5,109
24	V	10	Medical consultant	Royal Management Corp.	**	1,793	1,793
25	V	10	Management allocation - salarie	Royal Management Corp.	**	85,954	85,954
26	V	15	Management allocation - employee benefit	Royal Management Corp.	**	9,760	9,760
27	V	17	Management allocation - salarie	Royal Management Corp.	**	101,768	101,768
28	V	19	Computer consultant & supplies	Royal Management Corp.	**	15,102	15,102
29	V	19	Professional fees	Royal Management Corp.	**	5,692	5,692
30	V	20	Dues & subscriptions	Royal Management Corp.	**	691	691
31	V	20	Licenses, permits & inspections	Royal Management Corp.	**	4	4
32	V	20	Advertising - help wanted	Royal Management Corp.	**	1,175	1,175
33	V	21	Management allocation - salarie	Royal Management Corp.	**	293,776	293,776
34	V	21	Bank charges	Royal Management Corp.	**	430	430
35	V	21	Office supplies & printing	Royal Management Corp.	**	9,719	9,719
36	V	21	Postage	Royal Management Corp.	**	3,629	3,629
37	V						
38	V		** Certain owners of Lexington Health Care Center of Streamwood, Inc. own 100% of Royal Management Corp.				
39	Total		\$			\$ 590,535	\$ * 590,535

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Streamwood

0037002

Report Period Beginning: 01/01/05

Ending: 12/31/05

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.	**	\$ 6,994	\$ 6,994
16	V	24 Travel & semina		Royal Management Corp.	**	3,378	3,378
17	V	25 Auto expense		Royal Management Corp.	**	11,956	11,956
18	V	26 Insurance genera		Royal Management Corp.	**	4,179	4,179
19	V	27 Management allocation - employee benefit		Royal Management Corp.	**	44,912	44,912
20	V	30 Depreciation - vehicles		Royal Management Corp.	**	4,355	4,355
21	V	30 Depreciation - leasehold improv		Royal Management Corp.	**	7,229	7,229
22	V	30 Depreciation - equipment		Royal Management Corp.	**	21,165	21,165
23	V	32 Interest		Royal Management Corp.	**	9,478	9,478
24	V	32 Amortization of mortgage cost		Royal Management Corp.	**	19	19
25	V	33 Property taxes		Royal Management Corp.	**	2,939	2,939
26	V	34 Rent expense		Royal Management Corp.	**	3,628	3,628
27	V	35 Equipment rental		Royal Management Corp.	**	2,529	2,529
28	V	17 Management fees	972,711	Royal Management Corp.	**		(972,711)
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 Streamwood, Inc. own 100% of Royal Management Corp.					
39	Total		\$ 972,711			\$ 122,761	\$ * (849,950)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Streamwood # 0037002 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	22.33%	See Schedule C	4.4	11%	Salary	\$ 34,757	L17, C7	1
2	John Samatas	Owner/officer	Admin/Plant Ops	22.33%	See Schedule C	4.4	11%	Salary	24,827	L17, C7	2
3	Cynthia Thiem	Owner/officer	Administrative	22.34%	See Schedule C	4.4	11%	Salary	24,827	L17, C7	3
4	Jason Samatas	VP of Operations	Administrative	0.00%	See Schedule C	4.4	11%	Salary	17,357	L17, C7	4
5	Daniel Thiem	Staff Accountant	Accounting	0.00%	See Schedule C	0.8	2%	Salary	1,630	L21, C7	5
6	Jeremy Samatas	Corporate Director	Quality Assurance	0.00%	See Schedule C	4.4	11%	Salary	8,509	L10, C7	6
7											7
8						All individuals work in excess of 40 hours per week					8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 111,907		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 Streamwood # 0037002 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	10	\$ 2,852	\$	81,760	\$ 314	1
2	5	Utilities - gas & electric	Bed Days	10	40,939		81,760	4,504	2
3	5	Utilities - water & sewer	Bed Days	10	1,020		81,760	112	3
4	5	Utilities - maintenance office	Bed Days	10	3,218		81,760	354	4
5	6	Management allocation - salaries	Bed Days	10	409,014	409,014	81,760	44,998	5
6	6	Repairs & maintenance	Bed Days	10	50,234		81,760	5,527	6
7	6	Scavenger & extermination	Bed Days	10	998		81,760	110	7
8	6	Security services	Bed Days	10	129		81,760	14	8
9	7	Management allocation - employees	Bed Days	10	46,441		81,760	5,109	9
10	10	Medical consultant	Bed Days	10	16,297		81,760	1,793	10
11	10	Management allocation - salaries	Bed Days	10	781,289	781,289	81,760	85,954	11
12	15	Management allocation - employees	Bed Days	10	88,711		81,760	9,760	12
13	17	Management allocation - salaries	Bed Days	10	925,033	925,033	81,760	101,768	13
14	19	Computer consultant & supplies	Bed Days	10	137,269		81,760	15,102	14
15	19	Professional fees	Bed Days	10	51,742		81,760	5,692	15
16	20	Dues & subscriptions	Bed Days	10	6,285		81,760	691	16
17	20	Licenses, permits & inspections	Bed Days	10	39		81,760	4	17
18	20	Advertising - help wanted	Bed Days	10	10,677		81,760	1,175	18
19	21	Management allocation - salaries	Bed Days	10	2,670,308	2,670,308	81,760	293,776	19
20	21	Bank charges	Bed Days	10	3,905		81,760	430	20
21	21	Office supplies & printing	Bed Days	10	88,340		81,760	9,719	21
22	21	Postage	Bed Days	10	32,985		81,760	3,629	22
23	21	Telephone	Bed Days	10	63,577		81,760	6,994	23
24	24	Travel and seminars	Bed Days	10	30,702		81,760	3,378	24
25	TOTALS				\$ 5,462,004	\$ 4,785,644		\$ 600,907	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Streamwood # 0037002 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		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	25	Auto expense	Bed Days	10	\$ 108,672	\$	81,760	\$ 11,956	1
2	26	Insurance genera	Bed Days	10	37,986		81,760	4,179	2
3	27	Management allocation - employe	Bed Days	10	408,231		81,760	44,912	3
4	30	Depreciation - vehicles	Bed Days	10	39,587		81,760	4,355	4
5	30	Depreciation - leasehold improv	Bed Days	10	65,712		81,760	7,229	5
6	30	Depreciation - equipment	Bed Days	10	192,380		81,760	21,165	6
7	32	Interest	Bed Days	10	86,153		81,760	9,478	7
8	32	Amortization of mortgage cost:	Bed Days	10	174		81,760	19	8
9	33	Property taxes	Bed Days	10	26,714		81,760	2,939	9
10	34	Rent expense	Bed Days	10	32,978		81,760	3,628	10
11	35	Equipment rental	Bed Days	10	22,992		81,760	2,529	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	\$		\$ 112,389	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Streamwood# 0037002

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
		Related**					Purpose of Loan	Monthly Payment Required				
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Lexington Financial						\$	\$			\$	1
2	Services, L.L.C.	X		Mortgage	Varies	02/01/96	5,985,000	4,485,833	02/01/2026	Variable	280,608	2
3												3
4												4
5												5
	Working Capital											
6	Shareholders	X		Working capital	None	Various	1,154,048	2,286,705	Demand	3.0000		6
7	LaSalle Bank N.A.		X	Working capital	None	4/04/04	900,000	375,000	05/31/2006	Prime	24,717	7
8												8
9	TOTAL Facility Related						\$ 8,039,048	\$ 7,147,538			\$ 305,325	9
	B. Non-Facility Related*											
10										Amortization of mortgage costs	4,968	10
11										Interest income offset	(5)	11
12										Allocated from management company	9,497	12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ 14,460	14
15	TOTALS (line 9+line14)						\$ 8,039,048	\$ 7,147,538			\$ 319,785	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

<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Important, please see the next worksheet, "RE_Tax". The real estate tax statement and l must accompany the cost report </div>																											
1. Real Estate Tax accrual used on 2004 report.		\$ 466,200	1																								
	Allocated from management company	2,939																									
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	\$ 441,442	2																								
3. Under or (over) accrual (line 2 minus line 1).		\$ (21,819)	3																								
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 456,000	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.)		\$ 20,301	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 <u>\$ 31,345</u> For 2003 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$ (31,345)	6																								
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru		\$ 423,137	7																								
Real Estate Tax History:																											
Real Estate Tax Bill for Calendar Year:	<table border="1"> <tr><td>2000</td><td style="text-align: right;"><u>454,959</u></td><td style="text-align: center;">8</td></tr> <tr><td>2001</td><td style="text-align: right;"><u>438,043</u></td><td style="text-align: center;">9</td></tr> <tr><td>2002</td><td style="text-align: right;"><u>444,124</u></td><td style="text-align: center;">10</td></tr> <tr><td>2003</td><td style="text-align: right;"><u>453,831</u></td><td style="text-align: center;">11</td></tr> <tr><td>2004</td><td style="text-align: right;"><u>441,442</u></td><td style="text-align: center;">12</td></tr> </table>	2000	<u>454,959</u>	8	2001	<u>438,043</u>	9	2002	<u>444,124</u>	10	2003	<u>453,831</u>	11	2004	<u>441,442</u>	12	<table border="1"> <tr><th colspan="2" style="text-align: center;">FOR OHF USE ONLY</th></tr> <tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2004 \$</td></tr> <tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5 \$</td></tr> <tr><td>15</td><td>LESS REFUND FROM LINE 6 \$</td></tr> <tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION \$</td></tr> </table>	FOR OHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2004 \$	14	PLUS APPEAL COST FROM LINE 5 \$	15	LESS REFUND FROM LINE 6 \$	16	AMOUNT TO USE FOR RATE CALCULATION \$
2000	<u>454,959</u>	8																									
2001	<u>438,043</u>	9																									
2002	<u>444,124</u>	10																									
2003	<u>453,831</u>	11																									
2004	<u>441,442</u>	12																									
FOR OHF USE ONLY																											
13	FROM R. E. TAX STATEMENT FOR 2004 \$																										
14	PLUS APPEAL COST FROM LINE 5 \$																										
15	LESS REFUND FROM LINE 6 \$																										
16	AMOUNT TO USE FOR RATE CALCULATION \$																										
2004 taxes paid:	441,442																										
Est. tax with 3% increase	<u>454,685</u>																										
Use:	<u>456,000</u>																										

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 Streamwood COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0037002

CONTACT PERSON REGARDING THIS REPORT Susan Rojek

TELEPHONE (630) 458-4700 FAX #: (630) 458-4796

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>06-25-300-006-0000</u>	<u>Land & Building</u>	\$ <u>441,442.12</u>	\$ <u>441,442.12</u>
2. <u>Royal Management Corp. (Samvest of Lombard II)</u>		\$ <u>77,680.00</u>	\$ <u>2,939.00</u>
3. <u>05-01-202-019</u>	<u>Land & Building</u>	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>519,122.12</u>	\$ <u>444,381.12</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 Streamwood

0037002 Report Period Beginning:

01/01/05 Ending:

12/31/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 83,942 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)

None

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>30,000</u>	<u>1991</u>	<u>\$ 211,400</u>	<u>1</u>
2	<u>Mgmt. Co.</u>			<u>17,683</u>	<u>2</u>
3	TOTALS			\$ 229,083	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Streamwood

0037002

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	200	1991	1991	\$ 5,248,322	\$	35	\$ 149,952	\$ 149,952	\$ 2,174,305	4
5	10	1993	1993	105,236		35	3,007	3,007	37,584	5
6	14	1995	1995	82,650	2,361	35	2,361		24,795	6
7										7
8										8
Improvement Type**										
9	Building Improvement	1993		7,336		35	210	210	2,620	9
10	Land Improvements	1995		7,000	467	15	467		4,900	10
11	Kitchen & Nurses Station	1996		12,316	352	35	352		3,343	11
12	Piping	1996		3,139	90	35	90		852	12
13	Basement remodeling	1997		20,204	2,020	10	2,020		16,837	13
14	Floor Repairs	1997		555	56	10	56		449	14
15	Corner Guards	1997		998	100	10	100		806	15
16	Corner Guards	1998		3,563	356	10	356		2,672	16
17	Wiring	1998		2,050	205	10	205		1,538	17
18	Tile	1998		11,696	1,170	10	1,170		8,188	18
19	Patio	1999		12,011	801	15	801		4,871	19
20	Parking lot	2000		1,773	177	10	177		975	20
21	110-ton A/C Unit	2000		6,922	692	10	692		3,807	21
22	Rods for bedside curtains	2000		5,872	587	10	587		3,229	22
23	Automatic Doors	2000		1,300	130	10	130		715	23
24	Rehab project: carpeting, wallcovering, handrails, painting	2000		85,196	8,519	10	8,519		46,857	24
25	Compressor / tube bundles-cooling system	2001		12,922	1,292	10	1,292		5,815	25
26	Rehab project: resident rooms, corridors, dining room	2001		212,217	10,611	20	10,611		47,749	26
27	Parking lot	2002		29,288	2,929	10	2,929		10,251	27
28	Office area rehab	2002		26,991	1,350	20	1,350		4,723	28
29	Elevator interior upgrade	2002		1,120	112	10	112		401	29
30	Gazebo	2002		3,393	339	10	339		1,187	30
31	Elevator electronic curtains	2002		4,500	450	10	450		1,763	31
32	Door frame protector	2003		5,276	528	10	528		1,539	32
33	Rehab project-kitchen: carpeting, painting, wallcovering, wiring	2003		9,392	939	10	939		2,270	33
34	Roof	2003		29,950	1,498	20	1,498		3,120	34
35	Kitchen Sewer/Dishroom	2004		6,224	622	10	622		830	35
36	Compressor	2004		14,737	737	20	737		982	36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Streamwood

0037002

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	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Kitchen fire protection upgrade	2004	\$ 1,427	\$ 143	10	\$ 143	\$	\$ 250	37
38	Landscaping	2005	8,495	106	20	106		106	38
39	Kitchen renovatio	2005	12,034	1	20	1		1	39
40	Lobby, lounge and reception renovatio	2005	37,439	1	20	1		1	40
41	Therapy room renovatio	2005	11,628	194	20	194		194	41
42	Create first floor therapy room	2005	44,781	2,239	20	2,239		2,239	42
43	Dialysis units	2005	66,426	776	20	776		776	43
44	Create transistional uni	2005	14,490	1	20	1		1	44
45	Alzheimers unit renovatio	2005	5,910	296	20	296		296	45
46	Basement renovatio	2005	46,560	388	20	388		388	46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56	Land improvements - management compan	2002	27,870		15	814	814	7,277	56
57	Building - management compan	2002	216,828		40	6,338	6,338	21,231	57
58	HVAC, electrical, security system - management compan	2003	2,149		30	63	63	354	58
59	Key card system - management compan	2004	338		20	10	10	24	59
60	VAV TX controls - management compan	2005	103		20	4	4	4	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)		\$ 6,470,627	\$ 43,635		\$ 204,033	\$ 160,398	\$ 2,453,115	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Lexington of Streamwood

0037002

Report Period Beginning:

01/01/05

Ending:

12/31/05

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	\$ 195,633	\$ 22,220	\$ 22,220	\$	5-10 years	\$ 81,470	71
72	Current Year Purchases	46,440	3,337	3,337		5 years	3,337	72
73	Fully Depreciated Assets	491,553					491,553	73
74	Allocated from Management Company	215,691		21,165	21,165		108,676	74
75	TOTALS	\$ 949,317	\$ 25,557	\$ 46,722	\$ 21,165		\$ 685,036	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			48,078		4,355	4,355		34,396	79
80	TOTALS			\$ 48,078	\$	\$ 4,355	\$ 4,355		\$ 34,396	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 7,697,105	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 69,192	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 255,110	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 185,918	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,172,547	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-Progres

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 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				3,628			6
7	TOTAL				\$ 3,628			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: \$ 11,906 Description: Copier \$8,914 , Fax \$284, Postage Machine \$179; Allocated from management company \$2,529
 (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.

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			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	L10A, C3	hrs	\$	3,250	\$ 235,996	\$	3,250	\$ 235,996	1
2	Licensed Speech and Language Development Therapist	L10A, C3	hrs		696	53,935		696	53,935	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10A, C3	hrs		8,642	437,067		8,642	437,067	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				252,864		252,864	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Dentist Other (specify): <u>Wound therapy</u>	L39, C3 L10A, C3				3,103 807			3,103 807	13
14	TOTAL			\$	12,588	\$ 730,908	\$ 252,864	12,588	\$ 983,772	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

Facility Name & ID Number Lexington of Streamwood
 XV. BALANCE SHEET - Unrestricted Operating Fund.

0037002
 As of 12/31/05

Report Period Beginning: 01/01/05
 (last day of reporting year)

Ending: 12/31/05

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 127,916	\$ 204,206	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 837,000)	1,891,053	1,891,053	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	10,330	10,330	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(26,214)	3,956	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,003,085	\$ 2,109,545	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	60,821	60,821	12
13	Land		229,083	13
14	Buildings, at Historical Cost		5,353,558	14
15	Leasehold Improvements, at Historical Cost	862,445	1,117,069	15
16	Equipment, at Historical Cost	344,852	997,395	16
17	Accumulated Depreciation (book methods)	(397,302)	(3,172,547)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Unamortized loan costs</u>		78,063	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 870,816	\$ 4,663,442	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,873,901	\$ 6,772,987	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 639,075	\$ 652,450	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,661,705	2,661,705	29
30	Accrued Salaries Payable	213,736	213,736	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		456,000	32
33	Accrued Interest Payable		19,406	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See attached Schedule E</u>	2,891,454	237,689	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 6,405,970	\$ 4,240,986	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		4,485,833	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Interest rate swap liability</u>		87,504	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 4,573,337	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,405,970	\$ 8,814,323	46
47	TOTAL EQUITY(page 18, line 24)	\$ (3,532,069)	\$ (2,041,336)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,873,901	\$ 6,772,987	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Lexington Health Care Center of Streamwood, Inc.
Provider # 0037002
1/1/05 - 12/31/05

Schedule E

XV. Balance Sheet

C. Current Liabilities

36. Other Current Liabilities

<u>Description</u>	<u>Operating</u>	<u>After Consolidation</u>
Accrued rent	2,653,765	
Accrued management fees	120,770	120,770
Accrued 401 (k) contribution	18,839	18,839
Other accrued expenses	98,080	98,080
	<hr/>	<hr/>
Total line 36	<u>2,891,454</u>	<u>237,689</u>

See Accountants' Compilation Report

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,222,191)	1
2	Restatements (describe):		2
3	Post closing adjustment	(269,589)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,491,780)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,040,289)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,040,289)	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)	\$ (3,532,069)	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Streamwood

0037002

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	\$ 9,177,497	1
2	Discounts and Allowances for all Levels	(1,015,949)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,161,548	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,261,133	6
7	Oxygen	3,605	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,264,738	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	2,702	12
13	Barber and Beauty Care	20,324	13
14	Non-Patient Meals	137	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	581,114	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	40,479	19
20	Radiology and X-Ray	18,433	20
21	Other Medical Services	203,016	21
22	Laundry	5,152	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 871,357	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**	5	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 5	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Investment income	2,512	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,512	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,300,160	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,430,885	31
32	Health Care	5,138,269	32
33	General Administration	2,398,834	33
B. Capital Expense			
34	Ownership	1,721,984	34
C. Ancillary Expense			
35	Special Cost Centers	527,837	35
36	Provider Participation Fee	122,640	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,340,449	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,040,289)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,040,289)	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 Streamwood

0037002

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	1,808	2,084	\$ 87,147	\$ 41.82	1
2	Assistant Director of Nursing	3,790	4,029	121,545	30.17	2
3	Registered Nurses	50,760	55,042	1,650,470	29.99	3
4	Licensed Practical Nurses	12,233	13,236	305,551	23.08	4
5	CNAs & Orderlies	103,400	109,929	1,218,927	11.09	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	8,896	9,508	127,268	13.39	8
9	Activity Director	1,754	1,945	27,623	14.20	9
10	Activity Assistants	17,640	18,695	181,160	9.69	10
11	Social Service Worker	5,717	6,266	113,063	18.04	11
12	Dietician	2,054	2,170	32,119	14.80	12
13	Food Service Supervisor	1,906	2,170	30,835	14.21	13
14	Head Cook	1,961	2,170	30,544	14.08	14
15	Cook Helpers/Assistants	11,403	12,345	103,406	8.38	15
16	Dishwashers	17,483	18,521	126,482	6.83	16
17	Maintenance Worker	2,207	2,387	31,293	13.11	17
18	Housekeepers	36,548	39,675	288,047	7.26	18
19	Laundry	10,333	11,132	77,241	6.94	19
20	Administrator	1,661	1,875	96,790	51.62	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,234	13,819	231,295	16.74	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)	303,788	326,998	\$ 4,880,806 *	\$ 14.93	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	269	\$ 17,507	L1, C3	35
36	Medical Director	Monthly	47,000	L9, C3	36
37	Medical Records Consultant	21	1,155	L10, C3	37
38	Nurse Consultant	68	3,556	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	92	4,366	L11, C3	44
45	Social Service Consultant	106	5,495	L12, C3	45
46	Other(specify)				46
47	Project Development Consultant	40	2,080	L10, C3	47
48					48
49	TOTAL (lines 35 - 48)	596	\$ 82,359		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	1,134	\$ 64,711	L10, C3	50
51	Licensed Practical Nurses	1,114	55,901	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	2,248	\$ 120,612		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	
Ted O'Brien	Administrator	0.00%	\$ 96,790	Workers' Compensation Insurance	\$ 81,522	IDPH License Fee	\$ 995	
				Unemployment Compensation Insurance	75,423	Advertising: Employee Recruitment	29,008	
				FICA Taxes	361,784	Health Care Worker Background Check		
				Employee Health Insurance	108,713	(Indicate # of checks performed 200)	2,000	
				Employee Meals	12,193	Miscellaneous Licenses & Permits	1,821	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Dues & Subscriptions	1,279	
				401(k) Contribution	13,250			
				Life Insurance	5,874			
				Other Employee Benefits	27,414			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)					\$ 96,790			
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
Description			Amount					
Management fees (eliminated in column 7)			\$ 972,711				Allocated from management company 1,870	
							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)							\$ 36,973	
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type	Amount		Description	Line #	Amount		
Altschuler, Melvoin & Glasser LLP	Accounting	\$ 20,389				Out-of-State Travel \$		
Amalgamated	Bond Admin Fee	475						
American Express Tax & Bus. Svcs.	Accounting	6,335		N/A				
Gilson Labus & Silverman	Accounting	352				In-State Travel		
Freedman, Anselmo & Lindberg	Collections	49						
Grabowski Law Center, LLC	Collections	8,119						
Cassiday Schade & Gloor LLP	Legal	12,457				Seminar Expense 10,331		
Moody's	Bond Rating Fee	633						
Personnel Planners	U/C Consulting	1,830						
James Samatas, Atty at Law	Legal	140				Allocated from management company 3,378		
Sachnoff & Weaver	Legal	47,059				Entertainment Expense ()		
See attached Schedule F		24,912				(agree to Sch. V, line 24, col. 8)		
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)				TOTAL			\$ 13,709	

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Lexington Health Care Center of Streamwood, Inc.
 Provider # 0037002
 1/1/05 - 12/31/05

Schedule F

XIX. Support Schedules
 C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
KMZRosenman	Legal	792
ING	401(k) Administration	555
Scott & Krause	Legal	1,003
Royal Management	Other professional services	2,670
Systematic Management Systems	Collections	5,579
Advanced Answers on Demand	Computer consulting	2,633
Mcafee	Computer consulting	88
Action Computer Service	Computer consulting	324
Microsoft	Computer consulting	3,647
National Datacare	Computer consulting	2,360
AdminaStar Federal fee	Computer consulting	366
E Health Solutions	Computer consulting	2,600
McLeod USA	Computer consulting	1,139
Information Controls, Inc.	Computer consulting	1,156
		<u>24,912</u>
Total, Agrees to Schedule V, Line 19, Column 3		<u>122,750</u>
Allocated from management co.		
American Express Tax & Business Services	Accounting	370
Aitschuler, Melvojn & Glasser LLP	Accounting	139
AccountTemps	Accounting	1,152
Gilson, Labus and Silverman	Accounting	234
James Samatas	Legal	30
Sachnoff and Weaver	Legal	136
KMZRosenman	Legal	19
ILIAC / Pension Administrators	401 (k) Administration	929
Personal Planners	U/C Consulting	8
Gene Whitehorn	Medicaid Billing Consultant	2,675
Various	Computer Consulting	15,102
Allocated from building partnership		
James Samatas	Filing and recording fees	100
JSO Valuation Group, Ltd.	Real estate tax appeal fees	1,500
Lexington Financial Services	Bank appraisal fees	6,000
Royal Management	Consulting	190
Nonallowable legal fees		
Freedman, Anselmo, & Lindberg	Legal-collection fees	(49)
Grabowski Law Center, LLC	Legal-collection fees	(8,119)
Systematic Management Systems	Legal-collection fees	(5,579)
Katten, Muchin, Zavis and Rosenman	Legal-out of period fees	(482)
James Samatas	Legal-out of period fees	(40)
Reclassifications		
JSO Valuation Group, Ltd.	Real estate tax appeal costs	(1,500)
Total, Agrees to Schedule V, Line 19, Column 8		<u>135,565</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			\$		\$	\$	\$ N/A	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Streamwood# 0037002Report 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. 54,219 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. \$ 122,640
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 for the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 12,193 Has any meal income been offset against related costs? Yes Indicate the amount \$ 137
- (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? N/A
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

11:47 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	-1,285,921	equal to	-1,285,921	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	319,785	equal to	319,785	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	423,137	equal to	423,137	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	255,110	equal to	255,110	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	3,628	equal to	3,628	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	11,906	equal to	11,906	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	726,998	equal to	727,805	-807	FAILED	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8:2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	252,864	equal to	252,864	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39.10a	2
Income Stat. General Serv.	1,430,885	equal to	1,430,885	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	5,138,269	equal to	5,138,269	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	2,398,834	equal to	2,398,834	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	1,721,984	equal to	1,721,984	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	527,837	equal to	527,837	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	122,640	equal to	122,640	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	3,383,640	equal to	3,510,908	-127,268	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	208,783	equal to	208,783	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	113,063	equal to	113,063	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	323,386	equal to	323,386	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	31,293	equal to	31,293	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	288,047	equal to	288,047	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	77,241	equal to	77,241	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	96,790	equal to	96,790	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	231,295	equal to	231,295	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	4,880,806	equal to	4,880,806	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	17,507	< or = to	17,507	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	47,000	< or = to	47,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	126,523	< or = to	222,088	-95,565	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	4,366	< or = to	4,366	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	5,495	< or = to	5,495	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched. - Admin. Salar.	96,790	equal to	96,790	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched. - Admin. Other	972,711	equal to	972,711	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched. - Prof. Serv.	122,750	equal to	122,750	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched. - Benefit/Taxes	686,173	equal to	686,173	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched. - Sched of dues...	36,973	equal to	36,973	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched. - Sched. of trav	13,709	equal to	13,709	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	122,640	equal to	122,640	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	12,193	< or = to	12,193	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	12,193	equal to	12,193	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	8,320	equal to	10,536	-2,216	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-1,187,440	equal to	-1,187,440	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	7,147,538	equal to	7,147,538	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	456,000	equal to	456,000	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	229,083	equal to	229,083	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	6,470,627	equal to	6,470,627	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	997,395	equal to	997,395	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	3,172,547	equal to	3,172,547	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	-3,532,069	equal to	-3,532,069	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-1,040,289	equal to	-1,040,289	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	2,873,901	equal to	2,873,901	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

Lexington of Streamwood
 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	Average Median Cost Per Day		
		Year Facility	State	HSA
1	Dietary	5.99	6.01	7.02
2	Food Purchase	3.85	4.31	4.47
3	Housekeeping	5.23	3.70	3.59
4	Laundry	1.45	1.85	2.23
5	Heat & Other Utilities	3.77	2.95	3.17
6	Maintenance	3.21	3.01	3.26
8	Total General Services	23.57	22.58	24.49
10	Nursing & Medical Records	65.51	41.83	42.52
10A	Therapy	11.63	2.10	1.86
11	Activities	3.74	1.91	2.18
12	Social Services	1.90	1.42	1.45
16	Total Health Care & Programs	83.69	49.48	50.39
17	Administration	3.17	3.36	3.33
19	Professional Services	2.17	0.99	1.09
21	Clerical & Gen. Office Expense	9.72	4.79	4.32
22	Employee Benefits & PR Taxes	10.97	10.09	10.42
24	Travel & Seminar	0.22	0.08	0.10
26	Insurance-Property, Liability & Malpractice	3.03	2.58	2.47
28	Total General Administrative	30.90	24.94	25.31
29	Total Operating Expenses	138.15	98.06	100.77
30	Depreciation	4.08	3.70	3.82
32	Interest	5.11	2.54	2.81
33	Real Estate Taxes	6.76	1.38	0.92
37	Total Ownership and Ownership Cost	154.36	#####	110.50

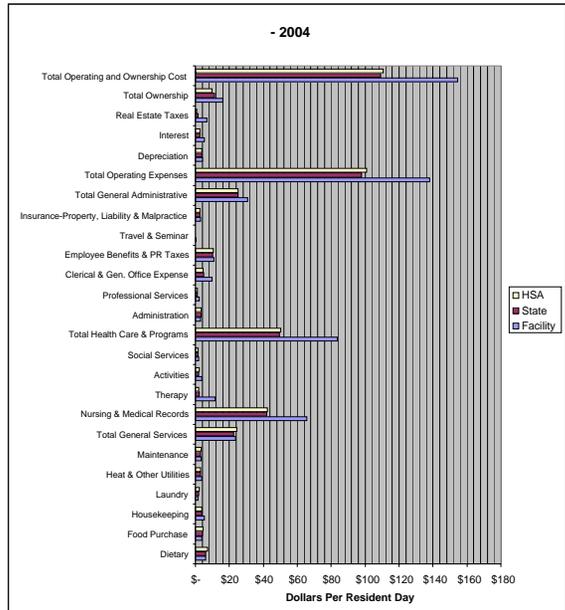
IDPA LTC Profiles
 LTC Median Per Diem Cost by HSA - 2003 Cost Reports
 2003 (Run June 1, 2004)

UN-INFLATED

Report Line	Description	State-Wide	HSA											10th %	90th %
			1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	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	3.56	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	2.09	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 CC	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

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.



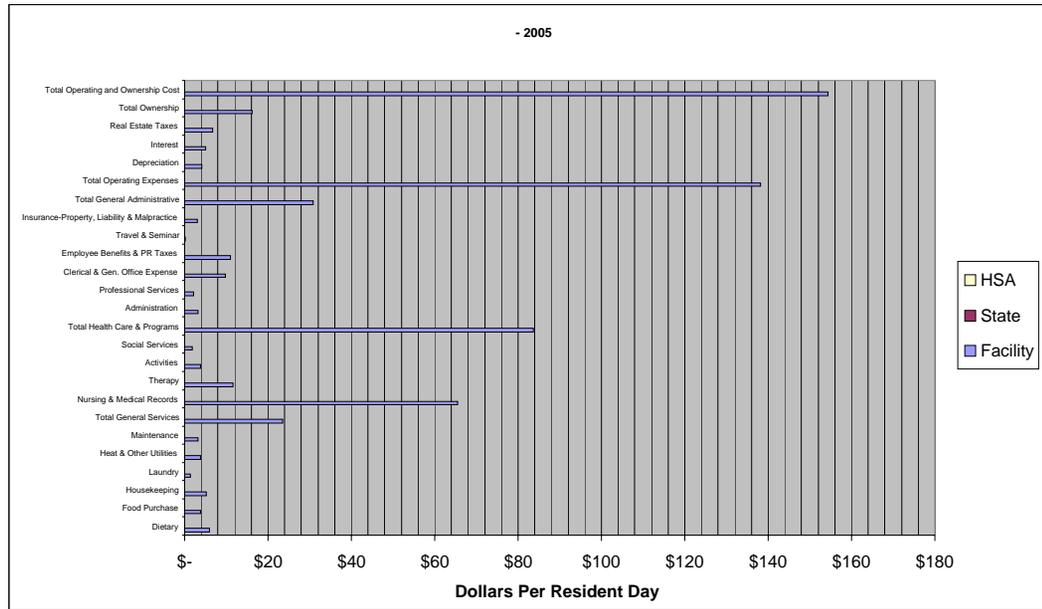
Lexington of Streamwood
 IDPA Comparative Data - Per Resident Day Cost
 Year Ending 12/31/05

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	5.99	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	3.85	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	5.23	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	1.45	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	3.77	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	3.21	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	23.57	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	65.51	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	11.63	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	3.74	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	1.90	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	83.69	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	3.17	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	2.17	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	9.72	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	10.97	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.22	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	3.03	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	30.90	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	138.15	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	4.08	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	5.11	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	6.76	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	16.20	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	154.36	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

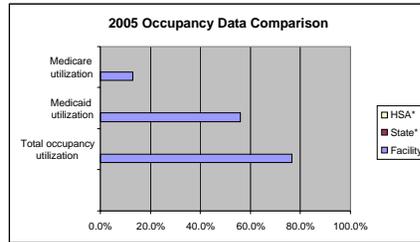
Notes:
 Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

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.



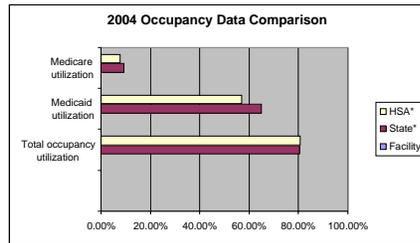
2005

Your Facility	State*	HSA*
Total occupancy utilization	76.52%	0.00%
Medicaid utilization	56.05%	0.00%
Medicare utilization	12.89%	0.00%
Private pay percent utilization	7.58%	N/A
Capacity in Patient Days	81,760	N/A
Census days of service provided	62,563	N/A



2004

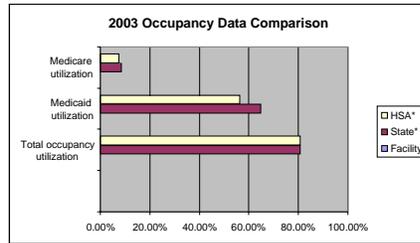
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%
Medicaid utilization	#DIV/0!	65.00%
Medicare utilization	#DIV/0!	9.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



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

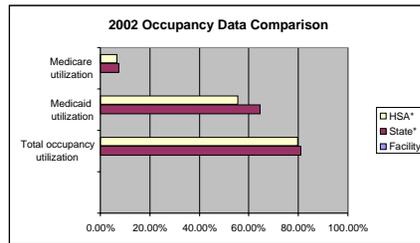
2003

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

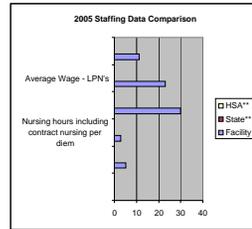


Lexington of Streamwood
 Comparative Staffing Data
 Year Ending 12/31/05
 HSA 1

2005

Your
Facility **State**** **HSA****

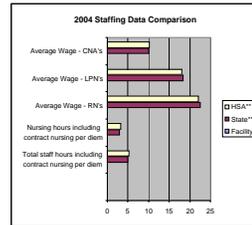
Total staff hours including contract nursing per diem	5.26	0.00	0.00
Nursing hours including contract nursing per diem	2.98	0.00	0.00
Average Wage - RN's	29.99	0.00	0.00
Average Wage - LPN's	23.08	0.00	0.00
Average Wage - CNA's	11.09	0.00	0.00



2004

Your
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	



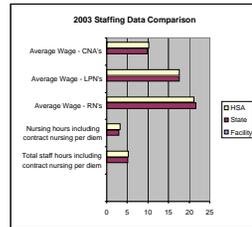
** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

Lexington of Streamwood
 Comparative Staffing Data
 Year Ending 12/31/05
 HSA 1

2003

Your
Facility **State** **HSA**

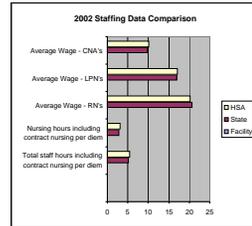
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	



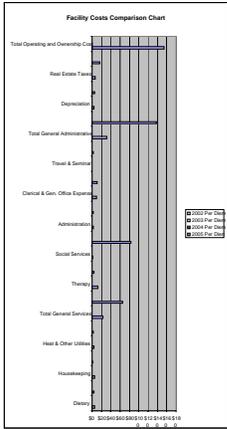
2002

Your
Facility **State** **HSA**

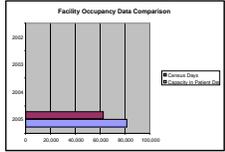
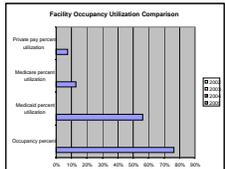
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	



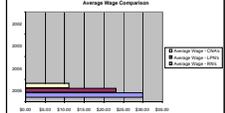
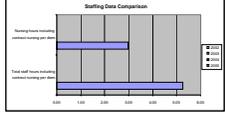
Report Line	Description	Year 2003	Year 2004	Year 2005	Year 2006
		Facility	Facility	Facility	Facility
		2003	2004	2005	2006
		Per Bed	Per Bed	Per Bed	Per Bed
1	Energy	5.94	450V/01	450V/01	450V/01
2	Food Purchase	3.85	450V/01	450V/01	450V/01
3	Housekeeping	7.25	450V/01	450V/01	450V/01
4	Laundry	1.45	450V/01	450V/01	450V/01
5	Rent & Other Utilities	3.77	450V/01	450V/01	450V/01
6	Maintenance	7.25	450V/01	450V/01	450V/01
8	Total General Services	25.57	450V/01	450V/01	450V/01
9A	Nursing & Medical Records	45.51	450V/01	450V/01	450V/01
9B	Therapy	51.43	450V/01	450V/01	450V/01
11	Administration	1.54	450V/01	450V/01	450V/01
12	Social Services	1.46	450V/01	450V/01	450V/01
16	Total Health Care & Programs	87.09	450V/01	450V/01	450V/01
17	Administration	2.17	450V/01	450V/01	450V/01
19	Professional Services	2.17	450V/01	450V/01	450V/01
21	Child & Gen. Office Expense	9.73	450V/01	450V/01	450V/01
22	Medical Records & PR Taxes	69.07	450V/01	450V/01	450V/01
24	Travel & Lodging	6.22	450V/01	450V/01	450V/01
26	Insurance-Property, Liability & Malpractice	3.63	450V/01	450V/01	450V/01
28	Total General Administration	94.96	450V/01	450V/01	450V/01
29	Total Operating Expenses	139.15	450V/01	450V/01	450V/01
30	Depreciation	4.88	450V/01	450V/01	450V/01
32	Interest	5.11	450V/01	450V/01	450V/01
33	Rent Facility Taxes	4.76	450V/01	450V/01	450V/01
37	Total Ownership	50.29	450V/01	450V/01	450V/01
	Total Operating and Ownership Cost	189.16	450V/01	450V/01	450V/01



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	76.52%	450V/01	450V/01	450V/01
Medicaid percent utilization	56.05%	450V/01	450V/01	450V/01
Medicare percent utilization	52.89%	450V/01	450V/01	450V/01
Private pay percent utilization	21.06%	450V/01	450V/01	450V/01
Capacity in Patient Days	81,760	0	0	0
Census Days	62,360	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract temporary per day	0.26	0.00	0.00	0.00
Working staff including contract temporary per day	2.88	0.00	0.00	0.00
Average Wage - BNY	29.99	0.00	0.00	0.00
Average Wage - LPHS	23.88	0.00	0.00	0.00
Average Wage - CHS	17.88	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	323,386	33,826	17,507	374,719	0	374,719	0	374,719
2. Food Purchase	0	253,244	0	253,244	0	253,244	-12,330	240,914
3. Housekeeping	288,047	38,621	0	326,668	0	326,668	314	326,982
4. Laundry	77,241	18,319	0	95,560	0	95,560	-5,152	90,408
5. Heat and Other Utilities	0	0	230,815	230,815	0	230,815	4,970	235,785
6. Maintenance	31,293	0	118,586	149,879	0	149,879	50,649	200,528
7. Other (specify)*	0	0	0	0	0	0	5,109	5,109
8. Total General Services	719,967	344,010	366,908	1,430,885	0	1,430,885	43,560	1,474,445
9. Medical Director	0	0	47,000	47,000	0	47,000	0	47,000
10. Nursing & Medical Records	3,510,908	277,895	222,088	4,010,891	0	4,010,891	87,747	4,098,638
10a. Therapy	0	0	727,805	727,805	0	727,805	0	727,805
11. Activities	208,783	20,866	4,366	234,015	0	234,015	0	234,015
12. Social Services	113,063	0	5,495	118,558	0	118,558	0	118,558
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	9,760	9,760
16. Total Health Care & Programs	3,832,754	298,761	1,006,754	5,138,269	0	5,138,269	97,507	5,235,776
17. Administrative	96,790	0	972,711	1,069,501	0	1,069,501	-870,943	198,558
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	122,750	122,750	0	122,750	12,815	135,565
20. Fees, Subscriptions & Promotion	0	0	35,703	35,703	0	35,703	1,270	36,973
21. Clerical & General Office	231,295	38,672	23,552	293,519	0	293,519	314,548	608,067
22. Employee Benefits & Payroll	0	0	673,980	673,980	0	673,980	12,193	686,173
23. Inservice Training & Education	0	0	3,160	3,160	0	3,160	0	3,160
24. Travel and Seminar	0	0	10,331	10,331	0	10,331	3,378	13,709
25. Other Admin. Staff Trans	0	0	4,630	4,630	0	4,630	11,956	16,586
26. Insurance-Prop.Liab.Malpractice	0	0	185,260	185,260	0	185,260	4,179	189,439
27. Other (specify)*	0	0	0	0	0	0	44,912	44,912
28. Total General Adminis	328,085	38,672	2,032,077	2,398,834	0	2,398,834	-465,692	1,933,142
29. Total General Administrative	4,880,806	681,443	3,405,739	8,967,988	0	8,967,988	-324,625	8,643,363
30. Depreciation	0	0	69,192	69,192	0	69,192	185,918	255,110
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	24,717	24,717	0	24,717	295,068	319,785
33. Real Estate	0	0	0	0	0	0	423,137	423,137
34. Rent - Facility & Grounds	0	0	1,618,698	1,618,698	0	1,618,698	-1,615,070	3,628
35. Rent - Equipment & Vehicles	0	0	9,377	9,377	0	9,377	2,529	11,906
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	1,721,984	1,721,984	0	1,721,984	-708,418	1,013,566
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	252,864	3,103	255,967	0	255,967	0	255,967
40. Barber and Beauty Shop	0	0	16,730	16,730	0	16,730	0	16,730
41. Coffee and Gift Shops	0	0	2,262	2,262	0	2,262	0	2,262
42. Provider Participation	0	0	122,640	122,640	0	122,640	0	122,640
43. Other (specify):*	0	0	252,878	252,878	0	252,878	-252,878	0
44. Total Special Cost Ce	0	252,864	397,613	650,477	0	650,477	-252,878	397,599
45. Grand Total	4,880,806	934,307	5,525,336	11,340,449	0	11,340,449	-1,285,921	10,054,528

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	127,916	204,206
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	1,891,053	1,891,053
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	10,330	10,330
7. Other Prepaid Expenses	0	0
8. Accounts Receivable-Owner/Related Party	-26,214	3,956
9. Other (specify):	0	0
10. Total current assets	2,003,085	2,109,545
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	60,821	60,821
13. Land	0	229,083
14. Buildings, at Historical Cost	0	5,353,558
15. Leasehold Improvements, Historical Cost	862,445	1,117,069
16. Equipment, at Historical Cost	344,852	997,395
17. Accumulated Depreciation (book methods)	-397,302	-3,172,547
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):	0	0
23. other (specify):	0	78,063
24. Total Long-Term Assets	870,816	4,663,442
25. Total Assets	2,873,901	6,772,987
CURRENT LIABILITIES		
26. Accounts Payable	639,075	652,450
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	2,661,705	2,661,705
30. Accrued Salaries Payable	213,736	213,736
31. Accrued Taxes Payable		
32. Accrued Real Estate Taxes	0	456,000
33. Accrued Interest Payable	0	19,406
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	2,891,454	237,689
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	6,405,970	4,240,986
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	0	4,485,833
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	87,504
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	0	4,573,337
46. Total Liabilities	6,405,970	8,814,323
47. Total Equity	-3,532,069	-2,041,336
48. Total Liabilities and Equity	2,873,901	6,772,987

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	9,177,497
2. Discounts and Allowances for all Levels	-1,015,949
Subtotal - Inpatient Care	8,161,548
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	1,261,133
7. Oxygen	3,605
Subtotal - Ancillary Revenue	1,264,738
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	2,702
13. Barber and Beauty Care	20,324
14. Non-Patient Meals	137
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	581,114
18. Sale of Supplies to Non-Patients	0
19. Laboratory	40,479
20. Radiology and X-Ray	18,433
21. Other Medical Services	203,016
22. Laundry	5,152
Subtotal - Other Operating Revenue	871,357
24. Contributions	0
25. Interest and Other Investments Income	5
Subtotal - Non-Operating Revenue	5
27. Other Revenue (specify):	2,512
28. Other Revenue (specify):	0
Subtotal - Other Revenue	2,512
30. Total Revenue	10,300,160
31. General Services	1,430,885
32. Health Care	5,138,269
33. General Administration	2,398,834
34. Ownership	1,721,984
35. Special Cost Centers	527,837
35. Provider Participation Fee	122,640
37. Other	0
40. Total Expenses	11,340,449
41. Income Before Income Taxes	-1,040,289
42. Income Taxes	0
43. Net Income or Loss for the Year	-1,040,289

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

UN-INFLATED

Cost Report	Description	State-Wide	HSA										
Line			1	2	3	4	5	6	7	8	9	10	11
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												

Average Wage Data Table

State-Wide	HSA											
	1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nurses per diem												
Nursing hours including contract nurses per diem												
RN												
LPN												
CNA												
DON												
ADON												

2003 - Staffing and Occupancy Data

State-Wide	HSA										
	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy											
Medicaid Utilization											
Medicare Utilization											

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2005 Costs

2005
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Cost Report	Description	2005 Census
Line		
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	62,563

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

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Lexington
 of
 Streamwood
 2004
 Costs

Lexington
 of
 Streamwood
 2004
 Census

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												
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												

10th % 90th %

Cost Report	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

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	5.00	5.30	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
Nursing hours including contract nurses per diem	3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	2.80	3.10	3.20	3.10
RN	22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	22.05	20.42
LPN	18.4	18.02	17.23	15.4	17.23	13.82	21.06	21.06	21.06	19.09	18.02	17.13
CNA	10.02	10.13	10.03	9.32	10.03	8.4	10.52	10.52	10.52	10.53	10.13	9.84
DON	28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	27.38	25.97
ADON	25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	28.74	26.68	23.95	23.77

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	80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.20%
Medicaid Utilization	65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
Medicare Utilization	9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%

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

UN-INFLATED

Lexington of Streamwood
 Lexington of Streamwood

2003
 Census

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
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
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	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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
	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

10th % 90th %

10th %	90th %
4.13	9.81
3.36	6.04
2.48	5.80
0.91	3.14
2.05	4.25
1.92	5.12
17.57	31.51
27.25	64.47
-	10.55
1.06	3.45
0.58	3.00
1.71	7.21
0.07	3.44
2.49	10.78
6.33	19.34
-	0.43
0.88	4.32
16.95	39.14
69.40	142.56
1.01	8.43
-	11.53
-	4.85
3.76	23.58
73.16	166.14

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

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	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	3.20	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	20.33
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50

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%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	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	-	10.03
10A	Therapy	1.13	3.39
11	Activities	0.58	3.00
12	Social Services	-	-
16	TOTAL HEALTH CARE & PROGRAMS	31.31	74.79
17	Administration	1.65	6.84
19	Professional Services	0.07	2.93
21	Clerical & Gen. Office Expense	2.36	10.72
22	Employee Benefits & PR Taxes	6.22	17.51
24	Travel & Seminar	-	0.37
26	Insurance-Property, liability & Malpractice	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	16.13	36.02
29	TOTAL OPERATING EXPENSES	67.15	138.58
30	Depreciation	0.73	8.09
32	Interest	-	12.86
33	Real Estate Taxes	-	5.05
37	TOTAL OWNERSHIP	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	70.70	163.08

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	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	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%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	7.00%