

			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>0040923</u></p> <p>Facility Name: <u>Lexington of Wheeling</u></p> <p>Address: <u>730 West Hintz Road</u> <u>Wheeling</u> <u>60090</u> Number City Zip Code</p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>(847) 537-7474</u> Fax # <u>(847) 537-7599</u></p> <p>IDPA ID Number: <u>363885225001</u></p> <p>Date of Initial License for Current Owners: <u>05/12/95</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <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" style="width:100%"> <tr> <td style="width:20%">Officer or Administrator of Provider</td> <td>(Signed) _____ (Type or Print Name) _____ (Date) _____</td> </tr> <tr> <td></td> <td>(Title) _____</td> </tr> <tr> <td></td> <td>(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____</td> </tr> <tr> <td>Paid Preparer</td> <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) _____		(Title) _____		(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____	Paid Preparer	(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 Wheeling

0040923 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	221	Skilled (SNF)	221	80,665	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	221	TOTALS	221	80,665	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other		Total
8	SNF	29,316	7,660	9,301	46,277	8
9	SNF/PED					9
10	ICF	11,183	800	620	12,603	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	40,499	8,460	9,921	58,880	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.99%

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 05/12/95

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 221 and days of care provided 6,217

Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year YES NO

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

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

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Lexington of Wheeling # 0040923 Report Period Beginning: 01/01/05 Ending: 12/31/05

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
A. General Services											
1	Dietary	303,896	31,663	14,389	349,948		349,948		349,948		1
2	Food Purchase		251,745		251,745		251,745	(12,278)	239,467		2
3	Housekeeping	276,776	30,174		306,950		306,950	310	307,260		3
4	Laundry	75,730	17,915		93,645		93,645	(4,936)	88,709		4
5	Heat and Other Utilities			194,531	194,531		194,531	4,904	199,435		5
6	Maintenance	31,912		112,797	144,709		144,709	49,970	194,679		6
7	Other (specify):* Allocated Benefits							5,041	5,041		7
8	TOTAL General Services	688,314	331,497	321,717	1,341,528		1,341,528	43,011	1,384,539		8
B. Health Care and Programs											
9	Medical Director			33,700	33,700		33,700		33,700		9
10	Nursing and Medical Records	3,411,382	186,650	46,110	3,644,142		3,644,142	86,572	3,730,714		10
10a	Therapy			687,556	687,556		687,556		687,556		10a
11	Activities	186,556	20,246	5,518	212,320		212,320		212,320		11
12	Social Services	89,583		5,020	94,603		94,603		94,603		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Allocated Benefits							9,629	9,629		15
16	TOTAL Health Care and Programs	3,687,521	206,896	777,904	4,672,321		4,672,321	96,201	4,768,522		16
C. General Administration											
17	Administrative	96,577		945,221	1,041,798		1,041,798	(844,815)	196,983		17
18	Directors Fees										18
19	Professional Services			68,359	68,359		68,359	8,567	76,926		19
20	Dues, Fees, Subscriptions & Promotion			18,777	18,777		18,777	1,845	20,622		20
21	Clerical & General Office Expense	222,346	30,540	25,999	278,885		278,885	310,455	589,340		21
22	Employee Benefits & Payroll Tax			657,577	657,577		657,577	12,093	669,670		22
23	Inservice Training & Education			8,837	8,837		8,837		8,837		23
24	Travel and Seminars			6,382	6,382		6,382	3,332	9,714		24
25	Other Admin. Staff Transportation			1,913	1,913		1,913	11,796	13,709		25
26	Insurance-Prop.Liab.Malpractice			158,652	158,652		158,652	4,123	162,775		26
27	Other (specify):* Allocated Benefits							44,310	44,310		27
28	TOTAL General Administration	318,923	30,540	1,891,717	2,241,180		2,241,180	(448,294)	1,792,886		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,694,758	568,933	2,991,338	8,255,029		8,255,029	(309,082)	7,945,947		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 Wheeling

#0040923

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			38,689	38,689		38,689	210,572	249,261			30
31	Amortization of Pre-Op. & Org											31
32	Interest			16,069	16,069		16,069	368,327	384,396			32
33	Real Estate Taxes							353,545	353,545			33
34	Rent-Facility & Grounds			1,550,645	1,550,645		1,550,645	(1,547,065)	3,580			34
35	Rent-Equipment & Vehicle:			6,096	6,096		6,096	2,496	8,592			35
36	Other (specify): ³											36
37	TOTAL Ownership			1,611,499	1,611,499		1,611,499	(612,125)	999,374			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportatio											38
39	Ancillary Service Center:		192,107		192,107		192,107		192,107			39
40	Barber and Beauty Shops			21,605	21,605		21,605		21,605			40
41	Coffee and Gift Shop:			2,065	2,065		2,065		2,065			41
42	Provider Participation Fee			120,998	120,998		120,998		120,998			42
43	Other (specify): ³ Nonallowable Cost			159,483	159,483		159,483	(159,483)				43
44	TOTAL Special Cost Centers		192,107	304,151	496,258		496,258	(159,483)	336,775			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,694,758	761,040	4,906,988	10,362,786		10,362,786	(1,080,690)	9,282,096			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 Wheeling

0040923

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	(185)	2		4
5	Telephone, TV & Radio in Resident Room	(4,643)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients	(4,936)	4		8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(72)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(781)	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				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(122,278)	43		24
25	Fund Raising, Advertising and Promotion	(18,846)	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 Schedule A	(25,209)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (176,950)		\$	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)	(903,740)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (903,740)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,080,690)		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Lexington Health Care Center of Wheeling, Inc.
Provider # 0040923
1/1/05-12/31/05

Schedule A

Schedule VI. Adjustment detail
Line 29, Other

<u>Description</u>	<u>Amount</u>	<u>Reference</u>
Disallow nonallowable collection fees	(11,717)	19
Disallow out of period fees	(482)	19
Disallow trust fees	(75)	43
Nonallowable personal item replacement	(183)	43
Disallow radiology	(8,084)	43
Disallow laboratory	(4,668)	43
Total	<u>(25,209)</u>	

See Accountants' Compilation Report

Lexington of Wheeling

ID# 0040923

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
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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 Wheeling

0040923

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	(185)	0	0	0	0	0	0	0	0	0	0	(185)	2
3	Housekeeping	0	0	310	0	0	0	0	0	0	0	0	310	3
4	Laundry	(4,936)	0	0	0	0	0	0	0	0	0	0	(4,936)	4
5	Heat and Other Utilities	0	0	4,904	0	0	0	0	0	0	0	0	4,904	5
6	Maintenance	0	0	49,970	0	0	0	0	0	0	0	0	49,970	6
7	Other (specify):*	0	0	5,041	0	0	0	0	0	0	0	0	5,041	7
8	TOTAL General Services	(5,121)	0	60,225	0	0	0	0	0	0	0	0	55,104	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	86,572	0	0	0	0	0	0	0	0	86,572	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	9,629	0	0	0	0	0	0	0	0	9,629	15
16	TOTAL Health Care and Programs	0	0	96,201	0	0	0	0	0	0	0	0	96,201	16
	C. General Administration													
17	Administrative	0	0	100,406	(945,221)	0	0	0	0	0	0	0	(844,815)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	250	20,516	0	0	0	0	0	0	0	0	20,766	19
20	Fees, Subscriptions & Promotions	0	0	1,845	0	0	0	0	0	0	0	0	1,845	20
21	Clerical & General Office Expenses	0	119	303,435	6,901	0	0	0	0	0	0	0	310,455	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	3,332	0	0	0	0	0	0	0	3,332	24
25	Other Admin. Staff Transportation	0	0	0	11,796	0	0	0	0	0	0	0	11,796	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	4,123	0	0	0	0	0	0	0	4,123	26
27	Other (specify):*	0	0	0	44,310	0	0	0	0	0	0	0	44,310	27
28	TOTAL General Administration	0	369	426,202	(874,759)	0	(448,188)	28						
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(5,121)	369	582,628	(874,759)	0	(296,883)	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
James Samatas Discretionary Trust	33.33%	See attached Schedule B		Lexington Health		
John Samatas Discretionary Trust	33.33%			Care Systems of		
Cynthia Thiem Discretionary Trust	33.34%			Wheeling Ltd. Ptsp.	Wheeling	Lessor
				Royal Mgmt. Corp.	Lombard	Mgmt. Co.
				Lexington Financial		
				Services II, L.L.C.	Lombard	Finance Co.

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization			
1	V	19 Professional fees	\$	Lexington Health Care Systems of Wheeling Ltd. Ptsp	**	\$ 250	\$	250 1	
2	V	21 Office supplies		Lexington Health Care Systems of Wheeling Ltd. Ptsp	**	119		119 2	
3	V	30 Depreciation		Lexington Health Care Systems of Wheeling Ltd. Ptsp	**	178,261		178,261 3	
4	V	32 Amortization of mortgage cost:		Lexington Health Care Systems of Wheeling Ltd. Ptsp	**	3,653		3,653 4	
5	V	32 Interest expense		Lexington Health Care Systems of Wheeling Ltd. Ptsp	**	355,376		355,376 5	
6	V	33 Property taxes		Lexington Health Care Systems of Wheeling Ltd. Ptsp	**	350,645		350,645 6	
7	V	34 Rental expense	1,550,645	Lexington Health Care Systems of Wheeling Ltd. Ptsp	**			(1,550,645) 7	
8	V	43 Trust fees		Lexington Health Care Systems of Wheeling Ltd. Ptsp	**	75		75 8	
9	V							9	
10	V							10	
11	V							11	
12	V							12	
13	V	**The owners of Lexington Health Care Center of Wheeling, Inc. own 100% of Lexington Health Care Systems of Wheeling Ltd. Ptsp.							13
14	Total		\$ 1,550,645			\$ 888,379	\$ *	(662,266) 14	

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

SEE ACCOUNTANTS' COMPILATION REPORT

Lexington Health Care Center of Wheeling, Inc.

Provider # 0040923

1/1/05-12/31/05

Schedule B

VII. Related Parties

Related Nursing Homes

Name of facility

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 Streamwood, Inc.	Streamwood
Lexington Health Care Center of Orland Park, Inc.	Orland Park

See Accountants' Compilation Report

Facility Name & ID Number Lexington of Wheeling

0040923

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.	**	\$ 310	\$ 310
16	V	5	Utilities - gas & electric	Royal Management Corp.	**	4,444	4,444
17	V	5	Utilities - water & sewer	Royal Management Corp.	**	111	111
18	V	5	Utilities - maintenance office	Royal Management Corp.	**	349	349
19	V	6	Management allocation - salarie	Royal Management Corp.	**	44,395	44,395
20	V	6	Repairs & maintenanc	Royal Management Corp.	**	5,453	5,453
21	V	6	Scavenger & exterminatin	Royal Management Corp.	**	108	108
22	V	6	Security service	Royal Management Corp.	**	14	14
23	V	7	Management allocation - employee benefit	Royal Management Corp.	**	5,041	5,041
24	V	10	Medical consultant	Royal Management Corp.	**	1,769	1,769
25	V	10	Management allocation - salarie	Royal Management Corp.	**	84,803	84,803
26	V	15	Management allocation - employee benefit	Royal Management Corp.	**	9,629	9,629
27	V	17	Management allocation - salarie	Royal Management Corp.	**	100,406	100,406
28	V	19	Computer consultant & supplies	Royal Management Corp.	**	14,900	14,900
29	V	19	Professional fees	Royal Management Corp.	**	5,616	5,616
30	V	20	Dues & subscriptions	Royal Management Corp.	**	682	682
31	V	20	Licenses, permits & inspections	Royal Management Corp.	**	4	4
32	V	20	Advertising - help wanted	Royal Management Corp.	**	1,159	1,159
33	V	21	Management allocation - salarie	Royal Management Corp.	**	289,842	289,842
34	V	21	Bank charges	Royal Management Corp.	**	424	424
35	V	21	Office supplies & printing	Royal Management Corp.	**	9,589	9,589
36	V	21	Postage	Royal Management Corp.	**	3,580	3,580
37	V						
38	V		** Certain owners of Lexington Health Care Center of Wheeling, Inc. own 100% of Royal Management Corp.				
39	Total		\$			\$ 582,628	\$ * 582,628

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	21 Telephone	\$	Royal Management Corp.	**	\$ 6,901	\$ 6,901	
16	V	24 Travel & semina		Royal Management Corp.	**	3,332	3,332	
17	V	25 Auto expense		Royal Management Corp.	**	11,796	11,796	
18	V	26 Insurance genera		Royal Management Corp.	**	4,123	4,123	
19	V	27 Management allocation - employee benefit		Royal Management Corp.	**	44,310	44,310	
20	V	30 Depreciation - vehicles		Royal Management Corp.	**	4,297	4,297	
21	V	30 Depreciation - leasehold improv		Royal Management Corp.	**	7,133	7,133	
22	V	30 Depreciation - equipment		Royal Management Corp.	**	20,881	20,881	
23	V	32 Interest		Royal Management Corp.	**	9,351	9,351	
24	V	32 Amortization of mortgage cost		Royal Management Corp.	**	19	19	
25	V	33 Property taxes		Royal Management Corp.	**	2,900	2,900	
26	V	34 Rent expense		Royal Management Corp.	**	3,580	3,580	
27	V	35 Equipment rental		Royal Management Corp.	**	2,496	2,496	
28	V	17 Management fees	945,221	Royal Management Corp.	**		(945,221)	
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 Wheeling, Inc. own 100% of Royal Management Corp.						
39	Total		\$ 945,221			\$ 121,119	\$ * (824,102)	

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Wheeling # 0040923 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	33.33%	See Schedule C	4.3	11%	Salary	\$ 34,292	L17, C7	1
2	John Samatas	Owner/Offier	Admin/Plant Ops	33.33%	See Schedule C	4.3	11%	Salary	24,494	L17, C7	2
3	Cynthia Thiem	Owner/officer	Administrative	33.34%	See Schedule C	4.3	11%	Salary	24,494	L17, C7	3
4	Jason Samatas	VP of Operations	Administrative	0.00%	See Schedule C	4.3	11%	Salary	17,126	L17, C7	4
5	Daniel Thiem	Staff Accountant	Accounting	0.00%	See Schedule C	0.8	2%	Salary	1,608	L21, C7	5
6	Jeremy Samatas	Corporate Director	Quality Assurance	0.00%	See Schedule C	4.3	11%	Salary	8,395	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	\$ 110,409		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 Wheeling # 0040923 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

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

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6		
1	3	Housekeeping supplies	Bed Days	743,165	10	\$ 2,852	\$ 80,665	\$ 310	1	
2	5	Utilities - gas & electric	Bed Days	743,165	10	40,939	80,665	4,444	2	
3	5	Utilities - water & sewer	Bed Days	743,165	10	1,020	80,665	111	3	
4	5	Utilities - maintenance office	Bed Days	743,165	10	3,218	80,665	349	4	
5	6	Management allocation - salarie	Bed Days	743,165	10	409,014	409,014	80,665	44,395	5
6	6	Repairs & maintenanc	Bed Days	743,165	10	50,234	80,665	5,453	6	
7	6	Scavenger & exterminatin	Bed Days	743,165	10	998	80,665	108	7	
8	6	Security service	Bed Days	743,165	10	129	80,665	14	8	
9	7	Management allocation - employe	Bed Days	743,165	10	46,441	80,665	5,041	9	
10	10	Medical consultant	Bed Days	743,165	10	16,297	80,665	1,769	10	
11	10	Management allocation - salarie	Bed Days	743,165	10	781,289	781,289	80,665	84,803	11
12	15	Management allocation - employe	Bed Days	743,165	10	88,711	80,665	9,629	12	
13	17	Management allocation - salarie	Bed Days	743,165	10	925,033	925,033	80,665	100,406	13
14	19	Computer consultant & supplies	Bed Days	743,165	10	137,269	80,665	14,900	14	
15	19	Professional fees	Bed Days	743,165	10	51,742	80,665	5,616	15	
16	20	Dues & subscriptions	Bed Days	743,165	10	6,285	80,665	682	16	
17	20	Licenses, permits & inspections	Bed Days	743,165	10	39	80,665	4	17	
18	20	Advertising - help wanted	Bed Days	743,165	10	10,677	80,665	1,159	18	
19	21	Management allocation - salarie	Bed Days	743,165	10	2,670,308	2,670,308	80,665	289,842	19
20	21	Bank charges	Bed Days	743,165	10	3,905	80,665	424	20	
21	21	Office supplies & printing	Bed Days	743,165	10	88,340	80,665	9,589	21	
22	21	Postage	Bed Days	743,165	10	32,985	80,665	3,580	22	
23	21	Telephone	Bed Days	743,165	10	63,577	80,665	6,901	23	
24	24	Travel and semina	Bed Days	743,165	10	30,702	80,665	3,332	24	
25	TOTALS					\$ 5,462,004	\$ 4,785,644	\$ 592,861	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Wheeling # 0040923 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	25	Auto expense	Bed Days	743,165	10	\$ 108,672	\$ 80,665	\$ 11,796	1
2	26	Insurance genera	Bed Days	743,165	10	37,986	80,665	4,123	2
3	27	Management allocation - employe	Bed Days	743,165	10	408,231	80,665	44,310	3
4	30	Depreciation - vehicles	Bed Days	743,165	10	39,587	80,665	4,297	4
5	30	Depreciation - leasehold improv	Bed Days	743,165	10	65,712	80,665	7,133	5
6	30	Depreciation - equipment	Bed Days	743,165	10	192,380	80,665	20,881	6
7	32	Interest	Bed Days	743,165	10	86,153	80,665	9,351	7
8	32	Amortization of mortgage cost:	Bed Days	743,165	10	174	80,665	19	8
9	33	Property taxes	Bed Days	743,165	10	26,714	80,665	2,900	9
10	34	Rent expense	Bed Days	743,165	10	32,978	80,665	3,580	10
11	35	Equipment rental	Bed Days	743,165	10	22,992	80,665	2,496	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	\$	\$ 110,886	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Wheeling # 0040923 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**					Amount of Note					
	Name of Lender	YES	NO	Purpose of Loan	Monthly Payment Required	Date of Note	Original	Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Lexington Financial						\$	\$			\$	1
2	Services II, L.L.C.	X		Mortgage	\$49,514.00	12/29/98	6,513,000	5,154,627	12/29/08	0.0675	355,376	2
3												3
4												4
5												5
	Working Capital											
6	Shareholders	X		Working Capital	None	Various	675,000	1,829,956	Demand	0.0425		6
7	LaSalle Bank, N.A.		X	Line of Credit	Various	12/01/02	1,000,000		05/31/06	Prime	16,069	7
8												8
9	TOTAL Facility Related				\$49,514.00		\$ 8,188,000	\$ 6,984,583			\$ 371,445	9
	B. Non-Facility Related*											
10									Amortization of loan costs		3,653	10
11									Interest income offset		(72)	11
12									Allocated from management company		9,370	12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ 12,951	14
15	TOTALS (line 9+line14)						\$ 8,188,000	\$ 6,984,583			\$ 384,396	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.)

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 Wheeling COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040923

CONTACT PERSON REGARDING THIS REPORT Susan Rojek

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>03-10-401-027-0000</u>	<u>Land & Building</u>	<u>\$ 391,007.07</u>	<u>\$ 391,007.07</u>
2. <u>Royal Management Corp. (Samvest of Lombard II)</u>		<u>\$</u>	<u>\$</u>
3. <u>05-01-202-019</u>	<u>Land & Building</u>	<u>\$ 77,680.00</u>	<u>\$ 2,900.00</u>
4. _____	_____	<u>\$</u>	<u>\$</u>
5. _____	_____	<u>\$</u>	<u>\$</u>
6. _____	_____	<u>\$</u>	<u>\$</u>
7. _____	_____	<u>\$</u>	<u>\$</u>
8. _____	_____	<u>\$</u>	<u>\$</u>
9. _____	_____	<u>\$</u>	<u>\$</u>
10. _____	_____	<u>\$</u>	<u>\$</u>
TOTALS		<u>\$ 77,680.00</u>	<u>\$ 393,907.07</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 Wheeling

0040923 Report Period Beginning:

01/01/05 Ending:

12/31/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 85,551 B. General Construction Type: Exterior Brick 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	Resident Care	137,650	1993	\$ 595,000	1
2	Mgmt Co.		2002	17,446	2
3	TOTALS			\$ 612,446	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Wheeling# 0040923

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	211	1995		\$ 6,537,447	\$	10-40	\$ 164,075	\$ 164,075	\$ 1,743,300	4
5	10	2000	2000	98,710	2,468	40	2,468		13,573	5
6										6
7										7
8										8
Improvement Type**										
9	Building improvement	1995		3,587			239	239	2,541	9
10	Land improvement - sidewalk replacement	1996		1,927	128	15	128		1,221	10
11	Leasehold improvement - pines & sod	1996		3,432	229	15	229		2,173	11
12	Basement rehab	1997		18,611	1,861	15	1,861		15,819	12
13	Building improvement - curtains/track	1997		1,936		10	55	55	471	13
14	Landscaping	1997		2,002	133	35	133		1,135	14
15	Wiring for MDS	1998		3,552	355	15	355		2,664	15
16	Parking Lot	1998		2,952	295	10	295		2,214	16
17	Roof repair	2000		1,980	198	10	198		1,089	17
18	Remodel HVAC/exhaust system - office area	2000		7,480	374	10	374		2,057	18
19	Automatic Door	2000		1,300	130	20	130		715	19
20	Rods for beside curtains	2000		2,525	252	10	252		1,388	20
21	Floor tile	2000		10,298	1,030	10	1,030		5,664	21
22	Parking lot seal coating and repair	2001		2,177	218	10	218		980	22
23	Infrared curtain units for 3 elevators	2001		4,500	900	10	900		4,050	23
24	Boiler vent repairs	2001		3,084	308	5	308		1,388	24
25	Kitchen wall rebuild	2003		22,500	1,125	10	1,125		2,625	25
26	Elevator upgrade	2004		11,077	554	20	554		923	26
27	Landscaping	2005		450	11	20	11		11	27
28	HVAC system	2005		27,711	346	20	346		346	28
29	Lobby, lounge, and reception rehab	2005		22,731	1	20	1		1	29
30	Lower level therapy room rehab	2005		8,100	371	20	371		371	30
31	First floor therapy room addition	2005		32,167	1,608	20	1,608		1,608	31
32	Transitional unit addition	2005		18,758	234	20	234		234	32
33	Basement rehab	2005		13,105	328	20	328		328	33
34	Countertops	2005		845	113	5	113		113	34
35	Window treatments	2005		4,090	818	5	818		818	35
36										36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Wheeling

0040923

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	Land improvements - management compan	2002	\$ 27,497	\$	15	\$ 784	\$ 784	\$ 7,180	37
38	Building - management company	2002	213,924		40	6,274	6,274	20,947	38
39	HVAC, electrical, security system - management compan	2003	2,120		30	62	62	349	39
40	Key card system - management compan	2004	333		20	9	9	24	40
41	VAV TX controls - management compan	2005	101		20	4	4	4	41
42									42
43									43
44									44
45									45
46									46
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61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,113,009	\$ 14,388		\$ 185,890	\$ 171,502	\$ 1,838,324	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 612,187	\$ 22,564	\$ 36,456	\$ 13,892	3-10 yrs	\$ 508,444	71
72	Current Year Purchases	22,692	1,737	1,737		5 years	1,737	72
73	Fully Depreciated Assets	53,175					53,175	73
74	Allocated from management company	212,802		20,881	20,881		107,221	74
75	TOTALS	\$ 900,856	\$ 24,301	\$ 59,074	\$ 34,773		\$ 670,577	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			47,434		4,297	4,297		33,935	79
80	TOTALS			\$ 47,434	\$	\$ 4,297	\$ 4,297		\$ 33,935	80

E. Summary of Care-Related Asset

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 8,673,745	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 38,689	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 249,261	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 210,572	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,542,836	85

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

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

G. Construction-in-Progress

	Description	Cost	
92	Alzheimers unit	\$	92
93	renovation	10,535	93
94			94
95	TOTALS	\$ 10,535	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				3,580			6
7	TOTAL				\$ 3,580			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: \$ 8,592 Description: Copier \$5,633 ; Fax machine \$284; Postage meter \$179; Allocated from management company - \$2,496
 (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. <u>CLASSROOM PORTION:</u></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. <u>CLINICAL PORTION:</u></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	\$	4,031	\$ 284,476	\$	4,031	\$ 284,476	1
2	Licensed Speech and Language Development Therapist	L10A, C3	hrs		1,136	61,597		1,136	61,597	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10A, C3	hrs		6,512	339,057		6,512	339,057	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				192,107		192,107	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): <u>Wound therapy</u>	L10A, C3				2,426			2,426	13
14	TOTAL			\$	11,679	\$ 687,556	\$ 192,107	11,679	\$ 879,663	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

STATE OF ILLINOIS

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

0040923
 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	\$ 340,087	\$ 382,619	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 665,000)	1,104,535	1,104,535	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	10,384	10,384	6
7	Other Prepaid Expenses	24,565	24,565	7
8	Accounts Receivable (owners or related parties)	8,147	8,147	8
9	Other(specify): Escrow		194,118	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,487,718	\$ 1,724,368	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	9,300	9,300	12
13	Land		612,446	13
14	Buildings, at Historical Cost		6,528,926	14
15	Leasehold Improvements, at Historical Cost	326,064	584,083	15
16	Equipment, at Historical Cost	269,791	948,290	16
17	Accumulated Depreciation (book methods)	(217,627)	(2,542,836)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp Construction in progr	10,535	10,535	22
23	Other(specify): Unamortized mortgage costs		47,484	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 398,063	\$ 6,198,228	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,885,781	\$ 7,922,596	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 421,839	\$ 421,839	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,829,956	1,829,956	29
30	Accrued Salaries Payable	207,357	207,357	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		402,000	32
33	Accrued Interest Payable		28,995	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See attached Schedule E	2,137,892	88,915	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,597,044	\$ 2,979,062	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,154,627	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 5,154,627	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,597,044	\$ 8,133,689	46
47	TOTAL EQUITY(page 18, line 24)	\$ (2,711,263)	\$ (211,093)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,885,781	\$ 7,922,596	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Lexington Health Care Center of Wheeling, Inc.
Provider # 0040923
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	2,048,977	
Accrued management fees	2,983	2,983
Accrued 401 (k) contribution	22,765	22,765
Other accrued expenses	63,167	63,167
	<hr/>	
Total line 36	<u>2,137,892</u>	<u>88,915</u>

See Accountants' Compilation Report

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,404,894)	1
2	Restatements (describe):		2
3			3
4	Post closing adjustments	183,853	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,221,041)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(490,222)	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)	\$ (490,222)	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)	\$ (2,711,263)	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached
Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses.

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 8,823,960	1
2	Discounts and Allowances for all Levels	(630,645)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,193,315	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,117,436	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,117,436	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	1,018	12
13	Barber and Beauty Care	26,506	13
14	Non-Patient Meals	185	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	342,224	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	17,198	19
20	Radiology and X-Ray	8,491	20
21	Other Medical Services	160,581	21
22	Laundry	4,936	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 561,139	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**	72	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 72	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Investment income	602	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 602	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,872,564	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,341,528	31
32	Health Care	4,672,321	32
33	General Administration	2,241,180	33
B. Capital Expense			
34	Ownership	1,611,499	34
C. Ancillary Expense			
35	Special Cost Centers	375,260	35
36	Provider Participation Fee	120,998	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,362,786	40
41	Income before Income Taxes (line 30 minus line 40)**	(490,222)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (490,222)	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 Wheeling

0040923

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	1,923	2,058	\$ 87,137	\$ 42.34	1
2	Assistant Director of Nursing	4,770	5,095	156,259	30.67	2
3	Registered Nurses	45,113	48,537	1,551,468	31.96	3
4	Licensed Practical Nurses	9,527	10,410	254,853	24.48	4
5	CNAs & Orderlies	96,673	103,935	1,277,173	12.29	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,181	6,732	84,492	12.55	8
9	Activity Director	1,413	1,476	22,559	15.28	9
10	Activity Assistants	16,090	17,021	163,997	9.63	10
11	Social Service Worker	4,508	4,722	89,583	18.97	11
12	Dietician	1,847	1,873	28,462	15.20	12
13	Food Service Supervisor	1,662	1,818	26,802	14.74	13
14	Head Cook	2,056	2,164	26,808	12.39	14
15	Cook Helpers/Assistants	11,131	11,742	92,171	7.85	15
16	Dishwashers	17,965	19,019	129,653	6.82	16
17	Maintenance Worker	2,066	2,184	31,912	14.61	17
18	Housekeepers	36,172	38,501	276,776	7.19	18
19	Laundry	9,748	10,555	75,730	7.17	19
20	Administrator	2,209	2,276	96,577	42.43	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,172	15,107	222,346	14.72	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)	285,226	305,225	\$ 4,694,758 *	\$ 15.38	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	312	\$ 14,389	L1, C3	35
36	Medical Director	Monthly	33,700	L9, C3	36
37	Medical Records Consultant	18	990	L10, C3	37
38	Nurse Consultant	54	4,408	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	116	5,518	L11, C3	44
45	Social Service Consultant	96	5,020	L12, C3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	596	\$ 65,225		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses			50	
51	Licensed Practical Nurses	8	312	L10, C3	51
52	Certified Nurse Assistants/Aides			52	
53	TOTAL (lines 50 - 52)	8	\$ 312		53

SEE ACCOUNTANTS' COMPILATION REPORT

Lexington Health Care Center of Wheeling, Inc.
 Provider # 0040923
 1/1/05-12/31/05

Schedule F

XIX. Support Schedules
 C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
ING	401(k) Administration	735
Systematic Management Systems	Collections	5,546
Mcaffee	Computer consulting	88
Advanced Answers on Demand, Inc.	Computer consulting	2,633
Information Control, Inc.	Computer consulting	1,156
Action Computer Service	Computer consulting	324
Microsoft	Computer consulting	3,647
AdminaStar	Computer consulting	366
National Datacare Corporation	Computer consulting	1,814
McLeod USA	Computer consulting	1,919
eHealth Solutions	Computer consulting	2,600
		<u>20,828</u>
Total, Agrees to Schedule V, Line 19, Column 3		<u>68,359</u>
Allocated from management co.		
American Express Tax & Business Services	Accounting	366
Altschuler, Melvoin and Glasser LLP	Accounting	138
Account Temps	Accounting	1,136
Gene Whitehorn	Medicaid Billing Consultant	2,639
Personnel Planners	U/C Consulting	8
Gilson, Labus and Silverman	Accounting	231
James Samatas	Legal	30
Sachnoff and Weaver	Legal	134
Katten, Muchin, Zavis and Rosenman	Legal	19
ILIAC / Pension Administrators	401 (k) Administration	915
Various	Computer Consulting	14,900
Allocated from building partnership		
James Samatas	Filing and recording fees	250
Nonallowable legal fees		
Systematic Management Systems	Collection fees	(5,546)
Grabowski & Green	Collection fees	(6,171)
Katten, Muchin, Zavis and Rosenman	Legal-out of period fees	(482)
Total, Agrees to Schedule V, Line 19, Column 8		<u>76,926</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	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	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 Wheeling# 0040923Report 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? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases Yes
What was the average life used for new equipment added during this period? 5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 46,599 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. \$ 120,998
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 12,093 Has any meal income been offset against related costs? Yes Indicate the amount \$ 185
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 0%
d. Have vehicle usage logs been maintained Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm No
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' COMPILATION REPORT

RECONCILIATION REPORT

11:47 AM 5/16/2006

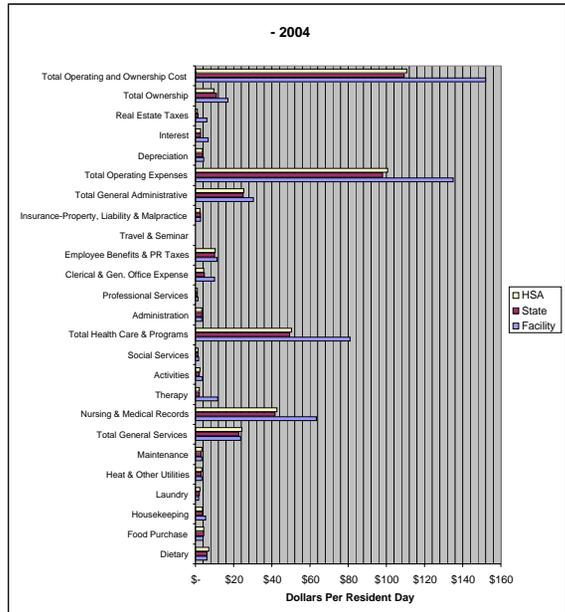
ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-1,080,690	equal to	-1,080,690	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	384,396	equal to	384,396	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	353,545	equal to	353,545	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	249,261	equal to	249,261	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	3,580	equal to	3,580	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	8,592	equal to	8,592	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	685,130	equal to	687,556	-2,426	FAILED	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	192,107	equal to	192,107	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39.10a	2
Income Stat. General Serv.	1,341,528	equal to	1,341,528	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	4,672,321	equal to	4,672,321	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	2,241,180	equal to	2,241,180	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	1,611,499	equal to	1,611,499	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	375,260	equal to	375,260	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	120,998	equal to	120,998	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	3,326,890	equal to	3,411,382	-84,492	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	186,556	equal to	186,556	0	O.K.	Pg20 K19+K20	A.	9-10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	89,583	equal to	89,583	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	303,896	equal to	303,896	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	31,912	equal to	31,912	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	276,776	equal to	276,776	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	75,730	equal to	75,730	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	96,577	equal to	96,577	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	222,346	equal to	222,346	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	4,694,758	equal to	4,694,758	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	14,389	< or = to	14,389	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	33,700	< or = to	33,700	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	6,910	< or = to	46,110	-39,200	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	5,518	< or = to	5,518	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	5,020	< or = to	5,020	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	96,577	equal to	96,577	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	945,221	equal to	945,221	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	68,359	equal to	68,359	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	669,670	equal to	669,670	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	20,622	equal to	20,622	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	9,714	equal to	9,714	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	120,998	equal to	120,998	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	12,093	< or = to	12,093	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	12,093	equal to	12,093	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	6,217	equal to	9,301	-3,084	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-903,740	equal to	-903,740	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	6,984,583	equal to	6,984,583	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	402,000	equal to	402,000	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	612,446	equal to	612,446	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	7,113,009	equal to	7,113,009	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	948,290	equal to	948,290	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	2,542,836	equal to	2,542,836	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	-2,711,263	equal to	-2,711,263	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-490,222	equal to	-490,222	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	1,885,781	equal to	1,885,781	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Lexington of Wheeling
 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			State	HSA	IDPA LTC Profiles	LTC Median Per Diem Cost by HSA - 2003 Cost Reports 2003 (Run June 1, 2004)	UN-INFLATED	State-Wide	HSA											10th %	90th %
		Year Facility	State	HSA							1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	5.94	6.01	7.02	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	4.07	4.31	4.47	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	5.22	3.70	3.59	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	1.51	1.85	2.23	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	3.39	2.95	3.17	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	3.31	3.01	3.26	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	23.51	22.58	24.49	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	63.36	41.83	42.52	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	11.68	2.10	1.86	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55					
11	Activities	3.61	1.91	2.18	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	1.61	1.42	1.45	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	80.99	49.48	50.39	49.48	50.39	50.39	51.22	46.39	51.22	41.58	52.34	52.34	54.96	50.39	49.49	32.10	77.23					
17	Administration	3.35	3.36	3.33	3.33	3.36	3.33	3.15	3.33	3.15	3.60	3.46	3.46	3.04	3.33	3.17	1.71	7.21					
19	Professional Services	1.31	0.99	1.09	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	10.01	4.79	4.32	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	11.37	10.09	10.42	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	0.16	0.08	0.10	0.08	0.10	0.10	0.13	0.10	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43					
26	Insurance-Property, Liability & Malpractice	2.76	2.58	2.47	2.58	2.47	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	30.45	24.94	25.31	24.94	25.31	25.31	26.11	23.02	26.11	21.37	25.81	25.81	26.59	25.31	22.93	16.95	39.14					
29	Total Operating Expenses	134.95	98.06	100.77	98.06	100.77	98.06	100.77	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	69.40	142.56					
30	Depreciation	4.23	3.70	3.82	3.70	3.82	3.82	4.08	3.29	4.08	2.54	4.11	4.11	3.54	3.82	3.38	1.01	8.43					
32	Interest	6.53	2.54	2.81	2.54	2.81	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	6.00	1.38	0.92	1.38	0.92	0.82	1.08	0.80	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85					
37	Total Operating and Ownership Cost	151.92	110.50	110.50	110.50	110.50	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	73.16	166.14					
	TOTAL OWNERSHIP				11.11		9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	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	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.



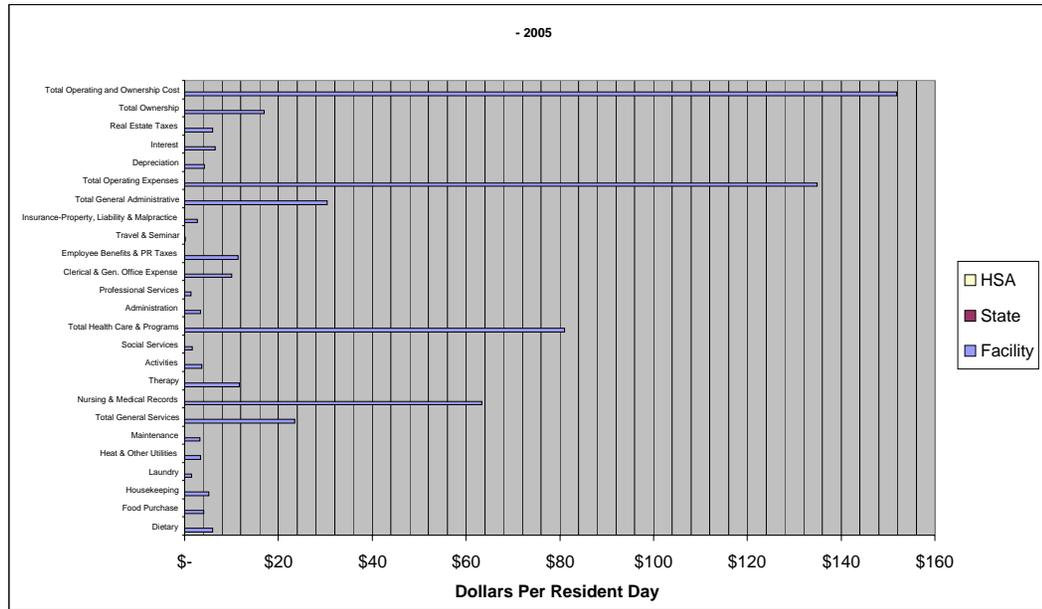
Lexington of Wheeling
 IDPA Comparative Data - Per Resident Day Cost
 Year Ending 12/31/05

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	5.94	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	4.07	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	5.22	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	1.51	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	3.59	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	3.31	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	23.51	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	63.36	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	11.68	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	3.61	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	1.61	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	80.99	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	3.35	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	1.31	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	10.01	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	11.37	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.16	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	2.76	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	30.45	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	134.95	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	4.23	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	6.53	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	6.00	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	16.97	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	151.92	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

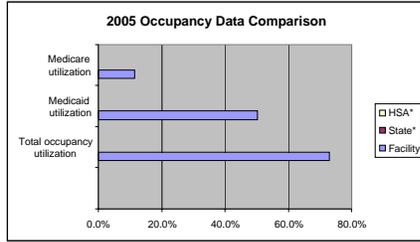
Notes:
 Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

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.



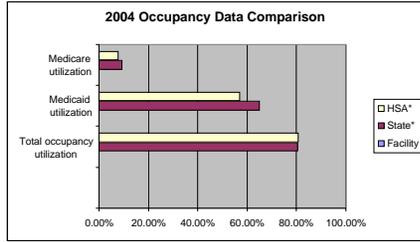
2005

Your			
Facility	State*	HSA*	
Total occupancy utilization	72.99%	0.00%	0.00%
Medicaid utilization	50.21%	0.00%	0.00%
Medicare utilization	11.53%	0.00%	0.00%
Private pay percent utilization	10.49%	N/A	N/A
Capacity in Patient Days	80,665	N/A	N/A
Census days of service provided	58,880	N/A	N/A



2004

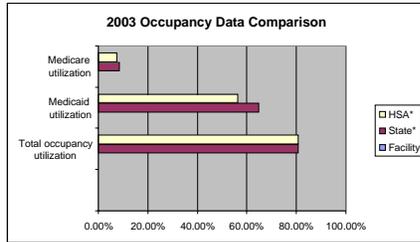
Your			
Facility	State*	HSA*	
Total occupancy utilization	#DIV/0!	80.50%	80.70%
Medicaid utilization	#DIV/0!	65.00%	57.00%
Medicare utilization	#DIV/0!	9.40%	7.70%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A



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

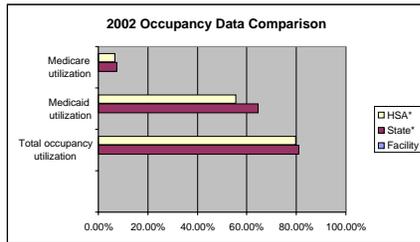
2003

Your			
Facility	State*	HSA*	
Total occupancy utilization	#DIV/0!	80.80%	80.80%
Medicaid utilization	#DIV/0!	64.80%	56.40%
Medicare utilization	#DIV/0!	8.50%	7.50%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A



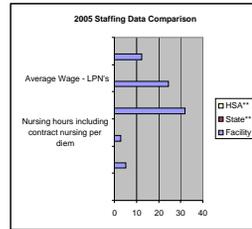
2002

Your			
Facility	State*	HSA*	
Total occupancy utilization	#DIV/0!	80.90%	79.60%
Medicaid utilization	#DIV/0!	64.50%	55.50%
Medicare utilization	#DIV/0!	7.40%	6.80%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A



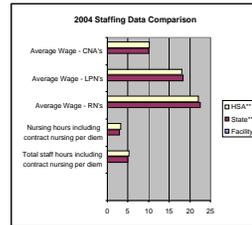
2005

Year	Facility	State**	HSA**
Total staff hours including contract nursing per diem	5.18	0.00	0.00
Nursing hours including contract nursing per diem	2.89	0.00	0.00
Average Wage - RN's	31.96	0.00	0.00
Average Wage - LPN's	24.48	0.00	0.00
Average Wage - CNA's	12.29	0.00	0.00



2004

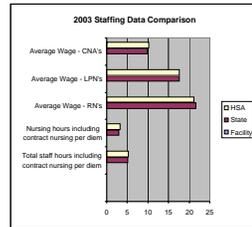
Year	Facility	State**	HSA**
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	



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

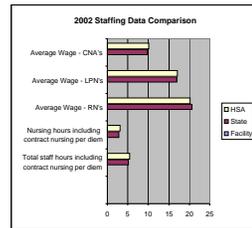
2003

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

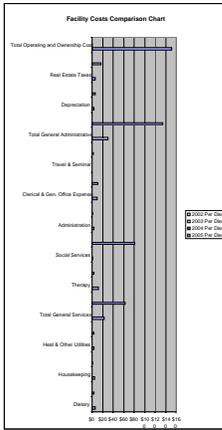


2002

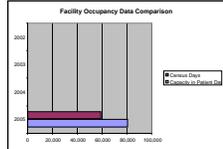
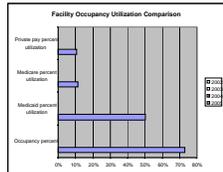
Year	Facility	State	HSA
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	



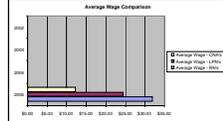
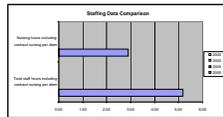
Report Line	Description	Year 2003	Year 2004	Year 2005	Year 2006
		Facility	Facility	Facility	Facility
		2003	2004	2005	2006
		Per Bed	Per Bed	Per Bed	Per Bed
1	Energy	3.94	450V/01	450V/01	450V/01
2	Food Purchase	4.07	450V/01	450V/01	450V/01
3	Housekeeping	3.22	450V/01	450V/01	450V/01
4	Laundry	1.92	450V/01	450V/01	450V/01
5	Heat & Other Utilities	3.24	450V/01	450V/01	450V/01
6	Maintenance	3.25	450V/01	450V/01	450V/01
8	Total General Services	25.52	450V/01	450V/01	450V/01
10	Nursing & Medical Records	42.34	450V/01	450V/01	450V/01
10A	Therapy	21.49	450V/01	450V/01	450V/01
11	Medicine	1.62	450V/01	450V/01	450V/01
12	Social Services	1.41	450V/01	450V/01	450V/01
16	Total Health Care & Programs	80.99	450V/01	450V/01	450V/01
17	Administration	2.22	450V/01	450V/01	450V/01
19	Professional Services	1.21	450V/01	450V/01	450V/01
21	Child & Gas Office Expense	0.00	450V/01	450V/01	450V/01
22	Medical Books & PR Taxes	10.27	450V/01	450V/01	450V/01
24	Travel & Lodging	0.14	450V/01	450V/01	450V/01
26	Insurance-Property, Liability & Malpractice	2.76	450V/01	450V/01	450V/01
28	Total General Administration	16.47	450V/01	450V/01	450V/01
29	Total Operating Expenses	116.95	450V/01	450V/01	450V/01
30	Depreciation	4.23	450V/01	450V/01	450V/01
32	Interest	4.52	450V/01	450V/01	450V/01
33	Total Facility Taxes	4.80	450V/01	450V/01	450V/01
37	Total Ownership	36.57	450V/01	450V/01	450V/01
	Total Operating and Ownership Cost	153.52	450V/01	450V/01	450V/01



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	72.90%	450V/01	450V/01	450V/01
Medicaid percent utilization	52.27%	450V/01	450V/01	450V/01
Medicare percent utilization	11.23%	450V/01	450V/01	450V/01
Private pay percent utilization	35.28%	450V/01	450V/01	450V/01
Capacity in Patient Days	88,888	0	0	0
Current Days	88,888	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract temporary per day	0.36	0.00	0.00	0.00
Working staff including contract temporary per day	2.80	0.00	0.00	0.00
Average Wage - BNY	31.96	0.00	0.00	0.00
Average Wage - LPHS	24.49	0.00	0.00	0.00
Average Wage - CHS	12.28	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	303,896	31,663	14,389	349,948	0	349,948	0	349,948
2. Food Purchase	0	251,745	0	251,745	0	251,745	-12,278	239,467
3. Housekeeping	276,776	30,174	0	306,950	0	306,950	310	307,260
4. Laundry	75,730	17,915	0	93,645	0	93,645	-4,936	88,709
5. Heat and Other Utilities	0	0	194,531	194,531	0	194,531	4,904	199,435
6. Maintenance	31,912	0	112,797	144,709	0	144,709	49,970	194,679
7. Other (specify)*	0	0	0	0	0	0	5,041	5,041
8. Total General Services	688,314	331,497	321,717	1,341,528	0	1,341,528	43,011	1,384,539
9. Medical Director	0	0	33,700	33,700	0	33,700	0	33,700
10. Nursing & Medical Records	3,411,382	186,650	46,110	3,644,142	0	3,644,142	86,572	3,730,714
10a. Therapy	0	0	687,556	687,556	0	687,556	0	687,556
11. Activities	186,556	20,246	5,518	212,320	0	212,320	0	212,320
12. Social Services	89,583	0	5,020	94,603	0	94,603	0	94,603
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	9,629	9,629
16. Total Health Care & Programs	3,687,521	206,896	777,904	4,672,321	0	4,672,321	96,201	4,768,522
17. Administrative	96,577	0	945,221	1,041,798	0	1,041,798	-844,815	196,983
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	68,359	68,359	0	68,359	8,567	76,926
20. Fees, Subscriptions & Promotion	0	0	18,777	18,777	0	18,777	1,845	20,622
21. Clerical & General Office	222,346	30,540	25,999	278,885	0	278,885	310,455	589,340
22. Employee Benefits & Payroll	0	0	657,577	657,577	0	657,577	12,093	669,670
23. Inservice Training & Education	0	0	8,837	8,837	0	8,837	0	8,837
24. Travel and Seminar	0	0	6,382	6,382	0	6,382	3,332	9,714
25. Other Admin. Staff Trans	0	0	1,913	1,913	0	1,913	11,796	13,709
26. Insurance-Prop.Liab.Malpractice	0	0	158,652	158,652	0	158,652	4,123	162,775
27. Other (specify)*	0	0	0	0	0	0	44,310	44,310
28. Total General Adminis	318,923	30,540	1,891,717	2,241,180	0	2,241,180	-448,294	1,792,886
29. Total General Administrative	4,694,758	568,933	2,991,338	8,255,029	0	8,255,029	-309,082	7,945,947
30. Depreciation	0	0	38,689	38,689	0	38,689	210,572	249,261
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	16,069	16,069	0	16,069	368,327	384,396
33. Real Estate	0	0	0	0	0	0	353,545	353,545
34. Rent - Facility & Grounds	0	0	1,550,645	1,550,645	0	1,550,645	-1,547,065	3,580
35. Rent - Equipment & Vehicles	0	0	6,096	6,096	0	6,096	2,496	8,592
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	1,611,499	1,611,499	0	1,611,499	-612,125	999,374
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	192,107	0	192,107	0	192,107	0	192,107
40. Barber and Beauty Shop	0	0	21,605	21,605	0	21,605	0	21,605
41. Coffee and Gift Shops	0	0	2,065	2,065	0	2,065	0	2,065
42. Provider Participation	0	0	120,998	120,998	0	120,998	0	120,998
43. Other (specify):*	0	0	159,483	159,483	0	159,483	-159,483	0
44. Total Special Cost Ce	0	192,107	304,151	496,258	0	496,258	-159,483	336,775
45. Grand Total	4,694,758	761,040	4,906,988	10,362,786	0	10,362,786	-1,080,690	9,282,096

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	340,087	382,619
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	1,104,535	1,104,535
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	10,384	10,384
7. Other Prepaid Expenses	24,565	24,565
8. Accounts Receivable-Owner/Related Party	8,147	8,147
9. Other (specify):	0	194,118
10. Total current assets	1,487,718	1,724,368
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	9,300	9,300
13. Land	0	612,446
14. Buildings, at Historical Cost	0	6,528,926
15. Leasehold Improvements, Historical Cost	326,064	584,083
16. Equipment, at Historical Cost	269,791	948,290
17. Accumulated Depreciation (book methods)	-217,627	-2,542,836
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):	10,535	10,535
23. other (specify):	0	47,484
24. Total Long-Term Assets	398,063	6,198,228
25. Total Assets	1,885,781	7,922,596
CURRENT LIABILITIES		
26. Accounts Payable	421,839	421,839
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	1,829,956	1,829,956
30. Accrued Salaries Payable	207,357	207,357
31. Accrued Taxes Payable		
32. Accrued Real Estate Taxes	0	402,000
33. Accrued Interest Payable	0	28,995
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	2,137,892	88,915
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	4,597,044	2,979,062
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	0	5,154,627
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	0	5,154,627
46. Total Liabilities	4,597,044	8,133,689
47. Total Equity	-2,711,263	-211,093
48. Total Liabilities and Equity	1,885,781	7,922,596

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	8,823,960
2. Discounts and Allowances for all Levels	-630,645
Subtotal - Inpatient Care	8,193,315
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	1,117,436
7. Oxygen	0
Subtotal - Ancillary Revenue	1,117,436
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	1,018
13. Barber and Beauty Care	26,506
14. Non-Patient Meals	185
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	342,224
18. Sale of Supplies to Non-Patients	0
19. Laboratory	17,198
20. Radiology and X-Ray	8,491
21. Other Medical Services	160,581
22. Laundry	4,936
Subtotal - Other Operating Revenue	561,139
24. Contributions	0
25. Interest and Other Investments Income	72
Subtotal - Non-Operating Revenue	72
27. Other Revenue (specify):	602
28. Other Revenue (specify):	0
Subtotal - Other Revenue	602
30. Total Revenue	9,872,564
31. General Services	1,341,528
32. Health Care	4,672,321
33. General Administration	2,241,180
34. Ownership	1,611,499
35. Special Cost Centers	375,260
35. Provider Participation Fee	120,998
37. Other	0
40. Total Expenses	10,362,786
41. Income Before Income Taxes	-490,222
42. Income Taxes	0
43. Net Income or Loss for the Year	-490,222

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

UN-INFLATED

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

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

Average Wage Data Table

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

2003 - Staffing and Occupancy Data

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

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

UN-INFLATED

Cost Report	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.11	4.52	4.09	
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.19	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	26.11	62.04
10A	Therapy	-	10.03
11	Activities	1.13	3.39
12	Social Services	0.58	3.00
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%