

Facility Name & ID Number Lexington of Elmhurst

0037317 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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	145	Skilled (SNF)	145	52,925	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	145	TOTALS	145	52,925	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			20,591	20,591	8
9	SNF/PED					9
10	ICF	11,793	8,175		19,968	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,793	8,175	20,591	40,559	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.63%

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

Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 11/12/91

J. Was the facility purchased or leased after January 1, 1978?

YES Date _____ NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 142 and days of care provided 17,194

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/13 Fiscal Year: 12/31/13

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

Facility Name & ID Number

Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	372,546	24,238	4,471	401,255		401,255		401,255		1
2	Food Purchase		243,268		243,268		243,268	(17,880)	225,388		2
3	Housekeeping	242,352	28,358		270,710		270,710	256	270,966		3
4	Laundry	66,013	12,915		78,928		78,928		78,928		4
5	Heat and Other Utilities			179,117	179,117		179,117	5,187	184,304		5
6	Maintenance	44,353		157,054	201,407		201,407	60,363	261,770		6
7	Other (specify):* Mgmt Co. Alloc. Bene							7,605	7,605		7
8	TOTAL General Services	725,264	308,779	340,642	1,374,685		1,374,685	55,531	1,430,216		8
	B. Health Care and Programs										
9	Medical Director			62,225	62,225		62,225		62,225		9
10	Nursing and Medical Records	3,601,009	305,821	160,003	4,066,833		4,066,833	30,578	4,097,411		10
10a	Therapy										10a
11	Activities	120,938	21,127	5,025	147,090		147,090		147,090		11
12	Social Services	128,646		4,999	133,645		133,645		133,645		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Mgmt Co. Alloc. Bene							4,406	4,406		15
16	TOTAL Health Care and Programs	3,850,593	326,948	232,252	4,409,793		4,409,793	34,984	4,444,777		16
	C. General Administration										
17	Administrative	135,203		1,180,423	1,315,626		1,315,626	(1,137,682)	177,944		17
18	Directors Fees										18
19	Professional Services			182,456	182,456		182,456	9,944	192,400		19
20	Dues, Fees, Subscriptions & Promotions			30,949	30,949		30,949	9,210	40,159		20
21	Clerical & General Office Expenses	167,456	25,310	39,860	232,626		232,626	454,713	687,339		21
22	Employee Benefits & Payroll Taxes			864,904	864,904		864,904	13,435	878,339		22
23	Inservice Training & Education			15,340	15,340		15,340	658	15,998		23
24	Travel and Seminar			434	434		434	442	876		24
25	Other Admin. Staff Transportation			5,379	5,379		5,379	11,158	16,537		25
26	Insurance-Prop.Liab.Malpractice			352,724	352,724		352,724	4,357	357,081		26
27	Other (specify):* Mgmt Co. Alloc. Bene							72,252	72,252		27
28	TOTAL General Administration	302,659	25,310	2,672,469	3,000,438		3,000,438	(561,513)	2,438,925		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,878,516	661,037	3,245,363	8,784,916		8,784,916	(470,998)	8,313,918		29

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

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

Facility Name & ID Number Lexington of Elmhurst

#0037317

Report Period Beginning: 01/01/2013 Ending: 12/31/2013

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			153,946	153,946		153,946	306,820	460,766			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			5,821	5,821		5,821	276,442	282,263			32
33	Real Estate Taxes							79,739	79,739			33
34	Rent-Facility & Grounds			1,009,433	1,009,433		1,009,433	(1,006,471)	2,962			34
35	Rent-Equipment & Vehicles			94,505	94,505		94,505	3,113	97,618			35
36	Other (specify):*											36
37	TOTAL Ownership			1,263,705	1,263,705		1,263,705	(340,357)	923,348			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		592,593	2,029,899	2,622,492		2,622,492		2,622,492			39
40	Barber and Beauty Shops			19,522	19,522		19,522		19,522			40
41	Coffee and Gift Shops			1,791	1,791		1,791		1,791			41
42	Provider Participation Fee			231,180	231,180		231,180		231,180			42
43	Other (specify):* Non-Allowable Co	110,286		152,152	262,438		262,438	(262,438)				43
44	TOTAL Special Cost Centers	110,286	592,593	2,434,544	3,137,423		3,137,423	(262,438)	2,874,985			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,988,802	1,253,630	6,943,612	13,186,044		13,186,044	(1,073,793)	12,112,251			45

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

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(4,445)	2		4
5	Telephone, TV & Radio in Resident Rooms	(5,418)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	928	30		9
10	Interest and Other Investment Income	(36,798)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(6,883)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(16,380)	43		18
19	Entertainment				19
20	Contributions	(5,000)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(18,958)	43		24
25	Fund Raising, Advertising and Promotional	(36,919)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(3,033)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg 5A	95,294	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (37,612)		\$	30

BHF USE ONLY						
48		49		50		51
						52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,036,181)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,036,181)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,073,793)		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 Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Lexington of Elmhurst

ID# 0037317

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Diagnostics Managed Care	\$ (5,149)	43	1
2	Labs-Part A	(15,211)	43	2
3	X-Rays-Part A	(39,216)	43	3
4	Trust Fees	(120)	43	4
5	Miscellaneous Income	(20)	21	5
6	Collection fees & Out of period legal	(1,706)	19	6
7	Reclass assets to Repairs & Maintenance	4,699	6	7
8	Education & Seminar Marketing	(434)	24	8
9	Unrealized loss on FMV swap	269,741	43	9
10	Marketing Salary	(110,286)	43	10
11	Chamber of Commerce dues	(425)	20	11
12	IDPH Fine	(1,430)	19	12
13	Marketing Software	(5,149)	19	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		95,294	49

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Page 6-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	19 Professional Fees	\$	Sambell of Elmhurst II Limited Partnership	**	\$ 200	\$ 200	1
2	V	30 Depreciation		Sambell of Elmhurst II Limited Partnership	**	268,536	268,536	2
3	V	32 Interest expense		Sambell of Elmhurst II Limited Partnership	**	297,663	297,663	3
4	V	32 Amortization of mortgage costs		Sambell of Elmhurst II Limited Partnership	**	3,405	3,405	4
5	V	33 Property taxes		Sambell of Elmhurst II Limited Partnership	**	73,433	73,433	5
6	V	34 Rental expense	1,009,433	Sambell of Elmhurst II Limited Partnership	**		(1,009,433)	6
7	V	43 Unrealized loss on FMV swap	269,741	Sambell of Elmhurst II Limited Partnership	**		(269,741)	7
8	V	43 Trust fees		Sambell of Elmhurst II Limited Partnership	**	120	120	8
9	V	43 State Replacement Tax		Sambell of Elmhurst II Limited Partnership	**	15	15	9
10	V							10
11	V							11
12	V			** The owners of Lexington Health Care Center of Elmhurst, Inc. own 100%				12
13	V			of Sambell of Elmhurst II Limited Partnership				13
14	Total		\$ 1,279,174			\$ 643,372	\$ * (635,802)	14

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

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.	**	\$ 256	\$	256	15
16	V	5 Utilities - gas & electric		Royal Management Corp.	**	4,275		4,275	16
17	V	5 Utilities - water & sewer		Royal Management Corp.	**	253		253	17
18	V	5 Utilities - maintenance office		Royal Management Corp.	**	659		659	18
19	V	6 Management allocation - salaries		Royal Management Corp.	**	49,766		49,766	19
20	V	6 Repairs & maintenance		Royal Management Corp.	**	5,655		5,655	20
21	V	6 Scavenger & exterminating		Royal Management Corp.	**	243		243	21
22	V	7 Management allocation - employee benefits		Royal Management Corp.	**	7,605		7,605	22
23	V	10 Medical consultant		Royal Management Corp.	**	1,745		1,745	23
24	V	10 Management allocation - salaries		Royal Management Corp.	**	28,833		28,833	24
25	V	15 Management allocation - employee benefits		Royal Management Corp.	**	4,406		4,406	25
26	V	17 Management allocation - salaries		Royal Management Corp.	**	42,741		42,741	26
27	V	19 Computer consultant & supplies		Royal Management Corp.	**	11,540		11,540	27
28	V	19 Professional fees		Royal Management Corp.	**	6,489		6,489	28
29	V	20 Dues & subscriptions		Royal Management Corp.	**	539		539	29
30	V	20 Advertising - help wanted		Royal Management Corp.	**	9,096		9,096	30
31	V	21 Management allocation - salaries		Royal Management Corp.	**	430,042		430,042	31
32	V	21 Bank charges		Royal Management Corp.	**	2,935		2,935	32
33	V	21 Office supplies & printing		Royal Management Corp.	**	9,739		9,739	33
34	V	21 Postage		Royal Management Corp.	**	3,049		3,049	34
35	V	21 Telephone		Royal Management Corp.	**	8,968		8,968	35
36	V								36
37	V								37
38	V	** Certain owners of Lexington Health Care Center of Elmhurst, Inc. own 100% or Royal Management Corp.							38
39	Total		\$			\$ 628,834	\$ *	628,834	39

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

Facility Name & ID Number Lexington of Elmhurst# 0037317Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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	23 Inservice Training	\$	Royal Management Corp.	**	\$ 658	\$	658	15	
16	V	24 Travel & seminar		Royal Management Corp.	**	876		876	16	
17	V	25 Auto expense		Royal Management Corp.	**	11,158		11,158	17	
18	V	26 Insurance general		Royal Management Corp.	**	4,357		4,357	18	
19	V	27 Management allocation - employee benefits		Royal Management Corp.	**	72,252		72,252	19	
20	V	30 Depreciation		Royal Management Corp.	**	37,356		37,356	20	
21	V	32 Interest		Royal Management Corp.	**	10,349		10,349	21	
22	V	32 Amortization of mortgage costs		Royal Management Corp.	**	1,823		1,823	22	
23	V	33 Property taxes		Royal Management Corp.	**	6,306		6,306	23	
24	V	34 Rent expense		Royal Management Corp.	**	2,962		2,962	24	
25	V	35 Equipment rental		Royal Management Corp.	**	1,365		1,365	25	
26	V	17 Management fees	1,180,423	Royal Management Corp.	**			(1,180,423)	26	
27	V	35 Auto Lease		Royal Management Corp.	**	1,748		1,748	27	
28	V								28	
29	V								29	
30	V								30	
31	V								31	
32	V								32	
33	V								33	
34	V								34	
35	V								35	
36	V	** Certain owners of Lexington Health Care Center of Elmhurst, Inc. own 100% or Royal Management Corp.								36
37	V								37	
38	V								38	
39	Total		\$ 1,180,423			\$ 151,210	\$ *	(1,029,213)	39	

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

Facility Name & ID Number

Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	James Samatas Discretionary Trust	16.66%	Lexington HC Ctr. of Elmhurst, Inc.	Elmhurst	Eastgate Manor	Algonquin	Supportive	1
2	John Samatas Discretionary Trust	16.67%	Lexington HC Ctr. of Lombard, Inc.	Lombard	of Algonquin, LLC		Living Facility	2
3	Cynthia Thiem Discretionary Trust	16.67%	Lexington HC Ctr. of Bloomingdale, Inc.	Bloomingdale	Vesta Management	Lombard	Mgmt. Co.	3
4	David S. Bell Revocable Trust	12.50%	Lexington HC Ctr. of Chicago Ridge, Inc.	Chicago Ridge	Group LLC			4
5	Jeffrey J. Bell Revocable Trust	12.50%	Lexington HC Ctr. of LaGrange, Inc.	LaGrange	Sambell of	Elmhurst	Real Estate	5
6	Lawrence W. Bell Revocable Trust	12.50%	Lexington HC Ctr. of Lake Zurich, Inc.	Lake Zurich	Elmhurst Ltd. Ptsp.		Property	6
7	David S. Bell 2001 Trust	4.16%	Lexington HC Ctr. of Schaumburg, Inc.	Schaumburg	Royal Management	Lombard	Management	7
8	Jeffrey J. Bell 2001 Trust	4.17%	Lexington HC Ctr. of Streamwood, Inc.	Streamwood	Corporation		Company	8
9	Lawrence W. Bell 2001 Trust	4.17%	Lexington HC Ctr. of Wheeling, Inc.	Wheeling	Lexington Financial	Lombard	Finance Company	9
10			Lexington HC Ctr. of Orland Park, Inc.	Orland Park	Services II, LLC			10
11					Lexington Square	Lombard	Independent	11
12					Life Care of		and Assisted	12
13					Lombard, LLC		Living	13
14					Lexington Square	Elmhurst	Independent	14
15					Life Care of		Living Facility	15
16					Elmhurst, LLC			16
17					Samvest of Lombard	Lombard	Lessor	17
18					II, LLC			18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Lexington of Elmhurst # 0037317 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	James Samatas	Owner/Officer	Administrative	16.66	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	6,956	L 17, C7	1
2	John Samatas	Owner/Officer	Admin/Plant Ops	16.67	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	5,195	L 17, C7	2
3	Cynthia Thiem	Owner/Officer	Administrative	16.67	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	6,193	L 17, C7	3
4	Daniel Thiem	Executive VP	Administrative	0.00	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	8,639	L 17, C7	4
5	Jason Samatas	Executive Committee	Administrative	0.00	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	15,758	L 17, C7	5
6		Member									6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 42,741		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

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/2013

Ending: 2/31/2013

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	3	Housekeeping supplies	Bed Days Available	723,430	10	\$ 3,503	52,925	\$ 256	1
2	5	Utilities - gas & electric	Bed Days Available	723,430	10	58,428	52,925	4,275	2
3	5	Utilities - water & sewer	Bed Days Available	723,430	10	3,454	52,925	253	3
4	5	Utilities - maintenance office	Bed Days Available	723,430	10	9,011	52,925	659	4
5	6	Management allocation - salaries	Bed Days Available	723,430	10	680,245	680,245	49,766	5
6	6	Repairs & maintenance	Bed Days Available	723,430	10	77,300	52,925	5,655	6
7	6	Scavenger & exterminating	Bed Days Available	723,430	10	3,323	52,925	243	7
8	7	Management allocation - employe	Bed Days Available	723,430	10	103,957	52,925	7,605	8
9	10	Medical consultant	Bed Days Available	723,430	10	23,850	52,925	1,745	9
10	10	Management allocation - salaries	Bed Days Available	723,430	10	394,114	394,114	28,833	10
11	15	Management allocation - employe	Bed Days Available	723,430	10	60,229	52,925	4,406	11
12	17	Management allocation - salaries	Bed Days Available	723,430	10	584,219	584,219	42,741	12
13	19	Computer consultant & supplies	Bed Days Available	723,430	10	157,743	52,925	11,540	13
14	19	Professional fees	Bed Days Available	723,430	10	88,700	52,925	6,489	14
15	20	Dues & subscriptions	Bed Days Available	723,430	10	7,368	52,925	539	15
16	20	Advertising - help wanted	Bed Days Available	723,430	10	124,332	52,925	9,096	16
17	21	Management allocation - salaries	Bed Days Available	723,430	10	5,878,235	5,878,235	430,042	17
18	21	Bank charges	Bed Days Available	723,430	10	40,121	52,925	2,935	18
19	21	Office supplies & printing	Bed Days Available	723,430	10	133,126	52,925	9,739	19
20	21	Postage	Bed Days Available	723,430	10	41,674	52,925	3,049	20
21	21	Telephone	Bed Days Available	723,430	10	122,578	52,925	8,968	21
22									22
23									23
24									24
25	TOTALS					\$ 8,595,510	\$ 7,536,813	\$ 628,834	25

Facility Name & ID Number Lexington of Elmhurst

0037317 Report Period Beginning: 01/01/2013

Ending: 2/31/2013

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	23	Inservice Training	Bed Days Available	723,430	10	\$ 8,988	\$ 52,925	\$ 658	1
2	24	Travel and Seminar	Bed Days Available	723,430	10	11,975	52,925	876	2
3	25	Auto expense	Bed Days Available	723,430	10	152,523	52,925	11,158	3
4	26	Insurance general	Bed Days Available	723,430	10	59,556	52,925	4,357	4
5	27	Management allocation - employe	Bed Days Available	723,430	10	987,607	52,925	72,252	5
6	30	Depreciation	Bed Days Available	723,430	10	510,614	52,925	37,356	6
7	32	Interest	Bed Days Available	723,430	10	141,456	52,925	10,349	7
8	32	Amortization of mortgage costs	Bed Days Available	723,430	10	24,914	52,925	1,823	8
9	33	Property taxes	Bed Days Available	723,430	10	86,200	52,925	6,306	9
10	34	Rent expense	Bed Days Available	723,430	10	40,490	52,925	2,962	10
11	35	Equipment rental	Bed Days Available	723,430	10	18,660	52,925	1,365	11
12	35	Auto Lease	Bed Days Available	723,430	10	23,891	52,925	1,748	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					\$ 2,066,874	\$	\$ 151,210	25

Facility Name & ID Number

Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
A. Directly Facility Related																	
Long-Term																	
1	Lexington Financial						\$	\$		\$	1						
2	Services II, L.L.C.	X		Mortgage	Varies	4/30/07	5,391,000	4,060,129	5/1/17	0.0625	297,663						
3											3						
4											4						
5							Interest on financing insurance premium			909	5						
Working Capital																	
6	JP Morgan Chase		X	Line of Credit	Various	4/30/07	800,000		6/29/14	Libor + 2.25%	4,912						
7											7						
8											8						
9	TOTAL Facility Related						\$ 6,191,000	\$ 4,060,129			\$ 303,484						
B. Non-Facility Related*																	
10											(36,798)						
11											3,405						
12											12,172						
13																	
14	TOTAL Non-Facility Related						\$	\$			\$ (21,221)						
15	TOTALS (line 9+line14)						\$ 6,191,000	\$ 4,060,129			\$ 282,263						

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.)

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2012 report.			\$ 72,000	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2012		\$ 73,433	2	
3. Under or (over) accrual (line 2 minus line 1).			\$ 1,433	3	
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)			\$ 72,000	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		Allocated from Mgmt. Co.	6,306	5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$ _____	6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$ 79,739	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2008	<u>62,753</u>	8		
	2009	<u>68,355</u>	9		
	2010	<u>68,387</u>	10		
	2011	<u>69,831</u>	11		
	2012	<u>73,433</u>	12		
See attached real estate accrual sheet					
				FOR BHF USE ONLY	
				13	13
				14	14
				15	15
				16	16

NOTES:

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

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lexington of Elmhurst COUNTY DuPage
 FACILITY IDPH LICENSE NUMBER 0037317
 CONTACT PERSON REGARDING THIS REPORT Karen Gillis
 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 2012 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 2012.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>06-14-317-008</u>	<u>Land & Building</u>	\$ <u>73,433.16</u>	\$ <u>73,433.16</u>
2. <u>Royal Management Corp. (Samvest of Lombard II)</u>		\$ _____	\$ _____
3. <u>05-01-202-021</u>	<u>Land & Building</u>	\$ <u>262,977.74</u>	\$ <u>6,306.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>336,410.90</u></u>	\$ <u><u>79,739.16</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES NO

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

C. **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
 List entity name, type of business, square footage, and number of beds/units available (where applicable).

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

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	
	<u>Resident Care</u>	<u>55,000</u>	<u>1991</u>	<u>\$ 1,277,670</u>	<u>1</u>
	<u>Management Company Allocation</u>			<u>15,138</u>	<u>2</u>
	TOTALS	55,000		\$ 1,292,808	3

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/2013 Ending:

12/31/2013

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	133		1991	1991	\$ 4,110,586	\$	35	\$ 117,445	\$ 117,445	\$ 2,596,565	4
5	12		1995	1995	73,302	2,095	35	2,095		39,077	5
6			2001	2001							6
7											7
8											8
	Improvement Type**										
9		Building Improvement	1992		693	20	35	20		422	9
10		Land Improvement	1995		7,500		15			7,500	10
11		Fan Coil Units	1996		4,904	140	35	140		2,451	11
12		Patio	1996		2,322		15			2,322	12
13		Basement rehab	1997		17,151		10			17,151	13
14		Baseboards	1997		3,129		10			3,129	14
15		Wiring	1998		3,090		10			3,090	15
16		Lobby Tile	1999		19,354		10			19,354	16
17		Patio	1999		4,196	280	15	280		3,918	17
18		Automatic Door	2000		1,300		10			1,300	18
19		Wallpaper	2000		6,853		10			6,853	19
20		Patio	2000		1,242	83	15	83		1,119	20
21		Storage closet for HVAC	2000		3,745	250	15	250		3,372	21
22		Fire pump system	2001		4,140		10			4,140	22
23		Door releases	2001		4,420		10			4,420	23
24		Infrared curtains for elevators	2001		3,000		10			3,000	24
25		Parking lot	2002		2,532		10			2,532	25
26		Kitchen tile and plumbing	2002		9,661		10			9,661	26
27		Elevator upgrade	2002		2,596		5			2,596	27
28		Facility Rehab-Painting/wallpaper/carpeting	2003		175,251	1,461	10	1,461		175,251	28
29		Facility Rehab-Floor tile/room upgrade	2003		38,140	1,907	20	1,907		20,818	29
30		Facility Rehab-Carpeting	2003		7,861	132	10	132		7,861	30
31		Parking lot	2004		2,000		5			2,000	31
32		Roof	2004		15,000	750	20	750		7,063	32
33		Landscaping	2005		5,396	270	20	270		2,294	33
34		Paint for building	2005		9,000	900	10	900		7,425	34
35		Roof	2005		14,300	715	20	715		5,839	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

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	HVAC upgrade	2005	\$ 3,230	\$ 162	20	\$ 162	\$	\$ 1,403	37
38	Sprinkler system	2005	1,060	53	20	53		437	38
39	Lobby, lounge and reception rehabilitation	2005	27,602	1,380	20	1,380		12,305	39
40	Window treatment	2005	1,932	193	10	193		1,673	40
41	Cubicle curtains	2005	820		5			820	41
42	Countertop	2005	845		5			845	42
43	HVAC	2006	3,793	190	20	190		1,345	43
44	Automatic Door Lock	2006	2,784	139	20	139		973	44
45	Storeroom Door Lock	2006	1,904	95	20	95		681	45
46	Service Door	2006	2,545	127	20	127		889	46
47	Landscaping Enhancement-Patio	2006	2,340	156	15	156		1,157	47
48	PT Therapy Room	2006	570	14	40	14		98	48
49									49
50									50
51									51
52	Transitional Unit	2007	1,864	93	20	93		628	52
53	Employee Lunch Room	2007	2,827	141	20	141		917	53
54	PT Room Rehab	2007	58,628	2,941	20	2,941		18,431	54
55	Landscaping-brick pavers	2008	43,813	2,921	15	2,921		15,335	55
56	Parking Lot	2008	31,700	1,585	20	1,585		8,850	56
57	Roof Repairs	2008	4,200	280	15	280		1,587	57
58	HVAC-New Chillers	2008	118,557	5,928	20	5,928		31,616	58
59	Emergency A/C	2008	5,706	285	20	285		1,520	59
60	Building Addition	2008			27				60
61	Kitchen Upgrade	2008	7,214		27	262	262	1,354	61
62	2nd Floor Remodel-painting, flooring, electrical	2008	561,274		27	20,410	20,410	105,452	62
63	Foundation Stabilization	2008	66,195		27	2,407	2,407	12,436	63
64	Irrigation System	2009	15,485	1,032	15	1,032		4,472	64
65	Landscaping Enhancements	2009	26,798	1,787	15	1,787		7,892	65
66	Patio Fence	2009	9,319	466	20	466		2,136	66
67	Chiller	2009	82,310	4,115	20	4,115		19,547	67
68	Plumbing	2009	4,280	214	20	214		856	68
69	2nd floor remodel-MDS office,HR office,Nursing call system	2009	6,853	250	27	250		1,010	69
70	TOTAL (lines 4 thru 69)		\$ 5,649,111	\$ 33,550		\$ 174,074	\$ 140,524	\$ 3,219,188	70

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

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,649,111	\$ 33,550		\$ 174,074	\$ 140,524	\$ 3,219,188	1
2	Patio Pergola	2009	12,814	641	20	641		2,778	2
3	Tub Room carpentry, flooring, electrical	2009	5,828	212	27	212		848	3
4	2nd Floor remodel-Carpentry, doors, flooring, electrical	2009	455,801		7	16,575	16,575	78,731	4
5	painting, sprinkler system								5
6	Landscaping	2010	3,314	221	15	221		718	6
7	Physician office remodel-carpentry, tiling	2010	6,450	235	27	235		725	7
8	Front Entrance-door and drain tile	2010	4,418	216	27	216		695	8
9	Nurse pull cord station	2010	3,256	118	27	118		354	9
10	Remodel Pantry-shelves	2010	7,146	260	27	260		780	10
11	Director of Nursing office painting	2010	5,539	201	27	201		603	11
12	Cooridor remodel-flag pole, tiling	2010	13,777	550	27	550		1,714	12
13	Library/Lounge remodel-art, carpentry, electrical	2010	11,870	432	27	432		1,296	13
14	Steel frame remodel	2010	6,740	245	27	245		858	14
15	2nd Floor remodel-Carpentry, doors, flooring, electrical	2010	17,168	624	27	624		2,496	15
16	Tub Room carpentry, plumbing	2010	11,731	427	27	427		1,637	16
17	Pergola	2010	8,180	1,636	5	1,636		5,453	17
18	Stamped concrete	2010	17,260	628	27	628		2,093	18
19	Landscaping	2011	4,443	296	15	296		691	19
20	Offices-doors, locks, keys	2011	66,131	2,405	27	2,405		6,213	20
21	Seal and stripe parking lot	2011	3,500	127	27	127		286	21
22	Laundry room-electrical, painting	2011	6,412	233	27	233		583	22
23	Floor install	2011	10,158	369	27	369		1,046	23
24	2nd floor doors	2011	9,654	351	27	351		1,024	24
25									25
26	Front entrance door	2012	3,733	136	27	136		170	26
27	Shower-Electrical	2012	4,982	181	27	181		211	27
28	Fire Dampers	2012	7,392	269	27	269		291	28
29	Low voltage wiring	2012	5,186	189	27	189		315	29
30	EMR Wiring	2012	14,543	529	27	529		573	30
31	1st floor doors	2012	8,476	308	27	308		436	31
32	Back patio fence	2012	3,536	129	27	129		236	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,388,549	\$ 45,718		\$ 202,817	\$ 157,099	\$ 3,333,042	34

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

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 6,388,549	\$ 45,718		\$ 202,817	\$ 157,099	\$ 3,333,042	1
2	1st Fl. Rm. Reconfigure. - labor, electrical, drywall, plumbing	2013	39,603	1,320	27	1,320		1,320	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10	Building - management company	2002	209,483		40	6,109	6,109	74,255	10
11	HVAC, electrical, security system - management company	2003	1,840		30	462	462	1,293	11
12	Key card system - management company	2004	289		20	14	14	136	12
13	VAV TX controls - management company	2005	88		20	4	4	39	13
14	Interior Signs - management company	2006	64		5	4	4	31	14
15	Building improvements - management company	2008	10,069		5	484	484	3,340	15
16	Building improvements - management company	2009	1,860		15	34	34	451	16
17	Building improvements - management company	2010	1,815		15	75	75	427	17
18	Building improvements - management company	2011	1,304		15	60	60	151	18
19	Building improvements - management company	2012	4,392		15	9	9	263	19
20	Building improvements - management company	2013	3,403		15	66	66	66	20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29	Reconcile to book depreciation			764			(764)		29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,662,759	\$ 47,802		\$ 211,458	\$ 163,656	\$ 3,414,814	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,270,344	\$ 97,219	\$ 210,348	\$ 113,129	5	\$ 855,787	71
72	Current Year Purchases	122,937	8,925	8,925		5	8,925	72
73	Fully Depreciated Assets	153,626				5	153,626	73
74	Allocated from Mgmt. Co.	367,702		26,982	26,982	5-7	196,546	74
75	TOTALS	\$ 1,914,609	\$ 106,144	\$ 246,255	\$ 140,111		\$ 1,214,884	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79	Allocated from Mgmt. Co.			36,501		3,053	3,053	5	30,993	79
80	TOTALS			\$ 36,501	\$	\$ 3,053	\$ 3,053		\$ 30,993	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 9,906,677	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 153,946	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 460,766	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 306,820	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,660,691	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		\$	92
93			93
94			94
95		\$	95

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

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Allocated from Management Company				2,962			6
7	TOTAL				\$ 2,962			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. _____ /2014 \$ _____

13. _____ /2015 \$ _____

14. _____ /2016 \$ _____

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: \$ 95,870 Description: Copier-\$10,086, Mail Sys-\$180,Printer-\$4,353, Med Equip.-\$43,413, Oxy Equip.-\$36,473, Mgmt. Co.-\$1,365

(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	Allocated from Management Company			1,748	20
21	TOTAL		\$	\$ 1,748	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?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	39(3)	hrs	\$	15,015	\$ 738,051	\$	15,015	\$ 738,051	1	
2	Licensed Speech and Language Development Therapist	39(3)	hrs		4,827	263,734		4,827	263,734	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	39(2),(3)	hrs		17,198	1,028,114		17,198	1,035,723	4	
5	Physician Care		visits							5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy	39(2)	# of prescrpts					576,954	576,954	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify): <u>Oxygen</u>	39(2)						6,218	6,218	12	
13	Other (specify): <u>DME</u>	39(2)						1,812	1,812	13	
14	TOTAL			\$	37,040	\$ 2,029,899	\$	37,040	\$ 2,622,492	14	

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

Facility Name & ID Number Lexington of Elmhurst# 0037317Report Period Beginning: 01/01/2013Ending: 12/31/2013

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 2,809,774	\$ 2,871,661	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (421,539))	2,081,241	2,081,241	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	59,604	59,604	6
7	Other Prepaid Expenses	850	850	7
8	Accounts Receivable (owners or related parties)		45,403	8
9	Other(specify): <u>PA Interest Income</u>	4,776	4,776	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,956,245	\$ 5,063,535	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	6,319	6,319	12
13	Land		1,292,808	13
14	Buildings, at Historical Cost		4,110,586	14
15	Leasehold Improvements, at Historical Cost	1,226,677	2,552,173	15
16	Equipment, at Historical Cost	776,215	1,951,110	16
17	Accumulated Depreciation (book methods)	(942,652)	(4,660,691)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Mortgage Net Cost</u>		63,267	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,066,559	\$ 5,315,572	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,022,804	\$ 10,379,107	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 721,275	\$ 721,275	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	365,701	365,701	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,509	7,509	31
32	Accrued Real Estate Taxes(Sch.IX-B)		72,000	32
33	Accrued Interest Payable		21,574	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Schedule 17A</u>	776,472	1,426,140	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,870,957	\$ 2,614,199	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		4,060,129	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)	\$	\$ 4,060,129	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,870,957	\$ 6,674,328	46
47	TOTAL EQUITY(page 18, line 24)	\$ 4,151,847	\$ 3,704,779	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,022,804	\$ 10,379,107	48

*(See instructions.)

Lexington Health Care Center of Elmhurst, Inc.
Provider # 0037317
1/1/13-12/31/13

Schedule 17A

XV. Balance Sheet

C. Current Liabilities

36. Other Current Liabilities

<u>Description</u>	<u>Operating</u>	<u>After Consolidation</u>
Due to Merit Hospice	15,000	15,000
PA Audit settlement	172,095	172,095
Due to Republic Construction of Illinois, Inc.	(3,449)	(3,449)
Due to/from Elmhurst Square	(931)	(931)
Prepaid Insurance	20,168	20,168
Accrued Expenses	50,770	50,770
Accrued Resident Tax	23,861	23,861
Accrued Royl Mgmt Fees/Vesta Fees	(10,396)	(10,396)
Accrued Rent	(3,091)	
Accrued Insurance	68,561	68,561
Due to Patient Trust Fund	(18,552)	(18,552)
Advance-Bi-weekly Part A Payments	5,713	5,713
Uncollectible Part A Co. Pvts.	(12,810)	(12,810)
Due to Royal Operations	23,664	23,664
Due to LaGrange	4,995	4,995
Due to Lombard	611	611
Due to/from Lexington Financial Services	92	92
Interest Rate Swap Liability		646,577
Professional Liabilities Claims	440,171	440,171
	<u>776,472</u>	<u>1,426,140</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,168,823	1
2	Restatements (describe):		2
3	Post closing adjustment	86,697	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,255,520	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	911,098	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	(14,771)	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)	\$ 896,327	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)	\$ 4,151,847	24 *

* This must agree with page 17, line 47.

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 14,136,045	1
2	Discounts and Allowances for all Levels	(8,266,467)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,869,578	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	6,780,369	6
7	Oxygen	35,583	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 6,815,952	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	22,573	13
14	Non-Patient Meals	4,445	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	835,348	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	181,878	19
20	Radiology and X-Ray	56,557	20
21	Other Medical Services	273,993	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,374,794	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	36,798	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 36,798	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Income</u>	20	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 20	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,097,142	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,374,685	31
32	Health Care	4,409,793	32
33	General Administration	3,000,438	33
B. Capital Expense			
34	Ownership	1,263,705	34
C. Ancillary Expense			
35	Special Cost Centers	2,906,243	35
36	Provider Participation Fee	231,180	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,186,044	40
41	Income before Income Taxes (line 30 minus line 40)**	911,098	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 911,098	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,436,486	44
45	Private Pay - Net Inpatient Revenue	2,077,258	45
46	Medicare - Net Inpatient Revenue	2,198,484	46
47	Other-(specify) <u>Managed Care</u>	157,350	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,869,578	49

* 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.

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

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

^ - Entity is a cash basis tax payer.

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

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	1,931	2,516	\$ 143,324	\$ 56.97	1
2	Assistant Director of Nursing	27,084	32,840	943,798	28.74	2
3	Registered Nurses	15,994	20,057	601,210	29.98	3
4	Licensed Practical Nurses	25,484	31,239	816,265	26.13	4
5	CNAs & Orderlies	75,476	89,764	1,055,539	11.76	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,974	9,616	120,416	12.52	10
11	Social Service Workers	6,187	7,109	128,646	18.10	11
12	Dietician	1,068	1,292	25,898	20.04	12
13	Food Service Supervisor	2,637	3,041	62,442	20.53	13
14	Head Cook	1,554	1,990	32,715	16.44	14
15	Cook Helpers/Assistants	10,513	12,592	133,313	10.59	15
16	Dishwashers	10,887	12,799	118,178	9.23	16
17	Maintenance Workers	1,845	2,231	44,353	19.88	17
18	Housekeepers	20,906	24,536	242,352	9.88	18
19	Laundry	6,134	7,097	66,013	9.30	19
20	Administrator	1,578	2,053	135,203	65.86	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,325	10,724	167,456	15.62	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,036	2,434	41,395	17.01	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Marketing</u>	3,917	4,352	110,286	25.34	33
34	TOTAL (lines 1 - 33)	231,530	278,282	\$ 4,988,802 *	\$ 17.93	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant			35	
36	Medical Director	Monthly	62,225	9(3)	36
37	Medical Records Consultant	Monthly	1,224	10(3)	37
38	Nurse Consultant	Monthly	64,255	10(3)	38
39	Pharmacist Consultant	Monthly	7,979	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	3,918	11(3)	44
45	Social Service Consultant	Monthly	4,999	12(3)	45
46	Other(specify) <u>Pulmonary</u>	Monthly	86,545	10(3)	46
47	<u>Medical Consultant</u>	Monthly	1,745	10(7)	47
48					48
49	TOTAL (lines 35 - 48)		\$ 232,890		49

C. CONTRACT NURSES

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

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Sandra Cubas	Administrator	0	\$ 135,203	Workers' Compensation Insurance	\$ 145,801	IDPH License Fee	\$ 1,990		
				Unemployment Compensation Insurance	119,500	Advertising: Employee Recruitment	14,307		
				FICA Taxes	369,036	Health Care Worker Background Check			
				Employee Health Insurance	179,038	(Indicate # of checks performed <u>656</u>)	7,872		
				Employee Meals	13,435	Patient Background Checks	243		
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Fees	1,561		
				401K	13,590	Miscellaneous Subscriptions & Dues	2,307		
				Other Employee Benefits	35,328	Less: Chamber of commerce dues	(425)		
				Uniform Allowance	2,611	Allocated from Mgmt Co.	9,635		
TOTAL (agree to Schedule V, line 17, col. 1)									
(List each licensed administrator separately.)			\$ 135,203						
B. Administrative - Other									
Description			Amount						
Management Fees-Royal Operating			\$ 756,948						
Management Fees-Vesta Mgmt.			423,475						
Management Fees (Eliminated in Column 7)									
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 1,180,423						
(Attach a copy of any management service agreement)									
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
Cassiday Schade LLP	Legal		\$ 34,716	N/A			Out-of-State Travel	\$	
Generation Law	Legal		500						
Grabowski Law Center, LLC	Collections		685						
IDPH	Filing Fees		1,430				In-State Travel		
Law Offices of Serpico	Legal		669						
McCracken & Frank LLC	Legal		(24)						
McGladrey LLP	Accounting		36,265						
Much Shelist	Legal		24,791				Seminar Expense		
Partridge IP Law	Legal		186						
Pension Administrators	401(k) Administration		812						
Personnel Planners	U/C Consulting		2,440				Allocated from Mgmt. Co.	876	
See Schedule 21C			79,985				Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL				(agree to Sch. V,	
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 182,456					line 24, col. 8)	\$ 876

* Attach copy of IMRF notifications

**See instructions.

Lexington Health Care Center of Elmhurst
 Provider #: 0037317
 1/1/13-12/31/13
 Section XIX

Schedule 21C

C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
Polsinelli Shughart	Legal	4,430
Secretary of State	Filing Fees	132
Ability Network	Computer Consulting	1,112
Availity	Computer Consulting	50
Avalere Health	Computer Consulting	2,000
Bank of America (for Health Medx)	Computer Consulting	(1,660)
Compaq Commercial Repair	Computer Consulting	48
Corepoint	Computer Consulting	974
EFAQ Corporate	Computer Consulting	480
E-Health Data Solutions	Computer Consulting	2,925
Email Security Subs	Computer Consulting	360
ESNF	Computer Consulting	700
Health MedX	Computer Consulting	10,638
Information Controls	Computer Consulting	661
Kronos	Computer Consulting	280
Lintech LLC	Computer Consulting	4,542
MNJ Technologies	Computer Consulting	215
MS Licensing	Computer Consulting	17,358
MY Innerview	Computer Consulting	5,630
National Datacare	Computer Consulting	1,154
On Shift	Computer Consulting	8,317
Paragon Clinical	Computer Consulting	400
Realmed	Computer Consulting	184
Relias	Computer Consulting	5,796
Salesforce.com	Computer Consulting	5,149
Soft choice Corporation	Computer Consulting	698
Telemedicine Solutions	Computer Consulting	5,406
Trysis	Computer Consulting	128

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Schedule 21C

C. Professional Services

Tympani	Computer Consulting	1,877
		<u>79,985</u>
Schedule V, line 19, column 3		182,456

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Schedule 21C

C. Professional Services

Less: Collection Fees & Out of Period Legal	(1,706)
Less: IDPH	(1,430)
Less: Marketing Software	(5,149)

Allocated from Sambell of Elmhurst Secretary of State	200
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Allocated from Samvest of Lombard II

Accounting	118
Filing Fees	11

Allocated from Mgmt Co.

Much Shelist	Legal	358
Serpico, Petrosino, Dipiero & O'Shea, LTD	Legal	324
McGladrey LLP	Accounting	1,259
Illinois Secretary of State	Filing Fees	29
Gilson Labus & Silverman	KEP	32
Personnel Planners	U/C Consultant	31
LaSalle Network	Recruiting/Finance	1,642
Pension Administrators, Inc.	401K Administration	207
Katten, Muchin, Rosenman	KEP	208
Gene Whitehorn	Medicaid Reimb Specialist	473
Burlington Group	Recruitment	68
M Werner Consulting	Financial Consultant	1,658
Bussey Environment, Inc	Environmental Consulting	70
Computer Services	Computer Consulting	11,540
		<u>17,900</u>

Schedule V, line 19, column 8

192,400

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

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3										N/A		
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Lexington of Elmhurst# 0037317Report Period Beginning: 01/01/2013 Ending: 12/31/2013**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 expense and the location of this expense on Sch. V. \$ 33,504 Line 10(2)
- (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. \$ 231,180
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? 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. \$ 13,435 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 4,445
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation. N/A
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 0
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (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 \$5,000, 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.