

Facility Name & ID Number Lexington of Wheeling

0040923 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	215	Skilled (SNF)	215	78,475	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	215	TOTALS	215	78,475	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			7,028	7,028	8
9	SNF/PED					9
10	ICF	55,661	5,219		60,880	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	55,661	5,219	7,028	67,908	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.53%

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 5/12/95

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 206 and days of care provided 5,584

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

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

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	376,649	33,102	902	410,653		410,653		410,653		1
2	Food Purchase		393,944		393,944		393,944	(20,628)	373,316		2
3	Housekeeping	384,195	38,777		422,972		422,972	380	423,352		3
4	Laundry	87,688	27,065		114,753		114,753		114,753		4
5	Heat and Other Utilities			192,392	192,392		192,392	7,690	200,082		5
6	Maintenance	37,888		162,297	200,185		200,185	82,535	282,720		6
7	Other (specify):* Alloc. From Mgmt Cd							11,277	11,277		7
8	TOTAL General Services	886,420	492,888	355,591	1,734,899		1,734,899	81,254	1,816,153		8
	B. Health Care and Programs										
9	Medical Director			24,160	24,160		24,160		24,160		9
10	Nursing and Medical Records	4,771,977	302,448	68,717	5,143,142		5,143,142	45,339	5,188,481		10
10a	Therapy										10a
11	Activities	215,317	17,822	6,667	239,806		239,806		239,806		11
12	Social Services	128,031		5,189	133,220		133,220		133,220		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Alloc. From Mgmt Cd							6,533	6,533		15
16	TOTAL Health Care and Programs	5,115,325	320,270	104,733	5,540,328		5,540,328	51,872	5,592,200		16
	C. General Administration										
17	Administrative	137,810		1,539,518	1,677,328		1,677,328	(1,476,144)	201,184		17
18	Directors Fees										18
19	Professional Services			167,129	167,129		167,129	15,206	182,335		19
20	Dues, Fees, Subscriptions & Promotions			29,630	29,630		29,630	15,240	44,870		20
21	Clerical & General Office Expenses	155,696	29,192	56,197	241,085		241,085	673,724	914,809		21
22	Employee Benefits & Payroll Taxes			1,074,019	1,074,019		1,074,019	18,267	1,092,286		22
23	Inservice Training & Education			12,886	12,886		12,886	975	13,861		23
24	Travel and Seminar			434	434		434	865	1,299		24
25	Other Admin. Staff Transportation			12,927	12,927		12,927	16,545	29,472		25
26	Insurance-Prop.Liab.Malpractice			480,540	480,540		480,540	6,460	487,000		26
27	Other (specify):* Alloc. From Mgmt Cd							107,132	107,132		27
28	TOTAL General Administration	293,506	29,192	3,373,280	3,695,978		3,695,978	(621,730)	3,074,248		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,295,251	842,350	3,833,604	10,971,205		10,971,205	(488,604)	10,482,601		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 Wheeling

#0040923

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			166,043	166,043		166,043	381,731	547,774			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			71,652	71,652		71,652	307,249	378,901			32
33	Real Estate Taxes							551,608	551,608			33
34	Rent-Facility & Grounds			1,934,257	1,934,257		1,934,257	(1,929,865)	4,392			34
35	Rent-Equipment & Vehicles			46,131	46,131		46,131	4,616	50,747			35
36	Other (specify):*											36
37	TOTAL Ownership			2,218,083	2,218,083		2,218,083	(684,661)	1,533,422			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		225,352	1,061,079	1,286,431		1,286,431		1,286,431			39
40	Barber and Beauty Shops			13,509	13,509		13,509		13,509			40
41	Coffee and Gift Shops			1,232	1,232		1,232		1,232			41
42	Provider Participation Fee			492,703	492,703		492,703		492,703			42
43	Other (specify):* Non-Allowable Co	97,896		129,362	227,258		227,258	(227,258)				43
44	TOTAL Special Cost Centers	97,896	225,352	1,697,885	2,021,133		2,021,133	(227,258)	1,793,875			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,393,147	1,067,702	7,749,572	15,210,421		15,210,421	(1,400,523)	13,809,898			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 Wheeling

0040923

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	(2,361)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,924)	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	(2)	30		9
10	Interest and Other Investment Income	(135,233)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(9,509)	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				18
19	Entertainment				19
20	Contributions	(300)	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	(59,219)	43		24
25	Fund Raising, Advertising and Promotional	(35,307)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(3,927)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Sch 5A	254,007	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 1,225		\$	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)	(1,401,748)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,401,748)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,400,523)		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

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Diagnostics Managed Care	\$ (1,852)	43	1
2	Labs-Part A	(3,055)	43	2
3	X-Rays Part A	(9,269)	43	3
4	Marketing Salary	(97,896)	43	4
5	Salesforce.com Marketing Offset	(5,149)	20	5
6	Trust Fees	(85)	43	6
7	Collections	(4,671)	19	7
8	Reclass LHI to maintenance	(570)	6	8
9	Education and Seminar Marketing	(434)	24	9
10	Unrealized loss on FMV swap	378,477	43	10
11	Misc. Income	418	21	11
12	Out of period legal	(1,907)	19	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				25
26				26
27				27
28				28
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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	254,007		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	\$	Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	\$ 200	\$ 200	1	
2	V	30 Depreciation		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	326,913	326,913	2	
3	V	32 Amortization of mortgage costs		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	1,397	1,397	3	
4	V	32 Interest expense		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	423,037	423,037	4	
5	V	33 Property taxes		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	542,257	542,257	5	
6	V	34 Rental expense	1,934,257	Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**		(1,934,257)	6	
7	V	43 Trust Fees		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	85	85	7	
8	V	43 Unrealized gain on FMV swap	378,477	Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**		(378,477)	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		\$ 2,312,734			\$ 1,293,889	\$ * (1,018,845)	14	

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

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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.	**	\$ 380	\$	380	15
16	V	5 Utilities - gas & electric		Royal Management Corp.	**	6,338		6,338	16
17	V	5 Utilities - water & sewer		Royal Management Corp.	**	375		375	17
18	V	5 Utilities - maintenance office		Royal Management Corp.	**	977		977	18
19	V	6 Management allocation - salaries		Royal Management Corp.	**	73,790		73,790	19
20	V	6 Repairs & maintenance		Royal Management Corp.	**	8,385		8,385	20
21	V	6 Scavenger & exterminating		Royal Management Corp.	**	360		360	21
22	V	7 Management allocation - employee benefits		Royal Management Corp.	**	11,277		11,277	22
23	V	10 Medical consultant		Royal Management Corp.	**	2,587		2,587	23
24	V	10 Management allocation - salaries		Royal Management Corp.	**	42,752		42,752	24
25	V	15 Management allocation - employee benefits		Royal Management Corp.	**	6,533		6,533	25
26	V	17 Management allocation - salaries		Royal Management Corp.	**	63,374		63,374	26
27	V	19 Computer consultant & supplies		Royal Management Corp.	**	17,111		17,111	27
28	V	19 Professional fees		Royal Management Corp.	**	9,622		9,622	28
29	V	20 Dues & subscriptions		Royal Management Corp.	**	799		799	29
30	V	20 Advertising - help wanted		Royal Management Corp.	**	13,487		13,487	30
31	V	21 Management allocation - salaries		Royal Management Corp.	**	637,649		637,649	31
32	V	21 Bank charges		Royal Management Corp.	**	4,352		4,352	32
33	V	21 Office supplies & printing		Royal Management Corp.	**	14,441		14,441	33
34	V	21 Postage		Royal Management Corp.	**	4,521		4,521	34
35	V	21 Telephone		Royal Management Corp.	**	13,297		13,297	35
36	V								36
37	V								37
38	V	** Certain owners of Lexington Health Care Center of Wheeling, Inc. own 100% of Royal Management Corp.							38
39	Total		\$			\$ 932,407	\$ *	932,407	39

* 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	23 <u>Inservice Training</u>	\$	<u>Royal Management Corp.</u>	**	\$ 975	\$ 975	15
16	V	24 <u>Travel & seminar</u>		<u>Royal Management Corp.</u>	**	1,299	1,299	16
17	V	25 <u>Auto expense</u>		<u>Royal Management Corp.</u>	**	16,545	16,545	17
18	V	26 <u>Insurance general</u>		<u>Royal Management Corp.</u>	**	6,460	6,460	18
19	V	27 <u>Management allocation - employee benefits</u>		<u>Royal Management Corp.</u>	**	107,132	107,132	19
20	V	30 <u>Depreciation</u>		<u>Royal Management Corp.</u>	**	55,390	55,390	20
21	V	32 <u>Interest</u>		<u>Royal Management Corp.</u>	**	15,345	15,345	21
22	V	32 <u>Amortization of mortgage costs</u>		<u>Royal Management Corp.</u>	**	2,703	2,703	22
23	V	33 <u>Property taxes</u>		<u>Royal Management Corp.</u>	**	9,351	9,351	23
24	V	34 <u>Rent expense</u>		<u>Royal Management Corp.</u>	**	4,392	4,392	24
25	V	35 <u>Equipment rental</u>		<u>Royal Management Corp.</u>	**	2,024	2,024	25
26	V	17 <u>Management fees</u>	1,539,518	<u>Royal Management Corp.</u>	**	0	(1,539,518)	26
27	V	35 <u>Auto Lease</u>		<u>Royal Management Corp.</u>	**	2,592	2,592	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							36
37	V							37
38	V							38
39	Total		\$ 1,539,518			\$ 224,208	\$ * (1,315,310)	39

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

Facility Name & ID Number

Lexington of Wheeling

0040923

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	33.33	Lexington HC Ctr. of Lombard, Inc.	Lombard	Eastgate Manor	Algonquin	Supportive	1
2	John Samatas Discretionary Trust	33.33	Lexington HC Ctr. of Bloomingdale, Inc.	Bloomingtondale	of Algonquin, LLC		Living Facility	2
3	Cynthia Thiem Discretionary Trust	33.34	Lexington HC Ctr. of Elmhurst, Inc.	Elmhurst	Vesta Management	Lombard	Mgmt. Company	3
4			Lexington HC Ctr. of LaGrange, Inc.	LaGrange	Group LLC			4
5			Lexington HC Ctr. of Lake Zurich, Inc.	Lake Zurich	Lexington Health Care	Wheeling	Real Estate	5
6			Lexington HC Ctr. of Schaumburg, Inc.	Schaumburg	Systems of Wheeling LP		Property	6
7			Lexington HC Ctr. of Chicago Ridge, Inc.	Chicago Ridge	Royal Management	Lombard	Management	7
8			Lexington HC Ctr. of Streamwood, Inc.	Streamwood	Corporation		Company	8
9			Lexington HC Ctr. of Orland Park, Inc.	Orland Park	Lexington Financial	Lombard	Finance	9
10					Services II, LLC		Company	10
11					Lexington Square	Lombard	Independent	11
12					Life Care of		Assisted Living	12
13					Lombard, LLC			13
14					Lexington Square	Elmhurst	Independent	14
15					Life Care of		Living Facility	15
16					Elmhurst, LLC			16
17					Samvest of	Lombard	Lessor	17
18					Lombard 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

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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 7A	See Sch 7B	See Sch 7B	Salary	10,314	L17, C7	1
2	John Samatas	Owner/Offier	Admin/Plant Ops	33.33%	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	7,702	L17, C7	2
3	Cynthia Thiem	Owner/officer	Administrative	33.34%	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	9,183	L17, C7	3
4	Daniel Thiem	Executive VP	Administrative	0.00	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	12,809	L17, C7	4
5	Jason Samatas	Executive Committee	Administrative	0.00	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	23,366	L17, C7	5
6		Member									6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 63,374		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 Wheeling

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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	78,475	\$ 380	1
2	5	Utilities - gas & electric	Bed Days Available	723,430	10	58,428	78,475	6,338	2
3	5	Utilities - water & sewer	Bed Days Available	723,430	10	3,454	78,475	375	3
4	5	Utilities - maintenance office	Bed Days Available	723,430	10	9,011	78,475	977	4
5	6	Management allocation - salaries	Bed Days Available	723,430	10	680,245	680,245	73,790	5
6	6	Repairs & maintenance	Bed Days Available	723,430	10	77,300	78,475	8,385	6
7	6	Scavenger & exterminating	Bed Days Available	723,430	10	3,323	78,475	360	7
8	7	Management allocation - employe	Bed Days Available	723,430	10	103,957	78,475	11,277	8
9	10	Medical consultant	Bed Days Available	723,430	10	23,850	78,475	2,587	9
10	10	Management allocation - salaries	Bed Days Available	723,430	10	394,114	394,114	42,752	10
11	15	Management allocation - employe	Bed Days Available	723,430	10	60,229	78,475	6,533	11
12	17	Management allocation - salaries	Bed Days Available	723,430	10	584,219	584,219	63,374	12
13	19	Computer consultant & supplies	Bed Days Available	723,430	10	157,743	78,475	17,111	13
14	19	Professional fees	Bed Days Available	723,430	10	88,700	78,475	9,622	14
15	20	Dues & subscriptions	Bed Days Available	723,430	10	7,368	78,475	799	15
16	20	Advertising - help wanted	Bed Days Available	723,430	10	124,332	78,475	13,487	16
17	21	Management allocation - salaries	Bed Days Available	723,430	10	5,878,235	5,878,235	637,649	17
18	21	Bank charges	Bed Days Available	723,430	10	40,121	78,475	4,352	18
19	21	Office supplies & printing	Bed Days Available	723,430	10	133,126	78,475	14,441	19
20	21	Postage	Bed Days Available	723,430	10	41,674	78,475	4,521	20
21	21	Telephone	Bed Days Available	723,430	10	122,578	78,475	13,297	21
22									22
23									23
24									24
25	TOTALS					\$ 8,595,510	\$ 7,536,813	\$ 932,407	25

Facility Name & ID Number Lexington of Wheeling

0040923

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	\$ 78,475	\$ 975	1
2	24	Travel and Seminar	Bed Days Available	723,430	10	11,975	78,475	1,299	2
3	25	Auto expense	Bed Days Available	723,430	10	152,523	78,475	16,545	3
4	26	Insurance general	Bed Days Available	723,430	10	59,556	78,475	6,460	4
5	27	Management allocation - employe	Bed Days Available	723,430	10	987,607	78,475	107,132	5
6	30	Depreciation	Bed Days Available	723,430	10	510,614	78,475	55,390	6
7	32	Interest	Bed Days Available	723,430	10	141,456	78,475	15,345	7
8	32	Amortization of mortgage costs	Bed Days Available	723,430	10	24,914	78,475	2,703	8
9	33	Property taxes	Bed Days Available	723,430	10	86,200	78,475	9,351	9
10	34	Rent expense	Bed Days Available	723,430	10	40,490	78,475	4,392	10
11	35	Equipment rental	Bed Days Available	723,430	10	18,660	78,475	2,024	11
12	35	Auto Lease	Bed Days Available	723,430	10	23,891	78,475	2,592	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	\$	\$ 224,208	25

Facility Name & ID Number

Lexington of Wheeling

0040923

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	7,573,000	6,608,165	5/1/2017	0.0625	423,037	2					
3												3					
4												4					
5							Interest on financing insurance premium				1,324	5					
	Working Capital																
6	Shareholders	X		Working Capital	None	Various	675,000	3,127,524	Demand	Prime +1	15,560	6					
7	JP Morgan Chase N.A.		X	Line of Credit	Varies	6/29/12	5,600,000		6/29/14	Libor + 2.25%	9,919	7					
8	See Sch 9A	X		Working Capital	Varies	4/6/12	2,000,000	2,000,000	Demand	Varies	44,849	8					
9	TOTAL Facility Related						\$ 15,848,000	\$ 11,735,689			\$ 494,689	9					
	B. Non-Facility Related*																
10								Amortization of loan costs			4,100	10					
11								Interest income offset			(76,663)	11					
12								Allocated from management co.			15,345	12					
13								Less: Interest to shareholders			(58,570)	13					
14	TOTAL Non-Facility Related						\$	\$			\$ (115,788)	14					
15	TOTALS (line 9+line14)						\$ 15,848,000	\$ 11,735,689			\$ 378,901	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.)

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

Lexington Health Care Center of Wheeling
 Provider # 0040923
 1/1/13-12/31/13

Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
	YES	NO				Original	Balance			
Shareholders	X		Working Capital	Varies	4/6/2012	900,000	900,000	Demand	Varies	17,977
Shareholders	X		Working Capital	Varies	4/6/2012	1,100,000	1,100,000	Demand	Varies	26,872
Total						2,000,000	2,000,000			44,849

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

B. Real Estate Taxes

<p>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>			
1. Real Estate Tax accrual used on 2012 report.		\$	<u>400,800</u> 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	\$	<u>407,887</u> 2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>7,087</u> 3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>494,400</u> 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.		<u>9,351</u>
		\$	<u>40,769</u> 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.		\$	<u>551,608</u> 7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2008	<u>451,429</u>	8
	2009	<u>343,531</u>	9
	2010	<u>379,566</u>	10
	2011	<u>388,015</u>	11
	2012	<u>551,608</u>	12
See attached real estate accrual sheet			
			FOR BHF USE ONLY
	13	FROM R. E. TAX STATEMENT FOR 2012 \$	13
	14	PLUS APPEAL COST FROM LINE 5 \$	14
	15	LESS REFUND FROM LINE 6 \$	15
	16	AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

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

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lexington of Wheeling COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040923

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>03-10-401-027-0000</u>	<u>Land & Building</u>	\$ <u>407,887.45</u>	\$ <u>407,887.45</u>
2. <u>Royal Management Corp. (Samvest of Lombard II)</u>		\$ _____	\$ <u>9,351.00</u>
3. <u>05-01-202-021</u>	<u>Land & Building</u>	\$ <u>262,978.74</u>	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>670,866.19</u></u>	\$ <u><u>417,238.45</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: 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 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).

N/A

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:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident Care</u>	<u>137,650</u>	<u>1993</u>	<u>\$ 595,000</u>	<u>1</u>
2	<u>Management Company Allocation</u>			<u>22,304</u>	<u>2</u>
3	TOTALS	137,650		\$ 617,304	3

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	205		1995	1995	\$ 6,537,447	\$	10-40	\$ 163,223	\$ 163,223	\$ 3,055,353	4
5	1		2000	2000	98,710	2,468	40	2,468		33,316	5
6											6
7											7
8											8
	Improvement Type**										
9		Building improvement	1995		3,587		15			3,587	9
10		Land improvement - sidewalk replacement	1996		1,927		15			1,927	10
11		Leasehold improvement - pines & sod	1996		3,431		15			3,431	11
12		Basement rehab	1997		18,611		10			18,611	12
13		Building improvement - curtains/track	1997		1,936		35	55	55	856	13
14		Landscaping	1997		2,002		15			2,002	14
15		Wiring for MDS	1998		3,552		10			3,552	15
16		Parking Lot	1998		2,952		10			2,952	16
17		Roof repair	2000		1,980		10			1,980	17
18		Remodel HVAC/exhaust system - office area	2000		7,480	374	20	374		5,049	18
19		Automatic Door	2000		1,300		10			1,300	19
20		Rods for beside curtains	2000		2,525		10			2,525	20
21		Floor tile	2000		10,298		10			10,298	21
22		Parking lot seal coating and repair	2001		2,177		10			2,177	22
23		Infrared curtain units for 3 elevators	2001		4,500		5			4,500	23
24		Boiler vent repairs	2001		3,084		10			3,084	24
25		Kitchen wall rebuild	2003		22,500	1,125	20	1,125		11,625	25
26		Elevator upgrade	2004		11,077	554	20	554		5,355	26
27		Landscaping	2005		450	23	20	23		194	27
28		HVAC system	2005		27,711	1,386	20	1,386		11,433	28
29		Lobby, lounge, and reception rehab	2005		22,731	1,137	20	1,137		9,095	29
30		Lower level therapy room rehab	2005		8,100	405	20	405		3,611	30
31		First floor therapy room addition	2005		32,167	1,608	20	1,608		14,473	31
32		Transitional unit addition	2005		18,758	938	20	938		7,738	32
33		Basement rehab	2005		13,105	655	20	655		5,568	33
34		Countertops	2005		845		5			845	34
35		Window treatments	2005		4,090		5			4,090	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 Wheeling

0040923

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	Landscaping Enhancement	2006	\$ 4,558	\$ 304	15	\$ 304	\$	\$ 2,254	37
38	HVAC	2006	10,034	1,003	10	1,003		7,105	38
39	Emergency A/C	2006	8,110	811	10	811		5,880	39
40	Administration HVAC	2006	6,058	606	10	606		4,393	40
41	Modular units attached to wall	2006	11,010	1,101	10	1,101		8,166	41
42	Transitional Unit	2006	8,017	401	10	401		2,807	42
43	Employee lunch room rehab	2006	2,361	236	10	236		1,790	43
44	Alzheimers Remodel	2007	606	15	40	15		90	44
45	Alzheimers Remodel	2007	10,535	263	40	263		1,578	45
46	Install wireless LAN	2006	5,307	531	10	531		3,717	46
47	Automatic Doors Patio	2006	2,232	223	10	223		1,673	47
48	Parking Lot	2007	3,777	189	20	189		1,197	48
49	HVAC	2007	4,842	242	20	242		1,452	49
50	First Floor Remodel-carpentry, flooring, door frames, plumbing	2007	646,028		40	16,151	16,151	113,056	50
51	First Floor Remodel-painting, carpentry, flooring, plumbing	2007			40				51
52	Landscaping	2008	14,600	973	15	973		5,595	52
53	Second Floor Remodel-carpentry, flooring, electrical, painting	2008	485,694		27	17,662	17,662	91,254	53
54	Special care unit-carpentry, electrical, painting, alarm systems	2008	40,930		27	1,488	1,488	7,688	54
55	Irrigation System	2009	15,185	1,012	15	1,012		4,470	55
56	Landscaping Enhancements	2009	21,445	1,430	15	1,430		6,603	56
57	Roof repairs	2009	137,000	6,850	20	6,850		29,113	57
58	Stamped Concrete	2009	10,512	382	27	382		1,592	58
59	Quick connects	2009	9,678	484	20	484		2,178	59
60									60
61	2nd Floor remodel-Carpentry	2009	8,116	295	27	295		1,426	61
62	Patio Fence	2009	4,824	241	20	241		984	62
63	Patio Pergola	2009	8,299	415	20	415		1,971	63
64	3rd floor remodel-Carpentry, flooring, electrical, wallpaper	2009	443,781		27	16,137	16,137	72,617	64
65	alarms sytem, painting.								65
66	Brick panel replacement	2010	164,474	5,981	27	5,981		19,438	66
67	Office carpentry, flooring, electrical, painting, plumbing, signs	2010	40,017	2,808	27	2,808		8,424	67
68	Landscaping	2010	3,124	208	15	208		509	68
69	Parking lot signs and flagpole	2010	2,870	231	27	231		771	69
70	TOTAL (lines 4 thru 69)		\$ 9,003,057	\$ 37,908		\$ 252,624	\$ 214,716	\$ 3,640,318	70

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

Facility Name & ID Number Lexington of Wheeling

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		\$ 9,003,057	\$ 37,908		\$ 252,624	\$ 214,716	\$ 3,640,318	1
2	Remove and replace asphalt	2010	17,500	636	27	636		2,173	2
3	Spot cooler	2010	3,456	126	27	126		388	3
4	Admin office HVAC	2010	8,400	305	27	305		1,093	4
5	Holding tank	2010	13,000	473	27	473		1,537	5
6	Floor sink	2010	13,177	479	27	479		1,756	6
7	Remodel pantry-shelves	2010	8,880	323	27	323		1,023	7
8	Paint over bed lights	2010	5,770	210	27	210		630	8
9	Remodel library/lounge-flooring,carpentry	2010	10,114	368	27	368		1,165	9
10	Office carpentry,flooring,electrical,painting,plumbing,signs	2011	2,541	92	27	92		238	10
11	Office doors, keys	2011	16,375	595	27	595		1,388	11
12	HVAC repair, fire dampers	2011	21,469	780	27	780		1,648	12
13	Laundry room-tile, painting, electrical	2011	8,717	317	27	317		792	13
14	Common area doors	2011	30,333	1,103	27	1,103		2,298	14
15									15
16	Sprinkler Replacement	2012	10,441	380	27	380		411	16
17	Electrical thru out home	2012	8,728	317	27	317		370	17
18									18
19	EMR Wiring- Entire Facility	2013	18,523	225	27	225		225	19
20									20
21									21
22	Reconcile to book depreciation			571			(571)		22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,200,481	\$ 45,208		\$ 259,353	\$ 214,145	\$ 3,657,453	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 9,200,481	\$ 45,208		\$ 259,353	\$ 214,145	\$ 3,657,453	1
2									2
3	Land improvements - management company	2002	308,639		40	9,060	9,060	109,403	3
4	HVAC, electrical, security system - management company	2003	2,711		30	685	685	1,906	4
5	Key card system - management company	2004	426		20	21	21	201	5
6	VAV TX controls - management company	2005	130		20	6	6	57	6
7	Interior Signs-management company	2006	94		5	6	6	45	7
8	Building improvements - management company	2008	14,835		5	717	717	4,921	8
9	Building improvements - management company	2009	2,740		5	51	51	663	9
10	Building improvements - management company	2010	2,675		5	111	111	631	10
11	Building improvements - management company	2011	1,920		5	89	89	223	11
12	Building improvements - management company	2012	6,471		5	13	13	388	12
13	Building improvements - management company	2013	5,014		5	95	95	97	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	TOTAL (lines 1 thru 33)		\$ 9,546,136	\$ 45,208		\$ 270,207	\$ 224,999	\$ 3,775,988	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	\$ 1,376,588	\$ 120,268	\$ 232,464	\$ 112,196	5	\$ 1,155,609	71
72	Current Year Purchases	11,953	567	567		5	567	72
73	Fully Depreciated Assets	143,443				5	143,443	73
74	Allocated from Mgmt. Co.	541,747		40,009	40,009	5-7	289,578	74
75	TOTALS	\$ 2,073,731	\$ 120,835	\$ 273,040	\$ 152,205		\$ 1,589,197	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.			53,778		4,527	4,527	5	45,663	79
80	TOTALS			\$ 53,778	\$	\$ 4,527	\$ 4,527		\$ 45,663	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)	\$ 12,290,949	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 166,043	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 547,774	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 381,731	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,410,848	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	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 Wheeling

0040923

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: 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	<u>Allocated from Management Company</u>				<u>4,392</u>			6
7	TOTAL				\$ <u>4,392</u>			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: \$ 48,155 Description: Copier-\$9,511; Printer-\$4,712; Mailing System-\$135; Oxy-\$16,744; Med Eq-\$15,028 Alloc. Mgmt Co.-\$2,024

(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	<u>Allocated from Management Company</u>			<u>2,592</u>	20
21	TOTAL		\$	\$ <u>2,592</u>	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? 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>	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	<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 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	3 Cost	Units	5 Cost				
1	Licensed Occupational Therapist	39(3)	hrs	\$	6,069	\$ 331,968	\$	6,069	\$ 331,968	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,506	164,615		1,506	164,615	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		9,872	564,496		9,872	564,496	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				219,897		219,897	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>Oxygen</u>	39(2)					5,455		5,455	13
14	TOTAL			\$	17,447	\$ 1,061,079	\$ 225,352	17,447	\$ 1,286,431	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 Wheeling# 0040923Report Period Beginning: 01/01/2013

Ending:

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	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 657,173	\$ 668,588	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>1,666,666</u>)	3,180,595	3,180,595	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	1,990	1,990	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Refundable taxes</u>	14,296	14,296	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,854,054	\$ 3,865,469	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	8,867	8,867	12
13	Land		617,304	13
14	Buildings, at Historical Cost		6,528,926	14
15	Leasehold Improvements, at Historical Cost	1,038,530	3,017,210	15
16	Equipment, at Historical Cost	787,908	2,127,509	16
17	Accumulated Depreciation (book methods)	(802,827)	(5,410,848)	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>		25,965	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,032,478	\$ 6,914,933	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,886,532	\$ 10,780,402	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 461,401	\$ 461,401	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	5,127,524	5,127,524	29
30	Accrued Salaries Payable	479,455	479,455	30
31	Accrued Taxes Payable (excluding real estate taxes)	8,285	8,285	31
32	Accrued Real Estate Taxes(Sch.IX-B)		494,400	32
33	Accrued Interest Payable		35,653	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Schedule 17A</u>	10,328,327	3,510,905	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 16,404,992	\$ 10,117,623	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,608,165	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)	\$	\$ 6,608,165	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 16,404,992	\$ 16,725,788	46
47	TOTAL EQUITY(page 18, line 24)	\$ (11,518,460)	\$ (5,945,386)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,886,532	\$ 10,780,402	48

*(See instructions.)

Lexington Health Care Center of Wheeling
 Provider # 0040923
 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	40,000	40,000
Sambel Rent Receivable	-	(7,724,642)
DUE TO / FROM REHAB CARE THERAPY	42,161	42,161
DUE TO/FROM REPUBLIC CONSTRUCTION	(35,011)	(35,011)
DUE FROM -/Lexington Fin Serv LLC	129	129
PREPAID INSURANCE	40,643	40,643
ESCROW - INSURANCE	36,072	36,072
401K WITHHOLDING	7	7
ACCRUED EXPENSES	44,594	44,594
ACCRUED RESIDENT TAX	88,895	88,895
ACCRUED ROYL / VESTA MGMT FEES	948,319	948,319
ACCRUED RENT	7,724,642	7,724,642
ACCRUED INSURANCE	94,508	94,508
DUE TO PATIENT TRUST FUND	(18,006)	(18,006)
ADVANCE - BIWEEKLY PART A PAYM	22,190	22,190
UNCOLLECTIBLE PART A CO PVTS	(142)	(142)
DUE TO - ROYAL OPERATIONS	25,180	25,180
Due to Chicago Ridge	627	627
Due to LHCC Elmhurst	750	750
Due to Lake Zurich	3,549	3,549
Due to Bloomingdale	4,822	4,822
Sambel Interest Rate Swap Liability	-	907,220
PROFESSIONAL LIABILITIES CLAIMS	1,264,398	1,264,398
	<u>10,328,327</u>	<u>3,510,905</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (9,269,578)	1
2	Restatements (describe):		2
3	Post closing adjustment	(108,347)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (9,377,925)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(2,162,298)	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	21,763	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)	\$ (2,140,535)	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)	\$ (11,518,460)	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	\$ 18,989,683	1
2	Discounts and Allowances for all Levels	(9,716,469)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,273,214	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,193,925	6
7	Oxygen	10,299	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,204,224	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	1,353	12
13	Barber and Beauty Care	16,798	13
14	Non-Patient Meals	2,361	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	269,605	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	82,807	19
20	Radiology and X-Ray	15,855	20
21	Other Medical Services	105,661	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 494,440	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	76,663	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 76,663	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Income</u>	(418)	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ (418)	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,048,123	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,734,899	31
32	Health Care	5,540,328	32
33	General Administration	3,695,978	33
B. Capital Expense			
34	Ownership	2,218,083	34
C. Ancillary Expense			
35	Special Cost Centers	1,528,430	35
36	Provider Participation Fee	492,703	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 15,210,421	40
41	Income before Income Taxes (line 30 minus line 40)**	(2,162,298)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,162,298)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 7,083,099	44
45	Private Pay - Net Inpatient Revenue	1,479,410	45
46	Medicare - Net Inpatient Revenue	616,453	46
47	Other-(specify) <u>Managed Care</u>	94,252	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,273,214	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 Wheeling

0040923

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	1,856	2,297	\$ 130,692	\$ 56.90	1
2	Assistant Director of Nursing	24,162	28,901	747,855	25.88	2
3	Registered Nurses	20,038	24,365	810,035	33.25	3
4	Licensed Practical Nurses	38,928	45,855	1,185,061	25.84	4
5	CNAs & Orderlies	125,650	144,720	1,856,502	12.83	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	11,434	13,112	151,193	11.53	10
11	Social Service Workers	5,988	6,964	128,031	18.38	11
12	Dietician	1,761	2,011	33,276	16.55	12
13	Food Service Supervisor	1,747	1,991	40,059	20.12	13
14	Head Cook	1,768	2,017	31,152	15.44	14
15	Cook Helpers/Assistants	11,350	13,163	138,407	10.51	15
16	Dishwashers	13,569	15,364	133,755	8.71	16
17	Maintenance Workers	1,881	2,122	37,888	17.85	17
18	Housekeepers	34,348	40,018	384,195	9.60	18
19	Laundry	7,645	8,954	87,688	9.79	19
20	Administrator	1,539	2,074	137,810	66.45	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,329	10,104	155,696	15.41	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	2,093	2,484	41,832	16.84	31
32	Other Health Care: <u>Memory Care</u>	2,901	3,322	64,124	19.30	32
33	Other(specify) <u>Marketing</u>	3,119	3,465	97,896	28.25	33
34	TOTAL (lines 1 - 33)	320,106	373,303	\$ 6,393,147 *	\$ 17.13	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 24,160	9(3)	36
37	Medical Records Consultant	16 894	10(3)	37
38	Nurse Consultant	Monthly 41,549	10(3)	38
39	Pharmacist Consultant	Monthly 13,577	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	96 3,918	11(3)	44
45	Social Service Consultant	12 5,189	12(3)	45
46	Other(specify)			46
47	<u>Pulmonary</u>	Monthly 12,697	10(3)	47
48	<u>Medical Consultant</u>	Monthly 4,221	10(7)	48
49	TOTAL (lines 35 - 48)	124 \$ 106,205		49

C. CONTRACT NURSES

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

Facility Name & ID Number Lexington of Wheeling

0040923

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	
Anne Wagner	Administrator	0	\$ 41,532	Workers' Compensation Insurance	\$ 195,550	IDPH License Fee	\$ 1,990	
Michelle Pardun	Administrator	0	96,278	Unemployment Compensation Insurance	107,188	Advertising: Employee Recruitment	28,542	
				FICA Taxes	465,184	Health Care Worker Background Check		
				Employee Health Insurance	252,807	(Indicate # of checks performed <u>152</u>)	1,823	
				Employee Meals	18,267	Patient Background Checks <u>539</u>	6,470	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Fees	2,016	
				401K	13,384	Miscellaneous Dues & Subscriptions	3,230	
				Uniform Allowance	3,022			
				Other Employee Benefits	29,577	Management Company Allocation	799	
				Tuition Reimbursement	7,307			
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1)				TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
(List each licensed administrator separately.)			\$ 137,810	\$ 1,092,286		\$ 44,870		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees-Royal Operating			\$ 1,152,624	N/A		\$	Out-of-State Travel	\$
Management Fees-Vesta Mgmt.			386,894					
							In-State Travel	
Management Fees (Eliminated in Column 7)								
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 1,539,518				Seminar Expense	
(Attach a copy of any management service agreement)								
							Management Company Allocation	1,299
C. Professional Services								
Vendor/Payee	Type		Amount					
Grabowski Law Center, LLC	Collections		\$ 4,671				Entertainment Expense	()
Cassiday Schade	Legal		38,703				(agree to Sch. V, line 24, col. 8)	
Serpico, Petrosino, & Dipiero	Legal		3,120				TOTAL	\$ 1,299
Partridge IP Law	Legal		32					
McGladrey & Pullen, LLP	Accounting		32,470					
Personnel Planners	U/C Consulting		1,690					
McCracken & Frank LLC	Legal		61					
Much Shelist	Legal		5,861					
Pension Administrators	Pension Administration		685					
Lexington Financial	Finance		45					
Secretary of State	Filing Fees		100					
See Schedule 21C			79,691					
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL				
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 167,129	\$				

* Attach copy of IMRF notifications

**See instructions.

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C. Professional Fees

Schedule 21C

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
Ability Network	Computer Consulting	1,112
Avalere Health	Computer Consulting	2,000
Availity	Computer Consulting	50
Bank of America	Computer Consulting	(2,297)
Corepoint	Computer Consulting	974
Compaq	Computer Consulting	209
EFAQ Corporate	Computer Consulting	480
E-HEALTH DATA SOLUTIONS	Computer Consulting	2,925
ESNF	Computer Consulting	700
Health MedX	Computer Consulting	16,072
Information Controls	Computer Consulting	827
KRONOS	Computer Consulting	280
Lintech	Computer Consulting	4,857
McGladrey	Computer Consulting	4,948
Microsoft Licensing	Computer Consulting	8,374
MNJ Technologies	Computer Consulting	215
MY Innerview	Computer Consulting	5,630
NATL DATACARE	Computer Consulting	3,272
ON SHIFT	Computer Consulting	8,316
PARGAON CLINICAL	Computer Consulting	300
REALMED	Computer Consulting	184
Relias Learning	Computer Consulting	5,796
Salesforce.com	Computer Consulting	5,149
Soft choice Corporation	Computer Consulting	1,503
Telemedicine Solutions	Computer Consulting	5,406
Trisys	Computer Consulting	128
TYMPANI	Computer Consulting	2,281
		<u>79,691</u>

Schedule V, line 19, column 3	167,129
Less collections	4,671
Less out of period	1,907
Less Salesforce.com	5,149
 Sambell of Wheeling Secretary of State	 200
 <u>Samvest of Lombard</u>	
Accounting	175
Filing Fees	16

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<u>Allocated from Mgmt. Co.</u>		
Much Shelist	Legal	530
Serpico, Petrosino, Dipiero & O'Shea, LTD	Legal	481
McGladrey LLP	Accounting	1,867
Illinois Secretary of State	Filing Fees	42
Gilson Labus & Silverman	KEP	47
Personnel Planners	U/C Consultant	47
LaSalle Network	Recruiting/Finance	2,435
Pension Administrators, Inc.	401K Administration	307
Katten, Muchin, Rosenman	KEP	309
Gene Whitehorn	Medicaid Reimb Specialist	702
Burlington Group	Recruitment	101
M Werner Consulting	Financial Consultant	2,459
Bussey Environment, Inc	Environmental Consulting	104
Computer Services	Computer Consulting	17,111
		<u>26,542</u>
Schedule V, line 19, column 8		<u><u>182,335</u></u>

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 Wheeling# 0040923Report 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. \$ 63,241 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. \$ 492,703
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. \$ 18,267 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 2,361
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 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
- (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.