



Facility Name & ID Number Lexington of Schaumburg

# 0036095 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	214	Skilled (SNF)	214	78,110	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	214	TOTALS	214	78,110	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF			17,617	17,617	8
9	SNF/PED					9
10	ICF	40,193	3,813		44,006	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	40,193	3,813	17,617	61,623	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.89%

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 04/01/90

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

YES  Date New Construction NO

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

YES  NO  If YES, enter number of beds certified 214 and days of care provided 11,646

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: 12/31/15 Fiscal Year: 12/31/15

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

Facility Name &amp; ID Number

Lexington of Schaumburg

# 0036095

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

**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
	<b>A. General Services</b>										
1	Dietary	415,028	35,126	976	451,130		451,130		451,130		1
2	Food Purchase		387,931		387,931		387,931	(19,633)	368,298		2
3	Housekeeping	369,421	39,208		408,629		408,629	279	408,908		3
4	Laundry	72,288	21,942		94,230		94,230		94,230		4
5	Heat and Other Utilities			239,201	239,201		239,201	8,156	247,357		5
6	Maintenance	24,353		224,856	249,209		249,209	59,739	308,948		6
7	Other (specify):* <b>Mgmt Co. - Allocated</b>							10,743	10,743		7
8	<b>TOTAL General Services</b>	881,090	484,207	465,033	1,830,330		1,830,330	59,284	1,889,614		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			24,875	24,875		24,875		24,875		9
10	Nursing and Medical Records	5,174,201	445,123	115,075	5,734,399		5,734,399	46,964	5,781,363		10
10a	Therapy										10a
11	Activities	210,776	27,535	10,452	248,763		248,763		248,763		11
12	Social Services	133,460		3,116	136,576		136,576		136,576		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <b>Mgmt Co. - Allocated</b>							5,926	5,926		15
16	<b>TOTAL Health Care and Programs</b>	5,518,437	472,658	153,518	6,144,613		6,144,613	52,890	6,197,503		16
	<b>C. General Administration</b>										
17	Administrative	174,251		1,795,338	1,969,589		1,969,589	(1,726,917)	242,672		17
18	Directors Fees										18
19	Professional Services			287,036	287,036		287,036	4,086	291,122		19
20	Dues, Fees, Subscriptions & Promotions			45,994	45,994		45,994	3,996	49,990		20
21	Clerical & General Office Expenses	171,820	19,779	49,503	241,102		241,102	694,736	935,838		21
22	Employee Benefits & Payroll Taxes			1,178,686	1,178,686		1,178,686	18,720	1,197,406		22
23	Inservice Training & Education			9,204	9,204		9,204	654	9,858		23
24	Travel and Seminar							1,423	1,423		24
25	Other Admin. Staff Transportation			3,203	3,203		3,203	13,668	16,871		25
26	Insurance-Prop.Liab.Malpractice			502,037	502,037		502,037	3,492	505,529		26
27	Other (specify):* <b>Mgmt Co. - Allocated Benefits</b>							106,542	106,542		27
28	<b>TOTAL General Administration</b>	346,071	19,779	3,871,001	4,236,851		4,236,851	(879,600)	3,357,251		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	6,745,598	976,644	4,489,552	12,211,794		12,211,794	(767,426)	11,444,368		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.

## 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	
	<b>D. Ownership</b>											
30	Depreciation			194,838	194,838		194,838	393,843	588,681			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			46,883	46,883		46,883	407,868	454,751			32
33	Real Estate Taxes							535,325	535,325			33
34	Rent-Facility & Grounds			1,920,001	1,920,001		1,920,001	(1,915,286)	4,715			34
35	Rent-Equipment & Vehicles			107,452	107,452		107,452	2,759	110,211			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			2,269,174	2,269,174		2,269,174	(575,492)	1,693,682			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		572,075	1,705,981	2,278,056		2,278,056		2,278,056			39
40	Barber and Beauty Shops			22,458	22,458		22,458		22,458			40
41	Coffee and Gift Shops			8,175	8,175		8,175		8,175			41
42	Provider Participation Fee			420,605	420,605		420,605		420,605			42
43	Other (specify):* <b>Non-Allowable Co</b>	96,943		142,677	239,620		239,620	(239,620)				43
44	<b>TOTAL Special Cost Centers</b>	96,943	572,075	2,299,896	2,968,914		2,968,914	(239,620)	2,729,294			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	6,842,541	1,548,719	9,058,622	17,449,882		17,449,882	(1,582,538)	15,867,344			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 Schaumburg

# 0036095

Report Period Beginning: 01/01/2015

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**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	(913)	2		4
5	Telephone, TV & Radio in Resident Rooms	(9,366)	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	1,749	30		9
10	Interest and Other Investment Income	(26,929)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(13,046)	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	(15,050)	43		18
19	Entertainment				19
20	Contributions	(3,000)	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	(39,050)	43		24
25	Fund Raising, Advertising and Promotional	(24,032)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(520)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising		43		28
29	Other-Attach Schedule See Pg 5A	62,767	Var.		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (67,390)		\$	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)	(1,515,148)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (1,515,148)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (1,582,538)		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

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Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Labs-Part A	\$ (16,498)	43	1
2	X-Rays-Part A	(18,622)	43	2
3	Diagnostics Managed Care	(3,493)	43	3
4	Trust Fees	(50)	43	4
5	Marketing Software	(7,208)	19	5
6	Collections & Out of Period Legal	(18,715)	19	6
7	Marketing Salary	(96,943)	43	7
8	Unrealized loss on FMV swap	255,107	43	8
9	Dues & Subscriptions Marketing	(25)	20	9
10	Capitalize R/M over 2500\$	(22,596)	6	10
11	Lobbying Dues	(816)	20	11
12	Marketing Salary	(1,508)	21	12
13	Non-Allowable Finance Charge	(2,215)	32	13
14	Non-Allowable Legal and Accounting Fees			14
15	related to Tax Planning	(3,651)	19	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	<b>Total</b>		62,767	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 Schaumburg Limited Partnership	**	\$ 2,800	\$ 2,800	1	
2	V	30 Depreciation		Sambell of Schaumburg Limited Partnership	**	282,435	282,435	2	
3	V	32 Amortization of mortgage costs		Sambell of Schaumburg Limited Partnership	**	2,717	2,717	3	
4	V	32 Interest expense		Sambell of Schaumburg Limited Partnership	**	414,890	414,890	4	
5	V	33 Property taxes		Sambell of Schaumburg Limited Partnership	**			5	
6	V	34 Rental expense	1,920,001	Sambell of Schaumburg Limited Partnership	**	528,001	(1,392,000)	6	
7	V	43 Trust fees		Sambell of Schaumburg Limited Partnership	**	50	50	7	
8	V	43 Unrealized gain FMV swap	255,107	Sambell of Schaumburg Limited Partnership	**		(255,107)	8	
9	V							9	
10	V	** The owners of Lexington Health Care Center of Schaumburg, Inc. own 100% of Sambell of Schaumburg Ltd. Ptsp.							10
11	V							11	
12	V							12	
13	V							13	
14	Total		\$ 2,175,108			\$ 1,230,893	\$ * (944,215)	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.	**	\$ 279	\$	279	15	
16	V	5 Utilities - gas & electric		Royal Management Corp.	**	7,252		7,252	16	
17	V	5 Utilities - water & sewer		Royal Management Corp.	**	300		300	17	
18	V	5 Utilities - maintenance office		Royal Management Corp.	**	604		604	18	
19	V	6 Management allocation - salaries		Royal Management Corp.	**	74,281		74,281	19	
20	V	6 Repairs & maintenance		Royal Management Corp.	**	7,742		7,742	20	
21	V	6 Scavenger & exterminating		Royal Management Corp.	**	312		312	21	
22	V	7 Management allocation - employee benefits		Royal Management Corp.	**	10,743		10,743	22	
23	V	10 Medical consultant		Royal Management Corp.	**	5,990		5,990	23	
24	V	10 Management allocation - salaries		Royal Management Corp.	**	40,974		40,974	24	
25	V	15 Management allocation - employee benefits		Royal Management Corp.	**	5,926		5,926	25	
26	V	17 Management allocation - salaries		Royal Management Corp.	**	68,421		68,421	26	
27	V	19 Computer consultant & supplies		Royal Management Corp.	**	18,778		18,778	27	
28	V	19 Professional fees		Royal Management Corp.	**	12,654		12,654	28	
29	V	20 Dues & subscriptions		Royal Management Corp.	**	2,373		2,373	29	
30	V	20 Advertising - help wanted		Royal Management Corp.	**	2,464		2,464	30	
31	V	21 Management allocation - salaries		Royal Management Corp.	**	668,250		668,250	31	
32	V	21 Bank charges		Royal Management Corp.	**	2,389		2,389	32	
33	V	21 Office supplies & printing		Royal Management Corp.	**	9,583		9,583	33	
34	V	21 Postage		Royal Management Corp.	**	4,289		4,289	34	
35	V	21 Telephone		Royal Management Corp.	**	11,161		11,161	35	
36	V								36	
37	V	** The owners of Lexington Health Care Center of Schaumburg, Inc. own 100% of Royal Management Corp.								37
38	V								38	
39	Total		\$			\$ 954,765	\$ *	954,765	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>	**	\$ 654	\$	654	15	
16	V	24 <u>Travel &amp; seminar</u>		<u>Royal Management Corp.</u>	**	1,423		1,423	16	
17	V	25 <u>Auto expense</u>		<u>Royal Management Corp.</u>	**	13,668		13,668	17	
18	V	26 <u>Insurance general</u>		<u>Royal Management Corp.</u>	**	3,492		3,492	18	
19	V	27 <u>Management allocation - employee benefits</u>		<u>Royal Management Corp.</u>	**	106,542		106,542	19	
20	V	30 <u>Depreciation</u>		<u>Royal Management Corp.</u>	**	109,659		109,659	20	
21	V	32 <u>Interest</u>		<u>Royal Management Corp.</u>	**	17,201		17,201	21	
22	V	32 <u>Amortization of mortgage costs</u>		<u>Royal Management Corp.</u>	**	2,203		2,203	22	
23	V	33 <u>Property taxes</u>		<u>Royal Management Corp.</u>	**	7,324		7,324	23	
24	V	34 <u>Rent expense</u>		<u>Royal Management Corp.</u>	**	4,715		4,715	24	
25	V	35 <u>Equipment rental</u>		<u>Royal Management Corp.</u>	**	1,562		1,562	25	
26	V	17 <u>Management fees</u>	1,795,338	<u>Royal Management Corp.</u>	**			(1,795,338)	26	
27	V	35 <u>Auto Lease</u>		<u>Royal Management Corp.</u>	**	1,197		1,197	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	** The owners of Lexington Health Care Center of Schaumburg, Inc. own 100% of Royal Management Corp.								37
38	V								38	
39	Total		\$ 1,795,338			\$ 269,640	\$ *	(1,525,698)	39	

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

Facility Name & ID Number

Lexington of Schaumburg

# 0036095

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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 Chicago Ridge, Inc.	Chicago Ridge	Lexington Square	Lombard	Independent	3
4			Lexington HC Ctr. of Elmhurst, Inc.	Elmhurst	Life Care of		and Assisted	4
5			Lexington HC Ctr. of LaGrange, Inc.	LaGrange	Lombard, LLC		Living Facility	5
6			Lexington HC Ctr. of Lake Zurich, Inc.	Lake Zurich	Lexington Square	Elmhurst	Independent	6
7			Lexington HC Ctr. of Streamwood, Inc.	Streamwood	Life Care of		Living Facility	7
8			Lexington HC Ctr. of Wheeling, Inc.	Wheeling	Elmhurst, LLC			8
9			Lexington HC Ctr. of Orland Park, Inc.	Orland Park	Vesta Management	Lombard	Mgmt. Company	9
10					Group, LLC			10
11					Sambell of	Schaumburg	Real Estate	11
12					Schaumburg		Property	12
13					Ltd. Ptsp.			13
14					Royal Management	Lombard	Mgmt. Company	14
15					Corporation			15
16					Lexington Financial	Lombard	Finance	16
17					Services, LLC		Company	17
18					Heron Point	Lombard	Mgmt. Company	18
19					Management Corp.			19
20					Samvest of	Lombard	Lessor	20
21					Lombard II, LLC			21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number

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Report Period Beginning:

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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					Sambell of	Bloomington	Real Estate	1
2					Bloomington Ltd. Pts		Property	2
3								3
4					Sambell of Chicago	Chicago Ridge	Real Estate	4
5					Ridge Ltd. Ptsp.		Property	5
6								6
7					Sambell of	Elmhurst	Real Estate	7
8					Elmhurst II Ltd. Ptsp.		Property	8
9								9
10					Sambell of	LaGrange	Real Estate	10
11					LaGrange Ltd. Ptsp.		Property	11
12								12
13					Lexington Health	Lake Zurich	Real Estate	13
14					Care Systems of		Property	14
15					Lake Zurich Ltd. Ptsp			15
16								16
17					Lexington Health	Lombard	Real Estate	17
18					Care Systems of		Property	18
19					Lombard Ltd. Ptsp.			19
20								20
21					Lexington Health	Orland Park	Real Estate	21
22					Care Systems of		Property	22
23					Orland Park Ltd. Ptsp			23
24								24
25					Sambell of	Streamwood	Real Estate	25
26					Streamwood Ltd. Ptsp		Property	26
27								27
28					Lexington Health	Wheeling	Real Estate	28
29					Care Systems of		Property	29
30					Wheeling Ltd. Ptsp.			30

Facility Name & ID Number

Lexington of Schaumburg

# 0036095

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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					North Heron	Lombard	Finance	1
2					Investments, LLC		Company	2
3								3
4					Lexington Home	Lombard	Home Health	4
5					Health Care, Inc.			5
6								6
7					Lexington Hospice	Lombard	Hospice	7
8					Services, LLC			8
9								9
10					Lexington Private	Lombard	Healthcare	10
11					Home Care			11
12								12
13					Merit Sleep	Lombard	Mgmt. Company	13
14					Management, LLC			14
15								15
16					Samvest of	Algonquin	Real Estate	16
17					Algonquin Ltd. Ptsp.		Property	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

Facility Name & ID Number Lexington of Schaumburg # 0036095 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	James Samatas	Owner/Officer	Administrative	22.33%	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	\$ 9,890	L17, C7	1
2	John Samatas	Owner/Officer	Admin/Plant Ops	22.33%	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	6,930	L17, C7	2
3	Cynthia Thiem	Owner/Officer	Administrative	22.34%	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	9,241	L17, C7	3
4	Daniel Thiem	Executive Committee	Administrative	0.00	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	17,278	L17, C7	4
5	Jason Samatas	Executive Committee	Administrative	0.00	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	24,682	L17, C7	5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 68,021		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 Schaumburg

# 0036095

Report Period Beginning:

01/01/2015

Ending: 2/31/2015

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	\$ 2,585	\$ 0	78,110	\$ 279	1
2	5	Utilities - gas & electric	Bed Days Available	723,430	10	67,169	0	78,110	7,252	2
3	5	Utilities - water & sewer	Bed Days Available	723,430	10	2,778	0	78,110	300	3
4	5	Utilities - maintenance office	Bed Days Available	723,430	10	5,597	0	78,110	604	4
5	6	Management allocation - salaries	Bed Days Available	723,430	10	687,966	687,966	78,110	74,281	5
6	6	Repairs & maintenance	Bed Days Available	723,430	10	71,704	0	78,110	7,742	6
7	6	Scavenger & exterminating	Bed Days Available	723,430	10	2,893	0	78,110	312	7
8	7	Management allocation - employe	Bed Days Available	723,430	10	99,498	0	78,110	10,743	8
9	10	Medical consultant	Bed Days Available	723,430	10	55,482	0	78,110	5,990	9
10	10	Management allocation - salaries	Bed Days Available	723,430	10	379,485	379,485	78,110	40,974	10
11	15	Management allocation - employe	Bed Days Available	723,430	10	54,884	0	78,110	5,926	11
12	17	Management allocation - salaries	Bed Days Available	723,430	10	633,695	633,695	78,110	68,421	12
13	19	Computer consultant & supplies	Bed Days Available	723,430	10	173,912	0	78,110	18,778	13
14	19	Professional fees	Bed Days Available	723,430	10	117,198	0	78,110	12,654	14
15	20	Dues & subscriptions	Bed Days Available	723,430	10	21,979	0	78,110	2,373	15
16	20	Advertising - help wanted	Bed Days Available	723,430	10	22,821	0	78,110	2,464	16
17	21	Management allocation - salaries	Bed Days Available	723,430	10	6,189,117	6,189,117	78,110	668,250	17
18	21	Bank charges	Bed Days Available	723,430	10	22,129	0	78,110	2,389	18
19	21	Office supplies & printing	Bed Days Available	723,430	10	88,755	0	78,110	9,583	19
20	21	Postage	Bed Days Available	723,430	10	39,720	0	78,110	4,289	20
21	21	Telephone	Bed Days Available	723,430	10	103,369	0	78,110	11,161	21
22										22
23										23
24										24
25	TOTALS					\$ 8,842,736	\$ 7,890,263		\$ 954,765	25

Facility Name & ID Number Lexington of Schaumburg

# 0036095 Report Period Beginning: 01/01/2015

Ending: 2/31/2015

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	\$ 6,055	\$ 78,110	\$ 654	1
2	24	Travel and Seminar	Bed Days Available	723,430	10	13,182	78,110	1,423	2
3	25	Auto expense	Bed Days Available	723,430	10	126,592	78,110	13,668	3
4	26	Insurance general	Bed Days Available	723,430	10	32,340	78,110	3,492	4
5	27	Management allocation - employe	Bed Days Available	723,430	10	986,762	78,110	106,542	5
6	30	Depreciation	Bed Days Available	723,430	10	1,015,630	78,110	109,659	6
7	32	Interest	Bed Days Available	723,430	10	159,306	78,110	17,201	7
8	32	Amortization of mortgage costs	Bed Days Available	723,430	10	20,406	78,110	2,203	8
9	33	Property taxes	Bed Days Available	723,430	10	67,835	78,110	7,324	9
10	34	Rent expense	Bed Days Available	723,430	10	43,669	78,110	4,715	10
11	35	Equipment rental	Bed Days Available	723,430	10	14,465	78,110	1,562	11
12	35	Auto Lease	Bed Days Available	723,430	10	11,086	78,110	1,197	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					\$ 2,497,328	\$	\$ 269,640	25

Facility Name &amp; ID Number

Lexington of Schaumburg

# 0036095

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

## 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			
	<b>A. Directly Facility Related</b>																
	<b>Long-Term</b>																
1	Lexington Financial						\$	\$		\$	1						
2	Services LLC	X		Mortgage	Varies	5/22/08	7,982,000	6,575,039	01/01/2033	Variable	414,890	2					
3												3					
4												4					
5										Finance Charge - Insurance Policy	2,215	5					
	<b>Working Capital</b>																
6	Bank of America		X	Working Capital	Varies	9/30/13	13,700,000	620,000	9/30/16	Prime/Libor	20,053	6					
7	Shareholder	X		Working Capital	Varies	5/11/12	452,000	452,000	Demand	Variable	24,615	7					
8												8					
9	<b>TOTAL Facility Related</b>						\$ 22,134,000	\$ 7,647,039			\$ 461,773	9					
	<b>B. Non-Facility Related*</b>																
10										Amortization of loan cost	2,717	10					
11										Interest Income offset	(2,314)	11					
12										Less shareholder interest	(24,615)	12					
13										See Sch. 9A	17,189	13					
14	<b>TOTAL Non-Facility Related</b>						\$	\$			(7,023)	14					
15	<b>TOTALS (line 9+line14)</b>						\$ 22,134,000	\$ 7,647,039			\$ 454,751	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.)



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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>													
1. Real Estate Tax accrual used on 2014 report.			\$	<b>633,600</b>	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.)	2014		\$	<b>565,184</b>	2										
3. Under or (over) accrual (line 2 minus line 1).			\$	<b>(68,416)</b>	3										
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<b>583,200</b>	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	<b>13,217</b>	5										
		Allocated from Management Co.		<b>7,324</b>											
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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$		6										
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	<b>535,325</b>	7										
Real Estate Tax History:															
Real Estate Tax Bill for Calendar Year:	2010	<u>383,165</u>	8	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;"><b>FOR BHF USE ONLY</b></td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2014 \$</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> </tr> </table>		<b>FOR BHF USE ONLY</b>		13	FROM R. E. TAX STATEMENT FOR 2014 \$	14	PLUS APPEAL COST FROM LINE 5 \$	15	LESS REFUND FROM LINE 6 \$	16	AMOUNT TO USE FOR RATE CALCULATION \$
<b>FOR BHF USE ONLY</b>															
13	FROM R. E. TAX STATEMENT FOR 2014 \$														
14	PLUS APPEAL COST FROM LINE 5 \$														
15	LESS REFUND FROM LINE 6 \$														
16	AMOUNT TO USE FOR RATE CALCULATION \$														
	2011	<u>379,311</u>	9												
	2012	<u>397,653</u>	10												
	2013	<u>580,544</u>	11												
	2014	<u>565,184</u>	12												
<a href="#">See attached real estate accrual sheet</a>															

**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.**

## 2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lexington Health Care Center of Schaumburg, Inc. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0036095

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 2014 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 2014.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>07-27-201-039-000</u>	<u>Land &amp; Building</u>	\$ <u>565,184.00</u>	\$ <u>565,184.00</u>
2. <u>Royal Management Corp. (Samvest of Lombard II)</u>		\$ _____	\$ _____
3. <u>05-01-202-021</u>	<u>Land &amp; Building</u>	\$ <u>282,411.00</u>	\$ <u>7,324.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>847,595.00</u></u>	\$ <u><u>572,508.00</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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

**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: 85,541 B. General Construction Type: Exterior Concrete 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:**

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>230,000</u>	<u>1988</u>	<u>\$ 211,532</u>	<u>1</u>
2	<u>Management Company Allocation</u>			<u>22,156</u>	<u>2</u>
3	<b>TOTALS</b>	<b>230,000</b>		<b>\$ 233,688</b>	<b>3</b>

**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	214	1990	1990	\$ 6,091,126	\$	35	\$ 174,032	\$ 174,032	\$ 4,478,504	4
5		1995	1995	146,217	4,178	35	4,178		81,466	5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Building improvements		1991	3,521		10			3,491	9
10	Building improvements		1992	860	25	35	25		581	10
11	Land improvements		1992	5,764		20			5,764	11
12	Land improvements		1992	5,000		20			5,000	12
13	Fan coil units in offices		1996	5,149	147	35	147		2,868	13
14	Basement rehab		1997	14,697		10			14,697	14
15	Brick		1997	1,500	43	35	43		790	15
16	Dining room rehab		1997	6,422		10			6,422	16
17	Parking lot repave and restripe		1998	2,777		10			2,777	17
18	Wiring		1998	3,667		10			3,667	18
19	Retile 2nd and 3rd floor corridors		1998	10,100		10			10,100	19
20	Plumbing for HVAC		1998	2,263		5			2,263	20
21	Lobby-floor tile		1999	7,478		10			7,478	21
22	Wallpaper-labor		1999	9,705		10			9,705	22
23	New patio		1999	19,039		15			19,039	23
24	New pay phone/wiring		1999	2,975		10			2,975	24
25	Roof repairs		2000	9,625		10			9,625	25
26	Water heater		2000	6,688		10			6,688	26
27	Automatic door		2000	1,300		10			1,300	27
28	Rehab project - paint resident rooms, carpet hallways, and tile		2000	52,760		10			52,760	28
29	Water heater and storage tanks		2001	12,102		10			12,102	29
30	Garbage area		2001	4,788		20			4,788	30
31										31
32										32
33										33
34										34
35										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 Schaumburg# 0036095

Report Period Beginning:

01/01/2015

Ending:

12/31/2015**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	Roof	2002	\$ 25,600	\$	10	\$	\$	\$ 25,600	37
38	Facility rehab - paint resident rooms, carpet hallways, and tile	2002	327,253	16,363	20	16,363		235,453	38
39	Elevator electronic curtain	2002	4,500		10			4,500	39
40	Elevator upgrade	2002	5,471		10			5,471	40
41	Painting and decorating	2003	13,477		10			13,477	41
42	Electrical improvements	2003	844	42	20	42		508	42
43	Repave parking lot	2004	28,840	721	40	721		8,231	43
44	Dining room remodel - paint	2004	11,387	569	20	569		6,640	44
45	Landscaping	2005	593	30	20	30		312	45
46	HVAC upgrade	2005	17,734	887	20	887		8,943	46
47	Generator upgrade	2005	19,650	983	20	983		10,812	47
48	Window replacement	2005	3,899	195	20	195		2,015	48
49	Flooring replacement	2005	1,483	74	20	74		765	49
50	Lobby, lounge and reception rehab	2005	27,180	1,359	20	1,359		13,590	50
51	Therapy room rehab	2005	35,135	1,757	20	1,757		17,861	51
52	Create first floor therapy room	2005	32,045	1,602	20	1,602		17,356	52
53	Create transitional care unit	2005	29,170	1,458	20	1,458		14,703	53
54	Basement renovation	2005	5,996	300	20	300		3,000	54
55	Countertops	2005	845		5			845	55
56	Interior signs	2005	4,412		5			4,412	56
57	Window treatments	2005	912		5			912	57
58	Wall covering	2005	439		5			439	58
59	Panel Brick Replacement	2006	17,387	869	20	869		7,966	59
60	Landscaping Enhancement	2006	7,608	507	15	507		4,690	60
61	HVAC	2006	12,232	612	20	612		5,559	61
62	Sink	2006	2,331	117	20	117		1,130	62
63	TCU Units	2006	16,379	819	20	819		7,576	63
64	Employee lunch room rehab	2006	8,127	406	20	406		3,858	64
65	Dining room rehab	2006	2,357	118	20	118		1,121	65
66	Basement renovation	2006	9,465	473	20	473		4,415	66
67	Oxygen room rehab	2006	2,664	133	20	133		1,242	67
68									68
69									69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 7,100,938	\$ 34,787		\$ 208,819	\$ 174,032	\$ 5,178,252	70

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

Facility Name & ID Number Lexington of Schaumburg# 0036095

Report Period Beginning:

01/01/2015

Ending:

12/31/2015**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	<b>Totals from Page 12A, Carried Forward</b>		\$ 7,100,938	\$ 34,787		\$ 208,819	\$ 174,032	\$ 5,178,252	1
2	Replace Sidewalk	2007	14,625	731	20	731		6,153	2
3	Landscaping	2007	15,700	785	20	785		6,476	3
4	Emergency A/C	2007	15,545	777	20	777		6,669	4
5	1st Floor Remodel - Carpentry, Flooring, Plumbing, Paint	2007	676,072		40	16,902	16,902	140,850	5
6	Bathroom Faucets	2007	12,358	618	20	618		4,995	6
7	Landscaping	2008	10,000	667	15	667		5,113	7
8	Roofing	2008	11,950	598	20	598		4,385	8
9	HVAC-Air tank	2008	2,671	67	40	67		497	9
10	HVAC-Spot Cooler	2008	3,790	95	40	95		665	10
11	Electrical-Fire panel upgrade	2008	71,077	1,777	40	1,777		13,624	11
12	Electrical-Replace Gasket	2008	6,125	613	10	613		4,597	12
13	2nd floor remodel-carpentry, painting, plumbing,electrical	2008	558,949		27	20,325	20,325	145,663	13
14	Panel Brick Replacement	2009	184,595	9,230	20	9,230		55,380	14
15	Land Improvements	2009	12,400	620	20	620		4,030	15
16	Parking Lot	2009	4,600	230	20	230		1,495	16
17	Front Entrance Improvements	2009	28,660	717	40	717		4,541	17
18	HVAC Quick Connectors	2009	5,591	140	40	140		898	18
19	HVAC Spot Cooler	2009	4,254	106	40	106		680	19
20	1st floor Admin-Tile,electical	2009	11,679	292	40	292		1,752	20
21	Kitchen Plumbing	2009	8,210	821	10	821		5,337	21
22	Fire Alarm Electrical	2009	31,710	793	40	793		5,022	22
23	Glass & Mirror Med Room	2009	2,836	284	10	284		1,917	23
24	2nd Floor Remodel -Carpentry	2009	14,592	730	20	730		4,998	24
25	Patio Pergola	2009	9,505	475	20	475		2,969	25
26	Patio Fence	2009	5,100	255	20	255		1,551	26
27	Landscaping	2009	17,332	1,155	15	1,155		7,508	27
28	3rd Floor Remodel-Carpentry, flooring,electrical,painting	2009	627,866		27	22,832	22,832	142,700	28
29	Landscaping Enhancement	2010	14,885	992	15	992		5,622	29
30	Physician Office carpentry	2010	4,849	177	27	177		900	30
31	Kitchen Pantries construction	2010	5,676	207	27	207		1,035	31
32	HVAC Admin Office	2010	7,357	268	27	268		1,374	32
33	Loading Ramp/Foundation Wall	2010	3,000	200	15	200		1,183	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,504,497	\$ 59,207		\$ 293,298	\$ 234,091	\$ 5,768,831	34

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

Facility Name & ID Number Lexington of Schaumburg# 0036095

Report Period Beginning:

01/01/2015 Ending: 12/31/2015

**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	<b>Totals from Page 12B, Carried Forward</b>		\$ 9,504,497	\$ 59,207		\$ 293,298	\$ 234,091	\$ 5,768,831	1
2	Hallway doors	2010	14,916	1,492	10	1,492		7,584	2
3	Library/Lounge carpentry,electrical,painting,signs	2010	5,009	183	27	183		915	3
4	Basement carpentry	2010	3,945	144	27	144		840	4
5	Patio/Pergola	2010	12,005	1,201	10	1,201		6,205	5
6	Office carpentry,flooring,electrical,painting,signs,HVAC	2010	50,935	3,993	27	3,993		19,965	6
7									7
8	Fire Dampers	2011	65,681		27	2,388	2,388	9,753	8
9	Parking Lot Remodel	2011	169,749		27	6,173	6,173	24,692	9
10	Kitchen Hood/duct work	2011	22,604	822	27	822		3,493	10
11	Payroll Office Remodel - Electrical and Wiring	2011	2,696	98	27	98		449	11
12	Metal edging & drain tile	2011	5,442	363	27	363		1,482	12
13	Repair doors on 1st floor	2011	39,986	1,454	27	1,454		5,816	13
14	Office Remodel - carpentry,flooring,electrical,painting,signs	2011	22,584	821	27	821		3,352	14
15	Exhaust Study HVAC	2011	5,736	209	27	209		992	15
16	Pipe and fitting	2011	4,375	159	27	159		676	16
17	Laundry Room Remodel - Flooring, Ceiling Tiles and Painting	2011	9,388	341	27	341		1,506	17
18	New Marker Boards	2011	9,887	360	27	360		1,770	18
19	Interior Doors	2011	6,183	225	27	225		956	19
20	2nd Floor Doors	2011	27,318	993	27	993		4,303	20
21									21
22	End Air Louvers	2012	3,744		27	136	136	510	22
23	Parking Lot	2012	11,735		27	427	427	1,600	23
24	Kitchen steel hood, floor, sink, drywall and tile	2012	7,307	266	27	266		991	24
25	Fire Pump basement	2012	3,461	126	27	126		472	25
26	Replace holding tank	2012	21,985	799	27	799		2,930	26
27	1st floor door opener	2012	8,646	314	27	314		1,073	27
28									28
29	EMR Wiring - Entire Facility	2013	20,058	729	27	729		1,580	29
30	Landscaping - Stump Removal/Trees	2013	42,118		15	2,808	2,808	6,146	30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,101,989	\$ 74,299		\$ 320,322	\$ 246,023	\$ 5,878,882	34

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

Facility Name &amp; ID Number Lexington of Schaumburg

# 0036095

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

**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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 10,101,989	\$ 74,299		\$ 320,322	\$ 246,023	\$ 5,878,882	1
2									2
3	<b>Elevator Renovation - Centrally located</b>	2014	183,936	6,689	27	6,689		7,803	3
4	<b>R/M Reclass: Adding Double Egress Doors (Basement)</b>	2014	3,279		27	121	121	182	4
5	<b>R/M Reclass: Install container fence &amp; garbage container</b>	2014	5,674		15	378	378	567	5
6	<b>R/M Reclass: Cast iron waste line for grease trap (kitchen)</b>	2014	8,000		27	296	296	444	6
7	<b>R/M Reclass: Patching and crack sealing (parking lot)</b>	2014	9,700		20	485	485	728	7
8	<b>Kitchen Sewer Line Addition</b>	2014	7,075	193	27	193		386	8
9									9
10	<b>EMR Wiring - Entire Facility</b>	2015	5,896	125	6	125		125	10
11	<b>R/M Reclass: Decorating &amp; Tile for Service Ramp</b>	2015	3,503		20	88	88	88	11
12	<b>R/M Reclass: Striping &amp; Sealing Parking Lot</b>	2015	5,400		20	135	135	135	12
13	<b>R/M Reclass: Landscaping to the Entire property</b>	2015	13,693		15	456	456	456	13
14									14
15	<b>Reconcile to book</b>			143			(143)		15
16									16
17	<b>Building - management company</b>	2002	306,589		40	8,777	8,777	126,916	17
18	<b>HVAC, electrical, security system - management company</b>	2003	2,693		30	624	624	2,057	18
19	<b>Key card system - management company</b>	2004	423		20	20	20	242	19
20	<b>VAV TX controls - management company</b>	2005	129		20	6	6	70	20
21	<b>Interior Signs - management company</b>	2006	94		20	6	6	57	21
22	<b>Building improvements - management company</b>	2008	14,857		20	396	396	6,157	22
23	<b>Building improvements - management company</b>	2009	2,773		20	49	49	975	23
24	<b>Building improvements - management company</b>	2010	2,703		20	48	48	923	24
25	<b>Building improvements - management company</b>	2011	1,908		20	86	86	399	25
26	<b>Building improvements - management company</b>	2012	6,591		20	12	12	882	26
27	<b>Building improvements - management company</b>	2013	4,981		20	349	349	822	27
28	<b>Building improvements - management company</b>	2014	2,695		20	259	259	407	28
29	<b>Building improvements - management company</b>	2015	474		20	28	28	29	29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,695,055	\$ 81,449		\$ 339,950	\$ 258,501	\$ 6,029,732	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	\$ 1,279,128	\$ 110,705	\$ 147,050	\$ 36,345	5	\$ 1,163,907	71
72	Current Year Purchases	36,913	2,684	2,684		5	2,684	72
73	Fully Depreciated Assets	272,783				5	272,783	73
74	Allocated from Mgmt. Co.	625,907		96,092	96,092	5-7	441,110	74
75	TOTALS	\$ 2,214,731	\$ 113,389	\$ 245,826	\$ 132,437		\$ 1,880,484	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.			56,071		2,905	2,905	5	50,378	79
80	TOTALS			\$ 56,071	\$	\$ 2,905	\$ 2,905		\$ 50,378	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)	\$ 13,199,546	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 194,838	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 588,681	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 393,843	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,960,594	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 Schaumburg

# 0036095

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Allocated from Mgmt. Co.				4,715			6
7	TOTAL				\$ 4,715			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. \_\_\_\_\_ /2016 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2017 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2018 \$ \_\_\_\_\_

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: \$ 109,014 Description: Copier-\$8,548;Mail Sys.-\$733;Printer-\$5,676;Med Equip-\$44,467;Oxygen-\$48,028;Alloc. Mgmt Co.-\$1,562

(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 Mgmt. Co.			1,197	20
21	TOTAL		\$	\$ 1,197	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.

Facility Name & ID Number Lexington of Schaumburg # 0036095 Report Period Beginning: 01/01/2015 Ending: 12/31/2015  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

**A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)**

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></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><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></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	<b>TOTALS</b>	\$	\$	\$	\$
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**

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

- (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	\$	11,249	\$	510,104	\$	11,249	\$	510,104	1	
2	Licensed Speech and Language Development Therapist	39(3)	hrs		4,002		272,424		4,002		272,424	2	
3	Licensed Recreational Therapist		hrs									3	
4	Licensed Physical Therapist	39(2), (3)	hrs		21,665		909,963		21,665		917,302	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 prescripts						547,575		547,575	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10	
11	Academic Education		hrs									11	
12	Other (specify): <u>Ambulance</u>	39(3)					13,490				13,490	12	
13	Other (specify): <u>See Sch. 16A</u>								17,161		17,161	13	
14	TOTAL			\$	36,916	\$	1,705,981	\$	572,075	36,916	\$	2,278,056	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.

Lexington Health Care Center of Schaumburg, Inc.  
 Provider # 0036095  
 12/31/2015

**Schedule 16A**

**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		hrs	\$		\$	\$		\$	1	
2	Licensed Speech and Language Development Therapist		hrs							2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist		hrs							4	
5	Physician Care		visits							5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy		# of prescrpts							9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify): <u>Oxygen</u>	39(2)					7,199		7,199	12	
13	Other (specify): <u>DME</u>	39(2)					9,962		9,962	13	
14	<b>TOTAL</b>			\$		\$	\$ 17,161		\$ 17,161	14	

Facility Name & ID Number Lexington of Schaumburg

# 0036095

Report Period Beginning: 01/01/2015

Ending:

12/31/2015

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 1,394,317	\$ 1,466,217	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>391,647</u> )	2,225,193	2,225,193	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	62,357	62,357	6
7	Other Prepaid Expenses	8,392	8,392	7
8	Accounts Receivable (owners or related parties)		4,107,848	8
9	Other(specify): <u>Interest Receivable</u>	28,505	28,505	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,718,764	\$ 7,898,512	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	80,308	80,308	12
13	Land		233,688	13
14	Buildings, at Historical Cost		6,091,126	14
15	Leasehold Improvements, at Historical Cost	2,016,002	4,603,929	15
16	Equipment, at Historical Cost	841,211	2,270,802	16
17	Accumulated Depreciation (book methods)	(1,617,352)	(7,960,594)	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 Cost, Net</u>		47,247	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,320,169	\$ 5,366,506	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 5,038,933	\$ 13,265,018	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 558,040	\$ 558,040	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	56,610	56,610	28
29	Short-Term Notes Payable	1,072,000	1,072,000	29
30	Accrued Salaries Payable	741,131	741,131	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,653	4,653	31
32	Accrued Real Estate Taxes(Sch.IX-B)		583,200	32
33	Accrued Interest Payable		32,912	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Schedule 17A</u>	6,636,646	7,268,742	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 9,069,080	\$ 10,317,288	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,575,039	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 6,575,039	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 9,069,080	\$ 16,892,328	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (4,030,147)	\$ (3,627,310)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 5,038,933	\$ 13,265,018	48

\*(See instructions.)

**Facility Name:** Lexington of Schaumburg  
**IDPH License ID Number:** 0036095  
**Fiscal Year End:** 12/31/2015

**Schedule 17A**

**XV. Balance Sheet**

**Line 36 Other Current Liabilities (specify):**

Description	Operating	After Consolidation
Due from Remodeling	-	-
Due from Lexington Financial Services I	-	-
Due to/from Rehab Care Therapy	5,504	5,504
Due from LLC	-	1,713
Due from/(to) Schaumburg	-	-
Prepaid Insurance	20,278	20,278
Vision Withholding	-	-
401K Withholding	(905)	(905)
Accrued Expenses	92,026	92,026
Accrued Resident Tax	51,644	51,644
Accrued Royal / Vesta Mgmt Fees	1,860,211	1,860,211
Accrued Rent	4,107,848	4,107,848
Accrued Insurance	16,662	16,662
Due to Patient Trust Fund	(51,831)	(51,831)
Advance - Biweekly Part A Paym	(23,165)	(23,165)
Uncollectible Part A Co Pvts	(39,901)	(39,901)
Due to - Royal Operations	4,196	4,196
Due to Republic	480	480
Due to LaGrange	219	219
DUE/TO From Vesta Managements	7,681	7,681
Interest Rate Swap Liability	-	630,383
Professional Liabilities Claims	585,699	585,699
<b>Total - Line 36</b>	<b>6,636,646</b>	<b>7,268,742</b>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,897,217)	1
2	Restatements (describe):		2
3	Post closing adjustment	(185,222)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (3,082,439)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(947,708)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (947,708)	17
<b>B. Transfers (Itemize):</b>			
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)	\$ (4,030,147)	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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 22,603,630	1
2	Discounts and Allowances for all Levels	(13,182,071)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 9,421,559</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,595,980	6
7	Oxygen	42,975	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 5,638,955</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	7,610	12
13	Barber and Beauty Care	22,995	13
14	Non-Patient Meals	913	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	770,530	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	188,755	19
20	Radiology and X-Ray	30,305	20
21	Other Medical Services	418,238	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 1,439,346</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	2,314	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 2,314</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 16,502,174</b>	<b>30</b>

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,830,330	31
32	Health Care	6,144,613	32
33	General Administration	4,236,851	33
<b>B. Capital Expense</b>			
34	Ownership	2,269,174	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	2,548,309	35
36	Provider Participation Fee	420,605	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 17,449,882</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(947,708)</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ (947,708)</b>	<b>43</b>

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 6,706,675	44
45	Private Pay - Net Inpatient Revenue	1,140,620	45
46	Medicare - Net Inpatient Revenue	1,338,392	46
47	Other-(specify) <u>Managed Care</u>	235,872	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 9,421,559</b>	<b>49</b>

\* 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 taxpayer

Facility Name & ID Number Lexington of Schaumburg

# 0036095

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

**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	1,832	2,222	\$ 151,673	\$ 68.26	1
2	Assistant Director of Nursing	33,268	39,970	1,093,415	27.36	2
3	Registered Nurses	26,640	34,569	1,131,898	32.74	3
4	Licensed Practical Nurses	29,910	38,711	965,364	24.94	4
5	CNAs & Orderlies	110,131	134,987	1,794,503	13.29	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	12,303	14,392	173,221	12.04	10
11	Social Service Workers	5,848	6,917	133,460	19.29	11
12	Dietician	3,224	3,731	91,565	24.54	12
13	Food Service Supervisor	1,423	1,669	34,747	20.82	13
14	Head Cook	1,566	1,892	32,964	17.42	14
15	Cook Helpers/Assistants	22,445	26,042	255,752	9.82	15
16	Dishwashers					16
17	Maintenance Workers	1,209	1,433	24,353	17.00	17
18	Housekeepers	30,607	36,333	369,421	10.17	18
19	Laundry	5,757	6,889	72,288	10.49	19
20	Administrator	1,945	2,734	174,251	63.73	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,007	11,406	171,820	15.06	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	1,860	2,255	37,348	16.56	31
32	Other Health C: <u>Memory Care</u>	1,976	2,151	37,555	17.46	32
33	Other(specify) <u>Marketing</u>	1,488	4,575	96,942	21.19	33
34	TOTAL (lines 1 - 33)	301,438	372,880	\$ 6,842,541 *	\$ 18.35	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 24,875	9(3)	36
37	Medical Records Consultant	Monthly 845	10(3)	37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 14,658	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 4,738	11(3)	44
45	Social Service Consultant	Monthly 3,116	12(3)	45
46	Other(specify) <u>Pulmonary Exchange</u>	Monthly 50,430	10(3)	46
47	<u>Medical Consultant</u>	Monthly 5,990	10(7)	47
48	<u>See Sch 20B</u>	Monthly 7,888	10(3)	48
49	TOTAL (lines 35 - 48)	\$ 112,540		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	1,741 41,254	10(3)	52
53	TOTAL (lines 50 - 52)	1,741 \$ 41,254		53

Facility Name: Lexington of Schaumburg  
IDPH License ID Number: 0036095  
Fiscal Year End: 12/31/2015

**Schedule 20B**

**XVIII. Staffing and Salary Costs**  
**Consulting Services**

Description	# of Hrs. Actually Worked	Total Consulting cost of reporting period	Sch V Line and Column Reference
Post Acute Consultant	Monthly	1,063	10(3)
Telemedicine Consultant	Monthly	6,825	10(3)
<b>Total - Consulting Services</b>	-	<b>7,888</b>	-

**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	
Patricia Stoudt	Administrator	0	\$ 174,251	Workers' Compensation Insurance	\$ 237,642	IDPH License Fee	\$ 5,590	
				Unemployment Compensation Insurance	52,409	Advertising: Employee Recruitment	16,659	
				FICA Taxes	500,734	Health Care Worker Background Check		
				Employee Health Insurance	314,366	(Indicate # of checks performed <u>131</u> )	1,574	
				Employee Meals	18,720	Patient Background Checks	8,369	
				Illinois Municipal Retirement Fund (IMRF)*		Misc. Dues & Subscriptions	4,893	
				401K Contributions	30,954	Misc. License & Fees	8,910	
				Other Employee Benefits	32,338	Non Allowable Dues	(841)	
				Uniform Allowance	243			
				Tuition	10,000	Management Company Allocation	4,837	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 174,251	TOTAL (agree to Schedule V, line 22, col.8)	\$ 1,197,406	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 49,990	
<b>B. Administrative - Other</b>				<b>E. Schedule of Non-Cash Compensation Paid to Owners or Employees</b>			<b>G. Schedule of Travel and Seminar**</b>	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees-Royal Operating			\$ 1,303,530	N/A			Out-of-State Travel	\$
Management Fees-Vesta Mgmt.			491,808					
Management Fees (Eliminated in Column 7)							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 1,795,338					
<b>C. Professional Services</b>								
Vendor/Payee	Type		Amount					
Cassiday Schade LLP	Legal		\$ 91,703					
Chattergoon, Angelique	Legal		2,000					
Duane Morris	Legal/Bond Financing		778					
Grobowski Law Center, LLC	Collections		14,364					
RSM US LLP	Accounting		51,409					
Much Shelist	Legal		15,831					
Standard & Poor	Financial Services		668					
Personnel Planners	U/C Consulting		1,465					
Pension Administrators	401K Administration		1,582					
Secretary of State	Filing Fees		100					
Serpico Petrosino	Legal/Employee		3,984					
See Sch 21C	Various		103,154					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 287,036	TOTAL		\$	Seminar Expense	
							Management Company Allocation	1,423
							Entertainment Expense	( )
							(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$ 1,423

\* Attach copy of IMRF notifications

\*\*See instructions.

**Facility Name:** Lexington of Schaumburg  
**IDPH License ID Number:** 0036095  
**Fiscal Year End:** 12/31/2015

**Schedule 21C**

**XIX. SUPPORT SCHEDULES**

**C. Professional Services**

<b>Vendor</b>	<b>Type</b>	<b>Amount</b>
Kathleen Meersman Murphy	Legal	835
Amalgamated Bank - Service Fees	Service Fees	572
Ability Network	Computer Services	3,019
Allscripts	Computer Services	223
Amazon Marketplace	Computer Services	77
Availity	Computer Services	198
Avatier	Computer Services	490
Bank of America (P KNIGHT)	Computer Services	130
Business Software Inc.	Computer Services	1,275
Centino	Computer Services	110
Citrix	Computer Services	534
Corepoint	Computer Services	1,511
DocuSign Inc.	Computer Services	829
E-Health Data Solutions	Computer Services	3,450
Genesis Technologies	Computer Services	6,003
HealthMEDX Software	Computer Services	15,460
Home Depot	Computer Services	1
Infor(US) Inc.	Computer Services	6,937
Information Controls	Computer Services	4,809
Inpriva Inc.	Computer Services	99
MHC Software	Computer Services	750
Microsoft Licensing	Computer Services	7,771
National Datacare	Computer Services	2,333
NTT Data	Computer Services	1,799
OnShift	Computer Services	5,045
Provinet	Computer Services	465

Relias	Computer Services	8,610
RSM US LLP	Computer Services	5,419
Salesforce.com	Computer Services	7,208
Softchoice Corporation	Computer Services	4,848
Symbria	Computer Services	2,400
Tableau	Computer Services	407
Trisys	Computer Services	97
Assessment & Intelligent Systems	PPS Review Consulting	833
Joint Commission	Accreditation Services	4,957
Duane Morris	Legal	3,651
	<b>Total (agree to Schedule V, line 19, column 3)</b>	<u><u>287,035.75</u></u>

Less:	Collection fees/Out of period Legal	(18,715)
	Salesforce.com	(7,208)
	Reclass to Bank Fees	(572)
	Other Non Allowable Legal	(3,651)
	<b>Total Non-Allowable and Reclassification</b>	<u><u>(30,146)</u></u>

Allocated from Real Estate Company Professional Services 2,800

<u>Samvest of Lombard</u>		
Gilson Labus & Silverman	Accounting	122
Illinois Secretary of State	Filing Fees	10
		<u>132</u>

<u>Allocated from Mgmt Co.</u>		
Much Shelist	Legal	39
Serpico, Petrosino, Dipiero & O'Shea, LTD	Legal	-
Duane Morris	Legal	-
McGladrey LLP	Accounting	1,418
Frost, Ruttenberg & Rothblatt, P.C	Accounting	532
Gilson Labus & Silverman	Accounting	2,918
Illinois Secretary of State	Filing Fees	50
LaSalle Network	Recruiting/Finance	3,362
Pension Administrators, Inc.	401K Administration	465
Gene Whitehorn	Medicaid Reimb Specialist	1,707

M. Werner Consulting  
Personnel Planners  
Healthcents  
Computer Services

Financial Consultant	2,018
Unemployment Consultant	12
Managed Care Consultants	-
Computer Consulting	18,778
	<u>31,300</u>
<b>Total (agree to Schedule V, line 19, column 8)</b>	<u><u>291,122</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	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Lexington of Schaumburg# 0036095Report Period Beginning: 01/01/2015 Ending: 12/31/2015**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? Yes  
If YES, give association name and amount. IHCA - \$2,165
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 5
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 63,568 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. \$ 420,605  
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. \$ 18,720 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 913
- (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? 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) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.