

Facility Name & ID Number Lexington of Wheeling

0040923 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	78,690	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	78,690	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			6,009	6,009	8
9	SNF/PED					9
10	ICF	45,922	9,870	4,677	60,469	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	45,922	9,870	10,686	66,478	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 84.48%

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 215 and days of care provided 4,517

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: 12/31/2016 Fiscal Year: 12/31/2016

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

Facility Name & ID Number Lexington of Wheeling # 0040923 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	419,241	30,913	2,535	452,689		452,689		452,689		1
2	Food Purchase		377,273		377,273		377,273	(1,583)	375,690		2
3	Housekeeping	517,614	40,101		557,715		557,715	354	558,069		3
4	Laundry		25,664		25,664		25,664		25,664		4
5	Heat and Other Utilities			207,508	207,508		207,508	8,677	216,185		5
6	Maintenance	39,971		160,742	200,713		200,713	88,310	289,023		6
7	Other (specify):* <u>Alloc. From Mgmt Co</u>							11,353	11,353		7
8	TOTAL General Services	976,826	473,951	370,785	1,821,562		1,821,562	107,111	1,928,673		8
	B. Health Care and Programs										
9	Medical Director			48,000	48,000		48,000		48,000		9
10	Nursing and Medical Records	5,238,048	339,771	41,232	5,619,051		5,619,051	39,406	5,658,457		10
10a	Therapy										10a
11	Activities	154,702	24,582	19,321	198,605		198,605		198,605		11
12	Social Services	183,692		3,292	186,984		186,984		186,984		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <u>Alloc. From Mgmt Co</u>							5,141	5,141		15
16	TOTAL Health Care and Programs	5,576,442	364,353	111,845	6,052,640		6,052,640	44,547	6,097,187		16
	C. General Administration										
17	Administrative	71,036		1,806,025	1,877,061		1,877,061	(1,745,291)	131,770		17
18	Directors Fees										18
19	Professional Services			239,769	239,769		239,769	22,189	261,958		19
20	Dues, Fees, Subscriptions & Promotions			56,852	56,852		56,852	13,703	70,555		20
21	Clerical & General Office Expenses	237,328	28,436	52,701	318,465		318,465	775,426	1,093,891		21
22	Employee Benefits & Payroll Taxes			1,297,027	1,297,027		1,297,027		1,297,027		22
23	Inservice Training & Education			12,266	12,266		12,266	393	12,659		23
24	Travel and Seminar							1,189	1,189		24
25	Other Admin. Staff Transportation			3,208	3,208		3,208	12,965	16,173		25
26	Insurance-Prop.Liab.Malpractice			455,582	455,582		455,582	3,211	458,793		26
27	Other (specify):* <u>Alloc. From Mgmt Co</u>							113,878	113,878		27
28	TOTAL General Administration	308,364	28,436	3,923,430	4,260,230		4,260,230	(802,337)	3,457,893		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,861,632	866,740	4,406,060	12,134,432		12,134,432	(650,679)	11,483,753		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:

01/01/2016

Ending:

12/31/2016

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			114,585	114,585		114,585	339,273	453,858			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			196,332	196,332		196,332	259,617	455,949			32
33	Real Estate Taxes							617,303	617,303			33
34	Rent-Facility & Grounds			2,118,212	2,118,212		2,118,212	(2,113,001)	5,211			34
35	Rent-Equipment & Vehicles			38,985	38,985		38,985	2,471	41,456			35
36	Other (specify):*											36
37	TOTAL Ownership			2,468,114	2,468,114		2,468,114	(894,337)	1,573,777			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		234,154	891,692	1,125,846		1,125,846		1,125,846			39
40	Barber and Beauty Shops			12,250	12,250		12,250		12,250			40
41	Coffee and Gift Shops			4,443	4,443		4,443	(5,822)	(1,379)			41
42	Provider Participation Fee			487,826	487,826		487,826		487,826			42
43	Other (specify):* Non-Allowable Cos	60,546		254,722	315,268		315,268	(315,268)				43
44	TOTAL Special Cost Centers	60,546	234,154	1,650,933	1,945,633		1,945,633	(321,090)	1,624,543			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,922,178	1,100,894	8,525,107	16,548,179		16,548,179	(1,866,106)	14,682,073			45

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

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	(1,583)	2		4
5	Telephone, TV & Radio in Resident Rooms	(10,469)	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	1,585	30		9
10	Interest and Other Investment Income	(164,419)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(11,606)	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	(5,980)	43		18
19	Entertainment				19
20	Contributions	(1,043)	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	(182,973)	43		24
25	Fund Raising, Advertising and Promotional	(25,060)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(1,498)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	173,432	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (229,614)		\$	30

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)	(1,636,492)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,636,492)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,866,106)		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

BHF USE ONLY							
48		49		50		51	

Lexington of Wheeling

ID# 0040923

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Diagnostics Managed Care	\$ (1,031)	43	1
2	Labs-Part A	(6,434)	43	2
3	X-Rays Part A	(8,628)	43	3
4	Marketing Salary	(60,546)	43	4
5	Gift Shop Income	(5,822)	41	5
6	Trust Fees	(160)	43	6
7	Collections	(9,791)	19	7
8	Out of Period & Non-Allowable Legal	(496)	19	8
9	Unrealized Loss on FMV Swap	277,061	43	9
10	Non-Allowable Professional Fees	(1,373)	21	10
11	Salesforce.com Offset	(6,493)	21	11
12	Non-Allowable Dues	(2,855)	20	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	173,432		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: Adjustments for Related Organization Costs (7 minus 4)		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization			
1	V	19 Professional fees	\$	Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	\$ 250	\$ 250	1	
2	V	30 Depreciation		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	229,272	229,272	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.	**	402,926	402,926	4	
5	V	33 Property taxes		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	610,212	610,212	5	
6	V	34 Rental Income	2,118,212	Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**		(2,118,212)	6	
7	V	43 Trust Fees		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	160	160	7	
8	V	43 Unrealized gain on FMV swap	277,061	Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**		(277,061)	8	
9	V	20 Licenses & Permits		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	100	100	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		\$ 2,395,273			\$ 1,244,317	\$ * (1,150,956)	14	

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

Facility Name & ID Number Lexington of Wheeling# 0040923Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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.	**	\$ 354	\$	354	15
16	V	5 Utilities - gas & electric		Royal Management Corp.	**	7,822		7,822	16
17	V	5 Utilities - water & sewer		Royal Management Corp.	**	330		330	17
18	V	5 Utilities - maintenance office		Royal Management Corp.	**	525		525	18
19	V	6 Management allocation - salaries		Royal Management Corp.	**	80,533		80,533	19
20	V	6 Repairs & maintenance		Royal Management Corp.	**	7,440		7,440	20
21	V	6 Scavenger & exterminating		Royal Management Corp.	**	337		337	21
22	V	7 Management allocation - employee benefits		Royal Management Corp.	**	11,353		11,353	22
23	V	10 Medical consultant		Royal Management Corp.	**	2,938		2,938	23
24	V	10 Management allocation - salaries		Royal Management Corp.	**	36,468		36,468	24
25	V	15 Management allocation - employee benefits		Royal Management Corp.	**	5,141		5,141	25
26	V	17 Management allocation - salaries		Royal Management Corp.	**	60,734		60,734	26
27	V	19 Computer consultant & supplies		Royal Management Corp.	**	16,258		16,258	27
28	V	19 Professional fees		Royal Management Corp.	**	23,834		23,834	28
29	V	20 Dues & subscriptions		Royal Management Corp.	**	2,421		2,421	29
30	V	20 Advertising - help wanted		Royal Management Corp.	**	14,037		14,037	30
31	V	21 Management allocation - salaries		Royal Management Corp.	**	747,044		747,044	31
32	V	21 Bank charges		Royal Management Corp.	**	2,990		2,990	32
33	V	21 Office supplies & printing		Royal Management Corp.	**	10,102		10,102	33
34	V	21 Postage		Royal Management Corp.	**	3,760		3,760	34
35	V	21 Telephone		Royal Management Corp.	**	11,530		11,530	35
36	V								36
37	V								37
38	V	** The owners of Lexington Health Care Center of Wheeling, Inc. own 100% of Royal Management Corp.							38
39	Total		\$			\$ 1,045,951	\$ *	1,045,951	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 Inservice Training	\$	Royal Management Corp.	**	\$ 393	\$	393	15
16	V	24 Travel and Seminar		Royal Management Corp.	**	1,189		1,189	16
17	V	25 Auto expense		Royal Management Corp.	**	12,965		12,965	17
18	V	26 Insurance general		Royal Management Corp.	**	3,211		3,211	18
19	V	27 Management allocation - employee benefits		Royal Management Corp.	**	113,878		113,878	19
20	V	30 Depreciation		Royal Management Corp.	**	108,416		108,416	20
21	V	32 Interest		Royal Management Corp.	**	17,273		17,273	21
22	V	32 Amortization of mortgage costs		Royal Management Corp.	**	2,440		2,440	22
23	V	33 Property taxes		Royal Management Corp.	**	7,091		7,091	23
24	V	34 Rent expense		Royal Management Corp.	**	5,211		5,211	24
25	V	35 Equipment rental		Royal Management Corp.	**	1,516		1,516	25
26	V	17 Management fees	1,806,025	Royal Management Corp.	**			(1,806,025)	26
27	V	35 Auto Lease		Royal Management Corp.	**	955		955	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		\$ 1,806,025			\$ 274,538	\$ *	(1,531,487)	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:

01/01/2016

Ending:

12/31/2016

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 Bloomingdale, Inc.	Bloomingdale	Eastgate Manor	Algonquin	Supportive	1
2	John Samatas Discretionary Trust	33.33	Lexington HC Ctr. of Chicago Ridge, Inc.	Chicago Ridge	of Algonquin, LLC		Living Facility	2
3	Cynthia Thiem Discretionary Trust	33.34	Lexington HC Ctr. of Elmhurst, Inc.	Elmhurst	Lexington Square	Lombard	Independent and	3
4			Lexington HC Ctr. of LaGrange, Inc.	LaGrange	Life Care		Assisted Living	4
5			Lexington HC Ctr. of Lake Zurich, Inc.	Lake Zurich	of Lombard, LLC		Facility	5
6			Lexington HC Ctr. of Lombard, Inc.	Lombard	Lexington Square	Elmhurst	Independent	6
7			Lexington HC Ctr. of Orland Park, Inc.	Orland Park	Life Care		Living Facility	7
8			Lexington HC Ctr. of Schaumburg, Inc.	Schaumburg	of Elmhurst, LLC			8
9			Lexington HC Ctr. of Streamwood, Inc.	Streamwood	Vesta Management	Lombard	Mgmt. Company	9
10					Group LLC			10
11					Lexington Health	Wheeling	Real Estate	11
12					Care Systems of		Property	12
13					Wheeling Ltd. Ptsp.			13
14					Royal Management	Lombard	Mgmt. Company	14
15					Corporation			15
16					Lexington Financial	Lombard	Finance Company	16
17					Services II, LLC			17
18					Heron Point	Lombard	Mgmt. Company	18
19					Management Corp			19
20					Samvest of Lombard	Lombard	Lessor	20
21					II, LLC			21
22					North Heron	Lombard	Finance Company	22
23					Investments, LLC			23
24					Lexington Home	Lombard	Home Health	24
25					Health Care, Inc.			25
26					Lexington Hospice	Lombard	Hospice	26
27					Services, LLC			27
28					Lexington Private	Lombard	Healthcare	28
29					Home Care			29
30								30

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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					Merit Sleep	Lombard	Mgmt. Company	1
2					Management, LLC			2
3					Sambell of	Bloomingtondale	Real Estate	3
4					Bloomingtondale Ltd.		Property	4
5					Ptsp.			5
6					Sambell of Chicago	Chicago Ridge	Real Estate	6
7					Ridge Ltd. Ptsp.		Property	7
8					Sambell of Elmhurst	Elmhurst	Real Estate	8
9					II Ltd. Ptsp.		Property	9
10					Sambell of	LaGrange	Real Estate	10
11					LaGrange Ltd. Ptsp.		Property	11
12					Lexington HC Sys	Lake Zurich	Real Estate	12
13					of Lake Zurich Ltd.		Property	13
14					Ptsp.			14
15					Lexington HC Sys	Lombard	Real Estate	15
16					of Lombard Ltd. Ptsp.		Property	16
17					Lexington HC Sys	Orland Park	Real Estate	17
18					of Orland Park Ltd.		Property	18
19					Ptsp.			19
20					Sambell of	Schaumburg	Real Estate	20
21					Schaumburg Ltd. Ptsp		Property	21
22					Sambell of	Streamwood	Real Estate	22
23					Streamwood Ltd. Ptsp		Property	23
24					Samvest of Algonquin	Algonquin	Real Estate	24
25					Ltd. Ptsp.		Property	25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number

Lexington of Wheeling# 0040923

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01/01/2016

Ending:

12/31/2016

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	\$ 10,128	L17, C7	1
2	John Samatas	Owner/Offier	Admin/Plant Ops	33.33	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	7,045	L17, C7	2
3	Cynthia Thiem	Owner/officer	Administrative	33.34	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	9,394	L17, C7	3
4	Daniel Thiem	Executive Committee	Administrative	0.00	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	14,069	L17, C7	4
5	Jason Samatas	Executive Committee	Administrative	0.00	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	20,099	L17, C7	5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 60,734		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

0040923

Report Period Beginning:

01/01/2016

Ending: 2/31/2016

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

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

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

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	724,314	10	\$ 3,263	\$ 78,690	\$ 354	1	
2	5	Utilities - gas & electric	Bed Days Available	724,314	10	72,000	78,690	7,822	2	
3	5	Utilities - water & sewer	Bed Days Available	724,314	10	3,036	78,690	330	3	
4	5	Utilities - maintenance office	Bed Days Available	724,314	10	4,835	78,690	525	4	
5	6	Management allocation - salaries	Bed Days Available	724,314	10	741,281	741,281	78,690	80,533	5
6	6	Repairs & maintenance	Bed Days Available	724,314	10	68,481	78,690	7,440	6	
7	6	Scavenger & exterminating	Bed Days Available	724,314	10	3,101	78,690	337	7	
8	7	Management allocation - employees	Bed Days Available	724,314	10	104,504	78,690	11,353	8	
9	10	Medical consultant	Bed Days Available	724,314	10	27,047	78,690	2,938	9	
10	10	Management allocation - salaries	Bed Days Available	724,314	10	335,674	335,674	78,690	36,468	10
11	15	Management allocation - employees	Bed Days Available	724,314	10	47,322	78,690	5,141	11	
12	17	Management allocation - salaries	Bed Days Available	724,314	10	559,036	559,036	78,690	60,734	12
13	19	Computer consultant & supplies	Bed Days Available	724,314	10	149,651	78,690	16,258	13	
14	19	Professional fees	Bed Days Available	724,314	10	219,386	78,690	23,834	14	
15	20	Dues & subscriptions	Bed Days Available	724,314	10	22,289	78,690	2,421	15	
16	20	Advertising - help wanted	Bed Days Available	724,314	10	129,203	78,690	14,037	16	
17	21	Management allocation - salaries	Bed Days Available	724,314	10	6,876,284	6,876,284	78,690	747,044	17
18	21	Bank charges	Bed Days Available	724,314	10	27,523	78,690	2,990	18	
19	21	Office supplies & printing	Bed Days Available	724,314	10	92,982	78,690	10,102	19	
20	21	Postage	Bed Days Available	724,314	10	34,606	78,690	3,760	20	
21	21	Telephone	Bed Days Available	724,314	10	106,126	78,690	11,530	21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 9,627,630	\$ 8,512,275	\$ 1,045,951	25	

Facility Name & ID Number Lexington of Wheeling

0040923

Report Period Beginning:

01/01/2016

Ending: 2/31/2016

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

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

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

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	724,314	10	\$ 3,621	\$ 78,690	\$ 393	1
2	24	Travel and Seminar	Bed Days Available	724,314	10	10,947	78,690	1,189	2
3	25	Auto expense	Bed Days Available	724,314	10	119,337	78,690	12,965	3
4	26	Insurance general	Bed Days Available	724,314	10	29,556	78,690	3,211	4
5	27	Management allocation - employees	Bed Days Available	724,314	10	1,048,208	78,690	113,878	5
6	30	Depreciation	Bed Days Available	724,314	10	997,930	78,690	108,416	6
7	32	Interest	Bed Days Available	724,314	10	158,994	78,690	17,273	7
8	32	Amortization of mortgage costs	Bed Days Available	724,314	10	22,462	78,690	2,440	8
9	33	Property taxes	Bed Days Available	724,314	10	65,273	78,690	7,091	9
10	34	Rent expense	Bed Days Available	724,314	10	47,968	78,690	5,211	10
11	35	Equipment rental	Bed Days Available	724,314	10	13,953	78,690	1,516	11
12	35	Auto Lease	Bed Days Available	724,314	10	8,793	78,690	955	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					\$ 2,527,042	\$	\$ 274,538	25

Facility Name & ID Number

Lexington of Wheeling

0040923

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10			
										Name of Lender	Related** YES NO	Purpose of Loan
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	5,998,030	5/1/2017	0.0650	402,926	2
3												3
4										Finance Charge - Insurance Policy	1,850	4
5												5
Working Capital												
6	Shareholders	X		Working Capital	None	Various	675,000	3,190,467	Demand	Prime +1	88,000	6
7	Shareholders	X		Working Capital	Varies	Various	2,000,000	2,000,000	Demand	Varies	72,000	7
8	American Chartered Bank		X	Line of Credit	Varies	3/25/2016	5,600,000		6/24/2017	Libor + 2.5%	2,017	8
9	TOTAL Facility Related						\$ 15,848,000	\$ 11,188,497			\$ 566,793	9
B. Non-Facility Related*												
10									Amortization of loan costs		1,397	10
11									Interest Income Offset		(2,569)	11
12									Less: Interest to Shareholders		(160,000)	12
13									See Sch 9A		50,328	13
14	TOTAL Non-Facility Related						\$	\$			\$ (110,844)	14
15	TOTALS (line 9+line14)						\$ 15,848,000	\$ 11,188,497			\$ 455,949	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.)

Facility Name: Lexington of Wheeling
 IDPH License ID Number: 0040923
 Fiscal Year End: 12/31/2016

Schedule 9A

IX. Interest Expense and Real Estate Tax Expense

	1	2		3	4	5	6		7	8	9	10
	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				
	A. Directly Facility Related											
	Long-Term											
1							\$	\$			\$	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				\$0.00		\$ 0	\$ 0			\$ 0	9
	B. Non-Facility Related*											
10									Allocated from Management Co.		19,713	10
11									Fee Line of Credit		832	11
12									Imputed Interest		31,589	12
13									Microsoft Software Interest		44	13
14									Non-Allowable Finance Charge		(1,850)	14
15												15
16	TOTAL Non-Facility Related				\$0.00		\$ 0	\$ 0			\$ 50,328	16

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2015 report.			\$	534,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2015		\$	531,065	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(2,935)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	598,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	15,654	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ <u>507</u> For <u>04</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		Alloc. Fr. Mgmt Co.		7,091	
			\$	(507)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	617,303	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2011	<u>379,566</u>	8	FOR BHF USE ONLY	
	2012	<u>388,015</u>	9	13	FROM R. E. TAX STATEMENT FOR 2015 \$ 13
	2013	<u>551,608</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2014	<u>478,292</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2015	<u>531,065</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
See attached real estate accrual sheet					

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.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lexington Health Care Center of Wheeling, Inc. 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 2015 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 2015.

(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>03-10-401-027-0000</u>	<u>Land & Building</u>	\$ <u>531,064.70</u>	\$ <u>534,064.70</u>
2. <u>Royal Management Corp. (Samvest of Lombard II)</u>		\$ _____	\$ _____
3. <u>05-01-202-021</u>	<u>Land & Building</u>	\$ <u>249,002.30</u>	\$ <u>7,091.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>780,067.00</u></u>	\$ <u><u>541,155.70</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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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.**

Facility Name & ID Number Lexington of Wheeling

0040923

Report Period Beginning:

01/01/2016 Ending:

12/31/2016

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:

A. Land.

Table with 6 columns: Line Item, Use, Square Feet, Year Acquired, Cost, and Line Item. Rows include Resident Care, Management Company Allocation, and TOTALS.

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	\$ 3,545,022	4
5	1	2000	2000	98,710	2,468	40	2,468		40,720	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	1,021	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		6,171	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		15,000	25
26	Elevator upgrade		2004	11,077	554	20	554		7,017	26
27	Landscaping		2005	450	23	20	23		263	27
28	HVAC system		2005	27,711	1,386	20	1,386		15,591	28
29	Lobby, lounge, and reception rehab		2005	22,731	1,137	20	1,137		12,506	29
30	Lower level therapy room rehab		2005	8,100	405	20	405		4,826	30
31	First floor therapy room addition		2005	32,167	1,608	20	1,608		19,297	31
32	Transitional unit addition		2005	18,758	938	20	938		10,552	32
33	Basement rehab		2005	13,105	655	20	655		7,533	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:

01/01/2016 Ending: 12/31/2016

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	\$	\$ 3,166	37
38	HVAC	2006	10,034	923	10	923		10,034	38
39	Emergency A/C	2006	8,110	608	10	608		8,110	39
40	Administration HVAC	2006	6,058	453	10	453		6,058	40
41	Modular units attached to wall	2006	11,010	642	10	642		11,010	41
42	Transitional Unit	2006	8,017	401	10	401		4,010	42
43	Employee lunch room rehab	2006	2,361	99	10	99		2,361	43
44	Alzheimers Remodel	2007	606	15	40	15		135	44
45	Alzheimers Remodel	2007	10,535	263	40	263		2,367	45
46	Install wireless LAN	2006	5,307	528	10	528		5,307	46
47	Automatic Doors Patio	2006	2,232	113	10	113		2,232	47
48	Parking Lot	2007	3,777	189	20	189		1,764	48
49	HVAC	2007	4,842	242	20	242		2,178	49
50	First Floor Remodel-carpentry, flooring, door frames, plumbing	2007	646,028		40	16,151	16,151	161,509	50
51	First Floor Remodel-painting, carpentry, flooring, plumbing	2007			40				51
52	Landscaping	2008	14,600	973	15	973		8,514	52
53	Second Floor Remodel-carpentry, flooring, electrical, painting	2008	485,694		27	17,662	17,662	144,240	53
54	Special care unit-carpentry, electrical, painting, alarm systems	2008	40,930		27	1,488	1,488	12,152	54
55	Irrigation System	2009	15,185	1,012	15	1,012		7,506	55
56	Landscaping Enhancements	2009	21,445	1,430	15	1,430		10,893	56
57	Roof repairs	2009	137,000	6,850	20	6,850		49,663	57
58	Stamped Concrete	2009	10,512	382	27	382		2,738	58
59	Quick connects	2009	9,678	484	20	484		3,630	59
60									60
61	2nd Floor remodel-Carpentry	2009	8,116	295	27	295		2,311	61
62	Patio Fence	2009	4,824	241	20	241		1,707	62
63	Patio Pergola	2009	8,299	415	20	415		3,216	63
64	3rd floor remodel-Carpentry, flooring, electrical, wallpaper	2009	443,781		27	16,137	16,137	121,028	64
65	alarms sytem, painting.								65
66	Brick panel replacement	2010	164,474	5,981	27	5,981	0	37,381	66
67	Office carpentry, flooring, electrical, painting, plumbing, signs	2010	40,017	2,808	27	2,808	0	16,848	67
68	Landscaping	2010	3,124	208	15	208	0	1,133	68
69	Parking lot signs and flagpole	2010	2,870	231	27	231	0	1,464	69
70	TOTAL (lines 4 thru 69)		\$ 9,003,057	\$ 36,763		\$ 251,481	\$ 214,718	\$ 4,397,045	70

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

Facility Name & ID Number Lexington of Wheeling

0040923

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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	\$ 36,763		\$ 251,481	\$ 214,718	\$ 4,397,045	1
2	Remove and replace asphalt	2010	17,500	636	27	636		4,081	2
3	Spot cooler	2010	3,456	126	27	126		766	3
4	Admin office HVAC	2010	8,400	305	27	305		2,008	4
5	Holding tank	2010	13,000	473	27	473		2,956	5
6	Floor sink	2010	13,177	479	27	479		3,193	6
7	Remodel pantry-shelves	2010	8,880	323	27	323		1,992	7
8	Paint over bed lights	2010	5,770	210	27	210		1,260	8
9	Remodel library/lounge-flooring,carpentry	2010	10,114	368	27	368		2,269	9
10	Office carpentry,flooring,electrical,painting,plumbing,signs	2011	2,541	92	27	92		514	10
11	Office doors, keys	2011	16,375	595	27	595		3,173	11
12	HVAC repair, fire dampers	2011	21,469	780	27	780		3,988	12
13	Laundry room-tile, painting, electrical	2011	8,717	317	27	317		1,744	13
14	Common area doors	2011	30,333	1,103	27	1,103		5,607	14
15									15
16	Sprinkler Replacement	2012	10,441	380	27	380		1,551	16
17	Electrical thru out home	2012	8,728	317	27	317		1,321	17
18									18
19	EMR Wiring- Entire Facility	2013	18,523	674	27	674		2,246	19
20									20
21	Install Trees - Main Entrance	2014	10,320	229	15	229		687	21
22	Remove and replace asphalt parking lot	2014	17,400	264	27	264		792	22
23	Install french drain - kitchen	2014	2,750	33	27	33		99	23
24	R/M Reclass: Replace pistons, rods, and fans - Mechanical Room	2014	2,585		27	96	96	240	24
25									25
26	Building Wiring - Entire Facility	2015	5,243	191	27	191		302	26
27	R&M - Asphalt work in the parking lot	2015	5,000		20	250	250	375	27
28									28
29	Room Renovations - 1st floor chair rails	2016	13,770	167	27	167		167	29
30									30
31									31
32	Reconcile to book depreciation			(1,240)			1,240		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,257,549	\$ 43,585		\$ 259,889	\$ 216,304	\$ 4,438,376	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	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12B, Carried Forward								
2		\$ 9,257,549	\$ 43,585		\$ 259,889	\$ 216,304	\$ 4,438,376		1
3	Land improvements - management company	2002	303,059	40	8,956	8,956	134,469		3
4	HVAC, electrical, security system - management company	2003	2,662	30	636	636	2,114		4
5	Key card system - management company	2004	418	20	21	21	260		5
6	VAV TX controls - management company	2005	127	20	6	6	75		6
7	Interior Signs-management company	2006	93	20	6	6	63		7
8	Building improvements - management company	2008	14,686	20	162	162	6,418		8
9	Building improvements - management company	2009	2,741	20	50	50	1,113		9
10	Building improvements - management company	2010	2,672	20	49	49	1,026		10
11	Building improvements - management company	2011	1,886	20	87	87	482		11
12	Building improvements - management company	2012	6,515	20	12	12	1,112		12
13	Building improvements - management company	2013	4,923	20	356	356	1,171		13
14	Building improvements - management company	2014	2,664	20	265	265	669		14
15	Building improvements - management company	2015	468	20	57	57	86		15
16	Building improvements - management company	2016	7,731	20	222	222	222		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)		\$ 9,608,194	\$ 43,585		\$ 270,774	\$ 227,189	\$ 4,587,656	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	\$ 1,223,806	\$ 71,000	\$ 85,555	\$ 14,555	5-10	\$ 954,681	71
72	Current Year Purchases				-			72
73	Fully Depreciated Assets	550,486			-	5-7	550,486	73
74	Allocated from Mgmt. Co.	628,565		94,709	94,709	5	518,645	74
75	TOTALS	\$ 2,402,857	\$ 71,000	\$ 180,264	\$ 109,264		\$ 2,023,812	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.			56,664	-	2,820	2,820	5	50,316	79
80	TOTALS			\$ 56,664	\$ -	\$ 2,820	\$ 2,820		\$ 50,316	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)	\$ 12,684,616	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 114,585	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 453,858	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 339,273	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,661,784	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: 01/01/2016

Ending: 12/31/2016

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>5,211</u>			6
7	TOTAL				\$ <u>5,211</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.	<u>/2017</u>	\$ _____
13.	<u>/2018</u>	\$ _____
14.	<u>/2019</u>	\$ _____

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: \$ 40,501 Description: See Sch 14A

(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>955</u>	20
21	TOTAL		\$	\$ <u>955</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.

Facility Name: Lexington of Wheeling
IDPH License ID Number: 0040923
Fiscal Year End: 12/31/2016

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Copier	7,207
Printer	2,523
Postage	323
Medical Equipment	28,932
Allocation from Management Company	1,516
Total - Line 16	<u>40,501</u>

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>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)					
							Units	Cost								
1	Licensed Occupational Therapist	39(3)	hrs	\$	4,927	\$	316,954	\$	4,927	\$	316,954					1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,425		85,080		1,425		85,080					2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist	39(3)	hrs		12,236		479,876		12,236		479,876					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							226,778					226,778	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify): <u>Ambulance</u>	39(3)					9,782				9,782				9,782	12
13	Other (specify): <u>Sch 16A</u>	39(2)								7,376					7,376	13
14	TOTAL			\$	18,588	\$	891,692	\$	234,154	\$	1,125,846					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: Lexington of Wheeling
IDPH License ID Number: 0040923
Fiscal Year End: 12/31/2016

Schedule 16A

XIV. Special Services (Direct Cost)

Line 13 Other (specify)

<u>Description</u>	<u>Units</u>	<u>Amount</u>
DME		2,131
Oxygen		5,245
Total - Line 13		<u><u>7,376</u></u>

Facility Name & ID Number Lexington of Wheeling

0040923

Report Period Beginning: 01/01/2016

Ending:

12/31/2016

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2016

(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	\$ 511,746	\$ 597,480	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 1,174,556)	1,928,749	1,928,749	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	14,421	14,421	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,454,916	\$ 2,540,650	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	8,867	8,867	12
13	Land		616,901	13
14	Buildings, at Historical Cost		6,537,447	14
15	Leasehold Improvements, at Historical Cost	1,051,456	3,070,747	15
16	Equipment, at Historical Cost	550,285	2,459,521	16
17	Accumulated Depreciation (book methods)	(889,160)	(6,661,784)	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 (spe			22
23	Other(specify): <u>Mortgage Cost, Net</u>		21,774	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 721,448	\$ 6,053,473	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,176,364	\$ 8,594,123	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 307,491	\$ 307,491	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	5,190,467	5,190,467	29
30	Accrued Salaries Payable	407,006	407,006	30
31	Accrued Taxes Payable (excluding real estate taxes)	51,525	51,525	31
32	Accrued Real Estate Taxes(Sch.IX-B)		598,000	32
33	Accrued Interest Payable		35,031	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Schedule 17A</u>	13,125,485	3,047,081	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 19,081,974	\$ 9,636,601	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,998,030	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 5,998,030	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 19,081,974	\$ 15,634,631	46
47	TOTAL EQUITY(page 18, line 24)	\$ (15,905,610)	\$ (7,040,508)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,176,364	\$ 8,594,123	48

*(See instructions.)

Facility Name: Lexington of Wheeling
 IDPH License ID Number: 0040923
 Fiscal Year End: 12/31/2016

Schedule 17A

XV. Balance Sheet

Line 23 Long-Term Assets Other (specify):

Description	Operating	After Consolidation
Mortgage Cost	-	34,931
A/C - Mortgage	-	(13,157)
Total - Line 23	-	21,774

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
Cash Patient Trust	(51,632)	(51,632)
Rent Receivable	-	10,187,737
Due from Elmhurst Square	385	385
Due from LLC II	-	3,390
Due from Lexington Fin Svcs	(346)	(346)
Prepaid Insurance	(48,114)	(48,114)
Escrow - Insurance	(55,739)	(55,739)
Withholding - Dental Insurance	1,584	1,584
Withholding - EP/CI/WL	38,290	38,290
401K Withholding	(1,921)	(1,921)
Accrued expenses	(120,891)	(120,891)
Accrued Resident Tax	(94,121)	(94,121)
Accrued Royal/Vesta MGMT Fees	(2,403,508)	(2,403,508)
Accrued Rent	(10,187,737)	(10,187,737)
Accrued Insurance	(29,164)	(29,164)
Due to Patient Trust Fund	50,614	50,614
Advance - Biweekly Part A Payment	41,248	41,248
Uncollectible Part A Co Pvts	62,821	62,821
Due to - Royal Operations	(14,475)	(14,475)
Due to Republic	(553)	(553)
Due to Chicago Ridge	385	385
Due to LHCC Elmhurst	254	254
Due to La Grange	385	385
Due to Lake Zurich	385	385
Sambell Interest Rate Swap Liability	-	(112,723)
Professional Liabilities Claims	(313,635)	(313,635)
Total - Line 36	(13,125,485)	(3,047,081)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (14,354,135)	1
2	Restatements (describe):		2
3	Post closing adjustment	130,625	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (14,223,510)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,682,100)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,682,100)	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)	\$ (15,905,610)	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	\$ 22,165,047	1
2	Discounts and Allowances for all Levels	(10,859,841)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,305,206	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,817,308	6
7	Oxygen	15,525	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,832,833	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	5,822	12
13	Barber and Beauty Care	15,193	13
14	Non-Patient Meals	1,583	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	268,615	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	75,006	19
20	Radiology and X-Ray	12,503	20
21	Other Medical Services	346,749	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 725,471	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	2,569	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,569	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,866,079	30

2			
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,821,562	31
32	Health Care	6,052,640	32
33	General Administration	4,260,230	33
B. Capital Expense			
34	Ownership	2,468,114	34
C. Ancillary Expense			
35	Special Cost Centers	1,457,807	35
36	Provider Participation Fee	487,826	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,548,179	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,682,100)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,682,100)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 7,968,451	44
45	Private Pay - Net Inpatient Revenue	1,803,785	45
46	Medicare - Net Inpatient Revenue	508,231	46
47	Other-(specify) <u>Managed Care</u>	1,024,739	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 11,305,206	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 taxpayer.

Facility Name & ID Number Lexington of Wheeling

0040923

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

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	1,650	2,297	\$ 120,848	\$ 52.62	1
2	Assistant Director of Nursing	1,859	2,130	78,313	36.77	2
3	Registered Nurses	26,360	31,050	1,052,138	33.89	3
4	Licensed Practical Nurses	35,653	41,574	1,087,256	26.15	4
5	CNAs & Orderlies	138,876	157,701	2,310,817	14.65	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,311	2,432	45,136	18.56	9
10	Activity Assistants	9,094	10,177	109,566	10.77	10
11	Social Service Workers	7,385	8,348	183,692	22.01	11
12	Dietician	1,136	1,299	21,235	16.35	12
13	Food Service Supervisor	1,978	2,207	51,886	23.51	13
14	Head Cook	2,009	2,242	39,884	17.79	14
15	Cook Helpers/Assistants	25,744	28,981	306,236	10.57	15
16	Dishwashers					16
17	Maintenance Workers	1,891	2,156	39,971	18.54	17
18	Housekeepers	41,027	47,208	517,614	10.96	18
19	Laundry					19
20	Administrator	997	1,132	71,036	62.78	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,820	13,211	237,328	17.96	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	1,830	2,211	41,748	18.88	31
32	Other Health C: <u>See Sch 20A</u>	17,904	22,452	546,927	24.36	32
33	Other(specify) <u>Marketing</u>	1,572	1,748	60,547	34.65	33
34	TOTAL (lines 1 - 33)	330,098	380,554	\$ 6,922,178 *	\$ 18.19	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 48,000	9(3)	36
37	Medical Records Consultant	Monthly 748	10(3)	37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 15,142	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 4,704	11(3)	44
45	Social Service Consultant	Monthly 3,292	12(3)	45
46	Other(specify) <u>Pulmonary</u>	Monthly 13,986	10(3)	46
47	<u>Post Acute Consultant</u>	Monthly 2,956	10(3)	47
48	<u>See Sch20B</u>	Monthly 11,338	Var.	48
49	TOTAL (lines 35 - 48)	\$ 100,166		49

C. CONTRACT NURSES

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

Facility Name: Lexington of Wheeling
IDPH License ID Number: 0040923
Fiscal Year End: 12/31/2016

Schedule 20A

XVIII. Staffing and Salary Costs
Line 32 Other Health Care (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
Memory Care	-	8	185	\$ 23.63
Staffing Coordinator	1,402	2,141	26,590	\$ 12.42
Unit Secretary	4,373	5,440	110,139	\$ 20.25
Accounts Coordinator	1,756	2,312	30,034	\$ 12.99
Admissions	973	1,096	29,643	\$ 27.04
MDS	5,975	7,437	237,750	\$ 31.97
Clinical Coordinator	76	88	3,067	\$ 35.00
Dietetic Technician	786	854	14,413	\$ 16.87
Wound Care Coordinator	2,563	3,076	95,107	\$ 30.92
Total - Line 32 Other Health Care (specify):	17,904	22,452	546,927	24.36

Facility Name: Lexington of Wheeling
IDPH License ID Number: 0040923
Fiscal Year End: 12/31/2016

Schedule 20B

XVIII. Staffing and Salary Costs

B. Consultant Services

Line 48

Description	# of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Sch V Line & Column Reference
Medical Consultant	Monthly	2,938	10(7)
Telemedicine Consultant	Monthly	8,400	10(3)
Total - Line 48		11,338	

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		
Amy Saltzman	Administrator	0	\$ 71,036	Workers' Compensation Insurance	\$ 235,281	IDPH License Fee	\$ 1,990		
				Unemployment Compensation Insurance	53,927	Advertising: Employee Recruitment	26,121		
				FICA Taxes	511,704	Health Care Worker Background Check (Indicate # of checks performed <u>99</u>)	1,197		
				Employee Health Insurance	432,126	Patient Background Checks	4,248		
				Employee Meals		Miscellaneous Licenses & Fees	5,486		
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Dues & Subscriptions	11,441		
				401K	24,073	Non Allowable Dues	(2,855)		
				Uniform Allowance	3,956	Management Company Allocation	16,458		
				Other Employee Benefits	35,960	IHCA Dues	6,469		
						Less: Public Relations Expense	()		
						Non-allowable advertising	()		
						Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 71,036	TOTAL (agree to Schedule V, line 22, col.8)		\$ 1,297,027	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 70,555
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			\$ 1,361,472	N/A			Out-of-State Travel	\$	
Management Fees-Vesta Mgmt.			444,553						
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)			\$ 1,806,025				Seminar Expense		
							Management Company Allocation	1,189	
C. Professional Services									
Vendor/Payee	Type								
American Chartered Bank	Financial		\$ 47,740						
Attadale	Operations Consulting		9,990						
Cassidy Schade	Legal		38,465						
Duane Morris	Legal		1,199						
Grabowski Law	Legal		170						
RSM US LLP	Accounting		41,130						
Much Shelist	Collections		6,902						
Much Shelist	Legal		5,965						
Personnel Planners	U/C Consulting		1,215						
Pension Administrators	401K Administration		940						
SB2 Inc.	Medicaid Consulting		2,484						
See Schedule 21C	See Schedule 21C		83,569						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 239,769	TOTAL		\$	Entertainment Expense (agree to Sch. V, line 24, col. 8)		()
							TOTAL		\$ 1,189

* Attach copy of IMRF notifications

**See instructions.

Facility Name: Lexington of Wheeling
 IDPH License ID Number: 0040923
 Fiscal Year End: 12/31/2016

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>
Cash Receipts	Collections	2,719
Scott & Kraus	Legal	108
Vesta	Tax Consulting	1,373
Voya	Financial	5
Information Controls	Computer Services	13,349
MHC	Computer Services	1,568
Ntt	Computer Services	732
Ability	Computer Services	6,251
Avatier	Computer Services	188
Cinetec	Computer Services	851
Citrix	Computer Services	702
Corepoint	Computer Services	1,436
DocuSign	Computer Services	462
Ehealth	Computer Services	872
OnShift	Computer Services	9,321
Relias	Computer Services	8,489
Salesforce	Computer Services	6,493
Sophos	Computer Services	(5,518)
Symbria	Computer Services	2,200
Tableau Software	Computer Services	411
Availity	Computer Services	267
HealthMedx	Computer Services	16,026
National Datacare Corp	Computer Services	2,556
Provinet	Computer Services	112
Sofchoice Corporation	Computer Services	11,215
Microsoft Licensing	Computer Services	1,381
Total (agree to Schedule V, line 19, column 3)		239,769
Legal Allocated from Real Estate		250
Less: Non-Allowable Professional Fees		(1,373)
Less: Non-Allowable Legal Fees		(10,287)
Less: Non-Allowable Computer Services		(6,493)
Allocated from SV of Lombard II		
Gilson Labus & Silverman Accounting		132
Illinois Secretary of State Filing Fees		10
		142
Allocated from Management Company		
RSM US LLP Accounting		3,606
Marcum LLP Accounting		431
Gilson Labus & Silverman Accounting		112
Illinois Secretary of State Filing Fees		51
LaSalle Network Recruiting/Finance		2,507
Callan Associates, Ltd. Recruiting		13,426
Pension Administrators, Inc. 401K Administration		430
Voya Financial 401K Administration		18
Gene Whitehorn Medicaid Reimb Specialist		1,936
M. Werner Consulting Financial Consultant		1,030
M. Rodeghier Consulting Process Improvement Consultant		78
Wordy.com Proofreading		69
Computer Services Computer Consulting		16,258
Total (agree to Schedule V, line 19, column 8)		261,958

Facility Name & ID Number Lexington of Wheeling# 0040923Report Period Beginning: 01/01/2016Ending: 12/31/2016**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 - \$6,469
- (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? N/A
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 61,081 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. \$ 487,826
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. \$ - Has any meal income been offset against related costs? Yes Indicate the amount. \$ 1,583
- (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) 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