

		FOR BHF USE					

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2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0037317 Facility Name: Lexington of Elmhurst Address: 420 W Butterfield Rd Elmhurst 60126 County: DuPage Telephone Number: (630) 832-2300 Fax #: (630) 832-7043 HFS ID Number: Date of Initial License for Current Owners: 11/12/91 Type of Ownership: VOLUNTARY,NON-PROFIT Charitable Corp. Trust IRS Exemption Code X PROPRIETARY Individual Partnership Corporation X "Sub-S" Corp. Limited Liability Co. Trust Other GOVERNMENTAL State County Other In the event there are further questions about this report, please contact: Name: Amanda Springborn Telephone Number: (314) 925-3838 Email Address:	II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2016 to 12/31/2016 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment. Officer or Administrator of Provider (Signed) (Type or Print Name) (Title) Paid Preparer (Signed) (Print Name and Title) (Firm Name & Address) (Telephone) MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630
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Facility Name & ID Number Lexington of Elmhurst # 0037317 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	564,327	26,893	1,827	593,047		593,047		593,047			1
2	Food Purchase		265,641		265,641		265,641	(3,505)	262,136			2
3	Housekeeping	286,141	27,522		313,663		313,663	239	313,902			3
4	Laundry		13,638		13,638		13,638		13,638			4
5	Heat and Other Utilities			204,942	204,942		204,942	5,851	210,793			5
6	Maintenance	45,888		148,101	193,989		193,989	59,558	253,547			6
7	Other (specify):* Mgmt Co. Alloc. Bene							7,657	7,657			7
8	TOTAL General Services	896,356	333,694	354,870	1,584,920		1,584,920	69,800	1,654,720			8
	B. Health Care and Programs											
9	Medical Director			80,050	80,050		80,050		80,050			9
10	Nursing and Medical Records	4,215,922	315,855	103,264	4,635,041		4,635,041	26,577	4,661,618			10
10a	Therapy											10a
11	Activities	120,832	19,667	5,083	145,582		145,582		145,582			11
12	Social Services	168,579		3,322	171,901		171,901		171,901			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Mgmt Co. Alloc. Bene							3,467	3,467			15
16	TOTAL Health Care and Programs	4,505,333	335,522	191,719	5,032,574		5,032,574	30,044	5,062,618			16
	C. General Administration											
17	Administrative	166,910		1,198,512	1,365,422		1,365,422	(1,157,552)	207,870			17
18	Directors Fees											18
19	Professional Services			278,752	278,752		278,752	(37,911)	240,841			19
20	Dues, Fees, Subscriptions & Promotions			32,618	32,618		32,618	8,753	41,371			20
21	Clerical & General Office Expenses	154,159	26,719	40,047	220,925		220,925	522,963	743,888			21
22	Employee Benefits & Payroll Taxes			985,182	985,182		985,182		985,182			22
23	Inservice Training & Education			6,961	6,961		6,961	265	7,226			23
24	Travel and Seminar							802	802			24
25	Other Admin. Staff Transportation			1,755	1,755		1,755	8,744	10,499			25
26	Insurance-Prop.Liab.Malpractice			277,339	277,339		277,339	48,712	326,051			26
27	Other (specify):* Mgmt Co. Alloc. Bene							76,801	76,801			27
28	TOTAL General Administration	321,069	26,719	2,821,166	3,168,954		3,168,954	(528,423)	2,640,531			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,722,758	695,935	3,367,755	9,786,448		9,786,448	(428,579)	9,357,869			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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			139,246	139,246		139,246	239,620	378,866			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,077	2,077		2,077	257,706	259,783			32
33	Real Estate Taxes							73,211	73,211			33
34	Rent-Facility & Grounds			1,082,428	1,082,428		1,082,428	(1,078,913)	3,515			34
35	Rent-Equipment & Vehicles			73,774	73,774		73,774	1,666	75,440			35
36	Other (specify):*											36
37	TOTAL Ownership			1,297,525	1,297,525		1,297,525	(506,710)	790,815			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		547,792	1,639,959	2,187,751		2,187,751		2,187,751			39
40	Barber and Beauty Shops			11,724	11,724		11,724		11,724			40
41	Coffee and Gift Shops			1,406	1,406		1,406	(926)	480			41
42	Provider Participation Fee			219,585	219,585		219,585		219,585			42
43	Other (specify):* Non-Allowable Cos	76,083		350,713	426,796		426,796	(426,796)				43
44	TOTAL Special Cost Centers	76,083	547,792	2,223,387	2,847,262		2,847,262	(427,722)	2,419,540			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	5,798,841	1,243,727	6,888,667	13,931,235		13,931,235	(1,363,011)	12,568,224			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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(3,505)	2		4
5	Telephone, TV & Radio in Resident Rooms	(8,212)	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	1,830	30		9
10	Interest and Other Investment Income	(1,472)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(8,310)	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	(4,535)	43		18
19	Entertainment				19
20	Contributions	(2,440)	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	(231,380)	43		24
25	Fund Raising, Advertising and Promotional	(30,685)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(1,114)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	33,965	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (255,858)		\$	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 Amount	2 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)	(1,107,153)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,107,153)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,363,011)		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 Yes	2 No	3 Amount	4 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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (25,074)	43	1
2	X-Rays-Part A	(33,289)	43	2
3	Diagnostics Managed Care	(5,295)	43	3
4	Trust Fees	(166)	43	4
5	Marketing Software	(6,498)	19	5
6	Collection Fees	(9,111)	19	6
7	Out of Period Legal Fees	(683)	19	7
8	Marketing Salary	(76,462)	43	8
9	Non-Allowable Tax Consulting	(2,312)	19	9
10	Unrealized loss on FMV swap	197,462	43	10
11	Gift Shop Income	(926)	41	11
12	Non-Allowable IHCA & AHCA Dues	(2,347)	20	12
13	Non-Allowable Finance Charge	(1,334)	32	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	33,965		49

VII. RELATED PARTIES

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	19	Professional Fees	\$	Sambell of Elmhurst II Limited Partnership	**	\$ 200	\$ 200	1
2	V	30	Depreciation		Sambell of Elmhurst II Limited Partnership	**	164,672	164,672	2
3	V	32	Interest expense		Sambell of Elmhurst II Limited Partnership	**	243,812	243,812	3
4	V	32	Amortization of mortgage costs		Sambell of Elmhurst II Limited Partnership	**	3,405	3,405	4
5	V	33	Property taxes		Sambell of Elmhurst II Limited Partnership	**	68,428	68,428	5
6	V	34	Rental expense	1,082,428	Sambell of Elmhurst II Limited Partnership	**		(1,082,428)	6
7	V	43	Unrealized loss on FMV swap	197,462	Sambell of Elmhurst II Limited Partnership	**		(197,462)	7
8	V	43	Trust fees		Sambell of Elmhurst II Limited Partnership	**	166	166	8
9	V								9
10	V								10
11	V								11
12	V				** The owners of Lexington Health Care Center of Elmhurst, Inc. own 100%				12
13	V				of Sambell of Elmhurst II Limited Partnership				13
14	Total			\$ 1,279,890			\$ 480,683	\$ * (799,207)	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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
		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.	**	\$ 239	\$	239 15
16	V	5 Utilities - gas & electric		Royal Management Corp.	**	5,275		5,275 16
17	V	5 Utilities - water & sewer		Royal Management Corp.	**	222		222 17
18	V	5 Utilities - maintenance office		Royal Management Corp.	**	354		354 18
19	V	6 Management allocation - salaries		Royal Management Corp.	**	54,313		54,313 19
20	V	6 Repairs & maintenance		Royal Management Corp.	**	5,018		5,018 20
21	V	6 Scavenger & exterminating		Royal Management Corp.	**	227		227 21
22	V	7 Management allocation - employee benefits		Royal Management Corp.	**	7,657		7,657 22
23	V	10 Medical consultant		Royal Management Corp.	**	1,982		1,982 23
24	V	10 Management allocation - salaries		Royal Management Corp.	**	24,595		24,595 24
25	V	15 Management allocation - employee benefits		Royal Management Corp.	**	3,467		3,467 25
26	V	17 Management allocation - salaries		Royal Management Corp.	**	40,960		40,960 26
27	V	19 Computer consultant & supplies		Royal Management Corp.	**	10,965		10,965 27
28	V	19 Professional fees		Royal Management Corp.	**	16,074		16,074 28
29	V	20 Dues & subscriptions		Royal Management Corp.	**	1,633		1,633 29
30	V	20 Advertising - help wanted		Royal Management Corp.	**	9,467		9,467 30
31	V	21 Management allocation - salaries		Royal Management Corp.	**	503,821		503,821 31
32	V	21 Bank charges		Royal Management Corp.	**	2,017		2,017 32
33	V	21 Office supplies & printing		Royal Management Corp.	**	6,813		6,813 33
34	V	21 Postage		Royal Management Corp.	**	2,536		2,536 34
35	V	21 Telephone		Royal Management Corp.	**	7,776		7,776 35
36	V							36
37	V							37
38	V	** The owners of Lexington Health Care Center of Elmhurst, Inc. ov						38
39	Total		\$			\$ 705,411	\$ *	705,411 39

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

Facility Name & ID Number	Lexington of Elmhurst	#	0037317	Report Period Beginning:	01/01/2016	Ending:	12/31/2016
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VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	23	Inservice Training	\$	Royal Management Corp.	**	\$ 265	\$ 265	15
16	V	24	Travel & seminar		Royal Management Corp.	**	802	802	16
17	V	25	Auto expense		Royal Management Corp.	**	8,744	8,744	17
18	V	26	Insurance general		Royal Management Corp.	**	2,166	2,166	18
19	V	27	Management allocation - employee benefits		Royal Management Corp.	**	76,801	76,801	19
20	V	30	Depreciation		Royal Management Corp.	**	73,118	73,118	20
21	V	32	Interest		Royal Management Corp.	**	11,649	11,649	21
22	V	32	Amortization of mortgage costs		Royal Management Corp.	**	1,646	1,646	22
23	V	33	Property taxes		Royal Management Corp.	**	4,783	4,783	23
24	V	34	Rent expense		Royal Management Corp.	**	3,515	3,515	24
25	V	35	Equipment rental		Royal Management Corp.	**	1,022	1,022	25
26	V	17	Management fees	1,198,512	Royal Management Corp.	**		(1,198,512)	26
27	V	35	Auto Lease		Royal Management Corp.	**	644	644	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		** The owners of Lexington Health Care Center of Elmhurst, Inc. own 100% of Royal Management Corp.						36
37	V								37
38	V								38
39	Total			\$ 1,198,512			\$ 185,155	\$ * (1,013,357)	39

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

Facility Name & ID Number

Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/2016

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

Facility Name & ID Number

Lexington of Elmhurst

0037317

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

Facility Name & ID Number Lexington of Elmhurst # 0037317 Report Period Beginning: 01/01/2016 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	0.00	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	\$ 6,830	L 17, C7	1
2	John Samatas	Owner/Officer	Admin/Plant Ops	0.00	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	4,751	L 17, C7	2
3	Cynthia Thiem	Owner/Officer	Administrative	0.00	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	6,335	L 17, C7	3
4	Daniel Thiem	Executive Committee	Administrative	0.00	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	9,488	L 17, C7	4
5	Jason Samatas	Executive Committee	Administrative	0.00	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	13,555	L 17, C7	5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 40,960		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Lexington of Elmhurst# 0037317

Report Period Beginning:

01/01/2016Ending: 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		Unit of Allocation		Number of	Total Indirect	Amount of Salary		Allocation	
	Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Facility	(col.8/col.4)x col.6	
	Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6	Units		
1	3	Housekeeping supplies	Bed Days Available	724,314	10	\$ 3,263	\$	53,070	\$ 239	1
2	5	Utilities - gas & electric	Bed Days Available	724,314	10	72,000		53,070	5,275	2
3	5	Utilities - water & sewer	Bed Days Available	724,314	10	3,036		53,070	222	3
4	5	Utilities - maintenance office	Bed Days Available	724,314	10	4,835		53,070	354	4
5	6	Management allocation - salaries	Bed Days Available	724,314	10	741,281	741,281	53,070	54,313	5
6	6	Repairs & maintenance	Bed Days Available	724,314	10	68,481		53,070	5,018	6
7	6	Scavenger & exterminating	Bed Days Available	724,314	10	3,101		53,070	227	7
8	7	Management allocation - employee	Bed Days Available	724,314	10	104,504		53,070	7,657	8
9	10	Medical consultant	Bed Days Available	724,314	10	27,047		53,070	1,982	9
10	10	Management allocation - salaries	Bed Days Available	724,314	10	335,674	335,674	53,070	24,595	10
11	15	Management allocation - employee	Bed Days Available	724,314	10	47,322		53,070	3,467	11
12	17	Management allocation - salaries	Bed Days Available	724,314	10	559,036	559,036	53,070	40,960	12
13	19	Computer consultant & supplies	Bed Days Available	724,314	10	149,651		53,070	10,965	13
14	19	Professional fees	Bed Days Available	724,314	10	219,386		53,070	16,074	14
15	20	Dues & subscriptions	Bed Days Available	724,314	10	22,289		53,070	1,633	15
16	20	Advertising - help wanted	Bed Days Available	724,314	10	129,203		53,070	9,467	16
17	21	Management allocation - salaries	Bed Days Available	724,314	10	6,876,284	6,876,284	53,070	503,821	17
18	21	Bank charges	Bed Days Available	724,314	10	27,523		53,070	2,017	18
19	21	Office supplies & printing	Bed Days Available	724,314	10	92,982		53,070	6,813	19
20	21	Postage	Bed Days Available	724,314	10	34,606		53,070	2,536	20
21	21	Telephone	Bed Days Available	724,314	10	106,126		53,070	7,776	21
22										22
23										23
24										24
25	TOTALS					\$ 9,627,630	\$ 8,512,275		\$ 705,411	25

Ending: 2/31/2016

((630) 458-4796

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**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense				
		YES	NO				Original	Balance							
	A. Directly Facility Related														
	Long-Term														
1	Lexington Financial						\$		\$			\$	1		
2	Services II, L.L.C.	X		Mortgage	Varies	4/30/07		5,391,000	3,690,934	5/1/2017	0.0650	243,812	2		
3													3		
4													4		
5				Finance Charge - Insurance Policy								1,334	5		
	Working Capital														
6													6		
7													7		
8													8		
9	TOTAL Facility Related						\$	5,391,000	\$	3,690,934			\$	245,146	9
	B. Non-Facility Related*														
10									Amortization of Loan Cost			3,405	10		
11									Microsoft Software Interest			57	11		
12									Interest Income offset			(1,472)	12		
13									See Sch 9A			12,647	13		
14	TOTAL Non-Facility Related						\$		\$			\$	14,637	14	
15	TOTALS (line 9+line14)						\$	5,391,000	\$	3,690,934			\$	259,783	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 Elmhurst
IDPH License ID Number: 0037317
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				Non-Use Fee for Line of Credit								686	10		
11				Non-Allowable Finance Charge								(1,334)	11		
12				Allocated from Mgmt. Co.								13,295	12		
13													13		
14	TOTAL Non-Facility Related				\$0.00		\$	0	\$	0			\$	12,647	14

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

B. Real Estate Taxes

[illegible]

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 Elmhurst, Inc. COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0037317

CONTACT PERSON REGARDING THIS REPORT Karen Gillis

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

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 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>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to Nursing Home</u>
1. <u>06-14-317-008</u>	<u>Land & Building</u>	\$ <u>72,948.10</u>	\$ <u>72,948.10</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>4,783.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>321,950.40</u></u>	\$ <u><u>77,731.10</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 providecopies of their original **second installment** tax bill.

A. Square Feet: 52,608

B. General Construction Type: Exterior Concrete BlockFrame SteelNumber of Stories 3

C. Does the Operating Entity?

☐ (a) Own the Facility☒ (b) Rent from a Related Organization.☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment☒ (b) Rent equipment from a Related Organization.☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

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

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES☒ NO

If so, please complete the following:

1. Total Amount Incurred: N/A

2. Number of Years Over Which it is Being Amortized: N/A

3. Current Period Amortization: N/A

4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Resident Care	55,000	1991	\$ 1,277,670	1
2	Management Company Allocation			14,865	2
3	TOTALS	55,000		\$ 1,292,535	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	133		1991	1991	\$ 4,110,586	\$	35	\$ 117,445	\$ 117,445	\$ 2,948,900
5	12		1995	1995	73,302	2,095	35	2,095		45,356
6			2001	2001						
7										
8										
	Improvement Type**									
9	Building Improvement		1992		693	20	35	20		481
10	Land Improvement		1995		7,500		15			7,500
11	Fan Coil Units		1996		4,904	140	35	140		2,872
12	Patio		1996		2,322		15			2,322
13	Basement rehab		1997		17,151		10			17,151
14	Baseboards		1997		3,129		10			3,129
15	Wiring		1998		3,090		10			3,090
16	Lobby Tile		1999		19,354		10			19,354
17	Patio		1999		4,196		15			4,196
18	Automatic Door		2000		1,300		10			1,300
19	Wallpaper		2000		6,853		10			6,853
20	Patio		2000		1,242		15			1,242
21	Storage closet for HVAC		2000		3,745		15			3,745
22	Fire pump system		2001		4,140		10			4,140
23	Door releases		2001		4,420		10			4,420
24	Infrared curtains for elevators		2001		3,000		10			3,000
25	Parking lot		2002		2,532		10			2,532
26	Kitchen tile and plumbing		2002		9,661		10			9,661
27	Elevator upgrade		2002		2,596		5			2,596
28	Facility Rehab-Painting/wallpaper/carpeting		2003		175,251		10			175,251
29	Facility Rehab-Floor tile/room upgrade		2003		38,140	1,907	20	1,907		26,539
30	Facility Rehab-Carpeting		2003		7,861		10			7,861
31	Parking lot		2004		2,000		5			2,000
32	Roof		2004		15,000	750	20	750		9,313
33	Landscaping		2005		5,396	270	20	270		3,102
34	Paint for building		2005		9,000		10			9,000
35	Roof		2005		14,300	715	20	715		7,984
36										

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/2016 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	HVAC upgrade	2005	\$ 3,230	\$ 162	20	\$ 162	\$	\$ 1,884	37
38	Sprinkler system	2005	1,060	53	20	53		596	38
39	Lobby, lounge and reception rehabilitation	2005	27,602	1,380	20	1,380		16,446	39
40	Window treatment	2005	1,932		10			1,932	40
41	Cubicle curtains	2005	820		5			820	41
42	Countertop	2005	845		5			845	42
43	HVAC	2006	3,793	190	20	190		1,913	43
44	Automatic Door Lock	2006	2,784	139	20	139		1,392	44
45	Storeroom Door Lock	2006	1,904	95	20	95		968	45
46	Service Door	2006	2,545	127	20	127		1,273	46
47	Landscaping Enhancement-Patio	2006	2,340	156	15	156		1,625	47
48	PT Therapy Room	2006	570	14	40	14		140	48
49									49
50									50
51									51
52	Transitional Unit	2007	1,864	93	20	93		909	52
53	Employee Lunch Room	2007	2,827	141	20	141		1,343	53
54	PT Room Rehab	2007	58,628	2,941	20	2,941		27,254	54
55	Landscaping-brick pavers	2008	43,813	2,921	15	2,921		24,097	55
56	Parking Lot	2008	31,700	1,585	20	1,585		13,605	56
57	Roof Repairs	2008	4,200	280	15	280		2,427	57
58	HVAC-New Chillers	2008	118,557	5,928	20	5,928		49,399	58
59	Emergency A/C	2008	5,706	285	20	285		2,377	59
60	Building Addition	2008			27				60
61	Kitchen Upgrade	2008	7,214		27	262	262	2,140	61
62	2nd Floor Remodel-painting, flooring, electrical	2008	561,274		27	20,410	20,410	166,682	62
63	Foundation Stabilization	2008	66,195		27	2,407	2,407	19,657	63
64	Irrigation System	2009	15,485	1,032	15	1,032		7,570	64
65	Landscaping Enhancements	2009	26,798	1,787	15	1,787		13,250	65
66	Patio Fence	2009	9,319	466	20	466		3,533	66
67	Chiller	2009	82,310	4,115	20	4,115		31,895	67
68	Plumbing	2009	4,280	214	20	214		1,498	68
69	2nd floor remodel-MDS office, HR office, Nursing call system	2009	6,853	250	27	250		1,760	69
70	TOTAL (lines 4 thru 69)		\$ 5,649,111	\$ 30,251		\$ 170,775	\$ 140,524	\$ 3,734,120	70

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

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/2016 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		\$ 5,649,111	\$ 30,251		\$ 170,775	\$ 140,524	\$ 3,734,120	1
2	Patio Pergola	2009	12,814	641	20	641		4,698	2
3	Tub Room carpentry,flooring,electrical	2009	5,828	212	27	212		1,483	3
4	2nd Floor remodel-Carpentry,doors,flooring,electrical	2009	455,801		7	16,575	16,575	128,456	4
5	painting,sprinkler system								5
6	Landscaping	2010	3,314	221	15	221		1,381	6
7	Physician office remodel-carpentry,tiling	2010	6,450	235	27	235		1,427	7
8	Front Entrance-door and drain tile	2010	4,418	216	27	216		1,340	8
9	Nurse pull cord station	2010	3,256	118	27	118		710	9
10	Remodel Pantry-shelves	2010	7,146	260	27	260		1,559	10
11	Director of Nursing office painting	2010	5,539	201	27	201		1,209	11
12	Cooridor remodel-flag pole,tiling	2010	13,777	550	27	550		3,368	12
13	Library/Lounge remodel-art,carpentry,electrical	2010	11,870	432	27	432		2,590	13
14	Steel frame remodel	2010	6,740	245	27	245		1,593	14
15	2nd Floor remodel-Carpentry,doors,flooring,electrical	2010	17,168	624	27	624		4,370	15
16	Tub Room carpentry,plumbing	2010	11,731	427	27	427		2,915	16
17	Pergola	2010	8,180		5			8,180	17
18	Stamped concrete	2010	17,260	628	27	628		3,975	18
19	Landscaping	2011	4,443	296	15	296		1,580	19
20	Offices-doors, locks, keys	2011	66,131	2,405	27	2,405		13,427	20
21	Seal and stripe parking lot	2011	3,500	127	27	127		668	21
22	Laundry room-electrical, painting	2011	6,412	233	27	233		1,282	22
23	Floor install	2011	10,158	369	27	369		2,155	23
24	2nd floor doors	2011	9,654	351	27	351		2,077	24
25									25
26	Front entrance door	2012	3,733	136	27	136		577	26
27	Shower-Electrical	2012	4,982	181	27	181		755	27
28	Fire Dampers	2012	7,392	269	27	269		1,098	28
29	Low voltage wiring	2012	5,186	189	27	189		880	29
30	EMR Wiring	2012	14,543	529	27	529		2,159	30
31	1st floor doors	2012	8,476	308	27	308		1,361	31
32	Back patio fence	2012	3,536	129	27	129		621	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,388,549	\$ 40,783		\$ 197,882	\$ 157,099	\$ 3,932,014	34

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

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/2016 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 12B, Carried Forward		\$ 6,388,549	\$ 40,783		\$ 197,882	\$ 157,099	\$ 3,932,014	1
2	1st Fl. Rm. Reconfigure. - labor, electrical, drywall, plumbing	2013	39,603	1,440	27	1,440		5,640	2
3									3
4	MDS Office Millwork & Electrical	2014	15,401	560	27	560		1,353	4
5	Automate Front Doors (Front Entrance)	2014	9,593	349	27	349		785	5
6	Install LED Lights throughout facility	2014	44,958	1,635	27	1,635		3,270	6
7	Wiring -Fiber connection throughout facility	2014	5,597	204	27	204		475	7
8									8
9									9
10	Parking Lot - Replace Aprons and Curbs	2015	27,000	1,800	15	1,800		2,550	10
11	EMR Wiring - Entire Facility	2015	5,087	185	27	185		308	11
12									12
13	R&M Reclass: Parking Lot - crack sealing, coating, and striping	2015	3,800		20	190	190	285	13
14	R&M Reclass: Landscaping on left and ride side of driveway	2015	8,676		15	578	578	867	14
15	and side of building								15
16									16
17	Physical Therapy Room Construction - Surfacing, Equipment	2016	12,981	120	27	120		120	17
18	Relocating, Plumbing, Drywalls, Wiring, Painting								18
19	Resident Rooms Remodeling - Chair Rail Installations in First	2016	24,495	151	27	151		151	19
20	Floor and Second Floor Rooms								20
21									21
22									22
23	Reconcile to book depreciation			630			(630)		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)		\$ 6,585,740	\$ 47,857		\$ 205,094	\$ 157,237	\$ 3,947,818	34

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

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning:

01/01/2016 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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 6,585,740	\$ 47,857		\$ 205,094	\$ 157,237	\$ 3,947,818	1
2									2
3	Building - management company	2002	205,696		40	6,040	6,040	91,269	3
4	HVAC, electrical, security system - management company	2003	1,807		30	429	429	1,435	4
5	Key card system - management company	2004	284		20	14	14	176	5
6	VAV TX controls - management company	2005	86		20	4	4	51	6
7	Interior Signs - management company	2006	63		20	4	4	43	7
8	Building improvements - management company	2008	9,967		20	110	110	4,356	8
9	Building improvements - management company	2009	1,861		20	34	34	755	9
10	Building improvements - management company	2010	1,814		20	33	33	697	10
11	Building improvements - management company	2011	1,280		20	59	59	328	11
12	Building improvements - management company	2012	4,421		20	8	8	755	12
13	Building improvements - management company	2013	3,342		20	240	240	795	13
14	Building improvements - management company	2014	1,808		20	179	179	454	14
15	Building improvements - management company	2015	318		20	38	38	58	15
16	Building improvements - management company	2016	5,247		20	149	149	149	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)		\$ 6,823,734	\$ 47,857		\$ 212,435	\$ 164,578	\$ 4,049,139	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	\$ 867,456	\$ 90,933	\$ 100,199	\$ 9,266	5-10	\$ 744,813	71
72	Current Year Purchases	4,562	456	456	-	5	456	72
73	Fully Depreciated Assets	627,809			-	5-7	627,809	73
74	Allocated from Mgmt. Co.	426,628		63,874	63,874	5-7	352,023	74
75	TOTALS	\$ 1,926,455	\$ 91,389	\$ 164,529	\$ 73,140		\$ 1,725,101	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				\$ -	\$ -	\$ -			\$ -
77					-	-	-		
78					-	-	-		
79	Allocated from Mgmt. Co.			38,460	-	1,902	1,902	5	34,151
80	TOTALS			\$ 38,460	\$ -	\$ 1,902	\$ 1,902		\$ 34,151

E. Summary of Care-Related Assets					1	2
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$	10,081,184
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	139,246
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	378,866
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	239,620
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	5,808,391

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	\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92	N/A	\$
93		
94		
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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Allocated from Management Company				3,515			6
7	TOTAL				\$ 3,515			7

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?
16. Rental Amount for movable equipment: \$ 74,796 Description: See Schedule 14A
- ☐ YES☐ NO
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20	Allocated from Management Company			644	20
21	TOTAL		\$	\$ 644	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 Elmhurst

IDPH License ID Number:

0037317

Fiscal Year End:

12/31/2016

Schedule 14A

XIV. Rental Costs
Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Copier	7,980
Printer	3,227
Postage	323
Medical Equip	33,098
Oxygen	29,146
Management Co.	1,022
Total - Line 16	74,796

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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.)										
		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39(3)	hrs	\$	13,259	\$ 478,765	\$	13,259	\$ 478,765	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		4,352	202,026		4,352	202,026	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(2),(3)	hrs		21,755	958,318	6,324	21,755	964,642	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				530,467		530,467	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Ambulance	39(3)				850			850	12
13	Other (specify): See Sch. 16A	39(2)					11,001		11,001	13
14	TOTAL			\$	39,366	\$ 1,639,959	\$ 547,792	39,366	\$ 2,187,751	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 Elmhurst
IDPH License ID Number: 0037317
Fiscal Year End: 12/31/2016

Schedule 16A

XIV. Special Services (Direct Cost)
Line 13 Other (specify)

Description	Units	Amount
Oxygen		9,579
DME		1,422
Total - Line 13		11,001

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,313,002	\$ 1,524,061	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 872,702)	2,915,882	2,915,882	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	4,019	4,019	6
7	Other Prepaid Expenses	11,694	11,694	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>PA Interest Receivable</u>	3,954	3,954	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,248,551	\$ 4,459,610	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	6,319	6,319	12
13	Land		1,292,535	13
14	Buildings, at Historical Cost		4,110,586	14
15	Leasehold Improvements, at Historical Cost	1,195,571	2,713,148	15
16	Equipment, at Historical Cost	723,507	1,964,915	16
17	Accumulated Depreciation (book methods)	(1,086,934)	(5,808,391)	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 Net Cost</u>		53,054	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 838,463	\$ 4,332,166	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,087,014	\$ 8,791,776	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 524,140	\$ 524,140	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	326,587	326,587	30
31	Accrued Taxes Payable (excluding real estate taxes)	14,254	14,254	31
32	Accrued Real Estate Taxes(Sch.IX-B)		75,000	32
33	Accrued Interest Payable		21,197	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Schedule 17A</u>	2,032,169	2,074,132	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,897,150	\$ 3,035,310	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,690,934	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)	\$	\$ 3,690,934	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,897,150	\$ 6,726,244	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,189,864	\$ 2,065,532	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,087,014	\$ 8,791,776	48

*(See instructions.)

Facility Name: Lexington of Elmhurst
IDPH License ID Number: 0037317
Fiscal Year End: 12/31/2016

Schedule 17A

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
00-10140-00 Cash Patient Trust	33,876	33,876
00-13040-00 Sambell Rent Receivable	0	(37,001)
00-13310-00 Due from LHCS Orland Park - RE	(904)	(904)
00-13330-00 Due to/from Republic Construction	3,387	3,387
00-13380-00 Due from Elmhurst Square-AR	(2,103)	(2,103)
00-13701-00 Sambell Due from LLC II	0	(1,373)
00-13850-00 Due from Lexington Fin Serv LLC	246	246
00-14530-00 Prepaid Insurance	11,263	11,263
00-21030-00 COBRA	(14,439)	(14,439)
00-21100-00 401K Withholding	2,056	2,056
00-22030-00 Accrued Expenses	210,499	210,499
00-22040-00 Accrued Resident Tax	48,360	48,360
00-22060-00 Accrued Royal / Vesta Mgmt Fees	748,373	748,373
00-22120-00 Accrued Rent	37,001	37,001
00-22140-00 Accrued Insurance	19,811	19,811
00-22270-00 Due to Patient Trust Fund	(33,821)	(33,821)
00-22330-00 Advance - Biweekly Part A Payment	(54,822)	(54,822)
00-22360-00 Uncollectible Part A Co Pmts	(107,144)	(107,144)
00-23530-00 Due to - Royal Operations	16,829	16,829
00-23780-00 Due to LHCC Lombard	(53)	(53)
00-23820-00 Due to Wheeling	255	255
00-24345-00 Sambell Interest Rate Swap Liability	0	80,337
00-24400-00 Professional Liabilities Claims	1,113,499	1,113,499
Total - Line 36	2,032,169	2,074,132

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,270,703	1
2	Restatements (describe):		2
3	Post closing adjustment	(287,773)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,982,930	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(734,862)	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	(60,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Rounding	7	15
16	Other (describe) Accrued 401K Adjustment	1,789	16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (793,066)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,189,864	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Lexington of Elmhurst

0037317

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

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	\$ 13,934,374	1
2	Discounts and Allowances for all Levels	(7,912,268)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,022,106	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,667,420	6
7	Oxygen	32,529	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 5,699,949	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	926	12
13	Barber and Beauty Care	13,027	13
14	Non-Patient Meals	3,505	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	890,834	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	251,580	19
20	Radiology and X-Ray	47,804	20
21	Other Medical Services	265,170	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,472,846	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,472	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,472	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)	\$ 13,196,373	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,584,920	31
32	Health Care	5,032,574	32
33	General Administration	3,168,954	33
	B. Capital Expense		
34	Ownership	1,297,525	34
	C. Ancillary Expense		
35	Special Cost Centers	2,627,677	35
36	Provider Participation Fee	219,585	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,931,235	40
41	Income before Income Taxes (line 30 minus line 40)**	(734,862)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (734,862)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,479,372	44
45	Private Pay - Net Inpatient Revenue	2,574,064	45
46	Medicare - Net Inpatient Revenue	1,746,427	46
47	Other-(specify) <u>Managed Care</u>	222,243	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,022,106	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 Elmhurst# 0037317Report Period Beginning: 01/01/2016Ending: 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	1,707	2,023	\$ 153,799	\$ 76.01	1
2	Assistant Director of Nursing	1,700	1,987	76,875	38.70	2
3	Registered Nurses	28,467	36,859	1,229,297	33.35	3
4	Licensed Practical Nurses	20,007	25,217	694,933	27.56	4
5	CNAs & Orderlies	75,938	90,340	1,265,660	14.01	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,826	2,068	43,605	21.08	9
10	Activity Assistants	5,790	6,657	77,227	11.60	10
11	Social Service Workers	8,156	8,746	168,579	19.27	11
12	Dietician	2,081	2,200	47,210	21.46	12
13	Food Service Supervisor	2,990	3,227	72,534	22.48	13
14	Head Cook	788	823	15,034	18.27	14
15	Cook Helpers/Assistants	34,376	39,936	429,549	10.76	15
16	Dishwashers					16
17	Maintenance Workers	1,855	2,152	45,888	21.33	17
18	Housekeepers	24,979	27,210	286,141	10.52	18
19	Laundry					19
20	Administrator	2,003	2,571	166,910	64.93	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,210	10,306	154,159	14.96	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	1,497	1,818	30,845	16.97	31
32	Other Health Care <u>See Sch 20A</u>	23,168	29,561	764,513	25.86	32
33	Other(specify) <u>Marketing</u>	1,850	2,166	76,083	35.12	33
34	TOTAL (lines 1 - 33)	247,388	295,867	\$ 5,798,841 *	\$ 19.60	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	Monthly	\$ 228	1(3)	35
36	Medical Director	Monthly	80,050	9(3)	36
37	Medical Records Consultant	Monthly	845	10(3)	37
38	Nurse Consultant			10(3)	38
39	Pharmacist Consultant	Monthly	9,057	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	2,352	11(3)	44
45	Social Service Consultant	Monthly	3,322	12(3)	45
46	Other(specify) <u>Pulmonary Consultant</u>	Monthly	75,094	10(3)	46
47	<u>Medical Consultant</u>	Monthly	1,982	10(7)	47
48	<u>See Sch 20B</u>	Monthly	12,106	10(3)	48
49	TOTAL (lines 35 - 48)		\$ 185,036		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	10	\$ 551	10(3)	50
51	Licensed Practical Nurses	230	5,611	10(3)	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	240	\$ 6,162		53

Facility Name: Lexington of Elmhurst
IDPH License ID Number: 0037317
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
Accounts Coordinator	1,672	2,122	33,082	\$ 15.59
Admissions	2,722	3,274	76,825	\$ 23.46
Clinical Coordinator	2,915	3,780	119,421	\$ 31.59
Concierge	631	979	16,186	\$ 16.53
MDS	3,027	4,140	122,579	\$ 29.61
Staffing Coordinator	1,764	2,143	36,253	\$ 16.92
Transitional Care Nurse	1,642	1,973	61,013	\$ 30.93
Unit Secretary	5,512	6,920	166,298	\$ 24.03
Wound Care Coordinator	3,283	4,231	132,856	\$ 31.40
Total - Line 32 Other Health Care (specify):	23,168	29,561	764,513	\$ 25.86

Facility Name: Lexington of Elmhurst
IDPH License ID Number: 0037317
Fiscal Year End: 12/31/2016

Schedule 20B

XVIII. Staffing and Salary Costs
Consultant Services
Line 48

Description	# of Hrs. Paid and Accrued	Total Consultant Cost	Ref.
Post Acute Consultant	Monthly	2,956	10(3)
Telemedicine Consultant	Monthly	9,150	10(3)
Total - Line 48	Monthly	12,106	

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name	Function	%	Amount	Description		Amount	Description		Amount		
Tremaine Brown	Administrator	0	\$ 166,910	Workers' Compensation Insurance	\$	178,350	IDPH License Fee	\$	1,990		
				Unemployment Compensation Insurance		72,993	Advertising: Employee Recruitment		3,698		
				FICA Taxes		419,041	Health Care Worker Background Check				
				Employee Health Insurance		274,526	(Indicate # of checks performed 707)		8,479		
				Employee Meals			Patient Background Checks	261	3,137		
				Illinois Municipal Retirement Fund (IMRF)*			Miscellaneous Licenses & Fees		1,772		
				401K		13,353	IHCA / AHCA		6,014		
				Other Employee Benefits		26,069	Miscellaneous Subscriptions & Dues		7,528		
				Uniform Allowance		(1,920)	Less: Lobbying		(2,347)		
				Tuition		2,770	Allocated from Home Office		11,100		
							Less: Public Relations Expense	(			
							Non-allowable advertising	(			
							Yellow page advertising	(			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)							TOTAL (agree to Sch. V, line 20, col. 8)				
						\$ 985,182					
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)			G. Schedule of Travel and Seminar**				
				E. Schedule of Non-Cash Compensation Paid to Owners or Employees							
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)											
C. Professional Services											
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description		Amount		
Various	Collections		\$ 3,961	N/A		\$	Out-of-State Travel	\$			
Cassiday Schade, LLP	Legal		84,304								
Grabowski Law	Collections		1,843								
American Chartered Bank	Financial		11,490				In-State Travel				
Attadale Partners	Operations Consulting		9,990								
RSM US LLP	Accounting		41,123								
Much Shelist- Collections	Collections		3,307								
Much Shelist- Legal	Legal		5,880				Seminar Expense				
Pension Administrator	401K Administration		920								
Personnel Planner	U/C Consulting		2,100								
SB2, Inc.	Medicaid Consulting		2,484				Allocation from Home Office		802		
See Schedule 21C	Various		111,350				Entertainment Expense	(			
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)				TOTAL			(agree to Sch. V, line 24, col. 8)				
							TOTAL				
\$ 278,752							\$ 802				

*** Attach copy of IMRF notifications**

****See instructions.**

Facility Name: Lexington of Elmhurst
IDPH License ID Number: 0037317
Fiscal Year End: 12/31/2016

Schedule 21C

XIX. SUPPORT SCHEDULES
C. Professional Services

Vendor	Type	Amount
Duane Morris	Legal	854
Secretary of State	Filing Fees	100
Jefferies	Tax Consulting	2,312
Voya	Financial	5
Scott & Kraus	Legal	77
North Heron Insurance	Insurance Settlement	46,546
NTT DATA	Computer Services	864
MHC Software	Computer Services	10,076
Ability Network	Computer Services	5,980
Avatier	Computer Services	134
Cinetec	Computer Services	851
Citrix	Computer Services	702
Corepoint	Computer Services	1,389
DocuSign Inc.	Computer Services	462
Information Controls	Computer Services	0
OnShift	Computer Services	6,169
Relias	Computer Services	7,609
Salesforce.com	Computer Services	6,498
Softchoice Corporation	Computer Services	3,714
Symbria	Computer Services	2,200
Tableau	Computer Services	411
Availity	Computer Services	252
E-Health Data Solutions	Computer Services	863
HealthMedx	Computer Services	10,355
National Datacare	Computer Services	1,284
Provinet	Computer Services	112
Microcenter	Computer Services	157
Microsoft Licensing	Computer Services	1,374
Total of Above		111,350
Total (agree to Schedule V, line 19, column 3)		278,752
Less:		
Insurance Settlement Reclass		(46,546)
Non-allowable tax consulting		(2,312)
Salesforce.com		(6,498)
Out of Period Legal		(683)
Non-allowable Legal		(9,111)
Total Disallowance		(65,150)
Allocated from Real Estate		
Secretary of State		200
Samvest of Lombard		
Accounting		89
Filing Fees		7
		96
Allocated from Mgmt Co.		
RSM US LLP	Accounting	2,432
Marcum LLP	Accounting	291
Gilson Labus & Silverman	Accounting	75
Illinois Secretary of State	Filing Fees	35
LaSalle Network	Recruiting/Finance	1,691
Callan Associates, Ltd.	Recruiting	9,053
Pension Administrators, Inc.	401K Administration	290
Voya Financial	401K Administration	12
Gene Whitehorn	Medicaid Reimb Specialist	1,305
M. Werner Consulting	Financial Consultant	694
M. Rodeghier Consulting	Process Improvement Consultant	53
Wordy.com	Proofreading	47
Computer Services	Computer Consulting	10,965
		26,943
Total (agree to Schedule V, line 19, column 8)		240,841

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?
If YES, give association name and amount.

Yes
IHCA & AHCA - \$6,014

(3)

Did the nursing home make political contributions or payments to a political action organization?
If YES, have these costs been properly adjusted out of the cost report?

Yes
Yes

(4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?
If YES, what is the capacity?

No
N/A

(5)

Have you properly capitalized all major repairs and equipment purchases?
What was the average life used for new equipment added during this period?

Yes
5 Years

(6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 38,532 Line 10(2)

(7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?
If NO, attach a complete explanation.

Yes

(8)

Are you presently operating under a sale and leaseback arrangement?
If YES, give effective date of lease.

No
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.
This amount is to be recorded on line 42 of Schedule V.

\$ 219,585

(12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?
If YES, attach an explanation of the allocation.

No

(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?
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.

No

(15)

Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V.
Has any meal income been offset against related costs?

\$ -
Yes
Indicate the amount. \$ 3,505

(16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?
If YES, attach a complete explanation.

No

b.

Do you have a separate contract with the Department to provide medical transportation for residents?
If YES, please indicate the amount of income earned from such a program during this reporting period.

No
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?
Indicate the amount of income earned from providing such transportation during this reporting period.

No
N/A

(17)

Has an audit been performed by an independent certified public accounting firm?
Firm Name:

No
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.
Attach invoices and a summary of services for all architect and appraisal fees

Yes