



Facility Name & ID Number Lexington Health Care Center of Elmhurst, Inc.

# 0037317 Report Period Beginning: 1/1/18 Ending: 12/31/18

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	145	Skilled (SNF)	145	52,925	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	145	TOTALS	145	52,925	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF			15,256	15,256	8
9	SNF/PED					9
10	ICF	10,248	7,401	581	18,230	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	10,248	7,401	15,837	33,486	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 63.27%

D. How many bed reserve days during this year were paid by the Department? None (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)  
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO  Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES  NO

I. On what date did you start providing long term care at this location?  
Date started 11/12/91

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date \_\_\_\_\_ NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 142 and days of care provided 9,571

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCURAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Lexington Health Care Center of Elmhurst, In # 0037317 Report Period Beginning: 1/1/18 Ending: 12/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	470,788	31,195	2,018	504,001		504,001	-	504,001		1
2	Food Purchase		233,976		233,976		233,976	(1,479)	232,497		2
3	Housekeeping	354,258	26,494	-	380,752		380,752	198	380,950		3
4	Laundry	-	11,657	-	11,657		11,657	-	11,657		4
5	Heat and Other Utilities			204,632	204,632		204,632	5,635	210,267		5
6	Maintenance	47,607	-	156,735	204,342		204,342	91,897	296,239		6
7	Other (specify):* <b>Mgmt Co. Alloc. Benef</b>	-	-	-				9,228	9,228		7
8	<b>TOTAL General Services</b>	872,653	303,322	363,385	1,539,360		1,539,360	105,479	1,644,839		8
	<b>B. Health Care and Programs</b>										
9	Medical Director	-	-	60,000	60,000		60,000	-	60,000		9
10	Nursing and Medical Records	3,949,346	341,844	344,193	4,635,383		4,635,383	16,859	4,652,242		10
10a	Therapy	-	-	-				-			10a
11	Activities	114,805	23,550	90,181	228,536		228,536	-	228,536		11
12	Social Services	119,684	-	3,651	123,335		123,335	-	123,335		12
13	CNA Training	-	-	-				-			13
14	Program Transportation	-	-	-				-			14
15	Other (specify):* <b>Mgmt Co. Alloc. Benef</b>	-	-	-				1,766	1,766		15
16	<b>TOTAL Health Care and Programs</b>	4,183,835	365,394	498,025	5,047,254		5,047,254	18,625	5,065,879		16
	<b>C. General Administration</b>										
17	Administrative	158,522	-	1,307,160	1,465,682		1,465,682	(1,293,116)	172,566		17
18	Directors Fees			-				-			18
19	Professional Services			206,934	206,934		206,934	6,477	213,411		19
20	Dues, Fees, Subscriptions & Promotions			27,300	27,300		27,300	9,748	37,048		20
21	Clerical & General Office Expenses	87,362	17,299	37,310	141,971		141,971	664,325	806,296		21
22	Employee Benefits & Payroll Taxes			810,635	810,635		810,635	-	810,635		22
23	Inservice Training & Education			13,890	13,890		13,890	385	14,275		23
24	Travel and Seminar			-				499	499		24
25	Other Admin. Staff Transportation		-	2,981	2,981		2,981	11,099	14,080		25
26	Insurance-Prop.Liab.Malpractice			375,117	375,117		375,117	2,009	377,126		26
27	Other (specify):* <b>Mgmt Co. Alloc. Benef</b>	-	-	-				70,448	70,448		27
28	<b>TOTAL General Administration</b>	245,884	17,299	2,781,327	3,044,510		3,044,510	(528,126)	2,516,384		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,302,372	686,015	3,642,737	9,631,124		9,631,124	(404,022)	9,227,102		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 Health Care Center of Elmhurst, Inc. #0037317 Report Period Beginning: 1/1/18 Ending: 12/31/18

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			88,656	88,656		88,656	173,189	261,845			30
31	Amortization of Pre-Op. & Org.			-				-				31
32	Interest			2,058	2,058		2,058	279,549	281,607			32
33	Real Estate Taxes			-				81,682	81,682			33
34	Rent-Facility & Grounds			1,013,250	1,013,250		1,013,250	(1,010,233)	3,017			34
35	Rent-Equipment & Vehicles			93,334	93,334		93,334	1,305	94,639			35
36	Other (specify):*			-				-				36
37	<b>TOTAL Ownership</b>			1,197,298	1,197,298		1,197,298	(474,508)	722,790			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation	-	-	-				-				38
39	Ancillary Service Centers	-	522,872	1,500,607	2,023,479		2,023,479	-	2,023,479			39
40	Barber and Beauty Shops	-	-	7,182	7,182		7,182	(7,182)				40
41	Coffee and Gift Shops	-	-	1,296	1,296		1,296	-	1,296			41
42	Provider Participation Fee			212,228	212,228		212,228	-	212,228			42
43	Other (specify):* <b>Non-Allowable Cos</b>	(3,522)	-	344,584	341,062		341,062	(341,062)				43
44	<b>TOTAL Special Cost Centers</b>	(3,522)	522,872	2,065,897	2,585,247		2,585,247	(348,244)	2,237,003			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,298,850	1,208,887	6,905,932	13,413,669		13,413,669	(1,226,774)	12,186,895			45

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

Facility Name & ID Number Lexington Health Care Center of Elmhurst, Inc.

# 0037317

Report Period Beginning:

1/1/18

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**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,479)	2		4
5	Telephone, TV & Radio in Resident Rooms	(11,393)	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	1,119	30		9
10	Interest and Other Investment Income	(7,474)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(8,554)	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	(8,886)	43		18
19	Entertainment	(24)	43		19
20	Contributions	(200)	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	(202,128)	43		24
25	Fund Raising, Advertising and Promotional	(29,836)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(2,295)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>See PG5A</u>	(154,366)	Var.		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (425,516)		\$	30

<b>BHF USE ONLY</b>							
48		49		50		51	

**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	
		<b>Amount</b>	<b>Reference</b>	
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)	(801,258)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (801,258)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (1,226,774)		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	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

Lexington Health Care Center of Elmhurst, Inc.

ID# 0037317

Report Period Beginning: 1/1/18

Ending: 12/31/18

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (42,073)	43	1
2	X-Rays-Part A	(32,125)	43	2
3	Diagnostics Managed Care	(7,070)	43	3
4	Trust Fees	(250)	43	4
5	Marketing Software	(8,705)	19	5
6	Collection Fees	(56,076)	19	6
7	Out of Period Legal Fees	(856)	19	7
8	Marketing Salary	3,522	43	8
9	Non-Allowable IHCA & AHCA Dues	(1,493)	20	9
10	Non-Allowable Finance Charge	(2,058)	32	10
11	Offset barber & beauty	(7,182)	40	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(154,366)		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	**	\$ 225	\$ 225	1
2	V	30 Depreciation		Sambell of Elmhurst II Limited Partnership	**	155,407	155,407	2
3	V	32 Interest expense	149,362	Sambell of Elmhurst II Limited Partnership	**	363,774	214,412	3
4	V	32 Amortization of mortgage costs		Sambell of Elmhurst II Limited Partnership	**	62,806	62,806	4
5	V	33 Property taxes		Sambell of Elmhurst II Limited Partnership	**	77,250	77,250	5
6	V	34 Rental expense	1,013,250	Sambell of Elmhurst II Limited Partnership	**	250	(1,013,000)	6
7	V	43 Trust fees		Sambell of Elmhurst II Limited Partnership	**			7
8	V							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		\$ 1,162,612			\$ 659,712	\$ * (502,900)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	3		Royal Management Corp.	**	\$ 198	\$ 198	15	
16	V	5		Royal Management Corp.	**	5,131	5,131	16	
17	V	5		Royal Management Corp.	**	136	136	17	
18	V	5		Royal Management Corp.	**	368	368	18	
19	V	6		Royal Management Corp.	**	86,333	86,333	19	
20	V	6		Royal Management Corp.	**	5,340	5,340	20	
21	V	6		Royal Management Corp.	**	224	224	21	
22	V	7		Royal Management Corp.	**	9,228	9,228	22	
23	V	10		Royal Management Corp.	**	341	341	23	
24	V	10		Royal Management Corp.	**	16,518	16,518	24	
25	V	15		Royal Management Corp.	**	1,766	1,766	25	
26	V	17		Royal Management Corp.	**	14,044	14,044	26	
27	V	19		Royal Management Corp.	**	14,209	14,209	27	
28	V	19		Royal Management Corp.	**	57,680	57,680	28	
29	V	20		Royal Management Corp.	**	1,071	1,071	29	
30	V	20		Royal Management Corp.	**	10,170	10,170	30	
31	V	21		Royal Management Corp.	**	645,042	645,042	31	
32	V	21		Royal Management Corp.	**	1,751	1,751	32	
33	V	21		Royal Management Corp.	**	5,957	5,957	33	
34	V	21		Royal Management Corp.	**	2,950	2,950	34	
35	V	21		Royal Management Corp.	**	8,625	8,625	35	
36	V							36	
37	V							37	
38	V	** The owners of Lexington Health Care Center of Elmhurst, Inc. own 100% of Royal Management Corp.							38
39	Total		\$			\$ 887,082	\$ *	887,082	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.	**	\$ 385	\$ 385	15	
16	V	24 Travel & seminar		Royal Management Corp.	**	499	499	16	
17	V	25 Auto expense		Royal Management Corp.	**	11,099	11,099	17	
18	V	26 Insurance general		Royal Management Corp.	**	2,009	2,009	18	
19	V	27 Management allocation - employee benefits		Royal Management Corp.	**	70,448	70,448	19	
20	V	30 Depreciation		Royal Management Corp.	**	16,663	16,663	20	
21	V	32 Interest		Royal Management Corp.	**	10,317	10,317	21	
22	V	32 Amortization of mortgage costs		Royal Management Corp.	**	1,546	1,546	22	
23	V	33 Property taxes		Royal Management Corp.	**	4,432	4,432	23	
24	V	34 Rent expense		Royal Management Corp.	**	3,017	3,017	24	
25	V	35 Equipment rental		Royal Management Corp.	**	1,159	1,159	25	
26	V	17 Management fees	1,307,160	Royal Management Corp.	**	0	(1,307,160)	26	
27	V	35 Auto Lease		Royal Management Corp.	**	146	146	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		\$ 1,307,160			\$ 121,720	\$ * (1,185,440)	39	

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

Facility Name &amp; ID Number

Lexington Health Care Center of Elmhurst, Inc.

# 0037317

Report Period Beginning:

1/1/18

Ending: 12/31/18

## 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.	Bloomingtondale	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					Curatess, LLC	Lombard	Telemedicine	23
24					Republic Construction	Lombard	Construction	24
25					of Illinois, Inc.		Company	25
26					Lexington Home	Lombard	Home Health	26
27					Health Care, Inc.			27
28					Lexington Hospice	Lombard	Hospice	28
29					Services, LLC			29
30								30

Facility Name & ID Number

Lexington Health Care Center of Elmhurst, Inc.

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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					Lexington Private	Lombard	Healthcare	1
2					Home Care			2
3					Merit Sleep	Lombard	Mgmt. Company	3
4					Management, LLC			4
5					Sambell of	Bloomingtondale	Real Estate	5
6					Bloomingtondale Ltd. Pts		Property	6
7					Sambell of Chicago	Chicago Ridge	Real Estate	7
8					Ridge Ltd. Ptsp.		Property	8
9					Sambell of	LaGrange	Real Estate	9
10					LaGrange Ltd. Ptsp.		Property	10
11					Lexington Health	Lake Zurich	Real Estate	11
12					Care Systems of		Property	12
13					Lake Zurich Ltd. Ptsp.			13
14					Lexington Health	Lombard	Real Estate	14
15					Care Systems of		Property	15
16					Lombard Ltd. Ptsp.			16
17					Lexington Health	Orland Park	Real Estate	17
18					Care Systems of		Property	18
19					Orland Park Ltd. 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					Lexington Health	Wheeling	Real Estate	24
25					Care Systems of		Property	25
26					Wheeling Ltd. Ptsp.			26
27					Samvest of Algonquin	Algonquin	Real Estate	27
28					Ltd. Ptsp.		Property	28
29								29
30								30

Facility Name & ID Number Lexington Health Care Center of Elmhurst, IL # 0037317 Report Period Beginning: 1/1/18 Ending: 12/31/18

## 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	John Samatas	Owner/Officer	Administrative	33.33	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	\$ 2,705	L 17, C7	1
2	James Samatas	Owner/Officer	Admin/Plant Ops	33.33	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	3,607	L 17, C7	2
3	Cynthia Thiem	Owner/Officer	Administrative	33.34	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	3,607	L 17, C7	3
4	Daniel Thiem	Executive Committee	Administrative	0	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	2,705	L 17, C7	4
5	Jason Samatas	Executive Committee	Administrative	0	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	0	L 17, C7	5
6	Phil Thiem	Executive Committee	Administrative	0	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	570	L 17, C7	6
7	Jeremy Samatas	Executive Committee	Administrative	0	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	848	L 17, C7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 14,044		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 Health Care Center of Elmhurst, Inc. # 0037317 Report Period Beginning: 1/1/18 Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

Name of Related Organization Royal Management Corp.  
 Street Address 665 W. North Avenue, Suite 500  
 City / State / Zip Code Lombard, IL 60148  
 Phone Number (630) 458-4700  
 Fax Number (630) 458-4796

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	3	Housekeeping supplies	Bed Days Available	722,335	10	\$ 2,704	\$ 0	52,925	\$ 198	1
2	5	Utilities - gas & electric	Bed Days Available	722,335	10	70,024	0	52,925	5,131	2
3	5	Utilities - water & sewer	Bed Days Available	722,335	10	1,855	0	52,925	136	3
4	5	Utilities - maintenance office	Bed Days Available	722,335	10	5,025	0	52,925	368	4
5	6	Management allocation - salaries	Bed Days Available	722,335	10	1,178,292	1,178,292	52,925	86,333	5
6	6	Repairs & maintenance	Bed Days Available	722,335	10	72,883	0	52,925	5,340	6
7	6	Scavenger & exterminating	Bed Days Available	722,335	10	3,054	0	52,925	224	7
8	7	Management allocation - employees	Bed Days Available	722,335	10	125,945	0	52,925	9,228	8
9	10	Medical consultant	Bed Days Available	722,335	10	4,651	0	52,925	341	9
10	10	Management allocation - salaries	Bed Days Available	722,335	10	225,449	225,449	52,925	16,518	10
11	15	Management allocation - employees	Bed Days Available	722,335	10	24,098	0	52,925	1,766	11
12	17	Management allocation - salaries	Bed Days Available	722,335	10	191,670	191,670	52,925	14,044	12
13	19	Computer consultant & supplies	Bed Days Available	722,335	10	193,924	0	52,925	14,209	13
14	19	Professional fees	Bed Days Available	722,335	10	787,232	0	52,925	57,680	14
15	20	Dues & subscriptions	Bed Days Available	722,335	10	14,624	0	52,925	1,071	15
16	20	Advertising - help wanted	Bed Days Available	722,335	10	138,799	0	52,925	10,170	16
17	21	Management allocation - salaries	Bed Days Available	722,335	10	8,803,710	8,803,710	52,925	645,042	17
18	21	Bank charges	Bed Days Available	722,335	10	23,902	0	52,925	1,751	18
19	21	Office supplies & printing	Bed Days Available	722,335	10	81,306	0	52,925	5,957	19
20	21	Postage	Bed Days Available	722,335	10	40,262	0	52,925	2,950	20
21	21	Telephone	Bed Days Available	722,335	10	117,714	0	52,925	8,625	21
22										22
23										23
24										24
25	TOTALS					\$ 12,107,123	\$ 10,399,121		\$ 887,082	25

Facility Name & ID Number Lexington Health Care Center of Elmhurst, Inc.

# 0037317

Report Period Beginning:

1/1/18

Ending: 12/31/18

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	722,335	10	\$ 5,261	\$ 52,925	\$ 385	1
2	24	Travel and Seminar	Bed Days Available	722,335	10	6,817	52,925	499	2
3	25	Auto expense	Bed Days Available	722,335	10	151,483	52,925	11,099	3
4	26	Insurance general	Bed Days Available	722,335	10	27,426	52,925	2,009	4
5	27	Management allocation - employees	Bed Days Available	722,335	10	961,496	52,925	70,448	5
6	30	Depreciation	Bed Days Available	722,335	10	227,415	52,925	16,663	6
7	32	Interest	Bed Days Available	722,335	10	140,807	52,925	10,317	7
8	32	Amortization of mortgage costs	Bed Days Available	722,335	10	21,094	52,925	1,546	8
9	33	Property taxes	Bed Days Available	722,335	10	60,494	52,925	4,432	9
10	34	Rent expense	Bed Days Available	722,335	10	41,178	52,925	3,017	10
11	35	Equipment rental	Bed Days Available	722,335	10	15,819	52,925	1,159	11
12	35	Auto Lease	Bed Days Available	722,335	10	1,993	52,925	146	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					\$ 1,661,283	\$	\$ 121,720	25

Facility Name & ID Number Lexington Health Care Center of Elmhurst, I # 0037317 Report Period Beginning: 1/1/18 Ending: 12/31/18

**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			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	MB Financial		X	Mortgage	Fixed Prin, Var	9/15/2017	\$ 6,506,220	\$ 6,180,910	9/15/2019	Libor + 3.5%	\$ 475,581	1								
2	Sambell of Elmhurst II LP*	X		Mortgage	Varies	9/15/2017			9/15/2019	Libor + 3.5%	(111,807)	2								
3												3								
4	* Interco Notes Receivable											4								
5				Finance Charge - Insurance Policy							2,058	5								
<b>Working Capital</b>																				
6	MB Financial		X	Line of Credit	Various	9/15/2017	2,000,000		9/15/2019	Libor + 2.5%		6								
7												7								
8												8								
9	<b>TOTAL Facility Related</b>						\$ 8,506,220	\$ 6,180,910			\$ 365,832	9								
<b>B. Non-Facility Related*</b>																				
10										Amortization of Loan Cost	62,806	10								
11										Finance Charges	(2,058)	11								
12										Interest Income offset	(156,836)	12								
13										Allocated from Mgmt. Co.	11,863	13								
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (84,225)	14								
15	<b>TOTALS (line 9+line14)</b>						\$ 8,506,220	\$ 6,180,910			\$ 281,607	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

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

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

**B. Real Estate Taxes**

**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 2017 report.			\$	<u>81,000</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2017		\$	<u>77,955</u>	2
3. Under or (over) accrual (line 2 minus line 1).			\$	<u>(3,045)</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<u>80,294</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$		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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		Alloc Fr. Mgmt Co.		<u>4,433</u>	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	<u>81,682</u>	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2013	<u>75,652</u>	8	<b>FOR BHF USE ONLY</b>	
	2014	<u>76,511</u>	9	13	FROM R. E. TAX STATEMENT FOR 2017 \$
	2015	<u>72,948</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$
	2016	<u>73,680</u>	11	15	LESS REFUND FROM LINE 6 \$
	2017	<u>77,955</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$
<a href="#">See attached real estate accrual sheet</a>					

**NOTES:**

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



**2017 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 2017 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 2017.

(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>06-14-317-008</u>	<u>Land &amp; Building</u>	\$ <u>77,955.00</u>	\$ <u>77,955.00</u>
2. <u>Royal Management Corp. (Samvest of Lombard II)</u>		\$ _____	\$ _____
3. <u>05-01-202-021</u>	<u>Land &amp; Building</u>	\$ <u>253,934.00</u>	\$ <u>4,432.85</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u>331,889.00</u>	\$ <u>82,387.85</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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

**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 Health Care Center of Elmhurst, Inc.

# 0037317

Report Period Beginning:

1/1/18

Ending:

12/31/18

**X. BUILDING AND GENERAL INFORMATION:**

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

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

Lexington Square Life Care of Elmhurst, Inc.: Retirement Community: 348 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:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident Care</u>	<u>55,000</u>	<u>1991</u>	<u>\$ 1,277,670</u>	<u>1</u>
2	<u>Management Company Allocation</u>			<u>13,803</u>	<u>2</u>
3	<b>TOTALS</b>	<b>55,000</b>		<b>\$ 1,291,473</b>	<b>3</b>

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	133		1991	1991	\$ 4,110,586	\$ -	35	\$ 117,445	\$ 117,445	\$ 3,183,790	4
5	12		1995	1995	73,302	2,095	35	2,095		49,546	5
6						-		-			6
7						-		-			7
8						-		-			8
	<b>Improvement Type**</b>										
9		Building Improvement	1992		693	20	35	20		521	9
10		Land Improvement	1995		7,500	-	15	-		7,500	10
11		Fan Coil Units	1996		4,904	140	35	140		3,152	11
12		Patio	1996		2,322	-	15	-		2,322	12
13		Basement rehab	1997		17,151	-	10	-		17,151	13
14		Baseboards	1997		3,129	-	10	-		3,129	14
15		Wiring	1998		3,090	-	10	-		3,090	15
16		Lobby Tile	1999		19,354	-	10	-		19,354	16
17		Patio	1999		4,196	-	15	-		4,196	17
18		Automatic Door	2000		1,300	-	10	-		1,300	18
19		Wallpaper	2000		6,853	-	10	-		6,853	19
20		Patio	2000		1,242	-	15	-		1,242	20
21		Storage closet for HVAC	2000		3,745	-	15	-		3,745	21
22		Fire pump system	2001		4,140	-	10	-		4,140	22
23		Door releases	2001		4,420	-	10	-		4,420	23
24		Infrared curtains for elevators	2001		3,000	-	10	-		3,000	24
25		Parking lot	2002		2,532	-	10	-		2,532	25
26		Kitchen tile and plumbing	2002		9,661	-	10	-		9,661	26
27		Elevator upgrade	2002		2,596	-	5	-		2,596	27
28		Facility Rehab-Painting/wallpaper/carpeting	2003		175,251	-	10	-		175,251	28
29		Facility Rehab-Floor tile/room upgrade	2003		38,140	1,907	20	1,907		30,353	29
30		Facility Rehab-Carpeting	2003		7,861	-	10	-		7,861	30
31		Parking lot	2004		2,000	-	5	-		2,000	31
32		Roof	2004		15,000	750	20	750		10,813	32
33		Landscaping	2005		5,396	270	20	270		3,642	33
34		Paint for building	2005		9,000	-	10	-		9,000	34
35		Roof	2005		14,300	-	20	-		8,699	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 Health Care Center of Elmhurst, Inc.# 0037317

Report Period Beginning:

1/1/18

Ending:

12/31/18**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	\$	\$ 2,208	37
38	Sprinkler system	2005	1,060	53	20	53		702	38
39	Lobby, lounge and reception rehabilitation	2005	27,602	1,380	20	1,380		19,206	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		2,293	43
44	Automatic Door Lock	2006	2,784	139	20	139		1,670	44
45	Storeroom Door Lock	2006	1,904	95	20	95		1,158	45
46	Service Door	2006	2,545	127	20	127		1,527	46
47	Landscaping Enhancement-Patio	2006	2,340	156	15	156		1,937	47
48	PT Therapy Room	2006	570	14	40	14		168	48
49				-		-			49
50				-		-			50
51				-		-			51
52	Transitional Unit	2007	1,864	93	20	93		1,095	52
53	Employee Lunch Room	2007	2,827	141	20	141		1,625	53
54	PT Room Rehab	2007	58,628	2,941	20	2,941		33,136	54
55	Landscaping-brick pavers	2008	43,813	2,921	15	2,921		29,939	55
56	Parking Lot	2008	31,700	1,585	20	1,585		16,775	56
57	Roof Repairs	2008	4,200	280	15	280		2,987	57
58	HVAC-New Chillers	2008	118,557	5,928	20	5,928		61,255	58
59	Emergency A/C	2008	5,706	285	20	285		2,947	59
60	Building Addition	2008	-	-	27	-			60
61	Kitchen Upgrade	2008	7,214	-	27	262	262	2,664	61
62	2nd Floor Remodel-painting, flooring, electrical	2008	561,274	-	27	20,410	20,410	207,502	62
63	Foundation Stabilization	2008	66,195	-	27	2,407	2,407	24,471	63
64	Irrigation System	2009	15,485	1,032	15	1,032		9,634	64
65	Landscaping Enhancements	2009	26,798	1,787	15	1,787		16,824	65
66	Patio Fence	2009	9,319	466	20	466		4,465	66
67	Chiller	2009	82,310	4,115	20	4,115		40,125	67
68	Plumbing	2009	4,280	214	20	214		1,926	68
69	2nd floor remodel-MDS office, HR office, Nursing call system	2009	6,853	250	27	250		2,260	69
70	TOTAL (lines 4 thru 69)		\$ 5,649,111	\$ 29,536		\$ 170,060	\$ 140,524	\$ 4,074,955	70

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

Facility Name &amp; ID Number Lexington Health Care Center of Elmhurst, Inc.

# 0037317

Report Period Beginning:

1/1/18

Ending:

12/31/18

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 5,649,111	\$ 29,536		\$ 170,060	\$ 140,524	\$ 4,074,955	1
2	Patio Pergola	2009	12,814	641	20	641		5,980	2
3	Tub Room carpentry, flooring, electrical	2009	5,828	212	27	212		1,907	3
4	2nd Floor remodel-Carpentry, doors, flooring, electrical	2009	455,801	-	27	16,575	16,575	161,606	4
5	painting, sprinkler system			-		-			5
6	Landscaping	2010	3,314	221	15	221		1,823	6
7	Physician office remodel-carpentry, tiling	2010	6,450	235	27	235		1,897	7
8	Front Entrance-door and drain tile	2010	4,418	216	27	216		1,772	8
9	Nurse pull cord station	2010	3,256	118	27	118		946	9
10	Remodel Pantry-shelves	2010	7,146	260	27	260		2,079	10
11	Director of Nursing office painting	2010	5,539	201	27	201		1,611	11
12	Cooridor remodel-flag pole, tiling	2010	13,777	550	27	550		4,468	12
13	Library/Lounge remodel-art, carpentry, electrical	2010	11,870	432	27	432		3,454	13
14	Steel frame remodel	2010	6,740	245	27	245		2,083	14
15	2nd Floor remodel-Carpentry, doors, flooring, electrical	2010	17,168	624	27	624		5,618	15
16	Tub Room carpentry, plumbing	2010	11,731	427	27	427		3,769	16
17	Pergola	2010	8,180	-	5	-		8,180	17
18	Stamped concrete	2010	17,260	628	27	628		5,231	18
19	Landscaping	2011	4,443	296	15	296		2,172	19
20	Offices-doors, locks, keys	2011	66,131	2,405	27	2,405		18,237	20
21	Seal and stripe parking lot	2011	3,500	127	27	127		922	21
22	Laundry room-electrical, painting	2011	6,412	233	27	233		1,748	22
23	Floor install	2011	10,158	369	27	369		2,893	23
24	2nd floor doors	2011	9,654	351	27	351		2,779	24
25				-		-			25
26	Front entrance door	2012	3,733	136	27	136		849	26
27	Shower-Electrical	2012	4,982	181	27	181		1,117	27
28	Fire Dampers	2012	7,392	269	27	269		1,636	28
29	Low voltage wiring	2012	5,186	189	27	189		1,258	29
30	EMR Wiring	2012	14,543	529	27	529		3,217	30
31	1st floor doors	2012	8,476	308	27	308		1,977	31
32	Back patio fence	2012	3,536	129	27	129		879	32
33				-		-			33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,388,549	\$ 40,068		\$ 197,167	\$ 157,099	\$ 4,327,063	34

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

Facility Name &amp; ID Number Lexington Health Care Center of Elmhurst, Inc.

# 0037317

Report Period Beginning:

1/1/18

Ending:

12/31/18

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 6,388,549	\$ 40,068		\$ 197,167	\$ 157,099	\$ 4,327,063	1
2	1st Fl. Rm. Reconfigure. - labor, electrical, drywall, plumbing	2013	39,603	1,440	27	1,440		8,520	2
3									3
4	MDS Office Millwork & Electrical	2014	15,401	560	27	560		2,473	4
5	Automate Front Doors (Front Entrance)	2014	9,593	349	27	349		1,483	5
6	Install LED Lights throughout facility	2014	44,958	1,635	27	1,635		6,540	6
7	Wiring -Fiber connection throughout facility	2014	5,597	204	27	204		883	7
8									8
9									9
10	Parking Lot - Replace Aprons and Curbs	2015	27,000	1,800	15	1,800		6,150	10
11	EMR Wiring - Entire Facility	2015	5,087	185	27	185		678	11
12									12
13	R&M Reclasp: Parking Lot - crack sealing, coating, and striping	2015	3,800		20	190	190	665	13
14	R&M Reclasp: Landscaping on left and ride side of driveway	2015	8,676		15	578	578	2,023	14
15	and side of building								15
16									16
17	Physical Therapy Room Construction - Surfacing, Equipment	2016	12,981	481	27	481	0	1,082	17
18	Relocating, Plumbing, Drywalls, Wiring, Painting								18
19	Resident Rooms Remodeling - Chair Rail Installations in First	2016	24,495	907	27	907		1,965	19
20	Floor and Second Floor Rooms								20
21									21
22	Parking Lot - Mill Asphalt and resurface	2018	24,100	1,071	15	1,071		1,071	22
23									23
24	Reconcile to book depreciation			1,341			(1,341)		24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,609,840	\$ 50,041		\$ 206,567	\$ 156,526	\$ 4,360,596	34

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

Facility Name & ID Number Lexington Health Care Center of Elmhurst, Inc.

# 0037317

Report Period Beginning:

1/1/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 6,609,840	\$ 50,041		\$ 206,567	\$ 156,526	\$ 4,360,596	1
2									2
3	Building - management company	2002	191,009	-	40	4,177	4,177	93,335	3
4	HVAC, electrical, security system - management company	2003	1,678	-	30	145	145	1,434	4
5	Key card system - management company	2004	264	-	20	13	13	190	5
6	VAV TX controls - management company	2005	80	-	20	4	4	56	6
7	Interior Signs - management company	2006	58	-	20	4	4	47	7
8	Building improvements - management company	2008	8,444	-	20	100	100	3,821	8
9	Building improvements - management company	2009	1,610	-	20	88	88	834	9
10	Building improvements - management company	2010	1,580	-	20	67	67	757	10
11	Building improvements - management company	2011	1,188	-	20	55	55	415	11
12	Building improvements - management company	2012	3,735	-	20	136	136	915	12
13	Building improvements - management company	2013	3,103	-	20	178	178	1,144	13
14	Building improvements - management company	2014	1,679	-	20	166	166	757	14
15	Building improvements - management company	2015	295	-	20	36	36	126	15
16	Building improvements - management company	2016	4,872	-	20	357	357	864	16
17	Building improvements - management company	2017	3,117	-	20	133	133	193	17
18	Building improvements - management company	2018	591	-	20	12	12	13	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,833,143	\$ 50,041		\$ 212,238	\$ 162,197	\$ 4,465,497	34

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

Facility Name & ID Number Lexington Health Care Center of Elmhurst, Inc. # 0037317 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	\$ 247,227	\$ 38,096	\$ 38,096	\$ -	5-10	\$ 214,159	71
72	Current Year Purchases	7,984	519	519	-	5	519	72
73	Fully Depreciated Assets	1,144,398			-		1,144,398	73
74	Allocated from Mgmt. Co.	366,752		9,727	9,727		335,998	74
75	TOTALS	\$ 1,766,361	\$ 38,615	\$ 48,342	\$ 9,727		\$ 1,695,074	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.			34,712	-	1,265	1,265		31,390	79
80	TOTALS			\$ 34,712	\$ -	\$ 1,265	\$ 1,265		\$ 31,390	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 9,925,689	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 88,656	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 261,845	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 173,189	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,191,961	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.



**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>3,017</u>			6
7	TOTAL				\$ <u>3,017</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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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: \$ 94,493 Description: See Schedule 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>146</u>	20
21	TOTAL		\$	\$ <u>146</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 Health Care Center of Elmhurst, Inc.  
**IDPH License ID Number:** 0037317  
**Fiscal Year End:** 12/31/18

**Schedule 14A**

**XIV. Rental Costs**

**Line 16 Rental Amount for Moveable Equipment**

<u>Rental Description</u>	<u>Amount</u>
Copier	8,105
Printer	3,118
Postage	323
Medical Equip	52,017
Oxygen	29,770
Management Co.	1,159
<b>Total - Line 16</b>	<b><u><u>94,493</u></u></b>

**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	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	\$	12,735	\$ 601,132	\$	12,735	\$ 601,132	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		5,921	202,518		5,921	202,518	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(2),(3)	hrs		15,071	664,423	3,505	15,071	667,928	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				510,948		510,948	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Ambulance</u>	39(3)				32,534			32,534	12
13	Other (specify): <u>See Sch 16A</u>	39(2)					8,419		8,419	13
14	TOTAL			\$	33,727	\$ 1,500,607	\$ 522,872	33,727	\$ 2,023,479	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 Health Care Center of Elmhurst, Inc.  
**IDPH License ID Number:** 0037317  
**Fiscal Year End:** 12/31/18

**Schedule 16A**

**Line 13 Other (specify)**

<u>Description</u>	<u>Units</u>	<u>Amount</u>
Oxygen		7,134
DME		1,285
<b>Total - Line 13</b>	<b>-</b>	<b>8,419</b>

Facility Name & ID Number Lexington Health Care Center of Elmhurst, Inc.

# 0037317

Report Period Beginning: 1/1/18

Ending:

12/31/18

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of 12/31/18

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 283,509	\$ 376,071	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>(1,986,899)</u> )	1,900,366	1,900,366	3
4	Supply Inventory (priced at _____ )			4
5	Short-Term Investments			5
6	Prepaid Insurance	91,998	91,998	6
7	Other Prepaid Expenses	28,716	28,716	7
8	Accounts Receivable (owners or related parties)	1,592	1,592	8
9	Other(specify): <u>Due from Related Parties</u>		2,635,012	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,306,181	\$ 5,033,755	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	6,319	6,319	12
13	Land		1,291,473	13
14	Buildings, at Historical Cost		4,110,586	14
15	Leasehold Improvements, at Historical Cost	1,219,671	2,722,557	15
16	Equipment, at Historical Cost	731,491	1,801,073	16
17	Accumulated Depreciation (book methods)	(1,279,782)	(6,191,961)	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 (spec <u>Insurance recoveries</u> )	632,263	632,263	22
23	Other(specify): <u>Mortgage Cost</u>		44,487	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,309,962	\$ 4,416,797	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,616,143	\$ 9,450,552	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 671,405	\$ 671,505	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		6,180,910	29
30	Accrued Salaries Payable	291,319	291,319	30
31	Accrued Taxes Payable (excluding real estate taxes)	14,252	14,252	31
32	Accrued Real Estate Taxes(Sch.IX-B)		80,294	32
33	Accrued Interest Payable		31,381	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Schedule 17A</u>	2,581,857	1,698,026	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,558,833	\$ 8,967,687	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,558,833	\$ 8,967,687	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 57,310	\$ 482,865	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,616,143	\$ 9,450,552	48

\*(See instructions.)

Facility Name: Lexington Health Care Center of Elmhurst, Inc.  
 IDPH License ID Number: 0037317  
 Fiscal Year End: 12/31/18

**Schedule 17A**

**XV. Balance Sheet**

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

Description	Operating	After Consolidation
00-10140-00 Cash Patient Trust	33,485	33,485
00-13040-00 Rent Receivable	-	(488,745)
00-13200-00 Due From - Sambell Elm Ii Lp	230,000	230,000
00-13240-00 Due To Lex Fin Svcs I	(316)	(316)
00-13250-00 Due To / From Rehab Care Therapy	2,575	2,575
00-13330-00 Due To/From Republic Construction	(83)	(83)
00-13380-00 Due From Elmhurst Square-Ar	(2,307)	(2,307)
00-13701-00 Due From Llc Ii	-	(35,086)
00-14530-00 Prepaid Insurance	24,988	24,988
00-21030-00 Cobra	(10,283)	(10,283)
00-21040-00 Withholding - Dental Insurance	(1,516)	(1,516)
00-21050-00 Withholding - Ep/Ci/WI	(2,235)	(2,235)
00-21085-00 Vision Withholding	105	105
00-21100-00 401K Withholding	1,776	1,776
00-22030-00 Accrued Expenses	45,194	45,194
00-22040-00 Accrued Resident Tax	-	-
00-22060-00 Accrued Vesta 3% Management Fees	923,946	923,946
00-22065-00 Accrued Royal Management Fees	(40,898)	(40,898)
00-22120-00 Accrued Rent	488,745	488,745
00-22140-00 Accrued Insurance	76,010	76,010
00-22270-00 Due To Patient Trust Fund	(34,033)	(34,033)
00-22330-00 Advance - Biweekly Part A Paym	(70,377)	(70,377)
00-22360-00 Uncollectible Part A Co Pvts	-	-
00-23530-00 Due To - Royal Operations	17,026	17,026
00-23760-00 Due To Lagrange	-	-
00-23770-00 Due To Lake Zurich	-	-
00-23790-00 Due To Orland Park	14,633	14,633
00-23820-00 Due To Wheeling	-	-
00-23860-00 Due To/From Sambell Of Elm 11	130,000	130,000
00-23870-00 Due To/From Lex Fincl Svcsii	129	129
00-24400-00 Professional Liabilities Claims	769,378	769,378
00-13725-00 Due From/(To) Lhcc Elmhurst	-	(360,000)
00-21260-00 Due From Ins Carrier	(14,085)	(14,085)
<b>Total - Line 36</b>	<b>2,581,857</b>	<b>1,698,026</b>

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>1,080,080</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Post closing adjustment</b>	<b>(364,094)</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>715,986</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(658,668)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe) <b>Rounding</b>	<b>(8)</b>	<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(658,676)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>57,310</b>	<b>24</b> *

\* 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		2	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 13,875,115	1
2	Discounts and Allowances for all Levels	(8,422,205)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,452,910	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,749,452	6
7	Oxygen	27,461	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 5,776,913	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	8,089	13
14	Non-Patient Meals	1,479	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	837,933	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	260,780	19
20	Radiology and X-Ray	48,765	20
21	Other Medical Services	360,658	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 1,517,704	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	7,474	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 7,474	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 12,755,001	30

2		3	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,539,360	31
32	Health Care	5,047,254	32
33	General Administration	3,044,510	33
<b>B. Capital Expense</b>			
34	Ownership	1,197,298	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	2,373,019	35
36	Provider Participation Fee	212,228	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 13,413,669	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(658,668)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (658,668)	43
<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 1,795,437	44
45	Private Pay - Net Inpatient Revenue	1,413,466	45
46	Medicare - Net Inpatient Revenue	1,192,681	46
47	Other-(specify) <u>Managed Care</u>	1,051,326	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 5,452,910	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 Health Care Center of Elmhurst, Inc.

# 0037317

Report Period Beginning:

1/1/18

Ending:

12/31/18

**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	1,723	2,089	\$ 158,397	\$ 75.81	1
2	Assistant Director of Nursing	1,710	2,040	82,151	40.26	2
3	Registered Nurses	30,969	36,555	1,220,813	33.40	3
4	Licensed Practical Nurses	26,485	30,018	792,457	26.40	4
5	CNAs & Orderlies	64,665	72,582	1,110,220	15.30	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,313	1,815	37,707	20.77	9
10	Activity Assistants	4,703	5,821	77,098	13.24	10
11	Social Service Workers	4,876	5,625	119,684	21.28	11
12	Dietician	1,474	1,602	37,148	23.19	12
13	Food Service Supervisor	1,762	2,164	49,722	22.97	13
14	Head Cook					14
15	Cook Helpers/Assistants	25,071	29,912	383,918	12.83	15
16	Dishwashers					16
17	Maintenance Workers	1,696	2,147	47,607	22.18	17
18	Housekeepers	23,941	28,852	354,258	12.28	18
19	Laundry					19
20	Administrator	1,652	1,974	158,522	80.32	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,525	6,403	87,362	13.64	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	1,720	2,114	40,860	19.33	31
32	Other Health C: <u>See Sch 20A</u>	16,180	21,033	544,447	25.89	32
33	Other(specify) <u>Marketing</u>			(3,522)		33
34	TOTAL (lines 1 - 33)	215,466	252,746	\$ 5,298,850 *	\$ 20.97	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	60,000	9(3)	36
37	Medical Records Consultant	Monthly	813	10(3)	37
38	Nurse Consultant	Monthly	3,765	10(3)	38
39	Pharmacist Consultant	Monthly	14,728	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	2,565	11(3)	44
45	Social Service Consultant	Monthly	3,651	12(3)	45
46	Other(specify) <u>Pulmonary Consultant</u>	Monthly	67,409	10(3)	46
47	<u>Medical Consultant</u>	Monthly	341	10(7)	47
48	<u>See Sch 20B</u>		99,918	10(3)	48
49	TOTAL (lines 35 - 48)		\$ 253,190		49

**C. CONTRACT NURSES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	5,390	144,185	10(3)	52
53	TOTAL (lines 50 - 52)	5,390	\$ 144,185		53

**Facility Name:** Lexington Health Care Center of Elmhurst, Inc.  
**IDPH License ID Number:** 0037317  
**Fiscal Year End:** 12/31/18

**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	1,692	2,138	34,256	16.02
Admissions	1,384	2,134	51,071	23.93
Clinical Coordinator	1,584	2,047	79,159	38.67
MDS	3,142	4,234	145,803	34.44
Staffing Coordinator	3,538	4,408	80,292	18.21
Unit Secretary	3,122	3,972	84,670	21.32
Wound Care Coordinator	1,718	2,099	69,197	32.96
<b>Total - Line 32 Other Health Care (specify):</b>	<b>16,180</b>	<b>21,033</b>	<b>544,447</b>	<b>25.89</b>

**Schedule 20B**

**XVIII. Staffing and Salary Costs**

**Consultant Services**

**Line 48**

Description	# of Hrs. Paid and Accrued	Total Consultant Cost	Ref.
Telemedicine Consultant	Monthly	9,150	10(3)
Post Acute Consultant	Monthly	90,768	10(3)
<b>Total - Line 48</b>	<b>Monthly</b>	<b>99,918</b>	

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries			Ownership	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount	Description	Amount	
<u>Tremaine Brown</u>	<u>Administrator</u>	<u>0</u>	\$ <u>158,522</u>	<u>Workers' Compensation Insurance</u>	\$ <u>93,734</u>	<u>IDPH License Fee</u>	\$ <u>1,990</u>	
				<u>Unemployment Compensation Insurance</u>	<u>42,238</u>	<u>Advertising: Employee Recruitment</u>	<u>6,442</u>	
				<u>FICA Taxes</u>	<u>391,780</u>	<u>Health Care Worker Background Check</u>	<u>6,676</u>	
				<u>Employee Health Insurance</u>	<u>240,069</u>	(Indicate # of checks performed <u>556</u> )		
				<u>Employee Meals</u>		<u>Patient Background Checks</u>	<u>2,470</u>	
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Miscellaneous Licenses &amp; Fees</u>	<u>4,427</u>	
				<u>401K</u>	<u>8,459</u>	<u>Miscellaneous Subscriptions &amp; Dues</u>	<u>609</u>	
				<u>Other Employee Benefits</u>	<u>24,912</u>	<u>IHCA</u>	<u>4,686</u>	
				<u>Uniform Allowance</u>	<u>(1,354)</u>	<u>Less: Lobbying</u>	<u>(1,493)</u>	
				<u>Tuition</u>	<u>10,797</u>	<u>Allocated from Home Office</u>	<u>11,241</u>	
						<u>Less: Public Relations Expense</u>	( )	
						<u>Non-allowable advertising</u>	( )	
						<u>Yellow page advertising</u>	( )	
<b>TOTAL (agree to Schedule V, line 17, col. 1)</b>			<b>\$ 158,522</b>	<b>TOTAL (agree to Schedule V, line 22, col.8)</b>	<b>\$ 810,635</b>	<b>TOTAL (agree to Sch. V, line 20, col. 8)</b>	<b>\$ 37,048</b>	
<b>(List each licensed administrator separately.)</b>								
B. Administrative - Other			Amount	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
<u>Management Fees-Royal Operating</u>			\$ <u>730,287</u>				<u>Out-of-State Travel</u>	\$
<u>Royal - Shared Services</u>			<u>576,873</u>				<u>In-State Travel</u>	
							<u>Seminar Expense</u>	
							<u>Allocated from Home Office</u>	<u>499</u>
							<u>Entertainment Expense</u>	( )
<b>TOTAL (agree to Schedule V, line 17, col. 3)</b>			<b>\$ 1,307,160</b>	<b>TOTAL</b>		<b>\$</b>	<b>TOTAL (agree to Sch. V, line 24, col. 8)</b>	<b>\$ 499</b>
<b>(Attach a copy of any management service agreement)</b>								
C. Professional Services			Amount					
Vendor/Payee	Type							
<u>Various</u>	<u>Legal (Collections)</u>	\$ <u>56,076</u>						
<u>Bert Spilker &amp; Associates</u>	<u>Legal</u>	<u>76</u>						
<u>Duane Morris</u>	<u>Legal</u>	<u>315</u>						
<u>Generation Law Ltd.</u>	<u>Legal</u>	<u>1,526</u>						
<u>Hinshaw &amp; Culbert Son LLP</u>	<u>Legal</u>	<u>234</u>						
<u>Hughes Socol Piers Resnick &amp; Dym L</u>	<u>Legal</u>	<u>942</u>						
<u>Much Shelist</u>	<u>Legal</u>	<u>5,752</u>						
<u>Secretary of State</u>	<u>Legal</u>	<u>100</u>						
<u>Serpico, Petrosino, Dipero &amp; O'shea,</u>	<u>Legal</u>	<u>3,960</u>						
<u>RSM US LLP</u>	<u>Accounting</u>	<u>36,335</u>						
<u>See Sch 21C</u>	<u>See Sch 21C</u>	<u>101,618</u>						
<b>TOTAL (agree to Schedule V, line 19, column 3)</b>			<b>\$ 206,934</b>					
<b>(For legal fee disclosure, see page 39 of instructions)</b>								

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name: Lexington Health Care Center of Elmhurst, Inc.  
 IDPH License ID Number: 0037317  
 Fiscal Year End: 12/31/18

**Schedule 21C**

**XIX. SUPPORT SCHEDULES**  
**C. Professional Services**

Vendor	Type	Amount
Personnel Planners	U/C consulting	1,440
Pension Administrator	401K Administration	820
Connected For Care Llc	Computer services	7,177
Royal Management/Operat	Computer services	38,101
Onshift	Computer services	6,278
Salesforce	Computer services	8,705
Info Controls	Computer services	1,706
Relias	Computer services	7,354
Icims	Computer services	4,844
National Datacare Corp.	Computer services	1,501
Softchoice	Computer services	2,016
Microsoft	Computer services	12,255
Netsmart	Computer services	9,421
<b>Total (agree to Schedule V, line 19, column 3)</b>		<b>206,934</b>
Less: Non-Allowable Legal Fees Collections and Out of period		(56,932)
Less: Non-Allowable Computer services Salesforce		(8,705)
<i>Allocated from Real Estate</i>	Secretary of State	225
<i>Allocated from SV of Lombard II</i>		
Friedman & Huey	Accounting	89
Duane Morris	Legal	17
Illinois Secretary of State	Filing Fees	2
<i>Allocated from Mgmt. Co.</i>		
Much Shelist	Legal	1,081
Duane Morris	Legal	692
Partridge Partners	Legal	52
RSM	Accounting	1,187
Friedman & Huey	Accounting	358
IL Secretary of State	Filing Fees	4
West Suburban Bank	Banking	4
Personnel Planners	U/C Consultant	7
LaSalle Network	Recruiting / Finance	6,271
Pension Administrators, Inc.	401K Administration	163
Gene Whitehorn	Public Aid Pending Consultant	1,081
Steely Group LLC	Financial Consulting	1,763
M Werner Consulting	Public Aid Consultant	49
Early Stage Solutions	Financial Consulting	11,954
Objective Arts	Public Aid Pending Consultants	219
Adam Lefton	Financial Consulting	5,070
Brilliant Staffing LLC	Financial Consulting	1,685
Mark J Eenigenburg	Budgeting Consultant	1,577
Deloitte Consulting LLP	Compensation Consulting	739
John Mattone Partners	Workplace Consultant	4,076
Mark Rodeghier	Survey Preparation Consultant	218
JGC Advisors LLC	Contracting Consultant	102
Michel Desjardins	Contracting Consultant	55
Pathway Health Services	Operational & Financial Consulting	(116)
Brandlin & Associates	Banking Consultants	15,725
Steven Wood	Strategy/Operations Consulting	620
Susan Parker	Social Service Consultant	10
Focus Pointe Global	Strategic Planning	171
Andrzej Stankiewicz	General Business Consulting	144
DLC	Financial Planning & Analysis	2,304
Fieldwork	Recruitment Consultant	308
Computer Services	Computer Consulting	14,209
<b>Total (agree to Schedule V, line 19, column 8)</b>		<b>213,411</b>

Facility Name & ID Number Lexington Health Care Center of Elmhurst, Inc.# 0037317

Report Period Beginning:

1/1/18

Ending:

12/31/18**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 - \$4,686
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 34,823 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. \$ 212,228  
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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 1,479
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 0  
d. Have vehicle usage logs been maintained? Adequate records have been maintained  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.