		FOR BHF USE					

LL1

2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)

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: 0040923

Facility Name: Lexington Health Care Center of Wheeling, Inc.

Address: 730 W. Hintz Road (Number) Wheeling (City) 60090 (Zip Code)

County: Cook

Telephone Number: (847) 537-7474 **Fax #** (847) 537-7599

HFS ID Number:

Date of Initial License for Current Owners: 5/12/95

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			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 1/1/18 to 12/31/18 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) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address) RSM US LLP, 20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173
(Telephone) (847) 517-7070 Fax # (847) 517-7067

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

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	215	Skilled (SNF)	215	78,475	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	215	TOTALS	215	78,475	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF			4,868	4,868	8
9	SNF/PED					9
10	ICF	36,895	16,236	3,772	56,903	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	36,895	16,236	8,640	61,771	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.71%

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 [X] 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 [X]

I. On what date did you start providing long term care at this location?
Date started 5/12/95

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 215 and days of care provided 3,967

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] 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 Wheeling, I # 0040923 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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	445,838	26,651	3,427	475,916		475,916	-	475,916			1
2	Food Purchase		375,654		375,654		375,654	(616)	375,038			2
3	Housekeeping	533,385	39,880	-	573,265		573,265	294	573,559			3
4	Laundry	-	22,953	-	22,953		22,953	-	22,953			4
5	Heat and Other Utilities			216,509	216,509		216,509	8,355	224,864			5
6	Maintenance	41,554	-	207,295	248,849		248,849	136,260	385,109			6
7	Other (specify):* Alloc. From Mgmt Co	-	-	-				13,683	13,683			7
8	**TOTAL General Services**	1,020,777	465,138	427,231	1,913,146		1,913,146	157,976	2,071,122			8
	B. Health Care and Programs											
9	Medical Director	-	-	30,000	30,000		30,000	-	30,000			9
10	Nursing and Medical Records	5,483,089	258,751	42,606	5,784,446		5,784,446	24,998	5,809,444			10
10a	Therapy	-	-	-				-				10a
11	Activities	140,998	16,102	11,407	168,507		168,507	-	168,507			11
12	Social Services	160,662	-	3,145	163,807		163,807	-	163,807			12
13	CNA Training	-	-	-				-				13
14	Program Transportation	-	-	-				-				14
15	Other (specify):* Alloc. From Mgmt Co	-	-	-				2,618	2,618			15
16	**TOTAL Health Care and Programs**	5,784,749	274,853	87,158	6,146,760		6,146,760	27,616	6,174,376			16
	C. General Administration											
17	Administrative	152,449	-	1,517,472	1,669,921		1,669,921	(1,496,649)	173,272			17
18	Directors Fees			-				-				18
19	Professional Services			209,286	209,286		209,286	91,477	300,763			19
20	Dues, Fees, Subscriptions & Promotions			26,043	26,043		26,043	14,884	40,927			20
21	Clerical & General Office Expenses	100,635	25,544	72,295	198,474		198,474	985,034	1,183,508			21
22	Employee Benefits & Payroll Taxes			1,110,540	1,110,540		1,110,540	-	1,110,540			22
23	Inservice Training & Education			8,270	8,270		8,270	572	8,842			23
24	Travel and Seminar			-				741	741			24
25	Other Admin. Staff Transportation		-	3,079	3,079		3,079	16,457	19,536			25
26	Insurance-Prop.Liab.Malpractice			664,675	664,675		664,675	2,980	667,655			26
27	Other (specify):* Alloc. From Mgmt Co	-	-	-				104,458	104,458			27
28	**TOTAL General Administration**	253,084	25,544	3,611,660	3,890,288		3,890,288	(280,046)	3,610,242			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	7,058,610	765,535	4,126,049	11,950,194		11,950,194	(94,454)	11,855,740			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 Wheeling, Inc. #0040923 Report Period Beginning: 1/1/18 Ending: 12/31/18

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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			76,176	76,176		76,176	242,068	318,244			30
31	Amortization of Pre-Op. & Org.			-				-				31
32	Interest			299,125	299,125		299,125	188,106	487,231			32
33	Real Estate Taxes			-				665,470	665,470			33
34	Rent-Facility & Grounds			2,050,898	2,050,898		2,050,898	(2,046,424)	4,474			34
35	Rent-Equipment & Vehicles			56,220	56,220		56,220	1,936	58,156			35
36	Other (specify):*			-				-				36
37	**TOTAL Ownership**			2,482,419	2,482,419		2,482,419	(948,844)	1,533,575			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation	-	-	-				-				38
39	Ancillary Service Centers	-	163,788	744,328	908,116		908,116	-	908,116			39
40	Barber and Beauty Shops	-	-	12,913	12,913		12,913	(12,913)				40
41	Coffee and Gift Shops	-	-	52	52		52	-	52			41
42	Provider Participation Fee			468,259	468,259		468,259	-	468,259			42
43	Other (specify):* Non-Allowable Cos	3,584	-	1,051,547	1,055,131		1,055,131	(1,055,131)				43
44	**TOTAL Special Cost Centers**	3,584	163,788	2,277,099	2,444,471		2,444,471	(1,068,044)	1,376,427			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	7,062,194	929,323	8,885,567	16,877,084		16,877,084	(2,111,342)	14,765,742			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 Wheeling, Inc. # 0040923 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	(616)	2		4
5	Telephone, TV & Radio in Resident Rooms	(13,428)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	2,644	30		9
10	Interest and Other Investment Income	(246,633)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(11,856)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(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	(986,665)	43		24
25	Fund Raising, Advertising and Promotional	(23,194)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(538)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See PG5A	(49,339)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,329,825)		$	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)	(781,517)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (781,517)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (2,111,342)		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

Lexington Health Care Center of Wheeling, Inc.

ID# 0040923

Report Period Beginning: 1/1/18

Ending: 12/31/18

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Diagnostics Managed Care	$ (400)	43	1
2	Labs-Part A	(6,176)	43	2
3	X-Rays Part A	(7,087)	43	3
4	Marketing Salary	(3,584)	43	4
5	Trust Fees	(75)	43	5
6	Collections	(15,039)	19	6
7	Out of period & nonallowable legal	(278)	19	7
8	Nonallowable Dues	(1,784)	20	8
9	Barber and beauty shop income	(12,913)	40	9
10	Pharmacy	(2,003)	43	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
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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**	(49,339)		49

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 Report Period Beginning: 1/1/18 Ending: 12/31/18

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-Supplemen		

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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	19	Professional fees	$	Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	$ 201	$ 201	1
2	V	30	Depreciation		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	214,717	214,717	2
3	V	32	Amortization of mortgage costs		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	78,117	78,117	3
4	V	32	Interest expense		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	339,033	339,033	4
5	V	33	Property taxes		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	658,898	658,898	5
6	V	34	Rental Income	2,050,898	Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**		(2,050,898)	6
7	V	43	Trust Fees		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	75	75	7
8	V	43	Unrealized gain on FMV swap		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**			8
9	V	43	Gain/Loss on disposal of assets		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**			9
10	V								10
11	V								11
12	V								12
13	V		**The owners of Lexington Health Care Center of Wheeling, Inc. own 100% of Lexington Health Care Systems of Wheeling Ltd. Ptsp.						13
14	Total			$ 2,050,898			$ 1,291,041	$ * (759,857)	14

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

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 Report Period Beginning: 1/1/18 Ending: 12/31/18

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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	3	Housekeeping supplies	$	Royal Management Corp.	**	$ 294	$ 294	15
16	V	5	Utilities - gas & electric		Royal Management Corp.	**	7,607	7,607	16
17	V	5	Utilities - water & sewer		Royal Management Corp.	**	202	202	17
18	V	5	Utilities - maintenance office		Royal Management Corp.	**	546	546	18
19	V	6	Management allocation - salaries		Royal Management Corp.	**	128,010	128,010	19
20	V	6	Repairs & maintenance		Royal Management Corp.	**	7,918	7,918	20
21	V	6	Scavenger & exterminating		Royal Management Corp.	**	332	332	21
22	V	7	Management allocation - employee benefits		Royal Management Corp.	**	13,683	13,683	22
23	V	10	Medical consultant		Royal Management Corp.	**	505	505	23
24	V	10	Management allocation - salaries		Royal Management Corp.	**	24,493	24,493	24
25	V	15	Management allocation - employee benefits		Royal Management Corp.	**	2,618	2,618	25
26	V	17	Management allocation - salaries		Royal Management Corp.	**	20,823	20,823	26
27	V	19	Computer consultant & supplies		Royal Management Corp.	**	21,068	21,068	27
28	V	19	Professional fees		Royal Management Corp.	**	85,525	85,525	28
29	V	20	Dues & subscriptions		Royal Management Corp.	**	1,589	1,589	29
30	V	20	Advertising - help wanted		Royal Management Corp.	**	15,079	15,079	30
31	V	21	Management allocation - salaries		Royal Management Corp.	**	956,441	956,441	31
32	V	21	Bank charges		Royal Management Corp.	**	2,597	2,597	32
33	V	21	Office supplies & printing		Royal Management Corp.	**	8,833	8,833	33
34	V	21	Postage		Royal Management Corp.	**	4,374	4,374	34
35	V	21	Telephone				12,789	12,789	35
36	V								36
37	V								37
38	V		** The owners of Lexington Health Care Center of Wheeling, Inc. own 100% of Royal Management Corp.						38
39	Total			$			$ 1,315,326	$ * 1,315,326	39

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

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 Report Period Beginning: 1/1/18 Ending: 12/31/18

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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	23	Inservice Training	$	Royal Management Corp.	**	$ 572	$ 572	15
16	V	24	Travel & seminar		Royal Management Corp.	**	741	741	16
17	V	25	Auto expense		Royal Management Corp.	**	16,457	16,457	17
18	V	26	Insurance general		Royal Management Corp.	**	2,980	2,980	18
19	V	27	Management allocation - employee benefits		Royal Management Corp.	**	104,458	104,458	19
20	V	30	Depreciation		Royal Management Corp.	**	24,707	24,707	20
21	V	32	Interest		Royal Management Corp.	**	15,297	15,297	21
22	V	32	Amortization of mortgage costs		Royal Management Corp.	**	2,292	2,292	22
23	V	33	Property taxes		Royal Management Corp.	**	6,572	6,572	23
24	V	34	Rent expense		Royal Management Corp.	**	4,474	4,474	24
25	V	35	Equipment rental		Royal Management Corp.	**	1,719	1,719	25
26	V	17	Management fees	1,517,472	Royal Management Corp.	**	0	(1,517,472)	26
27	V	35	Auto Lease		Royal Management Corp.	**	217	217	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 1,517,472			$ 180,486	$ * (1,336,986)	39

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

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 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.	Bloomingdale	Eastgate Manor	Algonquin	Supportive	1
2	John Samatas Discretionary Trust	33.33	Lexington HC Ctr. of Chicago Ridge, Inc.	Chicago Ridge	of Algonquin, LLC		Living Facility	2
3	Cynthia Thiem Discretionary Trust	33.34	Lexington HC Ctr. of Elmhurst, Inc.	Elmhurst	Lexington Square	Lombard	Independent and	3
4			Lexington HC Ctr. of LaGrange, Inc.	LaGrange	Life Care		Assisted Living	4
5			Lexington HC Ctr. of Lake Zurich, Inc.	Lake Zurich	of Lombard, LLC		Facility	5
6			Lexington HC Ctr. of Lombard, Inc.	Lombard	Lexington Square	Elmhurst	Independent	6
7			Lexington HC Ctr. of Orland Park, Inc.	Orland Park	Life Care		Living Facility	7
8			Lexington HC Ctr. of Schaumburg, Inc.	Schaumburg	of Elmhurst, LLC			8
9			Lexington HC Ctr. of Streamwood, Inc.	Streamwood	Vesta Management	Lombard	Mgmt. Company	9
10					Group LLC			10
11					Lexington Health	Wheeling	Real Estate	11
12					Care Systems of		Property	12
13					Wheeling Ltd. Ptsp.			13
14					Royal Management	Lombard	Mgmt. Company	14
15					Corporation			15
16					Lexington Financial	Lombard	Finance Company	16
17					Services II, LLC			17
18					Heron Point	Lombard	Mgmt. Company	18
19					Management Corp			19
20					Samvest of Lombard	Lombard	Lessor	20
21					II, LLC			21
22					North Heron	Lombard	Finance Company	22
23					Investments, LLC			23
24					Lexington Home	Lombard	Home Health	24
25					Health Care, Inc.			25
26					Lexington Hospice	Lombard	Hospice	26
27					Services, LLC			27
28					Lexington Private	Lombard	Healthcare	28
29					Home Care			29
30								30

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 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					Merit Sleep	Lombard	Mgmt. Company	1
2					Management, LLC			2
3					Sambell of	Bloomingdale	Real Estate	3
4					Bloomingdale Ltd.		Property	4
5					Ptsp.			5
6					Sambell of Chicago	Chicago Ridge	Real Estate	6
7					Ridge Ltd. Ptsp.		Property	7
8					Sambell of Elmhurst	Elmhurst	Real Estate	8
9					II Ltd. Ptsp.		Property	9
10					Sambell of	LaGrange	Real Estate	10
11					LaGrange Ltd. Ptsp.		Property	11
12					Lexington HC Sys	Lake Zurich	Real Estate	12
13					of Lake Zurich Ltd.		Property	13
14					Ptsp.			14
15					Lexington HC Sys	Lombard	Real Estate	15
16					of Lombard Ltd. Ptsp.		Property	16
17					Lexington HC Sys	Orland Park	Real Estate	17
18					of Orland Park Ltd.		Property	18
19					Ptsp.			19
20					Sambell of	Schaumburg	Real Estate	20
21					Schaumburg Ltd. Ptsp		Property	21
22					Sambell of	Streamwood	Real Estate	22
23					Streamwood Ltd. Ptsp		Property	23
24					Samvest of Algonquin	Algonquin	Real Estate	24
25					Ltd. Ptsp.		Property	25
26								26
27					Curatess, LLC	Lombard	Telemedicine	27
28					Republic Construction	Lombard	Construction Co.	28
29					of IL, In.c			29
30								30

Facility Name & ID Number Lexington Health Care Center of Wheeling, # 0040923 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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		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	$ 4,011	L17, C7	1
2	James Samatas	Owner/officer	Admin/Plant Ops.	33.33	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	5,348	L17, C7	2
3	Cynthia Thiem	Owner/officer	Administrative	33.34	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	5,348	L17, C7	3
4	Daniel Thiem	Executive Committee	Administrative	0	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	4,011	L17, C7	4
5	Jason Samatas	Executive Committee	Administrative	0	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	0	L17, C7	5
6	Phil Thiem	Executive Committee	Administrative	0	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	846	L17, C7	6
7	Jeremy Samatas	Executive Committee	Administrative	0	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	1,258	L17, C7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 20,823		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 Wheeling, Inc. # 0040923 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 [X] 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	3	Housekeeping supplies	Bed Days Available	722,335	10	$ 2,704	$ 0	78,475	$ 294	1
2	5	Utilities - gas & electric	Bed Days Available	722,335	10	70,024	0	78,475	7,607	2
3	5	Utilities - water & sewer	Bed Days Available	722,335	10	1,855	0	78,475	202	3
4	5	Utilities - maintenance office	Bed Days Available	722,335	10	5,025	0	78,475	546	4
5	6	Management allocation - salaries	Bed Days Available	722,335	10	1,178,292	1,178,292	78,475	128,010	5
6	6	Repairs & maintenance	Bed Days Available	722,335	10	72,883	0	78,475	7,918	6
7	6	Scavenger & exterminating	Bed Days Available	722,335	10	3,054	0	78,475	332	7
8	7	Management allocation - employee	Bed Days Available	722,335	10	125,945	0	78,475	13,683	8
9	10	Medical consultant	Bed Days Available	722,335	10	4,651	0	78,475	505	9
10	10	Management allocation - salaries	Bed Days Available	722,335	10	225,449	225,449	78,475	24,493	10
11	15	Management allocation - employee	Bed Days Available	722,335	10	24,098	0	78,475	2,618	11
12	17	Management allocation - salaries	Bed Days Available	722,335	10	191,670	191,670	78,475	20,823	12
13	19	Computer consultant & supplies	Bed Days Available	722,335	10	193,924	0	78,475	21,068	13
14	19	Professional fees	Bed Days Available	722,335	10	787,232	0	78,475	85,525	14
15	20	Dues & subscriptions	Bed Days Available	722,335	10	14,624	0	78,475	1,589	15
16	20	Advertising - help wanted	Bed Days Available	722,335	10	138,799	0	78,475	15,079	16
17	21	Management allocation - salaries	Bed Days Available	722,335	10	8,803,710	8,803,710	78,475	956,441	17
18	21	Bank charges	Bed Days Available	722,335	10	23,902	0	78,475	2,597	18
19	21	Office supplies & printing	Bed Days Available	722,335	10	81,306	0	78,475	8,833	19
20	21	Postage	Bed Days Available	722,335	10	40,262	0	78,475	4,374	20
21	21	Telephone	Bed Days Available	722,335	10	117,714	0	78,475	12,789	21
22										22
23										23
24										24
25	TOTALS					$ 12,107,123	$ 10,399,121		$ 1,315,326	25

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 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 [X] 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	23	Inservice Training	Bed Days Available	722,335	10	$ 5,261	$	78,475	$ 572	1
2	24	Travel and Seminar	Bed Days Available	722,335	10	6,817		78,475	741	2
3	25	Auto expense	Bed Days Available	722,335	10	151,483		78,475	16,457	3
4	26	Insurance general	Bed Days Available	722,335	10	27,426		78,475	2,980	4
5	27	Management allocation - employee	Bed Days Available	722,335	10	961,496		78,475	104,458	5
6	30	Depreciation	Bed Days Available	722,335	10	227,415		78,475	24,707	6
7	32	Interest	Bed Days Available	722,335	10	140,807		78,475	15,297	7
8	32	Amortization of mortgage costs	Bed Days Available	722,335	10	21,094		78,475	2,292	8
9	33	Property taxes	Bed Days Available	722,335	10	60,494		78,475	6,572	9
10	34	Rent expense	Bed Days Available	722,335	10	41,178		78,475	4,474	10
11	35	Equipment rental	Bed Days Available	722,335	10	15,819		78,475	1,719	11
12	35	Auto Lease	Bed Days Available	722,335	10	1,993		78,475	217	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	$		$ 180,486	25

Facility Name & ID Number Lexington Health Care Center of Wheeling, I # 0040923 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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	MB Financial		X	Mortgage	Fixed Prin,Var I	9/15/2017	$ 4,527,000	$ 4,300,650	9/15/2019	Libor + 3.5	$ 253,112	1
2	Sambell of Elmhurst II LP	X		Mortgage	Varies	9/15/2017	1,252,410	1,214,822	9/15/2019	Libor + 3.5%	70,024	2
3	LHCS Lake Zurich LP	X		Mortgage	Varies	9/15/2017	284,313	275,780	9/15/2019	Libor + 3.5%	15,896	3
4												4
5				Finance Charge - Insurance Policy							2,857	5
	Working Capital											
6	Shareholders	X		Working Capital	None	Various	675,000	3,319,282	Demand	0.015	80,958	6
7	Shareholders	X		Working Capital	Varies	Various	2,000,000	2,240,658	Demand	0.08	160,000	7
8	Sch 9A						6,900,000	2,200,000			55,310	8
9	TOTAL Facility Related						$ 15,638,723	$ 13,551,192			$ 638,159	9
	B. Non-Facility Related*											
10								Schedule 9A			95,706	10
11								Interest income offset			(2,819)	11
12								Less: Interest to shareholders			(240,958)	12
13								Less Finance Charge - Insurance Policy			(2,857)	13
14	TOTAL Non-Facility Related						$	$			$ (150,928)	14
15	TOTALS (line 9+line14)						$ 15,638,723	$ 13,551,192			$ 487,231	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 Health Care Center of Wheeling, Inc.
IDPH License ID Number: 0040923
Fiscal Year End: 12/31/18

Schedule 9A

IX. Interest Expense and Real Estate Tax Expense

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1								$				1
2												2
3												3
4												4
5												5
	Working Capital											
6	LHCC of LaGrange, Inc.	X		Working Capital	Varies	9/15/17	1,300,000	1,300,000	9/15/19	Libor +3.5%	17,252	6
7	MB Financial		X	Line of Credit	Varies	3/25/16	5,600,000	900,000	1/31/18	Libor + 4%	38,058	7
8												8
9	TOTAL Facility Related				$0.00		$ 6,900,000	$ 2,200,000			$ 55,310	9
	B. Non-Facility Related*											
10												10
11												11
12								Amortization of loan costs			78,117	12
13								Management Company Allocation			17,589	13
14	TOTAL Non-Facility Related				$0.00		$ 0	$ 0			$ 95,706	14

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 Report Period Beginning: 1/1/18 Ending: 12/31/18

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2017 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**		$ 577,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2017	$ 600,025	2
3. Under or (over) accrual (line 2 minus line 1).		$ 23,025	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 618,026	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$ 18,381	5
	Alloc Fr. Mgmt Co.	6,572	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND** $ 533 **For** 2005 **Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$ (534)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 665,470	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2013	551,608	8
	2014	478,292	9
	2015	531,065	10
	2016	559,959	11
	2017	600,025	12

See attached real estate accrual sheet

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2017	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

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

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

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

FACILITY IDPH LICENSE NUMBER 0040923

CONTACT PERSON REGARDING THIS REPORT Karen Gillis

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

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

Enter the tax index number and real estate tax assessed for 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) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	03-10-401-027-0000	Land & Building	$ 600,024.94	$ 600,024.94
2.	Royal Management Corp. (Samvest of Lombard II)		$	$
3.	05-01-202-021	Land & Building	$ 253,934.00	$ 6,572.00
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 853,958.94	$ 606,596.94

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 Wheeling, Inc. # 0040923 Report Period Beginning: 1/1/18 Ending: 12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 85,551 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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

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

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

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: N/A
2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A
4. Dates Incurred: N/A

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care	137,650	1993	$ 595,000	1
2	Management Company Allocation			20,337	2
3	TOTALS	137,650		$ 615,337	3

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 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 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	205		1995	1995	$ 6,537,447	$ -	10-40	$ 163,223	$ 163,223	$ 3,871,468	4
5	1		2000	2000	98710	2,468	40	2,468		45656	5
6						-		-			6
7						-		-			7
8						-		-			8
	Improvement Type**										
9	Building improvement			1995	3,587	-	15	-		3,587	9
10	Land improvement - sidewalk replacement			1996	1,927	-	15	-		1,927	10
11	Leasehold improvement - pines & sod			1996	3,431	-	15	-		3,431	11
12	Basement rehab			1997	18,611	-	10	-		18,611	12
13	Building improvement - curtains/track			1997	1,936	-	35	55	55	1,131	13
14	Landscaping			1997	2,002	-	15	-		2,002	14
15	Wiring for MDS			1998	3,552	-	10	-		3,552	15
16	Parking Lot			1998	2,952	-	10	-		2,952	16
17	Roof repair			2000	1,980	-	10	-		1,980	17
18	Remodel HVAC/exhaust system - office area			2000	7,480	374	20	374		6,919	18
19	Automatic Door			2000	1,300	-	10	-		1,300	19
20	Rods for beside curtains			2000	2,525	-	10	-		2,525	20
21	Floor tile			2000	10,298	-	10	-		10,298	21
22	Parking lot seal coating and repair			2001	2,177	-	10	-		2,177	22
23	Infrared curtain units for 3 elevators			2001	4,500	-	5	-		4,500	23
24	Boiler vent repairs			2001	3,084	-	10	-		3,084	24
25	Kitchen wall rebuild			2003	22,500	1,125	20	1,125		17,250	25
26	Elevator upgrade			2004	11,077	554	20	554		8,125	26
27	Landscaping			2005	450	23	20	23		309	27
28	HVAC system			2005	27,711	1,386	20	1,386		18,363	28
29	Lobby, lounge, and reception rehab			2005	22,731	1,137	20	1,137		14,780	29
30	Lower level therapy room rehab			2005	8,100	405	20	405		5,636	30
31	First floor therapy room addition			2005	32,167	1,608	20	1,608		22,513	31
32	Transitional unit addition			2005	18,758	938	20	938		12,428	32
33	Basement rehab			2005	13,105	655	20	655		8,843	33
34	Countertops			2005	845	-	5	-		845	34
35	Window treatments			2005	4,090		5			4,090	35
36						-		-			36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Landscaping Enhancement	2006	$ 4,558	$ 304	15	$ 304	$	$ 3,774	37
38	HVAC	2006	10,034	-	10	-		10,034	38
39	Emergency A/C	2006	8,110	-	10	-		8,110	39
40	Administration HVAC	2006	6,058	-	10	-		6,058	40
41	Modular units attached to wall	2006	11,010	-	10	-		11,010	41
42	Transitional Unit	2006	8,017	401	10	401		4,812	42
43	Employee lunch room rehab	2006	2,361	-	10	-		2,361	43
44	Alzheimers Remodel	2007	606	15	40	15		165	44
45	Alzheimers Remodel	2007	10,535	263	40	263		2,893	45
46	Install wireless LAN	2006	5,307	-	10	-		5,307	46
47	Automatic Doors Patio	2006	2,232	-	10	-		2,232	47
48	Parking Lot	2007	3,777	189	20	189		2,142	48
49	HVAC	2007	4,842	242	20	242		2,662	49
50	First Floor Remodel-carpentry, flooring, door frames, plumbing	2007	646,028	-	40	16,151	16,151	193,811	50
51				-		-			51
52	Landscaping	2008	14,600	973	15	973		10,460	52
53	Second Floor Remodel-carpentry, flooring, electrical, painting	2008	485,694	-	27	17,662	17,662	179,564	53
54	Special care unit-carpentry, electrical, painting, alarm systems	2008	40,930	-	27	1,488	1,488	15,128	54
55	Irrigation System	2009	15,185	1,012	15	1,012		9,530	55
56	Landscaping Enhancements	2009	21,445	1,430	15	1,430		13,753	56
57	Roof repairs	2009	137,000	6,850	20	6,850		63,363	57
58	Stamped Concrete	2009	10,512	382	27	382		3,502	58
59	Quick connects	2009	9,678	484	20	484		4,598	59
60				-		-			60
61	2nd Floor remodel-Carpentry	2009	8,116	295	27	295		2,901	61
62	Patio Fence	2009	4,824	241	20	241		2,189	62
63	Patio Pergola	2009	8,299	415	20	415		4,046	63
64	3rd floor remodel-Carpentry,flooring,electrical,wallpaper	2009	443,781	-	27	16,137	16,137	153,302	64
65	alarms sytem,painting.			-		-			65
66	Brick panel replacement	2010	164,474	5,981	27	5,981		49,344	66
67	Office carpentry,flooring,electrical,painting,plumbing,signs	2010	40,017	2,808	27	2,808		22,465	67
68	Landscaping	2010	3,124	208	15	208		1,550	68
69	Parking lot signs and flagpole	2010	2,870	231	27	231		1,927	69
70	TOTAL (lines 4 thru 69)		$ 9,003,057	$ 33,399		$ 248,115	$ 214,716	$ 4,893,275	70

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

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 9,003,057	$ 33,399		$ 248,115	$ 214,716	$ 4,893,275	1
2	Remove and replace asphalt	2010	17,500	636	27	636		5,353	2
3	Spot cooler	2010	3,456	126	27	126		1,018	3
4	Admin office HVAC	2010	8,400	305	27	305		2,618	4
5	Holding tank	2010	13,000	473	27	473		3,902	5
6	Floor sink	2010	13,177	479	27	479		4,151	6
7	Remodel pantry-shelves	2010	8,880	323	27	323		2,638	7
8	Paint over bed lights	2010	5,770	210	27	210		1,680	8
9	Remodel library/lounge-flooring,carpentry	2010	10,114	368	27	368		3,005	9
10	Office carpentry,flooring,electrical,painting,plumbing,signs	2011	2,541	92	27	92		698	10
11	Office doors, keys	2011	16,375	595	27	595		4,363	11
12	HVAC repair, fire dampers	2011	21,469	780	27	780		5,548	12
13	Laundry room-tile, painting, electrical	2011	8,717	317	27	317		2,378	13
14	Common area doors	2011	30,333	1,103	27	1,103		7,813	14
15	Sprinkler Replacement	2012	10,441	380	27	380		2,311	15
16	Electrical thru out home	2012	8,728	317	27	317		1,955	16
17	EMR Wiring- Entire Facility	2013	18,523	674	27	674		3,594	17
18	Install Trees - Main Entrance	2014	10,320	229	15	229		1,145	18
19	Remove and replace asphalt parking lot	2014	17,400	264	27	264		1,320	19
20	Install french drain - kitchen	2014	2,750	33	27	33		165	20
21	R/M Reclass: Replace pistons, rods, and fans - Mechanical Room	2014	2,585	-	27	96	96	432	21
22	Building Wiring - Entire Facility	2015	5,243	191	27	191		684	22
23	R&M - Asphalt work in the parking lot	2015	5,000	-	20	250	250	875	23
24									24
25	Room Renovations - 1st floor chair rails	2016	13,770	501	27	501		1,169	25
26									26
27	Chliier replacement	2017	106,058	7,071	15	7,071		10,606	27
28									28
29	Chiller	2018	94,009	4,178	15	4,178		4,178	29
30	Additions in Physical Therapy Gym	2018	3,216	49	27	49		49	30
31				-		-			31
32	Reconcile to book depreciation			(1,495)		-	1,495		32
33				-		-			33
34	TOTAL (lines 1 thru 33)		$ 9,460,832	$ 51,597		$ 268,154	$ 216,557	$ 4,966,922	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 Wheeling, Inc. # 0040923 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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 9,460,832	$ 51,597		$ 268,154	$ 216,557	$ 4,966,922	1
2									2
3	Land improvements - management company	2002	281,421	-	40	6,194	6,194	137,515	3
4	HVAC, electrical, security system - management company	2003	2,472	-	20	215	215	2,113	4
5	Key card system - management company	2004	388	-	20	19	19	280	5
6	VAV TX controls - management company	2005	118	-	20	6	6	82	6
7	Interior Signs-management company	2006	86	-	20	6	6	70	7
8	Building improvements - management company	2008	12,440	-	20	149	149	5,630	8
9	Building improvements - management company	2009	2,373	-	20	130	130	1,229	9
10	Building improvements - management company	2010	2,328	-	20	99	99	1,117	10
11	Building improvements - management company	2011	1,751	-	20	81	81	612	11
12	Building improvements - management company	2012	5,503	-	20	202	202	1,348	12
13	Building improvements - management company	2013	4,572	-	20	263	263	1,686	13
14	Building improvements - management company	2014	2,474	-	20	246	246	1,116	14
15	Building improvements - management company	2015	435	-	20	53	53	186	15
16	Building improvements - management company	2016	7,179	-	20	530	530	1,273	16
17	Building improvements - management company	2017	4,591	-	20	197	197	284	17
18	Building improvements - management company	2018	871	-	20	18	18	18	18
19				-		-			19
20				-		-			20
21				-		-			21
22				-		-			22
23				-		-			23
24				-		-			24
25				-		-			25
26				-		-			26
27				-		-			27
28				-		-			28
29				-		-			29
30				-		-			30
31				-		-			31
32				-		-			32
33				-		-			33
34	TOTAL (lines 1 thru 33)		$ 9,789,834	$ 51,597		$ 276,563	$ 224,966	$ 5,121,481	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 Wheeling, Inc. # 0040923 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	$ 142,886	$ 24,185	$ 24,185	$ -		$ 101,858	71
72	Current Year Purchases	27,810	394	1,198	804		1,198	72
73	Fully Depreciated Assets	1,274,052	-	-	-		1,274,052	73
74	Allocated from Mgmt. Co.	540,349		14,423	14,423		495,040	74
75	TOTALS	$ 1,985,097	$ 24,579	$ 39,806	$ 15,227		$ 1,872,148	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.			51,143	-	1,875	1,875		46,248	79
80	TOTALS			$ 51,143	$	$ 1,875	$ 1,875		$ 46,248	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$	12,441,411	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$	76,176	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$	318,244	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	242,067	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$	7,039,877	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	N/A	$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 Report Period Beginning: 1/1/18 Ending: 12/31/18

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				4,474			6
7	TOTAL				$ 4,474 **			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: $ 57,939 Description: See Sch 14A
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20	Allocated from Management Company			217	20
21	TOTAL		$	$ 217	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 Wheeling, Inc.**
IDPH License ID Number: **0040923**
Fiscal Year End: **12/31/18**

Schedule 14A

XIV. Rental Costs
Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Copier	7,004
Printer	2,440
Postage	608
Med Equip	20,913
Oxygen	25,254
Mgt Co.	1,719
Total - Line 16	**57,939**

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 Report Period Beginning: 1/1/18 Ending: 12/31/18

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   [ ] YES
   [X] 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.

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	$	4,170	$ 272,754	$	4,170	$ 272,754	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		2,012	88,142		2,012	88,142	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		7,584	380,563		7,584	380,563	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				127,629		127,629	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Ambulance	39(3)				2,869			2,869	12
13	Other (specify): Oxygen	39(2)					36,159		36,159	13
14	TOTAL			$	13,766	$ 744,328	$ 163,788	13,766	$ 908,116	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 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 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 172,960	$ 183,370	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 5,509,668)	1,981,263	1,980,834	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	37,125	37,125	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,191,348	$ 2,201,329	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	8,867	8,867	12
13	Land		615,337	13
14	Buildings, at Historical Cost		6,537,447	14
15	Leasehold Improvements, at Historical Cost	1,254,739	3,252,387	15
16	Equipment, at Historical Cost	585,869	2,036,240	16
17	Accumulated Depreciation (book methods)	(1,039,001)	(7,039,877)	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 (spc **Rec. from Insurance**	129,548	129,548	22
23	Other(specify): **Mortgage Cost, Net**		55,333	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 940,022	$ 5,595,282	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,131,370	$ 7,796,611	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 429,043	$ 429,043	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	7,759,940	13,551,192	29
30	Accrued Salaries Payable	455,763	455,763	30
31	Accrued Taxes Payable (excluding real estate taxes)	14,991	14,991	31
32	Accrued Real Estate Taxes(Sch.IX-B)		618,026	32
33	Accrued Interest Payable	(7,412)	14,423	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Schedule 17A	15,419,588	3,446,875	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 24,071,913	$ 18,530,313	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			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)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 24,071,913	$ 18,530,313	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (20,940,543)	$ (10,733,702)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,131,370	$ 7,796,611	48

***(See instructions.)**

Facility Name: **Lexington Health Care Center of Wheeling, Inc.**
IDPH License ID Number: **0040923**
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**	56,611	56,611
00-13040-00	**Rent Receivable**	-	(11,937,713)
00-13250-00	**Due To / From Rehab Care Therapy**	18,854	18,854
00-13380-00	**Due From Elmhurst Square-Ar**	-	-
00-13713-00	**Due/From to Wheeling**	-	(35,000)
00-14530-00	**Prepaid Insurance**	57,173	57,173
00-14770-00	**Escrow - Insurance**	438,469	438,469
00-21030-00	**Cobra**	3,749	3,749
00-21040-00	**Withholding - Dental Insurance**	1,035	1,035
00-21085-00	**Vision Withholding**	22	22
00-21100-00	**401K Withholding**	3,782	3,782
00-21260-00	**Due From Ins Carrier**	(26,588)	(26,588)
00-22030-00	**Accrued Expenses**	31,723	31,723
00-22040-00	**Accrued Resident Tax**	-	-
00-22060-00	**Accrued Vesta 3% Management Fees**	2,279,885	2,279,885
00-22065-00	**Accrued Royal Management Fees**	310,049	310,049
00-22120-00	**Accrued Rent**	11,937,713	11,937,713
00-22140-00	**Accrued Insurance**	152,024	152,024
00-22270-00	**Due To Patient Trust Fund**	(53,448)	(53,448)
00-22330-00	**Advance - Biweekly Part A Paym**	25,870	25,870
00-22360-00	**Uncollectible Part A Co Pvts**	(8,341)	(8,341)
00-23530-00	**Due To - Royal Operations**	18,085	18,085
00-23720-00	**Due To Republic**	6,147	6,147
00-23740-00	**Due To Chicago Ridge**	-	-
00-23750-00	**Due To Lhcc Elmhurst**	-	-
00-23760-00	**Due To Lagrange**	1,300,000	1,300,000
00-23770-00	**Due To Lake Zurich**	-	-
00-23800-00	**Due To Schaumburg**	-	-
00-23870-00	**Due To/From Lex Fincl Svcs Ii Llc**	181	181
00-23880-00	**Due To / From Lhcs Wheeling**	35,000	35,000
00-24400-00	**Professional Liabilities Claims**	129,547	129,547
00-21050-00	**Withholding - Ep/Ci/Wl**	2,046	2,046
	Total - Line 36	**16,719,588**	**4,746,875**
		1,300,000	1,300,000

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 Report Period Beginning: 1/1/18 Ending: 12/31/18

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ -17433021	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (17,433,021)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,919,384)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) **Prior Period Adjustment**	(588,138)	15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (3,507,522)	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)**	$ (20,940,543)	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 Report Period Beginning: 1/1/18 Ending: 12/31/18

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.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 19,213,796	1
2	Discounts and Allowances for all Levels	(7,898,657)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 11,315,139	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,141,747	6
7	Oxygen	15,210	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,156,957	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		12
13	Barber and Beauty Care	13,910	13
14	Non-Patient Meals	616	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	198,696	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	61,748	19
20	Radiology and X-Ray	10,306	20
21	Other Medical Services	197,509	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 482,785	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,819	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 2,819	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)**	$ 13,957,700	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,913,146	31
32	Health Care	6,146,760	32
33	General Administration	3,890,288	33
	B. Capital Expense		
34	Ownership	2,482,419	34
	C. Ancillary Expense		
35	Special Cost Centers	1,976,212	35
36	Provider Participation Fee	468,259	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 16,877,084	40
41	**Income before Income Taxes (line 30 minus line 40)****	(2,919,384)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (2,919,384)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,419,075	44
45	Private Pay - Net Inpatient Revenue	2,994,749	45
46	Medicare - Net Inpatient Revenue	494,836	46
47	Other-(specify) Managed Care	5,406,479	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 11,315,139	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 Wheeling, Inc. # 0040923 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 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,002	2,241	$ 136,126	$ 60.73	1
2	Assistant Director of Nursing	1,972	2,241	94,928	42.35	2
3	Registered Nurses	30,577	34,191	1,201,952	35.15	3
4	Licensed Practical Nurses	40,996	45,701	1,208,206	26.44	4
5	CNAs & Orderlies	127,685	139,047	2,221,074	15.97	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,644	2,081	44,611	21.44	9
10	Activity Assistants	6,989	8,442	96,387	11.42	10
11	Social Service Workers	5,714	6,621	160,662	24.27	11
12	Dietician					12
13	Food Service Supervisor	1,978	2,311	56,405	24.41	13
14	Head Cook	1,994	2,337	42,987	18.39	14
15	Cook Helpers/Assistants	25,462	29,698	346,446	11.67	15
16	Dishwashers					16
17	Maintenance Workers	1,780	2,162	41,554	19.22	17
18	Housekeepers	37,538	45,186	533,385	11.80	18
19	Laundry					19
20	Administrator	1,856	2,060	152,449	74.01	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,669	6,183	100,635	16.28	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,031	2,480	52,442	21.15	31
32	Other Health C: See Sch 20A	18,052	22,521	568,363	25.24	32
33	Other(specify) Marketing	0	0	3,584		33
34	TOTAL (lines 1 - 33)	313,939	355,504	$ 7,062,194 *	$ 19.87	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 0	1(3)	35
36	Medical Director	Monthly	30,000	9(3)	36
37	Medical Records Consultant	Monthly	780	10(3)	37
38	Nurse Consultant	Monthly	505	10(7)	38
39	Pharmacist Consultant	Monthly	18,183	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	4,752	11(3)	44
45	Social Service Consultant	Monthly	3,145	12(3)	45
46	Other(specify) Pulmonary	Monthly	10,536	10(3)	46
47	Post Acute Consultant	Monthly	3,947	10(3)	47
48	Telemedicine Consulting	Monthly	9,160	10(3)	48
49	TOTAL (lines 35 - 48)		$ 81,008		49

C. CONTRACT NURSES

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

Facility Name: **Lexington Health Care Center of Wheeling, Inc.**
IDPH License ID Number: **0040923**
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
Staffing Coordinator	1,764	2,205	35,646	$ 16.16
Unit Secretary	3,472	4,291	65,645	$ 15.30
Accounts Coordinator	1,893	2,625	35,958	$ 13.70
Admissions	1,640	1,853	83,390	$ 45.00
MDS	3,544	4,505	154,714	$ 34.34
Clinical Coordinator	1,818	2,270	76,697	$ 33.79
Dietetic Technician	1,785	2,224	39,263	$ 17.65
Wound Care Coordinator	2,135	2,548	80,708	$ 31.68
Total - Line 32 Other Health Care (specify):	**18,052**	**22,520**	**572,020**	$ 25.40

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 Report Period Beginning: 1/1/18 Ending: 12/31/18

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Amy Saltzman	Administrator	0	$ 152,449
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 152,449

B. Administrative - Other

Description	Amount
Management Fees-Royal Operating	$ 847,788
Management Fees-Vest Mgmt.	0
Shared Services	669,684
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 1,517,472

C. Professional Services

Vendor/Payee	Type	Amount
RSM US LLP	Accounting	$ 35,566
Personnel Planners, Inc.	401K Administration	840
Pension Administrators	U/C Consulting	1,008
See Schedule 21C	See Schedule 21C	171,872
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 209,286

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 135,061
Unemployment Compensation Insurance	32,580
FICA Taxes	517,468
Employee Health Insurance	382,724
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
401K	12,549
Uniform Allowance	(33)
Other Employee Benefits	30,191
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,110,540

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
N/A		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	21,475
Health Care Worker Background Check	
(Indicate # of checks performed 96.63)	1,160
Patient Background Checks 342.9	4,115
Miscellaneous Licenses & Fees	992
Miscellaneous Dues & Subscriptions	7,954
Non Allowable Dues	(1,784)
Management Company Allocation	1,589
IHCA Dues	5,426
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 40,927

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Management Company Allocation	741
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 741

* Attach copy of IMRF notifications

**See instructions.

Facility Name: **Lexington Health Care Center of Wheeling, Inc.**
IDPH License ID Number: **0040923**
Fiscal Year End: **12/31/18**

Schedule 21C

XIX. SUPPORT SCHEDULES
C. Professional Services

Vendor	Type	Amount
Much Shelist	Legal	8,243
Duane Morris	Legal	146
Generation Law Ltd	Legal	8,275
Hinshaw & Culbert Son LLP	Legal	234
Hughes Socol Piers Resnick & Dym Ltd.	Legal	942
Eduard A Glavinskas	Legal	1,238
Bert Spilker & Associates	Legal	76
Serpico, Petrosino & Dipie	Legal	5,040
Collections	Legal	15,039
Other	Legal	278
Connected For Care Llc	Computer expenses	14,020
Royal Management/Operations	Computer expenses	53,300
ICIMS	Computer expenses	6,566
Info Controls	Computer expenses	11,543
National Datacare Corp	Computer expenses	2,299
Onshift	Computer expenses	753
Relias	Computer expenses	15,776
IL Dept Of Public Health	Computer expenses	1,990
Sophos	Computer expenses	1,839
Softchoice	Computer expenses	1,374
Microsoft	Computer expenses	11,948
Netsmart	Computer expenses	10,952
	Total (agree to Schedule V, line 19, column 3)	209,286
Real Estate allocation	Legal Fees	200
Less: Non-Allowable Legal Fees	Collections and Non allowable legal	(15,316)
Allocated from Mgmt. Co.	*Type*	
Much Shelist	Legal	1,603
Duane Morris	Legal	1,026
Partridge Partners	Legal	78
RSM	Accounting	1,761
Friedman & Huey	Accounting	530
IL Secretary of State	Filing Fees	5
West Suburban Bank	Banking	6
Personnel Planners	U/C Consultant	11
LaSalle Network	Recruiting / Finance	9,298
Pension Administrators, Inc.	401K Administration	242
Gene Whitehorn	Public Aid Pending Consultant	1,602
Steely Group LLC	Financial Consulting	2,614
M Werner Consulting	Public Aid Consultant	72
Early Stage Solutions	Financial Consulting	17,725
Objective Arts	Public Aid Pending Consultants	325
Adam Lefton	Financial Consulting	7,517
Brilliant Staffing LLC	Financial Consulting	2,499
Mark J Eenigenburg	Budgeting Consultant	2,339
Deloitte Consulting LLP	Compensation Consulting	1,096
John Mattone Partners	Workplace Consultant	6,044
Mark Rodeghier	Survey Preparation Consultant	324
JGC Advisors LLC	Contracting Consultant	152
Michel Desjardins	Contracting Consultant	81
Pathway Health Services	Operational & Financial Consulting	(173)
Brandlin & Associates	Banking Consultants	23,316
Steven Wood	Strategy/Operations Consulting	919
Susan Parker	Social Service Consultant	15
Focus Pointe Global	Strategic Planning	254
Andrzej Stankiewicz	General Business Consulting	213
DLC	Financial Planning & Analysis	3,416
Fieldwork	Recruitment Consultant	457
Computer Services	Computer Consulting	21,067
Sambell of Lombard II		
Friedman & Huey	Accounting	132
Duane Morris	Legal	25
Illinois Secretary of State	Filing Fees	3
	Total (agree to Schedule V, line 19, column 8)	300,763

Facility Name & ID Number Lexington Health Care Center of Wheeling, Inc. # 0040923 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 - $5,426**

(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?

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **52,355** 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. $ **468,259**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **616**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **0**
d. Have vehicle usage logs been maintained? **Adequate records have been maintained**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out 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.