FOR BHF USE

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2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2020)

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: 0039768

Facility Name: Lexington of Lake Zurich

Address: 930 South Rand Road (Number) Lake Zurich (City) 60047 (Zip Code)

County: Lake

Telephone Number: 847-726-1200 **Fax #** 847-726-1265

HFS ID Number:

Date of Initial License for Current Owners: 08/20/94

Type of Ownership:

	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
[ ]	Charitable Corp.	[ ]	Individual	[ ]	State
[ ]	Trust	[ ]	Partnership	[ ]	County
	IRS Exemption Code	[ ]	Corporation	[ ]	Other
		[x]	"Sub-S" Corp.		
		[ ]	Limited Liability Co.		
		[ ]	Trust		
		[ ]	Other		

PROPRIETARY: [x]

In the event there are further questions about this report, please contact:
Name: Rob Schlicht Telephone Number: 414-431-9335
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2020 to 12/31/2020 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)	Rob Schlicht Director
	(Firm Name & Address)	Wipfli LLP 10000 Innovation Drive, Suite 250, Milwaukee WI 53226
	(Telephone)	414-431-9335 Fax # 414-431-9303

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 of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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

	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	203	Skilled (SNF)	203	74,298	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	203	TOTALS	203	74,298	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF			6,624	6,624	8
9	SNF/PED					9
10	ICF	26,130	5,540	5,263	36,933	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	26,130	5,540	11,887	43,557	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 58.62%

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 [ ]

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 08/20/94

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

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified 203 and days of care provided 4,316

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: 12/31/20 Fiscal Year: 12/31/20

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

Facility Name & ID Number: Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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		17,337	979,508	996,845		996,845		996,845			1
2	Food Purchase		(1,149)		(1,149)		(1,149)	560	(589)			2
3	Housekeeping		595,430	223	595,653		595,653		595,653			3
4	Laundry											4
5	Heat and Other Utilities			214,541	214,541		214,541	25,111	239,652			5
6	Maintenance	52,587	419	180,256	233,262		233,262	109,739	343,001			6
7	Other (specify):*							11,587	11,587			7
8	**TOTAL General Services**	52,587	612,037	1,374,528	2,039,152		2,039,152	146,997	2,186,149			8
	B. Health Care and Programs											
9	Medical Director			25,000	25,000		25,000		25,000			9
10	Nursing and Medical Records	5,070,100	513,367	712,293	6,295,760		6,295,760	27,157	6,322,917			10
10a	Therapy											10a
11	Activities	94,275	7,009		101,284		101,284		101,284			11
12	Social Services	188,122			188,122		188,122		188,122			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*							3,324	3,324			15
16	**TOTAL Health Care and Programs**	5,352,497	520,376	737,293	6,610,166		6,610,166	30,481	6,640,647			16
	C. General Administration											
17	Administrative	109,896		1,591,139	1,701,035		1,701,035	(613,176)	1,087,859			17
18	Directors Fees											18
19	Professional Services			260,650	260,650		260,650	158,657	419,307			19
20	Dues, Fees, Subscriptions & Promotions			34,238	34,238		34,238	16,112	50,350			20
21	Clerical & General Office Expenses	273,328	32,099	73,683	379,110		379,110	1,193,861	1,572,971			21
22	Employee Benefits & Payroll Taxes			1,129,622	1,129,622		1,129,622		1,129,622			22
23	Inservice Training & Education							992	992			23
24	Travel and Seminar							96	96			24
25	Other Admin. Staff Transportation			2,505	2,505		2,505	19,009	21,514			25
26	Insurance-Prop.Liab.Malpractice			1,046,147	1,046,147		1,046,147	6,168	1,052,315			26
27	Other (specify):*							142,118	142,118			27
28	**TOTAL General Administration**	383,224	32,099	4,137,984	4,553,307		4,553,307	923,837	5,477,144			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	5,788,308	1,164,512	6,249,805	13,202,625		13,202,625	1,101,315	14,303,940			29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			57,579	57,579		57,579	264,946	322,525			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			27,647	27,647		27,647	323,572	351,219			32
33	Real Estate Taxes			(100)	(100)		(100)	181,095	180,995			33
34	Rent-Facility & Grounds			622,679	622,679		622,679	(622,521)	158			34
35	Rent-Equipment & Vehicles			39,833	39,833		39,833	5,468	45,301			35
36	Other (specify):*											36
37	TOTAL Ownership			747,638	747,638		747,638	152,560	900,198			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		280,305	913,619	1,193,924		1,193,924		1,193,924			39
40	Barber and Beauty Shops			3,865	3,865		3,865	(3,865)				40
41	Coffee and Gift Shops			111	111		111		111			41
42	Provider Participation Fee			348,916	348,916		348,916		348,916			42
43	Other (specify):*			402,589	402,589		402,589	(402,514)	75			43
44	TOTAL Special Cost Centers		280,305	1,669,100	1,949,405		1,949,405	(406,379)	1,543,026			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,788,308	1,444,817	8,666,543	15,899,668		15,899,668	847,496	16,747,164			45

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

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	(105)	2		4
5	Telephone, TV & Radio in Resident Rooms	(18,851)	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	(5,486)	30		9
10	Interest and Other Investment Income	(904)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(7,451)	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				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(310,468)	43		24
25	Fund Raising, Advertising and Promotional	(19,576)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (362,841)		$	30

BHF USE ONLY									
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	1,289,952		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 1,289,952		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 927,111		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.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Lexington of Lake Zurich

ID# 0039768

Report Period Beginning: 01/01/2020

Ending: 12/31/2020

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	laboratory exp	$ (27,445)	43	1
2	xray exp	(18,761)	43	2
3				3
4	personal item replacement	(37)	43	4
5	collections	(3,482)	19	5
6	barber & beauty income	(3,865)	40	6
7	Lobbying	(854)	20	7
8	Salesforce Computer consulting	(6,510)	19	8
9	offset shareholder interest	(18,661)	32	9
10				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
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(79,615)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(105)	0	0	665	0	0	0	0	0	0	0	560	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	25,111	0	0	0	0	0	0	0	0	25,111	5
6	Maintenance	0	0	109,739	0	0	0	0	0	0	0	0	109,739	6
7	Other (specify):*	0	0	11,587	0	0	0	0	0	0	0	0	11,587	7
8	**TOTAL General Services**	(105)	0	146,437	665	0	0	0	0	0	0	0	146,997	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	27,157	0	0	0	0	0	0	0	0	27,157	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	3,324	0	0	0	0	0	0	0	0	3,324	15
16	**TOTAL Health Care and Programs**	0	0	30,481	0	0	0	0	0	0	0	0	30,481	16
	C. General Administration													
17	Administrative	0	0	0	(613,176)	0	0	0	0	0	0	0	(613,176)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(9,992)	(20,150)	188,799	0	0	0	0	0	0	0	0	158,657	19
20	Fees, Subscriptions & Promotions	(854)	0	16,966	0	0	0	0	0	0	0	0	16,112	20
21	Clerical & General Office Expenses	0	0	1,193,861	0	0	0	0	0	0	0	0	1,193,861	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	992	0	0	0	0	0	0	0	992	23
24	Travel and Seminar	0	0	0	96	0	0	0	0	0	0	0	96	24
25	Other Admin. Staff Transportation	0	0	0	19,009	0	0	0	0	0	0	0	19,009	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	6,168	0	0	0	0	0	0	0	6,168	26
27	Other (specify):*	0	0	0	142,118	0	0	0	0	0	0	0	142,118	27
28	**TOTAL General Administration**	(10,846)	(20,150)	1,399,626	(444,793)	0	0	0	0	0	0	0	923,837	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(10,951)	(20,150)	1,576,544	(444,128)	0	0	0	0	0	0	0	1,101,315	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	(5,486)	221,067	0	49,365	0	0	0	0	0	0	0	264,946	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(19,565)	283,964	0	59,173	0	0	0	0	0	0	0	323,572	32
33	Real Estate Taxes	0	152,863	0	28,232	0	0	0	0	0	0	0	181,095	33
34	Rent-Facility & Grounds	0	(622,521)	0	0	0	0	0	0	0	0	0	(622,521)	34
35	Rent-Equipment & Vehicles	0	0	0	5,468	0	0	0	0	0	0	0	5,468	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(25,051)	35,373	0	142,238	0	0	0	0	0	0	0	152,560	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	(3,865)	0	0	0	0	0	0	0	0	0	0	(3,865)	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(402,589)	75	0	0	0	0	0	0	0	0	0	(402,514)	43
44	**TOTAL Special Cost Centers**	(406,454)	75	0	0	0	0	0	0	0	0	0	(406,379)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(442,456)	15,298	1,576,544	(301,890)	0	0	0	0	0	0	0	847,496	45

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. [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 Lake Zurich Ltd Ptsp	**	$ (20,150)	$ (20,150)	1
2	V	30	Depreciation		Lexington Health Care Systems of Lake Zurich Ltd Ptsp	**	221,067	221,067	2
3	V	32	Interet		Lexington Health Care Systems of Lake Zurich Ltd Ptsp	**	283,964	283,964	3
4	V	32	Amortization of Mortgage Costs		Lexington Health Care Systems of Lake Zurich Ltd Ptsp	**			4
5	V	33	Property Taxes		Lexington Health Care Systems of Lake Zurich Ltd Ptsp	**	152,863	152,863	5
6	V	34	Rental Expense	622,521	Lexington Health Care Systems of Lake Zurich Ltd Ptsp	**		(622,521)	6
7	V	43	Trust fees		Lexington Health Care Systems of Lake Zurich Ltd Ptsp	**	75	75	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V				** The owners of Lexington Health Care Center of Lake Zurich Inc. own 100% of Lexington Health Care				12
13	V				Systems of Lake Zurich Limited Partnership				13
14	Total			$ 622,521			$ 637,819	$ * 15,298	14

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

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
	Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	3	Housekeeping Supplies	$	Royal Management Corp.	**	$	$	15
16	V	5	Utilities - gas & electric		Royal Management Corp.	**	24,404	24,404	16
17	V	5	Utilities - water & sewer		Royal Management Corp.	**	707	707	17
18	V	5	Utilities - maintenance office		Royal Management Corp.	**			18
19	V	6	Management Allocation - salaries		Royal Management Corp.	**	94,680	94,680	19
20	V	6	Repairs & maintenance		Royal Management Corp.	**	15,059	15,059	20
21	V	6	Scavenger & exterminating		Royal Management Corp.	**			21
22	V	7	Management Allocation - empoyee benefits		Royal Management Corp.	**	11,587	11,587	22
23	V	10	Medical consultant		Royal Management Corp.	**			23
24	V	10	Management Allocation - salaries		Royal Management Corp.	**	27,157	27,157	24
25	V	15	Management Allocation - empoyee benefits		Royal Management Corp.	**	3,324	3,324	25
26	V	17	Management Allocation - salaries		Royal Management Corp.	**			26
27	V	19	Computer consultant & supplies		Royal Management Corp.	**	51,736	51,736	27
28	V	19	Professional fees		Royal Management Corp.	**	137,063	137,063	28
29	V	20	Dues & subscriptions		Royal Management Corp.	**	1,452	1,452	29
30	V	20	Advertising - help wanted		Royal Management Corp.	**	15,514	15,514	30
31	V	21	Management Allocation - salaries		Royal Management Corp.	**	1,161,256	1,161,256	31
32	V	21	Bank charges		Royal Management Corp.	**	6,323	6,323	32
33	V	21	Office supplies & printing		Royal Management Corp.	**	3,798	3,798	33
34	V	21	Postage		Royal Management Corp.	**	5,235	5,235	34
35	V	21	Telephone		Royal Management Corp.	**	17,249	17,249	35
36	V								36
37	V								37
38	V		** The owners of Lexington Health Care Center of Lake Zurich, Inc. own 100% of Royal Management Corp						38
39	Total			$			$ 1,576,544	$ * 1,576,544	39

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

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	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	**	$ 992	$ 992	15
16	V	24	Travel & seminar		Royal Management Corp	**	96	96	16
17	V	25	Auto expense		Royal Management Corp	**	19,009	19,009	17
18	V	26	Insurance general		Royal Management Corp	**	6,168	6,168	18
19	V	27	Management Allocation - employee benefits		Royal Management Corp	**	142,118	142,118	19
20	V	30	Depreciation		Royal Management Corp	**	49,365	49,365	20
21	V	32	Interest		Royal Management Corp	**	59,173	59,173	21
22	V	2	Amortization of mortgage costs		Royal Management Corp	**	665	665	22
23	V	33	Property taxes		Royal Management Corp	**	28,232	28,232	23
24	V	34	Rent expense		Royal Management Corp	**			24
25	V	35	Equipment rental		Royal Management Corp	**	5,468	5,468	25
26	V	17	Management fees	613,176	Royal Management Corp	**		(613,176)	26
27	V	35	Auto lease		Royal Management Corp	**			27
28	V	6	Security		Royal Management Corp	**			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		** The owners of Lexington Health Care Center of Lake Zurich, Inc. own 100% of Royal Management Corp.						38
39	Total			$ 613,176			$ 311,286	$ * (301,890)	39

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

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

VII. RELATED PARTIES

A. (Continued) **Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.**

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	James Samatas Discretionary Trust	33.33	Lexington HC Ctr. of Bloomingdale, Inc	Bloomingdale	Eastgate Manor	Algonquin	Supportive Living	1
2	John Samatas Discretionary Trust	33.33	Lexington HC Ctr. of Chicago Ridge, Inc.	Chicago Ridge	of Algonquin, LLC		Facility	2
3	Cynthia Thiem Discretionary Trust	33.34	Lexington HC Ctr. of Elmhurst, Inc.	Elmhurst	Vesta Management	Lombard	Mgmt. Company	3
4			Lexington HC Ctr. of LaGrange, Inc.	LaGrange	Group LLC			4
5			Lexington HC Ctr. of Lombard, Inc.	Lomard	Lexington Health	Lake Zurich	Real Estate	5
6			Lexington HC Ctr. of Orland Park, Inc.	Orland Park	Care Systems of		Property	6
7			Lexington HC Ctr. of Schaumburg, Inc.	Schaumburg	Lake Zurich Ltd.			7
8					Ptsp.			8
9					Royal Management	Lombard	Mgmt. Company	9
10					Corporation			10
11					Lexington Financial	Lombard	Finance Company	11
12					Services II, LLC			12
13					Lexington Square	Lombard	Independent and	13
14					Life Care of		Assisted Living	14
15					Lombard, LLC			15
16					Lexington Square	Elmhurst	Independent	16
17					Life Care of Elmhurst,		Living Facility	17
18					Elmhurst, LLC			18
19					Heron Point	Lombard	Mgmt. Company	19
20					Management			20
21					Corporation			21
22					Samvest of	Lombard	Lessor	22
23					Lombard II, LLC			23
24					North Heron	Lombard	Finance Company	24
25					Investments, LLC			25
26					Curatess, LLC	Lombard	Telemedicine	26
27					Republic	Lombard	Construction	27
28					Construction of		Company	28
29					Illinois, Inc.			29
30								30

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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 Home	Lombard	Home Health	1
2					Health Care, Inc.			2
3					Lexington Hospice	Lombard	Hospice	3
4					Services, LLC			4
5					Lexington Private	Lombard	Healthcare	5
6					Home Care			6
7					Merit Sleep	Lombard	Management	7
8					Management, LLC		Company	8
9					Samvest of	Algonquin	Real Estate	9
10					Algonquin Ltd. Ptsp		Property	10
11					Sambell of	Bloomingdale	Real Estate	11
12					Bloomingdale Ltd. Pts		Property	12
13					Sambell of Chicago	Chicago Ridge	Real Estate	13
14					Ridge Ltd. Ptsp.		Property	14
15					Sambell of	Elmhurst	Real Estate	15
16					Elmhurst II Ltd. Ptsp.		Property	16
17					Sambell of	LaGrange	Real Estate	17
18					LaGrange Ltd. Ptsp.		Property	18
19					Lexington Health	Lombard	Real Estate	19
20					Care Systems of		Property	20
21					Lombard Ltd. Ptsp.			21
22					Lexington Health	Orland Park	Real Estate	22
23					Care Systems of		Property	23
24					Orland Park Ltd. Ptsp			24
25					Sambell of	Schaumburg	Real Estate	25
26					Schaumburg Ltd. Ptsp		Property	26
27								27
28								28
29								29
30								30

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	owners took no salary in 2020								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

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

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

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 2/31/2020

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

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 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 svailable	565,750	8	$	$	74,095	$ 0	1
2	5	Utilities - gas & electric	Bed days svailable	565,750	8	186,333		74,095	24,404	2
3	5	Utilities - water & sewer	Bed days svailable	565,750	8	5,398		74,095	707	3
4	5	Utilities - maintenance office	Bed days svailable	565,750	8			74,095	0	4
5	6	Management Allocation - salaries	Bed days svailable	565,750	8	722,929	722,929	74,095	94,680	5
6	6	Repairs & maintenance	Bed days svailable	565,750	8	114,986		74,095	15,059	6
7	6	Scavenger & exterminating	Bed days svailable	565,750	8			74,095	0	7
8	7	Management Allocation - empoyee ben	Bed days svailable	565,750	8	88,474		74,095	11,587	8
9	10	Medical consultant	Bed days svailable	565,750	8			74,095	0	9
10	10	Management Allocation - salaries	Bed days svailable	565,750	8			74,095	0	10
11	15	Management Allocation - empoyee ben	Bed days svailable	565,750	8	25,377		74,095	3,324	11
12	17	Management Allocation - salaries	Bed days svailable	565,750	8	207,358	207,358	74,095	27,157	12
13	19	Computer consultant & supplies	Bed days svailable	565,750	8	395,029		74,095	51,736	13
14	19	Professional fees	Bed days svailable	565,750	8	1,046,538		74,095	137,063	14
15	20	Dues & subscriptions	Bed days svailable	565,750	8	11,082		74,095	1,451	15
16	20	Advertising - help wanted	Bed days svailable	565,750	8	118,456		74,095	15,514	16
17	21	Management Allocation - salaries	Bed days svailable	565,750	8	8,866,730	8,866,730	74,095	1,161,256	17
18	21	Bank charges	Bed days svailable	565,750	8	48,277		74,095	6,323	18
19	21	Office supplies & printing	Bed days svailable	565,750	8	29,001		74,095	3,798	19
20	21	Postage	Bed days svailable	565,750	8	39,969		74,095	5,235	20
21	21	Telephone	Bed days svailable	565,750	8	131,703		74,095	17,249	21
22										22
23										23
24										24
25	TOTALS					$ 12,037,640	$ 9,797,017		$ 1,576,543	25

STATE OF ILLINOIS

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 2/31/2020

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	565,750	8	$ 7,573	$	74,095	$ 992	1
2	24	Travel & seminar	Bed days available	565,750	8	735		74,095	96	2
3	25	Auto expense	Bed days available	565,750	8	145,140		74,095	19,009	3
4	26	Insurance general	Bed days available	565,750	8	47,093		74,095	6,168	4
5	27	Management Allocation - employee be	Bed days available	565,750	8	1,085,139		74,095	142,118	5
6	30	Depreciation	Bed days available	565,750	8	376,924		74,095	49,365	6
7	32	Interest	Bed days available	565,750	8	451,812		74,095	59,173	7
8	2	Amortization of mortgage costs	Bed days available	565,750	8	5,077		74,095	665	8
9	33	Property taxes	Bed days available	565,750	8	215,565		74,095	28,232	9
10	34	Rent expense	Bed days available	565,750	8			74,095		10
11	35	Equipment rental	Bed days available	565,750	8	41,748		74,095	5,468	11
12	17	Management fees	Bed days available	565,750	8			74,095		12
13	35	Auto lease	Bed days available	565,750	8			74,095		13
14	6	Security	Bed days available	565,750	8			74,095		14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 2,376,806	$		$ 311,286	25

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Fifth Third Bank		x	mortgage	fixed, prin, var	9/15/17	$ 6,373,440	$ 5,608,647	9/15/19	libor+3.5	$ 283,964	1
2												2
3												3
4	*Interco Note Receivable											4
5												5
	Working Capital											
6	Shareholders	x		working capital	none	varies	270,033	1,884,664	demand	0.0150	18,661	6
7	West Suburban Bank		x	PPP loan	none	5/7/20	1,353,643	1,353,643	5/7/22	0.0100	8,986	7
8												8
9	TOTAL Facility Related						$ 7,997,116	$ 8,846,954			$ 311,611	9
	B. Non-Facility Related*											
10								interest income offset			(904)	10
11								allocated from mmgt co			59,173	11
12								offset shareholder interest			(18,661)	12
13												13
14	TOTAL Non-Facility Related						$	$			$ 39,608	14
15	TOTALS (line 9+line14)						$ 7,997,116	$ 8,846,954			$ 351,219	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ ____________ Line # __________

* 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 & ID Number: Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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.

Item		Amount	Line
1. Real Estate Tax accrual used on 2019 report.	$	173,300	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.)	$	163,043	2
3. Under or (over) accrual (line 2 minus line 1).	$	(10,257)	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)	$	163,020	4
allocated from management co		28,232	
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.)	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND $ ______ For ______ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	180,995	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	Amount	Line
2015	163,680	8
2016	165,626	9
2017	163,337	10
2018	149,011	11
2019	150,603	12

FOR BHF USE ONLY

Line	Description		Line
13	FROM R. E. TAX STATEMENT FOR 2019	$	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.**

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lexington of Lake Zurich COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0039768

CONTACT PERSON REGARDING THIS REPORT Christine Thompson

TELEPHONE 630-458-4700 FAX #: 630-458-4796

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

Enter the tax index number and real estate tax assessed for 2019 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 2019.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	14-28-100-020	land & building	$ 150,603.00	$ 150,603.00
2.	Royal Management Corp (Samvest of Lombard II)		$	$
3.	14-29-200-033	land & building	$ 215,565.00	$ 28,232.00
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 366,168.00	$ 178,835.00

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? ______ 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 copies of the original 2019 tax bills which were listed in Section A to this statement. Be sure to use the 2019 tax bill which is normally paid during 2020.

PLEASE NOTE: ***Payment information from the Internet*** or otherwise is ***not considered acceptable tax bill documentation***. Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 78,901 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 [ ] NO
If so, please complete the following:

1. Total Amount Incurred: n/a 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: n/a 4. Dates Incurred:

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	250,344	1990	$ 495,000	1
2	Management Company allocatino			24,153	2
3	TOTALS	250,344		$ 519,153	3

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	203		1994	1994	$ 6,418,907	$	40	$ 160,473	$ 160,473	$ 4,225,784	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Land Improvements			1994	10,701		10			10,701	9
10	Land Improvements			1994	13,330		10			13,330	10
11	Leasehold Improvements			1994	4,737		15			4,737	11
12	Leasehold Improvements			1995	4,005		15			4,005	12
13	Land Improvements			1995	3,221		10			3,221	13
14	Building Improvements			1995	3,019		40	75	75	1,957	14
15	Building Improvements			1995	64,500	1,654	39	1,654		42,521	15
16	Patio			1996	1,168		15			1,168	16
17	Compressor			1996	5,145		10			5,145	17
18	Road sidewalk			1997	18,094		20			18,094	18
19	Foundation/Sprinkler			1997	2,068	59	35	59		1,387	19
20	Flagpoles			1997	1,573		15			1,573	20
21	Basement rehab			1998	12,867		10			12,867	21
22	MDS Telnet wiring			1998	3,365		10			3,365	22
23	Flag Pole			1998	787		15			787	23
24	Resurface/restripe parking lot			1998	4,977		10			4,977	24
25	Transfer 10 beds from shelter care			1998	2,260	57	40	57		1,258	25
26	1st floor lobby tile			1999	12,153		10			12,153	26
27	Parking lot repair			2000	3,740		10			3,740	27
28	Roof repair			2000	10,770		10			10,770	28
29	Automatic door			2000	1,300		10			1,300	29
30	Kitchen rehab			2000	16,886		10			16,886	30
31	Compressor			2001	4,350		10			4,350	31
32	Boiler vent			2001	3,228		10			3,228	32
33	Fire pump			2001	1,766		10			1,766	33
34	Kitchen rehab			2001	721		10			721	34
35	Elevator infrared curtains			2001	4,500		10			4,500	35
36	Therapy Room Rehab			2004	64,473	3,224	20	3,224		52,657	36

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

See Page 12A, Line 70 for total

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

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

XI. OWNERSHIP COSTS (continued)

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

	1	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	Elevator Upgrade	2004	$ 3,487	$ 174	20	$ 174	$	$ 2,800	37
38	HVAC Compressor	2004	11,845	592	20	592		9,621	38
39	Sidewalk, raise and support	2005	700	35	20	35		538	39
40	Pavement for parking lot	2005	6,650	333	20	333		5,187	40
41	Water softner	2005	2,635	132	20	132		2,100	41
42	Plumbing and sprinkler	2005	4,469	223	20	223		3,551	42
43	Lobby and lounge rehab	2005	44,560	2,228	20	2,228		35,462	43
44	Therapy room rehab	2005	1,721	86	20	86		1,312	44
45	First floor therapy room	2005	42,424	2,121	20	2,121		33,270	45
46	Transitional unit	2005	9,898	495	20	495		7,590	46
47	Countertop	2005	845		5			845	47
48	Wallcovering	2005	439		5			439	48
49	Panel Brick Replacement	2006	16,001	800	20	800		11,534	49
50	Landscaping Improvement	2006	4,640		5			4,640	50
51	HVAC	2006	3,999		10			3,999	51
52	Kitchen Rehab	2006	2,553		10			2,553	52
53	Wall Mounted Cabinets	2006	10,451		10			10,451	53
54	Therapy room rehab	2006	2,829		10			2,829	54
55	Solo step install	2006	3,689		10			3,689	55
56	Transitional unit	2006	31,685	1,584	20	1,584		22,309	56
57	Employee Lunchroom rehab	2006	1,766		10			1,766	57
58	Fine Dining	2006	22,517	1,126	20	1,126		16,139	58
59	Land Improvements	2006	5,374	358	15	358		5,102	59
60	Emergency AC	2006	7,564		10			7,564	60
61	Wood Flooring	2006	1,526		10			1,526	61
62	HVAC	2007	2,716		10			2,716	62
63	Emergency AC	2007	18,731		10			18,731	63
64	First floor remodel-carpentry, flooring, plumbing, painting,	2007	701,565		40	17,539	17,539	241,161	64
65	fixtures								65
66	Landscaping	2008	15,920	1,061	15	1,061		13,705	66
67	Parking Lot Repairs	2008	4,224	211	20	211		2,585	67
68	Roof	2008	33,700	1,685	20	1,685		21,203	68
69	Employee Locker Rooms	2008	3,732	93	40	93		1,139	69
70	TOTAL (lines 4 thru 69)		$ 7,723,466	$ 18,331		$ 196,418	$ 178,087	$ 4,967,004	70

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

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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		$ 7,723,466	$ 18,331		$ 196,418	$ 178,087	$ 4,967,004	1
2	Second floor remodel - carpentry, electrical, flooring,	2008	555,633		27	20,205	20,205	250,879	2
3	painting								3
4	Irrigation System	2009	15,335	1,022	15	1,022		11,583	4
5	Landscaping Enhancements	2009	8,276	552	15	552		6,302	5
6	Quick connects	2009	7,611	381	20	381		4,318	6
7	HVAC Chiller	2009	102,185	5,109	20	5,109		58,754	7
8	HVAC-1st floor admin office	2009	7,295	365	20	365		4,045	8
9	2nd floor remodel	2009	9,331	339	27	339		4,068	9
10	Basement Office	2009	2,755	100	27	100		1,125	10
11	Patio Pergola	2009	8,905	445	20	445		5,043	11
12	3rd floor remodel-Carpentry,plumbing,electrical,handrails	2009	398,350		27	14,485	14,485	161,749	12
13	painting,alarm system								13
14									14
15									15
16									16
17	Med Room Remodel-painting,flooring	2010	5,531	202	27	202		2,070	17
18	Office carpentry,flooring,electrical,painting,plumbing,signs	2010	51,465	4,149	27	4,149		41,490	18
19	Exhaust System	2010	83,215	3,035	27	3,035		30,350	19
20	Office spot cooler	2010	3,456	126	27	126		1,271	20
21	Ceiling insulations	2010	2,640	96	27	96		992	21
22	Remodel pantry-shelves	2010	4,402	161	27	161		1,650	22
23	Paint over bed lights	2010	5,512	201	27	201		2,010	23
24	Exterior Door	2010	2,618	95	27	95		958	24
25	Remodel Library/Lounge and physician office-flooring,	2010	7,796	284	27	284		2,871	25
26	art framing,flooring								26
27	2nd floor remodel-carpentry,plumbing,electrical	2010	4,838	176	27	176		1,893	27
28	Concrete repair-ramp & railing	2010	10,029	669	15	669		6,857	28
29	Office remodel-doors, carpentry, locks	2011	20,714	753	27	753		7,101	29
30	Landscaping Enhancements	2011	4,987	332	15	332		3,237	30
31	Fire pump and drain line	2011	8,360	304	27	304		2,762	31
32	Laundry room remodel-painting, tile	2011	7,835	285	27	285		2,660	32
33									33
34	TOTAL (lines 1 thru 33)		$ 9,062,540	$ 37,512		$ 250,289	$ 212,777	$ 5,583,042	34

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

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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		$ 9,062,540	$ 37,512		$ 250,289	$ 212,777	$ 5,583,042	1
2	Locker Room-paint, cabinets	2011	7,504	273	27	273		2,548	2
3	2nd floor remodel-doors and locks	2011	17,692	643	27	643		6,001	3
4	HVAC Chiller	2011	99,609		27	3,622	3,622	34,107	4
5	Parking lot-Stripe and seal	2011	51,148		20	2,558	2,558	23,655	5
6									6
7	Building wiring	2012	25,124		27	914	914	7,538	7
8	Replace pipe kitchen	2012	4,202		27	153	153	1,312	8
9									9
10	Update Dishwashing Area in Kitchen: Tile, Drywall	2013	10,078		27	366	366	2,656	10
11									11
12	Landscaping - adding trees main entrance	2014	10,152		15	56	56	393	12
13									13
14	Repair condensor coil in kitchen cooler	2014	3,402		20	170	170	1,105	14
15	2nd floor shower room - install handrails	2014	4,234		27	156	156	1,014	15
16									16
17	EMR Entire Buidling Wiring	2015	5,315	193	27	193		1,078	17
18	R/M Reclass: Fire Alarm Inspection	2015	2,547		20	127	127	700	18
19	R/M Reclass: Add Insulation to emergency exhaust pip in hallway	2015	3,100		20	155	155	853	19
20	R/M Reclass: Paving and coating parking lot	2015	5,500		20	275	275	1,513	20
21									21
22	Paving and Seal Coating in Parking Lot	2016	2,500	125	20	125		510	22
23	Electrical Work - Throughout Facility	2016	4,253	213	20	213		868	23
24	Physical Therapy Rm. - Surfacing, Plumbing, Drywall, Wiring, Pa	2016	3,654	133	28	133		598	24
25	Resident Rooms - Installing Chair Rails in First Floor Rooms	2016	6,192	619	10	619		2,528	25
26	R/M Reclass: Radiator Repair - removing, re-cored, reinstalling, a	2016	8,942		15	596	596	1,788	26
27	filling with new coolant								27
28									28
29	Installation of water heater-Mechanical room	2017	13,042	1,304	10	1,304		4,129	29
30									30
31	Provide power to touchscreens	2019	3,081	77	40	77		103	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 9,353,811	$ 41,092		$ 263,017	$ 221,925	$ 5,678,039	34

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

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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 12C, Carried Forward		$ 9,353,811	$ 41,092		$ 263,017	$ 221,925	$ 5,678,039	1
2	Mill and resurface parking lot	2020	58,700	1,174	25	1,174		1,174	2
3	Furnished and installed PVS supply and return for chiller	2020	16,444	685	10	685		685	3
4									4
5									5
6	reconcile to book			(865)			865		6
7									7
8									8
9									9
10									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
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)		$ 9,428,955	$ 42,086		$ 264,876	$ 222,790	$ 5,679,898	34

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

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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 12D, Carried Forward		$ 9,428,955	$ 42,086		$ 264,876	$ 222,790	$ 5,679,898	1
2	Building - management company	2002	334,224			12,037	12,037	156,172	2
3	HVAC, electrical, security system - management company	2003	2,936			145	145	2,340	3
4	Key card system - management company	2004	461			37	37	337	4
5	VAV TX controls - management company	2005	140			11	11	99	5
6	Building improvements - management company	2006	102			11	11	87	6
7	Building improvements - management company	2008	14,469			539	539	6,367	7
8	Building improvements - management company	2009	2,686			237	237	1,540	8
9	Building improvements - management company	2010	2,647			186	186	1,373	9
10	Building improvements - management company	2011	2,080			158	158	854	10
11	Building improvements - management company	2012	6,120			368	368	1,826	11
12	Building improvements - management company	2013	5,430			249	249	2,069	12
13	Building improvements - management company	2014	2,938			478	478	1,845	13
14	Building improvements - management company	2015	517			103	103	343	14
15	Building improvements - management company	2016	8,527			1,030	1,030	2,840	15
16	Building improvements - management company	2017	5,377			379	379	856	16
17	Building improvements - management company	2018	966			57	57	104	17
18	Building improvements - management company	2019	17,418			472	472	717	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)		$ 9,835,993	$ 42,086		$ 281,373	$ 239,287	$ 5,859,667	34

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

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	$ 210,557	$ 13,243	$ 13,243	$	5-10	$ 173,954	71
72	Current Year Purchases	17,066	2,250	2,250		5	2,250	72
73	Fully Depreciated Assets	1,396,203					1,396,203	73
74	allocated from mgmt co	647,180		21,606	21,606		499,949	74
75	TOTALS	$ 2,271,006	$ 15,493	$ 37,099	$ 21,606		$ 2,072,356	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			60,958		4,053	4,053		46,759	79
80	TOTALS			$ 60,958	$	$ 4,053	$ 4,053		$ 46,759	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)	$ 12,687,110	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 57,579	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 322,525	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 264,946	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 7,978,782	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		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

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

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

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
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								6
7	TOTAL				$ **			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.	/2021	$
13.	/2022	$
14.	/2023	$

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? [x] YES [ ] NO
16. Rental Amount for movable equipment: $ 9,922 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	management comp allocation				20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
COMMUNITY COLLEGE [ ]
HOURS PER CNA ____

3. CLINICAL PORTION:

IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39(3)	hrs	$	7,832	$ 342,725	$	7,832	$ 342,725	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,866	97,149		1,866	97,149	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		9,637	416,684		9,637	416,684	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				255,223		255,223	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): ambulance	39(3)				9,960			9,960	12
13	Other (specify): see Sch 16a	39(2)					25,082		25,082	13
14	TOTAL			$	19,335	$ 866,518	$ 280,305	19,335	$ 1,146,823	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.

STATE OF ILLINOIS

Facility Name & ID Number Lexington of Lake Zurich # 0039768 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2020 (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	$ 631,874	$ 636,246	1
2	Cash-Patient Deposits	59,045	59,045	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 1,737,407)	3,285,981	3,285,981	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	30,950	30,950	6
7	Other Prepaid Expenses	62,657	62,657	7
8	Accounts Receivable (owners or related parties)	137,091	202,614	8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 4,207,598	$ 4,277,493	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	8,906	8,906	12
13	Land		495,000	13
14	Buildings, at Historical Cost		6,418,908	14
15	Leasehold Improvements, at Historical Cost	1,121,584	2,998,558	15
16	Equipment, at Historical Cost	827,954	1,610,267	16
17	Accumulated Depreciation (book methods)	(1,456,248)	(7,211,396)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):	326,229	326,229	22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 828,425	$ 4,646,472	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,036,023	$ 8,923,965	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 890,405	$ 890,405	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	76,408	76,408	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	394,543	394,543	30
31	Accrued Taxes Payable (excluding real estate taxes)	23,231	23,231	31
32	Accrued Real Estate Taxes(Sch.IX-B)		163,020	32
33	Accrued Interest Payable	8,987	93,103	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	see schedule 17a	15,623,306	7,047,770	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 17,016,880	$ 8,688,480	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	3,238,307	3,238,307	39
40	Mortgage Payable		5,608,647	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 3,238,307	$ 8,846,954	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 20,255,187	$ 17,535,434	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (15,219,164)	$ (8,611,469)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 5,036,023	$ 8,923,965	48

*(See instructions.)

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XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (12,326,713)	1
2	Restatements (describe):		2
3	post closing adjustments	(350,638)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (12,677,351)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,541,813)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (2,541,813)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (15,219,164)	24 *

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

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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	$ 18,068,643	1
2	Discounts and Allowances for all Levels	(10,090,244)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,978,399	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,281,875	6
7	Oxygen	(3,017)	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 3,278,858	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	8,047	13
14	Non-Patient Meals	105	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	248,068	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	195,743	19
20	Radiology and X-Ray	(278)	20
21	Other Medical Services	306,190	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 757,875	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	904	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 904	26
	E. Other Revenue (specify):******		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	miscellaneous	38,925	28
28a	provider relief funds	1,302,894	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,341,819	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 13,357,855	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	2,039,152	31
32	Health Care	6,610,166	32
33	General Administration	4,553,307	33
	B. Capital Expense		
34	Ownership	747,638	34
	C. Ancillary Expense		
35	Special Cost Centers	1,600,489	35
36	Provider Participation Fee	348,916	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 15,899,668	40
41	**Income before Income Taxes (line 30 minus line 40)****	(2,541,813)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (2,541,813)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 5,426,648	44
45	Private Pay - Net Inpatient Revenue	875,979	45
46	Medicare - Net Inpatient Revenue	556,573	46
47	Other-(specify) managed care/other	1,119,199	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 7,978,399	49

* This must agree with page 4, line 45, column 4.
** Does this agree with taxable income (loss) per Federal Income Tax Return? ____________ 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.

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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	1,508	2,019	$ 145,799	$ 72.21	1
2	Assistant Director of Nursing	1,547	2,011	90,337	44.92	2
3	Registered Nurses	40,074	52,674	2,125,332	40.35	3
4	Licensed Practical Nurses	10,795	14,199	473,504	33.35	4
5	CNAs & Orderlies	66,240	86,688	1,690,754	19.50	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,568	1,833	42,038	22.93	9
10	Activity Assistants	3,237	3,952	52,238	13.22	10
11	Social Service Workers	6,020	7,056	188,122	26.66	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	1,660	2,344	52,587	22.43	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,166	1,561	109,896	70.40	20
21	Assistant Administrator					21
22	Other Administrative	4,380	5,273	110,171	20.89	22
23	Office Manager					23
24	Clerical					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	3,169	4,394	109,621	24.95	31
32	Other Health Care(specify)					32
33	Other(specify) see sch 20a	15,095	19,706	597,909	30.34	33
34	TOTAL (lines 1 - 33)	156,459	203,710	$ 5,788,308 *	$ 28.41	34

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

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	monthly	$ 39,538	1-3	35
36	Medical Director	monthly	25,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	monthly	20,373	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	2,755	19-3	44
45	Social Service Consultant	monthly	4,036	19-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 91,702		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	5	207	10-3	51
52	Certified Nurse Assistants/Aides	24,268	690,415	10-3	52
53	TOTAL (lines 50 - 52)	24,272	$ 690,622		53

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Susan Dulaca	administrator	0	$ 109,896
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 109,896

B. Administrative - Other

Description	Amount
Royal mgmt fees	$ 613,176
shared services	977,963
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 1,591,139

C. Professional Services

Vendor/Payee	Type	Amount
Cassiday	legal	$ 2,648
Markoff	legal	677
Lifecare Innov	legal	6,007
Duane Morris	legal	12,111
Much Shelist	legal	2,567
5th third	legal	31,132
RSM	accounting	26,365
Wipfli	accounting	5,000
Personnel planners	u/c consulting	792
Markoff	collections	3,482
see sch 21c		169,869
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 260,650

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 285,270
Unemployment Compensation Insurance	20,923
FICA Taxes	426,585
Employee Health Insurance	407,201
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
401k contribution	(40,262)
tuition	2,000
uniforms	3,991
miscellaneous benefits	23,914
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,129,622

* Attach copy of IMRF notifications

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	11,605
Health Care Worker Background Check (Indicate # of checks performed)	
Patient Background Checks	4,650
miscellaneous licenses and permits	1,622
IHCA	7,162
miscellaneous dues and subscriptions	7,209
lobbying portion of IHCA dues	(854)
allocated from mgmt co	16,965
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 50,349

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
allocated from management co	96
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 96

**See instructions.

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 7162**

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

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **no** If YES, what is the capacity? **n/a**

(5) Have you properly capitalized all major repairs and equipment purchases? **yes**
What was the average life used for new equipment added during this period? **5**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **26,446** 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.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **348,916**
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? **no** Indicate the amount. $ **0**

(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: ____

(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.