

		FOR BHF USE					

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2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

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 Facility ID Number: 0025403

Facility Name: The Carlton at the Lake

Address: 725 West Montrose Avenue Chicago 60613
 Number City Zip Code

County: Cook

Telephone Number: (773) 929-1700 **Fax #** (773) 929-3066

HFS ID Number: 363075919001

Date of Initial License for Current Owners: 07/31/80

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input checked="" type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

In the event there are further questions about this report, please contact:
Name: Steve Lavenda **Telephone Number:** (847) 236 - 1111

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/05 to 12/31/05 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) <u>Noshir R. Daruwalla, C.P.A.</u>	
	(Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C.</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u>	
	(Telephone) <u>(847) 236-1111</u> Fax # <u>(847) 236-1155</u>	

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403 Report Period Beginning: 01/01/05 Ending: 12/31/05

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	244	Skilled (SNF)	244	89,060	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	244	TOTALS	244	89,060	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	62,168	5,679	4,182	72,029	8
9	SNF/PED					9
10	ICF	7,553	24	518	8,095	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	69,721	5,703	4,700	80,124	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.97%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

N/A

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 8/1/80

J. Was the facility purchased or leased after January 1, 1978?

YES Date 8/1/80 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 244 and days of care provided 4,182

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/05 Fiscal Year: 12/31/05

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

Facility Name & ID Number The Carlton at the Lake # 0025403 Report Period Beginning: 01/01/05 Ending: 12/31/05

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	351,696	115,125	13,774	480,595		480,595	4,117	484,712			1
2	Food Purchase		469,053		469,053	(71,832)	397,221	(332)	396,889			2
3	Housekeeping		59,796	310,675	370,471		370,471	11,593	382,064			3
4	Laundry		59,713	130,369	190,082		190,082		190,082			4
5	Heat and Other Utilities			300,515	300,515		300,515	3,793	304,308			5
6	Maintenance	57,331	55,707	154,886	267,924		267,924	(12,950)	254,974			6
7	Other (specify):*											7
8	TOTAL General Services	409,027	759,394	910,219	2,078,640	(71,832)	2,006,808	6,221	2,013,029			8
	B. Health Care and Programs											
9	Medical Director			20,400	20,400		20,400		20,400			9
10	Nursing and Medical Records	2,945,766	258,638	27,296	3,231,700		3,231,700	(155)	3,231,545			10
10a	Therapy	89,695		36,492	126,187		126,187		126,187			10a
11	Activities	120,232	43,401	4,541	168,174		168,174		168,174			11
12	Social Services	85,856		3,281	89,137		89,137		89,137			12
13	CNA Training											13
14	Program Transportation			190	190		190		190			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,241,549	302,039	92,200	3,635,788		3,635,788	(155)	3,635,633			16
	C. General Administration											
17	Administrative	332,715		555,216	887,931		887,931	(437,122)	450,809			17
18	Directors Fees											18
19	Professional Services			533,131	533,131	(238)	532,893	(351,022)	181,871			19
20	Dues, Fees, Subscriptions & Promotions			53,753	53,753		53,753	(30,473)	23,280			20
21	Clerical & General Office Expenses	205,738	936	271,733	478,407		478,407	(42,218)	436,189			21
22	Employee Benefits & Payroll Taxes			699,393	699,393	71,832	771,225	(95,673)	675,552			22
23	Inservice Training & Education											23
24	Travel and Seminar			2,706	2,706		2,706	1,973	4,679			24
25	Other Admin. Staff Transportation			6,778	6,778		6,778	(1,059)	5,719			25
26	Insurance-Prop.Liab.Malpractice			309,451	309,451		309,451	936	310,387			26
27	Other (specify):*							49,936	49,936			27
28	TOTAL General Administration	538,453	936	2,432,161	2,971,550	71,594	3,043,144	(904,722)	2,138,422			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,189,029	1,062,369	3,434,580	8,685,978	(238)	8,685,740	(898,656)	7,787,084			29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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 The Carlton at the Lake

#0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			188,532	188,532		188,532	57,106	245,638			30
31	Amortization of Pre-Op. & Org.							171	171			31
32	Interest			383,200	383,200		383,200	(330,051)	53,149			32
33	Real Estate Taxes			340,857	340,857	238	341,095	8,400	349,495			33
34	Rent-Facility & Grounds			1,335,900	1,335,900		1,335,900	(1,335,900)				34
35	Rent-Equipment & Vehicles			78,851	78,851		78,851	(27,081)	51,770			35
36	Other (specify):*			6,844	6,844		6,844	(6,844)				36
37	TOTAL Ownership			2,334,184	2,334,184	238	2,334,422	(1,634,199)	700,223			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		240,065	659,020	899,085		899,085		899,085			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			133,590	133,590		133,590		133,590			42
43	Other (specify):*	51,247			51,247		51,247	(51,247)				43
44	TOTAL Special Cost Centers	51,247	240,065	792,610	1,083,922		1,083,922	(51,247)	1,032,675			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,240,276	1,302,434	6,561,374	12,104,084		12,104,084	(2,584,102)	9,519,982			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning: 01/01/05

Ending: 12/31/05

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(203)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	12,799	30		9
10	Interest and Other Investment Income	(336,575)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(332)	02		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	(1,099)	21		18
19	Entertainment				19
20	Contributions	(19,750)	20		20
21	Owner or Key-Man Insurance	(95,673)	22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(89,669)	21		24
25	Fund Raising, Advertising and Promotional	(3,887)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(6,639)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(359,311)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (900,339)		\$	30

OHF 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	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,683,763)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,683,763)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,584,102)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		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	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

The Carlson at the Lake
 ID# 0025403
 Report Period Beginning: 01/01/05
 Ending: 12/31/05

NON-ALLOWABLE EXPENSES	Amount	Sch. V Line	Reference
1 Misc. Income	140	20	1
2 Parking Fee Income	420	6	2
3 Bank Fees	(28,939)	23	3
4 Franchise Tax	(122)	21	4
5 Public Relations	(6,841)	20	5
6 Late Fee	(42)	21	6
7 Building Co. - Licenses & Permits	(150)	20	7
8 Building Co. - Management Fees	(2,900)	17	8
9 Building Co. - Accounting	(5,805)	19	9
10 Building Co. - Trust Fees	(250)	21	10
11 Building Co. - State Replacement Tax	(12,567)	21	11
12 Capitalized R&M	(8,431)	6	12
13 Non-Allowable Professional Fee	(4,800)	19	13
14 Non-Allowable Management Fee	(2,800)	17	14
15 Non-Allowable Interest	(55,000)	21	15
16 Marketing - Auto Expense	(1,059)	25	16
17 Jury Duty Income	(155)	10	17
18 Non-Allowable Expense	(63,564)	21	18
19 Marketing Salary	(1,247)	41	19
20 Non-Allowable Auto Lease	(30,796)	33	20
21 Building Co. - Amortization of Loan Costs	(16,047)	36	21
22 Amortization of Loan Costs	(6,844)	36	22
23 Non-Allowable Legal Expense	(7,711)	19	23
24 Appraisal	(8,400)	19	24
25 R.O.P.I. Dues	(2,805)	20	25
26 Real Estate Tax Refund (1998)	(476)	33	26
27			27
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100			100
101 Total	(359,311)		101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

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				4,117								4,117	1
2	Food Purchase	(332)											(332)	2
3	Housekeeping				11,593								11,593	3
4	Laundry													4
5	Heat and Other Utilities				3,793								3,793	5
6	Maintenance	(18,851)			5,901								(12,950)	6
7	Other (specify):*													7
8	TOTAL General Services	(19,183)			25,404								6,221	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(155)											(155)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	TOTAL Health Care and Programs	(155)											(155)	16
	C. General Administration													
17	Administrative	(37,000)	25,000	(9,448)	(34,100)	(383,032)	1,458						(437,122)	17
18	Directors Fees													18
19	Professional Services	(26,716)	5,805	884	(332,812)	1,636	181						(351,022)	19
20	Fees, Subscriptions & Promotions	(33,473)	150	654	2,196								(30,473)	20
21	Clerical & General Office Expenses	(202,894)	12,817	4,496	140,216	3,147							(42,218)	21
22	Employee Benefits & Payroll Taxes	(95,673)											(95,673)	22
23	Inservice Training & Education													23
24	Travel and Seminar			440	1,533								1,973	24
25	Other Admin. Staff Transportation	(1,059)											(1,059)	25
26	Insurance-Prop.Liab.Malpractice				936								936	26
27	Other (specify):*			9,823	36,815	2,963	335						49,936	27
28	TOTAL General Administration	(396,815)	43,772	6,849	(185,216)	(375,286)	1,974						(904,722)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(416,153)	43,772	6,849	(159,812)	(375,286)	1,974						(898,656)	29

STATE OF ILLINOIS

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05 Ending:

Summary B

12/31/05

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I		
30	Depreciation	12,799	32,185		12,122								57,106	30
31	Amortization of Pre-Op. & Org.				171								171	31
32	Interest	(391,575)	40,347		21,177								(330,051)	32
33	Real Estate Taxes	(476)			8,876								8,400	33
34	Rent-Facility & Grounds		(1,335,900)										(1,335,900)	34
35	Rent-Equipment & Vehicles	(30,796)			3,715								(27,081)	35
36	Other (specify):*	(22,891)	16,047										(6,844)	36
37	TOTAL Ownership	(432,939)	(1,247,321)		46,061								(1,634,199)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(51,247)											(51,247)	43
44	TOTAL Special Cost Centers	(51,247)											(51,247)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(900,339)	(1,203,549)	6,849	(113,751)	(375,286)	1,974						(2,584,102)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				Carlton Associates Limited Partnership		Building Co.

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 1,335,900	Carlton Associates Limited Partnership	100.00%	\$	\$ (1,335,900)	1
2	V	32 Interest	297,789	Carlton Associates Limited Partnership	100.00%	338,136	40,347	2
3	V	20 Licenses & Permits		Carlton Associates Limited Partnership	100.00%	150	150	3
4	V	17 Management Fees		Carlton Associates Limited Partnership	100.00%	25,000	25,000	4
5	V	19 Accounting		Carlton Associates Limited Partnership	100.00%	5,805	5,805	5
6	V	21 Trust Fees		Carlton Associates Limited Partnership	100.00%	250	250	6
7	V	30 Depreciation		Carlton Associates Limited Partnership	100.00%	32,185	32,185	7
8	V	36 Amortization of Loan Costs		Carlton Associates Limited Partnership	100.00%	16,047	16,047	8
9	V	21 State Replacement Tax		Carlton Associates Limited Partnership	100.00%	12,567	12,567	9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,633,689			\$ 430,140	\$ * (1,203,549)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 ADMINISTRATIVE	\$	CAREPATH HEALTH NETWORK	100.00%	\$ 48,536	\$ 48,536	15
16	V	19 PROFESSIONAL FEES		CAREPATH HEALTH NETWORK	100.00%	1,384	1,384	16
17	V	20 FEES, SUBSCRIPTIONS		CAREPATH HEALTH NETWORK	100.00%	654	654	17
18	V	21 CLERICAL AND GENERAL		CAREPATH HEALTH NETWORK	100.00%	4,496	4,496	18
19	V	24 SEMINARS		CAREPATH HEALTH NETWORK	100.00%	440	440	19
20	V	27 GEN ADMIN.- EMP. BEN.		CAREPATH HEALTH NETWORK	100.00%	9,823	9,823	20
21	V							21
22	V							22
23	V							23
24	V	17 MANAGEMENT FEES	57,984	CAREPATH HEALTH NETWORK	100.00%		(57,984)	24
25	V	19 PROFESSIONAL FEES	500	CAREPATH HEALTH NETWORK	100.00%		(500)	25
26	V							26
27	V							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		\$ 58,484			\$ 65,333	\$ * 6,849	39

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

Facility Name & ID Number The Carlton at the Lake# 0025403Report Period Beginning: 01/01/05Ending: 12/31/05

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1		ITEX / AK CARE COMPANY	100.00%	\$ 4,117	\$ 4,117	15
16	V	3		ITEX / AK CARE COMPANY	100.00%	11,593	11,593	16
17	V	5		ITEX / AK CARE COMPANY	100.00%	3,793	3,793	17
18	V	6		ITEX / AK CARE COMPANY	100.00%	5,901	5,901	18
19	V	19		ITEX / AK CARE COMPANY	100.00%	7,114	7,114	19
20	V	20		ITEX / AK CARE COMPANY	100.00%	2,196	2,196	20
21	V	21		ITEX / AK CARE COMPANY	100.00%	23,615	23,615	21
22	V	24		ITEX / AK CARE COMPANY	100.00%	1,533	1,533	22
23	V	26		ITEX / AK CARE COMPANY	100.00%	936	936	23
24	V	27		ITEX / AK CARE COMPANY	100.00%	1,813	1,813	24
25	V	30		ITEX / AK CARE COMPANY	100.00%	12,122	12,122	25
26	V	31		ITEX / AK CARE COMPANY	100.00%	171	171	26
27	V	32		ITEX / AK CARE COMPANY	100.00%	21,177	21,177	27
28	V	33		ITEX / AK CARE COMPANY	100.00%	8,876	8,876	28
29	V	35		ITEX / AK CARE COMPANY	100.00%	3,715	3,715	29
30	V							30
31	V							31
32	V	21		ITEX / AK CARE COMPANY	100.00%	116,601	116,601	32
33	V	27		ITEX / AK CARE COMPANY	100.00%	35,002	35,002	33
34	V							34
35	V	17	34,100	ITEX / AK CARE COMPANY	100.00%		(34,100)	35
36	V	19	339,926	ITEX / AK CARE COMPANY	100.00%		(339,926)	36
37	V							37
38	V							38
39	Total		\$ 374,026			\$ 260,275	\$ * (113,751)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake# 0025403Report Period Beginning: 01/01/05Ending: 12/31/05

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 J. RAJCHENBACH-COMP.	\$	JLR MANAGEMENT CORP.	100.00%	\$ 26,804	\$ 26,804	15
16	V	19 PROFESSIONAL FEES		JLR MANAGEMENT CORP.	100.00%	1,636	1,636	16
17	V	21 OFFICE		JLR MANAGEMENT CORP.	100.00%	3,147	3,147	17
18	V	27 PAYROLL TAXES		JLR MANAGEMENT CORP.	100.00%	2,963	2,963	18
19	V							19
20	V							20
21	V	17 MARVIN NEEDLE-CONS. FEES		JLR MANAGEMENT CORP.	100.00%	36,296	36,296	21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V	17 MANAGEMENT FEES	446,132	JLR MANAGEMENT CORP.	100.00%		(446,132)	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		\$ 446,132			\$ 70,846	\$ * (375,286)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	BERNIE HOLLANDER-SAL.	\$	SHAYMARK MANAGEMENT CORP.	100.00%	\$ 6,458	\$ 6,458	15
16	V	19	PROFESSIONAL FEES		SHAYMARK MANAGEMENT CORP.	100.00%	181	181	16
17	V	27	PAYROLL TAXES		SHAYMARK MANAGEMENT CORP.	100.00%	335	335	17
18	V								18
19	V								19
20	V								20
21	V								21
22	V	17	MANAGEMENT FEES	5,000	SHAYMARK MANAGEMENT CORP.	100.00%		(5,000)	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								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			\$ 5,000			\$ 6,974	\$ * 1,974	39

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

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning: 01/01/05

Ending: 12/31/05

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								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			\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								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			\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								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			\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning: 01/01/05

Ending: 12/31/05

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								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			\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								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			\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake # 0025403 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Bernard Hollander	Owner	Management	20.00%	See Attached	2.00	3.08%	Shaymark	\$ 6,458	17-7	1
2	Jack Rajchenbach	Relative	Management	0.00%	See Attached	18.00	27.69%	Salary, Fees	109,904	17-1,17-7	2
3	Doniel Cohen	Owner	Admin / Training	6.67%	None	40.00	100.00%	Salary	19,160	21-1	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 135,522		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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									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	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization CAREPATH HEALTH NETWORK
 Street Address 6633 N LINCOLN AVENUE
 City / State / Zip Code LINCOLNWOOD, IL 60712
 Phone Number (888) 707-6700
 Fax Number (847) 679-2150

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	ADMINISTRATIVE	CARE PATH FEES	305,641	9	\$ 253,650	\$ 58,484	\$ 48,536	1
2	19	PROFESSIONAL FEES	CARE PATH FEES	305,641	9	7,234	58,484	1,384	2
3	20	FEES, SUBSCRIPTIONS	CARE PATH FEES	305,641	9	3,415	58,484	654	3
4	21	CLERICAL AND GENERAL	CARE PATH FEES	305,641	9	23,496	58,484	4,496	4
5	24	SEMINARS	CARE PATH FEES	305,641	9	2,300	58,484	440	5
6	27	GEN ADMIN.- EMP. BEN.	CARE PATH FEES	305,641	9	51,334	58,484	9,823	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	TOTALS					\$ 341,429	\$ 253,650	\$ 65,333	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization ITEX / AK CARE COMPANY
 Street Address 6633 N. LINCOLN AVE.
 City / State / Zip Code LINCOLNWOOD, IL. 60712
 Phone Number (847) 679-9141
 Fax Number (847) 679-1820

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETARY	AVAILABLE BED DAYS	464,645	5	\$ 21,836	\$ 87,600	\$ 4,117	1
2	3	HOUSEKEEPING	AVAILABLE BED DAYS	464,645	5	61,490	87,600	11,593	2
3	5	UTILITIES	AVAILABLE BED DAYS	464,645	5	20,118	87,600	3,793	3
4	6	REPAIRS AND MAINT.	AVAILABLE BED DAYS	464,645	5	31,302	87,600	5,901	4
5	19	PROFESSIONAL FEES	AVAILABLE BED DAYS	464,645	5	37,736	87,600	7,114	5
6	20	FEES, SUBSCRIPTIONS	AVAILABLE BED DAYS	464,645	5	11,649	87,600	2,196	6
7	21	CLERICAL AND GENERAL	AVAILABLE BED DAYS	464,645	5	125,259	87,600	23,615	7
8	24	EDUCATION/SEMINARS	AVAILABLE BED DAYS	464,645	5	8,131	87,600	1,533	8
9	26	INSURANCE	AVAILABLE BED DAYS	464,645	5	4,965	87,600	936	9
10	27	EMPLOYEE BENEFITS	AVAILABLE BED DAYS	464,645	5	9,614	87,600	1,813	10
11	30	DEPRECIATION	AVAILABLE BED DAYS	464,645	5	64,296	87,600	12,122	11
12	31	AMORTIZATION	AVAILABLE BED DAYS	464,645	5	908	87,600	171	12
13	32	INTEREST	AVAILABLE BED DAYS	464,645	5	112,329	87,600	21,177	13
14	33	REAL ESTATE TAXES	AVAILABLE BED DAYS	464,645	5	47,080	87,600	8,876	14
15	35	EQUIPMENT RENTAL	AVAILABLE BED DAYS	464,645	5	19,705	87,600	3,715	15
16									16
17									17
18	21	CLERICAL SALARIES	DIRECT ALLOCATION		6	689,164	689,164	116,601	18
19	27	GEN ADMIN. - EMP. BEN.	DIRECT ALLOCATION		6	206,879		35,002	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,472,461	\$ 689,164	\$ 260,275	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization JLR MANAGEMENT CORP.
 Street Address 6633 NORTH LINCOLN
 City / State / Zip Code LINCOLNWOOD, IL. 60712
 Phone Number (847) 679-9141
 Fax Number (847) 679-1820

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	17	J. RAJCHENBACH-COMP.	AVG. HOURS WORKED	55	10	\$ 81,900	\$ 81,900	18	\$ 26,804	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED	55	10	5,000		18	1,636	2
3	21	OFFICE	AVG. HOURS WORKED	55	10	9,614	9,614	18	3,147	3
4	27	PAYROLL TAXES	AVG. HOURS WORKED	55	10	9,055		18	2,963	4
5										5
6										6
7	17	MARVIN NEEDLE-CONS. FEES	AVG. HOURS WORKED	40	1	36,296		40	36,296	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	TOTALS					\$ 141,865	\$ 91,514		\$ 70,846	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning: 01/01/05

Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization SHAYMARK MANAGEMENT CORP.
 Street Address 6633 NORTH LINCOLN
 City / State / Zip Code LINCOLNWOOD, IL. 60712
 Phone Number (847) 679-9141
 Fax Number (847) 679-1820

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	17	BERNIE HOLLANDER-SAL.	AVG. HOURS WORKED	48	5	\$ 155,000	\$ 155,000	2	\$ 6,458	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED	48	5	4,353		2	181	2
3	27	PAYROLL TAXES	AVG. HOURS WORKED	48	5	8,043		2	335	3
4										4
5										5
6										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	TOTALS					\$ 167,396	\$ 155,000		\$ 6,974	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									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	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									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	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									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	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									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	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									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	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

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 Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense			
		YES	NO				Original	Balance						
		A. Directly Facility Related												
Long-Term														
1	LaSalle Bank		X				\$	3,235,442			\$	234,769	1	
2	First Priority Leasing		X	Elevator	\$176.00	05/08/02		8,785	2,662	4/28/07		275	2	
3	Insurance Financing		X	Insurance								8,402	3	
4	First Bank & Trust		X	Auto								478	4	
5	See Supplemental Schedule								1,356,662			338,136	5	
Working Capital														
6	LaSalle Bank		X	Line of Credit					1,300,000			84,206	6	
7	Miscellaneous		X									70	7	
8	See Supplemental Schedule								550,000			21,177	8	
9	TOTAL Facility Related				\$176.00		\$	8,785	\$	6,444,766		\$	687,513	9
B. Non-Facility Related*														
10	Interest Income		X									(336,575)	10	
11	Interest Income (Bldg Co)		X									(297,789)	11	
12													12	
13	See Supplemental Schedule												13	
14	TOTAL Non-Facility Related						\$		\$			\$	(634,364)	14
15	TOTALS (line 9+line14)						\$	8,785	\$	6,444,766		\$	53,149	15

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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	LaSalle Bank		X	Mortgage			\$	\$ 1,356,662		\$ 338,136	1									
2											2									
3											3									
4											4									
5											5									
6											6									
7	TOTAL Long-Term							1,356,662		338,136	7									
Working Capital																				
8	Allocation from ITEX / A.K. Care		X				\$	\$		\$ 21,177	8									
9	Shareholder			Working Capital				550,000		55,000	9									
10	Non-allowable Interest									(55,000)	10									
11											11									
12											12									
13											13									
14	TOTAL Working Capital							550,000		21,177	14									
B. Non-Facility Related*																				
15							\$	\$		\$	15									
16											16									
17											17									
18											18									
19											19									
20	TOTAL Non-Facility Related										20									

* 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 The Carlton at the Lake# 0025403 Report Period Beginning: 01/01/05 Ending: 12/31/05

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2004 report.		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	<u>342,312</u>	1														
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	<u>342,129</u>	2														
3. Under or (over) accrual (line 2 minus line 1).			\$	<u>(183)</u>	3														
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<u>349,916</u>	4														
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	<u>238</u>	5														
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ <u>713</u> For <u>1998</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	<u>(476)</u>	6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	<u>349,495</u>	7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:																			
2000	<u>353,230</u>	<u>8</u>	<table border="1"> <thead> <tr> <th colspan="2">FOR OHF USE ONLY</th> </tr> </thead> <tbody> <tr> <td>13</td> <td>FROM R. E. TAX STATEMENT FOR 2004 \$</td> <td>13</td> </tr> <tr> <td>14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td>14</td> </tr> <tr> <td>15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td>15</td> </tr> <tr> <td>16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td>16</td> </tr> </tbody> </table>			FOR OHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2004 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
FOR OHF USE ONLY																			
13	FROM R. E. TAX STATEMENT FOR 2004 \$	13																	
14	PLUS APPEAL COST FROM LINE 5 \$	14																	
15	LESS REFUND FROM LINE 6 \$	15																	
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																	
2001	<u>362,417</u>	<u>9</u>																	
2002	<u>366,480</u>	<u>10</u>																	
2003	<u>326,011</u>	<u>11</u>																	
2004	<u>333,253</u>	<u>12</u>																	
<u>2005 Accrual = 2004 Tax \$333,253 x 1.05 = \$349,916</u>																			
<u>Allocation from ITEX / A.K. Care \$8876</u>																			

NOTES:

- Please indicate a negative number by use of brackets (). Deduct any overaccrual of taxes from prior year.
- 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.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Carlton at the Lake COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0025403

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847)236-1111 FAX #: (847)236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 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 2004.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>14-16-300-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>80,607.32</u>	\$ <u>80,607.32</u>
2. <u>14-16-300-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>82,734.73</u>	\$ <u>82,734.73</u>
3. <u>14-16-300-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>78,503.39</u>	\$ <u>78,503.39</u>
4. <u>14-16-300-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>80,607.32</u>	\$ <u>80,607.32</u>
5. <u>14-16-300-007-0000</u>	<u>Long Term Care Property</u>	\$ <u>640.06</u>	\$ <u>640.06</u>
6. <u>14-16-300-008-0000</u>	<u>Long Term Care Property</u>	\$ <u>10,160.22</u>	\$ <u>10,160.22</u>
7. <u>10-35-312-022-0000</u>	<u>Home Office Allocation</u>	\$ <u>49,278.78</u>	\$ <u>8,881.79</u>
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u>382,531.82</u>	\$ <u>342,134.83</u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES _____ NO

If YES, attach an explanation & 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 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Carlton at the Lake COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0025403

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847)236-1111 FAX #: (847)236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 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 2004.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. _____	_____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ _____	\$ _____

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 & 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 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2005.

Facility Name & ID Number The Carlton at the Lake

0025403 Report Period Beginning:

01/01/05 Ending:

12/31/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: _____ B. General Construction Type: Exterior Brick Frame _____ Number of Stories 4

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

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

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

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

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

None

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: _____ 2. Number of Years Over Which it is Being Amortized: _____
3. Current Period Amortization: 171 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>1993</u>	<u>\$ 153,000</u>	1
2					2
3	TOTALS			\$ 153,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
Improvement Type**											
9	Various			1980	105,427		20			105,426	9
10	Various			1981	5,718		20			5,718	10
11	Various			1982	2,618		20			2,618	11
12	Various			1983	19,855		20	48	48	19,745	12
13	Various			1984	34,158		20			34,155	13
14	Various			1985	72,850		20			72,843	14
15	Various			1986	24,885		20	1,116	1,116	24,323	15
16	Various			1988	6,456		20	141	141	6,065	16
17	Various			1989	61,761		20	2,683	2,683	51,499	17
18	Various			1990	71,334		20	3,567	3,567	55,458	18
19	Various			1991	165,717		20	8,286	8,286	108,834	19
20	Various			1992	228,201		20	9,200	9,200	158,610	20
21	Various			1993	40,886		20	513	513	31,279	21
22	Various			1994	51,259		20	2,063	2,063	33,427	22
23	Various			1995	92,308		20	4,616	4,616	49,736	23
24	Various			1996	58,573		20	3,180	3,180	30,369	24
25	Various			1997	204,822		20	10,242	10,242	104,906	25
26	Various			1998	26,362		20	1,319	1,319	10,412	26
27	Various			1999	27,003		20	1,350	1,350	8,777	27
28	Various			2000	408,272		20	20,417	20,417	118,431	28
29	Various			2001	220,555		20	11,029	11,029	48,738	29
30											30
31											31
32											32
33											33
34											34
35											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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		1,255,206	32,185		32,185		398,289	67
68		373,970	9,493		12,183	2,690	149,136	68
69			188,533			(188,533)		69
70		\$ 3,558,196	\$ 230,211		\$ 124,138	\$ (106,073)	\$ 1,628,794	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,558,196	\$ 230,211		\$ 124,138	\$ (106,073)	\$ 1,628,794	1
2	Mini Legrande	2002	5,391		20	359	359	1,168	2
3	Cooling Twr New	2002	3,791		20	379	379	1,358	3
4	Heater	2002	972		20	97	97	389	4
5	Faucet & Sink Line	2002	945		20	95	95	378	5
6	Water Pump	2002	554		20	55	55	208	6
7	Repair Alarm	2002	1,195		20	120	120	448	7
8	Air Handling Unit	2002	1,047		20	105	105	401	8
9	Freezer Repair	2002	1,482		20	148	148	556	9
10	Ejector Pump	2002	725		20	73	73	278	10
11	Brick Pavers	2002	650		20	65	65	238	11
12	Hot Water Pump	2002	2,620		20	262	262	939	12
13	Tamper Switch	2002	715		20	72	72	244	13
14	Exhaust Fan Repair	2002	4,929		20	493	493	1,643	14
15	Security Lighting	2002	1,750		20	250	250	792	15
16	Light Fixtures	2002	643		20	64	64	257	16
17	Tiles	2002	524		20	52	52	197	17
18	Cove Base	2002	823		20	82	82	309	18
19	Ceiling Tiles	2002	529		20	53	53	198	19
20	Motor For Cooling Tower	2002	985		20	99	99	353	20
21	Plumbing	2002	597		20	60	60	199	21
22	Ceiling Paint	2002	580		20	58	58	179	22
23	Elevator Repair	2002	1,638		20	82	82	307	23
24	Install Vinyl Tile In Elevators	2002	1,250		20	125	125	469	24
25	Elevator Repair	2002	693		20	69	69	248	25
26	Elevator Repair	2002	1,738		20	87	87	304	26
27	Elevator Repair	2002	693		20	35	35	124	27
28	Elevator Repair	2002	697		20	35	35	110	28
29	Elevator Repair	2002	965		20	97	97	306	29
30	Elevator Repl.Valve	2002	9,369		20	468	468	1,483	30
31	Circuit Breakers / Electric Outlets	2003	6,750		20	675	675	1,969	31
32	Camera And Cabling	2003	1,037		20	207	207	570	32
33	Camera / Cabeling / And Monitor	2003	1,440		20	288	288	792	33
34	TOTAL (lines 1 thru 33)		\$ 3,615,913	\$ 230,211		\$ 129,347	\$ (100,864)	\$ 1,646,208	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,615,913	\$ 230,211		\$ 129,347	\$ (100,864)	\$ 1,646,208	1
2	Alarm System Control Box	2003	733		20	147	147	403	2
3	Kitchen Tile	2003	6,167		20	308	308	822	3
4	Locks	2003	1,123		20	112	112	299	4
5	Boiler Repair	2003	2,790		20	233	233	581	5
6	Boiler Repair	2003	10,575		20	881	881	2,203	6
7	Locks	2003	2,258		20	226	226	546	7
8	Locks	2003	2,173		20	217	217	507	8
9	Outlets And Circuits	2003	8,000		20	800	800	1,867	9
10	Boiler Repair	2003	3,092		20	258	258	558	10
11	Fire Hose And Equipment	2003	2,357		20	471	471	1,021	11
12	Elevator Repair	2003	1,950		20	390	390	813	12
13	Motor/Wall Switches	2003	1,229		20	123	123	317	13
14	Shower Tile & Hoses	2003	653		20	65	65	158	14
15	Replacement Door	2003	878		20	88	88	227	15
16	New Thermometers - Boilers	2003	964		20	96	96	241	16
17	4 Isolation Valves - Boilers	2003	1,618		20	162	162	405	17
18	Replace Floor Drain	2003	2,050		20	205	205	495	18
19	Repair All Patient Room Windows	2003	1,943		20	194	194	453	19
20	Thermostat / Knob Replacement	2004	546		20	109	109	200	20
21	Kitchen Call Sytem	2004	4,436		20	634	634	1,056	21
22	Booster Heater	2004	4,180		20	348	348	523	22
23	Radiator Motors	2004	1,530		20	306	306	434	23
24	Rooftop Exhaust Fan Circuits	2004	2,279		20	114	114	171	24
25	Blower Wheel	2004	1,745		20	175	175	189	25
26	Alarm System And Cctv Monitoring	2004	774		20	77	77	142	26
27	Window Repair	2004	755		20	76	76	132	27
28	Hvac	2004	1,303		20	130	130	217	28
29	Boiler Ignition Controls	2004	674		20	67	67	90	29
30	Hvac	2004	741		20	74	74	93	30
31	Boiler Hoses And Valves	2004	1,707		20	171	171	185	31
32	Windows	2004	798		20	80	80	146	32
33	Windows	2004	1,008		20	101	101	185	33
34	TOTAL (lines 1 thru 33)		\$ 3,688,942	\$ 230,211		\$ 136,785	\$ (93,426)	\$ 1,661,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,688,942	\$ 230,211		\$ 136,785	\$ (93,426)	\$ 1,661,887	1
2	Electrical Work	2005	7,833		20	131	131	131	2
3	Phone Wiring	2005	4,290		20	72	72	72	3
4	Pipes	2005	4,627		20	231	231	231	4
5	Wallcoverings	2005	19,751		20	1,646	1,646	1,646	5
6	Draperies	2005	17,731		20	1,478	1,478	1,478	6
7	Window Treatment	2005	24,394		20	1,830	1,830	1,830	7
8	Draperies	2005	15,269		20	1,018	1,018	1,018	8
9	Draperies	2005	6,032		20	402	402	402	9
10	Draperies	2005	19,378		20	1,292	1,292	1,292	10
11	Wallcoverings	2005	23,815		20	1,191	1,191	1,191	11
12	Wallcoverings	2005	3,356		20	168	168	168	12
13	Draperies	2005	15,372		20	384	384	384	13
14	Curtains	2005	23,423		20	586	586	586	14
15	Draperies	2005	4,657		20	39	39	39	15
16	Curtains	2005	3,843		20	64	64	64	16
17	Window Treatment	2005	2,688		20	22	22	22	17
18	Counter Top	2005	2,330		20	350	350	350	18
19	Cove Base	2005	6,741		20	112	112	112	19
20	Repair Piping	2005	2,150		20	18	18	18	20
21	Repair Rooftop Exhaust Fans	2005	2,515		20	63	63	63	21
22	Sump System Repair	2005	2,000		20	25	25	25	22
23	Replace Cast Iron Pipe	2005	2,130		20	36	36	36	23
24	Replace Walk-In Freezer Door	2005	2,895		20	12	12	12	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)		\$ 3,906,162	\$ 230,211		\$ 147,955	\$ (82,256)	\$ 1,673,057	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	
1		\$ 3,906,162	\$ 230,211		\$ 147,955	\$ (82,256)	\$ 1,673,057	1
2								2
3								3
4								4
5								5
6								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)	\$ 3,906,162	\$ 230,211		\$ 147,955	\$ (82,256)	\$ 1,673,057	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12E, Carried Forward	\$ 3,906,162	\$ 230,211		\$ 147,955	\$ (82,256)	\$ 1,673,057		1
2									2
3									3
4									4
5									5
6									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)	\$ 3,906,162	\$ 230,211		\$ 147,955	\$ (82,256)	\$ 1,673,057		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12F, Carried Forward	\$ 3,906,162	\$ 230,211		\$ 147,955	\$ (82,256)	\$ 1,673,057		1
2									2
3									3
4									4
5									5
6									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)	\$ 3,906,162	\$ 230,211		\$ 147,955	\$ (82,256)	\$ 1,673,057		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	
1		\$ 3,906,162	\$ 230,211		\$ 147,955	\$ (82,256)	\$ 1,673,057	1
2								2
3								3
4								4
5								5
6								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)	\$ 3,906,162	\$ 230,211		\$ 147,955	\$ (82,256)	\$ 1,673,057	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	
1		\$ 3,906,162	\$ 230,211		\$ 147,955	\$ (82,256)	\$ 1,673,057	1
2								2
3								3
4								4
5								5
6								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)	\$ 3,906,162	\$ 230,211		\$ 147,955	\$ (82,256)	\$ 1,673,057	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	
1		\$ 3,906,162	\$ 230,211		\$ 147,955	\$ (82,256)	\$ 1,673,057	1
2								2
3								3
4								4
5								5
6								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)	\$ 3,906,162	\$ 230,211		\$ 147,955	\$ (82,256)	\$ 1,673,057	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	
1		\$ 3,906,162	\$ 230,211		\$ 147,955	\$ (82,256)	\$ 1,673,057	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
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15								15
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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)	\$ 3,906,162	\$ 230,211		\$ 147,955	\$ (82,256)	\$ 1,673,057	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR OHF 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	244		1993	1971	\$ 1,255,206	\$ 32,185	39	\$ 32,185	\$	\$ 398,289	4
5											5
6											6
7											7
8											8
Improvement Type**											
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											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 1,255,206	\$ 32,185		\$ 32,185	\$	\$ 398,289	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR OHF 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	Allocation - ITEX / A.K. Care		1993	1993	\$ 302,414	\$ 7,754	35	\$ 8,640	\$ 886	\$ 108,724	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Allocation - ITEX / A.K. Care		1993	1993	38,052	459	20	1,903	1,444	24,176	9
10	Allocation - ITEX / A.K. Care		1994	1994	20,439	532	20	1,022	490	11,529	10
11	Allocation - ITEX / A.K. Care		1995	1995	3,483	9	20	174	165	1,776	11
12	Allocation - ITEX / A.K. Care		1996	1996	197		20	10	(10)	99	12
13	Allocation - ITEX / A.K. Care		1997	1997	5,876	151	20	294	143	2,497	13
14	Allocation - ITEX / A.K. Care		1999	1999	652	17	20	33	16	228	14
15	Allocation - ITEX / A.K. Care		2005	2005	2,857	571	20	107	(464)	107	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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$	\$		\$	\$	\$	70
			373,970	9,493	12,183	2,670	149,136	

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake # 0025403 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 690,216	\$ 1,761	\$ 79,710	\$ 77,949	10	\$ 434,886	71
72	Current Year Purchases	117,465	867	12,721	11,854	10	12,721	72
73	Fully Depreciated Assets	796,002				10	796,002	73
74								74
75	TOTALS	\$ 1,603,683	\$ 2,628	\$ 92,431	\$ 89,803		\$ 1,243,609	75

D. Vehicle Depreciation (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	Facility	2003 Honda Accord	2003	\$ 26,262	\$	\$ 5,252	\$ 5,252	5	\$ 15,757	76
77										77
78										78
79										79
80	TOTALS			\$ 26,262	\$	\$ 5,252	\$ 5,252		\$ 15,757	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)		\$ 5,689,107	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)		\$ 232,839	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)		\$ 245,638	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)		\$ 12,799	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)		\$ 2,932,423	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	Remodeling	\$ 1,409,057	92
93			93
94			94
95		\$ 1,409,057	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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning: 01/01/05

Ending: 12/31/05

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.	_____ /2006	\$ _____
13.	_____ /2007	\$ _____
14.	_____ /2008	\$ _____

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: \$ 44,631 Description: See Attached Schedule

(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	Resident Use	Ford Econoline	\$ 549.19	\$ 7,139	17
18					18
19					19
20					20
21	TOTAL		\$ 549.19	\$ 7,139	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.

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		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.
- SEE ACCOUNTANTS' COMPILATION REPORT

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 310,703	\$		\$ 310,703	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			8,301			8,301	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			340,016			340,016	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				160,926		160,926	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Supplemental						79,139		79,139	13
14	TOTAL			\$		\$ 659,020	\$ 240,065		\$ 899,085	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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake# 0025403Report Period Beginning: 01/01/05

Ending:

12/31/05**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of 12/31/05

(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	\$ 11,939	\$ 174,159	1
2	Cash-Patient Deposits	131,802	131,802	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	1,699,362	1,699,362	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	154,316	154,316	6
7	Other Prepaid Expenses	5,265	5,265	7
8	Accounts Receivable (owners or related parties)	6,324,474	9,106,397	8
9	Other(specify): <u>See Attached Schedule</u>	203,397	203,397	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 8,530,555	\$ 11,474,698	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		153,000	13
14	Buildings, at Historical Cost		1,255,206	14
15	Leasehold Improvements, at Historical Cost	1,082,292	1,082,292	15
16	Equipment, at Historical Cost	2,153,238	2,275,238	16
17	Accumulated Depreciation (book methods)	(2,503,690)	(3,023,979)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	34,219	52,178	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(26,235)	(26,235)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	1,833,247	1,833,247	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,573,071	\$ 3,600,947	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 11,103,626	\$ 15,075,645	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 1,536,518	\$ 1,536,517	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	136,580	136,580	28
29	Short-Term Notes Payable	614,657	614,657	29
30	Accrued Salaries Payable	134,762	134,762	30
31	Accrued Taxes Payable (excluding real estate taxes)	31,582	31,582	31
32	Accrued Real Estate Taxes(Sch.IX-B)	349,916	349,916	32
33	Accrued Interest Payable	722	722	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule</u>	9,394	9,394	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,814,131	\$ 2,814,130	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	4,473,447	4,473,447	39
40	Mortgage Payable		1,356,662	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See Attached Schedule</u>			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,473,447	\$ 5,830,109	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,287,578	\$ 8,644,239	46
47	TOTAL EQUITY(page 18, line 24)	\$ 3,816,048	\$ 6,431,406	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 11,103,626	\$ 15,075,645	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,350,148	1
2	Restatements (describe):		2
3	Restatement of Due from IL Dept of Revenue	36,000	3
4	Rounding	3	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,386,151	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	429,897	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)	\$ 429,897	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)	\$ 3,816,048	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake# 0025403Report Period Beginning: 01/01/05Ending: 12/31/05**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 10,578,601	1
2	Discounts and Allowances for all Levels	(49,206)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,529,395	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,292,202	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,292,202	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
14	Non-Patient Meals		14
15	Telephone, Television and Radio	203	15
16	Rental of Facility Space		16
17	Sale of Drugs	203,222	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	12,460	19
20	Radiology and X-Ray		20
21	Other Medical Services	158,596	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 374,481	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	336,575	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 336,575	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	1,328	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,328	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 12,533,981	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	2,078,640	31
32	Health Care	3,635,788	32
33	General Administration	2,971,550	33
B. Capital Expense			
34	Ownership	2,334,184	34
C. Ancillary Expense			
35	Special Cost Centers	950,332	35
36	Provider Participation Fee	133,590	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 12,104,084	40
41	Income before Income Taxes (line 30 minus line 40)**	429,897	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 429,897	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete 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. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning:

01/01/05

Ending:

12/31/05

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	1,908	2,086	\$ 97,246	\$ 46.62	1
2	Assistant Director of Nursing					2
3	Registered Nurses	45,912	47,556	1,236,145	25.99	3
4	Licensed Practical Nurses	22,546	23,889	461,113	19.30	4
5	CNAs & Orderlies	102,470	106,828	966,270	9.05	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,708	8,274	89,695	10.84	8
9	Activity Director	1,417	1,417	23,239	16.40	9
10	Activity Assistants	9,881	10,822	96,993	8.96	10
11	Social Service Workers	5,236	5,236	85,856	16.40	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	2,041	2,246	39,544	17.61	14
15	Cook Helpers/Assistants	34,123	36,722	312,152	8.50	15
16	Dishwashers					16
17	Maintenance Workers	3,444	3,641	57,331	15.75	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,086	2,086	175,790	84.27	20
21	Assistant Administrator	2,080	2,080	73,825	35.49	21
22	Other Administrative	1,926	1,926	83,100	43.15	22
23	Office Manager					23
24	Clerical	12,316	14,205	205,738	14.48	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	13,123	14,179	184,992	13.05	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	2,080	2,080	51,247	24.64	33
34	TOTAL (lines 1 - 33)	270,297	285,273	\$ 4,240,276 *	\$ 14.86	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	299	\$ 13,774	01-03	35
36	Medical Director	monthly	20,400	09-03	36
37	Medical Records Consultant	monthly	8,538	10-03	37
38	Nurse Consultant	256	8,668	10-03	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant	355	18,701	10a-03	40
41	Occupational Therapy Consultant	339	17,791	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	87	4,541	11-03	44
45	Social Service Consultant	63	3,281	12-03	45
46	Other(specify)				46
47	<u>Utilization Review</u>	monthly	3,600	10-03	47
48	<u>Dental Director</u>	monthly	6,490	10-03	48
49	TOTAL (lines 35 - 48)	1,399	\$ 105,784		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

0025403

Report Period Beginning: 01/01/05

Ending: 12/31/05

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Rosemary Betz	Administrator	0	\$ 175,790	Workers' Compensation Insurance	\$ 55,110	IDPH License Fee	\$ 2,701		
Marvin Needle	Asst. Admin.	0	73,825	Unemployment Compensation Insurance	71,307	Advertising: Employee Recruitment	535		
Jack Rajchenbach	Executive Director	0	83,100	FICA Taxes	315,218	Health Care Worker Background Check	2,330		
				Employee Health Insurance	128,239	(Indicate # of checks performed <u>183</u>)			
				Employee Meals	71,832	Advertising	3,887		
				Illinois Municipal Retirement Fund (IMRF)*		Association Dues	11,690		
				Head Tax	5,404	Dues & Subscriptions	1,531		
				401K	4,377	Licenses	1,643		
				Holiday Expense	850	Allocation from Carepath	654		
				Savings Plan - Union	23,215	Allocation from ITEX / A.K. Care	2,196		
						Less: Public Relations Expense	()		
						Non-allowable advertising	(3,887)		
						Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)		
\$ 332,715				\$ 675,552			\$ 23,280		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
Carepath - Network Fees			\$ 57,984				Out-of-State Travel	\$	
Management Fees - JLR Management			446,132						
Management Fees - Shaymark			5,000				In-State Travel		
See Supplemental Schedule			46,100						
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense		2,706
\$ 555,216							Allocation from Carepath		440
							Allocation from ITEX / A.K. Care		1,533
							Entertainment Expense		()
							(agree to Sch. V, line 24, col. 8)		
							TOTAL		\$ 4,679
C. Professional Services									
Vendor/Payee	Type		Amount						
Personnel Planners	Unemployment Consult		\$ 3,978						
Giftrap	Computer Consultant		2,822						
Healthcare Horizons (Adj p.5)	Administrative Consult		4,800						
AK Care	Data Processing		986						
Carepath Health Network	Data Processing		500						
PSD Solutions	Computer Consultant		7,651						
AK Care	Bookkeeping		338,940						
Achieve Accreditation	Joint Commission Consult		6,970						
Joint Commision	Joint Commission Consult		1,433						
Frost Ruttenberg & Rothblatt	Accounting		23,606						
LaSalle Bank (adj p. 5)	Appraisal		8,400						
See Supplemental Schedule			133,045						
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)				TOTAL					
\$ 533,131									

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Facility Name & ID Number The Carlton at the Lake

Report Period Beginning: 01/01/05 Ending:

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	Amount of Expense Amortized Per Year								
					5 FY2002	6 FY2003	7 FY2004	8 FY2005	9 FY2006	10 FY2007	11 FY2008	12 FY2009	13 FY2010
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC \$14495
- (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? _____
- (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? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 27,481 Line 10
- (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. _____
- (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. \$ 133,590
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. \$ 71,832 Has any meal income been offset against related costs? No Indicate the amount. \$ _____
- (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. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 100% ln 14
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
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. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: _____ The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? _____ If no, please explain. _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT