



Facility Name & ID Number The Carlton At The Lake

# 0025403 Report Period Beginning: 01/01/09 Ending: 12/31/09

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 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF	65,047	5,820	9,233	80,100	8
9	SNF/PED					9
10	ICF	4,980			4,980	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	70,027	5,820	9,233	85,080	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.53%

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 08/01/1980

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 08/01/1980 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 8,749

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2009 Fiscal Year: 12/31/2009

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

Facility Name & ID Number The Carlton At The Lake # 0025403 Report Period Beginning: 01/01/09 Ending: 12/31/09

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	434,591	166,288	16,303	617,182		617,182	4,941	622,123		1
2	Food Purchase		531,454		531,454	(77,526)	453,928	(362)	453,566		2
3	Housekeeping		80,839	352,296	433,135		433,135	9,276	442,411		3
4	Laundry		42,719	150,984	193,703		193,703		193,703		4
5	Heat and Other Utilities			277,011	277,011		277,011	3,739	280,750		5
6	Maintenance	82,175	39,326	270,694	392,195		392,195	30,936	423,131		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	516,766	860,626	1,067,288	2,444,680	(77,526)	2,367,154	48,530	2,415,684		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			19,200	19,200		19,200		19,200		9
10	Nursing and Medical Records	3,389,671	450,902	23,648	3,864,221		3,864,221	(69)	3,864,152		10
10a	Therapy	102,913		16,695	119,608		119,608		119,608		10a
11	Activities	176,542	19,811	6,728	203,081		203,081		203,081		11
12	Social Services	33,001		6,240	39,241		39,241		39,241		12
13	CNA Training										13
14	Program Transportation			432	432		432		432		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	3,702,127	470,713	72,943	4,245,783		4,245,783	(69)	4,245,714		16
	<b>C. General Administration</b>										
17	Administrative	268,841		657,158	925,999		925,999	(561,892)	364,107		17
18	Directors Fees										18
19	Professional Services			569,582	569,582	(3,800)	565,782	(409,836)	155,946		19
20	Dues, Fees, Subscriptions & Promotions			75,820	75,820		75,820	(52,057)	23,763		20
21	Clerical & General Office Expenses	381,298	4,317	663,671	1,049,286		1,049,286	(310,196)	739,090		21
22	Employee Benefits & Payroll Taxes			693,185	693,185	77,526	770,711		770,711		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,387	3,387		3,387	65	3,452		24
25	Other Admin. Staff Transportation			4,137	4,137		4,137		4,137		25
26	Insurance-Prop.Liab.Malpractice			397,897	397,897		397,897	1,307	399,204		26
27	Other (specify):*							61,476	61,476		27
28	<b>TOTAL General Administration</b>	650,139	4,317	3,064,837	3,719,293	73,726	3,793,019	(1,271,133)	2,521,886		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,869,032	1,335,656	4,205,068	10,409,756	(3,800)	10,405,956	(1,222,672)	9,183,284		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 &amp; ID Number

The Carlton At The Lake

#0025403

Report Period Beginning:

01/01/09

Ending:

12/31/09

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			364,937	364,937		364,937	145,681	510,618			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			163,119	163,119		163,119	(163,119)				32
33	Real Estate Taxes			316,498	316,498	3,800	320,298	12,527	332,825			33
34	Rent-Facility & Grounds			1,335,900	1,335,900		1,335,900	(1,335,900)				34
35	Rent-Equipment & Vehicles			33,465	33,465		33,465	2,465	35,930			35
36	Other (specify):*			8,781	8,781		8,781	(8,781)				36
37	<b>TOTAL Ownership</b>			2,222,700	2,222,700	3,800	2,226,500	(1,347,127)	879,373			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		506,289	771,555	1,277,844		1,277,844		1,277,844			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):*	4,203			4,203		4,203	(4,203)	0			43
44	<b>TOTAL Special Cost Centers</b>	4,203	506,289	905,145	1,415,637		1,415,637	(4,203)	1,411,434			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,873,235	1,841,945	7,332,913	14,048,093		14,048,093	(2,574,002)	11,474,091			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

**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	BHF 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				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	73,038	30		9
10	Interest and Other Investment Income	(240,534)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(362)	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	(2,373)	21		18
19	Entertainment				19
20	Contributions	(20,600)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(275,658)	21		24
25	Fund Raising, Advertising and Promotional	(550)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(7,831)	20		28
29	Other-Attach Schedule	(453,578)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (928,448)		\$	30

**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)	(1,645,554)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (1,645,554)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (2,574,002)		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					44
45	Other-Attach Schedule				45
46	Other-Attach Schedule				46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$	47

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

The Carlton At The Lake

ID# 0025403

Report Period Beginning: 01/01/09

Ending: 12/31/09

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Parking Fees	\$ (420)	06	1
2	Bank Charges	(17,536)	21	2
3	Public Relations	(17,078)	20	3
4	Amortization of Loan Costs	(8,781)	36	4
5	Jury Duty Income	(69)	10	5
6	First Class Inc. Settlement	(500)	21	6
7	Donation- Matin Dwyer	(815)	20	7
8	COPE Dues	(8,024)	20	8
9	Non- Allowable Professional Services	(4,800)	19	9
10	Non- Allowable Interest	(61,355)	32	10
11	Miscellaneous Interest/ Penalties	(1,207)	21	11
12	2010 Seminars	(655)	24	12
13	Marketing Salary	(4,203)	43	13
14	Non-allowable Management Fees	(19,958)	17	14
15	Non-allowable Legal	(30,793)	19	15
16	Licenses and Permits- Building Company	(100)	20	16
17	Accounting Fees- Building Company	(8,554)	19	17
18	Amortization- Building Company	(7,337)	36	18
19	Replacement Tax- Building Company	(8,290)	21	19
20	Additional R&M	23,022	06	20
21	Non-allowable Office Expense	(55,264)	21	21
22	Non-Care Deprection	(20,861)	30	22
23	Non-allowable Expense	(200,000)	21	23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(453,578)		49

The Carlton At The Lake

ID# 0025403

Report Period Beginning: 01/01/09

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98			49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number The Carlton At The Lake# 0025403

Report Period Beginning:

01/01/09

Ending:

12/31/09

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary				4,941								4,941	1
2	Food Purchase	(362)											(362)	2
3	Housekeeping				9,276								9,276	3
4	Laundry													4
5	Heat and Other Utilities				3,739								3,739	5
6	Maintenance	22,602			8,334								30,936	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>22,240</b>			<b>26,290</b>								<b>48,530</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(69)											(69)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	<b>TOTAL Health Care and Programs</b>	<b>(69)</b>											<b>(69)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	(19,958)		(364,778)	(37,200)	(139,956)							(561,892)	17
18	Directors Fees													18
19	Professional Services	(44,147)	8,554	1,667	(376,188)	278							(409,836)	19
20	Fees, Subscriptions & Promotions	(54,998)	100		2,841								(52,057)	20
21	Clerical & General Office Expenses	(560,828)	8,290	4,166	238,176								(310,196)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(655)			720								65	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice				1,307								1,307	26
27	Other (specify):*			7,696	53,225	555							61,476	27
28	<b>TOTAL General Administration</b>	<b>(680,586)</b>	<b>16,944</b>	<b>(351,249)</b>	<b>(117,119)</b>	<b>(139,123)</b>							<b>(1,271,133)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(658,415)</b>	<b>16,944</b>	<b>(351,249)</b>	<b>(90,829)</b>	<b>(139,123)</b>							<b>(1,222,672)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Carlton At The Lake# 0025403

Report Period Beginning:

01/01/09

Ending:

12/31/09

## 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	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	52,177	78,835		14,669								145,681	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(301,889)	104,011		34,759								(163,119)	32
33	Real Estate Taxes				12,527								12,527	33
34	Rent-Facility & Grounds		(1,335,900)										(1,335,900)	34
35	Rent-Equipment & Vehicles				2,465								2,465	35
36	Other (specify):*	(16,118)	7,337										(8,781)	36
37	<b>TOTAL Ownership</b>	<b>(265,830)</b>	<b>(1,145,717)</b>		<b>64,420</b>								<b>(1,347,127)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
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):*	(4,203)											(4,203)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(4,203)</b>											<b>(4,203)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(928,448)	(1,128,773)	(351,249)	(26,409)	(139,123)							(2,574,002)	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:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	32 Interest Income	\$ 389,008	Carlton Associates Limited Partnership	100.00%	\$	\$ (389,008)	1
2	V	34 Rental Income	1,335,900	Carlton Associates Limited Partnership	100.00%		(1,335,900)	2
3	V	32 Interest Expense		Carlton Associates Limited Partnership	100.00%	493,019	493,019	3
4	V	20 Licenses and Permits		Carlton Associates Limited Partnership	100.00%	100	100	4
5	V	19 Accounting Fees		Carlton Associates Limited Partnership	100.00%	8,554	8,554	5
6	V	30 Depreciation		Carlton Associates Limited Partnership	100.00%	78,835	78,835	6
7	V	36 Amortization of Loan Costs		Carlton Associates Limited Partnership	100.00%	7,337	7,337	7
8	V	21 State Replacement Tax		Carlton Associates Limited Partnership	100.00%	8,290	8,290	8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,724,908			\$ 596,135	\$ * (1,128,773)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	17 J. RAJCHENBACH-COMP.	\$	JLR MANAGEMENT CORP.	100.00%	\$ 33,333	\$	33,333	15
16	V	19 PROFESSIONAL FEES				1,667		1,667	16
17	V	21 OFFICE				4,166		4,166	17
18	V	27 PAYROLL TAXES				3,597		3,597	18
19	V								19
20	V	17 C. RAJCHENBACH-COMP.				51,889		51,889	20
21	V	27 PAYROLL TAXES				4,099		4,099	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	450,000					(450,000)	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		\$ 450,000			\$ 98,751	\$ *	(351,249)	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	1 DIETARY	\$	ITEX / AK CARE COMPANY	100.00%	\$ 4,941	\$ 4,941
16	V	3 HOUSEKEEPING				9,276	9,276
17	V	5 UTILITIES				3,739	3,739
18	V	6 REPAIRS AND MAINT.				8,334	8,334
19	V	19 PROFESSIONAL FEES				12,752	12,752
20	V	20 FEES, SUBSCRIPTIONS				2,841	2,841
21	V	21 CLERICAL AND GENERAL				35,554	35,554
22	V	24 EDUCATION/SEMINARS				720	720
23	V	26 INSURANCE				1,307	1,307
24	V	30 DEPRECIATION				14,669	14,669
25	V	32 INTEREST				34,759	34,759
26	V	33 REAL ESTATE TAXES				12,527	12,527
27	V	35 EQUIPMENT RENTAL				2,465	2,465
28	V						
29	V						
30	V						
31	V						
32	V	21 CLERICAL SALARIES				202,622	202,622
33	V	27 GEN ADMIN. - EMP. BEN.				53,225	53,225
34	V						
35	V	17 Management Fees	37,200				(37,200)
36	V	19 Bookkeeping	388,940				(388,940)
37	V						
38	V						
39	Total		\$ 426,140			\$ 399,731	\$ * (26,409)

\* 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	17 BERNIE HOLLANDER-SAL.	\$	SHAYMARK MANAGEMENT CORP.	100.00%	\$ 10,044	\$ 10,044
16	V	19 PROFESSIONAL FEES				278	278
17	V	27 PAYROLL TAXES				555	555
18	V						
19	V						
20	V						
21	V						
22	V	17 MANAGEMENT FEES	150,000				(150,000)
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 150,000			\$ 10,877	\$ * (139,123)

\* 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	<b>Total</b>		\$			\$	\$ *	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: 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		
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	<b>Total</b>		\$			\$	\$ *	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: 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		
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	<b>Total</b>		\$			\$	\$ *	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	<b>Total</b>		\$			\$	\$ *	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	<b>Total</b>		\$			\$	\$ *	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	<b>Total</b>		\$			\$	\$ *	39

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

Facility Name &amp; ID Number

The Carlton At The Lake

#

0025403

Report Period Beginning:

01/01/09

Ending:

12/31/09

## 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%	Al. Shaymark	\$ 10,044	17-7	1
2	Jack Rajchenbach	Relative	Management	0.00%	See Attached	18.00	27.69%	Sal./ Al. Sal.	128,333	17-1; 17-7	2
3	Chaim Rajchenbach	Relative	Management	0.00%	See Attached	18.00	30.00%	Alloc. JCR	51,889	17-7	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 190,266		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:

01/01/09

Ending: 12/31/09

**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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/09

Ending: 12/31/09

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 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

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 54	9	\$ 100,000	\$ 100,000	18	\$ 33,333	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED 54	9	5,000		18	1,667	2
3	21	OFFICE	AVG. HOURS WORKED 54	9	12,497	12,497	18	4,166	3
4	27	PAYROLL TAXES	AVG. HOURS WORKED 54	9	10,792		18	3,597	4
5									5
6									6
7	17	C. RAJCHENBACH-COMP.	AVG. HOURS WORKED 40	1	51,889	51,889	40	51,889	7
8	27	PAYROLL TAXES	AVG. HOURS WORKED 40	1	4,099		40	4,099	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				\$ 184,277	\$ 164,386		\$ 98,751	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/09

Ending: 12/31/09

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 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

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	358,430	4	\$ 20,219	\$ 87,600	\$ 4,941	1
2	3	HOUSEKEEPING	AVAILABLE BED DAYS	358,430	4	37,953	87,600	9,276	2
3	5	UTILITIES	AVAILABLE BED DAYS	358,430	4	15,300	87,600	3,739	3
4	6	REPAIRS AND MAINT.	AVAILABLE BED DAYS	358,430	4	34,101	87,600	8,334	4
5	19	PROFESSIONAL FEES	AVAILABLE BED DAYS	358,430	4	52,179	87,600	12,752	5
6	20	FEES, SUBSCRIPTIONS	AVAILABLE BED DAYS	358,430	4	11,623	87,600	2,841	6
7	21	CLERICAL AND GENERAL	AVAILABLE BED DAYS	358,430	4	145,474	87,600	35,554	7
8	24	EDUCATION/SEMINARS	AVAILABLE BED DAYS	358,430	4	2,946	87,600	720	8
9	26	INSURANCE	AVAILABLE BED DAYS	358,430	4	5,348	87,600	1,307	9
10	30	DEPRECIATION	AVAILABLE BED DAYS	358,430	4	60,022	87,600	14,669	10
11	32	INTEREST	AVAILABLE BED DAYS	358,430	4	142,224	87,600	34,759	11
12	33	REAL ESTATE TAXES	AVAILABLE BED DAYS	358,430	4	51,255	87,600	12,527	12
13	35	EQUIPMENT RENTAL	AVAILABLE BED DAYS	358,430	4	10,084	87,600	2,465	13
14									14
15									15
16									16
17									17
18	21	CLERICAL SALARIES	DIRECT ALLOCATION		4	859,236	859,236	202,622	18
19	27	GEN ADMIN. - EMP. BEN.	DIRECT ALLOCATION		4	225,704		53,225	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,673,668	\$ 859,236	\$ 399,731	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/09

Ending: 12/31/09

VIII. ALLOCATION OF INDIRECT COSTS

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

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.

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	33	4	\$ 165,728	2	\$ 10,044	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED	33	4	4,592	2	278	2
3	27	PAYROLL TAXES	AVG. HOURS WORKED	33	4	9,151	2	555	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					\$ 179,471	\$ 165,728	\$ 10,877	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/09

Ending: 12/31/09

**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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/09

Ending: 12/31/09

**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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/09

Ending: 12/31/09

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:

01/01/09

Ending: 12/31/09

**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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/09

Ending: 12/31/09

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:

01/01/09

Ending: 12/31/09

**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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

The Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/09

Ending:

12/31/09

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2	3	4	5	6	7	8	9	10											
											Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
												YES	NO				Original	Balance			
	<b>A. Directly Facility Related</b>																				
	<b>Long-Term</b>																				
1	Lexus		X	Auto Loan			\$	\$ 10,701			\$ 1,531	1									
2	AICCO		X	Insurance Financing							5,721	2									
3	LaSalle Bank		X	Mortgage							493,019	3									
4												4									
5	See Supplemental Schedule											5									
	<b>Working Capital</b>																				
6	Private Bank		X	Line of Credit				1,119,768			94,513	6									
7	Shareholder Loan	X		Working Capital				550,000			54,999	7									
8	See Supplemental Schedule										(54,999)	8									
9	TOTAL Facility Related						\$	\$ 1,680,469			\$ 594,784	9									
	<b>B. Non-Facility Related*</b>																				
10	Interest Income		X								(240,535)	10									
11	Allocated From ITEX		X								34,759	11									
12	Interest Income- Bldg Co.		X								(389,008)	12									
13	See Supplemental Schedule											13									
14	TOTAL Non-Facility Related						\$	\$			\$ (594,784)	14									
15	TOTALS (line 9+line14)						\$	\$ 1,680,469			\$ (0)	15									

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ None                      Line # N/A

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

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.)

Facility Name & ID Number

The Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/09

Ending:

12/31/09

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			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	<b>TOTAL Long-Term</b>									7										
<b>Working Capital</b>																				
8	<b>Related Parties</b>	X								8										
9	<b>Non-allowable Interest</b>									9										
10										10										
11										11										
12										12										
13										13										
14	<b>TOTAL Working Capital</b>									14										
<b>B. Non-Facility Related*</b>																				
15										15										
16										16										
17										17										
18										18										
19										19										
20	<b>TOTAL Non-Facility Related</b>									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.)

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.)



**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 2008 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 2008 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2008.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2008 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2009 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.

**2008 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 2008 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 2008.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>14-16-300-008-0000</u>	<u>Long Term Care Property</u>	\$ <u>8,586.16</u>	\$ <u>8,586.16</u>
2. <u>14-16-300-007-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,546.50</u>	\$ <u>1,546.50</u>
3. <u>14-16-300-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>75,808.13</u>	\$ <u>75,808.13</u>
4. <u>14-16-300-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>73,946.60</u>	\$ <u>73,946.60</u>
5. <u>14-16-300-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>75,808.13</u>	\$ <u>75,808.13</u>
6. <u>14-16-300-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>77,535.11</u>	\$ <u>77,535.11</u>
7. <u>10-35-312-002-0000</u>	<u>Allocation From ITEX</u>	\$ <u>51,254.92</u>	\$ <u>12,526.66</u>
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>364,485.55</u>	\$ <u>325,757.29</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 2008 tax bills which were listed in Section A to this statement. Be sure to use the 2008 tax bill which is normally paid during 2009.

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



Facility Name & ID Number The Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/09

Ending:

12/31/09

**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: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>1993</u>	<u>\$ 153,600</u>	1
2					2
3	<b>TOTALS</b>			<b>\$ 153,600</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

**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		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4				\$	\$		\$	\$	\$	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
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	22,673		20			22,673	12
13	Various		1984	31,340		20			31,337	13
14	Various		1985	72,850		20			72,843	14
15	Various		1986	24,885		20			24,885	15
16	Various		1988	6,456		20			6,453	16
17	Various		1989	61,753		20	2,182	2,182	61,722	17
18	Various		1990	71,334		20	3,561	3,561	69,719	18
19	Various		1991	165,717		20	8,286	8,286	141,977	19
20	Various		1992	228,201		20	9,200	9,200	195,404	20
21	Various		1993	40,886		20	513	513	33,332	21
22	Various		1994	51,259		20	2,063	2,063	41,678	22
23	Various		1995	92,308		20	4,616	4,616	68,198	23
24	Various		1996	58,573		20	2,678	2,678	41,374	24
25	Various		1997	204,822		20	10,242	10,242	145,872	25
26	Various		1998	26,362		20	1,319	1,319	15,686	26
27	Various		1999	27,003		20	1,350	1,350	14,177	27
28	Various		2000	408,272		20	20,417	20,417	200,086	28
29	Various		2001	220,555		20	11,029	11,029	92,848	29
30	Various		2002	48,490		20	3,997	3,997	30,195	30
31	Various		2003	59,780		20	4,643	4,643	37,742	31
32	Various		2004	22,476		20	2,244	2,244	13,391	32
33	Various		2005	217,220		20	22,710	22,710	102,004	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

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	Related Building Company (Page 12H)							67
68	Related Party Allocations (Page 12I)		507,804	12,803	17,358	4,555	260,395	68
69	Financial Statement Depreciation			297,426		(297,426)		69
70	TOTAL (lines 4 thru 69)		\$ 2,784,782	\$ 310,229		\$ 128,408	\$ (181,821)	\$ 1,837,753 70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number The Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/09

Ending:

12/31/09

## 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	<b>Totals from Page 12A, Carried Forward</b>		\$ 2,784,782	\$ 310,229		\$ 128,408	\$ (181,821)	\$ 1,837,753	1
2	5 Halide Light Fixtures	2006	3,246		20	649	649	2,489	2
3	Draperies	2006	10,696		20	2,139	2,139	8,557	3
4	Flooring	2006	1,058		20	212	212	811	4
5	Door Lights	2006	1,230		20	123	123	482	5
6	State Required Smoke Detectors	2006	3,547		20	355	355	1,330	6
7	Ceiling Work	2006	3,686		20	369	369	1,198	7
8	Ceiling Work	2006	2,906		20	291	291	920	8
9	Priming Drywall For Addition	2006	4,470		20	447	447	1,416	9
10	Downlights And Ceiling Work	2006	5,040		20	504	504	1,596	10
11	New Basement Ceilings	2006	1,710		20	171	171	527	11
12	Plumbing Work	2006	10,201		20	1,020	1,020	3,655	12
13	Building Addition - Architectural And Legal	2006	177,638		20	4,555	4,555	14,613	13
14	Building Addition - Architectural And Legal	2006	(16,424)		20	(421)	(421)	(1,351)	14
15	Building Addition - Idph Architectural Plan Approval	2006	17,100		20	438	438	1,407	15
16	Building Addition - Asbestos Removal	2006	1,200		20	31	31	99	16
17	Wallcovering	2006	19,385		20			19,385	17
18	Wallcovering & Paint	2006	96,000		20			96,000	18
19	Doors	2006	2,943		20	196	196	613	19
20	Fire Alarm System	2006	251,370		20	35,910	35,910	116,708	20
21	Sprinkler System Design & Project Management	2006	5,813		20	830	830	2,699	21
22	Fire Protection System	2006	37,975		20	5,425	5,425	21,700	22
23	Sprinkler System	2006	19,940		20	2,849	2,849	11,157	23
24	Sprinkler System	2006	26,710		20	3,816	3,816	12,401	24
25	Building Addition - Permit Fees	2006	31,485		20	807	807	2,590	25
26	Voice And Data Lines	2006	9,503		20	950	950	3,088	26
27	Elevators (Passenger & Service)	2006	155,857		20	7,793	7,793	25,327	27
28	Flooring	2006	44,490		20	2,966	2,966	11,864	28
29	Flooring Credit - Defective Material	2006	(25,280)		20	(1,685)	(1,685)	(6,741)	29
30	Cove Base And Corner Base	2006	2,579		20	129	129	505	30
31	Cubicle Curatins, Wallpaper	2006	661		20	33	33	118	31
32	Boiler Repair	2006	2,618		20	131	131	502	32
33	Electrical Wiring And Circuits	2007	7,950		20	530	530	1,546	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,702,085	\$ 310,229		\$ 199,971	\$ (110,258)	\$ 2,194,964	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number The Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/09

Ending:

12/31/09

## 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	<b>Totals from Page 12B, Carried Forward</b>		\$ 3,702,085	\$ 310,229		\$ 199,971	\$ (110,258)	\$ 2,194,964	1
2	Electrical Wiring And Circuits	2007	5,100		20	340	340	907	2
3	Electrical Wiring & Circuits	2007	2,800		20	187	187	498	3
4	Electrical Wiring & Circuits	2007	1,475		20	98	98	262	4
5	Carpeting	2007	19,334		20	2,762	2,762	8,286	5
6	Carpeting Installation	2007	2,538		20	363	363	1,027	6
7	Installing Cables In Walls	2007	1,957		20	130	130	348	7
8	Connections With Speakers And Dress	2007	647		20	43	43	115	8
9	Sprinkler System Outdoor	2007	6,800		20	453	453	1,096	9
10	Shrubbery, Trees, Boxes	2007	33,061		20	2,204	2,204	5,510	10
11	Relocating Master Fire Alarm Box	2007	5,100		20	340	340	907	11
12	Labor & Material Fire Sprinklers	2007	2,555		20	170	170	412	12
13	Labor & Materials Fire Sprinklers	2007	3,285		20	219	219	529	13
14	New Fire Alarm Bells	2007	2,130		20	426	426	1,030	14
15	Pendants & Sconces	2007	5,224		20	1,045	1,045	3,135	15
16	Wallpaper	2007	1,859		20	186	186	558	16
17	Wallpaper	2007	1,351		20	135	135	405	17
18	Wallpaper	2007	1,922		20	192	192	577	18
19	Wallpaper	2007	6,383		20	638	638	1,862	19
20	Wallpaper	2007	824		20	82	82	240	20
21	Wallpaper	2007	4,356		20	436	436	1,271	21
22	Wallpaper	2007	4,218		20	422	422	1,230	22
23	Wallpaper	2007	450		20	45	45	128	23
24	Wallpaper	2007	3,423		20	342	342	970	24
25	Wallpaper	2007	1,726		20	173	173	475	25
26	Wallpaper	2007	1,459		20	146	146	401	26
27	Lighting Fixtures	2007	15,916		20	1,592	1,592	4,244	27
28	Pleated Shades	2007	9,330		20	1,866	1,866	4,510	28
29	Draperies	2007	6,623		20	1,325	1,325	3,091	29
30	Cubicle Curtains	2007	1,126		20	225	225	525	30
31	Wallpaper	2007	7,850		20	523	523	1,526	31
32	Electrical Work	2007	16,431		20	1,643	1,643	4,519	32
33	Electrical Work- Balance 06	2007	5,288		20	353	353	823	33
34	TOTAL (lines 1 thru 33)		\$ 3,884,626	\$ 310,229		\$ 219,075	\$ (91,154)	\$ 2,246,381	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number The Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/09

Ending:

12/31/09

## 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	<b>Totals from Page 12C, Carried Forward</b>		\$ 3,884,626	\$ 310,229		\$ 219,075	\$ (91,154)	\$ 2,246,381	1
2	Electrical Work- Final	2007	20,980		20	2,098	2,098	4,895	2
3	Boiler Work	2007	10,591		20	1,059	1,059	3,089	3
4	Heating Repairs	2007	7,236		20	482	482	1,327	4
5	Repair Exhaust Fans	2007	2,681		20	179	179	477	5
6	Repair Fans	2007	2,137		20	142	142	380	6
7	Labor & Material Fan Sheaves	2007	4,663		20	933	933	2,254	7
8	New Fan Motor & Blade In Tower	2007	7,981		20	532	532	1,242	8
9	Boiler Work	2007	5,037		20	504	504	1,133	9
10	New Motor & Fan	2007	3,145		20	210	210	472	10
11	Electrical & Drywall	2007	2,000		20	200	200	600	11
12	Hallway Patch	2007	688		20	46	46	138	12
13	Bathroom Repairs	2007	8,850		20	885	885	2,581	13
14	Bathroom Repairs	2007	2,200		20	220	220	642	14
15	Bathroom Repairs	2007	1,300		20	130	130	379	15
16	Floor Repairs	2007	12,100		20	1,210	1,210	3,428	16
17	New Wall Dining Room Closet	2007	1,088		20	109	109	308	17
18	Bathroom Repairs	2007	5,900		20	590	590	1,672	18
19	Bathroom Repairs	2007	1,500		20	150	150	425	19
20	Corridor Flooring	2007	4,169		20	417	417	1,147	20
21	Beauty Shop Heating & Cooling	2007	6,100		20	610	610	1,678	21
22	Corridor, Dining & Pt Flooring	2007	29,039		20	2,904	2,904	7,986	22
23	Doors & Framing	2007	8,065		20	538	538	1,479	23
24	Vestibule Matting	2007	1,925		20	128	128	342	24
25	Plumbing Work	2007	1,050		20	70	70	187	25
26	Electrical Work	2007	1,600		20	107	107	284	26
27	Doors & Framing	2007	759		20	76	76	202	27
28	Drywall Repair	2007	450		20	30	30	80	28
29	Electrical Work	2007	300		20	30	30	80	29
30	Drywall Repair	2007	550		20	37	37	98	30
31	Doors & Framing	2007	24,194		20	2,419	2,419	6,250	31
32	Doors & Framing	2007	4,290		20	429	429	1,108	32
33	Upcharge For Corridor Border	2007	960		20	96	96	248	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,068,154	\$ 310,229		\$ 236,645	\$ (73,584)	\$ 2,292,992	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number The Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/09

Ending:

12/31/09

## 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	<b>Totals from Page 12D, Carried Forward</b>		\$ 4,068,154	\$ 310,229		\$ 236,645	\$ (73,584)	\$ 2,292,992	1
2	Flooring- Prep And Tile	2007	7,259		20	726	726	1,875	2
3	Fire Glass	2007	4,810		20	481	481	1,242	3
4	Credit For Inv 462	2007	(346)		20	(35)	(35)	(87)	4
5	Flooring & Door Debris Removal	2007	666		20	67	67	167	5
6	Indicator Bolt	2007	113		20	11	11	29	6
7	Flooring Materials	2007	924		20	92	92	223	7
8	Install Sconces And Ceiling Lights	2007	625		20	63	63	151	8
9	Elevator Tiles	2007	1,350		20	135	135	326	9
10	New Suspended Rated Ceilings	2007	5,612		20	561	561	1,169	10
11	Telephone System	2007	28,451		20	5,690	5,690	15,648	11
12	8 Port Station Module	2007	1,300		20	260	260	715	12
13	Telephone System	2007	1,800		20	360	360	960	13
14	Elevator Work	2007	13,361		20	891	891	2,598	14
15	Porcelain Lobby Tile	2007	12,450		20	1,245	1,245	3,631	15
16	Concrete Flattening	2007	1,750		20	175	175	510	16
17	Wood Work	2007	30,000		20	6,000	6,000	16,500	17
18	Weil Pump	2007	5,142		20	514	514	1,543	18
19	Roofing, Caulking, Windows, Walls, Doors, Hvac, Plumbing	2007	65,814		20	4,388	4,388	13,163	19
20	Custom Front Door Awning	2007	4,044		20	404	404	944	20
21	Cable Installation	2007	3,989		20	399	399	1,097	21
22	Cctv Monitor	2007	2,578		20	516	516	1,375	22
23	Monitor Installation	2007	1,853		20	124	124	299	23
24	Tv Monitor	2007	1,645		20	329	329	768	24
25	Window Tints Rooms	2007	4,276		20	285	285	713	25
26	Boiler	2007	5,375		20	538	538	1,478	26
27	Water Heater	2007	7,625		20	763	763	2,097	27
28	Pump Replacement For Heater	2007	2,250		20	225	225	488	28
29	New Circuit Boards & Labor	2008	17,000		20	1,700	1,700	3,400	29
30	New 208 Volt Feeder	2008	7,000		20	1,400	1,400	2,450	30
31	Windom Treatments & Cornices	2008	3,600		20	720	720	960	31
32	Cameras, Cable And Installation	2008	19,204		20	3,841	3,841	7,682	32
33	Basement Expansion Drawings	2008	9,575		20	1,915	1,915	2,872	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,339,249	\$ 310,229		\$ 271,428	\$ (38,801)	\$ 2,379,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number The Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/09

Ending:

12/31/09

## 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	<b>Totals from Page 12E, Carried Forward</b>		\$ 4,339,249	\$ 310,229		\$ 271,428	\$ (38,801)	\$ 2,379,978	1
2	Water Pressure Repairs	2008	7,395		20	740	740	1,048	2
3	Clear Insulated Units	2008	1,892		20	189	189	252	3
4	Trane Unit Repairs	2008	2,093		20	419	419	593	4
5	Cooling Unit Repair	2008	7,895		20	790	790	1,119	5
6	Main Handler Unit Repairs	2008	3,603		20	360	360	480	6
7	Remove And Replace Doors	2008	1,087		20	109	109	217	7
8	Elevator Starters	2008	5,285		20	529	529	705	8
9	Draw #14 On Contract	2008	42,267		20	4,227	4,227	6,340	9
10	Lighted Installed Signs	2008	40,533		20	4,053	4,053	6,418	10
11	Fire Damper Installations Mech Rooms	2008	4,560		20	651	651	1,303	11
12	Graffiti Protector For Windows	2008	7,178		20	718	718	957	12
13	Plumbing Work	2008	3,955		20	395	395	527	13
14	Painting	2008	28,894		20	1,445	1,445	1,806	14
15	Fire Pump Controller	2009	25,275		20	158	158	158	15
16	Reverse Prior Bill - Included In Cox	2009	(31,485)		20	(394)	(394)	(394)	16
17	Ceiling Tile & Installation	2009	4,624		20	96	96	96	17
18	Ceiling Tile Repairs	2009	3,137		20	59	59	59	18
19	Acid Cleaning Tubes	2009	3,586		20	60	60	60	19
20	Mixing Valve Work	2009	23,462		20	391	391	391	20
21	Piping	2009	7,228		20	105	105	105	21
22	Boiler Repairs	2009	33,790		20	141	141	141	22
23	Main Heat System Repairs	2009	10,352		20	43	43	43	23
24	Boiler Replacement	2009	9,420		20	59	59	59	24
25	Concrete Work & Fountain	2009	28,525		20	713	713	713	25
26	Cedar Fence	2009	8,600		20	215	215	215	26
27	Permanent Landscaping	2009	6,300		20	210	210	210	27
28	Replacing Piping On Main Air Handler	2009	3,525		20	235	235	235	28
29	Cameras & Wiring	2009	15,557		20	2,334	2,334	2,334	29
30	Metal Halide Light Fixtures	2009	2,500		20	250	250	250	30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,650,282	\$ 310,229		\$ 290,728	\$ (19,501)	\$ 2,406,418	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 4,650,282	\$ 310,229		\$ 290,728	\$ (19,501)	\$ 2,406,418	1
2	Buildings:								2
3	Carlton Associates Limited Partnership	1971	1,255,206	78,835	39	32,185	(46,650)	527,029	3
4									4
5									5
6									6
7	Leasehold Improvements:								7
8									8
9	Building Addition	2006	1,916,500	46,650	20	46,650		230,925	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)		\$ 7,821,988	\$ 435,714		\$ 369,563	\$ (66,151)	\$ 3,164,372	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Building Company Information</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3									3
4									4
5									5
6									6
7	<b>Leasehold Improvements:</b>								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	<b>TOTAL (lines 1 thru 33)</b>		\$	\$		\$	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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	<b>Related Party Information</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	Allocation From ITEX/ A.K. Care	1993	392,029	10,052	35	11,201	1,149	185,746	3
4									4
5									5
6									6
7	<b>Leasehold Improvements:</b>								7
8	Allocation From ITEX/ A.K. Care	1993	49,328	290	20	2,467	2,177	41,206	8
9	Allocation From ITEX/ A.K. Care	1994	26,495	689	20	1,325	636	20,244	9
10	Allocation From ITEX/ A.K. Care	1995	4,515	12	20	226	214	3,205	10
11	Allocation From ITEX/ A.K. Care	1996	256		20	13	13	180	11
12	Allocation From ITEX/ A.K. Care	1997	7,617	195	20	381	186	4,761	12
13	Allocation From ITEX/ A.K. Care	1999	846	22	20	42	20	465	13
14	Allocation From ITEX/ A.K. Care	2005	3,704	427	20	602	175	2,547	14
15	Allocation From ITEX/ A.K. Care	2007	4,585	186	20	476	290	1,079	15
16	Allocation From ITEX/ A.K. Care	2008	17,477	448	20	577	129	914	16
17	Allocation From ITEX/ A.K. Care	2009	952	482	20	48	(434)	48	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 507,804	\$ 12,803		\$ 17,358	\$ 4,555	\$ 260,395	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:

01/01/09

Ending:

12/31/09

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	\$ 942,847	\$ 1,866	\$ 128,413	\$ 126,547	10	\$ 719,183	71
72	Current Year Purchases	17,926		4,014	4,014	10	4,014	72
73	Fully Depreciated Assets	1,069,078		2,608	2,608	10	1,069,078	73
74								74
75	TOTALS	\$ 2,029,851	\$ 1,866	\$ 135,035	\$ 133,169		\$ 1,792,275	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		2007 LEXUS- JLR	2007	\$ 30,000	\$	\$ 6,020	\$ 6,020	5	\$ 15,049	76
77										77
78										78
79										79
80	TOTALS			\$ 30,000	\$	\$ 6,020	\$ 6,020		\$ 15,049	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 9,881,839	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 437,580	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 510,618	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 73,038	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,971,696	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	2007 LEXUS- JLR - 2007	\$ 60,294	\$ 12,039	\$ 30,098	86
87	2009 CADILLAC DTS - 2009	44,111	8,822	8,822	87
88					88
89					89
90					90
91	TOTALS	\$ 104,405	\$ 20,861	\$ 38,920	91

G. Construction-in-Progress

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

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

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

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? \_\_\_\_\_

If NO, see instructions.  YES  NO

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

8. List separately any amortization of lease expense included on page 4, line 34. \_\_\_\_\_

This amount was calculated by dividing the total amount to be amortized \_\_\_\_\_  
by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_\*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental? \_\_\_\_\_

YES  NO

16. Rental Amount for movable equipment: \$ 26,330 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	<u>Resident Transport</u>	<u>Ford Econoline</u>	\$ <u>559.00</u>	\$ <u>7,302</u>	17
18	<u>GMAC Auto Lease</u>			<u>2,298</u>	18
19					19
20					20
21	TOTAL		\$ <u>559.00</u>	\$ <u>9,600</u>	21

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. \_\_\_\_\_/2009 \$ \_\_\_\_\_  
13. \_\_\_\_\_/2010 \$ \_\_\_\_\_  
14. \_\_\_\_\_/2011 \$ \_\_\_\_\_

\* 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		Contract	Total
		1	2		
		Drop-outs	Completed		
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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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**

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

- (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	\$		\$ 341,054	\$		\$ 341,054	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			70,176			70,176	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			360,325			360,325	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 prescrpts				328,582		328,582	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <b>See Supplemental</b>						177,707		177,707	13
14	<b>TOTAL</b>			\$		\$ 771,555	\$ 506,289		\$ 1,277,844	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: 01/01/09Ending: 12/31/09

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/09

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 3,493	\$ 100,003	1
2	Cash-Patient Deposits	156,965	156,965	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	2,123,809	2,123,809	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	151,533	151,533	6
7	Other Prepaid Expenses	31,616	31,616	7
8	Accounts Receivable (owners or related parties)	5,009,189	11,856,995	8
9	Other(specify): <u>See Attached Schedule</u>	720,244	720,244	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 8,196,849	\$ 15,141,165	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		153,600	13
14	Buildings, at Historical Cost		3,074,635	14
15	Leasehold Improvements, at Historical Cost	2,700,819	2,700,819	15
16	Equipment, at Historical Cost	2,891,898	3,013,898	16
17	Accumulated Depreciation (book methods)	(3,709,139)	(4,507,852)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	39,797	39,797	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(11,258)	(11,258)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	479,489	503,334	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,391,606	\$ 4,966,973	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 10,588,455	\$ 20,108,138	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 1,368,885	\$ 7,216,634	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	160,114	160,114	28
29	Short-Term Notes Payable	1,680,469	1,680,469	29
30	Accrued Salaries Payable	208,814	208,814	30
31	Accrued Taxes Payable (excluding real estate taxes)	22,120	22,120	31
32	Accrued Real Estate Taxes(Sch.IX-B)	328,892	328,892	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Attached Schedule</u>	76,850	76,850	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,846,144	\$ 9,693,893	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>See Attached Schedule</u>			43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,846,144	\$ 9,693,893	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 6,742,311	\$ 10,414,245	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 10,588,455	\$ 20,108,138	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>5,850,684</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Repair and Maintenance</b>	(2,408)	<b>3</b>
<b>4</b>	<b>Depreciation</b>	722	<b>4</b>
<b>5</b>	<b>Replacement Tax</b>	(14,578)	<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>5,834,420</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	907,891	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>907,891</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>6,742,311</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton At The Lake# 0025403Report Period Beginning: 01/01/09Ending: 12/31/09

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 13,350,024	1
2	Discounts and Allowances for all Levels	(1,098,417)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 12,251,607</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,605,645	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 1,605,645</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	423,062	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	29,933	19
20	Radiology and X-Ray		20
21	Other Medical Services	291,648	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 744,643</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	345,834	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 345,834</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	8,255	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 8,255</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 14,955,984</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,444,680	31
32	Health Care	4,245,783	32
33	General Administration	3,719,293	33
<b>B. Capital Expense</b>			
34	Ownership	2,222,700	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,282,047	35
36	Provider Participation Fee	133,590	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 14,048,093</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>907,891</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 907,891</b>	<b>43</b>

\* 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:

01/01/09

Ending:

12/31/09

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	1,856	2,120	\$ 119,297	\$ 56.27	1
2	Assistant Director of Nursing					2
3	Registered Nurses	55,121	58,356	1,844,820	31.61	3
4	Licensed Practical Nurses	9,451	11,433	267,622	23.41	4
5	CNAs & Orderlies	89,155	93,912	1,038,889	11.06	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,416	7,880	102,913	13.06	8
9	Activity Director					9
10	Activity Assistants	14,461	15,741	176,542	11.22	10
11	Social Service Workers	1,442	1,584	33,001	20.83	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	2,129	2,345	52,304	22.30	14
15	Cook Helpers/Assistants	37,396	40,152	382,287	9.52	15
16	Dishwashers					16
17	Maintenance Workers	4,359	4,767	82,175	17.24	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,080	2,080	173,841	83.58	20
21	Assistant Administrator					21
22	Other Administrative	624	624	95,000	152.24	22
23	Office Manager					23
24	Clerical	16,488	17,975	381,298	21.21	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	5,532	5,964	119,043	19.96	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	184	202	4,203	20.83	33
34	TOTAL (lines 1 - 33)	247,694	265,135	\$ 4,873,235 *	\$ 18.38	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	323	\$ 16,303	01-03	35
36	Medical Director	Monthly	19,200	09-03	36
37	Medical Records Consultant	Monthly	3,960	10-03	37
38	Nurse Consultant	330	8,238	10-03	38
39	Pharmacist Consultant	68	3,050	10-03	39
40	Physical Therapy Consultant	84	2,096	10a-03	40
41	Occupational Therapy Consultant	279	14,599	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	129	6,728	11-03	44
45	Social Service Consultant	119	6,240	12-03	45
46	Other(specify)				46
47	Dental Director	Monthly	4,800	10-03	47
48	Utilization Review	Monthly	3,600	10-03	48
49	TOTAL (lines 35 - 48)	1,332	\$ 88,814		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

**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	
Rose Marie Betz	Administrator	0	\$ 173,841	Workers' Compensation Insurance	\$ 78,445	IDPH License Fee	\$	
Jack Rajchenbach	Exec. Director	0	95,000	Unemployment Compensation Insurance	39,258	Advertising: Employee Recruitment	179	
				FICA Taxes	359,889	Health Care Worker Background Check		
				Employee Health Insurance	169,861	(Indicate # of checks performed <u>180</u> )	1,800	
				Employee Meals	77,526	Patient Background Checks	9	
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	2,771	
				Chicago Head Tax	6,337	Association Dues	14,668	
				401K Expense	7,123	Licenses and Permits	2,229	
				Other Employee Benefits	(203)	Advertising and Promotion	8,381	
				Savings Plan	26,853	See Supplemental Schedule	2,026	
				Christmas Expense	5,622	Less: Public Relations Expense	( )	
						Non-allowable advertising	(550)	
						Yellow page advertising	(7,831)	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
					\$ 268,841			
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description				Description			Description	
Amount				Line #			Amount	
Management Fees-JLR Management							Out-of-State Travel	
\$ 450,000							\$	
Management Fees- ITEX								
37,200								
Management Fees- Shaymark							In-State Travel	
150,000								
See Supplemental Schedule								
19,958								
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$ 657,158				\$			2,732	
C. Professional Services							Allocated From ITEX	
Vendor/Payee							720	
Type								
Amount							Entertainment Expense	
Frost, Ruttenberg, & Rothblatt							( )	
Accounting							(agree to Sch. V, line 24, col. 8)	
Giftrap Corp.							TOTAL	
Computer Consultant							\$ 3,452	
Healthcare Horizons								
Admin. Consult. (Adj Pg. 5A)								
Sterling Valuation								
Appraisal								
AK Care								
Bookkeeping								
Achieve Accreditation								
Joint Commission Consult.								
Personnel Planners								
Unemployment Consult.								
See Attached								
Legal								
ADL Data								
Data Processing								
Citi Business								
Data Processing								
Honkamp Krueger & Co.								
Accounting								
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)								
\$ 569,582								

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

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

(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
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

Facility Name & ID Number The Carlton At The Lake# 0025403

Report Period Beginning:

01/01/09

Ending:

12/31/09**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. ILCLTC \$11740.06; IL Assoc of HC \$2928
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 24,378 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 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. \$ 77,526 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln14
- 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. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, 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.