



Facility Name & ID Number The Carlton at the Lake

# 0025403 Report Period Beginning: 01/01/10 Ending: 12/31/10

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	61,159	6,937	11,237	79,333	8
9	SNF/PED					9
10	ICF	4,802			4,802	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	65,961	6,937	11,237	84,135	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.47%

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 10,711

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: 12/31/2010 Fiscal Year: 12/31/2010

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

Facility Name & ID Number The Carlton at the Lake # 0025403 Report Period Beginning: 01/01/10 Ending: 12/31/10

**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	484,112	149,256	22,863	656,231		656,231	5,245	661,476		1
2	Food Purchase		546,514		546,514	(80,592)	465,922	(809)	465,113		2
3	Housekeeping		58,784	367,122	425,906		425,906	9,416	435,322		3
4	Laundry		42,728	157,338	200,066		200,066		200,066		4
5	Heat and Other Utilities			246,948	246,948		246,948	4,694	251,642		5
6	Maintenance	85,604	40,501	321,864	447,969		447,969	38,393	486,362		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	569,716	837,783	1,116,135	2,523,634	(80,592)	2,443,042	56,939	2,499,981		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			21,800	21,800		21,800		21,800		9
10	Nursing and Medical Records	3,428,294	374,556	24,146	3,826,996		3,826,996	(724)	3,826,272		10
10a	Therapy	100,093		10,861	110,954		110,954		110,954		10a
11	Activities	203,315	21,837	5,915	231,067		231,067		231,067		11
12	Social Services	33,083		9,261	42,344		42,344		42,344		12
13	CNA Training										13
14	Program Transportation			440	440		440		440		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	3,764,785	396,393	72,423	4,233,601		4,233,601	(724)	4,232,877		16
	<b>C. General Administration</b>										
17	Administrative	305,429		637,200	942,629		942,629	(603,867)	338,762		17
18	Directors Fees										18
19	Professional Services			570,668	570,668	(15,599)	555,069	(421,767)	133,302		19
20	Dues, Fees, Subscriptions & Promotions			141,177	141,177		141,177	(113,292)	27,885		20
21	Clerical & General Office Expenses	420,445	5,262	332,944	758,651		758,651	44,402	803,053		21
22	Employee Benefits & Payroll Taxes			710,705	710,705	80,592	791,297		791,297		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,750	4,750		4,750	560	5,310		24
25	Other Admin. Staff Transportation			5,122	5,122		5,122		5,122		25
26	Insurance-Prop.Liab.Malpractice			260,493	260,493		260,493	1,525	262,018		26
27	Other (specify):*							67,325	67,325		27
28	<b>TOTAL General Administration</b>	725,874	5,262	2,663,059	3,394,195	64,993	3,459,188	(1,025,115)	2,434,073		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,060,375	1,239,438	3,851,617	10,151,430	(15,599)	10,135,831	(968,900)	9,166,931		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Carlton at the Lake

#0025403

Report Period Beginning:

01/01/10

Ending:

12/31/10

## 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			378,685	378,685		378,685	116,300	494,985			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			132,961	132,961		132,961	(132,961)				32
33	Real Estate Taxes			244,669	244,669	15,599	260,268	8,890	269,158			33
34	Rent-Facility & Grounds			1,335,900	1,335,900		1,335,900	(1,335,900)				34
35	Rent-Equipment & Vehicles			30,363	30,363		30,363	2,528	32,891			35
36	Other (specify):*			8,781	8,781		8,781	(8,781)	(0)			36
37	<b>TOTAL Ownership</b>			2,131,359	2,131,359	15,599	2,146,958	(1,349,924)	797,034			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		553,737	982,099	1,535,836		1,535,836		1,535,836			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):*	50,264		312,000	362,264		362,264	(362,264)				43
44	<b>TOTAL Special Cost Centers</b>	50,264	553,737	1,427,689	2,031,690		2,031,690	(362,264)	1,669,426			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,110,639	1,793,175	7,410,665	14,314,479		14,314,479	(2,681,088)	11,633,391			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/10

Ending:

12/31/10

**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	(360)	02		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	20,272	30		9
10	Interest and Other Investment Income	(244,799)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(449)	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	(30)	21		18
19	Entertainment				19
20	Contributions	(40,500)	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	(167,363)	21		24
25	Fund Raising, Advertising and Promotional	(8,665)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(31,509)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(535,025)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (1,008,428)		\$	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)	(1,672,660)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (1,672,660)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (2,681,088)		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	

SEE ACCOUNTANTS' COMPILATION REPORT

The Carlton at the Lake

ID# 0025403

Report Period Beginning: 01/01/10

Ending: 12/31/10

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Parking Fees	\$ (420)	06	1
2	Bank Charges	(15,498)	21	2
3	Public Relations	(57,979)	20	3
4	Amortization of Loan Costs	(8,781)	36	4
5	Jury Duty Income	(206)	10	5
6	Nurse Petition	(518)	10	6
7	Polling Place	(300)	21	7
8	Non- Allowable Professional Services	(4,400)	19	8
9	Non- Allowable Interest	(54,999)	32	9
10	Miscellaneous Interest/ Penalties	(1,094)	21	10
11	2010 Seminars	560	24	11
12	Non-allowable Management Fees	(312,000)	43	12
13	Non-allowable Legal	(19,292)	19	13
14	Licenses and Permits- Building Company	(150)	20	14
15	Accounting Fees- Building Company	(6,966)	19	15
16	Amortization- Building Company	(7,337)	36	16
17	Replacement Tax- Building Company	(14,796)	21	17
18	Additional R&M	28,941	06	18
19	COPE Dues	(9,230)	20	19
20	Misc. Income	(96)	21	20
21	Franchise Tax	(118)	21	21
22	Non-allowable Salary	(50,264)	43	22
23	Excess Real Estate Taxes Paid	(81)	33	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>	(535,025)		49

The Carlton at the Lake

ID# 0025403

Report Period Beginning: 01/01/10

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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:

01/01/10

Ending:

12/31/10

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			5,245									5,245	1
2	Food Purchase	(809)											(809)	2
3	Housekeeping			9,416									9,416	3
4	Laundry													4
5	Heat and Other Utilities			4,694									4,694	5
6	Maintenance	28,521		9,872									38,393	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>27,712</b>		<b>29,227</b>									<b>56,939</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(724)											(724)	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>(724)</b>											<b>(724)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(37,200)	(566,667)								(603,867)	17
18	Directors Fees													18
19	Professional Services	(30,658)	6,966	(399,742)	1,667								(421,767)	19
20	Fees, Subscriptions & Promotions	(116,524)	150	3,082									(113,292)	20
21	Clerical & General Office Expenses	(230,804)	14,796	256,244	4,166								44,402	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	560											560	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice			1,525									1,525	26
27	Other (specify):*			64,365	2,960								67,325	27
28	<b>TOTAL General Administration</b>	<b>(377,427)</b>	<b>21,912</b>	<b>(111,726)</b>	<b>(557,874)</b>								<b>(1,025,115)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(350,439)</b>	<b>21,912</b>	<b>(82,499)</b>	<b>(557,874)</b>								<b>(968,900)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Carlton at the Lake# 0025403

Report Period Beginning:

01/01/10

Ending:

12/31/10

## 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	20,272	78,835	17,193									116,300	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(299,798)	131,751	35,086									(132,961)	32
33	Real Estate Taxes	(81)	8,971										8,890	33
34	Rent-Facility & Grounds		(1,335,900)										(1,335,900)	34
35	Rent-Equipment & Vehicles			2,528									2,528	35
36	Other (specify):*	(16,118)	7,337										(8,781)	36
37	<b>TOTAL Ownership</b>	<b>(295,725)</b>	<b>(1,117,977)</b>	<b>63,778</b>									<b>(1,349,924)</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):*	(362,264)											(362,264)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(362,264)</b>											<b>(362,264)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(1,008,428)</b>	<b>(1,096,065)</b>	<b>(18,721)</b>	<b>(557,874)</b>								<b>(2,681,088)</b>	<b>45</b>

**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	\$ 377,563	Carlton Associates Limited Partnership	100.00%	\$	\$ (377,563)	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%	509,314	509,314	3
4	V	20 Licenses and Permits		Carlton Associates Limited Partnership	100.00%	150	150	4
5	V	19 Accounting Fees		Carlton Associates Limited Partnership	100.00%	6,966	6,966	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%	14,796	14,796	8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,713,463			\$ 617,398	\$ * (1,096,065)	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	1 DIETARY	\$	ITEX / AK CARE COMPANY	100.00%	\$ 5,245	\$	5,245	15
16	V	3 HOUSEKEEPING				9,416		9,416	16
17	V	5 UTILITIES				4,694		4,694	17
18	V	6 REPAIRS AND MAINT.				9,872		9,872	18
19	V	19 PROFESSIONAL FEES				8,989		8,989	19
20	V	20 FEES, SUBSCRIPTIONS				3,082		3,082	20
21	V	21 CLERICAL AND GENERAL				39,196		39,196	21
22	V	26 INSURANCE				1,525		1,525	22
23	V	30 DEPRECIATION				17,193		17,193	23
24	V	32 INTEREST				35,086		35,086	24
25	V	33 REAL ESTATE TAXES				8,971		8,971	25
26	V	35 EQUIPMENT RENTAL				2,528		2,528	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V	21 CLERICAL SALARIES				217,048		217,048	32
33	V	27 GEN ADMIN. - EMP. BEN.				64,365		64,365	33
34	V								34
35	V	17 Management Fees	37,200					(37,200)	35
36	V	19 Bookkeeping	408,731					(408,731)	36
37	V								37
38	V								38
39	Total		\$ 445,931			\$ 427,210	\$ *	(18,721)	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	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				2,960		2,960	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	17 MANAGEMENT FEES	600,000					(600,000)	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		\$ 600,000			\$ 42,126	\$ *	(557,874)	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: 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.

Facility Name & ID Number

The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/10

Ending:

12/31/10

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.

SEE ACCOUNTANTS' COMPILATION REPORT

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<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.

Facility Name &amp; ID Number

The Carlton at the Lake

#

0025403

Report Period Beginning:

01/01/10

Ending:

12/31/10

## 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	Jack Rajchenbach	Relative	Management	0.00%	See Attached	18	27.69%	Sal./ Al. Sal.	\$ 133,333	17-1; 17-7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only amounts anticipated to be considered allowable										10
11	by the Il. Dept of HFS.										11
12											12
13								TOTAL	\$ 133,333		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:

01/01/10

Ending: 12/31/10

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:

01/01/10

Ending: 12/31/10

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	\$ 21,460	\$ 87,600	\$ 5,245	1
2	3	HOUSEKEEPING	AVAILABLE BED DAYS	358,430	4	38,527	87,600	9,416	2
3	5	UTILITIES	AVAILABLE BED DAYS	358,430	4	19,208	87,600	4,694	3
4	6	REPAIRS AND MAINT.	AVAILABLE BED DAYS	358,430	4	40,392	87,600	9,872	4
5	19	PROFESSIONAL FEES	AVAILABLE BED DAYS	358,430	4	36,782	87,600	8,989	5
6	20	FEES, SUBSCRIPTIONS	AVAILABLE BED DAYS	358,430	4	12,612	87,600	3,082	6
7	21	CLERICAL AND GENERAL	AVAILABLE BED DAYS	358,430	4	160,377	87,600	39,196	7
8	26	INSURANCE	AVAILABLE BED DAYS	358,430	4	6,239	87,600	1,525	8
9	30	DEPRECIATION	AVAILABLE BED DAYS	358,430	4	70,348	87,600	17,193	9
10	32	INTEREST	AVAILABLE BED DAYS	358,430	4	143,562	87,600	35,086	10
11	33	REAL ESTATE TAXES	AVAILABLE BED DAYS	358,430	4	36,706	87,600	8,971	11
12	35	EQUIPMENT RENTAL	AVAILABLE BED DAYS	358,430	4	10,346	87,600	2,528	12
13									13
14									14
15									15
16									16
17									17
18	21	CLERICAL SALARIES	DIRECT ALLOCATION		4	887,210	887,210	217,048	18
19	27	GEN ADMIN. - EMP. BEN.	DIRECT ALLOCATION		4	263,098		64,365	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,746,867	\$ 887,210	\$ 427,210	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/10

Ending: 12/31/10

VIII. ALLOCATION OF INDIRECT COSTS

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

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	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	8,881		18	2,960	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				\$ 126,378	\$ 112,497		\$ 42,126	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/10

Ending: 12/31/10

**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:

01/01/10

Ending: 12/31/10

**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:

01/01/10

Ending: 12/31/10

**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:

01/01/10

Ending: 12/31/10

**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:

01/01/10

Ending: 12/31/10

**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: 01/01/10 Ending: 12/31/10

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:

01/01/10

Ending: 12/31/10

**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:

01/01/10

Ending:

12/31/10

## 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	Reporting Period Interest Expense										
													Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)
													YES	NO				Original	Balance		
<b>A. Directly Facility Related</b>																					
<b>Long-Term</b>																					
1	Lexus		X	Auto Loan			\$	\$			\$	70	1								
2	AICCO		X	Insurance Financing								6,194	2								
3	LaSalle Bank		X	Mortgage								509,314	3								
4													4								
5	See Supplemental Schedule												5								
<b>Working Capital</b>																					
6	Private Bank		X	Line of Credit				739,537				71,699	6								
7	Shareholder Loan	X		Working Capital				550,000				54,999	7								
8	See Supplemental Schedule											(54,999)	8								
9	TOTAL Facility Related						\$	\$	1,289,537		\$	587,277	9								
<b>B. Non-Facility Related*</b>																					
10	Interest Income		X									(244,800)	10								
11	Allocated from ITEX		X									35,086	11								
12	Interest Income-Bldg. Co.		X									(377,563)	12								
13	See Supplemental Schedule												13								
14	TOTAL Non-Facility Related						\$	\$			\$	(587,277)	14								
15	TOTALS (line 9+line14)						\$	\$	1,289,537		\$	(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 &amp; ID Number

The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/10

Ending:

12/31/10

## 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>																			
	<b>Working Capital</b>																			
8	<b>Non-Allowable Interest</b>																			
9							\$	\$			\$ (54,999)	8								
10												9								
11												10								
12												11								
13												12								
14	<b>TOTAL Working Capital</b>																			
	<b>B. Non-Facility Related*</b>																			
15							\$	\$			\$	15								
16												16								
17												17								
18												18								
19												19								
20	<b>TOTAL Non-Facility Related</b>																			

\* 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.)



## 2009 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 2009 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 2009.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>14-16-300-008-0000</u>	<u>Long Term Care Property</u>	\$ <u>9,122.78</u>	\$ <u>9,122.78</u>
2. <u>14-16-300-007-0000</u>	<u>Long Term Care Property</u>	\$ <u>769.05</u>	\$ <u>769.05</u>
3. <u>14-16-300-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>67,499.37</u>	\$ <u>67,499.37</u>
4. <u>14-16-300-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>65,502.50</u>	\$ <u>65,502.50</u>
5. <u>14-16-300-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>67,499.37</u>	\$ <u>67,499.37</u>
6. <u>14-16-300-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>69,353.13</u>	\$ <u>69,353.13</u>
7. <u>10-35-312-002-0000</u>	<u>Allocation From ITEX</u>	\$ <u>41,334.65</u>	\$ <u>9,657.66</u>
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>321,080.85</u></u>	\$ <u><u>289,403.86</u></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 2009 tax bills which were listed in Section A to this statement. Be sure to use the 2009 tax bill which is normally paid during 2010.

**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:

01/01/10

Ending:

12/31/10

**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>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>			<b>\$ 153,600</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/10

Ending:

12/31/10

**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			61,721	17
18	Various		1990		71,334		20	1,610	1,610	71,329	18
19	Various		1991		165,717		20	8,286	8,286	150,263	19
20	Various		1992		228,201		20	9,199	9,199	204,605	20
21	Various		1993		40,886		20	513	513	33,846	21
22	Various		1994		51,259		20	2,063	2,063	43,741	22
23	Various		1995		92,308		20	4,615	4,615	72,814	23
24	Various		1996		58,573		20	2,678	2,678	44,051	24
25	Various		1997		204,822		20	10,241	10,241	156,112	25
26	Various		1998		26,362		20	1,318	1,318	17,004	26
27	Various		1999		27,003		20	1,350	1,350	15,527	27
28	Various		2000		408,272		20	20,414	20,414	220,499	28
29	Various		2001		220,555		20	11,028	11,028	103,875	29
30	Various		2002		48,490		20	3,788	3,788	33,980	30
31	Various		2003		59,780		20	4,644	4,644	42,384	31
32	Various		2004		22,476		20	2,047	2,047	15,437	32
33	Various		2005		217,220		20	21,926	21,926	123,927	33
34	Various		2006		909,352		20	71,032	71,032	426,696	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								67	
68								68	
69								69	
70								70	
67	Related Building Company (Pages 12F & 12G)							67	
68	Related Party Allocations (Pages 12H & 12I)		509,838		13,288	14,482	1,194	274,875	68
69	Financial Statement Depreciation				378,685		(378,685)		69
70	TOTAL (lines 4 thru 69)		\$ 3,696,168		\$ 391,973	\$ 191,232	\$ (200,741)	\$ 2,384,638	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:

01/01/10

Ending:

12/31/10

## 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>		\$ 3,696,168	\$ 391,973		\$ 191,232	\$ (200,741)	\$ 2,384,638	1
2	Electrical Wiring And Circuits	2007	7,950		20	530	530	2,076	2
3	Electrical Wiring And Circuits	2007	5,100		20	340	340	1,247	3
4	Electrical Wiring & Circuits	2007	2,800		20	187	187	684	4
5	Electrical Wiring & Circuits	2007	1,475		20	98	98	361	5
6	Carpeting	2007	19,334		20	2,762	2,762	11,048	6
7	Carpeting Installation	2007	2,538		20	363	363	1,390	7
8	Installing Cables In Walls	2007	1,957		20	130	130	478	8
9	Connections With Speakers And Dress	2007	647		20	43	43	158	9
10	Sprinkler System Outdoor	2007	6,800		20	453	453	1,549	10
11	Shrubbery, Trees, Boxes	2007	33,061		20	2,204	2,204	7,714	11
12	Relocating Master Fire Alarm Box	2007	5,100		20	340	340	1,247	12
13	Labor & Material Fire Sprinklers	2007	2,555		20	170	170	582	13
14	Labor & Materials Fire Sprinklers	2007	3,285		20	219	219	748	14
15	New Fire Alarm Bells	2007	2,130		20	426	426	1,456	15
16	Pendants & Sconces	2007	5,224		20	1,045	1,045	4,180	16
17	Wallpaper	2007	1,859		20	186	186	744	17
18	Wallpaper	2007	1,351		20	135	135	540	18
19	Wallpaper	2007	1,922		20	192	192	769	19
20	Wallpaper	2007	6,383		20	638	638	2,500	20
21	Wallpaper	2007	824		20	82	82	323	21
22	Wallpaper	2007	4,356		20	436	436	1,706	22
23	Wallpaper	2007	4,218		20	422	422	1,652	23
24	Wallpaper	2007	450		20	45	45	173	24
25	Wallpaper	2007	3,423		20	342	342	1,312	25
26	Wallpaper	2007	1,726		20	173	173	647	26
27	Wallpaper	2007	1,459		20	146	146	547	27
28	Lighting Fixtures	2007	15,916		20	1,592	1,592	5,836	28
29	Pleated Shades	2007	9,330		20	1,866	1,866	6,376	29
30	Draperies	2007	6,623		20	1,325	1,325	4,416	30
31	Cubicle Curtains	2007	1,126		20	225	225	751	31
32	Wallpaper	2007	7,850		20	523	523	2,050	32
33	Electrical Work	2007	16,431		20	1,643	1,643	6,162	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,881,370	\$ 391,973		\$ 210,514	\$ (181,459)	\$ 2,456,056	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:

01/01/10

Ending:

12/31/10**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>		\$ 3,881,370	\$ 391,973		\$ 210,514	\$ (181,459)	\$ 2,456,056	1
2	Electrical Work- Balance 06	2007	5,288		20	353	353	1,175	2
3	Electrical Work- Final	2007	20,980		20	2,098	2,098	6,993	3
4	Boiler Work	2007	10,591		20	1,059	1,059	4,148	4
5	Heating Repairs	2007	7,236		20	482	482	1,809	5
6	Repair Exhaust Fans	2007	2,681		20	179	179	655	6
7	Repair Fans	2007	2,137		20	142	142	522	7
8	Labor & Material Fan Sheaves	2007	4,663		20	933	933	3,186	8
9	New Fan Motor & Blade In Tower	2007	7,981		20	532	532	1,774	9
10	Boiler Work	2007	5,037		20	504	504	1,637	10
11	New Motor & Fan	2007	3,145		20	210	210	681	11
12	Electrical & Drywall	2007	2,000		20	200	200	800	12
13	Hallway Patch	2007	688		20	46	46	183	13
14	Bathroom Repairs	2007	8,850		20	885	885	3,466	14
15	Bathroom Repairs	2007	2,200		20	220	220	862	15
16	Bathroom Repairs	2007	1,300		20	130	130	509	16
17	Floor Repairs	2007	12,100		20	1,210	1,210	4,638	17
18	New Wall Dining Room Closet	2007	1,088		20	109	109	417	18
19	Bathroom Repairs	2007	5,900		20	590	590	2,262	19
20	Bathroom Repairs	2007	1,500		20	150	150	575	20
21	Corridor Flooring	2007	4,169		20	417	417	1,563	21
22	Beauty Shop Heating & Cooling	2007	6,100		20	610	610	2,288	22
23	Corridor, Dining & Pt Flooring	2007	29,039		20	2,904	2,904	10,890	23
24	Doors & Framing	2007	8,065		20	538	538	2,016	24
25	Vestibule Matting	2007	1,925		20	128	128	471	25
26	Plumbing Work	2007	1,050		20	70	70	257	26
27	Electrical Work	2007	1,600		20	107	107	391	27
28	Doors & Framing	2007	759		20	76	76	278	28
29	Drywall Repair	2007	450		20	30	30	110	29
30	Electrical Work	2007	300		20	30	30	110	30
31	Drywall Repair	2007	550		20	37	37	134	31
32	Doors & Framing	2007	24,194		20	2,419	2,419	8,670	32
33	Doors & Framing	2007	4,290		20	429	429	1,537	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,069,227	\$ 391,973		\$ 228,339	\$ (163,634)	\$ 2,521,065	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:

01/01/10

Ending:

12/31/10

**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>		\$ 4,069,227	\$ 391,973		\$ 228,339	\$ (163,634)	\$ 2,521,065	1
2	Upcharge For Corridor Border	2007	960		20	96	96	344	2
3	Flooring- Prep And Tile	2007	7,259		20	726	726	2,601	3
4	Fire Glass	2007	4,810		20	481	481	1,723	4
5	Credit For Inv 462	2007	(346)		20	(35)	(35)	(121)	5
6	Flooring & Door Debris Removal	2007	666		20	67	67	233	6
7	Indicator Bolt	2007	113		20	11	11	40	7
8	Flooring Materials	2007	924		20	92	92	316	8
9	Install Sconces And Ceiling Lights	2007	625		20	63	63	214	9
10	Elevator Tiles	2007	1,350		20	135	135	461	10
11	New Suspended Rated Ceilings	2007	5,612		20	561	561	1,730	11
12	Telephone System	2007	28,451		20	5,690	5,690	21,338	12
13	8 Port Station Module	2007	1,300		20	260	260	975	13
14	Telephone System	2007	1,800		20	360	360	1,320	14
15	Elevator Work	2007	13,361		20	891	891	3,489	15
16	Porcelain Lobby Tile	2007	12,450		20	1,245	1,245	4,876	16
17	Concrete Flattening	2007	1,750		20	175	175	685	17
18	Wood Work	2007	30,000		20	6,000	6,000	22,500	18
19	Weil Pump	2007	5,142		20	514	514	2,057	19
20	Roofing, Caulking, Windows, Walls, Doors, Hvac, Plumbing	2007	65,814		20	4,388	4,388	17,550	20
21	Custom Front Door Awning	2007	4,044		20	404	404	1,348	21
22	Cable Installation	2007	3,989		20	399	399	1,496	22
23	Cctv Monitor	2007	2,578		20	516	516	1,890	23
24	Monitor Installation	2007	1,853		20	124	124	422	24
25	Tv Monitor	2007	1,645		20	329	329	1,097	25
26	Window Tints Rooms	2007	4,276		20	285	285	998	26
27	Boiler	2007	5,375		20	538	538	2,016	27
28	Water Heater	2007	7,625		20	763	763	2,859	28
29	Pump Replacement For Heater	2007	2,250		20	225	225	713	29
30	New Circuit Boards & Labor	2008	17,000		20	1,700	1,700	5,100	30
31	New 208 Volt Feeder	2008	7,000		20	1,400	1,400	3,850	31
32	Window Treatments & Cornices	2008	3,600		20	720	720	1,680	32
33	Cameras, Cable And Installation	2008	19,204		20	3,841	3,841	11,522	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,331,706	\$ 391,973		\$ 261,301	\$ (130,672)	\$ 2,638,389	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:

01/01/10

Ending:

12/31/10**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>		\$ 4,331,706	\$ 391,973		\$ 261,301	\$ (130,672)	\$ 2,638,389	1
2	Basement Expansion Drawings	2008	9,575		20	1,915	1,915	4,787	2
3	Water Pressure Repairs	2008	7,395		20	740	740	1,787	3
4	Clear Insulated Units	2008	1,892		20	189	189	441	4
5	Trane Unit Repairs	2008	2,093		20	419	419	1,012	5
6	Cooling Unit Repair	2008	7,895		20	790	790	1,908	6
7	Main Handler Unit Repairs	2008	3,603		20	360	360	841	7
8	Remove And Replace Doors	2008	1,087		20	109	109	326	8
9	Elevator Starters	2008	5,285		20	529	529	1,233	9
10	Draw #14 On Contract	2008	42,267		20	4,227	4,227	10,567	10
11	Lighted Installed Signs	2008	40,533		20	4,053	4,053	10,471	11
12	Fire Damper Installations Mech Rooms	2008	4,560		20	651	651	1,954	12
13	Graffiti Protector For Windows	2008	7,178		20	718	718	1,675	13
14	Plumbing Work	2008	3,955		20	395	395	923	14
15	Painting	2008	28,894		20	1,445	1,445	3,251	15
16	Fire Pump Controller	2009	25,275		20	632	632	790	16
17	Reverse Prior Bill - Included In Cox	2009	(31,485)		20	(787)	(787)	(1,181)	17
18	Ceiling Tile & Installation	2009	4,624		20	116	116	212	18
19	Ceiling Tile Repairs	2009	3,137		20	78	78	137	19
20	Acid Cleaning Tubes	2009	3,586		20	90	90	149	20
21	Mixing Valve Work	2009	23,462		20	587	587	978	21
22	Piping	2009	7,228		20	181	181	286	22
23	Boiler Repairs	2009	33,790		20	845	845	986	23
24	Main Heat System Repairs	2009	10,352		20	259	259	302	24
25	Boiler Replacement	2009	9,420		20	236	236	294	25
26	Concrete Work & Fountain	2009	28,525		20	1,426	1,426	2,139	26
27	Cedar Fence	2009	8,600		20	430	430	645	27
28	Permanent Landscaping	2009	6,300		20	420	420	630	28
29	Replacing Piping On Main Air Handler	2009	3,525		20	705	705	940	29
30	Cameras & Wiring	2009	15,557		20	3,111	3,111	5,445	30
31	Metal Halide Light Fixtures	2009	2,500		20	250	250	500	31
32	Vinyl Flooring & Cove Base	2010	77,778		20	3,241	3,241	3,241	32
33	Vinyl Flooring & Cove Base	2010	66,540		20	1,664	1,664	1,664	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,796,632	\$ 391,973		\$ 291,322	\$ (100,651)	\$ 2,697,722	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>Totals from Page 12E, Carried Forward</b>		4,796,632	391,973		291,322	(100,651)	2,697,722	1
2	Vinyl Flooring & Cove Base	2010	40,251		20	671	671	671	2
3	Vinyl Flooring & Cove Base	2010	24,591		20	205	205	205	3
4	Draperies & Rods	2010	4,006		20	334	334	334	4
5	Shower Rooms-Walls, Floors, Concrete, Waterlines, Drywall, Ceil	2010	229,600		20	13,393	13,393	13,393	5
6	Bathroom-New Wall&Floor Tile,Toilet,Sink,Faucet,Mirror,Handi	2010	7,800		20	455	455	455	6
7	Trash Chute	2010	5,792		20	97	97	97	7
8	Plumbing Work	2010	16,531		20	827	827	827	8
9	Plumbing Work	2010	5,419		20	226	226	226	9
10	Plumbing Work	2010	9,800		20	408	408	408	10
11	Plumbing Work	2010	12,399		20	413	413	413	11
12	Plumbing Work	2010	19,491		20	650	650	650	12
13	Plumbing Work	2010	4,407		20	37	37	37	13
14	Plumbing Work	2010	7,920		20	66	66	66	14
15	Plumbing Work	2010	12,471		20	104	104	104	15
16	Sink And Pedals	2010	3,683		20	368	368	368	16
17	Inside Cameras - 12	2010	7,189		20	1,318	1,318	1,318	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			5,207,982	391,973		310,893	(81,080)	2,717,293	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>		\$ 5,207,982	\$ 391,973		\$ 310,893	\$ (81,080)	\$ 2,717,293	1
2	<b>Buildings:</b>								2
3	Carlton Associates Limited Partnership	1971	1,255,206	32,185	39	32,185	(0)	559,214	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9									9
10	Building Addition	2006	1,916,500	46,650	20	46,650		277,575	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 (12F &amp; 12G lines 1 thru 33)</b>		\$ 8,379,688	\$ 470,808		\$ 389,728	\$ (81,080)	\$ 3,554,082	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	<u>Allocation From ITEX/ A.K. Care</u>	<u>1993</u>	<u>392,029</u>	<u>10,052</u>	<u>35</u>	<u>11,201</u>	<u>1,149</u>	<u>196,947</u>	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	<u>Allocation From ITEX/ A.K. Care</u>	<u>1993</u>	<u>49,328</u>	<u>258</u>	<u>20</u>	<u>2,467</u>	<u>2,209</u>	<u>43,673</u>	9
10	<u>Allocation From ITEX/ A.K. Care</u>	<u>1994</u>	<u>26,495</u>	<u>689</u>	<u>20</u>	<u>1,325</u>	<u>636</u>	<u>21,569</u>	10
11	<u>Allocation From ITEX/ A.K. Care</u>	<u>1995</u>	<u>4,515</u>	<u>12</u>	<u>20</u>	<u>226</u>	<u>214</u>	<u>3,430</u>	11
12	<u>Allocation From ITEX/ A.K. Care</u>	<u>1996</u>	<u>256</u>		<u>20</u>	<u>13</u>	<u>13</u>	<u>193</u>	12
13	<u>Allocation From ITEX/ A.K. Care</u>	<u>1997</u>	<u>7,617</u>	<u>195</u>	<u>20</u>	<u>381</u>	<u>186</u>	<u>5,142</u>	13
14	<u>Allocation From ITEX/ A.K. Care</u>	<u>1999</u>	<u>846</u>	<u>22</u>	<u>20</u>	<u>42</u>	<u>20</u>	<u>507</u>	14
15	<u>Allocation From ITEX/ A.K. Care</u>	<u>2005</u>	<u>3,704</u>	<u>213</u>	<u>20</u>	<u>(1,551)</u>	<u>(1,764)</u>	<u>995</u>	15
16	<u>Allocation From ITEX/ A.K. Care</u>	<u>2007</u>	<u>4,585</u>	<u>155</u>	<u>20</u>	<u>(332)</u>	<u>(487)</u>	<u>747</u>	16
17	<u>Allocation From ITEX/ A.K. Care</u>	<u>2008</u>	<u>17,477</u>	<u>448</u>	<u>20</u>	<u>577</u>	<u>129</u>	<u>1,491</u>	17
18	<u>Allocation From ITEX/ A.K. Care</u>	<u>2009</u>	<u>952</u>	<u>24</u>	<u>20</u>	<u>95</u>	<u>71</u>	<u>143</u>	18
19	<u>Allocation From ITEX/ A.K. Care</u>	<u>2010</u>	<u>2,034</u>	<u>1,220</u>	<u>20</u>	<u>38</u>	<u>(1,182)</u>	<u>38</u>	19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

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	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								1	
2								2	
3								3	
4								4	
5								5	
6								6	
7								7	
8								8	
9								9	
10								10	
11								11	
12								12	
13								13	
14								14	
15								15	
16								16	
17								17	
18								18	
19								19	
20								20	
21								21	
22								22	
23								23	
24								24	
25								25	
26								26	
27								27	
28								28	
29								29	
30								30	
31								31	
32								32	
33								33	
34	TOTAL (12H & 12I lines 1 thru 33)		\$ 509,838	\$ 13,288		\$ 14,482	\$ 1,194	\$ 274,875	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:

01/01/10

Ending:

12/31/10

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	\$ 891,191	\$ 2,690	\$ 97,807	\$ 95,117	10	\$ 750,403	71
72	Current Year Purchases	25,043	1,214	740	(474)	10	1,072	72
73	Fully Depreciated Assets	1,138,658		689	689	10	1,138,658	73
74								74
75	TOTALS	\$ 2,054,892	\$ 3,904	\$ 99,236	\$ 95,332		\$ 1,890,133	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	\$ 21,069	76
77										77
78										78
79										79
80	TOTALS			\$ 30,000	\$	\$ 6,020	\$ 6,020		\$ 21,069	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)	\$ 10,618,180	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 474,712	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 494,984	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 20,272	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,465,284	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	\$	\$	86
87	2009 CADILLAC DTS - 2009	44,111			87
88					88
89					89
90					90
91	TOTALS	\$ 104,405	\$	\$	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.

SEE ACCOUNTANTS' COMPILATION REPORT

**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?  YES  NO

If NO, see instructions.

		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: \$ 26,183 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>6,708</u>	17
18					18
19					19
20					20
21	TOTAL		\$ <u>559.00</u>	\$ <u>6,708</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. \_\_\_\_\_ /2011 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2012 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2013 \$ \_\_\_\_\_

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

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

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<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**

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
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	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
			Units of Service			Units	Cost									
1	Licensed Occupational Therapist	39 - 03	hrs					\$ 437,929							\$ 437,929	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs					113,407							113,407	2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist	39 - 03	hrs					430,763							430,763	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							326,552					326,552	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify):															12
13	Other (specify): <u>See Supplemental</u>									227,185					227,185	13
14	<b>TOTAL</b>				\$			\$ 982,099		\$ 553,737				\$	1,535,836	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

# 0025403

Report Period Beginning: 01/01/10

Ending: 12/31/10

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/10

(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	\$ 406,295	\$ 508,942	1
2	Cash-Patient Deposits	152,637	152,637	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	872,630	872,630	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	147,567	147,567	6
7	Other Prepaid Expenses	21,714	21,714	7
8	Accounts Receivable (owners or related parties)	6,773,121	12,635,447	8
9	Other(specify): <u>See Attached Schedule</u>	743,917	743,917	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 9,117,881	\$ 15,082,854	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		153,900	13
14	Buildings, at Historical Cost		3,074,635	14
15	Leasehold Improvements, at Historical Cost	3,243,259	3,243,259	15
16	Equipment, at Historical Cost	2,957,005	3,079,005	16
17	Accumulated Depreciation (book methods)	(4,087,824)	(4,965,372)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	39,797	39,797	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(20,039)	(20,039)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	497,520	516,232	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,629,718	\$ 5,121,417	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 11,747,599	\$ 20,204,271	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 1,274,832	\$ 7,024,501	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	151,137	151,137	28
29	Short-Term Notes Payable	690,750	690,750	29
30	Accrued Salaries Payable	238,255	238,255	30
31	Accrued Taxes Payable (excluding real estate taxes)	40,524	40,524	31
32	Accrued Real Estate Taxes(Sch.IX-B)	293,734	293,734	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>	8,721	8,721	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 2,697,953	\$ 8,447,622	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	598,787	598,787	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>	\$ 598,787	\$ 598,787	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,296,740	\$ 9,046,409	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 8,450,859	\$ 11,157,862	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 11,747,599	\$ 20,204,271	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>6,742,311</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>State Replacement Tax</b>	<b>(13,679)</b>	<b>3</b>
<b>4</b>	<b>Rounding</b>	<b>1</b>	<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>6,728,633</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>1,722,226</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>1,722,226</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>8,450,859</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: 01/01/10Ending: 12/31/10

**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	\$ 14,585,299	1
2	Discounts and Allowances for all Levels	(2,083,895)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 12,501,404</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,253,801	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 2,253,801</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	429,919	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	42,721	19
20	Radiology and X-Ray		20
21	Other Medical Services	401,235	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 873,875</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	399,510	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 399,510</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>	8,115	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 8,115</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 16,036,705</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,523,634	31
32	Health Care	4,233,601	32
33	General Administration	3,394,195	33
<b>B. Capital Expense</b>			
34	Ownership	2,131,359	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,898,100	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>\$ 14,314,479</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>1,722,226</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>\$ 1,722,226</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:

01/01/10

Ending:

12/31/10

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	1,849	2,073	\$ 119,862	\$ 57.82	1
2	Assistant Director of Nursing					2
3	Registered Nurses	55,197	68,053	1,939,122	28.49	3
4	Licensed Practical Nurses	7,930	9,170	208,817	22.77	4
5	CNAs & Orderlies	80,162	99,106	1,049,465	10.59	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,034	7,421	100,093	13.49	8
9	Activity Director					9
10	Activity Assistants	15,477	16,795	203,315	12.11	10
11	Social Service Workers	1,445	1,588	33,083	20.83	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	3,288	3,388	71,157	21.00	14
15	Cook Helpers/Assistants	38,019	42,413	412,955	9.74	15
16	Dishwashers					16
17	Maintenance Workers	4,306	5,140	85,604	16.65	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,086	2,086	205,429	98.48	20
21	Assistant Administrator					21
22	Other Administrative	936	936	100,000	106.84	22
23	Office Manager					23
24	Clerical	23,279	25,795	420,445	16.30	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	6,550	7,233	111,028	15.35	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	2,080	2,080	50,264	24.17	33
34	TOTAL (lines 1 - 33)	247,638	293,277	\$ 5,110,639 *	\$ 17.43	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	468	\$ 22,863	01-03	35
36	Medical Director	Monthly	21,800	09-03	36
37	Medical Records Consultant	Monthly	5,152	10-03	37
38	Nurse Consultant	48	1,200	10-03	38
39	Pharmacist Consultant	209	9,394	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant	213	10,861	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	118	5,915	11-03	44
45	Social Service Consultant	90	4,485	12-03	45
46	Other(specify) <u>Psycho Social Cons</u>	96	4,776	12-03	46
47	<u>Dental Director</u>	Monthly	4,800	10-03	47
48	<u>Utilization Review</u>	Monthly	3,600	10-03	48
49	TOTAL (lines 35 - 48)	1,241	\$ 94,846		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-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								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
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# 0025403Report Period Beginning: 01/01/10Ending: 12/31/10**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 -\$12,730
- (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. \$ 29,172 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. 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. \$ 80,592 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 360
- (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% line 14  
d. Have vehicle usage logs been maintained? N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ 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.