



Facility Name & ID Number The Carlton at the Lake

# 0025403 Report Period Beginning: 01/01/13 Ending: 12/31/13

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	244	Skilled (SNF)	244	89,060	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	244	TOTALS	244	89,060	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	53,740	11,011	10,616	75,367	8
9	SNF/PED					9
10	ICF	4,723			4,723	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	58,463	11,011	10,616	80,090	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.93%

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)

None

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

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

YES  NO

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

YES  NO

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

Date started 8/1/1980

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

YES  Date 8/1/1980 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 9,987

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/13

Ending:

12/31/13

**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	553,386	171,728	19,684	744,798		744,798	4,790	749,588		1
2	Food Purchase		671,014		671,014	(102,930)	568,084	(920)	567,164		2
3	Housekeeping		88,974	378,977	467,951		467,951	8,966	476,917		3
4	Laundry		49,763	162,419	212,182		212,182		212,182		4
5	Heat and Other Utilities			217,243	217,243		217,243	4,141	221,384		5
6	Maintenance	76,710	32,607	317,946	427,263		427,263	(42,228)	385,035		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	630,096	1,014,086	1,096,269	2,740,451	(102,930)	2,637,521	(25,251)	2,612,270		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			29,600	29,600		29,600		29,600		9
10	Nursing and Medical Records	3,591,977	448,981	18,768	4,059,726		4,059,726	(34)	4,059,692		10
10a	Therapy	121,598		60,255	181,853		181,853		181,853		10a
11	Activities	182,314	25,287		207,601		207,601		207,601		11
12	Social Services	39,918		10,331	50,249		50,249		50,249		12
13	CNA Training										13
14	Program Transportation			270	270		270		270		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	3,935,807	474,268	119,224	4,529,299		4,529,299	(34)	4,529,265		16
	<b>C. General Administration</b>										
17	Administrative	319,959		585,000	904,959		904,959	(564,167)	340,792		17
18	Directors Fees										18
19	Professional Services			578,120	578,120	(1,528)	576,592	(265,241)	311,351		19
20	Dues, Fees, Subscriptions & Promotions			72,923	72,923		72,923	(36,812)	36,111		20
21	Clerical & General Office Expenses	502,746	8,726	361,717	873,189		873,189	55,954	929,143		21
22	Employee Benefits & Payroll Taxes			806,293	806,293	102,930	909,223		909,223		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,900	3,900		3,900	1,200	5,100		24
25	Other Admin. Staff Transportation			7,363	7,363		7,363	2	7,365		25
26	Insurance-Prop.Liab.Malpractice			364,603	364,603		364,603	1,662	366,265		26
27	Other (specify):*							66,953	66,953		27
28	<b>TOTAL General Administration</b>	822,705	8,726	2,779,919	3,611,350	101,402	3,712,752	(740,449)	2,972,304		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,388,608	1,497,080	3,995,412	10,881,100	(1,528)	10,879,572	(765,734)	10,113,839		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:

01/01/13

Ending:

12/31/13

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost 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>D. Ownership</b>											
30	Depreciation			342,223	342,223		342,223	115,065	457,288			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			128,702	128,702		128,702	(128,702)				32
33	Real Estate Taxes			349,386	349,386	1,528	350,914	11,070	361,984			33
34	Rent-Facility & Grounds			1,335,900	1,335,900		1,335,900	(1,335,900)				34
35	Rent-Equipment & Vehicles			57,366	57,366		57,366	4,947	62,313			35
36	Other (specify):*			7,126	7,126		7,126	(7,126)	(0)			36
37	<b>TOTAL Ownership</b>			2,220,703	2,220,703	1,528	2,222,231	(1,340,646)	881,584			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		514,713	1,050,000	1,564,713		1,564,713		1,564,713			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			447,872	447,872		447,872		447,872			42
43	Other (specify):*	50,201		207,000	257,201		257,201	(257,201)				43
44	<b>TOTAL Special Cost Centers</b>	50,201	514,713	1,704,872	2,269,786		2,269,786	(257,201)	2,012,585			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,438,809	2,011,793	7,920,987	15,371,589	(0)	15,371,589	(2,363,581)	13,008,008			45

THE TOTAL FOR COLUMN 5 MUST BE ZERO,PLEASE CORRECT

\*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: 01/01/13

Ending: 12/31/13

**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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	28,514	30		9
10	Interest and Other Investment Income	(393,440)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(920)	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				18
19	Entertainment				19
20	Contributions	(23,150)	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	(195,430)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(457,151)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (1,041,577)		\$	30

<b>BHF USE ONLY</b>					
48		49		50	51
					52

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

		1	2	
		<b>Amount</b>	<b>Reference</b>	
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)	(1,322,004)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (1,322,004)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (2,363,581)		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
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>
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

SEE ACCOUNTANTS' COMPILATION REPORT

The Carlton at the Lake

	<b>ID#</b>	<b>0025403</b>
<b>Report Period Beginning:</b>		<b>01/01/13</b>
<b>Ending:</b>		<b>12/31/13</b>

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Bldg Co. - Office Expense	\$ (100)	21	1
2	Bldg Co. - Accounting	(9,975)	19	2
3	Bldg Co. - Trust Fees	(805)	20	3
4	Bldg Co. - Amortization of Loan Costs	(14,799)	36	4
5	Jury Duty Income - Misc. Income	(34)	10	5
6	Bank Charges	(10,950)	21	6
7	Franchise Tax	(133)	21	7
8	Public Relations	(9,453)	20	8
9	Amortization of Loan Costs	(7,126)	36	9
10	Gain on Disposal of Asset	(4,693)	30	10
11	Non Allowable Interest	(54,999)	32	11
12	Additional R&M	3,764	06	12
13	Capitalized R&M	(54,906)	06	13
14	Non Allowable Expense	(207,000)	43	14
15	Non Allowable Legal	(30,105)	19	15
16	Non Allowable Salary	(50,201)	43	16
17	COPE Dues	(6,835)	20	17
18	2013 Seminar	1,200	24	18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	<b>Total</b>	(457,151)	49

The Carlton at the Lake

ID# 0025403

Report Period Beginning: 01/01/13

Ending: 12/31/13

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
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	<b>Total</b>	0	49

## STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary			4,790									4,790	1
2	Food Purchase	(920)											(920)	2
3	Housekeeping			8,966									8,966	3
4	Laundry													4
5	Heat and Other Utilities			4,141									4,141	5
6	Maintenance	(51,142)		8,914									(42,228)	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>(52,062)</b>		<b>26,811</b>									<b>(25,251)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(34)											(34)	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>(34)</b>											<b>(34)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative				(564,167)								(564,167)	17
18	Directors Fees													18
19	Professional Services	(40,080)	9,975	(236,178)	1,042								(265,241)	19
20	Fees, Subscriptions & Promotions	(40,244)	805	2,627									(36,812)	20
21	Clerical & General Office Expenses	(206,613)	100	253,447	9,020								55,954	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	1,200											1,200	24
25	Other Admin. Staff Transportation			2									2	25
26	Insurance-Prop.Liab.Malpractice			1,662									1,662	26
27	Other (specify):*			64,383	2,570								66,953	27
28	<b>TOTAL General Administration</b>	<b>(285,737)</b>	<b>10,880</b>	<b>85,943</b>	<b>(551,535)</b>								<b>(740,449)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(337,833)</b>	<b>10,880</b>	<b>112,754</b>	<b>(551,535)</b>								<b>(765,734)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

01/01/13

Ending:

12/31/13

## 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	23,821	78,835	12,409									115,065	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(448,439)	306,574	13,163									(128,702)	32
33	Real Estate Taxes			11,070									11,070	33
34	Rent-Facility & Grounds		(1,335,900)										(1,335,900)	34
35	Rent-Equipment & Vehicles			4,947									4,947	35
36	Other (specify):*	(21,925)	14,799										(7,126)	36
37	<b>TOTAL Ownership</b>	<b>(446,543)</b>	<b>(935,692)</b>	<b>41,589</b>									<b>(1,340,646)</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):*	(257,201)											(257,201)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(257,201)</b>											<b>(257,201)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(1,041,577)	(924,812)	154,343	(551,535)								(2,363,581)	45

**VII. RELATED PARTIES**

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See 6-Supplemental		See 6-Supplemental		See 6-Supplemental		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  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	34 Rent	\$ 1,335,900	Carlton Associates Limited Partnership	100.00%	\$	\$ (1,335,900)	1
2	V	32 Interest	255,512	Carlton Associates Limited Partnership	100.00%	562,086	306,574	2
3	V	19 Accounting		Carlton Associates Limited Partnership	100.00%	9,975	9,975	3
4	V	30 Depreciation		Carlton Associates Limited Partnership	100.00%	78,835	78,835	4
5	V	36 Amortization of Loan Costs		Carlton Associates Limited Partnership	100.00%	14,799	14,799	5
6	V	20 Trust Fees		Carlton Associates Limited Partnership	100.00%	805	805	6
7	V	21 Office Expense		Carlton Associates Limited Partnership	100.00%	100	100	7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,591,412			\$ 666,600	\$ * (924,812)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1 <u>DIETARY</u>	\$	<u>ITEX / AK CARE COMPANY</u>	100.00%	\$ 4,790	\$	4,790	15
16	V	3 <u>HOUSEKEEPING</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	8,966		8,966	16
17	V	5 <u>UTILITIES</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	4,141		4,141	17
18	V	6 <u>REPAIRS AND MAINT.</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	8,914		8,914	18
19	V	19 <u>PROFESSIONAL FEES</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	10,822		10,822	19
20	V	20 <u>FEES, SUBSCRIPTIONS</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	2,627		2,627	20
21	V	21 <u>CLERICAL AND GENERAL</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	39,571		39,571	21
22	V	25 <u>AUTO</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	2		2	22
23	V	26 <u>INSURANCE</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	1,662		1,662	23
24	V	30 <u>DEPRECIATION</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	12,409		12,409	24
25	V	32 <u>INTEREST</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	13,163		13,163	25
26	V	33 <u>REAL ESTATE TAXES</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	11,070		11,070	26
27	V	35 <u>EQUIPMENT RENTAL</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	4,947		4,947	27
28	V								28
29	V								29
30	V								30
31	V	21 <u>CLERICAL SALARIES</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	213,876		213,876	31
32	V	27 <u>GEN ADMIN. - EMP. BEN.</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	64,383		64,383	32
33	V								33
34	V								34
35	V	19 <u>HOME OFFICE</u>	247,000	<u>ITEX / AK CARE COMPANY</u>	100.00%			(247,000)	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 247,000			\$ 401,343	\$ *	154,343	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 J. RAJCHENBACH-COMP.	\$	JLR FINANCIAL SERVICES CORP.	100.00%	\$ 20,833	\$ 20,833	15
16	V	19 PROFESSIONAL FEES		JLR FINANCIAL SERVICES CORP.	100.00%	1,042	1,042	16
17	V	21 OFFICE		JLR FINANCIAL SERVICES CORP.	100.00%	9,020	9,020	17
18	V	27 EMPLOYEE BENEFITS		JLR FINANCIAL SERVICES CORP.	100.00%	2,570	2,570	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	585,000	JLR FINANCIAL SERVICES CORP.	100.00%		(585,000)	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		\$ 585,000			\$ 33,465	\$ * (551,535)	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: 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: 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.

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.

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: 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.

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: 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

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	ARI SAUL COHEN	6.667%	CLARIDGE IMPERIAL, LTD.	CHICAGO	CARLTON ASSOCIATES LIMITED	LINCOLNWOOD	BUILDING CO.	1
2	ARNOLD GASSEL REVOC TRUST	2.600%	GLENVIEW TERRACE N. C.	GLENVIEW	ITEX / A.K. CARE	LINCOLNWOOD	BOOKEEPING CO./MANA	2
3	BRIGHTWATER TRUST	6.667%	HARMONY NURSING & REHAB.	CHICAGO	JLR FINANCIAL SERVICES CO	LINCOLNWOOD	MANAGEMENT CO.	3
4	DONIEL BARUCH COHEN	6.667%	WHITEHALL NORTH	DEERFIELD	SEASONS HOSPICE	PARK RIDGE	HOSPICE	4
5	JUDITH RAJCHENBACH	20.000%						5
6	LILLIAN DESENT	8.800%						6
7	LILLIAN DESENT, TRUSTEE	5.500%						7
8	LILLIAN DESENT, TRUSTEE (2)	5.700%						8
9	LORIN GASSEL	5.800%						9
10	MARK HOLLANDER DISCRETIONARY TRUST	6.667%						10
11	PHILIP M. GASSEL	5.800%						11
12	SHERYL LUCAS	5.800%						12
13	SHARON HOLLANDER DISCRETIONARY TRUST	6.667%						13
14	FEIGE KNOBEL DISCRETIONARY TRUST	6.667%						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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/13

Ending:

12/31/13

**VII. RELATED PARTIES**

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake # 0025403 Report Period Beginning: 01/01/13 Ending: 12/31/13

## 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	10.00	16.67%	Sal/Alloc Sal	\$ 120,833	17-1; 17-7	1
2	Mark Hollander	Relative	Management	0.00%	See Attached	1.00	1.67%				2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 120,833		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:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETARY	AVAILABLE BED DAYS	359,890	4	\$ 19,355	\$ 89,060	\$ 4,790	1
2	3	HOUSEKEEPING	AVAILABLE BED DAYS	359,890	4	36,232	89,060	8,966	2
3	5	UTILITIES	AVAILABLE BED DAYS	359,890	4	16,733	89,060	4,141	3
4	6	REPAIRS AND MAINT.	AVAILABLE BED DAYS	359,890	4	36,022	89,060	8,914	4
5	19	PROFESSIONAL FEES	AVAILABLE BED DAYS	359,890	4	43,733	89,060	10,822	5
6	20	FEES, SUBSCRIPTIONS	AVAILABLE BED DAYS	359,890	4	10,618	89,060	2,627	6
7	21	CLERICAL AND GENERAL	AVAILABLE BED DAYS	359,890	4	159,905	89,060	39,571	7
8	25	AUTO	AVAILABLE BED DAYS	359,890	4	10	89,060	2	8
9	26	INSURANCE	AVAILABLE BED DAYS	359,890	4	6,715	89,060	1,662	9
10	30	DEPRECIATION	AVAILABLE BED DAYS	359,890	4	50,144	89,060	12,409	10
11	32	INTEREST	AVAILABLE BED DAYS	359,890	4	53,191	89,060	13,163	11
12	33	REAL ESTATE TAXES	AVAILABLE BED DAYS	359,890	4	44,734	89,060	11,070	12
13	35	EQUIPMENT RENTAL	AVAILABLE BED DAYS	359,890	4	19,991	89,060	4,947	13
14									14
15									15
16									16
17	21	CLERICAL SALARIES	DIRECT ALLOCATION		4	893,229	893,229	213,876	17
18	27	GEN ADMIN. - EMP. BEN.	DIRECT ALLOCATION		4	268,886		64,383	18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,659,498	\$ 893,229	\$ 401,343	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	17	J. RAJCHENBACH-COMP.	AVG. HOURS WORKED	48	9	\$ 100,000	\$ 100,000	10	\$ 20,833	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED	48	9	5,000	10	1,042	2	
3	21	OFFICE	AVG. HOURS WORKED	48	9	43,293	43,293	10	9,020	3
4	27	EMPLOYEE BENEFITS	AVG. HOURS WORKED	48	9	12,338	10	2,570	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					\$ 160,631	\$ 143,293		\$ 33,465	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/13

Ending:

12/31/13

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					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	Private Bank		X	Mortgage			\$	\$ 10,331,025			\$ 562,086	1				
2												2				
3												3				
4												4				
5												5				
<b>Working Capital</b>																
6	General Insurance		X	Insurance Financing							4,655	6				
7	Private Bank		X	Line of Credit				2,523,731			69,049	7				
8	See Supplemental Schedule							550,000			(0)	8				
9	<b>TOTAL Facility Related</b>						\$	\$ 13,404,756			\$ 635,789	9				
<b>B. Non-Facility Related*</b>																
10	Interest Income		X								(393,440)	10				
11	Interest Income- Bldg. Co.		X								(255,512)	11				
12	Allocated from ITEX		X								13,163	12				
13												13				
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (635,789)	14				
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 13,404,756			\$ 0	15				

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number

The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/13

Ending:

12/31/13

**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	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					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							\$	\$			\$					
2																
3																
4																
5																
6																
7	<b>TOTAL Long-Term</b>															
	<b>Working Capital</b>															
8	Shareholder Loan	X		Working Capital			\$	\$ 550,000			\$ 54,999					
9	Non Allowable Interest										(54,999)					
10																
11																
12																
13																
14	<b>TOTAL Working Capital</b>							550,000			(0)					
	<b>B. Non-Facility Related*</b>															
15							\$	\$			\$					
16																
17																
18																
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.)



## 2012 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 2012 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 2012.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>14-16-300-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>77,083.63</u>	\$ <u>77,083.63</u>
2. <u>14-16-300-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>79,216.89</u>	\$ <u>79,216.89</u>
3. <u>14-16-300-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>74,785.61</u>	\$ <u>74,785.61</u>
4. <u>14-16-300-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>77,083.63</u>	\$ <u>77,083.63</u>
5. <u>14-16-300-007-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,215.24</u>	\$ <u>1,215.24</u>
6. <u>14-16-300-008-0000</u>	<u>Long Term Care Property</u>	\$ <u>10,523.27</u>	\$ <u>10,523.27</u>
7. <u>10-35-312-022-0000</u>	<u>Allocation from ITEX</u>	\$ <u>53,305.60</u>	\$ <u>12,610.83</u>
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>373,213.87</u></u>	\$ <u><u>332,519.10</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 and a schedule which shows the calculation of the cost allocated to the nursing home.  
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C.    **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

**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.**



4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ <u>_____</u>	\$ <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?             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 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number The Carlton at the Lake

# 0025403 Report Period Beginning:

01/01/13 Ending:

12/31/13

**X. BUILDING AND GENERAL INFORMATION:**

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

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

None

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

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

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-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	244		1971	\$ 1,255,206	\$ 32,185	39	\$ 32,185	\$ (0)	\$ 655,769	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Various		1980	105,427		20			105,426	9
10	Various		1981	5,718		20			5,718	10
11	Various		1982	2,618		20			2,618	11
12	Various		1983	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	61,633		20	(4)	(4)	61,630	17
18	Various		1990	71,334		20			71,329	18
19	Various		1991	165,717		20			154,627	19
20	Various		1992	228,201		20			218,644	20
21	Various		1993	40,886		20	494	494	35,367	21
22	Various		1994	51,259		20	2,063	2,063	49,930	22
23	Various		1995	92,308		20	4,615	4,615	86,660	23
24	Various		1996	58,573		20	2,678	2,678	52,084	24
25	Various		1997	204,822		20	10,241	10,241	186,835	25
26	Various		1998	26,362		20	1,318	1,318	20,958	26
27	Various		1999	27,003		20	1,350	1,350	19,578	27
28	Various		2000	408,272		20	20,414	20,414	281,740	28
29	Various		2001	220,555		20	11,028	11,028	136,958	29
30	Various		2002	48,490		20	1,066	1,066	40,990	30
31	Various		2003	59,780		20	3,087	3,087	54,759	31
32	Various		2004	22,476		20	1,413	1,413	19,886	32
33	Various		2005	255,195		20	22,690	22,690	211,301	33
34	Various		2006	871,377		20	49,856	49,856	574,784	34
35	Various		2007	507,791		20	38,287	38,287	345,039	35
36	Various		2008	167,088		20	13,725	13,725	101,443	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 and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37 Various	2009	\$ 154,396	\$	20	\$ 8,578	\$ 8,578	\$ 38,986	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67 Related Building Company (Pages 12F & 12G)		1,916,500	46,650		46,650		417,525	67
68 Related Party Allocations (Pages 12H & 12I)		516,234	12,075		15,288	3,213	327,715	68
69 Financial Statement Depreciation			337,530			(337,530)		69
70 TOTAL (lines 4 thru 69)		\$ 7,703,426	\$ 428,440		\$ 287,022	\$ (141,418)	\$ 4,436,491	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:

01/01/13

Ending:

12/31/13

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

1	2	3	4	5	6	7	8	9	10
	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>		\$ 7,703,426	\$ 428,440		\$ 287,022	\$ (141,418)	\$ 4,436,491	1
2	Vinyl Flooring & Cove Base	2010	77,778		20	7,778	7,778	26,574	2
3	Vinyl Flooring & Cove Base	2010	66,540		20	6,654	6,654	21,626	3
4	Vinyl Flooring & Cove Base	2010	40,251		20	4,025	4,025	12,746	4
5	Vinyl Flooring & Cove Base	2010	24,591		20	2,459	2,459	7,582	5
6	Draperies & Rods	2010	4,006		20	401	401	1,536	6
7	Shower Rooms-Walls, Floors, Concrete, Waterlines, Drywall, Ceili	2010	229,600		20	22,960	22,960	82,273	7
8	Bathroom-New Wall & Floor Tile, Toilet, Sind, Faucet, Mirror, H	2010	7,800		20	780	780	2,795	8
9	Trash Chute	2010	5,792		20	579	579	1,834	9
10	Plumbing Work	2010	16,531		20	1,653	1,653	5,786	10
11	Plumbing Work	2010	5,419		20	542	542	1,851	11
12	Plumbing Work	2010	9,800		20	980	980	3,348	12
13	Plumbing Work	2010	12,399		20	1,240	1,240	4,133	13
14	Plumbing Work	2010	19,491		20	1,949	1,949	6,497	14
15	Plumbing Work	2010	4,407		20	441	441	1,359	15
16	Plumbing Work	2010	7,920		20	792	792	2,442	16
17	Plumbing Work	2010	12,471		20	1,247	1,247	3,845	17
18	Sink And Pedals	2010	3,683		20	737	737	2,578	18
19	Inside Cameras - 12	2010	7,189		20	1,438	1,438	5,631	19
20	Motor Sheave Installation	2011	3,751		20	750	750	2,063	20
21	Installation Phone Modules	2011	3,315		20	663	663	1,823	21
22	Custom Cabinet	2011	4,230		20	282	282	799	22
23	Remove & Replace Motor & Pump	2011	6,800		20	1,360	1,360	3,627	23
24	Ac Coil Overhaul	2011	6,400		20	640	640	1,653	24
25	Freezer Door Replacement	2011	4,233		20	847	847	1,905	25
26	Plumbing Work	2011	2,858		20	143	143	405	26
27	New Controller & Actuator	2011	3,029		20	303	303	757	27
28	Plumbing - Repair Leaks	2011	2,720		20	136	136	306	28
29	Removal Of Asbesto Pipe Insulation	2011	3,850		20	193	193	433	29
30	Shower Assembly And Walls In Room 221	2012	4,360		20	436	436	836	30
31	Retube Boiler	2012	3,964		20	396	396	760	31
32	Retube Boiler	2012	17,772		20	1,777	1,777	3,258	32
33	Telephone System	2012	44,900		20	8,980	8,980	14,967	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 8,371,276	\$ 428,440		\$ 360,582	\$ (67,858)	\$ 4,664,520	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 and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	10
	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>		\$ 8,371,276	\$ 428,440		\$ 360,582	\$ (67,858)	\$ 4,664,520	1
2	Telephone System Additional	2012	5,733		20	1,147	1,147	1,529	2
3	Telephone System Additional	2012	9,800		20	1,960	1,960	2,450	3
4	28 New Fire Doors Installed	2012	6,860		20	686	686	743	4
5	Booster Pumps	2012	8,484		20	848	848	990	5
6	Permanent Landscaping	2012	5,025		20	335	335	503	6
7	Cabling For Phones	2012	4,700		20	940	940	1,567	7
8	Installed Piping In Carpentry, Storage, Locker, And Boiler Rooms	2012	3,500		20	350	350	379	8
9	Wiring For Smoke Detectors	2013	3,415		20	313	313	313	9
10	Kitchen Emergency Generator Wiring	2013	7,000		20	1,167	1,167	1,167	10
11	Five New 120 V Circuits In Rms 503-507	2013	10,000		20	417	417	417	11
12	Vinyl Flooring & Cove Base-Resident Rms 501-512	2013	27,559		20	3,675	3,675	3,675	12
13	Resident Bathrooms 501-512-Ceramic Flooring & Wall Tiles, Insta	2013	40,554		20	2,704	2,704	2,704	13
14	East Vestibule Cove Base & New Elevator Floor	2013	3,550		20	414	414	414	14
15	Custom Millwork - 2Nd, 3Rd, 4Th, 5Th Fl	2013	4,090		20	477	477	477	15
16	Permanent Bushes And Fountain	2013	7,229		20	281	281	281	16
17	Cameras, Wiring And Installation	2013	17,165		20	286	286	286	17
18	Repair Boilers	2013	5,702		20	285	285	285	18
19	Replace Radiator	2013	4,162		20	208	208	208	19
20	Chiller Repair	2013	3,000		20	150	150	150	20
21	Install 2 Galvanized Steel Bumpers In Parking Lot	2013	2,600		20	130	130	130	21
22	Sewer Repair In Parking Lot	2013	3,700		20	185	185	185	22
23	Install Duct Insultation In Mechanical Room	2013	2,600		20	130	130	130	23
24	Install New Hoist Cables In Elevator	2013	2,990		20	150	150	150	24
25	ISt Fl Kitchen & Boiler Room Plumbing Repair	2013	11,708		20	585	585	585	25
26	Replace North Cooling Tower Fan Motor	2013	9,773		20	489	489	489	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 8,582,176	\$ 428,440		\$ 378,893	\$ (49,547)	\$ 4,684,725	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:

01/01/13

Ending:

12/31/13

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 8,582,176	\$ 428,440		\$ 378,893	\$ (49,547)	\$ 4,684,725	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,582,176	\$ 428,440		\$ 378,893	\$ (49,547)	\$ 4,684,725	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:

01/01/13

Ending:

12/31/13

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 8,582,176	\$ 428,440		\$ 378,893	\$ (49,547)	\$ 4,684,725	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,582,176	\$ 428,440		\$ 378,893	\$ (49,547)	\$ 4,684,725	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 and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Building Company Information</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements</b>								8
9									9
10	<b>Building Addition</b>	2006	1,916,500	46,650	20	46,650		417,525	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

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:

01/01/13

Ending:

12/31/13

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
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	<b>TOTAL (12F &amp; 12G lines 1 thru 33)</b>	\$	\$		\$	\$	\$	34
			1,916,500	46,650	46,650		417,525	

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Related Party Information</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	Allocation From ITEX/A.K. Care	1993	396,946	10,178	35	11,341	1,163	233,441	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Information</b>								8
9	Allocation From ITEX/A.K. Care	1993	49,947	294	20	730	436	49,947	9
10	Allocation From ITEX/A.K. Care	1994	26,828	698	20	1,341	643	25,862	10
11	Allocation From ITEX/A.K. Care	1995	4,572	12	20	229	217	4,159	11
12	Allocation From ITEX/A.K. Care	1996	259		20	13	13	233	12
13	Allocation From ITEX/A.K. Care	1997	7,713	198	20	386	188	6,363	13
14	Allocation From ITEX/A.K. Care	1999	856	22	20	43	21	642	14
15	Allocation From ITEX/A.K. Care	2005	3,750		20	188	188	1,570	15
16	Allocation From ITEX/A.K. Care	2007	4,643	108	20	232	124	1,453	16
17	Allocation From ITEX/A.K. Care	2008	17,696	454	20	585	131	3,263	17
18	Allocation From ITEX/A.K. Care	2009	964	25	20	97	72	434	18
19	Allocation From ITEX/A.K. Care	2010	2,060	86	20	103	17	348	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

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/13

Ending:

12/31/13

**XI. OWNERSHIP COSTS (continued)**

**B. Building and Improvement Costs-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	Related Party Information Continued		\$	\$		\$	\$	\$	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)		\$ 516,234	\$ 12,075		\$ 15,288	\$ 3,213	\$ 327,715	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 390,223	\$ 335	\$ 40,956	\$ 40,621	10	\$ 286,602	71
72	Current Year Purchases	278,878		29,845	29,845	10	29,845	72
73	Fully Depreciated Assets	1,782,570		460	460	10	1,782,457	73
74								74
75	TOTALS	\$ 2,451,671	\$ 335	\$ 71,261	\$ 70,926		\$ 2,098,904	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		2013 CADILLAC XTS	2013	\$ 61,155	\$	\$ 7,135	\$ 7,135	5	\$ 7,135	76
77										77
78										78
79										79
80	TOTALS			\$ 61,155	\$	\$ 7,135	\$ 7,135		\$ 7,135	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)	\$ 11,248,601	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 428,775	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 457,289	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 28,514	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,790,763	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	2009 CADILLAC DTS - 2009	\$	\$	\$	86
87	2007 LEXUS - JLR - 2007				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

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

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

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

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?

If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_  
Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2014</u>	\$ _____
13.	<u>/2015</u>	\$ _____
14.	<u>/2016</u>	\$ _____

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: \$ 41,806 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 Transportation</u>	<u>Ford E350 Shuttle Bus</u>	\$ <u>1,149.00</u>	\$ <u>20,507</u>	17
18					18
19					19
20					20
21	TOTAL		\$ <u>1,149.00</u>	\$ <u>20,507</u>	21

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake # 0025403 Report Period Beginning: 01/01/13 Ending: 12/31/13  
 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><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><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><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></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	SUM OF line 9, col. 1 and 2 (e)	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
  - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

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

	Service	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	\$		\$	400,841	\$		\$	400,841	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				159,351				159,351	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				489,808				489,808	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					401,654			401,654	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>							113,059			113,059	13
14	<b>TOTAL</b>			\$		\$	1,050,000	\$	514,713	\$	1,564,713	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: 01/01/13 Ending: 12/31/13  
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/13 (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	\$ 171,941	\$ 145,927	1
2	Cash-Patient Deposits	128,642	128,642	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	3,220,175	3,220,175	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	252,012	252,012	6
7	Other Prepaid Expenses	167,368	167,368	7
8	Accounts Receivable (owners or related parties)	8,074,100	19,106,513	8
9	Other(specify): <u>See Attached Schedule</u>	1,046,438	1,046,438	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 13,060,676	\$ 24,067,075	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		1,255,206	14
15	Leasehold Improvements, at Historical Cost	3,420,497	5,239,926	15
16	Equipment, at Historical Cost	3,373,737	3,495,737	16
17	Accumulated Depreciation (book methods)	(5,043,304)	(6,157,357)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	57,115	57,115	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(42,395)	(42,395)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	816,074	889,544	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,581,724	\$ 4,891,676	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 15,642,400	\$ 28,958,751	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 1,770,026	\$ 1,770,026	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	127,142	127,142	28
29	Short-Term Notes Payable	3,073,731	3,073,731	29
30	Accrued Salaries Payable	303,440	303,440	30
31	Accrued Taxes Payable (excluding real estate taxes)	28,543	28,543	31
32	Accrued Real Estate Taxes(Sch.IX-B)	326,306	326,306	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes		8,500	35
<b>Other Current Liabilities(specify):</b>				
36			176,646	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 5,629,188	\$ 5,814,334	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,331,025	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 10,331,025	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 5,629,188	\$ 16,145,359	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 10,013,212	\$ 12,813,392	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 15,642,400	\$ 28,958,751	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>9,531,719</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Rounding</b>	<b>1</b>	<b>3</b>
<b>4</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>9,531,720</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>481,492</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>481,492</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>10,013,212</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

**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	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 14,743,321	1
2	Discounts and Allowances for all Levels	(2,486,563)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 12,256,758</b>	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,460,577	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 2,460,577</b>	8
<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	497,663	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	36,118	19
20	Radiology and X-Ray		20
21	Other Medical Services	186,336	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 720,117</b>	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	404,779	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 404,779</b>	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	10,850	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 10,850</b>	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 15,853,081</b>	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,740,451	31
32	Health Care	4,529,299	32
33	General Administration	3,611,350	33
<b>B. Capital Expense</b>			
34	Ownership	2,220,703	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,821,914	35
36	Provider Participation Fee	447,872	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>\$ 15,371,589</b>	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>481,492</b>	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 481,492</b>	43

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 8,127,493	44
45	Private Pay - Net Inpatient Revenue	1,839,415	45
46	Medicare - Net Inpatient Revenue	2,216,423	46
47	Other-(specify) <u>Insurance</u>	73,427	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 12,256,758</b>	49

\* 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.

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

**SEE ACCOUNTANTS' COMPILATION REPORT**

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/13

Ending:

12/31/13

**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	1,944	2,080	\$ 140,911	\$ 67.75	1
2	Assistant Director of Nursing					2
3	Registered Nurses	48,554	62,589	2,004,483	32.03	3
4	Licensed Practical Nurses	10,944	13,777	239,578	17.39	4
5	CNAs & Orderlies	79,642	100,797	1,112,659	11.04	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,158	7,971	121,598	15.26	8
9	Activity Director					9
10	Activity Assistants	13,308	14,538	182,314	12.54	10
11	Social Service Workers	1,701	1,870	39,918	21.35	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	5,895	6,183	135,155	21.86	14
15	Cook Helpers/Assistants	37,055	42,091	418,231	9.94	15
16	Dishwashers					16
17	Maintenance Workers	4,041	4,552	76,710	16.85	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,080	2,080	219,959	105.75	20
21	Assistant Administrator					21
22	Other Administrative	2,080	2,080	100,000	48.08	22
23	Office Manager					23
24	Clerical	24,644	27,719	502,746	18.14	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	5,020	5,594	94,346	16.87	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	2,080	2,080	50,201	24.14	33
34	TOTAL (lines 1 - 33)	244,146	296,001	\$ 5,438,809 *	\$ 18.37	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	394	\$ 19,684	01-03	35
36	Medical Director	Monthly	29,600	09-03	36
37	Medical Records Consultant	Monthly	2,256	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	11,712	10-03	39
40	Physical Therapy Consultant	Monthly	50,762	10a-03	40
41	Occupational Therapy Consultant	186	9,493	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47	Dental Director	Monthly	4,800	10-03	47
48	Psycho Social Consultant	207	10,331	12-03	48
49	TOTAL (lines 35 - 48)	786	\$ 138,638		49

**C. CONTRACT NURSES**

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning: 01/01/13

Ending: 12/31/13

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Rose Marie Betz	Administrator	0	\$ 219,959	Workers' Compensation Insurance	\$ 107,908	IDPH License Fee	\$ 1,990	
Jack Rajchenbach	Exec. Director	0	100,000	Unemployment Compensation Insurance	66,364	Advertising: Employee Recruitment		
				FICA Taxes	395,388	Health Care Worker Background Check		
				Employee Health Insurance	208,362	(Indicate # of checks performed <u>160</u> )	1,600	
				Employee Meals	102,930	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	26,323	
				Chicago Head Tax	2,405	Licenses & Permits	3,572	
				401K Expense	4,353	Allocated from ITEX	2,627	
				Other Employee Benefits	13			
				Savings Plan	11,421			
				Christmas Expense	10,079	Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 319,959	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 909,223		\$ 36,112		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees - JLR Financial Services Corp.			\$ 585,000				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 585,000				Seminar Expense	5,100
							Entertainment Expense	( )
							(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$ 5,100
C. Professional Services				TOTAL				
Vendor/Payee	Type		Amount					
Frost, Ruttenberg & Rothblatt	Accounting		\$ 42,468					
Personnel Planners	Unemployment Consult		2,084					
AK Care	Centralized Bookeeping		247,200					
Achieve Accreditation	Joint Commission Consult		10,264					
ADL Data	MDS Software		6,473					
Provinet	Data Processing		92,844					
E-Health Data Solutions	Data Processing		6,221					
Health Medx	Data Processing		99,993					
2401 Incorporated	Architectural Services		8,475					
See Attached	Legal Fees		62,100					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 578,121	\$				

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

\*\*See instructions.

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

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
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13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

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

Report Period Beginning:

01/01/13

Ending:

12/31/13**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. ICLTC: \$24,705
- (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. \$ 39,849 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. \$ 447,872  
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.

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (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. \$ 102,930 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ 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.