



Facility Name & ID Number The Carlton at the Lake

# 0025403 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	53,780	10,039	14,354	78,173	8
9	SNF/PED					9
10	ICF	2,573			2,573	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	56,353	10,039	14,354	80,746	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.66%

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 08/01/1990

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 08/01/1980 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 244 and days of care provided 8,792

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2014 Fiscal Year: 12/31/2014

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

Facility Name &amp; ID Number

The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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	545,100	190,074	22,760	757,934		757,934	6,380	764,314		1
2	Food Purchase		744,652		744,652	(113,442)	631,210	(923)	630,287		2
3	Housekeeping		89,421	389,127	478,548		478,548	8,848	487,396		3
4	Laundry		42,613	166,769	209,382		209,382		209,382		4
5	Heat and Other Utilities			281,844	281,844		281,844	4,573	286,417		5
6	Maintenance	71,729	31,223	299,322	402,274		402,274	19,838	422,112		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	616,829	1,097,983	1,159,822	2,874,634	(113,442)	2,761,192	38,716	2,799,908		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			31,200	31,200		31,200		31,200		9
10	Nursing and Medical Records	3,670,537	469,095	20,762	4,160,394		4,160,394	(512)	4,159,882		10
10a	Therapy	103,883		54,410	158,293		158,293		158,293		10a
11	Activities	177,422	24,677		202,099		202,099		202,099		11
12	Social Services	11,257		14,527	25,784		25,784		25,784		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	3,963,099	493,772	120,899	4,577,770		4,577,770	(512)	4,577,258		16
	<b>C. General Administration</b>										
17	Administrative	319,879		585,000	904,879		904,879	(564,167)	340,712		17
18	Directors Fees										18
19	Professional Services			925,234	925,234	(759)	924,475	(671,849)	252,626		19
20	Dues, Fees, Subscriptions & Promotions			80,547	80,547		80,547	(43,217)	37,330		20
21	Clerical & General Office Expenses	472,298	7,506	367,759	847,563		847,563	(31,063)	816,500		21
22	Employee Benefits & Payroll Taxes			785,434	785,434	113,442	898,876		898,876		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,795	2,795		2,795	157	2,952		24
25	Other Admin. Staff Transportation			4,562	4,562		4,562		4,562		25
26	Insurance-Prop.Liab.Malpractice			287,061	287,061		287,061	2,757	289,818		26
27	Other (specify):*							65,333	65,333		27
28	<b>TOTAL General Administration</b>	792,177	7,506	3,038,392	3,838,075	112,683	3,950,758	(1,242,049)	2,708,709		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,372,105	1,599,261	4,319,113	11,290,479	(759)	11,289,720	(1,203,845)	10,085,875		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 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			351,579	351,579		351,579	103,805	455,384			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			139,536	139,536		139,536	168,188	307,724			32
33	Real Estate Taxes			328,653	328,653	759	329,412	12,616	342,028			33
34	Rent-Facility & Grounds			1,335,900	1,335,900		1,335,900	(1,335,900)				34
35	Rent-Equipment & Vehicles			47,497	47,497		47,497	(10,058)	37,439			35
36	Other (specify):*			3,464	3,464		3,464	(3,464)	0			36
37	<b>TOTAL Ownership</b>			2,206,629	2,206,629	759	2,207,388	(1,064,812)	1,142,576			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		441,405	1,110,821	1,552,226		1,552,226		1,552,226			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			567,930	567,930		567,930		567,930			42
43	Other (specify):*	50,272		195,000	245,272		245,272	(245,272)				43
44	<b>TOTAL Special Cost Centers</b>	50,272	441,405	1,873,751	2,365,428		2,365,428	(245,272)	2,120,156			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,422,377	2,040,666	8,399,493	15,862,536	(0)	15,862,536	(2,513,929)	13,348,607			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.

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning: 01/01/14

Ending: 12/31/14

**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	17,731	30		9
10	Interest and Other Investment Income	(211,584)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(923)	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	(886)	21		18
19	Entertainment				19
20	Contributions	(21,919)	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	(272,596)	21		24
25	Fund Raising, Advertising and Promotional	(13,758)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(9,013)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(396,462)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (909,410)</b>		<b>\$</b>	<b>30</b>

<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)	(1,604,519)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (1,604,519)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (2,513,929)</b>		<b>37</b>

\*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>			<b>\$</b>		<b>47</b>

The Carlton at the LakeID# 0025403Report Period Beginning: 01/01/14Ending: 12/31/14

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Bank Service Charges	\$ (10,573)	21	1
2	Franchise Tax	(219)	21	2
3	Amortization of Loan Costs	(3,464)	36	3
4	Gain on Disposal of Assets	(10,049)	30	4
5	Jury Duty Income	(212)	10	5
6	Polling Income	(300)	10	6
7	WM Healthcare Solutions Refund	(244)	21	7
8	Junk Fax Settlement	(10,004)	21	8
9	Building Company - Office Expense	(458)	21	9
10	Building Company - Accounting	(3,914)	19	10
11	Building Company - Trust Fees	(905)	20	11
12	Building Company - Amortization of Loan Costs	(17,287)	36	12
13	Building Company - State Replacement Tax	(2,027)	21	13
14	Non-Allowable Interest	(54,999)	32	14
15	Non-Allowable Expense	(195,000)	43	15
16	Non-Allowable Legal	(27,598)	19	16
17	COPE Dues	(8,455)	20	17
18	Non-Allowable Salary	(50,272)	43	18
19	Capitalized R&M	(14,555)	06	19
20	Additional R&M	26,625	06	20
21	Non-Allowable Vehicle Rental	(12,552)	35	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>		(396,462)	49

The Carlton at the Lake

ID# 0025403

Report Period Beginning: 01/01/14

Ending: 12/31/14

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:

01/01/14

Ending:

12/31/14

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	(to Sch V, col.7)	
1	Dietary			6,380									6,380	1
2	Food Purchase	(923)											(923)	2
3	Housekeeping			8,848									8,848	3
4	Laundry													4
5	Heat and Other Utilities			4,573									4,573	5
6	Maintenance	12,070		7,768									19,838	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>11,147</b>		<b>27,569</b>									<b>38,716</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(512)											(512)	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>(512)</b>											<b>(512)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative				(564,167)								(564,167)	17
18	Directors Fees													18
19	Professional Services	(31,512)	3,914	(645,293)	1,042								(671,849)	19
20	Fees, Subscriptions & Promotions	(45,037)	905	915									(43,217)	20
21	Clerical & General Office Expenses	(306,021)	2,485	265,217	7,256								(31,063)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			157									157	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice			2,757									2,757	26
27	Other (specify):*			62,851	2,482								65,333	27
28	<b>TOTAL General Administration</b>	<b>(382,570)</b>	<b>7,304</b>	<b>(313,396)</b>	<b>(553,387)</b>								<b>(1,242,049)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(371,935)</b>	<b>7,304</b>	<b>(285,827)</b>	<b>(553,387)</b>								<b>(1,203,845)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14 Ending:

12/31/14

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	7,682	78,835	17,288									103,805	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(266,583)	422,073	12,698									168,188	32
33	Real Estate Taxes			12,616									12,616	33
34	Rent-Facility & Grounds		(1,335,900)										(1,335,900)	34
35	Rent-Equipment & Vehicles	(12,552)		2,494									(10,058)	35
36	Other (specify):*	(20,751)	17,287										(3,464)	36
37	<b>TOTAL Ownership</b>	<b>(292,203)</b>	<b>(817,705)</b>	<b>45,096</b>									<b>(1,064,812)</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):*	(245,272)											(245,272)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(245,272)</b>											<b>(245,272)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(909,410)</b>	<b>(810,401)</b>	<b>(240,731)</b>	<b>(553,387)</b>								<b>(2,513,929)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  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	153,167	Carlton Associates Limited Partnership	100.00%	575,240	422,073	2
3	V	21 Office Expense		Carlton Associates Limited Partnership	100.00%	458	458	3
4	V	19 Accounting		Carlton Associates Limited Partnership	100.00%	3,914	3,914	4
5	V	20 Trust Fees		Carlton Associates Limited Partnership	100.00%	905	905	5
6	V	30 Depreciation		Carlton Associates Limited Partnership	100.00%	78,835	78,835	6
7	V	36 Amortization of Loan Costs		Carlton Associates Limited Partnership	100.00%	17,287	17,287	7
8	V	21 State Replacement Tax		Carlton Associates Limited Partnership	100.00%	2,027	2,027	8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,489,067			\$ 678,666	\$ * (810,401)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 <u>DIETARY</u>	\$	<u>ITEX / AK CARE COMPANY</u>	100.00%	\$ 6,380	\$ 6,380
16	V	3 <u>HOUSEKEEPING</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	8,848	8,848
17	V	5 <u>UTILITIES</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	4,573	4,573
18	V	6 <u>REPAIRS AND MAINT.</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	7,768	7,768
19	V	19 <u>PROFESSIONAL FEES</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	11,907	11,907
20	V	20 <u>FEES, SUBSCRIPTIONS</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	915	915
21	V	21 <u>CLERICAL AND GENERAL</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	43,317	43,317
22	V	24 <u>EDUCATION AND SEMINARS</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	157	157
23	V	26 <u>INSURANCE</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	2,757	2,757
24	V	30 <u>DEPRECIATION</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	17,288	17,288
25	V	32 <u>INTEREST</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	12,698	12,698
26	V	33 <u>REAL ESTATE TAXES</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	12,616	12,616
27	V	35 <u>EQUIPMENT RENTAL</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	2,494	2,494
28	V						
29	V						
30	V						
31	V	21 <u>CLERICAL SALARIES</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	221,900	221,900
32	V	27 <u>GEN ADMIN. - EMP. BEN.</u>		<u>ITEX / AK CARE COMPANY</u>	100.00%	62,851	62,851
33	V						
34	V						
35	V	19 <u>HOME OFFICE</u>	657,200	<u>ITEX / AK CARE COMPANY</u>	100.00%		(657,200)
36	V						
37	V						
38	V						
39	Total		\$ 657,200			\$ 416,469	\$ * (240,731)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 J. RAJCHENBACH-COMP.	\$	JLR 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%	7,256	7,256	17
18	V	27 EMPLOYEE BENEFITS		JLR FINANCIAL SERVICES CORP.	100.00%	2,482	2,482	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			\$ 31,613	\$ * (553,387)	39

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

Facility Name & ID Number

The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending:

12/31/14

VII. RELATED PARTIES (continued)

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

Facility Name & ID Number

The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending:

12/31/14

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./MANAGE	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

Facility Name & ID Number

The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

Facility Name & ID Number The Carlton at the Lake # 0025403 Report Period Beginning: 01/01/14 Ending: 12/31/14

## 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	16.67%	Sal/Alloc Sal	\$ 120,833	17-1; 17-7	1
2	Mark Hollander	Relative	Management	0.00%	See Attached	1	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

Facility Name & ID Number The Carlton at the Lake

# 0025403 Report Period Beginning: 01/01/14 Ending: 12/31/14

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

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending: 12/31/14

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	\$ 25,783	\$ 89,060	\$ 6,380	1
2	3	HOUSEKEEPING	AVAILABLE BED DAYS	359,890	4	35,754	89,060	8,848	2
3	5	UTILITIES	AVAILABLE BED DAYS	359,890	4	18,480	89,060	4,573	3
4	6	REPAIRS AND MAINT.	AVAILABLE BED DAYS	359,890	4	31,390	89,060	7,768	4
5	19	PROFESSIONAL FEES	AVAILABLE BED DAYS	359,890	4	48,116	89,060	11,907	5
6	20	FEES, SUBSCRIPTIONS	AVAILABLE BED DAYS	359,890	4	3,699	89,060	915	6
7	21	CLERICAL AND GENERAL	AVAILABLE BED DAYS	359,890	4	175,045	89,060	43,317	7
8	24	EDUCATION AND SEMINARS	AVAILABLE BED DAYS	359,890	4	635	89,060	157	8
9	26	INSURANCE	AVAILABLE BED DAYS	359,890	4	11,140	89,060	2,757	9
10	30	DEPRECIATION	AVAILABLE BED DAYS	359,890	4	69,859	89,060	17,288	10
11	32	INTEREST	AVAILABLE BED DAYS	359,890	4	51,314	89,060	12,698	11
12	33	REAL ESTATE TAXES	AVAILABLE BED DAYS	359,890	4	50,980	89,060	12,616	12
13	35	EQUIPMENT RENTAL	AVAILABLE BED DAYS	359,890	4	10,076	89,060	2,494	13
14									14
15									15
16									16
17	21	CLERICAL SALARIES	DIRECT ALLOCATION		4	1,133,459	1,133,459	221,900	17
18	27	GEN ADMIN. - EMP. BEN.	DIRECT ALLOCATION		4	321,043		62,851	18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,986,773	\$ 1,133,459	\$ 416,469	25

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending: 12/31/14

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	34,828	34,828	10	7,256	3
4	27	EMPLOYEE BENEFITS	AVG. HOURS WORKED	48	9	11,911		10	2,482	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					\$ 151,739	\$ 134,828		\$ 31,613	25

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Facility Name & ID Number

The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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			\$	\$ 10,105,725			\$ 575,240	1				
2												2				
3												3				
4												4				
5												5				
<b>Working Capital</b>																
6	General Insurance		X	Insurance Financing							5,868	6				
7	Private Bank		X	Line of Credit				2,773,731			78,669	7				
8	See Supplemental Schedule							550,000			12,698	8				
9	<b>TOTAL Facility Related</b>						\$	\$ 13,429,456			\$ 672,475	9				
<b>B. Non-Facility Related*</b>																
10	Interest Income		X								(211,584)	10				
11	Interest Income - Bldg Co		X								(153,167)	11				
12												12				
13												13				
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (364,751)	14				
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 13,429,456			\$ 307,725	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.)

\*\* 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:

01/01/14

Ending:

12/31/14

**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**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
	<b>A. Directly Facility Related</b>																
	<b>Long-Term</b>																
1							\$	\$			\$						
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	Allocated from ITEX/AK Care		X								12,698						
11																	
12																	
13																	
14	<b>TOTAL Working Capital</b>							550,000			12,698						
	<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.)

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>																	
1. Real Estate Tax accrual used on 2013 report.		\$	<b>326,306</b>		1														
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<b>336,854</b>		2														
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>10,548</b>		3														
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>330,722</b>		4														
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<b>759</b>		5														
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>342,029</b>		7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2009	<u>279,746</u>	8	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;"><b>FOR BHF USE ONLY</b></td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2013 \$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td style="text-align: center;">16</td> </tr> </table>		<b>FOR BHF USE ONLY</b>		13	FROM R. E. TAX STATEMENT FOR 2013 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
<b>FOR BHF USE ONLY</b>																			
13	FROM R. E. TAX STATEMENT FOR 2013 \$	13																	
14	PLUS APPEAL COST FROM LINE 5 \$	14																	
15	LESS REFUND FROM LINE 6 \$	15																	
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																	
	2010	<u>292,224</u>	9																
	2011	<u>291,008</u>	10																
	2012	<u>319,908</u>	11																
	2013	<u>324,238</u>	12																
<b>2014 Accrual: \$324,238 x 1.02 = \$330,722</b>																			
<b>Allocated from A.K. Care \$12,616</b>																			

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

## 2013 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 2013 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 2013.

(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>78,126.79</u>	\$ <u>78,126.79</u>
2. <u>14-16-300-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>80,288.91</u>	\$ <u>80,288.91</u>
3. <u>14-16-300-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>75,797.69</u>	\$ <u>75,797.69</u>
4. <u>14-16-300-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>10,665.71</u>	\$ <u>10,665.71</u>
5. <u>14-16-300-007-0000</u>	<u>Long Term Care Property</u>	\$ <u>78,126.79</u>	\$ <u>78,126.79</u>
6. <u>14-16-300-008-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,231.67</u>	\$ <u>1,231.67</u>
7. <u>10-35-312-022-0000</u>	<u>Allocation from ITEX</u>	\$ <u>53,423.84</u>	\$ <u>12,638.80</u>
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>377,661.40</u></u>	\$ <u><u>336,876.36</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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

**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>	\$ _____	\$ _____

**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:

01/01/14 Ending:

12/31/14

**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

**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)	\$ 687,954	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Various		1980	105,427		20			105,426	9
10	Various		1981	5,718		20			5,718	10
11	Various		1982	2,618		20			2,618	11
12	Various		1983	22,673		20			22,673	12
13	Various		1984	31,340		20			31,337	13
14	Various		1985	72,850		20			72,843	14
15	Various		1986	24,885		20			24,885	15
16	Various		1988	6,456		20			6,453	16
17	Various		1989	61,633		20	(4)	(4)	61,626	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	484	484	35,851	21
22	Various		1994	51,259		20	1,323	1,323	51,253	22
23	Various		1995	92,308		20	4,375	4,375	91,035	23
24	Various		1996	58,573		20	2,678	2,678	54,762	24
25	Various		1997	204,822		20	5,812	5,812	192,648	25
26	Various		1998	26,362		20	1,318	1,318	22,276	26
27	Various		1999	27,003		20	1,350	1,350	20,928	27
28	Various		2000	408,272		20	20,414	20,414	302,154	28
29	Various		2001	220,555		20	11,028	11,028	147,986	29
30	Various		2002	48,490		20	1,066	1,066	42,057	30
31	Various		2003	59,780		20	1,680	1,680	56,439	31
32	Various		2004	22,476		20	985	985	20,871	32
33	Various		2005	255,195		20	22,690	22,690	233,991	33
34	Various		2006	871,377		20	19,202	19,202	593,986	34
35	Various		2007	507,791		20	35,223	35,223	380,262	35
36	Various		2008	167,088		20	11,937	11,937	113,381	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

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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	\$ 6,009	\$ 6,009	\$ 44,995	37
38 Various	2010	555,668		20	56,654	56,654	251,091	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 <u>Related Building Company (Pages 12F &amp; 12G)</u>		1,916,500	46,650		46,650		464,175	67
68 <u>Related Party Allocations (Pages 12H &amp; 12I)</u>		524,831	17,086		14,405	(2,681)	342,142	68
69 <u>Financial Statement Depreciation</u>			341,530			(341,530)		69
70 <b>TOTAL (lines 4 thru 69)</b>		\$ 8,267,691	\$ 437,451		\$ 297,464	\$ (139,987)	\$ 4,928,414	70

\*\*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:

01/01/14

Ending:

12/31/14

**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>		\$ 8,267,691	\$ 437,451		\$ 297,464	\$ (139,987)	\$ 4,928,414	1
2	Motor Sheave Installation	2011	3,751		20	750	750	2,813	2
3	Installation Phone Modules	2011	3,315		20	663	663	2,486	3
4	Custom Cabinet	2011	4,230		20	282	282	1,081	4
5	Remove & Replace Motor & Pump	2011	6,800		20	1,360	1,360	4,987	5
6	Ac Coil Overhaul	2011	6,400		20	640	640	2,293	6
7	Freezer Door Replacement	2011	4,233		20	847	847	2,751	7
8	Plumbing Work	2011	2,858		20	143	143	548	8
9	New Controller & Actuator	2011	3,029		20	303	303	1,060	9
10	Plumbing - Repair Leaks	2011	2,720		20	136	136	442	10
11	Removal Of Asbesto Pipe Insulation	2011	3,850		20	193	193	626	11
12	Shower Assembly And Walls In Room 221	2012	4,360		20	436	436	1,272	12
13	Retube Boiler	2012	3,964		20	396	396	1,156	13
14	Retube Boiler	2012	17,772		20	1,777	1,777	5,035	14
15	Telephone System	2012	44,900		20	8,980	8,980	23,947	15
16	Telephone System Additional	2012	5,733		20	1,147	1,147	2,675	16
17	Telephone System Additional	2012	9,800		20	1,960	1,960	4,410	17
18	28 New Fire Doors Installed	2012	6,860		20	686	686	1,429	18
19	Booster Pumps	2012	8,484		20	848	848	1,838	19
20	Permanent Landscaping	2012	5,025		20	335	335	838	20
21	Cabling For Phones	2012	4,700		20	940	940	2,507	21
22	Installed Piping In Carpentry, Storage, Locker, And Boiler Rooms	2012	3,500		20	350	350	729	22
23	Wiring For Smoke Detectors	2013	3,415		20	342	342	655	23
24	Kitchen Emergency Generator Wiring	2013	7,000		20	1,400	1,400	2,567	24
25	Five New 120 V Circuits In Rooms 503-507	2013	10,000		20	1,000	1,000	1,417	25
26	Vinyl Flooring & Cove Base - Resident Rooms 501-512	2013	27,559		20	5,512	5,512	9,186	26
27	Ceramic Flooring, Bathroom Renovations	2013	40,554		20	4,055	4,055	6,759	27
28	Vinyl Flooring & Cove Base - Resident Rooms 501-512	2013	3,550		20	710	710	1,124	28
29	Custom Millwork - 2Nd, 3Rd, 4Th, 5Th Floor	2013	4,090		20	818	818	1,295	29
30	Permanent Bushes And Fountain	2013	7,229		20	482	482	763	30
31	Cameras, Wiring And Installation	2013	17,165		20	3,433	3,433	3,719	31
32	Repair Boiler	2013	5,702		20	285	285	546	32
33	Replace Radiator	2013	4,162		20	208	208	364	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 8,554,401	\$ 437,451		\$ 338,880	\$ (98,571)	\$ 5,021,733	34

\*\*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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 8,554,401	\$ 437,451		\$ 338,880	\$ (98,571)	\$ 5,021,733	1
2	Chiller Repair	2013	3,000		20	150	150	213	2
3	Install 2 Galvanized Steel Bumpers In Parking Lot	2013	2,600		20	130	130	163	3
4	Sewer Repair In Parking Lot	2013	3,700		20	185	185	216	4
5	Install Duct Insulation In Mechanical Room	2013	2,600		20	130	130	141	5
6	Install New Hoist Cables In Elevator	2013	2,990		20	150	150	299	6
7	1St Floor Kitchen & Boiler Room Plumbing Repair	2013	11,708		20	585	585	976	7
8	Replace North Cooling Tower Fan Motor	2013	9,773		20	489	489	733	8
9	5 New Two-Light Led Fixtures	2014	4,895		20	326	326	326	9
10	Ansul Hood System	2014	3,860		20	450	450	450	10
11	Removed And Replaced Changeover Valves	2014	10,853		20	543	543	543	11
12	Repaired Water Leak Valves	2014	7,204		20	300	300	300	12
13	2 Heaters (Alliance Pellet Heaters)	2014	7,818		20	1,564	1,564	1,564	13
14	Custom Cabinets	2014	3,000		20	300	300	300	14
15	Installed New Pump	2014	3,183		20	318	318	318	15
16	Cameras And Video Recorders	2014	5,465		20	1,002	1,002	1,002	16
17	Wiring For Cameras	2014	5,863		20	293	293	293	17
18	Wiring For Televisions And Cable	2014	7,280		20	364	364	364	18
19	High Pressure Masonry Cleaning Of Entire Building	2014	9,200		20	230	230	230	19
20	Removal Of Pipe Insulation In Boiler Room	2014	2,500		20	125	125	125	20
21	Fire Protection System	2014	4,097		20	205	205	205	21
22	Kitchen Exhaust Hood Filter	2014	2,703		20	135	135	135	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)		\$ 8,668,693	\$ 437,451		\$ 346,854	\$ (90,597)	\$ 5,030,628	34

\*\*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:

01/01/14

Ending:

12/31/14

**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		\$ 8,668,693	\$ 437,451		\$ 346,854	\$ (90,597)	\$ 5,030,628		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)	\$ 8,668,693	\$ 437,451		\$ 346,854	\$ (90,597)	\$ 5,030,628		34

\*\*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:

01/01/14

Ending:

12/31/14

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		\$ 8,668,693	\$ 437,451		\$ 346,854	\$ (90,597)	\$ 5,030,628	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)		\$ 8,668,693	\$ 437,451		\$ 346,854	\$ (90,597)	\$ 5,030,628	34

\*\*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	Totals from Page 12E, Carried Forward		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements								8
9									9
10	Building Addition	2006	1,916,500	46,650	20	46,650		464,175	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)		\$ 1,916,500	\$ 46,650		\$ 46,650	\$	\$ 464,175	34

\*\*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	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Totals from Page 12F, Carried Forward</b>		\$ 1,916,500	\$ 46,650		\$ 46,650	\$	\$ 464,175	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 (lines 1 thru 33)</b>		\$ 1,916,500	\$ 46,650		\$ 46,650	\$	\$ 464,175	34

\*\*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>Totals from Page 12G, Carried Forward</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	<b>Allocated from ITEX/AK Care</b>	1993	396,946	10,178	35	11,341	1,163	244,782	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Information</b>								8
9	<b>Allocated from ITEX/AK Care</b>	1993	49,947	294	20		(294)	49,947	9
10	<b>Allocated from ITEX/AK Care</b>	1994	26,828	698	20	961	263	26,825	10
11	<b>Allocated from ITEX/AK Care</b>	1995	4,572	12	20	229	217	4,389	11
12	<b>Allocated from ITEX/AK Care</b>	1996	259		20	13	13	246	12
13	<b>Allocated from ITEX/AK Care</b>	1997	7,713	198	20	386	188	6,749	13
14	<b>Allocated from ITEX/AK Care</b>	1999	856	22	20	43	21	685	14
15	<b>Allocated from ITEX/AK Care</b>	2005	3,750		20	188	188	1,779	15
16	<b>Allocated from ITEX/AK Care</b>	2007	4,643	108	20	232	124	1,685	16
17	<b>Allocated from ITEX/AK Care</b>	2008	17,696	454	20	585	131	3,848	17
18	<b>Allocated from ITEX/AK Care</b>	2009	964	25	20	97	72	530	18
19	<b>Allocated from ITEX/AK Care</b>	2010	2,060	86	20	103	17	450	19
20	<b>Allocated from ITEX/AK Care</b>	2014	8,597	5,011	20	227	(4,784)	227	20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 524,831	\$ 17,086		\$ 14,405	\$ (2,681)	\$ 342,142	34

\*\*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:

01/01/14

Ending:

12/31/14

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 12H, Carried Forward		\$ 524,831	\$ 17,086		\$ 14,405	\$ (2,681)	\$ 342,142	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)		\$ 524,831	\$ 17,086		\$ 14,405	\$ (2,681)	\$ 342,142	34

\*\*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	\$ 607,257	\$ 202	\$ 92,646	\$ 92,444	10	\$ 347,121	71
72	Current Year Purchases	12,269		1,378	1,378	10	1,378	72
73	Fully Depreciated Assets	1,844,414				10	1,844,277	73
74								74
75	TOTALS	\$ 2,463,939	\$ 202	\$ 94,023	\$ 93,821		\$ 2,192,775	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	\$ 72,532	\$	\$ 14,506	\$ 14,506	5	\$ 22,968	76
77										77
78										78
79										79
80	TOTALS			\$ 72,532	\$	\$ 14,506	\$ 14,506		\$ 22,968	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)	\$ 11,358,764	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 437,653	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 455,384	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 17,731	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,246,371	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	2007 LEXUS - JLR - 2007	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Security Cameras	\$ 17,165	92
93			93
94			94
95		\$ 17,165	95

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

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

Facility Name & ID Number

The Carlton at the Lake

#

0025403

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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	<b>TOTAL</b>				\$			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. \_\_\_\_\_ /2015 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2016 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2017 \$ \_\_\_\_\_

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: \$ 23,651

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Resident Transportation	Ford E350 Shuttle Bus	\$ 1,149.00	\$ 13,788	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$ 1,149.00	\$ 13,788	21

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

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

Facility Name & ID Number The Carlton at the Lake # 0025403 Report Period Beginning: 01/01/14 Ending: 12/31/14  
**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.

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	\$		\$	415,701	\$		\$	415,701	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				168,732				168,732	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				526,388				526,388	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescripts					325,812			325,812	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>							115,593			115,593	13
14	TOTAL			\$		\$	1,110,821	\$	441,405	\$	1,552,226	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.

Facility Name & ID Number The Carlton at the Lake# 0025403Report Period Beginning: 01/01/14

Ending:

12/31/14

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 405,905	\$ 552,357	1
2	Cash-Patient Deposits	134,793	134,793	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	3,724,127	3,724,127	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	264,713	264,713	6
7	Other Prepaid Expenses	15,454	15,454	7
8	Accounts Receivable (owners or related parties)	8,722,050	20,041,980	8
9	Other(specify):	972,710	972,710	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 14,239,752	\$ 25,706,134	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	3,488,262	5,307,691	15
16	Equipment, at Historical Cost	3,436,774	3,558,774	16
17	Accumulated Depreciation (book methods)	(5,396,210)	(6,589,098)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	17,318	17,318	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(6,061)	(6,061)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	819,930	876,113	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,360,013	\$ 4,573,843	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 16,599,765	\$ 30,279,977	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 1,789,275	\$ 1,789,276	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	133,674	133,674	28
29	Short-Term Notes Payable	3,323,731	3,549,031	29
30	Accrued Salaries Payable	312,908	312,908	30
31	Accrued Taxes Payable (excluding real estate taxes)	28,607	28,607	31
32	Accrued Real Estate Taxes(Sch.IX-B)	330,722	330,722	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes		7,300	35
<b>Other Current Liabilities(specify):</b>				
36	See Attached Schedule	250,728	404,567	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 6,169,645	\$ 6,556,085	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		9,880,425	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>	\$	\$ 9,880,425	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 6,169,645	\$ 16,436,510	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 10,430,120	\$ 13,843,467	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 16,599,765	\$ 30,279,977	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>10,013,212</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Rounding</b>	(2)	<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>10,013,210</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	416,910	<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>416,910</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>10,430,120</b>	<b>24</b> *

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

**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	\$ 15,005,150	1
2	Discounts and Allowances for all Levels	(2,076,982)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 12,928,168</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,497,245	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 2,497,245</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	397,184	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	36,802	19
20	Radiology and X-Ray		20
21	Other Medical Services	182,633	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 616,619</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	211,584	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 211,584</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Supplemental Schedule	25,830	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 25,830</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 16,279,446</b>	<b>30</b>

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,874,634	31
32	Health Care	4,577,770	32
33	General Administration	3,838,075	33
<b>B. Capital Expense</b>			
34	Ownership	2,206,629	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,797,498	35
36	Provider Participation Fee	567,930	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>\$ 15,862,536</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>416,910</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 416,910</b>	<b>43</b>

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 8,442,527	44
45	Private Pay - Net Inpatient Revenue	1,754,813	45
46	Medicare - Net Inpatient Revenue	2,063,849	46
47	Other-(specify) <u>Insurance</u>	26,754	47
48	Other-(specify) <u>MMAI</u>	640,225	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 12,928,168</b>	<b>49</b>

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

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

Facility Name & ID Number The Carlton at the Lake

# 0025403

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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	1,888	2,160	\$ 152,541	\$ 70.62	1
2	Assistant Director of Nursing					2
3	Registered Nurses	50,529	63,204	2,052,919	32.48	3
4	Licensed Practical Nurses	14,767	18,436	278,821	15.12	4
5	CNAs & Orderlies	74,677	95,056	1,086,809	11.43	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,897	6,286	103,883	16.53	8
9	Activity Director					9
10	Activity Assistants	13,248	14,357	177,422	12.36	10
11	Social Service Workers	480	527	11,257	21.36	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	6,156	6,660	143,881	21.60	14
15	Cook Helpers/Assistants	34,317	40,296	401,219	9.96	15
16	Dishwashers					16
17	Maintenance Workers	3,883	4,158	71,729	17.25	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,080	2,080	219,879	105.71	20
21	Assistant Administrator					21
22	Other Administrative	2,080	2,080	100,000	48.08	22
23	Office Manager					23
24	Clerical	24,325	27,628	472,298	17.09	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	4,876	5,358	99,447	18.56	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	2,080	2,080	50,272	24.17	33
34	TOTAL (lines 1 - 33)	239,283	290,366	\$ 5,422,377 *	\$ 18.67	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	506	\$ 22,760	01-03	35
36	Medical Director	Monthly	31,200	09-03	36
37	Medical Records Consultant	Monthly	4,616	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	11,346	10-03	39
40	Physical Therapy Consultant	Monthly	33,950	10a-03	40
41	Occupational Therapy Consultant	Monthly	20,460	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) <u>Psy. Social Consult</u>	Monthly	12,727	12-03	46
47	<u>Dental</u>	Monthly	4,800	10-03	47
48	<u>Clergy</u>	Monthly	1,800	12-03	48
49	TOTAL (lines 35 - 48)	506	\$ 143,659		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

**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	0.00%	\$ 219,879	Workers' Compensation Insurance	\$ 92,547	IDPH License Fee	\$	
Jack Rajchenbach	Executive Director	0.00%	100,000	Unemployment Compensation Insurance	49,274	Advertising: Employee Recruitment	1,039	
				FICA Taxes	395,283	Health Care Worker Background Check	4,548	
				Employee Health Insurance	212,871	(Indicate # of checks performed <u>454.8</u> )		
				Employee Meals	113,442	<u>Patient Background Checks</u>		
				Illinois Municipal Retirement Fund (IMRF)*		<u>License and Permits</u>	5,958	
				Head Tax	97	<u>Dues and Subscriptions</u>	7,705	
				401K Match	6,700	<u>Association Dues</u>	17,165	
				Union Savings Plan	22,748	<u>Allocated from ITEX/AK Care</u>	915	
				Other Employee Benefits	894			
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
					\$ 319,879		\$ 37,330	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description				Description			Description	
Amount				Line #			Amount	
Management Fees - JLR Financial Services Corp.							Out-of-State Travel	
\$ 585,000							\$	
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$ 585,000				\$			2,795	
							Allocated from ITEX/AK Care	
							157	
C. Professional Services							Entertainment Expense	
Vendor/Payee							( )	
Type							(agree to Sch. V, line 24, col. 8)	
Amount							\$ 2,952	
Frost, Ruttenberg, & Rothblatt				Accounting				
\$ 30,386								
ADL Data				Data Processing				
3,419								
Provinet				Data Processing				
39,510								
E-Health Data Solutions				Data Processing				
1,555								
Health Medx				Data Processing				
86,797								
Achieve Accreditation				Joint Commission Consult				
11,363								
AK Care				Centralized Bookkeeping				
657,200								
Personnel Planners				Unemployment Consultant				
2,812								
See Attached				Legal				
91,712								
HK Payroll Services				Tax Credit Services				
480								
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)				TOTAL				
\$ 925,233				\$				

\* Attach copy of IMRF notifications

\*\*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												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

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

Report Period Beginning:

01/01/14

Ending:

12/31/14**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. IL Council on Long Term Care \$25,620
- (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. \$ 45,206 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. \$ 567,930  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 113,442 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) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.