FOR BHF USE

LL1

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

I. IDPH License ID Number: 0025403

Facility Name: Carlton At The Lake

Address: 725 W. Montrose Ave (Number) Chicago (City) 60613 (Zip Code)

County: Cook

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

HFS ID Number:

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

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/11 to 12/31/11 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title) Noshir R. Daruwalla, C.P.A.
(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C.
111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 236-1111 Fax # (847) 236-1155

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	58,205	7,168	9,706	75,079	8
9	SNF/PED					9
10	ICF	4,626			4,626	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	62,831	7,168	9,706	79,705	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.50%

D. How many bed-hold days during this year were paid by the Department?
None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
N/A

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 08/01/1980

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 244 and days of care provided 9,325

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/2011 Fiscal Year: 12/31/2011

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	482,049	135,414	18,180	635,643		635,643	4,349	639,992			1
2	Food Purchase		627,548		627,548	(96,798)	530,750	(597)	530,153			2
3	Housekeeping		79,026	375,522	454,548		454,548	9,014	463,562			3
4	Laundry		38,272	160,938	199,210		199,210		199,210			4
5	Heat and Other Utilities			285,934	285,934		285,934	4,673	290,607			5
6	Maintenance	84,162	30,356	273,156	387,674		387,674	13,037	400,711			6
7	Other (specify):*											7
8	TOTAL General Services	566,211	910,616	1,113,730	2,590,557	(96,798)	2,493,759	30,476	2,524,235			8
	B. Health Care and Programs											
9	Medical Director			26,500	26,500		26,500		26,500			9
10	Nursing and Medical Records	3,476,870	406,331	22,752	3,905,953		3,905,953	(52)	3,905,901			10
10a	Therapy	128,621		12,019	140,640		140,640		140,640			10a
11	Activities	203,561	30,134		233,695		233,695		233,695			11
12	Social Services	38,133		6,912	45,045		45,045		45,045			12
13	CNA Training											13
14	Program Transportation			433	433		433		433			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,847,185	436,465	68,616	4,352,266		4,352,266	(52)	4,352,214			16
	C. General Administration											
17	Administrative	321,756		689,350	1,011,106		1,011,106	(656,017)	355,089			17
18	Directors Fees											18
19	Professional Services			506,694	506,694		506,694	(356,842)	149,852			19
20	Dues, Fees, Subscriptions & Promotions			88,781	88,781		88,781	(59,112)	29,669			20
21	Clerical & General Office Expenses	461,823	3,457	319,545	784,825		784,825	35,129	819,954			21
22	Employee Benefits & Payroll Taxes			853,767	853,767	96,798	950,565	(484)	950,081			22
23	Inservice Training & Education											23
24	Travel and Seminar			3,977	3,977		3,977	(545)	3,432			24
25	Other Admin. Staff Transportation			9,947	9,947		9,947		9,947			25
26	Insurance-Prop.Liab.Malpractice			292,516	292,516		292,516	1,657	294,173			26
27	Other (specify):*							68,610	68,610			27
28	TOTAL General Administration	783,579	3,457	2,764,577	3,551,613	96,798	3,648,411	(967,604)	2,680,807			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,196,975	1,350,538	3,946,923	10,494,436		10,494,436	(937,180)	9,557,256			29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Carlton At The Lake #0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			395,118	395,118		395,118	93,922	489,040			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			121,494	121,494		121,494	32,596	154,090			32
33	Real Estate Taxes			305,326	305,326		305,326	10,047	315,373			33
34	Rent-Facility & Grounds			1,335,900	1,335,900		1,335,900	(1,335,900)				34
35	Rent-Equipment & Vehicles			34,894	34,894		34,894	2,453	37,347			35
36	Other (specify):*			8,224	8,224		8,224	(8,224)				36
37	**TOTAL Ownership**			2,200,956	2,200,956		2,200,956	(1,205,106)	995,850			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		527,757	885,916	1,413,673		1,413,673		1,413,673			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			414,315	414,315		414,315		414,315			42
43	Other (specify):*	50,218		295,750	345,968		345,968	(345,968)	(0)			43
44	**TOTAL Special Cost Centers**	50,218	527,757	1,595,981	2,173,956		2,173,956	(345,968)	1,827,988			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	5,247,193	1,878,295	7,743,860	14,869,348		14,869,348	(2,488,254)	12,381,094			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(35)	02		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	1,961	30		9
10	Interest and Other Investment Income	(217,865)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(562)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(37,346)	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	(186,062)	21		24
25	Fund Raising, Advertising and Promotional	(8,923)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(15,380)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(463,587)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (927,799)		$	30

BHF USE ONLY								
48		49		50		51		52	

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,560,455)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (1,560,455)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (2,488,254)		37

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

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

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Carlton At The Lake

ID# 0025403

Report Period Beginning: 01/01/11

Ending: 12/31/11

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Jury Duty - Misc. Income	$ (52)	10	1
2	Polling Place - Misc. Income	(300)	21	2
3	State of IL - WC Refund - Misc. Income	(265)	22	3
4	Insurance Brokerage - Misc. Income	(220)	22	4
5	U.S. Legal Support - Misc. Income	(89)	21	5
6	Non-Allowable Interest	(54,999)	32	6
7	Parking Fees	(140)	06	7
8	Bank Charges	(10,726)	21	8
9	Public Relations	(7,403)	20	9
10	Amortization of Loan Costs	(8,224)	36	10
11	Franchise Tax	(217)	21	11
12	COPE Dues	(6,194)	20	12
13	Non-Allowable Management Fees	(295,750)	43	13
14	Non-Allowable Seminar	(662)	24	14
15	Non-Allowable Professional Services	(3,000)	19	15
16	Non-Allowable Salary	(50,218)	43	16
17	Building Company - Bank Service Charges	(51)	21	17
18	Building Company - Licenses and Permits	(100)	20	18
19	Building Company - Office Expenses	(1)	21	19
20	Building Company - Accounting Fees	(10,099)	19	20
21	Building Company - Amortization of Loan Costs	(7,337)	36	21
22	Additional R&M	16,405	06	22
23	Capitalized R&M	(12,457)	06	23
24	Non-Allowable Legal	(5,197)	19	24
25	Prior Year Dues	(2,928)	20	25
26	Building Company - Trust Fees	(300)	20	26
27	Building Company - State Replacement Tax	(3,064)	21	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	**Total**	(463,587)		49

Carlton At The Lake

ID# 0025403

Report Period Beginning: 01/01/11

Ending: 12/31/11

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Carlton At The Lake **#** 0025403 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
1	Dietary			4,349									4,349	1
2	Food Purchase	(597)											(597)	2
3	Housekeeping			9,014									9,014	3
4	Laundry													4
5	Heat and Other Utilities			4,673									4,673	5
6	Maintenance	3,808		9,229									13,037	6
7	Other (specify):*													7
8	**TOTAL General Services**	3,211		27,265									30,476	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(52)											(52)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	**TOTAL Health Care and Programs**	(52)											(52)	16
	C. General Administration													
17	Administrative			(38,100)	(617,917)								(656,017)	17
18	Directors Fees													18
19	Professional Services	(18,296)	10,099	(350,312)	1,667								(356,842)	19
20	Fees, Subscriptions & Promotions	(63,194)	400	3,682									(59,112)	20
21	Clerical & General Office Expenses	(215,890)	3,116	241,783	6,120								35,129	21
22	Employee Benefits & Payroll Taxes	(484)											(484)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(662)		117									(545)	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice			1,657									1,657	26
27	Other (specify):*			63,551	5,059								68,610	27
28	**TOTAL General Administration**	(298,526)	13,615	(77,622)	(605,071)								(967,604)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(295,367)	13,615	(50,357)	(605,071)								(937,180)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Carlton At The Lake # 0025403 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

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

	Capital Expense D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	1,961	78,835	13,126									93,922	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(272,864)	280,345	25,115									32,596	32
33	Real Estate Taxes			10,047									10,047	33
34	Rent-Facility & Grounds		(1,335,900)										(1,335,900)	34
35	Rent-Equipment & Vehicles			2,453									2,453	35
36	Other (specify):*	(15,561)	7,337										(8,224)	36
37	**TOTAL Ownership**	(286,464)	(969,383)	50,741									(1,205,106)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(345,968)											(345,968)	43
44	**TOTAL Special Cost Centers**	(345,968)											(345,968)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(927,799)	(955,768)	384	(605,071)								(2,488,254)	45

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

VII. RELATED PARTIES

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	32	Interest Income	$ 206,586	Carlton Associates Limited Partnership	100.00%	$	$ (206,586)	1
2	V	34	Rental Income	1,335,900	Carlton Associates Limited Partnership	100.00%		(1,335,900)	2
3	V	21	Bank Charges		Carlton Associates Limited Partnership	100.00%	51	51	3
4	V	32	Interest Expense		Carlton Associates Limited Partnership	100.00%	486,931	486,931	4
5	V	20	Licenses and Permits		Carlton Associates Limited Partnership	100.00%	100	100	5
6	V	21	Office Expenses		Carlton Associates Limited Partnership	100.00%	1	1	6
7	V	19	Accounting		Carlton Associates Limited Partnership	100.00%	10,099	10,099	7
8	V	30	Depreciation		Carlton Associates Limited Partnership	100.00%	78,835	78,835	8
9	V	36	Amortization of Loan Costs		Carlton Associates Limited Partnership	100.00%	7,337	7,337	9
10	V	20	Trust Fees		Carlton Associates Limited Partnership	100.00%	300	300	10
11	V	21	State Replacement Tax		Carlton Associates Limited Partnership	100.00%	3,064	3,064	11
12	V								12
13	V								13
14	Total			$ 1,542,486			$ 586,718	$ * (955,768)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	DIETARY	$	ITEX / AK CARE COMPANY	100.00%	$ 4,349	$ 4,349	15
16	V	3	HOUSEKEEPING				9,014	9,014	16
17	V	5	UTILITIES				4,673	4,673	17
18	V	6	REPAIRS AND MAINT.				9,229	9,229	18
19	V	19	PROFESSIONAL FEES				9,688	9,688	19
20	V	20	FEES, SUBSCRIPTIONS				3,682	3,682	20
21	V	21	CLERICAL AND GENERAL				37,566	37,566	21
22	V	24	EDUCATION/SEMINARS				117	117	22
23	V	26	INSURANCE				1,657	1,657	23
24	V	30	DEPRECIATION				13,126	13,126	24
25	V	32	INTEREST				25,115	25,115	25
26	V	33	REAL ESTATE TAXES				10,047	10,047	26
27	V	35	EQUIPMENT RENTAL				2,453	2,453	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V	21	CLERICAL SALARIES				204,217	204,217	32
33	V	27	GEN ADMIN. - EMP. BEN.				63,551	63,551	33
34	V								34
35	V	17	Management Fees	38,100				(38,100)	35
36	V	19	Bookkeeping	360,000				(360,000)	36
37	V								37
38	V								38
39	Total			$ 398,100			$ 398,484	$ * 384	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	J. RAJCHENBACH-COMP.	$	JLR MANAGEMENT CORP.	100.00%	$ 33,333	$ 33,333	15
16	V	19	PROFESSIONAL FEES				1,667	1,667	16
17	V	21	OFFICE				6,120	6,120	17
18	V	27	EMPLOYEE BENEFITS				5,059	5,059	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	651,250				(651,250)	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			$ 651,250			$ 46,179	$ * (605,071)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	6.660%	CLARIDGE IMPERIAL, LTD.	CHICAGO	CARLTON ASSOCIATES LIMITI	LINCOLNWOOD	BUILDING CO.	1
2	ARNOLD GASSEL REVOC TRUST	2.600%	GLENVIEW TERRACE N. C.	GLENVIEW	ITEX / A.K. CARE	LINCOLNWOOD	BOOKEEPING CO./MANA	2
3	BERNARD HOLLANDER FAMILY TRUST	20.000%	HARMONY NURSING & REHAB.	CHICAGO	JLR MANAGEMENT	LINCOLNWOOD	MANAGEMENT CO.	3
4	BRIGHTWATER TRUST	6.660%	WHITEHALL NORTH	DEERFIELD	SEASONS HOSPICE	PARK RIDGE	HOSPICE	4
5	DONIEL BARUCH COHEN	6.660%						5
6	JUDITH RAJCHENBACH	20.000%						6
7	LILLIAN DESENT	8.800%						7
8	LILLIAN DESENT, TRUSTEE	5.500%						8
9	LILLIAN DESENT, TRUSTEE (2)	5.700%						9
10	LORIN GASSEL	5.800%						10
11	PHILIP M. GASSEL	5.800%						11
12	SHERYL LUCAS	5.800%						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 Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Jack Rajchenbach	Relative	Management	0.00%	See Attached	18	27.69%	Sal./Al. Sal.	$ 133,333	17-1; 17-7	1
2	Aber Hollander	Relative	Management	0.00%	See Attached	2.59	6.48%	Alloc. Salary	1,014	17-7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only amounts anticipated to be considered allowable										10
11	by the Il. Dept. of HFS.										11
12											12
13								TOTAL	$ 134,347		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 Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 [X]

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	DIETARY	AVAILABLE BED DAYS	359,890	4	$ 17,575	$	89,060	$ 4,349	1
2	3	HOUSEKEEPING	AVAILABLE BED DAYS	359,890	4	36,424		89,060	9,014	2
3	5	UTILITIES	AVAILABLE BED DAYS	359,890	4	18,882		89,060	4,673	3
4	6	REPAIRS AND MAINT.	AVAILABLE BED DAYS	359,890	4	37,293		89,060	9,229	4
5	19	PROFESSIONAL FEES	AVAILABLE BED DAYS	359,890	4	39,148		89,060	9,688	5
6	20	FEES, SUBSCRIPTIONS	AVAILABLE BED DAYS	359,890	4	14,879		89,060	3,682	6
7	21	CLERICAL AND GENERAL	AVAILABLE BED DAYS	359,890	4	151,805		89,060	37,566	7
8	24	EDUCATION/SEMINARS	AVAILABLE BED DAYS	359,890	4	473		89,060	117	8
9	26	INSURANCE	AVAILABLE BED DAYS	359,890	4	6,696		89,060	1,657	9
10	30	DEPRECIATION	AVAILABLE BED DAYS	359,890	4	53,042		89,060	13,126	10
11	32	INTEREST	AVAILABLE BED DAYS	359,890	4	101,490		89,060	25,115	11
12	33	REAL ESTATE TAXES	AVAILABLE BED DAYS	359,890	4	40,600		89,060	10,047	12
13	35	EQUIPMENT RENTAL	AVAILABLE BED DAYS	359,890	4	9,914		89,060	2,453	13
14										14
15										15
16										16
17										17
18	21	CLERICAL SALARIES	DIRECT ALLOCATION		4	822,166	822,166		204,217	18
19	27	GEN ADMIN. - EMP. BEN.	DIRECT ALLOCATION		4	255,854			63,551	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,606,241	$ 822,166		$ 398,484	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	J. RAJCHENBACH-COMP.	AVG. HOURS WORKED	54	9	$ 100,000	$ 100,000	18	$ 33,333	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED	54	9	5,000		18	1,667	2
3	21	OFFICE	AVG. HOURS WORKED	54	9	18,359	18,359	18	6,120	3
4	27	EMPLOYEE BENEFITS	AVG. HOURS WORKED	54	9	15,176		18	5,059	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					$ 138,535	$ 118,359		$ 46,179	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	General Insurance		X	Insurance Financing			$	$			$ 5,119	1
2	Private Bank		X	Mortgage							486,931	2
3												3
4												4
5	See Supplemental Schedule											5
	Working Capital											
6	Private Bank		X	Line of Credit				3,120,158			61,376	6
7	Shareholder Loan	X		Working Capital				550,000			54,999	7
8	See Supplemental Schedule										(54,999)	8
9	TOTAL Facility Related						$	$ 3,670,158			$ 553,426	9
	B. Non-Facility Related*											
10	Interest Income		X								(217,865)	10
11	Interest Income- Bldg. Co.		X								(206,586)	11
12	Allocated from ITEX		X								25,115	12
13	See Supplemental Schedule											13
14	TOTAL Non-Facility Related						$	$			$ (399,336)	14
15	TOTALS (line 9+line14)						$	$ 3,670,158			$ 154,090	15

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
6												6
7	TOTAL Long-Term											7
	Working Capital											
8	Non-Allowable Interest						$	$			$ (54,999)	8
9												9
10												10
11												11
12												12
13												13
14	TOTAL Working Capital										(54,999)	14
	B. Non-Facility Related*											
15							$	$			$	15
16												16
17												17
18												18
19												19
20	TOTAL Non-Facility Related											20

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Carlton At The Lake # 0025403 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 293,734	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.)		$ 302,271	2
3. Under or (over) accrual (line 2 minus line 1).		$ 8,537	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 306,835	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 315,372	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2006	296,317	8
	2007	310,119	9
	2008	313,230	10
	2009	279,746	11
	2010	292,224	12

2010 Accrual: $292,224 x 1.05 = $306,835
Allocated from ITEX $10,047

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2010	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

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.

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME 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 2010 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 2010.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	14-16-300-003-0000	Long Term Care Property	$ 70,437.91	$ 70,437.91
2.	14-16-300-004-0000	Long Term Care Property	$ 72,372.34	$ 72,372.34
3.	14-16-300-005-0000	Long Term Care Property	$ 68,354.08	$ 68,354.08
4.	14-16-300-006-0000	Long Term Care Property	$ 70,437.91	$ 70,437.91
5.	14-16-300-007-0000	Long Term Care Property	$ 1,101.98	$ 1,101.98
6.	14-16-300-008-0000	Long Term Care Property	$ 9,519.94	$ 9,519.94
7.	10-35-312-022-0000	Allocation from ITEX	$ 49,140.14	$ 11,625.38
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 341,364.30	$ 303,849.54

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 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Carlton At The Lake COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0025403

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 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 2000.

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

B. **Real Estate Tax Cost Allocations**

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

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 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 Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 [X] (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? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (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 [X] 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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1993	$ 153,600	1
2					2
3	TOTALS			$ 153,600	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	244			1971	$ 1,255,206	$ 32,185	39	$ 32,185	$	$ 591,399	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1980	105,427		20			105,426	9
10	Various			1981	5,718		20			5,718	10
11	Various			1982	2,618		20			2,618	11
12	Various			1983	22,673		20			22,673	12
13	Various			1984	31,340		20			31,337	13
14	Various			1985	72,850		20			72,843	14
15	Various			1986	24,885		20			24,885	15
16	Various			1988	6,456		20			6,453	16
17	Various			1989	61,633		20	(4)	(4)	61,637	17
18	Various			1990	71,334		20			71,329	18
19	Various			1991	165,717		20	4,364	4,364	154,627	19
20	Various			1992	228,201		20	9,199	9,199	213,804	20
21	Various			1993	40,886		20	513	513	34,359	21
22	Various			1994	51,259		20	2,063	2,063	45,804	22
23	Various			1995	92,308		20	4,615	4,615	77,429	23
24	Various			1996	58,573		20	2,678	2,678	46,729	24
25	Various			1997	204,822		20	10,241	10,241	166,353	25
26	Various			1998	26,362		20	1,318	1,318	18,322	26
27	Various			1999	27,003		20	1,350	1,350	16,878	27
28	Various			2000	408,272		20	20,414	20,414	240,913	28
29	Various			2001	220,555		20	11,028	11,028	114,903	29
30	Various			2002	48,490		20	3,788	3,788	37,767	30
31	Various			2003	59,780		20	4,644	4,644	47,028	31
32	Various			2004	22,476		20	1,624	1,624	17,061	32
33	Various			2005	255,195		20	24,317	24,317	175,369	33
34	Various			2006	871,377		20	62,750	62,750	462,321	34
35	Various			2007	507,791		20	55,921	55,921	262,789	35
36											36

*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12F & 12G)		1,916,500	46,650		46,650		324,225	67
68	Related Party Allocations (Pages 12H & 12I)		516,234	12,277		17,055	4,778	295,376	68
69	Financial Statement Depreciation			395,118			(395,118)		69
70	TOTAL (lines 4 thru 69)		$ 7,381,942	$ 486,230		$ 316,713	$ (169,517)	$ 3,748,375	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 12A, Carried Forward		$ 7,381,942	$ 486,230		$ 316,713	$ (169,517)	$ 3,748,375	1
2	New Circuit Boards & Labor	2008	17,000		20	1,700	1,700	6,800	2
3	New 208 Volt Feeder	2008	7,000		20	1,400	1,400	5,250	3
4	Windom Treatments & Cornices	2008	3,600		20	720	720	2,400	4
5	Cameras, Cable And Installation	2008	15,050		20	3,010	3,010	12,040	5
6	Basement Expansion Drawings	2008	9,575		20	1,915	1,915	6,702	6
7	Water Pressure Repairs	2008	7,395		20	740	740	2,527	7
8	Cooling Unit Repair	2008	7,895		20	790	790	2,698	8
9	Main Handler Unit Repairs	2008	3,603		20	360	360	1,201	9
10	Elevator Starters	2008	5,285		20	529	529	1,762	10
11	Draw #14 On Contract	2008	42,267		20	4,227	4,227	14,793	11
12	Lighted Installed Signs	2008	11,010		20	1,101	1,101	3,945	12
13	Fire Damper Installations Mech Rooms	2008	4,560		20	651	651	2,606	13
14	Plumbing Work	2008	3,955		20	395	395	1,318	14
15	Painting	2008	28,894		20	1,445	1,445	4,695	15
16	Fire Pump Controller	2009	25,275		20	632	632	1,422	16
17	Reverse Prior Bill - Included In Cox	2009	(31,485)		20	(787)	(787)	(1,968)	17
18	Ceiling Tile & Installation	2009	4,624		20	116	116	328	18
19	Ceiling Tile Repairs	2009	3,137		20	78	78	216	19
20	Acid Cleaning Tubes	2009	3,586		20	90	90	239	20
21	Mixing Valve Work	2009	23,462		20	587	587	1,564	21
22	Piping	2009	7,228		20	181	181	467	22
23	Boiler Repairs	2009	33,790		20	845	845	1,830	23
24	Main Heat System Repairs	2009	10,352		20	259	259	561	24
25	Boiler Replacement	2009	9,420		20	236	236	530	25
26	Concrete Work & Fountain	2009	28,525		20	1,426	1,426	3,566	26
27	Cedar Fence	2009	8,600		20	430	430	1,075	27
28	Permanent Landscaping	2009	6,300		20	420	420	1,050	28
29	Replacing Piping On Main Air Handler	2009	3,525		20	705	705	1,645	29
30	Cameras & Wiring	2009	15,557		20	3,111	3,111	8,556	30
31	Metal Halide Light Fixtures	2009	2,500		20	250	250	750	31
32	Vinyl Flooring & Cove Base	2010	77,778		20	7,778	7,778	11,019	32
33	Vinyl Flooring & Cove Base	2010	66,540		20	6,654	6,654	8,318	33
34	TOTAL (lines 1 thru 33)		$ 7,847,744	$ 486,230		$ 358,705	$ (127,525)	$ 3,858,278	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 12B, Carried Forward		$ 7,847,744	$ 486,230		$ 358,705	$ (127,525)	$ 3,858,278	1
2	Vinyl Flooring & Cove Base	2010	40,251		20	4,025	4,025	4,696	2
3	Vinyl Flooring & Cove Base	2010	24,591		20	2,459	2,459	2,664	3
4	Draperies & Rods	2010	4,006		20	401	401	734	4
5	Shower Rooms-Walls, Floors, Concrete, Waterlines, Drywall, Ceil	2010	229,600		20	22,960	22,960	36,353	5
6	Bathroom-New Wall&Floor Tile,Toilet,Sink,Faucet,Mirror,Handi	2010	7,800		20	780	780	1,235	6
7	Trash Chute	2010	5,792		20	579	579	676	7
8	Plumbing Work	2010	16,531		20	1,653	1,653	2,480	8
9	Plumbing Work	2010	5,419		20	542	542	768	9
10	Plumbing Work	2010	9,800		20	980	980	1,388	10
11	Plumbing Work	2010	12,399		20	1,240	1,240	1,653	11
12	Plumbing Work	2010	19,491		20	1,949	1,949	2,599	12
13	Plumbing Work	2010	4,407		20	441	441	477	13
14	Plumbing Work	2010	7,920		20	792	792	858	14
15	Plumbing Work	2010	12,471		20	1,247	1,247	1,351	15
16	Sink And Pedals	2010	3,683		20	737	737	1,105	16
17	Inside Cameras - 12	2010	7,189		20	1,438	1,438	2,756	17
18	Chller Motor Sheave Installation	2011	3,751		20	563	563	563	18
19	Installation Phone Modules	2011	3,315		20	497	497	497	19
20	Custom Cabinet	2011	4,230		20	235	235	235	20
21	Remove And Replace Motor And Pump	2011	6,800		20	907	907	907	21
22	Ac Coil Overhaul	2011	6,400		20	373	373	373	22
23	Freezer Door Replacement	2011	4,233		20	212	212	212	23
24	Plumbing Work	2011	2,858		20	143	143	143	24
25	New Controller And Actuator	2011	3,029		20	303	303	303	25
26	Plumbing - Repair Leaks	2011	2,720		20	136	136	136	26
27	Removal Of Asbestos Pipe Insulation	2011	3,850		20	193	193	193	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,300,279	$ 486,230		$ 404,488	$ (81,742)	$ 3,923,632	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 12C, Carried Forward		$ 8,300,279	$ 486,230		$ 404,488	$ (81,742)	$ 3,923,632	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)		$ 8,300,279	$ 486,230		$ 404,488	$ (81,742)	$ 3,923,632	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 12D, Carried Forward		$ 8,300,279	$ 486,230		$ 404,488	$ (81,742)	$ 3,923,632	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)		$ 8,300,279	$ 486,230		$ 404,488	$ (81,742)	$ 3,923,632	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	Building Company Information								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		324,225	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	Building Company Information Continued		$	$		$	$	$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		$ 1,916,500	$ 46,650		$ 46,650	$	$ 324,225	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	Related Party Information		$	$		$	$	$	1
2	Buildings:								2
3	Allocation From ITEX/A.K. Care	1993	396,946	10,178	35	11,341	1,163	210,759	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocation From ITEX/A.K. Care	1993	49,947	294	20	2,497	2,203	46,717	9
10	Allocation From ITEX/A.K. Care	1994	26,828	698	20	1,341	643	23,180	10
11	Allocation From ITEX/A.K. Care	1995	4,572	12	20	229	217	3,702	11
12	Allocation From ITEX/A.K. Care	1996	259		20	13	13	208	12
13	Allocation From ITEX/A.K. Care	1997	7,713	198	20	386	188	5,592	13
14	Allocation From ITEX/A.K. Care	1999	856	22	20	43	21	557	14
15	Allocation From ITEX/A.K. Care	2005	3,750		20	188	188	1,195	15
16	Allocation From ITEX/A.K. Care	2007	4,643	157	20	232	75	989	16
17	Allocation From ITEX/A.K. Care	2008	17,696	454	20	585	131	2,094	17
18	Allocation From ITEX/A.K. Care	2009	964	25	20	97	72	241	18
19	Allocation From ITEX/A.K. Care	2010	2,060	239	20	103	(136)	142	19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	Related Party Information Continued								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12H & 12I lines 1 thru 33)		$ 516,234	$ 12,277		$ 17,055	$ 4,778	$ 295,376	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	$ 580,479	$ 850	$ 71,885	$ 71,035	10	$ 485,901	71
72	Current Year Purchases	46,614		6,516	6,516	10	6,516	72
73	Fully Depreciated Assets	1,480,804		151	151	10	1,480,804	73
74								74
75	TOTALS	$ 2,107,897	$ 850	$ 78,553	$ 77,703		$ 1,973,222	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		2007 LEXUS- JLR	2007	$ 30,000	$	$ 6,000	$ 6,000	5	$ 27,000	76
77										77
78										78
79										79
80	TOTALS			$ 30,000	$	$ 6,000	$ 6,000		$ 27,000	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 10,591,776	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 487,080	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 489,041	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 1,961	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 5,923,854	85	

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	2009 CADILLAC DTS - 2009	$ 44,111	$	$	86
87	2007 LEXUS- JLR - 2007	60,294			87
88					88
89					89
90					90
91	TOTALS	$ 104,405	$	$	91

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? If NO, see instructions. ☐ YES ☐ NO

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

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

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.	/2012	$
13.	/2013	$
14.	/2014	$

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: $ 28,284 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 Transport	Ford Econoline	$ 559.00	$ 6,149	17
18	Resident Transport	Ford E350 Shuttle Bus	1,149.00	2,914	18
19					19
20					20
21	TOTAL		$ 1,708.00	$ 9,063	21

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 335,928	$		$ 335,928	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			131,320			131,320	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			418,668			418,668	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				340,151		340,151	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental						187,606		187,606	13
14	TOTAL			$		$ 885,916	$ 527,757		$ 1,413,673	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Carlton At The Lake **#** 0025403 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/11 **(last day of reporting year)**

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 622	$ (80,523)	1
2	Cash-Patient Deposits	1,500	1,500	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	4,348,982	4,348,982	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	135,299	135,299	6
7	Other Prepaid Expenses	13,598	13,598	7
8	Accounts Receivable (owners or related parties)	6,929,465	15,817,090	8
9	Other(specify): See Attached Schedule	813,532	(2,141,219)	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 12,242,998	$ 18,094,727	10
	B. Long-Term Assets			
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	3,249,659	5,069,088	15
16	Equipment, at Historical Cost	3,042,353	3,164,353	16
17	Accumulated Depreciation (book methods)	(4,482,942)	(5,439,325)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	39,797	39,797	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(28,263)	(28,263)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule	737,777	757,352	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,558,381	$ 4,972,108	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 14,801,379	$ 23,066,835	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,538,547	$ 7,183,031	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	120	120	28
29	Short-Term Notes Payable	550,000	550,000	29
30	Accrued Salaries Payable	238,273	238,273	30
31	Accrued Taxes Payable (excluding real estate taxes)	30,253	30,253	31
32	Accrued Real Estate Taxes(Sch.IX-B)	306,835	306,835	32
33	Accrued Interest Payable	9,523	9,523	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	8,721	8,721	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,682,272	$ 8,326,756	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	3,120,158	3,120,158	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 3,120,158	$ 3,120,158	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 5,802,430	$ 11,446,914	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 8,998,949	$ 11,619,921	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 14,801,379	$ 23,066,835	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 8,450,859	1
2	Restatements (describe):		2
3	Replacement Tax	5,610	3
4	Rounding	(3)	4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 8,456,466	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	542,483	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 542,483	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 8,998,949	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 14,432,705	1
2	Discounts and Allowances for all Levels	(2,162,002)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 12,270,703	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,134,031	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,134,031	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	456,483	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	43,906	19
20	Radiology and X-Ray		20
21	Other Medical Services	279,385	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 779,774	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	217,865	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 217,865	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	9,458	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 9,458	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 15,411,831	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	2,590,557	31
32	Health Care	4,352,266	32
33	General Administration	3,551,613	33
	B. Capital Expense		
34	Ownership	2,200,956	34
	C. Ancillary Expense		
35	Special Cost Centers	1,759,641	35
36	Provider Participation Fee	414,315	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 14,869,348	40
41	**Income before Income Taxes (line 30 minus line 40)****	542,483	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 542,483	43

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

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

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

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

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,872	2,112	$ 132,101	$ 62.55	1
2	Assistant Director of Nursing					2
3	Registered Nurses	53,040	67,714	2,039,265	30.12	3
4	Licensed Practical Nurses	5,236	6,272	147,379	23.50	4
5	CNAs & Orderlies	79,735	95,627	1,068,237	11.17	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,897	8,823	128,621	14.58	8
9	Activity Director					9
10	Activity Assistants	15,479	16,815	203,561	12.11	10
11	Social Service Workers	1,625	1,786	38,133	21.35	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	3,880	4,112	87,745	21.34	14
15	Cook Helpers/Assistants	37,495	41,028	394,304	9.61	15
16	Dishwashers					16
17	Maintenance Workers	3,985	4,818	84,162	17.47	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,080	2,080	221,756	106.61	20
21	Assistant Administrator					21
22	Other Administrative	913	913	100,000	109.53	22
23	Office Manager					23
24	Clerical	25,000	27,702	461,823	16.67	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	5,572	5,980	89,888	15.03	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	2,080	2,080	50,218	24.14	33
34	TOTAL (lines 1 - 33)	243,889	287,862	$ 5,247,193 *	$ 18.23	34

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	364	$ 18,180	01-03	35
36	Medical Director	Monthly	26,500	09-03	36
37	Medical Records Consultant	Monthly	5,640	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	260	11,712	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant	236	12,019	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) Pyscho Social Cons	138	6,912	12-03	46
47	Dental Director	Monthly	4,800	10-03	47
48	Utilization Review	Monthly	600	10-03	48
49	TOTAL (lines 35 - 48)	998	$ 86,363		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Rose Marie Betz	Administrator	0.00%	$ 221,756
Jack Rajchenbach	Exec. Director	0.00%	100,000
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 321,756

B. Administrative - Other

Description	Amount
Management Fees - JLR Management	$ 651,250
Management Fees - ITEX Management	38,100
TOTAL (agree to Schedule V, line 17, col. 3)	$ 689,350
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Frost, Ruttenberg, & Rothblatt	Accounting	$ 42,301
Healthcare Horizons	Admin. Consult.	4,800
Ehealth Data	Data Processing	6,296
ADL Data	Data Processing	1,267
Citi Business	Data Processing	354
Singer Network	Data Processing	7,096
AK Care	Bookkeeping	360,000
Personnel Planners	Unemployment Consult.	3,953
Achieve Accreditation	Joint Commission Consult.	10,455
Risk Management Services	Risk Management	10,000
Honkamp Krueger	Accounting	832
See Supplemetal Schedule		59,339
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 506,693

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 116,553
Unemployment Compensation Insurance	65,804
FICA Taxes	382,381
Employee Health Insurance	232,985
Employee Meals	96,798
Illinois Municipal Retirement Fund (IMRF)*	
Chicago Head Tax	6,642
401K Expense	5,784
Other Employee Benefits	3,699
Savings Plan	31,340
Christmas Expense	8,094
TOTAL (agree to Schedule V, line 22, col.8)	$ 950,080

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	1,027
Health Care Worker Background Check	
(Indicate # of checks performed 544)	5,435
Patient Background Checks	
Dues and Subscriptions	5,163
Association Dues	9,877
Licenses and Permits	4,485
Advertising and Promotion	8,923
See Supplemental Schedule	3,682
Less: Public Relations Expense	( )
Non-allowable advertising	(8,923)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 29,668

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	3,315
Allocation From ITEX	117
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,432

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **ILCLTC - $15,338.53 & ILAHC - $732**

(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. $ **27,636** 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. $ **414,315**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **96,798** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **35**

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

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) If total legal fees are in excess of $5,000, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.