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: 0046177

Facility Name: Chateau Nursing & Rehab Center, Llc

Address: 7050 Madison Street (Number) Willowbrook (City) 60521 (Zip Code)

County: Dupage

Telephone Number: (630) 323-6380 **Fax #** (630) 323-6416

HFS ID Number:

Date of Initial License for Current Owners: 02/01/03

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	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) Lisa M. Hanlon, 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 Chateau Nursing & Rehab Center, Llc # 0046177 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	150	Skilled (SNF)	150	54,750	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	150	TOTALS	150	54,750	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	38,095	4,870	7,136	50,101	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	38,095	4,870	7,136	50,101	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.51%

D. How many bed-hold days during this year were paid by the Department?
11 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [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 02/01/2003

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 02/01/2003 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 150 and days of care provided 6,763

Medicare Intermediary National Government 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 Chateau Nursing & Rehab Center, Llc # 0046177 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	312,963	71,580	12,110	396,653		396,653	4,798	401,451			1
2	Food Purchase		276,553		276,553		276,553	(586)	275,967			2
3	Housekeeping	189,759	51,489		241,248		241,248	(2,523)	238,725			3
4	Laundry	56,581	26,781		83,362		83,362	(1,390)	81,972			4
5	Heat and Other Utilities			246,108	246,108		246,108	1,095	247,203			5
6	Maintenance	124,446		260,992	385,438		385,438	(28,202)	357,236			6
7	Other (specify):*							2,513	2,513			7
8	TOTAL General Services	683,749	426,403	519,210	1,629,362		1,629,362	(24,295)	1,605,067			8
	B. Health Care and Programs											
9	Medical Director			43,000	43,000		43,000		43,000			9
10	Nursing and Medical Records	3,470,923	202,303	62,495	3,735,721		3,735,721	30,758	3,766,479			10
10a	Therapy	195,516		10,250	205,766		205,766		205,766			10a
11	Activities	179,189	34,355		213,544		213,544		213,544			11
12	Social Services	192,919		17,624	210,543		210,543	6,035	216,578			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*							15,070	15,070			15
16	TOTAL Health Care and Programs	4,038,547	236,658	133,369	4,408,574		4,408,574	51,863	4,460,437			16
	C. General Administration											
17	Administrative	155,529			155,529		155,529	47,734	203,263			17
18	Directors Fees											18
19	Professional Services			599,104	599,104	(6,516)	592,588	(429,943)	162,646			19
20	Dues, Fees, Subscriptions & Promotions			40,908	40,908		40,908	(7,557)	33,351			20
21	Clerical & General Office Expenses	98,786	35,813	135,525	270,124		270,124	86,741	356,865			21
22	Employee Benefits & Payroll Taxes			744,882	744,882		744,882	(31,533)	713,349			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,725	1,725		1,725	2,006	3,731			24
25	Other Admin. Staff Transportation			14,024	14,024		14,024	438	14,462			25
26	Insurance-Prop.Liab.Malpractice			587,509	587,509		587,509	973	588,482			26
27	Other (specify):*							29,816	29,816			27
28	TOTAL General Administration	254,315	35,813	2,123,677	2,413,805	(6,516)	2,407,289	(301,325)	2,105,965			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,976,611	698,874	2,776,256	8,451,741	(6,516)	8,445,225	(273,756)	8,171,469			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 Chateau Nursing & Rehab Center, Llc #0046177 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			51,219	51,219		51,219	77,556	128,775			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			5,748	5,748		5,748	382,454	388,202			32
33	Real Estate Taxes			14,938	14,938	6,516	21,454	1,620	23,074			33
34	Rent-Facility & Grounds			492,750	492,750		492,750	(492,750)				34
35	Rent-Equipment & Vehicles			12,606	12,606		12,606	(1,557)	11,049			35
36	Other (specify):*											36
37	TOTAL Ownership			577,261	577,261	6,516	583,777	(32,677)	551,100			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		553,203	727,957	1,281,160		1,281,160	(65,056)	1,216,104			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			278,793	278,793		278,793		278,793			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		553,203	1,006,750	1,559,953		1,559,953	(65,056)	1,494,897			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,976,611	1,252,077	4,360,267	10,588,955		10,588,955	(371,489)	10,217,466			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 Chateau Nursing & Rehab Center, Llc # 0046177 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 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(568)	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	(15,560)	30		9
10	Interest and Other Investment Income	(5,824)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(269)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(2,340)	21		18
19	Entertainment				19
20	Contributions	(500)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(16,411)	21		24
25	Fund Raising, Advertising and Promotional	(10,321)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(67,461)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (119,254)		$	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)	(252,234)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (252,234)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (371,489)		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

Chateau Nursing & Rehab Center, Llc

ID# 0046177

Report Period Beginning: 01/01/11

Ending: 12/31/11

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Misc. Income - Misc. Office Rev	$ (4,361)	21	1
2	Misc. Income - PY Office Expense Refund	(300)	21	2
3	Theft Loss	(3,088)	21	3
4	Non-allowable Legal Expenses	(13,199)	19	4
5	Bldg. Co. - Legal Fees	(15,586)	19	5
6	Bldg. Co. - Filing Fee	(250)	20	6
7	Bldg. Co. - Amortization	(16,260)	31	7
8	Bldg. Co. - Bank Fee	(3,500)	21	8
9	Additional R&M	3,663	06	9
10	Patient Clothing	(1,130)	10	10
11	Collection Expense	(2,478)	21	11
12	Capitalized R&M	(10,973)	06	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
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**	(67,461)		49

Chateau Nursing & Rehab Center, Llc

ID# 0046177

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 Chateau Nursing & Rehab Center, Llc # 0046177 **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 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)	
	A. General Services													
1	Dietary			261		7,297		(2,751)	(9)				4,798	1
2	Food Purchase	(837)		251									(586)	2
3	Housekeeping			529		95			(3,147)				(2,523)	3
4	Laundry								(1,390)				(1,390)	4
5	Heat and Other Utilities			928		167							1,095	5
6	Maintenance	(7,310)		2,663	7,049	34			(21)			(30,617)	(28,202)	6
7	Other (specify):*				1,285	1,228							2,513	7
8	**TOTAL General Services**	(8,147)		4,632	8,334	8,821		(2,751)	(4,567)			(30,617)	(24,295)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(1,130)				40,719			(8,831)				30,758	10
10a	Therapy													10a
11	Activities													11
12	Social Services					6,035							6,035	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*					7,870	7,200						15,070	15
16	**TOTAL Health Care and Programs**	(1,130)				54,624	7,200		(8,831)				51,863	16
	C. General Administration													
17	Administrative			2,782	9,473	35,479							47,734	17
18	Directors Fees													18
19	Professional Services	(28,785)	15,586	(324,973)		(91,771)							(429,943)	19
20	Fees, Subscriptions & Promotions	(11,071)	250	3,115		149							(7,557)	20
21	Clerical & General Office Expenses	(32,478)	3,500	11,538	96,841	7,340							86,741	21
22	Employee Benefits & Payroll Taxes				(24,243)		(7,200)		(90)				(31,533)	22
23	Inservice Training & Education													23
24	Travel and Seminar			172		1,834							2,006	24
25	Other Admin. Staff Transportation			438									438	25
26	Insurance-Prop.Liab.Malpractice			829		144							973	26
27	Other (specify):*				23,064	6,752							29,816	27
28	**TOTAL General Administration**	(72,333)	19,336	(306,099)	105,135	(40,073)	(7,200)		(90)				(301,325)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(81,610)	19,336	(301,467)	113,469	23,372		(2,751)	(13,488)			(30,617)	(273,756)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 **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	(15,560)	82,788	8,956		1,372							77,556	30
31	Amortization of Pre-Op. & Org.	(16,260)	16,260											31
32	Interest	(5,824)	380,225	7,618		435							382,454	32
33	Real Estate Taxes			1,373		247							1,620	33
34	Rent-Facility & Grounds		(492,750)										(492,750)	34
35	Rent-Equipment & Vehicles			3,395						(4,952)			(1,557)	35
36	Other (specify):*													36
37	**TOTAL Ownership**	(37,644)	(13,477)	21,342		2,054				(4,952)			(32,677)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(2,651)	(5,441)	(26,347)	(30,617)		(65,056)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	**TOTAL Special Cost Centers**							(2,651)	(5,441)	(26,347)	(30,617)		(65,056)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(119,254)	5,859	(280,125)	113,469	25,426		(5,402)	(18,929)	(31,299)	(30,617)	(30,617)	(371,489)	45

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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 Page 6-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [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	34	Rent	$ 492,750	Chateau Willowbrook Property, LLC	100.00%	$	$ (492,750)	1
2	V	32	Interest		Chateau Willowbrook Property, LLC	100.00%	380,225	380,225	2
3	V	33	RE Taxes	14,938	Chateau Willowbrook Property, LLC	100.00%	14,938		3
4	V	31	Amortization		Chateau Willowbrook Property, LLC	100.00%	16,260	16,260	4
5	V	30	Depreciation		Chateau Willowbrook Property, LLC	100.00%	82,788	82,788	5
6	V	21	Bank Charges		Chateau Willowbrook Property, LLC	100.00%	3,500	3,500	6
7	V	19	Legal		Chateau Willowbrook Property, LLC	100.00%	15,586	15,586	7
8	V	20	Filing Fee		Chateau Willowbrook Property, LLC	100.00%	250	250	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 507,688			$ 513,547	$ * 5,859	14

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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	01	Dietary	$	Extended Care Consulting, LLC	100.00%	$ 261	$ 261	15
16	V	02	Food		Extended Care Consulting, LLC	100.00%	251	251	16
17	V	03	Housekeeping		Extended Care Consulting, LLC	100.00%	529	529	17
18	V	05	Utilities		Extended Care Consulting, LLC	100.00%	928	928	18
19	V	06	Maintenance		Extended Care Consulting, LLC	100.00%	2,663	2,663	19
20	V	17	Administrative		Extended Care Consulting, LLC	100.00%	2,782	2,782	20
21	V	19	Professional Fees	332,740	Extended Care Consulting, LLC	100.00%	5,201	(324,973)	21
22	V	20	Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	3,115	3,115	22
23	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	11,538	11,538	23
24	V	24	Seminar and Travel		Extended Care Consulting, LLC	100.00%	172	172	24
25	V	25	Other Staff Admin. Trans.		Extended Care Consulting, LLC	100.00%	438	438	25
26	V	26	Insurance		Extended Care Consulting, LLC	100.00%	829	829	26
27	V	30	Depreciation		Extended Care Consulting, LLC	100.00%	8,956	8,956	27
28	V	32	Interest		Extended Care Consulting, LLC	100.00%	7,618	7,618	28
29	V	33	Real Estate Taxes		Extended Care Consulting, LLC	100.00%	1,373	1,373	29
30	V	34	Rent - Building		Extended Care Consulting, LLC	100.00%			30
31	V	35	Rent - Equipment & Auto		Extended Care Consulting, LLC	100.00%	3,395	3,395	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 332,740			$ 50,049	$ * (280,125)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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	06	Maintenance (Pooled)		Extended Care Consulting, LLC	100.00%	7,049	$ 7,049	15
16	V	06	Maintenance (Direct)	153	Extended Care Consulting, LLC	100.00%	153		16
17	V	07	Emp. Ben. - Gen. Serv. (Pooled)		Extended Care Consulting, LLC	100.00%	1,264	1,264	17
18	V	07	Emp. Ben. - Gen. Serv. (Direct)		Extended Care Consulting, LLC	100.00%	21	21	18
19	V	12	Admission (Direct)		Extended Care Consulting, LLC	100.00%			19
20	V	15	Emp. Ben. - Nursing (Direct)		Extended Care Consulting, LLC	100.00%			20
21	V	17	Administrative (Pooled)		Extended Care Consulting, LLC	100.00%	9,473	9,473	21
22	V	21	Office and Clerical (Pooled)		Extended Care Consulting, LLC	100.00%	96,841	96,841	22
23	V	21	Office and Clerical (Direct)	37,472	Extended Care Consulting, LLC	100.00%	37,472		23
24	V	27	Emp. Ben. - Gen. Admin. (Pooled)		Extended Care Consulting, LLC	100.00%	18,293	18,293	24
25	V	27	Emp. Ben. - Gen. Admin. (Direct)		Extended Care Consulting, LLC	100.00%	4,771	4,771	25
26	V	22	Employee Benefits	24,243	Extended Care Consulting, LLC	100.00%		(24,243)	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			$ 61,868			$ 175,337	$ * 113,469	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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	03	Housekeeping	$	Extended Care Clinical, LLC	100.00%	$ 95	$ 95	15
16	V	05	Utilities		Extended Care Clinical, LLC	100.00%	167	167	16
17	V	06	Maintenance		Extended Care Clinical, LLC	100.00%	34	34	17
18	V	19	Professional Fees	110,076	Extended Care Clinical, LLC	100.00%	18,305	(91,771)	18
19	V	20	Dues and Subscriptions		Extended Care Clinical, LLC	100.00%	149	149	19
20	V	21	Office & Clerical		Extended Care Clinical, LLC	100.00%	2,705	2,705	20
21	V	24	Travel and Seminar		Extended Care Clinical, LLC	100.00%	1,834	1,834	21
22	V	26	Insurance		Extended Care Clinical, LLC	100.00%	144	144	22
23	V	30	Depreciation		Extended Care Clinical, LLC	100.00%	1,372	1,372	23
24	V	32	Interest		Extended Care Clinical, LLC	100.00%	435	435	24
25	V	33	Real Estate Taxes		Extended Care Clinical, LLC	100.00%	247	247	25
26	V	01	Dietary Salary		Extended Care Clinical, LLC	100.00%	7,297	7,297	26
27	V	07	Emp. Ben. - Gen. Serv.		Extended Care Clinical, LLC	100.00%	1,228	1,228	27
28	V	10	Nursing Salary		Extended Care Clinical, LLC	100.00%	40,719	40,719	28
29	V	10a	Rehab Salary		Extended Care Clinical, LLC	100.00%			29
30	V	12	Social Service Salary		Extended Care Clinical, LLC	100.00%	6,035	6,035	30
31	V	15	Emp. Ben. - Healthcare		Extended Care Clinical, LLC	100.00%	7,870	7,870	31
32	V	17	Administration Salary		Extended Care Clinical, LLC	100.00%	35,479	35,479	32
33	V	21	Office Salary		Extended Care Clinical, LLC	100.00%	4,635	4,635	33
34	V	27	Emp. Ben. - Gen. Admin.		Extended Care Clinical, LLC	100.00%	6,752	6,752	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 110,076			$ 135,502	$ * 25,426	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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	01	Dietary Salary	$	Extended Care Clinical, LLC	100.00%	$	$	15
16	V	07	Emp. Ben. - General		Extended Care Clinical, LLC	100.00%			16
17	V	10	Nursing / Medical Record Salary	50,269	Extended Care Clinical, LLC	100.00%	50,269		17
18	V	12	Social Service / Admission Salary	16,913	Extended Care Clinical, LLC	100.00%	16,913		18
19	V	15	Emp. Ben. - Healthcare		Extended Care Clinical, LLC	100.00%	7,200	7,200	19
20	V	17	Administration Salary		Extended Care Clinical, LLC	100.00%			20
21	V	27	Emp. Ben. - Gen. Admin.		Extended Care Clinical, LLC	100.00%			21
22	V	22	Employee Benefits	7,200	Extended Care Clinical, LLC	100.00%		(7,200)	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			$ 74,382			$ 74,382	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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 Supplies, Supplements	$ 5,741	Care Centers Health Systems, Inc.	100.00%	$ 2,990	$ (2,751)	15
16	V	2	Food		Care Centers Health Systems, Inc.	100.00%			16
17	V	10	Nursing Supplies		Care Centers Health Systems, Inc.	100.00%			17
18	V	39	Ancillary Expense	5,532	Care Centers Health Systems, Inc.	100.00%	2,881	(2,651)	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			$ 11,273			$ 5,871	$ * (5,402)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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	$ 148	Xcel Supply, LLC	100.00%	$ 139	$ (9)	15
16	V	3	Housekeeping	51,913	Xcel Supply, LLC	100.00%	48,766	(3,147)	16
17	V	4	Laundry	22,927	Xcel Supply, LLC	100.00%	21,537	(1,390)	17
18	V	6	Repairs & Maintenance	345	Xcel Supply, LLC	100.00%	324	(21)	18
19	V	10	Nursing	145,663	Xcel Supply, LLC	100.00%	136,833	(8,831)	19
20	V	11	Activities		Xcel Supply, LLC	100.00%			20
21	V	21	Office And Clerical		Xcel Supply, LLC	100.00%			21
22	V	22	Employee Benefits	1,491	Xcel Supply, LLC	100.00%	1,400	(90)	22
23	V	30	Fixed Assets-Depreciation		Xcel Supply, LLC	100.00%			23
24	V	39	Ancillary	89,745	Xcel Supply, LLC	100.00%	84,305	(5,441)	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			$ 312,232			$ 293,304	$ * (18,929)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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	39	Ventilator Equipment	39,965	Vent Lease LLC	100.00%	13,618	(26,347)	15
16	V	39	Other Ancillary		Vent Lease LLC	100.00%			16
17	V	35	Matrix Leasing	4,952	Vent Lease LLC	100.00%		(4,952)	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	22	Employee Health Insurance	$	CCS Employee Benefits Group, Inc	100.00%	$ 190,481	$ 190,481	26
27	V								27
28	V								28
29	V								29
30	V	22	Employee Health Insurance	190,481	CCS Employee Benefits Group, Inc	100.00%		(190,481)	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			$ 235,398			$ 204,098	$ * (31,299)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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	39	Therapy	$ 675,923	TriCare Rehab	100.00%	$ 645,306	$ (30,617)	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			$ 675,923			$ 645,306	$ * (30,617)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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	6	R&M - Equipment	$	Reliable Medical of the Midwest, LLC	100.00%	$	$ (30,617)	15
16	V	10	Nursing Supplies		Reliable Medical of the Midwest, LLC	100.00%			16
17	V	39	Ancillary Expense	48,555	Reliable Medical of the Midwest, LLC	100.00%	48,121		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			$ 48,555			$ 48,121	$ * (30,617)	39

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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	ERIC ROTHNER	1.000%	AVENUE CARE NURSING AND REHABILITATION CENTER,LLC	CHICAGO	CHATEAU WILLOWBROOK PR	WILLOWBROOK	BUILDING CO.	1
2	ROTHNER HEALTH VENTURES G II, LLC	99.000%	BEECHER MANOR NURSING AND REHABILITATION CENTER, LLC	BEECHER	EXTENDED CARE CONSULTIN	EVANSTON	MANAGEMENT/BOOKKI	2
3			BOULEVARD CARE NURSING AND REHABILITATION CENTER,LL	CHICAGO	EXTENDED CARE CLINICAL	EVANSTON	ADMINISTRATIVE	3
4			BRIAR PLACE, LTD.	INDIAN HEAD	CARE CENTER HEALTH SYSTE	DES PLAINES	DIETARY & FOOD SUPPI	4
5			COUNTRYSIDE NURSING AND REHABILITATION CENTER, LLC	DOLTON	CCS EMPLOYEE BENEFITS GR	EVANSTON	HEALTH INSURANCE	5
6			DYER NURSING & REHAB	DYER, IN	XCEL MEDICAL SUPPLY	EVANSTON	MEDICAL SUPPLIES	6
7			GRASMERE PLACE, LLC	CHICAGO	VENTLEASE, LLC	EVANSTON	VENTALATOR RENTAL	7
8			GOLDEN PLAINES	HUTCHINSON, OK	TRICARE REHAB	HILLSIDE	THERAPY	8
9			HILLCREST NURSING AND REHABILITATION CENTER,LLC	JOLIET	RELIABLE MEDICAL SUPPLY C	DES PLAINES	MEDICAL SUPPLY	9
10			HOMESTEAD NURSING & REAHB	LINCOLN, NE	2201 MAIN, LLC	EVANSTON	BLDG COMPANY	10
11			LAKE COUNTY NURSING & REHAB	EAST CHICAGO, IN				11
12			LAKEWOOD NURSING & REHABILITATION CENTER, L.L.C.	PLAINFIELD				12
13			LANCASTER MANOR	LINCOLN, NE				13
14			LEMONT NURSING & REHAB CENTER	LEMONT				14
15			MCKINLEY HEALTH CARE CENTER	CANTON, OH				15
16			OAK PARK HEALTHCARE CENTER, L.L.C.	OAK PARK				16
17			PARK HOUSE NURSING AND REHABILITATION CENTER,LLC	CHICAGO				17
18			PRAIRIE MANOR NURSING & REHABILITATION CENTER, L.L.C.	CHICAGO HEIGHTS				18
19			PRAIRIE VILLAGE HEALTHCARE CENTER, INC.	JACKSONVILLE				19
20			RAINBOW BEACH QOC, L.L.C.	CHICAGO				20
21			SEBOS NURSING & REHAB	HOLBART, IN				21
22			SHERIDAN SHORES CARE & REHABILITATION CENTER, INC.	CHICAGO				22
23			SNOW VALLEY NURSING AND REHABILITATION CENTER, L.L.C.	LISLE				23
24			SOUTH SUBURBAN REHABILITATION CENTER, LLC	HOMEWOOD				24
25			TIMBER POINT HEALTHCARE CENTER, INC.	CAMP POINT				25
26			TRI-STATE NURSING & REHABILITATION CENTER, INC.	LANSING				26
27			WHEATON CARE CENTER, LLC	WHEATON				27
28								28
29								29
30								30

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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 Chateau Nursing & Rehab Center, Llc # 0046177 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									$		1
2	Mark Steinberg	Relative	Administrative	N/A	See Attached	3.30	6.00%	Alloc. Salary	10,800	17-7	2
3	Adam Vales	Relative	Clerical	N/A	See Attached	1.40	3.50%	Alloc. Salary	2,485	22-7	3
4	G. Matt Silvers	Relative	Administrative	N/A	See Attached	0.99	2.48%	Alloc. Salary	3,915	17-7	4
5											5
6											6
7	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only amounts anticipated to be considered										7
8	allowable by the Il. Dept of HFS.										8
9											9
10											10
11											11
12											12
13								TOTAL	$ 17,200		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 Chateau Nursing & Rehab Center, Llc # 0046177 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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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: Extended Care Consulting, LLC
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	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	01	Dietary	Patient Days	1,332,501	31	$ 6,942	$	50,101	$ 261	1
2	02	Food	Patient Days	1,332,501	31	6,677		50,101	251	2
3	03	Housekeeping	Patient Days	1,332,501	31	14,059		50,101	529	3
4	05	Utilities	Patient Days	1,332,501	31	24,674		50,101	928	4
5	06	Maintenance	Patient Days	1,332,501	31	70,833		50,101	2,663	5
6	17	Administrative	Patient Days	1,332,501	31	74,000		50,101	2,782	6
7	19	Professional Fees	Patient Days	1,332,501	31	138,332		50,101	5,201	7
8	20	Dues and Subscriptions	Patient Days	1,332,501	31	82,842		50,101	3,115	8
9	21	Office and Clerical	Patient Days	1,332,501	31	306,863		50,101	11,538	9
10	24	Seminar and Travel	Patient Days	1,332,501	31	4,580		50,101	172	10
11	25	Other Staff Admin. Trans.	Patient Days	1,332,501	31	11,637		50,101	438	11
12	26	Insurance	Patient Days	1,332,501	31	22,043		50,101	829	12
13	30	Depreciation	Patient Days	1,332,501	31	238,204		50,101	8,956	13
14	32	Interest	Patient Days	1,332,501	31	202,602		50,101	7,618	14
15	33	Real Estate Taxes	Patient Days	1,332,501	31	36,524		50,101	1,373	15
16	34	Rent - Building	Patient Days	1,332,501	31			50,101		16
17	35	Rent - Equipment & Auto	Patient Days	1,332,501	31	90,286		50,101	3,395	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,331,096	$		$ 50,049	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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: Extended Care Consulting, LLC
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	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	06	Maintenance (Pooled)	Patient Days	1,332,501	31	187,474	187,474	50,101	7,049	1
2	06	Maintenance (Direct)	Direct		31	122,603	122,603		153	2
3	07	Emp. Ben. - Gen. Serv. (Pooled)	Patient Days	1,332,501	31	33,619		50,101	1,264	3
4	07	Emp. Ben. - Gen. Serv. (Direct)	Direct		31	16,441			21	4
5	12	Admission (Direct)	Direct		31					5
6	15	Emp. Ben. - Nursing (Direct)	Direct		31					6
7	17	Administrative (Pooled)	Patient Days	1,332,501	31	251,959	251,959	50,101	9,473	7
8	21	Office and Clerical (Pooled)	Patient Days	1,332,501	31	2,575,611	2,575,611	50,101	96,841	8
9	21	Office and Clerical (Direct)	Direct		31	545,076	545,076		37,472	9
10	27	Emp. Ben. - Gen. Admin. (Pooled)	Patient Days	1,332,501	31	486,522		50,101	18,293	10
11	27	Emp. Ben. - Gen. Admin. (Direct)	Direct		31	78,893			4,771	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					$ 4,298,198	$ 3,682,723		$ 175,337	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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: Extended Care Clinical, LLC
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	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	03	Housekeeping	Patient Days	817,528	19	$ 1,549	$	50,101	$ 95	1
2	05	Utilities	Patient Days	817,528	19	2,718		50,101	167	2
3	06	Maintenance	Patient Days	817,528	19	557		50,101	34	3
4	19	Professional Fees	Patient Days	817,528	19	298,695		50,101	18,305	4
5	20	Dues and Subscriptions	Patient Days	817,528	19	2,426		50,101	149	5
6	21	Office & Clerical	Patient Days	817,528	19	44,146		50,101	2,705	6
7	24	Travel and Seminar	Patient Days	817,528	19	29,934		50,101	1,834	7
8	26	Insurance	Patient Days	817,528	19	2,346		50,101	144	8
9	30	Depreciation	Patient Days	817,528	19	22,389		50,101	1,372	9
10	32	Interest	Patient Days	817,528	19	7,100		50,101	435	10
11	33	Real Estate Taxes	Patient Days	817,528	19	4,024		50,101	247	11
12	01	Dietary Salary	Patient Days	817,528	19	119,073	119,073	50,101	7,297	12
13	07	Emp. Ben. - Gen. Serv.	Patient Days	817,528	19	20,044		50,101	1,228	13
14	10	Nursing Salary	Patient Days	817,528	19	664,429	664,429	50,101	40,719	14
15	10a	Rehab Salary	Patient Days	817,528	19			50,101		15
16	12	Social Service Salary	Patient Days	817,528	19	98,474	98,474	50,101	6,035	16
17	15	Emp. Ben. - Healthcare	Patient Days	817,528	19	128,421		50,101	7,870	17
18	17	Administration Salary	Patient Days	817,528	19	578,938	578,938	50,101	35,479	18
19	21	Office Salary	Patient Days	817,528	19	75,625	75,625	50,101	4,635	19
20	27	Emp. Ben. - Gen. Admin.	Patient Days	817,528	19	110,184		50,101	6,752	20
21										21
22										22
23										23
24										24
25	TOTALS					$ 2,211,073	$ 1,536,540		$ 135,502	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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: Extended Care Clinical, LLC
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	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	01	Dietary Salary	Direct Allocation			$	$		$	1
2	07	Emp. Ben. - General	Direct Allocation							2
3	10	Nursing / Medical Record Salary	Direct Allocation			344,209	344,209		50,269	3
4	12	Social Service / Admission Salary	Direct Allocation			174,668	174,668		16,913	4
5	15	Emp. Ben. - Healthcare	Direct Allocation			61,656			7,200	5
6	17	Administration Salary	Direct Allocation							6
7	27	Emp. Ben. - Gen. Admin.	Direct Allocation							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					$ 580,533	$ 518,877		$ 74,382	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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: Care Centers Health Systems, Inc.
Street Address: 200 Howard
City / State / Zip Code: Des Plaines, Illinois 60018
Phone Number: (224) 612-5662
Fax Number: (224) 612-5862

	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 Supplies, Supplements	Direct Allocation			$	$		$ 2,990	1
2	2	Food	Direct Allocation							2
3	10	Nursing Supplies	Direct Allocation							3
4	39	Ancillary Expense	Direct Allocation						2,881	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					$	$		$ 5,871	25

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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: Xcel Supply, LLC
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, IL 60202
Phone Number: (847)328-7600
Fax Number: (847)328-7615

	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	Direct Allocation			$	$		$ 139	1
2	3	Housekeeping	Direct Allocation						48,766	2
3	4	Laundry	Direct Allocation						21,537	3
4	6	Repairs & Maintenance	Direct Allocation						324	4
5	10	Nursing	Direct Allocation						136,833	5
6	11	Activities	Direct Allocation							6
7	21	Office And Clerical	Direct Allocation							7
8	22	Employee Benefits	Direct Allocation						1,400	8
9	30	Fixed Assets-Depreciation	Direct Allocation							9
10	39	Ancillary	Direct Allocation						84,305	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					$	$		$ 293,304	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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: Vent Lease, LLC / CCS Employee Ben. Group, In
Street Address: 2201 W. Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 674-1180 / (847)905-4000
Fax Number: (847) 673-7741 / (847)905-4040

	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	39	Ventilator Equipment	Direct Allocation						13,618	1
2	39	Other Ancillary	Direct Allocation							2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12	22	Employee Health Insurance	Direct Allocation			$	$		$ 190,481	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					$	$		$ 204,098	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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: TriCare Rehab
Street Address: 150 Fencl Lane
City / State / Zip Code: Hillside, IL 60162
Phone Number: (773) 449-9400
Fax Number: (773) 449-9700

	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	39	Therapy	Direct Allocation			$	$		$ 645,306	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					$	$		$ 645,306	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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: Reliable Medical of the Midwest, LLC
Street Address: 200 Howard Avenue
City / State / Zip Code: Des Plaines, Illinois 60018-5909
Phone Number: (847) 566-0800
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	6	R&M - Equipment	Direct Allocation			$	$		$	1
2	10	Nursing Supplies	Direct Allocation							2
3	39	Ancillary Expense	Direct Allocation						48,121	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					$	$		$ 48,121	25

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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	Business Partners (Net)		X	Mortgage			$	$ 2,227,404			$ 380,225	1
2												2
3												3
4												4
5	See Supplemental Schedule											5
	Working Capital											
6	DAIWA LOC		X	LOC				1,193,110			5,748	6
7												7
8	See Supplemental Schedule										8,053	8
9	TOTAL Facility Related						$	$ 3,420,514			$ 394,026	9
	B. Non-Facility Related*											
10	Interest Income		X								(5,824)	10
11												11
12												12
13	See Supplemental Schedule											13
14	TOTAL Non-Facility Related						$	$			$ (5,824)	14
15	TOTALS (line 9+line14)						$	$ 3,420,514			$ 388,202	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 Chateau Nursing & Rehab Center, Llc # 0046177 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	Alloc from Ext Care Cnsult		X				$	$			$ 7,618	8
9	Alloc from Ext Care Clinical		X								435	9
10												10
11												11
12												12
13												13
14	TOTAL Working Capital										8,053	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 Chateau Nursing & Rehab Center, Llc # 0046177 **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.**	$ 85,529	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.)		$ 50,628	2
3. Under or (over) accrual (line 2 minus line 1).		$ (34,901)	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 51,459	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.**		$ 6,516	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.		$ 23,074	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2006	56,631	8
	2007	55,075	9
	2008	57,460	10
	2009	81,456	11
	2010	49,008	12

2011 Accrual=$49,008 X 1.05 = $51,459

Alloc from Extended Care Consulting 2201 Main LLC $1373

Alloc from Extended Care Clinical 2201 Main LLC $247

	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 Chateau Nursing & Rehab Center, Llc COUNTY Dupage

FACILITY IDPH LICENSE NUMBER 0046177

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.	09-23-407-043	Long Term Care Property	$ 49,008.42	$ 49,008.42
2.	See Attached	Alloc from 2201 Main	$ 126,481.18	$ 2,261.49
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 175,489.60	$ 51,269.91

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 Chateau Nursing & Rehab Center, Llc COUNTY Dupage

FACILITY IDPH LICENSE NUMBER 0046177

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 Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/11 Ending: 12/31/11

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 66,447 B. General Construction Type: Exterior Brick Frame Masonry & Steel Number of Stories 1

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	273,121	2003	$ 295,367	1
2	Allocated from Extended Care Consulting /ECClinical			14,662	2
3	TOTALS	273,121		$ 310,029	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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	150		2003	1987	$ 2,658,301	$	39	$ 68,162	$ 68,162	$ 1,196,262	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2003	51,953		20	1,641	1,641	24,745	9
10	Various			2004	98,684		20	4,650	4,650	41,097	10
11	Various			2005	69,862		20	3,493	3,493	26,011	11
12	Various			2006	50,399		20	3,226	3,226	17,678	12
13	Various			2007	126,729		20	6,725	6,725	30,849	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
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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)		238,642	82,788		11,932	(70,856)	71,222	67
68	Related Party Allocations (Pages 12H & 12I)		59,373	4,036		4,036		32,193	68
69	Financial Statement Depreciation			51,220			(51,220)		69
70	TOTAL (lines 4 thru 69)		$ 3,353,943	$ 138,044		$ 103,865	$ (34,179)	$ 1,440,057	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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		$ 3,353,943	$ 138,044		$ 103,865	$ (34,179)	$ 1,440,057	1
2	Filter Replacement	2008	4,113		20	206	206	823	2
3	Parking Lot Repair	2008	16,571		20	1,105	1,105	4,051	3
4	Power Lines For Washer/Dryer	2008	4,900		20	245	245	858	4
5	Generator Maint	2008	3,246		20	162	162	568	5
6	Adj #207 - Refund	2008	(2,675)		20	(134)	(134)	(535)	6
7	Replace Self Priming Sewage Ejector	2008	4,389		20	219	219	732	7
8	Painting (Transfer From Home Office)	2008	7,129		20			7,129	8
9	Painting (Transfer From Home Office)	2008	1,426		20			1,426	9
10	Water Heater	2009	6,710		20	1,342	1,342	3,467	10
11	Flooring	2009	15,616		20	781	781	1,627	11
12	Generator	2009	3,256		20	163	163	339	12
13	Heat Exchanger	2010	5,600		20	280	280	537	13
14	Tile Flooring	2010	4,001		20	267	267	511	14
15	Doors In Kitchen	2010	3,170		20	159	159	198	15
16	Xcel - Cubicle Curtains	2011	6,191		20	258	258	258	16
17	John Williams Interiors Amtico Solid Vinyl Wood Look Flooring	2011	15,060		20	502	502	502	17
18	Shower Rooms - New Showers, Water Lines, Floor, Walls, Grab B	2011	57,000		20	1,188	1,188	1,188	18
19	On-Line Communication Cable To Extend Nurse Call Audio	2011	2,832		20	47	47	47	19
20	Fox Valley Fire - Pulled Fire, Built Relays, Programming	2011	18,362		20	230	230	230	20
21	Fox Valley Fire- New Sidewall Sprinkler Heads In Elev. Shaft	2011	3,530		20	177	177	177	21
22	Paint Labor	2011	7,443		20	372	372	372	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)		$ 3,541,814	$ 138,044		$ 111,432	$ (26,612)	$ 1,464,559	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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		$ 3,541,814	$ 138,044		$ 111,432	$ (26,612)	$ 1,464,559	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
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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)		$ 3,541,814	$ 138,044		$ 111,432	$ (26,612)	$ 1,464,559	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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		$ 3,541,814	$ 138,044		$ 111,432	$ (26,612)	$ 1,464,559	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
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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)		$ 3,541,814	$ 138,044		$ 111,432	$ (26,612)	$ 1,464,559	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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		$ 3,541,814	$ 138,044		$ 111,432	$ (26,612)	$ 1,464,559	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
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,541,814	$ 138,044		$ 111,432	$ (26,612)	$ 1,464,559	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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	Life Safety Code Improvements (Net of Settlement)	2005	231,242		20	11,562	11,562	69,372	9
10	Professional Fees-Architect	2007	7,400		20	370	370	1,850	10
11	Book Depreciation Expense			82,788			(82,788)		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 Chateau Nursing & Rehab Center, Llc # 0046177 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
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		$ 238,642	$ 82,788		$ 11,932	$ (70,856)	$ 71,222	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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	Allocated from Extended Care Clinical, 2201 Main LLC	2002	3,076	79	39	79		733	3
4	Allocated from Extended Care Consulting, 2201 Main LLC	2002	17,129	439	39	439		4,081	4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Extended Care Consulting, 2201 Main LLC	2002	14,150	1,293	20	1,293		10,357	9
10	Allocated from Extended Care Consulting, 2201 Main LLC	2003	16,675	1,524	20	1,524		12,206	10
11	Allocated from Extended Care Consulting, 2201 Main LLC	2005	828	88	20	88		475	11
12	Allocated from Extended Care Consulting, 2201 Main LLC	2009	149	7	20	7		22	12
13									13
14									14
15	Allocated from Extended Care Consulting, LLC	2007	173	9	20	9		43	15
16	Allocated from Extended Care Consulting, LLC	2009	103	5	20	5		16	16
17	Allocated from Extended Care Consulting, LLC	2010	1,014	51	20	51		101	17
18	Allocated from Extended Care Consulting, LLC	2011	365	18		18		18	18
19					20				19
20	Allocated from Extended Care Clinical, Inc. 2201 Main LLC	2002	2,541	232	20	232		1,860	20
21	Allocated from Extended Care Clinical, Inc. 2201 Main LLC	2003	2,994	274	20	274		2,192	21
22	Allocated from Extended Care Clinical, Inc. 2201 Main LLC	2005	149	16	20	16		85	22
23	Allocated from Extended Care Clinical, Inc. 2201 Main LLC	2009	27	1		1		4	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 Chateau Nursing & Rehab Center, Llc # 0046177 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
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12H & 12I lines 1 thru 33)		$ 59,373	$ 4,036		$ 4,036	$	$ 32,193	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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	$ 132,820	$ 5,405	$ 15,893	$ 10,488	10	$ 103,286	71
72	Current Year Purchases	4,390	12	510	498	10	510	72
73	Fully Depreciated Assets	512,019				10	512,019	73
74								74
75	TOTALS	$ 649,229	$ 5,417	$ 16,403	$ 10,986		$ 615,814	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		2003 FORD ECONO VAN	2003	$ 33,833	$	$	$	5	$ 33,833	76
77		TRUCK REPAIR	2004	1,083		66	66	5	1,083	77
78		Alloc. From EC Clinical	2011	3,425	685	685		5	2,284	78
79		Alloc. From ECC	2011	12,090	189	189		5	11,902	79
80	TOTALS			$ 50,431	$ 874	$ 940	$ 66		$ 49,102	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)	$ 4,551,504	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 144,335	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 128,775	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (15,560)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,129,475	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		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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: $ 11,049 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			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	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 Chateau Nursing & Rehab Center, Llc # 0046177 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 Chateau Nursing & Rehab Center, Llc # 0046177 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	$		$ 257,308	$		$ 257,308	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			99,054			99,054	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			319,561			319,561	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				313,243		313,243	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					52,034	239,960		291,994	13
14	TOTAL			$		$ 727,957	$ 553,203		$ 1,281,160	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 Chateau Nursing & Rehab Center, Llc # 0046177 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	$ 21,927	$ 24,043	1
2	Cash-Patient Deposits	48,129	48,129	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,504,230	1,504,230	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	292,077	292,077	6
7	Other Prepaid Expenses	8,400	8,400	7
8	Accounts Receivable (owners or related parties)	1,087,616	779,898	8
9	Other(specify): See Attached Schedule	159	100,159	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,962,538	$ 2,756,936	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		295,367	13
14	Buildings, at Historical Cost		3,805,411	14
15	Leasehold Improvements, at Historical Cost	504,957	504,957	15
16	Equipment, at Historical Cost	244,025	244,025	16
17	Accumulated Depreciation (book methods)	(423,470)	(2,161,921)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule		21,680	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 325,512	$ 2,709,519	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,288,050	$ 5,466,455	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,367,483	$ 1,367,483	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	36,613	36,613	28
29	Short-Term Notes Payable	1,193,110	1,193,110	29
30	Accrued Salaries Payable	303,163	303,163	30
31	Accrued Taxes Payable (excluding real estate taxes)	15,633	15,633	31
32	Accrued Real Estate Taxes(Sch.IX-B)	51,459	51,459	32
33	Accrued Interest Payable		31,014	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	38,284	890,243	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 3,005,745	$ 3,888,718	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,227,404	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)**	$	$ 2,227,404	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,005,745	$ 6,116,122	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 282,305	$ (649,667)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,288,050	$ 5,466,455	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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**	$ 1,800,991	1
2	Restatements (describe):		2
3	**Dividend**	(1,000,000)	3
4	**Rounding Error**	4	4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 800,995	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(50,690)	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	(468,000)	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)**	$ (518,690)	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)**	$ 282,305	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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	$ 10,370,828	1
2	Discounts and Allowances for all Levels	(2,848,575)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,522,253	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,434,935	6
7	Oxygen	2,009	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,436,944	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	3,747	13
14	Non-Patient Meals	568	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	313,376	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	70,753	19
20	Radiology and X-Ray	8,160	20
21	Other Medical Services	171,144	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 567,748	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	5,824	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 5,824	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	5,496	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 5,496	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,538,265	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,629,362	31
32	Health Care	4,408,574	32
33	General Administration	2,413,805	33
	B. Capital Expense		
34	Ownership	577,261	34
	C. Ancillary Expense		
35	Special Cost Centers	1,281,160	35
36	Provider Participation Fee	278,793	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 10,588,955	40
41	**Income before Income Taxes (line 30 minus line 40)****	(50,690)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (50,690)	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 Chateau Nursing & Rehab Center, Llc # 0046177 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	1,992	2,164	$ 99,341	$ 45.90	1
2	Assistant Director of Nursing	1,944	2,179	83,125	38.14	2
3	Registered Nurses	29,380	32,499	1,039,485	31.99	3
4	Licensed Practical Nurses	30,372	33,350	904,010	27.11	4
5	CNAs & Orderlies	98,030	106,798	1,305,800	12.23	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	11,082	12,073	195,516	16.19	8
9	Activity Director	1,600	1,734	28,901	16.67	9
10	Activity Assistants	12,495	13,729	150,288	10.95	10
11	Social Service Workers	8,561	9,319	192,919	20.70	11
12	Dietician	1,279	1,259	23,434	18.61	12
13	Food Service Supervisor	1,719	1,949	43,065	22.09	13
14	Head Cook					14
15	Cook Helpers/Assistants	5,818	6,388	76,416	11.96	15
16	Dishwashers	17,066	18,696	170,048	9.10	16
17	Maintenance Workers	6,984	7,706	124,446	16.15	17
18	Housekeepers	18,249	20,139	189,759	9.42	18
19	Laundry	10,854	12,380	56,581	4.57	19
20	Administrator	2,002	2,235	95,935	42.92	20
21	Assistant Administrator	2,025	2,122	59,594	28.08	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,843	6,586	98,786	15.00	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	1,961	2,273	39,162	17.23	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental					33
34	TOTAL (lines 1 - 33)	269,256	295,579	$ 4,976,611 *	$ 16.84	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	255	$ 12,110	01-03	35
36	Medical Director	Monthly	43,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	8,850	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant		10,250	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	13	711	12-03	45
46	Other(specify)				46
47					47
48	See Attached		67,183		48
49	TOTAL (lines 35 - 48)	268	$ 142,104		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	39	$ 1,667	10-03	50
51	Licensed Practical Nurses	40	1,708	10-03	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	79	$ 3,375		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/11 Ending: 12/31/11

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Rafi Zimmerman	Administrator	0	$ 95,935
Mergie Thompson (6/25-12/31)	Asst. Administrator	0	59,593
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 155,528

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Frost, Ruttenberg& Rothblatt	Accounting	$ 25,100
Personnel Planners	Unemployment Consultant	2,690
See Attached	Legal	78,613
Extended Care Consult	Home Office Expenses	330,174
Extended Care Clinical	Home Office Expenses	110,076
Paycor	Payroll Services	13,596
Ehealth Data Solutions	Computer Services	2,650
National Datacare Corporation	Data Processing	1,193
Michigan Peer Review Org.	Peer Review	3,225
Hamlin & Burton	Liability Management	2,932
Prospect Resources	Natural gas Procurement	758
See Supplemetal Schedule		28,097
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 599,104

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 139,732
Unemployment Compensation Insurance	75,346
FICA Taxes	375,592
Employee Health Insurance	103,797
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	8,442
Other Employee Benefits	7,590
Holiday Expenses	2,850
TOTAL (agree to Schedule V, line 22, col.8)	$ 713,349

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	$ 1,990
Advertising: Employee Recruitment	5,337
Health Care Worker Background Check	
(Indicate # of checks performed 478)	6,025
Patient Background Checks	
Dues & Subscriptions	13,354
Licenses& Fees	3,381
Alloc from Ext Care Consult.	3,115
Alloc from Ext Care Clinical	149
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 33,351

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,554
Inservice Expenses	171
Alloc from Ext Care Consult	172
	1,834
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,731

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 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 Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/11 Ending: 12/31/11

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **ICLTC $11,273**

(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. $ **64,381** 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. $ **278,793**
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. $ Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **568**

(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? **None**
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? **N/A**
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.