FOR BHF USE

LL1

2017
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2017)

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.

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: 2/1/2003

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: Steven N. Lavenda **Telephone Number:** (847) 282-6300
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 01/01/17 to 12/31/17 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)
** Subject to the attached Accountants' Consulting Report*
(Print Name and Title)
(Firm Name & Address) Marcum, LLP, 9 Parkway North, Suite 200 Deerfield, IL 60015
(Telephone) (847) 282-6300 Fax # (847) 282-6301

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	23,967	9,282	11,788	45,037	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	23,967	9,282	11,788	45,037	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.26%

D. How many bed reserve days during this year were paid by the Department?
None (Do not include bed reserve 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 2/1/2003

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 2/1/2003 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 8,432

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: 12/31/17 Fiscal Year: 12/31/17

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	326,542	76,422	29,691	432,655		432,655	9,061	441,716			1
2	Food Purchase		284,035		284,035		284,035	(1,121)	282,914			2
3	Housekeeping	201,909	41,659		243,568		243,568	1,129	244,697			3
4	Laundry	119,713	48,043		167,756		167,756	(92,005)	75,751			4
5	Heat and Other Utilities			249,336	249,336		249,336	1,384	250,720			5
6	Maintenance	147,640		263,961	411,601		411,601	(6,003)	405,598			6
7	Other (specify):*							4,693	4,693			7
8	**TOTAL General Services**	795,804	450,159	542,988	1,788,951		1,788,951	(82,862)	1,706,089			8
	B. Health Care and Programs											
9	Medical Director			18,000	18,000		18,000		18,000			9
10	Nursing and Medical Records	3,030,496	369,316	658,964	4,058,776		4,058,776	36,692	4,095,468			10
10a	Therapy	186,818			186,818		186,818		186,818			10a
11	Activities	227,168	60,473		287,641		287,641		287,641			11
12	Social Services	245,616			245,616		245,616	32,028	277,644			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*	36,440			36,440		36,440	10,103	46,543			15
16	**TOTAL Health Care and Programs**	3,726,538	429,789	676,964	4,833,291		4,833,291	78,823	4,912,114			16
	C. General Administration											
17	Administrative	130,742			130,742		130,742	95,853	226,595			17
18	Directors Fees											18
19	Professional Services			629,524	629,524		629,524	(520,548)	108,976			19
20	Dues, Fees, Subscriptions & Promotions			109,551	109,551		109,551	(23,325)	86,226			20
21	Clerical & General Office Expenses	108,609	39,754	552,911	701,274		701,274	(357,912)	343,362			21
22	Employee Benefits & Payroll Taxes			757,131	757,131		757,131	(17,255)	739,876			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,936	1,936		1,936	1,188	3,124			24
25	Other Admin. Staff Transportation			24,904	24,904		24,904	831	25,735			25
26	Insurance-Prop.Liab.Malpractice			229,298	229,298		229,298	2,093	231,391			26
27	Other (specify):*							37,826	37,826			27
28	**TOTAL General Administration**	239,351	39,754	2,305,255	2,584,360		2,584,360	(781,249)	1,803,111			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,761,693	919,702	3,525,207	9,206,602		9,206,602	(785,288)	8,421,314			29

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

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc #0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			109,709	109,709		109,709	83,388	193,097			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			495	495		495	171,982	172,477			32
33	Real Estate Taxes			99,191	99,191		99,191	4,212	103,403			33
34	Rent-Facility & Grounds			684,000	684,000		684,000	(684,000)				34
35	Rent-Equipment & Vehicles			11,994	11,994		11,994	918	12,912			35
36	Other (specify):*			1,050	1,050		1,050	(1,050)				36
37	**TOTAL Ownership**			906,439	906,439		906,439	(424,550)	481,889			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		128,922	1,498,881	1,627,803		1,627,803	(27,722)	1,600,081			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			302,932	302,932		302,932		302,932			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		128,922	1,801,813	1,930,735		1,930,735	(27,722)	1,903,013			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,761,693	1,048,624	6,233,459	12,043,776		12,043,776	(1,237,560)	10,806,216			45

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	(598)	2		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	(21,608)	30		9
10	Interest and Other Investment Income	(119,314)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(574)	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	(103)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(464,114)	21		24
25	Fund Raising, Advertising and Promotional	(15,082)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(225)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(499)	20		28
29	Other-Attach Schedule	(157,530)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (779,647)		$	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)	(457,913)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (457,913)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,237,560)		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

Chateau Nursing & Rehab Center, Llc

ID# 0046177

Report Period Beginning: 01/01/17

Ending: 12/31/17

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Vending Income	$ (434)	2	1
2	Theft Loss	(1,261)	21	2
3	Collection Expense	(6,064)	21	3
4	Amortization Expense	(1,050)	36	4
5	PAC Dues	(9,435)	20	5
6	Laundry Income	(92,005)	4	6
7	Non-Allowable Legal	(937)	19	7
8	Capitalized R&M	(17,016)	6	8
9	Building Company - Management Fees	(7,500)	19	9
10	Building Company - Bank Charges	(311)	21	10
11	Building Company - Filing Fee	(250)	20	11
12	Building Company - Amortization	(12,172)	36	12
13	Bank Charges	(6,831)	21	13
14	Government Relations	(2,264)	19	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**	(157,530)		49

Chateau Nursing & Rehab Center, Llc

ID# 0046177

Report Period Beginning: 01/01/17

Ending: 12/31/17

	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	Total			49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary			166		8,895							9,061	1
2	Food Purchase	(1,606)		485									(1,121)	2
3	Housekeeping			1,004		125							1,129	3
4	Laundry	(92,005)											(92,005)	4
5	Heat and Other Utilities			1,243		141							1,384	5
6	Maintenance	(17,016)		3,424	7,346	243							(6,003)	6
7	Other (specify):*				3,447	1,246							4,693	7
8	**TOTAL General Services**	(110,627)		6,322	10,793	10,650							(82,862)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records					40,119		(3,357)	(70)				36,692	10
10a	Therapy													10a
11	Activities													11
12	Social Services					32,028							32,028	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*					10,103							10,103	15
16	**TOTAL Health Care and Programs**					82,250		(3,357)	(70)				78,823	16
	C. General Administration													
17	Administrative			2,562	14,733	78,558							95,853	17
18	Directors Fees													18
19	Professional Services	(10,701)	7,500	(387,786)		(129,609)		48					(520,548)	19
20	Fees, Subscriptions & Promotions	(25,266)	250	745		946							(23,325)	20
21	Clerical & General Office Expenses	(478,909)	311	7,362	92,146	21,178							(357,912)	21
22	Employee Benefits & Payroll Taxes				(17,255)								(17,255)	22
23	Inservice Training & Education													23
24	Travel and Seminar			32		1,156							1,188	24
25	Other Admin. Staff Transportation			831									831	25
26	Insurance-Prop.Liab.Malpractice			1,499		594							2,093	26
27	Other (specify):*				24,079	13,747							37,826	27
28	**TOTAL General Administration**	(514,876)	8,061	(374,755)	113,703	(13,430)		48					(781,249)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(625,503)	8,061	(368,433)	124,496	79,470		(3,309)	(70)				(785,288)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(21,608)	102,444	2,131		421							83,388	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(119,314)	277,797	13,346		153							171,982	32
33	Real Estate Taxes			3,745		467							4,212	33
34	Rent-Facility & Grounds		(684,000)										(684,000)	34
35	Rent-Equipment & Vehicles			918									918	35
36	Other (specify):*	(13,222)	12,172										(1,050)	36
37	**TOTAL Ownership**	(154,144)	(291,587)	20,140		1,041							(424,550)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(27,722)					(27,722)	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**							(27,722)					(27,722)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(779,647)	(283,526)	(348,293)	124,496	80,511		(31,031)	(70)				(1,237,560)	45

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	$ 684,000	Chateau Willowbrook Property	100.00%	$	$ (684,000)	1
2	V	19	Management Fee		Chateau Willowbrook Property	100.00%	7,500	7,500	2
3	V	21	Bank Charge		Chateau Willowbrook Property	100.00%	311	311	3
4	V	20	Filing Fee		Chateau Willowbrook Property	100.00%	250	250	4
5	V	30	Depreciation		Chateau Willowbrook Property	100.00%	102,444	102,444	5
6	V	36	Amortization Expense		Chateau Willowbrook Property	100.00%	12,172	12,172	6
7	V	33	Real Estate Tax	99,191	Chateau Willowbrook Property	100.00%	99,191		7
8	V	32	Interest Expense		Chateau Willowbrook Property	100.00%	277,797	277,797	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 783,191			$ 499,665	$ * (283,526)	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: 01/01/17 Ending: 12/31/17

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%	$ 166	$ 166	15
16	V	02	Food		Extended Care Consulting, LLC	100.00%	485	485	16
17	V	03	Housekeeping		Extended Care Consulting, LLC	100.00%	1,004	1,004	17
18	V	05	Utilities		Extended Care Consulting, LLC	100.00%	1,243	1,243	18
19	V	06	Maintenance		Extended Care Consulting, LLC	100.00%	3,424	3,424	19
20	V	17	Administrative		Extended Care Consulting, LLC	100.00%	2,562	2,562	20
21	V	19	Professional Fees	391,080	Extended Care Consulting, LLC	100.00%	3,294	(387,786)	21
22	V	20	Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	745	745	22
23	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	7,362	7,362	23
24	V	24	Seminar and Travel		Extended Care Consulting, LLC	100.00%	32	32	24
25	V	25	Other Staff Admin. Trans.		Extended Care Consulting, LLC	100.00%	831	831	25
26	V	26	Insurance		Extended Care Consulting, LLC	100.00%	1,499	1,499	26
27	V	30	Depreciation		Extended Care Consulting, LLC	100.00%	2,131	2,131	27
28	V	32	Interest		Extended Care Consulting, LLC	100.00%	13,346	13,346	28
29	V	33	Real Estate Taxes		Extended Care Consulting, LLC	100.00%	3,745	3,745	29
30	V	35	Rent - Equipment & Auto		Extended Care Consulting, LLC	100.00%	918	918	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			$ 391,080			$ 42,787	$ * (348,293)	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: 01/01/17 Ending: 12/31/17

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%	7,346	$ 7,346	15
16	V	06	Maintenance (Direct)	16,557	Extended Care Consulting, LLC	100.00%	16,557		16
17	V	07	Emp. Ben. - Gen. Serv. (Pooled)		Extended Care Consulting, LLC	100.00%	681	681	17
18	V	07	Emp. Ben. - Gen. Serv. (Direct)		Extended Care Consulting, LLC	100.00%	2,766	2,766	18
19	V								19
20	V								20
21	V	17	Administrative (Pooled)		Extended Care Consulting, LLC	100.00%	14,733	14,733	21
22	V	21	Office and Clerical (Pooled)		Extended Care Consulting, LLC	100.00%	92,146	92,146	22
23	V	21	Office and Clerical (Direct)	40,960	Extended Care Consulting, LLC	100.00%	40,960		23
24	V	27	Emp. Ben. - Gen. Admin. (Pooled)		Extended Care Consulting, LLC	100.00%	20,651	20,651	24
25	V	27	Emp. Ben. - Gen. Admin. (Direct)		Extended Care Consulting, LLC	100.00%	3,428	3,428	25
26	V	22	Employee Benefits	17,255	Extended Care Consulting, LLC	100.00%		(17,255)	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			$ 74,772			$ 199,268	$ * 124,496	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: 01/01/17 Ending: 12/31/17

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%	$ 125	$ 125	15
16	V	05	Utilities		Extended Care Clinical, LLC	100.00%	141	141	16
17	V	06	Maintenance		Extended Care Clinical, LLC	100.00%	243	243	17
18	V	19	Professional Fees	130,356	Extended Care Clinical, LLC	100.00%	747	(129,609)	18
19	V	20	Dues and Subscriptions		Extended Care Clinical, LLC	100.00%	946	946	19
20	V	21	Office & Clerical		Extended Care Clinical, LLC	100.00%	1,573	1,573	20
21	V	24	Travel and Seminar		Extended Care Clinical, LLC	100.00%	1,156	1,156	21
22	V	26	Insurance		Extended Care Clinical, LLC	100.00%	594	594	22
23	V	30	Depreciation		Extended Care Clinical, LLC	100.00%	421	421	23
24	V	32	Interest		Extended Care Clinical, LLC	100.00%	153	153	24
25	V	33	Real Estate Taxes		Extended Care Clinical, LLC	100.00%	467	467	25
26	V	01	Dietary Salary		Extended Care Clinical, LLC	100.00%	8,895	8,895	26
27	V	07	Emp. Ben. - Gen. Serv.		Extended Care Clinical, LLC	100.00%	1,246	1,246	27
28	V	10	Nursing Salary		Extended Care Clinical, LLC	100.00%	40,119	40,119	28
29	V	12	Social Service Salary		Extended Care Clinical, LLC	100.00%	32,028	32,028	29
30	V	15	Emp. Ben. - Healthcare		Extended Care Clinical, LLC	100.00%	10,103	10,103	30
31	V	17	Administration Salary		Extended Care Clinical, LLC	100.00%	78,558	78,558	31
32	V	21	Office Salary		Extended Care Clinical, LLC	100.00%	19,605	19,605	32
33	V	27	Emp. Ben. - Gen. Admin.		Extended Care Clinical, LLC	100.00%	13,747	13,747	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 130,356			$ 210,867	$ * 80,511	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: 01/01/17 Ending: 12/31/17

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	10	Various Equipment	18,130	Vent Lease LLC	100.00%	18,130	$	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			$ 18,130			$ 18,130	$ *	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: 01/01/17 Ending: 12/31/17

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	$	MAC Rx, LLC	100.00%	$	$	15
16	V	10	Nursing and Medical Records	40,644	MAC Rx, LLC	100.00%	37,286	(3,357)	16
17	V	10A	Therapy		MAC Rx, LLC	100.00%			17
18	V	19	Professional Services	(586)	MAC Rx, LLC	100.00%	(538)	48	18
19	V	21	Clerical & General Office Expenses		MAC Rx, LLC	100.00%			19
20	V	22	Employee Benefits		MAC Rx, LLC	100.00%			20
21	V	39	Ancillary	335,612	MAC Rx, LLC	100.00%	307,890	(27,722)	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			$ 375,670			$ 344,639	$ * (31,031)	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: 01/01/17 Ending: 12/31/17

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	10	Nursing Equipment Rental	5,259	Reliable Medical of the Midwest, LLC	100.00%	5,189	$ (70)	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			$ 5,259			$ 5,189	$ * (70)	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: 01/01/17 Ending: 12/31/17

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	22	Employee Health Insurance	$	CCS Employee Benefits Group	100.00%	$ 346,515	$ 346,515	15
16	V								16
17	V								17
18	V								18
19	V	22	Employee Health Insurance	346,515	CCS Employee Benefits Group	100.00%		(346,515)	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			$ 346,515			$ 346,515	$ *	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: 01/01/17 Ending: 12/31/17

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	Rothner Health Ventures G II, LLC	100.00%	BEECHER MANOR NURSING AND REHABILITATION CENTER, LLC	BEECHER	CHATEAU WILLOWBROOK PR	WILLOWBROOK	BUILDING COMPANY	1
2			BRIAR PLACE LTD.	INDIAN HEAD PARK	EXTENDED CARE CONSULTING	EVANSTON	MGMT/BOOKKEEPING	2
3			COUNTRYSIDE NURSING AND REHABILITATION CENTER, LLC	DOLTON	EXTENDED CARE CLINICAL	EVANSTON	CLINICAL	3
4			GRASMERE PLACE, LLC	CHICAGO	CARE CENTERS BUILDING	EVANSTON	BUILDING COMPANY	4
5			LAKEWOOD NURSING & REHABILITATION CENTER, L.L.C.	PLAINFIELD	VENT LEASE LLC	EVANSTON	NURSING EQUIPMENT	5
6			LEMONT NURSING AND REHABILITATION CENTER, L.L.C.	LEMONT	C.C.S. VEBA	EVANSTON	HEALTH INSURANCE	6
7			MAJOR HOSPITAL DYER	DYER, IN	MAC RX	DES PLAINES	PHARMACY	7
8			MAJOR HOSPITAL LAKE COUNTY	EAST CHICAGO, IN	RELIABLE MEDICAL SUPPLY	DES PLAINES	MEDICAL SUPPLIES	8
9			MAJOR HOSPITAL LINCOLNSHIRE	MERRIVILLE, IN				9
10			MAJOR HOSPITAL MUNSTER	MUNSTER, IN				10
11			MAJOR HOSPITAL SEBOS	HOBART, IN				11
12			MCKINLEY HEALTH CARE CENTER	CANTON, OH				12
13			LITTLE VILLAGE NURSING & REHABILITATION CENTER, L.L.C.	CHICAGO				13
14			PRAIRIE MANOR NURSING & REHABILITATION CENTER, L.L.C.	CHICAGO HEIGHTS				14
15			PRAIRIE VILLAGE HEALTHCARE CENTER, INC.	JACKSONVILLE				15
16			RAINBOW BEACH QOC, L.L.C.	CHICAGO				16
17			SHEFFIELD MANOR	DYER, IN				17
18			SHERIDAN SHORES CARE & REHABILITATION CENTER, INC.	CHICAGO				18
19			SOUTH SUBURBAN REHABILITATION CENTER, LLC	HOMEWOOD				19
20			SPRING CREEK NURSING & REHAB CENTER	JOLIET				20
21			SPRING MILL HEALTH CAMPUS	MERRIVILLE, IN				21
22			ST. JAMES WELLNESS REHAB VILLAS	CRETE				22
23			THE ESTATES OF HYDE PARK	CHICAGO				23
24			THE PARC AT JOLIET	JOLIET				24
25			TIMBER POINT HEALTHCARE CENTER, INC.	CAMP POINT				25
26			TRI-STATE NURSING & REHABILITATION CENTER, INC.	LANSING				26
27			WHEATON CARE CENTER	WHEATON				27
28								28
29								29
30								30

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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: 01/01/17 Ending: 12/31/17

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	Adam Vales	Relative	Clerical	0.00%	See Attached	1.54	3.85%	Alloc Salary	$ 2,662	22-7	1
2	Mark Steinberg	Relative	Administrative	0.00%	See Attached	2.53	4.60%	Alloc Sal/Fee	9,206	17-7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	$ 11,868		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: 01/01/17 Ending: 12/31/17

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: 01/01/17 Ending: 12/31/17

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	1,476,506	37	$ 5,451	$	45,037	$ 166	1
2	02	Food	Patient Days	1,476,506	37	15,903		45,037	485	2
3	03	Housekeeping	Patient Days	1,476,506	37	32,901		45,037	1,004	3
4	05	Utilities	Patient Days	1,476,506	37	40,755		45,037	1,243	4
5	06	Maintenance	Patient Days	1,476,506	37	112,249		45,037	3,424	5
6	17	Administrative	Patient Days	1,476,506	37	84,000		45,037	2,562	6
7	19	Professional Fees	Patient Days	1,476,506	37	107,994		45,037	3,294	7
8	20	Dues and Subscriptions	Patient Days	1,476,506	37	24,409		45,037	745	8
9	21	Office and Clerical	Patient Days	1,476,506	37	241,371		45,037	7,362	9
10	24	Seminar and Travel	Patient Days	1,476,506	37	1,048		45,037	32	10
11	25	Other Staff Admin. Trans.	Patient Days	1,476,506	37	27,239		45,037	831	11
12	26	Insurance	Patient Days	1,476,506	37	49,139		45,037	1,499	12
13	30	Depreciation	Patient Days	1,476,506	37	69,861		45,037	2,131	13
14	32	Interest	Patient Days	1,476,506	37	437,528		45,037	13,346	14
15	33	Real Estate Taxes	Patient Days	1,476,506	37	122,769		45,037	3,745	15
16	35	Rent - Equipment & Auto	Patient Days	1,476,506	37	30,092		45,037	918	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,402,709	$		$ 42,787	25

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	1,476,506	37	240,841	240,841	45,037	7,346	1
2	06	Maintenance (Direct)	Direct		21	358,056	358,056		16,557	2
3	07	Emp. Ben. - Gen. Serv. (Pooled)	Patient Days	1,476,506	37	22,330		45,037	681	3
4	07	Emp. Ben. - Gen. Serv. (Direct)	Direct		21	51,193			2,766	4
5										5
6										6
7	17	Administrative (Pooled)	Patient Days	1,476,506	37	483,002	483,002	45,037	14,733	7
8	21	Office and Clerical (Pooled)	Patient Days	1,476,506	37	3,020,951	3,020,951	45,037	92,146	8
9	21	Office and Clerical (Direct)	Direct		28	498,631	498,631		40,960	9
10	27	Emp. Ben. - Gen. Admin. (Pooled)	Patient Days	1,476,506	37	677,040		45,037	20,651	10
11	27	Emp. Ben. - Gen. Admin. (Direct)	Direct		28	74,203			3,428	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					$ 5,426,248	$ 4,601,481		$ 199,268	25

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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 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	781,509	20	$ 2,174	$	45,037	$ 125	1
2	05	Utilities	Patient Days	781,509	20	2,440		45,037	141	2
3	06	Maintenance	Patient Days	781,509	20	4,212		45,037	243	3
4	19	Professional Fees	Patient Days	781,509	20	12,959		45,037	747	4
5	20	Dues and Subscriptions	Patient Days	781,509	20	16,422		45,037	946	5
6	21	Office & Clerical	Patient Days	781,509	20	27,302		45,037	1,573	6
7	24	Travel and Seminar	Patient Days	781,509	20	20,068		45,037	1,156	7
8	26	Insurance	Patient Days	781,509	20	10,303		45,037	594	8
9	30	Depreciation	Patient Days	781,509	20	7,302		45,037	421	9
10	32	Interest	Patient Days	781,509	20	2,656		45,037	153	10
11	33	Real Estate Taxes	Patient Days	781,509	20	8,112		45,037	467	11
12	01	Dietary Salary	Patient Days	781,509	20	154,359	154,359	45,037	8,895	12
13	07	Emp. Ben. - Gen. Serv.	Patient Days	781,509	20	21,616		45,037	1,246	13
14	10	Nursing Salary	Patient Days	781,509	20	696,174	696,174	45,037	40,119	14
15	12	Social Service Salary	Patient Days	781,509	20	555,767	555,767	45,037	32,028	15
16	15	Emp. Ben. - Healthcare	Patient Days	781,509	20	175,320		45,037	10,103	16
17	17	Administration Salary	Patient Days	781,509	20	1,363,182	1,363,182	45,037	78,558	17
18	21	Office Salary	Patient Days	781,509	20	340,193	340,193	45,037	19,605	18
19	27	Emp. Ben. - Gen. Admin.	Patient Days	781,509	20	238,538		45,037	13,747	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 3,659,098	$ 3,109,674		$ 210,867	25

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 674-1180
Fax Number: (847) 673-7741

	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	10	Various Equipment	Direct Allocation						18,130	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					$	$		$ 18,130	25

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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: MAC Rx, LLC
Street Address: 2307 S. Mount Prospect Road
City / State / Zip Code: Des Plaines, IL 60018
Phone Number: (224)220-2700
Fax Number: (224)220-2730

	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	Direct Allocation			$	$		$	1
2	10	Nursing And Medical Records	Direct Allocation						37,286	2
3	10A	Therapy	Direct Allocation							3
4	19	Professional Services	Direct Allocation						(538)	4
5	21	Clerical & General Office Expense	Direct Allocation							5
6	22	Employee Benefits	Direct Allocation							6
7	39	Ancillary	Direct Allocation						307,890	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					$	$		$ 344,639	25

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	10	Nursing Equipment Rental	Direct Allocation						5,189	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					$	$		$ 5,189	25

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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: CCS Employee Benefits Group, Inc.
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847)905-4000
Fax Number: (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	22	Employee Health Insurance	Direct Allocation			$	$		$ 346,515	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					$	$		$ 346,515	25

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Bank Leumi		X	Mortgage			$	$ 5,558,916			$ 277,797	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Advance HFG II		X	Line of Credit				244,215			495	6
7												7
8												8
9	TOTAL Facility Related						$	$ 5,803,131			$ 278,292	9
	B. Non-Facility Related*											
10	Interest Income		X								(119,314)	10
11	Allocated - EC Consulting	X									13,346	11
12	Allocated - EC Clinical	X									153	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (105,815)	14
15	TOTALS (line 9+line14)						$	$ 5,803,131			$ 172,477	15

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

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

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc **#** 0046177 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2016 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 101,691	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.)		$ 102,203	2
3. Under or (over) accrual (line 2 minus line 1).		$ 512	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 102,891	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 103,403	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2012	56,110	8
	2013	56,765	9
	2014	90,823	10
	2015	96,848	11
	2016	97,991	12

2017 accrual = 2016 tax + 5% (97,991 x 1.05 = 102,891)

Allocated from Extended Care Consulting = $3,745

Allocated from Extended Care Clinical = $467

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2016	$	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.

2016 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) 282-6300 FAX #: (847) 282-6301

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

Enter the tax index number and real estate tax assessed for 2016 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 2016.

	(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	$ 97,990.98	$ 97,990.98
2.	See Attached	Allocated from Care Center Bldg	$ 181,041.32	$ 3,744.75
3.	See Attached	Allocated from Care Center Bldg	$ 181,041.32	$ 467.49
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 460,073.62	$ 102,203.22

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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2016 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2016 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2016.

Please complete the Real Estate Tax Statement below and include it in the 2017 cost report along with a copy of your 2016 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2016 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) 282-6300 FAX #: (847) 282-6301

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

Enter the tax index number and real estate tax assessed for 2016 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 2016.

	(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 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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

PLEASE NOTE: ***Payment information from the Internet*** or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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 Care Center Building			19,078	2
3	TOTALS	273,121		$ 314,445	3

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	$ 102,444	39	$ 68,162	$ (34,282)	$ 1,605,234	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2003	51,953		20	1,641	1,641	39,144	9
10	Various			2004	98,684		20	4,650	4,650	68,996	10
11	Various			2005	69,862		20	3,493	3,493	42,418	11
12	Various			2006	50,399		20	1,814	1,814	35,354	12
13	Various			2007	126,729		20	6,725	6,725	71,197	13
14	Various			2008	30,544		20	1,803	1,803	17,316	14
15	Various			2009	25,582		20	944	944	14,337	15
16	Various			2010	12,771		20	705	705	5,477	16
17	Various			2011	110,418		20	5,830	5,830	37,312	17
18	Various			2012	56,744		20	6,303	6,303	42,292	18
19	Various			2013	176,755		20	11,388	11,388	52,156	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: 01/01/17 Ending: 12/31/17

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			11,932	11,932	142,814	67
68	Related Party Allocations (Pages 12H & 12I)		93,308	1,392		1,392		62,533	68
69	Financial Statement Depreciation			109,709			(109,709)		69
70	TOTAL (lines 4 thru 69)		$ 3,800,693	$ 213,545		$ 126,782	$ (86,763)	$ 2,236,581	70

**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: 01/01/17 Ending: 12/31/17

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		$ 3,800,693	$ 213,545		$ 126,782	$ (86,763)	$ 2,236,581	1
2	Nurse Station Rehab-Remove Millwork, Electric, Plumbing. New (	2014	49,000		20	2,450	2,450	8,983	2
3	Cabinetry, Lighting, Plumbing, Electrical, Floor - Beauty Shop &	2014	34,500		20	1,725	1,725	6,325	3
4	Fire Alarm System	2014	4,694		20	235	235	919	4
5	Blinds	2014	7,155		20	1,431	1,431	5,366	5
6	Elevator Door Restrictor	2014	3,635		20	182	182	651	6
7	Doors - Basement, 1St Floor & Kitchen	2014	10,700		20	535	535	2,051	7
8	New Lawler Thermostatic Mixing Valve	2014	2,700		20	135	135	529	8
9	Exhaust Fan	2014	11,788		20	589	589	2,210	9
10	Replace Boiler & Relocate Storage Tank	2014	5,000		20	250	250	896	10
11	Control Panel And Install Remote Annunciator	2015	17,686		20	884	884	2,653	11
12	Water Heater	2015	7,596		20	380	380	949	12
13	Office Phone System	2015	49,620		20	9,924	9,924	23,983	13
14	Dining Room Flooring	2015	26,400		20	5,280	5,280	11,000	14
15	Pump Gasket	2015	3,058		20	153	153	319	15
16	Water Heater	2016	7,596		20	380	380	475	16
17	Sercurity Systems	2016	5,548		20	277	277	324	17
18	Installation Of New Heat Exchanger	2017	4,100		20	171	171	171	18
19	Sprinkler System Modifications	2017	14,995		20	312	312	312	19
20	Laundry & Kitchen Boiler Repairs - Damper Motors & Relays	2017	5,943		20	297	297	297	20
21	Elevators - Replaced Relays, Wiring	2017	5,229		20	261	261	261	21
22	Replaced Sprinkler Heads In Laundry, Office, Electric Room	2017	2,757		20	138	138	138	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)		$ 4,080,392	$ 213,545		$ 152,772	$ (60,773)	$ 2,305,394	34

**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: 01/01/17 Ending: 12/31/17

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		$ 4,080,392	$ 213,545		$ 152,772	$ (60,773)	$ 2,305,394	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 4,080,392	$ 213,545		$ 152,772	$ (60,773)	$ 2,305,394	34

**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: 01/01/17 Ending: 12/31/17

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		$ 4,080,392	$ 213,545		$ 152,772	$ (60,773)	$ 2,305,394	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 4,080,392	$ 213,545		$ 152,772	$ (60,773)	$ 2,305,394	34

**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: 01/01/17 Ending: 12/31/17

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		$ 4,080,392	$ 213,545		$ 152,772	$ (60,773)	$ 2,305,394	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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17									17
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19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 4,080,392	$ 213,545		$ 152,772	$ (60,773)	$ 2,305,394	34

**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: 01/01/17 Ending: 12/31/17

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		$	$		$	$	$	1
2									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	138,744	9
10	Professional Fees - Architect	2007	7,400		20	370	370	4,070	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 238,642	$		$ 11,932	$ 11,932	$ 142,814	34

**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: 01/01/17 Ending: 12/31/17

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 12F, Carried Forward		$ 238,642	$		$ 11,932	$	$ 142,814	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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21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 238,642	$		$ 11,932	$	$ 142,814	34

**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: 01/01/17 Ending: 12/31/17

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		$	$		$	$	$	1
2	Buildings:								2
3	Allocated from Extended Care Consulting-Care Centers Bldg	2002	23,373	599	39	599		9,165	3
4	Allocated from Extended Care Consulting - Dyer Building	2007	7,321	162	39	162		1,703	4
5	Allocated from Extended Care Clinical - Care Center Bldg	2002	2,918	75	39	75		1,144	5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Extended Care Consulting-Care Centers Bldg	2002	19,308		20			19,308	9
10	Allocated from Extended Care Consulting-Care Centers Bldg	2003	22,754		20			22,754	10
11	Allocated from Extended Care Consulting-Care Centers Bldg	2005	1,131		20			1,131	11
12	Allocated from Extended Care Consulting-Care Centers Bldg	2009	204	10	20	10		92	12
13	Allocated from Extended Care Consulting-Care Centers Bldg	2014	1,958	98	20	98		392	13
14	Allocated from Extended Care Consulting-Care Centers Bldg	2015	322	16	20	16		104	14
15	Allocated from Extended Care Consulting-Care Centers Bldg	2016	1,271	64	20	64		127	15
16	Allocated from Extended Care Consulting-Care Centers Bldg	2017	2,204	110	20	110		110	16
17									17
18	Allocated from Extended Care Consulting	2007	140	7	20	7		77	18
19	Allocated from Extended Care Consulting	2009	84	4	20	4		38	19
20	Allocated from Extended Care Consulting	2010	823	41	20	41		329	20
21	Allocated from Extended Care Consulting	2011	296	15	20	15		104	21
22	Allocated from Extended Care Consulting	2012	98	5	20	5		29	22
23	Allocated from Extended Care Consulting	2014	1,353	68	20	68		271	23
24	Allocated from Extended Care Consulting	2016	1,622	81	20	81		162	24
25									25
26	Allocated from Extended Care Clinical - Care Centers Bldg	2002	2,410		20			2,410	26
27	Allocated from Extended Care Clinical - Care Centers Bldg	2003	2,841		20			2,841	27
28	Allocated from Extended Care Clinical - Care Centers Bldg	2005	141		20			141	28
29	Allocated from Extended Care Clinical - Care Centers Bldg	2009	25	1	20	1		11	29
30	Allocated from Extended Care Clinical - Care Centers Bldg	2014	237	12	20	12		47	30
31	Allocated from Extended Care Clinical - Care Centers Bldg	2015	40	2	20	2		13	31
32	Allocated from Extended Care Clinical - Care Centers Bldg	2016	159	8	20	8		16	32
33	Allocated from Extended Care Clinical - Care Centers Bldg	2017	275	14	20	14		14	33
34	TOTAL (lines 1 thru 33)		$ 93,308	$ 1,392		$ 1,392	$	$ 62,533	34

**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: 01/01/17 Ending: 12/31/17

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 12H, Carried Forward		$ 93,308	$ 1,392		$ 1,392	$	$ 62,533	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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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 93,308	$ 1,392		$ 1,392	$	$ 62,533	34

**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: 01/01/17 Ending: 12/31/17

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	$ 202,499	$ 695	$ 37,992	$ 37,297	10	$ 142,834	71
72	Current Year Purchases	5,788		759	759	10	759	72
73	Fully Depreciated Assets	584,770				10	584,770	73
74								74
75	TOTALS	$ 793,057	$ 695	$ 38,751	$ 38,056		$ 728,362	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		See Attached	Various	$ 48,930	$ 464	$ 1,574	$ 1,110	5	$ 48,404	76
77										77
78										78
79										79
80	TOTALS			$ 48,930	$ 464	$ 1,574	$ 1,110		$ 48,404	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)	$ 5,236,824	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 214,704	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 193,096	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (21,608)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 3,082,160	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: 01/01/17 Ending: 12/31/17

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.	/2018	$
13.	/2019	$
14.	/2020	$

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: $ 12,912 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.

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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.

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	$		$ 650,025	$		$ 650,025	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			124,810			124,810	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			706,475			706,475	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				61,692		61,692	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					17,571	67,230		84,801	13
14	TOTAL			$		$ 1,498,881	$ 128,922		$ 1,627,803	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.

STATE OF ILLINOIS

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/17 (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	$ 2,973	$ 93,087	1
2	Cash-Patient Deposits	34,924	34,924	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	265,793	265,793	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	58,390	58,390	6
7	Other Prepaid Expenses	7,637	7,637	7
8	Accounts Receivable (owners or related parties)	291,404	4,342,867	8
9	Other(specify): See Attached Schedule	6,272,231	6,272,231	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 6,933,352	$ 11,074,929	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	911,350	911,350	15
16	Equipment, at Historical Cost	468,334	468,334	16
17	Accumulated Depreciation (book methods)	(991,077)	(3,675,178)	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	1,488	8,588	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 390,095	$ 1,813,872	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 7,323,447	$ 12,888,801	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 453,646	$ 453,646	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	15,745	15,745	28
29	Short-Term Notes Payable	244,215	244,215	29
30	Accrued Salaries Payable	197,409	197,409	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,900	7,900	31
32	Accrued Real Estate Taxes(Sch.IX-B)	102,891	102,891	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,021,806	$ 1,021,806	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,558,916	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 5,558,916	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,021,806	$ 6,580,722	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 6,301,641	$ 6,308,079	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 7,323,447	$ 12,888,801	48

***(See instructions.)**

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc **#** 0046177 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 4,696,749	1
2	Restatements (describe):		2
3	Rounding	(4)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 4,696,745	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,604,896	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 1,604,896	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)**	$ 6,301,641	24 *

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

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 12,822,767	1
2	Discounts and Allowances for all Levels	(5,042,148)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,780,619	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,083,265	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 5,083,265	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	3,134	13
14	Non-Patient Meals	598	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	336,520	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	123,504	19
20	Radiology and X-Ray	38,211	20
21	Other Medical Services	71,068	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 573,035	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	119,314	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 119,314	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	92,439	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 92,439	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 13,648,672	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,788,951	31
32	Health Care	4,833,291	32
33	General Administration	2,584,360	33
	B. Capital Expense		
34	Ownership	906,439	34
	C. Ancillary Expense		
35	Special Cost Centers	1,627,803	35
36	Provider Participation Fee	302,932	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 12,043,776	40
41	**Income before Income Taxes (line 30 minus line 40)****	1,604,896	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 1,604,896	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 4,301,836	44
45	Private Pay - Net Inpatient Revenue	2,893,565	45
46	Medicare - Net Inpatient Revenue	272,690	46
47	Other-(specify) Hospice	330,017	47
48	Other-(specify) Insurance	(17,489)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 7,780,619	49

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

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

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

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

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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	1,978	2,270	$ 106,979	$ 47.13	1
2	Assistant Director of Nursing	1,865	2,307	94,937	41.15	2
3	Registered Nurses	30,384	33,554	1,134,475	33.81	3
4	Licensed Practical Nurses	26,241	28,899	836,686	28.95	4
5	CNAs & Orderlies	49,049	53,483	824,103	15.41	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,846	8,646	186,818	21.61	8
9	Activity Director	1,631	1,855	35,439	19.10	9
10	Activity Assistants	11,974	13,319	159,933	12.01	10
11	Social Service Workers	10,650	11,792	245,616	20.83	11
12	Dietician					12
13	Food Service Supervisor	2,093	2,312	54,054	23.38	13
14	Head Cook					14
15	Cook Helpers/Assistants	6,380	6,625	97,914	14.78	15
16	Dishwashers	14,987	16,419	174,574	10.63	16
17	Maintenance Workers	6,206	6,955	147,640	21.23	17
18	Housekeepers	16,954	18,691	201,909	10.80	18
19	Laundry	10,305	11,368	119,713	10.53	19
20	Administrator	1,941	2,226	100,556	45.17	20
21	Assistant Administrator	992	1,070	30,186	28.21	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,207	5,805	108,609	18.71	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	1,667	1,913	30,405	15.89	31
32	Other Health Care(specify)					32
33	Other(specify)	5,859	6,560	71,147	10.85	33
34	TOTAL (lines 1 - 33)	214,209	236,069	$ 4,761,693 *	$ 20.17	34

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

** See instructions.

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	579	$ 29,691	01-03	35
36	Medical Director	Monthly	18,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,012	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	579	$ 50,703		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	276	$ 16,573	10-03	50
51	Licensed Practical Nurses	1,488	66,962	10-03	51
52	Certified Nurse Assistants/Aides	22,943	572,417	10-03	52
53	TOTAL (lines 50 - 52)	24,707	$ 655,952		53

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Stephanie Hunter	Administrator	0	$ 7,638
Jamie Krieps	Administrator	0	92,918
Mary Boulos	Asst Admin	0	5,017
Elimelich Mayer	Asst Admin	0	21,274
Kyle Tinny	Asst Admin	0	3,895
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 130,742

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
Marcum LLP	Accounting	$ 37,150
Pinnacle Quality Insight	Customer Review Analysis	4,348
Setec Security	Security Consultant	158
SB2 Inc	Reimbursement Consult	999
S4 Group LLC	Government Relations	2,264
Legat Architects, Inc.	Architect	509
Kelleher Helmrich & Assoc.	Management Consulting	689
Benefit Services Group	Benefit Administration	721
National Data Corporation	Resdient Fund Processing	1,469
Paycor Payroll Services	Payroll Services	25,029
Matrixcare	Electronic Medical Record	17,577
See Supplemental Schedule		538,611
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 629,524

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 100,499
Unemployment Compensation Insurance	37,967
FICA Taxes	353,960
Employee Health Insurance	239,336
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	607
Other Employee Benefits	6,409
Holiday Expense	1,098
TOTAL (agree to Schedule V, line 22, col.8)	$ 739,876

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	41,908
Health Care Worker Background Check	
(Indicate # of checks performed)	
Patient Background Checks 232	2,761
Dues & Subscriptions	28,495
Licenses & Fees	9,381
Allocated from Extended Care Consulting	745
Allocated from Extended Care Clinical	946
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 86,226

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,936
Allocated from Extended Care Consulting	32
Allocated from Extended Care Clinical	1,156
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,124

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Chateau Nursing & Rehab Center, Llc # 0046177 Report Period Beginning: 01/01/17 Ending: 12/31/17

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 $18,870**

(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. $ **78,490** 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. $ **302,932**
This amount is to be recorded on line 42 of Schedule V.

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

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

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

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **598**

(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) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **Yes**
Attach invoices and a summary of services for all architect and appraisal fees