

		FOR BHF USE			

LL2

Supportive Living Facility

2020

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2020)

IMPORTANT NOTICE

THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

I. Facility ID Number: 1000062

Facility Name: The Kensington

Address: 311 East Simmons St Galesburg 61401

County: Knox

Telephone Number: (309) 342-2577 Fax # (309) 342-6343

Federal Employer ID Number:

Date Current Owners were Certified: 1/1/17

Type of Ownership:

X

VOLUNTARY, NON-PROFIT

X

Charitable Corp.

Trust

IRS Exemption Code 501 (C) 3

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

In the event there are further questions about this report, please contact:

Name: Ron Wilson

Telephone Number: (309) 343-1550

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 10/1/19 to 9/30/20 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)

(Type or Print Name)

(Title)

Paid Preparer

(Signed) SEE ACCOUNTANTS' COMPILATION REPORT

(Print Name and Title) Larry Templin Partner

(Firm Name & Address) Templin Healthcare Accounting Services, LLP P.O. Box 326, Plainfield, IL 60544-0326

(Telephone) (630) 361-2868 Fax # ()

MAIL TO: BUREAU OF HEALTH FINANCE

IL DEPT OF HEALTHCARE AND FAMILY SERVICES

201 S. Grand Avenue East

Springfield, IL 62763-0001

Phone # (217) 782-1630

Facility Name The Kensington

Report Period Beginning: 10/1/19 Ending: 9/30/20

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units / /

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	<u>51</u>	Single Unit Apartment	<u>51</u>	<u>18,666</u>	1
2	<u>23</u>	Double Unit Apartment	<u>23</u>	<u>8,418</u>	2
3		Other			3
4	<u>74</u>	TOTALS	<u>74</u>	<u>27,084</u>	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	<u>14,334</u>	<u>4,966</u>		<u>19,300</u>	5
6	Double Unit	<u>792</u>	<u>3,109</u>		<u>3,901</u>	6
7	Other					7
8	TOTALS	<u>15,126</u>	<u>8,075</u>		<u>23,201</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 85.66%

D. Indicate the number of paid bed-hold days the SLF had during this year

None Also, indicate the number of unpaid bed-hold days the SLF had during this year. None (Do not include bed-hold days in Section B.)

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES ☐ NO ☒

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES ☐ NO ☒

G. List all services provided by your facility for non-residents.

(E.g., day care, "meals on wheels", outpatient therapy)

None

H. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NO

Tax Year: 9/30/20 Fiscal Year: 9/30/20

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

J. Does the facility have any Illinois Housing Development Authority Loans

outstanding? No If yes, did the facility make all of the required payments of interest and principal? N/A

If no, explain. N/A

K. Does the facility have any loans from the Federal Home Loan Bank

outstanding? No If yes, did the facility make all of the required payments of interest and principal? N/A

If no, explain. N/A

L. Does the facility have any loans from the IL Dept of Commerce and

Economic Opportunity outstanding? No If yes, did the facility make all of the required payments of interest and principal? N/A

If no, explain. N/A

STATE OF ILLINOIS

Facility Name: The Kensington

Report Period Beginning:

10/1/19

Ending:

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IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
	A. General Services							
1	Dietary and Food Purchase	253,741	209,818	4,542	468,101	(20,474)	447,627	1
2	Housekeeping, Laundry and Maintenance	113,898	23,736	85,072	222,706		222,706	2
3	Heat and Other Utilities			144,500	144,500		144,500	3
4	Other (specify):							4
5	TOTAL General Services	367,639	233,554	234,114	835,307	(20,474)	814,833	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	338,448	20,157	14,400	373,005		373,005	6
7	Activities and Social Services	23,123	1,894	480	25,497		25,497	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	361,571	22,051	14,880	398,502		398,502	9
	C. General Administration							
10	Administrative and Clerical	150,198	6,835	293,257	450,290	(132,941)	317,349	10
11	Marketing Materials, Promotions and Advertising			43,826	43,826		43,826	11
12	Employee Benefits and Payroll Taxes			109,015	109,015	3	109,018	12
13	Insurance-Property, Liability and Malpractice			10,468	10,468	25,577	36,045	13
14	Other (specify):							14
15	TOTAL General Administration	150,198	6,835	456,566	613,599	(107,361)	506,238	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	879,408	262,440	705,560	1,847,408	(127,835)	1,719,573	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			10,652	10,652	257,568	268,220	17
18	Interest					250,074	250,074	18
19	Real Estate Taxes					81,690	81,690	19
20	Rent -- Facility and Grounds			594,000	594,000	(594,000)		20
21	Rent -- Equipment					7	7	21
22	Other (specify):					46,575	46,575	22
23	TOTAL Ownership			604,652	604,652	41,914	646,566	23
24	GRAND TOTAL (Sum of lines 16 and 23)	879,408	262,440	1,310,212	2,452,060	(85,921)	2,366,139	24

Facility Name: The Kensington

Report Period Beginning 10/1/19 Ending: 9/30/20

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses		\$	1
2	Licensed Practical Nurses	0.50	27.48	2
3	Certified Nurse Assistants	10.25	12.26	3
4	Activity Director & Assistants	1.00	11.07	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	11.50	10.09	7
8	Dishwashers			8
9	Maintenance Workers	1.25	18.28	9
10	Housekeepers	3.25	10.26	10
11	Laundry			11
12	Managers	1.00	30.76	12
13	Other Administrative			13
14	Clerical	3.00	11.37	14
15	Marketing			15
16	Other	1.00	16.51	16
17	Total (lines 1 thru 16)	32.75	\$ 12.53	17

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES

Name 1	City 2
See Attached Schedule I	

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
See Attached Schedule I		

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES ☐ NO ☒

Name of related entity: N/A If yes, what is the value of those services? \$

(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES ☒ NO ☐

If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1	See Att Sch IVa for Directors Fees			\$ 321	1
2					2
3					3
4					4
5					5
Total				\$ 321	6

VI. (B) Management fees paid to unrelated parties Amount of Fee

1	RFMS, Inc.	\$ 79,200	1
2			2
Total		\$ 79,200	3

Facility Name: The Kensington

Report Period Beginning:

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VIII. OWNERSHIP COSTS

A. Purchase price of land 50,000 Year land was acquired 2017

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar. *Total units on this schedule must agree with page 2.

	1 Units*	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	
1	74		2016		\$ 9,465,000	\$	40	\$ 236,625	\$ 236,625	\$ 907,068	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Condensing Unit			2017	7,320	488	15	488		1,789	6
7	Climate Master Unit AC/Heat Pump			2017	3,895	390	10	390		1,300	7
8	Tuckpointing			2017	47,576	4,758	10	4,758		15,067	8
9	Compressor/Heater			2018	10,269	685	15	685		1,690	9
10	Blinds, Carpet, Light Fixtures-Library			2019	25,261		12	2,105	2,105	2,631	10
11	Drywall-Library/Activity Room			2019	16,130		12	1,344	1,344	1,680	11
12	Boiler			2019	134,877		15	8,992	8,992	11,240	12
13	Tranquility Compact Horizontal Unit A/C			2019	7,604	760	10	760		950	13
14	Gas Unit Heater-Mechanical Room			2019	4,717	314	10	314		366	14
15	Walk-In Freezer			2019	6,584	409	15	409		409	15
16	Tranquility Compact Horizontal Unit A/C			2020	3,762	376	5	376		376	16
17	TOTAL (lines 1 thru 16)				\$ 9,732,995	\$ 8,180		\$ 257,246	\$ 249,066	\$ 944,566	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 109,214	\$ 2,472	\$ 10,974	8,502	5-15 Years	\$ 41,120	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 109,214	\$ 2,472	\$ 10,974	8,502		\$ 41,120	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21	N/A	\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name: The Kensington

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IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: See Attached Schedule I

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

☒ YES

☐ NO

		1 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 Total Years Renewal Option*	
3	Original Building			/ /	\$ N/A			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL				\$			7

8. Is movable equipment rental included in building rental?

☐ YES

☒ NO

9. Rental amount for movable equipment \$ N/A

10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

X. INTEREST EXPENSE

	1 Name of Lender	2 Related**		3 Purpose of Loan	4 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	Cambridge Realty Capital		X	Mortgage	12/1/16	\$ 7,680,000	\$ 7,089,669	12/1/46	0.0339	\$ 242,466	1
2	LTD. of Illinois				/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /	Amort Exp	11,549	4
5					/ /			/ /	Less Int Inc Offset	(3,941)	5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 7,680,000	\$ 7,089,669			\$ 250,074	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 7,680,000	\$ 7,089,669			\$ 250,074	10

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

** If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

STATE OF ILLINOIS

Facility Name: The Kensington

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XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 9/30/20

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 67,307	\$ 150,987	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 323,000)	282,022	282,022	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	34,577	46,154	6
7	Other Prepaid Expenses		16,304	7
8	Accounts Receivable (owners or related parties)	746,947	821,574	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,130,853	\$ 1,317,041	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		50,000	13
14	Buildings, at Historical Cost		9,465,000	14
15	Leasehold Improvements, at Historical Cost	89,294	267,995	15
16	Equipment, at Historical Cost	24,214	109,214	16
17	Accumulated Depreciation (book methods)	(30,489)	(985,686)	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 Sch IX		544,434	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 83,019	\$ 9,450,957	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,213,872	\$ 10,767,998	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 9,739	\$ 70,194	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	27,784	27,784	30
31	Accrued Taxes Payable	72,650	133,967	31
32	Accrued Interest Payable		20,028	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Interdivisional Payable		2,679,734	35
36	Event Deposits	6,068	6,068	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 116,241	\$ 2,937,775	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		7,089,669	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	Security Deposit	34,500	34,500	42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 34,500	\$ 7,124,169	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 150,741	\$ 10,061,944	45
46	TOTAL EQUITY	\$ 1,063,131	\$ 706,054	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,213,872	\$ 10,767,998	47

*(See instructions.)

Facility Name: The Kensington

Report Period Beginning: 10/1/19

Ending:

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XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

		1	
	I. Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 2,796,439	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,796,439	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	1,500	8
9	Non-Resident Meals	2,394	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 3,894	11
	C. Non-Operating Revenue		
12	Contributions	90	12
13	Interest and Other Investment Income	3,820	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 3,910	14
	D. Other Revenue (specify):		
15	See Attached Schedule VII	113,194	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 113,194	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,917,437	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	835,307	19
20	Health Care/ Personal Care	398,502	20
21	General Administration	613,599	21
	B. Capital Expense		
22	Ownership	604,652	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 2,452,060	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 465,377	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 465,377	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,464,877	32
33	Private Pay - Net Inpatient Revenue	1,331,562	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 2,796,439	37

ATTACHED SCHEDULE I
VII. Related Organizations
A. Other Related Business Entities

Unlimited Development, Inc. is the sole member of the following LLC's:

Facility Name	Type	City
---------------	------	------

UDI #1, LLC	Parkway Manor	Skilled nursing facility	Marion
	Parkway Estates	Retirement living center	Marion
UDI #2, LLC	Maryville Manor	Skilled nursing facility	Maryville
UDI #3, LLC	Shelbyville Manor	Skilled nursing facility	Shelbyville
UDI #4, LLC	Leroy Manor	Skilled nursing facility	Leroy
UDI #5, LLC	Manor Court of Carbo	Skilled nursing facility	Carbondale
	Liberty Estates of Car	Retirement living center	Carbondale
UDI #7, LLC	Seminary Manor	Skilled nursing facility	Galesburg
	Seminary Estates	Retirement living center	Galesburg
	Hawthorne Inn of Gal	Assisted living facility	Galesburg
UDI #8, LLC	Centralia Manor	Skilled nursing facility	Centralia
	Centralia Estates	Retirement living center	Centralia
UDI #9, LLC	Pittsfield Manor	Skilled nursing facility	Pittsfield
UDI #10, LLC	Pekin Manor	Skilled nursing facility	Pekin
	Pekin Estates	Retirement living center	Pekin
UDI #11, LLC	Jerseyville Manor	Skilled nursing facility	Jerseyville
Keokuk Village Drive, LLC	River Hills Manor	Skilled nursing facility	Keokuk, IA
	River Hills Estates	Retirement living center	Keokuk, IA
	River Hills Inn	Assisted living facility	Keokuk, IA
UDI #12, LLC	The Kensington	Supportive Living facility	Galesburg

Community Living Options, Inc. is the sole member of the following:

Unlimited Development, Inc.	see above	Galesburg
Centralia East McCord, LLC	Lessor	Galesburg
Galesburg North Seminary, LLC	Lessor	Galesburg
Jerseyville North State, LLC	Lessor	Galesburg
Shelbyville Route 128, LLC	Lessor	Galesburg
Marion Williamson County Parkway, LLC	Lessor	Galesburg
Leroy South Buck, LLC	Lessor	Galesburg
2245 Seminary Street, LLC	Lessor	Galesburg
Pittsfield Lowry, LLC	Lessor	Galesburg
Pekin El Caminos, LLC	Lessor	Galesburg
Abingdon West Martin, LLC	Lessor	Galesburg
Keokuk Village Circle, Ltd., NFP	Lessor	Galesburg
Elko Ruby Vista, LLC	Lessor	Galesburg
Lakeland Highlands Road Facility, LLC	Lessor	Galesburg
Ocala 3rd Avenue, LLC	Lessor	Galesburg
Kensington SLF, LC	Lessor	Galesburg

Community Living Options, Inc. operates the following DD facilities:

Beardstown Terrace	Beardstown
Beliefontaine Place	Waterloo
Braun's Terrace	Groesville
Carthage Terrace	Carthage
Cartas Court	Springfield
Davis Square	Pekin
Douglas Terrace	Jacksonville
Edwardsville Terrace	Edwardsville
Effingham Terrace	Effingham
Freeburg Terrace	Freeburg
Frechtlich House	Galesburg
Gaines Mill Place	Springfield
Glenwood Terrace	Springfield
Highview Terrace	Pais
Jacksonville Group Homes:	
Anna Terrace	Jacksonville
Campbell Court	Jacksonville
LaFayette Terrace	Jacksonville
Kepley House	Pittsfield
Lawrence Place	Lincoln
Lincoln Terrace	Lincoln
Maple Terrace	Quincy
Pionka Terrace	Galesburg
Quincy Terrace	Quincy
Schultz House	Danville
Stevens House	Galesburg
Tanner Place	Pais
Taylor House	Springfield
Thelma Terrace	Wood River
Trulson House	Galesburg
Walsh Terrace	Jerseyville
Walsh Terrace	Galesburg
Wetherell Place	Effingham
Woodriver Group Homes:	
Aberdeen Terrace	Alton
Linton Terrace	Wood River
Madison Terrace	Wood River
Pershing Terrace	Wood River

Community Living Options, Inc. operates the following CILA facilities:

Allen Court	Clinton
Audrey Court	Clinton
Eisenhower Terrace	Jacksonville
Hawthorne Terrace	Galesburg

ATTACHED SCHEDULE II

Bed Listing & Home Office Allocation

Facility	Weighted beds @ 09/30/2019					Weighted Average Total	All Homes	
	Nursing Home	Sheltered	SLF	ALC	Estate		Percentage	SNF
	Beds 100%	Care Beds 50%	Beds 40%	Beds 50%	Units 10%		of Total	Percentage of Total
Centralia Estates	-	-	-	-	1	1	0.08%	0.00%
Centralia Manor	120	-	-	-	-	120	9.50%	9.50%
Hawthorne Inn of Galesburg	-	-	-	17	-	17	1.35%	0.00%
Jerseyville Manor	160	-	-	-	-	160	12.67%	12.67%
Kensington	-	-	30	-	-	30	2.38%	0.00%
Liberty Estates of Carbondale	-	-	-	-	1	1	0.08%	0.00%
Manor Court of Carbondale	120	-	-	-	-	120	9.50%	9.50%
Manor Court of Maryville	132	-	-	-	-	132	10.45%	10.45%
Parkway Estates	-	-	-	-	-	-	0.00%	0.00%
Parkway Manor	131	-	-	-	-	131	10.37%	10.37%
Pekin Manor	130	-	-	-	-	130	10.29%	10.29%
Pekin Estates	-	-	-	-	1	1	0.08%	0.00%
Pittsfield Manor	89	-	-	-	-	89	7.05%	7.05%
Keokuk Manor Court (River Hil	84	-	-	-	-	84	6.65%	6.65%
River Hills Estates	-	-	-	-	-	-	0.00%	0.00%
River Hills Inn	-	-	-	16	-	16	1.27%	0.00%
Seminary Estates	-	-	-	-	1	1	0.08%	0.00%
Seminary Manor	121	-	-	-	-	121	9.58%	9.58%
Shelbyville Manor	109	-	-	-	-	109	8.63%	8.63%

	1,196	-	30	33	4	1,263	100%	94.70%	0.00%			
Healthcare Facilities							Allocation Stats					
							Beds	Days in Year	Base Stat	% of total	% of HC	
Jerseyville Manor	160	-	-	-	-	160	160	366	58,560	12.6682502%	13.3779264%	
Manor Court of Maryville	132	-	-	-	-	132	132	366	48,312	10.4513064%	11.0367893%	
Pekin Manor	130	-	-	-	-	130	130	366	47,580	10.2929533%	10.8695652%	
Parkway Manor	131	-	-	-	-	131	131	366	47,946	10.3721298%	10.9531773%	
Shelbyville Manor	109	-	-	-	-	109	109	366	39,894	8.6302454%	9.1137124%	
Seminary Manor	121	-	-	-	-	121	121	366	44,286	9.5803642%	10.1170569%	
Centralia Manor	120	-	-	-	-	120	120	366	43,920	9.5011876%	10.0334448%	
Pittsfield Manor	89	-	-	-	-	89	89	366	32,574	7.0467142%	7.4414716%	
Manor Court of Carbondale	120	-	-	-	-	120	120	366	43,920	9.5011876%	10.0334448%	
Keokuk Manor Court (River Hil	84	-	-	-	-	84	84	366	30,744	6.6508314%	7.0234114%	
	1,196	-	-	-	-	1,196			437,736	94.6951702%	100.0000000%	
Other Facilities												
Centralia Estates	-	-	-	-	1	1	1	366	366	0.0791766%	1.4925373%	
Hawthorne Inn of Galesburg	-	-	-	17	-	17	17	366	6,222	1.3460016%	25.3731343%	
Kensington	-	-	30	-	-	30	30	366	10,980	2.3752969%	44.7761194%	
Liberty Estates of Carbondale	-	-	-	-	1	1	1	366	366	0.0791766%	1.4925373%	
Parkway Estates	-	-	-	-	-	-	-	366	-	0.0000000%	0.0000000%	
Pekin Estates	-	-	-	-	1	1	1	366	366	0.0791766%	1.4925373%	
River Hills Estates	-	-	-	-	-	-	-	366	-	0.0000000%	0.0000000%	
River Hills Inn	-	-	-	16	-	16	16	366	5,856	1.2668250%	23.8805970%	
Seminary Estates	-	-	-	-	1	1	1	366	366	0.0791766%	1.4925373%	
	-	-	30	33	4	67			24,522	5.3048298%	100.0000000%	
						1,263	Total		462,258	100.0000000%		

FACILITY NAME: The Kensington
ID#: 38-4002665

BEGINNING: 10/1/2019
ENDING: 9/30/2020

ATTACHED SCHEDULE III **ALLOCATION OF INDIRECT COSTS**
(Detail Schedule)

Allocation Factors:

SLF Home Office Factor **0.0238**

Schedule	Description	Total Expenses Incurred	Non- Allowable Costs	Costs To Be Allocated	Allocated Total	Adjustment Grouping
V-1-1	Labor-Dietary			0	0	0
V-1-2	Supplies-Dietary			0	0	0
V-2-1	Labor-Purchasing			0	0	0
V-2-3	Maintenance			0	0	0
V-3-3	Utilities			0	0	0
V-10-1	Labor - Administrative			0	0	
V-10-1	Labor-Clerical			0	0	0
V-10-2	Supplies			0	0	0
V-10-3	Miscellaneous			0	0	
V-10-3	Postage & Shipping			0	0	
V-10-3	Equipment			0	0	
V-10-3	Equipment Contracts			0	0	
V-10-3	Equip Maintenance & Repair			0	0	
V-10-3	Telephone			0	0	
V-10-3	Board of Directors	13,522		13,522	321	
V-10-3	Legal Fees	26,790		26,790	636	
V-10-3	Professional Services	90,388	90,388	0	0	
V-10-3	Licenses/Fees/Misc	256		256	6	
V-10-3	Information Technology			0	0	
V-10-3	Travel			0	0	
V-10-3	Vehicle Expense			0	0	
V-10-3	Bad Debt Expense			0	0	
V-10-3	Donations			0	0	
V-10-3	Bank Charges	342		342	9	972
V-11-3	Advertising			0	0	
V-12-3	Worker's Compensation			0	0	
V-12-3	Other Employee Expense	147		147	3	
V-12-3	FICA			0	0	
V-12-3	State Unemployment Tax			0	0	
V-12-3	Health Insurance			0	0	3
V-13-3	Vehicle Insurance			0	0	
V-13-3	Liability Insurance	19,075		19,075	453	
V-13-3	Property Insurance			0	0	453
V-17-3	Depreciation Expense			0	0	0
V-18-3	Interest Expense			0	0	
V-18-3	Investment Income			0	0	0
V-21-3	Equipment Rental	287		287	7	7
	TOTALS	150,807	90,388	60,419	1,435	1,435

SEE ACCOUNTANTS' COMPILATION REPORT

ATTACHED SCHEDULE IV

IV. Cost Center Expenses
Reclassifications and Adjustments

Reported on Schedule IV on		Adjustments
Line	Description	Col 5
1-1	Labor - Catering and Banquet	(13,217)
1-2	Supplies - Catering and Banquet	(1,368)
1-2	Food - Catering and Banquet	(300)
1-2	Non-Resident Meals/Vending	(2,621)
1-3	Sales Tax	(2,968)
See Att Sch III	Home Office Allocation	1,435
14-3	Bad Debt Expense	(160,178)
See Att Sch V	Related Party Lessor net	97,116
18-3	Interest Income Offset	(3,820)
Total Adjustments on Schedule IV		(85,921)
Summary of Interest Expense and Interest Income		
	Interest Income	3,941
	Interest Expense	242,466
	Cost Adjustment, the lesser of Interest Income or Interest Expense	(3,941)

ATTACHED SCHEDULE V

Related Party Cost Adjustment		
Facility Rent		
Kensington SLF, LLC		Schedule Ref
Cost to Related Party Lessor:		
Property Insurance	25,124	IV-22
Mortgage Insurance	46,575	IV-22
Depreciation	257,568	IV-17
Mortgage Interest (offset against interest income)	242,345	IV-18
Amortization	11,549	IV-18
Property Taxes	81,690	IV-17
Licenses & Fees	75	IV-10
Professional Fees	26,190	IV-10
Total lessor cost	691,116	
Cost Per General Ledger - Facility Rent	(594,000)	IV-20
Cost Adjustment Required	97,116	

FACILITY NAME: The Kensington
ID#: 38-4002665

BEGINNING: 10/1/2019
ENDING: 9/30/2020

ATTACHED SCHEDULE VI

Depreciation Reconciliation

Schedule	Line	Description	Amount
VIII	17-7	Total buildings and improvements	257,246
VIII	20-3	Total equipment and transportation	10,974
		<i>Subtotal</i>	268,220
IV	17-6	Total cost center depreciation	268,220
		<i>Difference</i>	-

ATTACHED SCHEDULE VII

Income Statement Line 15

Schedule	Line	Description	Amount
XII.	15-1	Miscellaneous Catering and Rental	41,592
XII.	15-1	LINKS Revenue	56,357
XII.	15-1	Special Service Income	134
XII.	15-1	Vending Income	227
XII.	15-1	Resident Processing fees	1,003
XII.	15-1	Stimulus Revenue	13,881
		<i>Total</i>	113,194

ATTACHED SCHEDULE VIII

Facility	Number of Beds			% of Total UDI, Inc.	Total to be Allocated
Centralia Estates	1			0.079%	11
Centralia Manor	120			9.501%	1,285
Hawthorne Inn of Galesburg	17			1.346%	182
Jerseyville Manor	160			12.668%	1,713
Kensington	30			2.375%	321
Liberty Estates of Carbondale	1			0.079%	11
Manor Court of Carbondale	120			9.501%	1,285
Manor Court of Maryville	132			10.451%	1,413
Parkway Estates	-			0.000%	0
Parkway Manor	131			10.372%	1,403
Pekin Manor	130			10.293%	1,392
Pekin Estates	1			0.079%	11
Pittsfield Manor	89			7.047%	953
Keokuk Manor Court (River Hills Ma	84			6.651%	899
River Hills Estates	-			0.000%	0
River Hills Inn	16			1.267%	171
Seminary Estates	1			0.079%	11
Seminary Manor	121			9.580%	1,295
Shelbyville Manor	109			8.630%	1,167
	1,263			100.00%	13,522

** - Leroy Manor closed on 2/13/19 so the 102 beds have been prorated to compute their weighted average bed days

BOARD OF DIRECTORS FEES	13,500.00	Director:	Title:	
OUT OF STATE CONVENTION	0.00	Robert Wagner	President	3,000.00
TRAVEL	22.00	Audrey Finke	Secretary	1,500.00
MEETING EXPENSES	0.00	Glenna Taylor	Director	3,000.00
		Jerry Gilmore	Director	3,000.00
		David Haney	Director	3,000.00
TOTAL	13,522.00			
LESS OUT OF STATE TRAVEL	0.00			13,500.00
Board of Directors Allocation	13,522.00			

The Kensington

Period Beginning10/1/2019

Period End9/30/2020

ATTACHED SCHEDULE IX

XI. Balance Sheet

Line 23 Other

	Operating	After Consolidation
Replacement Reserve		282,242
Loan Fees, Net		212,242
Real Estate Tax Escrow		30,909
Insurance Escrow		2,000
MIP Escrow		17,041
TOTAL		544,434