

		FOR BHF USE			

LL2

Supportive Living Facility

2021

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2021)

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: 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 10/1/20 to 9/30/21 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

HFS 3745C (N-4-05)

IL478-2471

Facility Name Kensington Report Period Beginning: 10/1/20 Ending: 9/30/21

III. STATISTICAL DATA

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

Date of change in certified units N/A

	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	51	Single Unit Apartment	51	18,666	1
2	23	Double Unit Apartment	23	8,418	2
3		Other		11	3
4	74	TOTALS	74	27,095	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	12,405	4,237		16,642	5
6	Double Unit	727	2,952		3,679	6
7	Other		11		11	7
8	TOTALS	13,132	7,200		20,332	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 75.04%

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

ACCRUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐

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

Tax Year: 9/30/21 Fiscal Year: 9/30/21

\* 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: Kensington

Report Period Beginning:

10/1/20

Ending:

Page 3

9/30/21

## 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			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	231,076	179,211	1,381	411,668	(3,325)	408,343	1
2	Housekeeping, Laundry and Maintenance	124,190	17,994	83,647	225,831		225,831	2
3	Heat and Other Utilities			152,395	152,395		152,395	3
4	Other (specify):							4
5	<b>TOTAL General Services</b>	355,266	197,205	237,423	789,894	(3,325)	786,569	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	340,327	17,564	14,727	372,618		372,618	6
7	Activities and Social Services	25,120	1,338		26,458		26,458	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	365,447	18,902	14,727	399,076		399,076	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	156,167	8,335	41,995	206,497	112,895	319,392	10
11	Marketing Materials, Promotions and Advertising			46,428	46,428		46,428	11
12	Employee Benefits and Payroll Taxes			106,599	106,599		106,599	12
13	Insurance-Property, Liability and Malpractice			23,916	23,916	27,887	51,803	13
14	Other (specify):							14
15	<b>TOTAL General Administration</b>	156,167	8,335	218,938	383,440	140,782	524,222	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	876,880	224,442	471,088	1,572,410	137,457	1,709,867	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			15,653	15,653	257,568	273,221	17
18	Interest					248,345	248,345	18
19	Real Estate Taxes					83,250	83,250	19
20	Rent -- Facility and Grounds			594,000	594,000	(594,000)		20
21	Rent -- Equipment							21
22	Other (specify): MIP Insurance					45,483	45,483	22
23	<b>TOTAL Ownership</b>			609,653	609,653	40,646	650,299	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	876,880	224,442	1,080,741	2,182,063	178,103	2,360,166	24

Facility Name: Kensington

Report Period Beginning 10/1/20 Ending: 9/30/21

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	18.00	2
3	Certified Nurse Assistants	10.25	12.91	3
4	Activity Director & Assistants	1.00	11.85	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	8.25	13.35	7
8	Dishwashers			8
9	Maintenance Workers	1.00	22.98	9
10	Housekeepers	3.00	14.62	10
11	Laundry			11
12	Managers	1.00	40.33	12
13	Other Administrative			13
14	Clerical	2.75	12.58	14
15	Marketing			15
16	Other	1.00	21.29	16
17	Total (lines 1 thru 16)	28.75	\$ 14.55	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			\$ 534	1
2					2
3					3
4					4
5					5
Total				\$ 534.4418052	6

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

1	RFMS Sch IV Ln 10 C3	\$ 79,200	1
2	LTC Support Services Sch IV Ln 10 C3	5,701	2
Total		\$ 84,901	3

Facility Name: Kensington

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## VIII. OWNERSHIP COSTS

A. Purchase price of land 50,000 Year land was acquired 2016

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	\$ 1,143,693	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Condensing Unit			2017	7,320	488	15	488		2,277	6
7	Climate Master Unit AC/Heat Pump			2017	3,895	390	10	390		1,690	7
8	Tuckpointing			2017	47,576	4,758	10	4,758		19,825	8
9	Compressor/Heater			2018	10,269	685	15	685		2,375	9
10	Blinds, Carpet, Light Fixtures-Library			2019	25,261		12	2,105	2,105	4,736	10
11	Drywall-Library/Activity Room			2019	16,130		12	1,344	1,344	3,024	11
12	Boiler			2019	134,877		15	8,992	8,992	20,232	12
13	Tranquility Compact Horizontal Unit A/C			2019	7,604	760	10	760		1,710	13
14	Gas Unit Heater-Mechanical Room			2019	4,717	314	10	314		680	14
15	Walk-In Freezer			2019	6,584	552	15	552		961	15
16	Tranquility Compact Horizontal Unit A/C			2020	3,762	752	5	752		1,128	16
17	TOTAL (lines 1 thru 16)				\$ 9,732,995	\$ 8,699		\$ 257,765	\$ 249,066	\$ 1,202,331	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	\$ 137,722	\$ 6,599	\$ 15,101	8,502	5-15 Years	\$ 56,221	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 137,722	\$ 6,599	\$ 15,101	8,502		\$ 56,221	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

**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 5, Carried Forward		\$ 9,732,995	\$ 8,699		\$ 257,765	\$ 249,066	\$ 1,202,331	1
2	Kitchen Doors	2021	4,425	295	10	295		295	2
3	Water Source Heat Pump	2021	7,196	60	10	60		60	3
4									4
5									5
6									6
7									7
8									8
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,744,616	\$ 9,054		\$ 258,120	\$ 249,066	\$ 1,202,686	34

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

Facility Name: Kensington Report Period Beginning: 10/1/20 Ending: 9/30/21

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? [X] 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 [X] 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	2		3	4	6		7	8	9	
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	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	\$ 6,919,174	12/1/46	0.0339	\$ 237,196	1
2	LTD. of Illinois				/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /	Amort Exp	11,499	4
5					/ /			/ /	Offset Int Inc	(350)	5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 7,680,000	\$ 6,919,174			\$ 248,345	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 7,680,000	\$ 6,919,174			\$ 248,345	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

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Facility Name: Kensington

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## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 9/30/21

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 68,303	\$ 121,643	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 122,000 )	(142,033)	(142,033)	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	14,558	25,859	6
7	Other Prepaid Expenses		21,168	7
8	Accounts Receivable (owners or related parties)	1,415,082	1,489,709	8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,355,910	\$ 1,516,346	10
	<b>B. Long-Term Assets</b>			
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	100,915	279,616	15
16	Equipment, at Historical Cost	52,722	137,722	16
17	Accumulated Depreciation (book methods)	(46,142)	(1,258,907)	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		550,243	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 107,495	\$ 9,223,674	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 1,463,405	\$ 10,740,020	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 28,162	\$ 76,162	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	32,384	32,384	30
31	Accrued Taxes Payable	72,650	135,181	31
32	Accrued Interest Payable		19,547	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	Interdivisional Payable		2,679,734	35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 133,196	\$ 2,943,008	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable		6,919,174	39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42	Security Deposit	26,900	26,900	42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 26,900	\$ 6,946,074	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 160,096	\$ 9,889,082	45
46	<b>TOTAL EQUITY</b>	\$ 1,303,309	\$ 850,938	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 1,463,405	\$ 10,740,020	47

\*(See instructions.)



Facility Name: Kensington

Report Period Beginning: 10/1/20

Ending:

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

1			
	I. Revenue	Amount	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 2,343,779	1
2	Discounts and Allowances		2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 2,343,779	3
	<b>B. Other Operating Revenue</b>		
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		8
9	Non-Resident Meals		9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions	200	12
13	Interest and Other Investment Income	350	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$ 550	14
	<b>D. Other Revenue (specify):</b>		
15	See Attached Schedule VII	77,913	15
16			16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 77,913	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 2,422,242	18

2			
	II. Expenses	Amount	
	<b>A. Operating Expenses</b>		
19	General Services	789,894	19
20	Health Care/ Personal Care	399,076	20
21	General Administration	383,440	21
	<b>B. Capital Expense</b>		
22	Ownership	609,653	22
	<b>C. Other Expenses</b>		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	\$ 2,182,063	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ 240,179	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ 240,179	31
	<b>III. Net Resident Care Revenue detailed by Payer Source</b>		
32	Medicaid - Net Inpatient Revenue	\$ 1,189,429	32
33	Private Pay - Net Inpatient Revenue	1,154,350	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	<b>TOTAL (This total must agree to Line 3)</b>	\$ 2,343,779	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 Carbondale	Skilled nursing facility	Carbondale
	Liberty Estates of Carbondale	Retirement living center	Carbondale
UDI #7, LLC	Seminary Manor	Skilled nursing facility	Galesburg
	Seminary Estates	Retirement living center	Galesburg
UDI #8, LLC	Hawthorne Inn of Galesburg	Assisted living facility	Galesburg
UDI #9, LLC	Centralia Manor	Skilled nursing facility	Centralia
	Centralia Estates	Retirement living center	Centralia
UDI #10, LLC	Pittsfield Manor	Skilled nursing facility	Pittsfield
UDI #11, LLC	Pekin Manor	Skilled nursing facility	Pekin
	Pekin Estates	Retirement living center	Pekin
Keokuk Village Drive, LLC	Jerseyville Manor	Skilled nursing facility	Jerseyville
	Hawthorne Inn of Jerseyville	Assisted living facility	Jerseyville
	River Hills Manor	Skilled nursing facility	Keokuk, IA
	River Hills Estates	Retirement living center	Keokuk, IA
UDI #12, LLC	River Hills Inn	Assisted living facility	Keokuk, IA
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 Camino, 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 SLE, LC	Lessor	Galesburg

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

Beardtown Terrace	Beardstown
Bellevonaine Place	Waterloo
Braun's Terrace	Greenville
Carthage Terrace	Carthage
Curtiss Court	Springfield
Davies Square	Pekin
Douglas Terrace	Jacksonville
Edwardsville Terrace	Edwardsville
Effingham Terrace	Effingham
Freshburg Terrace	Freshburg
Froehlich House	Galesburg
Gaines Mill Place	Springfield
Glenwood Terrace	Springfield
Highview Terrace	Paris
Jacksonville Group Homes:	
Anna Terrace	Jacksonville
Campbell Court	Jacksonville
Lafayette Terrace	Jacksonville
Kepley House	Pittsfield
Lawrence Place	Lincoln
Lincoln Terrace	Lincoln
Maple Terrace	Quincy
Plonka Terrace	Galesburg
Quincy Terrace	Quincy
Schultz House	Danville
Stevens House	Galesburg
Tanner Place	Paris
Taylor House	Springfield
Thelma Terrace	Wood River
Trulson House	Galesburg
Valde Terrace	Jerseyville
Walsh Terrace	Galesburg
Wetherell Place	Effingham
Woodriver Group Homes:	
Aberson 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

FACILITY NAME: The Kensington  
ID#: 38-4002665

BEGINNING: 10/1/2020  
ENDING: 9/30/2021

ATTACHED SCHEDULE II

Bed Listing & Home Office Allocation

Facility	Weighted beds @ 09/30/2020					Weighted Average Total	All Homes Percentage of Total	SNF Percentage of Total
	Nursing Home	Sheltered	SLF	ALC	Estate			
	Beds	Care Beds	Beds	Beds	Units			
	100%	50%	40%	50%	10%			
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 Carbondal	-	-	-	-	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 t	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%		
							Allocation Stats				
Healthcare Facilities							Beds	Days in Year	Base Stat	% of total	% of HC
Jerseyville Manor	160	-	-	-	-	160	160	365	58,400	12.6682502%	13.3779264%
Manor Court of Maryville	132	-	-	-	-	132	132	365	48,180	10.4513064%	11.0367893%
Pekin Manor	130	-	-	-	-	130	130	365	47,450	10.2929533%	10.8695652%
Parkway Manor	131	-	-	-	-	131	131	365	47,815	10.3721298%	10.9531773%
Shelbyville Manor	109	-	-	-	-	109	109	365	39,785	8.6302454%	9.1137124%
Seminary Manor	121	-	-	-	-	121	121	365	44,165	9.5803642%	10.1170569%
Centralia Manor	120	-	-	-	-	120	120	365	43,800	9.5011876%	10.0334448%
Pittsfield Manor	89	-	-	-	-	89	89	365	32,485	7.0467142%	7.4414716%
Manor Court of Carbondale	120	-	-	-	-	120	120	365	43,800	9.5011876%	10.0334448%
Keokuk Manor Court (River t	84	-	-	-	-	84	84	365	30,660	6.6508314%	7.0234114%
	1,196	-	-	-	-	1,196			436,540	94.6951702%	100.0000000%
Other Facilities											
Centralia Estates	-	-	-	-	1	1	1	365	365	0.0791766%	1.4925373%
Hawthorne Inn of Galesburg	-	-	-	17	-	17	17	365	6,205	1.3460016%	25.3731343%
Kensington	-	-	30	-	-	30	30	365	10,950	2.3752969%	44.7761194%
Liberty Estates of Carbondal	-	-	-	-	1	1	1	365	365	0.0791766%	1.4925373%
Parkway Estates	-	-	-	-	-	-	-	365	-	0.0000000%	0.0000000%
Pekin Estates	-	-	-	-	1	1	1	365	365	0.0791766%	1.4925373%
River Hills Estates	-	-	-	-	-	-	-	365	-	0.0000000%	0.0000000%
River Hills Inn	-	-	-	16	-	16	16	365	5,840	1.2668250%	23.8805970%
Seminary Estates	-	-	-	-	1	1	1	365	365	0.0791766%	1.4925373%
	-	-	30	33	4	67			24,455	5.3048298%	100.0000000%
							1,263	Total	460,995	100.0000000%	

FACILITY NAME: The Kensington  
ID#: 38-4002665

BEGINNING: 10/1/2020  
ENDING: 9/30/2021

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	90		90	2	2
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	22,500		22,500	534	
V-10-3	Legal Fees	649		649	15	
V-10-3	Professional Services	135,830	130,830	5,000	119	
V-10-3	Licenses/Fees/Misc	300		300	7	
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	1,231		1,231	30	705
V-11-3	Advertising			0	0	
V-12-3	Worker's Compensation			0	0	
V-12-3	Other Employee Expense			0	0	
V-12-3	FICA			0	0	
V-12-3	State Unemployment Tax			0	0	
V-12-3	Health Insurance			0	0	0
V-13-3	Vehicle Insurance			0	0	
V-13-3	Liability Insurance	41,891		41,891	995	
V-13-3	Property Insurance			0	0	995
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			0	0	0
TOTALS		202,491	130,830	71,661	1,702	1,702

SEE ACCOUNTANTS' COMPILATION REPORT

FACILITY NAME: The Kensington  
ID#: 38-4002665

BEGINNING: 10/1/2020  
ENDING: 9/30/2021

ATTACHED SCHEDULE IV

IV. Cost Center Expenses

**Reclassifications and Adjustments**

Reported on Schedule IV on		Adjustments
Line	Description	Col 5
1-2	Supplies - Catering and Banquet	(600)
1-2	Catering and Banquet Income Offset	(2,412)
1-2	Non-Resident Meals/Vending	(296)
1-3	Sales Tax	(17)
See Att Sch III	Home Office Allocation	1,702
14-3	Bad Debt Expense	84,783
See Att Sch V	Related Party Lessor net	95,293
18-3	Interest Income Offset	(350)
	<i>Total Adjustments on Schedule IV</i>	178,103

**Summary of Interest Expense and Interest Income**

Interest Income	350
Interest Expense	237,196

Cost Adjustment, the lesser of Interest Income or Interest Expense	(350)
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ATTACHED SCHEDULE V

	Related Party Cost Adjustment Facility Rent Kensington SLF, LLC	Schedule Ref
<b>Cost to Related Party Lessor:</b>		
Property Insurance	26,892	<b>IV-22</b>
Mortgage Insurance	45,483	<b>IV-22</b>
Depreciation	257,568	<b>IV-17</b>
Mortgage Interest (offset against interest income)	237,196	<b>IV-18</b>
Amortization	11,499	<b>IV-18</b>
Property Taxes	83,250	<b>IV-17</b>
Licenses & Fees	75	<b>IV-10</b>
Professional Fees	27,330	<b>IV-10</b>
<b>Total lessor cost</b>	<b>689,293</b>	
<b>Cost Per General Ledger - Facility Rent</b>	<b>(594,000)</b>	<b>IV-20</b>
<b>Cost Adjustment Required</b>	<b>95,293</b>	

FACILITY NAME: The Kensington  
ID#: 38-4002665

BEGINNING: 10/1/2020  
ENDING: 9/30/2021

**ATTACHED SCHEDULE VI**

**Depreciation Reconciliation**

Schedule	Line	Description	Amount
VIII	17-7	Total buildings and improvements	258,120
VIII	20-3	Total equipment and transportation	15,101
		<i>Subtotal</i>	273,221
IV	17-6	Total cost center depreciation	273,221
		<i>Difference</i>	-

**ATTACHED SCHEDULE VII**

**Income Statement Line 15**

Schedule	Line	Description	Amount
XII.	15-1	Miscellaneous Catering and Rental	2,412
XII.	15-1	LINKS Revenue	74,508
XII.	15-1	Vending Income	296
XII.	15-1	Resident Processing fees	697
		<i>Total</i>	77,913

ATTACHED SCHEDULE VIII

Facility	Number of Beds			% of Total UDI, Inc.	Total to be Allocated
Centralia Estates	1			0.079%	18
Centralia Manor	120			9.501%	2,138
Hawthorne Inn of Galesburg	17			1.346%	303
Jerseyville Manor	160			12.668%	2,850
Kensington	30			2.375%	534
Liberty Estates of Carbondale	1			0.079%	18
Manor Court of Carbondale	120			9.501%	2,138
Manor Court of Maryville	132			10.451%	2,352
Parkway Estates	-			0.000%	0
Parkway Manor	131			10.372%	2,334
Pekin Manor	130			10.293%	2,316
Pekin Estates	1			0.079%	18
Pittsfield Manor	89			7.047%	1,586
Keokuk Manor Court (River Hills Ma	84			6.651%	1,496
River Hills Estates	-			0.000%	0
River Hills Inn	16			1.267%	285
Seminary Estates	1			0.079%	18
Seminary Manor	121			9.580%	2,156
Shelbyville Manor	109			8.630%	1,942
	1,263			100.00%	22,500

\*\* - 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	22,500.00	Director:	Title:	
OUT OF STATE CONVENTION	0.00	Robert Wagner	President	4,500.00
TRAVEL	0.00	Audrey Finke	Secretary	4,500.00
MEETING EXPENSES	0.00	Glenna Taylor	Director	4,500.00
		Jerry Gilmore	Director	4,500.00
		David Haney	Director	4,500.00
TOTAL	22,500.00			
LESS OUT OF STATE TRAVEL	0.00			22,500.00
Board of Directors Allocation	22,500.00			

The Kensington

Period Beginning  
Period End

10/1/2020  
9/30/2021

ATTACHED SCHEDULE IX

XI. Balance Sheet

Line 23 Other

	Operating	After Consolidation
Replacement Reserve		304,272
Loan Fees, Net		200,743
Real Estate Tax Escrow		29,874
Insurance Escrow		2,000
MIP Escrow		13,354
TOTAL		550,243