FOR BHF USE

LL1

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

2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)

I. IDPH License ID Number: 0052712

Facility Name: Kensington Place Nursing & Rehabilitation Center, LLC

Address: 3405 S Michigan Avenue (Number) Chicago (City) 60616 (Zip Code)

County: Cook

Telephone Number: (312) 791 - 0035 **Fax #** (312) 791 - 0626

HFS ID Number:

Date of Initial License for Current Owners: 02/01/14

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: Edward N. Slack, CPA **Telephone Number:** (847) 628 - 8796
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 01/01/18 to 12/31/18 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider

(Signed) _____ (Date)

(Type or Print Name) _____

(Title) _____

Paid Preparer

(Signed) _____ (Date)

(Print Name and Title) Edward N. Slack, CPA, Partner, Health and Human Services

(Firm Name & Address) Plante & Moran, PLLC, 200 N. Martingale Road, Suite 900 Schaumburg, IL 60173

(Telephone) (847) 628 - 8796 Fax # (248) 327 - 8417

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	155	Skilled (SNF)	155	56,575	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	155	TOTALS	155	56,575	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	44,032	753	4,694	49,479	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	44,032	753	4,694	49,479	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.46%

D. How many bed reserve days during this year were paid by the Department?
0 (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)
N/A

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

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

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

I. On what date did you start providing long term care at this location?
Date started 05/01/87

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 05/01/87 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 155 and days of care provided 4,240

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/18 Fiscal Year: 12/31/18

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation C # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	269,618	47,394	21,179	338,191		338,191	192	338,383			1
2	Food Purchase		275,072		275,072		275,072	(288)	274,784			2
3	Housekeeping	248,446	30,587		279,033		279,033	1,043	280,076			3
4	Laundry	46,107	13,600	4,161	63,868		63,868		63,868			4
5	Heat and Other Utilities			152,321	152,321		152,321	1,559	153,880			5
6	Maintenance	77,389		134,176	211,565		211,565	12,992	224,557			6
7	Other (specify):* See Supplemental	28,438			28,438		28,438	765	29,203			7
8	TOTAL General Services	669,998	366,653	311,837	1,348,488		1,348,488	16,263	1,364,751			8
	B. Health Care and Programs											
9	Medical Director			9,000	9,000		9,000		9,000			9
10	Nursing and Medical Records	2,622,238	84,941	95,926	2,803,105		2,803,105	(1,551)	2,801,554			10
10a	Therapy	98,377			98,377		98,377		98,377			10a
11	Activities	100,498	16,583	2,784	119,865		119,865		119,865			11
12	Social Services	239,381	12,470	2,176	254,027		254,027		254,027			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* See Supplemental											15
16	TOTAL Health Care and Programs	3,060,494	113,994	109,886	3,284,374		3,284,374	(1,551)	3,282,823			16
	C. General Administration											
17	Administrative	316,689			316,689		316,689	18,666	335,355			17
18	Directors Fees											18
19	Professional Services			240,718	240,718		240,718	(139,993)	100,725			19
20	Dues, Fees, Subscriptions & Promotions			90,110	90,110		90,110	(18,385)	71,725			20
21	Clerical & General Office Expenses	365,936	7,952	703,959	1,077,847		1,077,847	(555,320)	522,527			21
22	Employee Benefits & Payroll Taxes			769,331	769,331		769,331	(6,641)	762,690			22
23	Inservice Training & Education			1,973	1,973		1,973		1,973			23
24	Travel and Seminar			409	409		409	364	773			24
25	Other Admin. Staff Transportation			22,600	22,600		22,600	963	23,563			25
26	Insurance-Prop.Liab.Malpractice			297,386	297,386		297,386	1,751	299,137			26
27	Other (specify):* See Supplemental							30,146	30,146			27
28	TOTAL General Administration	682,625	7,952	2,126,486	2,817,063		2,817,063	(668,449)	2,148,614			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,413,117	488,599	2,548,209	7,449,925		7,449,925	(653,737)	6,796,188			29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Kensington Place Nursing & Rehabilitation Center, LLC
Medicaid Cost Report
01/01/18 - 12/31/18

Page 3 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Line 7 - Other General Services				
Security	28,438			28,438
Extended Care Consulting, LLC				-
Employee Benefits			765	765
				-
				-
				-
				-
Sub-Total	28,438	-	765	29,203
Line 15 - Other Health Care Services				
				-
				-
				-
				-
				-
				-
				-
Sub-Total	-	-	-	-
Line 27 - Other General Administration				
Extended Care Consulting, LLC				-
Employee Benefits			30,146	30,146
				-
				-
				-
				-
				-
Sub-Total	-	-	30,146	30,146

Kensington Place Nursing & Rehabilitation Center, LLC
Medicaid Cost Report
01/01/18 - 12/31/18

Page 3 Supplemental Schedule - Other Staff Administration Travel Expense

Employee	Travel Purpose	Travel Destination	Travel Date	Expenses			Total
				Travel	Accomodations	Meals	
Capital One	Gas & Repairs various employees	Various	Various	10,109	-	-	10,109
Care Management	Gas & Repairs various employees	Various	Various	7,781	-	-	7,781
Shoaib Zaidi, Admissions Director	Visit facility and local hospital discharge	Various	Various	3,134	-	-	3,134
David Mashiach, Owner	Gas & repairs	Various	Various	866	-	-	866
LaTonya Hill, LPN	Gas for certification class	Various	Various	407	-	-	407
Countryside Nursing and Rehab	Gas & Repairs various employees	Various	Various	227	-	-	227
American Express	Gas & Repairs various employees	Various	Various	77	-	-	77
							-
Extended Care Consulting, LLC				963	-	-	963
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total				23,563	-	-	23,563

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC #0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			49,031	49,031		49,031	95,509	144,540			30
31	Amortization of Pre-Op. & Org.			1,600	1,600		1,600	(1,600)				31
32	Interest			45,437	45,437		45,437	(19,087)	26,350			32
33	Real Estate Taxes			282,564	282,564		282,564	4,404	286,968			33
34	Rent-Facility & Grounds			926,414	926,414		926,414	(926,414)				34
35	Rent-Equipment & Vehicles			19,844	19,844		19,844	480	20,324			35
36	Other (specify):* See Supplemental											36
37	**TOTAL Ownership**			1,324,890	1,324,890		1,324,890	(846,708)	478,182			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		70,483	844,404	914,887		914,887	(4,403)	910,484			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			365,701	365,701		365,701		365,701			42
43	Other (specify):* See Supplemental											43
44	**TOTAL Special Cost Centers**		70,483	1,210,105	1,280,588		1,280,588	(4,403)	1,276,185			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,413,117	559,082	5,083,204	10,055,403		10,055,403	(1,504,848)	8,550,555			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Kensington Place Nursing & Rehabilitation Center, LLC
Medicaid Cost Report
01/01/18 - 12/31/18

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Line 36 - Other Capital Costs				
				-
				-
				-
				-
				-
				-
				-
Sub-Total	-	-	-	-
Line 43 - Other Special Cost Centers				
				-
				-
				-
				-
				-
				-
				-
Sub-Total	-	-	-	-

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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				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				9
10	Interest and Other Investment Income	(25,271)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(678)	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	(162)	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	(676,254)	21		24
25	Fund Raising, Advertising and Promotional	(15,302)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(318)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Supplemental	(35,929)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (753,914)		$	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)	(750,934)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (750,934)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,504,848)		37

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Kensington Place Nursing & Rehabilitation Center, LLC

ID# 0052712

Report Period Beginning: 01/01/18

Ending: 12/31/18

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Other Income	$ (41)	21	1
2	Other Professional	(11,048)	19	2
3	Other License Fees	(5,000)	20	3
4	Bank Charges	(830)	21	4
5	Amortization	(1,600)	31	5
6				6
7				7
8	Boulevard Property, LLC			8
9	Professional Fees	(7,750)	19	9
10	Administration	(211)	21	10
11	Amortization	(9,449)	31	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
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**	(35,929)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	0	0	192	0	0	0	0	0	0	0	0	192	1
2	Food Purchase	(678)	0	390	0	0	0	0	0	0	0	0	(288)	2
3	Housekeeping	0	0	1,043	0	0	0	0	0	0	0	0	1,043	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,559	0	0	0	0	0	0	0	0	1,559	5
6	Maintenance	0	0	4,174	8,818	0	0	0	0	0	0	0	12,992	6
7	Other (specify):*	0	0	0	765	0	0	0	0	0	0	0	765	7
8	TOTAL General Services	(678)	0	7,358	9,583	0	0	0	0	0	0	0	16,263	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	(1,551)	0	0	0	0	0	(1,551)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	(1,551)	0	0	0	0	0	(1,551)	16
	C. General Administration													
17	Administrative	0	0	1,495	17,171	0	0	0	0	0	0	0	18,666	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(18,798)	7,750	(128,945)	0	0	0	0	0	0	0	0	(139,993)	19
20	Fees, Subscriptions & Promotions	(20,302)	0	1,917	0	0	0	0	0	0	0	0	(18,385)	20
21	Clerical & General Office Expenses	(677,816)	211	9,838	112,447	0	0	0	0	0	0	0	(555,320)	21
22	Employee Benefits & Payroll Taxes	0	0	0	(6,641)	0	0	0	0	0	0	0	(6,641)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	364	0	0	0	0	0	0	0	0	364	24
25	Other Admin. Staff Transportation	0	0	963	0	0	0	0	0	0	0	0	963	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,751	0	0	0	0	0	0	0	0	1,751	26
27	Other (specify):*	0	0	0	30,146	0	0	0	0	0	0	0	30,146	27
28	TOTAL General Administration	(716,916)	7,961	(112,617)	153,123	0	0	0	0	0	0	0	(668,449)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(717,594)	7,961	(105,259)	162,706	0	(1,551)	0	0	0	0	0	(653,737)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	92,963	2,546	0	0	0	0	0	0	0	0	95,509	30
31	Amortization of Pre-Op. & Org.	(11,049)	9,449	0	0	0	0	0	0	0	0	0	(1,600)	31
32	Interest	(25,271)	(15,652)	21,836	0	0	0	0	0	0	0	0	(19,087)	32
33	Real Estate Taxes	0	0	4,404	0	0	0	0	0	0	0	0	4,404	33
34	Rent-Facility & Grounds	0	(926,414)	0	0	0	0	0	0	0	0	0	(926,414)	34
35	Rent-Equipment & Vehicles	0	0	480	0	0	0	0	0	0	0	0	480	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(36,320)	(839,654)	29,266	0	0	0	0	0	0	0	0	(846,708)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	(4,403)	0	0	0	0	0	(4,403)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	(4,403)	0	0	0	0	0	(4,403)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(753,914)	(831,693)	(75,993)	162,706	0	(5,954)	0	0	0	0	0	(1,504,848)	45

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 - Supp		See Page 6 - Supp		See Page 6 - Supp		

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	$ 926,414	Boulevard Property, LLC	100.00%	$	$ (926,414)	1
2	V	32	Interest	288,176	Boulevard Property, LLC	100.00%		(288,176)	2
3	V	19	Professional Fees		Boulevard Property, LLC	100.00%	7,750	7,750	3
4	V	21	Office		Boulevard Property, LLC	100.00%	211	211	4
5	V	26	Property Insurance		Boulevard Property, LLC	100.00%			5
6	V	30	Depreciation		Boulevard Property, LLC	100.00%	92,963	92,963	6
7	V	31	Amortization		Boulevard Property, LLC	100.00%	9,449	9,449	7
8	V	32	Interest		Boulevard Property, LLC	100.00%	272,524	272,524	8
9	V	33	Real Estate Taxes	282,564	Boulevard Property, LLC	100.00%	282,564		9
10	V	36	Mortgage Insurance Premiums		Boulevard Property, LLC	100.00%			10
11	V								11
12	V								12
13	V								13
14	Total			$ 1,497,154			$ 665,461	$ * (831,693)	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	Yechiel Mashiach	15.20%	Beecher Manor Nursing and Rehab	Beecher, IL	Ex. Care Consulting	Evanston, IL	Home Office	1
2	Emilelch Ray	7.40%	Briar Place	Indian Head, IL	Ex. Care Clinical	Evanston, IL	Administrative	2
3	Chaim Ray	7.40%	Chateau Village Nursing and Rehab	Willowbrook, IL	2201 Main Street	Evanston, IL	Bldg. Company	3
4	Devorah Ray - Engel	7.40%	Grasmere Place	Chicago, IL	CCS VEBA	Evanston, IL	Health Insurance	4
5	Nechama Ray	7.40%	Lakewood Nursing and Rehab	Plainfield, IL	Vent Lease	Evanston, IL	Vent. Rental	5
6	Malkara Ray - Mashiach	15.20%	Lemont Nursing and Rehab	Lemont, IL	Mac RX, LLC	Des Plaines, IL	Pharmacy	6
7	Atied	40.00%	Prairie Manor Halth Care	Chicago Heights, IL	Reliable Medical	Des Plaines, IL	Medical Supply	7
8			Rainbow Beach Nursing Center	Chicago, IL				8
9			Sheridan Shores	Chicago, IL				9
10			South Suburban Rehabilitation Center	Chicago, IL				10
11			Tri-State Nursing and Rehab	Lansing, IL				11
12			Wheaton Care Center	Wheaton, IL	Boulevard			12
13			Kensington Place Nursing and Rehab	Chicago, IL	Property, LLC	Chicago, IL	Bldg. Company	13
14			Countryside Nursing and Rehab	Dolton, IL				14
15			Spring Creek Nursing and Rehab	Joliet, IL				15
16			Park House Nursing and Rehab	Chicago, IL				16
17			Timber Point Healthcare Center	Camp Point, IL				17
18			Prairie Village Healthcare Center	Jacksonville, IL				18
19			Major Hospital - Dyer	Dyer, IN				19
20			Major Hospital - Lake County	East Chicago, IN				20
21			Major Hospital - Sebo	Holbart, IN				21
22			Major Hospital - Lincolnshire	Merrillville, IN				22
23			Major Hospital - Munster	Munster, IN				23
24			McKinley Health Care Center	Canton, OH				24
25			St. James Manor	Crete, IL				25
26			St. James Manor - Assisted Living	Crete, IL				26
27			The Parc at Joliet	Joliet, IL				27
28			The Estates of Hyde Park	Chicago, IL				28
29			Rushville Nursing and Rehab	Rushville, IL				29
30			Paramount of Oak Park	Oak Park, IL				30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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			Sheffield Manor Assisted Living	Dyer, IN				1
2			Kenosha Estates	Kenosha, WI				2
3			Milwaukee Estates	Milwaukee, WI				3
4			Appleton	Appleton, WI				4
5			Naperville Manor	Naperville, IL				5
6			South Holland Manor	South Holland, IL				6
7			Westmont Manor	Westmont, IL				7
8			Wheaton Care Center	Wheaton, IL				8
9			Estates of Hyde Park	Hyde Park, IL				9
10			Major Hospital - Spring Mill	Merrillville, IN				10
11			Major Hospital - Spring Mill AL	Merrillville, IN				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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Extended Care Consulting, LLC	100.00%	$ 192	$ 192	15
16	V	2	Food		Extended Care Consulting, LLC	100.00%	390	390	16
17	V	3	Housekeeping		Extended Care Consulting, LLC	100.00%	1,043	1,043	17
18	V	5	Utilities		Extended Care Consulting, LLC	100.00%	1,559	1,559	18
19	V	6	Maintenance		Extended Care Consulting, LLC	100.00%	4,174	4,174	19
20	V	17	Administrative		Extended Care Consulting, LLC	100.00%	1,495	1,495	20
21	V	19	Professional Fees	134,400	Extended Care Consulting, LLC	100.00%	5,455	(128,945)	21
22	V	20	Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	1,917	1,917	22
23	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	9,838	9,838	23
24	V	24	Seminar and Travel		Extended Care Consulting, LLC	100.00%	364	364	24
25	V	25	Other Staff Admin. Trans.		Extended Care Consulting, LLC	100.00%	963	963	25
26	V	26	Insurance		Extended Care Consulting, LLC	100.00%	1,751	1,751	26
27	V	30	Depreciation		Extended Care Consulting, LLC	100.00%	2,546	2,546	27
28	V	32	Interest		Extended Care Consulting, LLC	100.00%	21,836	21,836	28
29	V	33	Real Estate Taxes	206	Extended Care Consulting, LLC	100.00%	4,610	4,404	29
30	V	35	Rent - Equipment and Auto		Extended Care Consulting, LLC	100.00%	480	480	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			$ 134,606			$ 58,613	$ * (75,993)	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Maintenance (Pooled)	$	Extended Care Consulting, LLC	100.00%	$ 8,818	$ 8,818	15
16	V	6	Maintenance (Direct)		Extended Care Consulting, LLC	100.00%	0		16
17	V	7	Emp. Ben. - Gen. Serv. (Pooled)		Extended Care Consulting, LLC	100.00%	765	765	17
18	V	7	Emp. Ben. - Gen. Serv. (Direct)		Extended Care Consulting, LLC	100.00%	0		18
19	V	17	Administrative (Pooled)		Extended Care Consulting, LLC	100.00%	17,171	17,171	19
20	V	21	Office and Clerical (Pooled)		Extended Care Consulting, LLC	100.00%	112,447	112,447	20
21	V	21	Office and Clerical (Direct)	15,708	Extended Care Consulting, LLC	100.00%	15,708		21
22	V	27	Emp. Gen. - Gen. Admin. (Pooled)		Extended Care Consulting, LLC	100.00%	25,920	25,920	22
23	V	27	Emp. Gen. - Gen. Admin. (Direct)		Extended Care Consulting, LLC	100.00%	4,226	4,226	23
24	V	22	Employee Benefits	6,641	Extended Care Consulting, LLC	100.00%		(6,641)	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			$ 22,349			$ 185,055	$ * 162,706	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Benefits	$ 249,171	CCS VEBA	100.00%	$ 249,171	$	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			$ 249,171			$ 249,171	$ *	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	$ 17,996	Mac RX, LLC	100.00%	$ 16,445	$ (1,551)	15
16	V	39	Ancillary	51,083	Mac RX, LLC	100.00%	46,680	(4,403)	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			$ 69,079			$ 63,125	$ * (5,954)	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation (# 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	Yechiel Mashiach	Partner	Administrator	15.20%	See Supplemental	40.00	100.00%	Salary	$ 201,450	17 - 01	1
2	Adam Vales	Relative	Clerical	0.00%	See Supplemental	1.18	2.95%	Alloc. Salary	2,236	22 - 07	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 203,686		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

SEE ACCOUNTANTS' PREPARATION REPORT

Kensington Place Nursing & Rehabilitation Center, LLC
Medicaid Cost Report
01/01/18 - 12/31/18

Page 7 Supplemental Schedule

Desciption	Alloc. Hours	Total Hours	Alloc. Percentage	Total Compensation		Alloc. Compensation	
				Salary	Mgmt. Fees	Salary	Mgmt. Fees
Owners / Director Compensation							
Adam Vales						-	-
Timber Point Healthcare Center	0.91	40.00	2.28%	75,808	-	1,725	-
Prairie Village Healthcare Center	0.74	40.00	1.85%	75,808	-	1,402	-
Countryside Nursing & Rehab	1.26	40.00	3.15%	75,808	-	2,388	-
Kensington Place Nursing & Rehab	1.18	40.00	2.95%	75,808	-	2,236	-
Little Village	0.31	40.00	0.78%	75,808	-	588	-
Rushville Nursing & Rehab	0.59	40.00	1.48%	75,808	-	1,118	-
Other Entities	35.01	40.00	87.53%	75,808	-	66,351	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
Total	40		100.00%			75,808	-

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905 - 3000
Fax Number: (847) 491 - 9565

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Patient Days	1,389,746	40	$ 5,386	$	49,479	$ 192	1
2	2	Food	Patient Days	1,389,746	40	10,961		49,479	390	2
3	3	Housekeeping	Patient Days	1,389,746	40	29,295		49,479	1,043	3
4	5	Utilities	Patient Days	1,389,746	40	43,781		49,479	1,559	4
5	6	Maintenance	Patient Days	1,389,746	40	117,234		49,479	4,174	5
6	17	Administrative	Patient Days	1,389,746	40	42,000		49,479	1,495	6
7	19	Professional Fees	Patient Days	1,389,746	40	153,207		49,479	5,455	7
8	20	Dues and Subscriptions	Patient Days	1,389,746	40	53,847		49,479	1,917	8
9	21	Office and Clerical	Patient Days	1,389,746	40	276,330		49,479	9,838	9
10	24	Travel and Seminar	Patient Days	1,389,746	40	10,217		49,479	364	10
11	25	Other Staff Admin. Trans.	Patient Days	1,389,746	40	27,054		49,479	963	11
12	26	Insurance	Patient Days	1,389,746	40	49,193		49,479	1,751	12
13	30	Depreciation	Patient Days	1,389,746	40	71,516		49,479	2,546	13
14	32	Interest	Patient Days	1,389,746	40	613,328		49,479	21,836	14
15	33	Real Estate Taxes	Patient Days	1,389,746	40	129,471		49,479	4,610	15
16	35	Rent - Equipment and Auto	Patient Days	1,389,746	40	13,470		49,479	480	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,646,290	$		$ 58,613	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905 - 3000
Fax Number: (847) 941 - 9565

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	Maintenance	Patient Days	1,389,746	40	$ 247,664	$ 247,664	49,479	$ 8,818	1
2	6	Maintenance	Direct	357,298	40	357,298	357,298			2
3	7	Emp. Ben. - Gen. Serv.	Patient Days	1,389,746	40	21,482		49,479	765	3
4	7	Emp. Ben. - Gen. Serv.	Direct	47,140	40	47,140				4
5	17	Administrative	Patient Days	1,389,746	40	482,303	482,303	49,479	17,171	5
6	21	Office and Clerical	Patient Days	1,389,746	40	3,158,355	3,158,355	49,479	112,447	6
7	21	Office and Clerical	Direct	484,472	40	484,472	484,472	15,708	15,708	7
8	27	Emp. Gen. - Gen. Admin.	Patient Days	1,389,746	40	728,044		49,479	25,920	8
9	27	Emp. Gen. - Gen. Admin.	Direct	72,742	40	72,742		4,226	4,226	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					$ 5,599,500	$ 4,730,092		$ 185,055	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 VEBA
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905 - 3000
Fax Number: (847) 491 - 9565

	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 Benefits	Direct Allocation	8,429,403		$ 8,429,403	$	249,171	$ 249,171	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					$ 8,429,403	$		$ 249,171	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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, Illinois 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	10	Nursing	Profit Margin	827,025	29	$ 755,747	$	17,996	$ 16,445	1
2	39	Ancillary	Profit Margin	4,615,260	29	4,217,490		51,083	46,680	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					$ 4,973,237	$		$ 63,125	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation C # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	CBIC		X	Mortgage			$	$ 6,775,000			$ 272,524	1
2												2
3												3
4												4
5												5
	Working Capital											
6	HFG		X	Line of Credit				600,000			45,437	6
7	Extended Care Cons., LLC		X	Line of Credit							21,836	7
8												8
9	TOTAL Facility Related						$	$ 7,375,000			$ 339,797	9
	B. Non-Facility Related*											
10												10
11												11
12	Interest Income		X								(25,271)	12
13	Interest Income		X								(288,176)	13
14	TOTAL Non-Facility Related						$	$			$ (313,447)	14
15	TOTALS (line 9+line14)						$	$ 7,375,000			$ 26,350	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 0 Line # 36 - 03

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2017 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	257,246	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.)	$	267,932	2
3. Under or (over) accrual (line 2 minus line 1).	$	10,686	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	$	276,488	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.)**	$	284	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.)**	$	(490)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	286,968	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2013	189,446	8
	2014	193,263	9
	2015	224,149	10
	2016	244,996	11
	2017	263,322	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2017	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

2018 Real Estate Tax Accrual = $263,322 * 1.05 * $276,488

Extended Care Consulting, LLC - RE Tax Allocation = $4,610

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.**

SEE ACCOUNTANTS' PREPARATION REPORT

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Kensington Place Nursing & Rehabilitation Center, LLC COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0052712

CONTACT PERSON REGARDING THIS REPORT Edward N. Slack, CPA

TELEPHONE (847) 628 - 8796 FAX #: (248) 327 - 8417

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

Enter the tax index number and real estate tax assessed for 2017 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 2017.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	17 - 34 - 119 - 001 - 0000	Long Term Care Facility	$ 77,834.48	$ 77,834.48
2.	17 - 34 - 119 - 002 - 0000	Long Term Care Facility	$ 13,165.70	$ 13,165.70
3.	17 - 34 - 119 - 003 - 0000	Long Term Care Facility	$ 129,918.11	$ 129,918.11
4.	17 - 34 - 119 - 004 - 0000	Long Term Care Facility	$ 12,584.42	$ 12,584.42
5.	17 - 34 - 119 - 005 - 0000	Long Term Care Facility	$ 14,909.40	$ 14,909.40
6.	17 - 34 - 119 - 006 - 0000	Long Term Care Facility	$ 14,909.40	$ 14,909.40
7.	Extended Care Consulting, LLC	Long Term Care Facility	$ 190,923.89	$ 4,609.53
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 454,245.40	$ 267,931.04

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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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 Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 42,293 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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).

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	51,000	1995	$ 100,000	1
2	Ext. Care Con. LLC			19,797	2
3	TOTALS	51,000		$ 119,797	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	155		1989		$ 1,209,350	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1987	8,296						9
10	Various			1988	11,646						10
11	Various			1989	5,250						11
12	Various			1990	7,780						12
13	Various			1991	16,578						13
14	Various			1992	17,269						14
15	Various			1993	21,968						15
16	Various			1994	13,356						16
17	Various			1995	12,270						17
18	Various			1996	15,797						18
19	Various			1997	7,187						19
20	Various			1998	17,815						20
21	Various			1999	6,043						21
22	Various			2000	235,020						22
23	Various			2001	61,023						23
24	Various			2002	236,588						24
25	Various			2003	110,588						25
26	Various			2004	98,820						26
27	Various			2005	1,500						27
28	Various			2006	18,167						28
29	Various			2007	7,963						29
30	Various			2008	12,185						30
31	Various			2009	10,849						31
32	Various			2010	87,696						32
33	Various			2011	66,198						33
34	Various			2012	162,288						34
35	Various			2013	55,948						35
36	Various			2014	50,487						36

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

See Page 12A, Line 70 for total

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	Elevator - Remove and Replace Casings	2016	$ 27,200	$		$	$	$	37
38	Elevator - Control System Board	2016	4,488						38
39	Painting - Group, Therapy, Dishwasher, Basement,								39
40	Basement, Dining, Recreation, Kitchen, Storage,								40
41	2nd and 3rd Floors	2016	22,845						41
42	Nurse Call System	2016	12,094						42
43	Elevator - Two Door Opener	2016	9,500						43
44	Elevator - Hydraulic Cylindar	2016	33,000						44
45	Flooring - Dishwashing Room	2016	4,590						45
46	Facility Renovations								46
47	Structural Engineering, Permits, and Project Management	2016	12,239						47
48	Guest Bathroom - New Tile, Cove Base, Drywall, and Fixture	2016	2,569						48
49	Vestibule - Electric Doors, Electric Signs, Fire Alarm Switch,								49
50	Carpet Tile, Millwork, and Painting	2016	18,977						50
51	Therapy Room - Cornices	2016	317						51
52	Offices - Carpet Tile, Cove Base, Window Treatments, Painting	2016	8,828						52
53	Elevator - Wallcovering, Handrail, Bumper, and Flooring	2016	10,990						53
54	Dayroom - Fireplace, Cove Base, Wallcoverinig, and Window Tr	2016	18,259						54
55	Conference Room - Carpet Tile, Cove Base, Wallcoverings,								55
56	Lighting, and Painting	2016	10,091						56
57	Corridors - Cove Base, Signage, Lights, Wallcoverings, and Han	2016	55,317						57
58	Administrator Bathroom - Tile, Drywall, Lights, and Fixtures	2016	3,062						58
59	Lobby - Cove Base, New Wall, Drop Ceiling, Wallcoverings,								59
60	Electrical Fixtures, Double Doors and Framing, Signs,								60
61	Cornices, and Sheers	2016	29,625						61
62	Facility Renovations								62
63	Resident Rooms - Cove Base, Overbed Lights, Cubicle								63
64	Curtains, Window Treatments, Bumper Guards and								64
65	End Caps, and Painting	2016	52,481						65
66	1st Floor Corridors, Dining Room, and Lobby - Ceiling Tiles	2016	18,557						66
67	1st Floor - New Doors, Hardward, and Installation	2016	34,496						67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,975,452	$		$	$	$	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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		$ 2,975,452	$		$	$	$	1
2									2
3	Elevators - Shunt Trip, Heat Exchangers, and Sprinkler Heads	2017	14,980						3
4	Resident Rooms - Repair walls and repaint, including doors,								4
5	trim, radiator covers, and ceilings (as necessary)	2017	46,000						5
6	Signage - Resident Rooms and Common Areas	2017	4,695						6
7	Resident Rooms - Replace rotted framing and drywall	2017	8,350						7
8	Vinyle Cove Base - 2,650 sq. ft. - Remove and Replace	2017	4,650						8
9	Elevator - Car Top Safety Handrain and Mounting Unit	2017	2,578						9
10	Elevator - Component replacements for modernization	2017	31,310						10
11	Fire Pump	2017	4,081						11
12	Roof Repair	2018	4,800						12
13	Flooring - Vinyl Planks - Basement, 2nd, 3rd Fl Coves	2018	42,986						13
14	Painting - Basement, 2nd, and 3rd Floors	2018	16,239						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)		$ 3,156,121	$		$	$	$	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 3,156,121	$		$	$	$	1
2									2
3	Related Party Allocations - See Supplemental Schedules								3
4									4
5	Allocations - Extended Care Consulting, LLC	2007	164						5
6	Allocations - Extended Care Consulting, LLC	2009	98						6
7	Allocations - Extended Care Consulting, LLC	2010	961						7
8	Allocations - Extended Care Consulting, LLC	2011	346						8
9	Allocations - Extended Care Consulting, LLC	2012	114						9
10	Allocations - Extended Care Consulting, LLC	2014	1,579						10
11	Allocations - Extended Care Consulting, LLC	2016	1,893						11
12	Allocations - Extended Care Consulting, LLC	2017							12
13	Allocations - Extended Care Consulting, LLC	2018							13
14									14
15	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2002	27,282						15
16	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2002	22,537						16
17	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2003	26,559						17
18	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2005	1,320						18
19	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2009	238						19
20	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2014	2,285						20
21	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2015	375						21
22	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2016	1,483						22
23	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2017	2,572						23
24	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2018	1,179						24
25									25
26	Allocations - Extended Care Consulting, LLC / Dyer Building	2007	8,545						26
27									27
28									28
29	Depreciation - Kensington Place Nursing & Rehab Center, LLC			49,031		49,031		171,197	29
30	Depreciation - Boulevard Property, LLC			92,963		92,963		3,716,557	30
31	Depreciation - Extended Care Consulting, LLC			1,251		1,251		109,051	31
32	Depreciation - Extended Care Consulting, LLC / 2201 Main LLC			1,106		1,106		70,758	32
33	Depreciation - Extended Care Consulting, LLC / Dyer Building			189		189		2,177	33
34	TOTAL (lines 1 thru 33)		$ 3,255,651	$ 144,540		$ 144,540	$	$ 4,069,740	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center,]# 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	$ 177,588	$	$	$		$	71
72	Current Year Purchases	17,294						72
73	Fully Depreciated Assets							73
74	See Supplemental	271,584						74
75	TOTALS	$ 466,466	$	$	$		$	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	Ext. Care Consult., LLC			$ 906	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$ 906	$	$	$		$	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)	$	3,842,820	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$	144,540	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$	144,540	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$		84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$	4,069,740	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.

SEE ACCOUNTANTS' PREPARATION REPORT

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

Kensington Place Nursing & Rehabilitation Center, LLC
Medicaid Cost Report
01/01/18 - 12/31/18

Page 13 - Related Party Furniture and Equipment Allocations

Desciption	Acquisiton Date	Grouping				Cost
Boulevard Property, LLC	Prior	Furn. & Equipment				155,000
Extended Care Consulting, LLC	Prior	Furn. & Equipment				8,115
Extended Care Consulting, LLC	Current	Furn. & Equipment				-
Extended Care Consulting, LLC	Full	Furn. & Equipment				100,914
Extended Care Consulting, LLC	Full	Furn. & Equipment				7,555
		-	-	-	-	271,584

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	See Suppl.							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.	/2019	$
13.	/2020	$
14.	/2021	$

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: $ 7,580 Description: See Supplemental 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	Facility	Lexus	$	$ 12,744	17
18					18
19					19
20					20
21	TOTAL		$	$ 12,744	21

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Kensington Place Nursing & Rehabilitation Center, LLC
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Desciption	Amount	Total
Building Rental		
N/A		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total	-	-
Equipment Rental		
Toshiba Financial Systems	6,490	6,490
Other	610	610
		-
Extended Care Consulting, LLC	480	480
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total	7,580	7,580

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

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	$		$ 357,191	$		$ 357,191	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			124,644			124,644	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			331,312			331,312	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				70,309		70,309	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					174		174	12
13	Other (specify): See Supplemental	39 - 03				31,257			31,257	13
14	TOTAL			$		$ 844,404	$ 70,483		$ 914,887	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Kensington Place Nursing & Rehabilitation Center, LLC
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Description	Salaries	Supplies	Other	Total
Laboratory			3,062	3,062
Radiology			1,037	1,037
Medical Equipment Rental			19,532	19,532
Other		174	7,626	7,800
				-
				-
				-
				-
				-
				-
				-
				-
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				-
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				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	-	174	31,257	31,431

STATE OF ILLINOIS

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/18 (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	$ 31,294	$ 250,439	1
2	Cash-Patient Deposits	48,676	48,676	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 1,048,004)	2,519,980	2,519,980	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	66,933	66,933	6
7	Other Prepaid Expenses	389	389	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental Schedule			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,667,272	$ 2,886,417	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		100,000	13
14	Buildings, at Historical Cost		3,624,354	14
15	Leasehold Improvements, at Historical Cost	641,755	641,755	15
16	Equipment, at Historical Cost	202,186	357,186	16
17	Accumulated Depreciation (book methods)	(171,197)	(3,887,754)	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 Supplemental Schedule	777,664	5,528,592	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,450,408	$ 6,364,133	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,117,680	$ 9,250,550	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 671,741	$ 671,741	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	48,676	48,676	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	378,295	378,295	30
31	Accrued Taxes Payable (excluding real estate taxes)	14,998	14,998	31
32	Accrued Real Estate Taxes(Sch.IX-B)		131,661	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental Schedule	1,468,404		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,582,114	$ 1,245,371	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	609,701	609,701	39
40	Mortgage Payable		6,775,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental Schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 609,701	$ 7,384,701	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,191,815	$ 8,630,072	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 925,865	$ 620,478	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,117,680	$ 9,250,550	48

SEE ACCOUNTANTS' PREPARATION REPORT

***(See instructions.)**

Kensington Place Nursing & Rehabilitation Center, LLC
Medicaid Cost Report
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Page 17 Supplemental Schedule

Description	Operating	Building	Total
Line 9 - Other Current Assets			
			-
			-
			-
			-
			-
Sub-Total	-	-	-
Line 23 - Long Term Assets			
Organization Costs (Net of Amort.)	1,600		1,600
State Replacement Tax Benefit	1,064		1,064
Option Deposit	775,000		775,000
Due from Affiliated Entities		4,750,928	4,750,928
			-
Sub-Total	777,664	4,750,928	5,528,592
Line 36 - Other Current Liability			
Due to Affiliated Entities	1,468,404	(1,468,404)	-
			-
			-
			-
			-
Sub-Total	1,468,404	(1,468,404)	-
Line 43 - Long term Liabilities			
			-
			-
			-
			-
			-
Sub-Total	-	-	-

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 711,183	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 711,183	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	672,779	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	(458,097)	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)**	$ 214,682	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)**	$ 925,865	24 *

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	$ 10,406,872	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 10,406,872	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	295,998	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 295,998	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	25,271	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 25,271	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	See Supplemental Schedule	41	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 41	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,728,182	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,348,488	31
32	Health Care	3,284,374	32
33	General Administration	2,817,063	33
	B. Capital Expense		
34	Ownership	1,324,890	34
	C. Ancillary Expense		
35	Special Cost Centers	914,887	35
36	Provider Participation Fee	365,701	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 10,055,403	40
41	**Income before Income Taxes (line 30 minus line 40)****	672,779	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 672,779	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 7,554,462	44
45	Private Pay - Net Inpatient Revenue	125,767	45
46	Medicare - Net Inpatient Revenue	2,414,954	46
47	Other-(specify) Insurance - Net Inpatient Revenue	275,559	47
48	Other-(specify) Hospice - Net Inpatient Revenue	36,130	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 10,406,872	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Not Final 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.**

SEE ACCOUNTANTS' PREPARATION REPORT

Kensington Place Nursing & Rehabilitation Center, LLC
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Page 19 Supplemental Schedule

Description		Amount		Total
Other Income		41		41
				-
				-
				-
				-
				-
				-
				-
				-
				-
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				-
				-
				-
Total		41		41

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	1,922	2,061	$ 120,457	$ 58.45	1
2	Assistant Director of Nursing	1,809	1,977	84,651	42.82	2
3	Registered Nurses	12,614	13,688	428,091	31.27	3
4	Licensed Practical Nurses	28,400	30,820	847,776	27.51	4
5	CNAs & Orderlies	67,123	74,060	975,313	13.17	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,459	6,202	98,377	15.86	8
9	Activity Director	1,804	2,035	34,195	16.80	9
10	Activity Assistants	4,689	5,339	66,302	12.42	10
11	Social Service Workers	11,994	12,834	239,381	18.65	11
12	Dietician					12
13	Food Service Supervisor	1,903	2,088	49,038	23.49	13
14	Head Cook	5,271	5,923	76,750	12.96	14
15	Cook Helpers/Assistants	10,558	11,721	143,830	12.27	15
16	Dishwashers					16
17	Maintenance Workers	3,656	4,023	77,389	19.24	17
18	Housekeepers	17,666	19,231	248,446	12.92	18
19	Laundry	3,351	3,723	46,107	12.38	19
20	Administrator	1,997	2,166	201,450	93.01	20
21	Assistant Administrator	1,989	2,206	115,239	52.24	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,759	14,757	365,936	24.80	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	1,917	2,117	29,801	14.08	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	5,350	5,771	164,588	28.52	33
34	TOTAL (lines 1 - 33)	204,231	222,742	$ 4,413,117 *	$ 19.81	34

SEE ACCOUNTANTS' PREPARATION REPORT

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		$ 21,179	01 - 03	35
36	Medical Director		9,000	09 - 03	36
37	Medical Records Consultant		1,692	10 - 03	37
38	Nurse Consultant		57,338	10 - 03	38
39	Pharmacist Consultant		11,200	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		2,592	11 - 03	44
45	Social Service Consultant		2,176	12 - 03	45
46	Other(specify) See Supplemental		25,887		46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 131,064		49

C. CONTRACT NURSES

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

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

** See instructions.

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Page 20 Supplemental Schedule

Description	CC Reference	Hours Worked	Hours Paid	Salary	Average Rate	Hours Paid	Contracted Cost
Nursing Home Employees							
Security	07	2,266	2,450	28,438	11.61		
Care Plan Coordinator	10	2,332	2,528	92,867	36.74		
Quality Control Nurse	10	752	793	43,283	54.58		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
Total		5,350	5,771	164,588	103		
Contracted Services							
URC Consultant	10						4,531
MDS Consultant	10						21,164
Art Consultant	11						192
Total						-	25,887

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, L # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Yechiel Mashiach	Administrator	15.20	$ 201,450
Cynthia Staine	Asst. Admin.	0.00	115,239
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 316,689

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
Extended Care Consulting, LLC	Home Office	$ 134,400
Plante & Moran, PLLC	Accounting	21,993
Personnel Planners, Inc.	Unemployment Consultant	1,806
Ability Network	Data Processing / IT Cons.	6,635
National Datacare Corporation	Data Processing / IT Cons.	2,638
Propay	Data Processing / IT Cons.	23,704
Matrixcare	Data Processing / IT Cons.	14,339
Other	Data Processing / IT Cons.	10,227
Generation Law, Ltd.	Legal	220
Other	Other Professional	13,708
Other	Non-Allowable	11,048
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 240,718

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 95,113
Unemployment Compensation Insurance	48,095
FICA Taxes	325,153
Employee Health Insurance	230,103
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Pension	62,256
Other Employee Benefits	1,970
TOTAL (agree to Schedule V, line 22, col.8)	$ 762,690

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	29,848
Health Care Worker Background Check	10,456
(Indicate # of checks performed)	
Patient Background Checks	
Licenses	6,871
Dues - Associations	20,050
Dues and Subscriptions	593
Advertising and Promotion	15,302
Extended Care Consulting, LLC	1,917
Less: Public Relations Expense	( )
Non-allowable advertising	(15,302)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 71,725

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	409
Extended Care Consulting, LLC	364
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 773

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' PREPARATION REPORT

Kensington Place Nursing & Rehabilitation Center, LLC
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Page 21 Supplemental Schedule - Other Professional Fees

Vendor	Service Description		Amount		Total
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
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					-
					-
					-
					-
Total			-		-

Kensington Place Nursing & Rehabilitation Center, LLC
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Page 21 Supplemental Schedule - Legal Invoice Detail

Vendor	Service Description	Invoice Date		Amount	Non-Allowable	Allowable
Generation Law, Ltd.	Guardianship	01/31/18		55	-	55
Generation Law, Ltd.	Guardianship	02/28/18		110	-	110
Generation Law, Ltd.	Guardianship	04/30/18		55	-	55
						-
						-
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						-
						-
						-
Total				220	-	220

Facility Name & ID Number Kensington Place Nursing & Rehabilitation Center, LLC # 0052712 Report Period Beginning: 01/01/18 Ending: 12/31/18

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? **No**
If YES, give association name and amount. **ICLTC - $20,050**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(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? **5 - 10 Yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ _____ Line **10 - 02**

(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. $ **365,701**
This amount is to be recorded on line 42 of Schedule V.

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

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

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **0**

(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? **Ln 14**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

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

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

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