



Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712 Report Period Beginning: 01/01/15 Ending: 12/31/15

**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	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	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 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	43,037	129	3,820	46,986	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	43,037	129	3,820	46,986	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 83.05%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES  NO

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  Date 05/01/87 NO

K. Was the facility certified for Medicare during the reporting year?

YES  NO  If YES, enter number of beds certified 155 and days of care provided 3,820

Medicare Intermediary National Government Services, Inc.

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year? YES  NO

Tax Year: 12/31/15 Fiscal Year: 12/31/15

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kensington Place Nsg & Rehab # 0052712 Report Period Beginning: 01/01/15 Ending: 12/31/15

**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	224,907	23,716	15,865	264,488		264,488	156	264,644		1
2	Food Purchase		266,542		266,542		266,542	414	266,956		2
3	Housekeeping	138,929	29,180		168,109		168,109	1,092	169,201		3
4	Laundry	61,030	17,823		78,853		78,853		78,853		4
5	Heat and Other Utilities			131,392	131,392		131,392	1,655	133,047		5
6	Maintenance	105,146		149,010	254,156		254,156	14,259	268,415		6
7	Other (specify):* <a href="#">See Supplemental</a>	37,814			37,814		37,814	817	38,631		7
8	<b>TOTAL General Services</b>	567,826	337,261	296,267	1,201,354		1,201,354	18,393	1,219,747		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			9,000	9,000		9,000		9,000		9
10	Nursing and Medical Records	2,202,423	110,585	38,876	2,351,884		2,351,884	(42)	2,351,842		10
10a	Therapy	126,639			126,639		126,639		126,639		10a
11	Activities	91,285	10,261	2,541	104,087		104,087		104,087		11
12	Social Services	210,922	12,675	2,349	225,946		225,946		225,946		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <a href="#">See Supplemental</a>										15
16	<b>TOTAL Health Care and Programs</b>	2,631,269	133,521	52,766	2,817,556		2,817,556	(42)	2,817,514		16
	<b>C. General Administration</b>										
17	Administrative	280,079			280,079		280,079	19,629	299,708		17
18	Directors Fees										18
19	Professional Services			269,694	269,694	(4,871)	264,823	(150,055)	114,768		19
20	Dues, Fees, Subscriptions & Promotions			38,629	38,629		38,629	(6,390)	32,239		20
21	Clerical & General Office Expenses	232,078	2,522	524,845	759,445		759,445	(376,475)	382,970		21
22	Employee Benefits & Payroll Taxes			688,275	688,275		688,275	(5,848)	682,427		22
23	Inservice Training & Education			3,902	3,902		3,902		3,902		23
24	Travel and Seminar			4,557	4,557		4,557	335	4,892		24
25	Other Admin. Staff Transportation			19,295	19,295		19,295	(13,140)	6,155		25
26	Insurance-Prop.Liab.Malpractice			222,529	222,529		222,529	1,362	223,891		26
27	Other (specify):* <a href="#">See Supplemental</a>							24,764	24,764		27
28	<b>TOTAL General Administration</b>	512,157	2,522	1,771,726	2,286,405	(4,871)	2,281,534	(505,818)	1,775,716		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,711,252	473,304	2,120,759	6,305,315	(4,871)	6,300,444	(487,467)	5,812,977		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

**Kensington Place Nursing & Rehab Center, LLC**  
**Medicaid Cost Report**  
**01/01/15 - 12/31/15**

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**Page 3 Supplemental Schedule**

Description	Salaries	Supplies	Other
<b>Line 7 Detailed</b>			
Security	37,814		
Allocated - Extended Care Consulting			
Employee Benefits			817
Total	37,814	-	817
<b>Line 15 Detailed</b>			
Total	-	-	-
<b>Line 27 Detailed</b>			
Allocated - Extended Care Consulting			
Employee Benefits			24,764
Total	-	-	24,764

**Kensington Place Nursing & Rehab Center, LLC**  
**Medicaid Cost Report**  
**01/01/15 - 12/31/15**

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**Page 3 Line 25 Supplemental Schedule**

Payee	Amount	Allowable
Sonia Navar	83	83
David Mashiach	280	280
Zaidi Shoab	1,244	1,244
Lorena Robledo-Sommerfield	914	914
Shoab Zaidi	1,903	1,903
Fox River Foods	396	396
Non-Allowable	14,475	
Allocation - Extended Care Consulting	1,335	1,335
Total	20,630	6,155

Facility Name & ID Number Kensington Place Nsg & Rehab

#0052712

Report Period Beginning:

01/01/15

Ending:

12/31/15

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			22,177	22,177		22,177	95,121	117,298			30
31	Amortization of Pre-Op. & Org.			1,750	1,750		1,750		1,750			31
32	Interest			11,494	11,494		11,494	6,528	18,022			32
33	Real Estate Taxes			197,270	197,270	4,871	202,141	4,350	206,491			33
34	Rent-Facility & Grounds			926,416	926,416		926,416	(926,416)				34
35	Rent-Equipment & Vehicles			27,024	27,024		27,024	796	27,820			35
36	Other (specify):* <a href="#">See Supplemental</a>											36
37	<b>TOTAL Ownership</b>			1,186,131	1,186,131	4,871	1,191,002	(819,621)	371,381			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		70,402	549,249	619,651		619,651		619,651			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			344,701	344,701		344,701		344,701			42
43	Other (specify):* <a href="#">See Supplemental</a>	17,142			17,142		17,142	(17,142)				43
44	<b>TOTAL Special Cost Centers</b>	17,142	70,402	893,950	981,494		981,494	(17,142)	964,352			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	3,728,394	543,706	4,200,840	8,472,940		8,472,940	(1,324,230)	7,148,710			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

**Kensington Place Nursing & Rehab Center, LLC**  
**Medicaid Cost Report**  
**01/01/15 - 12/31/15**

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**Page 4 Supplemental Schedule**

Description	Salaries	Supplies	Other
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**Line 36 Detailed**

Total	-	-	-
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**Line 43 Detailed**

Marketing	17,142		
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Total	17,142	-	-
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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.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer-ence	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	(2,152)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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	(24,750)	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	(461,258)	21		24
25	Fund Raising, Advertising and Promotional	(7,366)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Supplemental	(210,507)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (706,033)</b>		<b>\$</b>	<b>30</b>

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	2	
		Amount	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)	(618,197)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (618,197)</b>		<b>36</b>
37	<b>TOTAL ADJUSTMENTS (A) and (B) (sum of SUBTOTALS)</b>	<b>\$ (1,324,230)</b>		<b>37</b>

\*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	2	3	4	
		Yes	No	Amount	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	<b>TOTAL (C): (sum of lines 38-46)</b>			<b>\$</b>		<b>47</b>

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

Kensington Place Nsg & Rehab

ID# 0052712

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Interest Expense - Non Allowable	\$ (144,000)	32	1
2	Professional Fees - Collections	(2,891)	19	2
3	Legal - Non Allowable	(8,524)	19	3
4	Other Professional - Non Allowable	(9,500)	19	4
5	Jury Duty Income	(42)	10	5
6	Bank Charges	(712)	21	6
7	Theft Loss	(277)	21	7
8	Settlement	(1,400)	21	8
9	Travel - Non Allowable	(14,475)	25	9
10	Marketing	(17,142)	43	10
11				11
12				12
13				13
14				14
15				15
16	Boulevard Property, LLC			16
17	Management Fees	(7,750)	17	17
18	Professional Fees	(3,300)	19	18
19	Office	(494)	21	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	<b>Total</b>	(210,507)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Kensington Place Nsg & Rehab# 0052712

Report Period Beginning:

01/01/15

Ending:

12/31/15

## 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	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	156	0	0	0	0	0	0	0	0	156	1
2	Food Purchase	0	0	414	0	0	0	0	0	0	0	0	414	2
3	Housekeeping	0	0	1,092	0	0	0	0	0	0	0	0	1,092	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,655	0	0	0	0	0	0	0	0	1,655	5
6	Maintenance	0	0	4,763	9,496	0	0	0	0	0	0	0	14,259	6
7	Other (specify):*	0	0	0	817	0	0	0	0	0	0	0	817	7
8	<b>TOTAL General Services</b>	0	0	8,080	10,313	0	0	0	0	0	0	0	18,393	8
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(42)	0	0	0	0	0	0	0	0	0	0	(42)	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	<b>TOTAL Health Care and Programs</b>	(42)	0	0	0	0	0	0	0	0	0	0	(42)	16
	<b>C. General Administration</b>													
17	Administrative	(7,750)	7,750	2,976	16,653	0	0	0	0	0	0	0	19,629	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(24,215)	3,300	(129,140)	0	0	0	0	0	0	0	0	(150,055)	19
20	Fees, Subscriptions & Promotions	(7,366)	0	976	0	0	0	0	0	0	0	0	(6,390)	20
21	Clerical & General Office Expenses	(488,891)	494	12,183	99,739	0	0	0	0	0	0	0	(376,475)	21
22	Employee Benefits & Payroll Taxes	0	0	0	(5,848)	0	0	0	0	0	0	0	(5,848)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	335	0	0	0	0	0	0	0	0	335	24
25	Other Admin. Staff Transportation	(14,475)	0	1,335	0	0	0	0	0	0	0	0	(13,140)	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,362	0	0	0	0	0	0	0	0	1,362	26
27	Other (specify):*	0	0	0	24,764	0	0	0	0	0	0	0	24,764	27
28	<b>TOTAL General Administration</b>	(542,697)	11,544	(109,973)	135,308	0	0	0	0	0	0	0	(505,818)	28
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	(542,739)	11,544	(101,893)	145,621	0	0	0	0	0	0	0	(487,467)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning:

01/01/15

Ending:

12/31/15

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)	
	<b>D. Ownership</b>													
30	Depreciation	0	92,963	2,158	0	0	0	0	0	0	0	0	95,121	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(146,152)	144,000	8,680	0	0	0	0	0	0	0	0	6,528	32
33	Real Estate Taxes	0	0	4,350	0	0	0	0	0	0	0	0	4,350	33
34	Rent-Facility & Grounds	0	(926,416)	0	0	0	0	0	0	0	0	0	(926,416)	34
35	Rent-Equipment & Vehicles	0	0	796	0	0	0	0	0	0	0	0	796	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(146,152)</b>	<b>(689,453)</b>	<b>15,984</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(819,621)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
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	0	0	0	0	0	0	0	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):*	(17,142)	0	0	0	0	0	0	0	0	0	0	(17,142)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(17,142)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(17,142)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(706,033)</b>	<b>(677,909)</b>	<b>(85,909)</b>	<b>145,621</b>	<b>0</b>	<b>(1,324,230)</b>	<b>45</b>						

**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.**  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	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	34	Rent	\$ 926,416	Boulevard Property, LLC	100.00%	\$	(926,416)	1
2	V	33	Real Estate Taxes	197,270	Boulevard Property, LLC	100.00%		(197,270)	2
3	V	17	Management Fees		Boulevard Property, LLC	100.00%	7,750	7,750	3
4	V	19	Professional Fees		Boulevard Property, LLC	100.00%	3,300	3,300	4
5	V	21	Office		Boulevard Property, LLC	100.00%	494	494	5
6	V	21	State Replacement Tax		Boulevard Property, LLC	100.00%			6
7	V	30	Depreciation		Boulevard Property, LLC	100.00%	92,963	92,963	7
8	V	31	Amortization		Boulevard Property, LLC	100.00%			8
9	V	32	Interest	109,425	Boulevard Property, LLC	100.00%	253,425	144,000	9
10	V	33	Real Estate Taxes		Boulevard Property, LLC	100.00%	197,270	197,270	10
11	V	36	Mortgage Insurance Premiums		Boulevard Property, LLC	100.00%			11
12	V								12
13	V								13
14	Total		\$ 1,233,111				\$ 555,202	\$ * (677,909)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

Kensington Place Nsg &amp; Rehab

# 0052712

Report Period Beginning:

01/01/15

Ending: 12/31/15

## 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	Elimelch 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	CC Health Systems	Des Plaines, IL	Dietary & Supplies	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	2201 Main Street	Evanston, IL	Bldg. Company	5
6	Malkara Ray-Mashiach	15.20%	Lemont Nursing and Rehab	Lemont, IL	Vent Lease	Evanston, IL	Vent. Rental	6
7	Atied	40.00%	Prairie Manor Halth Care	Chicago Heights, IL	Tricare Rehab	Hillside, IL	Therapy	7
8			Rainbow Beach Nursing Center	Chicago, IL	Reliable Medical	Des Plaines, IL	Medical Supplies	8
9			Sheridan Shores	Chicago, IL	Harbor Light	Glen Ellyn, IL	Hospice	9
10			South Suburban Rehabilitation Center	Chicago, IL	MAC Rx	Des Plaines, IL	Pharmacy	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' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1 Dietary	\$	Extended Care Consulting, LLC	100.00%	\$ 156	\$	156	15
16	V	2 Food		Extended Care Consulting, LLC	100.00%	414		414	16
17	V	3 Housekeeping		Extended Care Consulting, LLC	100.00%	1,092		1,092	17
18	V	5 Utilities		Extended Care Consulting, LLC	100.00%	1,655		1,655	18
19	V	6 Maintenance		Extended Care Consulting, LLC	100.00%	4,763		4,763	19
20	V	17 Administrative		Extended Care Consulting, LLC	100.00%	2,976		2,976	20
21	V	19 Professional Fees	134,400	Extended Care Consulting, LLC	100.00%	5,260		(129,140)	21
22	V	20 Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	976		976	22
23	V	21 Office and Clerical		Extended Care Consulting, LLC	100.00%	12,183		12,183	23
24	V	24 Seminar and Travel		Extended Care Consulting, LLC	100.00%	335		335	24
25	V	25 Other Staff Admin. Trans.		Extended Care Consulting, LLC	100.00%	1,335		1,335	25
26	V	26 Insurance		Extended Care Consulting, LLC	100.00%	1,362		1,362	26
27	V	30 Depreciation		Extended Care Consulting, LLC	100.00%	2,158		2,158	27
28	V	32 Interest		Extended Care Consulting, LLC	100.00%	8,680		8,680	28
29	V	33 Real Estate Taxes		Extended Care Consulting, LLC	100.00%	4,350		4,350	29
30	V	35 Rent - Equipment and Auto		Extended Care Consulting, LLC	100.00%	796		796	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		\$ 134,400			\$ 48,491	\$ *	(85,909)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6 Maintenance (Pooled)	\$	Extended Care Consulting, LLC	100.00%	\$ 9,496	\$ 9,496	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%	817	817	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%	16,653	16,653	19
20	V	21 Office and Clerical (Pooled)		Extended Care Consulting, LLC	100.00%	99,739	99,739	20
21	V	21 Office and Clerical (Direct)	20,425	Extended Care Consulting, LLC	100.00%	20,425		21
22	V	27 Emp. Gen. - Gen. Admin. (Pooled)		Extended Care Consulting, LLC	100.00%	19,980	19,980	22
23	V	27 Emp. Gen. - Gen. Admin. (Direct)		Extended Care Consulting, LLC	100.00%	4,784	4,784	23
24	V	22 Employee Benefits	5,848	Extended Care Consulting, LLC	100.00%		(5,848)	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		\$ 26,273			\$ 171,894	\$ * 145,621	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Dietary	\$	Care Centers Health Systems, Inc.	100.00%	\$	\$
16	V	10 Nursing		Care Centers Health Systems, Inc.	100.00%		
17	V	39 Ancillary		Care Centers Health Systems, Inc.	100.00%		
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 0	\$ *

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39 Ancillary	\$	Tricare Rehab	100.00%	\$	\$	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		\$			\$	0	\$ *

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10 Nursing Supplies	\$	Reliable Medical of the Midwest, LLC	100.00%	\$	\$
16	V	39 Ancillary		Reliable Medical of the Midwest, LLC	100.00%		
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 0	\$ *

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22 Employee Benefits	\$ 117,165	CCS VEBA	100.00%	\$ 117,165	\$	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		\$ 117,165			\$ 117,165	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	30 Depreciation	\$	Vent Lease, LLC	100.00%	\$	\$
16	V	32 Interest		Vent Lease, LLC	100.00%		
17	V	39 Ancillary		Vent Lease, LLC	100.00%	0	
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 0	\$ *

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10 Nursing and Medical Records	\$	MAC Rx, LLC	100.00%	\$ 0	\$
16	V	39 Ancillary		MAC Rx, LLC	100.00%	0	
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 0	\$ *

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	3 Housekeeping	\$	Extended Care Clinical, LLC	100.00%	\$ 0	\$	15
16	V	5 Utilities		Extended Care Clinical, LLC	100.00%	0		16
17	V	6 Maintenance		Extended Care Clinical, LLC	100.00%	0		17
18	V	19 Professional Fees		Extended Care Clinical, LLC	100.00%	0		18
19	V	20 Dues and Subscriptions		Extended Care Clinical, LLC	100.00%	0		19
20	V	21 Office and Clerical		Extended Care Clinical, LLC	100.00%	0		20
21	V	24 Training		Extended Care Clinical, LLC	100.00%	0		21
22	V	26 Insurance		Extended Care Clinical, LLC	100.00%	0		22
23	V	30 Depreciation		Extended Care Clinical, LLC	100.00%	0		23
24	V	32 Interest		Extended Care Clinical, LLC	100.00%	0		24
25	V	33 Real Estate Taxes		Extended Care Clinical, LLC	100.00%	0		25
26	V							26
27	V	1 Dietary		Extended Care Clinical, LLC	100.00%	0		27
28	V	7 Employee Benefits		Extended Care Clinical, LLC	100.00%	0		28
29	V	10 Nursing		Extended Care Clinical, LLC	100.00%	0		29
30	V	12 Social Services		Extended Care Clinical, LLC	100.00%	0		30
31	V	15 Employee Benefits		Extended Care Clinical, LLC	100.00%	0		31
32	V	17 Administrative		Extended Care Clinical, LLC	100.00%	0		32
33	V	21 Office and Clerical		Extended Care Clinical, LLC	100.00%	0		33
34	V	27 Employee Benefits		Extended Care Clinical, LLC	100.00%	0		34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 0	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kensington Place Nsg & Rehab # 0052712 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Adam Vales	Relative	Clerical	0.00%	See Attached	0.74	1.85%	Alloc. Salary	\$ 1,257	22 - 07	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 1,257		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' COMPILATION REPORT

Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Boulevard Property, LLC

Street Address

3405 S Michigan Avenue

City / State / Zip Code

Chicago, Illinois 60616

Phone Number

(

Fax Number

(

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	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' COMPILATION REPORT

Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization 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	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Patient Days	1,326,152	30	\$ 4,390	\$ 46,986	\$ 156	1
2	2	Food	Patient Days	1,326,152	30	11,689	46,986	414	2
3	3	Housekeeping	Patient Days	1,326,152	30	30,827	46,986	1,092	3
4	5	Utilities	Patient Days	1,326,152	30	46,718	46,986	1,655	4
5	6	Maintenance	Patient Days	1,326,152	30	134,435	46,986	4,763	5
6	17	Administrative	Patient Days	1,326,152	30	84,000	46,986	2,976	6
7	19	Professional Fees	Patient Days	1,326,152	30	148,456	46,986	5,260	7
8	20	Dues and Subscriptions	Patient Days	1,326,152	30	27,539	46,986	976	8
9	21	Office and Clerical	Patient Days	1,326,152	30	343,869	46,986	12,183	9
10	24	Travel and Seminar	Patient Days	1,326,152	30	9,455	46,986	335	10
11	25	Other Staff Admin. Trans.	Patient Days	1,326,152	30	37,668	46,986	1,335	11
12	26	Insurance	Patient Days	1,326,152	30	38,431	46,986	1,362	12
13	30	Depreciation	Patient Days	1,326,152	30	60,912	46,986	2,158	13
14	32	Interest	Patient Days	1,326,152	30	244,990	46,986	8,680	14
15	33	Real Estate Taxes	Patient Days	1,326,152	30	122,786	46,986	4,350	15
16	35	Rent - Equipment and Auto	Patient Days	1,326,152	30	22,475	46,986	796	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,368,640	\$ 48,491	\$ 48,491	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization 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	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	Maintenance	Patient Days	30	\$ 268,019	\$ 268,019	46,986	\$ 9,496	1
2	6	Maintenance	Direct	1	10,126	10,126			2
3	7	Emp. Ben. - Gen. Serv.	Patient Days	30	23,065		46,986	817	3
4	7	Emp. Ben. - Gen. Serv.	Direct	1	853				4
5	17	Administrative	Patient Days	30	470,018	470,018	46,986	16,653	5
6	21	Office and Clerical	Patient Days	30	2,815,061	2,815,061	46,986	99,739	6
7	21	Office and Clerical	Direct	1	20,425	20,425	1	20,425	7
8	27	Emp. Gen. - Gen. Admin.	Patient Days	30	563,937		46,986	19,980	8
9	27	Emp. Gen. - Gen. Admin.	Direct	1	4,784		1	4,784	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				\$ 4,176,288	\$ 3,583,649		\$ 171,894	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Care Centers Health Systems, Inc.  
 Street Address 200 Howard Avenue #246  
 City / State / Zip Code Des Plaines, Illinois 60018  
 Phone Number ( 224) 612 - 5662  
 Fax Number (

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Profit Margin %		\$	\$		\$	1
2	10	Nursing	Profit Margin %						2
3	39	Ancillary	Profit Margin %						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' COMPILATION REPORT

Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Tricare Rehab  
 Street Address 150 Fencil Lane  
 City / State / Zip Code Hillside, Illinois 60162  
 Phone Number ( 708) 449 - 9400  
 Fax Number ( 708) 449 - 9700

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	10A	Therapy Consultant	Profit Margin %	1,000	10	\$ 1,000		\$	1
2	22	Employee Benefits	Profit Margin %	102	10	102			2
3	39	Therapy	Profit Margin %	5,693,928	10	5,693,928			3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 5,695,030		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Reliable Medical of the Midwest, LLC  
 Street Address 200 Howard Avenue, Suite 246  
 City / State / Zip Code Des Plaines, Illinois 60018  
 Phone Number ( 847) 566 - 0800  
 Fax Number ( )

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	10	Nursing Supplies	Profit Margin %	12,664	3	\$ 9,098		\$	1
2	39	Ancillary Expense	Profit Margin %	725	3	521			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					\$ 9,619		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization 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	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	22	Employee Benefits	Direct Allocations	30	\$ 6,316,950	\$	117,165	\$ 117,165	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				\$ 6,316,950	\$		\$ 117,165	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Vent Lease, LLC  
 Street Address 2201 Main Street  
 City / State / Zip Code Evanston, Illinois 60202  
 Phone Number ( 847) 905 - 3000  
 Fax Number ( 847) 941 - 9565

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	30	Depreciation	Direct			\$		\$	1
2	32	Interest	Direct						2
3	39	Ancillary	Profit Margin %	125,445	16	125,445			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					\$ 125,445		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization MAC Rx, LLC  
 Street Address 2307 Mount Prospect Road  
 City / State / Zip Code Des Plaines, Illinois 60018  
 Phone Number ( 224) 220 - 2700  
 Fax Number ( )

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	10	Nursing and Medical Records	Profit Margin %	248,335	20	\$ 248,335		\$	1
2	39	Ancillary	Profit Margin %	1,903,063	20	1,903,063			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					\$ 2,151,398		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Extended Care Clinical, LLC  
 Street Address 2201 Main Street  
 City / State / Zip Code Evanston, Illinois 60202  
 Phone Number ( 847) 905 - 3000  
 Fax Number ( 847) 491 - 9565

1	2	3	4	5	6	7	8	9
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6
1	3	Housekeeping	Patient Days	794,254	19	\$ 1,974		\$
2	5	Utilities	Patient Days	794,254	19	2,745		
3	6	Maintenance	Patient Days	794,254	19	2,053		
4	19	Professional Fees	Patient Days	794,254	19	10,180		
5	20	Dues and Subscriptions	Patient Days	794,254	19	2,961		
6	21	Office and Clerical	Patient Days	794,254	19	25,207		
7	24	Training	Patient Days	794,254	19	18,605		
8	26	Insurance	Patient Days	794,254	19	9,008		
9	30	Depreciation	Patient Days	794,254	19	12,096		
10	32	Interest	Patient Days	794,254	19	3,455		
11	33	Real Estate Taxes	Patient Days	794,254	19	7,615		
12								
13	1	Dietary	Patient Days	794,254	19	145,601	145,601	
14	7	Employee Benefits	Patient Days	794,254	19	18,397		
15	10	Nursing	Patient Days	794,254	19	712,051	712,051	
16	12	Social Services	Patient Days	794,254	19	415,434	415,434	
17	15	Employee Benefits	Patient Days	794,254	19	142,463		
18	17	Administrative	Patient Days	794,254	19	1,127,702	1,127,702	
19	21	Office and Clerical	Patient Days	794,254	19	325,657	325,657	
20	27	Employee Benefits	Patient Days	794,254	19	183,638		
21								
22								
23								
24								
25	TOTALS					\$ 3,166,842	\$ 2,726,445	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning:

01/01/15

Ending:

12/31/15

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	Private Bank		X	Mortgage		05/01/15	\$ 7,500,000	\$ 7,500,000		4.494%	\$ 109,425	1								
2	Hunter Management	X		Mortgage				1,844,156			144,000	2								
3												3								
4												4								
5												5								
<b>Working Capital</b>																				
6	Private Bank		X	Line of Credit							11,494	6								
7	Alloc. - Extended Care Cons.	X		Line of Credit							8,680	7								
8												8								
9	<b>TOTAL Facility Related</b>						\$ 7,500,000	\$ 9,344,156			\$ 273,599	9								
<b>B. Non-Facility Related*</b>																				
10												10								
11	Interest Income		X								(2,152)	11								
12	Interest Income - Bldg Part.		X								(109,425)	12								
13	Non-Allowable Interest	X									(144,000)	13								
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (255,577)	14								
15	<b>TOTALS (line 9+line14)</b>						\$ 7,500,000	\$ 9,344,156			\$ 18,022	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ 0      Line # N/A

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

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



**2014 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Kensington Place Nsg & Rehab COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0052712  
 CONTACT PERSON REGARDING THIS REPORT Edward N. Slack  
 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 2014 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 2014.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>17-34-119-001-0000</u>	<u>Long Term Care Facility</u>	\$ <u>57,177.40</u>	\$ <u>57,177.40</u>
2. <u>17-34-119-002-0000</u>	<u>Long Term Care Facility</u>	\$ <u>9,662.87</u>	\$ <u>9,662.87</u>
3. <u>17-34-119-003-0000</u>	<u>Long Term Care Facility</u>	\$ <u>95,429.85</u>	\$ <u>95,429.85</u>
4. <u>17-34-119-004-0000</u>	<u>Long Term Care Facility</u>	\$ <u>9,262.08</u>	\$ <u>9,262.08</u>
5. <u>17-34-119-005-0000</u>	<u>Long Term Care Facility</u>	\$ <u>10,865.16</u>	\$ <u>10,865.16</u>
6. <u>17-34-119-006-0000</u>	<u>Long Term Care Facility</u>	\$ <u>10,865.16</u>	\$ <u>10,865.16</u>
7. <u>Alloc. - Ext. Care Consulting</u>	<u>Long Term Care Facility</u>	\$ <u>116,110.42</u>	\$ <u>4,113.83</u>
8. <u>Alloc. - Ext. Care Consulting</u>	<u>Long Term Care Facility</u>	\$ <u>3,814.66</u>	\$ <u>135.15</u>
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u><u>313,187.60</u></u>	\$ <u><u>197,511.50</u></u>

**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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

**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 Nsg & Rehab

# 0052712

Report Period Beginning:

01/01/15 Ending:

12/31/15

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 (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? (a) Own the Equipment (b) Rent equipment from a Related Organization. (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).

Blank lines for listing other business entities.

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES 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.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and a numbered column. Rows include Facility, Alloc. - Ext. Care, and TOTALS.

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Bed*s	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4			1989		\$ 1,209,350	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
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	Building - Carpentry, Drywall, HVAC, Electrical		2012		64,000						34
35	Architectural Work - Basement		2012		6,595						35
36	Install Fire Alarm Systems and Photo Detectors		2012		9,760						36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
37 <a href="#">Call System</a>	2012	\$ 10,703	\$		\$	\$	\$
38 <a href="#">Tile - Kitchen</a>	2012	8,202					
39 <a href="#">Tile - Basement Hallway</a>	2012	2,640					
40 <a href="#">Elevator - Furnish and Install New Door, Rollers, Hatch Door</a>	2012	15,818					
41 <a href="#">Architectural Work - Basement</a>	2012	7,385					
42 <a href="#">Install Wiring From Generator for new E-Stop</a>	2012	7,500					
43 <a href="#">Install New Sprinkler Heads</a>	2012	4,861					
44 <a href="#">Emergency Panel Replacement</a>	2012	14,121					
45 <a href="#">Nurse Call System</a>	2012	10,703					
46 <a href="#">Elevator - GAL Door Restrictors</a>	2013	5,665					
47 <a href="#">Elevator - GAL Door Restrictors</a>	2013	4,216					
48 <a href="#">Hot Water Heater - 80 Gallon 199,000 BTU</a>	2013	8,400					
49 <a href="#">New 30 Circuit Panelboard</a>	2013	6,500					
50 <a href="#">Fire Alarm System Devises</a>	2013	3,161					
51 <a href="#">Elevator - 3D Infrared Detector Edge</a>	2013	3,200					
52 <a href="#">Elevator - Valve Replacement</a>	2013	5,308					
53 <a href="#">Parking Lot - Asphalt and Striping</a>	2013	13,863					
54 <a href="#">Roof Drain</a>	2013	5,635					
55 <a href="#">Hallway Doors - Egress Locks</a>	2014	14,894					
56 <a href="#">Canopy - Main Entrance</a>	2014	9,620					
57 <a href="#">Hot Water / Cold Water Riser</a>	2014	10,370					
58 <a href="#">Electrical Outlets - Nurses Station</a>	2014	2,893					
59 <a href="#">Elevator - Valve Replacement</a>	2014	8,910					
60 <a href="#">Sprinkler System - Grounds</a>	2014	3,800					
61							
62							
63							
64							
65							
66							
67							
68							
69							
70 <b>TOTAL (lines 4 thru 69)</b>		\$ 2,585,925	\$		\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 2,585,925	\$		\$	\$	\$	1
2									2
3	<b>Related Party Allocations - See Supplemental Schedules</b>								3
4									4
5	Allocations - Extended Care Consulting, LLC	2007	163	8	8		73		5
6	Allocations - Extended Care Consulting, LLC	2009	97	5	5		34		6
7	Allocations - Extended Care Consulting, LLC	2010	956	48	48		287		7
8	Allocations - Extended Care Consulting, LLC	2011	344	17	17		86		8
9	Allocations - Extended Care Consulting, LLC	2013	113	6	6		23		9
10	Allocations - Extended Care Consulting, LLC	2014	1,571	79	79		157		10
11									11
12									12
13	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2002	28,018	718	718		9,549		13
14	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2002	23,145				23,145		14
15	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2003	27,276				27,276		15
16	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2005	1,355	144	144		1,353		16
17	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2009	245	12	12		86		17
18	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2014	2,274	114	114		227		18
19	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2015	386	19	19		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	Depreciation - Kensington Place Nursing & Rehab Center, LLC			3,480	3,480		4,820		31
32	Depreciation - Boulevard Property, LLC			92,963	92,963		3,282,668		32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,671,868	\$ 97,613	\$ 97,613	\$	\$ 3,349,803		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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	\$ 53,032	\$ 10,607	\$ 10,607	\$		\$ 14,276	71
72	Current Year Purchases	40,453	8,090	8,090			8,090	72
73	Fully Depreciated Assets							73
74	R.P. Allocations	271,260	807	807			266,527	74
75	TOTALS	\$ 364,745	\$ 19,504	\$ 19,504	\$		\$ 288,893	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	Alloc. - Ext. Care Consult.			\$ 6,394	\$ 181	\$ 181	\$		\$ 5,852	76
77										77
78										78
79										79
80	TOTALS			\$ 6,394	\$ 181	\$ 181	\$		\$ 5,852	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)	\$ 3,163,339	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 117,298	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 117,298	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)	\$ 3,644,548	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

**Kensington Place Nursing & Rehab Center, LLC**  
**Medicaid Cost Report**  
**01/01/15 - 12/31/15**

**Page 13 Supplemental Schedule**

Description	Cost	Book Depr.	S/L Depr.	Accumulated Depreciation
<b>Related Party 1 - Boulevard Property, LLC</b>				
Prior	155,000			155,000
Current				
Total	155,000	-	-	155,000
<b>Related Party 2 - Extended Care Consulting, Inc.</b>				
Prior	107,409	698	698	103,659
Current	1,092	109	109	109
Total	108,501	807	807	103,768
<b>Related Party 3 - Extended Care Consulting, Inc. / Care Centers Building, LLC</b>				
Prior	7,759			7,759
Current				
Total	7,759	-	-	7,759
<b>Related Party 4 -</b>				
Prior				
Current				
Total	-	-	-	-
<b>Total</b>	<b>271,260</b>	<b>807</b>	<b>807</b>	<b>266,527</b>

Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning: 01/01/15

Ending: 12/31/15

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A - Related Party

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	<b>TOTAL</b>				\$			7

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.	<u>/2016</u>	\$ _____
13.	<u>/2017</u>	\$ _____
14.	<u>/2018</u>	\$ _____

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: \_\_\_\_\_\*

**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: \$ 17,742 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	<u>Facility</u>	<u>Lexus</u>	\$ _____	\$ <u>10,078</u>	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$ _____	\$ <b>10,078</b>	21

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

**Kensington Place Nursing & Rehab Center, LLC**  
**Medicaid Cost Report**  
**01/01/15 - 12/31/15**

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**Page 14 Supplemental Schedule - Building and Fixed Equipment**

<b>Vendor</b>	<b>Amount</b>
Total	-

**Page 14 Supplemental Schedule - Equipment Rental**

<b>Vendor</b>	<b>Amount</b>
Hughes Enterprises, Inc.	4,000
Pitney Bowes, Inc.	394
US Bank	6,019
Lenovo Financial Services	6,533
Alloc. - Extended Care Consulting	796
Total	17,742

**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.)**

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility			
		1	2	3	4
		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	<b>TOTALS</b>	\$	\$	\$	\$
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)	
<b>TOTAL TRAINED</b>	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
  - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or) Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)							
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	256,079	\$		\$	256,079	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				32,085				32,085	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				252,564				252,564	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 prescripts					69,556			69,556	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): <a href="#">See Supplemental</a>	39 - 02						846			846	12
13	Other (specify): <a href="#">See Supplemental</a>	39 - 03					8,521				8,521	13
14	TOTAL			\$		\$	549,249	\$	70,402	\$	619,651	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

**Kensington Place Nursing & Rehab Center, LLC**  
**Medicaid Cost Report**  
**01/01/15 - 12/31/15**

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**Page 16 Supplemental Schedule**

Description	Supplies	Other
Medical Supplies	662	
Therapy Supplies	184	
Laboratory		542
Radiology		753
Other Services		7,226
Total	<u>846</u>	<u>8,521</u>

Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning: 01/01/15

Ending: 12/31/15

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of 12/31/15

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 258,802	\$ 497,673	1
2	Cash-Patient Deposits	73,263	73,263	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>570,543</u> )	1,429,829	1,429,829	3
4	Supply Inventory (priced at <u>Cost - FIFO</u> )			4
5	Short-Term Investments			5
6	Prepaid Insurance	263,981	263,981	6
7	Other Prepaid Expenses	4,934	4,934	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Supplemental Schedule</u>	11,750	118,045	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,042,559	\$ 2,387,725	10
<b>B. Long-Term Assets</b>				
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	92,536	92,536	15
16	Equipment, at Historical Cost	93,484	248,484	16
17	Accumulated Depreciation (book methods)	(27,186)	(3,464,854)	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): <u>See Supplemental Schedule</u>	719,379	5,622,193	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 878,213	\$ 6,222,713	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,920,772	\$ 8,610,438	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 1,262,733	\$ 1,262,733	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	73,263	73,263	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	206,367	206,367	30
31	Accrued Taxes Payable (excluding real estate taxes)	8,258	8,258	31
32	Accrued Real Estate Taxes(Sch.IX-B)		202,926	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Supplemental Schedule</u>			36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,550,621	\$ 1,753,547	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	789,322	789,322	39
40	Mortgage Payable		7,500,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>See Supplemental Schedule</u>			43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 789,322	\$ 8,289,322	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,339,943	\$ 10,042,869	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 580,829	\$ (1,432,431)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,920,772	\$ 8,610,438	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**Kensington Place Nursing & Rehab Center, LLC**  
**Medicaid Cost Report**  
**01/01/15 - 12/31/15**

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**Page 17 Supplemental Schedule**

Description	Operating	After Consolidation
<b>Line 9 - Other Current Assets</b>		
Due from Others	9,250	9,250
Due from Employees	710	710
Deposits	1,790	1,790
Real Estate Advance Payment		106,295
Total	<u>11,750</u>	<u>118,045</u>
<b>Line 23 - Other Long Term Assets</b>		
Organization Costs (Net of Amortization)	8,000	8,000
Option Deposit	525,000	
Construction in Progress	161,345	161,345
Due from Affiliates	25,034	5,452,848
Total	<u>719,379</u>	<u>5,622,193</u>
<b>Line 36 - Other Current Liabilities</b>		
Total	<u>-</u>	<u>-</u>
<b>Line 43 - Other Long Term Liabilities</b>		
Total	<u>-</u>	<u>-</u>

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>601,716</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>601,716</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	279,113	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	(300,000)	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (20,887)	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>580,829</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

**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**

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 8,560,734	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 8,560,734	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	189,125	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 189,125	8
<b>C. Other Operating Revenue</b>			
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	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	2,152	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 2,152	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	42	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 42	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 8,752,053	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,201,354	31
32	Health Care	2,817,556	32
33	General Administration	2,286,405	33
<b>B. Capital Expense</b>			
34	Ownership	1,186,131	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	636,793	35
36	Provider Participation Fee	344,701	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 8,472,940	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	279,113	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 279,113	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 6,402,522	44
45	Private Pay - Net Inpatient Revenue	12,116	45
46	Medicare - Net Inpatient Revenue	1,938,431	46
47	Other-(specify) <u>Hospice - Net Inpatient Revenue</u>	46,851	47
48	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	160,814	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 8,560,734	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' COMPILATION REPORT**



Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning:

01/01/15

Ending:

12/31/15

**XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,036	2,206	\$ 100,249	\$ 45.44	1
2	Assistant Director of Nursing	2,036	2,206	81,821	37.09	2
3	Registered Nurses	5,000	5,440	157,998	29.04	3
4	Licensed Practical Nurses	29,890	31,794	792,821	24.94	4
5	CNAs & Orderlies	67,950	74,101	794,824	10.73	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,371	7,121	126,639	17.78	8
9	Activity Director	1,915	2,113	32,373	15.32	9
10	Activity Assistants	5,461	6,084	58,912	9.68	10
11	Social Service Workers	11,988	12,828	210,922	16.44	11
12	Dietician					12
13	Food Service Supervisor	1,739	1,917	41,300	21.54	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,300	18,172	183,607	10.10	15
16	Dishwashers					16
17	Maintenance Workers	5,832	6,436	105,146	16.34	17
18	Housekeepers	13,328	14,545	138,929	9.55	18
19	Laundry	5,372	5,912	61,030	10.32	19
20	Administrator	2,036	2,206	154,863	70.20	20
21	Assistant Administrator	2,036	2,206	87,857	39.83	21
22	Other Administrative	910	996	37,359	37.51	22
23	Office Manager					23
24	Clerical	8,328	8,848	232,078	26.23	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	1,652	1,720	24,203	14.07	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	11,092	12,026	305,463	25.40	33
34	TOTAL (lines 1 - 33)	201,272	218,877	\$ 3,728,394 *	\$ 17.03	34

**B. CONSULTANT SERVICES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$ 15,865	01 - 03	35
36	Medical Director	9,000	09 - 03	36
37	Medical Records Consultant	1,746	10 - 03	37
38	Nurse Consultant	23,737	10 - 03	38
39	Pharmacist Consultant	13,393	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	2,541	11 - 03	44
45	Social Service Consultant	2,349	12 - 03	45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 68,631		49

**C. CONTRACT NURSES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	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

SEE ACCOUNTANTS' COMPILATION REPORT

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

\*\* See instructions.

**Kensington Place Nursing & Rehab Center, LLC**  
**Medicaid Cost Report**  
**01/01/15 - 12/31/15**

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**Page 20 Supplemental Schedule**

<b>Description</b>	<b>Hours Worked</b>	<b>Hours Paid</b>	<b>Salary</b>
<b>Other Salaries</b>			
Security (Line 7)	3,620	3,911	37,814
MDS / Care Plan Coordinator (Line 10)	5,284	5,797	169,113
Quality Assurance Nurse (Line 10)	1,287	1,402	39,243
MDS Coordinator (Line 10)	574	584	42,151
Marketing (Line 43)	327	332	17,142
Total	11,092	12,026	305,463

Facility Name & ID Number Kensington Place Nsg & Rehab

# 0052712

Report Period Beginning: 01/01/15

Ending: 12/31/15

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Yecheil Mashiach	Administrator	0	\$ 154,863	Workers' Compensation Insurance	\$ 127,446	IDPH License Fee	\$ 1,990	
Cynthia Staine	Asst. Admin.	0	87,857	Unemployment Compensation Insurance	61,872	Advertising: Employee Recruitment	22,599	
Loren Summerfield	Administration	0	37,359	FICA Taxes	289,740	Health Care Worker Background Check	4,960	
				Employee Health Insurance	172,388	(Indicate # of checks performed )		
				Employee Meals		<u>Patient Background Checks</u>		
				Illinois Municipal Retirement Fund (IMRF)*		<u>Dues and Subscriptions</u>	788	
				Employee Retirement	27,071	<u>Licenses</u>	926	
				Other Employee Welfare	3,910	<u>Advertising and Promotion</u>	7,366	
						<u>Alloc. - Extended Care Consulting</u>	976	
TOTAL (agree to Schedule V, line 17, col. 1)								
(List each licensed administrator separately.)			\$ 280,079					
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				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Extended Care Consulting, LLC	Home Office		\$ 134,400			\$	Out-of-State Travel	\$
Plante Moran, PLLC	Accounting		17,795					
Personnel Planners, Inc.	Unemployment		1,948					
Grabowski Law Center, LLC	Collections		2,891				In-State Travel	
Paycor Payroll Services	Data Processing		18,820					
E-Health Data Solutions	Data Processing		6,155					
American Data	Data Processing		4,125					
National Datacare Corporation	Data Processing		2,615				Seminar Expense	4,557
Matrix Care	Data Processing		21,509				Alloc. - Extended Care Consulting	335
Ability Network	Data Processing		836					
Emdeon Business Solutions	Data Processing		1,012					
See Supplemental Schedule	See Supplemental Schedule		57,588				Entertainment Expense	( )
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V, line 24, col. 8)	
(For legal fee disclosure, see page 39 of instructions)			\$ 269,694				TOTAL	\$ 4,892

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

**Kensington Place Nursing & Rehab Center, LLC**  
**Medicaid Cost Report**  
**01/01/15 - 12/31/15**

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**Page 21 Supplemental Schedule - Other Professional Fees**

Vendor	Description of Services	Total
Comcast Cable	Data Processing	1,049
RxPerts Pharmacy	Data Processing	1,466
Care Management	Data Processing	7,273
Tad Nelson Consulting	Data Processing	5,115
Microsoft	Data Processing	1,483
Other	Data Processing	986
Generations Law, Ltd	Legal	4,318
Finkel, Martwich & Colson, PC	Legal	4,871
Seyfarth Shaw	Legal	10,000
The William Everett Group	Other	160
Blymass	Other	1,440
Ronald Cournaya	Other	2,500
Other	Other	249
Non-Allowable	Legal	7,178
Non-Allowable	Other	9,500
Sub-Total		57,588

**Kensington Place Nursing & Rehab Center, LLC**  
**Medicaid Cost Report**  
**01/01/15 - 12/31/15**

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**Page 21 Supplemental Schedule - Legal Invoice Detail**

Firm Name	Invoice Date	Description of Services	Total	Non-Allowable Amount
Generation Law Ltd	12/31/14	Non-Allowable (Prior Period)	299	299
Generation Law Ltd	01/07/15	Non-Allowable (Prior Period)	1,047	1,047
Generation Law Ltd	01/21/15	Resident GAL Status	1,265	
Generation Law Ltd	02/24/15	Resident GAL Status	72	
Generation Law Ltd	02/24/15	Resident GAL Status	(830)	
Generation Law Ltd	03/06/15	Resident GAL Status	(18)	
Finkel, Martwick & Colson, PC	03/25/15	RE Tax ReAssessment (2014)	4,871	
Generation Law Ltd	07/24/15	Resident GAL Status	2,483	
Seyfarth Shaw		General Counsel	10,000	
Non-Allowable			7,178	7,178
Sub-Total			26,367	8,524
Allowable			17,843	

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).**

(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Kensington Place Nsg & Rehab# 0052712

Report Period Beginning:

01/01/15Ending: 12/31/15**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report?  
If YES, give association name and amount. N/A
- (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?  
What was the average life used for new equipment added during this period? Yes  
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.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 344,701  
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.
- (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? No 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? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees

**SEE ACCOUNTANTS' COMPILATION REPORT**