

		FOR BHF USE					

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2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

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

I. IDPH License ID Number: 0033407

Facility Name: Aviston Countryside Manor, Inc.

Address: 450 West First Street Aviston 62216
Number City Zip Code

County: Clinton

Telephone Number: (618) 228-7615 Fax # (618) 228-7632

HFS ID Number:

Date of Initial License for Current Owners: 02/23/1988

Type of Ownership:

☐	VOLUNTARY,NON-PROFIT	☒	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☐	Partnership	☐	County
IRS Exemption Code		☒	Corporation	☐	Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Cindy A. Tefsteller Telephone Number: (618) 465-7717
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2011 to 12/31/2011 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider	(Signed)		(Date)
	(Type or Print Name)		
	(Title)		
Paid Preparer	(Signed)	COMPILATION REPORT ATTACHED	
			(Date)
	(Print Name and Title)	Cindy A. Tefsteller Partner	
	(Firm Name & Address)	C.J. Schlosser & Company, L.L.C. 233 East Center Drive, Alton, IL 62002	
	(Telephone)	(618) 465-7717	Fax # (618) 465-7710

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor, Inc.

0033407 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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 _____

	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	<u>34</u>	Skilled (SNF)	<u>34</u>	<u>12,410</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>63</u>	Intermediate (ICF)	<u>63</u>	<u>22,995</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>97</u>	TOTALS	<u>97</u>	<u>35,405</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>1,621</u>	<u>429</u>	<u>3,284</u>	<u>5,334</u>	8
9	SNF/PED					9
10	ICF	<u>16,316</u>	<u>8,517</u>		<u>24,833</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>17,937</u>	<u>8,946</u>	<u>3,284</u>	<u>30,167</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.21%

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)

None

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

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

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 02/23/1988

J. Was the facility purchased or leased after January 1, 1978?
YES ☐ Date _____ NO ☒

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 22 and days of care provided 3,284

Medicare Intermediary CGS

IV. ACCOUNTING BASIS

ACCURAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/2011 Fiscal Year: 12/31/2011
* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor, Inc. # 0033407 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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	
	A. General Services											
1	Dietary	162,755	6,725	6,440	175,920		175,920		175,920			1
2	Food Purchase		151,155		151,155		151,155	(4,328)	146,827			2
3	Housekeeping	82,268	13,516		95,784		95,784	766	96,550			3
4	Laundry	70,533	19,565		90,098		90,098		90,098			4
5	Heat and Other Utilities			125,755	125,755		125,755	(7,720)	118,035			5
6	Maintenance	41,387	93,496	1,020	135,903		135,903	46,530	182,433			6
7	Other (specify):* Sanitation			13,640	13,640		13,640		13,640			7
8	TOTAL General Services	356,943	284,457	146,855	788,255		788,255	35,248	823,503			8
	B. Health Care and Programs											
9	Medical Director			2,400	2,400		2,400		2,400			9
10	Nursing and Medical Records	1,550,370	81,030	3,825	1,635,225		1,635,225	(554)	1,634,671			10
10a	Therapy			2,825	2,825		2,825		2,825			10a
11	Activities	51,635	10,793	2,494	64,922		64,922	(1,871)	63,051			11
12	Social Services	41,382		1,000	42,382		42,382		42,382			12
13	CNA Training					180	180		180			13
14	Program Transportation		4,870		4,870		4,870		4,870			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,643,387	96,693	12,544	1,752,624	180	1,752,804	(2,425)	1,750,379			16
	C. General Administration											
17	Administrative	239,064	19,152	669,989	928,205	(2,963)	925,242	(435,290)	489,952			17
18	Directors Fees											18
19	Professional Services			40,341	40,341		40,341	(1,521)	38,820			19
20	Dues, Fees, Subscriptions & Promotions			23,555	23,555	2,963	26,518	(16,053)	10,465			20
21	Clerical & General Office Expenses	24,047	19,122	67,409	110,578		110,578	65,382	175,960			21
22	Employee Benefits & Payroll Taxes			309,212	309,212		309,212	21,687	330,899			22
23	Inservice Training & Education			2,329	2,329	(180)	2,149	(119)	2,030			23
24	Travel and Seminar			7,798	7,798		7,798	(1,036)	6,762			24
25	Other Admin. Staff Transportation			3,090	3,090		3,090	6,372	9,462			25
26	Insurance-Prop.Liab.Malpractice			50,267	50,267		50,267	1,455	51,722			26
27	Other (specify):*											27
28	TOTAL General Administration	263,111	38,274	1,173,990	1,475,375	(180)	1,475,195	(359,123)	1,116,072			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,263,441	419,424	1,333,389	4,016,254		4,016,254	(326,300)	3,689,954			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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			153,267	153,267		153,267	11,663	164,930			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			22,696	22,696		22,696	1,038	23,734			33
34	Rent-Facility & Grounds			5,500	5,500		5,500	(5,500)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			181,463	181,463		181,463	7,201	188,664			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		109,993	682,607	792,600		792,600	(276)	792,324			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			53,108	53,108		53,108		53,108			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		109,993	735,715	845,708		845,708	(276)	845,432			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,263,441	529,417	2,250,567	5,043,425		5,043,425	(319,375)	4,724,050			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

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(8,727)	5		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				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,270)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions	(683)	30		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(2,735)	17		18
19	Entertainment	(7,788)	17		19
20	Contributions	(1,401)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(7,764)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(14,175)	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	(9,512)	VAR		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (54,055)		\$	30

BHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the
general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(265,320)	VAR	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (265,320)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (319,375)		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

ID#0033407

Report Period Beginning:01/01/2011

Ending:12/31/2011

NON-ALLOWABLE EXPENSES		Sch. V Line	
	Amount	Reference	
1	Offset DVD Sales	\$ (1,871)	111
2	Straight Line Depr. On Items Req'd To Be Capitalized	(62)	302
3	Eliminate Non-Allowable Dues	(100)	203
4	Eliminate Lobbying Portion of 2011 IHCA Dues	(1,799)	204
5	Eliminate Vending Machine Cost	(3,058)	25
6	Offset Vaccination Reimbursements	(276)	396
7	Offset Reimbursements for Copies of Medical Records	(554)	107
8	Eliminate Out-of-State Travel	(119)	238
9	Offset Miscellaneous Reimbursements & Refunds	(309)	179
10	Eliminate Out-of-State Travel	(1,364)	2410
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	(9,512)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aviston Countryside Manor, Inc. # 0033407 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(4,328)	0	0	0	0	0	0	0	0	0	0	(4,328)	2
3	Housekeeping	0	766	0	0	0	0	0	0	0	0	0	766	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(8,727)	1,007	0	0	0	0	0	0	0	0	0	(7,720)	5
6	Maintenance	0	46,530	0	0	0	0	0	0	0	0	0	46,530	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(13,055)	48,303	0	0	0	0	0	0	0	0	0	35,248	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(554)	0	0	0	0	0	0	0	0	0	0	(554)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(1,871)	0	0	0	0	0	0	0	0	0	0	(1,871)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(2,425)	0	0	0	0	0	0	0	0	0	0	(2,425)	16
	C. General Administration													
17	Administrative	(10,832)	103,919	(528,377)	0	0	0	0	0	0	0	0	(435,290)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(7,764)	5,769	474	0	0	0	0	0	0	0	0	(1,521)	19
20	Fees, Subscriptions & Promotions	(17,475)	1,060	362	0	0	0	0	0	0	0	0	(16,053)	20
21	Clerical & General Office Expenses	0	65,382	0	0	0	0	0	0	0	0	0	65,382	21
22	Employee Benefits & Payroll Taxes	0	17,212	4,475	0	0	0	0	0	0	0	0	21,687	22
23	Inservice Training & Education	(119)	0	0	0	0	0	0	0	0	0	0	(119)	23
24	Travel and Seminar	(1,364)	0	328	0	0	0	0	0	0	0	0	(1,036)	24
25	Other Admin. Staff Transportation	0	6,372	0	0	0	0	0	0	0	0	0	6,372	25
26	Insurance-Prop.Liab.Malpractice	0	1,455	0	0	0	0	0	0	0	0	0	1,455	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(37,554)	201,169	(522,738)	0	0	0	0	0	0	0	0	(359,123)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(53,034)	249,472	(522,738)	0	0	0	0	0	0	0	0	(326,300)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aviston Countryside Manor, Inc. # 0033407 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(745)	12,408	0	0	0	0	0	0	0	0	0	11,663	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	1,038	0	0	0	0	0	0	0	0	0	1,038	33
34	Rent-Facility & Grounds	0	0	(5,500)	0	0	0	0	0	0	0	0	(5,500)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(745)	13,446	(5,500)	0	0	0	0	0	0	0	0	7,201	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(276)	0	0	0	0	0	0	0	0	0	0	(276)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	(276)	0	0	0	0	0	0	0	0	0	0	(276)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(54,055)	262,918	(528,238)	0	0	0	0	0	0	0	0	(319,375)	45

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
<u>Jerry & Marilyn King</u>	<u>100.00</u>	<u>Mt. Vernon Countryside Manor, Inc.</u>	<u>Mt. Vernon</u>	<u>King Management</u>	<u>Nashville</u>	<u>Home Office</u>
				<u>King Management</u>	<u>Bonita Springs, FL</u>	<u>Management Co.</u>
		<u>Taylorville Care Center, Inc.</u>	<u>Taylorville</u>	<u>of SW Florida</u>		
				<u>Residential Living Ctr</u>	<u>Mt. Vernon</u>	<u>Assisted Living</u>
				<u>Taylorville Estates</u>	<u>Taylorville</u>	<u>Assisted Living</u>
				<u>Trenton Village</u>	<u>Trenton</u>	<u>Assisted Living</u>

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	3	<u>See Schedule VIII</u>	\$	<u>King Management Co.</u>	<u>100.00%</u>	<u>\$ 766</u>	<u>\$ 766</u>	<u>1</u>
2	V	5	<u>See Schedule VIII</u>		<u>King Management Co.</u>	<u>100.00%</u>	<u>1,007</u>	<u>1,007</u>	<u>2</u>
3	V	6	<u>See Schedule VIII</u>		<u>King Management Co.</u>	<u>100.00%</u>	<u>46,530</u>	<u>46,530</u>	<u>3</u>
4	V	17	<u>See Schedule VIII</u>		<u>King Management Co.</u>	<u>100.00%</u>	<u>103,919</u>	<u>103,919</u>	<u>4</u>
5	V	19	<u>See Schedule VIII</u>		<u>King Management Co.</u>	<u>100.00%</u>	<u>5,769</u>	<u>5,769</u>	<u>5</u>
6	V	20	<u>See Schedule VIII</u>		<u>King Management Co.</u>	<u>100.00%</u>	<u>1,060</u>	<u>1,060</u>	<u>6</u>
7	V	21	<u>See Schedule VIII</u>		<u>King Management Co.</u>	<u>100.00%</u>	<u>65,382</u>	<u>65,382</u>	<u>7</u>
8	V	22	<u>See Schedule VIII</u>		<u>King Management Co.</u>	<u>100.00%</u>	<u>17,212</u>	<u>17,212</u>	<u>8</u>
9	V	25	<u>See Schedule VIII</u>		<u>King Management Co.</u>	<u>100.00%</u>	<u>6,372</u>	<u>6,372</u>	<u>9</u>
10	V	26	<u>See Schedule VIII</u>		<u>King Management Co.</u>	<u>100.00%</u>	<u>1,455</u>	<u>1,455</u>	<u>10</u>
11	V	30	<u>See Schedule VIII</u>		<u>King Management Co.</u>	<u>100.00%</u>	<u>12,408</u>	<u>12,408</u>	<u>11</u>
12	V	33	<u>See Schedule VIII</u>		<u>King Management Co.</u>	<u>100.00%</u>	<u>1,038</u>	<u>1,038</u>	<u>12</u>
13	V								<u>13</u>
14	Total			\$			<u>\$ 262,918</u>	<u>\$ * 262,918</u>	<u>14</u>

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

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	34	Land Lease	\$ 5,500	Jerry & Marilyn King		\$	(5,500)	15
16	V								16
17	V	17	See Schedule VIII	669,989	King Management of SW Florida	100.00%	141,612	(528,377)	17
18	V	19	See Schedule VIII		King Management of SW Florida	100.00%	474	474	18
19	V	20	See Schedule VIII		King Management of SW Florida	100.00%	362	362	19
20	V	22	See Schedule VIII		King Management of SW Florida	100.00%	4,475	4,475	20
21	V	24	See Schedule VIII		King Management of SW Florida	100.00%	328	328	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			\$ 675,489			\$ 147,251	\$ * (528,238)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

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	Jerry King	Owner	Mgmt/Consultant	100.00	265,338	16	31.10	Salary	\$ 139,746	17, 8	1
2	Denise King	Regional Director	Administrative	0.00	195,884	19	31.10	Salary	103,167	17, 8	2
3	Keith King	Maint. Supervisor	Maintenance	0.00	80,644	16	31.10	Salary	42,473	6, 8	3
4	Leslie Pedtke	Administrator	Administrative	0.00	0	50	100.00	Salary	229,054	17, 1	4
5	Marilyn King	Owner	Mgmt/Consultant	100.00	3,543	1	31.10	Salary	1,866	17, 8	5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 516,306		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 Aviston Countryside Manor, Inc. # 0033407 Report Period Beginning: 01/01/2011 Ending: 2/31/2011

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization King Management Company
Street Address 935 South Mill Street
City / State / Zip Code Nashville, IL
Phone Number (618) 327-3064
Fax Number (618) 327-3083

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.

	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	Accumulated Costs	14,062,392	6	\$ 2,462	\$	4,373,436	\$ 766	1
2	5	Utilities	Accumulated Costs	14,062,392	6	3,237		4,373,436	1,007	2
3	6	Maintenance	Accumulated Costs	14,062,392	6	149,612	136,568	4,373,436	46,530	3
4	17	Administrative	Accumulated Costs	14,062,392	6	334,141	331,724	4,373,436	103,919	4
5	19	Professional Fees	Accumulated Costs	14,062,392	6	18,550		4,373,436	5,769	5
6	20	Dues, Fees, & Subscriptions	Accumulated Costs	14,062,392	6	3,408		4,373,436	1,060	6
7	21	Clerical and Office Expense	Accumulated Costs	14,062,392	6	210,230	160,883	4,373,436	65,382	7
8	22	Emp Benefits & Payroll Taxes	Accumulated Costs	14,062,392	6	55,345		4,373,436	17,212	8
9	25	Other Admin Staff Transport	Accumulated Costs	14,062,392	6	20,487		4,373,436	6,372	9
10	26	Insurance	Accumulated Costs	14,062,392	6	4,678		4,373,436	1,455	10
11	30	Depreciation - Other	Accumulated Costs	14,062,392	6	17,432		4,373,436	5,421	11
12	30	Depreciation - Vehicles	Accumulated Costs	14,062,392	6	22,466		4,373,436	6,987	12
13	33	Real Estate Taxes	Accumulated Costs	14,062,392	6	3,339		4,373,436	1,038	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					\$ 845,387	\$ 629,175		\$ 262,918	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor, Inc. # 0033407 Report Period Beginning: 01/01/2011 Ending: 2/31/2011

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization King Management of SW Florida
Street Address 3440 Riviera Lakes Ct.
City / State / Zip Code Bonita Springs, FL 34134
Phone Number ()
Fax Number ()

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.

	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	17	Administrative	Accumulated Costs	14,062,392	6	\$ 455,340	\$ 455,340	4,373,436	\$ 141,612	1
2	19	Professional Fees	Accumulated Costs	14,062,392	6	1,525		4,373,436	474	2
3	20	Dues, Fees, & Subscriptions	Accumulated Costs	14,062,392	6	1,165		4,373,436	362	3
4	22	Payroll Taxes	Accumulated Costs	14,062,392	6	14,388		4,373,436	4,475	4
5	24	Travel & Seminar	Accumulated Costs	14,062,392	6	1,055		4,373,436	328	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					\$ 473,473	\$ 455,340		\$ 147,251	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related Long-Term											
1	Schedule Not Applicable						\$				\$	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$				\$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$				\$	14
15	TOTALS (line 9+line14)						\$				\$	15

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)
B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2010 report.		\$	24,300	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	23,296	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(1,004)	3	
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	23,700	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$		5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	22,696	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2006	22,127	8	
		2007	23,106	9	
		2008	23,806	10	
		2009	23,877	11	
		2010	23,296	12	
Line 4: Accrual is based on 2010 taxes paid.					
Line 7: Real Estate Tax Expense \$22,696					
Home Office Allocation 1,038					
Total Real Estate Tax \$23,734					
		FOR BHF USE ONLY			
		13	FROM R. E. TAX STATEMENT FOR 2010 \$		13
		14	PLUS APPEAL COST FROM LINE 5 \$		14
		15	LESS REFUND FROM LINE 6 \$		15
		16	AMOUNT TO USE FOR RATE CALCULATION\$		16

- NOTES:
- 1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
 - 2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Aviston Countryside Manor, Inc.

COUNTY

Clinton

FACILITY IDPH LICENSE NUMBER

0033407

CONTACT PERSON REGARDING THIS REPORT

Linda Peppenhorst

TELEPHONE

(618) 327-3064

FAX #:

(618) 327-3083

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

Enter the tax index number and real estate tax assessed for 2010 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 2010.

(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>05-05-24-105-049</u>	<u>Sec24Twp2 Rng5PT SW NW 3.34A</u>	\$ <u>22,714.50</u>	\$ <u>22,714.50</u>
2. <u>05-05-24-105-018</u>	<u>Sec24Twp2 Rng5PT SW NW .63A</u>	\$ <u>581.63</u>	\$ <u>581.63</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>23,296.13</u></u>	\$ <u><u>23,296.13</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? _____ YES X 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 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,618

B. General Construction Type: Exterior Brick Frame Number of Stories 1

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).

Section Not Applicable

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: N/A

2. Number of Years Over Which it is Being Amortized: N/A

3. Current Period Amortization: N/A

4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Building & Parking Lot	108,900	1986	\$ 44,774	1
2	Home Office			1,956	2
3	TOTALS	108,900		\$ 46,730	3

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	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	70		1988	1988	\$ 1,472,741	\$ 48,046	30	\$ 49,091	\$ 1,045	\$ 1,170,011	4
5			1988	1988	66,310	2,210	30	2,210		58,942	5
6	27		1990	1990	352,911	13,097	30	11,764	(1,333)	253,900	6
7			1990	1990	6,649	227	30	222	(5)	4,793	7
8											8
	Improvement Type**										
9	Level and Remove Dirt			1988	1,428		10			1,428	9
10	Landscaping & Sod			1988	4,046		10			4,046	10
11	Shrubs			1988	1,219		10			1,219	11
12	Patio			1988	20,500		20			20,500	12
13	Parking Lot			1988	37,691		20			37,691	13
14	Landscaping & Sod			1988	1,900		10			1,900	14
15	Sidewalk & Patio			1988	1,161		20			1,161	15
16	Landscaping			1988	1,020		20			1,020	16
17	Door/Door Frames			1988	16,064		20			16,064	17
18	Finishing Work on Additions			1990	918		15			918	18
19	Storage Building			1993	3,900		15			3,900	19
20	Water Heater			1994	3,164		15			3,164	20
21	Electrical Work			1994	2,293		10			2,293	21
22	Flooring			1995	9,255		10			9,255	22
23	Asphalt Parking Lot			1995	8,288		10			8,288	23
24	DoubleDecker Check Valve			1995	1,750		10			1,750	24
25	HVAC - Kitchen/Laundry			1996	14,577	857	17	857		13,219	25
26	Water Heater			1996	3,312		15			3,312	26
27	Hot Water Heater			1997	3,802	253	15	253		3,654	27
28	Landscaping & Sod			1997	3,499		10			3,499	28
29	Vinyl Flooring			1997	2,570		10			2,570	29
30	Floor Tiles			1997	3,525		10			3,525	30
31	Water Heater			1999	3,468		15	231	231	2,813	31
32	Wallcovering/Flooring			1999	1,774		10			1,774	32
33	Carpet			1999	12,873		10			12,873	33
34	Window Treatments			1999	7,734		5			7,734	34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor, Inc.

0033407

Report Period Beginning:

01/01/2011 Ending:

12/31/2011

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 Renovation C-Wing	2000	\$ 6,749	\$ 450	15	\$ 450	\$	\$ 5,212	37
38 Wallpaper	2000	7,178		5			7,178	38
39 Paint	2000	1,745		5			1,745	39
40 Dressers & Installation	2000	3,870	258	15	258		3,053	40
41 Countertops & Installation	2000	4,008	200	20	200		2,371	41
42 Tile	2000	1,857		10			1,857	42
43 Window Treatment	2000	3,049		5			3,049	43
44 Wanderguard System	2000	2,102		10			2,102	44
45 Room Doors	2000	2,699		10			2,699	45
46 Tile	2000	2,515		10			2,515	46
47 Gravel Parking Lot	2000	2,698		5			2,698	47
48 Air Conditioner Units (3)	2000	1,770		10			1,770	48
49 Tile	2000	2,602		10			2,602	49
50 Diamond Retaining Wall	2001	1,980	66	10	66		1,980	50
51 Cabinets	2001	23,546	589	10	589		23,546	51
52 Addition to Fire Alarm System	2001	4,368	146	10	146		4,368	52
53 Electrical Repairs to Service Entrance	2001	6,725	112	10	112		6,725	53
54 Carpet	2001	3,051		10			3,051	54
55 Door Security Systems	2001	10,589	882	10	882		10,589	55
56 Water Heater	2002	4,552	304	15	304		2,934	56
57 Rooftop A/C Units (3)	2002	14,243	1,424	10	1,424		13,056	57
58 Phone System	2002	7,344	734	10	734		6,671	58
59 Dining Room Additions	2003	8,600	215	40	215		1,827	59
60 Parking Lot	2003	5,446	545	10	545		4,538	60
61 Landscaping	2003	3,040	304	10	304		2,533	61
62 Concrete Pad	2004	4,000	267	15	267		1,955	62
63 Landscaping	2004	6,711	671	10	671		4,865	63
64 Flooring	2004	5,650	565	10	565		4,285	64
65 Carpet	2004	1,694		5			1,694	65
66 Window Treatment	2004	1,935		5			1,935	66
67 Dining Room Additions	2004	159,328	11,381	14	11,381		83,457	67
68 Landscaping	2004	8,297	830	10	830		5,877	68
69								69
70 TOTAL (lines 4 thru 69)		\$ 2,394,283	\$ 84,633		\$ 84,571	\$ (62)	\$ 1,881,953	70

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 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,394,283	\$ 84,633		\$ 84,571	\$ (62)	\$ 1,881,953	1
2									2
3	Floodlights	2006	3,314	331	10	331		1,740	3
4	Concrete Sidewalk	2006	18,000	1,200	15	1,200		6,200	4
5	Water Heater	2006	5,052	505	10	505		2,821	5
6	Flooring	2006	1,900	190	10	190		997	6
7	Heat/Cool Unit	2006	1,066	107	10	107		577	7
8	Cast Iron Piping	2006	11,826	473	25	473		2,641	8
9	Sprinkler System	2006	6,820	682	10	682		3,617	9
10	Sprinkler System	2007	41,900	1,676	25	1,676		7,821	10
11	New Roofing	2007	6,455	646	10	646		2,958	11
12	Gazebo	2007	5,659	377	15	377		1,729	12
13	Paint	2007	2,868	574	5	574		2,533	13
14	Wall Covering Installation	2007	5,600	1,120	5	1,120		4,947	14
15	New Roofing	2007	15,900	1,590	10	1,590		6,890	15
16	Wall Guards	2007	4,154	277	15	277		1,131	16
17	Floor Covering	2007	5,855	586	10	586		2,391	17
18	Landscaping & Electrical Work	2008	3,285	329	10	329		1,177	18
19	Landscaping	2008	4,754	475	10	475		1,585	19
20	Flooring	2008	3,039	304	10	304		937	20
21	Water Heater	2009	6,108	611	10	611		1,425	21
22	Water Softener System	2009	11,812	1,181	10	1,181		3,248	22
23	Oak Doors	2009	2,274	152	15	152		341	23
24	Carpet	2009	1,200	240	5	240		480	24
25	Sprinkler System Heads	2010	3,210	128	25	128		182	25
26	Shed	2010	6,620	331	20	331		524	26
27	Wallpaper	2010	4,573	915	5	915		915	27
28	Water Heater	2010	6,108	611	10	611		713	28
29	Ceiling Refinishes	2011	3,450	96	12	96		96	29
30	Nurse's Station	2011	57,233	1,908	15	1,908		1,908	30
31	Carpet	2011	4,333	794	5	794		794	31
32	Landscaping & Stone Walk	2011	9,511	396	10	396		396	32
33	Facility Sign - Brick/Stucco	2011	6,258	52	20	52		52	33
34	TOTAL (lines 1 thru 33)		\$ 2,664,420	\$ 103,490		\$ 103,428	\$ (62)	\$ 1,945,719	34

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 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 2,664,420	\$ 103,490		\$ 103,428	\$ (62)	\$ 1,945,719	1
2									2
3	Dining Room Chandeliers	2011	2,876	240	10	240		240	3
4	Paint	2011	2,500	250	5	250		250	4
5	Window Treatments & Shutters	2011	7,690	1,116	5	1,116		1,116	5
6	Wallpaper	2011	15,842	2,532	5	2,532		2,532	6
7	Flooring	2011	33,951	2,444	10	2,444		2,444	7
8									8
9									9
10	Home Office Parking Lot	1989	615		5			615	10
11	Home Office Building	1995	30,487		25	1,219	1,219	19,715	11
12	Home Office Interior Finishes Lower Level	1996	1,891		15	63	63	1,891	12
13	Home Office Carpet	1996	661		5			661	13
14	Home Office Cabinets	1996	1,046		20	52	52	811	14
15	Home Office Electrical	1996	362		15	12	12	362	15
16	Home Office Front Door	2002	498		10	50	50	460	16
17	Home Office Wallpaper	2007	284		5	28	28	118	17
18	Home Office Wallpaper	2008	2,333		5	467	467	1,867	18
19	Home Office Carpet	2008	2,875		5	575	575	2,300	19
20	Home Office Tile Flooring	2009	199		10	20	20	60	20
21	Home Office Wallpaper	2009	446		5	89	89	268	21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,768,976	\$ 110,072		\$ 112,585	\$ 2,513	\$ 1,981,429	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	\$272,072	\$23,956	\$26,737	\$2,781	3-15 years	\$161,568	71
72	Current Year Purchases	85,285	3,371	3,436	65	3-15 years	3,436	72
73	Fully Depreciated Assets	547,904					547,904	73
74								74
75	TOTALS	\$905,261	\$27,327	\$30,173	\$2,846		\$712,908	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	Resident Transportation	2006 W/C Passenger Bus	2006	\$48,400	\$4,840	\$4,840		10	\$26,620	76
77	Resident Transportation	2007 Chevy Odyssey Bus	2007	55,176	10,345	10,345		4	55,176	77
78	Home Office Vehicles	Various	Various	37,615		6,987	6,987	4	11,283	78
79										79
80	TOTALS			\$141,191	\$15,185	\$22,172	\$6,987		\$93,079	80

E. Summary of Care-Related Assets

	1	2	
	Reference	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)	\$3,862,15881
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$152,58482
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$164,93083
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$12,34684
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$2,787,41685

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	Outbuilding	\$17,573	\$683	\$17,573	86
87					87
88					88
89					89
90					90
91	TOTALS	\$17,573	\$683	\$17,573	91

G. Construction-in-Progress

	Description	Cost	
92	Section Not Applicable		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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Section Not Applicable
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☐ NO

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

**

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
-

9. Option to Buy:
- ☐ YES☒ N/A☐ NO
- Terms:
- *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☒ N/A☐ YES☐ NO

16. Rental Amount for movable equipment: \$
- Description:
- (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	Section Not Applicable		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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.	/2012	\$
13.	/2013	\$
14.	/2014	\$

* 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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☒ YES
☐ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM
IN OTHER FACILITY
COMMUNITY COLLEGE
HOURS PER CNA

N/A - Testing Costs

3. CLINICAL PORTION:

IN-HOUSE PROGRAM
IN OTHER FACILITY
HOURS PER CNA

N/A - Testing Costs

B. EXPENSES

		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests		180		180
9	TOTALS	\$	\$ 180	\$	\$ 180
10	SUM OF line 9, col. 1 and 2 (e)	\$ 180			

C. CONTRACTUAL INCOME

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

\$None

D. NUMBER OF CNAs TRAINED

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

(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	Schedule V Line & Column Reference	2	3	4		6	7	8	
			Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
					Units	Cost				
1	Licensed Occupational Therapist	39, 3	hrs	\$	12,282	\$ 242,788	\$	12,282	\$	242,788
2	Licensed Speech and Language Development Therapist	39, 3	hrs		1,627	82,906		1,627		82,906
3	Licensed Recreational Therapist		hrs							
4	Licensed Physical Therapist	39, 3	hrs		16,701	324,379		16,701		324,379
5	Physician Care		visits							
6	Dental Care		visits							
7	Work Related Program		hrs							
8	Habilitation		hrs							
9	Pharmacy	39, 2	# of prescripts				109,993			109,993
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
11	Academic Education		hrs							
12	Other (specify):									
13	Other (specify): Labs, X-Ray, Ambul.	39, 3				32,534				32,534
14	TOTAL			\$	30,610	\$ 682,607	\$ 109,993	30,610	\$	792,600

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

This report must be completed even if financial statements are attached.				
		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 315,703	\$	1
2	Cash-Patient Deposits	4,222		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 20,000)	991,081		3
4	Supply Inventory (priced at Cost)	5,726		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	5,087		7
8	Accounts Receivable (owners or related parties)	2,408		8
9	Other(specify): Investment in LTC Insurance	19,885		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,344,112	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	2,745,670		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	943,247		16
17	Accumulated Depreciation (book methods)	(2,701,674)		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):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 987,243	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,331,355	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 384,463	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	8,722		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	195,137		30
31	Accrued Taxes Payable (excluding real estate taxes)	32,325		31
32	Accrued Real Estate Taxes(Sch.IX-B)	23,700		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Third Party Payor Settlement	545,000		36
37	Due from Related Parties	121,386		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,310,733	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,310,733	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,020,622	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,331,355	\$	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,625,393	1
2	Restatements (describe):		2
3			3
4	Prior year adjustment to contractual allowance		4
5	for accrued third party payor settlement	(545,000)	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,080,393	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	247,352	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(307,123)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (59,771)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,020,622	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor, Inc.

0033407

Report Period Beginning: 01/01/2011

Ending: 12/31/2011

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			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 5,020,723	1
2	Discounts and Allowances for all Levels	(739,307)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,281,416	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	946,715	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 946,715	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	51,309	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 51,309	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	3,450	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,450	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	2,990	28
28a	Vending Machine Income	4,897	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 7,887	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,290,777	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	788,255	31
32	Health Care	1,752,624	32
33	General Administration	1,475,375	33
	B. Capital Expense		
34	Ownership	181,463	34
	C. Ancillary Expense		
35	Special Cost Centers	792,600	35
36	Provider Participation Fee	53,108	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,043,425	40
41	Income before Income Taxes (line 30 minus line 40)**	247,352	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 247,352	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No 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. SEE ACCOUNTANTS' COMPILATION REPORT

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

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	1,919	2,166	\$ 60,054	\$ 27.73	1
2	Assistant Director of Nursing	2,037	2,239	42,152	18.83	2
3	Registered Nurses	15,608	17,311	371,299	21.45	3
4	Licensed Practical Nurses	13,522	14,458	253,858	17.56	4
5	CNAs & Orderlies	75,972	77,831	794,692	10.21	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	4,984	5,405	51,635	9.55	10
11	Social Service Workers	3,782	4,111	41,382	10.07	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	15,851	16,863	162,755	9.65	15
16	Dishwashers					16
17	Maintenance Workers	2,501	2,623	41,387	15.78	17
18	Housekeepers	8,988	9,581	82,268	8.59	18
19	Laundry	7,738	8,208	70,533	8.59	19
20	Administrator	2,086	2,086	239,064	114.60	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,859	2,103	24,047	11.43	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	2,409	2,676	28,315	10.58	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	159,256	167,661	\$ 2,263,441 *	\$ 13.50	34

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

** See instructions.

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	123	\$ 5,555	1, 3	35
36	Medical Director	Contract	2,400	9, 3	36
37	Medical Records Consultant	16	828	10, 3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Contract	2,997	10, 3	39
40	Physical Therapy Consultant	Contract	313	10a, 3	40
41	Occupational Therapy Consultant	Contract	412	10a, 3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	Contract	410	10a, 3	43
44	Activity Consultant	42	2,494	11, 3	44
45	Social Service Consultant				45
46	Other(specify)				46
47	Music Therapy Consultant	23	1,690	10a, 3	47
48					48
49	TOTAL (lines 35 - 48)	204	\$ 17,099		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

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
Leslie Pedtke	Administrator	0	\$ 229,054	Workers' Compensation Insurance		\$ 96,302	IDPH License Fee	\$ 995
Karen LaCaze		0	10,010	Unemployment Compensation Insurance		21,544	Advertising: Employee Recruitment	857
				FICA Taxes		162,366	Health Care Worker Background Check	
				Employee Health Insurance		18,004	(Indicate # of checks performed 35)	1,060
				Employee Meals			Patient Background Checks 120	1,200
				Illinois Municipal Retirement Fund (IMRF)*			IHCA Dues	3,288
				Employee Relations		1,230	Miscellaneous Dues & Licenses	1,329
				Pension Expense		9,741	Subscriptions	314
				Employee Physicals		25	Home Office Allocation	1,060
				Home Office Allocation		17,212	Management Company Allocation	362
				Management Company Allocation		4,475	Less: Public Relations Expense (	
							Non-allowable advertising (	
							Yellow page advertising (	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)								
			\$ 239,064					
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
Description			Amount					
Management Fee			\$ 669,989			\$ 330,899		\$ 10,465
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)								
			\$ 669,989					
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
C.J. Schlosser & Compnay	Accounting		\$ 12,605	Section Not Applicable		\$	Out-of-State Travel	\$
Greensfelder, Hemker & Gale	Legal Fees		320					
Mathis, Marifian & Richter	Legal Fees		198					
Mathis, Marifian & Richter	Collection Fees - Eliminated		7,764				In-State Travel	3,458
Thompson Coburn	Legal Fees		19,454					
							Seminar Expense	2,976
							Management Company Allocation	328
							Entertainment Expense (	
							(agree to Sch. V,	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL		\$	line 24, col. 8)	\$ 6,762
			\$ 40,341					

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	Section Not Applicable		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

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.

Yes
IHCA Dues \$3,288
- (3)

Did the nursing home make political contributions or payments to a political action organization?
If YES, have these costs been properly adjusted out of the cost report?

No
N/A
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?
If YES, what is the capacity?

No
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
3-15 Yrs
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$578Line10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?
If NO, attach a complete explanation.

Yes
- (8)

Are you presently operating under a sale and leaseback arrangement?
If YES, give effective date of lease.

No
N/A
- (9)

Are you presently operating under a sublease agreement?

YESXNO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?
If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

YESNONOX
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.
This amount is to be recorded on line 42 of Schedule V.

\$53,108
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?
If YES, attach an explanation of the allocation.

No

- (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?

None
- (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?
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.

No
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V.
Has any meal income been offset against related costs?

\$None
NoneIndicate the amount. \$N/A
- (16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?
If YES, attach a complete explanation.

No

b.

Do you have a separate contract with the Department to provide medical transportation for residents?
If YES, please indicate the amount of income earned from such a program during this reporting period.

No
N/A

c.

What percent of all travel expense relates to transportation of nurses and patients?

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?

N/A

g.

Does the facility transport residents to and from day training?
Indicate the amount of income earned from providing such transportation during this reporting period.

No
\$No

(17)

Has an audit been performed by an independent certified public accounting firm?
Firm Name:

No
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)

If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?
Attach invoices and a summary of services for all architect and appraisal fees

Yes

SEE ACCOUNTANTS' COMPILATION REPORT

AVISTON COUNTRYSIDE MANOR, INC.
IDPH #0033407
RECLASSIFICATION
ATTACHMENT TO SCHEDULE V
12/31/2011

DESCRIPTION	SCHED V LINE #	INCREASE (DECREASE)
FEES & SUBSCRIPTIONS	20	\$ 2,963
ADMINISTRATIVE	17	(2,963)
TO RECLASS THE FOLLOWING EXPENSES RECORDED IN MISC. EXPENSE TO THE CORRECT LINES:		
BACKGROUND CHECKS	\$ 2,260	
LICENSES & FEES	113	
DUES	590	
	<u>\$ 2,963</u>	
INSERVICE TRAINING & EDUCATION	23	(180)
NURSE AIDE TRAINING	13	180
TO RECLASS CNA TRAINING		

AVISTON COUNTRYSIDE MANOR, INC.
IDPH ID #0033407
ATTACHMENT TO SCHEDULE XVII
12/31/2011

BOOK TO TAX RECONCILIATION:

BOOK NET INCOME	\$ 247,352
DEPRECIATION ADJUSTMENT	(169,177)
TRAVEL & ENTERTAINMENT ADJUSTMENT	3,673
CONVERSION TO CASH BASIS ADJUSTMENTS	(397,973)
TAX NET LOSS	\$ <u><u>(316,125)</u></u>

AVISTON COUNTRYSIDE MANOR, INC.
IDPH #0033407
ATTACHMENT TO SCHEDULE XVII, LINE 28
12/31/2011

Miscellaneous Income:

Bank Charges	(20)
Copy Charges - Medical Records	554
DVD Sales	1,871
Vaccination Reimbursements	276
Miscellaneous Reimbursements & Refunds	309
	<u>\$ 2,990</u>

AVISTON COUNTRYSIDE MANOR
ATTACHMENT TO SCHEDULE XIX, SECTION G
12/31/2011

NAME OF EMPLOYEE ATTENDING SEMINAR	JOB TITLE	DATE	LOCATION	SEMINAR TITLE	SEMINAR SPONSOR	SEMINAR COST	TRAVEL/ LODGING COST
Tara Hamilton	Medicare Coordinator	01/19/11	Springfield	Training for Wound Care	IHCA	175	
Jane Schneirs	R.N.	01/19/11	Springfield	Training for Wound Care	IHCA	175	
Leslie Pedtke	Administrator	08/01/11 - 08/04/11	St. Charles, MO	Culture Change in Traditional Environment	IL Pioneer Coalition		196
Natalie Mueller	Office Manager	08/01/11 - 08/04/11	St. Charles, MO	Culture Change in Traditional Environment	IL Pioneer Coalition	575	196
Amy Therrian	Assistant Director of Nursing	08/01/11 - 08/04/11	St. Charles, MO	Culture Change in Traditional Environment	IL Pioneer Coalition	575	196
Marilyn King	Owner	08/01/11 - 08/04/11	St. Charles, MO	Culture Change in Traditional Environment	IL Pioneer Coalition		195
Jerry King	Owner	08/01/11 - 08/04/11	St. Charles, MO	Culture Change in Traditional Environment	IL Pioneer Coalition		195
Denise King	Vice President of Operations	08/01/11 - 08/04/11	St. Charles, MO	Culture Change in Traditional Environment	IL Pioneer Coalition	159	195
Leslie Pedtke	Administrator	08/09/11	St. Louis, MO	Compliance, Reimbursement, & Trending Medicare	Polaris Group	99	
Becky Kenow	Care Plan Coordinator	08/09/11	St. Louis, MO	Compliance, Reimbursement, & Trending Medicare	Polaris Group	99	
Tara Hamilton	Medicare Coordinator	08/09/11	St. Louis, MO	Compliance, Reimbursement, & Trending Medicare	Polaris Group	99	
Denise King	Vice President of Operations	08/09/11	St. Louis, MO	Compliance, Reimbursement, & Trending Medicare	Polaris Group	99	
Leslie Pedtke	Administrator	09/12/11 - 09/15/11	Peoria	IHCA Convention	IHCA		156
Tara Hamilton	Medicare Coordinator	09/12/11 - 09/15/11	Peoria	IHCA Convention	IHCA		156
Becky Kenow	Care Plan Coordinator	09/12/11 - 09/15/11	Peoria	IHCA Convention	IHCA		156
Jennifer Steinkamp	Care Plan Coordinator	09/12/11 - 09/15/11	Peoria	IHCA Convention	IHCA		156
Amy Therrian	Assistant Director of Nursing	09/12/11 - 09/15/11	Peoria	IHCA Convention	IHCA		156
Natalie Mueller	Office Manager	09/12/11 - 09/15/11	Peoria	IHCA Convention	IHCA		156
Karen LaCaze	Manager	09/12/11 - 09/15/11	Peoria	IHCA Convention	IHCA		156
Leslie Pedtke	Administrator	09/16/11	O'Fallon	Behavioral Health & Aging	Chestnut Health	30	
Leslie Pedtke	Administrator	10/04/11 - 10/05/11	Springfield	Leading The Way to Person-Centered Living	IL Pioneer Coalition	71	133
Rachel Promenchenkel	Social Services	10/04/11 - 10/05/11	Springfield	Leading The Way to Person-Centered Living	IL Pioneer Coalition	71	133
Natalie Mueller	Office Manager	10/04/11 - 10/05/11	Springfield	Leading The Way to Person-Centered Living	IL Pioneer Coalition	71	133
Bobbie Warren	Activities	10/04/11 - 10/05/11	Springfield	Leading The Way to Person-Centered Living	IL Pioneer Coalition	71	133
Tara Hamilton	Medicare Coordinator	10/04/11 - 10/05/11	Springfield	Leading The Way to Person-Centered Living	IL Pioneer Coalition	71	133
Nichole Loomis	R.N.	10/04/11 - 10/05/11	Springfield	Leading The Way to Person-Centered Living	IL Pioneer Coalition	71	132
Amy Therrian	Assistant Director of Nursing	10/04/11 - 10/05/11	Springfield	Leading The Way to Person-Centered Living	IL Pioneer Coalition	70	132
Sara Haar	Dietary	10/04/11 - 10/05/11	Springfield	Leading The Way to Person-Centered Living	IL Pioneer Coalition	70	132
Denise King	Vice President of Operations	10/04/11 - 10/05/11	Springfield	Leading The Way to Person-Centered Living	IL Pioneer Coalition	70	132
Tara Hamilton	Medicare Coordinator	10/12/11	Collinsville	DON Conference	LTC-DON of the Metro East	130	
Denise King	Vice President of Operations	11/01/11 - 11/02/11	Springfield	INHAA Convention	INHAA	125	
						2,976	3,458
							6,434
Management Company Allocation							328
							6,762

Aviston Countryside Manor
IDPH ID # 0033407
Attachment To Schedule VII C
Compensation Paid By Other Nursing Homes
12/31/11

<u>Name</u>	<u>Mt. Vernon Countryside Manor</u>	<u>Taylorville Care Center</u>	<u>Total Schedule VII C Column 5</u>
Jerry King	\$ 146,370	\$ 118,968	\$ 265,338
Denise King	108,057	87,827	195,884
Keith King	44,486	36,158	80,644
Leslie Pedtke	-	-	-
Marilyn King	1,954	1,589	3,543
Total	<u>\$ 300,867</u>	<u>\$ 244,542</u>	<u>\$ 545,409</u>