

		FOR BHF USE					

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2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

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: <u>0033407</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																							
Facility Name: <u>Aviston Countryside Manor</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2012</u> to <u>12/31/2012</u> 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.																							
Address: <u>450 W 1st St</u> <u>Aviston</u> <u>62216</u>																									
Number City Zip Code																									
County: <u>Clinton</u>																									
Telephone Number: <u>(618) 228-7615</u> Fax # <u>(618) 228-7632</u>																									
HFS ID Number: _____		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) _____</td></tr><tr><td>(Title) _____</td></tr><tr><td>(Signed) <u>See Accountant's Compilation Report</u></td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Date) _____</td></tr><tr><td>(Print Name and Title) <u>Cindy A. Tefteller</u> <u>Partner</u></td></tr><tr><td>(Firm Name & Address) <u>C.J. Schlosser & Company, L.L.C.</u> <u>233 East Center Drive, Alton, IL 62002</u></td></tr><tr><td>(Telephone) <u>(618)465-7717</u> Fax # <u>(618)465-7710</u></td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) _____	(Title) _____	(Signed) <u>See Accountant's Compilation Report</u>	Paid Preparer	(Date) _____	(Print Name and Title) <u>Cindy A. Tefteller</u> <u>Partner</u>	(Firm Name & Address) <u>C.J. Schlosser & Company, L.L.C.</u> <u>233 East Center Drive, Alton, IL 62002</u>	(Telephone) <u>(618)465-7717</u> Fax # <u>(618)465-7710</u>												
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	(Telephone) <u>(618)465-7717</u> Fax # <u>(618)465-7710</u>																								
Date of Initial License for Current Owners: <u>02/23/1988</u>																									
Type of Ownership:																									
<table><tr><td>☐ VOLUNTARY, NON-PROFIT</td><td>☒ PROPRIETARY</td><td>☐ GOVERNMENTAL</td></tr><tr><td>☐ Charitable Corp.</td><td>☐ Individual</td><td>☐ State</td></tr><tr><td>☐ Trust</td><td>☐ Partnership</td><td>☐ County</td></tr><tr><td>IRS Exemption Code _____</td><td>☐ Corporation</td><td>☐ Other _____</td></tr><tr><td></td><td>☒ "Sub-S" Corp.</td><td></td></tr><tr><td></td><td>☐ Limited Liability Co.</td><td></td></tr><tr><td></td><td>☐ Trust</td><td></td></tr><tr><td></td><td>☐ Other _____</td><td></td></tr></table>		☐ 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 _____	
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	☐ Limited Liability Co.																								
	☐ Trust																								
	☐ Other _____																								
In the event there are further questions about this report, please contact:		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																							
Name: <u>Cindy A. Tefteller</u> Telephone Number: <u>(618) 465-7717</u>																									
Email Address: _____																									

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor# 0033407 Report Period Beginning: 01/01/2012 Ending: 12/31/2012

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>12,444</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>63</u>	Intermediate (ICF)	<u>63</u>	<u>23,058</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>35,502</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>1,406</u>	<u>1,153</u>	<u>3,232</u>	<u>5,791</u>	8
9	SNF/PED					9
10	ICF	<u>16,853</u>	<u>8,156</u>		<u>25,009</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>18,259</u>	<u>9,309</u>	<u>3,232</u>	<u>30,800</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 86.76%

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?

YesG. 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 3,232Medicare Intermediary CGS

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

YES ☒NO ☐Tax Year: 12/31/2012 Fiscal Year: 12/31/2012

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total						
		1	2	3	4	5	6	7	8	9	10
	A. General Services										
1	Dietary	172,827	8,119	6,759	187,705	(367)	187,338		187,338		1
2	Food Purchase		149,535		149,535		149,535	(1,089)	148,446		2
3	Housekeeping	108,043	13,366		121,409		121,409	1,003	122,412		3
4	Laundry	58,675	19,184		77,859		77,859		77,859		4
5	Heat and Other Utilities			113,534	113,534		113,534	(8,055)	105,479		5
6	Maintenance	48,051	64,235	1,020	113,306		113,306	46,912	160,218		6
7	Other (specify):* Sanitation			13,503	13,503		13,503		13,503		7
8	TOTAL General Services	387,596	254,439	134,816	776,851	(367)	776,484	38,771	815,255		8
	B. Health Care and Programs										
9	Medical Director			2,400	2,400		2,400		2,400		9
10	Nursing and Medical Records	1,581,166	87,421	3,844	1,672,431		1,672,431	(753)	1,671,678		10
10a	Therapy			1,725	1,725		1,725		1,725		10a
11	Activities	54,126	7,249	2,206	63,581	451	64,032	(1,387)	62,645		11
12	Social Services	37,731			37,731		37,731		37,731		12
13	CNA Training					808	808		808		13
14	Program Transportation		5,167		5,167		5,167		5,167		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,673,023	99,837	10,175	1,783,035	1,259	1,784,294	(2,140)	1,782,154		16
	C. General Administration										
17	Administrative	227,092	22,137	758,245	1,007,474	(4,867)	1,002,607	(511,948)	490,659		17
18	Directors Fees										18
19	Professional Services			24,100	24,100		24,100	5,897	29,997		19
20	Dues, Fees, Subscriptions & Promotions			26,534	26,534	4,783	31,317	(19,117)	12,200		20
21	Clerical & General Office Expenses	26,348	19,128	97,983	143,459		143,459	73,823	217,282		21
22	Employee Benefits & Payroll Taxes			364,628	364,628		364,628	22,794	387,422		22
23	Inservice Training & Education			2,933	2,933	(808)	2,125		2,125		23
24	Travel and Seminar			5,706	5,706		5,706	(506)	5,200		24
25	Other Admin. Staff Transportation			2,627	2,627		2,627	5,682	8,309		25
26	Insurance-Prop.Liab.Malpractice			58,387	58,387		58,387	1,868	60,255		26
27	Other (specify):*										27
28	TOTAL General Administration	253,440	41,265	1,341,143	1,635,848	(892)	1,634,956	(421,507)	1,213,449		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,314,059	395,541	1,486,134	4,195,734		4,195,734	(384,876)	3,810,858		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			155,612	155,612		155,612	12,733	168,345			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			24,096	24,096		24,096	1,058	25,154			33
34	Rent-Facility & Grounds			6,500	6,500		6,500	(6,500)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			186,208	186,208		186,208	7,291	193,499			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		97,583	713,125	810,708		810,708		810,708			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			303,169	303,169		303,169		303,169			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		97,583	1,016,294	1,113,877		1,113,877		1,113,877			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,314,059	493,124	2,688,636	5,495,819		5,495,819	(377,585)	5,118,234			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

		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	(9,477)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients	(15)	10		7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds	(153)	17		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,021)	2		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	(426)	17		17
18	Fines and Penalties	(6,620)	17		18
19	Entertainment	(6,322)	17		19
20	Contributions	(2,043)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(3,721)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(15,839)	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	(6,144)	VAR		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (51,781)		\$	30

BHF USE ONLY							
48		49		50		51	52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(325,804)	VAR	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (325,804)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (377,585)		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

Aviston Countryside Manor

ID# 0033407

Report Period Beginning: 01/01/2012

Ending: 12/31/2012

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1		\$		1
2	Straight Line Depr. On Items Req'd To Be Capitalized	(62)	30	2
3	Eliminate Non-Allowable Dues	(100)	20	3
4	Eliminate Lobbying Portion of 2012 IHCA Dues	(1,894)	20	4
5	Eliminate Vending Machine Cost	(68)	2	5
6	Offset Diaper Income	(459)	10	6
7	Offset Reimbursements for Copies of Medical Records	(279)	10	7
8	Eliminate Out-of-State Travel	(1,358)	24	8
9	Offset Bank-Related Reimbursements	(57)	17	9
10	Offset DVD Sales Against Related Costs	(480)	19	10
11	Offset DVD Sales Against Related Costs	(1,387)	11	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
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38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(6,144)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2012 Ending: 12/31/2012

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	(1,089)	0	0	0	0	0	0	0	0	0	0	(1,089)	2
3	Housekeeping	0	1,003	0	0	0	0	0	0	0	0	0	1,003	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(9,477)	1,422	0	0	0	0	0	0	0	0	0	(8,055)	5
6	Maintenance	0	46,912	0	0	0	0	0	0	0	0	0	46,912	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(10,566)	49,337	0	0	0	0	0	0	0	0	0	38,771	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	(753)	0	0	0	0	0	0	0	0	0	0	(753)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(1,387)	0	0	0	0	0	0	0	0	0	0	(1,387)	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	(2,140)	0	0	0	0	0	0	0	0	0	0	(2,140)	16
	C. General Administration													
17	Administrative	(13,578)	112,477	(610,847)	0	0	0	0	0	0	0	0	(511,948)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(4,201)	7,972	2,126	0	0	0	0	0	0	0	0	5,897	19
20	Fees, Subscriptions & Promotions	(19,876)	741	18	0	0	0	0	0	0	0	0	(19,117)	20
21	Clerical & General Office Expenses	0	73,823	0	0	0	0	0	0	0	0	0	73,823	21
22	Employee Benefits & Payroll Taxes	0	18,252	4,542	0	0	0	0	0	0	0	0	22,794	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(1,358)	0	852	0	0	0	0	0	0	0	0	(506)	24
25	Other Admin. Staff Transportation	0	5,682	0	0	0	0	0	0	0	0	0	5,682	25
26	Insurance-Prop.Liab.Malpractice	0	1,868	0	0	0	0	0	0	0	0	0	1,868	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(39,013)	220,815	(603,309)	0	0	0	0	0	0	0	0	(421,507)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(51,719)	270,152	(603,309)	0	0	0	0	0	0	0	0	(384,876)	29

Summary B

12/31/2012

[illegible]

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
Denise King 2012 Exempt Trust	20	Mt. Vernon Countryside Manor, Inc.	Mt. Vernon	King Management	Nashville, IL	Home Office
Leslie Pedtke 2012 Exempt Trust	20	Taylorville Care Center, Inc.	Taylorville	King Management	Bonita Springs, FL	Management Co.
Keith King 2012 Exempt Trust	20			of SW Florida		
Elizabeth Todorov 2012 Exempt Trust	20			Residential Living Ctr	Mt. Vernon	Assisted Living
Michelle Hirschfeld 2012 Exempt Trust	20			Taylorville Estates	Taylorville	Assisted Living
				Trenton Village	Trenton	Assisted Living

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	3	See Schedule VIII	\$	King Management Company	100.00%	\$ 1,003	\$ 1,003	1
2	V	5	See Schedule VIII		King Management Company	100.00%	1,422	1,422	2
3	V	6	See Schedule VIII		King Management Company	100.00%	46,912	46,912	3
4	V	17	See Schedule VIII		King Management Company	100.00%	112,477	112,477	4
5	V	19	See Schedule VIII		King Management Company	100.00%	7,972	7,972	5
6	V	20	See Schedule VIII		King Management Company	100.00%	741	741	6
7	V	21	See Schedule VIII		King Management Company	100.00%	73,823	73,823	7
8	V	22	See Schedule VIII		King Management Company	100.00%	18,252	18,252	8
9	V	25	See Schedule VIII		King Management Company	100.00%	5,682	5,682	9
10	V	26	See Schedule VIII		King Management Company	100.00%	1,868	1,868	10
11	V	30	See Schedule VIII		King Management Company	100.00%	12,795	12,795	11
12	V	33	See Schedule VIII		King Management Company	100.00%	1,058	1,058	12
13	V								13
14	Total			\$			\$ 284,005	\$ * 284,005	14

* 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.

☒ X

 YES

☐ NO

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

1		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	\$ 6,500	Jerry & Marilyn King		\$	\$ (6,500)	15
16	V								16
17	V	17	See Schedule VIII	758,245	King Management of SW Florida	100.00%	147,398	(610,847)	17
18	V	19	See Schedule VIII		King Management of SW Florida	100.00%	2,126	2,126	18
19	V	20	See Schedule VIII		King Management of SW Florida	100.00%	18	18	19
20	V	22	See Schedule VIII		King Management of SW Florida	100.00%	4,542	4,542	20
21	V	24	See Schedule VIII		King Management of SW Florida	100.00%	852	852	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			\$ 764,745			\$ 154,936	\$ * (609,809)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2012 Ending: 12/31/2012

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	Mgt. Co. Owner	Mgmt/Consultant	0.00	265,391	16	32.02	Salary	\$ 145,477	17, 8	1
2	Denise King	V.P. of Operations	Administrative	20.00	204,422	19	32.02	Salary	112,056	17, 8	2
3	Keith King	Maint. Supervisor	Maintenance	20.00	83,852	16	32.02	Salary	45,964	6, 8	3
4	Leslie Pedtke	Administrator	Administrative	20.00	0	50	100.00	Salary	221,700	17, 1	4
5	Marilyn King	Mgt. Co. Owner	Mgmt/Consultant	0.00	3,504	1	32.02	Salary	1,921	17, 8	5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 527,118		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 # 0033407 Report Period Beginning: 01/01/2012 Ending: 2/31/2012

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 King Management of SW Florida
Street Address 3440 Riviera Lakes Ct.
City / State / Zip Code Bonita Springs, FL 34134
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	17	Administrative	Accumulated Costs	14,798,356	6	\$ 460,414	\$ 460,414	4,737,574	\$ 147,398	1
2	19	Professional Fees	Accumulated Costs	14,798,356	6	6,640		4,737,574	2,126	2
3	20	Dues, Fees, & Subscriptions	Accumulated Costs	14,798,356	6	57		4,737,574	18	3
4	22	Payroll Taxes	Accumulated Costs	14,798,356	6	14,188		4,737,574	4,542	4
5	24	Travel & Seminar	Accumulated Costs	14,798,356	6	2,662		4,737,574	852	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					\$ 483,961	\$ 460,414		\$ 154,936	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.) 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.)

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 2011 report.		\$	23,700	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.)		\$	23,696	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(4)	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	24,100	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.		\$	24,096	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	23,106	8	
		2008	23,806	9	
		2009	23,877	10	
		2010	23,296	11	
		2011	23,696	12	
Line 4: Accrual is based on 2011 taxes paid.					
Line 7: Real Estate Tax Expense \$24,096					
Home Office Allocation 1,058					
Total Real Estate Tax \$25,154					
		FOR BHF USE ONLY			
		13	FROM R. E. TAX STATEMENT FOR 2011 \$	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

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME
Aviston Countryside Manor

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 2011 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 2011.

(A)	(B)	(C)	(D)
Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1. 05-05-24-105-049	Sec24Twp2Rng5PT SW NW 3.34A	\$ 23,105.11	\$ 23,105.11
2. 05-05-24-105-018	Sec24Twp2Rng5PT SW NW .63A	\$ 591.10	\$ 591.10
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 23,696.21	\$ 23,696.21

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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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.**

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 N/A

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 Land			2,014	2
3	TOTALS	108,900		\$ 46,788	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning:

01/01/2012

Ending:

12/31/2012

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	
	Beds*	FOR BHF USE ONLY	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	\$ 1,219,102	4
5			1988	1988	66,310	2,210	30	2,210		61,152	5
6	27		1990	1990	352,911	13,097	30	11,764	(1,333)	265,664	6
7			1990	1990	6,649	228	30	222	(6)	5,014	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	Double Decker Check Valve			1995	1,750		10			1,750	24
25	HVAC - Kitchen/Laundry			1996	14,577	857	17	857		14,077	25
26	Water Heater			1996	3,312		15			3,312	26
27	Hot Water Heater			1997	3,802	148	15	148		3,802	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	3,044	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

0033407

Report Period Beginning:

01/01/2012 Ending: 12/31/2012

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	
37	Renovation C-Wing	2000	\$ 6,749	\$ 450	15	\$ 450	\$	\$ 5,662	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		3,311	40
41	Countertops & Installation	2000	4,008	200	20	200		2,572	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		10			1,980	50
51	Cabinets	2001	23,546		10			23,546	51
52	Addition to Fire Alarm System	2001	4,368		10			4,368	52
53	Electrical Repairs to Service Entrance	2001	6,725		10			6,725	53
54	Carpet	2001	3,051		10			3,051	54
55	Door Security Systems	2001	10,589		10			10,589	55
56	Water Heater	2002	4,552	303	15	303		3,237	56
57	Rooftop A/C Units (3)	2002	14,243	1,187	10	1,187		14,243	57
58	Phone System	2002	7,344	673	10	673		7,344	58
59	Dining Room Additions	2003	8,600	215	40	215		2,043	59
60	Parking Lot	2003	5,446	545	10	545		5,083	60
61	Landscaping	2003	3,040	304	10	304		2,837	61
62	Concrete Pad	2004	4,000	267	15	267		2,222	62
63	Landscaping	2004	6,711	671	10	671		5,536	63
64	Flooring	2004	5,650	565	10	565		4,850	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		94,838	67
68	Landscaping	2004	8,297	830	10	830		6,706	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 2,394,283	\$ 82,435		\$ 82,372	\$ (63)	\$ 1,964,326	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning:

01/01/2012 Ending: 12/31/2012

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	\$ 82,435		\$ 82,372	\$ (63)	\$ 1,964,326	1
2									2
3	<u>Floodlights</u>	2006	3,314	331	10	331		2,071	3
4	<u>Concrete Sidewalk</u>	2006	18,000	1,200	15	1,200		7,400	4
5	<u>Water Heater</u>	2006	5,052	505	10	505		3,326	5
6	<u>Flooring</u>	2006	1,900	190	10	190		1,188	6
7	<u>Heat/Cool Unit</u>	2006	1,066	107	10	107		684	7
8	<u>Cast Iron Piping</u>	2006	11,826	473	25	473		3,114	8
9	<u>Sprinkler System</u>	2006	6,820	682	10	682		4,299	9
10	<u>Sprinkler System</u>	2007	41,900	1,676	25	1,676		9,497	10
11	<u>New Roofing</u>	2007	6,455	645	10	645		3,604	11
12	<u>Gazebo</u>	2007	5,659	377	15	377		2,107	12
13	<u>Paint</u>	2007	2,868	335	5	335		2,868	13
14	<u>Wall Covering Installation</u>	2007	5,600	653	5	653		5,600	14
15	<u>New Roofing</u>	2007	15,900	1,590	10	1,590		8,480	15
16	<u>Wall Guards</u>	2007	4,154	277	15	277		1,408	16
17	<u>Floor Covering</u>	2007	5,855	585	10	585		2,976	17
18	<u>Landscaping & Electrical Work</u>	2008	3,285	328	10	328		1,506	18
19	<u>Landscaping</u>	2008	4,754	475	10	475		2,060	19
20	<u>Flooring</u>	2008	3,039	304	10	304		1,241	20
21	<u>Water Heater</u>	2009	6,108	611	10	611		2,036	21
22	<u>Water Softener System</u>	2009	11,812	1,181	10	1,181		4,429	22
23	<u>Oak Doors</u>	2009	2,274	152	15	152		493	23
24	<u>Carpet</u>	2009	1,200	240	5	240		720	24
25	<u>Sprinkler System Heads</u>	2010	3,210	128	25	128		310	25
26	<u>Shed</u>	2010	6,620	331	20	331		855	26
27	<u>Wallpaper</u>	2010	4,573	915	5	915		1,829	27
28	<u>Water Heater</u>	2010	6,108	611	10	611		1,324	28
29	<u>Ceiling Refinishes</u>	2011	3,450	287	12	287		383	29
30	<u>Nurse's Station</u>	2011	57,233	3,816	15	3,816		5,723	30
31	<u>Carpet</u>	2011	4,333	867	5	867		1,661	31
32	<u>Landscaping & Stone Walk</u>	2011	9,511	951	10	951		1,347	32
33	<u>Facility Sign - Brick/Stucco</u>	2011	6,258	313	20	313		365	33
34	TOTAL (lines 1 thru 33)		\$ 2,664,420	\$ 103,571		\$ 103,508	\$ (63)	\$ 2,049,230	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning:

01/01/2012 Ending: 12/31/2012

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 2,664,420	\$ 103,571		\$ 103,508	\$ (63)	\$ 2,049,230	1
2									2
3	Dining Room Chandeliers	2011	2,876	288	10	288		527	3
4	Paint	2011	2,500	500	5	500		750	4
5	Window Treatments & Shutters	2011	7,690	1,334	15	1,334		2,449	5
6	Wallpaper - Activity, dining, living rm, nurses station, lobby, office	2011	15,842	3,168	5	3,168		5,700	6
7	Flooring - Offices, lobby, nurses station, living room, activity room	2011	33,951	3,395	10	3,395		5,839	7
8	Brickwork/Pattern Concrete with Ceramic Finish	2012	31,667	1,319	20	1,319		1,319	8
9	Aluminum Fence - 172 feet	2012	6,035	235	15	235		235	9
10	Siding - Gable Ends	2012	5,334	133	10	133		133	10
11	Dry Pendant Sprinkler System Heads	2012	3,193	27	20	27		27	11
12	Natural Gas Generator & Installation	2012	25,730	750	20	750		750	12
13	Wanderguard System	2012	2,851	170	7	170		170	13
14	Emergency Outlets & Computer Outlets Installation	2012	2,065	103	15	103		103	14
15	Air Conditioner Unit - Laundry Room	2012	2,404	120	10	120		120	15
16	Shingle Roof	2012	79,900	666	10	666		666	16
17	Marble Showers (2)	2012	14,730		20				17
18	Tile Flooring - dining room and nurses station	2012	11,780	579	10	579		579	18
19	Water Heaters (2)	2012	14,917	60	10	60		60	19
20									20
21	Home Office Parking Lot	1989	633		5			633	21
22	Home Office Building	1995	31,383		25	1,255	1,255	21,550	22
23	Home Office Interior Finishes Lower Level	1996	1,946		15			1,946	23
24	Home Office Carpet	1996	681		5			681	24
25	Home Office Cabinets	1996	1,077		20	54	54	888	25
26	Home Office Electrical	1996	373		15			373	26
27	Home Office Front Door	2002	512		10	39	39	512	27
28	Home Office Wallpaper	2007	293		10	29	29	151	28
29	Home Office Wallpaper	2008	2,402		5	481	481	2,402	29
30	Home Office Carpet	2008	2,959		5	592	592	2,959	30
31	Home Office Tile Flooring	2009	205		10	20	20	82	31
32	Home Office Wallpaper	2009	459		5	92	92	368	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,970,808	\$ 116,418		\$ 118,917	\$ 2,499	\$ 2,101,202	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	\$297,218	\$25,739	\$28,208	\$2,469	3-15 years	\$132,710	71
72	Current Year Purchases	26,915	8,615	8,615		5-10 years	8,615	72
73	Fully Depreciated Assets	609,230					609,230	73
74								74
75	TOTALS	\$933,363	\$34,354	\$36,823	\$2,469		\$750,555	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	\$31,460	76
77	Resident Transportation	2007 Chevy Odyssey Bus	2007	55,176				4	55,176	77
78	Home Office Vehicles	Various	Various	26,656		7,765	7,765	4	4,114	78
79										79
80	TOTALS			\$130,232	\$4,840	\$12,605	\$7,765		\$90,750	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)	\$4,081,19181
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$155,61282
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$168,34583**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$12,73384
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$2,942,50785

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

G. Construction-in-Progress

	Description	Cost	
92	Section N/A		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

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. /2013 \$
13. /2014 \$
14. /2015 \$

* 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

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 CNA40

3. CLINICAL PORTION:

IN-HOUSE PROGRAM☐
IN OTHER FACILITY☒
HOURS PER CNA80

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	728	\$	728
2	Books and Supplies		80		80
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	808	\$	808
10	SUM OF line 9, col. 1 and 2 (e)	\$	808		

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.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39,2	# of prescrpts				97,583		97,583	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Therapy</u>	39,3				672,167			672,167	12
13	Other (specify): <u>Lab, X-Ray, Ambul.</u>	39,3				40,958			40,958	13
14	TOTAL			\$		\$ 713,125	\$ 97,583		\$ 810,708	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

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 276,602	\$	1
2	Cash-Patient Deposits	5,167		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 50,000)	1,115,788		3
4	Supply Inventory (priced at Cost)	6,034		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Investment in LTC Insurance	19,885		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,423,476	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	2,946,276		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	970,162		16
17	Accumulated Depreciation (book methods)	(2,857,286)		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)	\$ 1,059,152	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,482,628	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 304,366	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	14,167		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	198,717		30
31	Accrued Taxes Payable (excluding real estate taxes)	20,370		31
32	Accrued Real Estate Taxes(Sch.IX-B)	24,100		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Due to Management Company	325,003		36
37	See Attached Schedule	555,000		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,441,723	\$	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)	\$ 1,441,723	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,040,905	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,482,628	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,020,622	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,020,622	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	20,283	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	()	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)	\$ 20,283	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)	\$ 1,040,905	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor# 0033407Report Period Beginning: 01/01/2012Ending: 12/31/2012

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	2	
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 5,245,538	1
2	Discounts and Allowances for all Levels	(797,199)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,448,339	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,019,237	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,019,237	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	43,276	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 43,276	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,040	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,040	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Income</u>	2,751	28
28a	<u>Diaper Income</u>	459	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,210	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,516,102	30

	1	2	
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	776,851	31
32	Health Care	1,783,035	32
33	General Administration	1,635,848	33
	B. Capital Expense		
34	Ownership	186,208	34
	C. Ancillary Expense		
35	Special Cost Centers	810,708	35
36	Provider Participation Fee	303,169	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,495,819	40
41	Income before Income Taxes (line 30 minus line 40)**	20,283	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 20,283	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 2,214,405	44
45	Private Pay - Net Inpatient Revenue	1,298,643	45
46	Medicare - Net Inpatient Revenue	935,291	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,448,339	49

* 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.

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	1,740	2,051	\$ 59,121	\$ 28.83	1
2	Assistant Director of Nursing	1,991	2,241	43,951	19.61	2
3	Registered Nurses	15,995	17,763	394,310	22.20	3
4	Licensed Practical Nurses	13,797	14,708	267,852	18.21	4
5	CNAs & Orderlies	74,117	76,269	787,781	10.33	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	4,987	5,575	54,126	9.71	10
11	Social Service Workers	3,303	3,579	37,731	10.54	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	16,595	17,637	172,827	9.80	15
16	Dishwashers					16
17	Maintenance Workers	2,552	2,713	48,051	17.71	17
18	Housekeepers	11,918	12,398	108,043	8.71	18
19	Laundry	6,268	6,659	58,675	8.81	19
20	Administrator	2,107	1,907	227,092	119.08	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,831	2,231	26,348	11.81	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	2,382	2,556	28,151	11.01	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	159,583	168,287	\$ 2,314,059 *	\$ 13.75	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	122	\$ 5,587	1,6	35
36	Medical Director	Contract	2,400	9,3	36
37	Medical Records Consultant	15	811	10,3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Contract	3,033	10,3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	44	2,657	11,6	44
45	Social Service Consultant				45
46	Other(specify)				46
47	Music Therapy Consultant	23	1,725	10a,3	47
48					48
49	TOTAL (lines 35 - 48)	204	\$ 16,213		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

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

** See instructions.

STATE OF ILLINOIS

Facility Name & ID Number

Aviston Countryside Manor

0033407

Report Period Beginning:

01/01/2012

Page 21

Ending:

12/31/2012

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	20	\$ 221,700	Workers' Compensation Insurance		\$ 131,357	IDPH License Fee		\$ 1,990		
Christie Aussieker			0	5,392	Unemployment Compensation Insurance		24,379	Advertising: Employee Recruitment		1,041		
					FICA Taxes		165,532	Health Care Worker Background Check				
					Employee Health Insurance		27,974	(Indicate # of checks performed 33)		1,000		
					Employee Meals			Patient Background Checks		200		
					Illinois Municipal Retirement Fund (IMRF)*			IHCA Dues		3,193		
					Employee Relations		3,426	Miscellaneous Dues & Licenses		1,562		
					Pension Expense		10,565	Subscriptions		655		
					Employee Physicals		1,395	Home Office Allocation		741		
					Home Office Allocation		18,252	Management Company Allocation		18		
					Management Company Allocation		4,542	Less: Public Relations Expense		()		
								Non-allowable advertising		()		
								Yellow page advertising		()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				\$ 227,092	TOTAL (agree to Schedule V, line 22, col.8)				\$ 387,422	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 12,200
B. Administrative - Other					E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
Description			Amount	Description		Line #	Amount	Description		Amount		
Management Fee			\$ 758,245	Section Not Applicable			\$	Out-of-State Travel		\$ 1,358		
								In-State Travel		2,113		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				\$ 758,245								
C. Professional Services												
Vendor/Payee		Type	Amount									
C.J. Schlosser & Company		Accounting	\$ 12,845					Seminar Expense		2,235		
Greensfelder, Hemker & Gale		Legal Fees	446					Management Company Allocation		852		
Thompson Coburn		Legal Fees	6,608									
Mathis, Marifian & Richter		Collection Fees - Eliminated	3,721					Out-of-State Travel		(1,358)		
Mathis, Marifian & Richter		Non-Allow. Fees - Eliminated	480					Entertainment Expense		()		
								(agree to Sch. V, line 24, col. 8)				
								TOTAL		\$ 5,200		
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				\$ 24,100	TOTAL				\$			

* 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	Schedule 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?

Yes

If YES, give association name and amount. IHCA Dues \$3,193
- (3)

Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A
- (5)

Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

5-10 years
- (6)

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

\$ 1,077

Line 10
- (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.

\$ 303,169

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?

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?

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.

\$ None

Has any meal income been offset against related costs?

None

Indicate the amount.

\$ N/A
- (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?

50%

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?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$ No
- (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 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?

Yes

Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT

AVISTON COUNTRYSIDE MANOR, INC.
IDPH #0033407
RECLASSIFICATION
ATTACHMENT TO SCHEDULE V
12/31/2012

DESCRIPTION	SCHED V LINE #	INCREASE (DECREASE)
DIETARY	1	\$ 84
FEES & SUBSCRIPTIONS	20	4,783
ADMINISTRATIVE	17	(4,867)
TO RECLASS THE FOLLOWING EXPENSES RECORDED IN MISC. EXPENSE TO THE CORRECT LINES:		
BACKGROUND CHECKS	\$ 3,000	
LICENSES & FEES	389	
DUES	739	
SUBSCRIPTIONS	655	
DIETARY SUPPLIES	84	
	<u>\$ 4,867</u>	
 CNA TRAINING	 13	 808
INSERVICE TRAINING & EDUCATION	23	(808)
TO RECLASS CNA TRAINING		
 ACTIVITIES	 11	 451
DIETARY	1	(451)
TO RECLASS ACTIVITIES		
CONSULTANT FEES		

AVISTON COUNTRYSIDE MANOR, INC.
IDPH ID #0033407
ATTACHMENT TO SCHEDULE XVII
12/31/2012

BOOK TO TAX RECONCILIATION:

BOOK NET INCOME	\$ 20,283
DEPRECIATION ADJUSTMENT	(4,103)
TRAVEL & ENTERTAINMENT ADJUSTMENT	3,161
CONVERSION TO CASH BASIS ADJUSTMENTS	(247,813)
POLITICAL CONTRIBUTIONS ADJUSTMENT	333
TAX NET LOSS	\$ <u>(228,139)</u>

AVISTON COUNTRYSIDE MANOR, INC.
IDPH #0033407
ATTACHMENT TO SCHEDULE XVII, LINE 28
12/31/2012

Miscellaneous Income:

Bank-Related Reimbursements & Refunds	\$ 57
Copy Charges - Medical Records	279
DVD Sales	1,867
Vending Machine Income	503
Resident A/R Adjustment	30
Employee Flu Shot Reimbursement	15
	<u>\$ 2,751</u>

AVISTON COUNTRYSIDE MANOR
ATTACHMENT TO SCHEDULE XIX, SECTION G
12/31/2012

NAME OF EMPLOYEE ATTENDING SEMINAR	JOB TITLE	DATE	LOCATION	SEMINAR TITLE	SEMINAR SPONSOR
Becky Kenow	Care Plan Coordinator	03/27/12	Aviston	Webinar - MDS 3.0: What's New? What's Not?	IHCA
Jennifer Steinkamp	Care Plan Coordinator	03/27/12	Aviston	Webinar - MDS 3.0: What's New? What's Not?	IHCA
Tara Hamilton	Medicare Coordinator	03/27/12	Aviston	Webinar - MDS 3.0: What's New? What's Not?	IHCA
Amy Therrian	Assistant Director of Nursing	03/27/12	Aviston	Webinar - MDS 3.0: What's New? What's Not?	IHCA
Tammy Hanks	Restorative Nurse	03/27/12	Aviston	Webinar - MDS 3.0: What's New? What's Not?	IHCA
Leslie Pedtke	Administrator	03/27/12	Aviston	Webinar - MDS 3.0: What's New? What's Not?	IHCA
Leslie Pedtke	Administrator	08/05/12 - 08/12/12	Jacksonville, FL	Building a Bridge to a New Culture of Aging	Pioneer Network
Mandi Mobley	Medicare Coordinator	09/26/12	Aviston	Webinar	IHCA
Jennifer Steinkamp	Care Plan Coordinator	09/26/12	Aviston	Webinar	IHCA
Tara Hamilton	Medicare Coordinator	09/26/12	Aviston	Webinar	IHCA
Tammy Hanks	Restorative Nurse	09/26/12	Aviston	Webinar	IHCA
Leslie Pedtke	Administrator	09/10/12 - 09/13/12	Peoria	IHCA Convention	IHCA
Sara Hamilton	Dietary	09/10/12 - 09/13/12	Peoria	IHCA Convention	IHCA
Tara Hamilton	Director of Nursing	09/10/12 - 09/13/12	Peoria	IHCA Convention	IHCA
Becky Kenow	Care Plan Coordinator	09/10/12 - 09/13/12	Peoria	IHCA Convention	IHCA
Karen LaCaze	Manager	09/10/12 - 09/13/12	Peoria	IHCA Convention	IHCA
Jennifer Steinkamp	Care Plan Coordinator	09/10/12 - 09/13/12	Peoria	IHCA Convention	IHCA
Amy Therrian	Assistant Director of Nursing	09/10/12 - 09/13/12	Peoria	IHCA Convention	IHCA
Leslie Pedtke	Administrator	10/08/12 - 10/10/12	Springfield	IL Pioneer Summit	IL Pioneer Coalition
Tara Hamilton	Director of Nursing	10/08/12 - 10/10/12	Springfield	IL Pioneer Summit	IL Pioneer Coalition
Amy Therrian	Assistant Director of Nursing	10/08/12 - 10/10/12	Springfield	IL Pioneer Summit	IL Pioneer Coalition
Bobbie Warren	Activities	10/08/12 - 10/10/12	Springfield	IL Pioneer Summit	IL Pioneer Coalition
Rachel Promenchenkel	Social Services	10/08/12 - 10/10/12	Springfield	IL Pioneer Summit	IL Pioneer Coalition
Tara Hamilton	Director of Nursing	11/08/12	Effingham	New OBRA Standards on Tube Feeding	IHCA
Sara Haar	Dietary	11/08/12	Effingham	New OBRA Standards on Tube Feeding	IHCA
Mandi Mobley	Medicare Coordinator	11/08/12	Effingham	New OBRA Standards on Tube Feeding	IHCA

Out-of-State Travel
Management Company Alloca

SEMINAR	TRAVEL/ LODGING
COST	COST
13	
13	
13	
12	
12	
12	
280	1,358
30	
30	
30	
30	
114	215
114	215
114	215
114	215
113	214
113	214
113	214
136	123
136	122
136	122
136	122
136	122
95	
95	
95	
2,235	3,471
	5,706
	(1,358)
tion	852

5,200

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

<u>Name</u>	<u>Mt. Vernon Countryside Manor</u>	<u>Taylorville Care Center</u>	<u>Total Schedule VII C Column 5</u>
Jerry King	\$ 146,590	\$ 118,802	\$ 265,392
Denise King	112,913	91,509	204,422
Keith King	46,316	37,536	83,852
Leslie Pedtke	-	-	-
Marilyn King	1,935	1,569	3,504
Total	<u>\$ 307,754</u>	<u>\$ 249,416</u>	<u>\$ 557,170</u>

AVISTON COUNTRYSIDE MANOR, INC.
IDPH #0033407
ATTACHMENT TO SCHEDULE XV, LINE 37
12/31/2012

Other Current Liabilities:

Accrued Third Party Payor Settlement	\$ 545,000
Accrued Medicare Billing Fees	10,000
	<u>\$ 555,000</u>

AVISTON COUNTRYSIDE MANOR, INC.
IDPH ID #0033407
ATTACHMENT TO SCHEDULE XIII, PART A
12/31/2012

The following facility trained our aides:

Kaskaskia College	Centralia, IL \$808 per aide
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AVISTON COUNTRYSIDE MANOR, INC.
IDPH #0033407
ATTACHMENT TO SCHEDULE V, LINE 25
12/31/2012

Employee	Job Title	Description	Date	Amount
Fred Rohling	Maintenance	Mileage Reimbursement	1/31/2012	44.00
Chris Jansen	C.N.A.	Mileage Reimbursement	1/31/2012	4.80
Barbara Warren	Activities	Mileage Reimbursement	2/29/2012	23.60
Chris Jansen	C.N.A.	Mileage Reimbursement	2/29/2012	4.80
Fred Rohling	Maintenance	Mileage Reimbursement	2/29/2012	48.00
Fred Rohling	Maintenance	Mileage Reimbursement	3/31/2012	112.00
Barbara Warren	Activities	Mileage Reimbursement	3/31/2012	38.00
Chris Jansen	C.N.A.	Mileage Reimbursement	3/31/2012	4.80
Barbara Warren	Activities	Mileage Reimbursement	4/30/2012	48.16
Fred Rohling	Maintenance	Mileage Reimbursement	4/30/2012	56.00
Shelby Luebbbers	C.N.A.	Mileage Reimbursement	4/30/2012	9.60
Chris Jansen	C.N.A.	Mileage Reimbursement	5/31/2012	6.72
Fred Rohling	Maintenance	Mileage Reimbursement	5/31/2012	53.20
Brenda Tenenbaum	C.N.A.	Mileage Reimbursement	5/31/2012	6.72
Fred Rohling	Maintenance	Mileage Reimbursement	6/30/2012	100.80
Jennifer Reinhardt	R.N.	Mileage Reimbursement	6/30/2012	63.84
Barbara Warren	Activities	Mileage Reimbursement	6/30/2012	24.64
Fred Rohling	Maintenance	Mileage Reimbursement	7/31/2012	58.80
Barbara Warren	Activities	Mileage Reimbursement	7/31/2012	43.12
Sara Haar	Dietary	Mileage Reimbursement	7/31/2012	22.40
Karen Niemann	C.N.A.	Mileage Reimbursement	7/31/2012	20.16
Shelby Luebbbers	C.N.A.	Mileage Reimbursement	7/31/2012	9.60
Shelby Luebbbers	C.N.A.	Mileage Reimbursement	8/31/2012	6.72
Barbara Warren	Activities	Mileage Reimbursement	8/31/2012	35.84
Fred Rohling	Maintenance	Mileage Reimbursement	8/31/2012	86.80
Barbara Warren	Activities	Mileage Reimbursement	8/31/2012	38.64
Chris Jansen	C.N.A.	Mileage Reimbursement	8/31/2012	6.72
Barbara Warren	Activities	Mileage Reimbursement	8/31/2012	66.64
Tara Hamilton	D.O.N.	Mileage Reimbursement	8/31/2012	114.24
Barbara Warren	Activities	Mileage Reimbursement	8/31/2012	36.96
Chris Jansen	C.N.A.	Mileage Reimbursement	9/30/2012	6.72
Fred Rohling	Maintenance	Mileage Reimbursement	9/30/2012	75.60
Jennifer Reinhardt	R.N.	Mileage Reimbursement	10/31/2012	20.16

Amy Therrian	A.D.O.N.	Mileage Reimbursement	10/31/2012	108.64
Barbara Warren	Activities	Mileage Reimbursement	10/31/2012	33.04
Tara Hamilton	D.O.N.	Mileage Reimbursement	10/31/2012	140.00
Amy Therrian	A.D.O.N.	Mileage Reimbursement	10/31/2012	179.20
Barbara Warren	Activities	Mileage Reimbursement	10/31/2012	40.32
Karen Niemann	C.N.A.	Mileage Reimbursement	10/31/2012	16.80
Jennifer Reinhardt	R.N.	Mileage Reimbursement	10/31/2012	28.56
Natalie Mueller	Office Manager	Mileage Reimbursement	10/31/2012	114.24
Fred Rohling	Maintenance	Mileage Reimbursement	10/31/2012	58.80
Chris Jansen	C.N.A.	Mileage Reimbursement	10/31/2012	6.72
Barbara Warren	Activities	Mileage Reimbursement	10/31/2012	33.60
Karen Niemann	C.N.A.	Mileage Reimbursement	10/31/2012	6.72
Katie Weubbels	C.N.A.	Mileage Reimbursement	10/31/2012	113.12
Tara Hamilton	D.O.N.	Mileage Reimbursement	11/30/2012	86.24
Jennifer Reinhardt	R.N.	Mileage Reimbursement	11/30/2012	16.80
Fred Rohling	Maintenance	Mileage Reimbursement	11/30/2012	64.40
Chris Jansen	C.N.A.	Mileage Reimbursement	11/30/2012	6.72
Tara Hamilton	D.O.N.	Mileage Reimbursement	12/31/2012	121.52
Barbara Warren	Activities	Mileage Reimbursement	12/31/2012	16.24
Karen Niemann	C.N.A.	Mileage Reimbursement	12/31/2012	10.08
Fred Rohling	Maintenance	Mileage Reimbursement	12/31/2012	126.00
Home office allocation				5,682.00
				<u><u>8,308.56</u></u>