

Facility Name & ID Number Aviston Countryside Manor

0033407 Report Period Beginning: 1/1/10 Ending: 12/31/10

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 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>1,303</u>	<u>321</u>	<u>3,749</u>	<u>5,373</u>	8
9	SNF/PED					9
10	ICF	<u>14,058</u>	<u>10,777</u>		<u>24,835</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>15,361</u>	<u>11,098</u>	<u>3,749</u>	<u>30,208</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.32%

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 2/23/1988

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 3,749

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/10 Fiscal Year: 12/31/10

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

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 1/1/10 Ending: 12/31/10

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	153,340	8,954	5,948	168,242		168,242		168,242		1
2	Food Purchase		157,340		157,340		157,340	(10,543)	146,797		2
3	Housekeeping	107,794	14,916		122,710		122,710	883	123,593		3
4	Laundry	57,571	19,182		76,753		76,753		76,753		4
5	Heat and Other Utilities			118,684	118,684		118,684	(8,245)	110,439		5
6	Maintenance	41,597	87,861	935	130,393		130,393	48,216	178,609		6
7	Other (specify):* Sanitation			11,009	11,009		11,009		11,009		7
8	TOTAL General Services	360,302	288,253	136,576	785,131		785,131	30,311	815,442		8
	B. Health Care and Programs										
9	Medical Director			2,400	2,400		2,400		2,400		9
10	Nursing and Medical Records	1,527,432	94,249	7,790	1,629,471	(163)	1,629,308	(83)	1,629,225		10
10a	Therapy			569,837	569,837		569,837		569,837		10a
11	Activities	63,000	8,358	2,477	73,835		73,835		73,835		11
12	Social Services	37,020			37,020		37,020		37,020		12
13	CNA Training					1,598	1,598		1,598		13
14	Program Transportation		2,417		2,417		2,417		2,417		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,627,452	105,024	582,504	2,314,980	1,435	2,316,415	(83)	2,316,332		16
	C. General Administration										
17	Administrative	232,952	30,372	594,308	857,632	(10,763)	846,869	(309,441)	537,428		17
18	Directors Fees										18
19	Professional Services			66,359	66,359	163	66,522	5,664	72,186		19
20	Dues, Fees, Subscriptions & Promotions			19,217	19,217	3,528	22,745	(14,078)	8,667		20
21	Clerical & General Office Expenses	23,738	17,444	15,280	56,462	7,235	63,697	48,000	111,697		21
22	Employee Benefits & Payroll Taxes			301,015	301,015		301,015	20,319	321,334		22
23	Inservice Training & Education			17,515	17,515	(1,422)	16,093		16,093		23
24	Travel and Seminar			13,827	13,827	(176)	13,651	(6,448)	7,203		24
25	Other Admin. Staff Transportation			4,434	4,434		4,434	3,876	8,310		25
26	Insurance-Prop.Liab.Malpractice			50,922	50,922		50,922	2,566	53,488		26
27	Other (specify):*										27
28	TOTAL General Administration	256,690	47,816	1,082,877	1,387,383	(1,435)	1,385,948	(249,542)	1,136,406		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,244,444	441,093	1,801,957	4,487,494		4,487,494	(219,314)	4,268,180		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.

Facility Name & ID Number Aviston Countryside Manor #0033407 Report Period Beginning: 1/1/10 Ending: 12/31/10

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			145,881	145,881		145,881	11,864	157,745			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			23,877	23,877		23,877	987	24,864			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			176,258	176,258		176,258	6,351	182,609			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		105,224	38,481	143,705		143,705		143,705			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			53,763	53,763		53,763		53,763			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		105,224	92,244	197,468		197,468		197,468			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,244,444	546,317	2,070,459	4,861,220		4,861,220	(212,963)	4,648,257			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

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning:

1/1/10

Ending:

12/31/10

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(9,143)	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	(3,248)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions	(1,172)	30		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(3,997)	17		19
20	Contributions	(2,208)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(9,603)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(3,600)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(18,302)	VAR		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (51,273)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(161,690)	VAR	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (161,690)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (212,963)		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	2	3	4
		Yes	No	Amount	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

BHF USE ONLY							
48		49		50		51	

SEE ACCOUNTANTS' COMPILATION REPORT

Aviston Countryside Manor

ID# 0033407

Report Period Beginning: 1/1/10

Ending: 12/31/10

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Eliminate Non-Allowable Dues	\$ (100)	17	1
2	Eliminate Lobbying Portion of 2010 IHCA Dues	(1,654)	20	2
3	Eliminate Vending Machine Cost	(7,295)	2	3
4	Eliminate 2011 IDPH License Paid in 2010	(995)	20	4
5	Offset Reimbursements For Medical Record Copies	(83)	10	5
6	Offset Bank-Related Reimbursements	(235)	17	6
7	Offset Miscellaneous Reimbursements & Refunds	(109)	17	7
8	Eliminate Out-of-State Travel and Seminar	(6,579)	24	8
9	Straight Line Depr. On Items Req'd To Be Capitalized	176	30	9
10	Offset Legal Refund	(163)	19	10
11	Eliminate Legal Fees for Collections	(1,265)	19	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	(18,302)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aviston Countryside Manor# 0033407

Report Period Beginning:

1/1/10

Ending:

12/31/10

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	(10,543)	0	0	0	0	0	0	0	0	0	0	(10,543)	2
3	Housekeeping	0	883	0	0	0	0	0	0	0	0	0	883	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(9,143)	898	0	0	0	0	0	0	0	0	0	(8,245)	5
6	Maintenance	0	48,216	0	0	0	0	0	0	0	0	0	48,216	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(19,686)	49,997	0	0	0	0	0	0	0	0	0	30,311	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	(83)	0	0	0	0	0	0	0	0	0	0	(83)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(83)	0	0	0	0	0	0	0	0	0	0	(83)	16
	C. General Administration													
17	Administrative	(4,441)	104,669	(409,669)	0	0	0	0	0	0	0	0	(309,441)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,428)	6,770	322	0	0	0	0	0	0	0	0	5,664	19
20	Fees, Subscriptions & Promotions	(14,460)	336	46	0	0	0	0	0	0	0	0	(14,078)	20
21	Clerical & General Office Expenses	(3,600)	51,600	0	0	0	0	0	0	0	0	0	48,000	21
22	Employee Benefits & Payroll Taxes	0	15,359	4,960	0	0	0	0	0	0	0	0	20,319	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(6,579)	23	108	0	0	0	0	0	0	0	0	(6,448)	24
25	Other Admin. Staff Transportation	0	3,876	0	0	0	0	0	0	0	0	0	3,876	25
26	Insurance-Prop.Liab.Malpractice	0	2,566	0	0	0	0	0	0	0	0	0	2,566	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(30,508)	185,199	(404,233)	0	(249,542)	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(50,277)	235,196	(404,233)	0	(219,314)	29							

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aviston Countryside Manor# 0033407

Report Period Beginning:

1/1/10

Ending:

12/31/10

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	(996)	12,860	0	0	0	0	0	0	0	0	0	11,864	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	987	0	0	0	0	0	0	0	0	0	987	33
34	Rent-Facility & Grounds	0	0	(6,500)	0	0	0	0	0	0	0	0	(6,500)	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	(996)	13,847	(6,500)	0	6,351	37							
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(51,273)	249,043	(410,733)	0	0	0	0	0	0	0	0	(212,963)	45

Facility Name & ID Number

Aviston Countryside Manor

0033407

Report Period Beginning:

1/1/10

Ending:

12/31/10

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Jerry & Marilyn King	100.00	Mt. Vernon Countryside Manor, Inc.	Mt. Vernon	King Management	Nashville	Home Office
				King Management	Bonita Springs, FL	Management Co.
Jerry & Marilyn King	100.00	Taylorville Care Center, Inc.	Taylorville	of SW Florida		
				Residential Living Ctr.	Mt. Vernon	Assisted Living
				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	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 See Schedule VIII	\$	King Management Co.	100.00%	\$ 883	\$ 883	1	
2	V	5 See Schedule VIII		King Management Co.	100.00%	898	898	2	
3	V	6 See Schedule VIII		King Management Co.	100.00%	48,216	48,216	3	
4	V	17 See Schedule VIII		King Management Co.	100.00%	104,669	104,669	4	
5	V	19 See Schedule VIII		King Management Co.	100.00%	6,770	6,770	5	
6	V	20 See Schedule VIII		King Management Co.	100.00%	336	336	6	
7	V	21 See Schedule VIII		King Management Co.	100.00%	51,600	51,600	7	
8	V	22 See Schedule VIII		King Management Co.	100.00%	15,359	15,359	8	
9	V	24 See Schedule VIII		King Management Co.	100.00%	23	23	9	
10	V	25 See Schedule VIII		King Management Co.	100.00%	3,876	3,876	10	
11	V	26 See Schedule VIII		King Management Co.	100.00%	2,566	2,566	11	
12	V	30 See Schedule VIII		King Management Co.	100.00%	12,860	12,860	12	
13	V	33 See Schedule VIII		King Management Co.	100.00%	987	987	13	
14	Total		\$			\$ 249,043	\$ *	249,043	14

* 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: 1/1/10

Ending: 12/31/10

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	\$ 6,500	Jerry King		\$	\$ (6,500)
16	V						
17	V	17 See Schedule VIII	594,308	King Management of SW Florida	100.00%	184,639	(409,669)
18	V	19 See Schedule VIII		King Management of SW Florida	100.00%	322	322
19	V	20 See Schedule VIII		King Management of SW Florida	100.00%	46	46
20	V	22 See Schedule VIII		King Management of SW Florida	100.00%	4,960	4,960
21	V	24 See Schedule VIII		King Management of SW Florida	100.00%	108	108
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 600,808			\$ 190,075	\$ * (410,733)

* 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: 1/1/10 Ending: 12/31/10

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	352,456	15	30.64	Salary	\$ 182,800	17, 8	1
2	Denise King	Regional Director	Administrative	0.00	197,238	18	30.64	Salary	102,296	17, 8	2
3	Keith King	Maint. Supervisor	Maintenance	0.00	81,689	15	30.64	Salary	42,368	6, 8	3
4	Leslie Pedtke	Administrator	Administrative	0.00	0	50	100.00	Salary	220,536	17, 1	4
5	Marilyn King	Owner	Mgmt/Consultant	100.00	3,545	1	30.64	Salary	1,839	17, 8	5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 549,839		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:

1/1/10

Ending: 12/31/10

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

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	13,922,910	6	\$ 2,881	\$ 4,266,911	\$ 883	1
2	5	Utilities	Accumulated Costs	13,922,910	6	2,930	4,266,911	898	2
3	6	Maintenance	Accumulated Costs	13,922,910	6	157,328	138,246	4,266,911	48,216
4	17	Administrative	Accumulated Costs	13,922,910	6	341,534	333,793	4,266,911	104,669
5	19	Professional Fees	Accumulated Costs	13,922,910	6	22,090	4,266,911	6,770	5
6	20	Dues, Fees, & Subscriptions	Accumulated Costs	13,922,910	6	1,097	4,266,911	336	6
7	21	Clerical and Office Expense	Accumulated Costs	13,922,910	6	168,370	149,395	4,266,911	51,600
8	22	Employee Benefits	Accumulated Costs	13,922,910	6	50,115	4,266,911	15,359	8
9	24	Seminars	Accumulated Costs	13,922,910	6	75	4,266,911	23	9
10	25	Other Admin Staff Transport	Accumulated Costs	13,922,910	6	12,647	4,266,911	3,876	10
11	26	Insurance	Accumulated Costs	13,922,910	6	8,373	4,266,911	2,566	11
12	30	Depreciation - Other	Accumulated Costs	13,922,910	6	16,852	4,266,911	5,165	12
13	30	Depreciation - Vehicles	Accumulated Costs	13,922,910	6	25,109	4,266,911	7,695	13
14	33	Property Taxes	Accumulated Costs	13,922,910	6	3,221	4,266,911	987	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 812,622	\$ 621,434	\$ 249,043	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning:

1/1/10

Ending: 12/31/10

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	13,922,910	6	\$ 602,475	\$ 4,266,911	\$ 184,639	1
2	19	Professional Fees	Accumulated Costs	13,922,910	6	1,050	4,266,911	322	2
3	20	Dues, Fees, & Subscriptions	Accumulated Costs	13,922,910	6	151	4,266,911	46	3
4	22	Employee Benefits	Accumulated Costs	13,922,910	6	16,185	4,266,911	4,960	4
5	24	Travel & Seminar	Accumulated Costs	13,922,910	6	353	4,266,911	108	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					\$ 620,214	\$ 602,475	\$ 190,075	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Aviston Countryside Manor

0033407

Report Period Beginning:

1/1/10

Ending:

12/31/10

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										
										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 2009 report.		\$	<u>24,300</u>	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.)		\$	<u>23,877</u>	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(423)	3	
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>24,300</u>	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.		\$	<u>23,877</u>	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2005	<u>21,757</u>	8	FOR BHF USE ONLY	
	2006	<u>22,127</u>	9		
	2007	<u>23,106</u>	10		
	2008	<u>23,806</u>	11		
	2009	<u>23,877</u>	12		
Line 4: Accrual is based on 2009 taxes paid.					
Line 7: Real Estate Tax Expense \$23,877					
Home Office Allocation 987					
Total Real Estate Tax \$24,864					
	13	FROM R. E. TAX STATEMENT FOR 2009	\$		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

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning:

1/1/10

Ending:

12/31/10

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:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Building & Parking Lot</u>	<u>108,900</u>	<u>1986</u>	<u>\$ 44,774</u>	<u>1</u>
2	<u>Home Office</u>			<u>1,928</u>	<u>2</u>
3	TOTALS	108,900		\$ 46,702	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor# 0033407

Report Period Beginning:

1/1/10

Ending:

12/31/10**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-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	\$ 1,120,918	4
5			1988	1988	66,310	2,210	30	2,210		56,730	5
6	27		1990	1990	352,911	13,097	30	11,764	(1,333)	242,137	6
7			1990	1990	6,649	228	30	222	(6)	4,572	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		12,359	25
26		Water Heater	1996		3,312	221	15	221		3,313	26
27		Hot Water Heater	1997		3,802	253	15	253		3,400	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	2,581	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:

1/1/10

Ending:

12/31/10

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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		\$ 4,762	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		2,795	40
41	Countertops & Installation	2000	4,008	200	20	200		2,170	41
42	Tile	2000	1,857	170	10	170		1,857	42
43	Window Treatment	2000	3,049		5			3,049	43
44	Wanderguard System	2000	2,102	88	10	88		2,102	44
45	Room Doors	2000	2,699	157	10	157		2,699	45
46	Tile	2000	2,515	250	10	250		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	239	239	2,602	49
50	Diamond Retaining Wall	2001	1,980	198	10	198		1,914	50
51	Cabinets	2001	23,546	2,355	10	2,355		22,956	51
52	Addition to Fire Alarm System	2001	4,368	437	10	437		4,223	52
53	Electrical Repairs to Service Entrance	2001	6,725	672	10	672		6,613	53
54	Carpet	2001	3,051	305	10	305		3,051	54
55	Door Security Systems	2001	10,589	1,059	10	1,059		9,706	55
56	Water Heater	2002	4,552	303	15	303		2,629	56
57	Rooftop A/C Units (3)	2002	14,243	1,424	10	1,424		11,631	57
58	Phone System	2002	7,344	734	10	734		5,935	58
59	Dining Room Additions	2003	8,600	215	40	215		1,612	59
60	Parking Lot	2003	5,446	545	10	545		3,994	60
61	Landscaping	2003	3,040	304	10	304		2,229	61
62	Concrete Pad	2004	4,000	266	15	266		1,688	62
63	Landscaping	2004	6,711	671	10	671		4,194	63
64	Flooring	2004	5,650	565	10	565		3,720	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		72,078	67
68	Landscaping	2004	8,297	830	10	830		5,048	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 2,394,283	\$ 88,749		\$ 88,925	\$ 176	\$ 1,797,374	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:

1/1/10

Ending:

12/31/10

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,394,283	\$ 88,749		\$ 88,925	\$ 176	\$ 1,797,374	1
2									2
3	Floodlights	2006	3,314	331	10	331		1,407	3
4	Concrete Sidewalk	2006	18,000	1,200	15	1,200		5,000	4
5	Water Heater	2006	5,052	505	10	505		2,315	5
6	Flooring	2006	1,900	190	10	190		808	6
7	Heat/Cool Unit	2006	1,066	107	10	107		472	7
8	Cast Iron Piping	2006	11,826	473	25	473		2,168	8
9	Sprinkler System	2006	6,820	682	10	682		2,935	9
10	Sprinkler System	2007	41,900	1,676	25	1,676		6,145	10
11	New Roofing	2007	6,455	646	10	646		2,315	11
12	Gazebo	2007	5,659	377	15	377		1,351	12
13	Paint	2007	2,868	574	5	574		1,961	13
14	Wall Covering Installation	2007	5,600	1,120	5	1,120		3,827	14
15	New Roofing	2007	15,900	1,590	10	1,590		5,300	15
16	Wall Guards	2007	4,154	277	15	277		854	16
17	Floor Covering	2007	5,855	586	10	586		1,807	17
18	Landscaping & Electrical Work	2008	3,285	328	10	328		848	18
19	Landscaping	2008	4,754	475	10	475		1,108	19
20	Flooring	2008	3,039	304	10	304		633	20
21	Water Heater	2009	6,108	611	10	611		815	21
22	Water Softener System	2009	11,812	1,181	10	1,181		2,067	22
23	Oak Doors	2009	2,274	152	15	152		190	23
24	Carpet	2009	1,200	240	5	240		240	24
25	Sprinkler System Heads	2010	3,210	54	25	54		54	25
26	Shed	2010	6,620	193	20	193		193	26
27	Wallpaper	2010	4,573		5				27
28	Water Heater	2010	6,108	102	10	102		102	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,583,635	\$ 102,723		\$ 102,899	\$ 176	\$ 1,842,289	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 Depreciation-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		\$ 2,583,635	\$ 102,723		\$ 102,899	\$ 176	\$ 1,842,289	1
2									2
3	Home Office Parking Lot	1989	606					606	3
4	Home Office Building	1995	30,043		25	1,202	1,202	18,226	4
5	Home Office Interior Finishes Lower Level	1996	1,863		15	124	124	1,801	5
6	Home Office Carpet	1996	652		5			652	6
7	Home Office Cabinets	1996	1,031		20	51	51	747	7
8	Home Office Electrical	1996	357		15	24	24	345	8
9	Home Office Front Door	2002	490		10	49	49	404	9
10	Home Office Wallpaper	2007	280		5	28	28	89	10
11	Home Office Wallpaper	2008	2,299		5	460	460	1,380	11
12	Home Office Carpet	2008	2,833		5	567	567	1,700	12
13	Home Office Tile Flooring	2009	196		10	20	20	39	13
14	Home Office Wallpaper	2009	440		5	88	88	176	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,624,725	\$ 102,723		\$ 105,512	\$ 2,789	\$ 1,868,454	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:

1/1/10

Ending:

12/31/10

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 233,516	\$ 19,898	\$ 21,643	\$ 1,745	5-15 years	\$ 149,432	71
72	Current Year Purchases	57,206	3,453	4,261	808	5-15 years	4,261	72
73	Fully Depreciated Assets	528,671					528,671	73
74								74
75	TOTALS	\$ 819,393	\$ 23,351	\$ 25,904	\$ 2,553		\$ 682,364	75

D. Vehicle Depreciation (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	\$ 21,780	76
77	Resident Transportation	2007 Chevy Odyssey Bus	2007	55,176	13,794	13,794		4	44,830	77
78	Home Office Vehicles	Various	Various	43,594		7,695	7,695	4	25,587	78
79										79
80	TOTALS			\$ 147,170	\$ 18,634	\$ 26,329	\$ 7,695		\$ 92,197	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,637,990	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 144,708	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 157,745	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 13,037	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,643,015	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Outbuilding	\$ 17,573	\$ 1,172	\$ 16,891	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 17,573	\$ 1,172	\$ 16,891	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 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	<u>Section Not Applicable</u>		\$ _____	\$ _____	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. _____ /2011 \$ _____

13. _____ /2012 \$ _____

14. _____ /2013 \$ _____

* 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.

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input checked="" type="checkbox"/></p> <p>HOURS PER CNA <u>40</u></p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input checked="" type="checkbox"/></p> <p>HOURS PER CNA <u>80</u></p>
--	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$ 1,396	\$	\$ 1,396
2	Books and Supplies		202		202
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	\$	\$ 1,598	\$	\$ 1,598
10	SUM OF line 9, col. 1 and 2 (e)	\$	1,598		

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	<u>2</u>
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	2

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
			Units of Service			Units	Cost									
1	Licensed Occupational Therapist	10a, 3	hrs		\$	11,223	\$ 220,702	\$	11,223	\$	220,702					1
2	Licensed Speech and Language Development Therapist	10a, 3	hrs			2,037	104,027		2,037		104,027					2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist	10a, 3	hrs			12,113	245,108		12,113		245,108					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							105,224					105,224	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify): _____															12
13	Other (specify): <u>Labs, X-Ray, Ambul.</u>	39, 3					38,481				38,481				38,481	13
14	TOTAL				\$	25,373	\$ 608,318	\$	105,224	\$	713,542		25,373	\$	713,542	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

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning: 1/1/10

Ending: 12/31/10

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/10

(last day of reporting year)

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	\$ 789,127	\$	1
2	Cash-Patient Deposits	3,226		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>20,000</u>)	540,453		3
4	Supply Inventory (priced at <u>Cost</u>)	5,781		4
5	Short-Term Investments			5
6	Prepaid Insurance	2,420		6
7	Other Prepaid Expenses	9,998		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Investment in LTC Insurance</u>	19,885		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,370,890	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	2,602,026		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	858,613		16
17	Accumulated Depreciation (book methods)	(2,548,406)		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)	\$ 912,233	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,283,123	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 366,394	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	10,726		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	184,396		30
31	Accrued Taxes Payable (excluding real estate taxes)	27,606		31
32	Accrued Real Estate Taxes(Sch.IX-B)	24,300		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Due To Management Company</u>	44,308		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 657,730	\$	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)	\$ 657,730	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,625,393	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,283,123	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,443,393	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,443,393	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	206,681	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	(24,681)	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)	\$ 182,000	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)	\$ 1,625,393	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor# 0033407Report Period Beginning: 1/1/10Ending: 12/31/10

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	\$ 4,929,746	1
2	Discounts and Allowances for all Levels	(705,082)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,224,664	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	803,129	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 803,129	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	29,035	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 29,035	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	1,258	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,258	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous	590	28
28a	Vending Machine	9,225	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 9,815	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,067,901	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	785,131	31
32	Health Care	2,314,980	32
33	General Administration	1,387,383	33
B. Capital Expense			
34	Ownership	176,258	34
C. Ancillary Expense			
35	Special Cost Centers	143,705	35
36	Provider Participation Fee	53,763	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,861,220	40
41	Income before Income Taxes (line 30 minus line 40)**	206,681	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 206,681	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.

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning:

1/1/10

Ending:

12/31/10

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,191	2,539	\$ 70,669	\$ 27.83	1
2	Assistant Director of Nursing	2,700	3,033	56,606	18.66	2
3	Registered Nurses	15,164	17,220	354,608	20.59	3
4	Licensed Practical Nurses	13,142	13,920	225,635	16.21	4
5	CNAs & Orderlies	77,335	79,906	793,914	9.94	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	6,360	6,904	63,000	9.13	10
11	Social Service Workers	3,726	3,904	37,020	9.48	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	15,487	16,496	153,340	9.30	15
16	Dishwashers					16
17	Maintenance Workers	2,272	2,570	41,597	16.19	17
18	Housekeepers	11,961	12,699	107,794	8.49	18
19	Laundry	6,771	6,798	57,571	8.47	19
20	Administrator	2,128	2,152	232,952	108.25	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,777	2,139	23,738	11.10	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	2,360	2,584	26,000	10.06	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	163,374	172,864	\$ 2,244,444 *	\$ 12.98	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	120	\$ 5,316	1, 3	35
36	Medical Director	Contract	2,400	9, 3	36
37	Medical Records Consultant	12	636	10, 3	37
38	Nurse Consultant	Contract	1,925	10, 3	38
39	Pharmacist Consultant	Contract	2,662	10, 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant	Contract	125	10, 3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	40	2,477	11, 3	44
45	Social Service Consultant				45
46	Other(specify)				46
47	Music Therapy Consultant	Contract	2,280	10, 3	47
48					48
49	TOTAL (lines 35 - 48)	172	\$ 17,821		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	\$ 220,536	Workers' Compensation Insurance	\$ 98,382	IDPH License Fee	\$ 995	
Karen LaCaze		0	10,010	Unemployment Compensation Insurance	17,080	Advertising: Employee Recruitment	193	
Susan Collman		0	2,406	FICA Taxes	157,437	Health Care Worker Background Check (Indicate # of checks performed _____)	1,110	
				Employee Health Insurance	18,311	<u>Patient Background Checks</u>	1,110	
				Employee Meals		<u>IHCA Dues</u>	3,433	
				Illinois Municipal Retirement Fund (IMRF)*		<u>Other Miscellaneous Dues & Licenses</u>	1,052	
				<u>Employee Relations</u>	321	<u>Subscriptions</u>	392	
				<u>Pension Expense</u>	9,484	<u>Home Office Dues & Subscriptions</u>	336	
				<u>Home Office Allocation</u>	15,359	<u>Management Co. Dues & Subscriptions</u>	46	
				<u>Management Company Allocation</u>	4,960	Less: Public Relations Expense ()		
						Non-allowable advertising ()		
						Yellow page advertising ()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 232,952	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 321,334		\$ 8,667		
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			\$ 594,308	Section Not Applicable		\$	Out-of-State Travel	\$
							In-State Travel	3,149
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 594,308				Seminar Expense	3,923
							Home Office Allocation	23
							Management Co. Allocation	108
							Entertainment Expense ()	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 66,359	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	
							\$ 7,203	

* 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	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

Facility Name & ID Number Aviston Countryside Manor# 0033407Report Period Beginning: 1/1/10Ending: 12/31/10**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 \$3,433
- (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? 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. \$ 2,173 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. \$ 53,763
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? 17%
- 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. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) 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
 12/31/2010

DESCRIPTION	SCHED V LINE #	INCREASE (DECREASE)
FEES & SUBSCRIPTIONS	20	\$ 3,528
CLERICAL & GENERAL	21	7,235
ADMINISTRATIVE	17	(10,763)
TO RECLASS THE FOLLOWING EXPENSES RECORDED IN MISC. EXPENSE TO THE CORRECT LINES:		
BACKGROUND CHECKS	\$ 2,220	
SUBSCRIPTIONS	392	
DUES	320	
LICENSES & FEES	596	
MONTHLY BILLING FEES	7,235	
	<u>\$ 10,763</u>	
INSERVICE TRAINING & EDUCATION	23	(1,598)
NURSE AIDE TRAINING	13	1,598
TO RECLASS CNA TRAINING		
INSERVICE TRAINING & EDUCATION	23	176
TRAVEL AND SEMINAR	24	(176)
TO RECLASS TRAINING		
PROFESSIONAL SERVICES	19	163
NURSING & MEDICAL RECORDS	10	(163)
TO RECLASS LEGAL		

AVISTON COUNTRYSIDE MANOR, INC.
IDPH ID #0033407
ATTACHMENT TO SCHEDULE XVII
12/31/2010

BOOK TO TAX RECONCILIATION:

BOOK NET INCOME	\$ 206,681
CONTRIBUTIONS ADJUSTMENT	833
DEPRECIATION ADJUSTMENT	(18,751)
ILLINOIS REPLACEMENT TAXES	3,600
TRAVEL & ENTERTAINMENT ADJUSTMENT	1,998
CONVERSION TO CASH BASIS ADJUSTMENTS	24,827
TAX NET INCOME	<u>\$ 219,188</u>

AVISTON COUNTRYSIDE MANOR, INC.
IDPH #0033407
ATTACHMENT TO SCHEDULE XVII, LINE 28
12/31/2010

Miscellaneous Income:

Bank-Related Reimbursements	235
Copy Charges	83
Miscellaneous Reimbursements & Refunds	109
Legal Refund	163
	<u>\$ 590</u>

AVISTON COUNTRYSIDE MANOR, INC.
IDPH ID #0033407
ATTACHMENT TO SCHEDULE XIII, PART A
12/31/2010

The following facility trained our aides:

Kaskaskia College

Centralia, IL \$799 per aide

AVISTON COUNTRYSIDE MANOR
ATTACHMENT TO SCHEDULE XIX, SECTION G
12/31/2010

NAME OF EMPLOYEE ATTENDING SEMINAR	JOB TITLE	DATE	LOCATION	SEMINAR TITLE	SEMINAR SPONSOR	SEMINAR COST	TRAVEL/ LODGING COST
Leslie Pedtke	Administrator	1/14/2010	Springfield	Preparing Grant Applications	IL Council on Long Term Care	63	
Denise King	Vice President of Operations	1/14/2010	Springfield	Preparing Grant Applications	IL Council on Long Term Care	63	
Denise King	Vice President of Operations	2/2/2010	Web Seminar	Changes in HIPAA - Privacy & Security Laws	IHCA	75	
Leslie Pedtke	Administrator	2/2/2010	Web Seminar	Changes in HIPAA - Privacy & Security Laws	IHCA	75	
Fred Rohling	Maintenance Worker	5/20/2010	Springfield	Life Safety Code Violations	IHCA	75	
Leslie Pedtke	Administrator	6/25/2010	Fairview Heights	MDS 3.0 - Getting Started	IHCA	165	
Becky Kenow	Care Plan Coordinator	6/25/2010	Fairview Heights	MDS 3.0 - Getting Started	IHCA	165	
Billie Albers	Director of Nursing	6/25/2010	Fairview Heights	MDS 3.0 - Getting Started	IHCA	165	
Jenny Steinkamp	Care Plan Coordinator	6/25/2010	Fairview Heights	MDS 3.0 - Getting Started	IHCA	165	
Denise King	Vice President of Operations	6/25/2010	Fairview Heights	MDS 3.0 - Getting Started	IHCA	165	
Rachel Promenchenkel	Social Services	9/1/2010	Carlyle	MDS 3.0	Outcome Services of IL	85	
Becky Tebbe	Social Services	9/1/2010	Carlyle	MDS 3.0	Outcome Services of IL	85	
Leslie Pedtke	Administrator	7/13/2010	St. Louis	MDS 3.0 & RUGS IV - Managing Medicare Revenue	Polaris Group	99	
Rachel Promenchenkel	Social Services	7/13/2010	St. Louis	MDS 3.0 & RUGS IV - Managing Medicare Revenue	Polaris Group	99	
Sara Haar	Dietary Manager	7/13/2010	St. Louis	MDS 3.0 & RUGS IV - Managing Medicare Revenue	Polaris Group	99	
Tammy Hanke	R.N. - Restorative Nurse	7/13/2010	St. Louis	MDS 3.0 & RUGS IV - Managing Medicare Revenue	Polaris Group	99	
Tara Hamilton	Medicare Coordinator	7/13/2010	St. Louis	MDS 3.0 & RUGS IV - Managing Medicare Revenue	Polaris Group	99	
Billie Albers	Director of Nursing	7/13/2010	St. Louis	MDS 3.0 & RUGS IV - Managing Medicare Revenue	Polaris Group	99	
Leslie Pedtke	Administrator	10/2/10 - 10/3/10	Springfield	Summit Meeting	IL Pioneer Coalition	179	211
Natalie Mueller	Office Manager	10/2/10 - 10/3/10	Springfield	Summit Meeting	IL Pioneer Coalition	179	211
Bobbie Warren	Activities Director	10/2/10 - 10/3/10	Springfield	Summit Meeting	IL Pioneer Coalition	179	210
Tara Hamilton	Medicare Coordinator	10/2/10 - 10/3/10	Springfield	Summit Meeting	IL Pioneer Coalition	179	210
Rachel Promenchenkel	Social Services	10/2/10 - 10/3/10	Springfield	Summit Meeting	IL Pioneer Coalition	179	210
Bobbie Warren	Activities Director	9/11/2010	Breese	MDS 3.0	Outcome Services of IL	90	
Leslie Pedtke	Administrator	9/28/2010	Web Seminar	Which Way Do We Go?	IHCA	75	
Denise King	Vice President of Operations	11/2/10 - 11/3/10	Springfield	Convention & Trade Show	INHAA	125	687
Leslie Pedtke	Administrator	9/13/10 - 9/15/10	Peoria	IHCA Convention	IHCA	133	235
Tara Hamilton	Medicare Coordinator	9/13/10 - 9/15/10	Peoria	IHCA Convention	IHCA	133	235
Becky Kenow	Care Plan Coordinator	9/13/10 - 9/15/10	Peoria	IHCA Convention	IHCA	133	235
Jenny Steinkamp	Care Plan Coordinator	9/13/10 - 9/15/10	Peoria	IHCA Convention	IHCA	133	235
Tammy Hanke	R.N. - Restorative Nurse	9/13/10 - 9/15/10	Peoria	IHCA Convention	IHCA	133	235
Karen LaCaze	Marketing Director	9/13/10 - 9/15/10	Peoria	IHCA Convention	IHCA	133	235
						3,923	3,149
Home Office Allocation						23	
Management Co. Allocation						108	
						7,203	

Aviston Countryside Manor
 IDPH ID # 0033407
 Attachment To Schedule VII C
 Compensation Paid By Other Nursing Homes
 12/31/10

<u>Name</u>	<u>Mt. Vernon Countryside Manor</u>	<u>Taylorville Care Center</u>	<u>Total</u>
Jerry King	\$ 191,578	\$ 160,879	\$ 352,457
Denise King	107,209	90,029	197,238
Keith King	44,402	37,287	81,689
Leslie Pedtke	-	-	-
Marilyn King	1,927	1,618	3,545
Total Schedule VII C, Col. 5	<u>\$ 345,116</u>	<u>\$ 289,813</u>	<u>\$ 634,929</u>