



Facility Name & ID Number Aviston Countryside Manor

# 0033407 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

**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	34	Skilled (SNF)	34	12,410	1
2		Skilled Pediatric (SNF/PED)			2
3	63	Intermediate (ICF)	63	22,995	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	97	TOTALS	97	35,405	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	1,657	1,718	2,439	5,814	8
9	SNF/PED					9
10	ICF	14,973	7,624		22,597	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,630	9,342	2,439	28,411	14

**C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.)** 80.25%

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

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

**E. List all services provided by your facility for non-patients.**

(E.g., day care, "meals on wheels", outpatient therapy)

None

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

Yes

**G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?**

YES  NO

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

YES  NO

**I. On what date did you start providing long term care at this location?**

Date started 02/23/1988

**J. Was the facility purchased or leased after January 1, 1978?**

YES  Date \_\_\_\_\_ NO

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

YES  NO  If YES, enter number of beds certified 32 and days of care provided 2,439

Medicare Intermediary CGS

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	163,837	10,231	6,194	180,262		180,262		180,262		1
2	Food Purchase		155,252		155,252		155,252	(1,158)	154,094		2
3	Housekeeping	114,283	12,718		127,001		127,001	830	127,831		3
4	Laundry	57,588	13,155		70,743		70,743		70,743		4
5	Heat and Other Utilities			110,601	110,601		110,601	(9,399)	101,202		5
6	Maintenance	55,498	69,223	1,020	125,741		125,741	1,361	127,102		6
7	Other (specify):* <b>Sanitation</b>			13,869	13,869		13,869		13,869		7
8	<b>TOTAL General Services</b>	391,206	260,579	131,684	783,469		783,469	(8,366)	775,103		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			1,800	1,800		1,800		1,800		9
10	Nursing and Medical Records	1,601,658	96,009	5,369	1,703,036		1,703,036	(2,482)	1,700,554		10
10a	Therapy			2,195	2,195		2,195		2,195		10a
11	Activities	57,986	8,069	2,800	68,855		68,855	(1,409)	67,446		11
12	Social Services	50,208			50,208		50,208		50,208		12
13	CNA Training					1,738	1,738		1,738		13
14	Program Transportation		6,307		6,307		6,307	(18)	6,289		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,709,852	110,385	12,164	1,832,401	1,738	1,834,139	(3,909)	1,830,230		16
	<b>C. General Administration</b>										
17	Administrative	202,530	11,436	334,350	548,316	(2,415)	545,901	(194,937)	350,964		17
18	Directors Fees										18
19	Professional Services			30,946	30,946		30,946	2,615	33,561		19
20	Dues, Fees, Subscriptions & Promotions			35,434	35,434	2,415	37,849	(26,967)	10,882		20
21	Clerical & General Office Expenses	24,622	18,748	68,524	111,894		111,894	65,899	177,793		21
22	Employee Benefits & Payroll Taxes			290,751	290,751		290,751	15,694	306,445		22
23	Inservice Training & Education			5,937	5,937	(1,738)	4,199		4,199		23
24	Travel and Seminar			2,099	2,099		2,099	819	2,918		24
25	Other Admin. Staff Transportation			1,859	1,859		1,859	1,401	3,260		25
26	Insurance-Prop.Liab.Malpractice			51,992	51,992		51,992	1,437	53,429		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	227,152	30,184	821,892	1,079,228	(1,738)	1,077,490	(134,039)	943,451		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,328,210	401,148	965,740	3,695,098		3,695,098	(146,314)	3,548,784		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 &amp; ID Number

Aviston Countryside Manor

#0033407

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			169,771	169,771		169,771	10,556	180,327			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			43,228	43,228		43,228	1,048	44,276			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			212,999	212,999		212,999	11,604	224,603			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		85,554	616,792	702,346		702,346		702,346			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			169,810	169,810		169,810		169,810			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		85,554	786,602	872,156		872,156		872,156			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,328,210	486,702	1,965,341	4,780,253		4,780,253	(134,710)	4,645,543			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$ (2,030)	10	\$	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	(10,186)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,087)	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	(938)	17		17
18	Fines and Penalties	(4,292)	17		18
19	Entertainment	(2,871)	17		19
20	Contributions	(5,039)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(4,370)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(18,862)	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	(6,198)	VAR		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (55,873)		\$	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)	(78,837)	VAR	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (78,837)		36
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (134,710)		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$	47

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

Aviston Countryside Manor

ID# 0033407

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Eliminate Vending Machine Cost	\$ (71)	2	1
2	Eliminate Lobbying Portion of 2013 IHCA Dues	(1,975)	20	2
3	Straight Line Depr. on Items Req'd to be Capitalized	(62)	30	3
4	Offset Reimbursements for Copies of Medical Records	(20)	10	4
5	Offset Administrative Reimbursements	(221)	17	5
6	Offset DVD Sales Against Related Costs	(1,409)	11	6
7	Offset Nursing-Related Reimbursements	(432)	10	7
8	Offset Fuel Purchases Reimbursement	(18)	14	8
9	Eliminate 1/2 of 2yr IDPH License pd in 2013	(1,990)	20	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(6,198)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aviston Countryside Manor# 0033407

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

## 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	(1,158)	0	0	0	0	0	0	0	0	0	0	(1,158)	2
3	Housekeeping	0	830	0	0	0	0	0	0	0	0	0	830	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(10,186)	787	0	0	0	0	0	0	0	0	0	(9,399)	5
6	Maintenance	0	1,361	0	0	0	0	0	0	0	0	0	1,361	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(11,344)</b>	<b>2,978</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(8,366)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(2,482)	0	0	0	0	0	0	0	0	0	0	(2,482)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(1,409)	0	0	0	0	0	0	0	0	0	0	(1,409)	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	(18)	0	0	0	0	0	0	0	0	0	0	(18)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(3,909)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,909)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	(8,322)	98,373	(284,988)	0	0	0	0	0	0	0	0	(194,937)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(4,370)	6,194	791	0	0	0	0	0	0	0	0	2,615	19
20	Fees, Subscriptions & Promotions	(27,866)	899	0	0	0	0	0	0	0	0	0	(26,967)	20
21	Clerical & General Office Expenses	0	65,899	0	0	0	0	0	0	0	0	0	65,899	21
22	Employee Benefits & Payroll Taxes	0	12,526	3,168	0	0	0	0	0	0	0	0	15,694	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	17	802	0	0	0	0	0	0	0	0	819	24
25	Other Admin. Staff Transportation	0	1,401	0	0	0	0	0	0	0	0	0	1,401	25
26	Insurance-Prop.Liab.Malpractice	0	1,437	0	0	0	0	0	0	0	0	0	1,437	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(40,558)</b>	<b>186,746</b>	<b>(280,227)</b>	<b>0</b>	<b>(134,039)</b>	<b>28</b>							
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(55,811)</b>	<b>189,724</b>	<b>(280,227)</b>	<b>0</b>	<b>(146,314)</b>	<b>29</b>							

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aviston Countryside Manor# 0033407

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(62)	10,618	0	0	0	0	0	0	0	0	0	10,556	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	1,048	0	0	0	0	0	0	0	0	0	1,048	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	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	<b>TOTAL Ownership</b>	(62)	11,666	0	0	0	0	0	0	0	0	0	11,604	37
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	0	0	0	0	0	0	0	0	0	0	0	0	44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	(55,873)	201,390	(280,227)	0	0	0	0	0	0	0	0	(134,710)	45

**VII. RELATED PARTIES**

**A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.**

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Denise King 2012 Exempt Trust	20	Mt. Vernon Countryside Manor, Inc.	Mt. Vernon	King Management Co.	Nashville, IL	Home Office
Leslie Pedtke 2012 Exempt Trust	20	Taylorville Care Center, Inc.	Taylorville	King Management of SW Florida	Bonita Springs, FL	Management Co.
Keith King 2012 Exempt Trust	20			Residential Living Ctr.	Mt. Vernon	Assisted Living
Elizabeth Todorov 2012 Exempt Trust	20			Taylorville Estates	Taylorville	Assisted Living
Michelle Hirschfeld 2012 Exempt Trust	20			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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	3 See Schedule VIII	\$	King Management Company	100.00%	\$ 830	\$ 830	1
2	V	5 See Schedule VIII		King Management Company	100.00%	787	787	2
3	V	6 See Schedule VIII		King Management Company	100.00%	1,361	1,361	3
4	V	17 See Schedule VIII		King Management Company	100.00%	98,373	98,373	4
5	V	19 See Schedule VIII		King Management Company	100.00%	6,194	6,194	5
6	V	20 See Schedule VIII		King Management Company	100.00%	899	899	6
7	V	21 See Schedule VIII		King Management Company	100.00%	65,899	65,899	7
8	V	22 See Schedule VIII		King Management Company	100.00%	12,526	12,526	8
9	V	24 See Schedule VIII		King Management Company	100.00%	17	17	9
10	V	25 See Schedule VIII		King Management Company	100.00%	1,401	1,401	10
11	V	26 See Schedule VIII		King Management Company	100.00%	1,437	1,437	11
12	V	30 See Schedule VIII		King Management Company	100.00%	10,618	10,618	12
13	V	33 See Schedule VIII		King Management Company	100.00%	1,048	1,048	13
14	Total		\$			\$ 201,390	\$ * 201,390	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.  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	17 See Schedule VIII	\$ 334,350	King Management of SW Florida	100.00%	\$ 49,362	\$ (284,988)
16	V	19 See Schedule VIII		King Management of SW Florida	100.00%	791	791
17	V	22 See Schedule VIII		King Management of SW Florida	100.00%	3,168	3,168
18	V	24 See Schedule VIII		King Management of SW Florida	100.00%	802	802
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	<b>Total</b>		\$ 334,350			\$ 54,123	\$ * (280,227)

\* 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: 01/01/2013 Ending: 12/31/2013

## 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	86,788	16	31.65	Salary	\$ 47,463	17,8	1
2	Denise King	President	Administrative	20.00	179,224	19	31.65	Salary	98,016	17,8	2
3	Keith King	Maint. Supervisor	Maintenance	20.00	1,250	16	31.65	Salary	683	6,8	3
4	Leslie Pedtke	Administrator	Administrative	20.00	0	50	100.00	Salary	202,530	17,1	4
5	Marilyn King	Mgt. Co. Owner	Mgmt/Consultant	0.00	3,472	1	31.65	Salary	1,899	17,8	5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 350,591		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:

01/01/2013

Ending: 2/31/2013

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

King Management Company

Street Address

935 South Mill Street

City / State / Zip Code

Nashville, IL

Phone Number

(618) 327-3064

Fax Number

(618) 327-3083

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	3	Housekeeping	Accumulated Costs	14,050,480	6	\$ 2,622	\$ 4,445,903	\$ 830	1
2	5	Utilities	Accumulated Costs	14,050,480	6	2,486	4,445,903	787	2
3	6	Maintenance	Accumulated Costs	14,050,480	6	4,300	2,160	4,445,903	1,361
4	17	Administrative	Accumulated Costs	14,050,480	6	310,891	309,761	4,445,903	98,373
5	19	Professional Fees	Accumulated Costs	14,050,480	6	19,574	4,445,903	6,194	5
6	20	Dues, Fees, & Subscriptions	Accumulated Costs	14,050,480	6	2,840	4,445,903	899	6
7	21	Clerical & Office Expense	Accumulated Costs	14,050,480	6	208,261	164,594	4,445,903	65,899
8	22	Emp Benefits & Payroll Taxes	Accumulated Costs	14,050,480	6	39,587	4,445,903	12,526	8
9	24	Travel & Seminar	Accumulated Costs	14,050,480	6	54	4,445,903	17	9
10	25	Other Administrative Transp.	Accumulated Costs	14,050,480	6	4,429	4,445,903	1,401	10
11	26	Insurance	Accumulated Costs	14,050,480	6	4,540	4,445,903	1,437	11
12	30	Depreciation	Accumulated Costs	14,050,480	6	33,556	4,445,903	10,618	12
13	33	Real Estate Taxes	Accumulated Costs	14,050,480	6	3,312	4,445,903	1,048	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					\$ 636,452	\$ 476,515	\$ 201,390	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor

# 0033407

Report Period Beginning:

01/01/2013

Ending: 2/31/2013

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	14,050,480	6	\$ 156,000	\$ 4,445,903	\$ 49,362	1
2	19	Professional Fees	Accumulated Costs	14,050,480	6	2,500	4,445,903	791	2
3	22	Payroll Taxes	Accumulated Costs	14,050,480	6	10,012	4,445,903	3,168	3
4	24	Travel & Seminar	Accumulated Costs	14,050,480	6	2,534	4,445,903	802	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 171,046	\$ 156,000	\$ 54,123	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Aviston Countryside Manor

# 0033407

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

**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	Name of Lender	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			
	<b>A. Directly Facility Related</b>																	
	<b>Long-Term</b>																	
1	Schedule Not Applicable						\$	\$				\$						
2																		
3																		
4																		
5																		
	<b>Working Capital</b>																	
6																		
7																		
8																		
9	<b>TOTAL Facility Related</b>						\$	\$				\$						
	<b>B. Non-Facility Related*</b>																	
10																		
11																		
12																		
13																		
14	<b>TOTAL Non-Facility Related</b>						\$	\$				\$						
15	<b>TOTALS (line 9+line14)</b>						\$	\$				\$						

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**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2012 report.			\$ <b>24,100</b>	<b>1</b>	
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.)			\$ <b>32,428</b>	<b>2</b>	
3. Under or (over) accrual (line 2 minus line 1).			\$ <b>8,328</b>	<b>3</b>	
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)			\$ <b>34,900</b>	<b>4</b>	
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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	<b>5</b>	
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. <b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$	<b>6</b>	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$ <b>43,228</b>	<b>7</b>	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2008	<u>23,806</u>	<b>8</b>		
	2009	<u>23,877</u>	<b>9</b>		
	2010	<u>23,296</u>	<b>10</b>		
	2011	<u>23,696</u>	<b>11</b>		
	2012	<u>32,428</u>	<b>12</b>		
<b>Line 4: Accrual Based on 2012 Taxes Paid, plus anticipated increase of 7.6%</b>					
<b>Line 7: Real Estate Tax Expense</b>		<b>\$43,228</b>			
<b>Home Office Allocation</b>		<b>1,048</b>			
<b>Total Sched V, Ln 33, Col 8</b>		<b>\$44,276</b>			
				<b>FOR BHF USE ONLY</b>	
	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2012	\$		<b>13</b>
	<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$		<b>14</b>
	<b>15</b>	LESS REFUND FROM LINE 6	\$		<b>15</b>
	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$		<b>16</b>

**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

**2012 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 2012 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 2012.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>05-05-24-105-049</u>	<u>Sec24Twp2Rng5PT SW NW 3.34A</u>	\$ <u>31,841.96</u>	\$ <u>31,841.96</u>
2. <u>05-05-24-105-018</u>	<u>Sec24Twp2Rng5PT SW NW .63A</u>	\$ <u>585.99</u>	\$ <u>585.99</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u><u>32,427.95</u></u>	\$ <u><u>32,427.95</u></u>

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?        YES   X   NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C. Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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

Facility Name & ID Number Aviston Countryside Manor

# 0033407

Report Period Beginning:

01/01/2013 Ending:

12/31/2013

**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	<u>Building &amp; Parking Lot</u>	<u>108,900</u>	<u>1986</u>	<u>\$ 44,774</u>	<u>1</u>
2	<u>Home Office Land</u>			<u>1,990</u>	<u>2</u>
3	TOTALS	<u>108,900</u>		<u>\$ 46,764</u>	<u>3</u>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Aviston Countryside Manor

# 0033407

Report Period Beginning:

01/01/2013 Ending:

12/31/2013

**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	\$ 1,268,193	4
5			1988	1988	66,310	2,210	30	2,210		63,362	5
6	27		1990	1990	352,911	13,097	30	11,764	(1,333)	277,427	6
7			1990	1990	6,649	227	30	222	(5)	5,236	7
8											8
	<b>Improvement Type**</b>										
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	500	17	500		14,577	25
26		Water Heater	1996		3,312		15			3,312	26
27		Hot Water Heater	1997		3,802		15			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	3,275	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		Renovation C-Wing	2000		6,749	450	15	450		6,112	35
36		Wallpaper	2000		7,178		5			7,178	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 &amp; ID Number Aviston Countryside Manor

# 0033407

Report Period Beginning:

01/01/2013 Ending: 12/31/2013

## 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	Paint	2000	\$ 1,745	\$	5	\$	\$	\$ 1,745	37
38	Dressers & Installation	2000	3,870	258	15	258		3,569	38
39	Countertops & Installation	2000	4,008	200	20	200		2,772	39
40	Tile	2000	1,857		10			1,857	40
41	Window Treatment	2000	3,049		5			3,049	41
42	Wanderguard System	2000	2,102		10			2,102	42
43	Room Doors	2000	2,699		10			2,699	43
44	Tile	2000	2,515		10			2,515	44
45	Gravel Parking Lot	2000	2,698		5			2,698	45
46	Air Conditioner Units (3)	2000	1,770		10			1,770	46
47	Tile	2000	2,602		10			2,602	47
48	Diamond Retaining Wall	2001	1,980		10			1,980	48
49	Cabinets	2001	23,546		10			23,546	49
50	Addition to Fire Alarm System	2001	4,368		10			4,368	50
51	Electrical Repairs to Service Entrance	2001	6,725		10			6,725	51
52	Carpet	2001	3,051		10			3,051	52
53	Door Security Systems	2001	10,589		10			10,589	53
54	Water Heater	2002	4,552	303	15	303		3,541	54
55	Rooftop A/C Units (3)	2002	14,243		10			14,243	55
56	Phone System	2002	7,344		10			7,344	56
57	Dining Room Additions	2003	8,600	215	40	215		2,257	57
58	Parking Lot	2003	5,446	363	10	363		5,446	58
59	Landscaping	2003	3,040	203	10	203		3,040	59
60	Concrete Pad	2004	4,000	267	15	267		2,489	60
61	Landscaping	2004	6,711	671	10	671		6,207	61
62	Flooring	2004	5,650	565	10	565		5,415	62
63	Carpet	2004	1,694		5			1,694	63
64	Window Treatment	2004	1,935		5			1,935	64
65	Dining Room Additions	2004	159,328	11,381	14	11,381		106,219	65
66	Landscaping	2004	8,297	830	10	830		7,536	66
67	Floodlights	2006	3,314	331	10	331		2,402	67
68	Concrete Sidewalk	2006	18,000	1,200	15	1,200		8,600	68
69	Water Heater	2006	5,052	505	10	505		3,831	69
70	TOTAL (lines 4 thru 69)		\$ 2,420,649	\$ 81,822		\$ 81,760	\$ (62)	\$ 2,058,882	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Aviston Countryside Manor

# 0033407

Report Period Beginning:

01/01/2013 Ending: 12/31/2013

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 2,420,649	\$ 81,822		\$ 81,760	\$ (62)	\$ 2,058,882	1
2	Flooring	2006	1,900	190	10	190		1,377	2
3	Heat/Cool Unit	2006	1,066	107	10	107		791	3
4	Cast Iron Piping	2006	11,826	473	25	473		3,587	4
5	Sprinkler System	2006	6,820	682	10	682		4,981	5
6	Sprinkler System	2007	41,900	1,676	25	1,676		11,173	6
7	New Roofing	2007	6,455	645	10	645		4,249	7
8	Gazebo	2007	5,659	377	15	377		2,484	8
9	Paint	2007	2,868		5			2,868	9
10	Wall Covering Installation	2007	5,600		5			5,600	10
11	New Roofing	2007	15,900	1,590	10	1,590		10,070	11
12	Wall Guards	2007	4,154	277	15	277		1,685	12
13	Floor Covering	2007	5,855	585	10	585		3,562	13
14	Landscaping & Electrical Work	2008	3,285	328	10	328		1,834	14
15	Landscaping	2008	4,754	475	10	475		2,535	15
16	Flooring	2008	3,039	304	10	304		1,545	16
17	Water Heater	2009	6,108	611	10	611		2,647	17
18	Water Softener System	2009	11,812	1,181	10	1,181		5,611	18
19	Oak Doors	2009	2,274	152	15	152		644	19
20	Carpet	2009	1,200	240	5	240		960	20
21	Sprinkler System Heads	2010	3,210	128	25	128		439	21
22	Shed	2010	6,620	331	20	331		1,186	22
23	Wallpaper	2010	4,573	915	5	915		2,744	23
24	Water Heater	2010	6,108	611	10	611		1,934	24
25	Ceiling Refinishes	2011	3,450	288	12	288		671	25
26	Nurse's Station	2011	57,233	3,816	15	3,816		9,539	26
27	Carpet	2011	4,333	867	5	867		2,527	27
28	Landscaping & Stone Walk	2011	9,511	951	10	951		2,299	28
29	Facility Sign - Brick/Stucco	2011	6,258	313	20	313		678	29
30	Dining Room Chandeliers	2011	2,876	288	10	288		815	30
31	Paint	2011	2,500	500	5	500		1,250	31
32	Window Treatments & Shutters	2011	7,690	1,334	15	1,334		3,783	32
33	Wallpaper	2011	15,842	3,168	5	3,168		8,869	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,693,328	\$ 105,225		\$ 105,163	\$ (62)	\$ 2,163,819	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Aviston Countryside Manor

# 0033407

Report Period Beginning:

01/01/2013 Ending: 12/31/2013

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 2,693,328	\$ 105,225		\$ 105,163	\$ (62)	\$ 2,163,819	1
2	Flooring	2011	33,951	3,395	10	3,395		9,234	2
3	Brickwork/Pattern Concrete with Ceramic Finish	2012	31,667	1,583	20	1,583		2,903	3
4	Aluminum Fence - 172 feet	2012	6,035	402	15	402		637	4
5	Siding - Gable Ends	2012	5,334	533	10	533		667	5
6	Dry Pendant Sprinkler System Heads	2012	3,193	160	20	160		186	6
7	Natural Gas Generator & Installation	2012	25,730	1,287	20	1,287		2,037	7
8	Wanderguard System	2012	2,851	407	7	407		577	8
9	Emergency Outlets & Computer Outlets Installation	2012	2,065	138	15	138		241	9
10	Air Conditioner Unit - Laundry Room	2012	2,404	240	10	240		360	10
11	Shingle Roof	2012	79,900	7,990	10	7,990		8,656	11
12	Marble Showers (2)	2012	14,730	737	20	737		737	12
13	Tile Flooring	2012	11,780	1,178	10	1,178		1,757	13
14	Water Heaters (2)	2012	14,917	1,492	10	1,492		1,551	14
15	Protective Wall Coverings	2013	3,432	315	10	315		315	15
16	Beauty Shop Ceiling & Wall Finishes	2013	5,550	308	12	308		308	16
17	Plank Flooring	2013	2,864	167	10	167		167	17
18	Shower Doors	2013	2,083	87	10	87		87	18
19	Porcelain Shower Tile	2013	2,198	64	20	64		64	19
20									20
21	Home Office Parking Lot	1989	625		5			625	21
22	Home Office Building	1995	31,019		25	1,241	1,241	22,540	22
23	Home Office Interior Finishes Lower Level	1996	1,924		15			1,924	23
24	Home Office Carpet	1996	673		5			673	24
25	Home Office Cabinets	1996	1,064		20	53	53	932	25
26	Home Office Electrical	1996	369		15			369	26
27	Home Office Front Door	2002	506		10			506	27
28	Home Office Wallpaper	2007	289		10	29	29	178	28
29	Home Office Wallpaper	2008	2,374		5			2,374	29
30	Home Office Carpet	2008	2,925		5			2,925	30
31	Home Office Tile Flooring	2009	203		10	20	20	101	31
32	Home Office Wallpaper	2009	454		5	91	91	454	32
33	Home Office Air Conditioner	2013	710			24	24	24	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,987,147	\$ 125,708		\$ 127,104	\$ 1,396	\$ 2,227,928	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	\$ 323,928	\$ 34,678	\$ 37,117	\$ 2,439	3-15 years	\$ 178,356	71
72	Current Year Purchases	32,591	4,545	4,679	134	3-15 years	4,679	72
73	Fully Depreciated Assets	544,431					544,431	73
74								74
75	TOTALS	\$ 900,950	\$ 39,223	\$ 41,796	\$ 2,573		\$ 727,466	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Transportation	2006 W/C Passenger Bus	2006	\$ 48,400	\$ 4,840	\$ 4,840	\$	10	\$ 36,300	76
77	Resident Transportation	2007 Chevy Odyssey Bus	2007	55,176				4	55,176	77
78	Home Office Vehicles	Various	Various	26,347		6,587	6,587	4	10,654	78
79										79
80	TOTALS			\$ 129,923	\$ 4,840	\$ 11,427	\$ 6,587		\$ 102,130	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)	\$ 4,064,784	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 169,771	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 180,327	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 10,556	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,057,524	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	\$	\$ 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. \_\_\_\_\_ /2014 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2015 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2016 \$ \_\_\_\_\_

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

<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			Total
		1	2	3	
		Drop-outs	Completed	Contract	
1	Community College Tuition	\$	\$ 1,555	\$	\$ 1,555
2	Books and Supplies		183		183
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$ 1,738	\$	\$ 1,738
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$	1,738		

**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)	
<b>TOTAL TRAINED</b>	<u>2</u>

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

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

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

	Service	Schedule V Line & Column Reference	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				85,554		85,554	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Therapy</u>	39,3				606,414			606,414	12
13	Other (specify): <u>Labs, X-rays, Ambul.</u>	39,3				10,378			10,378	13
14	TOTAL			\$		\$ 616,792	\$ 85,554		\$ 702,346	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 &amp; ID Number Aviston Countryside Manor

# 0033407

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 450,150	\$	1
2	Cash-Patient Deposits	3,789		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 50,000 )	862,793		3
4	Supply Inventory (priced at Cost )	6,332		4
5	Short-Term Investments			5
6	Prepaid Insurance	15,604		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Investment in LTC Insurance</u>	19,885		9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,358,553	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	2,962,403		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	942,219		16
17	Accumulated Depreciation (book methods)	(2,969,197)		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	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 935,425	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 2,293,978	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 306,365	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	19,314		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	206,132		30
31	Accrued Taxes Payable (excluding real estate taxes)	23,910		31
32	Accrued Real Estate Taxes(Sch.IX-B)	34,900		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Due To Management Company</u>	26,395		36
37	<u>Accrued Third Party Payor Settlement</u>	528,686		37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 1,145,702	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 1,145,702	\$	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 1,148,276	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 2,293,978	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>1,040,905</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>1,040,905</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>228,371</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(121,000)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>107,371</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>1,148,276</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Aviston Countryside Manor

# 0033407

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required**

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 4,838,161	1
2	Discounts and Allowances for all Levels	(802,473)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 4,035,688	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	911,745	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 911,745	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	18,106	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 18,106	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	32,759	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 32,759	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Miscellaneous Income</u>	4,818	28
28a	<u>Diaper Income</u>	5,508	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 10,326	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 5,008,624	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	783,469	31
32	Health Care	1,832,401	32
33	General Administration	1,079,228	33
<b>B. Capital Expense</b>			
34	Ownership	212,999	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	702,346	35
36	Provider Participation Fee	169,810	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 4,780,253	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	228,371	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 228,371	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,858,379	44
45	Private Pay - Net Inpatient Revenue	1,462,090	45
46	Medicare - Net Inpatient Revenue	715,219	46
47	Other-(specify)		47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 4,035,688	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**

Facility Name & ID Number **Aviston Countryside Manor**

# **0033407**

Report Period Beginning: **01/01/2013**

Ending:

**12/31/2013**

**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	1,947	2,221	\$ 65,161	\$ 29.34	1
2	Assistant Director of Nursing	2,047	2,380	48,555	20.40	2
3	Registered Nurses	15,640	17,542	402,578	22.95	3
4	Licensed Practical Nurses	12,905	13,897	260,229	18.73	4
5	CNAs & Orderlies	73,972	76,374	796,940	10.43	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,299	5,900	57,986	9.83	10
11	Social Service Workers	4,352	4,641	50,208	10.82	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	15,715	16,618	163,837	9.86	15
16	Dishwashers					16
17	Maintenance Workers	2,838	3,025	55,498	18.35	17
18	Housekeepers	12,746	13,225	114,283	8.64	18
19	Laundry	5,961	6,487	57,588	8.88	19
20	Administrator	2,110	2,110	202,530	95.99	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,762	2,030	24,622	12.13	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	2,259	2,485	28,195	11.35	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	159,553	168,935	\$ 2,328,210 *	\$ 13.78	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	123	\$ 5,486	1,3	35
36	Medical Director	Contract	1,800	9,3	36
37	Medical Records Consultant	16	848	10,3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Contract	4,520	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	46	2,800	11,3	44
45	Social Service Consultant				45
46	Other(specify)				46
47	Music Therapy	Contract	2,195	10,3	47
48					48
49	TOTAL (lines 35 - 48)	185	\$ 17,649		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-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	Amount of Expense Amortized Per Year								
					5 FY2007	6 FY2008	7 FY2009	8 FY2010	9 FY2011	10 FY2012	11 FY2013	12 FY2014	13 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

Facility Name & ID Number Aviston Countryside Manor# 0033407Report Period Beginning: 01/01/2013Ending: 12/31/2013**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 \$3,112
- (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. \$ 5,984 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. \$ 169,810  
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? Yes 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? 65.92%  
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 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? N/A  
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  
 12/31/2013

DESCRIPTION	SCHED V LINE #	INCREASE (DECREASE)
FEES & SUBSCRIPTIONS	20	\$ 2,415
ADMINISTRATIVE	17	(2,415)
TO RECLASS THE FOLLOWING EXPENSES RECORDED IN MISC. EXPENSE TO THE CORRECT LINES:		
BACKGROUND CHECKS	\$ 2,290	
LICENSES & FEES	125	
	<u>\$ 2,415</u>	
CNA TRAINING	13	1,738
INSERVICE TRAINING & EDUCATION TO RECLASS CNA TRAINING	23	(1,738)

AVISTON COUNTRYSIDE MANOR, INC.  
IDPH ID #0033407  
ATTACHMENT TO SCHEDULE XVII  
12/31/2013

BOOK TO TAX RECONCILIATION:

BOOK NET INCOME	\$ 228,371
DEPRECIATION ADJUSTMENT	50,782
TRAVEL & ENTERTAINMENT ADJUSTMENT	1,435
CONVERSION TO CASH BASIS ADJUSTMENTS	256,992
TAX NET INCOME	<u>\$ 537,580</u>

AVISTON COUNTRYSIDE MANOR, INC.  
IDPH #0033407  
ATTACHMENT TO SCHEDULE XVII, LINE 28  
12/31/2013

Miscellaneous Income:

Administrative Reimbursements & Refunds	\$ 221
Copy Charges - Medical Records	20
DVD Sales	1,409
Vending Machine Income	658
Nursing-Related Reimbursements & Refunds	462
Fuel Reimbursement	18
Adult Daycare & Respite Care Fees	2,030
	<u>\$ 4,818</u>

NAME OF EMPLOYEE ATTENDING SEMINAR	JOB TITLE	DATE	LOCATION	SEMINAR TITLE	SEMINAR SPONSOR	TRAVEL/	
						SEMINAR COST	LODGING COST
Jennifer Steinkamp Tara Hamilton	Care Plan Med. Cord	1/23/13 "	Fairview Hts., IL "	Medicaid Rugg "	IECA "	250.00	
Denise King	Owner	1/23/13	Fairview Hts., IL	Medicaid Rugg	IECA	125.00	
<del>Denise King</del>	<del>Owner</del>		<del>Web Seminar</del>		<del>IECA</del>	<del>75.00</del>	
Denise King	Owner	4/16/13	Web Seminar	IL. new IDPH Uniform DNR Advance Directive	IECA	75.00	
Leslie Pedtke Denise King	Admn. Owner	2/6/13 "	Springfield, IL "	Nurshing Home Compliance "	IECA "	190.00	
Leslie Pedtke	Admn.		Web Seminar	Feeding Tube Requirements	IHCA	75.00	
Leslie Pedtke	Admn.	8/11-15/13	Bellavue, Washington	Pioneer Conference	IL Pioneer	280.00	
Leslie Pedtke J. Steinkamp Mandi Mobley Tammy Banks	Admn. Care Plan	7/18/13 "	Aviston, IL "	Webinar: Rug 48 Part 1 "	IHCA "	120.00	
Leslie Pedtke J. Steinkamp Tara Hamilton Tammy Schneirs	Admn. Care Plan Med. Cord	7/25/13 "	Aviston; IL "	Webinar: Rug 48 Part 2 "	IHCA "	120.00	
Denise King	Owner	7/18/13		Webinar: Rug 48 Part 1	IHCA	75.00	
Jennifer Steinkamp Tammy Schneirs	Care Plan	10/10/13	Mt. Vernon, IL	Rug 48 & Getting Credit "	IHCA	190.00	
Tara Hamilton Sara Jaar Amy Therrian	Med Cord.	10/23/13	Springfield, IL	IL Pioneer Summit	IL Pioneer Coal	500.00	
Leslie Pedtke	Admn.	11/15/13		Culture Change Webinar	Webinar	.99.00	
						2,099.00	
						.819.00	
						2,918.00	

Home Office Allocation

TOTAL line 24 col 8

Aviston Countryside Manor  
 IDPH ID # 0033407  
 Attachment To Schedule VII C  
 Compensation Paid By Other Nursing Homes  
 12/31/13

<u>Name</u>	<u>Mt. Vernon Countryside Manor</u>	<u>Taylorville Care Center</u>	<u>Total Schedule VII C Column 5</u>
Jerry King	\$ 48,253	\$ 38,535	\$ 86,788
Denise King	99,645	79,579	179,224
Keith King	695	555	1,250
Leslie Pedtke	-	-	-
Marilyn King	1,930	1,542	3,472
 Total	 <u>\$ 150,523</u>	 <u>\$ 120,211</u>	 <u>\$ 270,734</u>

AVISTON COUNTRYSIDE MANOR, INC.  
IDPH ID #0033407  
ATTACHMENT TO SCHEDULE XIII, PART A  
12/31/2013

The following facility trained our aides:

Kaskaskia College

Centralia, IL \$868 per aide

Aviston Countryside Manor  
IDPH ID # 0033407  
Attachment To Schedule XX  
Question No. 14  
Statement Re Day Care Services  
December 31, 2013

The Provider provides day care services on a very limited basis. No separate area of the facility is dedicated to these services.

The total amount billed for day care services for the year ended December 31, 2013 amounted to \$2,030. The total amount of that revenue was offset against Nursing and Medical Records Expense. Schedule V. Line 10.