



Facility Name & ID Number Aviston Countryside Manor

# 0033407 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	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				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	2,162	1,612	2,603	6,377	8
9	SNF/PED					9
10	ICF	14,804	8,173		22,977	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,966	9,785	2,603	29,354	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.91%

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 2,603

Medicare Intermediary CGS

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2015 Fiscal Year: 12/31/2015

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

Aviston Countryside Manor

# 0033407

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

**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	167,601	11,338	7,021	185,960		185,960		185,960		1
2	Food Purchase		165,686		165,686		165,686	(1,237)	164,449		2
3	Housekeeping	160,216	13,086		173,302		173,302	961	174,263		3
4	Laundry	66,089	18,140		84,229		84,229		84,229		4
5	Heat and Other Utilities			102,150	102,150		102,150	(3,520)	98,630		5
6	Maintenance	40,399	41,600	8,092	90,091		90,091	1,120	91,211		6
7	Other (specify):* Sanitation			21,600	21,600		21,600		21,600		7
8	<b>TOTAL General Services</b>	<b>434,305</b>	<b>249,850</b>	<b>138,863</b>	<b>823,018</b>		<b>823,018</b>	<b>(2,676)</b>	<b>820,342</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			2,400	2,400		2,400		2,400		9
10	Nursing and Medical Records	1,510,325	86,661	7,296	1,604,282		1,604,282	(94)	1,604,188		10
10a	Therapy			1,950	1,950		1,950		1,950		10a
11	Activities	59,018	6,634	2,888	68,540		68,540	(150)	68,390		11
12	Social Services	50,041			50,041		50,041		50,041		12
13	CNA Training					2,521	2,521		2,521		13
14	Program Transportation		7,746		7,746		7,746		7,746		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	<b>1,619,384</b>	<b>101,041</b>	<b>14,534</b>	<b>1,734,959</b>	<b>2,521</b>	<b>1,737,480</b>	<b>(244)</b>	<b>1,737,236</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	203,302	2,579	170,000	375,881		375,881	(78,420)	297,461		17
18	Directors Fees										18
19	Professional Services			53,511	53,511		53,511	(10,544)	42,967		19
20	Dues, Fees, Subscriptions & Promotions			26,122	26,122		26,122	(9,866)	16,256		20
21	Clerical & General Office Expenses	30,701	17,241	61,167	109,109		109,109	67,919	177,028		21
22	Employee Benefits & Payroll Taxes			225,808	225,808		225,808	10,261	236,069		22
23	Inservice Training & Education			4,428	4,428	(2,521)	1,907		1,907		23
24	Travel and Seminar			6,235	6,235		6,235	423	6,658		24
25	Other Admin. Staff Transportation			2,201	2,201		2,201	577	2,778		25
26	Insurance-Prop.Liab.Malpractice			78,484	78,484		78,484	1,412	79,896		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	<b>234,003</b>	<b>19,820</b>	<b>627,956</b>	<b>881,779</b>	<b>(2,521)</b>	<b>879,258</b>	<b>(18,238)</b>	<b>861,020</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>2,287,692</b>	<b>370,711</b>	<b>781,353</b>	<b>3,439,756</b>		<b>3,439,756</b>	<b>(21,158)</b>	<b>3,418,598</b>		<b>29</b>

\*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: 01/01/2015 Ending: 12/31/2015

12/31/2015

## 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			172,500	172,500	172,500	8,300	180,800				30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			32,689	32,689	32,689	1,280	33,969				33
34	Rent-Facility & Grounds			76	76	76	1,221	1,297				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			205,265	205,265	205,265	10,801	216,066				37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		111,175	354,096	465,271	465,271	(1,338)	463,933				39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			216,877	216,877	216,877		216,877				42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		111,175	570,973	682,148	682,148	(1,338)	680,810				44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,287,692	481,886	1,557,591	4,327,169	4,327,169	(11,695)	4,315,474				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: 01/01/2015

Ending: 12/31/2015

**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	(4,264)	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	(1,338)	39		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,237)	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				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(526)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(18,111)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(5,139)	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	(7,170)	Var.		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (37,785)		\$	30

BHF USE ONLY					
48		49	50	51	52

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

		1	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)	26,090	Var.	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 26,090		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (11,695)		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

SEE ACCOUNTANTS' COMPILATION REPORT

Aviston Countryside Manor

ID# 0033407

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	To eliminate lobbying portion of IHCA dues	\$ (2,311)	20	1
2	Adjust depreciation for cost report purposes	(1,766)	30	2
3	Eliminate 2016 IDPH License Paid in 2015	(1,990)	20	3
4	Offset Voided Checks	(859)	17	4
5	Offset medical records reimbursement	(94)	10	5
6	Offset DVD sales	(150)	11	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
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>		(7,170)	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aviston Countryside Manor# 0033407

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

## 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	(1,237)	0	0	0	0	0	0	0	0	0	0	(1,237)	2
3	Housekeeping	0	961	0	0	0	0	0	0	0	0	0	961	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(4,264)	744	0	0	0	0	0	0	0	0	0	(3,520)	5
6	Maintenance	0	1,120	0	0	0	0	0	0	0	0	0	1,120	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(5,501)</b>	<b>2,825</b>	<b>0</b>	<b>(2,676)</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	(94)	0	0	0	0	0	0	0	0	0	0	(94)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(150)	0	0	0	0	0	0	0	0	0	0	(150)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(244)</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>(244)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	(859)	(77,561)	0	0	0	0	0	0	0	0	0	(78,420)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(18,111)	7,567	0	0	0	0	0	0	0	0	0	(10,544)	19
20	Fees, Subscriptions & Promotions	(9,966)	100	0	0	0	0	0	0	0	0	0	(9,866)	20
21	Clerical & General Office Expenses	0	67,919	0	0	0	0	0	0	0	0	0	67,919	21
22	Employee Benefits & Payroll Taxes	0	10,261	0	0	0	0	0	0	0	0	0	10,261	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	423	0	0	0	0	0	0	0	0	0	423	24
25	Other Admin. Staff Transportation	0	577	0	0	0	0	0	0	0	0	0	577	25
26	Insurance-Prop.Liab.Malpractice	0	1,412	0	0	0	0	0	0	0	0	0	1,412	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(28,936)</b>	<b>10,698</b>	<b>0</b>	<b>(18,238)</b>	<b>28</b>								
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(34,681)</b>	<b>13,523</b>	<b>0</b>	<b>(21,158)</b>	<b>29</b>								

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aviston Countryside Manor# 0033407

Report Period Beginning:

01/01/2015 Ending:

12/31/2015

## 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	(1,766)	10,066	0	0	0	0	0	0	0	0	0	8,300	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	1,280	0	0	0	0	0	0	0	0	0	1,280	33
34	Rent-Facility & Grounds	0	0	1,221	0	0	0	0	0	0	0	0	1,221	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>	<b>(1,766)</b>	<b>11,346</b>	<b>1,221</b>	<b>0</b>	<b>10,801</b>	<b>37</b>							
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(1,338)	0	0	0	0	0	0	0	0	0	0	(1,338)	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>	<b>(1,338)</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>(1,338)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(37,785)</b>	<b>24,869</b>	<b>1,221</b>	<b>0</b>	<b>(11,695)</b>	<b>45</b>							

**VII. RELATED PARTIES**

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Denise King 2012 Exempt Trust	20	Mt. Vernon Countryside Manor, Inc.	Mt. Vernon, IL	King Management Co.	Nashville, IL	Home Office
Leslie Pedtke 2012 Exempt Trust	20	Taylorville Care Center, Inc.	Taylorville, IL	Residential Living Ctr	Mt. Vernon, IL	Assisted Living
Keith King 2012 Exempt Trust	20			Taylorville Estates	Taylorville, IL	Assisted Living
Elizabeth Todorov 2012 Exempt Trust	20			Trenton Village	Trenton, IL	Assisted Living
Michelle Hirschfield 2012 Exempt Trust	20					

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 Company	0.00%	\$ 961	\$	961	1
2	V	5 See Schedule VIII		King Management Company	0.00%	744		744	2
3	V	6 See Schedule VIII		King Management Company	0.00%	1,120		1,120	3
4	V	17 See Schedule VIII	170,000	King Management Company	0.00%	92,439		(77,561)	4
5	V	19 See Schedule VIII		King Management Company	0.00%	7,567		7,567	5
6	V	20 See Schedule VIII		King Management Company	0.00%	100		100	6
7	V	21 See Schedule VIII		King Management Company	0.00%	67,919		67,919	7
8	V	22 See Schedule VIII		King Management Company	0.00%	10,261		10,261	8
9	V	24 See Schedule VIII		King Management Company	0.00%	423		423	9
10	V	25 See Schedule VIII		King Management Company	0.00%	577		577	10
11	V	26 See Schedule VIII		King Management Company	0.00%	1,412		1,412	11
12	V	30 See Schedule VIII		King Management Company	0.00%	10,066		10,066	12
13	V	33 See Schedule VIII		King Management Company	0.00%	1,280		1,280	13
14	Total		\$ 170,000			\$ 194,869	\$ *	24,869	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	34 See Schedule VIII	\$	King Management Company	0.00%	\$ 1,221	\$ 1,221	15	
16	V							16	
17	V							17	
18	V							18	
19	V							19	
20	V							20	
21	V							21	
22	V							22	
23	V							23	
24	V							24	
25	V							25	
26	V							26	
27	V							27	
28	V							28	
29	V							29	
30	V							30	
31	V							31	
32	V							32	
33	V							33	
34	V							34	
35	V							35	
36	V							36	
37	V							37	
38	V							38	
39	<b>Total</b>		\$			\$ 1,221	\$ *	1,221	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

## 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	Denise King	President	Administrative	0.00	179,493	18	30.52	Salary	\$ 91,854	17,8	1
2	Leslie Pedtke	Administrator	Administrative	0.00		50	100.00	Salary	203,302	17,8	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 295,156		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:

01/01/2015

Ending: 2/31/2015

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

Name of Related Organization King Management Company  
 Street Address 935 South Mill Street  
 City / State / Zip Code Nashville, IL62263  
 Phone Number (618) 327-3064  
 Fax Number (618) 327-3083

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	13,620,982	6	\$ 3,148	\$ 4,157,169	\$ 961	1
2	5	Utilities	Accumulated Costs	13,620,982	6	2,438	4,157,169	744	2
3	6	Maintenance	Accumulated Costs	13,620,982	6	3,671	4,157,169	1,120	3
4	17	Administrative	Accumulated Costs	13,620,982	6	302,877	300,960	92,439	4
5	19	Professional Fees	Accumulated Costs	13,620,982	6	24,792	4,157,169	7,567	5
6	20	Dues, Fees, & Subscriptions	Accumulated Costs	13,620,982	6	327	4,157,169	100	6
7	21	Clerical & Office Expense	Accumulated Costs	13,620,982	6	222,536	186,486	67,919	7
8	22	Emp Benefits & Payroll Taxes	Accumulated Costs	13,620,982	6	33,619	4,157,169	10,261	8
9	24	Travel & Seminar	Accumulated Costs	13,620,982	6	1,385	4,157,169	423	9
10	25	Other Administrative Transp.	Accumulated Costs	13,620,982	6	1,892	4,157,169	577	10
11	26	Insurance	Accumulated Costs	13,620,982	6	4,627	4,157,169	1,412	11
12	30	Depreciation	Accumulated Costs	13,620,982	6	32,981	4,157,169	10,066	12
13	33	Real Estate Taxes	Accumulated Costs	13,620,982	6	4,194	4,157,169	1,280	13
14	34	Rental	Accumulated Costs	13,620,892	6	4,000	4,157,169	1,221	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 642,487	\$ 487,446	\$ 196,090	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor

# 0033407

Report Period Beginning:

01/01/2015

Ending: 2/31/2015

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 \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Aviston Countryside Manor

# 0033407

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

**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		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 2014 report.		\$	<u>35,000</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>33,689</u>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>(1,311)</u>		3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>34,000</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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$			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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>32,689</u>		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<u>23,296</u>	8	<b>FOR BHF USE ONLY</b>	
	2011	<u>23,696</u>	9	13	FROM R. E. TAX STATEMENT FOR 2014 \$ 13
	2012	<u>32,428</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2013	<u>33,732</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2014	<u>33,689</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
<b>Line 4: Based on 2014 Taxes paid plus inflationary increase</b>					
<b>Line 7 R.E. Tax Expense - Facility</b>		<u>32,689</u>			
<b>Home Office Allocation</b>		<u>1,280</u>			
<b>Total Real Estate Tax Expense - Schedule V</b>		<u>33,969</u>			

**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

## 2014 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 2014 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2014.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>05-05-24-105-049</u>	<u>Sec24Twp2Rng5PT SW NW 3.34A</u>	\$ <u>33,079.72</u>	\$ <u>33,079.72</u>
2. <u>05-05-24-105-018</u>	<u>Sec24Twp2Rng5PT SW NW .63A</u>	\$ <u>608.95</u>	\$ <u>608.95</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>33,688.67</u></u>	\$ <u><u>33,688.67</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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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

**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).

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:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Building &amp; Parking Lot</u>	<u>108,900</u>	<u>1986</u>	<u>\$ 44,744</u>	1
2					2
3	<b>TOTALS</b>	<b>108,900</b>		<b>\$ 44,744</b>	3

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

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

	1	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	\$ 1,366,376	4
5			1988	1988	66,310	2,210	30	737	(1,473)	66,310	5
6	27		1990	1990	352,911	13,097	30	11,764	(1,333)	300,955	6
7			1990	1990	6,649	227	30	222	(5)	5,679	7
8											8
	<b>Improvement Type**</b>										
9		Level & Remove Dirt	1988	1988	1,428		10			1,428	9
10		Landscaping & Sod	1988	1988	4,046		10			4,046	10
11		Shrubs	1988	1988	1,219		10			1,219	11
12		Patio	1988	1988	20,500		20			20,500	12
13		Parking Lot	1988	1988	37,691		20			37,691	13
14		Landscaping & Sod	1988	1988	1,900		10			1,900	14
15		Sidewalk & Patio	1988	1988	1,161		20			1,161	15
16		Landscaping	1988	1988	1,020		20			1,020	16
17		Door/Door Frames	1988	1988	16,064		20			16,064	17
18		Finishing Work on Additions	1990	1990	918		15			918	18
19		Storage Building	1993	1993	3,900		15			3,900	19
20		Water Heater	1994	1994	3,164		15			3,164	20
21		Electrical Work	1994	1994	2,293		10			2,293	21
22		Flooring	1995	1995	9,255		10			9,255	22
23		Asphalt Parking Lot	1995	1995	8,288		10			8,288	23
24		Double Decker Check Valve	1995	1995	1,750		10			1,750	24
25		HVAC - Kitchen/Laundry	1996	1996	14,577		17			14,577	25
26		Water Heater	1996	1996	3,312		15			3,312	26
27		Hot Water Heater	1997	1997	3,802		15			3,802	27
28		Landscaping & Sod	1997	1997	3,499		10			3,499	28
29		Vinyl Flooring	1997	1997	2,570		10			2,570	29
30		Floor Tiles	1997	1997	3,525		10			3,525	30
31		Water Heater	1999	1999	3,468		15			3,468	31
32		Wallcovering/Flooring	1999	1999	1,774		10			1,774	32
33		Carpet	1999	1999	12,873		10			12,873	33
34		Window Treatments	1999	1999	7,734		5			7,734	34
35		Renovation C-Wing	2000	2000	6,749	188	15	188		6,749	35
36		Wallpaper	2000	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 & ID Number Aviston Countryside Manor# 0033407

Report Period Beginning:

01/01/2015 Ending: 12/31/2015

**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	43	15	43		3,870	38
39	Countertops & Installation	2000	4,008	200	20	200		3,173	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		4,147	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		2,688	57
58	Parking Lot	2003	5,446		10			5,446	58
59	Landscaping	2003	3,040		10			3,040	59
60	Concrete Pad	2004	4,000	267	15	267		3,023	60
61	Landscaping	2004	6,711		10			6,711	61
62	Flooring	2004	5,650		10			5,650	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		128,980	65
66	Landscaping	2004	8,297		10			8,297	66
67	Floodlights	2006	3,314	331	10	331		3,065	67
68	Concrete Sidewalk	2006	18,000	1,200	15	1,200		11,000	68
69	Water Heater	2006	5,052	505	10	505		4,842	69
70	TOTAL (lines 4 thru 69)		\$ 2,420,649	\$ 78,213		\$ 76,447	\$ (1,766)	\$ 2,215,422	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:

01/01/2015 Ending: 12/31/2015

**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	\$ 78,213		\$ 76,447	\$ (1,766)	\$ 2,215,422	1
2	Flooring	2006	1,900	190	10	190		1,758	2
3	Heat/Cool Unit	2006	1,066	107	10	107		1,004	3
4	Cast Iron Piping	2006	11,826	473	25	473		4,533	4
5	Sprinkler System	2006	6,820	682	10	682		6,345	5
6	Sprinkler System	2007	41,900	1,676	25	1,676		14,525	6
7	New Roofing	2007	6,455	645	10	645		5,540	7
8	Gazebo	2007	5,659	377	15	377		3,238	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		13,250	11
12	Wall Guards	2007	4,154	277	15	277		2,239	12
13	Floor Covering	2007	5,855	585	10	585		4,732	13
14	Landscaping & Electrical Work	2008	3,285	328	10	328		2,490	14
15	Landscaping	2008	4,754	475	10	475		3,486	15
16	Flooring	2008	3,039	304	10	304		2,153	16
17	Water Heater	2009	6,108	611	10	611		3,869	17
18	Water Softener System	2009	11,812	1,181	10	1,181		7,973	18
19	Oak Doors	2009	2,274	152	15	152		948	19
20	Carpet	2009	1,200		5			1,200	20
21	Sprinkler System Heads	2010	3,210	128	25	128		695	21
22	Shed	2010	6,620	331	20	331		1,848	22
23	Wallpaper	2010	4,573	915	5	915		4,573	23
24	Water Heater	2010	6,108	611	10	611		3,156	24
25	Ceiling Refinishes	2011	3,450	288	12	288		1,246	25
26	Nurse's Station	2011	57,233	3,816	15	3,816		17,170	26
27	Carpet	2011	4,333	867	5	867		4,261	27
28	Landscaping & Stone Walk	2011	9,511	951	10	951		4,201	28
29	Facility Sign - Brick/Stucco	2011	6,258	313	20	313		1,304	29
30	Dining Room Chandeliers	2011	2,876	288	10	288		1,391	30
31	Paint	2011	2,500	500	5	500		2,250	31
32	Window Treatments & Shutters	2011	7,690	1,334	15	1,334		6,451	32
33	Wallpaper	2011	15,842	3,168	5	3,168		15,205	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,693,328	\$ 101,376		\$ 99,610	\$ (1,766)	\$ 2,366,924	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:

01/01/2015 Ending: 12/31/2015

**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	\$ 101,376		\$ 99,610	\$ (1,766)	\$ 2,366,924	1
2	Flooring	2011	33,951	3,395	10	3,395		16,024	2
3	Brickwork/Patter Concrete with Ceramic Finish	2012	31,667	1,583	20	1,583		6,069	3
4	Aluminum Fence - 172 Feet	2012	6,035	402	15	402		1,441	4
5	Siding - Gable Ends	2012	5,334	533	10	533		1,733	5
6	Dry Pendant Sprinkler System Heads	2012	3,193	160	20	160		506	6
7	Natural Gas Generator & Installation	2012	25,730	1,287	20	1,287		4,610	7
8	Wanderguard System	2012	2,851	407	7	407		1,391	8
9	Emergency Outlets & Computer Outlets Installation	2012	2,065	138	15	138		517	9
10	Air Conditioner Unit - Laundry Room	2012	2,404	240	10	240		841	10
11	Shingle Roof	2012	79,900	7,990	10	7,990		24,636	11
12	Marble Showers (2)	2012	14,730	737	20	737		2,210	12
13	Tile Flooring	2012	11,780	1,178	10	1,178		4,113	13
14	Water Heaters (2)	2012	14,917	1,492	10	1,492		4,535	14
15	Protective Wall Coverings	2013	3,432	343	10	343		1,001	15
16	Beauty Shop Ceiling & Wall Finishes	2013	5,550	463	12	463		1,234	16
17	Plank Flooring	2013	2,864	286	10	286		739	17
18	Shower Doors	2013	2,083	208	10	208		503	18
19	Porcelain Shower Tile	2013	2,198	110	20	110		284	19
20	Attic Fireproofing	2014	5,037	336	15	336		476	20
21	5 Ton A/C Unit	2014	5,250	525	10	525		919	21
22	Heat Exchangers (3)	2015	6,600	330	15	330		330	22
23	Compressor on A/C unit	2015	2,000	44	15	44		44	23
24	Gas Water Heater - 65 gal	2015	7,122	178	10	178		178	24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,970,021	\$ 123,741		\$ 121,975	\$ (1,766)	\$ 2,441,258	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 2,970,021	\$ 123,741		\$ 121,975	\$ (1,766)	\$ 2,441,258	1
2	Home Office Additions:								2
3	New Building - Sold in 2015	1995			25	698	698		3
4	Cabinets - Sold in 2015	1996			20	30	30		4
5	Front Door	2002	488		10			488	5
6	Wallpaper	2007	279		10	28	28	228	6
7	Wallpaper	2008	2,290		5			2,290	7
8	Carpet	2008	2,821		5			2,821	8
9	Tile Flooring	2009	196		10	20	20	137	9
10	Wallpaper	2009	438		5			438	10
11	Air Conditioner - Sold in 2015	2013			10	40	40		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	TOTAL (lines 1 thru 33)		\$ 2,976,533	\$ 123,741		\$ 122,791	\$ (950)	\$ 2,447,660	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	\$ 353,380	\$ 43,848	\$ 46,580	\$ 2,732	3-15 Years	\$ 218,715	71
72	Current Year Purchases	2,124	71	71		3-15 Years	71	72
73	Fully Depreciated Assets	582,764					582,764	73
74								74
75	TOTALS	\$ 938,268	\$ 43,919	\$ 46,651	\$ 2,732		\$ 801,550	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	Facility	2006 W/C Passenger Bus	2006	\$ 48,400	\$ 4,840	\$ 4,840	\$	10	\$ 45,980	76
77	Facility	2007 Chevy Odyssey Bus	2007	55,176				4	55,176	77
78										78
79	Home Office Vehicles	Various	Various	26,071		6,518	6,518	4	14,444	79
80	TOTALS			\$ 129,647	\$ 4,840	\$ 11,358	\$ 6,518		\$ 115,600	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)	\$ 4,089,192	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 172,500	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 180,800	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 8,300	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,364,810	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

Facility Name & ID Number Aviston Countryside Manor

# 0033407

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

**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

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

13. \_\_\_\_\_ /2017 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2018 \$ \_\_\_\_\_

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?

YES  N/A 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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

<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. CLASSROOM PORTION:</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>80</u></p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input checked="" type="checkbox"/></p> <p>HOURS PER CNA <u>40</u></p>
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------

**B. EXPENSES**

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$ 2,521	\$	\$ 2,521
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$ 2,521	\$	\$ 2,521
10	SUM OF line 9, col. 1 and 2 (e)	\$	2,521		

- (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.

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

- (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				108,796		108,796	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Therapy</u>	39,3				333,789			333,789	12
13	Other (specify): <u>Labs,X-ray,Ambul,Sup</u>	39,3 & 39,2				20,307	2,379		22,686	13
14	TOTAL			\$		\$ 354,096	\$ 111,175		\$ 465,271	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# 0033407Report Period Beginning: 01/01/2015

Ending:

12/31/2015

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,052,101	\$	1
2	Cash-Patient Deposits	5,746		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>50,000</u> )	1,211,019		3
4	Supply Inventory (priced at <u>Cost</u> )	6,768		4
5	Short-Term Investments			5
6	Prepaid Insurance	42,071		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,317,705	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	44,744		13
14	Buildings, at Historical Cost	2,988,411		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	981,083		16
17	Accumulated Depreciation (book methods)	(3,300,703)		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 (sum of lines 11 thru 23)</b>	\$ 713,535	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,031,240	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 260,125	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	28,254		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	159,579		30
31	Accrued Taxes Payable (excluding real estate taxes)	17,569		31
32	Accrued Real Estate Taxes(Sch.IX-B)	34,000		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>			36
37	<u>Accrued Provider Taxes</u>	28,177		37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 527,704	\$	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	<u>Due to Prior Shareholder</u>			43
44	<u>Accrued Expenses</u>	286,339		44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 286,339	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 814,043	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 2,217,197	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,031,240	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,534,081	1
2	Restatements (describe):		2
3	Additional Paid in Capital	44,744	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,578,825	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	899,579	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	(261,207)	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)	\$ 638,372	17
<b>B. Transfers (Itemize):</b>			
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)	\$ 2,217,197	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

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

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 5,225,459	1
2	Discounts and Allowances for all Levels	(1,222,730)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 4,002,729</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,193,450	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 1,193,450</b>	<b>8</b>
<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	15	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	12,137	19
20	Radiology and X-Ray	8,414	20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 20,566</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	819	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 819</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Miscellaneous Income</u>	2,482	28
28a	<u>Diapers</u>	6,702	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 9,184</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 5,226,748</b>	<b>30</b>

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	823,018	31
32	Health Care	1,734,959	32
33	General Administration	881,779	33
<b>B. Capital Expense</b>			
34	Ownership	205,265	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	465,271	35
36	Provider Participation Fee	216,877	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 4,327,169</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>899,579</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 899,579</b>	<b>43</b>

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 2,212,640	44
45	Private Pay - Net Inpatient Revenue	1,504,563	45
46	Medicare - Net Inpatient Revenue	285,526	46
47	Other-(specify)		47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 4,002,729</b>	<b>49</b>

\* 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**

AVISTON COUNTRYSIDE MANOR, INC.  
IDPH ID #0033407  
ATTACHMENT TO SCHEDULE XVII  
12/31/2015

BOOK TO TAX RECONCILIATION:

BOOK NET INCOME	\$ 899,579
DEPRECIATION ADJUSTMENT	75,275
CONVERSION TO CASH BASIS ADJUSTMENTS	(133,293)
REPAIR COSTS OF BUILDING PROPERTY	(8,600)
TAX NET INCOME	<u>\$ 832,961</u>

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

# **0033407**

Report Period Beginning: **01/01/2015**

Ending:

**12/31/2015**

**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	1,813	1,918	\$ 56,534	\$ 29.48	1
2	Assistant Director of Nursing	1,874	2,039	48,504	23.79	2
3	Registered Nurses	15,692	16,683	390,928	23.43	3
4	Licensed Practical Nurses	14,233	14,537	261,226	17.97	4
5	CNAs & Orderlies	65,831	66,524	725,774	10.91	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,227	5,692	59,018	10.37	10
11	Social Service Workers	4,195	4,430	50,041	11.30	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	16,193	16,634	167,601	10.08	15
16	Dishwashers					16
17	Maintenance Workers	2,114	2,218	40,399	18.21	17
18	Housekeepers	16,868	17,202	160,216	9.31	18
19	Laundry	6,729	7,153	66,089	9.24	19
20	Administrator	2,086	2,086	203,302	97.46	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,131	2,133	30,701	14.39	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,948	2,077	27,359	13.17	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	156,934	161,326	\$ 2,287,692 *	\$ 14.18	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	131	\$ 6,187	1,3	35
36	Medical Director	Contract	2,400	9,3	36
37	Medical Records Consultant	16	960	10,3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Contract	6,336	10,3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	44	2,888	11,3	44
45	Social Service Consultant				45
46	Other(specify)				46
47	Music Therapy	Contract	1,950	10,3	47
48					48
49	TOTAL (lines 35 - 48)	191	\$ 20,721		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	\$ 203,302	Workers' Compensation Insurance	\$ 43,951	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	15,062	Advertising: Employee Recruitment	6,006	
				FICA Taxes	167,899	Health Care Worker Background Check (Indicate # of checks performed)	943	
				Employee Health Insurance	(8,372)	Patient Background Checks	1,000	
				Employee Meals		IHCA Dues	3,468	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Dues & Licenses	645	
				Employee Physicals	100	Uniform Termination Fee	2,104	
				Employee Relations	3,472	Home Office Allocation	100	
				Pension Expense	3,696			
						Less: Public Relations Expense	( )	
				Home Office Allocation	10,261	Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 203,302	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 236,069		\$ 16,256		
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			\$ 170,000	Section N/A			Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 170,000				Seminar Expense	6,235
							Home Office Allocation	423
C. Professional Services								
Vendor/Payee	Type		Amount					
C.J. Schlosser & Company	Accounting		\$ 18,275					
Mathis, Marifan & Richter	Collection (Eliminated)		18,111					
Duane Morris LLP	DOJ/CMS Notices		9,898					
Thompson Coburn LLP	DOJ/CMS Notices		2,097					
Mathis, Marifan & Richter	Employee Complaint & Contract		760					
Greensfelder, Hemker & Gale	Resident Contracts, HIPAA, Co		4,370					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 53,511	TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	
							\$ 6,658	

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

\*\*See instructions.

AVISTON COUNTRYSIDE MANOR  
ATTACHMENT TO SCHEDULE XIX, SECTION G

NAME OF EMPLOYEE ATTENDING SEMINAR	JOB TITLE	DATE	LOCATION	SEMINAR TITLE	SEMINAR SPONSOR	SEMINAR COST	TRAVEL/ LODGING COST
Tammy Schniers	MDS	3/2,3/4,3/9/15	St.Louis, MO	ICD-10 Coder Training	Polaris Group	469.00	
Leslie Pedtke	Administrator		Webinar	5th Stage of Grief	IHCA	75.00	
Laura Blumenstein	DON	4/21-4/23/15	St. Louis, MO	Nursing Workshop	Polaris Group	879.00	
Amy Therrian	Asst DON	4/21-4/23/15	St. Louis,MO	Nursing Workshop	Polaris Group	879.00	
Tammy Schniers	MDS	7/29/2015	Rend Lake, IL	Countdown to ICD-10	IHCA	125.00	
Jennifer Reinhardt	Medical Records	7/29/2015	Rend Lake, IL	Countdown to ICD-10	IHCA	125.00	
All Staff	All Staff	5/12/2015	Aviston, IL	Dementia Care	Mayfield Health Care	2,480.00	
Karen Wetzel	Biller	7/29/2015	Rend Lake, IL	Countdown to ICD-10	IHCA	125.00	
Natalie Mueller	Biller	7/29/2015	Rend Lake, IL	Countdown to ICD-10	IHCA	125.00	
Karen Wetzel	Biller	8/26/2015	Springfield, IL	Understanding Payor Source	IL Council on LTC	105.00	
Natalie Mueller	Biller	8/26/2015	Springfield, IL	Understanding Payor Source	IL Council on LTC	105.00	
Leslie Pedtke	Administrator	8/26/2015	Springfield, IL	Understanding Payor Source	IL Council on LTC	60.00	
Leslie Pedtke	Administrator	10/21/2015	Effingham, IL	Leadership Summit	IHCA	140.00	
Amy Reimund	DON	10/21/2015	Effingham, IL	Leadership Summit	IHCA	140.00	
Tammy Schniers	MDS	10/21/2015	Effingham, IL	Leadership Summit	IHCA	140.00	
Denise King	President		Webinar	Bronze-2016 Quality Award-Intent to Apply	AHCA	75.00	
Jennifer Reinhardt	Medical Records	5/6/2015	Webinar	ICD-10 Coding for LTC	AHCA	163.31	
Bobbie Warren	Activities	7/2015	Illinois	Activities Seminar	IAPA	25.00	
						6,235.31	

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	Schedule Not Applicable	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
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11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor

# 0033407

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

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 \$3,468
- (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. \$ 7,918 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. \$ 216,877  
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.

SEE ACCOUNTANTS' COMPILATION REPORT

- (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?
  - 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) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

Aviston Countryside Manor  
Reclassification  
12/31/2015

CNA Training	Line 13	2,521
Inservice Training and Education	Line 23	(2,521)

Reclass CNA training to correct line