

Facility Name & ID Number Aviston Countryside Manor

0033407 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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			1,984	1,984	8
9	SNF/PED					9
10	ICF	7,478	11,547	1,864	20,889	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	7,478	11,547	3,848	22,873	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 64.60%

D. How many bed reserve days during this year were paid by the Department? None (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
Daycare

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 1,763

Medicare Intermediary CGS

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	182,484	21,701	7,126	211,311		211,311		211,311		1
2	Food Purchase		121,128		121,128		121,128	(1,576)	119,552		2
3	Housekeeping	100,337	9,485		109,822		109,822		109,822		3
4	Laundry	69,722	7,093		76,815		76,815		76,815		4
5	Heat and Other Utilities			110,569	110,569		110,569	(5,597)	104,972		5
6	Maintenance	38,205	34,531	8,701	81,437		81,437	819	82,256		6
7	Other (specify):* Sanitation			9,368	9,368		9,368		9,368		7
8	TOTAL General Services	390,748	193,938	135,764	720,450		720,450	(6,354)	714,096		8
	B. Health Care and Programs										
9	Medical Director			2,400	2,400		2,400		2,400		9
10	Nursing and Medical Records	1,294,748	76,666	46,407	1,417,821		1,417,821	(6,641)	1,411,180		10
10a	Therapy										10a
11	Activities	43,362	6,131	6,244	55,737	1,567	57,304	(377)	56,927		11
12	Social Services	28,956	15	3,133	32,104	(1,567)	30,537		30,537		12
13	CNA Training					3,544	3,544		3,544		13
14	Program Transportation		3,273		3,273		3,273		3,273		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,367,066	86,085	58,184	1,511,335	3,544	1,514,879	(7,018)	1,507,861		16
	C. General Administration										
17	Administrative	80,506	9,536	290,000	380,042	(3,143)	376,899	(153,912)	222,987		17
18	Directors Fees										18
19	Professional Services			15,607	15,607	3,143	18,750	(8,469)	10,281		19
20	Dues, Fees, Subscriptions & Promotions			68,733	68,733		68,733	(55,117)	13,616		20
21	Clerical & General Office Expenses	38,649	13,241	67,236	119,126		119,126	75,539	194,665		21
22	Employee Benefits & Payroll Taxes			232,071	232,071	500	232,571	18,805	251,376		22
23	Inservice Training & Education			9,091	9,091	(6,573)	2,518		2,518		23
24	Travel and Seminar			18	18	2,743	2,761	182	2,943		24
25	Other Admin. Staff Transportation			2,948	2,948	(214)	2,734	407	3,141		25
26	Insurance-Prop.Liab.Malpractice			55,891	55,891		55,891	1,207	57,098		26
27	Other (specify):*										27
28	TOTAL General Administration	119,155	22,777	741,595	883,527	(3,544)	879,983	(121,358)	758,625		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,876,969	302,800	935,543	3,115,312		3,115,312	(134,730)	2,980,582		29

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

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:

01/01/2017

Ending:

12/31/2017

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	
	D. Ownership											
30	Depreciation			153,362	153,362		153,362	2,384	155,746			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			37,593	37,593		37,593		37,593			33
34	Rent-Facility & Grounds							6,078	6,078			34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			190,955	190,955		190,955	8,462	199,417			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		46,058	276,276	322,334		322,334	(600)	321,734			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			188,797	188,797		188,797		188,797			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		46,058	465,073	511,131		511,131	(600)	510,531			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,876,969	348,858	1,591,571	3,817,398		3,817,398	(126,868)	3,690,530			45

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

Aviston Countryside Manor, Inc.
Reclassifications
12/31/2017

CNA Training	Line 13	3,544
Inservice Training and Education	Line 23	(3,544)
Reclass CNA training expenses to correct line		
Activities	Line 11	1,567
Social Services	Line 12	(1,567)
Reclass cost of activities consultant to correct line		
Inservice Training and Education	Line 23	(500)
Employee Benefits and Payroll Taxes	Line 22	500
Reclass education reimbursements to correct line		
Inservice Training and Education	Line 23	(2,529)
Travel and Seminar	Line 24	2,529
Reclass seminar expenses to correct line		
Administrative	Line 17	(3,143)
Professional Services	Line 19	3,143
Reclass accounting fees to correct line		
Other Admin Staff Transportation	Line 25	(214)
Travel and Seminar	Line 24	214
Reclass seminar travel to correct line		

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	\$ (6,278)	10	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(24)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,398)	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	(2,004)	30		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	(1,552)	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	(25,055)	20		18
19	Entertainment	(5,454)	17		19
20	Contributions	(2,645)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(11,196)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(25,877)	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	(3,869)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (90,352)		\$	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)	(36,516)	Var.	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (36,516)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (126,868)		37

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

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

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

BHF USE ONLY							
48		49		50		51	52

Aviston Countryside Manor

ID# 0033407

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Offset DVD/memorial sales	\$ (377)	11	1
2	Offset class action lawsuit settlement	(600)	39	2
3	Offset medical records reimbursement	(123)	10	3
4	Offset employee flu vaccine reimbursements	(240)	10	4
5	Eliminate chamber of commerce dues	(125)	20	5
6	Eliminate lobbying portion of IHCA dues	(1,828)	20	6
7	Eliminate non-allowable travel expense	(576)	25	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	Total	(3,869)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aviston Countryside Manor# 0033407

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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	(1,576)	0	0	0	0	0	0	0	0	0	0	(1,576)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(6,398)	801	0	0	0	0	0	0	0	0	0	(5,597)	5
6	Maintenance	0	819	0	0	0	0	0	0	0	0	0	819	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(7,974)	1,620	0	(6,354)	8								
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(6,641)	0	0	0	0	0	0	0	0	0	0	(6,641)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(377)	0	0	0	0	0	0	0	0	0	0	(377)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(7,018)	0	0	0	0	0	0	0	0	0	0	(7,018)	16
	C. General Administration													
17	Administrative	(5,454)	(148,458)	0	0	0	0	0	0	0	0	0	(153,912)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(11,196)	2,727	0	0	0	0	0	0	0	0	0	(8,469)	19
20	Fees, Subscriptions & Promotions	(55,530)	413	0	0	0	0	0	0	0	0	0	(55,117)	20
21	Clerical & General Office Expenses	0	75,539	0	0	0	0	0	0	0	0	0	75,539	21
22	Employee Benefits & Payroll Taxes	0	18,805	0	0	0	0	0	0	0	0	0	18,805	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	182	0	0	0	0	0	0	0	0	0	182	24
25	Other Admin. Staff Transportation	(576)	983	0	0	0	0	0	0	0	0	0	407	25
26	Insurance-Prop.Liab.Malpractice	0	1,207	0	0	0	0	0	0	0	0	0	1,207	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(72,756)	(48,602)	0	(121,358)	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(87,748)	(46,982)	0	(134,730)	29								

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I		
30	Depreciation	(2,004)	4,388	0	0	0	0	0	0	0	0	0	2,384	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	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	6,078	0	0	0	0	0	0	0	0	0	6,078	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(2,004)	10,466	0	8,462	37								
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(600)	0	0	0	0	0	0	0	0	0	0	(600)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	(600)	0	0	0	0	0	0	0	0	0	0	(600)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(90,352)	(36,516)	0	(126,868)	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, IL	King Management Co.	O'Fallon, IL	Home Office
Leslie Pedtke 2012 Exempt Trust	20	Taylorville Care Center, Inc.	Taylorville, IL	Residential Living Ctr	Mt. Vernon, IL	Asstd Liv/Mem Care
Keith King 2012 Exempt Trust	20			Taylorville Estates	Taylorville, IL	Assisted Living
Elizabeth Todorov 2012 Exempt Trust	20			Trenton Village	Trenton, IL	Asstd Liv/Mem Care
Michelle Hirschfeld 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	5 See Schedule VIII	\$	King Management Company	0.00%	\$ 801	\$ 801	1
2	V	6 See Schedule VIII		King Management Company	0.00%	819	819	2
3	V	17 See Schedule VIII	290,000	King Management Company	0.00%	141,542	(148,458)	3
4	V	19 See Schedule VIII		King Management Company	0.00%	2,727	2,727	4
5	V	20 See Schedule VIII		King Management Company	0.00%	413	413	5
6	V	21 See Schedule VIII		King Management Company	0.00%	75,539	75,539	6
7	V	22 See Schedule VIII		King Management Company	0.00%	18,805	18,805	7
8	V	24 See Schedule VIII		King Management Company	0.00%	182	182	8
9	V	25 See Schedule VIII		King Management Company	0.00%	983	983	9
10	V	26 See Schedule VIII		King Management Company	0.00%	1,207	1,207	10
11	V	30 See Schedule VIII		King Management Company	0.00%	4,388	4,388	11
12	V	34 See Schedule VIII		King Management Company	0.00%	6,078	6,078	12
13	V							13
14	Total		\$ 290,000			\$ 253,484	\$ * (36,516)	14

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

Facility Name & ID Number

Aviston Countryside Manor

0033407

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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	20.00	194,177	11	27.00	Salary	\$ 84,061	17,8	1
2	Leslie Pedtke	Corp Educator	Administrative	20.00	132,587	11	27.00	Salary	57,398	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	\$ 141,459		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

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning:

01/01/2017

Ending: 2/31/2017

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization King Management Company
 Street Address 1670 Essex Way Suite B
 City / State / Zip Code O'Fallon, IL 62269
 Phone Number (618-327-3064
 Fax Number (618-327-3083

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Accumulated Costs	13,278,553	6	\$ 3,014	\$ 3,527,398	\$ 801	1
2	6	Maintenance	Accumulated Costs	13,278,553	6	3,084	3,527,398	819	2
3	17	Administrative	Accumulated Costs	13,278,553	6	532,822	532,512	141,542	3
4	19	Professional Services	Accumulated Costs	13,278,553	6	10,264	3,527,398	2,727	4
5	20	Dues, Fees, Subscriptions	Accumulated Costs	13,278,553	6	1,554	3,527,398	413	5
6	21	Clerical & Office Expense	Accumulated Costs	13,278,553	6	284,361	244,398	75,539	6
7	22	Emp Benefits & Payroll Taxes	Accumulated Costs	13,278,553	6	70,791	3,527,398	18,805	7
8	24	Travel & Seminar	Accumulated Costs	13,278,553	6	685	3,527,398	182	8
9	25	Other Administrative Transp.	Accumulated Costs	13,278,553	6	3,700	3,527,398	983	9
10	26	Insurance	Accumulated Costs	13,278,553	6	4,543	3,527,398	1,207	10
11	30	Depreciation	Accumulated Costs	13,278,553	6	16,517	3,527,398	4,388	11
12	34	Rental-Facility & Grounds	Accumulated Costs	13,278,553	6	22,880	3,527,398	6,078	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					\$ 954,215	\$ 776,910	\$ 253,484	25

Facility Name & ID Number

Aviston Countryside Manor

0033407

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

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

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

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

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

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aviston Countryside Manor COUNTY Clinton

FACILITY IDPH LICENSE NUMBER 0033407

CONTACT PERSON REGARDING THIS REPORT Amy Elik

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 2016 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 2016.

(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>Sec24Twp2NRng5WPT SW NW 3.34</u>	\$ <u>35,931.06</u>	\$ <u>35,931.06</u>
2. <u>05-05-24-105-018</u>	<u>Sec24Twp2NRng5WPT SW NW .63/</u>	\$ <u>662.18</u>	\$ <u>662.18</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>36,593.24</u></u>	\$ <u><u>36,593.24</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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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:

01/01/2017 Ending:

12/31/2017

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:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Building & Pkg Lot</u>	<u>108,900</u>	<u>1986</u>	<u>\$ 44,744</u>	1
2					2
3	TOTALS	108,900		\$ 44,744	3

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	\$ 1,464,559	4
5			1988	1988	66,310	2,211	30		(2,211)	66,310	5
6	27		1990	1990	352,911	13,097	30	11,764	(1,333)	324,482	6
7			1990	1990	6,649	227	30	222	(5)	6,122	7
8											8
	Improvement Type**										
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		Electrical Work	1994	1994	2,293		10			2,293	20
21		Flooring	1995	1995	9,255		10			9,255	21
22		Asphalt Parking Lot	1995	1995	8,288		10			8,288	22
23		Double Detector Check Valve	1995	1995	1,750		10			1,750	23
24		HVAC - Kitchen/Laundry	1996	1996	14,577		17			14,577	24
25		Landscaping & Sod	1997	1997	3,499		10			3,499	25
26		Vinyl Flooring	1997	1997	2,570		10			2,570	26
27		Floor Tiles	1997	1997	3,525		10			3,525	27
28		Water Heater	1999	1999	3,468		15			3,468	28
29		Wallcovering/Flooring	1999	1999	1,774		10			1,774	29
30		Carpet	1999	1999	12,873		10			12,873	30
31		Window Treatments	1999	1999	7,734		5			7,734	31
32		Renovation C-Wing	2000	2000	6,749		15			6,749	32
33		Wallpaper	2000	2000	7,178		5			7,178	33
34		Paint	2000	2000	1,745		5			1,745	34
35		Dressers & Installation	2000	2000	3,870		15			3,870	35
36		Countertops & Installation	2000	2000	4,008	200	20	200		3,574	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

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

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	Tile	2000	\$ 1,857	\$	10	\$	\$	\$ 1,857	37
38	Window Treatments	2000	3,049		5			3,049	38
39	Wanderguard System	2000	2,102		10			2,102	39
40	Room Doors	2000	2,699		10			2,699	40
41	Tile	2000	2,515		10			2,515	41
42	Gravel Parking Lot	2000	2,698		5			2,698	42
43	Air Conditioner Units (3)	2000	1,770		5			1,770	43
44	Tile	2000	2,602		10			2,602	44
45	Diamond Retaining Wall	2001	1,980		10			1,980	45
46	Cabinets	2001	23,546		10			23,546	46
47	Addition to Fire Alarm System	2001	4,368		10			4,368	47
48	Electrical Repairs to Service Entrance	2001	6,725		10			6,725	48
49	Carpet	2001	3,051		10			3,051	49
50	Door Security Systems	2001	10,589		10			10,589	50
51	Rooftop A/C Units (3)	2002	14,243		10			14,243	51
52	Dining Room Additions	2003	8,600	215	40	215		3,118	52
53	Parking Lot	2003	5,446		10			5,446	53
54	Landscaping	2003	3,040		10			3,040	54
55	Concrete Pad	2004	4,000	267	15	267		3,556	55
56	Landscaping	2004	6,711		10			6,711	56
57	Flooring	2004	5,650		10			5,650	57
58	Carpet	2004	1,694		5			1,694	58
59	Window Treatments	2004	1,935		5			1,935	59
60	Dining Room Additions	2004	159,328	11,381	14	11,381		151,741	60
61	Landscaping	2004	8,297		10			8,297	61
62	Floodlights	2006	3,314		10			3,314	62
63	Concrete Sidewalk	2006	18,000	1,200	15	1,200		13,400	63
64	Flooring	2006	1,900		10			1,900	64
65	Heat/Cool Unit	2006	1,066		10			1,066	65
66	Cast Iron Piping	2006	11,825	473	25	473		5,479	66
67	Sprinkler System	2006	6,820		10			6,820	67
68	Sprinkler System	2007	41,900	1,676	25	1,676		17,877	68
69	New Roofing	2007	6,455	269	10	269		6,455	69
70	TOTAL (lines 4 thru 69)		\$ 2,463,389	\$ 79,262		\$ 76,758	\$ (2,504)	\$ 2,377,335	70

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

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

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	Totals from Page 12A, Carried Forward		\$ 2,463,389	\$ 79,262		\$ 76,758	\$ (2,504)	\$ 2,377,335	1
2	Gazebo	2007	5,659	377	15	377		3,993	2
3	Paint	2007	2,868		5			2,868	3
4	Wall Covering Installation	2007	5,600		5			5,600	4
5	New Roofing	2007	15,900	1,060	10	1,060		15,900	5
6	Wall Guards	2007	4,154	277	15	277		2,792	6
7	Floor Covering	2007	5,855	537	10	537		5,855	7
8	Landscaping & Electrical Work	2008	3,284	328	10	328		3,147	8
9	Landscaping	2008	4,754	475	10	475		4,437	9
10	Flooring	2008	3,040	304	10	304		2,761	10
11	Water Heater	2009	6,108	611	10	611		5,090	11
12	Water Softener System	2009	11,812	1,181	10	1,181		10,335	12
13	Oak Doors	2009	2,274	152	15	152		1,250	13
14	Carpet	2009	1,200		5			1,200	14
15	Sprinkler System Heads	2010	3,210	128	25	128		952	15
16	Shed	2010	6,620	331	20	331		2,510	16
17	Wallpaper	2010	4,573		5			4,573	17
18	Water Heater	2010	6,108	611	10	611		4,378	18
19	Ceiling Refinishes	2011	3,450	288	12	288		1,821	19
20	Nurse's Station	2011	57,233	3,816	15	3,816		24,801	20
21	Carpet	2011	4,333		5			4,333	21
22	Landscaping & Stone Walk	2011	9,511	951	10	951		6,103	22
23	Facility Sign - Brick/Stucco	2011	6,258	313	20	313		1,929	23
24	Dining Room Chandeliers	2011	2,876	288	10	288		1,965	24
25	Paint	2011	2,500		5			2,500	25
26	Window Treatments & Shutters	2011	7,690	102	15	102		6,847	26
27	Wallpaper	2011	15,842		5			15,842	27
28	Flooring	2011	33,951	3,395	10	3,395		22,815	28
29	Brickwork/Pattern Concrete with Ceramic Finish	2012	31,667	1,583	20	1,583		9,236	29
30	Aluminum Fence - 172 Feet	2012	6,035	402	15	402		2,246	30
31	Siding - Gable Ends	2012	5,334	533	10	533		2,800	31
32	Dry Pendant Sprinkler System Heads	2012	3,193	160	20	160		825	32
33	Natural Gas Generator & Installation	2012	25,730	1,286	20	1,286		7,183	33
34	TOTAL (lines 1 thru 33)		\$ 2,772,011	\$ 98,751		\$ 96,247	\$ (2,504)	\$ 2,566,222	34

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

Facility Name & ID Number Aviston Countryside Manor# 0033407

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

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	Totals from Page 12B, Carried Forward		\$ 2,772,011	\$ 98,751		\$ 96,247	\$ (2,504)	\$ 2,566,222	1
2	Wanderguard System	2012	2,851	407	7	407		2,206	2
3	Emergency Outlets & Computer Outlets Installation	2012	2,065	138	15	138		792	3
4	Air Conditioner Unit - Laundry Room	2012	2,403	240	10	240		1,322	4
5	Shingle Roof	2012	79,900	7,990	10	7,990		40,616	5
6	Marble Showers (2)	2012	14,730	737	20	737		3,682	6
7	Tile Flooring	2012	11,780	1,178	10	1,178		6,469	7
8	Water Heaters (2)	2012	14,917	1,492	10	1,492		7,518	8
9	Protective Wall Coverings	2013	3,432	343	10	343		1,688	9
10	Beauty Shop & Wall Finishes	2013	5,550	463	12	463		2,158	10
11	Plank Flooring	2013	2,864	286	10	286		1,313	11
12	Shower Doors	2013	2,083	208	10	208		920	12
13	Porcelain Shower Tile	2013	2,198	110	20	110		504	13
14	Attic Fireproofing	2014	5,037	336	15	336		1,147	14
15	5 Ton A/C Unit	2014	5,250	525	10	525		1,969	15
16	Heat Exchangers	2015	6,600	440	15	440		1,210	16
17	Compressor on A/C unit	2015	2,000	133	15	133		311	17
18	Gas Water Heater - 65 gal	2015	7,122	712	10	712		1,602	18
19	Plaster Ceilings in Office Area	2016	1,922	128	15	128		224	19
20	1600 Sq Ft Plank Flooring-C Hall rooms	2016	6,793	679	10	679		1,189	20
21	Replace driveway & sidewalk	2017	5,870	228	15	228		228	21
22	Gas Water Heater, 100 Gallon	2017	6,322	580	10	580		580	22
23	13 Seer AC Unit	2017	1,419	71	10	71		71	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)		\$ 2,965,119	\$ 116,175		\$ 113,671	\$ (2,504)	\$ 2,643,941	34

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

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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	\$ 211,249	\$ 20,008	\$ 22,806	\$ 2,798	3-15	\$ 109,701	71
72	Current Year Purchases	17,683	960	1,460	500	5-10	1,460	72
73	Fully Depreciated Assets	567,259	6,468	6,490	22	3-26	567,259	73
74								74
75	TOTALS	\$ 796,191	\$ 27,436	\$ 30,756	\$ 3,320		\$ 678,420	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-disposed in 2017	2007 Chevy Odyssey Bus	2007	\$	\$	\$	\$	4	\$	76
77	Facility	2013 Ford E450 Bus	2016	39,005	9,751	9,751		4	14,627	77
78	H.O. Auto-disp in 2017	2012 Audi	2012					4		78
79	Home Office Auto	2017 Porsche Cayenne	2017	18,814		1,568	1,568	4	1,568	79
80	TOTALS			\$ 57,819	\$ 9,751	\$ 11,319	\$ 1,568		\$ 16,195	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,863,873	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 153,362	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 155,746	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 2,384	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,338,556	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Section N/A

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.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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	<u>Section N/A</u>		\$	\$	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.

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>80</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>40</u></p>
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B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			Total
		1	2	3	
		Drop-outs	Completed	Contract	
1	Community College Tuition	\$	\$ 3,544	\$	\$ 3,544
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	\$	\$ 3,544	\$	\$ 3,544
10	SUM OF line 9, col. 1 and 2 (e)	\$	3,544		

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	3
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	3

- (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.

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				46,058		46,058	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Therapy</u>	39,3				261,092			261,092	12
13	Other (specify): <u>Labs & Xrays</u>	39,3				14,584			14,584	13
14	TOTAL			\$		\$ 275,676	\$ 46,058		\$ 321,734	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.

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning: 01/01/2017

Ending:

12/31/2017

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2017

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 582,836	\$	1
2	Cash-Patient Deposits	4,361		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>63,994</u>)	722,234		3
4	Supply Inventory (priced at <u>cost</u>)	5,964		4
5	Short-Term Investments			5
6	Prepaid Insurance	22,409		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	100,000		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,437,804	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	44,744		13
14	Buildings, at Historical Cost	2,983,510		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	789,524		16
17	Accumulated Depreciation (book methods)	(3,318,922)		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 (spe <u>Ppd 3rd Party Settlem</u>)	150,177		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 649,033	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,086,837	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 239,378	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	16,424		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	153,521		30
31	Accrued Taxes Payable (excluding real estate taxes)	10,602		31
32	Accrued Real Estate Taxes(Sch.IX-B)	38,000		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accrued Provider Taxes</u>	20,772		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 478,697	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 478,697	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ 1,608,140	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,086,837	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,115,036	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,115,036	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	418,104	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	(925,000)	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)	\$ (506,896)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,608,140	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,191,605	1
2	Discounts and Allowances for all Levels	(846,106)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,345,499	3
B. Ancillary Revenue			
4	Day Care	6,278	4
5	Other Care for Outpatients		5
6	Therapy	807,597	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 813,875	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	24	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	5,776	19
20	Radiology and X-Ray	6,670	20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 12,470	23
D. Non-Operating Revenue			
24	Contributions	497	24
25	Interest and Other Investment Income***	1,382	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,879	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)	600	27
28	Miscellaneous Income/Gain on Sale of Assets	56,320	28
28a	Diapers	4,859	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 61,779	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,235,502	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	720,450	31
32	Health Care	1,511,335	32
33	General Administration	883,527	33
B. Capital Expense			
34	Ownership	190,955	34
C. Ancillary Expense			
35	Special Cost Centers	322,334	35
36	Provider Participation Fee	188,797	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,817,398	40
41	Income before Income Taxes (line 30 minus line 40)**	418,104	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 418,104	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,310,696	44
45	Private Pay - Net Inpatient Revenue	1,794,147	45
46	Medicare - Net Inpatient Revenue	240,656	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,345,499	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.

AVISTON COUNTRYSIDE MANOR, INC.
Book to Tax Income Reconciliation
ATTACHMENT TO SCHEDULE XVII
12/31/2017

BOOK TO TAX RECONCILIATION:

BOOK NET INCOME	\$ 418,104
DEPRECIATION ADJUSTMENT	36,349
CONVERSION TO CASH BASIS ADJUSTMENTS	433,128
OTHER MISC BOOK TO TAX ADJUSTMENTS	44,198
TAX NET INCOME	<u>\$ 931,779</u>

AVISTON COUNTRYSIDE MANOR, INC.
Detail of Other Revenue
ATTACHMENT TO SCHEDULE XVII
12/31/2017

Class action lawsuit settlement	600	offset to ln 39
Diapers/Depends	4,859	
Gain on Sale of Asset	55,176	
Employee Flu Vaccination Reimbursements	240	offset to ln 10
Vending Machine commission	379	
Sales of memorial bricks/DVD's	377	offset to ln 11
Medical records copies	123	offset to ln 10
Other miscellaneous income	25	
	<u>61,779</u>	

Facility Name & ID Number Aviston Countryside Manor

0033407

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,211	2,470	\$ 76,739	\$ 31.07	1
2	Assistant Director of Nursing	972	864	21,031	24.34	2
3	Registered Nurses	9,324	9,878	241,663	24.46	3
4	Licensed Practical Nurses	10,988	11,182	227,610	20.36	4
5	CNAs & Orderlies	44,547	45,742	540,595	11.82	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,491	3,764	49,998	13.28	8
9	Activity Director	1,674	1,881	25,318	13.46	9
10	Activity Assistants	2,032	2,104	18,044	8.58	10
11	Social Service Workers	1,993	2,155	28,956	13.44	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	16,524	17,284	182,484	10.56	15
16	Dishwashers					16
17	Maintenance Workers	1,984	2,104	38,205	18.16	17
18	Housekeepers	9,872	10,273	100,337	9.77	18
19	Laundry	7,048	7,389	69,722	9.44	19
20	Administrator	1,953	2,095	80,506	38.43	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,919	2,079	38,649	18.59	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	1,482	1,576	19,234	12.20	31
32	Other Health C: <u>MDS/CarePlan</u>	4,387	4,813	117,878	24.49	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	122,401	127,653	\$ 1,876,969 *	\$ 14.70	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	120	\$ 5,644	1,3	35
36	Medical Director	contract	2,400	9,3	36
37	Medical Records Consultant	30	1,783	10,3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	contract	2,235	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	24	1,567	11,3	44
45	Social Service Consultant	24	1,566	12,3	45
46	Other(specify)				46
47	<u>Music Therapy</u>	50	3,375	11,3	47
48	<u>Art Therapy</u>	39	2,869	11,3	48
49	TOTAL (lines 35 - 48)	287	\$ 21,439		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	1,696	42,389	10,3	52
53	TOTAL (lines 50 - 52)	1,696	\$ 42,389		53

AVISTON COUNTRYSIDE MANOR, INC.
 Legal Fees
 ATTACHMENT TO SCHEDULE XIX-C
 12/31/2017

<u>Invoice Date</u>	<u>Law Firm Name</u>	<u>Allowable/Non-allowable</u>	<u>Amount</u>	<u>Description</u>
1/31/2017	Mathis, Marifian & Richter, Ltd	Non-allowable	1,361.00	Patient account collections
2/28/2017	Mathis, Marifian & Richter, Ltd	Non-allowable	1,035.00	Patient account collections
3/31/2017	Mathis, Marifian & Richter, Ltd	Non-allowable	1,040.00	Patient account collections
4/30/2017	Mathis, Marifian & Richter, Ltd	Non-allowable	1,280.00	Patient account collections
5/31/2017	Mathis, Marifian & Richter, Ltd	Non-allowable	1,620.00	Patient account collections
6/30/2017	Mathis, Marifian & Richter, Ltd	Non-allowable	2,030.00	Patient account collections
7/31/2017	Mathis, Marifian & Richter, Ltd	Non-allowable	1,541.00	Patient account collections
8/31/2017	Mathis, Marifian & Richter, Ltd	Non-allowable	249.00	Patient account collections
8/31/2017	Mathis, Marifian & Richter, Ltd	allowable	220.00	Patient contract review
9/30/2017	Mathis, Marifian & Richter, Ltd	Non-allowable	60.00	Patient account collections
10/31/2017	Mathis, Marifian & Richter, Ltd	Non-allowable	180.00	Patient account collections
10/31/2017	Mathis, Marifian & Richter, Ltd	allowable	240.00	vendor dispute
11/30/2017	Mathis, Marifian & Richter, Ltd	Non-allowable	740.00	Patient account collections
11/30/2017	Mathis, Marifian & Richter, Ltd	allowable	80.00	vendor dispute
12/31/2017	Mathis, Marifian & Richter, Ltd	Non-allowable	60.00	Patient account collections
			11,736.00	
		Non-allowable	11,196.00	
		allowable	540.00	
			11,736.00	

Facility Name & ID Number Aviston Countryside Manor# 0033407Report Period Beginning: 01/01/2017Ending: 12/31/2017**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 \$4,254
- (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 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 3,521 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. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 188,797
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? no If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? None
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ None Has any meal income been offset against related costs? yes Indicate the amount. \$ 24
- (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? N/A
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) 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