



Facility Name & ID Number Mt Vernon Countryside Manor

# 0035998 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

**III. STATISTICAL DATA**

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	33	Skilled (SNF)	33	12,045	1
2		Skilled Pediatric (SNF/PED)			2
3	68	Intermediate (ICF)	58	24,380	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	101	TOTALS	91	36,425	7

**B. Census-For the entire report period.**

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	319	947	5,412	6,678	8
9	SNF/PED					9
10	ICF	14,401	5,489		19,890	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,720	6,436	5,412	26,568	14

**C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.)** 72.94%

**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 05/09/1990

**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 5,412

Medicare Intermediary CGS

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mt Vernon Countryside Manor # 0035998 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	171,202	7,591	8,372	187,165		187,165		187,165		1
2	Food Purchase		128,933		128,933		128,933	(3,475)	125,458		2
3	Housekeeping	101,618	16,326		117,944		117,944	843	118,787		3
4	Laundry	85,505	9,910		95,415		95,415		95,415		4
5	Heat and Other Utilities			75,014	75,014		75,014	(5,517)	69,497		5
6	Maintenance	71,625	71,122	1,020	143,767		143,767	1,383	145,150		6
7	Other (specify):* <b>Sanitation</b>			6,860	6,860		6,860		6,860		7
8	<b>TOTAL General Services</b>	429,950	233,882	91,266	755,098		755,098	(6,766)	748,332		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			6,000	6,000		6,000		6,000		9
10	Nursing and Medical Records	1,606,293	105,155	3,631	1,715,079		1,715,079	(794)	1,714,285		10
10a	Therapy										10a
11	Activities	42,630	2,673	1,651	46,954		46,954		46,954		11
12	Social Services	64,535			64,535		64,535		64,535		12
13	CNA Training										13
14	Program Transportation		10,785		10,785		10,785	(32)	10,753		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,713,458	118,613	11,282	1,843,353		1,843,353	(826)	1,842,527		16
	<b>C. General Administration</b>										
17	Administrative	74,107	7,321	357,733	439,161	(2,860)	436,301	(211,333)	224,968		17
18	Directors Fees										18
19	Professional Services			33,039	33,039		33,039	(2,474)	30,565		19
20	Dues, Fees, Subscriptions & Promotions			16,742	16,742	2,860	19,602	(9,034)	10,568		20
21	Clerical & General Office Expenses	26,817	16,687	54,021	97,525		97,525	66,994	164,519		21
22	Employee Benefits & Payroll Taxes			319,657	319,657		319,657	15,956	335,613		22
23	Inservice Training & Education			1,996	1,996		1,996		1,996		23
24	Travel and Seminar			2,968	2,968		2,968	832	3,800		24
25	Other Admin. Staff Transportation							1,425	1,425		25
26	Insurance-Prop.Liab.Malpractice			52,247	52,247		52,247	1,460	53,707		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	100,924	24,008	838,403	963,335		963,335	(136,174)	827,161		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,244,332	376,503	940,951	3,561,786		3,561,786	(143,766)	3,418,020		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name &amp; ID Number

Mt Vernon Countryside Manor

#0035998

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			170,537	170,537		170,537	11,996	182,533			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			136,136	136,136		136,136	1,065	137,201			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			306,673	306,673		306,673	13,061	319,734			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		199,489	628,155	827,644		827,644		827,644			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			181,445	181,445		181,445		181,445			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		199,489	809,600	1,009,089		1,009,089		1,009,089			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	2,244,332	575,992	2,057,224	4,877,548		4,877,548	(130,705)	4,746,843			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(2,541)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,317)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(934)	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	(3,426)	17		18
19	Entertainment				19
20	Contributions	(5,000)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(9,575)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(4,882)	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	(56)	VAR		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (32,731)		\$	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)	(97,974)	VAR	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (97,974)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (130,705)		37

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

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

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

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

Mt Vernon Countryside Manor

ID# 0035998

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Eliminate Lobbying Portion of 2013 IHCA Dues	\$ (2,036)	20	1
2	Record 2013 IDPH License Paid in 2012	1,990	20	2
3	Eliminate Non-Allowable Dues	(20)	20	3
4	Straight Line Depr. on Items Req'd to be Capitalized	1,202	30	4
5	Offset Voided Checks	(366)	17	5
6	Offset Refunds	(794)	10	6
7	Offset Fuel Purchases Reimbursement	(32)	14	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>	(56)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Mt Vernon Countryside Manor# 0035998

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(3,475)	0	0	0	0	0	0	0	0	0	0	(3,475)	2
3	Housekeeping	0	843	0	0	0	0	0	0	0	0	0	843	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(6,317)	800	0	0	0	0	0	0	0	0	0	(5,517)	5
6	Maintenance	0	1,383	0	0	0	0	0	0	0	0	0	1,383	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(9,792)</b>	<b>3,026</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>(6,766)</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	(794)	0	0	0	0	0	0	0	0	0	0	(794)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(32)	0	0	0	0	0	0	0	0	0	0	(32)	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>(826)</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>(826)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	(3,792)	100,009	(307,550)	0	0	0	0	0	0	0	0	(211,333)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(9,575)	6,297	804	0	0	0	0	0	0	0	0	(2,474)	19
20	Fees, Subscriptions & Promotions	(9,948)	914	0	0	0	0	0	0	0	0	0	(9,034)	20
21	Clerical & General Office Expenses	0	66,994	0	0	0	0	0	0	0	0	0	66,994	21
22	Employee Benefits & Payroll Taxes	0	12,735	3,221	0	0	0	0	0	0	0	0	15,956	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	17	815	0	0	0	0	0	0	0	0	832	24
25	Other Admin. Staff Transportation	0	1,425	0	0	0	0	0	0	0	0	0	1,425	25
26	Insurance-Prop.Liab.Malpractice	0	1,460	0	0	0	0	0	0	0	0	0	1,460	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(23,315)</b>	<b>189,851</b>	<b>(302,710)</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>(136,174)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(33,933)</b>	<b>192,877</b>	<b>(302,710)</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>(143,766)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Mt Vernon Countryside Manor# 0035998

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	1,202	10,794	0	0	0	0	0	0	0	0	0	11,996	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	1,065	0	0	0	0	0	0	0	0	0	1,065	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>1,202</b>	<b>11,859</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>13,061</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	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<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>0</b>	<b>0</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(32,731)</b>	<b>204,736</b>	<b>(302,710)</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>(130,705)</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	Aviston Countryside Manor, Inc.	Aviston	King Management Co.	Nashville, IL	Home Office
Leslie Pedtke 2012 Exempt Trust	20	Taylorville Care Center, Inc.	Taylorville	King Management of SW Florida	Bonita Springs, FL	Management Co.
Keith King 2012 Exempt Trust	20			Residential Living Ctr.	Mt. Vernon	Assisted Living
Elizabeth Todorov 2012 Exempt Trust	20			Taylorville Estates	Taylorville	Assisted Living
Michelle Hirschfeld 2012 Exempt Trust	20			Trenton Village	Trenton	Assisted Living

**B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.**  YES  NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization			
1	V	3 See Schedule VIII	\$	King Management Company	100.00%	\$ 843	\$	843	1
2	V	5 See Schedule VIII		King Management Company	100.00%	800		800	2
3	V	6 See Schedule VIII		King Management Company	100.00%	1,383		1,383	3
4	V	17 See Schedule VIII		King Management Company	100.00%	100,009		100,009	4
5	V	19 See Schedule VIII		King Management Company	100.00%	6,297		6,297	5
6	V	20 See Schedule VIII		King Management Company	100.00%	914		914	6
7	V	21 See Schedule VIII		King Management Company	100.00%	66,994		66,994	7
8	V	22 See Schedule VIII		King Management Company	100.00%	12,735		12,735	8
9	V	24 See Schedule VIII		King Management Company	100.00%	17		17	9
10	V	25 See Schedule VIII		King Management Company	100.00%	1,425		1,425	10
11	V	26 See Schedule VIII		King Management Company	100.00%	1,460		1,460	11
12	V	30 See Schedule VIII		King Management Company	100.00%	10,794		10,794	12
13	V	33 See Schedule VIII		King Management Company	100.00%	1,065		1,065	13
14	Total		\$			\$ 204,736	\$ *	204,736	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 See Schedule VIII	\$ 357,733	King Management of SW Florida	100.00%	\$ 50,183	\$ (307,550)
16	V	19 See Schedule VIII		King Management of SW Florida	100.00%	804	804
17	V	22 See Schedule VIII		King Management of SW Florida	100.00%	3,221	3,221
18	V	24 See Schedule VIII		King Management of SW Florida	100.00%	815	815
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 357,733			\$ 55,023	\$ * (302,710)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mt Vernon Countryside Manor # 0035998 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Jerry King	Mgt. Co. Owner	Mgmt/Consultant	0.00	85,999	16	32.16	Salary	\$ 48,253	17,8	1
2	Denise King	President	Administrative	20.00	177,594	19	32.16	Salary	99,645	17,8	2
3	Keith King	Maint. Supervisor	Maintenance	20.00	1,238	16	32.16	Salary	695	6,8	3
4	Marilyn King	Mgt. Co. Owner	Mgmt/Consultant	0.00	3,440	1	32.16	Salary	1,930	17,8	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 150,523		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 Mt Vernon Countryside Manor # 0035998 Report Period Beginning: 01/01/2013 Ending: 2/31/2013

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization King Management Company  
 Street Address 935 South Mill Street  
 City / State / Zip Code Nashville, IL 62263  
 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	14,050,480	6	\$ 2,622	\$ 4,519,815	\$ 843	1
2	5	Utilities	Accumulated Costs	14,050,480	6	2,486	4,519,815	800	2
3	6	Maintenance	Accumulated Costs	14,050,480	6	4,300	2,160	4,519,815	1,383
4	17	Administrative	Accumulated Costs	14,050,480	6	310,891	309,761	4,519,815	100,009
5	19	Professional Fees	Accumulated Costs	14,050,480	6	19,574	4,519,815	6,297	5
6	20	Dues, Fees, & Subscriptions	Accumulated Costs	14,050,480	6	2,840	4,519,815	914	6
7	21	Clerical and Office Expense	Accumulated Costs	14,050,480	6	208,261	164,594	4,519,815	66,994
8	22	Emp Benefits & Payroll Taxes	Accumulated Costs	14,050,480	6	39,587	4,519,815	12,735	8
9	24	Travel & Seminar	Accumulated Costs	14,050,480	6	54	4,519,815	17	9
10	25	Other Administrative Transp.	Accumulated Costs	14,050,480	6	4,429	4,519,815	1,425	10
11	26	Insurance	Accumulated Costs	14,050,480	6	4,540	4,519,815	1,460	11
12	30	Depreciation	Accumulated Costs	14,050,480	6	33,556	4,519,815	10,794	12
13	33	Real Estate Taxes	Accumulated Costs	14,050,480	6	3,312	4,519,815	1,065	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 636,452	\$ 476,515	\$ 204,736	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mt Vernon Countryside Manor

# 0035998

Report Period Beginning:

01/01/2013

Ending: 2/31/2013

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

King Management of SW Florida

Street Address

3440 Riviera Lakes Ct.

City / State / Zip Code

Bonita Springs, FL 34134

Phone Number

( )

Fax Number

( )

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	Administrative	Accumulated Costs	14,050,480	6	\$ 156,000	\$ 4,519,815	\$ 50,183	1
2	19	Professional Fees	Accumulated Costs	14,050,480	6	2,500	4,519,815	804	2
3	22	Payroll Taxes	Accumulated Costs	14,050,480	6	10,012	4,519,815	3,221	3
4	24	Travel & Seminar	Accumulated Costs	14,050,480	6	2,534	4,519,815	815	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 171,046	\$ 156,000	\$ 55,023	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Mt Vernon Countryside Manor

# 0035998

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

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

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

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)**

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>																						
1. Real Estate Tax accrual used on 2012 report.			\$ <b>140,800</b>	<b>1</b>																				
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$ <b>136,936</b>	<b>2</b>																				
3. Under or (over) accrual (line 2 minus line 1).			\$ <b>(3,864)</b>	<b>3</b>																				
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)			\$ <b>140,000</b>	<b>4</b>																				
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	<b>5</b>																				
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$	<b>6</b>																				
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$ <b>136,136</b>	<b>7</b>																				
Real Estate Tax History:																								
Real Estate Tax Bill for Calendar Year:	2008	<b>107,793</b>	<b>8</b>	<table border="1" style="width: 100%;"> <tr> <td colspan="3" style="text-align: center;"><b>FOR BHF USE ONLY</b></td> </tr> <tr> <td style="text-align: center;"><b>13</b></td> <td>FROM R. E. TAX STATEMENT FOR 2012</td> <td style="text-align: right;">\$</td> <td style="text-align: center;"><b>13</b></td> </tr> <tr> <td style="text-align: center;"><b>14</b></td> <td>PLUS APPEAL COST FROM LINE 5</td> <td style="text-align: right;">\$</td> <td style="text-align: center;"><b>14</b></td> </tr> <tr> <td style="text-align: center;"><b>15</b></td> <td>LESS REFUND FROM LINE 6</td> <td style="text-align: right;">\$</td> <td style="text-align: center;"><b>15</b></td> </tr> <tr> <td style="text-align: center;"><b>16</b></td> <td>AMOUNT TO USE FOR RATE CALCULATION</td> <td style="text-align: right;">\$</td> <td style="text-align: center;"><b>16</b></td> </tr> </table>		<b>FOR BHF USE ONLY</b>			<b>13</b>	FROM R. E. TAX STATEMENT FOR 2012	\$	<b>13</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$	<b>14</b>	<b>15</b>	LESS REFUND FROM LINE 6	\$	<b>15</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$	<b>16</b>
<b>FOR BHF USE ONLY</b>																								
<b>13</b>	FROM R. E. TAX STATEMENT FOR 2012	\$	<b>13</b>																					
<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$	<b>14</b>																					
<b>15</b>	LESS REFUND FROM LINE 6	\$	<b>15</b>																					
<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$	<b>16</b>																					
	2009	<b>131,510</b>	<b>9</b>																					
	2010	<b>131,118</b>	<b>10</b>																					
	2011	<b>137,857</b>	<b>11</b>																					
	2012	<b>136,936</b>	<b>12</b>																					
<b>Line 4: Based on 2012 Taxes paid plus inflationary increase.</b>																								
<b>Line 7 R.E. Tax Expense- Facility</b>		<b>\$136,136</b>																						
<b>Home Office Allocation</b>		<b>1,065</b>																						
<b>Total Real Estate Tax Expense - Sched V</b>		<b>\$137,201</b>																						

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT

**2012 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Mt Vernon Countryside Manor COUNTY Jefferson

FACILITY IDPH LICENSE NUMBER 0035998

CONTACT PERSON REGARDING THIS REPORT Linda Peppenhorst

TELEPHONE (618) 372-3064 FAX #: (618) 372-3083

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2012 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2012.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>07-28-376-013</u>	<u>LMC Plaza - Lots 1 thru 5</u>	\$ <u>226,029.12</u>	\$ <u>136,935.81</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>226,029.12</u></u>	\$ <u><u>136,935.81</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? X YES \_\_\_\_\_ NO

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

**C. Tax Bills**

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

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



Facility Name & ID Number Mt Vernon Countryside Manor

# 0035998

Report Period Beginning:

01/01/2013 Ending:

12/31/2013

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 38,000 B. General Construction Type: Exterior Brick Frame Number of Stories 1

C. Does the Operating Entity? [X] (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? [X] (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).

Residential Living Center is a 51 Unit, 36,000 square foot retirement center located on the property adjacent to Mount Vernon Countryside Manor.

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] 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.

Table with 6 columns: Item, Use, Square Feet, Year Acquired, Cost, and another column. Rows include Facility, Home Office, and TOTALS.

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	91		1990	1990	\$ 2,725,128	\$ 90,838	30	\$ 90,838		\$ 2,149,708	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9		Landscaping	1990		26,544		10			26,544	9
10		Parking Lot	1990		26,563		10			26,563	10
11		Door & Screen	1992		1,700		10			1,700	11
12		Vanity & Medicine Cabinet	1992		1,136		10			1,136	12
13		Garage	1993		7,238		15			7,238	13
14		Water Heater	1995		2,960		15			2,960	14
15		Smoke Detectors	1996		812		10			812	15
16		Air Conditioners (2)	1996		1,342		5			1,342	16
17		Multiflow Furnace/Condensing Unit	1996		1,541		5			1,541	17
18		Storage Building Roof	1996		5,100		10			5,100	18
19		Asphalt East Parking Lot	1996		2,373		10			2,373	19
20		Air Conditioners (2)	1996		1,549		5			1,549	20
21		Entry Control System	1996		1,133		10			1,133	21
22		Vinyl Floor Covering	1996		4,465		10			4,465	22
23		Fire Alarm System	1997		13,564		15			13,564	23
24		Furnance & Tempering Valve	1997		2,112		15			2,112	24
25		Air Conditioners (2)	1997		1,502		10			1,502	25
26		Water Heater	1998		3,273		15			3,273	26
27		Air Freshener System	1998		1,314		10			1,314	27
28		Air Freshener System	1998		1,300		10			1,300	28
29		Gazebo	1998		2,974	99	15	99		2,974	29
30		Water Heater	1999		3,414	228	15	228		3,319	30
31		Water Heater	1999		2,429	162	15	162		2,361	31
32		Carpet	2000		9,666		10			9,666	32
33		Flooring	2000		18,661		10			18,661	33
34		Concrete Pad for Gazebo	2000		4,303		15	287	287	3,897	34
35		Landscaping	2001		7,305		10			7,305	35
36		Electrical Repairs	2001		6,691		10			6,691	36

\*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Mt Vernon Countryside Manor

# 0035998

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Water Heater	2001	\$ 2,745	\$ 183	15	\$ 183	\$	\$ 2,379	37
38	Cabinets	2001	28,181	1,409	20	1,409		18,083	38
39	Office Remodel	2002	5,319	355	15	355		4,048	39
40	Wall Brackets	2002	4,577		10			4,577	40
41	Shower Room Tile	2002	3,108		10			3,108	41
42	Air Conditioners (8)	2002	6,164		5			6,164	42
43	Air Conditioners (7)	2003	5,220		5			5,220	43
44	Telephone System	2003	9,538	636	10	636		9,538	44
45	Air Conditioners (5)	2003	4,683		5			4,683	45
46	Water Softener System	2003	6,199	516	12	516		5,639	46
47	HVAC Units (9)	2004	6,493		5			6,493	47
48	HVAC Units (3)	2004	2,164		5			2,164	48
49	HVAC Units (10)	2004	7,214		5			7,214	49
50	Wallcovering	2004	10,456		5			10,456	50
51	Doors & Kickplates	2004	5,262	351	15	351		3,421	51
52	Concrete Driveway	2004	4,257	284	15	284		2,649	52
53	Landscaping	2005	20,005	2,000	10	2,000		16,337	53
54	Lighting - 300 Hall Exit	2005	3,269	327	10	327		2,806	54
55	HVAC Units (3)	2005	2,417		5			2,417	55
56	Sprinkler Pipe Replacement	2006	36,670	1,467	25	1,467		11,001	56
57	Parking Lot Slab	2006	22,000	1,467	15	1,467		10,756	57
58	Window Treatment	2006	16,296	1,630	10	1,630		11,679	58
59	Painting & Wallpapering	2006	29,844		5			29,844	59
60	Flooring	2006	62,193	6,219	10	6,219		44,572	60
61	Heating & Cooling Units (7)	2006	3,731	373	10	373		2,736	61
62	Water Heater	2006	5,525	552	10	552		4,282	62
63	Water Heater	2006	5,153	515	10	515		4,080	63
64	Wallguards	2006	3,478		5			3,478	64
65	Light Fixtures	2006	1,278	128	10	128		916	65
66	Wallguard	2007	2,191	219	10	219		1,516	66
67	Nurse Station Flooring	2007	10,127	1,013	10	1,013		6,920	67
68	Custom Nurse Station	2007	17,030	1,419	12	1,419		9,697	68
69	Custom Cabinetry and Tops	2007	11,369	947	12	947		6,474	69
70	TOTAL (lines 4 thru 69)		\$ 3,252,248	\$ 113,337		\$ 113,624	\$ 287	\$ 2,577,450	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 Mt Vernon Countryside Manor

# 0035998

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 3,252,248	\$ 113,337		\$ 113,624	\$ 287	\$ 2,577,450	1
2	New Roof	2007	90,380	9,038	10	9,038		61,007	2
3	Blinds	2007	2,019		5			2,019	3
4	Gutters	2007	6,500	650	10	650		4,333	4
5	Commercial Heater	2007	5,846	585	10	585		3,994	5
6	Iron Fence	2008	21,585	863	25	863		4,965	6
7	Lighted Fountain	2008	3,331	222	15	222		1,258	7
8	Doors	2010	1,506	100	15	100		326	8
9	Sprinkler System Heads (53)	2010	8,441	338	25	338		1,154	9
10	Satellite Dishes	2010	13,900	1,390	10	1,390		4,518	10
11	Interior Doors (161)	2010	94,717	6,314	15	6,314		19,470	11
12	Water Heaters (2)	2011	9,459	946	10	946		2,521	12
13	Air Conditioning System - 3-ton	2011	6,800	1,360	5	1,360		3,740	13
14	Water Softeners (2)	2011	4,345	434	10	434		1,014	14
15	Bridge Upgrade - Concrete	2011	10,718	715	15	715		1,727	15
16	Water Heaters (2)	2012	15,222	1,522	10	1,522		2,157	16
17	Air Conditioner - 5-ton	2012	4,850	485	10	485		727	17
18	Walk-In Cooler Condensing Unit	2012	2,638	176	15	176		249	18
19	PTAC Heating & Cooling Units (10)	2012	7,333	489	15	489		652	19
20	HVAC System w/ 2-ton Condensing Unit	2013	5,500	183	15	183		183	20
21	Water Heater	2013	7,236		10				21
22	Home Office Parking Lot	1989	636		5			636	22
23	Home Office New Building	1995	31,534		25	1,261	1,261	22,915	23
24	Home Office Interior Finishes	1996	1,956		15			1,956	24
25	Home Office Carpet	1996	684		5			684	25
26	Home Office Cabinets	1996	1,082		20	54	54	947	26
27	Home Office Electrical	1996	375		15			375	27
28	Home Office Front Door	2002	515		10			514	28
29	Home Office Wallpaper	2007	294		10	29	29	181	29
30	Home Office Wallpaper	2008	2,414		5			2,414	30
31	Home Office Carpet	2008	2,973		5			2,973	31
32	Home Office Tile Flooring	2009	206		10	21	21	103	32
33	Home Office Wallpaper	2009	462		5	92	92	462	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,617,705	\$ 139,147		\$ 140,891	\$ 1,744	\$ 2,727,624	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	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		\$ 3,617,705	\$ 139,147		\$ 140,891	\$ 1,744	\$ 2,727,624	1
2	2013	722			24	24	24	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
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 3,618,427	\$ 139,147		\$ 140,915	\$ 1,768	\$ 2,727,648	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Mt Vernon Countryside Manor

# 0035998

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	\$ 258,467	\$ 29,876	\$ 33,272	\$ 3,396	3-15 years	\$ 144,524	71
72	Current Year Purchases	18,757	1,514	1,650	136	3-15 years	1,650	72
73	Fully Depreciated Assets	532,030					532,030	73
74								74
75	TOTALS	\$ 809,254	\$ 31,390	\$ 34,922	\$ 3,532		\$ 678,204	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	2000 Chevy LS Van w/Lift	2001	\$ 22,659	\$	\$	\$	4	\$ 22,659	76
77	Facility	2003 Ford Supreme Shuttle Bus	2003	40,750				4	40,750	77
78	Facility	Utility Trailer	2004	1,867				4	1,867	78
79	Home Office Vehicles	Various	Various	26,785		6,696	6,696	4	10,831	79
80	TOTALS			\$ 92,061	\$	\$ 6,696	\$ 6,696		\$ 76,107	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)	\$ 4,617,019	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 170,537	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 182,533	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 11,996	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,481,959	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	Section Not Applicable	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Section Not Applicable	\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

**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?  YES  NO

If NO, see instructions.

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  N/A NO Terms: \_\_\_\_\_ \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental?  N/A YES  NO

16. Rental Amount for movable equipment: \$ \_\_\_\_\_ Description: \_\_\_\_\_  
(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Section Not Applicable		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_  
Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2014</u>	\$ _____
13.	<u>/2015</u>	\$ _____
14.	<u>/2016</u>	\$ _____

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" 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 type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

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

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

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



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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$			\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39,2	# of prescrpts				199,489		199,489	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Therapy</u>	39,3				559,439			559,439	12
13	Other (specify): <u>Labs, X-Rays, Ambul.</u>	39,3				67,922			67,922	13
14	TOTAL			\$		\$ 627,361	\$ 199,489		\$ 826,850	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

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of **12/31/2013**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 654,773	\$	1
2	Cash-Patient Deposits	2,238		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 35,000 )	1,394,518		3
4	Supply Inventory (priced at Cost )	8,986		4
5	Short-Term Investments			5
6	Prepaid Insurance	35,029		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	21,655		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,117,199	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	3,567,435		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	824,069		16
17	Accumulated Depreciation (book methods)	(3,391,358)		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>	\$ 1,000,146	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,117,345	\$	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 332,020	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	2,238		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	188,337		30
31	Accrued Taxes Payable (excluding real estate taxes)	25,960		31
32	Accrued Real Estate Taxes(Sch.IX-B)	140,000		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>	60,651		36
37	<u>Due To Prior Shareholder</u>	763,855		37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,513,061	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,513,061	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,604,284	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,117,345	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>2,324,009</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Final distribution payable to prior shareholder at 12/31/12</b>	<b>(763,855)</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>1,560,154</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>524,590</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(480,460)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>44,130</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>1,604,284</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Mt Vernon Countryside Manor

# 0035998

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

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

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

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

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 5,075,409	1
2	Discounts and Allowances for all Levels	(614,842)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 4,460,567	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	854,447	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 854,447	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	200	13
14	Non-Patient Meals	2,541	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	54,271	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 57,012	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	28,100	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 28,100	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Miscellaneous Income</u>	1,942	28
28a	<u>Miscellaneous A/R Adjustments</u>	70	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 2,012	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 5,402,138	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	755,098	31
32	Health Care	1,843,353	32
33	General Administration	963,335	33
<b>B. Capital Expense</b>			
34	Ownership	306,673	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	827,644	35
36	Provider Participation Fee	181,445	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 4,877,548	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	524,590	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 524,590	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,914,208	44
45	Private Pay - Net Inpatient Revenue	868,868	45
46	Medicare - Net Inpatient Revenue	1,677,491	46
47	Other-(specify)		47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 4,460,567	49

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

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

**SEE ACCOUNTANTS' COMPILATION REPORT**

Facility Name & ID Number Mt Vernon Countryside Manor

# 0035998

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,754	2,014	\$ 58,535	\$ 29.06	1
2	Assistant Director of Nursing	2,104	2,301	52,605	22.86	2
3	Registered Nurses	19,726	21,676	450,767	20.80	3
4	Licensed Practical Nurses	14,311	15,704	262,358	16.71	4
5	CNAs & Orderlies	75,277	76,247	769,003	10.09	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	3,846	4,213	42,630	10.12	10
11	Social Service Workers	3,847	4,433	64,535	14.56	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	15,671	16,917	171,202	10.12	15
16	Dishwashers					16
17	Maintenance Workers	3,890	4,331	71,625	16.54	17
18	Housekeepers	10,248	11,037	101,618	9.21	18
19	Laundry	9,405	9,944	85,505	8.60	19
20	Administrator	1,842	2,110	74,107	35.12	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,906	2,226	26,817	12.05	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	982	1,167	13,025	11.16	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	164,809	174,320	\$ 2,244,332 *	\$ 12.87	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	147	\$ 7,664	1,3	35
36	Medical Director	Contract	6,000	9,3	36
37	Medical Records Consultant	17	982	10,3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Contract	2,649	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	23	1,651	11,3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	187	\$ 18,946		49

**C. CONTRACT NURSES**

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

SEE ACCOUNTANTS' COMPILATION REPORT



XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	Amount of Expense Amortized Per Year								
					5 FY2007	6 FY2008	7 FY2009	8 FY2010	9 FY2011	10 FY2012	11 FY2013	12 FY2014	13 FY2015
1	Schedule Not Applicable		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Mt Vernon Countryside Manor

# 0035998

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. IHCA Dues \$3,208
- (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? Yes If YES, what is the capacity? 91
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 3-10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 29 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. \$ 181,445  
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. \$ 2,541
- (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? 84.30%  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
g. **Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? N/A  
Attach invoices and a summary of services for all architect and appraisal fees

**SEE ACCOUNTANTS' COMPILATION REPORT**



MOUNT VERNON COUNTRYSIDE MANOR  
IDPH# 0035998  
RECLASSIFICATION  
ATTACHMENT TO SCHEDULE V  
12/31/2013

DESCRIPTION	SCHED V LINE #	INCREASE (DECREASE)
FEES & SUBSCRIPTIONS	20	\$ 2,860
ADMINISTRATIVE	17	(2,860)
TO RECLASS THE FOLLOWING EXPENSES RECORDED IN MISCELLANEOUS EXPENSE TO THE CORRECT LINES:		
BACKGROUND CHECKS	\$ 2,860	

MT. VERNON COUNTRYSIDE MANOR  
IDPH ID #0035998  
ATTACHMENT TO SCHEDULE XVII  
12/31/13

BOOK TO TAX RECONCILIATION:

BOOK NET INCOME	\$ 524,590
DEPRECIATION ADJUSTMENT	42,163
CONVERSION TO CASH BASIS ADJUSTMENTS	(110,020)
TAX NET INCOME	<u>\$ 456,733</u>



MT. VERNON COUNTRYSIDE MANOR  
IDPH #0035998  
ATTACHMENT TO SCHEDULE XV, LINE 9  
12/31/13

OTHER CURRENT ASSETS:

INVESTMENT IN LTC INSURANCE	\$ 20,705
UTILITY DEPOSIT	950
	<u>\$ 21,655</u>

Mt. Vernon Countryside Manor  
 IDPH ID # 0035998  
 Attachment To Schedule VII C  
 Compensation Paid By Other Nursing Homes  
 12/31/13

<u>Name</u>	<u>Aviston Countryside Manor</u>	<u>Taylorville Care Center</u>	<u>Total Schedule VII C Column 5</u>
Jerry King	\$ 47,463	\$ 38,536	\$ 85,999
Denise King	98,016	79,578	177,594
Keith King	683	555	1,238
Marilyn King	1,899	1,541	3,440
Total	<u>\$ 148,061</u>	<u>\$ 120,210</u>	<u>\$ 268,271</u>

MT. VERNON COUNTRYSIDE MANOR  
IDPH ID #0035998  
ATTACHMENT TO SCHEDULE XVII, LINE 28  
12/31/2013

OTHER REVENUE:

REFUNDS	\$	794
VOIDED CHECKS		366
FUEL PURCHASES REIMBURSEMENT		32
RENTAL INCOME - LAND		750
	\$	<u>1,942</u>