

Facility Name & ID Number The United Methodist Village

0014506 Report Period Beginning: 01/01/2010 Ending: 12/31/2010

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 02/11/2008

	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	163	Skilled (SNF)	163	59,495	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	163	TOTALS	163	59,495	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF	2,026	945	1,481	4,452	8	
9	SNF/PED					9	
10	ICF	14,648	9,371		24,019	10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	16,674	10,316	1,481	28,471	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 47.85%

D. How many bed-hold days during this year were paid by the Department? None (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 01/01/1925

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 70 and days of care provided 1,481

Medicare Intermediary Wisconsin Physicians Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2010 Fiscal Year: 12/31/2010

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

Facility Name & ID Number The United Methodist Village # 0014506 Report Period Beginning: 01/01/2010 Ending: 12/31/2010

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	309,998	21,177	17,730	348,905		348,905		348,905		1
2	Food Purchase		239,093		239,093		239,093	(87,790)	151,303		2
3	Housekeeping	202,201	28,745	76	231,022		231,022	(36,135)	194,887		3
4	Laundry	137,794	27,590		165,384		165,384		165,384		4
5	Heat and Other Utilities			385,615	385,615		385,615	(285,242)	100,373		5
6	Maintenance	157,344	33,577	136,647	327,568		327,568	(24,000)	303,568		6
7	Other (specify):*										7
8	TOTAL General Services	807,337	350,182	540,068	1,697,587		1,697,587	(433,167)	1,264,420		8
	B. Health Care and Programs										
9	Medical Director			9,600	9,600		9,600		9,600		9
10	Nursing and Medical Records	1,728,935	7,813	14,771	1,751,519		1,751,519	(7,581)	1,743,938		10
10a	Therapy			189,111	189,111		189,111		189,111		10a
11	Activities	105,047	(657)	1,600	105,990		105,990		105,990		11
12	Social Services	75,126		3,275	78,401		78,401	(2,203)	76,198		12
13	CNA Training										13
14	Program Transportation	22,477			22,477		22,477		22,477		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,931,585	7,156	218,357	2,157,098		2,157,098	(9,784)	2,147,314		16
	C. General Administration										
17	Administrative	131,422		12,485	143,907		143,907	(34,144)	109,763		17
18	Directors Fees										18
19	Professional Services			16,245	16,245		16,245		16,245		19
20	Dues, Fees, Subscriptions & Promotions			25,323	25,323		25,323	(19,956)	5,367		20
21	Clerical & General Office Expenses	173,988	27,519	80,573	282,080		282,080	(42,530)	239,550		21
22	Employee Benefits & Payroll Taxes			520,791	520,791		520,791	(13,556)	507,235		22
23	Inservice Training & Education					5,398	5,398		5,398		23
24	Travel and Seminar			25,657	25,657	(5,398)	20,259	(348)	19,911		24
25	Other Admin. Staff Transportation			12,816	12,816		12,816	(9,126)	3,690		25
26	Insurance-Prop.Liab.Malpractice			152,952	152,952		152,952	(13,250)	139,702		26
27	Other (specify):* See Page 24	150,471	3,617	(2,330)	151,758		151,758	(154,088)	(2,330)		27
28	TOTAL General Administration	455,881	31,136	844,512	1,331,529		1,331,529	(286,998)	1,044,531		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,194,803	388,474	1,602,937	5,186,214		5,186,214	(729,949)	4,456,265		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The United Methodist Village

#0014506

Report Period Beginning: 01/01/2010 Ending: 12/31/2010

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			420,907	420,907		420,907	(45,121)	375,786			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			50,239	50,239		50,239	(50,239)				32
33	Real Estate Taxes			4,335	4,335		4,335	(4,335)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			475,481	475,481		475,481	(99,695)	375,786			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		186,138	9,234	195,372		195,372		195,372			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			89,243	89,243		89,243		89,243			42
43	Other (specify):*			1,425	1,425		1,425	(1,425)				43
44	TOTAL Special Cost Centers		186,138	99,902	286,040		286,040	(1,425)	284,615			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,194,803	574,612	2,178,320	5,947,735		5,947,735	(831,069)	5,116,666			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	(39,293)	2		4
5	Telephone, TV & Radio in Resident Rooms	(25,240)	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	(50,239)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(19,856)	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 See Page 5A	(696,441)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (831,069)		\$	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)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (831,069)		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.			\$	38
39					39
40	Gift and Coffee Shops				40
41	Barber and Beauty Shops				41
42	Laboratory and Radiology				42
43	Prescription Drugs				43
44					44
45	Other-Attach Schedule				45
46	Other-Attach Schedule				46
47	TOTAL (C): (sum of lines 38-46)			\$	47

BHF USE ONLY							
48		49		50		51	

SEE ACCOUNTANTS' COMPILATION REPORT

The United Methodist VillageID# 0014506Report Period Beginning: 01/01/2010Ending: 12/31/2010

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Utility Income	\$ (123,916)	5	1
2	Transportation Reimbursement	(9,126)	25	2
3				3
4	Child Care Salaries	(141,706)	27	4
5	Child Care Supplies	(3,617)	27	5
6	Child Care Meals	(2,922)	2	6
7	Child Care Education	(348)	24	7
8				8
9	McKiou Food Expenses	(16,765)	2	9
10	Bank Charges	(6,957)	21	10
11	Late Fees	(984)	21	11
12	Resident Services	(1,203)	12	12
13				13
14	Doctor Expense	(1,632)	10	14
15	Hospital Expense	(5,949)	10	15
16	Depreciation Error Adjustment	92,926	30	16
17	Misc Income	(19,256)	21	17
18	Marketing Salaries	(17,716)	17	18
19	Chaplin Expenses	(1,425)	43	19
20	Chaplin Salary	(8,765)	27	20
21	Real Estate Taxes	(4,335)	33	21
22				22
23	Independent Living Allocation:			23
24	Maintenance	(24,000)	6	24
25	Housekeeping	(36,135)	3	25
26	Dietary	(28,810)	2	26
27	Utilities	(136,086)	5	27
28	Social Services	(1,000)	12	28
29	Administrative	(16,428)	17	29
30	Dues	(100)	20	30
31	Office	(6,475)	21	31
32	Employee Benefits	(13,556)	22	32
33	Insurance	(13,250)	26	33
34	Depreciation	(138,047)	30	34
35	Marketing Salaries	(8,858)	21	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	(696,441)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number The United Methodist Village# 0014506

Report Period Beginning:

01/01/2010

Ending:

12/31/2010

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

	Operating Expenses	PAGES	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	(87,790)	0	0	0	0	0	0	0	0	0	0	(87,790)	2
3	Housekeeping	(36,135)	0	0	0	0	0	0	0	0	0	0	(36,135)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(285,242)	0	0	0	0	0	0	0	0	0	0	(285,242)	5
6	Maintenance	(24,000)	0	0	0	0	0	0	0	0	0	0	(24,000)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(433,167)	0	(433,167)	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	(7,581)	0	0	0	0	0	0	0	0	0	0	(7,581)	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	(2,203)	0	0	0	0	0	0	0	0	0	0	(2,203)	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	(9,784)	0	(9,784)	16									
	C. General Administration													
17	Administrative	(34,144)	0	0	0	0	0	0	0	0	0	0	(34,144)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(19,956)	0	0	0	0	0	0	0	0	0	0	(19,956)	20
21	Clerical & General Office Expenses	(42,530)	0	0	0	0	0	0	0	0	0	0	(42,530)	21
22	Employee Benefits & Payroll Taxes	(13,556)	0	0	0	0	0	0	0	0	0	0	(13,556)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(348)	0	0	0	0	0	0	0	0	0	0	(348)	24
25	Other Admin. Staff Transportation	(9,126)	0	0	0	0	0	0	0	0	0	0	(9,126)	25
26	Insurance-Prop.Liab.Malpractice	(13,250)	0	0	0	0	0	0	0	0	0	0	(13,250)	26
27	Other (specify):*	(154,088)	0	0	0	0	0	0	0	0	0	0	(154,088)	27
28	TOTAL General Administration	(286,998)	0	(286,998)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(729,949)	0	(729,949)	29									

STATE OF ILLINOIS

Summary B

Facility Name & ID Number The United Methodist Village# 0014506

Report Period Beginning:

01/01/2010 Ending:

12/31/2010

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

	Capital Expense	PAGES	PAGE	SUMMARY										
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(45,121)	0	0	0	0	0	0	0	0	0	0	(45,121)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(50,239)	0	0	0	0	0	0	0	0	0	0	(50,239)	32
33	Real Estate Taxes	(4,335)	0	0	0	0	0	0	0	0	0	0	(4,335)	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	TOTAL Ownership	(99,695)	0	(99,695)	37									
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(1,425)	0	0	0	0	0	0	0	0	0	0	(1,425)	43
44	TOTAL Special Cost Centers	(1,425)	0	(1,425)	44									
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(831,069)	0	0	0	0	0	0	0	0	0	0	(831,069)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
The United Methodist Village, Inc.	100%	United Methodist Village North Campus	Lawrenceville			

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		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

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

Facility Name & ID Number The United Methodist Village # 0014506 Report Period Beginning: 01/01/2010 Ending: 12/31/2010

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	See Page 30 for Board of Directors								\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								TOTAL	\$	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 The United Methodist Village

0014506

Report Period Beginning:

01/01/2010

Ending: 2/31/2010

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

The United Methodist Village

0014506

Report Period Beginning:

01/01/2010

Ending:

12/31/2010

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	Citizens National Bank		X	Mortgage	\$4,026.00	06/23/09	\$ 650,000	\$ 618,055	06/23/2029	4.2500	\$ 27,693	1							
2												2							
3												3							
4												4							
5												5							
Working Capital																			
6	Citizens National Bank		X	Operating Cash		08/24/06	500,000	202,662	11/09/2011	5.5000	22,546	6							
7												7							
8												8							
9	TOTAL Facility Related				\$4,026.00		\$ 1,150,000	\$ 820,717			\$ 50,239	9							
B. Non-Facility Related*																			
10												10							
11												11							
12												12							
13												13							
14	TOTAL Non-Facility Related						\$	\$			\$	14							
15	TOTALS (line 9+line14)						\$ 1,150,000	\$ 820,717			\$ 50,239	15							

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.				
1. Real Estate Tax accrual used on 2009 report.			\$		1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$		2	
3. Under or (over) accrual (line 2 minus line 1).			\$		3	
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)			\$		4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$		7	
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	2005	_____	8	FOR BHF USE ONLY		
	2006	_____	9			
	2007	_____	10			
	2008	_____	11			
	2009	_____	12			
				13	FROM R. E. TAX STATEMENT FOR 2009 \$	13
				14	PLUS APPEAL COST FROM LINE 5 \$	14
				15	LESS REFUND FROM LINE 6 \$	15
				16	AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

2009 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The United Methodist Village COUNTY Lawrence

FACILITY IDPH LICENSE NUMBER 0014506

CONTACT PERSON REGARDING THIS REPORT Curt Benson, CPA

TELEPHONE (812) 882-7730 FAX #: (812) 882-7778

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2009 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 2009.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	_____	_____	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		TOTALS	\$ _____	\$ _____

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 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 2009 tax bills which were listed in Section A to this statement. Be sure to use the 2009 tax bill which is normally paid during 2010.

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 The United Methodist Village

0014506

Report Period Beginning:

01/01/2010 Ending:

12/31/2010

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 66,538 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 3

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).

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: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>631,620</u>	<u>1924</u>	<u>\$ 96,018</u>	<u>1</u>
2		<u>572,380</u>	<u>1987 & 1989</u>	<u>63,690</u>	<u>2</u>
3	TOTALS	1,204,000		\$ 159,708	3

SEE ACCOUNTANTS' COMPILATION REPORT

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	163	1965	1965	\$ 1,350,000	\$ 27,000	50	\$ 27,000	\$	\$ 1,215,000	4
5		1974	1974	916,911	18,338	50	18,338		669,064	5
6		1979	1979	1,228,695	24,574	50	24,574		1,060,210	6
7		1925	1925	601,097	15,027	40	15,027		442,764	7
8										8
Improvement Type**										
9	Various Fully Depreciated Assets Thru 2010			2,710,283					2,710,283	9
10	Various		1979	117,791	2,612	50	2,612		98,456	10
11	Various		1980	17,695	354	50	354		10,794	11
12	Various		1989	96,708	3,887	20	3,887		83,594	12
13	Various		1990	610,945	24,341	20	24,341		499,165	13
14	Various		1991	132,029	5,327	20	5,327		112,023	14
15	Various		1992	313,917	12,778	20	12,778		236,388	15
16	Various		1993	119,112	6,175	20	6,175		108,066	16
17	Various		1994	67,500	3,816	20	3,816		66,067	17
18	Various		1995	157,262	9,462	20	9,462		146,665	18
19	Various		1996	315,753	17,476	20	17,476		298,930	19
20	Various		1999	13,455	1,021	20	1,021		11,680	20
21	Various		2000	1,637	109	15	109		1,189	21
22	Various		2002	73,057	7,305	10	7,305		62,459	22
23	Various		2002	21,530	1,436	15	1,436		12,030	23
24	HVAC System		2002	14,126	831	17	831		6,717	24
25	Wiring and Circuit Panels		2002	9,048	452	20	452		3,806	25
26	Office Remodeling		2002	2,138	178	12	178		1,499	26
27	Various		2003	3,323	134	25	134		1,050	27
28	Various		2003	56,659	3,778	15	3,778		29,982	28
29	Various		2003	46,484	4,649	10	4,649		35,097	29
30	Dycus Auto Door		2003	1,073	14	7	14		1,073	30
31	Building Supplies		2004	3,115	208	15	208		1,317	31
32	Smoke Detectors		2004	2,114	302	7	302		1,862	32
33	Various		2005	9,744	649	15	649		3,915	33
34	Various		2005	96,745	9,675	10	9,675		54,161	34
35	Sidewalk & Ramps		2005	6,000	667	9	667		3,727	35
36										36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The United Methodist Village

0014506

Report Period Beginning:

01/01/2010 Ending: 12/31/2010

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Therapy Project	2005	\$ 272	\$ 28	5	\$ 28		\$ 272	37
38	Water Furnance	2006	1,944	130	15	130		650	38
39	Carpet	2006	841	168	5	168		826	39
40	Hallway Tile	2006	3,399	340	10	340		1,672	40
41	Handrails	2006	553	31	15	31		161	41
42	Geothermal System	2006	1,686	169	10	169		802	42
43	Water Meter	2006	2,194	110	20	110		513	43
44	Locks for Outside Entrance	2006	10,377	1,038	10	1,038		4,844	44
45	Smoke Detectors	2006	17,751	1,775	10	1,775		8,283	45
46	Mig Welder	2006	530	53	10	53		243	46
47	T-1 Computer Line & Equipment	2006	7,752	1,550	5	1,550		7,104	47
48	Boiler Repair	2006	11,590	773	15	773		3,458	48
49	Tile Floor in Dietary	2006	9,952	995	10	995		4,395	49
50	4 Water Furances	2006	7,331	733	10	733		3,237	50
51	Air Conditioner	2006	633	63	10	63		273	51
52	Washer for Laundry Department	2006	9,379	625	15	625		2,656	52
53	Pellet Heater for Dietary	2006	2,659	266	10	266		1,130	53
54	Water Softner	2006	2,925	293	10	293		1,196	54
55	Carbon Monoxide Detectors	2006	2,139	214	10	214		874	55
56	Dycus - Replaced Carpet with Tile	2006	12,514	1,251	10	1,251		5,317	56
57	Sidewalk	2007	560	37	15	37		139	57
58	Railing on Dycus Ramp	2008	683	46	15	46		130	58
59	Wesley 1 - Painted and added floor tile	2008	2,039	408	5	408		1,156	59
60	Breaker Box	2008	495	71	7	71		183	60
61	Shower Installation	2008	5,000	500	10	500		1,208	61
62	Sprinkler Installation	2008	145,567	7,278	20	7,278		16,376	62
63	Sprinkler System	2008	154,780	7,739	20	7,739		15,478	63
64	Dycus Room - Install drop ceiling for sprinkler system	2009	11,245	1,606	7	1,606		2,945	64
65	Elevator Upgrade	2009	39,165	1,004	39	1,004		1,841	65
66	Holden Center Roof Repair	2009	650	43	15	43		68	66
67	Electrical Maintanence	2009	259	52	5	52		78	67
68	Paint & Supplies	2009	479	96	5	96		144	68
69	Flooring & Supplies	2009	1,363	273	5	273		409	69
70	TOTAL (lines 4 thru 69)		\$ 9,584,652	\$ 232,333		\$ 232,333	\$	\$ 8,077,094	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 9,584,652	\$ 232,333		\$ 232,333	\$	\$ 8,077,094	1
2	Added Cabinets	2009	3,023	246	5	246		296	2
3	Replaced floor coverings and carpet in office	2009	363	73	5	73		85	3
4	Various Supplies	2010	399	57	7	57		57	4
5	Mechanical Door Resistor for Elevator	2010	1,683	63	20	63		63	5
6	Screen and windows	2010	2,539	71	15	71		71	6
7	Flooring	2010	1,260	84	5	84		84	7
8	Wesley 1 Flooring	2010	21,532	769	7	769		769	8
9	80 boxes of tile flooring	2010	10,080	168	10	168		168	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)		\$ 9,625,531	\$ 233,864		\$ 233,864	\$	\$ 8,078,687	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The United Methodist Village

0014506

Report Period Beginning:

01/01/2010

Ending:

12/31/2010

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,264,453	\$ 123,615	\$ 123,615	\$		\$ 930,315	71
72	Current Year Purchases	45,167	2,646	2,646			2,646	72
73	Fully Depreciated Assets	2,977,777					2,977,777	73
74								74
75	TOTALS	\$ 4,287,397	\$ 126,261	\$ 126,261	\$		\$ 3,910,738	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		1999 & Prior Fully Depr	Various	\$ 63,726	\$	\$			\$ 63,726	76
77		See Attached - Page 26		162,683	15,661	15,661			114,207	77
78										78
79										79
80	TOTALS			\$ 226,409	\$ 15,661	\$ 15,661	\$		\$ 177,933	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)	\$ 14,299,045	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 375,786	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 375,786	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 12,167,358	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	See Attached - Various Years	\$ 5,017,564	\$ 138,047	\$ 2,472,602	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 5,017,564	\$ 138,047	\$ 2,472,602	91

G. Construction-in-Progress

	Description	Cost	
92		\$	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: _____

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions. YES NO

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

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

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

9. Option to Buy: YES NO Terms: _____ *

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

15. Is Movable equipment rental included in building rental? _____

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			\$ _____	\$ _____	17
18					18
19					19
20					20
21	TOTAL		\$ _____	\$ _____	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. _____ /2011 \$ _____

13. _____ /2012 \$ _____

14. _____ /2013 \$ _____

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

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

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input 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		3	4
		1	2		
		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	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

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)	
TOTAL TRAINED	

- (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	10A-03	hrs	\$	535	\$ 57,425	\$	535	\$ 57,425	1
2	Licensed Speech and Language Development Therapist	10A-03	hrs		270	31,465		270	31,465	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A-03	hrs		696	100,684		696	100,684	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-02	# of prescripts				57,209		57,209	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): <u>Oxygen & Chr. Sup</u>	39-02					128,930		128,930	13
14	TOTAL			\$	1,501	\$ 189,574	\$ 186,139	1,501	\$ 375,713	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The United Methodist Village# 0014506Report Period Beginning: 01/01/2010Ending: 12/31/2010

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2010

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 287,737	\$	1
2	Cash-Patient Deposits	43,562		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	1,018,346		3
4	Supply Inventory (priced at)	45,905		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,395,550	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	4,096,408		12
13	Land	508,747		13
14	Buildings, at Historical Cost	18,995,402		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	5,535,419		16
17	Accumulated Depreciation (book methods)	(15,660,540)		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): <u>Covenant Not to Compete</u>	316,667		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 13,792,103	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 15,187,653	\$	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 252,754	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	43,562		28
29	Short-Term Notes Payable	202,662		29
30	Accrued Salaries Payable	76,853		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	97,993		32
33	Accrued Interest Payable			33
34	Deferred Compensation	125,886		34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Other Payables</u>	387,782		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,187,492	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	5,346,791		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Refundable Deposits and Fees</u>	215,183		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 5,561,974	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,749,466	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 8,438,187	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 15,187,653	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 8,876,248	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 8,876,248	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(438,064)	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	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Rounding	3	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (438,061)	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)	\$ 8,438,187	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The United Methodist Village# 0014506Report Period Beginning: 01/01/2010Ending: 12/31/2010

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 9,362,105	1
2	Discounts and Allowances for all Levels	(2,933,959)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,428,146	3
B. Ancillary Revenue			
4	Day Care	140,668	4
5	Other Care for Outpatients		5
6	Therapy	1,883,697	6
7	Oxygen	159,132	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,183,497	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	2,375	13
14	Non-Patient Meals	46,186	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	196,085	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	21,180	19
20	Radiology and X-Ray		20
21	Other Medical Services	420,027	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 685,853	23
D. Non-Operating Revenue			
24	Contributions	62,940	24
25	Interest and Other Investment Income***	424,373	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 487,313	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Income</u>	175,671	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 175,671	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,960,480	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,697,587	31
32	Health Care	2,157,098	32
33	General Administration	1,331,529	33
B. Capital Expense			
34	Ownership	475,481	34
C. Ancillary Expense			
35	Special Cost Centers	196,797	35
36	Provider Participation Fee	89,243	36
D. Other Expenses (specify):			
37	<u>Expenses Reported on Related Party Cost Report</u>	4,450,809	37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,398,544	40
41	Income before Income Taxes (line 30 minus line 40)**	(438,064)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (438,064)	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.

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

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

Facility Name & ID Number The United Methodist Village

0014506

Report Period Beginning: 01/01/2010

Ending: 12/31/2010

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	13,890	15,200	\$ 258,715	\$ 17.02	1
2	Assistant Director of Nursing					2
3	Registered Nurses	12,264	12,854	239,423	18.63	3
4	Licensed Practical Nurses	19,774	21,350	364,040	17.05	4
5	CNAs & Orderlies	71,187	76,920	761,086	9.89	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	10,367	11,343	105,047	9.26	10
11	Social Service Workers	6,354	6,748	75,126	11.13	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	32,071	34,025	309,998	9.11	15
16	Dishwashers					16
17	Maintenance Workers	15,735	17,097	181,552	10.62	17
18	Housekeepers	21,328	23,134	200,470	8.67	18
19	Laundry	13,291	14,706	137,794	9.37	19
20	Administrator	1,892	2,160	72,692	33.65	20
21	Assistant Administrator					21
22	Other Administrative	12,545	13,768	180,921	13.14	22
23	Office Manager					23
24	Clerical	5,423	5,673	51,796	9.13	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	10,268	11,267	105,671	9.38	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Chaplin/Child</u>	15,817	17,187	150,472	8.75	33
34	TOTAL (lines 1 - 33)	262,206	283,432	\$ 3,194,803 *	\$ 11.27	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	288	\$ 11,745	1-3	35
36	Medical Director	Monthly	9,600	9-3	36
37	Medical Records Consultant	Monthly	3,060	10-3	37
38	Nurse Consultant	Monthly	3,600	10-3	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	37	1,339	11-3	44
45	Social Service Consultant	37	1,339	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	362	\$ 30,683		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			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	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The United Methodist Village# 0014506Report Period Beginning: 01/01/2010 Ending: 12/31/2010**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? No
If YES, give association name and amount. _____
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? _____
- (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? _____
- (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? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 11,803 Line 39-2
- (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. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 89,243
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? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? Yes For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? N/A Indicate the amount. \$ _____
- (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. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? No
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. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Kemper CPA Group LLP
- (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

Breakout of Other General Administrative Expenses

Column 1

Chaplain and Childcare Salaries	<u>150,471</u>
---------------------------------	----------------

Column 2

Child Care Supplies	<u>3,617</u>
---------------------	--------------

Column 3

Advertising/Marketing Materials	603
Auxillary Purchases	(4,136)
Resident Services Purchases	<u>1,203</u>
	<u>(2,330)</u>

SEE ACCOUNTANTS' COMPILATION REPORT.

Fixed Assets Reconciliation

	Land	Building & Improvements	Equipment and Vehciles	Total
Schedule XI Ownership Cost	\$ 159,708	\$ 9,625,532	\$ 4,513,806	\$ 14,299,046
Non-care Assets	-	5,017,564	-	5,017,564
Related Facility	349,039	4,288,340	1,020,774	5,658,153
Non-care Assets of Related Facility	-	63,966	-	63,966
Reconciliation variance	-	-	839	839
Schedule XV Balance Sheet	<u>\$ 508,747</u>	<u>\$ 18,995,402</u>	<u>\$ 5,535,419</u>	<u>\$ 25,039,568</u>

Note: The related facility is required to file a separate cost report with the Department of Healthcare and Family Services.
The related facility is The United Methodist Village North Campus, IDPH # 0046656.

SEE ACCOUNTANTS' COMPILATION REPORT.

<u>Vehicle Description</u>	<u>Year Acquired</u>	<u>Cost</u>	<u>Current Depreciation</u>	<u>Accumulated Depreciation</u>
Van	2003	\$ 26,685	\$ 2,541	\$ 26,685
John Deer Tractor	2004	36,884	5,269	36,445
Oldsmobile Silhouette Van	2004	26,143	3,735	25,210
Truck	2005	11,782	1,683	8,416
2006 Chevy Siverado	2006	4,673	97	4,673
2008 Ford E250 WC Van	2008	36,878	134	9,573
2008 Chevy Van	2009	14,087	1,409	2,347
2000 Ford Taurus	2009	5,551	793	858
Total to line 79 Page 13		<u>\$ 162,683</u>	<u>\$ 15,661</u>	<u>\$ 114,207</u>

SEE ACCOUNTANTS' COMPILATION REPORT.

Description of Non Care Assets and Depreciation

<u>Description</u>	<u>Year</u>	<u>Cost</u>	<u>Depreciation</u>	<u>Accumulated Depreciation</u>
Various Fully Depreciated Non-Care Assets		\$ 55,179	\$ -	\$ 55,179
Apts & Cottage Bldgs	1987	1,165,543	23,311	822,286
Apts & Cottage Bldgs	1988	168,658	6,746	145,045
Apts & Cottage Bldgs	1989	93,293	3,787	77,640
McKiou Center	1994	3,177,429	79,436	1,231,792
Apts & Cottage Bldgs	1997	11,707	780	9,755
McKiou Center	2000	9,211	614	5,782
Apts & Cottage Bldgs	2001	58,609	5,387	49,965
Apts & Cottage Bldgs	2002	64,155	4,401	32,738
Apts & Cottage Bldgs	2004	12,940	863	4,530
McKiou Center & Apts	2006	19,174	1,724	6,896
Day Care	2005	22,743	1,516	6,949
Southern Meadows A/C Upgrade	2008	133,235	6,662	15,008
Roofing for Bldgs #18 & 24	2008	14,000	1,400	3,150
Day Care Remodel	2008	3,287	470	978
Reporting Reclassification	2008	-	-	3,372
Southern Meadows A/C Upgrade	2009	4,207	210	420
Carpet Cottage #3	2009	1,148	230	460
Cabinets for McKiou	2009	1,725	246	349
Upgrades for 1720 17th Street	2009	1,321	264	308
TOTAL - To Page 13		<u>\$ 5,017,564</u>	<u>\$ 138,047</u>	<u>\$ 2,472,602</u>

SEE ACCOUNTANTS' COMPILATION REPORT.

Page 15, XIII. Expenses Relating to Certified Nurse AIDE Training Programs

PAGE 28

No training expense is reported because the Village hires only certified nurses aides.

SEE ACCOUNTANTS' COMPILATION REPORT.

Expenses of related facility presented on separate cost report: pg. 19

PAGE 29

Because a separate set of balance sheet accounts is not maintained, The United Methodist Village must report revenue and expenses of a related party to present balanced financial statements.

SEE ACCOUNTANTS' COMPILATION REPORT.

Name	Provided Services (Y or N)	Type of Service (if applicable)	Ownership of Business That Provided Services	Type of Business (if applicable)
Leon Johnson	N	N/A		
Liz Clark	N	N/A		
Jack Kilburn	Y	Insurance	Y	Insurance Agency
Keith Chelsvig	N	N/A		
Rev. Mark Canada	N	N/A		
Rev. Gary Pearce	N	N/A		
Richard Wolfe	N	N/A		
Rev. Gene Ramsey	N	N/A		
Jason Bower	N	N/A		
Deetta Gaither	N	N/A		
Alvyna Goins	N	N/A		
Rev. Bill Wiggs	N	N/A		
Rev. Cynthia Jones	N	N/A		
Carol Hawkins, Administrator	N	N/A		
Briana Crutchfield, North Campus Administrator	N	N/A		

SEE ACCOUNTANTS' COMPILATION REPORT.

<u>Description</u>	<u>Who Attended</u>	<u>Allocation</u>	<u>Amount</u>
Red cross certifications	Entire facility	01-81200-40	\$ 145
Silverchair - inservices	Entire facility	01-81200-40	1,578
Videos books, webinars	Entire facility	01-81200-40	1,150
Red cross certifications	All activity staff	01-81200-55	20
Certifications and licenses	Dietary staff	01-81200-59	405
Inservices	Dietary staff	01-81200-59	80
Electrician certification	Cecil Seitzinger, electricial	01-81200-62	1,779
Videos books, webinars	Eunice Glasser, Volunteer director	01-81200-70	<u>242</u>
Total Inservice Training & Education			<u><u>\$ 5,398</u></u>

Meeting Attended	Dates	Who Attended	Department Charged	Cost
<u>Out of State</u>				
Operational platforms (St louis Mo)	4/15/2010	Linda Taylor, LPN,Pam Baker,	01-81200-40	\$ 607
United Methodist Association National Convention (San Francisco)	3/29/2010	Eunice Glasser, Dir. Volunteer Services Carol Brown, administrator	01-81200-70	3,851
United Methodist Association National Convention Dallas 2011	1/12/2011	Eunice Glasser, Dir. Volunteer Services	01-81200-70	1,178
Summer Open Kitchen (St louis)	6/8/2010	Mccullough, kendall	01-81200-59	24
			Total Out of State:	5,660
<u>In State</u>				
Aging and falls	6/16/2010	Valerie Watts, LPN	01-81200-40	1,583
alzheimers	6/17/2010	Tammy Williamson, RN	01-81200-40	1,200
Managing People	8/8/2010	Brenda Buchanan, ADON	01-81200-40	770
Memory loss	11/15/2010	brenda smith, LPN	01-81200-40	771
wound management	11/9/2010	Carol Emmons, LPN	01-81200-40	116
mds 3.0	7/19/2010	Linda Taylor RN, MDS	01-81200-40	97
IHCA annual conference	9/13/2010	Linda Taylor RN, MDS	01-81200-40	240
mds 3.0	9/1/2010	Pam Hipshire activity director	01-81200-55	160
SIATA Workshop (Activities)	10/14/2010	All activity staff	01-81200-55	245
IHCA annual conference	9/13/2010	Pam Hipshire activity director	01-81200-55	304
Social service training	1/19/2010	Lisa York, social services	01-81200-57	221
mds 3.0	9/1/2010	Carol Wood, Social serv director	01-81200-57	270
IHCA annual conference	9/13/2010	Carol Wood, Social serv director	01-81200-57	240
food show	3/2/2010	Kay Kendall, Dietary manager	01-81200-59	294
mds 3.0	9/1/2010	Kay Kendall, Dietary manager	01-81200-59	117
Dietary Workshop	10/20/2010	Kay Kendall, Dietary manager	01-81200-59	322
IHCA annual conference	9/13/2010	Kay Kendall, Dietary manager	01-81200-59	240
golden cross	3/12/2010	Eunice Glasser, Volunteer director	01-81200-70	9
LSN	3/24/2010	Carol Brown, administrator	01-81200-70	1,312
Workers comp reform	10/27/2010	Carol Brown, administrator	01-81200-70	457
Worker comp reform	12/7/2010	Carol Brown, administrator	01-81200-70	1,682
IHCA annual conference	9/13/2010	Carol Brown, administrator	01-81200-70	1,023
Consultant and manuals	office	Human resources for entire facility	01-81200-80	559
Webinar	9/1/2010	Administrative	01-81200-85	149
HFMA meetings	Qtly	Rose Sepulveda, finance director	01-81200-85	427
HFMA Medicare seminar (chicago)	12/16/2010	Rose Sepulveda, finance director	01-81200-85	1,448

Total In-State: 14,251

TOTAL Travel \$ 19,911