

Facility Name & ID Number The United Methodist Village

0014506 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 3/22/12

	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	143	Skilled (SNF)	143	52,195	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	143	TOTALS	143	52,195	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	1,165	1,291	2,139	4,595	8
9	SNF/PED					9
10	ICF	11,112	8,182		19,294	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,277	9,473	2,139	23,889	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 45.77%

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 143 and days of care provided 2,139

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	217,505	19,507	16,512	253,524		253,524	253,524			1
2	Food Purchase		229,703		229,703		229,703	(13,681)	216,022		2
3	Housekeeping	109,104	20,599	300	130,003		130,003	(15,383)	114,620		3
4	Laundry	63,570	15,085	1,155	79,810		79,810	79,810	79,810		4
5	Heat and Other Utilities			294,072	294,072		294,072	(148,453)	145,619		5
6	Maintenance	94,144	14,008	88,585	196,737		196,737	(51,003)	145,734		6
7	Other (specify):*										7
8	TOTAL General Services	484,323	298,902	400,624	1,183,849		1,183,849	(228,520)	955,329		8
	B. Health Care and Programs										
9	Medical Director			13,200	13,200		13,200	13,200	13,200		9
10	Nursing and Medical Records	1,371,641	82,791	9,478	1,463,910		1,463,910	(11,398)	1,452,512		10
10a	Therapy			457,447	457,447		457,447	457,447	457,447		10a
11	Activities	70,578		1,147	71,725		71,725	71,725	71,725		11
12	Social Services	52,792	36	1,695	54,523		54,523	54,523	54,523		12
13	CNA Training										13
14	Program Transportation	11,818			11,818		11,818	11,818	11,818		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,506,829	82,827	482,967	2,072,623		2,072,623	(11,398)	2,061,225		16
	C. General Administration										
17	Administrative	63,426		34,037	97,463		97,463	(2,997)	94,466		17
18	Directors Fees										18
19	Professional Services			20,928	20,928		20,928	(18,636)	2,292		19
20	Dues, Fees, Subscriptions & Promotions			29,248	29,248		29,248	(22,878)	6,370		20
21	Clerical & General Office Expenses	233,990	33,140	105,902	373,032		373,032	(226,975)	146,057		21
22	Employee Benefits & Payroll Taxes			419,193	419,193		419,193	(11,880)	407,313		22
23	Inservice Training & Education					11,202	11,202	11,202	11,202		23
24	Travel and Seminar			23,678	23,678	(11,202)	12,476	12,476	12,476		24
25	Other Admin. Staff Transportation			8,720	8,720		8,720	8,720	8,720		25
26	Insurance-Prop.Liab.Malpractice			130,812	130,812		130,812	(11,000)	119,812		26
27	Other (specify):* See Page 24	7,071			7,071		7,071	(182)	6,889		27
28	TOTAL General Administration	304,487	33,140	772,518	1,110,145		1,110,145	(294,548)	815,597		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,295,639	414,869	1,656,109	4,366,617		4,366,617	(534,466)	3,832,151		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: 01/01/2013 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	
	D. Ownership											
30	Depreciation			411,463	411,463		411,463	(141,089)	270,374			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			24,583	24,583		24,583		24,583			32
33	Real Estate Taxes			3,617	3,617		3,617	(3,617)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			439,663	439,663		439,663	(144,706)	294,957			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		80,099	13,665	93,764		93,764		93,764			39
40	Barber and Beauty Shops			285	285		285		285			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			208,990	208,990		208,990		208,990			42
43	Other (specify):*			259	259		259		259			43
44	TOTAL Special Cost Centers		80,099	223,199	303,298		303,298		303,298			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,295,639	494,968	2,318,971	5,109,578		5,109,578	(679,172)	4,430,406			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The United Methodist Village

0014506

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

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	(842)	2		4
5	Telephone, TV & Radio in Resident Rooms	(25,342)	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	(24,583)	21		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	(18,083)	20		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See PG 5A	(610,322)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (679,172)		\$	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))	\$ (679,172)		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
					52

SEE ACCOUNTANTS' COMPILATION REPORT

The United Methodist VillageID# 0014506Report Period Beginning: 01/01/2013Ending: 12/31/2013

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Transportation Reimbursement	\$ (11,398)	21	1
2				2
3				3
4	Bank Charges	(621)	21	4
5	Late Fees	(5,989)	21	5
6	Resident Services	(1,855)	21	6
7	Doctor Expense	(499)	10	7
8	Hospital Expense	(10,899)	10	8
9	Misc Income	(113,656)	21	9
10	Marketing Salaries	(25,213)	21	10
11	Chaplin Expenses	(259)	21	11
12	Chaplin Salary	(7,071)	21	12
13	Real Estate Taxes	(232)	33	13
14				14
15	Independent Living Allocation:			15
16	Maintenance Salary	(23,225)	6	16
17	Housekeeping Salary	(15,383)	3	17
18	Dietary Salary	(3,514)	2	18
19	Marketing Salaries	(6,756)	21	19
20	Administrative Salaries	(2,997)	17	20
21	Office/Billing Salaries	(29,574)	21	21
22	Repairs, Maintenance & Supplies	(27,778)	6	22
23	Meal Costs	(9,325)	2	23
24	Utilities	(123,111)	5	24
25	Professional Fees	(18,636)	19	25
26	Dues, Fees, Subs, Promotions	(4,795)	20	26
27	Employee Benefits	(11,880)	22	27
28	Insurance	(11,000)	26	28
29	Miscellaneous	(182)	27	29
30	Depreciation	(141,089)	30	30
31	Real Estate Taxes	(3,385)	33	31
32				32

33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	(610,322)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number The United Methodist Village# 0014506

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	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	(13,681)	0	0	0	0	0	0	0	0	0	0	(13,681)	2
3	Housekeeping	(15,383)	0	0	0	0	0	0	0	0	0	0	(15,383)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(148,453)	0	0	0	0	0	0	0	0	0	0	(148,453)	5
6	Maintenance	(51,003)	0	0	0	0	0	0	0	0	0	0	(51,003)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(228,520)	0	(228,520)	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	(11,398)	0	0	0	0	0	0	0	0	0	0	(11,398)	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	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	(11,398)	0	(11,398)	16									
	C. General Administration													
17	Administrative	(2,997)	0	0	0	0	0	0	0	0	0	0	(2,997)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(18,636)	0	0	0	0	0	0	0	0	0	0	(18,636)	19
20	Fees, Subscriptions & Promotions	(22,878)	0	0	0	0	0	0	0	0	0	0	(22,878)	20
21	Clerical & General Office Expenses	(226,975)	0	0	0	0	0	0	0	0	0	0	(226,975)	21
22	Employee Benefits & Payroll Taxes	(11,880)	0	0	0	0	0	0	0	0	0	0	(11,880)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(11,000)	0	0	0	0	0	0	0	0	0	0	(11,000)	26
27	Other (specify):*	(182)	0	0	0	0	0	0	0	0	0	0	(182)	27
28	TOTAL General Administration	(294,548)	0	(294,548)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(534,466)	0	(534,466)	29									

STATE OF ILLINOIS

Facility Name & ID Number The United Methodist Village# 0014506

Report Period Beginning:

01/01/2013 Ending:

Summary B

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)	
	D. Ownership													
30	Depreciation	(141,089)	0	0	0	0	0	0	0	0	0	0	(141,089)	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	(3,617)	0	0	0	0	0	0	0	0	0	0	(3,617)	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	(144,706)	0	0	0	0	0	0	0	0	0	0	(144,706)	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):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(679,172)	0	0	0	0	0	0	0	0	0	0	(679,172)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
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.

SEE ACCOUNTANTS' COMPILATION REPORT

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	2	3	4	5	6		7		8	9
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
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: 01/01/2013

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

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					\$	\$		\$	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:

01/01/2013

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		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	\$ 551,392	06/23/29	4.2500	\$ 23,356						
2																	
3																	
4																	
5																	
	Working Capital																
6																	
7																	
8																	
9	TOTAL Facility Related				\$4,026.00		\$ 650,000	\$ 551,392			\$ 23,356						
	B. Non-Facility Related*																
10																	
11																	
12																	
13																	
14	TOTAL Non-Facility Related						\$	\$			\$						
15	TOTALS (line 9+line14)						\$ 650,000	\$ 551,392			\$ 23,356						

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 2012 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 2013 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:	2008 _____	8	FOR BHF USE ONLY		
	2009 _____	9	13	FROM R. E. TAX STATEMENT FOR 2012 \$	13
	2010 _____	10	14	PLUS APPEAL COST FROM LINE 5 \$	14
	2011 _____	11	15	LESS REFUND FROM LINE 6 \$	15
	2012 _____	12	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

2012 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 _____

TELEPHONE () _____ FAX #: () _____

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 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	\$ <u>_____</u>	\$ <u>_____</u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES 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 The United Methodist Village

0014506 Report Period Beginning:

01/01/2013 Ending:

12/31/2013

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 66,538 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

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 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	143	1965	1965	\$ 1,350,000	\$ 27,000	50	\$ 27,000	\$	\$ 1,296,000	4
5		1974	1974	916,911	18,338	50	18,338		724,079	5
6		1979	1979	1,228,695	24,574	50	24,574		1,133,932	6
7		1925	1925	601,097	15,027	40	15,027		487,847	7
8										8
Improvement Type**										
9	Various Fully Depreciated Assets Thru 2012			3,468,474					3,468,474	9
10	Various		1979	117,791	2,356	50	2,356		106,036	10
11	Various		1989	17,695	354	50	354		11,856	11
12	Various		1989	96,708	4,835	20	4,835		96,203	12
13	Various		1990	610,945	30,547	20	30,547		578,394	13
14	Various		1991	132,029	6,601	20	6,601		129,278	14
15	Various		1992	313,917	15,696	20	15,696		277,640	15
16	Various		2000	1,637	109	15	109		1,516	16
17	Various		2002	21,530	1,436	15	1,436		16,338	17
18	HVAC System		2002	14,126	831	17	831		9,210	18
19	Wiring & Circuit Panels		2002	9,048	452	20	452		5,162	19
20	Office Remodeling		2002	2,138	178	12	178		2,033	20
21	Various		2003	3,323	134	25	134		1,452	21
22	Various		2003	56,659	3,778	15	3,778		41,316	22
23	Various		2003	46,484	2,089	10	2,089		46,484	23
24	Building Supplies		2004	3,115	208	15	208		1,941	24
25	Various		2005	9,744	649	15	649		5,862	25
26	Various		2005	96,745	9,675	10	9,675		83,186	26
27	Sidewalk & Ramps		2005	6,000	667	9	667		5,728	27
28	Water Furnace		2006	1,944	130	15	130		910	28
29	Hallway Tile		2006	3,399	340	10	340		2,352	29
30	Handrails		2006	553	37	15	37		223	30
31	Geothermal System		2006	1,686	169	10	169		1,140	31
32	Water Meter		2006	2,194	110	20	110		733	32
33	Locks for Outside Entrance		2006	10,377	1,038	10	1,038		6,920	33
34	Smoke Detectors		2006	17,751	1,775	10	1,775		11,833	34
35	Mig Welder		2006	530	53	10	53		349	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:

01/01/2013 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	Boiler Repair	2006	\$ 11,590	\$ 773	15	\$ 773	\$	\$ 5,777	37
38	Tile Floor in Dietary	2006	9,952	995	10	995		7,380	38
39	4 Water Furnaces	2006	7,331	733	10	733		5,436	39
40	Air Conditioner	2006	633	63	10	63		462	40
41	Washer for Laundry Department	2006	9,379	625	15	625		7,531	41
42	Pellet Heater for Dietary	2006	2,659	266	10	266		1,928	42
43	Water Softner	2006	2,925	293	10	293		2,075	43
44	Carbon Monoxide Detectors	2006	2,139	214	10	214		1,516	44
45	Dycus - Replaced Carpet with Tile	2006	12,514	1,251	10	1,251		9,070	45
46	Sidwalk	2007	560	37	15	37		250	46
47	Railing on Dycus Ramp	2007	683	46	15	46		268	47
48	Wesley 1 - Painted and Floor Tile	2007	2,039	67	5	67		2,039	48
49	Breaker Box	2007	495	71	7	71		396	49
50	Shower Installation	2007	5,000	500	10	500		2,708	50
51	Sprinkler Installation	2007	145,567	7,278	20	7,278		38,210	51
52	Sprinkler System	2008	154,780	7,739	20	7,739		38,695	52
53	Dycus Room - Install Drop Ceiling for Sprinkler System	2009	11,245	1,606	7	1,606		7,763	53
54	Elevator Upgrade	2009	39,165	1,004	39	1,004		4,853	54
55	Holden Center Roof Repair	2009	650	43	15	43		197	55
56	Electrical Maintenance	2009	259	52	5	52		234	56
57	Paint & Supplies	2009	479	96	5	96		432	57
58	Flooring & Supplies	2009	1,363	273	5	273		1,228	58
59	Added Cabinets	2009	3,023	605	5	605		1,393	59
60	Replaced Floor Coverings & Carpet in Office	2010	363	73	5	73		304	60
61	Various Supplies	2010	399	57	7	57		228	61
62	Mechanical Door Resistor for Elevator	2010	1,683	84	20	84		315	62
63	Screen & Windsows	2010	2,539	169	15	169		578	63
64	Flooring	2010	1,260	252	5	252		840	64
65	Wesley 1 - Flooring	2010	21,532	3,076	7	3,076		9,997	65
66	Title Flooring	2010	10,080	1,008	10	1,008		3,192	66
67	Tile for Wesley 1	2011	35,951	3,595	10	3,595		10,515	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 9,661,482	\$ 202,130		\$ 202,130	\$	\$ 8,720,237	70

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12A, Carried Forward	\$ 9,661,482	\$ 202,130		\$ 202,130	\$	\$ 8,720,237		1
2	Vinyl Flooring	2012 6,966	697	10	697		1,336		2
3	Air Conditioner -- P Tac Unit	2012 2,294	459	5	459		691		3
4	Push Bars & Sirens	2012 2,628	263	10	263		460		4
5	Cabinets for Nursing Station	2012 442	88	5	88		132		5
6	Hot Water Heater	2013 726	73	10	73		73		6
7	Keypad Entry System	2013 1,014	68	10	68		68		7
8	Water Heater	2013 7,713	257	10	257		257		8
9	Drink Station Dietary	2013 589	15	10	15		15		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)	\$ 9,683,854	\$ 204,050		\$ 204,050	\$	\$ 8,723,269		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 865,125	\$ 47,250	\$ 47,250	\$	Various	\$ 468,213	71
72	Current Year Purchases	74,011	11,323	11,323		Various	11,323	72
73	Fully Depreciated Assets	3,486,767					3,486,767	73
74								74
75	TOTALS	\$ 4,425,903	\$ 58,573	\$ 58,573	\$		\$ 3,966,303	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		See Attached Schedule - Page 26		\$ 227,813	\$ 7,751	\$ 7,751	\$	Various	\$ 205,761	76
77										77
78										78
79										79
80	TOTALS			\$ 227,813	\$ 7,751	\$ 7,751	\$		\$ 205,761	80

E. Summary of Care-Related Assets

	1	2		
	Reference	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)	\$ 14,497,278	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 270,374	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 270,374	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)	\$ 12,895,333	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 Schedule - Page 27	\$ 5,135,352	\$ 141,089	\$ 3,020,597	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 5,135,352	\$ 141,089	\$ 3,020,597	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.

SEE ACCOUNTANTS' COMPILATION REPORT

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12. _____ /2014 \$ _____

13. _____ /2015 \$ _____

14. _____ /2016 \$ _____

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

* 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

Facility Name & ID Number The United Methodist Village # 0014506 Report Period Beginning: 01/01/2013 Ending: 12/31/2013
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?</p> <p><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. CLASSROOM PORTION:</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. CLINICAL PORTION:</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	1 Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A-03	hrs	\$	1,288	\$ 208,726	\$	1,288	\$ 208,726	1
2	Licensed Speech and Language Development Therapist	10A-03	hrs		412	55,178		412	55,178	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A-03	hrs		1,167	193,543		1,167	193,543	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 prescrpts				62,139		62,139	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 & Supplies</u>	39-02					99,999		99,999	13
14	TOTAL			\$	2,867	\$ 457,447	\$ 162,138	2,867	\$ 619,585	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

0014506

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 293,607	\$	1
2	Cash-Patient Deposits	52,658		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>104,468</u>)	2,244,912		3
4	Supply Inventory (priced at)	35,691		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)	\$ 2,626,868	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	231,276		12
13	Land	508,747		13
14	Buildings, at Historical Cost	19,191,264		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	5,842,237		16
17	Accumulated Depreciation (book methods)	(17,453,525)		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>	16,667		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,336,666	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,963,534	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 986,919	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	52,658		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	113,384		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	88,970		32
33	Accrued Interest Payable			33
34	Deferred Compensation	89,833		34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Other Payables</u>	399,116		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,730,880	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	3,475,940		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>	100,555		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,576,495	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,307,375	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 5,656,159	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 10,963,534	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 6,154,401	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 6,154,401	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(498,242)	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)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (498,242)	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)	\$ 5,656,159	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The United Methodist Village# 0014506Report Period Beginning: 01/01/2013Ending: 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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 8,630,150	1
2	Discounts and Allowances for all Levels	(2,482,093)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,148,057	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,073,961	6
7	Oxygen	54,727	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,128,688	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	700	13
14	Non-Patient Meals	47,088	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	170,798	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	14,492	19
20	Radiology and X-Ray		20
21	Other Medical Services	232,422	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 465,500	23
D. Non-Operating Revenue			
24	Contributions	180,779	24
25	Interest and Other Investment Income***	2,085	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 182,864	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	258,255	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 258,255	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,183,364	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,183,849	31
32	Health Care	2,072,623	32
33	General Administration	1,110,145	33
B. Capital Expense			
34	Ownership	439,663	34
C. Ancillary Expense			
35	Special Cost Centers	94,308	35
36	Provider Participation Fee	208,990	36
D. Other Expenses (specify):			
37	Expenses Reported on Related Party Cost Report	4,572,028	37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,681,606	40
41	Income before Income Taxes (line 30 minus line 40)**	(498,242)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (498,242)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes 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 The United Methodist Village

0014506

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	8,540	9,432	\$ 202,370	\$ 21.46	1
2	Assistant Director of Nursing					2
3	Registered Nurses	8,484	9,230	183,061	19.83	3
4	Licensed Practical Nurses	19,038	20,786	362,090	17.42	4
5	CNAs & Orderlies	58,177	62,384	648,038	10.39	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	6,536	7,090	72,405	10.21	10
11	Social Service Workers	3,419	3,745	53,902	14.39	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	32,000	15.38	13
14	Head Cook					14
15	Cook Helpers/Assistants	19,739	21,064	190,524	9.05	15
16	Dishwashers					16
17	Maintenance Workers	8,884	9,943	103,376	10.40	17
18	Housekeepers	10,533	11,830	107,032	9.05	18
19	Laundry	4,996	5,758	64,801	11.25	19
20	Administrator	2,259	2,160	40,207	18.61	20
21	Assistant Administrator					21
22	Other Administrative	7,164	8,551	151,359	17.70	22
23	Office Manager					23
24	Clerical	2,412	2,672	29,371	10.99	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	4,216	4,615	47,992	10.40	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Chaplin</u>	610	662	7,111	10.74	33
34	TOTAL (lines 1 - 33)	167,087	182,002	\$ 2,295,639 *	\$ 12.61	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	185	\$ 11,084	1-3	35
36	Medical Director	Monthly	13,200	9-3	36
37	Medical Records Consultant	13	1,038	10-3	37
38	Nurse Consultant	As Needed	6,965	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	42	1,129	11-3	44
45	Social Service Consultant	42	1,613	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	282	\$ 35,029		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	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

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? 12
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 13,218 Line 10-2
- (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. \$ 208,990
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? 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? No
Attach invoices and a summary of services for all architect and appraisal fees.

Breakout of Other General Administrative Expenses

Column 1

Chaplain Salaries

7,071

SEE ACCOUNTANTS' COMPILATION REPORT.

Fixed Assets Reconciliation

	<u>Land</u>	<u>Building & Improvements</u>	<u>Equipment and Vehciles</u>	<u>Total</u>
Schedule XI Ownership Cost	\$ 159,708	\$ 9,683,854	\$ 4,653,716	\$ 14,497,278
Non-care Assets	-	5,135,352	-	5,135,352
Related Facility	349,039	4,332,589	1,158,301	5,839,929
Non-care Assets of Related Facility	-	68,846	-	68,846
Reconciliation variance	<u>-</u>	<u>(29,377)</u>	<u>30,220</u>	<u>843</u>
Schedule XV Balance Sheet	<u><u>\$ 508,747</u></u>	<u><u>\$ 19,191,264</u></u>	<u><u>\$ 5,842,237</u></u>	<u><u>\$ 25,542,248</u></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>
Fully Depreciated Assets	Various	\$ 169,893	\$ -	\$ 169,893
2008 Ford E250 WC Van	2008	36,878	5,268	25,377
2008 Chevy Van	2009	14,087	1,409	6,574
2000 Ford Taurus	2009	5,551	793	3,238
Transmission Repair	2011	\$1,404	281	679
Total to Page 13, Line 79		<u>\$ 227,813</u>	<u>\$ 7,751</u>	<u>\$ 205,761</u>

SEE ACCOUNTANTS' COMPILATION REPORT.

Description of Non Care Assets and Depreciation

Description	Year	Cost	Current Year Depreciation	Accumulated Depreciation
Apts & Cottage Bldgs	1987	\$ 1,165,544	\$ 23,311	\$ 915,529
Cottage Buildings	1988	133,505	2,670	133,505
Apts & Cottage Bldgs	1989	90,982	3,639	89,162
Bathroom, plumbing and other upgrades	1990	7,275	-	7,275
Carports	1992	14,781	-	14,781
Apartment upgrades, Master Key	1993	7,513	-	7,513
McKiou Center	1994	3,177,429	79,436	1,549,534
Apts & Cottage Bldgs	1997	11,707	-	11,707
Appliances and Upgrades	1998	50,680	-	50,680
Roofing, Carpet, Tile, Heat Pumps, Guttering	2001	70,478	248	69,983
Apts & Cottage Bldgs	2002	64,155	1,185	45,785
A/C Unit and House Removal	2003	7,346	95	7,346
Carport Door, A/C Units	2005	3,624	278	3,374
Flooring, Carpet, Tile, and Heat/Air Units	2006	20,881	391	19,937
Appliances and Flooring for Cottages	2007	4,406	441	2,874
Garage Door, Carpet, Shower, Roofing, and A/C Upgrades	2008	155,415	8,837	47,791
Appliances, Carpet, and A/C Upgrade for Cottages	2009	13,545	1,419	6,456
Appliances for cottages	2010	9,278	843	3,019
Appliances, AC Units and Laminate Flooring for Cottages & Apts	2011	32,973	6,595	16,951
New flooring for cottages and upgrade units	2012	61,643	9,720	15,412
Flooring, Appliances, Awning, Water Heater, Paint	2013	32,192	1,983	1,983
TOTAL - To Page 13		<u>\$ 5,135,352</u>	<u>\$ 141,091</u>	<u>\$ 3,020,597</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)
Sarah Brian	N	N/A		
Liz Clark	N	N/A		
Keith Chelsvig	N	N/A		
Rev. Mark Canada	N	N/A		
Diane Goff	N	N/A		
Nancy Myers	N	N/A		
Luanne Negley	N	N/A		
Gary Pearce	N	N/A		
Deeta Gaither	N	N/A		
Clyde Putnam	N	N/A		
Jack Vayhinger	N	N/A		
Carol Hawkins, Administrator	N	N/A		
Pam Ryan, Interim-Administrator	N	N/A		
Morgan Newell, Interim- 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>
SNF	Rose Sepulveda CFO	01-81200-85	\$ 175
Records Retention	Coretta Donley HR	01-81200-80	110
Continental Testing-Admin License	Pam Ryan, Interim Admin	01-81200-70	268
Managed Care: What you need to Know	Pam Ryan, Interim Admin	01-81200-83	99
Understanding HR Function	Coretta Donley HR	01-81200-80	130
SHRM Membership	Coretta Donley HR	01-81200-80	185
Infection Control Policy, Nursing Services Policy	Kim Richey RN	01-81200-40	427
Employment Law Posters and Info	Coretta Donley	01-81200-80	41
Employment Law Posters and Info	Coretta Donley	01-81200-80	41
Online In-Service Training	Entire Staff	01-81200-40	4,284
Misc Educational Posters & Manuals	Nursing, HR	01-81200-40	300
OSHA	Freedra Hughes, Workers Comp-IL Coordinator	01-81200-70	199
Medical marijuana	Coretta Donley	01-81200-41	62
Workplace violence DVD	Coretta Donley	01-81200-40	50
Training	medicarsafety.com	01-81200-40	475
Training	AANAC	01-81200-40	468
Other Educational Purchases Used in Training & Education		01-81200-40	<u>3,890</u>
Total Inservice Training & Education			<u><u>\$ 11,202</u></u>

SEE ACCOUNTANTS' COMPILATION REPORT.

Meeting Attended	Dates	Who Attended	Location	Cost
<u>Out of State</u>				
Excelling as a manager	4/11/2013	Carol Emmons LPN, Brenda Smith LPN, Loretta Stevenson RN, Robin Phillippe RN Jennifer Camden C N A Supervisor	Terre Haute, IN	\$ 610
MDS 3.0 Training	6/25-27/13	April Mason RN	St. Louis, MO	1,056
Total Out of State:				<u>1,666</u>
<u>In State</u>				
Licensure Review Course	2/19-21/13	Pam Ryan, Interim Admin, Ed Lancaster, RN	Springfield, IL	1,871
Medicaid, Medicare RUGS	1/24/2013	April Mason, RN, Elaine Hawkins RN	Rend Lake, IL	482
Nursing Facility Compliance Plans	2/7/2013	Pam Ryan, Interim Administrator	Effingham, IL	150
2013 LSN Annual Meeting	5/1-3/13	Pam Ryan, Interim Admin, Jamie Tussey Marketing	Chicago, IL	3,123
2013 Activity Director and Activity Program Training	6/26/2013	Pam Hipsher Activities, Tammy Jayne Activities	Mt Vernon, IL	141
National Association of LTC Administrator Boards	5/9/2013	Pam Ryan, Interim Admin	Springfield, IL	350
Illinois Great Rivers Annual Conference	6/6-8/13	Eunice Glasser Volunteer Services	Peoria, IL	482
	7/10-11/13	Pam Ryan, Interim Admin	Chicago, IL	315
HR Academy	11/13/2013	Coretta Donley HR	Effingham, IL	249
IHCA Conference		Ed Lancaster RN, Nanette Dunn Dir of Foodservices	Peoria, IL	824
IHCA Conference		Pam Ryan Interim Adm	Peoria, IL	317
IHCA Conference			Peoria, IL	397
IHCA Conference			Peoria, IL	508
SIATA Workshop	4/9/2013	Barbara Barker ACT, J Leach ACT, Pam Hipsher ACT		160
SIATA Workshop	1/22/2013	Carol Wood SS, Melissa Gilil SS, Vicki Lewis SS		230
SIATA Workshop	9/22/2013	Barbara Barker ACT, J Leach ACT, Pam Hipsher ACT		80
	8/12/2013	Kim Richey RN, Hattie Weaver LPN	Springfield, IL	723
SkillPath	2/4/2013	Ed Lancaster RN	Mt Vernon, IL	409
Total In-State:				<u>10,810</u>
TOTAL Travel				<u>\$ 12,476</u>

SEE ACCOUNTANTS' COMPILATION REPORT.