

Facility Name & ID Number The United Methodist Village

0014506 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds 3/22/2012

	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	303	1,452	1,996	3,751	8
9	SNF/PED					9
10	ICF	11,537	5,595		17,132	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,840	7,047	1,996	20,883	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 40.01%

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

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
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 1,996

Medicare Intermediary Wisconsin Physician's Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number The United Methodist Village # 0014506 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	291,943	10,518	22,483	324,944		324,944		324,944		1
2	Food Purchase		176,011		176,011		176,011	(32,432)	143,579		2
3	Housekeeping	125,085	14,510	68	139,663		139,663	(5,241)	134,422		3
4	Laundry	47,708	9,501	24	57,233		57,233		57,233		4
5	Heat and Other Utilities			331,054	331,054		331,054	(157,201)	173,853		5
6	Maintenance	51,280	7,234	56,427	114,941		114,941	(33,312)	81,629		6
7	Other (specify):*										7
8	TOTAL General Services	516,016	217,774	410,056	1,143,846		1,143,846	(228,186)	915,660		8
	B. Health Care and Programs										
9	Medical Director			9,600	9,600		9,600		9,600		9
10	Nursing and Medical Records	1,536,116	52,900	4,556	1,593,572		1,593,572	(35,133)	1,558,439		10
10a	Therapy			310,711	310,711		310,711		310,711		10a
11	Activities	71,829	1,209	3,404	76,442		76,442		76,442		11
12	Social Services	36,573		2,686	39,259		39,259		39,259		12
13	CNA Training										13
14	Program Transportation	24,152			24,152		24,152		24,152		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,668,670	54,109	330,957	2,053,736		2,053,736	(35,133)	2,018,603		16
	C. General Administration										
17	Administrative	47,527	414	18,589	66,530		66,530	(3,562)	62,968		17
18	Directors Fees										18
19	Professional Services			196,626	196,626		196,626	(140,498)	56,128		19
20	Dues, Fees, Subscriptions & Promotions			24,414	24,414		24,414	(14,324)	10,090		20
21	Clerical & General Office Expenses	196,799	24,116	233,268	454,183		454,183	(232,037)	222,146		21
22	Employee Benefits & Payroll Taxes			539,776	539,776		539,776	(14,525)	525,251		22
23	Inservice Training & Education					1,927	1,927		1,927		23
24	Travel and Seminar			3,595	3,595	(1,927)	1,668		1,668		24
25	Other Admin. Staff Transportation			5,463	5,463		5,463		5,463		25
26	Insurance-Prop.Liab.Malpractice			101,694	101,694		101,694	(14,975)	86,719		26
27	Other (specify):* See PG 23	15,618		(1,749)	13,869		13,869	(14,240)	(371)		27
28	TOTAL General Administration	259,944	24,530	1,121,676	1,406,150		1,406,150	(434,161)	971,989		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,444,630	296,413	1,862,689	4,603,732		4,603,732	(697,480)	3,906,252		29

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

SEE ACCOUNTANTS' PREPARATION 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:

01/01/2017

Ending:

12/31/2017

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			280,629	280,629		280,629	(127,072)	153,557			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			27,221	27,221		27,221	(27,221)				32
33	Real Estate Taxes			3,415	3,415		3,415	(3,415)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			311,265	311,265		311,265	(157,708)	153,557			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		131,533	35,133	166,666		166,666		166,666			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee		78,293	128	78,421		78,421		78,421			42
43	Other (specify):*							(128)	(128)			43
44	TOTAL Special Cost Centers		209,826	35,261	245,087		245,087	(128)	244,959			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,444,630	506,239	2,209,215	5,160,084		5,160,084	(855,316)	4,304,768			45

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

SEE ACCOUNTANTS' PREPARATION 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	(13,206)	2		4
5	Telephone, TV & Radio in Resident Rooms	(18,046)	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	(238)	30		9
10	Interest and Other Investment Income	(27,221)	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	(59,425)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(140,498)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(96,000)	21		24
25	Fund Raising, Advertising and Promotional	(11,927)	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 PG 5A	(488,755)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (855,316)		\$	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))	\$ (855,316)		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' PREPARATION REPORT

The United Methodist Village

ID# 0014506

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Miscellaneous Income	\$ (25,544)	21	1
2	Hospital Expense	(35,133)	10	2
3	Transportation Reimbursement	(6,138)	21	3
4	Bank Charges	(1,315)	21	4
5	Resident Services	(60)	21	5
6	Chaplin Salary	(8,946)	27	6
7	Real Estate Taxes	(30)	33	7
8	Caplin Expense	(128)	43	8
9				9
10				10
11				11
12	INDEPENDENT LIVING:			12
13	Maintenance Salary	(8,497)	6	13
14	Housekeeping Salary	(5,241)	3	14
15	Office/Billing Salary	(43,555)	21	15
16	Repairs, Maintenance, Supplies, Etc.	(24,815)	6	16
17	Meal Costs	(9,623)	2	17
18	Utilities	(139,155)	5	18
19	Administrative	(3,562)	17	19
20	Advertising/Marketing	(2,397)	20	20
21	Employee Benefits	(14,525)	22	21
22	Insurance	(14,975)	26	22
23	Depreciation	(126,834)	30	23
24	Real Estate Taxes	(3,385)	33	24
25	Miscellaneous	1,378	27	25
26	Chaplin Salary	(6,672)	27	26
27	Dietary Salary	(9,603)	2	27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(488,755)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number The United Methodist Village# 0014506

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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

	Operating Expenses	PAGES	PAGE	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	(32,432)	0	0	0	0	0	0	0	0	0	0	(32,432)	2
3	Housekeeping	(5,241)	0	0	0	0	0	0	0	0	0	0	(5,241)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(157,201)	0	0	0	0	0	0	0	0	0	0	(157,201)	5
6	Maintenance	(33,312)	0	0	0	0	0	0	0	0	0	0	(33,312)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(228,186)	0	(228,186)	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	(35,133)	0	0	0	0	0	0	0	0	0	0	(35,133)	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	(35,133)	0	(35,133)	16									
	C. General Administration													
17	Administrative	(3,562)	0	0	0	0	0	0	0	0	0	0	(3,562)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(140,498)	0	0	0	0	0	0	0	0	0	0	(140,498)	19
20	Fees, Subscriptions & Promotions	(14,324)	0	0	0	0	0	0	0	0	0	0	(14,324)	20
21	Clerical & General Office Expenses	(232,037)	0	0	0	0	0	0	0	0	0	0	(232,037)	21
22	Employee Benefits & Payroll Taxes	(14,525)	0	0	0	0	0	0	0	0	0	0	(14,525)	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	(14,975)	0	0	0	0	0	0	0	0	0	0	(14,975)	26
27	Other (specify):*	(14,240)	0	0	0	0	0	0	0	0	0	0	(14,240)	27
28	TOTAL General Administration	(434,161)	0	(434,161)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(697,480)	0	(697,480)	29									

STATE OF ILLINOIS

Summary B

Facility Name & ID Number The United Methodist Village# 0014506

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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

	Capital Expense	PAGES	PAGE	SUMMARY										
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(127,072)	0	0	0	0	0	0	0	0	0	0	(127,072)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(27,221)	0	0	0	0	0	0	0	0	0	0	(27,221)	32
33	Real Estate Taxes	(3,415)	0	0	0	0	0	0	0	0	0	0	(3,415)	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	(157,708)	0	(157,708)	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):*	(128)	0	0	0	0	0	0	0	0	0	0	(128)	43
44	TOTAL Special Cost Centers	(128)	0	(128)	44									
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(855,316)	0	(855,316)	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' PREPARATION REPORT

Facility Name & ID Number The United Methodist Village # 0014506 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

VII. RELATED PARTIES (continued)

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

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

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

Facility Name & ID Number The United Methodist Village

0014506

Report Period Beginning:

01/01/2017

Ending: 2/31/2017

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

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' PREPARATION REPORT

Facility Name & ID Number

The United Methodist Village

0014506

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Citizens National Bank		X	Mortgage	\$4,026.00	6/23/09	\$ 650,000	\$ 445,386	6/23/29	4.2500	\$ 22,961	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related				\$4,026.00		\$ 650,000	\$ 445,386			\$ 22,961	9						
B. Non-Facility Related*																		
10												10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$	14						
15	TOTALS (line 9+line14)						\$ 650,000	\$ 445,386			\$ 22,961	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* 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' PREPARATION REPORT

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

(See instructions.)

Facility Name & ID Number The United Methodist Village

0014506

Report Period Beginning:

01/01/2017 Ending:

12/31/2017

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).

McKiou Apartments - 32 Units

Asbury Apartments - 8 Units

Houses - 2

Cottages - 13 Units

Villas - 19 Units

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:

A. Land.

	1	2	3	4	
	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' PREPARATION REPORT

Facility Name & ID Number The United Methodist Village

0014506

Report Period Beginning:

01/01/2017 Ending:

12/31/2017

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

1	2	3	4	5	6	7	8	9		
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	\$	50	\$	\$	\$ 1,350,000	4
5		1974	1974	916,911	18,338	50	18,338		797,431	5
6		1979	1979	1,228,695	21,041	50	21,041		1,228,695	6
7		1925	1925	601,097	15,027	40	15,027		547,955	7
8										8
Improvement Type**										
9	Fully Depreciated Assets Thru 2017			4,746,426					4,746,426	9
10	Various		1979	117,791	2,356	50	2,356		115,460	10
11	Various		1989	17,695	354	50	354		13,272	11
12	Various		2002	21,530	884	15	884		21,530	12
13	HVAC		2002	14,126	831	17	831		12,534	13
14	Wiring & Circuit Panels		2002	9,048	452	20	452		6,970	14
15	Various		2003	3,323	134	25	134		1,988	15
16	Various		2003	56,659	3,778	15	3,778		56,428	16
17	Building Supplies		2004	3,115	208	15	208		2,773	17
18	Various		2005	9,744	649	15	649		8,458	18
19	Water Furnace		2006	1,944	130	15	130		1,430	19
20	Hallway Tile		2006	3,399	27	10	27		3,399	20
21	Handrails		2006	553	37	15	37		371	21
22	Geothermal System		2006	1,686	39	10	39		1,686	22
23	Water Meter		2006	2,194	110	20	110		1,173	23
24	Locks for Outside Entrance		2006	10,377	343	10	343		10,377	24
25	Smoke Detectors		2006	17,751	1,133	10	1,133		17,751	25
26	Mig Welder		2006	530	22	10	22		530	26
27	Boiler Repair		2006	11,590	773	15	773		8,869	27
28	Sidewalk		2007	560	37	15	37		398	28
29	Railing on Dycus Ramp		2007	683	46	15	46		452	29
30	Shower Installation		2007	5,000	500	100	500		4,708	30
31	Sprinkler Installation		2007	145,567	7,278	20	7,278		67,322	31
32	Sprinkler System		2008	154,780	7,739	20	7,739		69,651	32
33	Elevator Upgrade		2009	39,165	1,004	39	1,004		8,869	33
34	Holden Center Roof Repair		2009	650	43	15	43		369	34
35	Mechanical Door Resistor for Elevator		2010	1,683	84	20	84		651	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' PREPARATION 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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Screen & Windows	2010	\$ 2,539	\$ 169	15	\$ 169		\$ 1,254	37
38	Wesley 1 - Flooring	2010	21,532	2,307	7	2,307		21,532	38
39	Tile Flooring	2010	10,080	1,008	10	1,008		7,224	39
40	Tile for Wesley 1	2011	35,951	3,595	10	3,595		24,895	40
41	Vinyl Flooring	2012	6,966	697	10	697		4,124	41
42	Air Conditioner - P Tac Unit	2012	2,294	226	5	226		2,294	42
43	Push Bars & Sirens	2012	2,628	263	10	263		1,512	43
44	Cabinets for Nursing Station	2012	442	46	5	46		442	44
45	Water Heater	2013	726	73	10	73		365	45
46	Keypad Entry System	2013	1,014	101	10	101		472	46
47	Water Heaters	2013	7,713	771	10	771		3,341	47
48	Drink Station - Dietary	2013	589	59	10	59		251	48
49	Water Heaters	2014	7,859	786	10	786		2,816	49
50	Dycus Laminate Floor	2014	1,584	317	5	317		1,074	50
51	Two 9000 BTU Heat/Air Systems	2015	4,470	894	5	894		2,533	51
52	New Windows - Rm 24C	2015	1,078	216	5	216		540	52
53	Generator	2015	2,357	144	15	144		433	53
54	Generator	2015	2,000	238	10		(238)		54
55	Call Cord System	2015	2,597	195	10	195		390	55
56	Water Heater	2015	4,193	419	10	419		1,013	56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 9,612,884	\$ 95,921		\$ 95,683	\$ (238)	\$ 9,184,431	70

SEE ACCOUNTANTS' PREPARATION 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	\$ 625,012	\$ 53,765	\$ 53,765	\$	Various	\$ 738,566	71
72	Current Year Purchases	33,996	2,700	2,700		Various	2,700	72
73	Fully Depreciated Assets	3,877,692					3,877,692	73
74								74
75	TOTALS	\$ 4,536,700	\$ 56,465	\$ 56,465	\$		\$ 4,618,958	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 - Pg 26		\$ 227,813	\$ 1,409	\$ 1,409	\$	Various	\$ 225,936	76
77										77
78										78
79										79
80	TOTALS			\$ 227,813	\$ 1,409	\$ 1,409	\$		\$ 225,936	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)	\$ 14,537,105	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 153,795	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 153,557	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (238)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 14,029,325	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 - Pg 27	\$ 5,175,400	\$ 126,832	\$ 3,558,051	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 5,175,400	\$ 126,832	\$ 3,558,051	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' PREPARATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

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

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

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

9. Option to Buy: YES 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' PREPARATION REPORT

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	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' PREPARATION 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-3	hrs	\$	9,754	\$ 120,714	\$	9,754	\$ 120,714	1
2	Licensed Speech and Language Development Therapist	10A-3	hrs		4,234	53,321		4,234	53,321	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A-3	hrs		14,036	136,652		14,036	136,652	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescrpts				63,566		63,566	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>	39-2					67,967		67,967	13
14	TOTAL			\$	28,024	\$ 310,687	\$ 131,533	28,024	\$ 442,220	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' PREPARATION REPORT

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/2017**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (7,517)	\$	1
2	Cash-Patient Deposits	4,173		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>934,266</u>)	4,090,381		3
4	Supply Inventory (priced at <u>cost</u>)	21,176		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)	\$ 4,108,213	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	508,747		13
14	Buildings, at Historical Cost	19,268,108		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	5,986,893		16
17	Accumulated Depreciation (book methods)	(19,558,015)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,205,733	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,313,946	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 3,489,502	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	31,543		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	174,495		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	97,860		32
33	Accrued Interest Payable			33
34	Deferred Compensation	88,916		34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Other Accrued Exp / Deferred Rev</u>	926,863		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,809,179	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,940,736		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>	85,475		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,026,211	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,835,390	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,478,556	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 10,313,946	\$	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,519,827	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,519,827	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,041,271)	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)	\$ (1,041,271)	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)	\$ 2,478,556	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

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

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

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 8,231,549	1
2	Discounts and Allowances for all Levels	(1,551,770)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,679,779	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,070,331	6
7	Oxygen	43,961	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,114,292	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	(230)	13
14	Non-Patient Meals	49,570	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	101,760	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	12,469	19
20	Radiology and X-Ray		20
21	Other Medical Services	97,576	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 261,145	23
D. Non-Operating Revenue			
24	Contributions	485,122	24
25	Interest and Other Investment Income***	(12,667)	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 472,455	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous</u>	116,705	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 116,705	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,644,376	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,143,846	31
32	Health Care	2,053,736	32
33	General Administration	1,406,150	33
B. Capital Expense			
34	Ownership	311,265	34
C. Ancillary Expense			
35	Special Cost Centers	166,666	35
36	Provider Participation Fee	78,421	36
D. Other Expenses (specify):			
37	<u>Expenses Reported on Related Party Cost Report</u>	4,525,563	37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,685,647	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,041,271)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,041,271)	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? **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.

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number The United Methodist Village

0014506

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	6,541	7,152	\$ 180,694	\$ 25.26	1
2	Assistant Director of Nursing					2
3	Registered Nurses	5,842	6,315	121,789	19.29	3
4	Licensed Practical Nurses	19,545	21,042	420,921	20.00	4
5	CNAs & Orderlies	72,537	77,223	798,107	10.34	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	7,244	7,841	71,829	9.16	9
10	Activity Assistants					10
11	Social Service Workers	1,947	2,093	36,573	17.47	11
12	Dietician	28,356	30,145	302,309	10.03	12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	8,064	8,774	112,908	12.87	17
18	Housekeepers	9,742	10,460	101,226	9.68	18
19	Laundry	5,181	5,500	47,707	8.67	19
20	Administrator	1,606	1,845	47,527	25.76	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,050	10,988	165,633	15.07	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,262	1,355	14,606	10.78	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Chaplin</u>	1,135	1,261	22,801	18.08	33
34	TOTAL (lines 1 - 33)	179,052	191,994	\$ 2,444,630 *	\$ 12.73	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	199	\$ 11,490	1-3	35
36	Medical Director	Monthly	9,600	9-3	36
37	Medical Records Consultant	11	511	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	As Needed	2,124	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	35	2,882	11-3	44
45	Social Service Consultant	35	2,672	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	280	\$ 29,279		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' PREPARATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Ashli Wesley	Interim-Administrator	0	\$ 47,527	Workers' Compensation Insurance	\$ 69,454	IDPH License Fee	\$	
				Unemployment Compensation Insurance	10,977	Advertising: Employee Recruitment		
				FICA Taxes	184,092	Health Care Worker Background Check		
				Employee Health Insurance	210,735	(Indicate # of checks performed <u>68</u>)	2,720	
				Employee Meals		Patient Background Checks	74	
				Illinois Municipal Retirement Fund (IMRF)*		Advertising / Public Relations	10,864	
				Life Insurance	1,604	Dues	10,090	
				401(k)	7,278			
				Miscellaneous Employee Benefits	41,111			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 47,527	TOTAL (agree to Schedule V, line 22, col.8)		\$ 10,090		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							In-State Travel	1,668
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$				Seminar Expense	
C. Professional Services				TOTAL			Entertainment Expense (agree to Sch. V, line 24, col. 8)	
Vendor/Payee	Type		Amount	\$			TOTAL	
Duane Morris LLP	Legal Services		\$ 156,206				\$ 1,668	
Kemper CPA Group LLP	Accounting Services		22,836					
FGMK, LLC	Accounting Services		17,584					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 196,626					

* Attach copy of IMRF notifications
 SEE ACCOUNTANTS' PREPARATION REPORT

**See instructions.

Facility Name & ID Number The United Methodist Village# 0014506Report Period Beginning: 01/01/2017Ending: 12/31/2017**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? 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? N/A
- (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? 5-12
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 11,320 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 78,293
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? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? _____ Indicate the amount. \$ 13,206
- (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? Records maintained
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' PREPARATION REPORT

Page 3 - V. Cost Center Expenses, C. General Administration, Line 27

Breakout of Other General Administrative Expenses

Column 1

Chaplain Salaries	<u>\$ 15,618</u>
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Column 3

Resident Services Purchases	<u>\$ (1,328)</u>
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Long-Term Care Real Estate Taxes

<u>County & Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable To Nursing Home</u>
1 Lawrence County - 06-003-297-00	Independing Living	\$ 218.80	\$ -
2 Lawrence County - 06-003-294-00	Independing Living	218.80	-
3 Lawrence County - 06-003-291-00	Independing Living	218.80	-
4 Lawrence County - 06-000-769-10	Independing Living	31.30	-
5 Lawrence County - 06-004-038-10	Maintenance Shed	2,816.46	-
6 Lawrence County - 06-004-029-00	Independing Living	142.38	-
7 Crawford County - 08-7-00-113-073-000	Oil Lease	42.70	-
8 Crawford County - 08-7-00-117-009-000	Oil Lease	14.10	-
9 Fayette County - 01-60-04-720-012	Oil Lease	14.35	-
10 Clay County - 07-04-702-002	Oil Lease	24.32	-
TOTALS		<u>\$ 3,742.01</u>	<u>\$ -</u>

SEE ACCOUNTANTS' COMPILATION REPORT.

Page 12 - 13 - Schedule XI Ownership Cost

Fixed Assets Reconciliation

	<u>Land</u>	<u>Building & Improvements</u>	<u>Equipment and Vehicles</u>	<u>Total</u>
Schedule XI Ownership Cost	\$ 159,708	\$ 9,612,884	\$ 4,764,513	\$ 14,537,105
Non-care Assets	-	5,018,997	156,403	5,175,400
Related Facility	349,039	4,349,900	1,221,539	5,920,478
Non-care Assets of Related Facility	-	68,846	-	68,846
Reconciliation variance	-	217,481	(155,562)	61,919
Schedule XV Balance Sheet	<u>\$ 508,747</u>	<u>\$ 19,268,108</u>	<u>\$ 5,986,893</u>	<u>\$ 25,763,748</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.

Page 13 - Schedule XI Ownership Costs, Item D Vehicle Depreciation, Line 76

<u>Vehicle Description</u>	<u>Year Acquired</u>	<u>Cost</u>	<u>Current Book Depreciation</u>	<u>Straight Line Depreciation</u>	<u>Accumulated Depreciation</u>
Fully Depreciated Assets Prior to 2008	Various	\$ 169,893	\$ -	\$ -	\$ 169,893
2008 Ford E250 WC Van	2008	36,878	-	-	36,878
2008 Chevy Van	2009	14,087	1,409	1,409	12,210
2000 Ford Taurus	2009	5,551	-	-	5,551
Transmission Repair	2011	1,404	-	-	1,404
Total to Page 13, Line 80		<u>\$ 227,813</u>	<u>\$ 1,409</u>	<u>\$ 1,409</u>	<u>\$ 225,936</u>

SEE ACCOUNTANTS' COMPILATION REPORT.

**Page 13 - Schedule XI Ownership Cost, Item F Non-Care Assets
Description of Non Care Assets and Depreciation**

<u>Description</u>	<u>Year Acquired</u>	<u>Building Cost</u>	<u>Equipment Cost</u>	<u>Total Cost</u>	<u>Current Book Depreciation</u>	<u>Accumulated Depreciation</u>
Apts & Cottage Bldgs	1987	\$ 1,165,544	\$ -	\$ 1,165,544	\$ 23,311	\$ 1,008,772
Cottage Buildings	1988	133,505	-	133,505	-	133,505
Apts & Cottage Bldgs	1989	90,982	-	90,982	-	90,982
Bathroom, plumbing and other upgrades	1990	7,275	-	7,275	-	7,275
Carports	1992	7,513	7,268	14,781	-	14,781
Apartment upgrades, Master Key	1993	6,055	1,458	7,513	-	7,513
McKiou Center	1994	3,177,429	-	3,177,429	79,436	1,867,278
Apts & Cottage Bldgs	1997	11,707	-	11,707	-	11,707
Appliances and Upgrades	1998	46,217	4,463	50,680	-	50,680
Roofing, Carpet, Tile, Heat Pumps, Guttering	2001	4,922	65,556	70,478	-	70,478
Apts & Cottage Bldgs	2002	64,155	-	64,155	1,185	50,525
A/C Unit and House Removal	2003	7,346	-	7,346	-	7,346
Carport Door, A/C Units	2005	-	3,624	3,624	-	3,624
Flooring, Carpet, Tile, and Heat/Air Units	2006	-	20,881	20,881	-	20,881
Appliances and Flooring for Cottages	2007	-	4,406	4,406	209	4,406
Garage Door, Carpet, Shower, Roofing, and A/C Upgrades	2008	153,777	1,638	155,415	8,562	82,479
Appliances, Carpet, and A/C Upgrade for Cottages	2009	8,400	5,145	13,545	615	9,912
Appliances for cottages	2010	2,539	6,739	9,278	843	6,391
Appliances, AC Units and Laminate Flooring for Cottages & Apts	2011	20,532	12,441	32,973	-	32,973
New flooring for cottages and upgrade units	2012	58,224	3,419	61,643	4,981	49,553
Flooring, Appliances, Awning, Water Heater, Paint	2013	19,482	12,710	32,192	4,501	19,987
Carpet for Cottage	2014	716	-	716	143	465
Revise Stairway piping for Sprinkler System	2015	8,700	-	8,700	580	1,692
Tree Removal	2015	1,100	-	1,100	220	550
Carpet for Cottage 2	2015	1,567	-	1,567	314	811
McKiou Basement Tile/Labor (net of insurance)	2015	12,772	-	12,772	851	2,128
IL Air Conditioner & Heater - 5 Ton	2016	-	5,144	5,144	513	772
GE Refrigerator - Apt	2016	-	511	511	51	68
Ceiling for Back Room, A-Coil, A/C Unit & Disconnect Box	2017	8,538	1,000	9,538	517	517
TOTAL - To Page 13, Line 91		\$ 5,018,997	\$ 156,403	\$ 5,175,400	\$ 126,832	\$ 3,558,051

SEE ACCOUNTANTS' COMPILATION REPORT.

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

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

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.

Page 7, Schedule VII: Members of the Board of Directors.

Name	Provided Services (Y or N)	Type of Service (if applicable)	Ownership of Business That Provided Services	Type of Business (if applicable)
Nancy Myers	N	N/A	N/A	N/A
Luanne Negley	N	N/A	N/A	N/A
Rev. Gary Pearce	N	N/A	N/A	N/A
Rev. Duane Ambrose	N	N/A	N/A	N/A
Jack Vayhinger	N	N/A	N/A	N/A
Rev. Tim Pearce	N	N/A	N/A	N/A
Steve Schonert	N	N/A	N/A	N/A
Eileen Enlow	N	N/A	N/A	N/A
Ashli Wesley, Interim South Campus Administrator	N	N/A	N/A	N/A
Paula McKnight, North Campus Administrator	N	N/A	N/A	N/A
Sean Henby, Assistant Administrator	N	N/A	N/A	N/A

SEE ACCOUNTANTS' COMPILATION REPORT.

Vendor/Payee	Invoice Date	Description of Services	Allowable		Non-Allowable		Campus Totals		Grand Total
			South Campus	North Campus	South Campus	North Campus	South	North	
Duane Morris	1/24/2017	Employment Law Advice	\$ -	\$ -	\$ 11,227	\$ 11,227	\$ 11,227	\$ 11,227	\$ 22,454
Duane Morris	1/24/2017	Regulatory Council	-	-	4,807	4,807	4,807	4,807	9,614
Duane Morris	1/24/2017	United Methodist Fund	-	-	1,013	1,013	1,013	1,013	2,027
Duane Morris	1/24/2017	US Foods, Inc.	-	-	801	801	801	801	1,601
Duane Morris	1/24/2017	IDES Protest	-	-	358	358	358	358	715
Duane Morris	2/15/2017	Employment Law Advice	-	-	8,162	8,162	8,162	8,162	16,324
Duane Morris	2/15/2017	Regulatory Council	-	-	6,638	6,638	6,638	6,638	13,276
Duane Morris	2/15/2017	United Methodist Fund	-	-	301	301	301	301	601
Duane Morris	2/15/2017	IDES Protest	-	-	197	197	197	197	394
Duane Morris	3/21/2017	Employment Law Advice	-	-	1,055	1,055	1,055	1,055	2,109
Duane Morris	3/21/2017	Regulatory Council	-	-	3,865	3,865	3,865	3,865	7,729
Duane Morris	4/24/2017	Employment Law Advice	-	-	3,024	3,024	3,024	3,024	6,048
Duane Morris	4/24/2017	Regulatory Council	-	-	5,102	5,102	5,102	5,102	10,205
Duane Morris	4/24/2017	United Methodist Fund	-	-	1,944	1,944	1,944	1,944	3,888
Duane Morris	4/24/2017	IDES Protest	-	-	135	135	135	135	270
Duane Morris	5/12/2017	Employment Law Advice	-	-	5,188	5,188	5,188	5,188	10,375
Duane Morris	5/12/2017	Regulatory Council	-	-	7,450	7,450	7,450	7,450	14,900
Duane Morris	5/12/2017	IVTD of Pemberton	222	222	-	-	222	222	444
Duane Morris	5/12/2017	United Methodist Fund	-	-	341	341	341	341	681
Duane Morris	6/20/2017	Regulatory Council	-	-	8,231	8,231	8,231	8,231	16,461
Duane Morris	6/20/2017	IVTD of Pemberton	37	37	-	-	37	37	74
Duane Morris	6/20/2017	5/2/17 Inciden- Wolfe	4,103	4,103	-	-	4,103	4,103	8,206
Duane Morris	6/20/2017	Pathway Health Services, Inc	-	-	148	148	148	148	296
Duane Morris	7/26/2017	Employment Law Advice	-	-	5,756	5,756	5,756	5,756	11,511
Duane Morris	7/26/2017	Regulatory Council	-	-	5,698	5,698	5,698	5,698	11,396
Duane Morris	7/26/2017	5/2/17 Inciden- Wolfe	1,036	1,036	-	-	1,036	1,036	2,072
Duane Morris	7/26/2017	Pathway Health Services, Inc	-	-	1,359	1,359	1,359	1,359	2,718
Duane Morris	8/16/2017	Employment Law Advice	-	-	1,315	1,315	1,315	1,315	2,630
Duane Morris	8/16/2017	Regulatory Council	-	-	3,109	3,109	3,109	3,109	6,217
Duane Morris	8/16/2017	United Methodist Fund	-	-	296	296	296	296	592
Duane Morris	8/16/2017	5/2/17 Inciden- Wolfe	3,176	3,176	-	-	3,176	3,176	6,352
Duane Morris	9/11/2017	Employment Law Advice	-	-	1,579	1,579	1,579	1,579	3,157
Duane Morris	9/11/2017	Regulatory Council	-	-	4,237	4,237	4,237	4,237	8,474
Duane Morris	9/11/2017	United Methodist Fund	-	-	2,068	2,068	2,068	2,068	4,136
Duane Morris	9/11/2017	5/2/17 Inciden- Wolfe	3,693	3,693	-	-	3,693	3,693	7,386
Duane Morris	9/11/2017	Pathway Health Services, Inc	-	-	62	62	62	62	124
Duane Morris	10/20/2017	Regulatory Council	-	-	2,738	2,738	2,738	2,738	5,476
Duane Morris	10/20/2017	5/2/17 Inciden- Wolfe	296	296	-	-	296	296	592
Duane Morris	10/20/2017	Employment Law Advice	-	-	12,205	12,205	12,205	12,205	24,410
Duane Morris	11/17/2017	Employment Law Advice	-	-	2,464	2,464	2,464	2,464	4,928
Duane Morris	11/17/2017	Regulatory Council	-	-	7,363	7,363	7,363	7,363	14,726
Duane Morris	11/17/2017	United Methodist Fund	-	-	338	338	338	338	675
Duane Morris	11/17/2017	5/2/17 Inciden- Wolfe	1,813	1,813	-	-	1,813	1,813	3,626
Duane Morris	12/18/2017	Regulatory Council	-	-	4,384	4,384	4,384	4,384	8,768
Duane Morris	12/18/2017	5/2/17 Inciden- Wolfe	1,332	1,332	-	-	1,332	1,332	2,664
Duane Morris	12/18/2017	RehabCare Group Action	-	-	2,605	2,605	2,605	2,605	5,210
Latimer LeVay Fyock LLC	1/31/2017	Aramark Uniform Services	-	-	99	99	99	99	198
Latimer LeVay Fyock LLC	12/31/2016	Aramark Uniform Services	-	-	48	48	48	48	95
Aramark Uniform and Carrer Apparel LLC	1/31/2017	Legal Fees	-	-	3,750	3,750	3,750	3,750	7,500
Aramark Uniform and Carrer Apparel LLC	1/1/2017	Legal Fees	-	-	1,545	1,545	1,545	1,545	3,091
Aramark Uniform and Carrer Apparel LLC	2/1/2017	Legal Fees	-	-	3,750	3,750	3,750	3,750	7,500
Aramark Uniform and Carrer Apparel LLC	3/1/2017	Legal Fees	-	-	3,750	3,750	3,750	3,750	7,500
TOTALS			\$ 15,708	\$ 15,708	140,498	\$ 140,498	\$ 156,206	\$ 156,206	\$ 312,412

Schedule V. Cost Center Expenses - Reclassifications

<u>Cost Center</u>	<u>Line</u>	<u>Increase</u>	<u>Decrease</u>
In-Service Training & Education	23	\$ 1,927	
Travel and Seminar	24		\$ 1,927

(Reclassify in-service training and education expenses)

SEE ACCOUNTANTS' COMPILATION REPORT.