

		FOR BHF USE					

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2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: <u>0014506</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																							
Facility Name: <u>The United Methodist Village</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2016</u> to <u>12/31/2016</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																							
Address: <u>1616 Cedar</u> <u>Lawrenceville</u> <u>62439</u>																									
Number City Zip Code																									
County: <u>Lawrence</u>																									
Telephone Number: <u>(618) 943-3347</u> Fax # <u>(618) 943-3823</u>																									
HFS ID Number: _____		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) <u>Ashli Wesley</u></td></tr><tr><td>(Title) <u>Interim Administrator</u></td></tr><tr><td>(Signed) _____</td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Print Name and Title) <u>Curt Benson, CPA</u> <u>Partner</u></td></tr><tr><td>(Firm Name & Address) <u>Kemper CPA Group LLP</u> <u>PO Box 297, 802 Old Wheatland Rd, Vincennes, IN</u></td></tr><tr><td>(Telephone) <u>(812) 882-7730</u> Fax # <u>(812) 882-7778</u></td></tr><tr><td>MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) <u>Ashli Wesley</u>	(Title) <u>Interim Administrator</u>	(Signed) _____	Paid Preparer	(Print Name and Title) <u>Curt Benson, CPA</u> <u>Partner</u>	(Firm Name & Address) <u>Kemper CPA Group LLP</u> <u>PO Box 297, 802 Old Wheatland Rd, Vincennes, IN</u>	(Telephone) <u>(812) 882-7730</u> Fax # <u>(812) 882-7778</u>	MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630												
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	MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630																								
Date of Initial License for Current Owners: <u>06/01/1992</u>																									
Type of Ownership:																									
<table><tr><td>☒ VOLUNTARY, NON-PROFIT</td><td>☐ PROPRIETARY</td><td>☐ GOVERNMENTAL</td></tr><tr><td>☒ Charitable Corp.</td><td>☐ Individual</td><td>☐ State</td></tr><tr><td>☐ Trust</td><td>☐ Partnership</td><td>☐ County</td></tr><tr><td>IRS Exemption Code <u>501(c)(3)</u></td><td>☐ Corporation</td><td>☐ Other _____</td></tr><tr><td></td><td>☐ "Sub-S" Corp.</td><td>_____</td></tr><tr><td></td><td>☐ Limited Liability Co.</td><td>_____</td></tr><tr><td></td><td>☐ Trust</td><td></td></tr><tr><td></td><td>☐ Other _____</td><td></td></tr></table>		☒ VOLUNTARY, NON-PROFIT	☐ PROPRIETARY	☐ GOVERNMENTAL	☒ Charitable Corp.	☐ Individual	☐ State	☐ Trust	☐ Partnership	☐ County	IRS Exemption Code <u>501(c)(3)</u>	☐ Corporation	☐ Other _____		☐ "Sub-S" Corp.	_____		☐ Limited Liability Co.	_____		☐ Trust			☐ Other _____	
☒ VOLUNTARY, NON-PROFIT	☐ PROPRIETARY	☐ GOVERNMENTAL																							
☒ Charitable Corp.	☐ Individual	☐ State																							
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	☐ "Sub-S" Corp.	_____																							
	☐ Limited Liability Co.	_____																							
	☐ Trust																								
	☐ Other _____																								
In the event there are further questions about this report, please contact:																									
Name: <u>Curt Benson, CPA</u> Telephone Number: <u>(812) 882-7730</u>																									
Email Address: _____																									

SEE ACCOUNTANTS' PREPARATION REPORT

#	0014506	Report Period Beginning:	01/01/2016	Ending:	12/31/2016
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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

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: 12/31/2016 **Fiscal Year:** 12/31/2016

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

SEE ACCOUNTANTS' PREPARATION REPORT

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	2,215	1,398	3,197	6,810	8
9	SNF/PED					9
10	ICF	11,697	5,665		17,362	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	13,912	7,063	3,197	24,172	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 46.18%

Facility Name & ID Number The United Methodist Village # 0014506 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	269,788	14,526	16,614	300,928		300,928		300,928			1
2	Food Purchase		190,595		190,595		190,595	(26,125)	164,470			2
3	Housekeeping	115,673	11,631	64	127,368		127,368	(18,263)	109,105			3
4	Laundry	36,805	23,740	407	60,952		60,952		60,952			4
5	Heat and Other Utilities			327,547	327,547		327,547	(154,483)	173,064			5
6	Maintenance	70,336	6,618	69,103	146,057		146,057	(16,530)	129,527			6
7	Other (specify):*											7
8	TOTAL General Services	492,602	247,110	413,735	1,153,447		1,153,447	(215,401)	938,046			8
	B. Health Care and Programs											
9	Medical Director			14,090	14,090		14,090		14,090			9
10	Nursing and Medical Records	1,758,060	59,770	3,067	1,820,897		1,820,897	(21,757)	1,799,140			10
10a	Therapy			369,623	369,623		369,623		369,623			10a
11	Activities	80,114	1,962	3,505	85,581		85,581		85,581			11
12	Social Services	26,456		2,169	28,625		28,625		28,625			12
13	CNA Training											13
14	Program Transportation	24,887		194	25,081		25,081	(194)	24,887			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,889,517	61,732	392,648	2,343,897		2,343,897	(21,951)	2,321,946			16
	C. General Administration											
17	Administrative	71,731		47,772	119,503		119,503	(2,669)	116,834			17
18	Directors Fees											18
19	Professional Services			284,734	284,734		284,734	(253,787)	30,947			19
20	Dues, Fees, Subscriptions & Promotions			16,472	16,472		16,472	(13,456)	3,016			20
21	Clerical & General Office Expenses	223,121	19,453	220,530	463,104	120	463,224	(227,203)	236,021			21
22	Employee Benefits & Payroll Taxes			445,956	445,956		445,956	(5,485)	440,471			22
23	Inservice Training & Education					665	665		665			23
24	Travel and Seminar			5,187	5,187	(785)	4,402		4,402			24
25	Other Admin. Staff Transportation			5,142	5,142		5,142		5,142			25
26	Insurance-Prop.Liab.Malpractice			116,679	116,679		116,679	(11,644)	105,035			26
27	Other (specify):* See PG23	18,101		45,458	63,559		63,559	(63,101)	458			27
28	TOTAL General Administration	312,953	19,453	1,187,930	1,520,336		1,520,336	(577,345)	942,991			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,695,072	328,295	1,994,313	5,017,680		5,017,680	(814,697)	4,202,983			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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			318,511	318,511		318,511	(134,384)	184,127			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			20,469	20,469		20,469	(20,469)				32
33	Real Estate Taxes			4,303	4,303		4,303	(4,303)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			343,283	343,283		343,283	(159,156)	184,127			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		181,580	23,602	205,182		205,182		205,182			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			78,507	78,507		78,507		78,507			42
43	Other (specify):* Chaplin Expenses			107	107		107	(107)				43
44	TOTAL Special Cost Centers		181,580	102,216	283,796		283,796	(107)	283,689			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	2,695,072	509,875	2,439,812	5,644,759		5,644,759	(973,960)	4,670,799			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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(12,530)	2		4
5	Telephone, TV & Radio in Resident Rooms	(18,334)	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	(20,469)	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	(30,378)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(253,787)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(137,000)	21		24
25	Fund Raising, Advertising and Promotional	(11,860)	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	(489,364)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (973,960)		\$	30

BHF USE ONLY							
48		49		50		51	
						52	

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 Amount	2 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))	\$ (973,960)		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 Yes	2 No	3 Amount	4 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

SEE ACCOUNTANTS' PREPARATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Miscellaneous Income	\$ (18,187)	21	1
2	Doctor Expense	(1,297)	10	2
3	Hospital Expense	(20,460)	10	3
4	Transportation Reimbursement	(8,991)	21	4
5	Bank Charges	(259)	21	5
6	Resident Services	(1,000)	21	6
7	Chaplin Salary	(18,101)	27	7
8	Settlement Expense	(45,000)	27	8
9	Real Estate Taxes	(919)	33	9
10	Chaplin Expenses	(107)	43	10
11				11
12				12
13				13
14				14
15	INDEPENDENT LIVING:			15
16	Maintenance Salary	(2,065)	6	16
17	Housekeeping Salary	(18,263)	3	17
18	Office/Billing Salary	(31,388)	21	18
19	Repairs, Maintenace, Supplies, Etc.	(14,465)	6	19
20	Meal Costs	(13,595)	2	20
21	Utilities	(136,149)	5	21
22	Administrative	(2,669)	17	22
23	Advertising/Marketing	(1,596)	20	23
24	Employee Benefits	(5,485)	22	24
25	Insurance	(11,644)	26	25
26	Depreciation	(134,146)	30	26
27	Real Estate Taxes	(3,384)	33	27
28	Program Transportation	(194)	14	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	(489,364)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number The United Methodist Village# 0014506

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(26,125)	0	0	0	0	0	0	0	0	0	0	(26,125)	2
3	Housekeeping	(18,263)	0	0	0	0	0	0	0	0	0	0	(18,263)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(154,483)	0	0	0	0	0	0	0	0	0	0	(154,483)	5
6	Maintenance	(16,530)	0	0	0	0	0	0	0	0	0	0	(16,530)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(215,401)	0	0	0	0	0	0	0	0	0	0	(215,401)	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	(21,757)	0	0	0	0	0	0	0	0	0	0	(21,757)	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	(194)	0	0	0	0	0	0	0	0	0	0	(194)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(21,951)	0	0	0	0	0	0	0	0	0	0	(21,951)	16
	C. General Administration													
17	Administrative	(2,669)	0	0	0	0	0	0	0	0	0	0	(2,669)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(253,787)	0	0	0	0	0	0	0	0	0	0	(253,787)	19
20	Fees, Subscriptions & Promotions	(13,456)	0	0	0	0	0	0	0	0	0	0	(13,456)	20
21	Clerical & General Office Expenses	(227,203)	0	0	0	0	0	0	0	0	0	0	(227,203)	21
22	Employee Benefits & Payroll Taxes	(5,485)	0	0	0	0	0	0	0	0	0	0	(5,485)	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	(11,644)	0	0	0	0	0	0	0	0	0	0	(11,644)	26
27	Other (specify):*	(63,101)	0	0	0	0	0	0	0	0	0	0	(63,101)	27
28	TOTAL General Administration	(577,345)	0	0	0	0	0	0	0	0	0	0	(577,345)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(814,697)	0	0	0	0	0	0	0	0	0	0	(814,697)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number The United Methodist Village # 0014506 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(134,384)	0	0	0	0	0	0	0	0	0	0	(134,384)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(20,469)	0	0	0	0	0	0	0	0	0	0	(20,469)	32
33	Real Estate Taxes	(4,303)	0	0	0	0	0	0	0	0	0	0	(4,303)	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	(159,156)	0	0	0	0	0	0	0	0	0	0	(159,156)	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):*	(107)	0	0	0	0	0	0	0	0	0	0	(107)	43
44	TOTAL Special Cost Centers	(107)	0	0	0	0	0	0	0	0	0	0	(107)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(973,960)	0	0	0	0	0	0	0	0	0	0	(973,960)	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:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$	\$	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: 01/01/2016 Ending: 12/31/2016

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	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
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

Ending: 2/31/2016

Name of Related Organization

Fax NumberNO ☒

()

SEE ACCOUNTANTS' PREPARATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Citizens National Bank		X	Mortgage	\$4,026.00	06/23/09	\$ 650,000	\$ 476,550	06/23/29	4.2500	\$ 20,469	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	\$ 476,550			\$ 20,469	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	\$ 476,550			\$ 20,469	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 The United Methodist Village COUNTY Lawrence

FACILITY IDPH LICENSE NUMBER 0014506

CONTACT PERSON REGARDING THIS REPORT Curt Benson, CPA

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

Enter the tax index number and real estate tax assessed for 2015 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 2015.

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 66,538

B. General Construction Type: Exterior BrickFrameNumber 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	Facility	631,620	1924	\$ 96,018	1
2		572,380	1987 & 1989	63,690	2
3	TOTALS	1,204,000		\$ 159,708	3

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	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		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		779,093	5
6			1979	1979	1,228,695	24,574	50	24,574		1,207,654	6
7			1925	1925	601,097	15,027	40	15,027		532,928	7
8											8
	Improvement Type**										
9	Fully Depreciated Assets Thru 2016				4,370,310					4,370,310	9
10	Various			1979	117,791	2,356	50	2,356		113,104	10
11	Various			1989	17,695	354	50	354		12,918	11
12	Various			1992	313,917	4,885	20	4,885		313,917	12
13	Various			2002	21,530	1,436	15	1,436		20,646	13
14	HVAC System			2002	14,126	831	17	831		11,703	14
15	Wiring & Circuit Panels			2002	9,048	452	20	452		6,518	15
16	Various			2003	3,323	134	25	134		1,854	16
17	Various			2003	56,659	3,778	15	3,778		52,650	17
18	Building Supplies			2004	3,115	208	15	208		2,565	18
19	Various			2005	9,744	649	15	649		7,809	19
20	Water Furnace			2006	1,944	130	15	130		1,300	20
21	Hallway Tile			2006	3,399	340	10	340		3,372	21
22	Handrails			2006	553	37	15	37		334	22
23	Geothermal System			2006	1,686	169	10	169		1,647	23
24	Water Meter			2006	2,194	110	20	110		1,063	24
25	Locks for Outside Entrance			2006	10,377	1,038	10	1,038		10,034	25
26	Smoke Detectors			2006	17,751	1,775	10	1,775		16,618	26
27	Mig Welder			2006	530	53	10	53		508	27
28	Boiler Repair			2006	11,590	773	15	773		8,096	28
29	Tile Floor In Dietary			2006	9,952	582	10	582		9,952	29
30	4 Water Furnaces			2006	7,331	429	10	429		7,331	30
31	Air Conditioner			2006	633	45	10	45		633	31
32	Washer for Laundry Department			2006	9,379	598	15	598		9,379	32
33	Pellet Heater for Dietary			2006	2,659	199	10	199		2,659	33
34	Water Softner			2006	2,925	264	10	264		2,925	34
35	Carbon Monoxide Detectors			2006	2,139	195	10	195		2,139	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

Facility Name & ID Number The United Methodist Village

0014506

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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	Dycus - Replaced Carpet with Tile	2006	\$ 12,514	\$ 942	10	\$ 942	\$	\$ 12,514	37
38	Sidewalk	2007	560	37	15	37		361	38
39	Railing on Dycus Ramp	2007	683	46	15	46		406	39
40	Shower Installation	2007	5,000	500	10	500		4,208	40
41	Sprinkler Installation	2007	145,567	7,278	20	7,278		60,044	41
42	Sprinkler System	2008	154,780	7,739	20	7,739		61,912	42
43	Dycus Room - Install Drop Ceiling for Sprinkler System	2009	11,245	1,606	7	1,606		12,581	43
44	Elevator Upgrade	2009	39,165	1,004	39	1,004		7,865	44
45	Holden Center Roof Repair	2009	650	43	15	43		326	45
46	Added Cabinets	2009	3,023	420	5	420		3,023	46
47	Various Supplies	2010	399	57	7	57		399	47
48	Mechanical Door Resistor for Elevator	2010	1,683	84	20	84		567	48
49	Screen & Windows	2010	2,539	169	15	169		1,085	49
50	Wesley 1 - Flooring	2010	21,532	3,076	7	3,076		19,225	50
51	Tile Flooring	2010	10,080	1,008	10	1,008		6,216	51
52	Tile for Wesley 1	2011	35,951	3,595	10	3,595		21,300	52
53	Vinyl Flooring	2012	6,966	697	10	697		3,427	53
54	Air Conditioner - P Tac Unit	2012	2,294	459	5	459		2,068	54
55	Push Bars & Sirens	2012	2,628	263	10	263		1,249	55
56	Cabinets for Nursing Station	2012	442	88	5	88		396	56
57	Hote Water Heater	2013	726	73	10	73		292	57
58	Keypad Entry System	2013	1,014	101	10	101		371	58
59	Water Heaters	2013	7,713	771	10	771		2,570	59
60	Drink Station - Dietary	2013	589	59	10	59		192	60
61	Water Heaters	2014	7,859	786	10	786		2,030	61
62	Dycus Laminate Floor	2014	1,584	317	5	317		757	62
63	Two 9000 BTU Heat/Air System	2015	4,470	894	5	894		1,639	63
64	New Windows - Rm 24C	2015	1,078	216	5	216		324	64
65	Generator	2015	2,357	144	15	144		289	65
66	Generator	2015	2,000	238	10		(238)		66
67	Call Cord System	2015	2,597	195	10	195		390	67
68	Water Heater	2015	4,193	419	10	419		594	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 9,612,884	\$ 113,083		\$ 112,845	\$ (238)	\$ 9,090,279	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 9,612,884	\$ 113,083		\$ 112,845	\$ (238)	\$ 9,090,279	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									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,612,884	\$ 113,083		\$ 112,845	\$ (238)	\$ 9,090,279	34

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	\$563,004	\$66,241	\$66,241	\$	Various	\$422,447	71
72	Current Year Purchases	20,647	1,778	1,778		Various	1,778	72
73	Fully Depreciated Assets	3,913,398					3,913,398	73
74								74
75	TOTALS	\$4,497,049	\$68,019	\$68,019	\$		\$4,337,623	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	\$3,263	\$3,263	\$	5 Years	\$224,526	76
77										77
78										78
79										79
80	TOTALS			\$227,813	\$3,263	\$3,263	\$		\$224,526	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)	\$14,497,454	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$184,365	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$184,127	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)	\$13,652,428	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	\$5,165,862	\$134,146	\$3,407,909	86
87					87
88					88
89					89
90					90
91	TOTALS	\$5,165,862	\$134,146	\$3,407,909	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

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?
16. Rental Amount for movable equipment: \$ Description:
- ☐ YES☐ NO
- (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

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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.)

		1	2	3	4	5	6	7	8	
	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	\$	9,701	\$ 176,470	\$	9,701	\$ 176,470	1
2	Licensed Speech and Language Development Therapist	10A-3	hrs		2,674	67,253		2,674	67,253	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A-3	hrs		7,295	126,270		7,295	126,270	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							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): Oxygen & Supplies	39-2								13
14	TOTAL			\$	19,670	\$ 369,993	\$	19,670	\$ 369,993	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

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	\$ 55,676	\$	1
2	Cash-Patient Deposits	27,641		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 708,000)	3,273,400		3
4	Supply Inventory (priced at cost)	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): Contribution Receivable	21,928		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,399,821	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	37,552		12
13	Land	508,747		13
14	Buildings, at Historical Cost	19,259,569		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	5,923,676		16
17	Accumulated Depreciation (book methods)	(19,105,947)		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): Beneficial Interest in Trust	481,857		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,105,454	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,505,275	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,768,492	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	27,641		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	178,033		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	98,745		32
33	Accrued Interest Payable			33
34	Deferred Compensation	89,833		34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Other Accrued Exp / Deferred Rev	694,054		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,856,798	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	3,041,888		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Refundable Deposits and Fees	86,762		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,128,650	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,985,448	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 3,519,827	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 10,505,275	\$	48

Facility Name & ID Number The United Methodist Village

0014506

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

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	\$ 9,145,794	1
2	Discounts and Allowances for all Levels	(2,589,544)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,556,250	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,735,689	6
7	Oxygen	45,904	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,781,593	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	(336)	13
14	Non-Patient Meals	52,233	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	228,277	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	21,603	19
20	Radiology and X-Ray		20
21	Other Medical Services	116,288	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 418,065	23
	D. Non-Operating Revenue		
24	Contributions	79,463	24
25	Interest and Other Investment Income***	(3,038)	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 76,425	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous</u>	143,353	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 143,353	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,975,686	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,153,447	31
32	Health Care	2,343,897	32
33	General Administration	1,520,336	33
	B. Capital Expense		
34	Ownership	343,283	34
	C. Ancillary Expense		
35	Special Cost Centers	205,289	35
36	Provider Participation Fee	78,507	36
	D. Other Expenses (specify):		
37	<u>Expenses Reported on Related Party Cost Report</u>	4,737,135	37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,381,894	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,406,208)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,406,208)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 2,695,071	44
45	Private Pay - Net Inpatient Revenue	2,752,039	45
46	Medicare - Net Inpatient Revenue	1,109,140	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,556,250	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

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 5,431,240	1
2	Restatements (describe):		2
3	Include UMV-North Campus Equity	(505,205)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,926,035	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,406,208)	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)	\$ (1,406,208)	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)	\$ 3,519,827	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

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	6,290	6,854	\$ 173,973	\$ 25.38	1
2	Assistant Director of Nursing					2
3	Registered Nurses	17,207	18,336	390,231	21.28	3
4	Licensed Practical Nurses	16,400	17,519	335,025	19.12	4
5	CNAs & Orderlies	78,077	82,595	838,596	10.15	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	7,463	8,197	80,115	9.77	9
10	Activity Assistants					10
11	Social Service Workers	1,470	1,502	26,456	17.61	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	26,129	27,740	269,592	9.72	15
16	Dishwashers					16
17	Maintenance Workers	8,803	8,734	120,547	13.80	17
18	Housekeepers	10,605	11,759	110,255	9.38	18
19	Laundry	3,675	3,901	36,805	9.43	19
20	Administrator	1,648	1,681	71,731	42.67	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,596	13,286	203,215	15.30	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	1,797	1,937	20,430	10.55	31
32	Other Health Care(specify)					32
33	Other(specify) Chaplin	1,032	1,040	18,101	17.40	33
34	TOTAL (lines 1 - 33)	192,192	205,081	\$ 2,695,072 *	\$ 13.14	34

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	204	\$ 11,342	1-3	35
36	Medical Director	Monthly	9,600	9-3	36
37	Medical Records Consultant	4	283	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	As Needed	2,004	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	26	2,728	11-3	44
45	Social Service Consultant	26	2,169	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	260	\$ 28,126		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

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

** See instructions.

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. \$ 8,289 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. \$ 78,507
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 benefit on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 12,530

(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? 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) 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	\$18,101
Column 3	
Settlement Expense	\$45,000
Resident Services Purchases	458
	\$45,458

SEE ACCOUNTANTS' COMPILATION REPORT.

Page 10A - Real Estate Taxes

Long-Term Care Real Estate Taxes

County & Tax Index Number	Property Description	Total Tax	Tax Applicable To Nursing Home
1 Lawrence County - 06-003-297-00	Independing Living	\$ 220.02	\$ -
2 Lawrence County - 06-003-294-00	Independing Living	220.02	-
3 Lawrence County - 06-003-291-00	Independing Living	220.02	-
4 Lawrence County - 06-000-769-10	Independing Living	31.40	-
5 Lawrence County - 06-004-038-10	Maintenance Shed	2,832.56	-
6 Lawrence County - 06-004-029-00	Independing Living	143.16	-
7 Crawford County - 08-7-00-113-073-000	Oil Lease	66.52	-
8 Crawford County - 08-7-00-117-009-000	Oil Lease	25.22	-
9 Richland County - 05-23-701-026	Oil Lease	43.40	-
10 Richland County - 05-23-761-026	Oil Lease	33.18	-
11 Fayette County - 01-60-04-720-012	Oil Lease	191.27	-
12 Clay County - 07-04-702-002	Oil Lease	55.02	-
TOTALS		<u>\$ 4,081.79</u>	<u>\$ -</u>

SEE ACCOUNTANTS' COMPILATION REPORT.

Page 12 - 13 - Schedule XI Ownership Cost

Fixed Assets Reconciliation

	Land	Building & Improvements	Equipment and Vehciles	Total
Schedule XI Ownership Cost	\$ 159,708	\$ 9,612,884	\$ 4,724,862	\$ 14,497,454
Non-care Assets	-	5,010,459	155,403	5,165,862
Related Facility	349,039	4,418,747	1,192,318	5,960,104
Non-care Assets of Related Facility	-	68,846	-	68,846
Reconciliation variance	-	148,633	(148,907)	(274)
Schedule XV Balance Sheet	\$ 508,747	\$ 19,259,569	\$ 5,923,676	\$ 25,691,992

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

Vehicle Description	Year Acquired	Cost	Current Book Depreciation	Straight Line Depreciation	Accumulated Depreciation
Fully Depreciated Assets	Various	\$ 169,893	\$ -	\$ -	\$ 169,893
2008 Ford E250 WC Van	2008	36,878	964	964	36,878
2008 Chevy Van	2009	14,087	1,409	1,409	10,801
2000 Ford Taurus	2009	5,551	727	727	5,551
Transmission Repair	2011	1,404	163	163	1,404
Total to Page 13, Line 80		\$ 227,813	\$ 3,263	\$ 3,263	\$ 224,527

SEE ACCOUNTANTS' COMPILATION REPORT.

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

Description	Year Acquired	Building Cost	Equipment Cost	Total Cost	Current Book Depreciation	Accumulated Depreciation
Apts & Cottage Bldgs	1987	\$ 1,165,544	\$ -	\$ 1,165,544	\$ 23,311	\$ 962,151
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	1,787,842
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	49,340
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	162	20,881
Appliances and Flooring for Cottages	2007	-	4,406	4,406	441	4,197
Garage Door, Carpet, Shower, Roofing, and A/C Upgrades	2008	153,777	1,638	155,415	8,562	73,917
Appliances, Carpet, and A/C Upgrade for Cottages	2009	8,400	5,145	13,545	769	9,297
Appliances for cottages	2010	2,539	6,739	9,278	843	5,548
Appliances, AC Units and Laminate Flooring for Cottages & Apts	2011	20,532	12,441	32,973	2,832	32,973
New flooring for cottages and upgrade units	2012	58,224	3,419	61,643	9,720	44,572
Flooring, Appliances, Awning, Water Heater, Paint	2013	19,482	12,710	32,192	4,501	15,486
Carpet for Cottage	2014	716	-	716	143	322
Revise Stairway piping for Sprinkler System	2015	8,700	-	8,700	580	1,112
Tree Removal	2015	1,100	-	1,100	220	330
Carpet for Cottage 2	2015	1,567	-	1,567	314	497
McKiou Basement Tile/Labor (net of insurance)	2015	12,772	-	12,772	851	1,277
IL Air Conditioner & Heater - 5 Ton	2016	-	5,144	5,144	259	259
GE Refrigerator - Apt	2016	-	511	511	17	17
TOTAL - To Page 13, Line 91		\$ 5,010,459	\$ 155,403	\$ 5,165,862	\$ 134,146	\$ 3,407,909

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)
Sarah Brian	N	N/A	N/A	N/A
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
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
Morgan Newell, South Campus Administrator	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

SEE ACCOUNTANTS' COMPILATION REPORT.

Professional Services. Page 21, Part C.

Itemization of Legal Fees

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 LLP	6/27/2016	Regulatory Counsel	\$ -	\$ -	\$ 29,634	\$ -	\$ 29,634	\$ -	\$ 29,634
Duane Morris LLP	7/27/2016	Employment Law Advice	-	-	7,725	7,725	7,725	7,725	15,450
Duane Morris LLP	7/27/2016	Regulatory Counsel	-	-	9,674	9,673	9,674	9,673	19,347
Duane Morris LLP	7/27/2016	IDPH Survey	15,965	-	-	-	15,965	-	15,965
Duane Morris LLP	8/23/2016	Employment Law Advice	-	-	6,768	6,768	6,768	6,768	13,536
Duane Morris LLP	8/23/2016	Regulatory Counsel	-	-	6,835	6,834	6,835	6,834	13,669
Duane Morris LLP	9/23/2016	Employment Law Advice	-	-	6,378	6,378	6,378	6,378	12,756
Duane Morris LLP	9/23/2016	Regulatory Counsel	-	-	8,606	8,605	8,606	8,605	17,211
Duane Morris LLP	9/23/2016	United Methodist Fund	-	-	2,954	2,953	2,954	2,953	5,907
Duane Morris LLP	11/16/2016	Employment Law Advice	-	-	7,227	7,226	7,227	7,226	14,453
Duane Morris LLP	10/27/2016	Employment Law Advice	-	-	3,259	3,258	3,259	3,258	6,517
Duane Morris LLP	11/16/2016	Regulatory Counsel	-	-	4,964	4,964	4,964	4,964	9,928
Duane Morris LLP	10/27/2016	Regulatory Counsel	-	-	11,290	11,289	11,290	11,289	22,579
Duane Morris LLP	1/25/2016	Regulatory Counsel	-	-	13,979	13,978	13,979	13,978	27,957
Duane Morris LLP	2/8/2016	Employment Law Advice	-	-	6,956	6,956	6,956	6,956	13,912
Duane Morris LLP	2/8/2016	Employment Law Advice	-	-	70	69	70	69	139
Duane Morris LLP	1/25/2016	Employment Law Advice	-	-	7,888	7,888	7,888	7,888	15,776
Duane Morris LLP	1/25/2016	United Methodist Village	-	-	799	798	799	798	1,597
Duane Morris LLP	1/25/2016	United Methodist Fund	-	-	1,326	1,325	1,326	1,325	2,651
Duane Morris LLP	2/8/2016	Regulatory Counsel	-	-	13,161	13,161	13,161	13,161	26,322
Duane Morris LLP	2/8/2016	United Methodist Fund	-	-	4,697	4,696	4,697	4,696	9,393
Duane Morris LLP	3/15/2016	Employment Law Advice	-	-	10,021	10,020	10,021	10,020	20,041
Duane Morris LLP	3/15/2016	Regulatory Counsel	-	-	29,235	-	29,235	-	29,235
Duane Morris LLP	3/15/2016	United Methodist Fund	-	-	5,375	-	5,375	-	5,375
Duane Morris LLP	4/20/2016	Employment Law Advice	-	-	8,735	8,735	8,735	8,735	17,470
Duane Morris LLP	4/20/2016	Regulatory Counsel	-	-	11,080	11,080	11,080	11,080	22,160
Duane Morris LLP	4/20/2016	United Methodist Fund	-	-	2,355	-	2,355	-	2,355
Duane Morris LLP	5/16/2016	Employment Law Advice	-	-	1,082	1,081	1,082	1,081	2,163
Duane Morris LLP	5/16/2016	United Methodist Village (Logo)	-	-	105	104	105	104	209
Duane Morris LLP	5/16/2016	United Methodist Fund	-	-	5,599	5,598	5,599	5,598	11,197
Duane Morris LLP	5/16/2016	Regulatory Counsel	-	-	12,846	12,845	12,846	12,845	25,691
Duane Morris LLP	6/27/2016	Employment Law Advice	-	-	11,148	-	11,148	-	11,148
Duane Morris LLP	6/27/2016	United Methodist Fund	-	-	5,699	-	5,699	-	5,699
Duane Morris LLP	6/27/2016	IDPH Survey	4,513	-	-	-	4,513	-	4,513
Duane Morris LLP	8/23/2016	IDPH Survey	-	3,545	-	-	-	3,545	3,545
Duane Morris LLP	9/23/2016	IDPH Survey	834	-	-	-	834	-	834
Duane Morris LLP	8/23/2016	United Methodist Fund	-	-	-	1,350	-	1,350	1,350
Duane Morris LLP	8/23/2016	US Foods, Inc.	-	-	681	680	681	680	1,361
Duane Morris LLP	9/23/2016	US Foods, Inc.	-	-	869	868	869	868	1,737
Duane Morris LLP	10/27/2016	Resident Transfer & Discharge	1,321	-	-	-	1,321	-	1,321
Duane Morris LLP	10/27/2016	IDES Protest	-	-	3,434	-	3,434	-	3,434
Duane Morris LLP	11/16/2016	United Methodist Fund	-	-	1,129	1,128	1,129	1,128	2,257
Duane Morris LLP	10/27/2016	United Methodist Fund	-	-	375	375	375	375	750
Duane Morris LLP	11/16/2016	US Foods, Inc.	-	-	779	779	779	779	1,558
Duane Morris LLP	10/27/2016	US Foods, Inc.	-	-	799	799	799	799	1,598
Duane Morris LLP	11/16/2016	Resident Transfer & Discharge	1,251	-	-	-	1,251	-	1,251
Duane Morris LLP	12/19/2016	Employment Law Advice	-	-	2,443	2,442	2,443	2,442	4,885
Duane Morris LLP	12/19/2016	Regulatory Counsel	-	-	1,871	1,871	1,871	1,871	3,742
Duane Morris LLP	12/19/2016	United Methodist Fund	-	-	804	803	804	803	1,607
Duane Morris LLP	12/19/2016	US Foods, Inc.	-	-	340	340	340	340	680
Gosnell Borden Enloe Sloss & McCullough	5/3/2016	Resident Guardianship	1,500	-	-	-	1,500	-	1,500
Duane Morris LLP	12/19/2016	IDES Protest	-	-	1,108	1,107	1,108	1,107	2,215
Gosnell Borden Enloe Sloss & McCullough	10/13/2016	Resident Guardianship	512	-	-	-	512	-	512
Latimer LeVay Fyock LLC	4/30/2016	Aramark Uniform Services matters	-	-	426	426	426	426	852
Duane Morris LLP	11/30/2016	US Foods, Inc.	-	-	3,306	3,305	3,306	3,305	6,611
Reversal of Prior Year Accruals			-	-	(47,942)	(1,963)	(47,942)	(1,963)	(49,905)
TOTALS			\$ 25,896	\$ 3,545	\$ 227,891	\$ 188,317	\$ 253,787	\$ 191,862	\$ 445,649

Schedule V. Cost Center Expenses - Reclassifications

Cost Center	Line	Increase	Decrease
In-Service Training & Education	23	\$ 665	
Non-Charge Supplies - Office	21	\$ 120	
Travel and Seminar	24		\$ 785

(Reclassify in-service training and education expenses and supplies)

SEE ACCOUNTANTS' COMPILATION REPORT.