

United Methodist Retirement Homes
Wesley Pines Campus

Exhibit E

Detailed Application for Property Tax Exemption Under G.S. 105-

Instructions (Return to County Tax Office No Later Than October 1, 2001)

A facility may be granted a total exclusion under Section 1, G.S. 105-278.6A, (c), provided that conditions (1) through (5) are met AND condition (6) a. OR (6) b. is met.

If the facility qualifies under (6) a. AND meets conditions (1) through (5), check this box to obtain a total exemption. Only complete identifying information and signature. Do not complete the rest of the form. (Provide relevant documentation.)

If the facility qualifies under (6) b. AND meets conditions (1) through (5), complete the rest of the form below.

Provide all relevant attachments as noted under each category.

REVENUE

Total Resident Revenue - As Disclosed in Most Recent Audited Financial Statement

(Includes all monthly service fees, fee for service charges, amortized entry fee income for the year, and any fees collected that would not otherwise be amortized into income for the year associated with living in the facility. Excludes investment income, contributions and income from non-resident sources.) Attach Relevant Sections of Most Recent Audited Financial Statement

Statement 1

(1) 37,080,010

CHARITY CARE

(A) Unreimbursed Health Care

(From Medicare/Medicaid or Third Party cost reports, internal resident assistance data certified by the facility or audited financial statements which show amount of unreimbursed costs) Attach Applicable Pages of Cost Reports

(B) Unreimbursed Housing and Services

(From internal assistance reports (Lyons software or spreadsheet) certified by the facility and/or audited statements which show amount of unreimbursed costs and/or as disclosed in most recent audited financial statement)

Total Charity Care

Statement 2

(2) 2,739,568

COMMUNITY BENEFITS

(Amounts claimed are to be taken from audited financial statements which either footnote the amount or disclose the amount in the statement of operations as a line item and/or can be taken from documented receipt letters from entities receiving the service, donation or volunteer service, and/or as documented in the Lyons Software or similar spreadsheet program certified by the facility. The amounts are limited to actual expenses incurred by the facility to perform the service or provide the donation.)

(A) Services

(Verifiable unreimbursed expenses incurred by the facility to provide health, recreation, community research, and education activities to the community at large, including the elderly - DOES NOT include resident volunteer time.)

(B) Charitable Donations

(Actual cash outlay or equivalent dollar amount of donated items originally acquired by the facility and documented in facility community benefit report (Lyons software or spreadsheet) and/or noted in audited financial statements.)

69,084

Detailed Application for Property Tax Exemption Under G.S.-105-

(C) Donated Volunteer Services

(Cost to the facility for allowing employees to volunteer in community service projects or organizations and/or actual unreimbursed facility material, space and volunteer time as documented based on wages paid by the facility for the volunteer during the service period/project)

56,593

(D) Donations and Voluntary Payments to Government Agencies

(Amounts to be taken from Receipted donations/payments from government agency receiving donation/payment when the facility would otherwise not have to pay the agency - goodwill.)

Total Community Benefits

Statement 3

(3) 125,677

Total Community Benefits and Charity Care

(2) + (3)

(4) 2,865,245

Percentage of Resident Revenue

Total Community Benefits and Charity Care Divided by
Total Resident Revenue

(4) 2,865,245

(1) 37,080,010

Percentage of Resident Revenue (4) divided by (1)

7.73 %

Exclusion Percentage Based on Percent of Resident Revenue Above

% of Revenue

Exclusion %

5%

100%

4%

80%

3%

60%

2%

40%

1%

20%

Exclusion % 100%

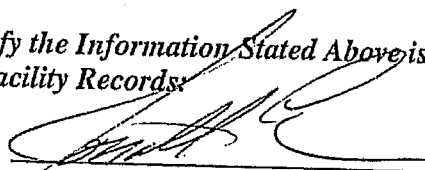
Facility

Name United Methodist Retirement Homes, Inc. County Durham

Facility

Address 2600 Croasdaile Farm Parkway, Suite A-500 Durham, NC 27705

By Signing Below We Hereby Certify the Information Stated Above is Correct and True as Supported by Our Financial and Facility Records.



Officer's Signature

Date

1/23/09

North Carolina Medicare Care Commission
Executive Summary of the CCRCs Community Improvement Relationships
Continuing Care Retirement Community (CCRC)

Croasdaile Village Retirement Community

January 2008

1. **Statement of the CCRCs mission and commitment to charity care/community benefit.**

Croasdaile Village Retirement Community is located in Durham, North Carolina, and one of two facilities within The United Methodist Retirement Homes, Inc.

Croasdaile Village Retirement Community has the following mission statement, which was adopted on April 26, 2001:

“Croasdaile Village is a partnership of residents, staff and friends, that ensures security, dignity, and premier life care.”

2. **Describe geographic service area and target populations for community benefits.**
 Croasdaile Village Retirement Community is located in Durham, North Carolina, and its primary geographic service area is considered to be Durham County and adjacent counties.

3. **Describe the relationships with agencies and organizations within the community.**

Croasdaile Village Retirement Community has strong community ties with Duke University Health Systems, Duke University School of Divinity, the Duke Institute For Learning (DILR), and the Durham Technical Community College. In addition, Croasdaile works closely with several local schools and private academies. The staff and residents pride themselves on their involvement in local charities, such as the Alzheimer’s Association, Meals on Wheels, and the Durham Rescue Mission. Croasdaile Village is respected for its contributions to the community at large and for its quality of services to seniors beyond the boundaries of the campus.

4. **List current community benefit programs:**

Croasdaile Village, an 8-year-old community, has many relationships and sponsors numerous programs to help to support the community at large. The following is a summary of those events of the year 2007.

EDUCATION and SERVICE:

Event or Type of Service	Value
The Duke University Medical School uses the Croasdaile Village facilities (and Croasdaile residents) as a teaching site for geriatrics training.	\$5,554
The Duke University Accelerated Bachelor of Science in Nursing Program (ABSN) uses Croasdaile as a teaching site.	\$4,870
Staff preparation in fund raising and operation of Memory Walk	\$4,733.01

Duke Institute for Learning (DILR) used the Croasdaile campus for six on-going educational programs throughout the year	\$3200
The chaplaincy team volunteers for the NC Annual Conference United Methodist Church Committee Work	\$2,080
Staff participation in Meals on Wheels program	\$1,376.04
Team Volunteering with the Kiwanas Club	\$1,276.36
Duke Youth Academy uses Croasdaile as a service site for talented high schoolers from around the country:	\$1,150
The chaplaincy team participates with assisting Ministerial Interns	\$600
Team working with the Parkinsons' Group	\$225.24
Residents serve as judges for local Elementary School art contest	\$150
Team working with the Triangle Sertoma Group	\$75.08
Team members serving as bell ringers for Salvation Army	\$75.08
Marketing team serving as Personal Shoppers for seniors.	\$56.31
Total:	\$25,421.12

Provision of Space:

Croasdaile Village hosts a local community Art Class	\$1,200
Croasdaile Village hosted the Parkinson's Support Group throughout the year.	\$900
Croasdaile Village hosts the Durham District Retired United Methodist Pastors group on a monthly basis.	\$900
Croasdaile Village hosts the Masonic Businessmen's Monthly luncheon.	\$900
Croasdaile Village hosts various one-time events for outside non-profit agencies and groups	\$800
Croasdaile Village hosts the local Suzuki Violin students for concerts and rehearsals.	\$600
Croasdaile Village hosts the local Suzuki Violin students for concerts and rehearsals.	\$600
Total:	\$5,900

Note: Croasdaile's participation in this area is below our normal levels due to the loss of facility space during the expansion / construction process.

Contributions:

Sunday morning chapel offerings were distributed by the Croasdaile Village Religious Life Task Force to eleven (11) different local missions (and to needy families).	\$40,193
Residents donated funds for a Dining Services Scholarship program	\$10,800
Residents knitted 900 baby caps for babies born at the Durham Regional Hospital.	\$6,000
Residents packaged TEN THOUSAND meals for Stop Hunger Now, a global food agency	\$3,941
Croasdaile Village staff members donated Christmas gifts to the Methodist Children's Homes.	\$1,200

Team and residents making Easter Baskets for the Homeless Shelter	\$676.72
Contributions to "Shoe Box For Kids."	\$150.16
Contributions to the Rotary "Million Meals" project	\$56.31
Gifts to "Feed the Hungry"	\$56.31
Total:	\$63,073.50

Wesley Pines, located in Lumberton, considers its primary geographic service area to be Lumberton, Robeson County, and adjacent counties in southeastern North Carolina. Over 80% of its residents and patients come from this area. The primary community benefit provided at Wesley Pines is in the form of unreimbursed costs related to the provision of health care to Medicaid patients within the Wesley Pines health center. Wesley Pines has 60 Skilled Nursing Medicaid certified beds and five Assisted Living directly from the geographic service area and CCRC residents who meet Medicaid eligibility criteria. Additionally, the community provides benevolent discounts to those in independent living and assisted living that have reached certain spend-down levels.

Wesley Pines, a 30-year-old community, has the following relationships and programs:

Event or Type of Service	Value
Chestnut Street United Methodist Church Women's Group: Hold their annual pledge club meeting at Wesley Pines	\$ 170
District Retired United Methodist Ministers and Spouses (DRUMMS): Hold their Quarterly meeting at Wesley Pines	\$340
Robeson Community College: C.N.A. students conduct clinical classes at Wesley Pines; Students utilize Wesley Pines for internships	\$5000
Fairmont High School: C.N.A. students conduct clinical classes at Wesley Pines	\$1700
Red Springs High School: C.N.A. students conduct clinical classes at Wesley Pines	\$1700
Lumberton High School: C.N.A. students conduct clinical classes here at Wesley Pines; Students are involved in "Career Shadowing" to explore health-related career fields	\$2550
The Director of Social Services and Admissions participated in the Alzheimer's Memory Walk as well as 15 other employees who were on the team and scheduled to walk	
Alzheimer's Meeting held at Wesley Pines and lunch is provided	\$179.76
Consultants for skin care use facility for training purposes giving residents facials	\$90
Chestnut Street Women's Group hold their Mother's Day ceremony annually	\$85
Activity Director volunteers time for Lumberton Christmas parade	\$100
Activity Director and Marketing Director serve as ambassadors for the Lumberton Area Chamber of Commerce	\$100
Activity Director and Marketing Director serve as ambassadors for the Lumberton Area Chamber of Commerce	\$750
Residents and staff raised money for Relay for Life	\$1000
Community Bridge and Book Clubs: Several clubs meet at Wesley Pines monthly	\$180
Second Time Around Band: Practice every Thursday evening at Wesley Pines	\$4420

The University of North Carolina at Pembroke: Wesley Pines has participated in job fairs and volunteer fairs in order to educate the public regarding healthcare and aging-related professions. UNCP Social Work students have used Wesley Pines as an internship for their education requirements. UNCP Music Department utilizes Wesley Pines facilities for concert rehearsals.	\$ 1700
Human Resource Director worked with Allenton Volunteer Fire Department through a turkey shoot and barbeque plate sale to raise money for the department. The money will be used to buy fire equipment	\$2300
Donated canned goods to a needy family at Christmas	\$400
Chestnut Street United Methodist Church used Chapel for church directory photo session	\$170
Rose Byrd Circle Meeting: Held meeting in private dining room	\$85
Community Volunteer Social was held at Wesley Pines	\$400
Lumberton Rotary Club: Provides support and active membership	\$115 per quarter
Health South utilized WP facilities for community information series	\$85
Community trick or treat event	\$200
Community event – Shaggin Under The Pines	\$4967.42
Community event – Tea, Lace and Roses	\$250
Resident author Book Signing open to Community	\$100
Resident Project “Giving Back to the Community” – In conjunction with the Kiwanis of Robeson Club (homemade dolls for pediatric patients at hospitals)	\$250
WP hosted Red Hatters from Golden Living Nursing Center	\$65
Provided pens and bags for Lumberton Visitors Bureau	\$150
The children of Dr. and Mrs. Short used WP facility for their piano and violin recital	\$85
Representative from Attorney General’s office utilized WP facility for informational session regarding “Identity Theft and Scam among the Senior Population”	\$85
WP provided monetary support to Gibson Cancer Center	\$300
All Saints Day Service open to the community held at WP	\$100
Briana Hudson – mentoring project “Bridging The Gap”	36 hours
RCC Cosmetology Students: Used WP facilities to earn hours by giving manicures to residents	\$680
Teresa McCarty (Social Worker, Robeson County DSS): Utilized WP facilities for daughter’s school project	\$85
Total	\$31,282.18

United Methodist Retirement Homes
 NC Medical Care Commission - Reporting for Community Improvement
 and Charity Care/Community Benefit by a CCRC Form
 For the Year Ending September 30, 2008

Statement 1 - Total Resident Revenue Computation

	Croasdaile Village	Wesley Pines	UMRH Total
Resident Services Revenue	24,448,951	5,363,869	29,812,820
Amortization of Advanced Fees	4,432,281	184,582	4,616,863
Add Back Contractual Adj. and Benevolent Support	1,823,297	827,030	2,650,327
Total Resident Revenue	30,704,529	6,375,481	37,080,010

Statement 2 - Total Charity Care Computation

	Croasdaile Village	Wesley Pines	UMRH Total
Contractual Adjustments and Benevolent Support	1,823,297	827,030	2,650,327
Bad Debt	58,343	30,898	89,241
Total Charity Care	1,881,641	857,927	2,739,568

Statement 3- Total Community Benefit Computation

	Croasdaile Village	Wesley Pines	UMRH Total
Charitable Donations	63,074	6,010	69,084
Donated Volunteer Services:			
Donated Volunteer Services	25,421	13,330	
Donated Facilities	5,900	11,942	
			56,593
Total Community Benefit			125,677

**United Methodist Retirement Homes
NC Medical Care Commission - Reporting for Community Improvement
and Charity Care/Community Benefit by a CCRC Form
For the Year Ending September 30, 2008**

Note pertaining to Statements 1 and 2

Following this page we have provided UMRH's audited financial statements that pertain to both statements.