

		FOR BHF USE			

LL2

Supportive Living Facility

2018

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2018)

IMPORTANT NOTICE

THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

I. Facility ID Number: 1000046

Facility Name: Oakview Villa

Address: 916 North OakMt Carmel62863

County: Wabash

Telephone Number: ( 618 ) 263-4092 Fax # (618) 263-4094

Federal Employer ID Number:

Date Current Owners were Certified:

Type of Ownership:

X

VOLUNTARY, NON-PROFIT

X

Charitable Corp.

Trust

IRS Exemption Code 501(c)(3)

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

In the event there are further questions about this report, please contact:

Name: Brett Millikin

Telephone Number: ( 870 598-1020 or 870 514-1271

Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 09/01/2017 to 08/31/2018 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.

Officer or Administrator of Provider

(Signed)

12/31/2018

(Type or Print Name) Brett Millikin

(Title) CFO

Paid Preparer

(Signed)

(Date)

(Print Name and Title)

(Firm Name & Address)

(Telephone) ( ) Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE

IL DEPT OF HEALTHCARE AND FAMILY SERVICES

201 S. Grand Avenue East

Springfield, IL 62763-0001

Phone # (217) 782-1630

Facility Name Oakview Villa

Report Period Beginning: 09/01/2017 Ending: 08/31/2018

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units       /      /      

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	22	Single Unit Apartment	22	8,030	1
2	8	Double Unit Apartment	8	2,920	2
3		Other		2,920	3
4	30	TOTALS	30	13,870	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	1,956	5,895		7,851	5
6	Double Unit		3,273		3,273	6
7	Other					7
8	TOTALS	1,956	9,168		11,124	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 80.20%

D. Indicate the number of paid bed-hold days the SLF had during this year

                     Also, indicate the number of unpaid bed-hold days the SLF had during this year.                      (Do not include bed-hold days in Section B.)

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES ☐ NO ☒

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES ☐ NO ☒

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

\_\_\_\_\_

H. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NO

Tax Year: 08/31/2018 Fiscal Year: 08/31/2018

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

J. Does the facility have any Illinois Housing Development Authority Loans outstanding? NO If yes, did the facility make all of the required payments of interest and principle? N/A  
If no, explain. \_\_\_\_\_

K. Does the facility have any loans from the Federal Home Loan Bank outstanding? NO If yes, did the facility make all of the required payments of interest and principle? N/A  
If no, explain. \_\_\_\_\_

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? NO If yes, did the facility make all of the required payments of interest and principle? N.A  
If no, explain. \_\_\_\_\_

## STATE OF ILLINOIS

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Facility Name: Oakview Villa

Report Period Beginning:

09/01/2017

Ending:

08/31/2018

## IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	77,211	83,939	670	161,820		161,820	1
2	Housekeeping, Laundry and Maintenance	30,420	33,032	5,491	68,943	1,224	70,167	2
3	Heat and Other Utilities			53,516	53,516	(4,365)	49,151	3
4	Other (specify):							4
5	<b>TOTAL General Services</b>	<b>107,631</b>	<b>116,971</b>	<b>59,677</b>	<b>284,279</b>	<b>(3,141)</b>	<b>281,138</b>	<b>5</b>
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	180,789	3,540		184,329		184,329	6
7	Activities and Social Services		2,677		2,677		2,677	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	<b>180,789</b>	<b>6,217</b>		<b>187,006</b>		<b>187,006</b>	<b>9</b>
	<b>C. General Administration</b>							
10	Administrative and Clerical	65,077	3,476	69,516	138,069	(15,634)	122,435	10
11	Marketing Materials, Promotions and Advertising			1,190	1,190	(1,190)		11
12	Employee Benefits and Payroll Taxes			59,651	59,651	8,527	68,178	12
13	Insurance-Property, Liability and Malpractice			32,618	32,618	1,172	33,790	13
14	Other (specify):							14
15	<b>TOTAL General Administration</b>	<b>65,077</b>	<b>3,476</b>	<b>162,975</b>	<b>231,528</b>	<b>(7,125)</b>	<b>224,403</b>	<b>15</b>
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	<b>353,497</b>	<b>126,664</b>	<b>222,652</b>	<b>702,813</b>	<b>(10,266)</b>	<b>692,547</b>	<b>16</b>
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			81,814	81,814		81,814	17
18	Interest			65,446	65,446		65,446	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			3,428	3,428	127	3,555	21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>			<b>150,688</b>	<b>150,688</b>	<b>127</b>	<b>150,815</b>	<b>23</b>
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	<b>353,497</b>	<b>126,664</b>	<b>373,340</b>	<b>853,501</b>	<b>(10,139)</b>	<b>843,362</b>	<b>24</b>

Facility Name: Oakview Villa

Report Period Beginning 09/01/2017 Ending: 08/31/2018

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 21.28	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	7	10.30	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1	10.30	6
7	Cook Helpers/Assistants	3	9.67	7
8	Dishwashers			8
9	Maintenance Workers	1	15.05	9
10	Housekeepers			10
11	Laundry			11
12	Managers	1	23.50	12
13	Other Administrative	1	10.61	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	15	\$ 12.13	17

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES	
Name 1	City 2
SEE ATTACHMENT 2	

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1	N/A			\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	N/A	\$ 1
2		2
Total		\$ 3

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
GEN BAPT NH BOARD INC	PIGGOTT, AR	MGMT

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES ☒ NO ☐

Name of related entity: GENERAL BAPTIST NH BOARD INC If yes, what is the value of those services? \$ 62,829

(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES ☒ NO ☐

If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

Facility Name: Oakview Villa

Report Period Beginning:

09/01/2017

Ending:

08/31/2018

## VIII. OWNERSHIP COSTS

A. Purchase price of land 30,000 Year land was acquired 1982

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar.

\*Total units on this schedule must agree with page 2.

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	30		2005	2005	\$ 1,765,474	\$ 44,137	40	\$ 44,137		\$ 595,847	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Land Improvement			2005	179,669	11,978	15	11,978		161,702	6
7	Plumbing Improvements			2008	7,071	471	15	471		4,655	7
8	Patio, Plumbing Improve, Gutters and Landscaping			2010	29,040	1,936	15	1,936		16,251	8
9	Boiler, Flooring			2012	99,186	6,612	15	6,612		38,284	9
10	Flooring/Sidewalks			2014	13,676	1,042	15	1,042		4,059	10
11	Fencing/Flooring/Counter Tops			2014	20,737	2,320	10	2,320		7,804	11
12	Carpet, Flooring, Plumbing			2015	10,516	939	10	939		2,391	12
13	Update Internet Wiring			2016	20,498	1,368	15	1,368		3,132	13
14	Room Repair/Carpeting			2017	44,664	3,449	15	3,449		3,929	14
15	Room Repair/Flooring			2018	5,547	363	7	363		363	15
16											16
17	TOTAL (lines 1 thru 16)				\$ 2,196,078	\$ 74,615		\$ 74,615		\$ 838,417	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 192,183	\$ 7,199	\$ 7,199		7	\$ 149,016	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 192,183	\$ 7,199	\$ 7,199			\$ 149,016	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21		\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name: Oakview Villa

Report Period Beginning: 09/01/2017

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IX. RENTAL COSTS

A. Building and Fixed Equipment

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?

☐ YES

☐ NO

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

8. Is movable equipment rental included in building rental?

☐ YES

☐ NO

9. Rental amount for movable equipment \$

10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

X. INTEREST EXPENSE

1		2		3	4	6		7	8	9	
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	GERSHMAN MORTGAGE		X	MORTGAGE	8/31/13	\$ 2,325,122	\$ 2,162,810	8/31/53	3.0000	\$ 65,446	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4	OAKVIEW HEIGHTS	X		LOAN	1/1/06	139,538	139,538	ON DEM	NONE		4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 2,464,660	\$ 2,302,348			\$ 65,446	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 2,464,660	\$ 2,302,348			\$ 65,446	10

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

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

## STATE OF ILLINOIS

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Facility Name: Oakview Villa

Report Period Beginning: 09/01/2017

Ending:

08/31/2018

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 08/31/2018

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 26,121	\$ 688,166	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	172,953	1,773,541	3
4	Supply Inventory (priced at )	3,886	9,566	4
5	Short-Term Investments			5
6	Prepaid Insurance	3,056	25,039	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 206,016	\$ 2,496,312	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	30,000	179,216	13
14	Buildings, at Historical Cost	2,196,078	8,403,175	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	192,183	1,131,562	16
17	Accumulated Depreciation (book methods)	(987,433)	(4,732,925)	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	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,430,828	\$ 4,981,028	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 1,636,844	\$ 7,477,340	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 14,466	\$ 289,369	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	139,538	1,290,759	29
30	Accrued Salaries Payable	14,403	127,416	30
31	Accrued Taxes Payable	1,592	1,592	31
32	Accrued Interest Payable	5,577	19,769	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	<b>ADV BILLING SEC DEPOSITS RES TRU</b>	77,924	210,496	35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 253,500	\$ 1,939,401	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable	2,162,810	7,764,327	38
39	Mortgage Payable			39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 2,162,810	\$ 7,764,327	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 2,416,310	\$ 9,703,728	45
46	<b>TOTAL EQUITY</b>	\$ (779,466)	\$ (2,226,388)	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 1,636,844	\$ 7,477,340	47

\*(See instructions.)

Facility Name: Oakview Villa

Report Period Beginning: 09/01/2017

Ending:

08/31/2018

**XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)**

1			
	I. Revenue	Amount	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 1,103,474	1
2	Discounts and Allowances	(132,650)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 970,824	3
	<b>B. Other Operating Revenue</b>		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals		9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions		12
13	Interest and Other Investment Income		13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$	14
	<b>D. Other Revenue (specify):</b>		
15	Cable Income	4,670	15
16	Misc. Income	6,763	16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 11,433	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 982,257	18

2			
	II. Expenses	Amount	
	<b>A. Operating Expenses</b>		
19	General Services	284,279	19
20	Health Care/ Personal Care	187,006	20
21	General Administration	231,528	21
	<b>B. Capital Expense</b>		
22	Ownership	150,688	22
	<b>C. Other Expenses</b>		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	\$ 853,501	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ 128,756	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ 128,756	31
	<b>III. Net Resident Care Revenue detailed by Payer Source</b>		
32	Medicaid - Net Inpatient Revenue	\$ 127,356	32
33	Private Pay - Net Inpatient Revenue	843,468	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	<b>TOTAL (This total must agree to Line 3)</b>	\$ 970,824	37



OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY  
TRIAL BALANCE (GROUPING)  
AUGUST 31 2018

Subl	Account Number	Account Description	Department	Amount	TOTAL
<b>MEDICAD GROUPING:</b>					
A11	69100.000	Wages - Supervisor	Dietary	19,521.67	
A11	69110.000	Wages - Regular	Dietary	53,549.55	
A11	69150.000	Wages - Vacation/Holiday/Sick	Dietary	4,139.65	77,210.87
A12	69600.000	Chemicals	Dietary	1,039.45	
A12	69670.000	Supplies (Non-Food)	Dietary	6,181.38	
A12	69690.000	Raw Food	Dietary	76,072.72	
A12	69720.000	Small Equipment Purchase	Dietary	419.86	
A12	69810.000	Dues & Subscriptions	Dietary	226.00	83,096.41
A11	69830.000	Purchased Services	Dietary	669.75	669.75
A21	72110.000	Wages - Regular	Plant & Maintenance	28,840.73	
A11	72120.000	Wages - Vacation/Holiday/Sick	Plant & Maintenance	1,729.33	30,420.08
A22	67730.000	Equipment Repair & Maintenance	Nursing Administration	65.00	
A22	69730.000	Equipment Repair & Maintenance	Dietary	198.51	
A22	70670.000	Supplies	Laundry	3,235.90	
A22	70690.000	Linens	Laundry	84.54	
A22	71660.000	Chemicals	Housekeeping	47.99	
A22	71670.000	Supplies	Housekeeping	2,873.76	
A22	71720.000	Small Equipment Purchase	Housekeeping	2,017.29	
A22	72660.000	Building Repair & Maintenance	Plant & Maintenance	12,638.30	
A22	72670.000	Supplies	Plant & Maintenance	4,310.63	
A22	72690.000	Grounds Maintenance	Plant & Maintenance	1,119.59	
A22	72720.000	Small Equipment Purchase	Plant & Maintenance	1,073.66	
A22	72730.000	Repair & Maintenance	Plant & Maintenance	5,309.95	
A22	72900.000	Other	Plant & Maintenance	56.82	33,031.95
A23	72540.000	Trash Removal	Plant & Maintenance	1,954.81	
A23	72550.000	Service Contracts	Plant & Maintenance	1,831.27	
A23	72675.000	Pest Control	Plant & Maintenance	1,557.50	
A23	72850.000	Purchased Services	Plant & Maintenance	147.16	5,490.74
A33	72510.000	Gas	Plant & Maintenance	1,092.95	
A33	72520.000	Electricity	Plant & Maintenance	33,994.36	
A33	72525.000	Cable	Plant & Maintenance	4,429.82	
A33	72530.000	Water	Plant & Maintenance	1,318.55	
A33	72535.000	Sewer	Plant & Maintenance	6,679.83	53,515.71
B61	64100.000	Wages - R/N	Nursing Non Distinct	33,784.32	
B61	64120.000	Wages - Aides	Nursing Non Distinct	138,073.14	
B61	64120.000	Wages - Vacation/Holiday/Sick	Nursing Non Distinct	8,631.99	180,789.45
B62	67600.000	Supplies (Non-Medical)	Nursing Medicine Dist.	72.00	
B62	67600.000	Supplies (Non-Medical)	Nursing Administration	70.52	
B62	83690.000	Non-Liquid Drugs	Pharmacy	34.94	
B62	86900.000	Non-Billable Non-Distinct	Medical Supplies	146.00	
B62	86915.000	Nursing Supplies	Medical Supplies	3,216.30	3,539.76
B72	61650.000	Supplies	Activities	1,826.13	
B72	61660.000	Entertainment	Activities	675.82	
B72	62650.000	Supplies	Social Services	175.51	2,677.46
C101	73100.000	Wages - Administrator	General & Administration	48,873.18	
C101	73110.000	Wages - Regular	General & Administration	11,188.40	
C101	73150.000	Wages - Vacation/Holiday/Sick	General & Administration	5,015.69	65,077.27
C102	73670.000	Office Supplies	General & Administration	3,328.68	
C102	73860.000	Postage	General & Administration	147.40	3,476.08
C103	73250.000	Telephone	Plant & Maintenance	6,291.32	
C103	73520.000	Software Maintenance	General & Administration	1,153.31	
C103	73720.000	Small Equipment Purchase	General & Administration	280.11	
C103	73750.000	Auto Expense	General & Administration	228.40	
C103	73810.000	Dues & Subscriptions	General & Administration	344.99	
C103	73815.000	Management Fees	General & Administration	60,000.00	
C103	73820.000	Travel & Seminar	General & Administration	498.41	
C103	73830.000	Education	General & Administration	24.95	
C103	73835.000	Background Check	General & Administration	420.00	
C103	73845.000	Drug Testing	General & Administration	216.00	
C103	73870.000	Licenses	General & Administration	81.88	
C103	73900.000	Miscellaneous	General & Administration	48.06	69,515.62
C113	73510.000	Advertising	General & Administration	1,159.98	
C113	73855.000	Marketing	General & Administration	30.00	1,189.98
C123	73200.000	Payroll Taxes	General & Administration	26,411.97	
C123	73250.000	Workers Compensation	General & Administration	20,551.62	
C123	73280.000	Unemployment	General & Administration	4,468.54	
C123	73300.000	Group Insurance	General & Administration	7,190.36	
C123	73901.000	Employee Benefits	General & Administration	1,428.29	59,651.18
C133	73523.000	Property Insurance	General & Administration	3,751.00	
C133	73530.000	Insurance	General & Administration	14,696.54	
C133	73532.000	MFL Insurance	General & Administration	14,726.76	33,618.33
D173	73550.000	Depreciation	General & Administration	81,813.65	81,813.65
D183	73435.000	Interest Expense	General & Administration	65,446.46	65,446.46
D213	69780.000	Equipment Rental	Dietary	532.00	
D213	73780.000	Equipment Rental	General & Administration	2,757.38	
D213	73740.000	Cutor Equipment	General & Administration	130.11	3,420.49
F900	41100.000	Brown And Board	Private Certified	(926,609.42)	
F901	42100.000	Brown And Board	Medicaid Certified	(176,865.00)	(1,103,474.42)
F902	40110.000	Less: Contractual Adjustment	Medicare Part A	7.02	
F902	41110.000	Less: Contractual Adjustment	Private Certified	83,169.12	
F902	41900.000	Less: Contractual Adjustment	Private Certified	(34.64)	
F902	42110.000	Less: Contractual Adjustment	Medicaid Certified	49,474.07	
F902	31900.000	Less: Contractual Adjustment	Medicaid Non-Certified	34.04	132,696.21
F915	59912.000	Cable Income	Other Revenue	(16,670.00)	(16,670.00)
F916	59811.000	Adjustments	Other Revenue	(258.00)	
F916	59911.000	Misc. Income	Other Revenue	(6,503.19)	(6,763.19)
B901	10010.000	Cash - Operating	Cash	34,131.32	
B901	10015.000	Cash - Payroll	Cash	(18,876.90)	
B901	10017.000	Cash - Resident Security Deposit Account	Cash	10,807.09	26,131.42
B902	21511.000	Intercompany - Misc	Current Liabilities	18,115.64	18,115.64
B903	10100.000	A/R - Private	A/R - Operations	98,861.62	
B903	10200.000	A/R - Medicaid	A/R - Operations	92,289.79	
B903	10800.000	A/R - Supported Living	A/R - Operations	821.00	
B903	12000.000	A/R - Allowance For Bad Debt	A/R - Operations	(17,135.79)	154,836.62
B904	14500.000	Inventory - Villa	Inventory	3,885.97	3,885.97
B906	15200.000	Prepaid - Insurance	Prepaid Expenses	3,665.85	3,665.85
B913	16115.000	Land - SLF	Fixed Assets	30,000.00	30,000.00
B914	16130.000	Land Improvement - SLF	Fixed Assets	210,779.25	
B914	16220.000	Building - SLF	Fixed Assets	1,807,940.77	
B914	16225.000	Building Improvements - SLF	Fixed Assets	97,756.96	2,196,077.98
B916	16210.000	Furniture/Fixtures & Equipment - SLF	Fixed Assets	192,183.16	192,183.16
B917	16510.000	Accum. Dep. - Building SLF	Fixed Assets	(648,007.18)	
B917	16515.000	Accum. Dep. - Building Improv. - SLF	Fixed Assets	(16,041.01)	
B917	16520.000	Accum. Dep. - Land Improvement SLF	Fixed Assets	(174,358.89)	
B917	16610.000	Accum. Dep. - F&E SLF	Fixed Assets	(149,010.36)	(967,433.41)
B916	20010.000	Accounts Payable	Current Liabilities	(14,466.33)	(14,466.33)
B929	21580.000	Intercompany Account	Current Liabilities	(139,538.02)	(139,538.02)
B930	20200.000	Accrued Wages	Current Liabilities	(11,993.33)	
B930	20205.000	Accrued Vacation	Current Liabilities	(14,429.01)	(14,403.37)
B931	21000.000	Unemployment Liability	Current Liabilities	(1,991.74)	(1,991.74)
B932	20240.000	Accrued Interest	Current Liabilities	(5,576.67)	(5,576.67)
B933	20115.000	Uniforms	Current Liabilities	47.85	
B935	21500.000	Advance Billing	Current Liabilities	(67,125.00)	
B935	21520.000	Security Deposits	Current Liabilities	(10,867.00)	(77,934.15)
B938	25100.000	Notes Payable	Long Term Liabilities	(2,162,809.92)	(2,162,809.92)
B947	38800.000	Retained Earnings	Equity	900,223.16	900,223.16

OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY  
RELATED PARTY MGMT ALLOCATION  
AUGUST 31 2018

	HOME OFF	OAK VILLA
	ALLOW EXP	PORTION
2 Housekeeping, Laundry and Maintenance	26,100	1,224
3 Heat and Other Utilities	6,496	305
10 Administrative and Clerical	1,097,480	51,474
12 Employee Benefits and Payroll Taxes	181,797	8,527
13 Insurance-Property, Liability and Malpractice	24,989	1,172
21 Rent -- Equipment	2,718	127
	1,339,580	62,829

HEIGHTS	1	4,963,307	29.34%	392,995
VILLA	2	793,502	4.69%	62,829
LINN	3	2,639,934	15.60%	209,031
CAMPBELL	4	4,380,403	25.89%	346,840
PIGGOTT	5	3,051,279	18.04%	241,600
MAGNOLIA	6	1,089,723	6.44%	86,285
		16,918,148		1,339,580

OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY  
ADJUSTMENTS  
AUGUST 31 2018

OTHER INCOME	(258)
CABLE INCOME	(4,670)
MISC INCOME	(6,505)
DUES & SUBSCRIPTIONS	(345)
MARKETING/PROMOTION	(1,190)
MANAGEMENT FEES	(60,000)
RELATED PARTY ADJUSTMENT	62,829
	(10,139)

RELATED SLF's & HEALTH CARE BUSINESSES		
Name		City
OAKVIEW HEIGHTS CONT CARE	SNF/NF	MT CARMEL, IL
GENERAL BAPT NH OF CAMPBELL	SNF/NF	CAMPBELL, MO
GENERAL BAPT NH OF PIGGOTT	SNF/NF	PIGGOTT, AR
GENERAL BAPT NH OF LINN	SNF/NF	LINN, MO
MAGNOLIA MANOR ASST LIVING	ASST LIVING	PIGGOTT, AR