

		FOR BHF USE			

LL2

Supportive Living Facility

**2017
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2017)**

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.

<p>I. Facility ID Number: <u>1000046</u></p> <p>Facility Name: <u>Oakview Villa</u></p> <hr/> <p>Address: <u>916 North Oak</u> <u>Mt Carmel</u> <u>62863</u></p> <p align="center">Number City Zip Code</p> <p>County: <u>Wabash</u></p> <p>Telephone Number: (<u>618</u>) <u>263-4092</u> Fax # (<u>618</u>) <u>263-4094</u></p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: _____</p> <p>Type of Ownership:</p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"><input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td style="width:33%; border: none;"><input type="checkbox"/> PROPRIETARY</td> <td style="width:33%; border: none;"><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td style="border: none;"><input checked="" type="checkbox"/> Charitable Corp.</td> <td style="border: none;"><input type="checkbox"/> Individual</td> <td style="border: none;"><input type="checkbox"/> State</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Trust</td> <td style="border: none;"><input type="checkbox"/> Partnership</td> <td style="border: none;"><input type="checkbox"/> County</td> </tr> <tr> <td style="border: none;">IRS Exemption Code <u>501(c)(3)</u></td> <td style="border: none;"><input type="checkbox"/> Corporation</td> <td style="border: none;"><input type="checkbox"/> Other _____</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"><input type="checkbox"/> "Sub-S" Corp.</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"><input type="checkbox"/> Limited Liability Co.</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"><input type="checkbox"/> Trust</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"><input type="checkbox"/> Other _____</td> <td style="border: none;"></td> </tr> </table>	<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input checked="" type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code <u>501(c)(3)</u>	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>09/01/2016</u> to <u>08/31/2017</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.</p> <p align="center">Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;">(Signed) _____</td> <td style="padding: 5px;">12/30/2017 (Date)</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">(Type or Print Name) <u>Brett Millikin</u></td> <td style="padding: 5px;"></td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">(Title) <u>CFO</u></td> <td style="padding: 5px;"></td> </tr> <tr> <td style="padding: 5px;">Paid Preparer</td> <td style="padding: 5px;">(Signed) _____</td> <td style="padding: 5px;">(Date)</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">(Print Name and Title) _____</td> <td style="padding: 5px;"></td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">(Firm Name & Address) _____</td> <td style="padding: 5px;"></td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">(Telephone) (<u> </u>) _____</td> <td style="padding: 5px;">Fax # (<u> </u>) _____</td> </tr> </table>	Officer or Administrator of Provider	(Signed) _____	12/30/2017 (Date)		(Type or Print Name) <u>Brett Millikin</u>			(Title) <u>CFO</u>		Paid Preparer	(Signed) _____	(Date)		(Print Name and Title) _____			(Firm Name & Address) _____			(Telephone) (<u> </u>) _____	Fax # (<u> </u>) _____
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<p>In the event there are further questions about this report, please contact:</p> <p>Name: <u>Brett Millikin</u> Telephone Number: (<u>870</u>) <u>598-1020 or 870 514-1271</u></p> <p>Email Address: _____</p>	<p align="center">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</p>																																													

Facility Name: Oakview Villa

Report Period Beginning:

09/01/2016

Ending: 08/31/2017

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			
A. General Services								
1	Dietary and Food Purchase	75,878	83,584	2,037	161,499	(53)	161,446	1
2	Housekeeping, Laundry and Maintenance	28,705	33,271	4,943	66,919	346	67,265	2
3	Heat and Other Utilities			44,713	44,713	(4,334)	40,379	3
4	Other (specify):							4
5	TOTAL General Services	104,583	116,855	51,693	273,131	(4,041)	269,090	5
B. Health Care and Programs								
6	Health Care/ Personal Care	180,491	1,387		181,878		181,878	6
7	Activities and Social Services		2,105		2,105		2,105	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	180,491	3,492		183,983		183,983	9
C. General Administration								
10	Administrative and Clerical	70,030	2,974	95,457	168,461	(51,524)	116,937	10
11	Marketing Materials, Promotions and Advertising			1,108	1,108	(1,108)		11
12	Employee Benefits and Payroll Taxes			73,928	73,928	7,176	81,104	12
13	Insurance-Property, Liability and Malpractice			25,859	25,859	1,495	27,354	13
14	Other (specify):							14
15	TOTAL General Administration	70,030	2,974	196,352	269,356	(43,961)	225,395	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	355,104	123,321	248,045	726,470	(48,002)	678,468	16
Capital Expenses								
D. Ownership								
17	Depreciation			76,919	76,919	1,730	78,649	17
18	Interest			66,379	66,379	2,438	68,817	18
19	Real Estate Taxes					6	6	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			4,007	4,007	167	4,174	21
22	Other (specify):							22
23	TOTAL Ownership			147,305	147,305	4,341	151,646	23
24	GRAND TOTAL (Sum of lines 16 and 23)	355,104	123,321	395,350	873,775	(43,661)	830,114	24

Facility Name: Oakview Villa

Report Period Beginning: 09/01/2016

Ending:

08/31/2017

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 20.05	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	7	10.28	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1	10.25	6
7	Cook Helpers/Assistants	3	9.40	7
8	Dishwashers			8
9	Maintenance Workers	1	15.10	9
10	Housekeepers			10
11	Laundry			11
12	Managers	1	28.56	12
13	Other Administrative	1	10.63	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	15	\$	17

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				\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	\$	1
2		2
Total		\$ 3

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
OAKVIEW HEIGHTS CONT CARE		MT CARMEL, IL	
GENERAL BAPT NH OF CAMPBELL		CAMPBELL, MO	
GENERAL BAPT NH OF PIGGOTT		PIGGOTT, AR	
MAGNOLIA MANOR ASST LIVING		PIGGOTT, AR	

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? \$ 53,540

(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:

09/01/2016

Ending:

08/31/2017

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	\$	\$ 551,711	1
2											2
3											3
4											4
5											5
Improvement Type											
6	Land Improvement		2005	2005	179,669	11,978	15	11,978		149,724	6
7	Plumbing Improvements		2008	2008	7,071	471	15	471		4,184	7
8	Patio, Plumbing Improve, Gutters and Landscaping		2010	2010	29,040	1,936	15	1,936		14,315	8
9	Boiler, Flooring		2012	2012	99,186	6,612	15	6,612		31,672	9
10	Flooring/Sidewalks		2014	2014	13,676	1,042	15	1,042		3,017	10
11	Fencing/Flooring/Counter Tops		2014	2014	20,737	2,320	10	2,320		5,484	11
12	Carpet, Flooring, Plumbing		2015	2015	10,516	939	10	939		1,452	12
13	Update Internet Wiring		2016	2016	20,498	1,367	15	1,367		1,765	13
14	Room Repair/Carpeting		2017	2017	44,664	480	15	480		480	14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 2,190,531	\$ 71,283		\$ 71,283	\$	\$ 763,804	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	\$ 171,714	\$ 5,636	\$ 5,636	\$	7	\$ 141,816	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)		\$ 171,714	\$ 5,636	\$ 5,636		\$ 141,816	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 VillaReport Period Beginning: 09/01/2016Ending: 8/31/2017**IX. RENTAL COSTS****A. Building and Fixed Equipment**1. Name of Party Holding Lease: N/A2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? YES NO

		1	2	3	4	5	6	
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	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 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	\$ 2,197,246	8/31/53	3.0000	\$ 66,379
2					/ /			/ /		
3					/ /			/ /		
	Working Capital									
4	OAKVIEW HEIGHTS	X		LOAN	1/1/06	332,145	332,145	ON DEM	NONE	
5					/ /			/ /		
6					/ /			/ /		
7	TOTAL Facility Related					\$ 2,657,267	\$ 2,529,391			\$ 66,379
	B. Non-Facility Related									
8					/ /			/ /		
9					/ /			/ /		
10	TOTALS (lines 7, 8 and 9)					\$ 2,657,267	\$ 2,529,391			\$ 66,379

* 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.

Facility Name: Oakview Villa

Report Period Beginning: 09/01/2016

Ending:

08/31/2017

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 08/31/2017

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 18,963	\$ 672,564	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	231,169	1,560,323	3
4	Supply Inventory (priced at)	3,886	9,566	4
5	Short-Term Investments			5
6	Prepaid Insurance	2,759	17,080	6
7	Other Prepaid Expenses		500	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 256,777	\$ 2,260,033	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	30,000	179,216	13
14	Buildings, at Historical Cost	2,190,532	8,390,149	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	171,714	1,065,984	16
17	Accumulated Depreciation (book methods)	(905,620)	(4,465,426)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,486,626	\$ 5,169,923	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,743,403	\$ 7,429,956	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 31,398	\$ 326,416	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	332,145	1,433,182	29
30	Accrued Salaries Payable	7,648	69,479	30
31	Accrued Taxes Payable	1,003	4,944	31
32	Accrued Interest Payable	5,577	19,769	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	ADV BILLING SEC DEPOSITS RES TRU!	76,607	205,599	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 454,378	\$ 2,059,389	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	2,197,246	7,897,080	38
39	Mortgage Payable			39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 2,197,246	\$ 7,897,080	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,651,624	\$ 9,956,469	45
46	TOTAL EQUITY	\$ (908,221)	\$ (2,526,513)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,743,403	\$ 7,429,956	47

*(See instructions.)

Facility Name: Oakview Villa

Report Period Beginning: 09/01/2016

Ending:

08/31/2017

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

		1	
I. Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 1,041,312	1
2	Discounts and Allowances	(131,652)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 909,660	3
B. Other Operating Revenue			
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	53	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 53	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income		13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$	14
D. Other Revenue (specify):			
15	Cable Income	4,578	15
16	Misc. Income	15,585	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 20,163	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 929,876	18

		2	
II. Expenses		Amount	
A. Operating Expenses			
19	General Services	273,131	19
20	Health Care/ Personal Care	183,983	20
21	General Administration	269,356	21
B. Capital Expense			
22	Ownership	147,305	22
C. Other Expenses			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 873,775	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 56,101	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 56,101	31
III. Net Resident Care Revenue detailed by Payer Source			
32	Medicaid - Net Inpatient Revenue	\$ 150,283	32
33	Private Pay - Net Inpatient Revenue	759,377	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 909,660	37

OAKVILLE VILLA SUPPORTIVE LIVING COMMUNITY
TRIAL BALANCE (GROUPING)
AUGUST 31 2017

Subl	Account Number	Account Description	Department	Amount	TOTAL
MEDICAID GROUPING					
A11	69100.000	Wages - Supervisor	Dietary	1,891.21	
A11	69110.000	Wages - Regular	Dietary	69,467.48	
A11	69150.000	Wages - Vacation/Holiday/Sick	Dietary	4,519.21	75,877.90
A12	69660.000	Chemicals	Dietary	197.03	
A12	69670.000	Supplies (Non-Food)	Dietary	9,433.86	
A12	69690.000	Raw Food	Dietary	73,541.21	
A12	69720.000	Small Equipment Purchase	Dietary	262.38	
A12	69810.000	Dues & Subscriptions	Dietary	150.00	83,584.48
A13	69850.000	Purchased Services	Dietary	2,037.13	2,037.13
A21	72110.000	Wages - Regular	Plant & Maintenance	27,240.01	
A21	72150.000	Wages - Vacation/Holiday/Sick	Plant & Maintenance	1,465.04	28,705.05
A22	70670.000	Supplies	Laundry	4,676.83	
A22	70690.000	Linen	Laundry	112.13	
A22	71670.000	Supplies	Housekeeping	496.41	
A22	71720.000	Small Equipment Purchase	Housekeeping	232.67	
A22	71730.000	Equipment Repair & Maintenance	Housekeeping	26.00	
A22	72660.000	Building Repair & Maintenance	Plant & Maintenance	22,225.05	
A22	72670.000	Supplies	Plant & Maintenance	1,385.93	
A22	72690.000	Grounds Maintenance	Plant & Maintenance	614.58	
A22	72720.000	Small Equipment Purchase	Plant & Maintenance	627.64	
A22	72730.000	Repair & Maintenance	Plant & Maintenance	2,845.84	33,271.08
A23	72540.000	Trash Removal	Plant & Maintenance	2,267.71	
A23	72590.000	Service Contracts	Plant & Maintenance	1,360.00	
A23	72675.000	Pest Control	Plant & Maintenance	1,315.00	4,942.71
A33	72510.000	Gas	Plant & Maintenance	2,356.87	
A33	72520.000	Electricity	Plant & Maintenance	31,862.57	
A33	72525.000	Cable	Plant & Maintenance	2,766.36	
A33	72530.000	Water	Plant & Maintenance	4,081.74	
A33	72535.000	Sewer	Plant & Maintenance	3,645.82	44,713.36
B61	64100.000	Wages - R.N.	Nursing Non District	34,889.02	
B61	64120.000	Wages - Aides	Nursing Non District	133,986.21	
B61	64150.000	Wages - Vacation/Holiday/Sick	Nursing Non District	11,615.47	180,490.70
B62	66915.000	Nursing Supplies	Medical Supplies	1,386.91	1,386.91
B72	61650.000	Supplies	Activities	1,879.63	
B72	61810.000	Dues & Subscriptions	Activities	32.98	
B72	61850.000	Purchased Services	Activities	131.43	
B72	62650.000	Supplies	Social Services	60.96	2,105.00
C101	73100.000	Wages - Administrator	General & Administrative	59,404.46	
C101	73110.000	Wages - Regular	General & Administrative	16,769.34	
C101	73150.000	Wages - Vacation/Holiday/Sick	General & Administrative	(144.19)	70,029.61
C102	73670.000	Office Supplies	General & Administrative	2,650.38	
C102	73860.000	Postage	General & Administrative	324.02	2,974.40
C103	72500.000	Telephone-Internet	Plant & Maintenance	6,484.57	
C103	73440.000	Accounting Fees	General & Administrative	2,800.00	
C103	73730.000	Repair & Maintenance	General & Administrative	8,170.48	
C103	73455.000	Service Charge	General & Administrative	2.00	
C103	73520.000	Software Maintenance	General & Administrative	1,205.38	
C103	73540.000	Bad Debt Expense	General & Administrative	9,833.97	
C103	73750.000	Auto Expense	General & Administrative	232.82	
C103	73810.000	Dues & Subscriptions	General & Administrative	109.97	
C103	73815.000	Management Fees	General & Administrative	66,042.88	
C103	73835.000	Background Check	General & Administrative	90.00	
C103	73840.000	Mileage Reimbursement	General & Administrative	150.00	
C103	73845.000	Drug Testing	General & Administrative	70.00	
C103	73900.000	Miscellaneous	General & Administrative	267.85	95,456.72
C113	73510.000	Advertising	General & Administrative	1,108.25	1,108.25
C123	73200.000	Payroll Taxes	General & Administrative	26,812.76	
C123	73250.000	Workers Compensation	General & Administrative	26,153.47	
C123	73280.000	Unemployment	General & Administrative	8,451.08	
C123	73300.000	Group Insurance	General & Administrative	11,779.79	
C123	73901.000	Employee Benefits	General & Administrative	736.76	73,927.86
C133	73525.000	Property Insurance	General & Administrative	3,570.86	
C133	73530.000	Insurance	General & Administrative	10,077.13	
C133	73537.000	MIP Insurance	General & Administrative	12,211.16	28,859.15
D133	73550.000	Depreciation	General & Administrative	76,919.00	76,919.00
D183	73435.000	Interest Expense	General & Administrative	66,379.39	66,379.39
D213	69700.000	Equipment Rental	Dietary	608.00	
D213	73700.000	Equipment Rental	General & Administrative	3,331.02	
D213	73740.000	Copier Equipment	General & Administrative	68.10	4,007.12
FS01	41100.000	Room And Board	Private Certified	(834,761.94)	
FS01	42100.000	Room And Board	Medicaid Certified	(202,555.00)	(1,041,311.94)
FS02	4010.000	Less: Contractual Adjustment	Medicaid - Part A	(121.60)	
FS02	4110.000	Less: Contractual Adjustment	Private Certified	75,506.73	
FS02	4210.000	Less: Contractual Adjustment	Medicaid Certified	55,828.92	
FS02	42900.000	Less: Contractual Adjustment	Medicaid Certified	437.71	131,651.76
FS09	5941.000	Employee Guest Meals	Other Revenue	(53.92)	(53.92)
FS15	59912.000	Cable Income	Other Revenue	(4,577.96)	(4,577.96)
FS16	59911.000	Misc. Income	Other Revenue	(15,584.60)	(15,584.60)
BS01	10010.000	Cash - Operating	Cash	10,099.99	
BS01	10032.000	Cash - Resident Security Deposit Acct	Cash	8,863.20	18,963.19
BS03	10100.000	A.R. - Private	A.R. - Operations	89,749.57	
BS03	10200.000	A.R. - Medicaid	A.R. - Operations	190,153.62	
BS03	10800.000	A.R. - Supported Living	A.R. - Operations	1,265.37	
BS03	12000.000	A.R. - Allowance For Bad Debt	A.R. - Operations	(50,000.00)	231,168.56
BS04	14500.000	Inventory - Villa	Inventory	3,885.97	3,885.97
BS06	15200.000	Prepaid - Insurance	Prepaid Expenses	2,759.28	2,759.28
BS13	16115.000	Land - SLF	Fixed Assets	30,000.00	30,000.00
BS14	16130.000	Land Improvement - SLF	Fixed Assets	210,779.25	
BS14	16220.000	Building - SLF	Fixed Assets	1,887,941.77	
BS14	16235.000	Building Improvements - SLF	Fixed Assets	91,810.72	2,190,531.74
BS16	16210.000	Furniture Fixtures & Equipment - SLF	Fixed Assets	171,713.53	171,713.53
BS17	16510.000	Accum. Dep. - Building SLF	Fixed Assets	(595,715.90)	
BS17	16515.000	Accum. Dep. - Building Improve. - S	Fixed Assets	(8,211.09)	
BS17	16520.000	Accum. Dep. - Land Improvement SLF	Fixed Assets	(159,875.85)	
BS17	16610.000	Accum. Dep. - FF&E SLF	Fixed Assets	(141,816.95)	(905,619.79)
BS26	20010.000	Accounts Payable	Current Liabilities	(31,398.04)	(31,398.04)
BS29	21580.000	Intercompany Account	Current Liabilities	(332,145.48)	(332,145.48)
BS30	20200.000	Accrued Wages	Current Liabilities	(5,176.08)	
BS30	20205.000	Accrued Vacation	Current Liabilities	(2,470.04)	(7,646.12)
BS31	21000.000	Unemployment Liability	Current Liabilities	(1,002.52)	(1,002.52)
BS32	20240.000	Accrued Interest	Current Liabilities	(5,576.67)	(5,576.67)
BS35	20315.000	Uniforms	Current Liabilities	14.04	
BS35	21500.000	Advance Billing	Current Liabilities	(67,762.26)	
BS35	21520.000	Security Deposits	Current Liabilities	(8,863.20)	(76,607.42)
BS38	25100.000	Notes Payable	Long Term Liabilities	(2,197,246.39)	(2,197,246.39)
BS47	30800.000	Retained Earnings	Equity	964,322.30	964,322.30
TOTAL				0.00	0.00
NET LOSS (INCOME)				(56,100.14)	

**OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY
RELATED PARTY MGMT ALLOCATION
AUGUST 31 2017**

	HOME OFF ALLOW EXP	OAK VILLA PORTION
2 Housekeeping, Laundry and Maintenance	6,347	346
3 Heat and Other Utilities	4,476	244
10 Administrative and Clerical	732,565	39,938
12 Employee Benefits and Payroll Taxes	131,621	7,176
13 Insurance-Property, Liability and Malpractice	27,415	1,495
17 Depreciation	31,732	1,730
18 Interest	44,716	2,438
19 Real Estate Taxes	108	6
21 Rent -- Equipment	3,062	167
	<u>982,041</u>	<u>53,540</u>

HEI	1	4,957,726	33.46%	328,614
VIL	2	807,733	5.45%	53,540
CAN	3	4,605,420	31.08%	305,261
PIG	4	3,383,315	22.84%	224,256
MAC	5	1,061,635	7.17%	70,370
		<u>14,815,828</u>		<u>982,041</u>

**OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY
ADJUSTMENTS
AUGUST 31 2017**

NON-RESIDENT MEALS	(53)
INTEREST AND OTHER INVESTMENT INCOME	-
CABLE INCOME	(4,578)
MISC INCOME	(15,585)
LATE FEES	-
BAD DEBT EXPENSE	(9,834)
MARKETING/PROMOTION	(1,108)
MANAGEMENT FEES	(66,043)
RELATED PARTY ADJUSTMENT	<u>53,540</u>
	(43,661)