

		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 Oak Mt Carmel 62863
 Number City Zip Code

County: Wabash

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

Federal Employer ID Number: _____

Date Current Owners were Certified: _____

Type of Ownership:

<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 _____	

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) <u>Brett Millikin</u>	(Date)
Paid Preparer	(Title) <u>CFO</u>	
	(Signed) _____	(Date)
	(Print Name and Title) _____	
	(Firm Name & Address) _____	
	(Telephone) (<u> </u>) _____	Fax # (<u> </u>) _____

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

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	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	TOTAL General Services	107,631	116,971	59,677	284,279	(3,141)	281,138	5
B. Health Care and Programs								
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	TOTAL Health Care and Programs	180,789	6,217		187,006		187,006	9
C. General Administration								
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	TOTAL General Administration	65,077	3,476	162,975	231,528	(7,125)	224,403	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	353,497	126,664	222,652	702,813	(10,266)	692,547	16
Capital Expenses								
D. Ownership								
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	TOTAL Ownership			150,688	150,688	127	150,815	23
24	GRAND TOTAL (Sum of lines 16 and 23)	353,497	126,664	373,340	853,501	(10,139)	843,362	24

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

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

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			

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

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Ending:

08/31/2018

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 08/31/2018

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
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	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 206,016	\$ 2,496,312	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	2,196,078	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	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,430,828	\$ 4,981,028	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,636,844	\$ 7,477,340	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
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
	Other Current Liabilities(specify):			
35	ADV BILLING SEC DEPOSITS RES TRU!	77,924	210,496	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 253,500	\$ 1,939,401	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	2,162,810	7,764,327	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)	\$ 2,162,810	\$ 7,764,327	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,416,310	\$ 9,703,728	45
46	TOTAL EQUITY	\$ (779,466)	\$ (2,226,388)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 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	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 1,103,474	1
2	Discounts and Allowances	(132,650)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 970,824	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		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$	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	4,670	15
16	Misc. Income	6,763	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 11,433	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 982,257	18

		2	
II. Expenses		Amount	
A. Operating Expenses			
19	General Services	284,279	19
20	Health Care/ Personal Care	187,006	20
21	General Administration	231,528	21
B. Capital Expense			
22	Ownership	150,688	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)	\$ 853,501	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 128,756	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 128,756	31
III. Net Resident Care Revenue detailed by Payer Source			
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	TOTAL (This total must agree to Line 3)	\$ 970,824	37

OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY
TRIAL BALANCE GROUPING
AUGUST 31 2018

Subl	Account Number	Account Description	Department	Amount	TOTAL
MEDICAD GROUPING					
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	76,972.72	
A12	69720.000	Small Equipment Purchase	Dietary	419.86	
A12	69810.000	Dues & Subscriptions	Dietary	226.00	83,039.41
A11	69850.000	Purchased Services	Dietary	669.75	669.75
A21	72110.000	Wages - Regular	Plant & Maintenance	28,840.73	
A21	72120.000	Wages - Vacation/Holiday/Sick	Plant & Maintenance	1,579.33	30,420.06
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	Laundry	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	
A33	72850.000	Purchased Services	Plant & Maintenance	147.16	5,496.74
A33	72510.000	Gas	Plant & Maintenance	3,092.95	
A33	72520.000	Electricity	Plant & Maintenance	33,994.26	
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	53,513.71
B61	64100.000	Wages - R/N	Nursing Non Distinct	33,794.32	
B61	64120.000	Wages - Aides	Nursing Non Distinct	138,073.14	
B61	64130.000	Wages - Registry/Holiday/Sick	Nursing Non Distinct	9,031.99	180,799.45
B62	67600.000	Supplies (Non-Medical)	Nursing Medication Dist	72.00	
B62	67600.000	Supplies (Non-Medical)	Nursing Administration	70.52	
B62	85900.000	Non-Equid 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	18,261.33	
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	11,118.40	
C101	73150.000	Wages - Vacation/Holiday/Sick	General & Administration	5,015.69	65,007.27
C102	73670.000	Office Supplies	General & Administration	3,328.68	
C102	73860.000	Postage	General & Administration	147.40	3,476.08
C103	72500.000	Telephone	Plant & Maintenance	6,291.32	
C103	73520.000	Software Maintenance	General & Administration	1,153.31	
C103	73720.000	Small Equipment Purchase	General & Administration	288.11	
C103	73750.000	Auto Expense	General & Administration	228.60	
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	496.41	
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	69,515.02
C113	73510.000	Advertising	General & Administration	13,159.98	
C113	73555.000	Marketing	General & Administration	30.00	1,189.98
C123	73200.000	Payroll Taxes	General & Administration	26,411.97	
C123	73220.000	Workers Compensation	General & Administration	20,151.62	
C123	73280.000	Unemployment	General & Administration	4,468.54	
C123	73300.000	Group Insurance	General & Administration	7,190.36	
C123	7390.000	Employee Benefits	General & Administration	14,258.29	59,651.18
C133	73523.000	Property Insurance	General & Administration	3,751.00	
C133	73530.000	Insurance	General & Administration	14,496.54	
C133	73537.000	MFL Insurance	General & Administration	14,738.76	33,616.33
D173	73550.000	Depreciation	General & Administration	81,813.65	81,813.65
D183	73435.000	Interest Expense	General & Administration	63,446.46	63,446.46
D213	69760.000	Equipment Rental	Dietary	532.00	
D213	73790.000	Equipment Rental	General & Administration	2,757.38	
D213	73740.000	Center Equipment	General & Administration	339.11	3,429.49
F908	41180.000	Business Add Back	Private Certified	(956,699.42)	
F901	42100.000	Business Add Back	Medicaid Certified	(176,865.00)	(1,103,474.42)
F902	40130.000	Less: Contractual Adjustment	Medicare Part A	7.02	
F902	41130.000	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	31990.000	Less: Contractual Adjustment	Medicaid Non-Certified	24.04	132,636.21
F915	59912.000	Cable Income	Other Revenue	(6,670.00)	(6,670.00)
F916	59811.000	Adjustments	Other Revenue	(258.00)	
F916	59911.000	Misc. Income	Other Revenue	(6,501.19)	(6,763.19)
B901	10010.000	Cash - Operating	Cash	34,131.32	
B901	10015.000	Cash - Payroll	Cash	(18,876.90)	
B901	10012.000	Cash - Resident Security Deposit Account	Cash	10,807.09	26,131.42
B902	2154.000	Intercompany - Motor	Current Liabilities	13,115.64	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	10600.000	A.R. - Supportive Living	A.R. - Operations	821.00	
B903	12000.000	A.R. - Allowance For Bad Debts	A.R. - Operations	(37,135.79)	154,836.62
B904	14500.000	Inventory - V/In	Inventory	3,885.97	3,885.97
B906	15260.000	Prepaid Insurance	Prepaid Expenses	3,665.84	3,665.84
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	16230.000	Building - SLF	Fixed Assets	1,807,941.77	
B914	16225.000	Building Improvements - SLF	Fixed Assets	97,356.96	2,196,077.98
B916	16230.000	Furniture Fixtures & Equipment - SLF	Fixed Assets	192,185.16	192,185.16
B917	16510.000	Accum. Dep. - Building SLF	Fixed Assets	(648,017.19)	
B917	16515.000	Accum. Dep. - Building Improve - 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.F.R.E. SLF	Fixed Assets	(149,016.36)	(867,431.41)
B926	20010.000	Accounts Payable	Current Liabilities	(14,466.25)	(14,466.25)
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	(4,429.04)	(14,403.37)
B931	21000.000	Unemployment Liability	Current Liabilities	(1,801.74)	(1,801.74)
B932	20240.000	Accrued Interest	Current Liabilities	(6,576.67)	(6,576.67)
B933	20115.000	Uniforms	Current Liabilities	67.85	
B935	21560.000	Advance Billing	Current Liabilities	(67,125.00)	
B935	21520.000	Security Deposits	Current Liabilities	(10,867.00)	(77,992.13)
B938	25100.000	Notes Payable	Long Term Liabilities	(2,162,899.92)	(2,162,899.92)
B947	38800.000	Retained Earnings	Equity	908,222.16	908,222.16

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

	HOME OFF ALLOW EXP	OAK VILLA 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
	<u>1,339,580</u>	<u>62,829</u>

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
		<u>16,918,148</u>		<u>1,339,580</u>

**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	<u>62,829</u>
	(10,139)

RELATED SLF's & HEALTH CARE BUSINESSES

<u>Name</u>		<u>City</u>
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