FOR BHF USE

LL2

Supportive Living Facility

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2011)

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 SUPPORTIVE LIVING COMMUNITY

Address: 916 NORTH OAK STREET (Number) MT CARMEL (City) 62863 (Zip Code)

County: WABASH

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

Federal Employer ID Number:

Date Current Owners were Certified: 3/15/2005

Type of Ownership:

X	VOLUNTARY, NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: TIFFANY CLARK **Telephone Number:** (870) 598-1020
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 9/1/10 to 8/31/11 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)
(Date)
(Type or Print Name) TIFFANY CLARK
(Title)

Paid Preparer
(Signed)
(Date)
(Print Name and Title) CAMILLE LOCKHART, CPA, PARTNER
(Firm Name & Address) BKD, LLP, P O BOX 1190; SPRINGFIELD, MO 65801-1190
(Telephone) (417) 865-8701 Fax (417) 865-0682

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 SUPPORTIVE LIVING COMMUNITY Report Period Beginning: 9/1/10 Ending: 8/31/11

III. STATISTICAL DATA

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

Date of change in certified units / /

	1 Units at Beginning of Report Period	2 Type of Apartment	3 Units at End of Report Period	4 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 Type of Unit	2 Resident Days by Unit and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
5	Single Unit	3,539	4,145		7,684	5
6	Double Unit	113	1,684		1,797	6
7	Other					7
8	TOTALS	3,652	5,829		9,481	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 68.36%

D. Indicate the number of paid bed-hold days the SLF had during this year 112 **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 [X]

F. Does the BALANCE SHEET reflect any non-SLF assets?
YES [ ] NO [X]

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

H. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

I. Is your fiscal year identical to your tax year? [X] YES [ ] NO
Tax Year: 8/31/11 Fiscal Year: 8/31/11
* 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.

Facility Name: OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY **Report Period Beginning: 9/1/10 Ending: 8/31/11**

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

	Operating Expenses	Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage	Supplies	Other	Total			
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	99,725	92,326	2,348	194,399		194,399	1
2	Housekeeping, Laundry and Maintenance	30,537	24,074	5,746	60,357		60,357	2
3	Heat and Other Utilities			49,870	49,870	(3,087)	46,783	3
4	Other (specify):							4
5	**TOTAL General Services**	130,262	116,400	57,964	304,626	(3,087)	301,539	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	157,203	707		157,910		157,910	6
7	Activities and Social Services	21,916	2,496	379	24,791		24,791	7
8	Other (specify):							8
9	**TOTAL Health Care and Programs**	179,119	3,203	379	182,701		182,701	9
	C. General Administration							
10	Administrative and Clerical	93,043	8,066	49,365	150,474		150,474	10
11	Marketing Materials, Promotions and Advertising			13,284	13,284		13,284	11
12	Employee Benefits and Payroll Taxes			86,844	86,844		86,844	12
13	Insurance-Property, Liability and Malpractice			28,733	28,733		28,733	13
14	Other (specify):							14
15	**TOTAL General Administration**	93,043	8,066	178,226	279,335		279,335	15
16	**TOTAL Operating Expense (Sum of lines 5, 9 and 15)**	402,424	127,669	236,569	766,662	(3,087)	763,575	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			76,320	76,320		76,320	17
18	Interest			129,318	129,318	(1)	129,317	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			1,306	1,306		1,306	21
22	Other (specify):							22
23	**TOTAL Ownership**			206,944	206,944	(1)	206,943	23
24	**GRAND TOTAL (Sum of lines 16 and 23)**	402,424	127,669	443,513	973,606	(3,088)	970,518	24

Facility Name: OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY Report Period Beginning 9/1/10 Ending: 8/31/11

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	$ 17.05	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	6	8.94	3
4	Activity Director & Assistants	1	10.26	4
5	Social Service Workers			5
6	Head Cook		11.33	6
7	Cook Helpers/Assistants	6	8.49	7
8	Dishwashers			8
9	Maintenance Workers	1	12.56	9
10	Housekeepers			10
11	Laundry			11
12	Managers	1	21.24	12
13	Other Administrative	1	15.28	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	17	$	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	NONE			$	1
2					2
3					3
4					4
5					5
			Total	$	6

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	NONE	$	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		OTHER RELATED BUSINESS ENTITIES		
Name 1	City 2	Name 3	City 4	Type of Business 5
OAKVIEW HEIGHTS CONT CARE	MT CARMEL, IL	GEN BAPTIST N.H. BOARD, INC.	PIGGOTT, AR	MANAGEMENT
GENERAL BAPTIST NURSING HOME	CAMPBELL, MO			
MAGNOLIA MANOR ASST LIVING	PIGGOTT, AR			

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES [X] NO [ ]
Name of related entity: GEN BAPTIST NH BOARD, INC. If yes, what is the value of those services? $ 51,312
(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES [X] 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 SUPPORTIVE LIVING COMMUNITY Report Period Beginning: 9/1/10 Ending: 8/31/11

VIII. OWNERSHIP COSTS

A. Purchase price of land _____ Year land was acquired _____

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	3/1/2005	$ 1,765,474	$ 44,137	40	$ 44,137	$	$ 286,890	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	LAND IMPROVEMENTS			3/1/2005	179,669	11,978	15	11,978		77,856	6
7	PLUMBING IMPROVEMENTS			10/16/2005	7,072	471	15	471		1,355	7
8	PATIO			8/10/2010	3,367	225	15	225		238	8
9	PLUMBING IMPROVEMENTS			1/5/2010	12,843	856	15	856		1,427	9
10	GUTTERS AND LANDSCAPING			5/15/2010	12,830	855	15	855		1,034	10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				$ 1,981,255	$ 58,522		$ 58,522	$	$ 368,800	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	$ 133,014	$ 17,798	$ 17,798	$	Various	$ 107,246	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	$ 133,014	$ 17,798	$ 17,798	$		$ 107,246	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 SUPPORTIVE LIVING COMMUNITY Report Period Beginning: 9/1/10 Ending: 8/31/11

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 Name of Lender	2 Related** YES	2 Related** NO	3 Purpose of Loan	4 Date of Note	6 Amount of Note Original	6 Amount of Note Balance	7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
	A. Directly Facility Related Long-Term										
1	GERSHMAN INVESTMENT		X	MORTGAGE	4//13/04	$ 2,592,475	$ 2,222,986	4/13/44	5.8000	$ 129,318	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					$ 2,592,475	$ 2,222,986			$ 129,318	7
	B. Non-Facility Related										
8	GEN BAPTIST NH BOARD	X		LOAN	1/1/06	14,238	7,081	ON DEMA	NONE		8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					$ 2,606,713	$ 2,230,067			$ 129,318	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.

Facility Name: OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY **Report Period Beginning:** 9/1/10 **Ending:** 8/31/11

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 8/31/11 **(last day of reporting year)**

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 28,657	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	76,833		3
4	Supply Inventory (priced at)	3,960		4
5	Short-Term Investments			5
6	Prepaid Insurance	4,167		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)**	$ 113,617	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	30,000		13
14	Buildings, at Historical Cost	1,981,255		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	133,014		16
17	Accumulated Depreciation (book methods)	(476,046)		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)**	$ 1,668,223	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,781,840	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 13,909	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	7,081		29
30	Accrued Salaries Payable	25,417		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	10,780		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	ADV BILLING, DEPOSITS	65,407		35
36	INTERCOMPANY	327,396		36
37	**TOTAL Current Liabilities (sum of lines 26 thru 36)**	$ 449,990	$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	2,222,986		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)**	$ 2,222,986	$	44
45	**TOTAL LIABILITIES (sum of lines 37 and 44)**	$ 2,672,976	$	45
46	**TOTAL EQUITY**	$ (891,136)	$	46
47	**TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)**	$ 1,781,840	$	47

***(See instructions.)**

Facility Name: OAKVIEW VILLA SUPPORTIVE LIVING COMMUNI **Report Period Beginning: 9/1/10 Ending: 8/31/11**

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

	Revenue	1 Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	$ 855,230	1
2	Discounts and Allowances	(55,295)	2
3	**SUBTOTAL Resident Care (line 1 minus line 2)**	$ 799,935	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	17,267	9
10	Laundry		10
11	**SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)**	$ 17,267	11
	C. Non-Operating Revenue		
12	Contributions	10	12
13	Interest and Other Investment Income	1	13
14	**SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)**	$ 11	14
	D. Other Revenue (specify):		
15	**CABLE TV INCOME**	3,087	15
16	**MISC INCOME**	411	16
17	**SUBTOTAL Other Revenue (sum of lines 15 and 16)**	$ 3,498	17
18	**TOTAL REVENUE (sum of lines 3, 11, 14 and 17)**	$ 820,711	18

	Expenses	2 Amount	
	A. Operating Expenses		
19	General Services	304,626	19
20	Health Care/ Personal Care	182,701	20
21	General Administration	279,335	21
	B. Capital Expense		
22	Ownership	206,944	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)**	$ 973,606	28
29	**Income Before Income Taxes (line 18 minus line 28)**	$ (152,895)	29
30	**Income Taxes**	$	30
31	**NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)**	$ (152,895)	31

RELATED PARTY EXP	$	(40,303)
HOUSEKEEPING		55
UTILITIES		421
REPAIRS AND MAINTENANC		68
ADMINISTRATIVE SALARY		16,869
PROFESSIONAL FEES		2,315
FEES, SUBSCRIPTIONS		41
OFFICE		10,834
TRAVEL & SEMINAR		1,469
INSURANCE		1,061
EMPLOYEE BENEFITS		12,375
DEPRECIATION		1,059
INTEREST EXPENSE		4,386
EQUIPMENT RENTAL		359
TOTAL	$	51,312