

		FOR BHF USE			

LL2

Supportive Living Facility

**2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2014)**

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 Street 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 09/01/13 to 08/31/14 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) _____	<u>12/31/2014</u>
	(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:

09/01/13

Ending:

08/31/14

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	79,660	77,233	1,584	158,477	(88)	158,389	1
2	Housekeeping, Laundry and Maintenance	24,901	17,329	4,685	46,915	217	47,132	2
3	Heat and Other Utilities			44,564	44,564	(3,807)	40,757	3
4	Other (specify):							4
5	TOTAL General Services	104,561	94,562	50,833	249,956	(3,678)	246,278	5
B. Health Care and Programs								
6	Health Care/ Personal Care	144,347	4,451		148,798		148,798	6
7	Activities and Social Services	6,475	696		7,171		7,171	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	150,822	5,147		155,969		155,969	9
C. General Administration								
10	Administrative and Clerical	72,024	2,616	95,999	170,639	(15,454)	155,185	10
11	Marketing Materials, Promotions and Advertising			611	611	(611)		11
12	Employee Benefits and Payroll Taxes			75,172	75,172	6,429	81,601	12
13	Insurance-Property, Liability and Malpractice			10,583	10,583	403	10,986	13
14	Other (specify):							14
15	TOTAL General Administration	72,024	2,616	182,365	257,005	(9,233)	247,772	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	327,407	102,325	233,198	662,930	(12,911)	650,019	16
Capital Expenses								
D. Ownership								
17	Depreciation			69,703	69,703	1,447	71,150	17
18	Interest			69,148	69,148	4,028	73,176	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			3,491	3,491	217	3,708	21
22	Other (specify):							22
23	TOTAL Ownership			142,342	142,342	5,692	148,034	23
24	GRAND TOTAL (Sum of lines 16 and 23)	327,407	102,325	375,540	805,272	(7,219)	798,053	24

Facility Name: Oakview Villa

Report Period Beginning 09/01/13

Ending:

08/31/14

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 18.13	1
2	Licensed Practical Nurses	1	15.00	2
3	Certified Nurse Assistants	7	9.79	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1	10.00	6
7	Cook Helpers/Assistants	5	8.92	7
8	Dishwashers			8
9	Maintenance Workers	1	13.86	9
10	Housekeepers			10
11	Laundry			11
12	Managers	1	27.03	12
13	Other Administrative	1	15.79	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	18	\$ 10.72	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	\$	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? \$ 45,634
(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).

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VIII. OWNERSHIP COSTS

A. Purchase price of land \$ 30,000.00 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	\$	\$ 419,300	1
2											2
3											3
4											4
5											5
	Improvement Type										
6		Land Improvement		2005	179,669	11,978	15	11,978		113,790	6
7		Plumbing Improvements		2008	7,071	471	15	471		2,769	7
8		Patio		2010	3,367	225	15	225		911	8
9		Plumbing Improvements		2010	12,843	856	15	856		3,996	9
10		Gutters and Landscaping		2010	12,830	855	15	855		3,600	10
11		Boiler		2012	9,493	633	15	633		1,371	11
12		Flooring		2012	32,875	2,192	15	2,192		3,835	12
13		Flooring		2012	56,818	3,788	15	3,788		6,629	13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 2,080,440	\$ 65,135		\$ 65,135	\$	\$ 556,202	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	\$ 138,399	\$ 4,568	\$ 4,568	\$	7	\$ 128,279	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 138,399	\$ 4,568	\$ 4,568	\$		\$ 128,279	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

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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	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

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	\$ 2,294,576	8/31/53	3.0000	\$ 69,148
2					/ /			/ /		
3					/ /			/ /		
	Working Capital									
4	OAKVIEW HEIGHTS	X		LOAN	1/1/06	435,669	435,669	ON DEM	NONE	
5					/ /			/ /		
6					/ /			/ /		
7	TOTAL Facility Related					\$ 2,760,791	\$ 2,730,245			\$ 69,148
	B. Non-Facility Related									
8					/ /			/ /		
9					/ /			/ /		
10	TOTALS (lines 7, 8 and 9)					\$ 2,760,791	\$ 2,730,245			\$ 69,148

* 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

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XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 08/31/14

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 28,128	\$ 608,285	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 25,000)	81,935	1,283,389	3
4	Supply Inventory (priced at)	2,908	18,497	4
5	Short-Term Investments			5
6	Prepaid Insurance	6,117	34,283	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)	\$ 119,088	\$ 1,944,454	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	2,080,441	8,180,768	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	138,398	956,135	16
17	Accumulated Depreciation (book methods)	(684,481)	(3,727,136)	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)	\$ 1,564,358	\$ 5,588,983	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,683,446	\$ 7,533,437	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 10,362	\$ 676,774	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	463,702	1,706,653	29
30	Accrued Salaries Payable	12,781	83,628	30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	5,736	20,557	32
33	Deferred Compensation			33
34	Federal and State Income Taxes	4,012	34,232	34
	Other Current Liabilities(specify):			
35	ADV BILLING SEC DEP RES TRUST	9,201	28,305	35
36	ACCRUED PROVIDER TAX		8,370	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 505,794	\$ 2,558,519	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	2,294,576	8,111,674	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)	\$ 2,294,576	\$ 8,111,674	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,800,370	\$ 10,670,193	45
46	TOTAL EQUITY	\$ (1,116,924)	\$ (3,136,756)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,683,446	\$ 7,533,437	47

*(See instructions.)

Facility Name: Oakview Villa

Report Period Beginning: 09/01/13

Ending:

08/31/14

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

		1	
Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 980,963	1
2	Discounts and Allowances	(105,552)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 875,411	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	88	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 88	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	5	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 5	14
D. Other Revenue (specify):			
15	Cable Income	4,048	15
16	Misc. Income	3,101	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 7,149	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 882,653	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	249,956	19
20	Health Care/ Personal Care	155,969	20
21	General Administration	257,005	21
B. Capital Expense			
22	Ownership	142,342	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)	\$ 805,272	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 77,381	29
30	Income Taxes		30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 77,381	31

**OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY
TRIAL BALANCE (GROUPING)
AUGUST 31 2014**

Sub1	Account Number	Account Description	Department	Amount	TOTAL
MEDICAID GROUPING					
A11	69110.000	Wages - Regular	Dietary	73,902	
A11	69150.000	Wages - Vacation/Holiday/Sick	Dietary	5,758	79,660
A12	69660.000	Chemicals	Dietary	3,479	
A12	69670.000	Supplies (Non-Food)	Dietary	5,163	
A12	69690.000	Raw Food	Dietary	68,381	
A12	69720.000	Small Equipment Purchase	Dietary	209	77,233
A13	69830.000	Education	Dietary	136	
A13	69850.000	Purchased Services	Dietary	1,447	1,584
A21	72110.000	Wages - Regular	Plant & Maintenance	21,902	
A21	72150.000	Wages - Vacation/Holiday/Sick	Plant & Maintenance	3,000	24,901
A22	70660.000	Chemicals	Laundry	1,116	
A22	70670.000	Supplies	Laundry	255	
A22	71660.000	Chemicals	Housekeeping	30	
A22	71670.000	Supplies	Housekeeping	2,301	
A22	71720.000	Small Equipment Purchase	Housekeeping	260	
A22	72660.000	Building Repair & Maintenance	Plant & Maintenance	6,113	
A22	72670.000	Supplies	Plant & Maintenance	2,086	
A22	72680.000	Freight	Plant & Maintenance	88	
A22	72690.000	Grounds Maintenance	Plant & Maintenance	1,529	
A22	72730.000	Repair & Maintenance	Plant & Maintenance	3,551	17,329
A23	72540.000	Trash Removal	Plant & Maintenance	1,845	
A23	72550.000	Service Contracts	Plant & Maintenance	2,062	
A23	72675.000	Pest Control	Plant & Maintenance	240	
A23	72850.000	Purchased Services	Plant & Maintenance	538	4,685
A33	72510.000	Gas	Plant & Maintenance	2,052	
A33	72520.000	Electricity	Plant & Maintenance	31,934	
A33	72525.000	Cable	Plant & Maintenance	3,577	
A33	72530.000	Water	Plant & Maintenance	3,254	

A33	72535.000	Sewer	Plant & Maintenance	3,747	44,564
B61	64100.000	Wages - R.N.	Nursing Non Distinct	10,062	
B61	64110.000	Wages - L.P.N.	Nursing Non Distinct	6,134	
B61	64120.000	Wages - Aides	Nursing Non Distinct	118,491	
B61	64150.000	Wages - Vacation/Holiday/Sick	Nursing Non Distinct	9,659	144,347
B62	65600.000	Supplies (Non-Medical)	Nursing Non Distinct	75	
B62	66600.000	Supplies (Non-Medical)	Nursing Assisted Living	3,419	
B62	86900.000	Non-Billable Non-Distinct	Medical Supplies	703	
B62	86915.000	Nursing Supplies	Medical Supplies	254	4,451
B71	61100.000	Wages - Supervisor	Activities	5,720	
B71	61150.000	Wages - Vacation/Holiday/Sick	Activities	756	6,475
B72	61650.000	Supplies	Activities	549	
B72	61660.000	Entertainment	Activities	132	
B72	61810.000	Dues & Subscriptions	Activities	16	696
C101	73100.000	Wages - Administrator	General & Administration	54,688	
C101	73110.000	Wages - Regular	General & Administration	13,681	
C101	73150.000	Wages - Vacation/Holiday/Sick	General & Administration	3,654	72,024
C102	73670.000	Office Supplies	General & Administration	2,413	
C102	73860.000	Postage	General & Administration	204	2,616
C103	72500.000	Telephone	Plant & Maintenance	6,508	
C103	73440.000	Accounting Fees	General & Administration	3,183	
C103	73445.000	Late Fees	General & Administration	1,196	
C103	73455.000	Service Charge	General & Administration	204	
C103	73520.000	Software Maintenance	General & Administration	13,141	
C103	73540.000	Bad Debt Expense	General & Administration	25,000	
C103	73720.000	Small Equipment Purchase	General & Administration	48	
C103	73750.000	Auto Expense	General & Administration	333	
C103	73810.000	Dues & Subscriptions	General & Administration	81	
C103	73815.000	Management Fees	General & Administration	45,000	
C103	73835.000	Background Check	General & Administration	40	
C103	73840.000	Mileage Reimbursement	General & Administration	276	
C103	73850.000	Purchased Services	General & Administration	42	
C103	73900.000	Miscellaneous	General & Administration	948	95,999
C113	73855.000	Marketing	General & Administration	611	611
C123	73200.000	Payroll Taxes	General & Administration	27,994	

C123	73250.000	Workers Compensation	General & Administration	29,239	
C123	73280.000	Unemployment	General & Administration	4,955	
C123	73300.000	Group Insurance	General & Administration	10,984	
C123	73301.000	United Health Care Employer Portion	General & Administration	0	
C123	73901.000	Employee Benefits	General & Administration	2,000	75,172
C133	73525.000	Property Insurance	General & Administration	2,459	
C133	73530.000	Insurance	General & Administration	4,248	
C133	73537.000	MIP Insurance	General & Administration	3,876	10,583
D173	73550.000	Depreciation	General & Administration	69,703	69,703
D183	73435.000	Interest Expense	General & Administration	69,148	69,148
D213	69700.000	Equipment Rental	Dietary	226	
D213	70700.000	Equipment Rental	Laundry	353	
D213	71700.000	Equipment Rental	Housekeeping	120	
D213	73700.000	Equipment Rental	General & Administration	120	
D213	73740.000	Copier Equipment	General & Administration	2,672	3,491
FS01	41100.000	Room And Board	Private Certified	(668,843)	
FS01	42100.000	Room And Board	Medicaid Certified	(308,875)	
FS01	56120.000	Room And Board - Meals	Supported Living	(3,245)	(980,963)
FS02	41110.000	Less: Contractual Adjustment	Private Certified	(859)	
FS02	42110.000	Less: Contractual Adjustment	Medicaid Certified	106,411	105,552
FS09	59411.000	Employee/Guest Meals	Other Revenue	(88)	
FS09	59412.000	Resident Meals	Other Revenue	0	(88)
FS13	59511.000	Interest Income	Other Revenue	(5)	(5)
FS15	59912.000	Cable Income	Other Revenue	(4,048)	(4,048)
FS16	59911.000	Misc. Income	Other Revenue	(3,101)	(3,101)
BS01	10010.000	Cash - Operating	Cash	18,790	
BS01	10015.000	Cash - Payroll	Cash	0	
BS01	10020.000	Cash - Petty	Cash	136	
BS01	10032.000	Cash - Resident Security Deposit Account	Cash	9,201	28,128
BS03	10100.000	A/R - Private	A/R - Operations	18,105	
BS03	10200.000	A/R - Medicaid	A/R - Operations	85,891	
BS03	10800.000	A/R - Supported Living	A/R - Operations	2,940	
BS03	12000.000	A/R - Allowance for Bad Debt	A/R - Operations	(25,000)	81,935
BS04	14500.000	Inventory - Villa	Inventory	2,908	2,908
BS06	15200.000	Prepaid - Insurance	Prepaid Expenses	6,117	6,117

BS13	16115.000	Land - SLF	Fixed Assets	30,000	30,000
BS14	16130.000	Land Improvement - SLF	Fixed Assets	192,499	
BS14	16220.00	Building - SLF	Fixed Assets	1,887,942	2,080,441
BS16	16210.000	Furniture Fixtures & Equipment - SLF	Fixed Assets	138,398	138,398
BS17	16510.000	Accum. Dep. - Building SLF	Fixed Assets	(438,812)	
BS17	16520.000	Acum. Dep. - Land Improvement SLF	Fixed Assets	(117,390)	
BS17	16610.000	Accum. Dep. - FF&E SLF	Fixed Assets	(128,279)	(684,481)
BS26	20010.000	Accounts Payable	Current Liabilities	(10,362)	
BS26	20011.000	Accounts Payable - Management Fees	Current Liabilities	0	(10,362)
BS29	21580.000	Intercompany Account	Current Liabilities	(435,669)	
BS29	25200.000	Due To/From Parent Company	Long Term Liabilities	(28,033)	(463,702)
BS30	20155.000	Christmas Club	Current Liabilities	(840)	
BS30	20200.000	Accrued Wages	Current Liabilities	(5,664)	
BS30	20205.000	Accrued Vacation	Current Liabilities	(6,277)	
BS30	20300.000	Employee Benefits	Current Liabilities	0	(12,781)
BS32	20240.000	Accrued Interest	Current Liabilities	(5,736)	(5,736)
BS34	20110.000	Federal Withholding	Current Liabilities	(878)	
BS34	20120.000	State Withholding	Current Liabilities	(472)	
BS34	20130.000	FICA Liability - Social Security	Current Liabilities	(601)	
BS34	20135.000	FICA W/H - Social Security	Current Liabilities	(601)	
BS34	20140.000	FICA Liability - Medicare	Current Liabilities	(140)	
BS34	20145.000	FICA W/H - Medicare	Current Liabilities	(140)	
BS34	21000.000	Unemployment Liability	Current Liabilities	(1,180)	(4,012)
BS35	21520.000	Security Deposits	Current Liabilities	(9,201)	(9,201)
BS38	25100.000	Notes Payable	Long Term Liabilities	(2,294,576)	(2,294,576)
BS47	30800.000	Retained Earnings	Equity	1,194,305	1,194,305

TOTAL	0	0
NET LOSS (INCOME)		(77,381)

**OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY
RELATED PARTY MGMT ALLOCATION
AUGUST 31 2014**

	HOME OFF ALLOW EXP	OAK VILLA PORTION
2 MAINTANENCE	3,497	217
3 UTILITIES	3,873	241
10 ACCOUNTING	70,585	4,389
10 SALARIES	413,301	25,700
10 A&G	41,128	2,558
10 TRAVEL	0	0
12 EMPLOYEE BENEFITS	103,388	6,429
13 INSURANCE	6,486	403
17 DEPRECIATION	23,271	1,447
18 INTEREST EXPENSE	64,860	4,033
21 RENTAL & LEASING	3,491	217
	<u>733,882</u>	<u>45,634</u>

NOTE: NO MGMT FEES WERE CHARGED TO OAKVIEW VILLA

HEIGHTS	1	4,908,417	40.35%	296,121
VILLA	2	756,435	6.22%	45,635
CAMPBELL	3	3,516,310	28.91%	212,136
PIGGOTT	4	1,957,929	16.10%	118,120
MAGNOLIA	5	1,025,522	8.43%	61,870
		<u>12,164,613</u>		<u>733,882</u>

**OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY
ADJUSTMENTS
AUGUST 31 2014**

NON-RESIDENT MEALS	(88)
INTEREST AND OTHER INVESTMENT INCOME	(5)
CABLE INCOME	(4,048)
MISC INCOME	(3,101)
MARKETING/PROMOTION	(611)
MANAGEMENT FEES	(45,000)
RELATED PARTY ADJUSTMENT	<u>45,634</u>
NET ADJUSTMENTS	<u><u>(7,219)</u></u>