

		FOR BHF USE			

LL2

Supportive Living Facility

**2015
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2015)**

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> <p>Address: <u>916 North Oak</u> <u>Mt Carmel</u> <u>62863</u> <small>Number City Zip Code</small></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%"> <tr> <td><input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input checked="" type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code <u>501(c)(3)</u></td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other</td> <td>_____</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>09/01/14</u> to <u>08/31/15</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>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:30%;">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td align="right"><u>12/31/2015</u> (Date)</td> </tr> <tr> <td></td> <td>(Type or Print Name) <u>Brett Millikin</u></td> <td></td> </tr> <tr> <td></td> <td>(Title) <u>CFO</u></td> <td></td> </tr> <tr> <td>Paid Preparer</td> <td>(Signed) _____</td> <td align="right">(Date)</td> </tr> <tr> <td></td> <td>(Print Name and Title) _____</td> <td></td> </tr> <tr> <td></td> <td>(Firm Name & Address) _____</td> <td></td> </tr> <tr> <td></td> <td>(Telephone) () _____</td> <td align="right">Fax # () _____</td> </tr> </table>	Officer or Administrator of Provider	(Signed) _____	<u>12/31/2015</u> (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) () _____	Fax # () _____
<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																																												
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<p>In the event there are further questions about this report, please contact: Name: <u>Brett Millikin</u> Telephone Number: (<u>870</u>) <u>598-1020 or 870 514-1271</u> 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:

09/01/14

Ending:

08/31/15

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	74,106	81,940	1,632	157,678		157,678	1
2	Housekeeping, Laundry and Maintenance	27,555	19,591	8,803	55,949	229	56,178	2
3	Heat and Other Utilities			44,738	44,738	(4,585)	40,153	3
4	Other (specify):							4
5	TOTAL General Services	101,661	101,531	55,173	258,365	(4,356)	254,009	5
B. Health Care and Programs								
6	Health Care/ Personal Care	164,391	1,512		165,903		165,903	6
7	Activities and Social Services		1,705		1,705		1,705	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	164,391	3,217		167,608		167,608	9
C. General Administration								
10	Administrative and Clerical	69,161	1,302	128,694	199,157	(85,407)	113,750	10
11	Marketing Materials, Promotions and Advertising			1,337	1,337	(1,337)		11
12	Employee Benefits and Payroll Taxes			64,286	64,286	8,340	72,626	12
13	Insurance-Property, Liability and Malpractice			20,919	20,919	1,018	21,937	13
14	Other (specify):							14
15	TOTAL General Administration	69,161	1,302	215,236	285,699	(77,386)	208,313	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	335,213	106,050	270,409	711,672	(81,742)	629,930	16
Capital Expenses								
D. Ownership								
17	Depreciation			71,250	71,250	1,455	72,705	17
18	Interest			68,328	68,328	4,106	72,434	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			5,295	5,295	303	5,598	21
22	Other (specify):							22
23	TOTAL Ownership			144,873	144,873	5,864	150,737	23
24	GRAND TOTAL (Sum of lines 16 and 23)	335,213	106,050	415,282	856,545	(75,878)	780,667	24

Facility Name: Oakview Villa

Report Period Beginning 09/01/14 Ending: 08/31/15

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 18.61	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	7	10.03	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1	10.00	6
7	Cook Helpers/Assistants	3	9.05	7
8	Dishwashers			8
9	Maintenance Workers	1	14.55	9
10	Housekeepers			10
11	Laundry			11
12	Managers	1	28.29	12
13	Other Administrative	1	10.00	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	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? \$ 56,076
(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:

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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	\$	\$ 463,437	1
2											2
3											3
4											4
5											5
Improvement Type											
6		Land Improvement		2005	179,669	11,978	15	11,978		125,768	6
7		Plumbing Improvements		2008	7,071	471	15	471		3,241	7
8		Patio		2010	3,367	225	15	225		1,136	8
9		Plumbing Improvements		2010	12,843	856	15	856		4,852	9
10		Gutters and Landscaping		2010	12,830	855	15	855		4,455	10
11		Boiler		2012	9,493	633	15	633		2,004	11
12		Flooring		2012	32,875	2,192	15	2,192		6,027	12
13		Flooring		2012	56,818	3,787	15	3,787		10,416	13
14		Flooring/Sidewalks		2014	13,676	934	15	934		934	14
15		Fencing/Flooring/Counter Tops		2014	20,737	843	10	843		843	15
16											16
17		TOTAL (lines 1 thru 16)			\$ 2,114,853	\$ 66,911		\$ 66,911	\$	\$ 623,113	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	\$ 140,720	\$ 4,339	\$ 4,339	\$	7	\$ 132,617	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 140,720	\$ 4,339	\$ 4,339	\$		\$ 132,617	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: 09/01/14

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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	Name of Lender	2		3	4	6		7	8	9	
			Related**				Purpose of Loan	Date of Note				
			YES	NO			Original	Balance				
		A. Directly Facility Related										
		Long-Term										
1		GERSHMAN MORTGAGE		X	MORTGAGE	8/31/13	\$ 2,325,122	\$ 2,263,100	8/31/53	3.0000	\$ 68,328	1
2						/ /			/ /			2
3						/ /			/ /			3
		Working Capital										
4		OAKVIEW HEIGHTS	X		LOAN	1/1/06	468,380	468,380	ON DEM	NONE		4
5						/ /			/ /			5
6						/ /			/ /			6
7		TOTAL Facility Related					\$ 2,793,502	\$ 2,731,480			\$ 68,328	7
		B. Non-Facility Related										
8						/ /			/ /			8
9						/ /			/ /			9
10		TOTALS (lines 7, 8 and 9)					\$ 2,793,502	\$ 2,731,480			\$ 68,328	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

Report Period Beginning: 09/01/14

Ending:

08/31/15

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 08/31/15

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 18,051	\$ 594,680	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	157,937	1,411,922	3
4	Supply Inventory (priced at)	4,883	18,558	4
5	Short-Term Investments			5
6	Prepaid Insurance	7,672	39,400	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)	\$ 188,543	\$ 2,064,560	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	2,114,853	8,259,964	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	140,720	1,018,320	16
17	Accumulated Depreciation (book methods)	(755,730)	(3,971,853)	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)	\$ 1,529,843	\$ 5,485,647	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,718,386	\$ 7,550,207	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 10,431	\$ 637,341	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	468,380	389,363	29
30	Accrued Salaries Payable	7,231	61,341	30
31	Accrued Taxes Payable	4,335	35,264	31
32	Accrued Interest Payable	5,658	20,275	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	ADV BILLING SEC DEPOSITS RES TRUS	10,754	19,124	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 506,789	\$ 1,162,708	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	2,263,100	9,208,558	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)	\$ 2,263,100	\$ 9,208,558	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,769,889	\$ 10,371,266	45
46	TOTAL EQUITY	\$ (1,051,503)	\$ (2,821,059)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,718,386	\$ 7,550,207	47

*(See instructions.)

Facility Name: Oakview Villa

Report Period Beginning: 09/01/14

Ending:

08/31/15

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	\$ 1,050,164	1
2	Discounts and Allowances	(139,873)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 910,291	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	235	12
13	Interest and Other Investment Income	5	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 240	14
D. Other Revenue (specify):			
15	Cable Income	4,736	15
16	Misc. Income	6,697	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)	\$ 921,964	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	258,365	19
20	Health Care/ Personal Care	167,608	20
21	General Administration	285,699	21
B. Capital Expense			
22	Ownership	144,873	22
C. Other Expenses			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26	Rounding	(1)	26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 856,544	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 65,420	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 65,420	31

**OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY
TRIAL BALANCE (GROUPING)
AUGUST 31 2015**

Sub1	Account Number	Account Description	Department	Amount	TOTAL
MEDICAID GROUPING					
A11	69110.000	Wages - Regular	Dietary	69,625	
A11	69150.000	Wages - Vacation/Holiday/Sick	Dietary	4,481	74,106
A12	69670.000	Supplies (Non-Food)	Dietary	5,417	
A12	69690.000	Raw Food	Dietary	76,266	
A12	69720.000	Small Equipment Purchase	Dietary	257	81,940
A13	69850.000	Purchased Services	Dietary	1,632	1,632
A21	72110.000	Wages - Regular	Plant & Maintenance	24,959	
A21	72150.000	Wages - Vacation/Holiday/Sick	Plant & Maintenance	2,596	27,555
A22	70660.000	Chemicals	Laundry	3,603	
A22	70670.000	Supplies	Laundry	1,701	
A22	71660.000	Chemicals	Housekeeping	410	
A22	71670.000	Supplies	Housekeeping	1,670	
A22	72660.000	Building Repair & Maintenance	Plant & Maintenance	5,967	
A22	72670.000	Supplies	Plant & Maintenance	1,548	
A22	72690.000	Grounds Maintenance	Plant & Maintenance	454	
A22	72695.000	Grounds Landscaping	Plant & Maintenance	52	
A22	72720.000	Small Equipment Purchase	Plant & Maintenance	897	
A22	72730.000	Repair & Maintenance	Plant & Maintenance	2,979	
A22	72900.000	Other	Plant & Maintenance	310	19,591
A23	70850.000	Purchased Services	Laundry	1,491	
A23	72540.000	Trash Removal	Plant & Maintenance	1,591	
A23	72550.000	Service Contracts	Plant & Maintenance	3,732	
A23	72675.000	Pest Control	Plant & Maintenance	1,322	
A23	72850.000	Purchased Services	Plant & Maintenance	667	8,803
A33	72520.000	Electricity	Plant & Maintenance	34,354	
A33	72525.000	Cable	Plant & Maintenance	4,407	
A33	72530.000	Water	Plant & Maintenance	3,947	
A33	72535.000	Sewer	Plant & Maintenance	2,030	44,738

B61	64100.000	Wages - R.N.	Nursing Non Distinct	23,381	
B61	64110.000	Wages - L.P.N.	Nursing Non Distinct	0	
B61	64120.000	Wages - Aides	Nursing Non Distinct	132,452	
B61	64150.000	Wages - Vacation/Holiday/Sick	Nursing Non Distinct	8,558	164,391
B62	64600.000	Supplies (Non-Medical)	Nursing Non Distinct	80	
B62	65600.000	Supplies (Non-Medical)	Nursing Res. Care	62	
B62	85690.000	Non-Legend Drugs	Pharmacy	142	
B62	86900.000	Non-Billable Non-Distinct	Medical Supplies	245	
B62	86915.000	Nursing Supplies	Medical Supplies	983	1,512
B72	61650.000	Supplies	Activities	1,294	
B72	61660.000	Entertainment	Activities	234	
B72	61810.000	Dues & Subscriptions	Activities	77	
B72	62650.000	Supplies	Social Services	60	
B72	62900.000	Other	Social Services	40	1,705
C101	73100.000	Wages - Administrator	General & Administration	58,840	
C101	73110.000	Wages - Regular	General & Administration	9,125	
C101	73150.000	Wages - Vacation/Holiday/Sick	General & Administration	1,195	69,161
C102	73670.000	Office Supplies	General & Administration	1,067	
C102	73860.000	Postage	General & Administration	235	1,302
C103	72500.000	Telephone/Internet	Plant & Maintenance	2,160	
C103	73445.000	Late Fees	General & Administration	55	
C103	73455.000	Service Charge	General & Administration	207	
C103	73520.000	Software Maintenance	General & Administration	3,083	
C103	73540.000	Bad Debt Expense	General & Administration	39,124	
C103	73750.000	Auto Expense	General & Administration	172	
C103	73810.000	Dues & Subscriptions	General & Administration	1,410	
C103	73815.000	Management Fees	General & Administration	80,000	
C103	73835.000	Background Check	General & Administration	40	
C103	73845.000	Drug Testing	General & Administration	50	
C103	73850.000	Purchased Services	General & Administration	1,879	
C103	73900.000	Miscellaneous	General & Administration	515	128,694
C113	73510.000	Advertising	General & Administration	794	
C113	73855.000	Marketing	General & Administration	543	1,337
C123	73200.000	Payroll Taxes	General & Administration	25,328	
C123	73250.000	Workers Compensation	General & Administration	23,360	

C123	73280.000	Unemployment	General & Administration	6,686	
C123	73300.000	Group Insurance	General & Administration	8,528	
C123	73901.000	Employee Benefits	General & Administration	384	64,286
C133	73525.000	Property Insurance	General & Administration	3,281	
C133	73530.000	Insurance	General & Administration	5,111	
C133	73537.000	MIP Insurance	General & Administration	12,527	20,919
D173	73550.000	Depreciation	General & Administration	71,250	71,250
D183	73435.000	Interest Expense	General & Administration	68,328	68,328
D213	69700.000	Equipment Rental	Dietary	485	
D213	70700.000	Equipment Rental	Laundry	1,008	
D213	73700.000	Equipment Rental	General & Administration	3,717	
D213	73740.000	Copier Equipment	General & Administration	85	5,295
FS01	41100.000	Room And Board	Private Certified	(779,135)	
FS01	42100.000	Room And Board	Medicaid Certified	(271,029)	(1,050,164)
FS02	41110.000	Less: Contractual Adjustment	Private Certified	61,911	
FS02	42110.000	Less: Contractual Adjustment	Medicaid Certified	77,961	139,873
FS12	59913.000	Donations	Other Revenue	(235)	(235)
FS13	59511.000	Interest Income	Other Revenue	(5)	(5)
FS15	59912.000	Cable Income	Other Revenue	(4,736)	(4,736)
FS16	59911.000	Misc. Income	Other Revenue	(6,697)	(6,697)
BS01	10010.000	Cash - Operating	Cash	7,378	
BS01	10015.000	Cash - Payroll	Cash	(82)	
BS01	10020.000	Cash - Petty	Cash	0	
BS01	10032.000	Cash - Resident Security Deposit Account	Cash	10,754	18,051
BS03	10100.000	A/R - Private	A/R - Operations	31,801	
BS03	10200.000	A/R - Medicaid	A/R - Operations	173,196	
BS03	10800.000	A/R - Supported Living	A/R - Operations	2,940	
BS03	12000.000	A/R - Allowance For Bad Debt	A/R - Operations	(50,000)	157,937
BS04	14500.000	Inventory - Villa	Inventory	4,883	4,883
BS06	15200.000	Prepaid - Insurance	Prepaid Expenses	7,672	7,672
BS13	16115.000	Land - SLF	Fixed Assets	30,000	30,000
BS14	16130.000	Land Improvement - SLF	Fixed Assets	208,937	
BS14	16220.00	Building - SLF	Fixed Assets	1,887,942	
BS14	16225.000	Building Improvements - SLF	Fixed Assets	17,974	2,114,853
BS16	16210.000	Furniture Fixtures & Equipment - SLF	Fixed Assets	140,720	140,720

BS17	16510.000	Accum. Dep. - Building SLF	Fixed Assets	(491,113)	
BS17	16515.000	Accum. Dep. - Building Improve. - SLF	Fixed Assets	(1,054)	
BS17	16520.000	Acum. Dep. - Land Improvement SLF	Fixed Assets	(130,946)	
BS17	16610.000	Accum. Dep. - FF&E SLF	Fixed Assets	(132,617)	(755,730)
BS26	20010.000	Accounts Payable	Current Liabilities	(10,431)	(10,431)
BS29	21580.000	Intercompany Account	Current Liabilities	(468,380)	(468,380)
BS30	20155.000	Christmas Club	Current Liabilities	0	
BS30	20200.000	Accrued Wages	Current Liabilities	(2,421)	
BS30	20205.000	Accrued Vacation	Current Liabilities	(4,810)	
BS30	20300.000	Employee Benefits	Current Liabilities	0	(7,231)
BS31	20110.000	Federal Withholding	Current Liabilities	(895)	
BS31	20120.000	State Withholding	Current Liabilities	(390)	
BS31	20130.000	FICA Liability - Social Security	Current Liabilities	(660)	
BS31	20135.000	FICA W/H - Social Security	Current Liabilities	(660)	
BS31	20140.000	FICA Liability - Medicare	Current Liabilities	(154)	
BS31	20145.000	FICA W/H - Medicare	Current Liabilities	(154)	
BS31	21000.000	Unemployment Liability	Current Liabilities	(1,421)	(4,335)
BS32	20240.000	Accrued Interest	Current Liabilities	(5,658)	(5,658)
BS35	21500.000	Advance Billing	Current Liabilities	0	
BS35	21520.000	Security Deposits	Current Liabilities	(10,754)	(10,754)
BS38	25100.000	Notes Payable	Long Term Liabilities	(2,263,100)	(2,263,100)
BS47	30800.000	Retained Earnings	Equity	1,116,924	1,116,924

TOTAL	0	0
NET LOSS (INCOME)		(65,420)

**OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY
RELATED PARTY MGMT ALLOCATION
AUGUST 31 2015**

	HOME OFF ALLOW EXP	OAK VILLA PORTION
2 MAINTANENCE	3,931	229
3 UTILITIES	2,593	151
10 ACCOUNTING	60,000	3,496
10 SALARIES	598,693	34,884
10 A&G	35,858	2,089
10 TRAVEL	0	0
12 EMPLOYEE BENEFITS	143,132	8,340
13 INSURANCE	17,470	1,018
17 DEPRECIATION	24,966	1,455
18 INTEREST EXPENSE	70,550	4,111
21 RENTAL & LEASING	5,194	303
	962,385	56,076

HEIGHTS	1	4,952,564	37.16%	357,631
VILLA	2	776,544	5.83%	56,075
CAMPBELL	3	3,845,094	28.85%	277,659
PIGGOTT	4	2,763,382	20.73%	199,547
MAGNOLIA	5	989,790	7.43%	71,475
		13,327,374		962,387

**OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY
ADJUSTMENTS
AUGUST 31 2015**

NON-RESIDENT MEALS	-
INTEREST AND OTHER INVESTMENT INCOME	(5)
CABLE INCOME	(4,736)
MISC INCOME	(6,697)
LATE FEES	(55)
BAD DEBT EXPENSE	(39,124)
MARKETING/PROMOTION	(1,337)
MANAGEMENT FEES	(80,000)
RELATED PARTY ADJUSTMENT	56,076
NET ADJUSTMENTS	<u>(75,878)</u>