

		FOR BHF USE			

LL2

Supportive Living Facility

**2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2016)**

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: 1000046</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%"> <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>09/01/2015</u> to <u>08/31/2016</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">12/30/2016</td> </tr> <tr> <td></td> <td>(Type or Print Name) <u>Brett Millikin</u></td> <td align="right">(Date)</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) _____	12/30/2016		(Type or Print Name) <u>Brett Millikin</u>	(Date)		(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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	(Telephone) (_____)	Fax # (_____)																																												
<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>MAIL TO: BUREAU OF HEALTH FINANCE IL DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001</p> <p align="right">Phone # (217) 782-1630</p>																																												

Facility Name: Oakview Villa

Report Period Beginning:

09/01/2015

Ending: 08/31/2016

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	81,248	80,661	1,454	163,363		163,363	1
2	Housekeeping, Laundry and Maintenance	27,403	18,149	5,119	50,671	228	50,899	2
3	Heat and Other Utilities			41,467	41,467	(4,423)	37,044	3
4	Other (specify):							4
5	TOTAL General Services	108,651	98,810	48,040	255,501	(4,195)	251,306	5
B. Health Care and Programs								
6	Health Care/ Personal Care	169,298	2,032		171,330		171,330	6
7	Activities and Social Services		1,849		1,849		1,849	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	169,298	3,881		173,179		173,179	9
C. General Administration								
10	Administrative and Clerical	68,487	2,052	67,561	138,100	(16,852)	121,248	10
11	Marketing Materials, Promotions and Advertising			1,767	1,767	(1,767)		11
12	Employee Benefits and Payroll Taxes			63,149	63,149	10,197	73,346	12
13	Insurance-Property, Liability and Malpractice			23,251	23,251	2,983	26,234	13
14	Other (specify):							14
15	TOTAL General Administration	68,487	2,052	155,728	226,267	(5,439)	220,828	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	346,436	104,743	203,768	654,947	(9,634)	645,313	16
Capital Expenses								
D. Ownership								
17	Depreciation			72,970	72,970	1,476	74,446	17
18	Interest			67,368	67,368	3,082	70,450	18
19	Real Estate Taxes					227	227	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			4,760	4,760	202	4,962	21
22	Other (specify):							22
23	TOTAL Ownership			145,098	145,098	4,987	150,085	23
24	GRAND TOTAL (Sum of lines 16 and 23)	346,436	104,743	348,866	800,045	(4,647)	795,398	24

Facility Name: Oakview Villa

Report Period Beginning: 09/01/2015

Ending:

08/31/2016

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 19.55	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	7	10.05	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	1	10.25	6
7	Cook Helpers/Assistants	4	9.17	7
8	Dishwashers			8
9	Maintenance Workers	1	14.66	9
10	Housekeepers			10
11	Laundry			11
12	Managers	1	27.99	12
13	Other Administrative	1	10.14	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	16	\$ 9.96	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? \$ 58,187

(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:

09/01/2015

Ending:

08/31/2016

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	\$	\$ 507,574	1
2											2
3											3
4											4
5											5
Improvement Type											
6		Land Improvement		2005	179,669	11,978	15	11,978		137,746	6
7		Plumbing Improvements		2008	7,071	471	15	471		3,712	7
8		Patio, Plumbing Improve, Gutters and Landscaping		2010	29,040	1,936	15	1,936		12,379	8
9		Boiler, Flooring		2012	99,186	6,612	15	6,612		25,060	9
10		Flooring/Sidewalks		2014	13,676	1,042	15	1,042		1,975	10
11		Fencing/Flooring/Counter Tops		2014	20,737	2,320	10	2,320		3,163	11
12		Carpet, Flooring, Plumbing		2015	10,516	513	10	513		513	12
13		Update Internet Wiring		2016	20,498	399	15	399		399	13
14							15				14
15							10				15
16											16
17	TOTAL (lines 1 thru 16)				\$ 2,145,867	\$ 69,408		\$ 69,408	\$	\$ 692,521	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	\$ 166,495	\$ 3,562	\$ 3,562	\$	7	\$ 136,180	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 166,495	\$ 3,562	\$ 3,562	\$		\$ 136,180	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: 09/01/2015

Ending: 08/31/2016

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	\$ 2,230,666	8/31/53	3.0000	\$ 67,368	1
2						/ /			/ /			2
3						/ /			/ /			3
		Working Capital										
4		OAKVIEW HEIGHTS	X		LOAN	1/1/06	425,637	425,637	ON DEM	NONE		4
5						/ /			/ /			5
6						/ /			/ /			6
7		TOTAL Facility Related					\$ 2,750,759	\$ 2,656,304			\$ 67,368	7
		B. Non-Facility Related										
8						/ /			/ /			8
9						/ /			/ /			9
10		TOTALS (lines 7, 8 and 9)					\$ 2,750,759	\$ 2,656,304			\$ 67,368	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: 09/01/2015

Ending:

08/31/2016

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 08/31/2016

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 16,080	\$ 536,868	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	236,422	1,618,014	3
4	Supply Inventory (priced at)	4,530	15,847	4
5	Short-Term Investments			5
6	Prepaid Insurance	3,829	10,462	6
7	Other Prepaid Expenses		3,022	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 260,861	\$ 2,184,213	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	2,145,867	8,304,671	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	166,495	1,038,632	16
17	Accumulated Depreciation (book methods)	(828,701)	(4,202,785)	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)	\$ 1,513,661	\$ 5,319,734	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,774,522	\$ 7,503,947	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,219	\$ 350,501	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	425,637	1,745,294	29
30	Accrued Salaries Payable	8,098	66,208	30
31	Accrued Taxes Payable	1,385	7,876	31
32	Accrued Interest Payable	5,577	19,985	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	ADV BILLING SEC DEPOSITS RES TRU	65,262	162,946	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 508,178	\$ 2,352,810	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	2,230,666	8,025,525	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)	\$ 2,230,666	\$ 8,025,525	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,738,844	\$ 10,378,335	45
46	TOTAL EQUITY	\$ (964,322)	\$ (2,874,388)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,774,522	\$ 7,503,947	47

*(See instructions.)

Facility Name: Oakview Villa

Report Period Beginning: 09/01/2015

Ending:

08/31/2016

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	\$ 1,062,192	1
2	Discounts and Allowances	(189,080)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 873,112	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	150	12
13	Interest and Other Investment Income		13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 150	14
D. Other Revenue (specify):			
15	Cable Income	4,635	15
16	Misc. Income	9,334	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 13,969	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 887,231	18

		2	
II. Expenses		Amount	
A. Operating Expenses			
19	General Services	255,501	19
20	Health Care/ Personal Care	173,179	20
21	General Administration	226,267	21
B. Capital Expense			
22	Ownership	145,098	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)	\$ 800,045	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 87,186	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 87,186	31
III. Net Resident Care Revenue detailed by Payer Source			
32	Medicaid - Net Inpatient Revenue	\$ 298,455	32
33	Private Pay - Net Inpatient Revenue	574,657	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 873,112	37

OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY
 TRIAL BALANCE (GROUPING)
 AUGUST 31 2016

Subt	Account Number	Account Description	Department	Amount	TOTAL
MEDICAID GROUPING					
A11	69110.000	Wages - Regular	Dietary	75,467	
A11	69150.000	Wages - Vacation/Holiday/Sick	Dietary	5,782	81,248
A12	69670.000	Supplies (Non-Food)	Dietary	9,966	
A12	69690.000	Raw Food	Dietary	69,967	
A12	69720.000	Small Equipment Purchase	Dietary	728	80,661
A13	69830.000	Education	Dietary	49	
A13	69850.000	Purchased Services	Dietary	1,405	1,454
A21	71100.000	Wages - Supervisor	Housekeeping	9	
A21	72110.000	Wages - Regular	Plant & Maintenance	24,958	
A21	72150.000	Wages - Vacation/Holiday/Sick	Plant & Maintenance	2,436	27,403
A22	70670.000	Supplies	Laundry	4,020	
A22	70690.000	Linens	Laundry	85	
A22	71670.000	Supplies	Housekeeping	1,293	
A22	72660.000	Building Repair & Maintenance	Plant & Maintenance	7,930	
A22	72670.000	Supplies	Plant & Maintenance	1,713	
A22	72690.000	Grounds Maintenance	Plant & Maintenance	934	
A22	72720.000	Small Equipment Purchase	Plant & Maintenance	1,634	
A22	72730.000	Repair & Maintenance	Plant & Maintenance	1,140	18,149
A23	70850.000	Purchased Services	Laundry	155	
A23	72540.000	Trash Removal	Plant & Maintenance	1,715	
A23	72550.000	Service Contracts	Plant & Maintenance	1,340	
A23	72675.000	Pest Control	Plant & Maintenance	1,889	5,119
A33	72510.000	Gas	Plant & Maintenance	1,582	
A33	72520.000	Electricity	Plant & Maintenance	29,419	
A33	72525.000	Cable	Plant & Maintenance	2,218	
A33	72530.000	Water	Plant & Maintenance	5,290	
A33	72535.000	Sewer	Plant & Maintenance	2,987	41,467
B61	64100.000	Wages - R.N.	Nursing Non Distinct	29,228	
B61	64120.000	Wages - Aides	Nursing Non Distinct	130,698	
B61	64150.000	Wages - Vacation/Holiday/Sick	Nursing Non Distinct	9,261	
B61	66120.000	Wages - Aides	Nursing Assisted Living	112	169,298
B62	86900.000	Non-Billable Non-Distinct	Medical Supplies	42	
B62	86915.000	Nursing Supplies	Medical Supplies	1,991	2,032
B72	61650.000	Supplies	Activities	1,300	
B72	61660.000	Entertainment	Activities	264	
B72	61810.000	Dues & Subscriptions	Activities	86	1,849
C101	73100.000	Wages - Administrator	General & Administration	58,227	
C101	73110.000	Wages - Regular	General & Administration	10,165	
C101	73150.000	Wages - Vacation/Holiday/Sick	General & Administration	95	68,487
C102	73670.000	Office Supplies	General & Administration	1,877	
C102	73860.000	Postage	General & Administration	175	2,052
C103	72500.000	Telephone/Internet	Plant & Maintenance	6,966	
C103	73400.000	Uniform Expense	General & Administration	81	
C103	73455.000	Service Charge	General & Administration	2	
C103	73520.000	Software Maintenance	General & Administration	9,633	
C103	73540.000	Bad Deb Expense	General & Administration	(2,907)	
C103	73720.000	Small Equipment Purchase	General & Administration	440	
C103	73750.000	Auto Expense	General & Administration	279	
C103	73810.000	Dues & Subscriptions	General & Administration	1,847	
C103	73815.000	Management Fees	General & Administration	50,005	
C103	73830.000	Education	General & Administration	49	
C103	73835.000	Background Check	General & Administration	180	
C103	73900.000	Miscellaneous	General & Administration	966	67,561
C113	73510.000	Advertising	General & Administration	1,592	
C113	73855.000	Marketing	General & Administration	1,175	1,767
C123	73200.000	Payroll Taxes	General & Administration	25,931	
C123	73250.000	Workers Compensation	General & Administration	21,940	
C123	73280.000	Unemployment	General & Administration	6,630	
C123	73300.000	Group Insurance	General & Administration	8,199	
C123	73901.000	Employee Benefits	General & Administration	449	63,149
C133	73525.000	Property Insurance	General & Administration	3,435	
C133	73530.000	Insurance	General & Administration	7,423	
C133	73537.000	MIP Insurance	General & Administration	12,393	23,251
D173	73530.000	Depreciation	General & Administration	72,970	72,970
D183	73435.000	Interest Expense	General & Administration	67,368	67,368
D213	69700.000	Equipment Rental	Dietary	836	
D213	73700.000	Equipment Rental	General & Administration	3,921	
D213	73740.000	Copier Equipment	General & Administration	3	4,760
FS01	41100.000	Room And Board	Private Certified	(621,094)	
FS01	42100.000	Room And Board	Medicaid Certified	(441,098)	(1,062,192)
FS02	40110.000	Less: Contractual Adjustment	Medicare Part A	(432)	
FS02	41110.000	Less: Contractual Adjustment	Private Certified	46,849	
FS02	42110.000	Less: Contractual Adjustment	Medicaid Certified	142,643	189,080
FS12	59913.000	Donations	Other Revenue	(150)	(150)
FS15	59912.000	Cable Income	Other Revenue	(4,635)	(4,635)
FS16	59911.000	Misc. Income	Other Revenue	(9,334)	(9,334)
BS01	10010.000	Cash - Operating	Cash	6,846	
BS01	10032.000	Cash - Resident Security Deposit Account	Cash	9,234	16,080
BS03	10100.000	A/R - Private	A/R - Operations	60,896	
BS03	10200.000	A/R - Medicaid	A/R - Operations	213,981	
BS03	10800.000	A/R - Supported Living	A/R - Operations	1,544	
BS03	12000.000	A/R - Allowance For Bad Debt	A/R - Operations	(40,000)	236,422
BS04	14500.000	Inventory - Villa	Inventory	4,530	4,530
BS06	15300.000	Prepaid - Insurance	Prepaid Expenses	3,829	3,829
BS13	16115.000	Land - SLF	Fixed Assets	30,000	30,000
BS14	16130.000	Land Improvement - SLF	Fixed Assets	210,779	
BS14	16220.000	Building - SLF	Fixed Assets	1,887,942	
BS14	16225.000	Building Improvements - SLF	Fixed Assets	47,146	2,145,867
BS16	16210.000	Furniture Fixtures & Equipment - SLF	Fixed Assets	166,495	166,495
BS17	16510.000	Accum. Dep. - Building SLF	Fixed Assets	(543,415)	
BS17	16515.000	Accum. Dep. - Building Improve. - SLF	Fixed Assets	(3,714)	
BS17	16520.000	Accum. Dep. - Land Improvement SLF	Fixed Assets	(145,393)	
BS17	16610.000	Accum. Dep. - FF&E SLF	Fixed Assets	(136,180)	(828,701)
BS29	20010.000	Accounts Payable	Current Liabilities	(42,119)	(42,119)
BS29	21580.000	Intercompany Account	Current Liabilities	(425,637)	(425,637)
BS30	20155.000	Christmas Club	Current Liabilities	90	
BS30	20200.000	Accrued Wages	Current Liabilities	(3,744)	
BS30	20205.000	Accrued Vacation	Current Liabilities	(4,444)	(8,098)
BS31	21000.000	Unemployment Liability	Current Liabilities	(1,385)	(1,385)
BS32	20240.000	Accrued Interest	Current Liabilities	(5,577)	(5,577)
BS35	21500.000	Advance Billing	Current Liabilities	(56,028)	
BS35	21520.000	Security Deposits	Current Liabilities	(9,234)	(65,262)
BS38	25100.000	Notes Payable	Long Term Liabilities	(2,230,666)	(2,230,666)
BS47	30800.000	Retained Earnings	Equity	1,051,505	1,051,505
TOTAL				0	0
NET LOSS (INCOME)				(87,182)	(87,182)

**OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY
RELATED PARTY MGMT ALLOCATION
AUGUST 31 2016**

	HOME OFF ALLOW EXP	OAK VILLA PORTION
2 Housekeeping, Laundry a	4,325	228
3 Heat and Other Utilities	4,031	212
10 Administrative and Cleric	750,923	39,580
12 Employee Benefits and P:	193,471	10,197
13 Insurance-Property, Liabi	56,594	2,983
17 Depreciation	27,994	1,476
18 Interest	58,473	3,082
19 Real Estate Taxes	4,305	227
21 Rent -- Equipment	3,836	202
	<u>1,103,953</u>	<u>58,187</u>

HEIGHTS	1	5,061,328	35.57%	392,649
VILLA	2	750,043	5.27%	58,187
CAMPBELL	3	4,234,194	29.76%	328,482
PIGGOTT	4	3,160,552	22.21%	245,190
MAGNOLIA	5	1,024,060	7.20%	79,446
		<u>14,230,177</u>		<u>1,103,954</u>

**OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY
ADJUSTMENTS
AUGUST 31 2016**

NON-RESIDENT MEALS	-
INTEREST AND OTHER INVESTMENT INCOME	-
CABLE INCOME	(4,635)
MISC INCOME	(9,334)
LATE FEES	-
BAD DEBT EXPENSE	2,907
MARKETING/PROMOTION	(1,767)
MANAGEMENT FEES	(50,005)
RELATED PARTY ADJUSTMENT	<u>58,187</u>
	(4,647)