

		FOR BHF USE			

LL2

Supportive Living Facility

**2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2013)**

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 St</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) 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%; border: none;"> <tr> <td style="width:33%; border: none;"><input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td style="width:33%; border: none;"><input type="checkbox"/> PROPRIETARY</td> <td style="width:33%; border: none;"><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td style="border: none;"><input checked="" type="checkbox"/> Charitable Corp.</td> <td style="border: none;"><input type="checkbox"/> Individual</td> <td style="border: none;"><input type="checkbox"/> State</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Trust</td> <td style="border: none;"><input type="checkbox"/> Partnership</td> <td style="border: none;"><input type="checkbox"/> County</td> </tr> <tr> <td style="border: none;">IRS Exemption Code _____</td> <td style="border: none;"><input type="checkbox"/> Corporation</td> <td style="border: none;"><input type="checkbox"/> Other _____</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"><input type="checkbox"/> "Sub-S" Corp.</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"><input type="checkbox"/> Limited Liability Co.</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"><input type="checkbox"/> Trust</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"><input type="checkbox"/> Other _____</td> <td style="border: none;"></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 _____	<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>09/01/12</u> to <u>08/31/2013</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%; border: none;"> <tr> <td style="width:30%; border: none;">Officer or Administrator of Provider</td> <td style="border: none;">(Signed) _____</td> <td style="border: none;">12/31/2013 (Date)</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">(Type or Print Name) <u>Brett Millikin</u></td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">(Title) _____</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">Paid Preparer</td> <td style="border: none;">(Signed) _____</td> <td style="border: none;">(Date)</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">(Print Name and Title) _____</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">(Firm Name & Address) _____</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">(Telephone) () _____</td> <td style="border: none;">Fax # () _____</td> </tr> </table>	Officer or Administrator of Provider	(Signed) _____	12/31/2013 (Date)		(Type or Print Name) <u>Brett Millikin</u>			(Title) _____		Paid Preparer	(Signed) _____	(Date)		(Print Name and Title) _____			(Firm Name & Address) _____			(Telephone) () _____	Fax # () _____
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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>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: 09/01/12 Ending: 08/31/2013

III. STATISTICAL DATA

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

Date of change in certified units / /

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	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 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	2,566	5,557		8,123	5
6	Double Unit	730	1,477		2,207	6
7	Other					7
8	TOTALS	3,296	7,034		10,330	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 74.48%

D. Indicate the number of paid bed-hold days the SLF had during this year

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

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES NO

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

H. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

I. Is your fiscal year identical to your tax year? YES NO

Tax Year: 08/31/2013 Fiscal Year: 08/31/2013

* 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

Report Period Beginning:

09/01/12

Ending: 08/31/2013

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	85,099	85,936	2,056	173,091	(2,493)	170,598	1
2	Housekeeping, Laundry and Maintenance	24,285	26,860	5,220	56,365		56,365	2
3	Heat and Other Utilities			47,540	47,540	(4,132)	43,408	3
4	Other (specify):							4
5	TOTAL General Services	109,384	112,796	54,816	276,996	(6,625)	270,371	5
B. Health Care and Programs								
6	Health Care/ Personal Care	175,890	902		176,792		176,792	6
7	Activities and Social Services	17,756	756		18,512		18,512	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	193,646	1,658		195,304		195,304	9
C. General Administration								
10	Administrative and Clerical	91,657	6,494	31,605	129,756	26,067	155,823	10
11	Marketing Materials, Promotions and Advertising			98	98		98	11
12	Employee Benefits and Payroll Taxes			103,606	103,606	2,804	106,410	12
13	Insurance-Property, Liability and Malpractice			18,974	18,974	4,740	23,714	13
14	Other (specify):							14
15	TOTAL General Administration	91,657	6,494	154,283	252,434	33,611	286,045	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	394,687	120,948	209,099	724,734	26,986	751,720	16
Capital Expenses								
D. Ownership								
17	Depreciation			68,208	68,208	1,127	69,335	17
18	Interest			245,880	245,880	3,813	249,693	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			548	548	254	802	21
22	Other (specify):							22
23	TOTAL Ownership			314,636	314,636	5,194	319,830	23
24	GRAND TOTAL (Sum of lines 16 and 23)	394,687	120,948	523,735	1,039,370	32,180	1,071,550	24

Facility Name: Oakview Villa

Report Period Beginning 09/01/12 Ending: 08/31/2013

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 17.83	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	6	9.69	3
4	Activity Director & Assistants	1	10.25	4
5	Social Service Workers			5
6	Head Cook		9.75	6
7	Cook Helpers/Assistants	5	9.01	7
8	Dishwashers			8
9	Maintenance Workers	1	14.00	9
10	Housekeepers			10
11	Laundry			11
12	Managers	1	24.87	12
13	Other Administrative	1	15.90	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	16	\$ 11.67	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

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? \$ 39,018

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:

09/01/12

Ending:

08/31/2013

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	2005	\$ 1,765,474	\$ 44,137	40	\$ 44,137	\$	\$ 375,165	1
2											2
3											3
4											4
5											5
Improvement Type											
6		Land Improvement		2005	179,669	11,978	15	11,978		101,812	6
7		Plumbing Improvements		2008	7,071	471	15	471		2,298	7
8		Patio		2010	3,367	225	15	225		687	8
9		Plumbing Improvements		2010	12,843	856	15	856		3,139	9
10		Gutters and Landscaping		2010	12,830	855	15	855		2,744	10
11		Boiler		2012	9,493	633	15	633		738	11
12		Flooring		2012	32,875	1,644	15	1,644		1,644	12
13		Flooring		2012	56,818	2,841	15	2,841		2,841	13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 2,080,440	\$ 63,640		\$ 63,640	\$	\$ 491,068	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	\$ 5,695	\$ 5,695	\$	7	\$ 123,710	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 138,399	\$ 5,695	\$ 5,695	\$		\$ 123,710	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: 09/01/12

Ending: 08/31/2013

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	\$ 2,325,122	8/31/53	3.0000	\$ 245,880
2					/ /			/ /		
3					/ /			/ /		
	Working Capital									
4	OAKVIEW HEIGHTS	X		LOAN	1/1/06	434,840	434,840	ON DEM	NONE	
5					/ /			/ /		
6					/ /			/ /		
7	TOTAL Facility Related					\$ 2,759,962	\$ 2,759,962			\$ 245,880
	B. Non-Facility Related									
8	GEN BAPTIST NH BOARD	X		LOAN	1/1/06	29,118	29,118	ON DEM	NONE	
9					/ /			/ /		
10	TOTALS (lines 7, 8 and 9)					\$ 2,789,080	\$ 2,789,080			\$ 245,880

* 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: 09/01/12

Ending:

08/31/2013

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 08/31/2013

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,288	\$ 342,495	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	96,871	1,084,841	3
4	Supply Inventory (priced at)	4,822	35,349	4
5	Short-Term Investments			5
6	Prepaid Insurance	8,777	37,519	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)	\$ 111,758	\$ 1,500,204	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	8,174,103	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	138,398	943,699	16
17	Accumulated Depreciation (book methods)	(614,778)	(3,489,504)	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)	\$ 1,634,061	\$ 5,807,514	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,745,819	\$ 7,307,718	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 73,495	\$ 798,105	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	463,957	1,723,266	29
30	Accrued Salaries Payable	15,275	90,658	30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	5,924	21,231	32
33	Deferred Compensation			33
34	Federal and State Income Taxes	5,315	42,810	34
	Other Current Liabilities(specify):			
35	ADV BILLING SEC DEP RES TRUST	51,035	4,607	35
36	ACCRUED PROVIDER TAX		8,370	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 615,001	\$ 2,689,047	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	2,325,123	8,332,400	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)	\$ 2,325,123	\$ 8,332,400	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,940,124	\$ 11,021,447	45
46	TOTAL EQUITY	\$ (1,194,305)	\$ (3,713,729)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 1,745,819	\$ 7,307,718	47

*(See instructions.)

Facility Name: Oakview Villa

Report Period Beginning: 09/01/12

Ending:

08/31/2013

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	\$ 935,806	1
2	Discounts and Allowances	(118,461)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 817,345	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	2,493	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 2,493	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	1	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1	14
D. Other Revenue (specify):			
15	CABLE INCOME	4,330	15
16	MISC INCOME	14	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 4,344	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 824,183	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	276,996	19
20	Health Care/ Personal Care	195,304	20
21	General Administration	252,434	21
B. Capital Expense			
22	Ownership	314,636	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)	\$ 1,039,370	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (215,187)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (215,187)	31

Account Number	Account Description	Department	Amount	TOTAL
IG				
69100.000	Wages - Supervisor	Dietary	624	
69110.000	Wages - Regular	Dietary	79,322	
69150.000	Wages - Vacation/Holiday/Sick	Dietary	5,153	85,099
69660.000	Chemicals	Dietary	5,694	
69670.000	Supplies (Non-Food)	Dietary	11,406	
69690.000	Raw Food	Dietary	68,458	
69720.000	Small Equipment Purchase	Dietary	379	85,936
69730.000	Equipment Repair & Maintenance	Dietary	74	
69820.000	Travel & Seminars	Dietary	30	
69850.000	Purchased Services	Dietary	1,953	2,056
72110.000	Wages - Regular	Plant & Maintenance	22,771	
72150.000	Wages - Vacation/Holiday/Sick	Plant & Maintenance	1,514	24,285
70670.000	Supplies	Laundry	229	
71660.000	Chemicals	Housekeeping	(137)	
71670.000	Supplies	Housekeeping	3,896	
71730.000	Equipment Repair & Maintenance	Housekeeping	282	
72660.000	Building Repair & Maintenance	Plant & Maintenance	12,800	
72670.000	Supplies	Plant & Maintenance	2,742	
72680.000	Freight	Plant & Maintenance	138	
72690.000	Grounds Maintenance	Plant & Maintenance	359	
72695.000	Grounds Landscaping	Plant & Maintenance	50	
72720.000	Small Equipment Purchase	Plant & Maintenance	3,626	
72730.000	Repair & Maintenance	Plant & Maintenance	2,875	26,860
72540.000	Trash Removal	Plant & Maintenance	1,705	
72550.000	Service Contracts	Plant & Maintenance	3,330	
72850.000	Purchased Services	Plant & Maintenance	175	
72900.000	Other	Plant & Maintenance	10	5,220
72510.000	Gas	Plant & Maintenance	4,319	
72520.000	Electricity	Plant & Maintenance	30,880	
72525.000	Cable	Plant & Maintenance	4,920	

72530.000	Water	Plant & Maintenance	4,606	
72535.000	Sewer	Plant & Maintenance	2,815	47,540
64100.000	Wages - R.N.	Nursing Non Distinct	38,945	

1 2013

	HOME OFF ALLOW EXP	OAK VILLA PORTION
3 UTILITIES	2,718	198
10 ACCOUNTING	167,094	12,157
10 SALARIES	155,166	11,289
10 A&G	14,406	1,048
10 TRAVEL	21,809	1,587
12 EMPLOYEE BENEFITS	38,543	2,804
13 INSURANCE	65,154	4,740
17 DEPRECIATION	15,490	1,127
18 INTEREST EXPENSE	52,420	3,814
21 RENTAL & LEASING	3,492	254
	<u>536,292</u>	<u>39,018</u>

MGMT FEES WERE CHARGED TO OAKVIEW VILLA

1	5,339,720	37.38%	200,453
2	1,039,372	7.28%	39,018
3	958,504	6.71%	35,982
4	4,212,021	29.48%	158,119
5	2,736,246	19.15%	102,720
	<u>14,285,863</u>		<u>536,292</u>

AUGUST 31 2013

NON-RESIDENT MEALS	(2,493)
INTEREST AND OTHER INVESTMENT INCOME	(1)
CABLE INCOME	(4,330)
MISC INCOME	(14)
RELATED PARTY ADJUSTMENT	<u>39,018</u>
NET ADJUSTMENTS	<u><u>32,180</u></u>

