

# **PROPRIETARY FUND TYPES**

#### SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL NURSING HOME FUND

	Original Budget		Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 14,383,100	\$ 14,383,100	\$ 14,544,111
Other revenues	9,800	9,800	7,565
			<u> </u>
Total operating revenues	14,392,900	14,392,900	14,551,676
OPERATING EXPENSES			
Administration	3,839,200	2,041,100	1,971,529
Operations			
Rehabilitation	971,400	1,010,400	1,009,988
Social services	175,900	233,700	232,820
Patient activities	152,700	226,500	223,718
Dietary	1,130,100	1,359,400	1,358,791
Nursing	6,011,200	7,715,700	7,657,644
Environmental services	621,400	775,100	774,561
Maintenance	554,300	572,200	571,767
Capital improvements	10,000	7,000	74,753
Depreciation	552,200	552,200	577,856
Total operating expenses	14,018,400	14,493,300	14,453,427
OPERATING INCOME (LOSS)	374,500	(100,400)	98,249
NON-OPERATING REVENUES (EXPENSES)	71 (00	71 (00	27 115
Investment income	71,600	71,600	27,115
Loss on disposal of capital assets Other income	(2,000)	(2,100)	(1,076) 30,078
Interest and fiscal charges on indebtedness	6,900 (125,000)	6,900 (125,000)	(109,676)
interest and fiscal charges on indeoteciness	(123,000)	(125,000)	(109,070)
Total non-operating revenues (expenses)	(48,500)	(48,600)	(53,559)
NET INCOME (LOSS) BEFORE TRANSFERS			
AND CONTRIBUTIONS	326,000	(149,000)	44,690
TRANSFERS			
Transfers (out)	(60,000)	(60,000)	(60,000)
Total transfers	(60,000)	(60,000)	(60,000)
CONTRIBUTIONS	35,400	35,400	290,665
NET INCOME (LOSS) (BUDGETARY BASIS)	\$ 301,400	\$ (173,600)	275,355
ADJUSTMENTS TO GAAP BASIS Capital expenses			73,751
NET INCOME GAAP BASIS			349,106
NET POSITION, JANUARY 1, 2013			10,367,679
NET POSITION, DECEMBER 31, 2013			\$ 10,716,785

## STATEMENT OF CASH FLOWS NURSING HOME FUND

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 13,890,703
Payments to suppliers	(4,775,253)
Payments to employees	(8,978,437)
r ayments to employees	(0,770,437)
Net cash from operating activities	137,013
CASH FLOWS FROM NONCAPITAL	
FINANCING ACTIVITIES	
Transfers to other funds	(60,000)
Net cash from noncapital financing activities	(60,000)
CASH FLOWS FROM CAPITAL AND RELATED	
FINANCING ACTIVITIES	
Interest paid on revenue bonds	(125,035)
Payments on revenue bonds	(615,000)
Payments for capital acquisitions	(73,751)
Net cash from capital and related financing activities	(813,786)
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipt of interest	26,898
Net cash from investing activities	26,898
NET INCREASE (DECREASE) IN CASH AND	
CASH EQUIVALENTS	(709,875)
CASH AND CASH EQUIVALENTS, JANUARY 1, 2013	5,528,121
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2013	\$ 4,818,246

# STATEMENT OF CASH FLOWS (Continued) NURSING HOME FUND

For the Year Ended December 31, 2013

## **RECONCILIATION OF OPERATING INCOME**

TO NET CASH FLOWS FROM	
OPERATING ACTIVITIES	
Operating income	\$ 172,000
Adjustments to reconcile operating income to	
net cash from operating activities	
Depreciation	577,856
Receipt of miscellaneous income	30,078
Receipt of donations	277,605
Effects of changes in operating assets and liabilities	
Accounts receivable	(968,656)
Prepaid expenses	87,206
Inventory	7,179
Accounts payable	(231,326)
Accrued payroll	25,865
Claims payable	183,510
Compensated absences payable	 (24,304)
NET CASH FROM OPERATING ACTIVITIES	\$ 137,013
NONCASH TRANSACTIONS	
Contributions	\$ 13,060
TOTAL NONCASH TRANSACTIONS	\$ 13,060

# SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL NURSING HOME FUND

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Net patient service revenue			
Patient care	\$ 4,063,900	\$ 4,063,900	\$ 4,892,250
State aid - patient care	5,390,200	5,390,200	5,246,307
Contributions from townships	176,600	176,600	149,247
Medicare	4,752,400	4,752,400	4,256,307
Total net patient service revenue	14,383,100	14,383,100	14,544,111
Other revenue			
Employee meals	9,800	9,800	7,565
Total other revenue	9,800	9,800	7,565
TOTAL OPERATING REVENUES	\$ 14,392,900	\$ 14,392,900	\$ 14,551,676

# SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL NURSING HOME FUND

	_	Original Budget		Final Budget	Actual
ADMINISTRATION					
Salaries and benefits					
Salaries	\$	273,700	\$	273,700	\$ 323,411
Overtime		-		-	23,793
On call		-		-	400
Shift differential		-		-	235
Supervisory differential		-		-	77
Weekend pay		-		-	571
Premium holiday		-		-	335
Health benefits		1,136,400		66,400	53,993
Life insurance		26,600		26,600	957
FICA		508,400		33,400	21,841
IMRF		697,800		42,800	32,162
Insurance buyback		-		-	1,600
Deferred compensation		-		-	4,892
Unemployment tax		49,800		49,800	914
Uniform allowance		22,800		22,800	6,357
Total salaries and benefits	\$	2,715,500	\$	515,500	\$ 471,538
Commodities and services					
Travel	\$	2,700	\$	2,700	\$ 2,324
Schools of instruction		4,000		4,000	3,637
Mileage - employee		1,200		1,200	1,276
Public notices		24,900		24,900	33,063
Memberships		18,600		18,600	16,105
Community relations		1,000		1,000	1,191
Maintenance - software		18,700		40,500	40,498
Maintenance - equipment		-		-	2,670
Postage		10,800		10,800	5,573
In-house copies		1,800		1,800	1,965
Telephone		22,000		22,000	26,203
Rental of equipment		13,200		13,200	9,566
Professional services		279,000		412,400	412,333
Commercial services		-		_	450
Chargeback		116,000		116,000	121,740
Background checks		3,800		3,800	3,550
Workers' compensation - medical		81,100		297,200	297,124
Workers' compensation - salary reimbursements		37,400		37,400	26,078
Workers' compensation - settlements		-		27,100	27,071
State provider fee		438,600		438,600	426,924
Medical expense		4,600		4,600	1,428
Loss on bad debts		20,000		20,000	-
Miscellaneous		-		-	133
Total commodities and services	\$	1,099,400	\$	1,497,800	\$ 1,460,902

#### SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued) NURSING HOME FUND

#### For the Year Ended December 31, 2013

	Original Budget		Final Budget			Actual
ADMINISTRATION (Continued)						
Supplies and materials						
Supplies	\$	22,100	\$	22,100	\$	28,673
Periodicals and subscriptions		2,200		5,700		10,416
Total supplies and materials		24,300		27,800		39,089
Total administration	\$	3,839,200	\$	2,041,100	\$	1,971,529
OPERATIONS						
Rehabilitation						
Salaries and benefits						
Salaries	\$	184,800	\$	184,800	\$	161,778
Overtime		-		-		11,833
On call		-		-		100
Premium holiday		-		-		1,023
Shift differential		-		-		109
Extra duty pay		-		-		680
Weekend pay		-		-		813
Recruitment		-		-		750
FICA		-		-		12,300
IMRF		-		-		18,485
Health insurance		-		77,000		51,473
Life insurance		-		-		761
Unemployment		-		-		416
Uniform allowance		-		-		875
Total salaries and benefits		184,800		261,800		261,396
Commodities and services						
Professional services		781,700		743,700		744,948
Supplies and materials						
Supplies		4,900		4,900		3,644
Total rehabilitation	\$	971,400	\$	1,010,400	\$	1,009,988
Social services						
Salaries and benefits						
Salaries	\$	170,800	\$	170,800	\$	159,774
Overtime		-		-		2,733
On call		-		-		2,500
Supervisory differential		-		-		109
Weekend		-		-		23
FICA		-		-		12,406
IMRF		-		-		17,971
Insurance buyback		-		-		5,600
Health insurance		-		59,000		26,736
Life insurance		-		-		676
Unemployment		-		-		400
Total salaries and benefits		170,800		229,800		228,928

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# SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued) NURSING HOME FUND

#### For the Year Ended December 31, 2013

OPERATIONS (Continued)           Social services (Continued)         Commodities and services         \$             1,000 \$             1,200 \$             1,200 \$             1,200 \$             1,225             Verearce of pay             -             -		Original Budget		Final Budget	Actual
Commodities and services         s         1,000         s         700         s         643           Professional services         2,000         1,100         1,080         2,100         2,100         2,100         2,169           Total commodities and services         \$         175,900         \$         2,390         3,892           Total social services         \$         175,900         \$         2,3700         \$         2,32,820           Patient activities         Salaries and benefits         \$         142,700         \$         1,22,5           Salaries and benefits         \$         142,700         \$         1,22,5 $-$ 7,53           Supervisory differential         -         -         7,53         -         7,50 $-$ 7,53           Supervisory differential         -         -         10,546         -         -         10,546           IMKF         -         -         -         10,546         -         -         7,80           Insurance buyback         -         -         -         2,800         2,2900         22,984           Life insurance         -         -         7,80         -         -         1					
Professional services         \$ 1,000         \$ 700         \$ 643           Community relations         2,000         2,100         2,160           Total commodities and services         \$ 175,900         \$ 233,700         \$ 232,820           Patient activities         Salaries and benefits         \$ 175,900         \$ 122,700         \$ 137,501           Overtime         -         -         3390         \$ 137,501           Overtime         -         -         1327           Weekend pay         -         -         733           Premium holiday         -         -         10,546           IMRF         -         -         718           Total salaries and benefits         142,700         194,700         192,092           Commodities and services         -         -         718           Total salaries and benefits         1,500         1,500         1,500	Social services (Continued)				
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Commodities and services				
Outings         2,100         2,100         2,169           Total commodities and services         5,100         3,900         3,892           Total social services         \$ 175,900         \$ 233,700         \$ 232,820           Patient activities         Salaries and benefits         Salaries and benefits         \$ 142,700         \$ 142,700         \$ 137,501           Overtime         -         -         337         \$ 137,501         -         1,227           Subdifferential         -         -         733         Premium holiday         -         -         1,237           Supervisory differential         -         -         10,546         -         -         2,800           Health insurance         -         -         2,800         -         -         2,800           Health insurance         -         -         2,800         -         -         2,800           Unemployment         -         -         -         2,800         -         -         2,800           Unemployment         -         -         7,18         -         -         1,900         1,92,092           Commodities and services         -         -         9,600         9,580         <	Professional services	\$ 1,000	\$	700	\$ 643
Total commodities and services $5,100$ $3,900$ $3,892$ Total social services       S $175,900$ S $233,700$ S $232,820$ Patient activities       Salaries and benefits       Salaries and benefits       Salaries       S $142,700$ S $142,700$ S $137,501$ Overtime       -       -       337       Shift differential       -       - $137,501$ Overtime       -       -       753       Premium holiday       -       -       753         Supervisory differential       -       -       10,546       10,546       10,546         INRF       -       -       10,546       10,546       142,700       192,092         Commodities and services       -       -       2,800       -       -       142,700       192,092         Commodities and services       -       -       -       718       -       -       1800       1,802       1,500       1,500       1,500       1,500       1,500       1,500       1,500       1,500       1,500       1,500       1,500       1,500       1,500       1,500       1,500       1,500       1,500	Community relations	2,000		1,100	1,080
Total social services         S         175,900         S         233,700         S         232,820           Patient activities         Salaries and benefits         Salaries         S         142,700         S         142,700         S         137,501           Overtime         -         -         337         337         Shift differential         -         -         1,225           Weekend pay         -         -         -         753         Premium holiday         -         -         -         1,225           Supervisory differential         -         -         -         287         -         -         287           Supervisory differential         -         -         -         10,546         -         -         14,340           Insurance buyback         -         -         2,800         -         -         2,800           Unemployment         -         -         -         718         -         -         649           Unemployment         -         -         3,000         2,975         -         4,800         4,788           Outings         -         1,500         1,500         1,500         1,508         -         9,6	Outings	 2,100		2,100	2,169
Patient activities         Salaries       \$ 142,700 \$ 142,700 \$ 142,700 \$ 137,501         Overtime       -       -       337         Shift differential       -       -       1,225         Weekend pay       -       -       753         Premium holiday       -       -       287         Supervisory differential       -       -       10,546         IMRF       -       -       10,546         IMRF       -       -       2,884         Life insurance       -       -       649         Unemployment       -       -       718         Total salaries and benefits       142,700       194,700       192,092         Commodities and services       -       -       -       718         Total salaries and benefits       -       -       3,000       2,975         Professional services       -       -       -       4,800       4,788         Outings       -       1,500       1,500       1,600       1,929         Insurance       -       -       -       1,600       1,929         Commodities and services       -       -       -       1,100       1,929	Total commodities and services	 5,100		3,900	3,892
Salaries       \$ 142,700       \$ 142,700       \$ 142,700       \$ 142,700       \$ 142,700       \$ 142,700       \$ 142,700       \$ 137,501         Overtine       -       -       337         Shift differential       -       -       1,225         Weekend pay       -       -       753         Premium holiday       -       -       287         Supervisory differential       -       -       52         FICA       -       -       287         MRF       -       -       2,800         Insurance buyback       -       -       2,800         Health insurance       -       52,000       22,884         Life insurance       -       -       649         Unemployment       -       -       718         Total salaries and benefits       142,700       194,700       192,092         Commodities and services       -       -       3,000       2,975         Total salaries and benefits       -       -       3,000       2,975         Supplies and materials       -       -       1,100       1,092         Qurings       -       1,100       1,683       -       9,600	Total social services	\$ 175,900	\$	233,700	\$ 232,820
Salaries       \$ 142,700       \$ 142,700       \$ 142,700       \$ 137,501         Overtime       -       -       337         Shift differential       -       -       327         Weekend pay       -       -       753         Premium holiday       -       -       287         Supervisory differential       -       -       10,546         IMRF       -       -       14,340         Insurance buyback       -       -       2,800         Health insurance       -       52,000       22,884         Life insurance       -       -       718         Total salaries and benefits       142,700       194,700       192,092         Commodities and services       -       -       1,500       1,500         Total salaries and benefits       142,700       194,700       192,092         Commodities and services       -       -       4,800       4,788         N.H. Christmas party       -       4,800       1,002       1,092         Resident events       -       9,600       9,580       -       1,100       1,043         Supplies and materials       -       1,500       20,000       19,9	Patient activities				
Overtime         -         -         337           Shift differential         -         -         1,225           Weekend pay         -         -         753           Premium holiday         -         -         287           Supervisory differential         -         -         52           FICA         -         -         10,546           IMRF         -         -         2,800           Health insurance         -         -         2,800           Health insurance         -         52,000         22,884           Life insurance         -         -         649           Unemployment         -         -         718           Total salaries and benefits         142,700         194,700         192,092           Commodities and services         -         4,800         4,788           Outings         -         4,780         -         4,780           Outings         -         1,500         1,500         1,992           Supplies and materials         -         9,600         9,580           Total commodities and services         1,500         20,000         19,943           Supplies and material	Salaries and benefits				
Shift differential       -       -       1,225         Weekend pay       -       -       753         Premium holiday       -       -       287         Supervisory differential       -       -       52         FICA       -       -       10,546         IMRF       -       -       14,340         Insurance buyback       -       -       2,800         Health insurance       -       52,000       22,884         Life insurance       -       -       649         Unemployment       -       -       718         Total salaries and benefits       142,700       194,700       192,092         Commodities and services       -       -       3,000       2,975         Professional services       1,500       1,500       1,508       1,992         Commodities and services       -       -       4,800       4,788         Outings       -       1,100       10,922       -       9,600       9,580         Total commodities and services       -       -       9,600       9,580         Total commodities and services       1,500       11,803       11,683         Supplies<	Salaries	\$ 142,700	\$	142,700	\$ 137,501
Weekend pay       -       -       753         Premium holiday       -       -       287         Supervisory differential       -       -       52         FICA       -       -       10,546         IMRF       -       -       2,800         Insurance buyback       -       -       2,800         Health insurance       -       52,000       22,884         Life insurance       -       -       718         Total salaries and benefits       142,700       194,700       192,092         Commodities and services       -       -       3,000       2,975         Professional services       -       -       4,800       4,788         Outings       -       1,500       1,500       1,500         N.H. Christmas party       -       -       9,600       9,580         Total commodities and services       -       9,600       9,580         Total commodities and services       -       1,500       11,683         Supplies and materials       -       1,600       11,683         Supplies and benefits       \$       152,700       \$       226,500       \$       223,718 <t< td=""><td>Overtime</td><td>-</td><td></td><td>-</td><td>337</td></t<>	Overtime	-		-	337
Premium holiday       -       -       287         Supervisory differential       -       -       52         FICA       -       -       10,546         MRF       -       -       14,340         Insurance buyback       -       -       2,800         Health insurance       -       52,000       22,884         Life insurance       -       -       649         Unemployment       -       -       718         Total salaries and benefits       142,700       194,700       192,092         Commodities and services       -       -       718         Total salaries and benefits       142,700       194,700       192,092         Commodities and services       -       -       3,000       2,975         Trofessional services       -       -       4,800       4,788         Outings       -       1,100       1,092       -       9,600       9,580         Total commodities and services       1,500       20,000       19,943       -       9,600       9,583         Supplies and materials       supplies       8,500       11,800       11,683       -       226,500       \$ 223,718	Shift differential	-		-	1,225
Supervisory differential       -       -       52         FICA       -       -       10,546         IMRF       -       -       14,340         Insurance buyback       -       -       2,800         Health insurance       -       52,000       22,884         Life insurance       -       -       649         Unemployment       -       -       718         Total salaries and benefits       142,700       194,700       192,092         Commodities and services       -       -       3,000       2,975         Professional services       1,500       1,500       1,500       1,508         N.H. Christmas party       -       4,800       4,788         Outings       -       9,600       9,580         Total commodities and services       -       9,600       9,580         Total commodities and services       1,500       20,000       19,943         Supplies       8,500       11,800       11,683         Supplies       8       152,700       \$ 226,500       \$ 223,718         Dietary       Salaries and benefits       \$ 573,700       \$ 567,742       20,007,742         Overtime       <	Weekend pay	-		-	753
FICA       -       -       10,546         IMRF       -       -       14,340         Insurance buyback       -       -       2,800         Health insurance       -       52,000       22,884         Life insurance       -       -       649         Unemployment       -       -       649         Total salaries and benefits       142,700       194,700       192,092         Commodities and services       -       -       3,000       2,975         Professional services       1,500       1,500       1,508         N.H. Christmas party       -       4,800       4,788         Outings       -       1,500       20,000       19,943         Supplies and materials       -       9,600       9,580         Total commodities and services       -       9,000       19,943         Supplies       1,500       20,000       19,943         Supplies and materials       -       5       52,700       \$ 226,500       \$ 223,718         Dietary       Salaries and benefits       -       -       16,022         Shift differential       -       -       7,961	Premium holiday	-		-	287
IMRF       -       -       14,340         Insurance buyback       -       -       2,800         Health insurance       -       52,000       22,884         Life insurance       -       -       649         Unemployment       -       -       718         Total salaries and benefits       142,700       194,700       192,092         Commodities and services       -       -       718         Technical equipment       -       -       3,000       2,975         Professional services       1,500       1,500       1,508         N.H. Christmas party       -       4,880       4,788         Outings       -       9,600       9,580         Total commodities and services       -       9,600       9,580         Total commodities and services       -       9,600       19,943         Supplies and materials       8,500       11,800       11,683         Supplies and benefits       \$       152,700       \$       226,500       \$       223,718         Dietary       Salaries and benefits       \$       573,700       \$       567,742       -       16,022         Shift differential       -	Supervisory differential	-		-	52
Insurance buyback       -       -       2,800         Health insurance       -       52,000       22,884         Life insurance       -       -       649         Unemployment       -       -       718         Total salaries and benefits       142,700       194,700       192,092         Commodities and services       -       -       3,000       2,975         Total salaries and benefits       -       -       3,000       2,975         Professional services       -       -       4,800       4,788         Outings       -       1,100       1,092         Resident events       -       9,600       9,580         Total commodities and services       1,500       20,000       19,943         Supplies and materials       8,500       11,800       11,683         Total patient activities       \$       152,700       \$       226,500       \$       223,718         Dietary       Salaries and benefits       \$       573,700       \$       567,742         Overtime       -       -       -       16,022         Shift differential       -       -       7,961		-		-	10,546
Health insurance       - $52,000$ $22,884$ Life insurance       -       - $649$ Unemployment       -       - $718$ Total salaries and benefits       142,700       194,700       192,092         Commodities and services       -       - $3,000$ $2,975$ Professional services       -       - $4,800$ $4,788$ Outings       -       1,100 $1,092$ Resident events       - $9,600$ $9,580$ Total commodities and services       - $9,600$ $9,580$ Total commodities and services       - $9,600$ $9,580$ Total commodities and services $1,500$ $20,000$ $19,943$ Supplies and materials $8,500$ $11,800$ $11,683$ Total patient activities       \$ $152,700$ \$ $226,500$ \$ $223,718$ Dietary       Salaries and benefits       Salaries and benefits $573,700$ \$ $573,700$ \$ $573,700$ \$ $567,742$ Overtime       -       -       -       - $7,961$	IMRF	-		-	14,340
Life insurance       -       -       649         Unemployment       -       -       718         Total salaries and benefits       142,700       194,700       192,092         Commodities and services       -       3,000       2,975         Technical equipment       -       3,000       2,975         Professional services       1,500       1,500       1,508         N.H. Christmas party       -       4,800       4,788         Outings       -       9,600       9,580         Total commodities and services       1,500       20,000       19,943         Supplies and materials $8,500$ 11,800       11,683         Supplies $8,500$ 11,800       11,683         Total patient activities       \$       152,700       \$       226,500       \$       223,718         Dietary       Salaries and benefits       \$       3slaries       \$       573,700       \$       573,700       \$       567,742         Overtime       \$       573,700       \$       573,700       \$       567,742         Overtime       \$       \$       7,961       \$       7,961	Insurance buyback	-		-	2,800
Unemployment       -       -       718         Total salaries and benefits $142,700$ $194,700$ $192,092$ Commodities and services       - $3,000$ $2,975$ Technical equipment       - $3,000$ $2,975$ Professional services $1,500$ $1,500$ $1,500$ N.H. Christmas party       - $4,800$ $4,788$ Outings       - $1,100$ $1,092$ Resident events       - $9,600$ $9,580$ Total commodities and services $1,500$ $20,000$ $19,943$ Supplies and materials $8,500$ $11,800$ $11,683$ Total patient activities $$ 152,700$ $$ 226,500$ $$ 223,718$ Dietary       Salaries and benefits $$ $573,700$ $$ 573,700$ $$ 573,700$ Salaries $$ $573,700$ $$ 573,700$ $$ 573,700$ $$ 573,700$ Shift differential       -       -       16,022         Shift differential       -       -       7,961	Health insurance	-		52,000	22,884
Total salaries and benefits       142,700       194,700       192,092         Commodities and services       -       3,000       2,975         Professional services       1,500       1,500       1,500         N.H. Christmas party       -       4,800       4,788         Outings       -       1,100       1,092         Resident events       -       9,600       9,580         Total commodities and services       1,500       20,000       19,943         Supplies and materials       8,500       11,800       11,683         Total patient activities       \$       152,700       \$       223,718         Dietary       Salaries and benefits       \$       573,700       \$       567,742         Overtime       -       -       -       16,022         Shift differential       -       -       7,961	Life insurance	-		-	649
Commodities and services       - $3,000$ $2,975$ Professional services $1,500$ $1,500$ $1,508$ N.H. Christmas party       - $4,800$ $4,788$ Outings       - $1,100$ $1,092$ Resident events       - $9,600$ $9,580$ Total commodities and services $1,500$ $20,000$ $19,943$ Supplies and materials $8,500$ $11,800$ $11,683$ Total patient activities       \$ $152,700$ \$ $226,500$ \$ $223,718$ Dietary       Salaries and benefits       \$ $573,700$ \$ $567,742$ $ 16,022$ Shift differential       -       -       - $7,961$	Unemployment	 -		-	718
Technical equipment       - $3,000$ $2,975$ Professional services $1,500$ $1,500$ $1,508$ N.H. Christmas party       - $4,800$ $4,788$ Outings       - $1,100$ $1,092$ Resident events       - $9,600$ $9,580$ Total commodities and services $1,500$ $20,000$ $19,943$ Supplies and materials $8,500$ $11,800$ $11,683$ Total patient activities $$ 152,700$ $$ 226,500$ $$ 223,718$ Dietary       Salaries and benefits $$ 573,700$ $$ 573,700$ $$ 567,742$ Overtime $$ 573,700$ $$ 573,700$ $$ 567,742$ $$ 573,700$ $$ 573,700$ $$ 567,742$ $$ 0.0021$ $$ 573,700$ $$ 567,742$ $$ 0.0021$ $$ 573,700$ $$ 567,742$ $$ 0.0021$ $$ 573,700$ $$ 567,742$ $$ 0.0021$ $$ 0.0021$ $$ 0.0021$ $$ 0.0021$ $$ 0.0011$ $$ 0.0011$ $$ 0.0021$ $$ 0.0011$ $$ 0.0011$ $$ 0.0021$ $$ 0.0011$ $$ 0.001$	Total salaries and benefits	 142,700		194,700	192,092
Professional services $1,500$ $1,500$ $1,508$ N.H. Christmas party       - $4,800$ $4,788$ Outings       - $1,100$ $1,092$ Resident events       - $9,600$ $9,580$ Total commodities and services $1,500$ $20,000$ $19,943$ Supplies and materials $1,500$ $20,000$ $19,943$ Total patient activities $\$$ $152,700$ $\$$ $226,500$ $\$$ Dietary       Salaries and benefits $\$$ $573,700$ $\$$ $567,742$ Overtime       -       - $16,022$ - $ 16,022$ Shift differential       -       - $ 7,961$	Commodities and services				
N.H. Christmas party       - $4,800$ $4,788$ Outings       - $1,100$ $1,092$ Resident events       - $9,600$ $9,580$ Total commodities and services $1,500$ $20,000$ $19,943$ Supplies and materials $8,500$ $11,800$ $11,683$ Total patient activities $\frac{$}{$}$ $152,700$ $\frac{$}{$}$ $226,500$ $\frac{$}{$}$ Dietary       Salaries and benefits $\frac{$}{$}$ $573,700$ $\frac{$}{$}$ $567,742$ Overtime       -       - $16,022$ - $7,961$	Technical equipment	-		3,000	2,975
Outings       -       1,100       1,092         Resident events       -       9,600       9,580         Total commodities and services       1,500       20,000       19,943         Supplies and materials       \$,500       11,800       11,683         Total patient activities       \$ 152,700       \$ 226,500       \$ 223,718         Dietary       Salaries and benefits       \$ 573,700       \$ 567,742         Overtime       -       -       16,022         Shift differential       -       -       7,961	Professional services	1,500		1,500	1,508
Resident events       -       9,600       9,580         Total commodities and services       1,500       20,000       19,943         Supplies and materials       \$,500       11,800       11,683         Total patient activities       \$ 152,700 \$ 226,500 \$ 223,718         Dietary       \$ 152,700 \$ 573,700 \$ 567,742         Salaries and benefits       \$ 573,700 \$ 573,700 \$ 567,742         Overtime       -       -       16,022         Shift differential       -       -       7,961	N.H. Christmas party	-		4,800	4,788
Total commodities and services       1,500       20,000       19,943         Supplies and materials       Supplies       8,500       11,800       11,683         Total patient activities       \$ 152,700 \$ 226,500 \$ 223,718         Dietary       Salaries and benefits       \$ 573,700 \$ 573,700 \$ 567,742         Overtime       -       -       16,022         Shift differential       -       -       7,961	Outings	-		1,100	1,092
Supplies and materials       8,500       11,800       11,683         Supplies       \$ 152,700       \$ 226,500       \$ 223,718         Dietary       Salaries and benefits       \$ 573,700       \$ 573,700       \$ 567,742         Overtime       -       -       16,022         Shift differential       -       -       7,961	Resident events	 -		9,600	9,580
Supplies       8,500       11,800       11,683         Total patient activities       \$ 152,700 \$ 226,500 \$ 223,718         Dietary       Salaries and benefits         Salaries       \$ 573,700 \$ 573,700 \$ 567,742         Overtime       -       -         Shift differential       -       -	Total commodities and services	 1,500		20,000	19,943
Total patient activities       \$ 152,700 \$ 226,500 \$ 223,718         Dietary       Salaries and benefits         Salaries       \$ 573,700 \$ 573,700 \$ 567,742         Overtime       -       -         Shift differential       -       -	Supplies and materials				
Dietary Salaries and benefits Salaries\$ 573,700 \$ 573,700 \$ 567,742OvertimeShift differential7,961	Supplies	 8,500		11,800	11,683
Salaries\$ 573,700\$ 573,700\$ 567,742Overtime16,022Shift differential7,961	Total patient activities	 152,700	\$	226,500	\$ 223,718
Salaries\$ 573,700\$ 573,700\$ 567,742Overtime16,022Shift differential7,961	Dietary				
Salaries       \$ 573,700       \$ 573,700       \$ 567,742         Overtime       -       -       16,022         Shift differential       -       -       7,961					
Overtime16,022Shift differential7,961		\$ 573,700	\$	573,700	\$ 567,742
Shift differential 7,961		-		-	
,		-		-	
	Extra duty pay	-		-	800

(This schedule is continued on the following pages.) - 175 -

#### SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued) NURSING HOME FUND

#### For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary (Continued)			
Salaries and benefits (Continued)			
Weekend pay	\$ -	\$ -	\$ 6,313
Premium holiday	-	-	4,794
FICA	-	-	44,835
IMRF	-	-	49,758
Insurance buyout	-	-	11,200
Health insurance	-	249,000	98,610
Life insurance	-	-	3,074
HSA benefit	-	-	2,964
Unemployment	-	-	3,562
Uniform allowance	-	-	4,490
Total salaries and benefits	573,700	822,700	822,125
Commodities and supplies			
Professional services	27,500	27,500	28,174
Supplies and materials			
Supplies	49,700	33,700	33,518
Chemicals	11,200	11,200	11,947
Groceries	406,100	406,100	410,399
Supplements	61,900	58,200	52,628
Total supplies and materials	528,900	509,200	508,492
Total dietary	\$ 1,130,100	\$ 1,359,400	\$ 1,358,791
Nursing			
Salaries and benefits			
Salaries	\$ 4,849,900	\$ 6,084,900	\$ 4,101,087
Overtime	¢ 1,019,900 -	-	251,923
On call	-	-	2,300
Workers' compensation	-	-	26,586
Shift differential	-	-	190,767
Supervisory differential	-	-	12,260
Extra duty pay	-	-	56,705
Weekend pay	-	-	30,844
Recruitment	4,000	4,000	9,825
Point bonus	3,500	3,500	4,425
Premium holiday	- ,	-	38,280
FICA	-	-	352,963
IMRF	-	-	481,583
Insurance buyback	-	-	89,600
Health insurance	-	317,000	650,491
Life insurance	-	1,000	16,578
HSA benefit	-	-	4,501
Unemployment	-	-	16,409
Uniform allowance		-	15,270
Total salaries and benefits	4,857,400	6,410,400	6,352,397

(This schedule is continued on the following pages.) - 176 -

# SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued) NURSING HOME FUND

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Commodities and supplies			
Nurses registry service	\$ 317,000	\$ 322,000	\$ 468,211
Rental of equipment	58,600	58,600	57,240
Professional services	51,600	193,600	262,726
Outings	800	1,300	2,652
Resident entertainment	3,000	3,000	1,630
Drugs	344,900	344,900	218,134
Total commodities and supplies	775,900	923,400	1,010,593
Supplies and materials			
Supplies	377,900	381,900	294,654
Total nursing	\$ 6,011,200	\$ 7,715,700	\$ 7,657,644
Environmental services			
Salaries and benefits			
Salaries	\$ 325,300	\$ 325,300	\$ 307,779
Overtime	-	-	2,219
Shift differential	-	-	1,571
Extra duty pay	-	-	315
Weekend pay	-	-	2,860
Premium holiday	-	-	2,646
FICA	-	-	22,534
IMRF	-	-	32,269
Insurance buyback	-	-	5,600
Health insurance	-	-	103,774
Life insurance	-	163,000	2,259
Unemployment	-	-	1,919
Uniform allowance		-	2,060
Total salaries and benefits	325,300	488,300	487,805
Commodities and supplies			
Commercial services	221,100	213,600	213,532
Supplies and materials			
Supplies	75,000	73,200	72,971
Linens		-	253
Total supplies and materials	75,000	73,200	73,224
Total environmental services	\$ 621,400	\$ 775,100	\$ 774,561

# SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued) NURSING HOME FUND

	Original Budget	Final Budget	Actual	
<b>OPERATIONS</b> (Continued)				
Maintenance				
Salaries and benefits				
Salaries	\$ 117,100 \$	117,100	\$ 83,936	
Overtime	-	-	22,775	
On call	-	-	8,994	
Weekend pay	-	-	122	
Premium holiday	-	-	165	
FICA	-	-	8,192	
IMRF	-	-	11,808	
Health insurance	-	47,000	26,774	
Life insurance	-	-	368	
Unemployment	-	-	233	
Uniform allowance			350	
Total salaries and benefits	117,100	164,100	163,717	
Commodities and services				
Maintenance - vehicles	3,000	3,000	7,366	
Maintenance - building	21,800	21,800	31,721	
Maintenance - equipment	19,500	19,500	10,962	
Rental of equipment	1,200	1,200	1,251	
Utilities	304,900	275,800	265,601	
Commercial services	32,000	32,000	31,062	
Total commodities and services	382,400	353,300	347,963	
Supplies and materials				
Fuels and lubricants	1,500	1,500	2,285	
Parts and materials	53,300	53,300	57,802	
Total supplies and materials	54,800	54,800	60,087	
Total maintenance	\$ 554,300 \$	572,200	\$ 571,767	
Capital improvements	<u>\$ 10,000</u> \$	7,000	\$ 74,753	

# SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION NURSING HOME FUND

	Assets								
	Balances, January 1,		1.1.4.	D		Balances, December 31,			
	2013	Α	dditions	Ke	tirements	2013			
Buildings	\$ 12,176,529	\$	5,870	\$	-	\$ 12,182,399			
Improvements	927,196		34,768		-	961,964			
Furniture and fixtures	827,945		2,833		5,725	825,053			
Equipment	954,998		39,012		32,592	961,418			
Construction in progress	3,992		4,328		-	8,320			
	\$ 14,890,660	\$	86,811	\$	38,317	\$ 14,939,154			

	Accumulated Depreciation									
	Balances, anuary 1,						Balances, cember 31,			
	 2013	A	dditions	Ret	tirements		2013			
Buildings	\$ 6,038,423	\$	445,806	\$	-	\$	6,484,229			
Improvements	424,438		63,180		-		487,618			
Furniture and fixtures	751,681		19,840		4,682		766,839			
Equipment	 716,049		49,030		32,559		732,520			
	\$ 7,930,591	\$	577,856	\$	37,241	\$	8,471,206			

	Net Asset Value
Buildings	\$ 5,698,170
Improvements	474,346
Furniture and fixtures	58,214
Equipment	228,898
Construction in progress	8,320
	\$ 6,467,948