ENTERPRISE FUND

• Nursing Home Fund - to account for the revenues and expenses associated with the operation of the County Nursing Home. All activities are accounted for including, but not limited to, administration, operations, and maintenance.

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

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 14,934,800	\$ 14,934,800	\$ 14,017,513
Other revenues	8,200	8,200	4,798
Total operating revenues	14,943,000	14,943,000	14,022,311
OPERATING EXPENSES			
Administration	4,155,200	2,169,700	1,471,789
Operations	, ,	, ,	
Rehabilitation	1,064,400	1,139,900	1,008,071
Social services	183,900	245,900	239,926
Patient activities	162,700	213,700	208,401
Dietary	1,147,600	1,364,600	1,327,431
Nursing	6,169,400	7,466,400	7,400,438
Environmental services	595,200	757,200	729,732
Maintenance	515,800	636,800	609,354
Capital improvements	285,000	285,000	70,216
Depreciation	581,200	581,200	554,333
Total operating expenses	14,860,400	14,860,400	13,619,691
OPERATING INCOME	82,600	82,600	402,620
NON-OPERATING REVENUES (EXPENSES)			
Investment income	71,800	71,800	29,499
Loss on disposal of capital assets	-	-	(358)
Other income	145,900	145,900	5,314
Interest and fiscal charges on indebtedness	(100,400)	(100,400)	(84,988)
Total non-operating revenues (expenses)	117,300	117,300	(50,533)
NET INCOME BEFORE TRANSFERS			
AND CONTRIBUTIONS	199,900	199,900	352,087
TRANSFERS			
Transfers (out)	(73,000)	(73,000)	(73,000)
Total transfers	(73,000)	(73,000)	(73,000)
CONTRIBUTIONS	30,400	30,400	26,053
NET INCOME - BUDGETARY BASIS	\$ 157,300	\$ 157,300	305,140
ADJUSTMENTS TO GAAP BASIS Capital expenses		-	69,514
NET INCOME GAAP BASIS			374,654
NET POSITION, JANUARY 1, 2014		-	10,716,785
NET POSITION, DECEMBER 31, 2014		-	\$ 11,091,439

STATEMENT OF CASH FLOWS NURSING HOME FUND

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 13,612,968
Payments to suppliers	(4,438,038)
Payments to employees	(8,684,254)
Net cash from operating activities	490,676
CASH FLOWS FROM NONCAPITAL	
FINANCING ACTIVITIES	
Transfers to other funds	(73,000)
Net cash from noncapital financing activities	(73,000)
CASH FLOWS FROM CAPITAL AND RELATED	
FINANCING ACTIVITIES	
Interest paid on revenue bonds	(100,433)
Payments on revenue bonds	(641,250)
Payments for capital acquisitions	(69,514)
Net cash from capital and related financing activities	(811,197)
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipt of interest	29,365
Net cash from investing activities	29,365
NET INCREASE (DECREASE) IN CASH AND	
CASH EQUIVALENTS	(364,156)
CASH AND CASH EQUIVALENTS, JANUARY 1, 2014	4,818,246
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2014	\$ 4,454,090

STATEMENT OF CASH FLOWS (Continued) NURSING HOME FUND

RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM		
OPERATING ACTIVITIES	\$	472 124
Operating income	2	472,134
Adjustments to reconcile operating income to		
net cash from operating activities		
Depreciation		554,333
Receipt of miscellaneous income		5,314
Receipt of donations		26,053
Effects of changes in operating assets and liabilities		
Accounts receivable		(440,710)
Prepaid expenses		(12,919)
Inventory		285
Accounts payable		68,671
Accrued payroll		(5,321)
Claims payable		(192,125)
Compensated absences payable		14,961
NET CASH FROM OPERATING ACTIVITIES	\$	490,676

SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL NURSING HOME FUND

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue			
Patient care	\$ 4,913,400	\$ 4,913,400	\$ 4,236,613
State aid - patient care	4,988,000	4,988,000	5,994,350
Contributions from townships	130,000	130,000	158,123
Medicare	4,903,400	4,903,400	3,628,427
Total net patient service revenue	14,934,800	14,934,800	14,017,513
Other revenue			
Employee meals	8,200	8,200	4,798
Total other revenue	8,200	8,200	4,798
TOTAL OPERATING REVENUES	\$ 14,943,000	\$ 14,943,000	\$ 14,022,311

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL NURSING HOME FUND

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 300,90	0 \$ 300,900	\$ 270,890
Overtime	-	-	16,373
On call	-	-	508
Shift differential	-	-	224
Supervisory differential	-	-	91
Weekend pay	-	-	430
Premium holiday	-	-	363
Health benefits	1,001,20	0 125,200	45,476
Life insurance	26,70		477
FICA	510,60		21,297
IMRF	700,90		31,076
Insurance buyback	-	-	31,200
Deferred compensation	-	-	5,007
Unemployment tax	50,10	50,100	987
Uniform allowance	24,00		-
Total salaries and benefits	\$ 2,614,40	0 \$ 645,400	\$ 424,399
Commodities and services			
Travel	\$ 2,90		\$ 291
Schools of instruction	3,40		1,646
Mileage - employee	90	900	1,586
Public notices	36,80	36,800	45,291
Memberships	13,60	0 13,600	18,295
Community relations	2,30		198
Maintenance - software	29,70	29,700	29,149
Departmental chargeback	143,40	0 143,400	-
Postage	8,80	0 8,800	6,949
In-house copies	1,40	0 1,400	2,256
Telephone	23,40	0 23,400	25,199
Rental of equipment	10,30	0 10,300	9,033
Professional services	394,60	394,600	406,929
Commercial services	1,80	0 1,800	563
Chargeback	94,50		140,823
Background checks	3,10	0 3,100	3,280
Insurance premiums	30,00	0 30,000	-
Liability premiums	10,10	0 10,100	-
Workers' compensation - medical	70,60	0 70,600	(138,203)
Workers' compensation - salary reimbursements	10,00	0 10,000	7,600
Workers' compensation - settlements	4,90	0 4,900	-
State provider fee	538,20		434,937
Medical expense	1,00		3,717
Loss on bad debts	64,10		7,446
Miscellaneous	10		3,309
Total commodities and services	\$ 1,499,90	0 \$ 1,483,400	\$ 1,010,294

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

For the Year Ended December 31, 2014

		riginal Budget	Final Budget	Actual	
ADMINISTRATION (Continued)					
Supplies and materials					
Supplies	\$	29,300 \$,	\$	27,208
Periodicals and subscriptions		11,600	11,600		9,888
Total supplies and materials		40,900	40,900		37,096
Total administration	<u>\$</u> 4	4,155,200 \$	2,169,700	\$	1,471,789
OPERATIONS					
Rehabilitation					
Salaries and benefits					
Salaries	\$	185,400 \$	185,400	\$	178,438
Overtime		-	26,000		25,598
On call		-	-		414
Premium holiday		-	-		1,011
Shift differential		-	-		547
Extra duty pay		-	-		2,249
Weekend pay		-	-		785
FICA		-	15,000		14,503
IMRF		-	23,000		22,894
Insurance buyout		-			3,000
Health insurance		-	58,000		57,708
Life insurance		_	-		390
Unemployment		_	_		464
Uniform allowance		-	-		875
Total salaries and benefits		185,400	307,400		308,876
Commodities and services					
Professional services		975 100	828 600		604 220
Professional services		875,100	828,600		694,220
Supplies and materials					
Supplies		3,900	3,900		4,975
Total rehabilitation	<u>\$ 1</u>	,064,400 \$	1,139,900	\$	1,008,071
Social services					
Salaries and benefits					
Salaries	\$	180,000 \$	180,000	\$	163,463
Overtime		-	-		2,393
On call		-	-		2,618
Supervisory differential		-	-		94
Weekend		-	-		10
FICA		-	20,000		12,570
IMRF		-	30,000		19,157
Insurance buyback		-	-		6,000
Health insurance		_	12,000		29,520
Life insurance		_	-		323
Unemployment		-	-		400
Total salaries and benefits		180,000	242,000		236,548

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

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

	8	nal Iget Actual
OPERATIONS (Continued)		
Social services (Continued)		
Commodities and services		
Professional services	\$ 700 \$	700 \$ 643
Community relations	1,200	1,200 573
Outings	2,000	2,000 2,162
Total commodities and services	3,900	3,900 3,378
Total social services	\$ 183,900 \$ 24	45,900 \$ 239,926
Patient activities		
Salaries and benefits		
Salaries	\$ 140,300 \$ 14	40,300 \$ 129,388
Overtime	-	- 543
Shift differential	-	- 332
Weekend pay	-	- 713
Premium holiday	-	- 333
Supervisory differential	-	- 90
FICA		10,000 9,622
IMRF	-	14,000 13,792
Insurance buyback	-	- 3,000
Health insurance	- 2	27,000 26,040
Life insurance	-	- 316
Unemployment		- 690
Total salaries and benefits	140,300	91,300 184,859
Commodities and services		
Professional services	2,500	2,500 2,589
N.H. Christmas party	1,600	1,600 4,322
Outings	-	- 755
Resident events	8,700	8,700 9,100
Total commodities and services	12,800	12,800 16,766
Supplies and materials		
Supplies	9,600	9,600 6,776
Total patient activities	\$ 162,700 \$ 2	13,700 \$ 208,401
Dietary		
Salaries and benefits		
Salaries	\$ 607,200 \$ 60	07,200 \$ 568,149
Overtime		12,000 11,712
Shift differential	-	7,000 6,929
Extra duty pay	-	- 1,434

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

For the Year Ended December 31, 2014

Dietary (Continued) S S S 7.000 S 6.242 Premium holiday - - 4.400 45.162 Supervisory differential - - 4.400 45.162 IMRF - 52.000 53.594 INTRF - 50.00 94.220 Ide insurance buyout - - 1.606 HSA benefit - - 3.068 Unemployment - - 3.061 Uniform allowance - - 3.061 Supplies ad augries and benefits 607.200 822.00 822.722 Commodities and supplies 28.200 28.200 30.119 Supplies and materials 12.700 12.700 11.405 Groceries 415.200 415.200 34.800 27.464 Chemicals 1.2700 12.700 12.405 3.638 Supplies and materials 512.200 512.200 47.4590 Total supplies and materials 51.20		Original Budget	Final Budget	Actual
Salaries and benefits (Continued) \$ - \$ \$ 7,000 \$ 6,242 Weekend pay 44,000 Supervisory differential 44,000 FICA - 44,000 Insurance buyout 18,000 Halth insurance - 95,000 Uniferential 1,606 HSA benefit 1,606 HSA benefit 1,606 HSA benefit 3,068 Unernphyment 3,068 Unernphyment 4,545 Total salaries and benefits 607,200 824,200 822,722 Commodities and supplies 4,545 4,545 Supplies and materials 4,540 4,545 Supplies and materials 4,540 4,545 Supplies and materials	OPERATIONS (Continued)			
Weekend pay S S 7,000 S 6,242 Premium holiday - - 4,400 45,162 Supervisory differential - - 44,000 45,162 IMRF - 52,000 53,594 - - 18,000 Health insurance - - 1,606 - - 1,606 HSA benefit - - 3,068 - - 4,545 Total salaries and benefits 607,200 824,200 822,722 Commodities and supplies - - 4,545 Total salaries and benefits 607,200 824,200 822,722 Commodities and supplies - - 4,545 Supplies - - 4,545 - - 4,545 Supplies - - 4,540 34,800 24,800 27,464 Chemicals - 12,700 11,405 51,200 415,200 415,200 452,00 50,905 39,903,488	Dietary (Continued)			
Prentium holiday - - 4,420 Supervisory differential - - 50 FICA - 44,000 45,162 IMRF - 22,000 53,594 Insurance buyout - - 18,000 Health insurance - 95,000 94,220 Life insurance - - 3,068 Unemployment - - 3,591 Uniform allowance - - 3,068 Unemployment - - 3,591 Uniform allowance - - 3,068 Vortal salaries and benefits 607,200 824,200 822,722 Commodities and supplies - - 4,545 Total salaries and benefits - - 4,545 Supplies and materials - 12,700 11,405 Supplies - 14,520 38,639 Supplies and materials - 1,22,00 51,2200 Total supplies and mater	Salaries and benefits (Continued)			
Supervisory differential - - 50 FICA - 44,000 45,162 MRF - 52,000 53,594 Insurance buyout - - 18,000 Healt insurance - 95,000 94,220 Life insurance - - 3,068 Unemployment - - 3,591 Uniform allowance - - 4,545 Total salaries and benefits 607,200 824,200 822,722 Commodities and supplies - - 4,545 Professional services 28,200 28,200 30,119 Supplies and materials 34,800 34,800 27,464 Chemicals 12,700 11,405,200 356,639 Supplies and materials 512,200 415,200 356,639 Supplies and materials 512,200 51,2200 30,032 Salaries and benefits - - 1,354,600 \$ 1,327,431 Nursing Salaries and benefits	Weekend pay	\$ -	\$ 7,000	\$ 6,242
FCA - 44,000 45,162 MRF - 52,000 53,594 Insurance buyout - - 18,000 Health insurance - 95,000 94,220 Life insurance - - 3,068 Unemployment - - 3,068 Uniform allowance - - 4,545 Total salaries and benefits 607,200 824,200 822,722 Commodities and supplies - - 4,545 Professional services 28,200 28,200 30,119 Supplies and materials 12,700 11,2700 11,405 Groceries 34,800 34,800 27,464 Chemicals 12,700 11,2700 11,405 Groceries 41,5200 315,200 30,082 Total supplies and materials 512,200 512,200 474,590 Salaries and benefits - - 13,327,431 Nursing Salaries S 4,649,600 \$ 3,903,488 Overtime - - 11,354		-	-	4,420
MRF - 52,000 53,594 Insurance buyout - - 18,000 Health insurance - 95,000 94,220 Life insurance - - 3,068 Unemployment - - 3,068 Uniform allowance - - 3,068 Uniform allowance - - 4,545 Total salaries and benefits 607,200 824,200 822,722 Commodities and supplies - - 4,545 Supplies and materials - - 4,545 Supplies and materials - - 1,400 Supplies and materials - 1,2700 11,405 Groceries 415,200 415,200 387,431 Nursing Salaries 512,200 512,200 474,590 Salaries and benefits - - 1,829 Salaries and benefits - - 1,829 Salaries and benefits - - 1,829	Supervisory differential	-	-	50
Insurance buyout - - 18,000 Health insurance - 95,000 94,220 Life insurance - - 3,068 Unemployment - - 3,068 Uniform allowance - - 3,068 Uniform allowance - - 4,545 Total salaries and benefits 607,200 824,200 822,722 Commodities and supplies - - 4,545 Supplies and materials 34,800 34,800 28,200 30,119 Supplies and materials 34,800 48,200 822,722 Total supplies and materials 34,800 34,800 27,464 Supplies and materials 512,200 415,200 31,27,431 Nursing Salaries 512,200 512,200 474,590 Total supplies and materials 5 1,364,600 \$ 3,903,488 Overtime - - 1,827 Salaries S 4,823,600 \$ 4,649,600 \$ 3,903,488		-		
Health insurance - 95,000 94,220 Life insurance - - 1,606 HSA benefit - - 3,591 Uniform allowance - - 3,591 Total salaries and benefits 607,200 $824,200$ $822,722$ Commodities and supplies - - 4,545 Professional services 28,200 28,200 30,119 Supplies and materials - 12,700 17,000 11,405 Supplies 44,500 49,500 49,500 50,882 Total supplies and materials 512,200 512,200 474,590 Supplies 512,200 51,327,431 - - Nursing Salaries 5 1,364,600 \$ 1,327,431 Nursing Salaries 5 4,649,600 \$ 3,903,488 Overtime - - 16,869 Overtime - - 11,354 Overtime - - 15,962 Overtime - - 11,974 Supprivory differential<		-	52,000	
Life insurance - - 1.060 HSA benefit - - 3.068 Unemployment - - 3.591 Uniform allowance - - 4.545 Total salaries and benefits 607.200 824.200 822.722 Commodities and supplies - - 4.545 Supplies and materials 34.800 27.464 Supplies and materials 12.700 11.405 Groceries 415.200 415.200 385.639 Supplements 49.500 49.500 50.082 Total supplies and materials 512.200 512.200 474.590 Salaries and benefits 51.147.600 \$ 1.327.431 Nursing Salaries \$ 4.823.600 \$ 4.649.600 \$ 3.903.488 Overtime - - 1.829 Workers' compensation - - 1.942 Workers' compensation - - 1.942 Veckend pay - - 1.942 Veckend pay - - 3.900 Peminu holiday		-		
HSA benefit - - 3,591 Uniform allowance - - 3,591 Total salaries and benefits 607,200 \$24,200 \$822,722 Commodities and supplies - - 4,545 Professional services 28,200 28,200 30,119 Supplies and materials - - 4,545 Supplies and materials 34,800 34,800 27,445 Cromedities and supplies 34,800 34,800 27,445 Cromecials 12,700 12,700 11,405 Groceries 49,500 49,500 50,082 Total supplies and materials 512,200 \$1,327,431 Nursing Salaries \$1,47,600 \$1,326,600 \$1,327,431 Nursing Salaries \$4,823,600 \$4,649,600 \$1,327,431 Nursing - - 18,879 Salaries and benefits - - 25,578 On call - - 18,4879 Overtime - - 18,4879 Supervisory differential -		-	95,000	· · · · ·
Unemployment Uniform allowance - - 3.591 - Total salaries and benefits 607,200 824,200 822,722 Commodities and supplies Professional services 28,200 28,200 30,119 Supplies and materials Supplies and materials 34,800 27,464 Chemicals 12,700 11,405 Groceries 415,200 385,639 Supplies and materials 94,500 415,200 Supplements 512,200 512,200 474,590 Total supplies and materials 512,200 51,200 474,590 Total dietary \$ 1,147,600 \$ 1,364,600 \$ 1,327,431 Nursing Salaries and benefits \$ 4,823,600 \$ 4,649,600 \$ 3,903,488 Overtime - - 11,354 Extra duty pay - - 51,5678 On call - - 11,354 Extra duty pay - - 11,354 Workers' compensation - - - Shift differential - -		-	-	
Uniform allowance - - 4,545 Total salaries and benefits 607,200 824,200 822,722 Commodities and supplies Professional services 28,200 28,200 30,119 Supplies and materials Supplies 34,800 34,800 27,464 Chemicals 12,700 11,405 34,500 385,639 Supplies and materials 49,500 49,500 50,082 Total supplies and materials 512,200 512,200 474,590 Total supplies and materials 512,200 \$1,327,431 Nursing Salaries 51,200 \$1,327,431 Nursing Salaries and benefits \$4,823,600 \$4,649,600 \$1,327,431 Nursing Supervisory differential - - 1,829 Workers' compensation - - 1,829 Workers' compensation - - 11,354 Extra duty pay - - 51,962 Weekend pay - - 13,500 33,500 3,498 Premium holiday -		-	-	
Total salaries and benefits 607,200 824,200 822,722 Commodities and supplies Professional services 28,200 30,119 Supplies Supplies 34,800 34,800 27,464 Chemicals 12,700 11,405 Groceries 415,200 385,639 Supplements 49,500 50,082 Total supplies and materials 512,200 512,200 474,590 Total dietary \$ 1,147,600 \$ 1,327,431 Nursing Salaries and benefits \$ 1,327,431 - - 28,200 3,903,488 Overtime \$ 1,147,600 \$ 1,327,431 - - 1,829 Workers' compensation - - 1,829 - - 1,829 Superivery differential - - 11,354 - - 1,354 Superivery differential - - 11,354 - - 1,354 Superivery differential - - 11,354 - - 11,354 Workeres compen		-	-	
Commodities and supplies Professional services $28,200$ $28,200$ $30,119$ Supplies and materials Supplies $34,800$ $34,800$ $27,464$ Chemicals $12,700$ $12,700$ $11,405$ Groceries $415,200$ $415,200$ $385,639$ Supplements $49,500$ $49,500$ $50,082$ Total supplies and materials $512,200$ $512,200$ $474,590$ Total dietary \$ 1,147,600 \$ 1,327,431 Nursing Salaries and benefits $512,200$ $512,200$ $474,590$ Or call - - $285,678$ Or call - - $1,829$ Workers' compensation - - $1,829$ Supervisory differential - - $11,354$ Extra duty pay - - $51,678$ Workers' compensation - - $184,879$ Supervisory differential - - $11,027$ Print bonus $3,500$ $3,500$ $3,500$ $3,500$	Uniform allowance	-	-	4,545
Professional services 28,200 28,200 30,119 Supplies and materials 34,800 34,800 27,464 Chemicals 12,700 12,700 11,405 Groceries 415,200 385,639 Supplies and materials 49,500 49,500 50,082 Total supplies and materials 512,200 512,200 474,590 Total dietary \$ 1,147,600 \$ 1,327,431 Nursing Salaries and benefits - - 255,678 On call - - 1,829 - - 1,8379 Workers' compensation - - 519,62 - - 1,354 Extra duty pay - - 1,354 - - 1,354 Supervisory differential - - 11,027 - 11,027 Point bonus 3,500 3,500 3,498 - - - 331,000 333,251 IMRF - - 331,000 333,251 -<	Total salaries and benefits	607,200	824,200	822,722
Professional services 28,200 28,200 30,119 Supplies and materials 34,800 34,800 27,464 Chemicals 12,700 12,700 11,405 Groceries 415,200 385,639 Supplies and materials 49,500 49,500 50,082 Total supplies and materials 512,200 512,200 474,590 Total dietary \$ 1,147,600 \$ 1,327,431 Nursing Salaries and benefits - - 255,678 On call - - 1,829 - - 1,8379 Workers' compensation - - 519,62 - - 1,354 Extra duty pay - - 1,354 - - 1,354 Supervisory differential - - 11,027 - 11,027 Point bonus 3,500 3,500 3,498 - - - 331,000 333,251 IMRF - - 331,000 333,251 -<	Commodities and supplies			
Supplies 34,800 34,800 27,464 Chemicals 12,700 12,700 11,405 Groceries 415,200 415,200 385,0082 Supplements 49,500 49,500 385,0082 Total supplies and materials 512,200 512,200 474,590 Total dietary \$ 1,147,600 \$ 1,327,431 Nursing Salaries and benefits \$ 1,147,600 \$ 1,327,431 Salaries and benefits Salaries \$ 4,649,600 \$ 1,327,431 Nursing Salaries \$ 4,823,600 \$ 1,327,431 \$ 1,327,431 Nursing Salaries \$ 1,327,431 \$ 1,327,431 \$ 1,327,431 Nursing \$ 1,017,000 \$ 1,327,431 \$ 1,327,431 \$ 1,327,431 Workers' compensation \$ 1,327,431		28,200	28,200	30,119
Chemicals 12,700 12,700 11,405 Groceries 415,200 415,200 385,639 Supplements 49,500 49,500 50,082 Total supplies and materials 512,200 512,200 474,590 Total dietary \$ 1,147,600 \$ 1,364,600 \$ 1,327,431 Nursing Salaries and benefits \$ \$ Salaries and benefits \$ 4,823,600 \$ 4,649,600 \$ 3,903,488 Overtime - - 255,678 On call - - 18,829 Workers' compensation - - 11,354 Extra duty pay - - 11,354 Extra duty pay - - 11,354 Weekend pay - - 11,027 Point bonus 3,500 3,500 3,498 Premium holiday - - 31,000 33,3251 IMRF - - - 663,000 659,978 Life insurance - - 7,291 HSA benefit - - 7,291 <t< td=""><td>Supplies and materials</td><td></td><td></td><td></td></t<>	Supplies and materials			
Groceries 415,200 415,200 385,639 Supplements 49,500 49,500 50,082 Total supplies and materials 512,200 512,200 474,590 Total dietary \$ 1,147,600 \$ 1,364,600 \$ 1,327,431 Nursing Salaries and benefits \$ 4,823,600 \$ 4,649,600 \$ 3,903,488 Overtime - - 255,678 On call - - 1,829 Workers' compensation - - 1,829 Supervisory differential - - 11,354 Extra duty pay - - 11,027 Point bonus 3,500 3,500 3,498 Premium holiday - - 31,000 Premium boliday - - 332,251 IMRF - - 663,000 659,978 Life insurance - - 7,291 HSA benefit - - 7,291 HSA benefit - - 7,29	Supplies	34,800	34,800	27,464
Supplements 49,500 49,500 50,082 Total supplies and materials 512,200 512,200 474,590 Total dietary \$ 1,147,600 \$ 1,364,600 \$ 1,327,431 Nursing Salaries and benefits \$ 4,823,600 \$ 4,649,600 \$ 3,903,488 Overtime - - 255,678 On call - - 1,829 Workers' compensation - - 1,829 Supervisory differential - - 11,354 Extra duty pay - - 11,354 Weekend pay - - 11,027 Point bonus 3,500 3,500 3,498 Premium holiday - - 331,000 333,251 IMRF - - 663,000 659,978 Life insurance - - 7,291 HSA benefit - - 7,291 HSA benefit - - 15,543 Unifform allowance - - 14,7	Chemicals	12,700	12,700	11,405
Total supplies and materials $512,200$ $512,200$ $474,590$ Total dietary\$ 1,147,600\$ 1,364,600\$ 1,327,431Nursing Salaries Overtime\$ 4,823,600\$ 4,649,600\$ 3,903,488Overtime255,678On call1,829Workers' compensation1,829Supervisory differential1,8479Supervisory differential1,1354Extra duty pay51,962Weekend pay11,027Point bonus3,5003,5003,498Premium holiday331,000INRF331,000333,251IMRF663,000Insurance7,291HSA benefit5,668Unemployment15,543Uniform allowance14,702	Groceries	415,200	415,200	
Total dietary \$ 1,147,600 \$ 1,364,600 \$ 1,327,431 Nursing Salaries and benefits \$ \$ 4,823,600 \$ 4,649,600 \$ 3,903,488 Overtime - - 255,678 On call - - 1,829 Workers' compensation - - 1,829 Workers' compensation - - 11,354 Extra duty pay - - 11,354 Extra duty pay - - 11,027 Point bonus 3,500 3,500 3,498 Premium holiday - - 331,000 FICA - - 663,000 659,978 Life insurance - - 663,000 659,978 Life insurance - - 7,291 HSA benefit - - - 5,668 Unemployment - - 15,543 Uniform allowance - - 14,702	Supplements	49,500	49,500	50,082
Nursing Salaries and benefits \$ 4,823,600 \$ 4,649,600 \$ 3,903,488 Overtime - - 255,678 On call - - 1,829 Workers' compensation - - 1,829 Supervisory differential - - 516 Shift differential - - 11,354 Extra duty pay - - 51,962 Weekend pay - 4,000 - 11,027 Point bonus 3,500 3,500 3,498 Premium holiday - - 331,000 333,251 IMRF 477,000 480,669 - 663,000 659,978 Life insurance - - 7,291 HSA benefit - - 7,291 HSA benefit - - 7,291 - 5,668 Unemployment - 5,678 Uniform allowance - - 15,543 - 14,702	Total supplies and materials	512,200	512,200	474,590
Salaries \$ 4,823,600 \$ 4,649,600 \$ 3,903,488 Overtime - - 255,678 On call - - 1,829 Workers' compensation - - 1,829 Supervisory differential - - 184,879 Supervisory differential - - 11,354 Extra duty pay - - 51,962 Weekend pay - - 11,027 Point bonus 3,500 3,500 3,498 Premium holiday - - 37,290 FICA - - 663,000 659,978 Life insurance - - 663,000 659,978 Life insurance - - 7,291 HSA benefit - - 5,668 Unemployment - - 15,543 Uniform allowance - - 14,702	Total dietary	\$ 1,147,600	\$ 1,364,600	\$ 1,327,431
Salaries \$ 4,823,600 \$ 4,649,600 \$ 3,903,488 Overtime - - 255,678 On call - - 1,829 Workers' compensation - - 1,829 Supervisory differential - - 516 Shift differential - - 11,354 Extra duty pay - - 51,962 Weekend pay - - 51,962 Weekend pay - 4,000 31,574 Recruitment 4,000 - 11,027 Point bonus 3,500 3,500 3,498 Premium holiday - - 37,290 FICA - 331,000 333,251 IMRF - 477,000 480,669 Insurance - - 663,000 659,978 Life insurance - - 7,291 HSA benefit - - 5,668 Unemployment - - 15,543 Uniform allowance - 14,702	Nursing			
Overtime $255,678$ On call1,829Workers' compensation184,879Supervisory differential11,354Extra duty pay51,962Weekend pay-4,00031,574Recruitment4,000-11,027Point bonus3,5003,5003,498Premium holiday331,000FICA-331,000333,251IMRF663,000Insurance buyback663,000HSA benefit5,643Uniform allowance15,543Uniform allowance14,702	Salaries and benefits			
On call1,829Workers' compensation516Shift differential184,879Supervisory differential11,354Extra duty pay51,962Weekend pay-4,00031,574Recruitment4,000-11,027Point bonus3,5003,5003,498Premium holiday37,290FICA-331,000333,251IMRF69,000Health insurance663,000Health insurance7,291HSA benefit5,668Unemployment15,543Uniform allowance14,702	Salaries	\$ 4,823,600	\$ 4,649,600	\$ 3,903,488
Workers' compensation516Shift differential184,879Supervisory differential11,354Extra duty pay51,962Weekend pay-4,000-11,027Point bonus $3,500$ $3,500$ $3,498$ Premium holiday $331,000$ $333,251$ IMRF-477,000480,669Insurance buyback663,000Health insurance663,000Life insurance5,668Unemployment15,543Uniform allowance14,702	Overtime	-	-	255,678
Shift differential184,879Supervisory differential11,354Extra duty pay51,962Weekend pay- $4,000$ $31,574$ Recruitment $4,000$ - $11,027$ Point bonus $3,500$ $3,500$ $3,498$ Premium holiday $331,000$ FICA- $331,000$ $333,251$ IMRF- $477,000$ $480,669$ Insurance buyback $663,000$ Health insurance-663,000 $659,978$ Life insurance $7,291$ HSA benefit $5,668$ Unemployment $15,543$ Uniform allowance $14,702$		-	-	1,829
Supervisory differential $11,354$ Extra duty pay $51,962$ Weekend pay- $4,000$ $31,574$ Recruitment $4,000$ - $11,027$ Point bonus $3,500$ $3,500$ $3,498$ Premium holiday $37,290$ FICA- $331,000$ $333,251$ IMRF- $477,000$ $480,669$ Insurance buyback $663,000$ Health insurance $7,291$ HSA benefit $5,668$ Unemployment $15,543$ Uniform allowance $14,702$		-	-	
Extra duty pay $51,962$ Weekend pay- $4,000$ $31,574$ Recruitment $4,000$ - $11,027$ Point bonus $3,500$ $3,500$ $3,498$ Premium holiday $37,290$ FICA- $331,000$ $333,251$ IMRF- $477,000$ $480,669$ Insurance buyback $663,000$ Health insurance-663,000 $659,978$ Life insurance $7,291$ HSA benefit $5,668$ Unemployment $15,543$ Uniform allowance $14,702$		-	-	
Weekend pay- $4,000$ $31,574$ Recruitment $4,000$ - $11,027$ Point bonus $3,500$ $3,500$ $3,498$ Premium holiday $37,290$ FICA- $331,000$ $333,251$ IMRF- $477,000$ $480,669$ Insurance buyback $663,000$ Health insurance-663,000 $659,978$ Life insurance $7,291$ HSA benefit $5,668$ Unemployment $15,543$ Uniform allowance $14,702$		-	-	
Recruitment 4,000 - 11,027 Point bonus 3,500 3,500 3,498 Premium holiday - - 37,290 FICA - 331,000 333,251 IMRF - 477,000 480,669 Insurance buyback - - 69,000 Health insurance - 663,000 659,978 Life insurance - - 7,291 HSA benefit - - 5,668 Unemployment - - 15,543 Uniform allowance - - 14,702		-	-	
Point bonus 3,500 3,500 3,498 Premium holiday - - 37,290 FICA - 331,000 333,251 IMRF - 477,000 480,669 Insurance buyback - - 69,000 Health insurance - 663,000 659,978 Life insurance - - 7,291 HSA benefit - - 5,668 Unemployment - - 15,543 Uniform allowance - - 14,702			4,000	
Premium holiday - - 37,290 FICA - 331,000 333,251 IMRF - 477,000 480,669 Insurance buyback - - 69,000 Health insurance - 663,000 659,978 Life insurance - - 7,291 HSA benefit - - 5,668 Unemployment - - 15,543 Uniform allowance - - 14,702			-	
FICA - 331,000 333,251 IMRF - 477,000 480,669 Insurance buyback - - 69,000 Health insurance - 663,000 659,978 Life insurance - - 7,291 HSA benefit - - 5,668 Unemployment - - 15,543 Uniform allowance - - 14,702		3,500		
IMRF - 477,000 480,669 Insurance buyback - - 69,000 Health insurance - 663,000 659,978 Life insurance - - 7,291 HSA benefit - - 5,668 Unemployment - - 15,543 Uniform allowance - - 14,702		-		37,290
Insurance buyback - - 69,000 Health insurance - 663,000 659,978 Life insurance - - 7,291 HSA benefit - - 5,668 Unemployment - - 15,543 Uniform allowance - - 14,702		-		
Health insurance - 663,000 659,978 Life insurance - - 7,291 HSA benefit - - 5,668 Unemployment - - 15,543 Uniform allowance - - 14,702		-	477,000	
Life insurance7,291HSA benefit5,668Unemployment15,543Uniform allowance14,702		-	-	
HSA benefit5,668Unemployment15,543Uniform allowance14,702		-	003,000	
Unemployment15,543Uniform allowance14,702		-	-	
Uniform allowance 14,702		-	-	
Total salaries and henefits 4 821 100 6 129 100 6 070 107			-	
1 Utal Salaries and Denemis 4,031,100 0,128,100 0,0/9,19/	Total salaries and benefits	4,831,100	6,128,100	6,079,197

(This schedule is continued on the following pages.) - 177 -

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	\$	404,700	\$	404,700	\$	681,307
Rental of equipment		58,400		58,400		82,152
Professional services		311,800		311,800		125,145
Outings		3,500		3,500		487
Resident entertainment		1,600		1,600		1,260
Drugs		225,600		225,600		166,926
Total commodities and supplies		1,005,600		1,005,600		1,057,277
Supplies and materials						
Supplies		332,700		332,700		263,964
Total nursing	\$	6,169,400	\$	7,466,400	\$	7,400,438
Environmental services						
Salaries and benefits						
Salaries	\$	314,400	\$	314,400	\$	285,801
Overtime		-		-		2,992
Shift differential		-		-		1,829
Extra duty pay		-		-		692
Weekend pay		-		-		2,738
Premium holiday		-		-		2,111
FICA		-		21,000		20,790
IMRF		-		33,000		33,475
Insurance buyback		-		-		9,000
Health insurance		-		108,000		107,144
Life insurance		-		-		1,129
Unemployment		-		-		1,581
Uniform allowance		-		-		1,925
Total salaries and benefits		314,400		476,400		471,207
Commodities and supplies						
Commercial services		211,000		211,000		194,080
Supplies and materials						
Supplies		69,800		69,800		63,830
Linens		-		-		615
Total supplies and materials		69,800		69,800		64,445
Total environmental services	\$	595,200	\$	757,200	\$	729,732

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

	Original Budget	Final Budget	Actual	
OPERATIONS (Continued)				
Maintenance				
Salaries and benefits				
Salaries	\$ 115,500	\$ 115,500 \$	79,358	
Overtime	-	-	29,631	
On call	-	10,000	9,686	
Weekend pay	-	-	198	
Premium holiday	-	-	382	
FICA	-	9,000	8,814	
IMRF	-	14,000	13,311	
Health insurance	-	25,000	24,064	
Life insurance	-	-	148	
Unemployment	-	-	319	
Uniform allowance		-	175	
Total salaries and benefits	115,500	173,500	166,086	
Commodities and services				
Maintenance - vehicles	7,800	7,800	1,477	
Maintenance - building	26,900	26,900	20,047	
Maintenance - equipment	8,400	28,400	24,678	
Rental of equipment	1,800	1,800	1,221	
Utilities	272,700	302,700	302,073	
Commercial services	27,400	32,400	31,719	
Total commodities and services	345,000	400,000	381,215	
Supplies and materials				
Fuels and lubricants	1,500	1,500	2,751	
Parts and materials	53,800	61,800	59,302	
Total supplies and materials	55,300	63,300	62,053	
Total maintenance	\$ 515,800	\$ 636,800 \$	609,354	
Capital improvements	\$ 285,000	\$ 285,000 \$	70,216	

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION NURSING HOME FUND

		As	sets	
	Balances, January 1, 2014	Additions	Retirements	Balances, December 31, 2014
Buildings	\$ 12,182,399	\$ -	\$ -	\$ 12,182,399
Improvements	961,964	47,025	-	1,008,989
Furniture and fixtures	825,053	-	2,163	822,890
Equipment	961,418	26,817	18,967	969,268
Construction in progress	8,320	-	4,328	3,992
	\$ 14,939,154	\$ 73,842	\$ 25,458	\$ 14,987,538

		Accumulated Depreciation					
	Balances January 2	·				Balances, ecember 31,	
	2014		Additions	Retirements	5	2014	
Buildings	\$ 6,484,2	29 \$	446,103	\$ -	\$	6,930,332	
Improvements	487,6	18	66,281	-		553,899	
Furniture and fixtures	766,8	39	15,972	1,804	ŀ	781,007	
Equipment	732,5	20	25,977	18,967	7	739,530	
	\$ 8,471,2	06 \$	554,333	\$ 20,771	\$	9,004,768	

	Net Asset Value
Buildings	\$ 5,252,067
Improvements	455,090
Furniture and fixtures	41,883
Equipment	229,738
Construction in progress	3,992
	\$ 5,982,770