

Sunny Acres Nursing Home & Countryside Estates

Meeting Agenda

October 31, 2017

8:00 am

Location: Countryside Estates, 19080 Sunny Acres Road, Petersburg, IL 62675

Type of Meeting: Advisory Board Meeting

Meeting Facilitator: Sarah Yoder, Administrator

Chairperson: Jim Potts

Secretary:

Attendees: Advisory Board Members, County Commissioners, Heritage Enterprises and Administrator.

- I. Approval of minutes
- II. Countryside Estates
 - a) Census: 20
 - a. Tenants moving into vacant apartments on November 1st, November 9th and November 15th

III. Sunny Acres Nursing Home

Census Review:

Current Census 10/27/2017	
8	Medicare
1	Insurance
33	Private Pay
34	Medicaid
10	Medicaid Pending*
86	Total Residents

Admissions	
10	Since 09/26/2017
114	2017 YTD
Discharges	
11	Since 09/26/2017
113	2017 YTD

* 6 Menard County, 4 Sangamon County

- IV. Discussion
 - a) Financials
 - b) Capital Plan
 - c) Renovation Costs
 - d) Next Meeting: November 28, 2017
- V. Adjournment

considering the amount of the bed tax and whether the area is considered over or underserved.

- d) Safety Glass Bids – after an incident when a window was broken, it was determined that glass needs to be replaced with safety glass. A motion was made by Emily, seconded by John that if possible a local company be used for this work.
- e) Moving the rehab area was discussed. Sarah will research moving the rehab area from Lily to Lilac and make a recommendation at the next meeting including costs involved in making this change and reversability.
- f) Next Meeting: October 31, 2017

V. Adjournment

SUNNY ACRES NURSING MENARD CO.

Balance Sheet

For the Period Ending September 30, 2017

ASSETS

	Current Month	%	Prior Month	%	Prior Year End	%	Difference
CURRENT ASSETS							
PETTY CASH	1,100	0.02%	1,100	0.02%	1,100	0.02%	-
CASH - OPERATIONS	111,015	1.61%	203,640	2.96%	219,975	3.04%	108,961
CASH - PAYROLL CLEARING	11,693	0.17%	11,513	0.17%	12,366	0.17%	673
SUNNY ACRES ILLINOIS FUND INVESTMENTS	1,075,705	15.57%	940,192	13.67%	668,920	9.26%	(406,784)
INVESTMENTS (CSE)	2,517,000	36.43%	2,517,000	36.61%	2,517,000	34.84%	-
INVESTMENTS IN CSE GNL	-	0.00%	-	0.00%	-	0.00%	-
DUE FROM OTHER FUNDS	67,239	0.97%	67,239	0.98%	179,739	2.49%	112,500
DUE FROM COUNTRYSIDE	158,685	2.30%	151,018	2.20%	259,546	3.59%	100,861
DUE FROM COUNTRYSIDE ESTATES	-	0.00%	-	0.00%	-	0.00%	-
CASH FROM OPERATIONS	3,942,436	57.06%	3,891,702	56.60%	3,858,647	53.41%	(83,790)
ACCOUNTS RECEIVABLE - PRIVATE	550,588	7.97%	527,064	7.67%	611,494	8.46%	60,906
ACCOUNTS RECEIVABLE - MEDICARE	189,834	2.75%	206,834	3.01%	356,853	4.94%	167,019
ACCOUNTS RECEIVABLE - INCOME CREDIT	(56,175)	-0.81%	(50,099)	-0.73%	(109,297)	-1.51%	(53,122)
ACCOUNTS RECEIVABLE - MEDICAID	665,719	9.64%	613,336	8.92%	784,473	10.86%	118,754
ACCOUNTS RECEIVABLE - MEDICAID SUPPLEMENT	(202,686)	-2.93%	(155,609)	-2.26%	(172,734)	-2.39%	29,952
MEDICARE COST REPORT RECEIVABLE	(18,151)	-0.26%	(19,315)	-0.28%	15,850	0.22%	34,001
A/R OTHER	87,929	1.27%	87,929	1.28%	18,514	0.26%	(69,414)
ALLOWANCE FOR UNCOLLECTABLE ACCOUNTS RECEIVABLE	(421,309)	-6.10%	(417,309)	-6.07%	(445,718)	-6.17%	(24,409)
ACCOUNTS RECEIVABLE	795,749	11.52%	792,855	11.53%	1,059,436	14.66%	263,687
ACCRUED INTEREST RECEIVABLE	1,193	0.02%	1,193	0.02%	1,193	0.02%	-
PAYROLL ADVANCE	(885)	-0.01%	(885)	-0.01%	(885)	-0.01%	-
INVENTORY	21,621	0.31%	21,621	0.31%	21,621	0.30%	-
PREPAID EXPENSES	10,877	0.16%	15,122	0.22%	531	0.01%	(10,346)
OTHER CURRENT ASSETS	32,805	0.47%	37,050	0.54%	22,459	0.31%	(10,346)
CURRENT ASSETS	4,770,991	69.06%	4,721,607	68.67%	4,940,541	68.39%	169,551
RESTRICTED DEPOSITS AND FUNDED RESERVES:							
RESIDENTS FUNDS	17,758	0.26%	17,758	0.26%	17,758	0.25%	-
TOTAL RESTRICTED DEP & RESERVES	17,758	0.26%	17,758	0.26%	17,758	0.25%	-
FIXED ASSETS:							
LAND AND IMPROVEMENTS	-	0.00%	-	0.00%	-	0.00%	-
BUILDINGS AND IMPROVEMENTS	4,700,415	68.03%	4,700,415	68.37%	4,688,180	64.89%	(12,235)
EQUIPMENT AND FURNITURE	1,466,000	21.22%	1,466,000	21.32%	1,466,000	20.29%	-
WORK IN PROGRESS	-	0.00%	-	0.00%	-	0.00%	-
ACCUMULATED DEPRECIATION	(4,713,264)	-68.22%	(4,697,431)	-68.32%	(4,554,934)	-63.05%	158,330
NET FIXED ASSETS	1,453,150	21.03%	1,468,983	21.37%	1,599,245	22.14%	146,095
OTHER ASSETS:							
DEFERRED FINANCING COSTS - NET	-	0.00%	-	0.00%	-	0.00%	-
DUE FROM SUNNY ACRES OPERATIONS	200,000	2.89%	200,000	2.91%	200,000	2.77%	-
DEFERRED OUTFLOWS OF RESOURCES	466,950	6.76%	466,950	6.79%	466,950	6.46%	-
OTHER ASSETS	666,950	9.65%	666,950	9.70%	666,950	9.23%	-
TOTAL ASSETS	6,908,849	100.00%	6,875,299	100.00%	7,224,495	100.00%	315,646

SUNNY ACRES NURSING HOME
Cash Flow Statement
For the Period Ending September 30, 2017

	<u>AMOUNT</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Net income or (loss)	(146,513.00)
Adjustments to reconcile net income to net cash:	
Depreciation	158,330.00
Loan fee amortization	
Extraordinary item	
Gain/loss on sale of assets	
Changes in assets and liabilities	
(Increase) or decrease in:	
Accounts receivable	263,687.00
Inventory and prepaid assets	(10,346.00)
Other current assets	
Other noncurrent assets	
Increase or (decrease) in:	
Accounts payable and accrued expense	(169,134.00)
Other long-term liabilities	
Net cash provided (used) by operating activities	<u>96,024.00</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of land, buildings & equipment	(12,235.00)
Payment received on long-term receivables	
Proceeds from sale of assets	
Net cash provided (used) by investing activities	<u>(12,235.00)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds of long-term debt	
Repayment of long-term debt	
Loan fees paid	
Administrative Transfer	
Activity Fund Transfer	
Change in Fund Balance	
Contributions of unrestricted equity	
Contributions of restricted equity	
Net cash provided (used) by financing activities	<u>0.00</u>
Net increase in cash	83,789.00
CASH AND CASH EQUIVALENTS, BEGINNING	<u>3,858,647.00</u>
CASH AND CASH EQUIVALENTS, ENDING	<u><u>3,942,436.00</u></u>

Sunny Acres
Accounts Receivable
September 2017

Payer		Amount	PP/PA Conversions	PA in IGT account	General Ledger Balance Sheet
1100					
118-01	Hospice Private Pay	15,123.48			
118-06	Medicare A Coins from Insurance	27,262.38			
118-01	Medicare A Coins from Private	37,748.31			
118-01	Medicare B Coins from Insurance	24,105.15			
118-01	Medicare B Coins from Private	17,849.32			
118-06	Medicare B Replacement	52,902.21			
118-06	Private Insurance (per diem all inclusive)	12,326.00			
118-06	Private Insurance (Rugs)	88,738.18			
118-06	Private Insurance + Ancillaries	17,816.72			
118-06	Private Pay	227,488.60			
	Third Party Liability	(12,600.00)			
	1100 Total	508,760.35			508,760.35
118-01	1105				
118-01	Hospice Medicaid Pending	3,124.00			
	Medicaid Pending	432,480.00			
	1105 Total	435,604.00	(393,776.02)		41,827.98
118-04	1110				
118-03	Medicare A	89,487.76			
	Medicare B	100,346.71			
	Medical Review Medicare B	-			
	1110 Total	189,834.47			189,834.47
118-02	1125				
118-06	Hospice Medicaid	23,322.25			
118-01	Medicaid (IL)	60,962.80			
	Medicare A Coins from M'caid (IL)	1,581.24			
	Medicare B Coins from Medicaid	-			
118-02	Medicaid UB-SNF	308,792.82			
118-02	1125 Total	394,659.11	348,059.48	(74,383.78)	668,334.81
118-02	1126				
	Managed Medicaid Med B Replacement	935.00			
	Medicaid Health Alliance	-			
	Medicaid Molina	(3,550.95)			
	1126 Total	(2,615.95)			(2,615.95)
118-01	1135				
	Recipient Resource (IC)	(56,175.07)			
	1135 Total	(56,175.07)			(56,175.07)
	Grand Total	1,470,066.91	(45,716.54)	(74,383.78)	1,349,966.59

Sunny Acres
Accounts Receivable
September 2017

County Code	Account Number	Payer	Payer Code	Total
118-06	1100	Medicare A Coins from Insurance	AIN	27,262.38
118-06	1125	Medicare A Coins from M'caid (IL)	APA	1,581.24
118-01	1100	Medicare A Coins from Private	APP	37,748.31
118-01	1100	Medicare B Coins from Insurance	BIN	24,105.15
118-01	1125	Medicare B Coins from Medicaid	BPA	-
118-01	1100	Medicare B Coins from Private	BPP	17,849.32
118-01	1105	Hospice Medicaid Pending	HMP	3,124.00
118-02	1125	Hospice Medicaid	HPA	23,322.25
118-01	1100	Hospice Private Pay	HPP	15,123.48
118-01	1135	Recipient Resource (IC)	IC	(56,175.07)
118-02	1126	Medicaid Molina	M07	(3,550.95)
118-02	1126	Medicaid Health Alliance	M08	-
118-02	1125	Medicaid UB-SNF	MAU	308,792.82
118-06	1100	Medicare B Replacement	MBR	52,902.21
118-03	1110	Medicare A	MCA	89,487.76
118-04	1110	Medicare B	MCB	100,346.71
118-02	1126	Managed Medicaid Med B Replacement	MPB	935.00
118-04	1110	Medical Review Medicare B	MRB	-
118-02	1125	Medicaid (IL)	PA	60,962.80
118-01	1105	Medicaid Pending	PAP	432,480.00
118-06	1100	Private Insurance + Ancillaries	PI	17,816.72
118-06	1100	Private Insurance (per diem all inclusive)	PI2	12,326.00
118-06	1100	Private Insurance (Rugs)	PI3	88,738.18
118-06	1100	Private Pay	PP	227,488.60
118-01	1100	Third Party Liability	TPL	(12,600.00)
				<u>1,470,066.91</u>

Key Individual Line Items	Jun-16	Nov-16	Sep-17	Budget-17	May-17			Excludes SANH					
	<u>SANH</u>	<u>SANH</u>	<u>SANH</u>	<u>SANH</u>	A	B	C	D	E	F	G	<u>Mean</u>	<u>Median</u>
G & A -													
Salaries, Benefits & PR Taxes	29.66	28.04	25.13	28.24	16.73	17.99	28.47	20.91	17.19	19.29	15.39	19.42	17.99
Group Health Insurance	5.32	5.00	6.18	7.12	12.72	7.14	2.99	6.19	12.21	4.51	4.90	7.24	6.19
Liability Insurance	2.60	2.57	2.44	2.34	2.80	2.78	1.00	3.42	4.64	1.04	1.22	2.41	2.78
Workers Comp Insurance	4.84	4.92	4.61	5.14	1.70	2.06	2.14	1.86	2.07	1.96	2.00	1.97	2.00
Property & Plant -													
Salaries	2.89	2.77	2.68	2.62	0.97	2.94	4.08	4.20	2.92	3.15	2.26	2.93	2.94
Utilities	4.52	4.42	4.88	5.09	3.85	3.43	6.06	5.23	6.70	4.18	4.74	4.88	4.74
Dietary -													
Salaries	7.47	7.18	7.33	6.88	8.31	7.84	10.03	8.77	7.82	7.61	6.85	8.18	7.84
Food Purchases	8.03	7.92	6.99	7.72	6.84	5.88	8.35	7.34	7.68	6.72	6.43	7.03	6.84
Laundry & Housekeeping -													
Salaries	7.91	7.62	7.26	7.54	6.27	5.40	4.24	6.93	5.15	4.64	6.01	5.29	5.40
Nursing Salaries -													
Administration	3.09	3.06	4.01	3.95	2.41	3.81	2.76	4.10	5.22	3.78	2.35	3.49	3.78
RN's	8.57	7.49	5.22	6.84	9.15	9.82	10.02	8.04	17.06	23.32	5.19	11.80	9.82
LPN's	21.44	20.64	19.84	19.98	15.42	13.83	19.34	16.99	15.27	2.03	15.98	14.12	15.42
Aides	34.64	32.06	28.21	29.48	24.42	24.97	32.37	30.73	28.80	29.50	26.38	28.17	28.80
Agency	0.16	1.03	7.17	0.31	14.22	0.00	8.21	0.17	0.00	0.00	0.33	3.28	0.17
Other Services -													
Activities Salaries	3.27	3.06	2.16	2.93	2.47	2.73	2.35	2.29	1.99	4.21	2.67	2.67	2.47
Social Services Salaries	0.82	0.81	2.10	0.71	1.60	1.17	1.66	2.50	1.31	1.32	1.24	1.54	1.32
Average Daily Census	84.54	85.43	84.01	87.50	74.51	72.47	71.87	84.06	84.23	81.32	78.58	78.15	78.58

SUNNY ACRES NURSING MENARD CO.

Comparative Income Statements
This Year, Last Year, and Budget
For the Period Ending September 30, 2017

10/24/17
11:40

	Sep-17	% / PPD	Aug-17	% / PPD	Jul-17	% / PPD	YTD	% / PPD	Prior YTD	% / PPD	Budget YTD	% / PPD	Total Budget	% / PPD
ST/OT THERAPY-PRIVATE	30,360.00	11.81	25,905.00	10.45	17,930.00	6.98	307,120.00	12.03	227,480.00	8.76	227,371.00	8.55	273,000.00	8.55
ST/OT THERAPY-IPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST/OT THERAPY-M/C A	36,190.00	14.08	41,470.00	16.72	47,465.00	18.48	339,350.00	13.29	494,835.00	19.06	533,516.00	20.06	640,575.00	20.06
ST/OT THERAPY-M/C B	70,565.00	27.45	72,600.00	29.27	60,005.00	23.37	732,765.00	28.69	542,355.00	20.89	549,695.00	20.66	660,000.00	20.67
SPEECH THERAPIST FEES	(12,343.63)	(4.86)	(12,293.96)	(4.96)	(11,481.04)	(4.47)	(112,132.17)	(4.39)	(74,907.73)	(2.88)	(77,325.00)	(2.91)	(92,840.00)	(2.91)
OCCUPATIONAL THERAPIST FEES	(30,175.77)	(11.74)	(30,173.22)	(12.17)	(26,975.18)	(10.50)	(310,666.40)	(12.16)	(238,620.41)	(11.12)	(309,302.00)	(11.63)	(371,365.00)	(11.63)
NET ST/OT REVENUE	94,595.60	36.79	97,507.82	39.32	86,943.78	33.86	956,436.43	37.45	901,141.86	34.71	923,955.00	34.73	1,109,370.00	34.74
BEAUTY SHOP FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BEAUTICIAN WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET BEAUTY SHOP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MEDICARE COST REPORT SETT	(2,170.42)	(0.84)	(182.59)	(0.07)	-	-	(6,873.22)	(0.27)	(1,048.36)	(0.40)	-	-	-	-
LABORATORY INCOME	1,522.50	0.59	781.04	0.31	1,040.34	0.41	12,992.78	0.51	11,744.26	0.45	10,826.00	0.41	13,000.00	0.41
LABORATORY EXPENSE	(811.34)	(0.32)	(463.88)	(0.19)	(520.17)	(0.20)	(7,392.44)	(0.29)	(28,904.25)	(1.11)	(25,820.00)	(0.97)	(31,000.00)	(0.97)
X-RAY SERVICES INCOME	-	-	337.50	0.14	756.04	0.29	1,093.54	0.04	-	-	-	-	-	-
X-RAY SERVICES EXPENSE	(852.62)	(0.33)	(301.05)	(0.12)	(1,917.94)	(0.75)	(8,110.14)	(0.32)	(16,502.48)	(0.64)	(16,658.00)	(0.63)	(20,000.00)	(0.63)
LABOR INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RENT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACTIVITY FUND INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTRIBUTIONS INCOME	20.00	0.01	-	-	-	-	505.00	0.02	20.00	0.00	-	-	-	-
VENDING INCOME & EXPENSE	22.57	0.01	16.12	0.01	132.15	0.05	654.61	0.03	703.39	0.03	798.00	0.03	960.00	0.03
MANAGEMENT FEE INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INCOME - JOINT VENTURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PERSONAL PURCHASES	-	-	-	-	-	-	-	-	568.22	0.02	-	-	-	-
EQUIPMENT RENTAL REVENUE	5,854.50	2.28	3,490.65	1.41	3,110.04	1.21	28,500.33	1.12	8,510.00	0.35	9,993.00	0.38	12,000.00	0.38
RESIDENT TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET OTHER INCOME	3,585.19	1.39	3,677.79	1.48	2,600.46	1.01	21,370.46	0.84	(34,345.22)	(1.32)	(20,861.00)	(0.78)	(25,040.00)	(0.78)
NET ANCILLARY INCOME	168,071.45	65.37	167,593.09	67.58	161,401.10	62.85	1,659,845.42	65.00	1,591,933.59	61.31	1,628,482.00	61.22	1,955,290.00	61.22
NET OPERATING INCOME	442,056.79	171.94	444,397.38	179.19	459,419.08	178.90	4,282,386.85	167.69	4,303,089.88	165.73	4,477,275.00	168.31	5,375,738.00	168.32
EXPENSES:														
SALARY & WAGES	(30,411.37)	(11.83)	(26,461.34)	(10.67)	(30,948.01)	(12.05)	(305,303.83)	(11.95)	(362,534.45)	(13.96)	(361,125.00)	(13.58)	(433,588.00)	(13.58)
M.R.F.	(14,505.73)	(5.64)	(13,570.62)	(5.47)	(14,635.81)	(5.70)	(151,221.55)	(5.92)	(167,320.43)	(6.44)	(186,147.00)	(7.00)	(223,500.00)	(7.00)
EMPLOYEE BENEFITS	(621.27)	(0.24)	(648.17)	(0.26)	(1,018.95)	(0.40)	(10,425.93)	(0.41)	(13,444.23)	(0.52)	(14,966.00)	(0.56)	(17,970.00)	(0.56)
EMPLOYEE SCHOLARSHIPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE SUPPLIES	(709.07)	(0.28)	(846.93)	(0.34)	(1,481.02)	(0.58)	(12,744.29)	(0.50)	(13,278.42)	(0.51)	(13,301.00)	(0.50)	(15,970.00)	(0.50)
POSTAGE	-	-	-	-	(209.41)	(0.08)	(2,443.30)	(0.10)	(5,145.78)	(0.20)	(8,328.00)	(0.31)	(10,000.00)	(0.31)
TELEPHONE	(1,976.53)	(0.77)	(1,544.50)	(0.62)	(1,532.05)	(0.60)	(17,571.69)	(0.69)	(10,303.33)	(0.40)	(10,640.00)	(0.40)	(12,775.00)	(0.40)
TRAINING & EMPLOYEE DEVELOPMENT	(160.00)	(0.06)	(160.00)	(0.06)	-	-	(521.00)	(0.02)	(390.00)	(0.02)	-	-	-	-
INJURY PREVENTION PROGRAM	-	-	-	-	-	-	(300.00)	(0.01)	-	-	-	-	-	-
GENERAL TRAVEL	(196.97)	(0.08)	(246.61)	(0.10)	(842.57)	(0.33)	(9,839.09)	(0.39)	(5,470.01)	(0.21)	(5,589.00)	(0.21)	(6,710.00)	(0.21)
MEAL EXPENSE FOR T & E	-	-	-	-	-	-	(195.14)	(0.01)	-	-	-	-	-	-
MEETINGS/SEMINARS	(180.00)	(0.07)	-	-	(175.00)	(0.07)	(2,221.48)	(0.09)	(2,938.00)	(0.11)	(833.00)	(0.03)	(1,000.00)	(0.03)
HELP WANTED ADVERTISING	(625.00)	(0.24)	(91.01)	(0.04)	(437.13)	(0.17)	(6,158.51)	(0.24)	(13,437.40)	(0.52)	(15,366.00)	(0.58)	(18,450.00)	(0.58)
PROMOTIONAL ADVERTISING	(855.12)	(0.33)	(618.34)	(0.25)	(1,643.34)	(0.64)	(11,771.58)	(0.46)	(12,853.64)	(0.50)	(8,328.00)	(0.31)	(10,000.00)	(0.31)
PUBLIC RELATIONS	(2,040.75)	(0.79)	(21.34)	(0.01)	(93.94)	(0.01)	(1,012.40)	(0.04)	(285.55)	(0.01)	(250.00)	(0.01)	(300.00)	(0.01)
H2O EXPENSES	(445.20)	(0.17)	-	-	-	-	(50,826.00)	(1.99)	(48,995.00)	(1.89)	(48,752.00)	(1.83)	(58,535.00)	(1.83)
LICENSE & FEES	(4,770.00)	(1.86)	(4,929.00)	(1.99)	(5,429.00)	(2.11)	(2,652.85)	(0.10)	(7,109.00)	(0.27)	(5,947.00)	(0.22)	(7,140.00)	(0.22)
DUES & SUBSCRIPTIONS	(270.00)	(0.11)	(180.00)	(0.07)	-	-	-	-	-	-	-	-	-	-
CONTRIBUTIONS	-	-	-	-	-	-	(47,490.15)	(1.86)	(33,334.86)	(1.28)	(30,566.00)	(1.15)	(36,700.00)	(1.15)
PROFESSIONAL FEES	(1,362.63)	(0.53)	(2,026.63)	(0.82)	(9,628.94)	(3.75)	-	-	-	-	-	-	-	-

SUNNY ACRES NURSING MENARD CO.

Comparative Income Statements
This Year, Last Year, and Budget
For the Period Ending September 30, 2017

10/24/17
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	Sep-17	% / PPD	Aug-17	% / PPD	Jul-17	% / PPD	YTD	% / PPD	Prd YTD	% / PPD	Budget YTD	% / PPD	Total Budget	% / PPD
REHAB WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
REPLACEMENT-NURSING	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NURSES AIDE TRAINING	2,315.81	0.90	-	-	(770.01)	(0.30)	(2,160.17)	(0.08)	(4,591.64)	(0.18)	(1,596.00)	(0.06)	(1,915.00)	(0.06)
OTHER	-	-	-	-	-	-	(256.46)	(0.01)	(1,262.00)	(0.05)	-	-	-	-
TOTAL NURSING	(168,852.10)	(65.68)	(144,533.01)	(58.23)	(167,729.49)	(65.32)	(1,648,444.63)	(64.55)	(1,703,772.56)	(65.62)	(1,604,086.00)	(60.30)	(1,925,961.00)	(60.30)
ACTIVITIES SALARY & WAGES	(5,320.80)	(2.07)	(5,005.09)	(2.02)	(5,378.71)	(2.09)	(55,060.67)	(2.16)	(81,487.50)	(3.14)	(77,872.00)	(2.93)	(93,498.00)	(2.93)
ACTIVITIES SUPPLIES/EXP	(883.00)	(0.34)	(1,259.43)	(0.51)	(781.66)	(0.30)	(8,503.65)	(0.33)	(8,440.73)	(0.33)	(7,979.00)	(0.30)	(9,580.00)	(0.30)
ACTIVITIES FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SOCIAL SERVICE/ACT CONSULTING	186.00	0.07	(477.84)	(0.19)	(1,911.36)	(0.74)	(4,592.40)	(0.18)	(4,300.56)	(0.17)	(3,990.00)	(0.15)	(4,790.00)	(0.15)
SOCIAL SERVICE WAGES	(5,214.74)	(2.03)	(5,657.16)	(2.27)	(4,993.18)	(1.94)	(53,578.18)	(2.10)	(20,314.60)	(0.78)	(18,947.00)	(0.71)	(22,747.00)	(0.71)
SOCIAL SERVICE EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VOLUNTEER COORDINATOR EXP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER SERVICES	(11,233.14)	(4.37)	(12,379.52)	(4.93)	(13,064.91)	(5.09)	(121,734.90)	(4.77)	(114,543.39)	(4.41)	(108,788.00)	(4.09)	(130,615.00)	(4.09)
TOTAL EXPENSES	(394,301.88)	(153.37)	(346,925.85)	(139.83)	(398,718.32)	(155.26)	(3,929,597.90)	(153.87)	(4,087,189.65)	(157.41)	(4,047,065.00)	(152.14)	(4,859,141.00)	(152.14)
GROSS MARGIN	477,541.91	18.57	97,471.53	39.30	60,700.76	23.64	352,788.95	13.81	215,900.23	8.32	430,210.00	16.17	516,587.00	16.17
GROSS MARGIN PERCENTAGE	10.80%		21.93%		13.21%		8.24%	0.00	5.02%	0.00	9.61%	0.00	9.61%	0.00
MANAGEMENT FEES	(26,543.95)	(10.32)	(25,896.96)	(10.44)	(27,528.64)	(10.72)	(256,014.96)	(10.02)	(259,696.44)	(10.00)	(271,767.00)	(10.22)	(326,300.00)	(10.22)
OTHER MANAGEMENT FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFER TO OTHER FUNDS	(5,000.00)	(1.94)	(5,000.00)	(2.02)	(5,000.00)	(1.95)	(50,000.00)	(1.96)	(50,000.00)	(1.93)	(49,573.00)	(1.88)	(60,000.00)	(1.88)
BLDG IMPROVEMENTS CAPITAL	-	-	-	-	(716.00)	(0.28)	(716.00)	(0.03)	-	-	-	-	-	-
EQUIPMENT/SUPPLY CAPITAL	-	-	-	-	-	-	-	-	(1,648.15)	(0.06)	-	-	-	-
RENT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ALLOCATED INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEPRECIATION	(15,833.00)	(6.16)	(15,833.00)	(6.33)	(15,883.00)	(6.17)	(158,330.00)	(6.20)	(153,330.00)	(6.10)	(162,203.00)	(6.10)	(194,750.00)	(6.10)
LOAN FEE AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIRECTORS FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST INCOME	3,047.55	1.19	930.62	0.38	1,388.35	0.54	17,044.25	0.67	10,446.69	0.40	10,409.00	0.39	12,500.00	0.39
CONTRIBUTION INCOME	-	-	-	-	-	-	30.00	0.00	185,929.84	7.16	-	-	-	-
CHANGE IN NET PENSION LIABILITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAIN ON SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FINANCING & MANAGEMENT	(44,325.40)	(17.24)	(45,799.34)	(18.47)	(47,689.29)	(18.57)	(447,986.71)	(17.54)	(273,298.06)	(10.53)	(473,534.00)	(17.80)	(568,550.00)	(17.80)
INCOME BEFORE TAX & EXT	3,425.51	1.33	51,672.19	20.84	13,011.47	5.07	(95,197.76)	(3.73)	(57,397.83)	(2.21)	(43,324.00)	(1.63)	(51,965.00)	(1.63)
INCOME TAXES AND EXT ITEMS	-	-	-	-	(51,315.10)	(19.98)	(51,315.10)	(2.01)	-	-	-	-	-	-
NET INCOME	3,425.51	1.33	51,672.19	20.84	(38,303.63)	(14.92)	(146,512.86)	(5.74)	(57,397.83)	(2.21)	(43,324.00)	(1.63)	(51,965.00)	(1.63)

SUNNY ACRES NURSING MENARD CO.

Comparative Income Statements

This Year, Last Year, and Budget

For the Period Ending September 30, 2017

10/24/17

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	Sep-17	% / PPD	Aug-17	% / PPD	Jul-17	% / PPD	YTD	% / PPD	Prior YTD	% / PPD	Budget YTD	% / PPD	Total Budget	% / PPD
SUMMARY OF WORKING WAGES														
ADMINISTRATOR & OFFICE	(28,976.23)	(11.27)	(26,380.04)	(10.64)	(29,267.09)	(11.40)	(286,033.49)	(11.20)	(342,241.98)	(13.18)	(341,679.00)	(12.84)	(410,240.00)	(12.84)
MAINTENANCE	(5,600.95)	(2.18)	(6,337.30)	(2.56)	(6,337.68)	(2.47)	(62,425.55)	(2.44)	(66,940.95)	(2.50)	(65,883.00)	(2.48)	(79,103.00)	(2.48)
DIETARY	(16,647.58)	(6.48)	(16,318.59)	(6.58)	(16,094.57)	(6.27)	(171,019.88)	(6.70)	(175,023.40)	(6.74)	(173,196.00)	(6.51)	(207,949.00)	(6.51)
LAUNDRY	(2,936.59)	(1.14)	(2,508.73)	(1.01)	(1,981.88)	(0.77)	(30,749.37)	(1.20)	(30,719.33)	(0.41)	(16,538.00)	(0.62)	(19,857.00)	(0.62)
HOUSEKEEPING	(13,665.58)	(5.32)	(15,025.99)	(6.06)	(14,911.82)	(5.81)	(142,263.76)	(5.57)	(178,686.77)	(6.88)	(173,166.00)	(6.51)	(207,913.00)	(6.51)
RN	(9,314.50)	(3.62)	(9,314.50)	(2.74)	(8,962.02)	(3.49)	(128,178.49)	(5.02)	(178,391.01)	(6.87)	(168,397.00)	(6.33)	(202,188.00)	(6.33)
LPN	(9,180.00)	(3.57)	(6,120.00)	(2.47)	(6,120.00)	(2.38)	(61,020.00)	(2.39)	(33,984.79)	(1.31)	(60,800.00)	(2.29)	(73,000.00)	(2.29)
ADON	(4,184.89)	(1.63)	(4,254.43)	(1.72)	(4,337.81)	(1.69)	(41,346.33)	(1.62)	(41,697.43)	(1.61)	(44,209.00)	(1.66)	(53,081.00)	(1.66)
LPN OTHER	(40,304.22)	(15.68)	(38,290.00)	(15.44)	(41,756.64)	(16.26)	(465,270.16)	(18.22)	(501,244.69)	(19.30)	(494,945.00)	(18.61)	(594,260.00)	(18.61)
AIDES	(63,710.45)	(24.78)	(59,531.43)	(24.00)	(67,712.53)	(26.37)	(670,992.78)	(26.27)	(804,069.29)	(30.97)	(741,959.00)	(27.89)	(890,839.00)	(27.89)
WARD CLERK	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NURSE AIDE TRAINING	-	-	-	-	(353.55)	(0.14)	(3,883.68)	(0.15)	(3,563.85)	(0.14)	(1,510.00)	(0.06)	(1,812.00)	(0.06)
SCHOLARSHIP WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
REHAB	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HOME HEALTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACTIVITIES	(5,016.93)	(1.95)	(4,817.38)	(1.94)	(5,131.59)	(2.00)	(51,957.65)	(2.03)	(76,416.52)	(2.94)	(73,678.00)	(2.77)	(88,463.00)	(2.77)
SOCIAL SERVICES	(4,910.48)	(1.91)	(5,506.30)	(2.22)	(4,528.76)	(1.76)	(49,112.25)	(1.92)	(18,751.09)	(0.72)	(17,926.00)	(0.67)	(21,522.00)	(0.67)
VOLUNTEER COORDINATOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BARBER & BEAUTICIAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL WORKING WAGES	(204,450.40)	(79.52)	(191,905.00)	(77.38)	(207,495.94)	(80.80)	(2,164,253.39)	(84.75)	(2,431,731.10)	(93.65)	(2,373,886.00)	(89.24)	(2,850,227.00)	(89.24)
SUMMARY OF VACATION & SICK														
GENERAL & ADMINISTRATIVE	(1,435.14)	(0.56)	(81.30)	(0.03)	(1,680.92)	(0.65)	(19,270.34)	(0.75)	(20,292.47)	(0.78)	(19,446.00)	(0.73)	(23,348.00)	(0.73)
MAINTENANCE	(614.57)	(0.24)	(139.23)	(0.06)	(551.71)	(0.21)	(5,895.82)	(0.23)	(5,646.34)	(0.22)	(3,749.00)	(0.14)	(4,502.00)	(0.14)
DIETARY	(1,045.14)	(0.41)	(583.75)	(0.24)	(1,183.61)	(0.46)	(12,200.73)	(0.48)	(12,275.27)	(0.47)	(9,857.00)	(0.37)	(11,835.00)	(0.37)
LAUNDRY	(78.88)	(0.03)	(94.32)	(0.04)	(162.54)	(0.06)	(1,789.45)	(0.07)	(650.28)	(0.03)	(942.00)	(0.04)	(1,130.00)	(0.04)
HOUSEKEEPING	(2,225.53)	(0.87)	(550.60)	(0.22)	(808.99)	(0.32)	(10,827.47)	(0.42)	(10,070.16)	(0.39)	(9,856.00)	(0.37)	(11,833.00)	(0.37)
RN	(360.21)	(0.14)	358.97	0.14	(419.20)	(0.16)	(5,084.02)	(0.20)	(26,005.19)	(1.00)	(13,455.00)	(0.51)	(16,155.00)	(0.51)
LPN	(3,099.66)	(1.21)	(1,549.22)	(0.62)	(3,701.38)	(1.44)	(41,481.14)	(1.62)	(37,394.46)	(1.44)	(28,170.00)	(1.06)	(33,822.00)	(1.06)
AIDES	(4,404.72)	(1.71)	(3,149.20)	(1.27)	(4,546.82)	(1.77)	(49,424.35)	(1.94)	(47,627.18)	(1.83)	(42,227.00)	(1.59)	(50,701.00)	(1.59)
REHAB	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HOME HEALTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACTIVITIES	(301.87)	(0.12)	(187.71)	(0.08)	(247.12)	(0.10)	(3,103.02)	(0.12)	(5,070.98)	(0.20)	(4,194.00)	(0.16)	(5,035.00)	(0.16)
SOCIAL SERVICE	(304.26)	(0.12)	(130.86)	(0.05)	(464.42)	(0.18)	(4,465.93)	(0.17)	(1,569.51)	(0.06)	(1,021.00)	(0.04)	(1,225.00)	(0.04)
VOLUNTEER COORDINATOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BARBER & BEAUTICIAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PTO & RESERVE	(13,875.98)	(5.40)	(6,107.22)	(2.46)	(13,766.71)	(5.36)	(153,542.27)	(6.01)	(166,595.84)	(6.42)	(132,917.00)	(5.00)	(159,586.00)	(5.00)
TOTAL WAGES	(218,324.38)	(84.92)	(198,012.22)	(79.84)	(221,262.65)	(86.16)	(2,317,795.66)	(90.76)	(2,598,326.94)	(100.07)	(2,506,803.00)	(94.24)	(3,009,813.00)	(94.24)
REGISTRY COSTS														
RN	(5,605.96)	(2.18)	(5,403.75)	(2.18)	(2,407.42)	(0.94)	(14,613.11)	(0.57)	-	-	(8,328.00)	-	-	-
LPN	(27,727.81)	(10.78)	(16,498.89)	(6.65)	(22,445.20)	(8.74)	(120,538.34)	(4.72)	(27,504.88)	(1.06)	-	-	(10,000.00)	(0.31)
AIDES	(3,271.49)	(1.27)	(3,300.25)	(1.33)	(4,550.16)	(1.77)	(48,079.28)	(1.88)	-	-	-	-	-	-
SUMMARY OF REGISTRY COSTS	(36,605.26)	(14.24)	(25,202.89)	(10.16)	(29,403.08)	(11.45)	(183,230.73)	(7.17)	(27,504.88)	(1.06)	(8,328.00)	(0.31)	(10,000.00)	(0.31)
TOTAL WAGES & REGISTRY	(254,935.64)	(99.16)	(223,215.11)	(90.01)	(250,665.73)	(97.61)	(2,501,026.39)	(97.93)	(2,625,831.82)	(101.13)	(2,515,131.00)	(94.55)	(3,019,813.00)	(94.55)

COUNTRYSIDE ESTATES OF THE CO.

Balance Sheet

For the Period Ending September 30, 2017

10/23/2017

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ASSETS	Current Month	%	Prior Month	%	Prior Year End	%	Difference
CURRENT ASSETS							
CASH - OPERATIONS	418,739	27.29%	410,718	26.79%	456,748	28.08%	38,009
INVESTMENTS (CS CSONST) MMA: CTRYs	150,000	9.78%	150,000	9.78%	150,000	9.22%	-
INVESTMENTS - ALL OTHER CTRYs	175,000	11.41%	175,000	11.41%	175,000	10.76%	-
INVESTMENTS IN CSE GNL	-	0.00%	-	0.00%	-	0.00%	-
CASH FROM OPERATIONS	743,739	48.48%	735,718	47.99%	781,748	48.06%	38,009
ACCOUNTS RECEIVABLE - PRIVATE A/R OTHER	283	0.02%	(1,846)	-0.12%	(11,989)	-0.74%	(12,272)
ACCOUNTS RECEIVABLE	283	0.02%	(1,846)	-0.12%	(11,989)	-0.74%	(12,272)
ACCRUED INTEREST RECEIVABLE	212	0.01%	212	0.01%	212	0.01%	-
INVENTORY	1,747	0.11%	1,747	0.11%	1,747	0.11%	-
PREPAID EXPENSES	1,131	0.07%	1,697	0.11%	797	0.05%	(334)
OTHER CURRENT ASSETS	3,090	0.20%	3,655	0.24%	2,756	0.17%	(334)
CURRENT ASSETS	747,112	48.70%	737,528	48.11%	772,515	47.49%	25,404
RESTRICTED DEPOSITS AND FUNDED RESERVES:							
RESIDENTS FUNDS	-	0.00%	-	0.00%	-	0.00%	-
TOTAL RESTRICTED DEP & RESERVES	-	0.00%	-	0.00%	-	0.00%	-
FIXED ASSETS:							
LAND AND IMPROVEMENTS	-	0.00%	-	0.00%	-	0.00%	-
BUILDINGS AND IMPROVEMENTS	2,425,228	158.08%	2,425,228	158.18%	2,406,792	147.97%	(18,436)
EQUIPMENT AND FURNITURE	117,445	7.66%	117,445	7.66%	117,445	7.22%	-
WORK IN PROGRESS	-	0.00%	-	0.00%	-	0.00%	-
ACCUMULATED DEPRECIATION	(1,755,579)	-114.43%	(1,747,039)	-113.95%	(1,670,179)	-102.68%	85,400
NET FIXED ASSETS	787,093	51.30%	795,633	51.89%	854,057	52.51%	66,964
TOTAL ASSETS	1,534,205	100.00%	1,533,161	100.00%	1,626,573	100.00%	92,368

COUNTRYSIDE ESTATES
Cash Flow Statement
For the Period Ending September 30, 2017

	<u>AMOUNT</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Net income or (loss)	10,450.00
Adjustments to reconcile net income to net cash:	
Depreciation	85,400.00
Loan fee amortization	
Extraordinary item	
Gain/loss on sale of assets	
Changes in assets and liabilities	
(Increase) or decrease in:	
Accounts receivable	(12,272.00)
Inventory and prepaid assets	(334.00)
Other current assets	
Other noncurrent assets	
Increase or (decrease) in:	
Accounts payable and accrued expense	(104,246.00)
Other long-term liabilities	1,429.00
Net cash provided (used) by operating activities	<u>(19,573.00)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of land, buildings & equipment	(18,436.00)
Payment received on long-term receivables	
Proceeds from sale of assets	
Net cash provided (used) by investing activities	<u>(18,436.00)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds of long-term debt	
Repayment of long-term debt	
Loan fees paid	
Administrative Transfer	
Activity Fund Transfer	
Change in Fund Balance	
Contributions of unrestricted equity	
Contributions of restricted equity	
Net cash provided (used) by financing activities	<u>0.00</u>
Net increase in cash	(38,009.00)
CASH AND CASH EQUIVALENTS, BEGINNING	781,748.00
CASH AND CASH EQUIVALENTS, ENDING	<u><u>743,739.00</u></u>

COUNTRYSIDE ESTATES OF THE CO.
Comparative Income Statements
This Year, Last Year, and Budget
For the Period Ending September 30, 2017

10/23/17
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	SEP-17	% / PPD	AUG-17	% / PPD	JUL-17	% / PPD	YTD	% / PPD	Prior YTD	% / PPD	Budget YTD	% / PPD	Total Budget	% / PPD
PROMOTIONAL ADVERTISING					225.00	0.36	(1,197.17)	(0.20)	(190.00)	(0.03)				
PUBLIC RELATIONS	(193.37)	(0.34)					(537.11)	(0.09)	(145.46)	(0.02)	(250.00)	(0.04)	(300.00)	(0.04)
H2O EXPENSES														
LICENSE & FEES														
DUES & SUBSCRIPTIONS														
CONTRIBUTIONS														
PROFESSIONAL FEES							(3,180.24)	(0.54)	(2,900.00)	(0.47)	(2,499.00)	(0.40)	(3,000.00)	(0.40)
MEDICAL DIRECTOR														
MEDICAL RECORDS														
PHARMACIST FEES														
EMPLOYEE BACKGROUND CHECK														
OTHER TAXES														
PAYROLL TAXES	(503.56)	(0.89)	(545.97)	(0.88)	(715.58)	(1.14)	(6,575.17)	(1.12)	(6,948.39)	(1.12)	(7,083.00)	(1.14)	(8,505.00)	(1.14)
GROUP INSURANCE														
LIABILITY INSURANCE	(2,793.33)	(4.87)	(2,793.33)	(4.51)	(2,793.33)	(4.47)	(27,933.30)	(4.74)	(28,975.40)	(4.67)	(27,918.00)	(4.48)	(33,520.00)	(4.48)
WORKMAN'S COMP INSURANCE	(317.08)	(0.55)	(317.08)	(0.51)	(317.08)	(0.51)	(2,705.55)	(0.46)	(3,087.00)	(0.50)	(3,169.00)	(0.51)	(3,805.00)	(0.51)
WORKMAN'S MISC. PAYMENTS														
BAD DEBTS														
UNIFORM EXPENSE														
LOST ITEMS-RESIDENTS														
MISC EXPENSE														
MISC M.I.S. EXPENSE	(74.16)	(0.13)	(74.16)	(0.12)	(74.16)	(0.12)	(960.71)	(0.16)	(3.84)	(0.00)				
LEASED EQUIPMENT			(94.00)	(0.15)	(94.00)	(0.15)	(282.00)	(0.05)	(777.96)	(0.13)	(833.00)	(0.13)	(1,000.00)	(0.13)
TOTAL G&A	(4,597.05)	(8.01)	(4,994.10)	(8.06)	(4,693.55)	(7.51)	(54,578.27)	(9.27)	(51,710.98)	(8.33)	(50,506.00)	(8.10)	(60,641.00)	(8.10)
REAL ESTATE TAXES														
SALARIES & WAGES														
ELECTRIC	(1,503.43)	(2.62)	(2,048.27)	(3.30)	(2,270.74)	(3.63)	(16,439.15)	(2.79)	(18,105.39)	(2.92)	(21,987.00)	(3.53)	(26,400.00)	(3.53)
NATURAL GAS	(171.44)	(0.30)	(190.79)	(0.31)	(193.10)	(0.31)	(1,946.67)	(0.33)	(1,957.77)	(0.32)	(1,749.00)	(0.28)	(2,100.00)	(0.28)
WATER & SEWER	(284.98)	(0.50)	(278.33)	(0.45)	(309.11)	(0.49)	(2,812.79)	(0.48)	(2,971.36)	(0.48)	(3,248.00)	(0.52)	(3,900.00)	(0.52)
TRASH COLLECTION	(100.44)	(0.17)			(315.21)	(0.50)	(803.91)	(0.14)	(994.40)	(0.16)	(1,011.00)	(0.16)	(1,215.00)	(0.16)
TV RENTAL	(142.99)	(0.25)	(147.99)	(0.24)	(132.99)	(0.21)	(1,271.89)	(0.22)	(1,238.50)	(0.20)	(1,262.00)	(0.20)	(1,515.00)	(0.20)
PROPERTY & PLANT REPL MA							(2,149.92)	(0.37)						
GENERAL REPAIR & MAINTEN	(2,687.55)	(4.68)	(4,694.63)	(7.57)	(2,882.21)	(4.61)	(21,420.07)	(3.64)	(17,789.52)	(2.87)	(25,403.00)	(4.08)	(30,500.00)	(4.08)
MAINTENANCE CONTRACTS			(101.67)	(0.16)	(101.67)	(0.16)	(3,263.17)	(0.55)	(5,055.92)	(0.81)				
PLAN OF CORRECTION														
TOTAL PROPERTY & PLANT	(4,890.83)	(8.52)	(7,461.68)	(12.03)	(6,205.03)	(9.93)	(50,097.57)	(8.51)	(48,112.86)	(7.75)	(54,860.00)	(8.77)	(65,630.00)	(8.77)
SALARIES & WAGES														
CONSULTING DIETITIAN														
FOOD PURCHASES	(2,677.27)	(4.66)	(3,864.50)	(6.23)	(2,651.98)	(4.24)	(32,862.31)	(5.58)	(35,728.35)	(5.76)	(37,392.00)	(6.00)	(44,895.00)	(6.00)
SUPPLIES DISHWASHING			(118.04)	(0.19)			(951.73)	(0.16)	(812.02)	(0.13)	(833.00)	(0.13)	(1,000.00)	(0.13)
REPLACEMENT-DIETARY														
KITCHEN SUPPLIES	(176.73)	(0.31)	(474.21)	(0.76)	(298.43)	(0.48)	(2,129.15)	(0.36)	(832.03)	(0.13)	(937.00)	(0.15)	(1,125.00)	(0.15)
MEAL INCOME - JAIL														
MEAL INCOME - EMPLOYEE							300.00	0.05	60.00	0.01				
TOTAL DIETARY	(2,854.00)	(4.97)	(4,456.75)	(7.19)	(2,950.41)	(4.72)	(35,643.19)	(6.05)	(37,312.40)	(6.01)	(39,162.00)	(6.28)	(47,020.00)	(6.28)
SALARIES & WAGES														
REPLACEMENT-LAUNDRY														
TEMPS/CONTRACT SERVICES														
SUPPLIES	(134.36)	(0.23)					(245.16)	(0.04)	(166.20)	(0.03)	(166.00)	(0.03)	(200.00)	(0.03)
TOTAL LAUNDRY	(134.36)	(0.23)					(250.03)	(0.04)	(183.36)	(0.03)	(166.00)	(0.03)	(200.00)	(0.03)
SALARIES & WAGES	(6,647.82)	(11.58)	(7,136.82)	(11.51)	(9,354.03)	(14.97)	(85,949.94)	(14.59)	(90,828.57)	(14.63)	(92,595.00)	(14.86)	(111,175.00)	(14.86)
PURCHASED SERVICES														
SUPPLIES/CLEANING	141.72	0.25			(750.36)	(1.20)	(2,531.67)	(0.43)	(2,966.94)	(0.48)	(2,995.00)	(0.48)	(3,600.00)	(0.48)

COUNTRYSIDE ESTATES OF THE CO.

Comparative Income Statements

This Year, Last Year, and Budget

For the Period Ending September 30, 2017

10/23/17

9:33

	Sep-17	% / PPD	Aug-17	% / PPD	Jul-17	% / PPD	YTD	% / PPD	Prior YTD	% / PPD	Budget YTD	% / PPD	Total Budget	% / PPD
SUMMARIZED INCOME STATEMENT														
ROUTINE SERVICE INCOME														
NET ANCILLARY INCOME														
TOTAL OPERATING INCOME	33,883.12	59.03	35,401.00	57.10	35,720.35	57.15	341,002.24	57.90	359,510.00	57.91	360,750.00	57.89	433,140.00	57.89
	33,883.12	59.03	35,401.00	57.10	35,720.35	57.15	341,002.24	57.90	359,510.00	57.91	360,750.00	57.89	433,140.00	57.89
EXPENSES:														
GENERAL & ADMINISTRATION	(4,597.05)	(8.01)	(4,994.10)	(8.06)	(4,693.55)	(7.51)	(54,578.27)	(9.27)	(51,710.98)	(8.33)	(50,506.00)	(8.10)	(60,641.00)	(8.10)
PROPERTY & TAX	(4,890.83)	(8.52)	(7,461.68)	(12.03)	(6,205.03)	(9.93)	(50,097.57)	(8.51)	(48,112.86)	(7.75)	(54,660.00)	(8.77)	(65,630.00)	(8.77)
DIETARY	(2,854.00)	(4.97)	(4,456.75)	(7.19)	(2,950.41)	(4.72)	(35,643.19)	(6.05)	(37,312.40)	(6.01)	(39,162.00)	(6.28)	(47,020.00)	(6.28)
LAUNDRY	(134.36)	(0.23)	(7,136.82)	(11.51)	(10,104.39)	(16.17)	(250.03)	(0.04)	(183.36)	(0.03)	(166.00)	(0.03)	(200.00)	(0.03)
HOUSEKEEPING	(6,506.10)	(11.33)	(7,136.82)	(11.51)	(10,104.39)	(16.17)	(88,481.61)	(15.02)	(93,795.51)	(15.11)	(95,594.00)	(15.34)	(114,775.00)	(15.34)
NURSING														
OTHER SERVICES			(46.85)	(0.08)			(498.99)	(0.08)	(555.44)	(0.09)	(583.00)	(0.09)	(700.00)	(0.09)
TOTAL EXPENSES	(18,982.34)	(33.07)	(24,096.20)	(38.86)	(23,953.38)	(38.33)	(229,549.66)	(38.98)	(231,670.55)	(37.32)	(240,671.00)	(38.62)	(288,966.00)	(38.62)
GROSS MARGIN	14,900.78	25.96	11,304.80	18.23	11,766.97	18.83	111,452.58	18.93	127,839.45	20.59	120,079.00	19.27	144,174.00	19.27
GROSS MARGIN PERCENTAGE	43.98%		31.93%		32.94%		32.68%		35.56%		33.25%		33.29%	
MANAGEMENT FEES														
OTHER MANAGEMENT FEES	(1,694.15)	(2.95)	(1,770.05)	(2.85)	(1,786.02)	(2.86)	(17,050.11)	(2.90)	(17,975.50)	(2.90)	(18,037.00)	(2.89)	(21,657.00)	(2.89)
TRANSFER TO OTHER FUNDS														
BLDG IMPROVEMENTS CAPITAL														
EQUIPMENT/SUPPLY CAPITAL														
RENT EXPENSE														
INTEREST EXPENSE														
ALLOCATED INTEREST														
MIP FEE														
DEPRECIATION	(8,540.00)	(14.88)	(8,540.00)	(13.77)	(8,540.00)	(13.66)	(85,400.00)	(14.50)	(85,400.00)	(13.76)	(85,955.00)	(13.79)	(103,200.00)	(13.79)
LOAN FEE AMORTIZATION														
DIRECTORS FEES														
INTEREST INCOME	306.48	0.53	73.80	0.12	295.02	0.47	1,447.65	0.25	1,376.75	0.22	1,498.00	0.24	1,800.00	0.24
CONTRIBUTION INCOME														
CHANGE IN NET PENSION LIABILITY														
GAIN ON SALE OF ASSETS														
TOTAL FINANCING & MANAGEMENT	(9,927.67)	(17.30)	(10,236.25)	(16.51)	(10,031.00)	(16.05)	(101,002.46)	(17.15)	(101,998.75)	(16.43)	(102,491.00)	(16.45)	(123,057.00)	(16.45)
INCOME BEFORE TAX & EXTR.	4,973.11	8.66	1,068.55	1.72	1,735.97	2.78	10,450.12	1.77	25,840.70	4.16	17,588.00	2.82	21,117.00	2.82
INCOME TAXES AND EXTR. ITEMS														
NET INCOME	4,973.11	8.66	1,068.55	1.72	1,735.97	2.78	10,450.12	1.77	25,840.70	4.16	17,588.00	2.82	21,117.00	2.82

Petersburg - Sunny Acres

		<u>Year 1 - 2018</u>	
<u>A/F</u>			
	1	Nurse Call System	230,000
	2	Shower remodel	25,000
	3	Tub Bather	20,000
	4	Door Alarm for wandering residents (8)	40,000
	5	Phone System	55,000
	6	Asphalt (replacement front parking lot)	50,000
	7	Water Softner (Laundry)	8,000
	8	Dishwasher	6,000
	9	Shower remodel	25,000
	10	Dining Room Remodel	75,000
	11	Dining Room Furniture	60,000
	12	Dayroom Furniture	60,000
	13	Resident Room Remodel (4)	50,000
	14	Dryer 75#	5,500
	15	Water Heater (2) Residents	18,000
	16	PTAC units (5)	6,000
	17	Auto Scrubber	7,000
	18	Carpet Extracter	4,500
	19	BR35	4,000
		Total	749,000

		<u>Year 2 - 2019</u>	
<u>A/F</u>			
-	1	North Roadway	22,000
-	2	South Parking Lot	22,000
-	3	South Road Way	27,000
-	4	Center Roof Replacement	175,000
-	5	Nurse Stations (2)	40,000
-	6	Emergency Carts (2)	5,000
-	7	Shower remodel	25,000
-	8	Resident Room Remodel (4)	50,000
-	9	Steam table (4) wells	6,000
-	10	Convection Oven	5,000
-	11	PTACs (5)	6,000
-	12	Dryers (2)	11,000
-	13	Washers (2)	26,000
-	14	Oxygen Concentrator	4,000
		Total	424,000

Petersburg - Sunny Acres - Page 2

		<u>Years 3-5 (2020-2022)</u>	
<u>A/F</u>			
A	1	Resident Room Furniture (20)	160,000
A	2	Shower remodel (2)	50,000
A	3	Resident Room Remodel (12)	150,000
F	4	Resident Transport Van	55,000
A	5	Kitchen Steamer	8,000
A	6	PTACs (15)	15,000
A	7	Bladder Scanner	10,000

Total	448,000
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Country Estates Petersburg

Year 1 - 2018

<u>A/F</u>				
-			-	--
A	1	Dining Room Chairs		--
F	2	Ice Machine	20,000	--
F	3	Vinyl for bathrooms	8,000	--
F	4	Reach in Refrigerator	4,500	--
F	5	Geo - Thermal HVAC	5,000	--
			5,000	--
			<u>42,500</u>	--

Year 2 - 2019

<u>A/F</u>				
F	1	Water Heater (1)	9,000	
F	2	Geo - Thermal HVAC (2)	10,000	
			<u>19,000</u>	
		Total	19,000	

Years 3-5 (2020-2022)

<u>A/F</u>				
F	1	Water Heaters (2)		
A	2	Van	20,000	
F	3	Dish Washer	60,000	
			12,000	
		Total	92,000	