

Payor Source	Occupancy				Budgeted Daily Rate		Daily Census
	Actual 2018	Actual 2019	Annualized 2020	Budgeted 2021			
Medicaid Days	28,757	30,157	29,295	24,090	335.44	Per State letter	66
Medicare Days	2,550	1,999	1,346	2,920	500.00	Avg PDPM based on PY	8
Private	6,476	4,735	4,275	4,380	340.00	Effective 10/1/20	12
Total Days	37,783	36,891	34,916	31,390			86
Days available	43,800	43,800	43,920	43,800			
Occupancy	86%	84%	79%	72%	(average daily occupancy of 86 for 2021)		

Description	Dept Name	Actual 2018	Actual 2019	Annualized 2020	Budgeted 2021	% change from PY	Comments	PPD
Room And Board	Medicare Part A	(742,940)	(620,144)	(369,280)	(992,800)	169%	See occupancy calculation	31.63
Less: Contractual Adjustment	Medicare Part A	283,908	278,875	136,218	225,800	66%	Rate diff less ancillaries	(7.19)
Medical Supplies	Medicare Part A	(959)	(347)	(6,051)	(1,000)	-83%	Based on 2018 average activity	0.03
Pharmacy	Medicare Part A	(113,089)	(90,974)	(73,705)	(113,000)	53%	Based on 2018 average activity	3.60
Oxygen	Medicare Part A	(1,426)	(3,988)	(1,082)	(1,000)	-8%	Based on 2018 average activity	0.03
Equipment Rental	Medicare Part A	0	0	(4,971)	0	-100%	NCN	-
Physical Therapy	Medicare Part A	(268,325)	(175,475)	(98,589)	(268,000)	172%	Based on 2018 average activity	8.54
Occupational Therapy	Medicare Part A	(275,000)	(170,990)	(95,580)	(275,000)	188%	Based on 2018 average activity	8.76
Speech Therapy	Medicare Part A	(29,440)	(87,230)	(60,137)	(29,000)	-52%	Based on 2018 average activity	0.92
IV Therapy	Medicare Part A	(1,409)	0	(1,756)	(1,400)	-20%	Based on 2018 average activity	0.04
X-Ray	Medicare Part A	(1,433)	(1,011)	(878)	(1,400)	59%	Based on 2018 average activity	0.04
LAB	Medicare Part A	(3,241)	(4,094)	(1,188)	(3,200)	169%	Based on 2018 average activity	0.10
Room And Board	Private	(1,846,548)	(1,413,540)	(1,316,571)	(1,489,200)	13%	See occupancy calculation	47.44
Less: Contractual Adjustment	Private	3,919	385	877	0	-100%	NCN	-
Pharmacy	Private	0	(250)	(129)	0	-100%	NCN	-
Physical Therapy	Private	0	125	(4,165)	0	-100%	NCN	-
Occupational Therapy	Private	0	125	(4,205)	0	-100%	NCN	-
Speech Therapy	Private	0	300	(2,560)	0	-100%	NCN	-
Room And Board	Insurance	(41,162)	(52,592)	(12,480)	0	-100%	Included in Private above	-
Less: Contractual Adjustment	Insurance	1,833	26,338	13,923	0	-100%	NCN	-
Physical Therapy	Insurance	(15,185)	(16,600)	(3,445)	0	-100%	NCN	-
Occupational Therapy	Insurance	(17,980)	(17,640)	(3,125)	0	-100%	NCN	-
Speech Therapy	Insurance	(2,640)	(12,400)	(2,090)	0	-100%	NCN	-
Room And Board	Medicaid	(8,411,002)	(9,350,180)	(9,685,029)	(8,190,600)	-15%	See occupancy calculation	260.93

		Actual	Actual	Annualized	Budgeted	% change		
Description	Dept Name	2018	2019	2020	2021	from PY	Comments	PPD
Less: Contractual Adjustment	Medicaid	53,749	32,747	144,833	109,850	-24%	Medicaid days @ rate diff	(3.50)
Pharmacy	Medicaid	0	(2,323)	(651)	0	-100%	NCN	-
Oxygen	Medicaid	(115)	(210)	0	0	#DIV/0!	NCN	-
Physical Therapy	Medicaid	(560)	(2,050)	0	0	#DIV/0!	NCN	-
Occupational Therapy	Medicaid	(720)	(2,895)	0	0	#DIV/0!	NCN	-
Speech Therapy	Medicaid	(320)	(2,240)	0	0	#DIV/0!	NCN	-
X-Ray	Medicaid		0	(57)	0	-100%	NCN	-
LAB	Medicaid	(6)	(324)	(60)	0	-100%	NCN	-
Prior Year Adjustment	Medicaid	(65,220)	28,917	8,037	0	-100%	NCN	-
Quality Assurance Supplement	Other Revenue	(1,274,768)	(1,405,444)	(1,419,883)	(1,302,116)	-8%	QAS per diem (blended rate)	41.48
Certified Public Expenditure	Other Revenue	(257,711)	(221,522)	(237,880)	(230,000)	-3%	Based on PY's average activity	7.33
Quality Measure Initiative	Other Revenue	(381,529)	(272,729)	(250,214)	(250,000)	0%	Using old factor. No updated figures	7.96
Covid - 19 Grants	Other Revenue	0	0	(807,217)	0	-100%	Information not available	-
Less: Contractual Adjustment	Medicare Part B	25,235	56,519	19,446	23,000	18%	Based on PY's average activity	(0.73)
Physical Therapy	Medicare Part B	(33,455)	(78,155)	(11,297)	(25,000)	121%	Based on PY's average activity	0.80
Occupational Therapy	Medicare Part B	(28,975)	(46,090)	(17,700)	(20,000)	13%	Based on PY's average activity	0.64
Speech Therapy	Medicare Part B	(22,640)	(40,980)	(23,177)	(27,000)	16%	Based on PY's average activity	0.86
Vaccines	Medicare Part B	(750)	(8,950)	(1,543)	(1,000)	-35%	Based on PY's average activity	0.03
Barber/Beauty	Other Revenue	(12,715)	(12,055)	(4,665)	0	-100%	NCN	-
Telephone	Other Revenue	(6,665)	(5,860)	(5,479)	(5,500)	0%	Based on PY's average activity	0.18
Employee/Guest Meals	Other Revenue	(22,271)	(11,735)	(338)	0	-100%	NCN	-
Interest Income	Other Revenue	(31,615)	(15,861)	(8,000)	(8,000)	0%	Based on PY's average activity	0.25
Misc. Income	Other Revenue	101	0	(0)	0	-100%	NCN	-
Public Contributions	Other Revenue	(15,007)	(12,313)	(11,000)	(13,000)	18%	Based on PY's average activity	0.41
County Appropriations	Other Revenue	(210,000)	(356,766)	(210,000)	(210,000)	0%	SALY to offset MOE expense	6.69
Grants	Other Revenue	0	(120,320)	(4,288)	0	-100%	Information not available	-
Millage Appropriation	Other Revenue	(12,000)	(14,000)	(14,000)	(20,000)	43%	Senior Millage	0.64
Total revenue		(13,780,076)	(14,225,948)	(14,451,131)	(13,118,566)	-9%		417.92
Wages - Supervisor	Activities	17,417	63,773	64,836	65,321	1%	1 FTE's, SALY	2.08
Wages - Regular	Activities	239,310	217,105	191,679	201,928	5%	5 FTE's, SALY	6.43
Supplies	Activities	8,706	12,009	4,921	4,400	-11%	Based on PY's average activity	0.14
Entertainment	Activities	4,763	1,442	1,199	1,400	17%	Based on PY's average activity	0.04
Small Equipment Purchase	Activities	2,520	959	0	0	#DIV/0!	NCN	-
Dues & Subscriptions	Activities	354	416	217	300	38%	Based on PY's average activity	0.01
Travel & Seminars	Activities	133	3,074	319	300	-6%	Based on PY's average activity	0.01
Purchased Services	Activities	5,157	5,031	4,566	5,000	10%	Based on PY's average activity	0.16
Senior Millage	Activities	10,500	12,000	14,000	20,000	43%	Based on PY's average activity	0.64



Description	Dept Name	Actual 2018	Actual 2019	Annualized 2020	Budgeted 2021	% change from PY	Comments	PPD
Music & Memory	Activities	364	364	0	0	#DIV/0!	Based on PY's average activity	-
Wages - Regular	Social Services	186,533	193,009	191,829	192,288	0%	3 FTE's, SALY	6.13
Supplies	Social Services	266	0	0	0	#DIV/0!	NCN	-
Small Equipment Purchase	Social Services	0	0	1,818	0	-100%	NCN	-
Dues & Subscriptions	Social Services	511	1,059	84	100	19%	Based on PY's average activity	0.00
Travel & Seminars	Social Services	1,109	1,509	266	300	13%	Based on PY's average activity	0.01
Mileage Reimbursement	Social Services	620	838	290	0	-100%	Based on PY's average activity	-
Wages - R.N.	Nursing	1,107,992	1,144,610	1,151,000	1,120,426	-3%	17 FTE's, 3 less than PY	35.69
Wages - L.P.N.	Nursing	381,344	348,782	343,145	218,157	-36%	4 FTE's, 1 less than PY	6.95
Wages - Aides	Nursing	2,566,730	2,791,947	2,853,381	2,498,812	-12%	67 FTE's, 11 less than PY	79.61
Wages - Resident Assist	Nursing	0	4,779	0	0	#DIV/0!	Combined in aides line item	-
Medical Director	Nursing	24,180	25,678	25,000	26,000	4%	1 FTE, SALY	0.83
Supplies	Nursing	329,087	289,575	307,528	308,000	0%	Based on PY's average activity	9.81
Small Equipment Purchase	Nursing	18,516	20,024	8,312	9,200	11%	Based on PY's average activity	0.29
Dues & Subscriptions	Nursing	5,716	1,648	4,076	4,100	1%	Based on PY's average activity	0.13
Ambulance Charges	Nursing	169	2,205	1,578	1,700	8%	Based on PY's average activity	0.05
Travel & Seminar	Nursing	1,206	4,833	1,204	1,200	0%	Based on PY's average activity	0.04
Education	Nursing	70,284	42,785	19,288	18,000	-7%	Relias	0.57
X-Ray Services	Nursing	3,966	2,451	3,882	3,000	-23%	Based on PY's average activity	0.10
Oxygen	Nursing	12,752	24,811	23,114	24,000	4%	Based on PY's average activity	0.76
Other	Nursing		380	0	0	#DIV/0!	NCN	-
Physicals	Nursing		894	1,416	800	-44%	Based on PY's average activity	0.03
Lab	Nursing	8,526	3,251	2,194	2,500	14%	Based on PY's average activity	0.08
Covid-19 supplies	Nursing		0	44,492	40,000	-10%	Guesstimate	1.27
Wages - Supervisor	Staff Development	14,272	88,268	66,759	0	-100%	Position was eliminated	-
Supplies	Staff Development	356	25	0	0	#DIV/0!	NCN	-
Small Equipment Purchase	Staff Development		514	0	0	#DIV/0!	NCN	-
Travel & Seminar	Staff Development		20	0	0	#DIV/0!	NCN	-
Testing Fees	Staff Development	85	0	746	500	-33%	Based on PY's average activity	0.02
Physicals	Staff Development	6,678	7,802	5,103	5,200	2%	Based on PY's average activity	0.17
Classifieds	Staff Development	14,130	23,264	5,252	6,000	14%	Based on PY's average activity	0.19
Recruiting	Staff Development	2,686	16,140	0	0	#DIV/0!	NCN	-
Wages - DON	Nursing Administration	89,815	91,617	89,970	90,338	0%	1 FTE, SALY	2.88
Wages - Nursing Administration	Nursing Administration	51,306	806,444	671,790	637,122	-5%	11 FTE, 2 less than PY	20.30
Supplies (Non-Medical)	Nursing Administration	708,051	(882)	0	0	#DIV/0!	NCN	-
Small Equipment Purchased	Nursing Administration		399	0	0	#DIV/0!	NCN	-
Dues And Subscriptions	Nursing Administration	3,731	3,870	3,720	3,800	2%	Based on PY's average activity	0.12
Travel & Seminar	Nursing Administration	10,485	19,432	0	500	#DIV/0!	Based on PY's average activity	0.02
Education	Nursing Administration	45	0	257	0	-100%	NCN	-
Wages - Supervisor	Dietary	93,300	85,305	106,489	106,933	0%	2 FTE's, SALY	3.41

		Actual	Actual	Annualized	Budgeted	% change			
Description	Dept Name	2018	2019	2020	2021	from PY		Comments	PPD
Wages - Regular	Dietary	717,437	688,883	609,111	607,354	0%	18 FTE's, SALY		19.35
Supplies (Non-Food)	Dietary	9,402	77,702	74,188	75,000	1%	Based on PY's average activity		2.39
Food Supplements	Dietary	968	933	197	300	52%	Based on PY's average activity		0.01
Raw Food	Dietary	441,833	359,206	346,004	358,000	3%	Based on PY's average activity		11.40
Small Equipment Purchase	Dietary	2,391	1,501	1,752	2,000	14%	Based on PY's average activity		0.06
Equipment Repair & Maintenance	Dietary	10,885	7,213	6,400	7,000	9%	Based on PY's average activity		0.22
Dues And Subscriptions	Dietary	0	157	0	0	#DIV/0!	NCN		-
Travel & Seminars	Dietary	0	215	128	150	17%	Based on PY's average activity		0.00
Purchased Services	Dietary	39,880	19,610	5,349	5,600	5%	Based on PY's average activity		0.18
Wages - Supervisor	Laundry	22,984	22,673	25,012	26,695	7%	1/2 FTE, SALY		0.85
Wages - Regular	Laundry	143,621	135,029	131,319	133,246	1%	4 FTE, SALY		4.24
Supplies	Laundry	17,595	19,804	20,260	20,000	-1%	Ecolab		0.64
Equipment Repair & Maintenance	Laundry	3,731	3,968	0	1,500	#DIV/0!	Based on PY's average activity		0.05
Purchased Services - Linen	Laundry	32,502	35,852	11,333	0	-100%	Brought in-house		-
Wages - Supervisor	Housekeeping	31,336	30,567	26,901	26,695	-1%	1/2 FTE, SALY		0.85
Wages - Regular	Housekeeping	279,606	302,444	255,444	254,437	0%	8 FTE, 2 less than PY		8.11
Supplies	Housekeeping	4,248	4,129	1,988	2,200	11%	Based on PY's average activity		0.07
Small Equipment Purchase	Housekeeping	0	82	0	0	#DIV/0!	NCN		-
Travel & Seminars	Housekeeping	0	177	0	0	#DIV/0!	NCN		-
Wages - Supervisor	Plant & Maintenance	44,649	46,823	47,583	46,679	-2%	1 FTE, SALY		1.49
Wages - Regular	Plant & Maintenance	161,717	164,066	160,113	118,735	-26%	3 FTE's, 1 less than PY		3.78
Gas	Plant & Maintenance	68,564	64,268	69,486	69,000	-1%	Based on PY's average activity		2.20
Electricity, Water & Sewer	Plant & Maintenance	150,497	151,861	150,909	151,000	0%	Based on PY's average activity		4.81
Trash Removal	Plant & Maintenance	11,246	14,403	13,890	14,000	1%	Includes Shred-It		0.45
Service Contracts	Plant & Maintenance	550	13,125	600	600	0%	Based on PY's average activity		0.02
Gas And Oil Vehicles	Plant & Maintenance	3,504	3,435	3,281	3,700	13%	Based on PY's average activity		0.12
Building Repair & Maintenance	Plant & Maintenance	32,480	40,797	27,577	28,000	2%	Based on PY's average activity		0.89
Vehicle Repair & Maintenance	Plant & Maintenance	10,510	2,284	3,184	3,200	1%	Based on PY's average activity		0.10
Supplies	Plant & Maintenance	10,829	8,213	12,356	10,000	-19%	Based on PY's average activity		0.32
Cable TV	Plant & Maintenance	16,180	15,191	19,481	18,500	-5%	Based on PY's average activity		0.59
Snow Removal	Plant & Maintenance	8,125	11,042	6,666	7,500	13%	Based on PY's average activity		0.24
Grounds Maintenance	Plant & Maintenance	24,417	19,690	8,795	12,900	47%	Based on PY's average activity		0.41
Grounds Landscaping	Plant & Maintenance	0	7,031	7,745	0	-100%	Budget under ground maintenance		-
Equipment Rental	Plant & Maintenance	1,720	1,488	400	400	0%	Based on PY's average activity		0.01
Repair & Maintenance	Plant & Maintenance	16,566	22,875	23,658	23,000	-3%	Based on PY's average activity		0.73
Travel & Seminars	Plant & Maintenance		1,399	0	0	#DIV/0!	NCN		-
Mileage Reimbursement	Plant & Maintenance	1,729	442	504	500	-1%	Based on PY's average activity		0.02
Purchased Services	Plant & Maintenance	242	2,731	1,231	1,000	-19%	NCN		0.03
Wages - Administrator	General & Administration	115,166	117,832	120,135	121,246	1%	1 FTE, SALY		3.86
Wages - Regular	General & Administration	463,027	484,117	460,778	416,968	-10%	9 FTE's, 1 less than PY		13.28

Description	Dept Name	Actual	Actual	Annualized	Budgeted	% change	Comments	PPD
		2018	2019	2020	2021	from PY		
Wages - PTO Accrual	General & Administration	13,867	16,814	0	0	#DIV/0!	Year end adjustment	-
Payroll Taxes	General & Administration	587,663	612,277	590,460	543,969	-8%	Calculated on salary budget	17.33
Workers Compensation	General & Administration	144,909	142,859	89,998	90,000	0%	Change to Accident Fund	2.87
Unemployment	General & Administration	8,377	6,326	6,857	7,000	2%	Based on quarterly data PY	0.22
Group Insurance	General & Administration	1,138,750	1,267,202	1,318,460	1,336,000	1%	Based on BCN worksheet	42.56
Disability/Life Insurance	General & Administration	9,354	9,960	10,552	10,000	-5%	Based on PY's average activity	0.32
Retirement	General & Administration	508,213	535,709	521,886	520,000	0%	Calculated & based on Actuary	16.57
Legal Fees	General & Administration	3,830	2,186	2,379	2,500	5%	Based on PY's average activity	0.08
Accounting Fees	General & Administration	37,582	82,028	43,613	44,000	1%	Audit, cost report, research	1.40
Professional Fees	General & Administration	73,590	44,601	9,164	9,000	-2%	Based on PY's average activity	0.29
Telephone	General & Administration	16,142	15,358	14,800	15,000	1%	Based on PY's average activity	0.48
Advertising	General & Administration	0	686	0	0	#DIV/0!	NCN	-
Software Maintenance	General & Administration	167,742	193,128	191,084	192,000	0%	C.A., Onshift, Worx, PCC, Matrix, ...	6.12
Insurance	General & Administration	117,929	118,341	142,176	146,000	3%	Based on discussion with agent	4.65
Bad Debt Expense	General & Administration	36,736	63,317	50,000	50,000	0%	Per review of aging, past history	1.59
Depreciation	General & Administration	444,069	429,680	372,891	347,174	-7%	Lapse schedule	11.06
Office Supplies	General & Administration	54,627	41,231	34,866	35,000	0%	Based on PY's average activity	1.12
Equipment Rental	General & Administration	9,612	14,961	11,772	12,000	2%	Based on PY's average activity	0.38
Small Equipment Purchase	General & Administration	23,030	24,148	12,936	15,000	16%	Laptops, printers, cameras, ...	0.48
Copier Equipment	General & Administration	0	0	8,006	8,835	10%	Applied imaging	0.28
Dues & Subscriptions	General & Administration	8,943	11,712	10,718	11,000	3%	Based on PY's average activity	0.35
Travel & Seminar	General & Administration	3,624	4,654	3,044	3,000	-1%	Based on PY's average activity	0.10
Education	General & Administration		269	0	0	#DIV/0!	NCN	-
Mileage Reimbursement	General & Administration	241	176	156	180	16%	Based on PY's average activity	0.01
Postage	General & Administration	5,595	3,416	2,741	3,000	9%	Based on PY's average activity	0.10
Barber & Beauty	General & Administration	12,499	11,124	5,028	0	-100%	NCN	-
Licenses	General & Administration	605	2,535	598	600	0%	Based on PY's average activity	0.02
Printing	General & Administration	2,745	6,209	795	800	1%	Based on PY's average activity	0.03
Service Charges	General & Administration	670	740	549	600	9%	Based on PY's average activity	0.02
Resident Reimbursement	General & Administration	57	71	0	0	#DIV/0!	NCN	-
MOE	General & Administration	174,646	181,692	184,006	150,081	-18%	Medicaid days @ \$6.23/day	4.78
Provider Tax	General & Administration	1,022,256	1,035,165	995,332	995,328	0%	Using old factor. Need to update	31.71
QMI Tax	General & Administration	159,208	113,817	116,269	116,000	0%	Using old factor. Need to update	3.70
Wages - Regular	Restorative Maintenance	163,727	147,122	149,323	145,999	-2%	3 FTE's, SALY	4.65
Wages - Physical Therapist	Physical Therapy	83,310	87,804	91,242	101,811	12%	1 FTE, SALY	3.24
Wages - Therapy Aides	Physical Therapy	51,987	46,250	49,738	55,926	12%	1 FTE, SALY	1.78
Supplies	Physical Therapy		500	0	0	#DIV/0!	NCN	-
Travel & Seminars	Physical Therapy	384	380	101	150	49%	Based on PY's average activity	0.00
Education	Physical Therapy		0	599	600	0%	Based on PY's average activity	0.02
Purchased Services	Physical Therapy		684	0	0	#DIV/0!	NCN	-



Description	Dept Name	Actual 2018	Actual 2019	Annualized 2020	Budgeted 2021	% change from PY	Comments	PPD
Wages - Occupational Therapist	Occupational Therapy	156,743	133,966	132,349	138,508	5%	2 FTE's, SALY	4.41
Travel & Seminars	Occupational Therapy		40	162	150	-7%	Based on PY's average activity	0.00
Wages - Speech Therapist	Speech	43,234	67,771	81,038	94,144	16%	1 FTE, SALY	3.00
Dues & Subscriptions	Speech	156	253	0	0	#DIV/0!	NCN	-
Purchased Services	Speech		29,659	0	0	#DIV/0!	NCN	-
Prescription Drugs	Pharmacy	144,108	127,392	104,353	104,000	0%	Based on PY's average activity	3.31
	Total expenses	14,334,567	14,900,927	14,229,522	13,490,083	-5%		429.76
Net income (loss) before adjustment		(554,491)	(674,979)	221,609	(371,517)			
Bad debts		36,736	63,317	50,000	50,000	0%		
Capital over \$5,000 (see Capital tab)					0	#DIV/0!		
50% of Soc.Sec. deferral due by 12/31/21					(140,000)	#DIV/0!		
Bond payment				(155,000)	(152,000)	-2%		
Depreciation		444,069	429,680	372,891	347,174	-7%		
Net income (loss) adjusted for non-cash and capital items		(73,686)	(181,983)	489,500	(266,343)			
Projected ending cash - 12/31/20					1,453,639			
Projected ending cash - 12/31/21					1,187,296		(\$140,000 restricted for S.S. deferral 12/31/2022)	
Days cash on hand - 12/31/21					32		(auditors recommend 100 days cash on hand)	

NCN - No Comment Necessary. Change is zero or insignificant in amount

FTE - Full Time Equivalent. Represents 1 full time employee

SALY - Same As Last Year. No change from prior year

PY - Prior Year. Refers to previous calendar years activity

#### Notes:

- 1.) Breakeven census (cash basis) is approximately 88 residents per day (73%)
- 2.) Medicaid reduces our funding if we run below 85%. Probably not applicable for 2021
- 3.) Each resident day accounts for approximately \$124,000 in annual revenue depending on payer source.
- 4.) We have reduced our FTE's by 29 since 2019.
- 5.) The key to our financial success is census driven including increased Medicare Part A volume! (PDPM)
- 6.) The budget does not reflect any potential Cares act funding which was significant in 2020. Some funding is likely if conditions remain constant, but conservatively I would not budget since funding is not guaranteed.