

CHAMPAIGN COUNTY NURSING HOME

Fund 081-000

BUDGET HIGHLIGHTS

The sale of the Champaign County Nursing Home to Extended Care Clinical, LLC and Altitude Health Services, Inc. was completed on April 1, 2019. The Home was sold for \$11 million; however, negotiated allowances and fees resulted in net sale proceeds of \$9.2 million. Additionally, the Asset Purchase Agreement required an Escrow Holdback of 3%, totaling \$330,000. The purpose of the holdback is to provide the purchaser and new operator with available funds for satisfaction of all payment of any amounts due with respect to any of the County's indemnification obligations prior to the three year anniversary of the closing date. If there are no claims, one-third of the holdback is to be released to the County on the first, second and third year anniversary of the closing date.

On April 30, 2019, the County used sale proceeds to defease (2011 Issue) and redeem (2015 Issue) the outstanding bonds issued for construction of the Home. The total amount required for defeasance and redemption including fees was \$6.29 million.

In FY2019, the tax levy previously allocated for Nursing Home operations was used to partially reimburse the IMRF and Social Security funds for the Home's FY2018 payroll obligations, and for some of the outstanding balance owed by the Nursing Home to the Self-Funded Insurance fund. In FY2020, the reallocation of the tax levy will go exclusively towards the Home's outstanding balance owed to the Self-Funded Insurance Fund.

The County's agreement with the new operator obligates the County for all residents in Public Aid Pending (PAP) status at the time of closing. The County is required to pay University Rehab the daily Medicaid rate for each outstanding PAP as follows: 100% for the period between closing and November 2019, 75% for the period between December 1, 2019 and June 30, 2020; and 50% for the period between July 1, 2020 and December 31, 2020. At the time of the sale the outstanding PAP census was 33. As of September 2019, the outstanding PAP census is 10.

As of September 2019, the Nursing Home owed the County \$9.95 million. The obligations of the Home continue to be paid from County funds even after the sale of the facility. The County's Self-Funded Insurance Fund has been significantly impacted due to the continued obligation to pay defense attorney fees and claims settlements. The General Fund is paying for post-closure accounting services for the Home. The reallocation of the FY2019 levy, previously mentioned, will reduce the amount the Home owes to County funds by \$1.3 million. In 2019, the General Fund issued a \$1.98 million Promissory Note to ensure adequate cash reserves for the General Fund after it transferred an equal amount to the Home in 2018 to pay its outstanding accounts payable obligations prior to the sale. If there is sufficient cash available in the Nursing Home Fund, considering the ongoing PAP obligations as well as financial software costs, a transfer from the Nursing Home Fund to the General Fund will be made in FY2019 allowing the General Fund to pay back the Note. Although the first payment on the Note is not due until February 2020, the County plans to prepay the Note prior to the end of FY2019. Careful monitoring of the Nursing Home Fund cash and ongoing financial obligations will determine whether the Note can be paid in full, or at some other level.

One consideration in monitoring cash balances is total refunds the County will owe for overpayments. This amount is difficult to determine at the time of this writing because University Rehab is still using the

County's Matrix system for financial recordkeeping, which makes it difficult to split out the County's refund obligations. The level of the refunds owed will be a determining factor in whether the County will be able to facilitate the full transfer to the General Fund allowing for repayment of the Note. Utilization of Matrix by University Rehab is scheduled to cease at the end of September 2019; however, the County will continue to pay for software maintenance in order to comply with recordkeeping requirements.

The FY2020 Budget anticipates revenue in the amount of \$110,000 for release of one-third of the escrow holdback. Expenditures include PAP obligations at the current census of ten, and ongoing financial software costs. There is an additional \$500,000 budgeted in revenue and expenditure as the County does anticipate receiving some revenue for accounts receivable balances as well as additional revenue and reimbursement as PAP cases are approved. Appropriation in anticipation of receivables will allow the County to pay back County funds if and when revenue is received.

FINANCIAL

Fund 081 Summary			2018 Actual	2019 Original	2019 Projected	2020 Budget
311	32	CURR PROP TX-NURS HM OPER	\$1,259,518	\$0	\$0	\$0
313	32	RE BACKTAX-NURS HOME OPER	\$135	\$0	\$0	\$0
314	10	MOBILE HOME TAX	\$1,073	\$0	\$0	\$0
315	10	PAYMENT IN LIEU OF TAXES	\$935	\$0	\$0	\$0
		PROPERTY TAXES	\$1,261,661	\$0	\$0	\$0
345	17	NH CARE-VET ADM PATIENTS	\$93,841	\$101,752	\$0	\$0
345	18	ADLT DAYCARE-VA CLIENTS	\$29,235	\$0	\$0	\$0
345	19	NH CARE-HOSPICE PATIENTS	\$554,993	\$55,794	\$114,728	\$0
345	20	ADLT DAYCARE-PRIV CLIENTS	\$26,997	\$0	\$2,250	\$0
345	21	ADLT DAYCARE-IDOA CLIENTS	\$57,980	\$0	\$7,260	\$0
345	22	NH CARE-PRIV PAY PATIENTS	\$3,386,470	\$1,218,837	\$463,237	\$0
345	23	NH CARE-MEDICAID PATIENTS	\$8,489,228	\$465,894	\$1,716,006	\$500,000
345	26	NH CARE-MEDICARE/A PATNTS	\$1,013,745	\$70,178	\$168,007	\$0
345	27	NH CARE-MEDICARE/B PATNTS	\$201,717	\$41,377	\$98,596	\$0
345	29	NH CARE-PRIV INSUR PATNTS	\$423,087	\$588,488	\$105,764	\$0
345	33	NURS HOME BEAUTY SHOP REV	\$16,934	\$0	\$988	\$0
345	34	MEDICAL SUPPLIES REVENUE	\$15,480	\$0	\$2,699	\$0
345	35	PATIENT TRANSPORTATN CHGS	\$11,162	\$0	\$1,849	\$0
		FEES AND FINES	\$14,320,869	\$2,542,320	\$2,681,384	\$500,000
361	10	INVESTMENT INTEREST	\$737	\$0	\$15,000	\$0
363	50	RESTRICTED DONATIONS	\$577	\$0	\$125	\$0
364	10	SALE OF FIXED ASSETS	\$0	\$0	\$8,879,157	\$110,000
369	12	VENDING MACHINES	\$1,003	\$0	\$0	\$0
369	20	NURS HOME MEAL TICKETS	\$933	\$0	\$351	\$0
369	90	OTHER MISC. REVENUE	\$666	\$0	\$29,012	\$0
		MISCELLANEOUS	\$3,916	\$0	\$8,923,645	\$110,000
371	80	FROM GENERAL CORP FND 080	\$2,898,874	\$0	\$0	\$0
		INTERFUND REVENUE	\$2,898,874	\$0	\$0	\$0

Fund 081 Summary			2018 Actual	2019 Original	2019 Projected	2020 Budget
REVENUE TOTALS			\$18,485,320	\$2,542,320	\$11,605,029	\$610,000
511	3	REG. FULL-TIME EMPLOYEES	\$3,830,618	\$0	\$1,188,887	\$0
511	4	REG. PART-TIME EMPLOYEES	\$183,540	\$0	\$35,995	\$0
511	5	TEMP. SALARIES & WAGES	\$262,087	\$0	\$103,533	\$0
511	6	PER DIEM	\$135	\$0	\$0	\$0
511	9	OVERTIME	\$714,056	\$0	\$158,355	\$0
511	43	NO-BENEFIT FULL-TIME EMPL	\$1,165,459	\$0	\$264,834	\$0
511	44	NO-BENEFIT PART-TIME EMPL	\$130,019	\$0	\$20,872	\$0
513	5	UNEMPLOYMENT INSURANCE	\$57,789	\$0	\$27,837	\$0
513	6	EMPLOYEE HEALTH/LIFE INS	\$55,191	\$0	\$0	\$0
513	21	EMPLOYEE PHYSICALS/LAB	\$15,228	\$0	\$4,486	\$0
		PERSONNEL	\$6,414,122	\$0	\$1,804,799	\$0
522	1	STATIONERY & PRINTING	\$731	\$0	\$0	\$0
522	3	BOOKS,PERIODICALS & MAN.	\$70	\$0	\$0	\$0
522	6	POSTAGE, UPS, FED EXPRESS	\$410	\$0	\$0	\$0
522	10	FOOD	\$453,569	\$0	\$95,195	\$0
522	12	STOCKED DRUGS	\$87,286	\$0	\$3,224	\$0
522	15	GASOLINE & OIL	\$14,519	\$0	\$2,276	\$0
522	16	TOOLS	\$114	\$0	\$0	\$0
522	17	GROUND SUPPLIES	\$458	\$0	\$0	\$0
522	22	MAINTENANCE SUPPLIES	\$8,718	\$0	\$3,780	\$0
522	25	DIETARY NON-FOOD SUPPLIES	\$57,440	\$0	\$8,516	\$0
522	28	LAUNDRY SUPPLIES	\$11,678	\$0	\$1,828	\$0
522	31	PHARMACY CHRGS-PUBLIC AID	\$50,195	\$0	\$2,474	\$0
522	33	OXYGEN	\$21,869	\$0	\$1,877	\$0
522	34	INCONTINENCE SUPPLIES	\$112,564	\$0	\$18,433	\$0
522	35	NUTRITIONAL SUPPLEMENTS	\$34,062	\$0	\$6,666	\$0
522	36	PHARMACY CHRGS-INSURANCE	\$201,525	\$0	\$4,623	\$0
522	44	EQUIPMENT LESS THAN \$5000	\$1,331	\$0	\$5,036	\$0
522	91	LINEN & BEDDING	\$5,974	\$0	\$0	\$0
522	93	OPERATIONAL SUPPLIES	\$271,367	\$0	\$74,171	\$0
522	98	PHARMACY CHARGES-MEDICARE	\$216,617	\$0	\$9,658	\$0
		COMMODITIES	\$1,550,497	\$0	\$237,757	\$0
533	3	ATTORNEY/LEGAL SERVICES	\$266,505	\$0	\$145,022	\$0
533	6	MEDICAL/DENTAL/MENTL HLTH	\$55,865	\$0	\$5,400	\$0
533	7	PROFESSIONAL SERVICES	\$1,525,372	\$0	\$388,139	\$0
533	12	JOB-REQUIRED TRAVEL EXP	\$11,686	\$0	\$4,023	\$0
533	17	FIELD TRIPS / ACTIVITIES	\$192	\$0	\$0	\$0
533	20	INSURANCE	\$19,728	\$0	\$0	\$0
533	22	LABORATORY FEES	\$9,149	\$0	\$1,178	\$0
533	26	PROPERTY LOSS/DMG CLAIMS	\$40	\$0	\$0	\$0

Fund 081 Summary			2018 Actual	2019 Original	2019 Projected	2020 Budget
533	29	COMPUTER/INF TCH SERVICES	\$81,291	\$0	\$78,107	\$64,000
533	30	GAS SERVICE	\$153,492	\$0	\$58,321	\$0
533	31	ELECTRIC SERVICE	\$296,401	\$0	\$60,200	\$0
533	32	WATER SERVICE	\$37,190	\$0	\$7,380	\$0
533	33	TELEPHONE SERVICE	\$15,080	\$0	\$7,869	\$0
533	34	PEST CONTROL SERVICE	\$4,706	\$0	\$460	\$0
533	36	WASTE DISPOSAL & RECYCLNG	\$29,710	\$0	\$16,372	\$0
533	40	AUTOMOBILE MAINTENANCE	\$1,880	\$0	\$1,494	\$0
533	42	EQUIPMENT MAINTENANCE	\$27,543	\$0	\$4,734	\$0
533	51	EQUIPMENT RENTALS	\$69,887	\$0	\$26,950	\$0
533	70	LEGAL NOTICES,ADVERTISING	\$12,796	\$0	\$1,191	\$0
533	84	BUSINESS MEALS/EXPENSES	\$23,058	\$0	\$7,160	\$0
533	85	PHOTOCOPY SERVICES	\$16,782	\$0	\$3,161	\$0
533	86	NURS HOME BLDG REPAIR/MNT	\$94,197	\$0	\$82,057	\$0
533	89	PUBLIC RELATIONS	\$4,708	\$0	\$836	\$0
533	91	LAUNDRY & CLEANING	\$7,049	\$0	\$951	\$0
533	93	DUES AND LICENSES	\$17,861	\$0	\$2,040	\$0
533	95	CONFERENCES & TRAINING	\$3,555	\$0	\$483	\$0
534	14	PUBLIC AID PENDING	\$0	\$0	\$507,416	\$366,176
534	37	FINANCE CHARGES,BANK FEES	\$60,057	\$0	\$395	\$0
534	40	CABLE/SATELLITE TV EXP	\$35,222	\$0	\$8,345	\$0
534	45	BAD DEBT EXPENSE	\$4,192,428	\$0	\$0	\$0
534	46	SEWER SERVICE & TAX	\$19,434	\$0	\$3,720	\$0
534	61	IPA LICENSING FEE	\$479,874	\$0	\$0	\$0
534	65	CONTRACT NURSING SERVICE	\$207,919	\$0	\$435,408	\$0
534	75	FINES AND PENALTIES	\$78,419	\$0	\$25,526	\$0
534	76	PARKING LOT/SIDEWLK MAINT	\$12,806	\$300,000	\$6,975	\$0
534	81	GENERAL LIABILITY CLAIMS	\$175,786	\$0	\$0	\$0
534	83	MEDICARE MEDICAL SERVICES	\$121,628	\$0	\$7,086	\$0
		SERVICES	\$8,169,296	\$300,000	\$1,898,399	\$430,176
544	33	OFFICE EQUIPMENT & FURNIS	\$14,225	\$0	\$19,386	\$0
544	73	MEDICAL/HEALTH EQUIPMENT	\$4,358	\$0	\$0	\$0
544	74	KITCHEN/LAUNDRY EQUIPMENT	\$0	\$0	\$11,685	\$0
		CAPITAL	\$18,583	\$0	\$31,071	\$0
571	20	TO HEALTH INSUR FUND 620	\$0	\$0	\$250,000	\$500,000
571	74	TO NH BOND FUND 074	\$0	\$0	\$3,993,984	\$0
571	80	TO GENERAL CORP FUND 080	\$0	\$2,740,546	\$3,830,126	\$0
		INTERFUND EXPENDITURE	\$0	\$2,740,546	\$8,074,110	\$500,000
582	1	INTEREST-TAX ANTIC NOTES	\$10,876	\$0	\$0	\$0
		DEBT	\$10,876	\$0	\$0	\$0
		EXPENDITURE TOTALS	\$16,163,374	\$3,040,546	\$12,046,136	\$930,176

NET POSITION/FUND BALANCE

FY2018 Actual	FY2019 Projected	FY2020 Budgeted
\$2,820,172*	\$2,379,065*	\$2,058,889*

*The Net Position/Fund Balance includes fund assets and liabilities. Assets reflect accounts receivable balances, which may or may not be collected in full. At the end of FY2018, the ending cash balance of the Nursing Home Fund was \$315,345.

NURSING HOME – TRANSITION

Fund 081-405

FINANCIAL

Fund 081 Dept 405			2018 Actual	2019 Original	2019 Projected	2020 Budget
345	17	NH CARE-VET ADM PATIENTS	\$0	\$101,752	\$0	\$0
345	19	NH CARE-HOSPICE PATIENTS	\$0	\$55,794	\$0	\$0
345	22	NH CARE-PRIV PAY PATIENTS	\$0	\$1,218,837	\$0	\$0
345	23	NH CARE-MEDICAID PATIENTS	\$0	\$465,894	\$0	\$0
345	26	NH CARE-MEDICARE/A PATNTS	\$0	\$70,178	\$0	\$0
345	27	NH CARE-MEDICARE/B PATNTS	\$0	\$41,377	\$0	\$0
345	29	NH CARE-PRIV INSUR PATNTS	\$0	\$588,488	\$0	\$0
		FEES AND FINES	\$0	\$2,542,320	\$0	\$0
364	10	SALE OF FIXED ASSETS	\$0	\$0	\$8,879,157	\$110,000
		MISCELLANEOUS	\$0	\$0	\$8,879,157	\$110,000
371	80	FROM GENERAL CORP FND 080	\$1,980,400	\$0	\$0	\$0
		INTERFUND REVENUE	\$1,980,400	\$0	\$0	\$0
		REVENUE TOTALS	\$1,980,400	\$2,542,320	\$8,879,157	\$110,000
534	45	BAD DEBT EXPENSE	\$4,192,062	\$0	\$0	\$0
534	76	PARKING LOT/SIDEWLK MAINT	\$0	\$300,000	\$0	\$0
		SERVICES	\$4,192,062	\$300,000	\$0	\$0
571	20	TO HEALTH INSUR FUND 620	\$0	\$0	\$250,000	\$500,000
571	74	TO NH BOND FUND 074	\$0	\$0	\$3,993,984	\$0
571	80	TO GENERAL CORP FUND 080	\$0	\$2,740,546	\$3,830,126	\$0
		INTERFUND EXPENDITURE	\$0	\$2,740,546	\$8,074,110	\$500,000
		EXPENDITURE TOTALS	\$4,192,062	\$3,040,546	\$8,074,110	\$500,000

NURSING HOME – ADMINISTRATION

Fund 081-410

FINANCIAL

Fund 081 Dept 410			2018 Actual	2019 Original	2019 Projected	2020 Budget
311	32	CURR PROP TX-NURS HM OPER	\$1,259,518	\$0	\$0	\$0
313	32	RE BACKTAX-NURS HOME OPER	\$135	\$0	\$0	\$0
314	10	MOBILE HOME TAX	\$1,073	\$0	\$0	\$0
315	10	PAYMENT IN LIEU OF TAXES	\$935	\$0	\$0	\$0
		PROPERTY TAXES	\$1,261,661	\$0	\$0	\$0
345	17	NH CARE-VET ADM PATIENTS	\$93,841	\$0	\$0	\$0
345	18	ADLT DAYCARE-VA CLIENTS	\$29,235	\$0	\$0	\$0
345	19	NH CARE-HOSPICE PATIENTS	\$554,993	\$0	\$114,728	\$0
345	20	ADLT DAYCARE-PRIV CLIENTS	\$26,997	\$0	\$2,250	\$0
345	21	ADLT DAYCARE-IDOA CLIENTS	\$57,980	\$0	\$7,260	\$0
345	22	NH CARE-PRIV PAY PATIENTS	\$3,386,470	\$0	\$463,237	\$0
345	23	NH CARE-MEDICAID PATIENTS	\$8,489,228	\$0	\$1,716,006	\$500,000
345	26	NH CARE-MEDICARE/A PATNTS	\$1,013,745	\$0	\$168,007	\$0
345	27	NH CARE-MEDICARE/B PATNTS	\$201,717	\$0	\$98,596	\$0
345	29	NH CARE-PRIV INSUR PATNTS	\$423,087	\$0	\$105,764	\$0
345	33	NURS HOME BEAUTY SHOP REV	\$16,934	\$0	\$988	\$0
345	34	MEDICAL SUPPLIES REVENUE	\$15,480	\$0	\$2,699	\$0
345	35	PATIENT TRANSPORTATN CHGS	\$11,162	\$0	\$1,849	\$0
		FEES AND FINES	\$14,320,869	\$0	\$2,681,384	\$500,000
361	10	INVESTMENT INTEREST	\$737	\$0	\$15,000	\$0
363	50	RESTRICTED DONATIONS	\$577	\$0	\$125	\$0
369	12	VENDING MACHINES	\$1,003	\$0	\$0	\$0
369	20	NURS HOME MEAL TICKETS	\$933	\$0	\$351	\$0
369	90	OTHER MISC. REVENUE	\$666	\$0	\$29,012	\$0
		MISCELLANEOUS	\$3,916	\$0	\$44,488	\$0
371	80	FROM GENERAL CORP FND 080	\$918,474	\$0	\$0	\$0
		INTERFUND REVENUE	\$918,474	\$0	\$0	\$0
		REVENUE TOTALS	\$16,504,920	\$0	\$2,725,872	\$500,000
511	3	REG. FULL-TIME EMPLOYEES	\$576,251	\$0	\$126,256	\$0
511	4	REG. PART-TIME EMPLOYEES	\$19,883	\$0	\$0	\$0
511	5	TEMP. SALARIES & WAGES	\$113,391	\$0	\$41,207	\$0
511	6	PER DIEM	\$135	\$0	\$0	\$0
511	9	OVERTIME	\$75,974	\$0	\$1,699	\$0
511	43	NO-BENEFIT FULL-TIME EMPL	\$80,523	\$0	\$0	\$0
511	44	NO-BENEFIT PART-TIME EMPL	\$18,822	\$0	\$0	\$0
513	5	UNEMPLOYMENT INSURANCE	\$3,626	\$0	\$1,961	\$0
513	6	EMPLOYEE HEALTH/LIFE INS	\$3,042	\$0	\$0	\$0

Fund 081 Dept 410			2018 Actual	2019 Original	2019 Projected	2020 Budget
513	21	EMPLOYEE PHYSICALS/LAB PERSONNEL	\$15,228 \$906,875	\$0 \$0	\$4,486 \$175,609	\$0 \$0
522	1	STATIONERY & PRINTING	\$383	\$0	\$0	\$0
522	3	BOOKS,PERIODICALS & MAN.	\$70	\$0	\$0	\$0
522	6	POSTAGE, UPS, FED EXPRESS	\$410	\$0	\$0	\$0
522	36	PHARMACY CHRGS-INSURANCE	\$0	\$0	\$2,408	\$0
522	44	EQUIPMENT LESS THAN \$5000	\$0	\$0	\$3,584	\$0
522	93	OPERATIONAL SUPPLIES COMMODITIES	\$13,869 \$14,732	\$0 \$0	\$5,939 \$11,931	\$0 \$0
533	3	ATTORNEY/LEGAL SERVICES	\$266,505	\$0	\$145,022	\$0
533	7	PROFESSIONAL SERVICES	\$711,828	\$0	\$193,926	\$0
533	12	JOB-REQUIRED TRAVEL EXP	\$11,686	\$0	\$4,023	\$0
533	20	INSURANCE	\$19,728	\$0	\$0	\$0
533	26	PROPERTY LOSS/DMG CLAIMS	\$40	\$0	\$0	\$0
533	29	COMPUTER/INF TCH SERVICES	\$81,291	\$0	\$78,107	\$64,000
533	33	TELEPHONE SERVICE	\$15,080	\$0	\$7,869	\$0
533	42	EQUIPMENT MAINTENANCE	\$2,080	\$0	\$0	\$0
533	70	LEGAL NOTICES,ADVERTISING	\$12,796	\$0	\$1,191	\$0
533	84	BUSINESS MEALS/EXPENSES	\$23,058	\$0	\$7,160	\$0
533	85	PHOTOCOPY SERVICES	\$16,782	\$0	\$3,161	\$0
533	86	NURS HOME BLDG REPAIR/MNT	\$0	\$0	\$5,700	\$0
533	89	PUBLIC RELATIONS	\$4,708	\$0	\$836	\$0
533	93	DUES AND LICENSES	\$17,233	\$0	\$1,990	\$0
533	95	CONFERENCES & TRAINING	\$205	\$0	\$0	\$0
534	14	PUBLIC AID PENDING	\$0	\$0	\$507,416	\$366,176
534	37	FINANCE CHARGES,BANK FEES	\$60,057	\$0	\$395	\$0
534	40	CABLE/SATELLITE TV EXP	\$35,222	\$0	\$8,345	\$0
534	61	IPA LICENSING FEE	\$479,874	\$0	\$0	\$0
534	75	FINES AND PENALTIES	\$78,419	\$0	\$25,526	\$0
534	76	PARKING LOT/SIDEWLK MAINT	\$700	\$0	\$0	\$0
534	81	GENERAL LIABILITY CLAIMS SERVICES	\$175,786 \$2,013,078	\$0 \$0	\$0 \$990,667	\$0 \$430,176
544	33	OFFICE EQUIPMENT & FURNIS CAPITAL	\$14,225 \$14,225	\$0 \$0	\$16,613 \$16,613	\$0 \$0
582	1	INTEREST-TAX ANTIC NOTES DEBT	\$10,876 \$10,876	\$0 \$0	\$0 \$0	\$0 \$0
EXPENDITURE TOTALS			\$2,959,786	\$0	\$1,194,820	\$430,176

NURSING HOME – ENVIRONMENTAL SERVICES

Fund 081-415

FINANCIAL

Fund 081 Dept 415			2018 Actual	2019 Original	2019 Projected	2020 Budget
511	3	REG. FULL-TIME EMPLOYEES	\$294,315	\$0	\$116,038	\$0
511	4	REG. PART-TIME EMPLOYEES	\$11,578	\$0	\$2,847	\$0
511	9	OVERTIME	\$17,211	\$0	\$5,735	\$0
513	5	UNEMPLOYMENT INSURANCE	\$4,018	\$0	\$2,381	\$0
513	6	EMPLOYEE HEALTH/LIFE INS	\$3,920	\$0	\$0	\$0
		PERSONNEL	\$331,042	\$0	\$127,001	\$0
522	22	MAINTENANCE SUPPLIES	\$0	\$0	\$40	\$0
522	44	EQUIPMENT LESS THAN \$5000	\$100	\$0	\$0	\$0
522	93	OPERATIONAL SUPPLIES	\$32,426	\$0	\$10,475	\$0
		COMMODITIES	\$32,526	\$0	\$10,515	\$0
533	30	GAS SERVICE	\$153,492	\$0	\$58,321	\$0
533	31	ELECTRIC SERVICE	\$296,401	\$0	\$60,200	\$0
533	32	WATER SERVICE	\$37,190	\$0	\$7,380	\$0
533	34	PEST CONTROL SERVICE	\$4,706	\$0	\$460	\$0
533	36	WASTE DISPOSAL & RECYCLNG	\$29,710	\$0	\$11,151	\$0
533	51	EQUIPMENT RENTALS	\$3,612	\$0	\$1,032	\$0
534	46	SEWER SERVICE & TAX	\$19,434	\$0	\$3,720	\$0
		SERVICES	\$544,545	\$0	\$142,264	\$0
EXPENDITURE TOTALS			\$908,113	\$0	\$279,780	\$0

NURSING HOME – LAUNDRY SERVICES

Fund 081-420

FINANCIAL

		Fund 081 Dept 420	2018 Actual	2019 Original	2019 Projected	2020 Budget
511	3	REG. FULL-TIME EMPLOYEES	\$47,865	\$0	\$5,934	\$0
511	4	REG. PART-TIME EMPLOYEES	\$9,862	\$0	\$0	\$0
511	9	OVERTIME	\$3,515	\$0	\$993	\$0
513	5	UNEMPLOYMENT INSURANCE	\$1,066	\$0	\$140	\$0
513	6	EMPLOYEE HEALTH/LIFE INS	\$2,345	\$0	\$0	\$0
		PERSONNEL	\$64,653	\$0	\$7,067	\$0
522	28	LAUNDRY SUPPLIES	\$11,678	\$0	\$1,828	\$0
522	91	LINEN & BEDDING	\$5,974	\$0	\$0	\$0
522	93	OPERATIONAL SUPPLIES	\$216	\$0	\$0	\$0
		COMMODITIES	\$17,868	\$0	\$1,828	\$0
533	91	LAUNDRY & CLEANING	\$7,049	\$0	\$951	\$0
		SERVICES	\$7,049	\$0	\$951	\$0
		EXPENDITURE TOTALS	\$89,570	\$0	\$9,846	\$0

NURSING HOME – MAINTENANCE

Fund 081-425

FINANCIAL

Fund 081 Dept 425			2018 Actual	2019 Original	2019 Projected	2020 Budget
511	3	REG. FULL-TIME EMPLOYEES	\$50,860	\$0	\$5,957	\$0
511	9	OVERTIME	\$4,825	\$0	\$183	\$0
513	5	UNEMPLOYMENT INSURANCE	\$490	\$0	\$113	\$0
513	6	EMPLOYEE HEALTH/LIFE INS PERSONNEL	\$1,116 \$57,291	\$0 \$0	\$0 \$6,253	\$0 \$0
522	15	GASOLINE & OIL	\$2,267	\$0	\$15	\$0
522	16	TOOLS	\$114	\$0	\$0	\$0
522	17	GROUNDS SUPPLIES	\$458	\$0	\$0	\$0
522	22	MAINTENANCE SUPPLIES	\$8,718	\$0	\$3,740	\$0
522	44	EQUIPMENT LESS THAN \$5000	\$364	\$0	\$0	\$0
522	93	OPERATIONAL SUPPLIES COMMODITIES	\$782 \$12,703	\$0 \$0	\$288 \$4,043	\$0 \$0
533	36	WASTE DISPOSAL & RECYCLNG	\$0	\$0	\$5,221	\$0
533	40	AUTOMOBILE MAINTENANCE	\$1,855	\$0	\$1,494	\$0
533	42	EQUIPMENT MAINTENANCE	\$25,463	\$0	\$4,734	\$0
533	51	EQUIPMENT RENTALS	\$0	\$0	\$59	\$0
533	86	NURS HOME BLDG REPAIR/MNT	\$94,197	\$0	\$76,357	\$0
534	76	PARKING LOT/SIDEWLK MAINT SERVICES	\$12,106 \$133,621	\$0 \$0	\$6,975 \$94,840	\$0 \$0
544	33	OFFICE EQUIPMENT & FURNIS CAPITAL	\$0 \$0	\$0 \$0	\$2,773 \$2,773	\$0 \$0
EXPENDITURE TOTALS			\$203,615	\$0	\$107,909	\$0

NURSING HOME – HEALTH SERVICES

Fund 081-430

FINANCIAL

Fund 081 Dept 430			2018 Actual	2019 Original	2019 Projected	2020 Budget
511	3	REG. FULL-TIME EMPLOYEES	\$1,932,220	\$0	\$584,593	\$0
511	4	REG. PART-TIME EMPLOYEES	\$15,176	\$0	\$8,639	\$0
511	5	TEMP. SALARIES & WAGES	\$148,696	\$0	\$62,326	\$0
511	9	OVERTIME	\$554,256	\$0	\$130,755	\$0
511	43	NO-BENEFIT FULL-TIME EMPL	\$1,077,631	\$0	\$264,834	\$0
511	44	NO-BENEFIT PART-TIME EMPL	\$98,151	\$0	\$20,872	\$0
513	5	UNEMPLOYMENT INSURANCE	\$33,897	\$0	\$16,457	\$0
513	6	EMPLOYEE HEALTH/LIFE INS	\$29,236	\$0	\$0	\$0
		PERSONNEL	\$3,889,263	\$0	\$1,088,476	\$0
522	1	STATIONERY & PRINTING	\$348	\$0	\$0	\$0
522	12	STOCKED DRUGS	\$87,286	\$0	\$3,224	\$0
522	31	PHARMACY CHRGS-PUBLIC AID	\$50,195	\$0	\$2,474	\$0
522	33	OXYGEN	\$21,869	\$0	\$1,877	\$0
522	34	INCONTINENCE SUPPLIES	\$112,564	\$0	\$18,433	\$0
522	36	PHARMACY CHRGS-INSURANCE	\$201,525	\$0	\$2,215	\$0
522	44	EQUIPMENT LESS THAN \$5000	\$603	\$0	\$0	\$0
522	93	OPERATIONAL SUPPLIES	\$209,500	\$0	\$43,503	\$0
522	98	PHARMACY CHARGES-MEDICARE	\$216,617	\$0	\$9,658	\$0
		COMMODITIES	\$900,507	\$0	\$81,384	\$0
533	6	MEDICAL/DENTAL/MENTL HLTH	\$55,865	\$0	\$5,400	\$0
533	7	PROFESSIONAL SERVICES	\$35,955	\$0	\$19,181	\$0
533	22	LABORATORY FEES	\$9,149	\$0	\$1,178	\$0
533	51	EQUIPMENT RENTALS	\$61,366	\$0	\$24,644	\$0
533	93	DUES AND LICENSES	\$200	\$0	\$50	\$0
533	95	CONFERENCES & TRAINING	\$3,310	\$0	\$199	\$0
534	45	BAD DEBT EXPENSE	\$366	\$0	\$0	\$0
534	65	CONTRACT NURSING SERVICE	\$207,919	\$0	\$435,408	\$0
534	83	MEDICARE MEDICAL SERVICES	\$121,628	\$0	\$7,086	\$0
		SERVICES	\$495,758	\$0	\$493,146	\$0
544	73	MEDICAL/HEALTH EQUIPMENT	\$4,358	\$0	\$0	\$0
		CAPITAL	\$4,358	\$0	\$0	\$0
		EXPENDITURE TOTALS	\$5,289,886	\$0	\$1,663,006	\$0

NURSING HOME – ACTIVITIES

Fund 081-440

FINANCIAL

Fund 081 Dept 440			2018 Actual	2019 Original	2019 Projected	2020 Budget
REVENUE TOTALS			\$0	\$0	\$0	\$0
511	3	REG. FULL-TIME EMPLOYEES	\$125,766	\$0	\$43,208	\$0
511	4	REG. PART-TIME EMPLOYEES	\$11,225	\$0	\$0	\$0
511	9	OVERTIME	\$2,488	\$0	\$271	\$0
513	5	UNEMPLOYMENT INSURANCE	\$1,707	\$0	\$746	\$0
513	6	EMPLOYEE HEALTH/LIFE INS	\$2,351	\$0	\$0	\$0
		PERSONNEL	\$143,537	\$0	\$44,225	\$0
522	93	OPERATIONAL SUPPLIES	\$1,769	\$0	\$868	\$0
		COMMODITIES	\$1,769	\$0	\$868	\$0
533	7	PROFESSIONAL SERVICES	\$160	\$0	\$0	\$0
		SERVICES	\$160	\$0	\$0	\$0
EXPENDITURE TOTALS			\$145,466	\$0	\$45,093	\$0

NURSING HOME – SOCIAL SERVICES

Fund 081-441

FINANCIAL

Fund 081 Dept 441			2018 Actual	2019 Original	2019 Projected	2020 Budget
511	3	REG. FULL-TIME EMPLOYEES	\$152,357	\$0	\$81,946	\$0
511	9	OVERTIME	\$3,555	\$0	\$637	\$0
513	5	UNEMPLOYMENT INSURANCE	\$981	\$0	\$932	\$0
513	6	EMPLOYEE HEALTH/LIFE INS	\$3,135	\$0	\$0	\$0
		PERSONNEL	\$160,028	\$0	\$83,515	\$0
533	7	PROFESSIONAL SERVICES	\$6,996	\$0	\$2,079	\$0
		SERVICES	\$6,996	\$0	\$2,079	\$0
EXPENDITURE TOTALS			\$167,024	\$0	\$85,594	\$0

NURSING HOME – MEDICAL SERVICES – PHYSICAL THERAPY

Fund 081-445

FINANCIAL

Fund 081 Dept 445			2018 Actual	2019 Original	2019 Projected	2020 Budget
513	5	UNEMPLOYMENT INSURANCE PERSONNEL	\$0 \$0	\$0 \$0	\$3,786 \$3,786	\$0 \$0
522	93	OPERATIONAL SUPPLIES COMMODITIES	\$15 \$15	\$0 \$0	\$0 \$0	\$0 \$0
533	7	PROFESSIONAL SERVICES SERVICES	\$338,643 \$338,643	\$0 \$0	\$72,905 \$72,905	\$0 \$0
EXPENDITURE TOTALS			\$338,658	\$0	\$76,691	\$0

NURSING HOME – MED SERVICES - OCCUPATIONAL THERAPY

Fund 081-446

FINANCIAL

Fund 081 Dept 446			2018 Actual	2019 Original	2019 Projected	2020 Budget
533	7	PROFESSIONAL SERVICES SERVICES	\$307,934 \$307,934	\$0 \$0	\$66,311 \$66,311	\$0 \$0
EXPENDITURE TOTALS			\$307,934	\$0	\$66,311	\$0

NURSING HOME – MEDICAL SERVICES - RESPIRATORY THERAPY

Fund 081-447

FINANCIAL

Fund 081 Dept 447			2018 Actual	2019 Original	2019 Projected	2020 Budget
533	7	PROFESSIONAL SERVICES	\$27,986	\$0	\$1,855	\$0
		SERVICES	\$27,986	\$0	\$1,855	\$0
		EXPENDITURE TOTALS	\$27,986	\$0	\$1,855	\$0

NURSING HOME – MEDICAL SERVICES – SPEECH THERAPY

Fund 081-448

FINANCIAL

Fund 081 Dept 448			2018 Actual	2019 Original	2019 Projected	2020 Budget
533	7	PROFESSIONAL SERVICES SERVICES	\$77,215 \$77,215	\$0 \$0	\$25,787 \$25,787	\$0 \$0
EXPENDITURE TOTALS			\$77,215	\$0	\$25,787	\$0

NURSING HOME – DIETARY

Fund 081-450

FINANCIAL

Fund 081 Dept 450			2018 Actual	2019 Original	2019 Projected	2020 Budget
511	3	REG. FULL-TIME EMPLOYEES	\$465,373	\$0	\$189,638	\$0
511	4	REG. PART-TIME EMPLOYEES	\$115,816	\$0	\$23,025	\$0
511	9	OVERTIME	\$50,308	\$0	\$16,862	\$0
513	5	UNEMPLOYMENT INSURANCE	\$9,302	\$0	\$654	\$0
513	6	EMPLOYEE HEALTH/LIFE INS PERSONNEL	\$5,412 \$646,211	\$0 \$0	\$0 \$230,179	\$0 \$0
522	10	FOOD	\$453,569	\$0	\$95,195	\$0
522	25	DIETARY NON-FOOD SUPPLIES	\$57,440	\$0	\$8,516	\$0
522	35	NUTRITIONAL SUPPLEMENTS	\$34,062	\$0	\$6,666	\$0
522	44	EQUIPMENT LESS THAN \$5000	\$264	\$0	\$1,359	\$0
522	93	OPERATIONAL SUPPLIES COMMODITIES	\$10,334 \$555,669	\$0 \$0	\$11,158 \$122,894	\$0 \$0
533	7	PROFESSIONAL SERVICES	\$16,594	\$0	\$5,772	\$0
533	51	EQUIPMENT RENTALS	\$4,909	\$0	\$1,215	\$0
533	93	DUES AND LICENSES	\$115	\$0	\$0	\$0
533	95	CONFERENCES & TRAINING SERVICES	\$0 \$21,618	\$0 \$0	\$142 \$7,129	\$0 \$0
544	74	KITCHEN/LAUNDRY EQUIPMENT CAPITAL	\$0 \$0	\$0 \$0	\$11,685 \$11,685	\$0 \$0
EXPENDITURE TOTALS			\$1,223,498	\$0	\$371,887	\$0

NURSING HOME – ACTIVITIES – BEAUTY SHOP

Fund 081-455

FINANCIAL

Fund 081 Dept 455			2018 Actual	2019 Original	2019 Projected	2020 Budget
511	3	REG. FULL-TIME EMPLOYEES	\$23,638	\$0	\$0	\$0
511	4	REG. PART-TIME EMPLOYEES	\$0	\$0	\$1,484	\$0
513	5	UNEMPLOYMENT INSURANCE	\$245	\$0	\$27	\$0
513	6	EMPLOYEE HEALTH/LIFE INS PERSONNEL	\$787 \$24,670	\$0	\$0 \$1,511	\$0
522	93	OPERATIONAL SUPPLIES	\$345	\$0	\$392	\$0
		COMMODITIES	\$345	\$0	\$392	\$0
EXPENDITURE TOTALS			\$25,015	\$0	\$1,903	\$0

NURSING HOME – ADULT DAY CARE

Fund 081-460

FINANCIAL

Fund 081 Dept 460			2018 Actual	2019 Original	2019 Projected	2020 Budget
511	3	REG. FULL-TIME EMPLOYEES	\$122,002	\$0	\$35,317	\$0
511	9	OVERTIME	\$1,678	\$0	\$1,220	\$0
513	5	UNEMPLOYMENT INSURANCE	\$1,226	\$0	\$640	\$0
513	6	EMPLOYEE HEALTH/LIFE INS	\$2,350	\$0	\$0	\$0
		PERSONNEL	\$127,256	\$0	\$37,177	\$0
522	15	GASOLINE & OIL	\$12,252	\$0	\$2,261	\$0
522	44	EQUIPMENT LESS THAN \$5000	\$0	\$0	\$93	\$0
522	93	OPERATIONAL SUPPLIES	\$1,565	\$0	\$1,005	\$0
		COMMODITIES	\$13,817	\$0	\$3,359	\$0
533	17	FIELD TRIPS / ACTIVITIES	\$192	\$0	\$0	\$0
533	40	AUTOMOBILE MAINTENANCE	\$25	\$0	\$0	\$0
533	93	DUES AND LICENSES	\$313	\$0	\$0	\$0
533	95	CONFERENCES & TRAINING	\$40	\$0	\$142	\$0
		SERVICES	\$570	\$0	\$142	\$0
EXPENDITURE TOTALS			\$141,643	\$0	\$40,678	\$0

NURSING HOME – MEDICAL SERVICES – ALZHEIMER’S

Fund 081-462

FINANCIAL

Fund 081 Dept 462			2018 Actual	2019 Original	2019 Projected	2020 Budget
511	3	REG. FULL-TIME EMPLOYEES	\$39,971	\$0	\$0	\$0
511	9	OVERTIME	\$246	\$0	\$0	\$0
511	43	NO-BENEFIT FULL-TIME EMPL	\$7,305	\$0	\$0	\$0
511	44	NO-BENEFIT PART-TIME EMPL	\$13,046	\$0	\$0	\$0
513	5	UNEMPLOYMENT INSURANCE	\$1,231	\$0	\$0	\$0
513	6	EMPLOYEE HEALTH/LIFE INS PERSONNEL	\$1,497 \$63,296	\$0 \$0	\$0 \$0	\$0 \$0
522	93	OPERATIONAL SUPPLIES	\$546	\$0	\$543	\$0
		COMMODITIES	\$546	\$0	\$543	\$0
533	7	PROFESSIONAL SERVICES	\$2,061	\$0	\$323	\$0
		SERVICES	\$2,061	\$0	\$323	\$0
EXPENDITURE TOTALS			\$65,903	\$0	\$866	\$0