Ecumen - Budget Analysis
0125 Grand Village Care Center

	FY23 BUDGET														FY22 Forecast		FY23 Bud vs FY22 Fcst		FY21 Actual		FY20 Actual		FY20 Actual	
	0125 FY23 P1 Budget Working	0125 FY23 P2 Budget Working	0125 FY23 P3 Budget Working	0125 FY23 P4 Budget Working	0125 FY23 P5 Budget Working	0125 FY23 P6 Budget Working	0125 FY23 P7 Budget Working	0125 FY23 P8 Budget Working	0125 FY23 P9 Budget Working	0125 FY23 P10 Budget Working	0125 FY23 P11 Budget Working	0125 FY23 P12 Budget Working	FY23 Fiscal Year End	% of Revenue	FY22 Fiscal Year End	% of Revenue	Variance Fav (UnFav) FY23 Budget versus FY22 Forecast $	Variance Fav (UnFav) FY23 Budget versus FY22 Forecast %	0125 FY21 YearTotal Actual Working	% of Revenue	0125 FY20 YearTotal Actual Working	% of Revenue	0125 FY19 YearTotal Actual Working	% of Revenue
Statistical.																								
-Occupancy	61.4%	61.4%	61.4%	61.4%	61.4%	61.4%	63.2%	63.2%	63.2%	63.2%	63.2%	63.2%	62.3%		61.2%		1.13 pts		74.5%		75.7%		85.7%	
-FTE	116.1	116.1	116.1	116.1	116.1	116.1	116.1	116.1	116.1	116.1	116.1	116.1					-	n/m	127.5		142.6		140.5	
-Resident Days	2,170	2,100	2,170	2,170	1,960	2,170	2,160	2,232	2,160	2,232	2,232	2,160	25,916		25,308		608	2.4%	31,011		32,035		37,239	
-Productive Hours	20,506	18,522	20,506	19,845	20,506	19,845	20,506	20,506	19,845	20,506	19,845	20,506	241,446		209,089		(32,358)	-15.5%	264,077		277,270		293,476	
-HPPD/HPRD	9.45	8.82	9.45	9.15	10.46	9.15	9.49	9.19	9.19	9.19	8.89	9.49	9.32		8.26		(1.05)	-12.8%	8.52		8.66		7.88	
-PPD/PRD - Operating Revenue	$ 427.10	$ 427.71	$ 427.10	$ 426.88	$ 428.83	$ 426.88	$ 426.99	$ 426.40	$ 426.99	$ 426.40	$ 426.40	$ 426.99	$ 427.03		$ 374.91		$ 52.12	13.9%	$ 385.41		$ 389.55		$ 374.06	
-PPD/PRD - Operating Expense	$ 404.84	$ 379.38	$ 423.26	$ 417.37	$ 438.69	$ 387.97	$ 425.78	$ 384.72	$ 393.63	$ 411.17	$ 377.86	$ 405.14	$ 403.84		$ 436.64		$ 32.80	7.5%	$ 364.46		$ 355.90		$ 323.28	
-PPD/PRD - EBITDA	$ 22.26	$ 48.34	$ 3.85	$ 9.51	$ (9.86)	$ 38.91	$ 1.21	$ 41.68	$ 33.36	$ 15.23	$ 48.54	$ 21.85	$ 23.20		$ (61.73)		$ 84.92	137.6%	$ 20.95		$ 33.65		$ 50.78	
-PPD/PRD - Operating Inc/(Loss)	$ (12.35)	$ 12.58	$ (30.51)	$ (24.84)	$ (47.16)	$ 5.24	$ (32.62)	$ 9.01	$ (0.40)	$ (17.40)	$ 15.91	$ (11.85)	$ (10.87)		$ (99.85)		$ 88.98	89.1%	$ (14.00)		$ (1.11)		$ 15.78	
-PPD/PRD - Net/(Loss)	$ (12.66)	$ 12.26	$ (33.89)	$ (24.61)	$ (46.91)	$ 5.46	$ (32.39)	$ 9.23	$ (0.17)	$ (17.18)	$ 16.13	$ (11.62)	$ (11.03)		$ (64.72)		$ 53.68	83.0%	$ (14.10)		$ (0.49)		$ 16.52	
Income Statement.																								
-Resident Services Revenue	$ 922,580	$ 893,953	$ 922,580	$ 922,104	$ 836,269	$ 922,104	$ 918,050	$ 947,483	$ 918,050	$ 947,483	$ 947,483	$ 918,050	$ 11,016,190	*99.5%*	$ 9,460,704	*99.7%*	$ 1,555,486	16.4%	$ 11,673,927	*97.7%*	$ 11,788,673	*94.5%*	$ 13,776,115	*110.4%*
-Management & Consulting Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	*0.0%*	-	*0.0%*	-	n/m	-	*0.0%*	-	*0.0%*	-	*0.0%*
-Other Operating Revenue	4,238	4,238	4,238	4,238	4,238	4,238	4,238	4,238	4,238	4,238	4,238	4,238	50,861	*0.5%*	27,543	*0.3%*	23,317	84.7%	277,888	*2.3%*	690,474	*5.5%*	153,371	*1.2%*
-Total Operating Revenue	**$ 926,818**	**$ 898,191**	**$ 926,818**	**$ 926,342**	**$ 840,508**	**$ 926,342**	**$ 922,288**	**$ 951,722**	**$ 922,288**	**$ 951,722**	**$ 951,722**	**$ 922,288**	**$ 11,067,050**	***100.0%***	**$ 9,488,247**	***100.0%***	**$ 1,578,804**	**16.6%**	**$ 11,951,815**	***100.0%***	**$ 12,479,147**	***100.0%***	**$ 13,929,486**	***111.6%***
-Nursing Salaries	$ 320,842	$ 295,171	$ 360,067	$ 331,950	$ 336,564	$ 324,248	$ 346,702	$ 333,462	$ 335,227	$ 345,337	$ 324,585	$ 345,337	$ 3,999,493	*36.1%*	$ 4,437,330	*46.8%*	$ 437,838	9.9%	$ 4,746,436	*39.7%*	$ 4,729,013	*39.6%*	$ 4,749,757	*39.7%*
-Nursing Employee Taxes and Benefits	84,585	67,081	80,943	86,644	76,503	74,035	89,112	76,503	76,327	89,112	74,035	78,795	953,677	*8.6%*	1,046,765	*11.0%*	93,088	8.9%	1,098,713	*9.2%*	1,004,123	*8.4%*	970,587	*8.1%*
-Nursing Pool	-	-	-	-	-	-	-	-	-	-	-	-	-	*0.0%*	28,975	*0.3%*	28,975	100.0%	-	*0.0%*	-	*0.0%*	-	*0.0%*
-Nursing Other	23,807	28,345	35,080	21,524	22,719	23,087	27,100	22,100	22,200	28,280	23,280	28,280	305,801	*2.8%*	329,026	*3.5%*	23,224	7.1%	399,131	*3.3%*	391,647	*3.3%*	381,228	*3.2%*
-Nursing	$ 429,234	$ 390,597	$ 476,090	$ 440,118	$ 435,786	$ 421,371	$ 462,914	$ 432,065	$ 433,755	$ 462,730	$ 421,900	$ 452,413	$ 5,258,971	*47.5%*	$ 5,842,097	*61.6%*	$ 583,125	10.0%	$ 6,244,280	*52.2%*	$ 6,124,783	*49.1%*	$ 6,101,573	*48.9%*
-Therapy	-	-	-	-	-	-	-	-	-	-	-	-	-	*0.0%*	-	*0.0%*	-	n/m	-	*0.0%*	-	*0.0%*	-	*0.0%*
-Dietary	83,688	76,111	84,551	85,164	82,903	79,573	87,645	83,603	81,923	87,645	81,823	83,703	998,330	*9.0%*	1,065,861	*11.2%*	67,531	6.3%	1,076,030	*9.0%*	1,087,092	*8.7%*	1,056,514	*8.5%*
-Ancillary	53,270	51,570	53,270	53,270	48,187	53,270	53,003	54,750	53,003	54,750	54,750	53,003	636,097	*5.7%*	578,580	*6.1%*	(57,516)	-9.9%	841,458	*7.0%*	887,818	*7.1%*	1,272,793	*10.2%*
-Social Services	19,693	17,620	21,764	21,332	20,014	19,650	21,806	20,615	20,315	21,585	19,648	20,948	244,989	*2.2%*	239,093	*2.5%*	(5,895)	-2.5%	207,873	*1.7%*	188,441	*1.5%*	203,350	*1.6%*
-Activities	14,249	13,565	15,558	14,666	14,670	14,543	15,174	14,694	14,643	15,241	14,330	15,241	176,572	*1.6%*	169,790	*1.8%*	(6,782)	-4.0%	169,658	*1.4%*	185,415	*1.5%*	188,908	*1.5%*
-Housekeeping	17,441	14,358	16,781	17,795	16,021	15,585	18,231	16,021	15,981	18,231	15,585	16,417	198,448	*1.8%*	232,690	*2.5%*	34,242	14.7%	306,880	*2.6%*	349,948	*2.8%*	332,384	*2.7%*
-Laundry	13,749	11,505	13,644	14,062	12,973	12,588	14,446	12,973	12,938	14,446	12,588	13,322	159,233	*1.4%*	152,845	*1.6%*	(6,389)	-4.2%	178,160	*1.5%*	159,614	*1.3%*	134,165	*1.1%*
-Chaplain	-	-	-	-	-	-	-	-	-	-	-	-	-	*0.0%*	-	*0.0%*	-	n/m	-	*0.0%*	-	*0.0%*	-	*0.0%*
-Vol. Coordinator	-	-	-	-	-	-	-	-	-	-	-	-	-	*0.0%*	-	*0.0%*	-	n/m	-	*0.0%*	-	*0.0%*	-	*0.0%*
-Building	78,955	76,433	79,985	84,715	82,262	77,577	78,919	74,709	69,567	75,252	75,216	74,774	928,365	*8.4%*	945,592	*10.0%*	17,227	1.8%	898,774	*7.5%*	897,594	*7.2%*	919,558	*7.4%*
-Property	-	-	-	-	-	-	-	-	-	-	-	-	-	*0.0%*	-	*0.0%*	-	n/m	-	*0.0%*	-	*0.0%*	-	*0.0%*
-Gen & Admin	117,181	115,360	126,360	123,384	116,856	116,711	115,162	118,081	116,917	115,475	116,504	113,936	1,411,925	*12.8%*	1,448,555	*15.3%*	36,629	2.5%	1,376,031	*11.5%*	1,367,000	*11.0%*	1,285,306	*10.3%*
-Marketing	477	477	477	477	477	477	477	477	477	477	477	477	5,719	*0.1%*	3,714	*0.0%*	(2,005)	-54.0%	10,642	*0.1%*	23,336	*0.2%*	22,597	*0.2%*
-Benefits	40,627	20,004	20,004	40,627	20,004	21,029	41,653	21,029	21,029	41,653	21,029	21,029	329,717	*3.0%*	249,341	*2.6%*	(80,376)	-32.2%	(141,793)	*-1.2%*	240,597	*1.9%*	471,692	*3.8%*
-Other Oper Misc	4,092	4,092	4,092	4,092	4,092	4,092	4,092	4,092	4,092	4,092	4,092	4,092	49,108	*0.4%*	55,233	*0.6%*	6,125	11.1%	69,868	*0.6%*	54,318	*0.4%*	(22,921)	*-0.2%*
-Programs	5,855	4,992	5,896	5,994	5,591	5,434	6,151	5,591	5,588	6,151	5,434	5,745	68,422	*0.6%*	67,083	*0.7%*	(1,339)	-2.0%	64,275	*0.5%*	(164,810)	*-1.3%*	72,719	*0.6%*
-Non Oper Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	*0.0%*	-	*0.0%*	-	n/m	-	*0.0%*	-	*0.0%*	-	*0.0%*
-Total Operating Expense	**$ 878,510**	**$ 796,684**	**$ 918,471**	**$ 905,695**	**$ 859,835**	**$ 841,900**	**$ 919,672**	**$ 858,699**	**$ 850,227**	**$ 917,728**	**$ 843,376**	**$ 875,100**	**$ 10,465,897**	***94.6%***	**$ 11,050,473**	***116.5%***	**$ 584,576**	**5.3%**	**$ 11,302,136**	***94.6%***	**$ 11,401,146**	***91.4%***	**$ 12,038,638**	***96.5%***
-EBITDA	**$ 48,308**	**$ 101,507**	**$ 8,347**	**$ 20,647**	**$ (19,327)**	**$ 84,442**	**$ 2,617**	**$ 93,023**	**$ 72,061**	**$ 33,994**	**$ 108,346**	**$ 47,189**	**$ 601,153**	***5.4%***	**$ (1,562,226)**	***-16.5%***	**$ 2,163,379**	**138.5%**	**$ 649,679**	***5.4%***	**$ 1,078,001**	***8.6%***	**$ 1,890,848**	***15.2%***
-Depreciation and Amortization	$ 55,777	$ 55,750	$ 55,214	$ 55,214	$ 54,998	$ 54,966	$ 54,966	$ 54,806	$ 54,806	$ 54,721	$ 54,721	$ 54,675	$ 660,614	*6.0%*	$ 682,787	*7.2%*	$ 22,173	3.2%	$ 770,959	*6.5%*	$ 792,970	*6.4%*	$ 793,462	*6.4%*
-Facility Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	*0.0%*	$ -	*0.0%*	$ -	n/m	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*
-Interest	$ 19,337	$ 19,337	$ 19,337	$ 19,337	$ 18,112	$ 18,112	$ 18,112	$ 18,112	$ 18,112	$ 18,112	$ 18,112	$ 18,112	$ 222,244	*2.0%*	$ 282,043	*3.0%*	$ 59,799	21.2%	$ 312,904	*2.6%*	$ 320,453	*2.6%*	$ 509,638	*4.1%*
-Operating Income (Loss)	**$ (26,806)**	**$ 26,420**	**$ (66,204)**	**$ (53,904)**	**$ (92,437)**	**$ 11,365**	**$ (70,461)**	**$ 20,105**	**$ (857)**	**$ (38,839)**	**$ 35,512**	**$ (25,599)**	**$ (281,705)**	***-2.5%***	**$ (2,527,056)**	***-26.6%***	**$ 2,245,351**	**88.9%**	**$ (434,184)**	***-3.6%***	**$ (35,422)**	***-0.3%***	**$ 587,748**	***4.7%***
-Net Assets Released - Restrictions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	*0.0%*	$ -	*0.0%*	$ -	n/m	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*
-Net Assets Released - Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	*0.0%*	$ -	*0.0%*	$ -	n/m	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*
-Unrealized Gain(Loss) - Market Security	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	*0.0%*	$ -	*0.0%*	$ -	n/m	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*
-Gain(Loss) - Disposal of Asset	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	*0.0%*	$ -	*0.0%*	$ -	n/m	$ -	*0.0%*	$ (740)	*0.0%*	$ -	*0.0%*
-Grant Expense - Total	$ 9,187	$ 9,187	$ 15,864	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,238	*0.3%*	$ 163,657	*1.7%*	$ 129,419	79.1%	$ 113,466	*0.9%*	$ 24,617	*0.2%*	$ 37	*0.0%*
-Other (Income) Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	*0.0%*	$ -	*0.0%*	$ -	n/m	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*
-Investment Income	$ 493	$ 493	$ 493	$ 493	$ 493	$ 493	$ 493	$ 493	$ 493	$ 493	$ 493	$ 493	$ 5,912	*0.1%*	$ 6,334	*0.1%*	$ (422)	-6.7%	$ 8,095	*0.1%*	$ 17,651	*0.1%*	$ 16,581	*0.1%*
-Gifts & Grants Income	$ 8,030	$ 8,030	$ 8,030	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,090	*0.2%*	$ 1,046,550	*11.0%*	$ (1,022,460)	-97.7%	$ 102,231	*0.9%*	$ 27,327	*0.2%*	$ 10,953	*0.1%*
-Net Income (Loss)	**$ (27,470)**	**$ 25,756**	**$ (73,545)**	**$ (53,411)**	**$ (91,945)**	**$ 11,857**	**$ (69,968)**	**$ 20,598**	**$ (365)**	**$ (38,346)**	**$ 36,005**	**$ (25,106)**	**$ (285,940)**	***-2.6%***	**$ (1,637,829)**	***-17.3%***	**$ 1,351,889**	**82.5%**	**$ (437,324)**	***-3.7%***	**$ (15,801)**	***-0.1%***	**$ 615,245**	***4.9%***