

# NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, May 14, 2012 – 6:00pm

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In Service Classroom, Champaign County Nursing Home  
500 S. Art Bartell Road, Urbana

**CHAIR:** Mary Ellen O'Shaughnessey  
**DIRECTORS:** Jan Anderson, Peter Czajkowski, Lashunda Hambrick, Robert Palinkas,  
Catherine Emanuel, Ron Bensyl

## ITEM

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA/ADDENDUM

IV. APPROVAL OF MINUTES

April 9, 2012 – Open Session

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS

None

VII. NEW BUSINESS

- a. IDPH/Administrator's Report
- b. Management report

Operations (Management Report)  
Cash Position, Options  
Corporate Compliance Proposal  
Renal Dialysis, approval in concept

VIII. OTHER BUSINESS

None

IX. NEXT MEETING DATE & TIME

- a. June 11, 2012

X. ADJOURNMENT

Attachments: Management Report, Management Update

**Board of Directors  
Champaign County Nursing Home  
Urbana, Illinois  
April 9, 2012**

Directors Present: O'Shaughnessey, Hambrick, Anderson, Czajkowski, Hambrick, Palinkas

Directors Absent/Excused: Emanuel

Also Present: Busey, Gima, Schuette

**1. Call to Order**

The meeting was called to order at 6:00 pm by Chair O'Shaughnessey

**2. Roll Call**

Busey called the roll of Directors. A quorum was established.

**3. Agenda & Addendum**

The agenda was approved as submitted (motion by Czajkowski, second by Anderson, unanimous).

**4. Approval of Minutes**

The open session minutes of March 12, 2012 were approved as submitted (motion by Anderson, second by Czajkowski, unanimous).

**5. Public Participation**

There was no public participation.

**6. Old Business**

There was no old business.

**7. New Business**

**a. Administrator's Report**

Schuette provided an update on the recent IDPH surveys:

The IDPH revisit was completed with no findings. The Life Safety Survey plan of correction was also completed. The survey window is now closed.

Kenna Williamson, Care Plan Coordinator, provided an overview of the MDS 3.0 assessment process:

MDS 3.0 is a holistic look at a resident. It is a 40 page document that requires between 1 to 3 hours to complete, including interviews with residents and families. It is used to determine our reimbursement for both Medicare and Medicaid. In the coming months, it will be used to determine how surveys are conducted. Surveyors will know what areas of care that will be targeted in the survey process based on the quality indicators that will be derived from the MDS. In February, a total of 227 assessments were completed. In January, 198 were completed. Medicare assessments are done at day 5, day 14, day 30 and every 30 days thereafter. Private pay and Medicaid residents are assessed within 14 days of admission, every quarter and if a significant change in condition occurs.

**b. Management Report: Operations and Financial Position**

Gima reviewed the February financials. February showed a net loss of -\$16k. Revenues were just under \$1.1 million, under budget by \$87k. Expenses were just under \$1.2 million, \$4k under budget. Three factors contributed to the loss. Census drop in February,

December operations were profitable with a gain of \$25k. January revenues are expected to be \$1.266 million, which bodes well for January's results.

Census for January 2012 was 197.6. The mix for the last two months has been excellent with Pvt Pay coming in very strong. Medicare volume still needs improvement:

	Dec 11	Jan 12
Medicaid	53%	53.1%
Pvt Pay	38%	37.8%
Medicare A	9%	9.2%

Medicare Advantage plans are exerting new pressures to reduce length of stay. CCNH has no difficulties with that objective. There are issues with establishing proper measures of performance that correctly reflect the responsibilities of each party.

CCNH's cash position increased slightly from 1.1 million in January to \$1.13 million in February. Accounts receivable increased from \$3.8 million to \$4.0 million. Accounts payable increased slightly from \$1.62 million to \$1.8 million during the same period. The cash balance is at the mercy of the state's status on Medicaid payments. The Comptroller's office stated that it is possible that there could be an additional payment delay before the end of the state fiscal year. CCNH is currently facing a three-month payment delay.

**c. Medicaid Payment Status\Medicaid Rate Cuts**

The rhetoric out of Springfield is much stronger this year than last year regarding Medicaid provider rate cuts. The Governor has thrown out a 9% rate cut. HFS has an internal memo stating a 6% cut. The message is clear – nursing homes will see some level of rate cuts starting in July. The state currently does not have enough funds to pay all of its bills. It is highly unlikely that any budget cuts implemented in 2013 will be deep enough to the point where the state will have enough cash to pay its' bills. As a result, it is also highly likely that we will also face additional payment delays.

The IGT program will dampen Medicaid rate cuts. With the IGT, a 5% rate cut will result in an effective rate cut of about 3.2% - which still reduces our Medicaid revenue by almost \$200k over 12 months.

**d. Corporate Compliance**

Additional background information was provided to the Board in the management update. Information on services that would be provided under the Shared Compliance Program was reviewed.

**e. Renal Dialysis Update**

Management met with a third renal dialysis company last week. A follow-up meeting is expected within the next two weeks.

**8. Next Meeting Date**

Monday March 12, 2012, 6 pm.

**10. Adjournment**

Chair O'Shaughnessey declared meeting adjourned at 6:50 pm.

Respectfully submitted

Scott T. Gima  
Recording Secretary

To: Board of Directors  
Champaign County Nursing Home

From: M.A. Scavotto  
Manager

Date: May 7, 2012

Re: Management Report

March's census came in at 190.7, which is down considerably from our average of 197.3 for the first fiscal quarter (Dec-Jan-Feb).

Here's what's happened on admissions and discharges.

	Nov	Dec	Jan 2012	Feb 2012	Mar 2012
<b>Admits</b>					
Pvt Pay/Insurance	8	8	5	5	8
Medicare A	12	13	10	18	12
Medicaid	1	2	1		2
<b>Total</b>	<b>21</b>	<b>22</b>	<b>16</b>	<b>23</b>	<b>22</b>
<b>Discharges</b>					
Pvt Pay/Insurance	5	5	6	8	8
Medicare A	6	9	5	10	7
Medicaid	1	1	1	1	2
<b>Total</b>	<b>12</b>	<b>15</b>	<b>12</b>	<b>19</b>	<b>17</b>

March's payer mix was 35 percent Private Pay, 54 percent Medicaid, and 10 percent Medicare. CCNH trend of late has been 37.3 percent Private Pay, 52.4 percent Medicaid, and 10.3 percent Medicare. Medicare volume has remained down and has had continuing revenue implications. In March, Medicare volume was up, but Medicare revenues were down; Pvt Pay volume was down over February and the only direction revenues is down.

March 2012 resulted in a loss of \$(66)k.

Noteworthy items for March include:

- Revenue was under budget by \$(49)k. Within this figure is a shortfall in Medicare A revenues, some \$(29)k under budget. The variance in Medicare A is not as dramatic as it has been in prior months. Pvt Pay revenues were under budget by about \$(94)k while Medicaid was \$67k over budget. Pvt Pay has been a very positive development in December and January; CCNH lost the edge in February. The March variances are significant; of particular note is the fact that 456 resident days converted from Pvt Pay to Medicaid status during the month.

There is a broader issue with the conversion days being so high. We are not used to seeing such a high number; DeKalb County has recently experienced high conversion days as well; it may well be a signal that eligibility delays are mounting at HFS. The impact of conversion days is that they distort revenue recognition for both private pay and Medicaid. When the days are lower, the effect is more manageable. But 456 days is enough to make us re-think how we handle this transaction.

- Expenses were under budget by \$1,220, but within this positive variance are several areas where CCNH should have performed better.
- Within non-labor expenses, Attorney Fees were over budget by \$3k; Professional Fees were \$4k over budget; insurance was under budget by \$(10)k; gas w \$6k under while electric was \$5k over; food was \$6k over. In Nursing, expenses were \$4k over budget; nursing expenses have been running under budget. Within Nursing, various operational items including Pharmacy, Professional Fees, and Equipment Rentals were over budget. Agency costs were \$83k, an upward and a troubling spike from what we have been experiencing.

**Take a look at the figures in bold type-face as they represent significant changes from prior months.** (*Figures will not add to 100 percent.*) The obvious highlight is the change in Medicaid and Pvt Pay. The table documents significant negative swings in the percentages of Medicaid and Pvt Pay. Medicare A is still not where we want it, but Medicare was not the problem in March.

	Dec-11	As Pct of Pt Revenue	Jan-12	As Pct of Pt Revenue	Feb-12	As Pct of Pt Revenue	Mar-12	As Pct of Pt Revenue
Medicare A	\$269k	22.5%	\$267k	22.6%	\$246k	22.8%	\$264k	23.6%
Medicaid	\$457k	38.2%	\$464k	39.3%	\$432k	40.1%	<b>\$490k</b>	<b>44%</b>
Pvt Pay	<b>\$418k</b>	<b>35%</b>	<b>\$394k</b>	<b>33.4%</b>	\$347	32.5%	<b>\$293k</b>	26.3%

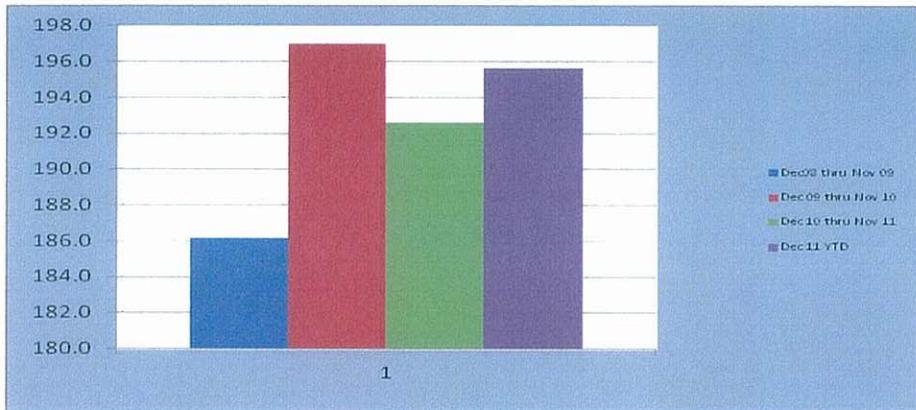
*Misc Revenue and Property Taxes excluded from calculation*

Expenses came in at \$1.269 million. Agency costs were \$83k in total; this level of expenses represents a continuing a trend of reduced agency reliance. But February was higher than

expected and March was higher still. Further below in this memo you will find a chart tracking agency usage.

Average daily census has stabilized at a higher level. For fiscal 2010, CCNH experience an ADC of 197; our target was 195. For Fiscal 2011, CCNH dipped to 193. That result is still better than recent history, but not where it should be. Fiscal 2012 may be mimicking last year's census pattern: off to a good start but dipping in the 2<sup>nd</sup> and 3<sup>rd</sup> fiscal quarters when census, particularly Medicare A, tanked. You see this in the graph, below, where the purple bar (representing this current fiscal 2012) is quite a bit better than 2011.

**ADC By Fiscal Year**



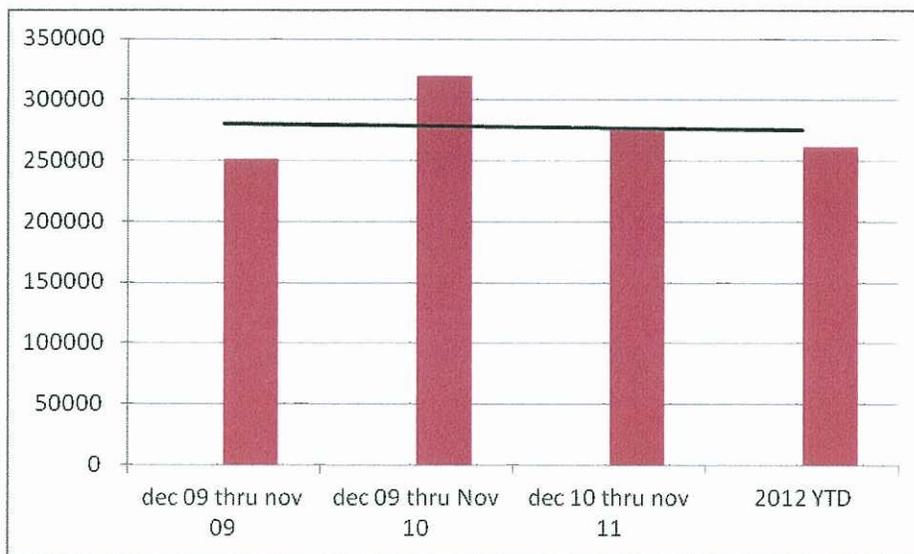
Medicare days were 617 in March for an ADC of 19.9 including the Medicare Advantage days, which do not pay on a par with traditional Medicare. Based on CCNH's recent experience, Medicare census has not been as strong as what we had built up last year. Here's the pattern for Medicare A since May of last year. This is a big change in a short period of time.

**Medicare A Resident Days  
May 2010 thru March 2012**



In November, Medicare revenues came close to reversing a 7-month period where Med A revenues were under \$300k. November posted \$292k in Med A revenues; December, sadly, dropped to \$269k. The per diem – at \$466 - was lower than expectations. January saw Medicare A revenues at \$267k with a per diem of \$473. February, was not good at \$246k. This month, March, was \$264k. As you can tell from the following graph, the Medicare trendline is no longer flat, but is now declining.

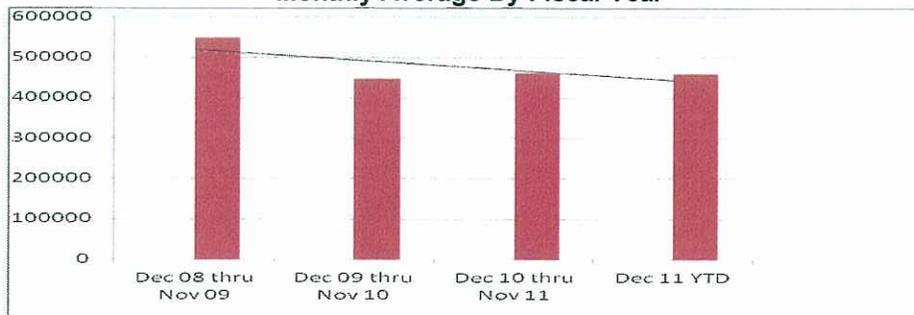
**Medicare A Revenues  
Monthly Average By Fiscal Year**



Med B came in at \$46k, which is significantly better than average.

Beginning in July 2011, Medicaid revenues exceeded \$500k per month for four consecutive months. That represented a major change in CCNH's pattern; since Oct 09 Medicaid revenues had consistently been under \$500k. In Fiscal 2012, Medicaid revenues have been under \$500k, but March reached \$490k. Consequently, CCNH's monthly average for Medicaid revenues has now edged higher than what it was for 2010:

**Medicaid Revenues  
Monthly Average By Fiscal Year**



CCNH's payer mix continues to move in a direction that is, overall, positive. A return to a higher Medicaid percentage of revenue will represent continued financial stress. The following table provides the comparisons in this significant change

	Comparative Payer Mix CCNH	
	Dec-07 thru June 08	Dec-08 thru Mar-12
Medicaid	62%	52.4%
Medicare	9%	10.3%
Pvt Pay	29%	37.3%
Totals	100%	100%

**Last Four Months w/Property Tax and  
County  
Overhead Allocated Monthly**

	<b>Dec-11</b>	<b>Jan-12</b>	<b>Feb-12</b>	<b>Mar-12</b>
Medicare A	\$ 269,111	\$267,048	\$245,984	\$263,665
Medicare B	\$27,443	\$32,308	\$29,922	\$45,762
Medicaid	\$456,867	\$464,209	\$432,112	\$490,350
Pvt Pay	\$418,380	\$394,211	\$347,185	\$293,488
Adult Day-Private	\$7,950	\$8,120	\$8,930	\$6,912
Adult Day-TXX	\$14,065	\$10,634	\$9,721	\$12,617
Miscellaneous	\$1,112	\$4,109	\$2,991	\$1,666
Property Tax	\$86,119	\$86,119	\$86,119	\$87,840
All Revenues	\$1,281,047	\$1,266,758	\$1,162,964	\$1,202,300
All Expenses	\$1,255,779	\$1,239,820	\$1,178,640	\$1,268,540
Net Income/(Loss)	\$ 25,268	\$26,938	\$(15,676)	\$(66,240)
Census	6,192	6133	5,631	5,912
Change		(1.0)%	(8.2)%	5.0%
ADC	199.7	197.8	194.2	191
Change		(0.9)%	(1.9)%	(1.8)%
FTE	183.1	180.3	174	178

March's ending cash balance was \$1.115k at month-end and remains a testimonial to how thin CCNH's cash position really is. Accounts Payable for March was \$1.822 million. Cash position remains tight and this roller-coaster situation continues to retard overall performance.

The following graphs provide a comparative statement of position for CCNH through March 2012.

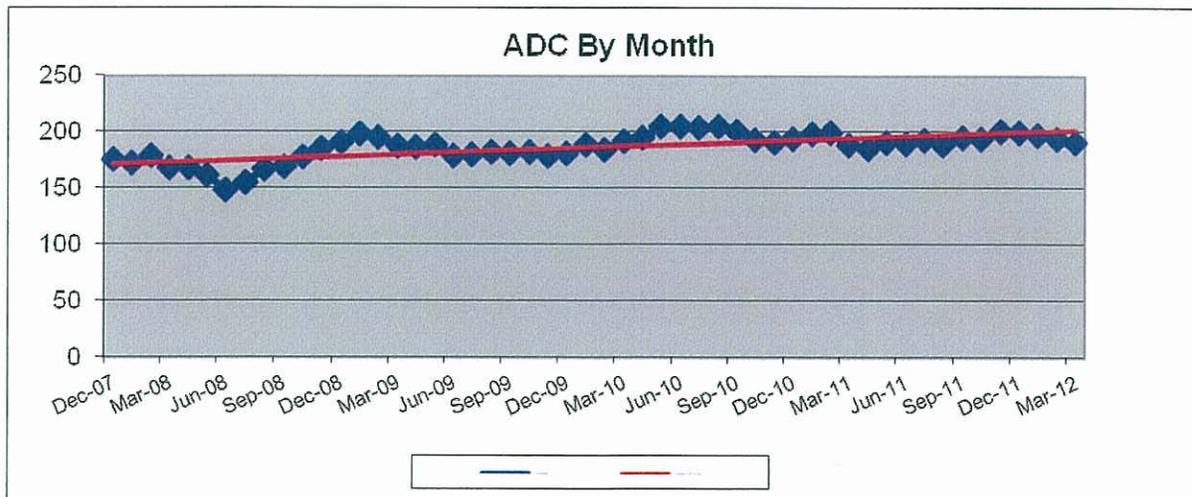
The solid line is a trend line for the displayed data and it should appear in red on your computers. (These graphs will display best when viewed on your screens.)

**Census**

Census continues to receive a lot of attention. Fiscal 2010 ended with an ADC of 196.5 versus our target of 195. Fiscal 2012 (Dec-Jan-Feb) got off to a good start. However, as you have been following things via the flash updates, census has trailed off.

CCNH met its census target of 195 in Dec and January, but not in February (194); March was 190.7.

**ADC Since January 2010**



## Revenues

For eleven of the last twelve months, revenues have been less than \$1.2 million (property taxes excluded). July, August were the lowest yet at \$1.108 million and \$1.103 million, respectively. November was a bright spot at \$1.602 million (retro IGT). December was \$1.194 million – close but not quite there. The critical factor still is with Medicare revenues, although there have been significant swings with Medicaid and Pvt Pay. Usually these swings work against each other, i.e., Medicaid increases and Pvt Pay falls. Overall, Fiscal 2011 saw large swings in volume and revenue, leaving a huge revenue gap with Medicare that still needs to be filled.

CCNH's Medicare A has now weakened and is a major concern. When one compares CCNH's current performance against its mid-year figures, the Medicare drop has been significant and it has had a telling impact on revenues. So, while revenue from patient services is down about 7 percent, Medicare A is down over 25 percent.

### Revenue From Pt Services By Month in millions

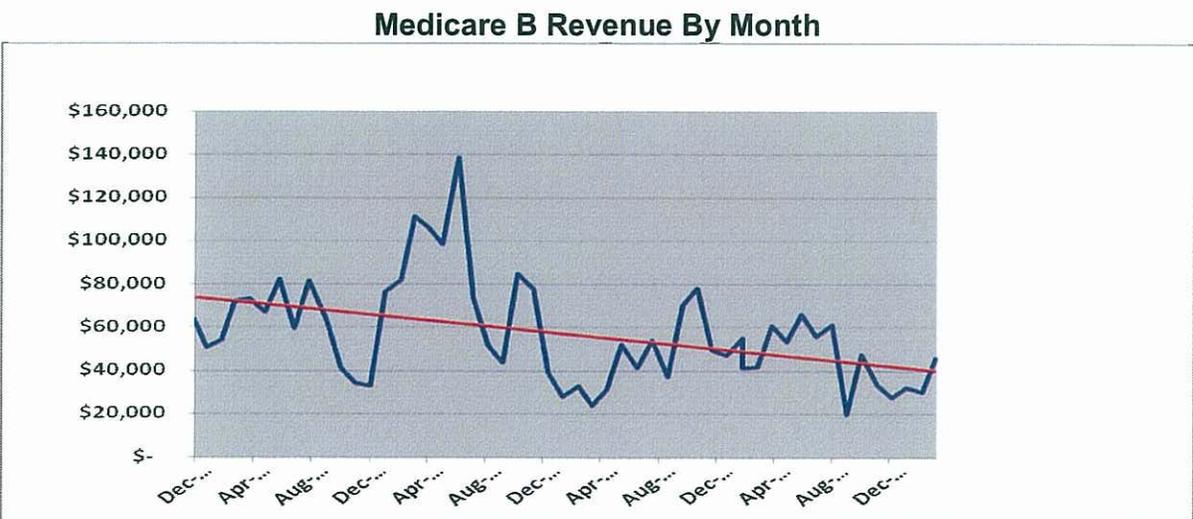
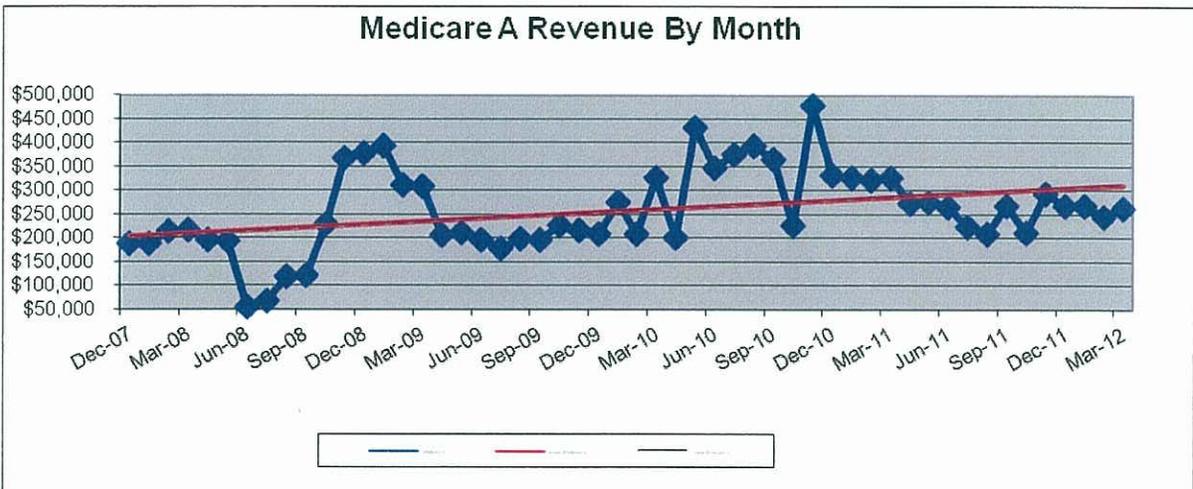
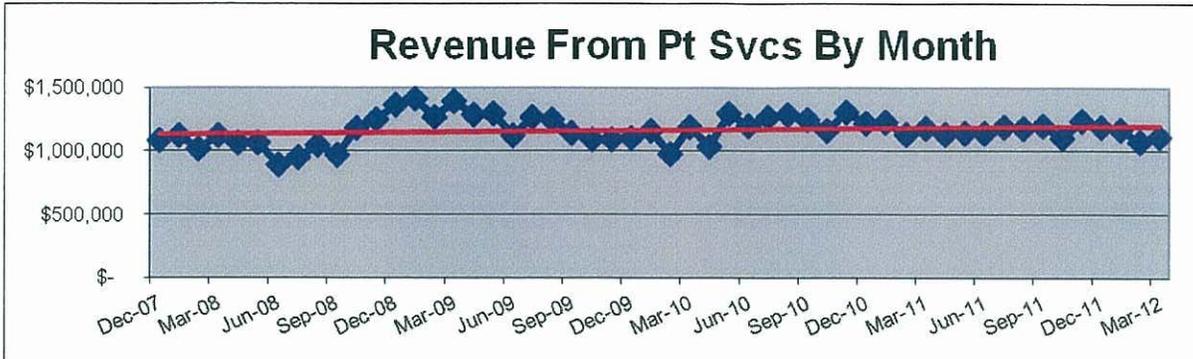
	All (avg)	Medicare (avg)
July 2010 thru Jan 2011	\$1.246	\$0.357
Feb 2011 thru Mar 2012	\$1.158	\$0.265
Change	\$(0.088)	\$(0.092)
Percent	(7.1)%	(25.8)%

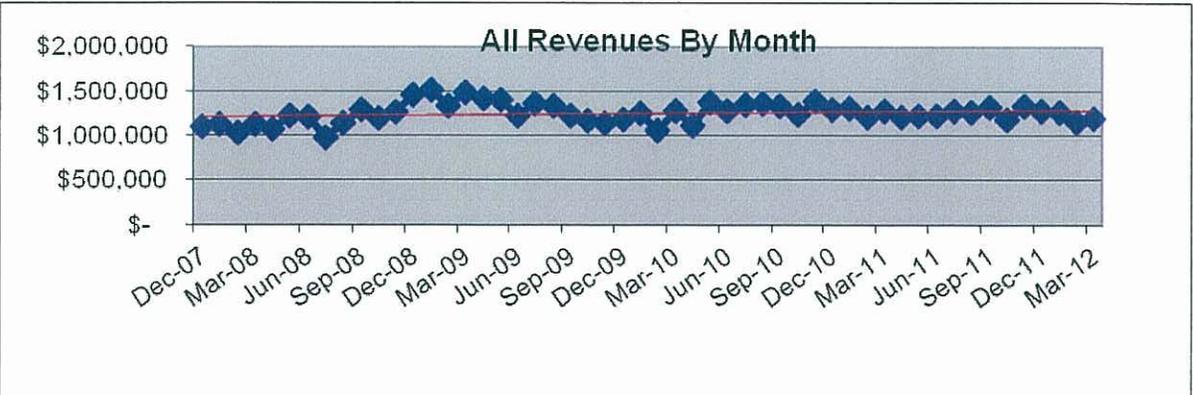
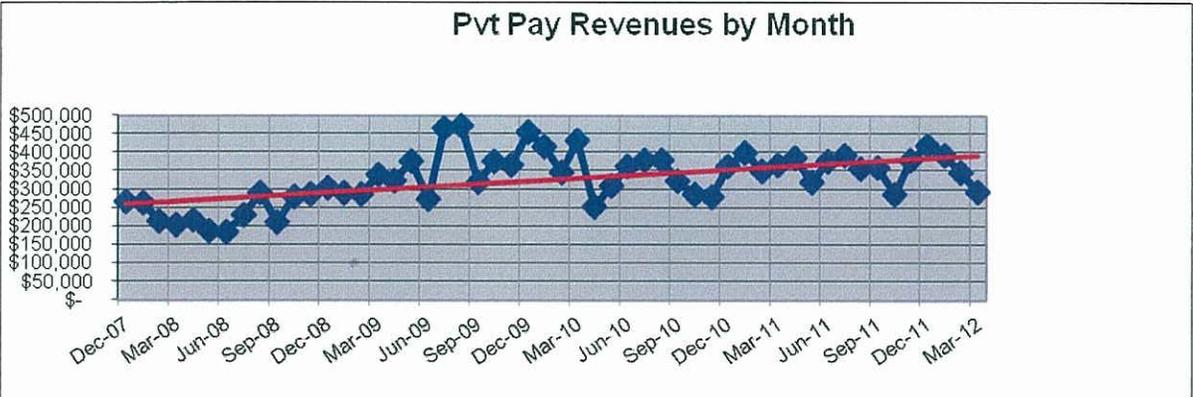
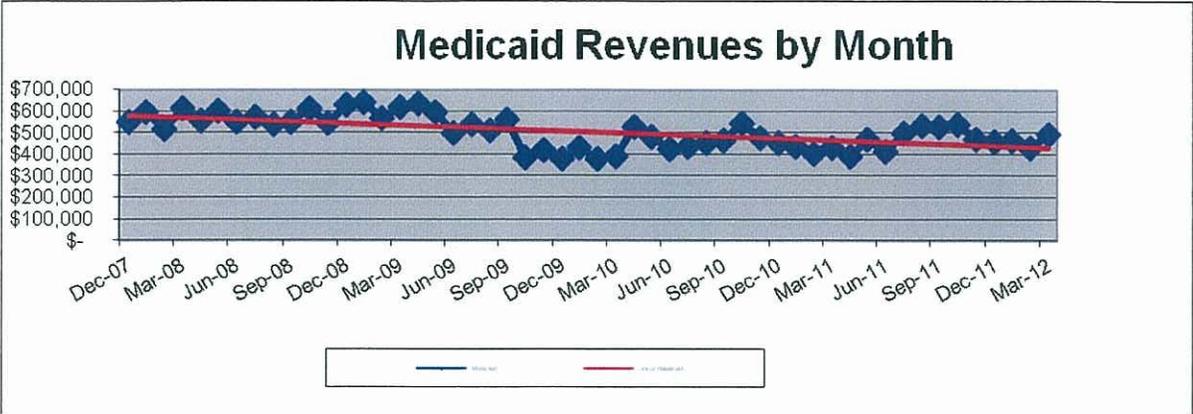
### Medicare Average Census Days

Period	Days/month
Dec09-Mar 2010	592
Dec10-Mar 2012	532
Apr10-Nov 2010	756
Pct Chg (Nov 10 over Mar 12)	(29.6) pct

The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance.

For the most part, Medicaid revenues continue to be stable. Since November, Medicaid revenues have decreased slightly, fortunately off-set by Private Pay. Recently, Medicaid was on the rise, but in recent months it has returned to lower utilization levels.





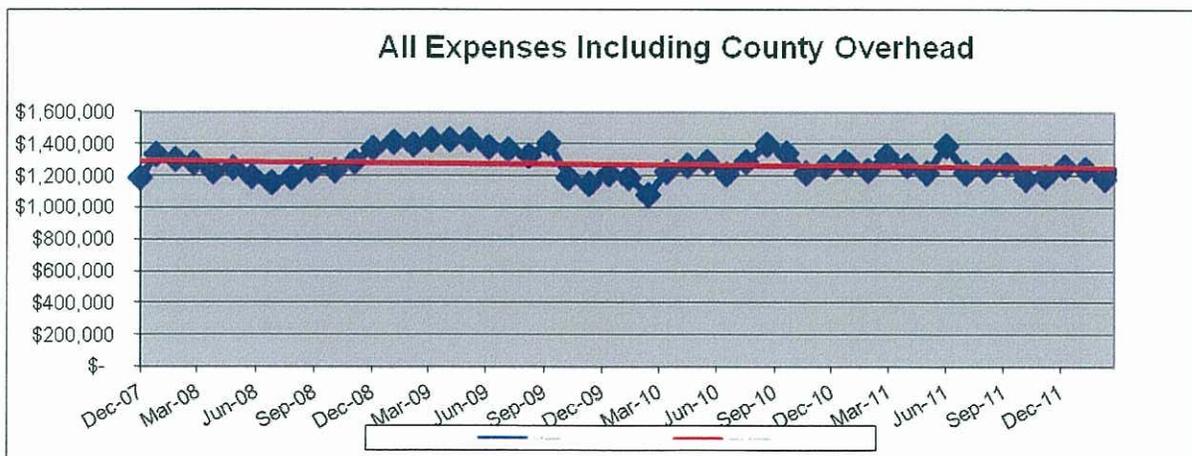
## Expenses

Total expenses for March amounted to \$1.269 million.

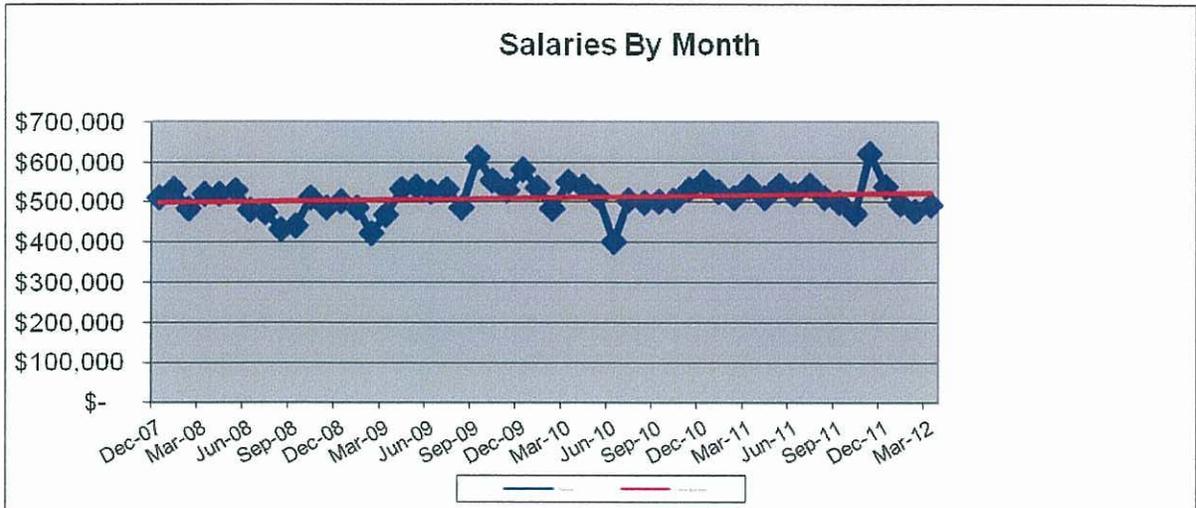
The following graph illustrates agency expense through March 2012. We are concerned with the recent increases in agency usage. We have established the fact that we can do better.



The big picture view appears in the following graph. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program.

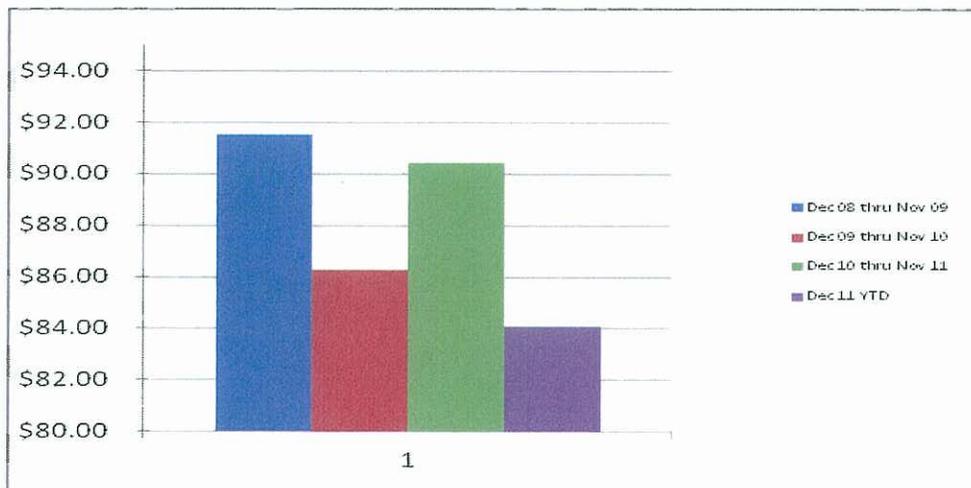


Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below.

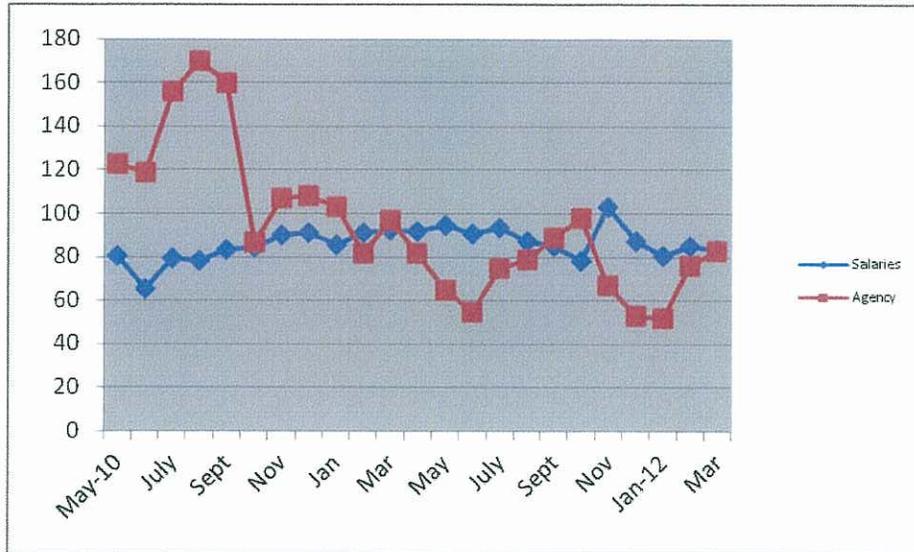


Salaries per resident day are settling in at \$90-\$92. This fiscal year, FY 2012, salary cost per day has been under \$90; February was \$84.85 and March \$83.28. The big picture, though, gives you the salient point: CCNH costs are under control. Salaries per day are up compared to last year, but that is more than off-set by the reduction agency costs. The last graph, below, compares salaries to agency, and there has been a big improvement in containing outside staffing costs. Despite a few tumbles here and there, CCNH staffing controls are usually effective.

**Salaries Per Resident Day  
By Fiscal Year**



CCNH Salaries Per Resident Day vs Agency Expense  
May 2010 thru Mar 2012



**Summary**

Census continues to be the big determinant of success. The first quarter of fiscal was decent: on average (197.3) we met the census goals. February was a bit unnerving as CCNH dropped below the target of 195 – admittedly not by much at 194.2. However, I am reminded of CCNH’s experience last year when a strong first quarter was followed by two weak ones. It’s true that I am jittery on this and March has proven me correct so far. Medicare revenues continue to be problematical. Volume swings between Pvt Pay and Medicaid were significant in March.

As you have been following in the Flash Updates, the State’s Medicaid financing crisis continues to evolve. Being able to secure working capital remains our highest priority. Operating effectiveness will reduce – but not eliminate – the need for financing working capital.

To: Board of Directors  
Champaign County Nursing Home

From: M. A. Scavotto  
Manager

Date: May 7, 2011

Re: Cash Position  
Sources & Uses of Anticipated Funds

Attached are several exhibits showing CCNH's cash position as of March 31, 2012.

Perhaps the graph exhibit best represents the changes in the important balance sheet accounts: cash, accounts receivable, and accounts payable. The receipt of a large amount of retro IGT payments was a huge boost; with the State now paying regularly, CCNH should enjoy predictable cash flow until August or September, when the slow payment fun begins all over again.

Since November 2011, Accounts Receivable and Accounts Payable are down appreciably. Cash is up. As of March 2012, A/R and A/P are up slightly; cash remains just over \$1.1 million and has been steady for the last 3 months.

**Champaign County Nursing Home  
Statement of Cash Flows (Indirect Method)  
4 Months  
November 30, 2011 through March 31, 2012**

**CASH FLOW FROM OPERATING ACTIVITIES:**

Net Income (Loss) - YTD	\$ (21,415)
Depreciation Expense	243,056
(Incr.)/Decr. in Accounts Receivable	2,028,952
(Incr.)/Decr. in Prepaid Expenses	(152,956)
(Incr.)/Decr. in Inventory	-
(Incr.)/Decr. in Patient Trust	(1,010)
Incr./(Decr.) in Accounts Payable	(1,867,714)
Incr./(Decr.) in Salaries and Wages Payable	(292,602)
Incr./(Decr.) in Interest Payable	(26,254)
Incr./(Decr.) in Accrued Com. Absences	51,321
Incr./(Decr.) in Other Liabilities	<u>1,012</u>
<b>Net Cash Provided by Operating Activities</b>	<b>(37,610)</b>

**CASH FLOW FROM INVESTING ACTIVITIES:**

Purchase of Equipment	(12,412)
Improvements	-
<b>Net Cash Provided by Investing Activities</b>	<u><b>(12,412)</b></u>

**CASH FLOW FROM FINANCING ACTIVITIES:**

Increase in Tax Anticipation Note	878,417
(Decrease) in Bonds Payable	(165,000)
(Decrease) in Equity Adjustment	-
<b>Net Cash Provided by Financing Activities</b>	<u><b>713,417</b></u>

<b>Total Cash Flow</b>	<b>663,395</b>
<b>Beginning Cash - 11/30/2011</b>	<u><b>451,613</b></u>
<b>ENDING CASH - 3/31/2012</b>	<u><u><b>\$ 1,115,008</b></u></u>

**Champaign County Nursing Home**  
**Monthly Statements of Cash Flow (Indirect Method)**  
**October 31, 2011 through March 31, 2012**

**CASH FLOW FROM OPERATING ACTIVITIES:**

	<u>Oct. '11</u>	<u>Nov. '11</u>	<u>Dec. '11</u>	<u>Jan. '12</u>	<u>Feb. '12</u>	<u>Mar. '12</u>
<b>Net Income (Loss) - Monthly</b>	<b>\$ 10,013</b>	<b>\$ 1,375,589</b>	<b>\$ 25,266</b>	<b>\$ 26,937</b>	<b>\$ (15,677)</b>	<b>\$ (66,242)</b>
Depreciation Expense	60,297	65,287	60,297	61,222	60,774	60,762
(Incr.)/Decr. in Accounts Receivable	(471,816)	(1,678,060)	2,518,551	(375,515)	(224,615)	110,833
(Incr.)/Decr. in Prepaid Expenses	36,007	49,189	(165,564)	10,400	467	7,301
(Incr.)/Decr. in Inventory	-	4,129	-	4,129	-	-
(Incr.)/Decr. in Patient Trust	64	(2,001)	430	(698)	(1,353)	611
(Incr.)/Decr. in Accounts Payable	262,754	310,710	(2,116,710)	46,630	181,731	24,706
(Incr.)/Decr. in Salaries and Wages Payable	20,181	111,972	(229,484)	88,553	15,778	(175,625)
(Incr.)/Decr. in Interest Payable	11,993	11,992	11,425	(60,529)	11,485	11,365
(Incr.)/Decr. in Accrued Com. Absences	711	4,107	9,605	10,844	7,621	23,024
(Incr.)/Decr. in Other Liabilities	(64)	2,871	(430)	698	11,415	(8,028)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(69,860)</b>	<b>255,785</b>	<b>113,386</b>	<b>(187,329)</b>	<b>47,626</b>	<b>(11,293)</b>

**CASH FLOW FROM INVESTING ACTIVITIES:**

Purchase of Equipment	-	(76,678)	-	-	(12,412)	-
Improvements	-	-	-	-	-	-
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>-</b>	<b>(76,678)</b>	<b>-</b>	<b>-</b>	<b>(12,412)</b>	<b>-</b>

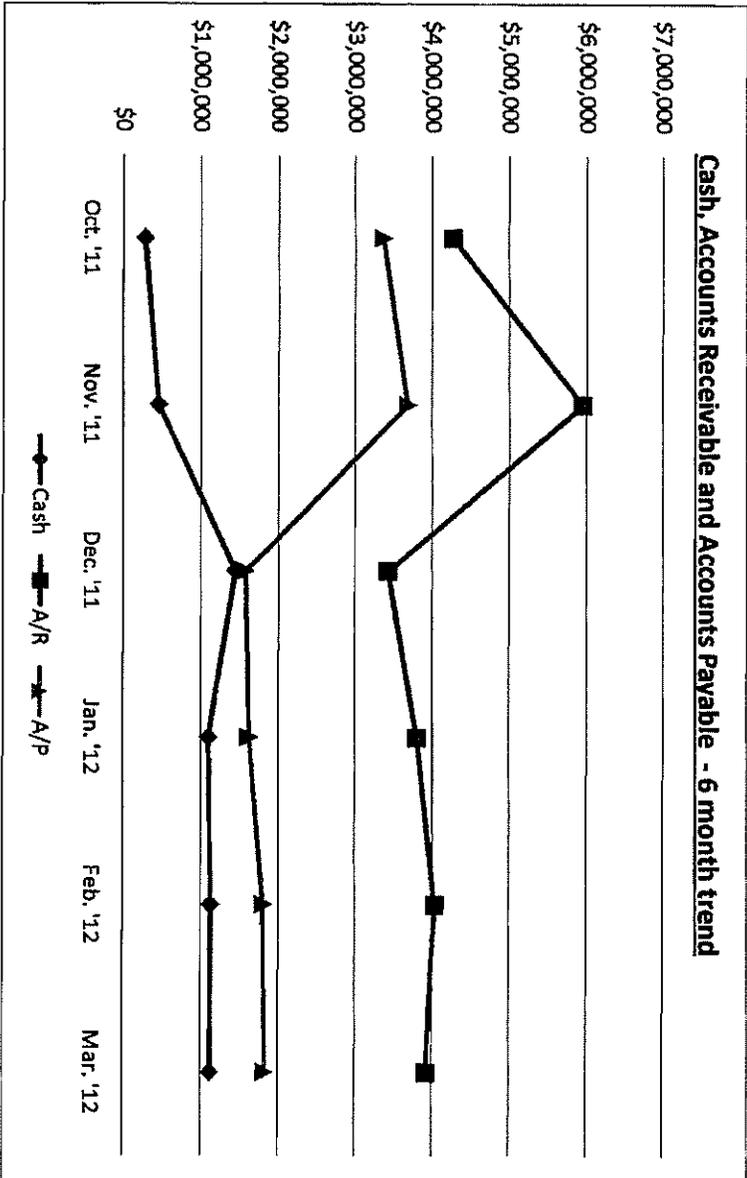
**CASH FLOW FROM FINANCING ACTIVITIES:**

Increase in Tax Anticipation Note	-	-	878,417	-	-	-
Incr./(Decr.) in Bonds Payable	-	-	-	(165,000)	-	-
Incr./(Decr.) in Equity Adjustment	-	-	-	-	-	-
<b>Net Cash Provided (Used) by Financing Activities</b>	<b>-</b>	<b>-</b>	<b>878,417</b>	<b>(165,000)</b>	<b>-</b>	<b>-</b>
<b>Total Cash Flow</b>	<b>(69,860)</b>	<b>179,107</b>	<b>991,803</b>	<b>(352,329)</b>	<b>35,214</b>	<b>(11,293)</b>
Beginning Cash Balance (Prior Months)	342,366	272,506	451,613	1,443,416	1,091,087	1,126,301
<b>MONTH ENDING CASH BALANCE</b>	<b>\$ 272,506</b>	<b>\$ 451,613</b>	<b>\$ 1,443,416</b>	<b>\$ 1,091,087</b>	<b>\$ 1,126,301</b>	<b>\$ 1,115,008</b>

**Champaign County Nursing Home  
October 31, 2011 through March 31, 2012**

**Key Balance Sheet Items Charted Below:**

	<u>Oct. '11</u>	<u>Nov. '11</u>	<u>Dec. '11</u>	<u>Jan. '12</u>	<u>Feb. '12</u>	<u>Mar. '12</u>
Cash	272,506	451,613	1,443,116	1,091,087	1,126,301	1,115,008
A/R	4,269,433	5,947,793	3,429,242	3,804,757	4,029,372	3,918,539
A/P	3,375,881	3,686,592	1,569,882	1,616,512	1,798,243	1,822,949



individual facility is likely to struggle with policy development and implementation, causing the auditing requirements attendant to compliance to suffer.

I think the best format for this new endeavor is to use the existing management agreement and make compliance a special assignment for MPA. A detailed proposal of our compliance services is attached, along with an Amendment to Management Contract. You may engage MPA to perform the compliance services by signing the Amendment.

Very truly yours,

A handwritten signature in black ink, appearing to read "Michael A. Scavotto". The signature is written in a cursive, flowing style.

Michael A. Scavotto  
President

- The Federal government is getting more aggressive—and successful—at recovering penalties under these laws. For example, health care fraud prosecutions increased 69% last year. As the government refines data mining and other technology tools, enforcement will increase.
- The Patient Protection and Affordable Care Act mandates compliance programs for all SNFs by March 23, 2013. Even if the Supreme Court overturns this law, the compliance requirement is likely to stay, or be reenacted as separate legislation. Even without a mandate, a compliance program is essential to avoid hefty penalties.
- A compliance program can only prevent criminal sanctions if it is effective, and this requires day-to-day implementation, strategy, auditing and regulatory updates. This is more than a busy administrator or DON can handle.
- MPA's Shared Compliance Programs use our qualified team of legal, management, nursing, administrative and financial expertise to provide compliance services tailored to each SNF, working closely with existing staff and procedures. MPA provides a baseline audit of compliance status, policy and procedure development, assistance with compliance training, strategic guidance for auditing, ongoing review of and updates to the program, and best practices.
- MPA's compliance services minimize financial loss with reduced sanctions, penalties and lawsuits; improve quality of care and reputation; lower exposure to liability; improve best practices; reduce whistle blowing; and minimize repayments.

This joint compliance effort will require corporate support from our offices in St. Louis plus daily on-site involvement from the CCNH staff. MPA's General Counsel & Compliance Officer – a healthcare attorney experienced in regulatory compliance – will provide the overall guidance to the program. A compliance officer will be selected from the CCNH management staff and will serve as the day-to-day contact for the compliance program.

MPA's goal is to create a system for implementing compliance that lowers costs; strengthens regulatory accountability; and allows individual facilities like CCNH to take advantage of economies of scale normally reserved for facilities that are members of systems and/or chains.

MPA's shared approach has worked well with MPA Business Systems, which have been in place at DeKalb and Champaign Counties and are working well. Both clients have recognized a savings of approximately 40 percent while improving the effectiveness of the Business Office.

MPA's Shared Compliance Program is priced at \$40,000 annually (subject to CPI increases in future years). It is designed to be less costly than hiring additional staff to manage an in-house compliance program. In developing our Shared Compliance Program and in early experience with other clients, it is clear that individual facilities lack the resources to keep up with the regulatory programs and changes that are emanating from Federal and State agencies. At best, an



**Management Performance Associates**

Woods Mill Towers • Suite 501 South  
14323 South Outer Forty Road  
Chesterfield, Missouri 63017  
314 • 434-4227 FAX 314 • 434-4337  
www.healthcareperformance.com

May 2, 2012

Ms. Mary Ellen O'Shaughnessey  
Chair, Board of Directors  
Champaign County Nursing Home  
500 S. Art Bartell Rd.  
Champaign Illinois 61802

Re: Corporate Compliance  
Shared Compliance Program

Dear Ms. O'Shaughnessey:

**Confidential**

The purpose of this memorandum is to formalize our proposal regarding the Compliance Program at Champaign County Nursing Home (CCNH).

You have asked for a proposal from MPA where MPA would direct the compliance program at CCNH. In previous discussions with the Nursing Board of Directors, we have advanced the following compliance parameters:

- Nursing homes are expected to comply with HIPAA, OIG screening requirements, the Anti-Kickback Statute, the Stark/Self-Referral Law, the False Claims Act, billing and cost reporting rules, Medicare and Medicaid regulations, resident rights, and quality of care standards—that's a lot to keep up with.

## **Shared Compliance Program Proposal Champaign County Nursing Home**

### **Introduction**

As you are aware, the Affordable Care Act requires compliance programs as a condition of enrollment in federal healthcare programs. While this mandate is reason enough to upgrade compliance procedures, providers have additional incentives to invest in compliance. Increasing government regulation, coupled with heightened enforcement of healthcare fraud laws, has moved compliance to the forefront of operational concerns. Reimbursement cuts make the management of revenues and costs essential. HIPAA violations, careless vendor agreements, and other common mistakes can lead to hefty financial penalties; and billing errors can lead to unexpected repayments. An effective, fully implemented compliance program is an economical way to improve processes and reduce risk.

### **Objectives**

- Create a compliance culture that compliments your organization's missions
- Maximize adherence to federal and state requirements
- Target organization-specific risks
- Minimize financial loss from penalties, repayments, investigations and defense
- Improve quality of practices, services and care
- Improve billing accuracy and claims processing
- Enhance employee morale
- Reduce whistle blowing
- Improve organizational reputation

### **Compliance Services**

In order to achieve the above objectives, MPA proposes to perform the following services (described in more detail at **Exhibit A**). MPA will work with CCNH's administrator and other staff to assess CCNH's current compliance status and develop a Compliance Program that satisfies government requirements and targets your organization's risks.

The Office of Inspector General (OIG) recommends that all healthcare compliance programs contain the following elements:

- (1) Written policies, procedures, and standards of conduct
- (2) A designated compliance officer and compliance committee
- (3) An effective training and education program
- (4) Effective lines of communication
- (5) Enforcement of standards through well-publicized disciplinary guidelines

- (6) Internal monitoring and auditing
- (7) Prompt response to detected offenses and corrective action

In addition to the components recommended by the OIG, we suggest including the following in the Compliance Program: (8) Regular review of Compliance Program; and (9) Updates to the Compliance Program.

### **Stages of Development**

Please see **Exhibit A** for a detailed description of services; **Exhibit B** for timelines; and **Exhibit C** for a Table of Responsibilities.

#### **I. Assessment**

MPA will work with CCNH staff to conduct a baseline audit of CCNH's compliance status.

#### **II. Program Document Development**

MPA will develop a Compliance Program document that contains CCNH's policies and procedures ("P&P") on general compliance requirements and principles. The document will build on CCNH's existing P&P, supplementing as necessary to complete the Compliance Program.

#### **III. Development of Policies and Procedures**

Using the results of the baseline assessment, MPA will develop P&P targeting specific risk areas identified by the baseline assessment, CCNH input, and OIG and other guidance.

#### **IV. Training and Education**

MPA will develop a training plan, customized for CCNH to implement, in the form of live seminars, workshops, and/or webinars, that addresses 1) general compliance principles and procedures; and 2) specific areas of risk identified for CCNH (e.g. HIPAA, QA process management, vendor contracting, etc.).

#### **V. Auditing and Monitoring**

MPA will develop audit tools for CCNH to use to measure each Compliance Program risk area, including compliance risks identified for CCNH. The audit tools will be designed to regularly and strategically benchmark each area and redirect P&P in response to audit results.

#### **VI. Updates and Improvements**

MPA will provide ongoing updates to the Compliance Program based on new regulations, OIG guidance, and improvements in best practices. MPA will also organize a comprehensive annual review of the Compliance Program and recommend improvements.

### **Role of CCNH**

A successful and effective compliance program requires two things: one, the strategic guidance and written policies and procedures, training plan, and auditing and monitoring guidance to be provided by MPA; and two, the commitment of resources such as time, personnel, cultural emphasis, the regular performance of audits, and the ongoing provision of training, to be provided by CCNH. The ongoing success of your compliance program, once implemented, will require an ongoing commitment of personnel to conduct the facility-specific audits, conduct facility-level employee training, and follow policies and procedures. For further guidance on the roles of the parties, please see the Table of Responsibilities (**Exhibit C**).

### **Professional Fees**

The total professional fees for the Compliance Program will be \$40,000.00 annually. Our services will be billed in twelve monthly billings of \$3,333.33, starting with the final approval of this proposal. (A partial first month will be pro-rated.)

In subsequent years, the professional fee is adjusted by growth in the CPI using the All Urban Consumers Index.

Additional costs related to long distance telephone, and other reimbursables (such as travel and lodging, webinar costs, training aids, etc.) are in addition to the professional fee and are billed at cost.

Our services are designed to reduce your risk of regulatory penalty via a program that is well-documented and maintained. However, there can be no assurance that all risk will be eliminated. Any damages arising from or out of our work will be limited to the lesser of either our professional fees or actual damages. Services rendered under MPA's Compliance Program are under the direction of a seasoned healthcare attorney with regulatory and compliance experience; however, our services do not constitute legal advice. In the event CCNH needs formal legal services in relation to the Compliance Program, we will be pleased to assist in the coordination of those services, if requested by CCNH.

You may cancel this arrangement at any time upon thirty (30) days' notice whereupon any obligations MPA may have to CCNH cease.

## **Exhibit A**

### **Detailed Description of Compliance Program Services**

MPA will work with CCNH to develop a Compliance Program with the following elements:

1. Written policies, procedures, and standards of conduct
2. A designated compliance officer and compliance committee
3. An effective training and education strategy
4. Effective lines of communication
5. Enforcement of standards through well-publicized disciplinary guidelines
6. Internal monitoring and auditing (to be performed by CCNH staff with MPA guidance)
7. Prompt response to detected offenses and corrective action
8. Regular review of Compliance Program
9. Updates to the Compliance Program

Compliance Program development is divided into the following six stages:

#### **I. Assessment of Compliance Status**

MPA will work with your staff to assess CCNH's current state of compliance with the nine Compliance Program Components.

This "baseline" compliance audit will be used to:

- Develop written policies, procedures, and goals for each Compliance Program element
- Create a specific action plan for meeting these goals
- Assign responsibility for each action item
- Develop an audit tool to measure the progress of each Compliance Program element

#### **II. Compliance Program Document Development**

MPA will draft a Compliance Program document, which will be tailored to organization-specific practices. Building on CCNH's existing compliance practices, MPA will develop P&P for the following Compliance Program elements:

- **Designating a compliance officer and compliance committee**

MPA will work with CCNH to identify a Compliance Officer and Compliance Committee, and define the roles of the officer and committee. MPA will also help delineate how the compliance officer and committee will interface with and report to CCNH.

- **Conducting effective training and education**

The Compliance Program will describe CCNH's plan for compliance related training (including how often employees will be trained and on what topics, and how training is documented).

- **Developing effective lines of communication**

If CCNH does not have one already, MPA will help CCNH develop a toll-free hotline for employees, residents, and others to report potential compliance program violations. MPA will incorporate the hotline availability and the practice of promoting the hotline into the Compliance Program document.

If requested, MPA will develop a dashboard which will be used to report the status of key compliance measures to senior management.

- **Enforcing standards through well-publicized disciplinary guidelines**

MPA will review CCNH's employee handbook to determine whether compliance is sufficiently addressed as an element of evaluating employees and managers. While compliance training and education are designed to prevent disciplinary action, the Compliance Program must state how non-compliance will be addressed. If additional P&P are needed, MPA will work with staff input to develop P&P that include consequences for violating the Compliance Program and failing to detect Compliance Program violations. Corrective action may take the form of employee education. P&P will explain the range of discipline; who is responsible for taking action and how matters are handled; and that disciplinary action will be taken on an equitable basis. These P&P will be listed in the Compliance Program document and become a part of employee training.

- **Responding promptly to detected offenses and developing corrective action**

MPA will review CCNH's P&P for handling internal investigations, and expand them in the Compliance Program document. There will be guidelines for: investigating incidents or reports of alleged non-compliance, including P&P for developing a proper corrective action plan; self-reporting overpayments; and how to document the investigation and corrective action process.

The Compliance Program document will also include a Code of Conduct setting forth CCNH's basic compliance requirements and guiding principles. Finally, the Compliance Program document will include P&P for compliance with federal and state false claims laws (required by the Deficit Reduction Act for entities that receive or make annual Medicaid payments of at least \$5 million).

**III. Development of Policies and Procedures that Target Organization-Specific Compliance Risks**

Next, MPA will review CCNH's P&P against OIG compliance guidance; prior surveys; staff input; and the results of the baseline assessment. The P&P development will focus on the compliance risks identified in the baseline assessment.

**IV. Training and Education**

MPA will develop a training plan for CCNH to implement, which will set out training topics, frequency, and documentation requirements. In addition, MPA will provide the following training programs:

- ▶ General compliance training emphasizing the importance of compliance, and explaining the Compliance Program and how to report non-compliance. This training will be one live seminar or workshop (1 to 2 hours) provided to CCNH employees and County Board members.
- ▶ Two additional training sessions (live seminar, workshop, and/or webinar) addressing two compliance topics identified with CCNH (e.g. HIPAA, managing the QA process; etc.)

With each webinar or seminar, MPA will provide P&P for documenting completion of training and measuring training effectiveness. Training on additional topics and for employees and directors who join CCNH after the above training is complete is available for an additional fee.

**V. Auditing and Monitoring**

For each compliance risk area, MPA will work with CCNH staff (management, administrative, clinical and/or billing) to develop an audit tool to benchmark CCNH's compliance progress in each compliance risk area. Audit tools include: random sampling of records or charts, reviewing written contracts, observing clinical staff, assessing HIPAA documentation, evaluating employee training and discipline records, and reviewing compliance report complaint logs and investigative files. Audits will be conducted by CCNH personnel, with direction from MPA.

Audits will be repeated by CCNH at measured intervals as appropriate (monthly, quarterly, annually, or bi-annually, depending on the complexity of the standard and degree of risk involved). After each audit, CCNH will create a results report to be shared with your management staff. Periodically, MPA will review these reports, identify areas needing improvement, update goals, and work with your management staff to develop a plan to achieve these new goals.

**VI. Updates and Improvements**

MPA will provide ongoing regulatory updates to the Compliance Program. In addition, and in connection with the annual audit, MPA will organize an annual evaluation of the Compliance Program, specifically addressing whether:

- adequate resources are dedicated to compliance
- P&P need to be updated based on audit results
- the Compliance Program is followed by employees
- the roles of Compliance Officer and Compliance Committee need clarification or modification
- further employee education and training are needed
- the reporting mechanism is used
- disciplinary P&P are followed, applied consistently, and effective to prevent non-compliance
- audit techniques successfully identify risk areas and monitor improvements
- investigation and corrective action procedures promptly identify, minimize the effects of, and prevent further non-compliance
- the Compliance Program is sufficiently documented

The results of the evaluation will be reported to senior management along with recommendations for improving the Compliance Program in the following year.

### **Corporate Support**

MPA will serve as a resource to you and will be available to answer questions that may arise regarding the Compliance Program and its policies and procedures.

### **Ongoing Management of Your Program for Results**

The following steps are crucial for continuing a successful program:

- Creating a compliance culture that compliments the organization's mission
- Training and education
- Reviewing the effectiveness of auditing and monitoring
- Assessing the Compliance Program annually
- Updating the Compliance Program based on new regulations, OIG guidance, and improvements in best practices

When performed on an annual basis, the above services, combined with the efforts of your staff, will keep your Compliance Program effective.

## Exhibit B Suggested Timeline

Service/Deliverable		Estimated time for completion
I.	Assessment of Compliance Status (“Baseline” Compliance Audit)	Assessment information requests will be sent to CCNH within one month of engagement. Once the information requests are returned to MPA, our analysis will take 8-10 weeks.
II.	Compliance Program Document Development	3-4 weeks from completion of Assessment
III.	Development of P&P that Target Organization-Specific Compliance Risks	3-4 months from completion of Compliance Program document
IV.	Training and Education	
	General compliance training (live, 1-2 hours)	After the Compliance Program document is complete, training materials will be developed within 2 months
	Training on specific compliance issues (live or webinar)	After P&P development is complete, training will be developed within 1 month
	Additional training on additional topics identified by CCNH (if requested for an additional fee)	1-2 months for development of training program and materials
	General compliance training for new employees and directors who join CCNH after the above training has been completed (live or webinar) (if requested for an additional fee)	4-6 weeks to schedule training
	Procedures for documenting training completion and effectiveness	Provided with each training session
V.	Auditing and Monitoring	After the Compliance Program P&P are finalized, MPA will develop audit tools (1-2 months). Audits will be conducted by CCNH, with MPA guidance, at various intervals as needed.
VI.	Updates and Improvement	
	Annual review of Compliance Program Effectiveness	4 weeks, to be performed one year after Compliance Program implementation
	Updates based on regulation, guidance and best practices	Continual; as needed

Our goal is to complete the above services in 12 months. However, actual times may vary, due to unforeseeable scheduling delays, complexities, or expanded compliance needs. It may take more than a year for staff to become compliant with new policies, procedures, and audit functions. However, the written compliance program document, policies and procedures, and training and auditing plans will be in place for CCNH within one year of engagement, assuming cooperation of CCNH.

## Table of Responsibilities

<b>Task</b>	<b>MPA Responsibility</b>	<b>CCNH Responsibility</b>
Assessment of Compliance Status	<p>Provide checklists, requests for information</p> <p>Review and analyze responses to requests for information, and develop strengths, weaknesses, and goals</p>	<p>Distribute checklists, requests for information to relevant personnel for completion</p> <p>Provide information about existing compliance policies and procedures</p> <p>Facilitate timely and accurate completion of checklists and requests</p> <p>Participate in discussion about results</p>
Compliance Program Document Development	Draft compliance program document for CCNH	<p>Review and provide feedback on draft documents</p> <p>Disseminate compliance program to employees, directors, and vendors</p>
Develop Policies and Procedures that Target Organization-Specific Compliance Risks	Amend existing policies. Draft additional policies and procedures	<p>Provide existing policies and procedures</p> <p>Review amended policies and new policies</p> <p>Disseminate completed policies and procedures and incorporate them into daily operations</p>
Training and Education	<p>Conduct one compliance training session for department managers and employees</p> <p>Conduct live or webinar training on 2 additional compliance issues, for CCNH staff</p> <p>Develop a plan for how CCNH will conduct, document and evaluate training on an ongoing basis</p>	<p>Work with MPA to identify 2 risk areas appropriate for additional training</p> <p>Identify facility personnel who will provide ongoing employee education (new employee orientation, quarterly, annual in-services)</p>
Auditing and Monitoring	Develop audit tools for each of the risk areas that are a part of	Assign responsibility (CCNH staff) for conducting audits

	<p>the CCNH compliance program</p> <p>Schedule timelines for audits</p> <p>Review ongoing audit results with CCNH staff and monitor results for improvement and effectiveness</p>	<p>Complete the audits and report the results back to MPA</p> <p>Provide feedback to MPA to identify the most effective audit processes</p>
<p>Updates and Improvement</p>	<p>Oversee an annual audit of overall compliance program effectiveness at CCNH</p> <p>Provide updates based on regulations, best practices, and other guidance</p>	<p>Participate in the annual audit; provide requested information to MPA</p> <p>Incorporate updates into training, policies and procedures, and audit process</p> <p>Report new compliance concerns to MPA</p>

## Amendment to Management Contract

THIS AMENDMENT TO MANAGEMENT CONTRACT is made and entered into as of the \_\_\_\_\_ day of \_\_\_\_\_ 2012 by and between the Champaign County Board, acting on behalf of the County of Champaign, a body politic and corporate owning and operating as Champaign County Nursing Home (the "Home"), and Management Performance Associates, Inc., a Missouri corporation (the "Manager").

### RECITALS

- a. The parties hereto have previously entered that certain Management Contract dated June 19, 2011; and
- b. The parties desire to amend the Management Contract for the purpose of changing certain terms and conditions as set forth below.

### WITNESSETH

NOW, THEREFORE, the parties agree as follows:

- 1 **Section IV, Manager's Duties**, is amended by adding a new section 4.15, Management of the Compliance Program:

Manager shall be responsible for designing, and overseeing the implementation and ongoing management of, a Compliance Program for Home. Manager shall be responsible for conducting a baseline compliance audit; assisting with policy and procedure development and compliance training; providing strategic guidance for compliance audits; providing ongoing updates to the Compliance Program; serving as a compliance resource to Home; and conducting an annual review of the Compliance Program's effectiveness.

- 2 **Section VI, Management Fee**, is amended by adding after the first paragraph:

Pursuant to Section 4.15, Management of the Compliance Program (above), Manager shall invoice Home the amount of \$40,000 per year for the additional Management Fee for the Compliance Program, payable in monthly payments of \$3,333.33 in advance.

Manager will invoice this service under the line item "MPA Compliance Services." In addition to the Management Fee, direct costs of Manager for expenses such as travel

and lodging expenses, long distance telephone, and webinar or other training costs incurred in carrying out the duties of this Contract shall be reimbursed separately by Home on a monthly basis subject to the terms of the Champaign County Travel Policy and monthly review by the Nursing Board.

IN WITNESS THEREOF, the undersigned have executed this AMENDMENT TO MANAGEMENT CONTRACT as of the day and year first written above.

\_\_\_\_\_  
C. Pius Weibel  
Chair  
Champaign County Board

\_\_\_\_\_  
Michael A. Scavotto  
President  
Management Performance Associates,  
Inc.

Date: \_\_\_\_\_

Date: \_\_\_\_\_

To: Board of Directors  
Champaign County Nursing Home

From: M. A. Scavotto  
Manager

Date: May 7, 2012

Re: Renal Dialysis

CCNH continues to work with three vendors to establish a dialysis service. Progress has been slow. We have received no indications that the vendors are not interested; it's more likely that this project is on our A list but not on theirs.

The purpose of this memorandum is to request approval-in-concept. Under this approach, the Nursing Board authorizes management to proceed on implementation provided that the dialysis initiative remains within parameters that are acceptable to the Nursing Board.

Time is the most significant factor. New revenue opportunities are quite limited in skilled nursing and this is a program that offers great promise. We anticipate a 6-month project schedule once all parties agree on what the arrangement is. With the consolidation of the long-term care with the hospital division of the State Architect, regulatory hurdles have become more uncertain.

Here's what we can say so far:

1. Program: Hemodialysis is preferred over peritoneal. Peritoneal is easier to implement, but is not as efficient as hemo, will not make much of a difference in the lives of the residents, and does not differentiate CCNH.
2. Location: In the child care area
3. Size: 6-8 stations (chairs)
4. Staffing: by vendor including medical direction and specialized nurses
5. Licensure: Vendor provides dialysis permit from CMS. CCNH brings the child care space up to skilled nursing code standards.
6. Cost: Scope is roughly \$300k. Commercial Builders quoted in February at \$235k-\$265k. The vendor can supply the architect, but expect additional costs above and beyond construction.
7. Billing: Vendor bills Medicare Part B fee schedule; CCNH bills Medicare Part A.
8. Market: Program breaks even at 5.4 average daily census.

To: Board of Directors  
Champaign County Nursing Home

From: M. A. Scavotto  
Manager

Date: May 7, 2012

Re: Management Update

This is the forty-fifth in a series of updates designed to keep you current on developments at CCNH.

**Census:** For the first quarter of fiscal 2012, census averaged 197.3. Our preferred level is 195 while the budget is 190. March census was 190.7, and this is very similar to last year where a strong first quarter was followed by two very weak ones. The mix in March was look good: 54 percent Medicaid, 35 percent Pvt Pay, 11 percent Medicare. Private Pay had been running strong, but that changed when CCNH got hit with over 400 conversion days; so, Pvt Pay tanked and Medicaid jumped to 54 percent.

**Operations:** March had a loss of \$(66)k. We are not pleased with this performance. Medicare revenues continue to be our frustration. This month, Pvt Pay was significantly off the pace of the three prior months, being under budget in march by \$(94)k. *CCNH incurred 456 conversion days in March; this is a very large figure and a potential game-changer in how CCNH recognizes revenues in the future if conversion days do not return to more normal levels.* Expense management in a few non-labor classifications could stand some improvement.

April's census came in at 191.1, just a bit better than March. However, the census signal seems to be pretty strong: this year is following last year's census pattern where CCNH had a strong 1<sup>st</sup> and 4<sup>th</sup> quarter with 6 intervening months of low census. March and April fit that characterization. In April, Medicaid was up to 56.6 percent, Medicare was down to 8 percent, and Pvt Pay came in at 35.4 percent. These are not good prognosticators for a profitable April.

The next big pushes in our end of the healthcare industry will be more intense compliance efforts plus a push to reduce hospitalizations. In terms of compliance, you are up to speed. The hospitalization thing deserves some comment. There are several ways to look at the necessity for hospitalizations. How many happened within 30 days of discharge from the hospital? How many within a week? What diagnoses and conditions represented the bulk of the activity? Hospitals will be penalized 1 percent of their Medicare reimbursement this year, increasing to 3 percent within a very short period of time. CCNH hospitalizes a significant number of residents each year, and CCNH is no different from any other provider. However,

we must ask the question: Could the resident have been cared for at CCNH? In many cases, the answer is “yes”. Getting a favorable resolution is easier said than done as we are talking about a clinical process improvement involving medical management. For sure, there are some things we can resolve internally at the nursing level; Scott and Chuck are already moving in this direction. For years, the easy thing to do has been to hospitalize; it’s easy on everybody, including families. Providers tend to re-think their priorities when financial incentives change. CCNH is very pleased to get engaged on this issue as better medical management will only improve care at all levels.

There are no new developments on short-term financing although it remains a priority. The need for financing is several months into the future, but it remains imminent. We continue to solicit additional banks and have begun considering a private placement in an effort to spread the burden.

Currently, Medicaid payments are two months in arrears. That’s good. However, the Medicaid situation remains dire. Providers are facing rate cuts and delays will be more protracted in FY 2013 than in FY 2012. At this time there is no agreement between the Governor and the Legislature. The following are a few items that have been proposed:

- A cut to the Standard Medicaid Rate
- A reduction in the capital component of the Standard Medicaid Rate
- An increase in the Determination of Need score for intermediate residents
- A freeze on intermediate care admissions

Last year, the bed tax was increased from \$1.50 to \$6.07. While the size of this increase is huge, it was accompanied by a change-over to a fully-funded MDS reimbursement system. Facilities with large Medicaid loads benefit from the new system; in CCNH’s case, there should be about \$28k in new net revenue; as a point of comparison, DeKalb County is similar to Champaign in many respects and its gain is roughly \$53k. Currently, State HFS is in a fast-track to implementing the bed tax. Facilities have received rate notices; the tax bills cannot be far behind.

*The bed tax initiative and a Medicaid rate cut are two different things. On the one hand, the bed tax nets CCNH about \$28k. On the other hand, a rate reduction of 5 percent costs CCNH about \$322k.*

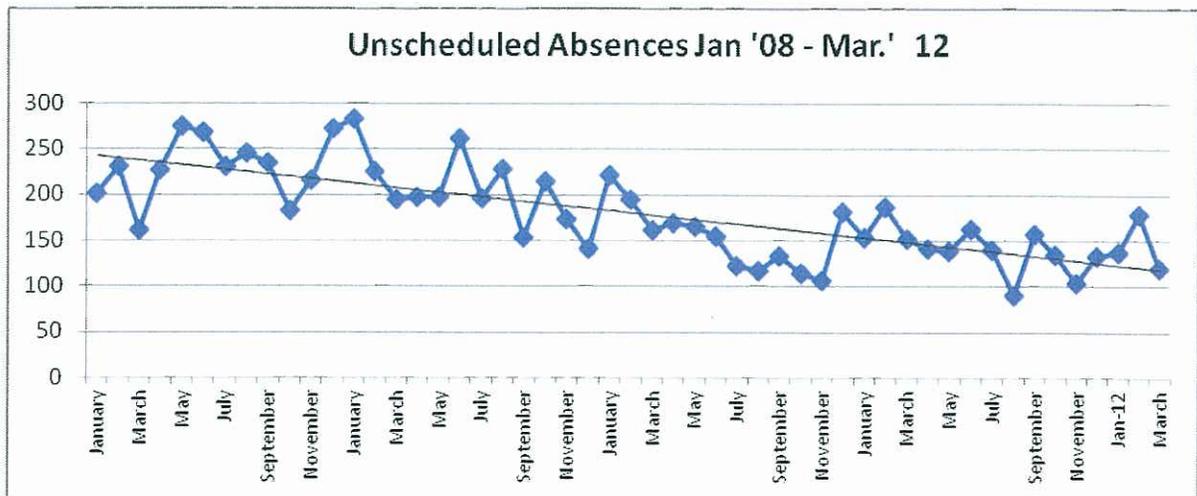
Additional IGT payments – we think they are IGT checks – have been received. The checks are coming without supporting documentation, which makes the accounting a little curious. We have been requesting back-up remittance advices from HFS; we will get them eventually. Right now, the payments in questions calculate like IGT and are timed like IGT; so, until we learn otherwise, they are IGT.

Relief via the Illinois Finance Authority remains a possibility. Such a program would allow CCNH to finance as much as 97 percent of its Medicaid receivables; the current RAN authorization level is 85 percent. While the concept has been finalized, the details are proving to be difficult. Accordingly, the only option for CCNH is to seek relief in the private sector.

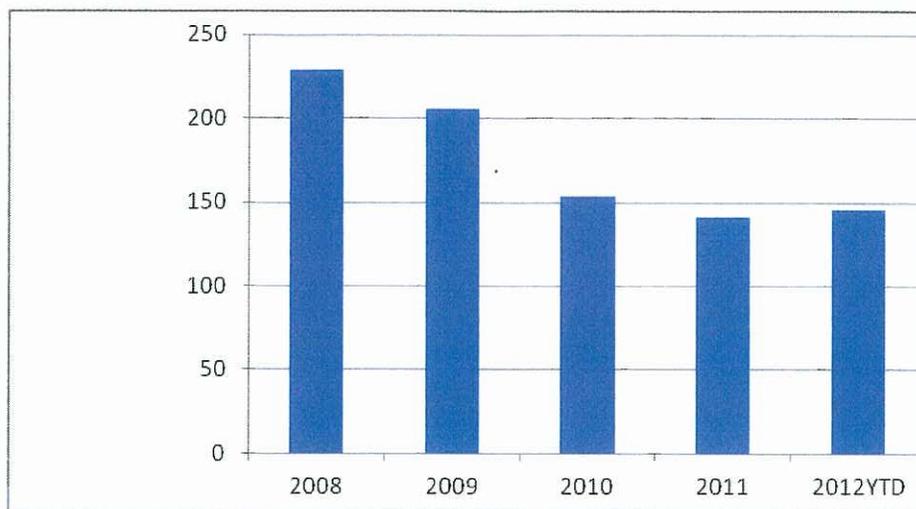
In regard to IDPH, a recent complaint investigation was dismissed with no findings. As of this writing, there are no outstanding IDPH issues. (A State Plan of Correction has been submitted in connection with the Annual Licensing Survey. No final disposition has been received yet.)

**Employees:** In general, we have been doing much better with unscheduled absences. CCNH has experienced an uptick in unscheduled absences; fortunately, March dropped to a lower level, the lowest for this fiscal year. Here's the latest through March 2012 along with some historical averages:

Period	Average Absences
June - Dec 09	195
Jan- June 10	178
July-Dec 10	129
Jan-June 11	156
July- Dec 11	127
Fiscal 2011	145.4
Fiscal 2012 YTD	142.5



### Unscheduled Absences by Calendar Year



We are working to resolve an Unfair Labor Practice charge surrounding two employee settlements that were agreed to between AFSCME and CCNH. At issue is whether CCNH was correct in withholding payroll and related taxes.

\*\*\*\*\*

As always, give me a call (314-434-4227) or zap me via e-mail if you have questions or want to discuss anything.

03/31/12

Champaign County Nursing Home  
Balance Sheet

1

**ASSETS**

**Current Assets**

**Cash**

Cash	\$1,114,707.94
Petty Cash	\$300.00
Total Cash	<u>\$1,115,007.94</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Private Pay	\$653,342.13
Accts Rec-Nursing Home Med Adv/ HMD/ Ins	\$728,715.93
Total Rec., Net of Uncollectible Amounts	<u>\$1,382,058.06</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Hospice	\$84,066.44
Allowance for Uncollectible Accts-Private Pay	(\$12,932.00)
Allowance for Uncollectible Accts-Patient Care P	(\$2,323.00)
Allowance for Uncollectible Accts-Patient Care H	(\$309.00)
Total Rec., Net of Uncollectible Amounts	<u>\$68,502.44</u>

**Accrued Interest**

Property Tax Revenue Receivable	\$344,604.00
Total Accrued Interest	<u>\$344,604.00</u>

**Intergvt. Rec., Net of Uncollectibl**

Due from Collector Funds	\$419.53
Due from Other Governmental Units	\$506,673.67
Due from IL Public Aid	\$948,082.73
Due from IL Department of Aging-Title XX	\$105,934.25
Due from US Treasury-Medicare	\$511,355.31
Due From VA-Adult Daycare	\$9,384.60
Due From VA-Nursing Home Care	\$70,411.00
Allowance for Uncollectible Accts-IPA	(\$17,564.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$545.00)
Allowance for Uncollectible Accts-Medicare	(\$10,258.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$76.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$443.00)
Total Intergvt. Rec., Net of Uncollectibl	<u>\$2,123,375.09</u>

**Prepaid Expenses**

Prepaid Expenses	\$164,964.62
Stores Inventory	\$20,473.27
Total Prepaid Expenses	<u>\$185,437.89</u>

**Long-Term Investments**

Patient Trust Cash, Invested	\$9,889.81
Total Long-Term Investments	<u>\$9,889.81</u>
Total Current Assets	<u>\$5,228,875.23</u>

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03/31/12

Champaign County Nursing Home  
Balance Sheet

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**Fixed Assets**

Nursing Home Buildings	\$23,194,982.13
Improvements not Buildings	\$463,525.63
Equipment, Furniture & Autos	\$1,299,601.05
Accumulated Depreciation-Land Improvements	(\$189,773.66)
Accumulated Depreciation-Equipment, Furniture, &	(\$689,992.67)
Accumulated Depreciation-Buildings	(\$2,989,941.17)
Total Fixed Assets	<u>\$21,088,401.31</u>
Total ASSETS	<u><u>\$26,317,276.54</u></u>

03/31/12

Champaign County Nursing Home  
Balance Sheet

3

**LIABILITIES & EQUITY**

**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$1,822,949.04
Salaries & Wages Payable	\$48,822.08
Interest Payable - Bonds	\$32,358.45
Due to General Corporate Fund	\$333,141.98
Tax Anticipation Notes Payable	\$878,417.00
<b>Total Current Liabilities</b>	<b>\$3,115,688.55</b>

**Non-Current Liabilities**

Nursing Home Patient Trust Fund	\$9,889.81
Bonds Payable	\$3,235,000.00
Accrued Compensated Absences	\$403,516.31
<b>Total Non-Current Liabilities</b>	<b>\$3,648,406.12</b>
<b>Total Current Liabilities</b>	<b>\$6,764,094.67</b>

**Equity**

Retained Earnings-Unreserved	\$19,559,755.37
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
	(\$21,415.08)
<b>Total Equity</b>	<b>\$19,553,181.87</b>
<b>Total LIABILITIES &amp; EQUITY</b>	<b>\$26,317,276.54</b>

**Champaign County Nursing Home  
Historical Statement of Operations**

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Description	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	Total
<b>Operating Income</b>													
<b>Miscellaneous Revenue</b>													
Lunch Reimbursement	219	327	354	162	357	498	447	768	417	138	946	594	5,227
Late Charge, NSF Check Charge	(208)	(23)	35	19	1,936	3,150	3,266	2,628	(69)	3,236	(366)	541	14,125
Other Miscellaneous Revenue		195	10		2	35,020		17,626	27	318	1,761	531	55,491
Total Miscellaneous Revenue	11	499	399	181	2,296	38,668	3,713	21,022	375	3,692	2,321	1,666	74,843
<b>Medicare A Revenue</b>													
Medicare A	219,416	206,636	194,621	154,636	130,531	224,281	171,728	200,777	203,635	220,897	208,444	182,809	2,318,411
ARD - Medicare A	17,605	5,305	11,997	24,353	21,001		13,864	7,884	366	16,726	11,075	26,113	156,289
NH Pt_Care - Medicare Advantage/H	35,957	63,692	58,633	44,625	58,978	44,056	25,886	87,597	65,109	29,424	26,465	54,742	595,163
ARD Pt_Care - Medicare Advantage/H					(2,250)								(2,250)
Total Medicare A Revenue	272,978	275,632	265,250	223,613	208,260	288,336	211,478	296,258	269,111	267,048	245,984	263,665	3,067,613
<b>Medicare B Revenue</b>													
Medicare B	60,847	53,316	66,172	55,875	61,313	19,537	47,635	33,219	27,443	32,308	29,922	45,762	533,347
Total Medicare B Revenue	60,847	53,316	66,172	55,875	61,313	19,537	47,635	33,219	27,443	32,308	29,922	45,762	533,347
<b>Medicaid Revenue</b>													
Medicaid Title XIX (IDHFS)	263,677	339,180	290,868	353,242	342,212	353,399	363,284	647,134	306,511	302,179	288,543	318,981	4,169,209
ARD - Medicaid Title XIX (IDHFS)	119,783	128,941	121,470	144,004	174,008	165,814	163,284	140,389	142,228	153,644	133,641	160,121	1,747,324
Patient Care-Hospice	3,103				13,736	3,434	5,609	6,882	4,235	4,609	6,609	7,700	55,917
ARD Patient Care - Hospice	3,434	3,549	3,434	3,549	3,892	3,434	3,549	5,266	3,892	3,778	3,320	3,549	44,300
Total Medicaid Revenue	389,996	471,670	415,772	500,794	533,505	526,081	535,725	799,670	456,867	464,209	432,112	490,350	6,016,750
<b>Private Pay Revenue</b>													
VA-Veterans Nursing Home Care			3,467	8,018	6,718	6,501	7,368	6,486	6,718	7,368	12,569	14,520	79,734
ARD - VA - Veterans Care	6,501	6,501	5,851	6,718	6,718	6,501	6,718	6,501	8,452	8,885			69,347
Nursing Home Patient Care - Private	266,751	205,023	259,566	197,502	210,726	203,084	191,101	262,986	287,531	285,390	245,293	232,772	2,847,726
Nursing Home Beauty Shop Revenue	4,165	3,789	4,238	3,162	4,137	3,770	3,518	3,992	3,451	3,903	3,617	3,656	45,416
Medical Supplies Revenue	5,441	4,036	4,162	5,715	5,576	6,231	10,425	10,202	6,743	7,798	3,441	5,093	74,862
Patient Transportation Charges	1,256	1,545	1,076	(321)	1,791	2,558	254	1,492	944	1,637	2,703	2,003	16,940
ARD Patient Care - Private Pay	102,143	99,241	99,168	85,755	36,288	46,793	66,296	89,226	104,542	79,231	79,562	35,444	923,689
Total Private Pay Revenue	386,259	320,134	377,529	306,569	271,953	275,440	285,680	380,886	416,380	394,211	347,185	293,468	4,057,714
<b>Adult Day Care Revenue</b>													
DOT-FTA-CAP Assisi/Elderly								41,728					41,728
VA-Veterans Adult Daycare	1,659	2,369	2,431	2,244	2,573	2,271	2,271	1,902	1,899	2,810	2,559	3,269	28,257
IDOT - Consol Vehicle Procurement								10,432					10,432

Thursday, April 26, 2012

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**Champaign County Nursing Home  
Historical Statement of Operations**

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03/31/12

Description	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	Total
IL Department Of Aging-Day Care Gra	14,949	16,385	16,902	15,267	17,338	14,191	13,586	11,266	14,065	10,634	9,721	12,617	166,920
Adult Day Care Charges-Private Pay	3,168	2,961	3,300	3,819	5,745	5,121	5,343	5,892	6,051	5,310	6,371	3,643	56,723
Total Adult Day Care Revenue	19,776	21,716	22,632	21,330	25,656	21,583	21,201	71,220	22,015	18,754	18,650	19,528	304,060
Total Income	1,129,867	1,142,967	1,147,754	1,108,362	1,102,982	1,149,645	1,105,432	1,602,275	1,194,190	1,180,222	1,076,174	1,114,458	14,054,327

**Operating Expenses**

Job Require Travel			4	244									248
Total			4	244									248

**Administration**

Reg. Full-Time Employees	27,296	28,616	27,107	24,679	30,323	28,573	27,850	29,469	28,550	31,149	28,688	29,177	341,477
Temp. Salaries & Wages	406	629	635	936	1,264	756	771	1,699	1,474	782	621	971	10,945
Per Diem	180	225	180	225	225	180	180	180	135	180	180	315	2,385
Overtime	143	311	383	348	8	228	22	347		251	11	16	2,070
TOPS - Balances	249	(4,550)	(3,286)	(1,753)	(751)	963	164	409	1,345	1,083	1,755	1,698	(2,673)
TOPS - FICA	19	(348)	(251)	(134)	(57)	74	13	31	103	83	134	130	(204)
Social Security - Employer	2,013	2,138	2,012	1,932	2,284	2,134	2,182	2,196	2,315	2,169	2,064	2,197	25,638
IMRF - Employer Cost	2,674	2,821	2,653	2,495	2,953	2,807	2,648	2,789	2,914	2,751	2,637	2,763	32,905
Workers' Compensation Insurance	1,403	1,476	1,409	1,297	1,599	1,484	1,525	1,383	1,685	1,791	1,570	1,669	18,292
Unemployment Insurance	886	411	361	246	278	219	158	(41)	821	2,397	395	1,281	7,412
Employee Health/Life Insurance	4,622	4,868	4,870	4,117	4,617	4,117	4,117	4,620	3,660	4,195	4,195	4,871	52,870
IMRF - Early Retirement Obligation	3,475	3,475	6,336	3,475	3,475	3,475	3,475	335	3,475	3,475	3,475	3,475	41,425
Employee Development/Recognition	44	254	351	43	51	70	87	84	193	90	34	49	1,348
Employee Physicals/Lab	2,062	1,591	3,383	1,300	4,197	2,332	2,660	3,003	3,188	1,119	2,006	1,744	28,585
Stationery & Printing				276	552			710			1,701		3,240
Books, Periodicals & Manuals								67	69				136
Copier Supplies	720	687	659	1,265	153	776	534	922	1,066	582	893	636	8,892
Postage, UPS, Federal Express	600	889	500	567	502	789	457	315	308	956	808	804	7,494
Equipment < \$2,500													
Operational Supplies	1,119	1,508	3,750	2,581	1,433	2,337	719	2,829	3,337	1,511	2,125	3,518	26,766
Audit & Accounting Fees	3,625	3,625	3,625	3,625	3,625	14,982	3,625	(8,721)	3,625	3,625	3,625	3,625	42,510
Architect Fees		570									3,082		3,652
Attorney Fees	14,188	16,819	15,935	16,319	12,390	8,525	6,250	8,253	3,233	8,117	13,878	7,998	131,905
Professional Services	39,586	30,586	40,259	13,843	43,992	30,830	56,243	38,679	37,755	35,045	34,936	33,237	434,989
Job Required Travel Expense	311	325	348	168	221	148	571	662	46	479	(45)	249	3,484
Insurance	24,650	19,829	20,497	24,269	19,449	14,628	33,067	(46)	10,731	10,731	14,508	10,241	202,555
Property Loss & Liability Claims	174	1,947	150,000	15			181			2,671	(76)	38	153,004
Computer Services	1,863	1,947	2,697	1,947	1,947	2,697	3,188	5,120	8,264	3,230	3,222	4,008	40,151

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**Champaign County Nursing Home  
Historical Statement of Operations**

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03/31/12

Description	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	Total
Telephone Services	1,465	1,482	1,480	1,473	1,550	1,418	1,487	1,379	1,513	1,430	1,487	664	16,828
Automobile Maintenance										290			290
Equipment Maintenance								3,237					3,237
Legal Notices, Advertising	9,048	7,159	9,273	7,162	8,627	4,621	6,000	6,315	3,875	4,071	2,194	6,278	74,621
Photocopy Services	760	760	760	760	760	760	761	1,541		1,005	1,041	1,041	9,948
Public Relations	670				35	24	8	141					878
Dues & Licenses								2,090	1,625		(175)	1,925	5,690
Conferences & Training	268	195	80		99	546	139	524				1,267	3,117
Finance Charges, Bank Fees	4,315	5,827	675	2,246	2,321	2,321	2,246	37,920	4,944	(12,792)	2,711	1,981	54,715
Cable/Satellite TV Expense	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,472	2,472	28,735
IPA Licensing Fee	10,935	11,300	10,935	11,300	11,300	10,935	11,300	10,936	11,300	11,300	10,571	11,300	133,408
Fines & Penalties		5,428			12,500	52,440						1,430	71,798
Furnishings, Office Equipment													
Depreciation Expense	59,880	60,154	60,154	60,685	60,297	60,297	60,297	65,287	60,297	61,222	60,774	60,762	730,105
Transfers to General Corporate Fund	1,988	788	213	13	3,825			(2,600)					4,225
Interest-Tax Anticipation Notes Payabl		2,484	2,958		760	213							6,414
Interest- Bonds Payable	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,425	11,425	11,425	11,425	141,640
Total Administration	236,028	228,549	385,311	201,814	250,898	271,623	247,521	236,438	215,649	198,794	218,922	215,254	2,906,902

**Environmental Services**

Reg. Full-Time Employees	29,902	33,611	29,860	37,262	31,422	29,224	27,943	26,779	27,673	30,394	30,130	31,531	367,732
Overtime	60		956	1,098	111	751	75	2,365	826	2,394	38		8,673
TOPS - Balances	(771)	(2,680)	(2,480)	(12,954)	879	(260)	(1,888)	315	942	521	929	2,329	(15,119)
TOPS- FICA	(59)	(205)	(190)	(991)	67	(20)	(144)	24	72	40	71	178	(1,157)
Social Security - Employer	2,248	2,536	2,320	2,957	2,351	2,272	2,228	2,250	2,396	2,073	2,278	2,360	28,289
IMRF - Employer Cost	3,059	3,451	3,157	4,024	3,200	3,092	3,032	3,043	3,163	2,735	2,999	3,133	38,087
Workers' Compensation Insurance	1,513	1,670	1,542	2,041	1,565	1,479	1,484	1,283	1,629	1,552	1,666	1,744	19,167
Unemployment Insurance	1,437	1,065	881	991	440	331	228	75	373	2,889	640	1,672	11,022
Employee Health/Life Insurance	5,857	5,854	5,572	4,822	4,287	4,324	4,280	5,278	5,454	5,958	6,543	6,725	64,993
Operational Supplies	3,843	5,335	4,446	5,304	6,254	5,516	3,860	7,164	4,729	4,312	5,502	4,141	60,406
Gas Service	872	12,357	14,267	14,683	2,060	7,007	7,776	16,899	9,541	16,395	13,385	8,570	123,812
Electric Service	18,597	20,961	25,669	35,083	27,704	25,358	20,506	9,295	17,546	20,871	18,949	23,096	263,635
Water Service	2,395	2,237	2,285	2,098	2,269	2,161	2,181	2,152	2,308	2,476	2,273	2,233	27,069
Pest Control Service	468	468	468	484	482	468	468	468	468	468	468	468	5,643
Waste Disposal & Recycling	4,865	5,762	4,461	4,195	4,785	7,067	4,570	2,558	7,113	5,247	5,448	5,745	61,816
Equipment Rentals	258	258	258	258	258	258	258	258	258	258	258	258	3,096
Sewer Service & Tax	1,466	1,240	1,357	1,399	1,237	1,362	1,291	1,308	1,284	1,437	1,573	2,738	17,694
Total Environmental Services	76,009	93,917	94,829	102,754	89,373	90,389	78,148	83,514	85,773	100,060	93,148	96,940	1,084,857

**Laundry**

Reg. Full-Time Employees	9,126	9,884	8,262	8,375	8,133	8,546	8,994	9,783	9,354	9,723	8,728	8,410	107,318
Overtime			366	279	297	297	15	632	250	748			2,587

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03/31/12 Champaign County Nursing Home Historical Statement of Operations 4

Description	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	Total
TOPS Balances	410	(101)	(296)	(480)	445	443	(474)	420	574	722	313	1,025	3,002
TOPS - FICA	31	(8)	(23)	(37)	34	34	(36)	32	44	55	24	78	230
Social Security - Employer	687	745	649	656	611	666	719	745	797	665	652	627	8,219
IMRF - Employer Cost	935	1,014	884	893	831	906	978	1,007	1,052	877	858	825	11,061
Workers' Compensation Insurance	462	482	436	424	412	432	482	431	540	510	483	465	5,559
Unemployment Insurance	535	365	270	205	17	39	74	(52)	57	891	218	451	3,071
Employee Health/Life Insurance	1,577	1,578	1,576	1,576	1,574	1,574	1,574	1,574	1,612	1,612	1,612	1,662	19,099
Laundry Supplies	976	2,089	1,128	658	2,343	1,646	658	1,571	1,304	1,860	2,315	1,170	17,716
Linens & Bedding	137	1,198	1,700	1,177	1,189	1,333	1,168	346	2,017	1,118	1,843	809	14,036
<b>Total Laundry</b>	<b>14,879</b>	<b>17,243</b>	<b>14,953</b>	<b>13,726</b>	<b>15,599</b>	<b>15,917</b>	<b>14,152</b>	<b>16,489</b>	<b>17,601</b>	<b>18,782</b>	<b>17,046</b>	<b>15,521</b>	<b>191,898</b>
<b>Maintenance</b>													
Reg. Full-Time Employees	4,622	2,568	5,581	4,381	5,202	5,223	3,489	5,768	3,155	3,538	3,315	4,242	51,081
Overtime	9	2,451		20	287	73	122	(2,451)			4		515
TOPS - Balances	205	(199)	76	(229)	393	41	(2,591)	20	35	(427)	50	796	(1,829)
TOPS - FICA	16	(15)	6	(18)	30	3	(198)	1	3	(33)	4	61	(140)
Social Security - Employer	309	338	381	314	371	358	261	243	262	236	254	323	3,650
IMRF - Employer Cost	420	480	518	428	505	488	356	329	348	312	334	426	4,921
Workers' Compensation Insurance	234	254	282	222	263	284	181	155	186	182	183	235	2,641
Unemployment Insurance	253	170	190	167	98	54	44	(39)	64	366	14	228	1,608
Employee Health/Life Insurance	1,072	538	537	537	537	537	537	5	5	3	3	3	4,310
Gasoline & Oil	59		44		1,000	(1,000)					7		110
Ground Supplies				26						138			164
Maintenance Supplies	5,657	4,909	5,405	4,778	4,937	2,950	3,308	2,044	479	10,720	4,530	3,674	53,591
Professional Services													
Automobile Maintenance	504	443	1,456	69	236	403	109	1,337	752	163	123	931	123
Equipment Maintenance	1,446	1,155	1,251	905	4,121	651	896	833	1,375	769	385	676	6,923
Equipment Rentals													14,463
Nursing Home Building Repair/Mainte	3,092	3,214	7,211	5,010	4,008	6,054	1,615	43,862	9,409	4,330	14,903	9,295	(481)
Conferences & Training													112,002
Landscaping Services			200									486	486
Parking Lot/Sidewalk Maintenance						397		1,342		2,010	2,300	1,134	200
Nursing Home Building Construction/I			13,191				4,707	(17,898)	5,390	1,731		(2,496)	7,183
<b>Total Maintenance</b>	<b>18,096</b>	<b>16,282</b>	<b>36,327</b>	<b>16,611</b>	<b>21,988</b>	<b>16,496</b>	<b>12,836</b>	<b>35,310</b>	<b>21,463</b>	<b>23,796</b>	<b>26,929</b>	<b>20,012</b>	<b>266,148</b>
<b>Nursing Services</b>													
Reg. Full-Time Employees	104,884	115,196	126,277	70,453	91,507	80,422	71,135	102,038	107,956	109,564	108,259	110,704	1,198,394
Reg. Part-Time Employees	3,712	5,678	4,657	6,577	4,662	3,274	4,363	4,147	3,394	3,862	2,632	2,625	49,584
Temp. Salaries & Wages	21,812	24,296	23,698	43,951	39,544	39,678	35,928	39,244	36,975	33,071	22,415	19,317	373,930
Overtime	33,077	28,033	38,162	53,061	37,816	38,284	45,339	51,884	44,881	58,167	20,766	28,825	478,106
TOPS - Balances	6,120	(13,445)	1,105	8,267	(943)	(277)	3,395	2,861	4,690	3,797	2,209	7,981	25,760
No Benefit Full-Time Employees	84,473	93,655	62,538	96,318	93,398	87,222	68,973	90,428	83,001	73,743	74,213	84,010	991,971

**Champaign County Nursing Home  
Historical Statement of Operations**

03/31/12

Description	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	Total
No Benefit Part-Time Employees	33,105	33,303	19,822	31,146	26,126	23,409	22,928	30,906	26,818	26,705	25,143	30,485	329,896
TOPS - FICA	468	(1,029)	85	632	(72)	(21)	260	219	359	290	169	611	1,971
Social Security - Employer	21,350	22,828	20,805	22,964	21,753	20,642	20,021	23,081	24,325	21,454	18,897	20,790	258,911
IMRF - Employer Cost	26,639	28,421	25,397	26,550	25,735	23,639	22,530	27,065	28,011	24,649	22,575	25,309	306,519
Workers' Compensation Insurance	12,548	13,247	12,414	12,673	12,610	11,143	11,760	12,008	14,175	14,174	12,716	13,667	153,135
Unemployment Insurance	10,867	6,122	4,535	4,489	3,448	2,849	2,581	5,588	11,912	28,378	(4,671)	11,991	88,090
Employee Health/Life Insurance	11,963	13,538	13,244	13,520	13,739	12,146	11,646	12,259	13,321	14,377	16,135	16,947	162,835
Books, Periodicals & Manuals			50		504		139						693
Stocked Drugs	3,003	2,615	1,178	1,637	2,462	4,541	6,392	3,562	3,775	2,996	3,448	2,778	38,387
Pharmacy Charges-Public Aid	1,179	1,663	1,293	1,445	1,163	1,748	1,145	1,268	807	1,464	517	1,275	14,988
Oxygen		2,232	2,816	3,293	3,249	2,398	2,000	7,728	4,063	3,816	3,402	4,223	39,221
Incontinence Supplies	7,753	9,086	9,729	7,421	6,437	8,622	7,732	4,064	9,734	7,278	16,294	8,209	102,381
Pharmacy Charges - Insurance	5,941	(1,806)	3,175	3,125	3,525	3,125	7,557	7,225	11,349	6,298	18,232	8,344	75,989
Operational Supplies	15,609	14,341	16,492	12,694	20,000	26,059	15,151	9,818	15,742	12,617	14,520	21,618	194,661
Pharmacy Charges-Medicare	12,250	10,375	10,150	8,700	7,950	10,800	11,200	10,575	16,114	13,000	15,307	15,276	141,697
Medical/Dental/Mental Health								31,200					37,600
Professional Services	19,741	11,699	13,258	15,282	11,586	23,845	10,584	18,745	13,777	10,740	10,501	18,117	177,874
Laboratory Fees	1,838	1,651	724	881	1,066	1,438	1,186	2,381	1,100	2,574	2,425	1,918	19,180
Equipment Rentals	1,701	5,111	6,204	3,330	4,785	9,405	7,005	7,192	4,837	4,092	6,491	5,707	65,880
Dues & Licenses		70					110			120		150	450
Conferences & Training	537	208	213	99	90	264	173	2,509		99		989	5,148
Contract Nursing Services	57,092	44,713	40,953	46,880	54,214	65,370	73,584	51,488	49,878	49,073	68,000	74,099	675,345
Medicare Medical Services	11,148	3,128	21,983		3,746	2,801	840	6,748	18,904	1,202	1,568	1,904	73,972
Furnishings, Office Equipment													
Medical/Health Equipment													
Total Nursing Services	508,610	474,828	480,957	495,389	483,899	503,611	467,080	564,034	549,896	528,774	483,658	544,242	6,085,177
<b>Activities</b>													
Reg. Full-Time Employees	11,669	12,002	11,497	8,519	9,613	12,242	12,398	14,611	13,529	14,475	14,036	14,345	148,937
Overtime				258	86		53						396
TOPS - Balances	943	292	(57)	113	854	509	673	(544)	403	1,341	244	414	5,186
TOPS - FICA	72	22	(4)	9	65	39	51	(42)	31	103	19	32	397
Social Security - Employer	835	858	795	630	681	877	937	1,036	1,084	1,007	1,022	1,075	10,836
IMRF - Employer Cost	1,136	1,167	1,082	857	926	1,194	1,275	1,404	1,432	1,327	1,345	1,415	14,559
Workers' Compensation Insurance	590	607	582	431	486	619	665	676	774	792	754	793	7,781
Unemployment Insurance	594	305	275	217	225	276	240	69	427	1,620	(222)	759	4,786
Employee Health/Life Insurance	2,676	2,672	2,674	2,671	2,887	2,137	2,137	2,671	2,725	2,725	2,726	2,807	31,506
Books, Periodicals & Manuals							60						60
Operational Supplies	485	246	234	168	205	179	284	242	116	177	322	349	3,008
Professional Services	125	125	125	125	125	125	125	125	125	125	125	125	1,496
Conferences & Training							356						842
Total Activities	19,125	18,298	17,201	13,998	16,152	18,197	19,242	20,250	20,646	23,692	20,369	22,600	229,770

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**Champaign County Nursing Home  
Historical Statement of Operations**

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Description	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	Total
<b>Social Services</b>													
Reg. Full-Time Employees	13,003	13,922	23,125	10,527	11,578	11,190	11,370	10,592	10,828	11,906	11,470	11,337	150,848
Reg. Part-Time Employees	307							(307)					
Temp. Salaries & Wages			414										
Overtime	413	316	121	460	425	80	256	1,271	1,499	462	722	536	2,134
TOPS - Balances	327	370	(10,809)	(989)	(215)	341	(154)	613	430	201	156	367	5,566
TOPS - FICA	25	28	(827)	(76)	(16)	26	(12)	47	33	56	12	89	(8,299)
Social Security - Employer	1,029	1,068	1,789	830	896	841	899	831	1,000	837	862	908	(635)
IMRF - Employer Cost	1,401	1,453	2,391	1,129	1,220	1,144	1,223	1,122	1,326	1,059	1,088	1,141	11,809
Workers' Compensation Insurance	558	705	1,191	533	586	561	601	466	631	680	641	662	7,914
Unemployment Insurance	606	194	175	48				(295)	78	841	569	634	2,849
Employee Health/Life Insurance	2,129	2,377	2,128	1,583	1,583	1,583	2,117	1,583	1,607	1,607	1,607	2,201	22,103
Professional Services	125	125	125	125	125	125	125	125	125	125	776	125	2,148
Conferences & Training												486	486
<b>Total Social Services</b>	<b>20,023</b>	<b>20,558</b>	<b>19,823</b>	<b>14,171</b>	<b>16,180</b>	<b>15,891</b>	<b>16,425</b>	<b>16,047</b>	<b>17,557</b>	<b>18,506</b>	<b>18,075</b>	<b>19,364</b>	<b>212,618</b>
<b>Physical Therapy</b>													
Reg. Full-Time Employees	4,013	4,095	4,155	3,942	4,444	4,208	3,930	4,968	4,265	4,728	4,111	4,300	51,158
Overtime				178	129							22	330
TOPS - Balances	4,851	(234)	473	142	(638)	394	423	(849)	295	168	193	563	5,800
TOPS - FICA	371	(18)	36	11	(49)	30	32	(65)	23	13	15	45	444
Social Security - Employer	299	305	309	311	336	318	307	357	418	266	304	320	3,850
IMRF - Employer Cost	407	415	421	423	458	433	418	481	494	351	401	421	5,121
Workers' Compensation Ins.	203	207	210	199	225	213	209	218	268	228	227	238	2,646
Unemployment Insurance	234	152	128	64				(74)		303	209	227	1,242
Employee Health/Life Insurance	1,069	1,068	1,069	1,069	1,069	1,069	1,069	1,069	1,089	1,089	1,089	1,122	12,940
Professional Services	36,613	35,156	33,691	33,757	35,020	35,077	32,268	32,626	29,845	29,420	30,508	31,789	395,769
<b>Total Physical Therapy</b>	<b>48,058</b>	<b>41,146</b>	<b>40,492</b>	<b>40,096</b>	<b>40,994</b>	<b>41,741</b>	<b>38,656</b>	<b>38,731</b>	<b>36,697</b>	<b>36,566</b>	<b>37,057</b>	<b>39,067</b>	<b>479,299</b>
<b>Occupational Therapy</b>													
Reg. Full-Time Employees	2,006	2,127	2,101	2,006	2,197	2,101	1,935	2,447	2,169	2,427	1,851	2,144	25,511
TOPS - Balances	58	(198)	(103)	(59)	73	174	(294)	(37)	(134)	90	173	194	(64)
TOPS - FICA	4	(15)	(8)	(5)	6	13	(22)	(3)	(10)	7	13	15	(5)
Social Security - Employer	153	162	160	153	167	160	154	179	188	144	140	163	1,922
IMRF - Employer Cost	208	220	218	208	227	217	210	241	249	190	185	214	2,587
Workers' Compensation Ins.	101	108	106	102	111	106	103	108	134	119	102	119	1,318
Unemployment Insurance	116	81	80	10				(33)		157	99	114	624
Employee Health/Life Insurance	535	534	534	534	534	534	534	534	545	545	545	561	6,470
Professional Services	43,302	48,349	43,761	33,237	32,857	34,544	31,481	29,201	29,116	32,324	31,130	32,541	421,823
<b>Total Occupational Therapy</b>	<b>46,483</b>	<b>51,367</b>	<b>46,849</b>	<b>36,167</b>	<b>36,173</b>	<b>37,851</b>	<b>34,082</b>	<b>32,637</b>	<b>32,256</b>	<b>36,000</b>	<b>34,238</b>	<b>36,064</b>	<b>460,166</b>

**Champaign County Nursing Home  
Historical Statement of Operations**

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03/31/12

Description	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	Total
<b>Speech Therapy</b>													
Professional Services	18,947	18,150	18,041	18,417	17,950	20,047	15,401	14,308	14,699	10,376	8,467	11,501	186,305
Total Speech Therapy	18,947	18,150	18,041	18,417	17,950	20,047	15,401	14,308	14,699	10,376	8,467	11,501	186,305
<b>Food Services</b>													
Reg. Full-Time Employees	39,934	40,652	37,403	36,533	35,931	38,246	37,945	49,561	39,659	39,440	36,822	39,904	472,030
Reg. Part-Time Employees	484	515	436	2,012	1,624	985	885	885	1,718	1,807	2,773	3,078	17,200
Overtime	1,399	775	2,017	1,691	238	1,271	1,005	3,535	1,983	4,632	176	173	18,898
TOPS - Balances	1,978	(3,586)	214	(2,975)	(3,764)	1,334	1,107	757	423	26	665	2,521	(1,301)
TOPS - FICA	151	(274)	16	(228)	(288)	102	85	58	32	2	51	193	(100)
Social Security - Employer	3,071	3,078	2,920	2,975	2,821	3,018	3,152	3,888	3,536	3,010	2,918	3,227	37,614
IMRF - Employer Cost	4,129	4,135	3,973	4,040	3,830	4,106	4,289	4,228	4,691	3,959	3,841	4,247	49,471
Workers' Compensation Insurance	2,045	2,017	1,981	1,925	1,925	1,979	2,082	2,297	2,340	2,243	2,146	2,381	25,361
Unemployment Insurance	2,306	1,920	1,216	841	359	441	584	417	1,620	4,678	(786)	2,297	15,293
Employee Health/Life Insurance	8,533	8,736	8,490	8,490	7,421	3,728	6,386	6,918	7,055	7,055	7,058	7,275	87,143
Food	33,836	32,487	36,937	37,204	41,083	38,145	34,099	46,047	38,789	31,321	38,692	39,649	448,287
Nutritional Supplements	3,749	2,798	2,304	2,882	2,947	2,259	2,977	3,426	3,369	2,725	2,913	4,238	36,587
Operational Supplies	3,495	3,671	4,671	2,188	3,579	4,386	3,066	4,465	4,294	2,259	3,702	5,404	45,182
Professional Services	4,333	2,629	2,095	11,941	13,759	9,060	2,222	3,486	1,580	3,064	2,905	2,609	59,684
Equipment Rentals	380	380	380	380	380	380	380	89		721	405	405	4,279
Dues & Licenses	80												160
Conferences & Training													486
Kitchen/ Laundry		675				434		(1,108)					
Total Food Services	109,904	100,007	105,055	109,900	111,845	109,871	100,263	128,948	111,091	106,942	104,281	118,169	1,316,276
<b>Barber &amp; Beauty</b>													
Reg. Full-Time Employees	4,072	4,265	4,265	4,047	4,458	4,240	3,904	4,939	4,418	4,899	4,129	4,328	51,962
TOPS - Balances	1,622	(186)	295	(419)	(70)	47	(153)	(118)	(114)	193	418	516	2,032
TOPS - FICA	124	(14)	23	(32)	(5)	4	(12)	(9)	(9)	15	32	39	155
Social Security - Employer	228	239	239	266	250	238	230	278	279	207	230	241	2,925
IMRF - Employer Cost	311	325	325	362	340	323	313	375	458	244	302	317	3,986
Workers' Compensation Insurance	206	216	216	205	226	215	207	217	269	239	228	239	2,683
Unemployment Insurance	179	119	119	153	100	4		(89)		309	212	227	1,335
Employee Health/Life Insurance	1,069	1,068	1,069	1,069	1,069	1,069	1,069	1,069	1,089	1,089	1,089	1,122	12,940
Operational Supplies	51	87	380	380	61	380	144	68	149	184	209	209	1,074
Total Barber & Beauty	7,862	6,120	6,551	5,774	6,428	6,139	5,702	6,731	6,539	7,379	6,642	7,236	79,102
<b>Adult Day Care</b>													
Reg. Full-Time Employees	12,961	13,505	13,593	13,083	12,838	9,560	8,753	11,305	9,685	14,301	12,796	13,374	145,754
Temp. Salaries & Wages	330	132	528	677	37	135		(134)	75		29	86	1,895
Overtime	5		102	16	16		5	16	14	11	10	20	214

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03/31/12

Description	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	Total
TOPS - Balances	659	(114)	(1,046)	183	(913)	(266)	242	(950)	657	235	(610)	(571)	(2,495)
TOPS - FICA	50	(9)	(80)	14	(70)	(20)	18	(73)	50	18	(47)	(44)	(191)
Social Security - Employer	992	1,017	1,061	1,040	959	718	680	801	842	885	962	1,009	10,988
IMRF - Employer Cost	1,316	1,370	1,385	1,349	1,305	963	928	1,078	1,104	1,169	1,263	1,319	14,547
Workers' Compensation Insurance	673	690	714	686	652	491	485	491	604	719	709	745	7,647
Unemployment Insurance	608	359	181	32	6	1		(229)	56	875	614	712	3,213
Employee Health/Life Insurance	2,585	2,563	2,564	2,640	2,640	2,138	2,138	2,138	2,178	2,178	2,178	2,244	28,166
Books, Periodicals & Manuals									90				90
Gasoline & Oil	1,155	1,100	1,302	1,057	1,860	1,860	45	1,513	1,216	675	1,040	1,398	12,361
Operational Supplies	50	153	62	137	179		41	186	15	12	66	35	935
Field Trips/Activities		16					24						40
Dues & Licenses	250							359					609
Conferences & Training			720										720
Automobiles, Vehicles													
<b>Total Adult Day Care</b>	<b>21,613</b>	<b>20,784</b>	<b>21,088</b>	<b>20,925</b>	<b>17,649</b>	<b>15,579</b>	<b>13,335</b>	<b>16,501</b>	<b>16,587</b>	<b>21,076</b>	<b>18,994</b>	<b>20,327</b>	<b>224,457</b>

**Alzheimers and Related Disord**

Reg. Full-Time Employees	37,155	32,823	35,395	18,257	23,308	21,306	20,402	23,848	24,523	20,866	23,096	22,548	303,526
Overtime	6,526	7,212	11,040	11,675	7,825	9,006	14,182	16,437	13,958	19,839	7,387	14,047	139,134
TOPS - Balances	(230)	(387)	(6,049)	(430)	(170)	(3,228)	209	707	(623)	1,592	587	3,214	(4,748)
No Benefit Full-Time Employees	17,451	19,642	16,445	38,254	22,363	28,698	24,877	23,845	24,553	24,959	23,784	16,930	281,802
No Benefit Part-Time Employees	8,563	11,462	9,379	11,060	11,679	9,927	11,696	14,823	13,354	11,674	9,486	13,828	136,930
TOPS - FICA	(18)	(90)	(463)	(33)	(8)	(247)	16	54	(48)	122	45	246	(363)
Social Security - Employer	5,218	5,329	5,410	6,005	4,891	5,183	5,642	5,706	6,277	5,073	4,775	5,089	64,588
IMRF - Employer Cost	7,101	7,079	7,362	6,754	6,643	7,053	7,677	7,720	8,325	6,699	6,286	6,699	85,398
Workers' Compensation Insurance	3,196	3,096	3,221	3,434	2,902	2,864	3,231	2,732	3,450	3,192	2,966	3,069	37,352
Unemployment Insurance	2,789	1,315	1,161	1,165	972	976	1,061	440	886	7,801	276	3,367	22,209
Employee Health/Life Insurance	5,834	5,300	5,303	5,024	4,246	3,712	3,177	3,177	3,243	3,243	3,243	3,342	48,845
Operational Supplies			21				7	118		14		403	564
Dues & Licenses	110												110
Conferences & Training	952					80	68	223				486	1,810
ARD - Contract Nursing	24,915	20,058	14,336	28,140	25,194	24,147	23,534	7,190	3,128	4,001	8,883	8,975	192,501
<b>Total Alzheimers and Related Disorde</b>	<b>119,562</b>	<b>112,900</b>	<b>102,561</b>	<b>129,304</b>	<b>109,894</b>	<b>109,476</b>	<b>115,781</b>	<b>107,020</b>	<b>101,026</b>	<b>109,076</b>	<b>90,814</b>	<b>102,244</b>	<b>1,309,658</b>
<b>Total Expenses</b>	<b>1,265,398</b>	<b>1,220,249</b>	<b>1,390,042</b>	<b>1,219,309</b>	<b>1,235,012</b>	<b>1,272,828</b>	<b>1,178,625</b>	<b>1,316,957</b>	<b>1,247,479</b>	<b>1,239,820</b>	<b>1,178,640</b>	<b>1,268,540</b>	<b>15,032,900</b>
<b>Net Operating Income</b>	<b>(135,531)</b>	<b>(77,283)</b>	<b>(242,288)</b>	<b>(110,947)</b>	<b>(132,030)</b>	<b>(123,183)</b>	<b>(73,193)</b>	<b>285,317</b>	<b>(53,289)</b>	<b>(59,599)</b>	<b>(102,466)</b>	<b>(154,082)</b>	<b>(978,572)</b>

**NonOperating Income**

<b>Local Taxes</b>													
Current-Nursing Home Operating	82,997	82,997	82,997	82,997	82,997	82,997	82,997	90,552	86,119	88,119	86,119	86,187	1,016,075
Back Tax-Nursing Home Operating									373				373
Mobile Home Tax								1,042	47				1,089

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Description	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	Total
Payment in Lieu of Taxes					160				451				612
Total Local Taxes	82,997	82,997	82,997	82,997	83,157	82,997	82,997	91,594	86,990	86,119	86,119	86,187	1,018,148
<b>Miscellaneous NI Revenue</b>													
Investment Interest				49	26	38	25	193		142	170	111	753
Restricted Donations	100	317	1,083	39	10	889	183	8,947	737	275	500	1,543	14,822
Total Miscellaneous NI Revenue	100	317	1,083	88	36	927	208	9,139	737	417	670	1,654	15,376
Total NonOperating Income	83,097	83,314	84,080	83,085	83,193	83,924	83,205	100,734	87,727	86,536	86,789	87,840	1,033,524

**NonOperatingExpense**

Prior Period Adjustment								(992,183)					(992,183)
Total								(992,183)					(992,183)
Net NonOperating Income	83,097	83,314	84,080	83,085	83,193	83,924	83,205	1,092,916	87,727	86,536	86,789	87,840	2,025,706
Net Income (Loss)	(52,434)	6,031	(158,208)	(27,861)	(48,837)	(39,259)	10,013	1,378,234	34,438	26,337	(15,677)	(66,242)	1,047,134

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
<b>Miscellaneous Revenue</b>						
Lunch Reimbursement	594.00	393.00	201.00	2,095.00	1,572.00	523.00
Late Charge, NSF Check Charge	540.54	626.00	(85.46)	3,321.52	2,504.00	817.52
Other Miscellaneous Revenue	531.00	376.00	155.00	2,637.67	1,504.00	1,133.67
<b>Total Miscellaneous Revenue</b>	<b>1,665.54</b>	<b>1,395.00</b>	<b>270.54</b>	<b>8,054.19</b>	<b>5,580.00</b>	<b>2,474.19</b>
<b>Medicare A Revenue</b>						
Medicare A	182,808.92	253,617.00	(70,808.08)	815,784.93	1,014,468.00	(198,683.07)
ARD - Medicare A	26,113.41		26,113.41	54,281.29		54,281.29
NH Pt_Care - Medicare Advantage/ Hmo	54,742.35	38,665.00	16,077.35	175,740.99	154,660.00	21,080.99
<b>Total Medicare A Revenue</b>	<b>263,664.68</b>	<b>292,282.00</b>	<b>(28,617.32)</b>	<b>1,045,807.21</b>	<b>1,169,128.00</b>	<b>(123,320.79)</b>
<b>Medicare B Revenue</b>						
Medicare B	45,762.20	50,001.00	(4,238.80)	135,434.93	200,004.00	(64,569.07)
<b>Total Medicare B Revenue</b>	<b>45,762.20</b>	<b>50,001.00</b>	<b>(4,238.80)</b>	<b>135,434.93</b>	<b>200,004.00</b>	<b>(64,569.07)</b>
<b>Medicaid Revenue</b>						
Medicaid Title XIX (IDHFS)	318,981.19	418,192.00	(99,210.81)	1,216,213.69	1,672,768.00	(456,554.31)
ARD - Medicaid Title XIX (IDHFS)	160,120.50		160,120.50	589,632.58		589,632.58
Patient Care-Hospice	7,699.64	4,215.00	3,484.64	23,153.09	16,860.00	6,293.09
ARD Patient Care - Hospice	3,548.57		3,548.57	14,537.69		14,537.69
<b>Total Medicaid Revenue</b>	<b>490,349.90</b>	<b>422,407.00</b>	<b>67,942.90</b>	<b>1,843,537.05</b>	<b>1,689,628.00</b>	<b>153,909.05</b>
<b>Private Pay Revenue</b>						
VA-Veterans Nursing Home Care	14,519.57	6,357.00	8,162.57	41,174.90	25,428.00	15,746.90
ARD - VA - Veterans Care				17,336.80		17,336.80
Nursing Home Patient Care - Private Pay	232,772.31	375,763.00	(142,990.69)	1,050,985.83	1,503,052.00	(452,066.17)
Nursing Home Beauty Shop Revenue	3,655.60	1,973.00	1,682.60	14,626.00	7,892.00	6,734.00
Medical Supplies Revenue	5,093.10	3,002.00	2,091.10	23,074.38	12,008.00	11,066.38
Patient Transportation Charges	2,003.09	816.00	1,187.09	7,286.98	3,264.00	4,022.98
ARD Patient Care- Private Pay	35,443.90		35,443.90	298,779.00		298,779.00
<b>Total Private Pay Revenue</b>	<b>293,487.57</b>	<b>387,911.00</b>	<b>(94,423.43)</b>	<b>1,453,263.89</b>	<b>1,551,644.00</b>	<b>(98,380.11)</b>
<b>Adult Day Care Revenue</b>						
VA-Veterans Adult Daycare	3,269.22	679.00	2,590.22	10,536.76	2,716.00	7,820.76
IL Department Of Aging-Day Care Grant (Title XX)	12,616.75	6,074.00	6,542.75	47,036.16	24,296.00	22,740.16
Adult Day Care Charges-Private Pay	3,642.50	2,572.00	1,070.50	21,374.00	10,288.00	11,086.00
<b>Total Adult Day Care Revenue</b>	<b>19,528.47</b>	<b>9,325.00</b>	<b>10,203.47</b>	<b>78,946.92</b>	<b>37,300.00</b>	<b>41,646.92</b>
<b>Total Income</b>	<b>1,114,458.36</b>	<b>1,163,321.00</b>	<b>(48,862.64)</b>	<b>4,565,044.19</b>	<b>4,653,284.00</b>	<b>(88,239.81)</b>

**Operating Expenses**

**Administration**

Reg. Full-Time Employees	29,176.62	28,399.00	(777.62)	117,563.97	113,596.00	(3,967.97)
Temp. Salaries & Wages	970.62	612.00	(358.62)	3,848.08	2,448.00	(1,400.08)
Per Diem	315.00	189.00	(126.00)	810.00	756.00	(54.00)
Overtime	16.35	262.00	245.65	278.82	1,048.00	769.18
TOPS - Balances	1,698.31		(1,698.31)	5,881.15		(5,881.15)
TOPS - FICA	129.92		(129.92)	449.91		(449.91)
Social Security - Employer	2,197.45	2,268.00	70.55	8,745.61	9,072.00	326.39
IMRF - Employer Cost	2,763.10	2,840.00	76.90	11,065.30	11,360.00	294.70
Workers' Compensation Insurance	1,669.07	1,490.00	(179.07)	6,715.06	5,960.00	(755.06)
Unemployment Insurance	1,280.77	612.00	(668.77)	4,893.91	2,448.00	(2,445.91)
Employee Health/Life Insurance	4,871.40	5,475.00	603.60	16,921.40	21,900.00	4,978.60

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	13,901.44		(13,901.44)
Employee Development/Recognition	49.19	140.00	90.81	365.40	560.00	194.60
Employee Physicals/Lab	1,744.00	2,170.00	426.00	8,057.00	8,680.00	623.00
Stationary & Printing		225.00	225.00	1,701.48	900.00	(801.48)
Books, Periodicals & Manuals				69.00		(69.00)
Copier Supplies	636.25	740.00	103.75	3,178.09	2,960.00	(218.09)
Postage, UPS, Federal Express	803.63	713.00	(90.63)	2,875.59	2,852.00	(23.59)
Operational Supplies	3,518.09	2,222.00	(1,296.09)	10,490.76	8,888.00	(1,602.76)
Audit & Accounting Fees	3,624.87	3,593.00	(31.87)	14,499.48	14,372.00	(127.48)
Architect Fees				3,082.10		(3,082.10)
Attorney Fees	7,998.05	4,166.00	(3,832.05)	33,226.13	16,664.00	(16,562.13)
Professional Services	33,236.51	29,166.00	(4,070.51)	140,971.75	116,664.00	(24,307.75)
Job Required Travel Expense	248.94	359.00	110.06	728.76	1,436.00	707.24
Insurance	10,240.83	21,022.00	10,781.17	46,210.83	84,088.00	37,877.17
Property Loss & Liability Claims	38.18	96.00	57.82	2,633.28	384.00	(2,249.28)
Computer Services	4,007.54	2,403.00	(1,604.54)	18,724.10	9,612.00	(9,112.10)
Telephone Services	664.06	1,613.00	948.94	5,094.63	6,452.00	1,357.37
Automobile Maintenance				290.00		(290.00)
Legal Notices, Advertising	6,277.55	5,099.00	(1,178.55)	16,416.73	20,396.00	3,979.27
Photocopy Services	1,040.95	627.00	(413.95)	3,086.80	2,508.00	(578.80)
Public Relations		190.00	190.00		760.00	760.00
Dues & Licenses	1,925.00	2,310.00	385.00	3,375.08	9,240.00	5,864.92
Conferences & Training	1,266.80	940.00	(326.80)	1,266.80	3,760.00	2,493.20
Finance Charges, Bank Fees	1,980.92	2,548.00	567.08	(3,156.69)	10,192.00	13,348.69
Cable/Satellite TV Expense	2,471.52	2,395.00	(76.52)	9,701.40	9,580.00	(121.40)
IPA Licensing Fee	11,300.00	11,086.00	(214.00)	44,469.50	44,344.00	(125.50)
Fines & Penalties	1,430.00	1,025.00	(405.00)	1,430.00	4,100.00	2,670.00
Depreciation Expense	60,761.92	59,633.00	(1,128.92)	243,055.72	238,532.00	(4,523.72)
Transfers to General Corporate Fund		6,021.00	6,021.00		24,084.00	24,084.00
Interest-Tax Anticipation Notes Payable		333.00	333.00		1,332.00	1,332.00
Interest on Interfund Loan		1,000.00	1,000.00		4,000.00	4,000.00
Interest- Bonds Payable	11,425.21	11,425.00	(0.21)	45,700.84	45,700.00	(0.84)
<b>Total Administration</b>	<b>215,253.98</b>	<b>215,407.00</b>	<b>153.02</b>	<b>848,619.21</b>	<b>861,628.00</b>	<b>13,008.79</b>
<b>Environmental Services</b>						
Reg. Full-Time Employees	31,531.32	27,423.00	(4,108.32)	119,728.48	109,692.00	(10,036.48)
Overtime		734.00	734.00	3,257.38	2,936.00	(321.38)
TOPS - Balances	2,328.99		(2,328.99)	4,720.96		(4,720.96)
TOPS- FICA	178.16		(178.16)	361.15		(361.15)
Social Security - Employer	2,380.17	2,097.00	(283.17)	9,127.09	8,388.00	(739.09)
IMRF - Employer Cost	3,133.11	2,835.00	(298.11)	12,030.17	11,340.00	(690.17)
Workers' Compensation Insurance	1,743.65	1,424.00	(319.65)	6,590.83	5,696.00	(894.83)
Unemployment Insurance	1,672.39	713.00	(959.39)	5,573.98	2,852.00	(2,721.98)
Employee Health/Life Insurance	6,724.50	6,192.00	(532.50)	24,719.70	24,768.00	48.30
Operational Supplies	4,140.81	5,993.00	1,852.19	18,682.45	23,972.00	5,289.55
Gas Service	8,569.86	14,103.00	5,533.14	47,890.57	56,412.00	8,521.43
Electric Service	23,095.70	17,697.00	(5,398.70)	80,461.13	70,788.00	(9,673.13)
Water Service	2,233.27	2,171.00	(62.27)	9,290.59	8,684.00	(606.59)
Pest Control Service	467.67	478.00	10.33	1,870.68	1,912.00	41.32
Waste Disposal & Recycling	5,744.80	4,078.00	(1,666.80)	23,552.55	16,312.00	(7,240.55)
Equipment Rentals	258.00	289.00	31.00	1,032.00	1,156.00	124.00
Sewer Service & Tax	2,737.83	1,137.00	(1,600.83)	7,032.18	4,548.00	(2,484.18)
<b>Total Environmental Services</b>	<b>96,940.23</b>	<b>87,364.00</b>	<b>(9,576.23)</b>	<b>375,921.89</b>	<b>349,456.00</b>	<b>(26,465.89)</b>
<b>Laundry</b>						
Reg. Full-Time Employees	8,409.82	10,731.00	2,321.18	36,215.11	42,924.00	6,708.89

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Overtime		177.00	177.00	998.38	708.00	(290.38)
TOPS Balances	1,024.63		(1,024.63)	2,633.30		(2,633.30)
TOPS - FICA	78.38		(78.38)	201.45		(201.45)
Social Security - Employer	626.88	834.00	207.12	2,740.55	3,336.00	595.45
IMRF - Employer Cost	825.16	1,098.00	272.84	3,612.70	4,392.00	779.30
Workers' Compensation Insurance	465.02	552.00	86.98	1,997.98	2,208.00	210.02
Unemployment Insurance	450.91	222.00	(228.91)	1,617.18	888.00	(729.18)
Employee Health/Life Insurance	1,661.50	1,825.00	163.50	6,497.50	7,300.00	802.50
Laundry Supplies	1,169.76	1,986.00	816.24	6,648.36	7,944.00	1,295.64
Linen & Bedding	809.37	1,240.00	430.63	5,787.42	4,960.00	(827.42)
<b>Total Laundry</b>	<b>15,521.43</b>	<b>18,665.00</b>	<b>3,143.57</b>	<b>68,949.93</b>	<b>74,660.00</b>	<b>5,710.07</b>
<b>Maintenance</b>						
Reg. Full-Time Employees	4,242.08	12,033.00	7,790.92	14,247.21	48,132.00	33,884.79
Overtime		8.00	8.00	3.61	32.00	28.39
TOPS - Balances	796.04		(796.04)	454.33		(454.33)
TOPS - FICA	60.89		(60.89)	34.75		(34.75)
Social Security - Employer	323.32	921.00	597.68	1,075.30	3,684.00	2,608.70
IMRF - Employer Cost	425.57	1,212.00	786.43	1,418.84	4,848.00	3,429.16
Workers' Compensation Insurance	234.64	609.00	374.36	786.50	2,436.00	1,649.50
Unemployment Insurance	227.74	133.00	(94.74)	671.97	532.00	(139.97)
Employee Health/Life Insurance	2.60	1,825.00	1,822.40	13.00	7,300.00	7,287.00
Gasoline & Oil		15.00	15.00	7.48	60.00	52.52
Ground Supplies		70.00	70.00	138.00	280.00	142.00
Maintenance Supplies	3,673.52	3,120.00	(553.52)	19,403.41	12,480.00	(6,923.41)
Professional Services		3,120.00	3,120.00	123.00	12,480.00	12,357.00
Automobile Maintenance	930.75	445.00	(485.75)	2,365.75	1,780.00	(585.75)
Equipment Maintenance	676.00	2,599.00	1,923.00	3,205.68	10,396.00	7,190.32
Equipment Rentals		69.00	69.00	(240.55)	276.00	516.55
Nursing Home Building Repair/Maintenance	9,295.15	5,702.00	(3,593.15)	37,937.40	22,808.00	(15,129.40)
Conferences & Training	486.00	162.00	(324.00)	486.00	648.00	162.00
Parking Lot/Sidewalk Maintenance	1,133.60	2,596.00	1,462.40	5,443.60	10,384.00	4,940.40
Nursing Home Building Construction/Improvements	(2,496.00)		2,496.00	4,625.46		(4,625.46)
<b>Total Maintenance</b>	<b>20,011.90</b>	<b>34,639.00</b>	<b>14,627.10</b>	<b>92,200.74</b>	<b>138,556.00</b>	<b>46,355.26</b>
<b>Nursing Services</b>						
Reg. Full-Time Employees	110,704.45	130,159.00	19,454.55	436,483.40	520,636.00	84,152.60
Reg. Part-Time Employees	2,625.42	4,555.00	1,929.58	12,513.00	18,220.00	5,707.00
Temp. Salaries & Wages	19,317.01	31,230.00	11,912.99	111,779.01	124,920.00	13,140.99
Overtime	28,825.30	34,983.00	6,157.70	152,639.88	139,932.00	(12,707.88)
TOPS - Balances	7,981.19		(7,981.19)	18,676.87		(18,676.87)
No Benefit Full-Time Employees	84,009.94	73,277.00	(10,732.94)	314,966.72	293,108.00	(21,858.72)
No Benefit Part-Time Employees	30,485.09	29,883.00	(602.09)	109,149.89	119,532.00	10,382.11
TOPS - FICA	610.56		(610.56)	1,428.78		(1,428.78)
Social Security - Employer	20,790.37	23,262.00	2,471.63	85,466.32	93,048.00	7,581.68
IMRF - Employer Cost	25,308.67	30,621.00	5,312.33	100,543.48	122,484.00	21,940.52
Workers' Compensation Insurance	13,666.90	13,616.00	(50.90)	54,731.75	54,464.00	(267.75)
Unemployment Insurance	11,991.03	4,949.00	(7,042.03)	47,609.76	19,796.00	(27,813.76)
Employee Health/Life Insurance	16,947.10	12,664.00	(4,283.10)	60,780.56	50,656.00	(10,124.56)
Books, Periodicals & Manuals		29.00	29.00		116.00	116.00
Stocked Drugs	2,778.04	2,974.00	195.96	12,996.60	11,896.00	(1,100.60)
Pharmacy Charges-Public Aid	1,275.28	809.00	(466.28)	4,063.28	3,236.00	(827.28)
Oxygen	4,223.45	2,086.00	(2,137.45)	15,504.30	8,344.00	(7,160.30)
Incontinence Supplies	8,209.38	8,503.00	293.62	41,515.43	34,012.00	(7,503.43)
Pharmacy Charges - Insurance	8,344.34	3,962.00	(4,382.34)	44,223.47	15,848.00	(28,375.47)
Operational Supplies	21,618.32	24,006.00	2,387.68	64,496.89	96,024.00	31,527.11

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Pharmacy Charges-Medicare	15,276.25	15,505.00	228.75	59,697.00	62,020.00	2,323.00
Medical/Dental/Mental Health	6,400.00	1,057.00	(5,343.00)	6,400.00	4,228.00	(2,172.00)
Professional Services	18,117.03	11,666.00	(6,451.03)	53,134.88	46,664.00	(6,470.88)
Laboratory Fees	1,917.95	2,116.00	198.05	8,015.96	8,464.00	448.04
Equipment Rentals	5,706.76	3,677.00	(2,029.76)	21,126.37	14,708.00	(6,418.37)
Dues & Licenses	150.00	19.00	(131.00)	270.00	76.00	(194.00)
Conferences & Training	958.57	362.00	(596.57)	1,057.57	1,448.00	390.43
Contract Nursing Services	74,099.08	73,854.00	(245.08)	241,049.52	295,416.00	54,366.48
Medicare Medical Services	1,904.28		(1,904.28)	23,578.24		(23,578.24)
Medical/ Health Equipment				2,671.30		(2,671.30)
<b>Total Nursing Services</b>	<b>544,241.76</b>	<b>539,824.00</b>	<b>(4,417.76)</b>	<b>2,106,570.23</b>	<b>2,159,296.00</b>	<b>52,725.77</b>
<b>Activities</b>						
Reg. Full-Time Employees	14,344.86	12,677.00	(1,667.86)	56,384.81	50,708.00	(5,676.81)
Overtime		33.00	33.00		132.00	132.00
TOPS - Balances	414.13		(414.13)	2,402.27		(2,402.27)
TOPS - FICA	31.68		(31.68)	183.77		(183.77)
Social Security - Employer	1,075.01	972.00	(103.01)	4,188.02	3,888.00	(300.02)
IMRF - Employer Cost	1,415.09	1,279.00	(136.09)	5,518.68	5,116.00	(402.68)
Workers' Compensation Insurance	793.21	643.00	(150.21)	3,113.87	2,572.00	(541.87)
Unemployment Insurance	759.04	267.00	(492.04)	2,584.25	1,068.00	(1,516.25)
Employee Health/Life Insurance	2,807.19	3,650.00	842.81	10,982.17	14,600.00	3,617.83
Operational Supplies	348.65	271.00	(77.65)	964.33	1,084.00	119.67
Professional Services	124.70	122.00	(2.70)	498.80	488.00	(10.80)
Conferences & Training	486.00	72.00	(414.00)	486.00	288.00	(198.00)
<b>Total Activities</b>	<b>22,599.56</b>	<b>19,986.00</b>	<b>(2,613.56)</b>	<b>87,306.97</b>	<b>79,944.00</b>	<b>(7,362.97)</b>
<b>Social Services</b>						
Reg. Full-Time Employees	11,337.21	17,649.00	6,311.79	45,541.39	70,596.00	25,054.61
Temp. Salaries & Wages	536.28		(536.28)	1,720.18		(1,720.18)
Overtime	366.61	166.00	(200.61)	2,222.62	664.00	(1,558.62)
TOPS - Balances	898.61		(898.61)	2,215.26		(2,215.26)
TOPS - FICA	68.75		(68.75)	169.47		(169.47)
Social Security - Employer	908.02	1,362.00	453.98	3,627.14	5,448.00	1,820.86
IMRF - Employer Cost	1,141.23	1,854.00	712.77	4,613.55	7,416.00	2,802.45
Workers' Compensation Insurance	661.78	901.00	239.22	2,613.50	3,604.00	990.50
Unemployment Insurance	633.55	178.00	(455.55)	2,120.66	712.00	(1,408.66)
Employee Health/Life Insurance	2,200.90	2,433.00	232.10	7,021.30	9,732.00	2,710.70
Professional Services	124.70	119.00	(5.70)	1,150.00	476.00	(674.00)
Conferences & Training	486.00	79.00	(407.00)	486.00	316.00	(170.00)
<b>Total Social Services</b>	<b>19,363.64</b>	<b>24,741.00</b>	<b>5,377.36</b>	<b>73,501.07</b>	<b>98,964.00</b>	<b>25,462.93</b>
<b>Physical Therapy</b>						
Reg. Full-Time Employees	4,299.98	4,517.00	217.02	17,404.24	18,068.00	663.76
Overtime	22.47	16.00	(6.47)	22.47	64.00	41.53
TOPS - Balances	583.01		(583.01)	1,238.93		(1,238.93)
TOPS - FICA	44.60		(44.60)	94.77		(94.77)
Social Security - Employer	320.03	346.00	25.97	1,308.07	1,384.00	75.93
IMRF - Employer Cost	421.24	472.00	50.76	1,666.40	1,888.00	221.60
Workers' Compensation Ins.	237.77	229.00	(8.77)	961.76	916.00	(45.76)
Unemployment Insurance	227.02	89.00	(138.02)	738.86	356.00	(382.86)
Employee Health/Life Insurance	1,122.20	1,216.00	93.80	4,389.80	4,864.00	474.20
Professional Services	31,788.65	35,209.00	3,420.35	121,561.21	140,836.00	19,274.79
<b>Total Physical Therapy</b>	<b>39,066.97</b>	<b>42,094.00</b>	<b>3,027.03</b>	<b>149,386.51</b>	<b>168,376.00</b>	<b>18,989.49</b>
<b>Occupational Therapy</b>						

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Reg. Full-Time Employees</b>	2,143.68	2,311.00	167.32	8,590.27	9,244.00	653.73
TOPS - Balances	193.66		(193.66)	322.29		(322.29)
TOPS - FICA	14.81		(14.81)	24.65		(24.65)
Social Security - Employer	162.62	176.00	13.38	634.92	704.00	69.08
IMRF - Employer Cost	214.09	232.00	17.91	837.08	928.00	90.92
Workers' Compensation Ins.	118.55	117.00	(1.55)	473.28	468.00	(5.28)
Unemployment Insurance	114.31	44.00	(70.31)	369.61	176.00	(193.61)
Employee Health/Life Insurance	561.10	608.00	46.90	2,194.90	2,432.00	237.10
Professional Services	32,541.37	40,095.00	7,553.63	125,110.90	160,380.00	35,269.10
<b>Total Occupational Therapy</b>	<b>36,064.19</b>	<b>43,583.00</b>	<b>7,518.81</b>	<b>138,557.90</b>	<b>174,332.00</b>	<b>35,774.10</b>
<b>Speech Therapy</b>						
Professional Services	11,501.25	13,229.00	1,727.75	45,042.96	52,916.00	7,873.04
<b>Total Speech Therapy</b>	<b>11,501.25</b>	<b>13,229.00</b>	<b>1,727.75</b>	<b>45,042.96</b>	<b>52,916.00</b>	<b>7,873.04</b>
<b>Food Services</b>						
Reg. Full-Time Employees	39,904.40	40,685.00	780.60	155,825.39	162,740.00	6,914.61
Reg. Part-Time Employees	3,078.49	622.00	(2,456.49)	9,376.31	2,488.00	(6,888.31)
Overtime	173.25	993.00	819.75	6,964.26	3,972.00	(2,992.26)
TOPS - Balances	2,521.27		(2,521.27)	3,635.17		(3,635.17)
TOPS - FICA	192.87		(192.87)	278.09		(278.09)
Social Security - Employer	3,226.73	3,236.00	9.27	12,691.27	12,944.00	252.73
IMRF - Employer Cost	4,247.45	4,259.00	11.55	16,738.63	17,036.00	297.37
Workers' Compensation Insurance	2,380.76	2,140.00	(240.76)	9,109.43	8,560.00	(549.43)
Unemployment Insurance	2,297.22	1,025.00	(1,272.22)	7,809.36	4,100.00	(3,709.36)
Employee Health/Life Insurance	7,275.10	10,950.00	3,674.90	28,443.90	43,800.00	15,356.10
Food	39,648.95	33,994.00	(5,654.95)	148,450.33	135,976.00	(12,474.33)
Nutritional Supplements	4,238.00	2,996.00	(1,242.00)	13,244.67	11,984.00	(1,260.67)
Operational Supplies	5,404.26	3,823.00	(1,581.26)	15,659.85	15,292.00	(367.85)
Professional Services	2,608.98	2,951.00	342.02	10,158.58	11,804.00	1,645.42
Equipment Rentals	404.95	372.00	(32.95)	1,531.15	1,488.00	(43.15)
Dues & Licenses	80.00	13.00	(67.00)	80.00	52.00	(28.00)
Conferences & Training	486.00		(486.00)	486.00		(486.00)
<b>Total Food Services</b>	<b>118,168.68</b>	<b>108,059.00</b>	<b>(10,109.68)</b>	<b>440,482.39</b>	<b>432,236.00</b>	<b>(8,246.39)</b>
<b>Barber &amp; Beauty</b>						
Reg. Full-Time Employees	4,326.08	4,748.00	421.92	17,772.36	18,992.00	1,219.64
TOPS - Balances	516.02		(516.02)	1,013.32		(1,013.32)
TOPS - FICA	39.48		(39.48)	77.52		(77.52)
Social Security - Employer	240.71	363.00	122.29	956.53	1,452.00	495.47
IMRF - Employer Cost	316.84	478.00	161.16	1,321.51	1,912.00	590.49
Workers' Compensation Insurance	239.24	240.00	0.76	975.48	960.00	(15.48)
Unemployment Insurance	226.88	89.00	(137.88)	747.89	356.00	(391.89)
Employee Health/Life Insurance	1,122.20	1,216.00	93.80	4,389.80	4,864.00	474.20
Operational Supplies	208.57	89.00	(119.57)	541.68	356.00	(185.68)
<b>Total Barber &amp; Beauty</b>	<b>7,236.02</b>	<b>7,223.00</b>	<b>(13.02)</b>	<b>27,796.09</b>	<b>28,892.00</b>	<b>1,095.91</b>
<b>Adult Day Care</b>						
Reg. Full-Time Employees	13,374.09	15,661.00	2,286.91	50,155.86	62,644.00	12,488.14
Temp. Salaries & Wages	86.35	294.00	207.65	189.99	1,176.00	986.01
Overtime	19.96	8.00	(11.96)	54.28	32.00	(22.28)
TOPS - Balances	(571.39)		571.39	(290.39)		290.39
TOPS - FICA	(43.71)		43.71	(22.21)		22.21
Social Security - Employer	1,008.62	1,221.00	212.38	3,698.16	4,884.00	1,185.84
IMRF - Employer Cost	1,318.99	1,577.00	258.01	4,854.89	6,308.00	1,453.11
Workers' Compensation Insurance	744.88	807.00	62.12	2,775.86	3,228.00	452.14

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance	711.53	267.00	(444.53)	2,256.38	1,068.00	(1,188.38)
Employee Health/Life Insurance	2,244.40	3,650.00	1,405.60	8,779.60	14,600.00	5,820.40
Books, Periodicals & Manuals		31.00	31.00	90.35	124.00	33.65
Gasoline & Oil	1,398.06	1,137.00	(261.06)	4,329.51	4,548.00	218.49
Operational Supplies	34.90	44.00	9.10	127.43	176.00	48.57
Conferences & Training		89.00	89.00		356.00	356.00
Automobiles, Vehicles				(15.85)		15.85
<b>Total Adult Day Care</b>	<b>20,326.68</b>	<b>24,786.00</b>	<b>4,459.32</b>	<b>76,983.86</b>	<b>99,144.00</b>	<b>22,160.14</b>
<b>Alzheimers and Related Disord</b>						
Reg. Full-Time Employees	22,547.66	30,941.00	8,393.34	91,032.99	123,764.00	32,731.01
Overtime	14,047.45	7,976.00	(6,071.45)	55,231.00	31,904.00	(23,327.00)
TOPS - Balances	3,214.17		(3,214.17)	4,770.38		(4,770.38)
No Benefit Full-Time Employees	16,930.02	13,902.00	(3,028.02)	90,226.92	55,608.00	(34,618.92)
No Benefit Part-Time Employees	13,827.90	6,703.00	(7,124.90)	48,341.24	26,812.00	(21,529.24)
TOPS - FICA	245.89		(245.89)	364.94		(364.94)
Social Security - Employer	5,089.14	8,015.00	2,925.86	21,214.28	32,060.00	10,845.72
IMRF - Employer Cost	6,699.10	5,994.00	(705.10)	28,009.89	23,976.00	(4,033.89)
Workers' Compensation Insurance	3,068.85	3,011.00	(57.85)	12,675.87	12,044.00	(631.87)
Unemployment Insurance	3,367.25	1,187.00	(2,180.25)	12,330.25	4,748.00	(7,582.25)
Employee Health/Life Insurance	3,342.20	5,954.00	2,611.80	13,071.80	23,816.00	10,744.20
Operational Supplies	403.25		(403.25)	417.23		(417.23)
Dues & Licenses		18.00	18.00		72.00	72.00
Conferences & Training	486.00	315.00	(171.00)	486.00	1,260.00	774.00
ARD - Contract Nursing	8,975.31	6,145.00	(2,830.31)	24,987.07	24,580.00	(407.07)
<b>Total Alzheimers and Related Disorders</b>	<b>102,244.19</b>	<b>90,161.00</b>	<b>(12,083.19)</b>	<b>403,159.86</b>	<b>360,644.00</b>	<b>(42,515.86)</b>
<b>Total Expenses</b>	<b>1,268,540.48</b>	<b>1,269,761.00</b>	<b>1,220.52</b>	<b>4,934,479.61</b>	<b>5,079,044.00</b>	<b>144,564.39</b>
<b>Net Operating Income</b>	<b>(154,082.12)</b>	<b>(106,440.00)</b>	<b>(47,642.12)</b>	<b>(369,435.42)</b>	<b>(425,760.00)</b>	<b>56,324.58</b>
<b>NonOperating Income</b>						
<b>Local Taxes</b>						
Current-Nursing Home Operating	86,186.69	86,120.00	66.69	344,543.69	344,480.00	63.69
<b>Total Local Taxes</b>	<b>86,186.69</b>	<b>86,120.00</b>	<b>66.69</b>	<b>344,543.69</b>	<b>344,480.00</b>	<b>63.69</b>
<b>Miscellaneous NI Revenue</b>						
Investment Interest	111.09	42.00	69.09	422.52	168.00	254.52
Restricted Donations	1,542.53	334.00	1,208.53	3,054.13	1,336.00	1,718.13
<b>Total Miscellaneous NI Revenue</b>	<b>1,653.62</b>	<b>376.00</b>	<b>1,277.62</b>	<b>3,476.65</b>	<b>1,504.00</b>	<b>1,972.65</b>
<b>Total NonOperating Income</b>	<b>87,840.31</b>	<b>86,496.00</b>	<b>1,344.31</b>	<b>348,020.34</b>	<b>345,984.00</b>	<b>2,036.34</b>
<b>NonOperatingExpense</b>						
<b>Total</b>						
<b>Net NonOperating Income</b>	<b>87,840.31</b>	<b>86,496.00</b>	<b>1,344.31</b>	<b>348,020.34</b>	<b>345,984.00</b>	<b>2,036.34</b>
<b>Net Income (Loss)</b>	<b>(66,241.81)</b>	<b>(19,944.00)</b>	<b>(46,297.81)</b>	<b>(21,415.08)</b>	<b>(79,776.00)</b>	<b>58,360.92</b>