

COUNTY BOARD ADDENDUM

County of Champaign, Urbana, Illinois

Thursday, July 18, 2013 – 7:00 p.m.

Lyle Shields Meeting Room, Brookens Administrative Services
1776 East Washington Street, Urbana, IL 61802

XI. Areas of Responsibility:

B. Finance

12. Monthly Nursing Home Report

XIII. Other Business

***Closed session pursuant to 5 ILCS 120/2 (c) 1 to consider the employment, compensation, discipline, performance, or dismissal of an employee.**

*Roll Call

**Roll call and 15 votes

***Roll call and 17 votes

****Roll call and 12 votes

Except as otherwise stated, approval requires the vote of a majority of those County Board members present.

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: July 10, 2013

Re: June 2013 Statistical and May 2013 Financial Management Report

Census dropped slightly from 181.7 in April to 178.9 in May. June shows some promise with an average of 183.7. Optimism was further fueled by a record number of admissions in June – 38. However, that optimism was tempered by 31 discharges and deaths in June.

May's financial numbers were significantly down compared to April. The month closed with a net loss of \$187k and a cash loss from operations totaling \$126k. While it may seem that the bottom is falling out, the review of the financial statements reveals specific contributing items that increased May expenses over and above the expected loss due to low census. The strongest medicine to cure the financial headaches is census. Admission totals in June shows a very strong referral pattern to CCNH – a record breaker. At the same time, discharges also remain high. A moderation in the number of discharges is needed to get the census back up.

Statistics

May's statistics show an averaged ADC of 178.9. But Medicare increased from 12.9 in April to 14.5 in May. The Medicaid ADC was 108 and private pay was 56.4. There were 339 Medicaid pending conversion days in May representing two Medicaid applications. The first case was retroactive to August 2012 and the second case went back to October 2012. While the overall census is down, Medicare census to date is 17.8, which continues to exceed the 2012 average of 15.1.

In the month of June, the averaged daily census was 183.7. Medicare was 61.5. Medicaid was 96.0. Private pay averaged 71.2. There were 105 Medicaid conversion days in June.

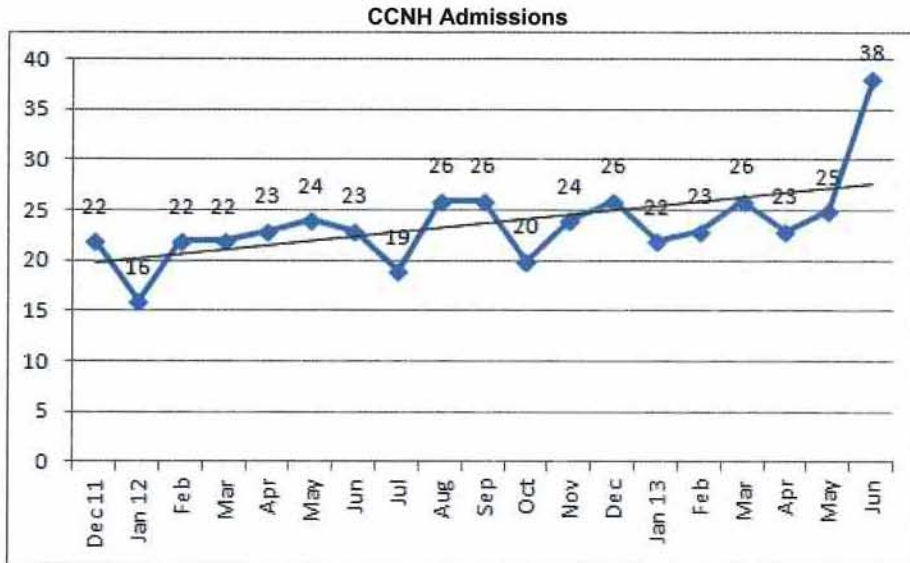
The table below summarizes admissions and discharges. May's admissions totaled 25, including 14 Medicare.

**Admissions and Discharges
December 2012 to June 2013**

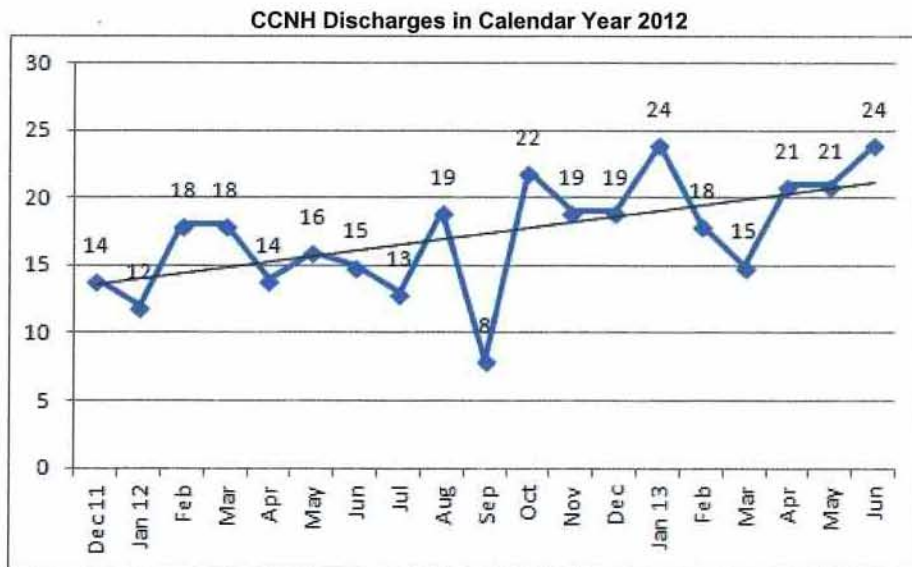
	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
Dec 12	23	3	26	19	15	34
Jan	11	11	22	24	11	35
Feb	16	7	23	18	13	31
Mar	12	14	26	25	8	21
Apr	15	8	23	21	8	29
May	14	11	25	21	8	29
June	22	16	38	24	7	31

The 38 admissions in June was a monthly record. However, discharges remain high at 24 and a total of 31 outgoing residents.

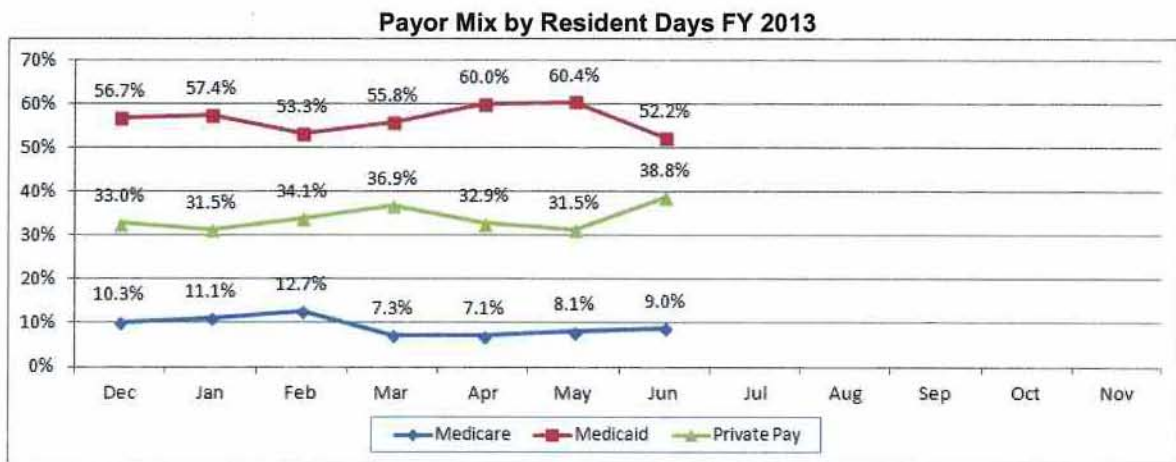
In FY2012, monthly admissions averaged 22.2 per month. Through May FY2013, the average is 26.1 per month. The chart below shows monthly admissions between December 2011 and May 2013. Over this time period, there is a slight positive trend in monthly admissions with the spike in June 2013.



Discharges, however, have been occurring at a high pace compared to FY2012. In FY2012, the average monthly discharges was 15.7, ranging between 8 and 22. The current monthly average is 20.3 through June with a range between 15 and 24. The majority of the discharges are to home.



The Medicare payor mix in May was 8.1 percent Medicare, 60.4 percent Medicaid and 31.5 percent private pay. In June, the dramatic change in Medicaid and private pay is due to a lower number of Medicaid conversion days. Conversion days totaled 105 in June, down from 339 in May and 218 in April.



Net Income/(Loss)/Cash from Operations

May closed with a net loss of \$187k. Adding back depreciation, the month showed an operating cash deficit of \$126k. On a year-to date basis, cash is down by \$17.5k after adjusting for the \$333k loan write-off in April. With the lower census, an expected cash loss of \$60k to \$70k is expected. May has exceeded that estimate by \$50k to \$60k. While the loss is significant, the analysis below finds some expected non-monthly expenses that were booked in May. These items accounted for a large percentage of the increase in expenses. These include a union attendance bonus payout, the Memorial Day holiday and a workers' compensation payroll expense from a prior period that was recorded in May.

Revenues

- Revenues track with the census and was not a contributing factor to the net loss.
- There were 318 Medicaid days that were adjusted in May.

Expenses

- Increased operating expenses resulted in the higher loss. Expenses increased from \$1,271,218 in April to \$1,333,080 in May, an increase of \$61,862. Direct care staffing levels were in line with the census.
- Wages was the primary driver of higher expenses, increasing by \$60k or 11.4 percent between April and May. The semi-annual union attendance bonus accounted for \$32k of the increase in wages. The bonus also increased benefit costs by \$8k. The Memorial Day holiday and related overtime and holiday pay accounted for the rest of the increase.

Worker's compensation expense increased from \$28,714 in April to \$45,513 in May, a \$16,799 jump that was due to a catch up payment for a missed payroll in March.

- Non-labor expenses decreased \$542,970 in April to \$526,759 in May.

Cash Position

The month ending cash balance dropped from \$1.057 million in April to \$1.033 million in May, a decrease of \$24k which is lower than the \$126k cash loss from operations.

A decrease in accounts receivable muted any potential loss of cash from operations. A/R fell by \$326k from \$3.690 million in April to \$3.364 million in May. Medicaid payments continue to be made on a monthly basis. Accounts payable increased by \$42k with an increase from \$1.487 million in April to \$1.529 million in May.

Champaign County Nursing Home
Actual vs Budget Statement of Operations

05/31/13

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	189.00	525.00	(336.00)	2,456.00	3,150.00	(694.00)
Late Charge, NSF Check Charge	924.86	1,334.00	(409.14)	12,355.31	8,004.00	4,351.31
Other Miscellaneous Revenue	38.80	717.00	(678.20)	688.62	4,302.00	(3,613.38)
Total Miscellaneous Revenue	1,152.66	2,576.00	(1,423.34)	15,499.93	15,456.00	43.93
Medicare A Revenue						
Medicare A	141,611.49	201,154.00	(59,542.51)	1,063,475.31	1,206,924.00	(143,448.69)
ARD - Medicare A	10,740.56	14,568.00	(3,827.44)	96,818.26	87,408.00	9,410.26
NH Pt_Care - Medicare Advantage/ Hmo	42,751.90	42,629.00	122.90	289,696.90	255,774.00	33,922.90
ARD_Pt Care - Medicare Advantage/ HMO	4,840.00	884.00	3,956.00	4,840.00	5,304.00	(464.00)
Total Medicare A Revenue	199,943.95	259,235.00	(59,291.05)	1,454,830.47	1,555,410.00	(100,579.53)
Medicare B Revenue						
Medicare B	30,598.40	39,052.00	(8,453.60)	184,694.39	234,312.00	(49,617.61)
Total Medicare B Revenue	30,598.40	39,052.00	(8,453.60)	184,694.39	234,312.00	(49,617.61)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	277,907.73	341,342.00	(63,434.27)	1,793,192.77	2,048,052.00	(254,859.23)
ARD - Medicaid Title XIX (IDHFS)	144,680.38	155,113.00	(10,432.62)	722,107.80	930,678.00	(208,570.20)
Patient Care-Hospice	37,766.67	8,071.00	29,695.67	195,447.36	48,426.00	147,021.36
ARD Patient Care - Hospice	19,657.41	5,842.00	13,815.41	134,967.36	35,052.00	99,915.36
Total Medicaid Revenue	480,012.19	510,368.00	(30,355.81)	2,845,715.29	3,062,208.00	(216,492.71)
Private Pay Revenue						
VA-Veterans Nursing Home Care	14,952.99	11,507.00	3,445.99	89,501.23	69,042.00	20,459.23
ARD - VA - Veterans Care	3,033.94	2,923.00	110.94	3,033.94	17,538.00	(14,504.06)
Nursing Home Patient Care - Private Pay	257,207.16	273,516.00	(16,308.84)	1,502,283.29	1,641,096.00	(138,812.71)
Nursing Home Beauty Shop Revenue	3,170.00	3,731.00	(561.00)	20,017.80	22,386.00	(2,368.20)
Medical Supplies Revenue	4,200.21	5,594.00	(1,393.79)	33,601.48	33,564.00	37.48
Patient Transportation Charges	2,599.24	1,626.00	973.24	10,395.45	9,756.00	639.45
ARD Patient Care- Private Pay	42,844.80	84,475.00	(41,630.20)	516,438.20	506,850.00	9,588.20
Total Private Pay Revenue	328,008.34	383,372.00	(55,363.66)	2,175,271.39	2,300,232.00	(124,960.61)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	4,494.00	2,500.00	1,994.00	24,232.95	15,000.00	9,232.95
IL Department Of Aging-Day Care Grant (Title XX)	12,523.18	12,917.00	(393.82)	66,675.55	77,502.00	(10,826.45)
Adult Day Care Charges-Private Pay	2,224.00	4,667.00	(2,443.00)	9,628.97	28,002.00	(18,373.03)
Total Adult Day Care Revenue	19,241.18	20,084.00	(842.82)	100,537.47	120,504.00	(19,966.53)
Total Income	1,058,956.72	1,214,687.00	(155,730.28)	6,776,548.94	7,288,122.00	(511,573.06)

Operating Expenses

Administration

Reg. Full-Time Employees	28,686.45	29,665.00	978.55	155,192.45	177,990.00	22,797.55
Temp. Salaries & Wages	1,592.39	903.00	(689.39)	9,709.67	5,418.00	(4,291.67)
Per Diem	238.76	209.00	(29.76)	1,258.50	1,254.00	(4.50)
Overtime	134.84	103.00	(31.84)	1,426.18	618.00	(808.18)
TOPS - Balances	(986.57)	1,185.00	2,171.57	1,292.21	7,110.00	5,817.79
TOPS - FICA	(75.47)	90.00	165.47	98.86	540.00	441.14
Social Security - Employer	2,233.67	2,210.00	(23.67)	11,838.59	13,260.00	1,421.41
IMRF - Employer Cost	2,813.60	2,866.00	52.40	14,810.64	17,196.00	2,385.36
Workers' Compensation Insurance	2,557.59	1,707.00	(850.59)	9,903.06	10,242.00	338.94
Unemployment Insurance	696.88	500.00	(196.88)	5,729.10	3,000.00	(2,729.10)

Tuesday, June 25, 2013

1:49 PM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

05/31/13

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,429.80	4,840.00	410.20	25,064.33	29,040.00	3,975.67
IMRF - Early Retirement Obligation	3,465.44	3,510.00	44.56	20,792.64	21,060.00	267.36
Employee Development/Recognition	20.98	154.00	133.02	159.85	924.00	764.15
Employee Physicals/Lab		1,922.00	1,922.00	12,375.20	11,532.00	(843.20)
Stationary & Printing		322.00	322.00	498.95	1,932.00	1,433.05
Books, Periodicals & Manuals	96.90	11.00	(85.90)	262.90	66.00	(196.90)
Copier Supplies	913.80	749.00	(164.80)	4,060.33	4,494.00	433.67
Postage, UPS, Federal Express	362.69	619.00	256.31	3,316.43	3,714.00	397.57
Operational Supplies	628.83	2,133.00	1,504.17	5,436.89	12,798.00	7,361.11
Audit & Accounting Fees	15,773.50	3,661.00	(12,112.50)	41,351.00	21,966.00	(19,385.00)
Attorney Fees	(714.70)	7,249.00	7,963.70	9,932.37	43,494.00	33,561.63
Engineering Fees				4,836.10		(4,836.10)
Professional Services	34,798.96	50,250.00	15,451.04	216,899.17	301,500.00	84,600.83
Job Required Travel Expense	106.06	165.00	58.94	1,655.37	990.00	(665.37)
Insurance	23,166.67	20,620.00	(2,546.67)	136,958.39	123,720.00	(13,238.39)
Property Loss & Liability Claims		481.00	481.00		2,886.00	2,886.00
Computer Services	3,250.52	4,203.00	952.48	25,994.81	25,218.00	(776.81)
Telephone Services	1,451.24	1,475.00	23.76	8,816.63	8,850.00	33.37
Automobile Maintenance		48.00	48.00		288.00	288.00
Legal Notices, Advertising	3,327.26	3,924.00	596.74	16,945.67	23,544.00	6,598.33
Photocopy Services	749.68	870.00	120.32	6,597.80	5,220.00	(1,377.80)
Public Relations	15.68	3.00	(12.68)	423.96	18.00	(405.96)
Dues & Licenses	1,625.08	1,115.00	(510.08)	10,408.55	6,690.00	(3,718.55)
Conferences & Training	3,532.31	389.00	(3,143.31)	8,256.31	2,334.00	(5,922.31)
Finance Charges, Bank Fees	1,509.41	218.00	(1,291.41)	8,380.70	1,308.00	(7,072.70)
Cable/Satellite TV Expense	2,642.98	2,465.00	(177.98)	13,816.34	14,790.00	973.66
IPA Licensing Fee	42,723.50	53,444.00	10,720.50	256,700.00	320,664.00	63,964.00
Fines & Penalties		1,225.00	1,225.00		7,350.00	7,350.00
Depreciation Expense	61,096.60	61,763.00	666.40	366,409.96	370,578.00	4,168.04
Interest-Tax Anticipation Notes Payable	1,628.06	583.00	(1,045.06)	1,628.06	3,498.00	1,869.94
Interest- Bonds Payable	10,840.83	11,133.00	292.17	65,044.98	66,798.00	1,753.02
Total Administration	255,334.22	278,982.00	23,647.78	1,484,282.95	1,673,892.00	189,609.05
Environmental Services						
Reg. Full-Time Employees	38,204.98	30,627.00	(7,577.98)	179,707.36	183,762.00	4,054.64
Overtime	1,090.60	751.00	(339.60)	6,619.85	4,506.00	(2,113.85)
TOPS - Balances	(6,233.03)	1,274.00	7,507.03	(4,372.97)	7,644.00	12,016.97
TOPS- FICA	(476.83)	97.00	573.83	2,016.57	582.00	(1,434.57)
Social Security - Employer	2,979.94	2,328.00	(651.94)	14,049.12	13,968.00	(81.12)
IMRF - Employer Cost	3,993.27	3,138.00	(855.27)	18,837.61	18,828.00	(9.61)
Workers' Compensation Insurance	3,104.57	1,735.00	(1,369.57)	10,732.63	10,410.00	(322.63)
Unemployment Insurance	1,496.83	833.00	(663.83)	8,250.15	4,998.00	(3,252.15)
Employee Health/Life Insurance	6,826.18	7,236.00	409.82	39,299.53	43,416.00	4,116.47
Books, Periodicals & Manuals				98.45		(98.45)
Operational Supplies	4,825.45	4,744.00	(81.45)	32,751.51	28,464.00	(4,287.51)
Gas Service	9,662.14	12,106.00	2,443.86	63,956.06	72,636.00	8,679.94
Electric Service	21,325.89	21,891.00	565.11	115,990.96	131,346.00	15,355.04
Water Service	2,547.08	2,307.00	(240.08)	15,453.31	13,842.00	(1,611.31)
Pest Control Service	482.00	554.00	72.00	2,892.00	3,324.00	432.00
Waste Disposal & Recycling	2,312.29	4,125.00	1,812.71	16,905.94	24,750.00	7,844.06
Equipment Rentals	258.00	260.00	2.00	1,548.00	1,560.00	12.00
Sewer Service & Tax	1,343.39	1,634.00	290.61	8,046.42	9,804.00	1,757.58
Total Environmental Services	93,742.75	95,640.00	1,897.25	532,782.50	573,840.00	41,057.50
Laundry						
Reg. Full-Time Employees	11,451.43	9,083.00	(2,368.43)	52,754.22	54,498.00	1,743.78

Champaign County Nursing Home
Actual vs Budget Statement of Operations

05/31/13

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Overtime	392.67	229.00	(163.67)	1,566.27	1,374.00	(192.27)
TOPS Balances	375.14	507.00	131.86	2,765.14	3,042.00	276.86
TOPS - FICA	28.70	38.00	9.30	211.54	228.00	16.46
Social Security - Employer	893.38	688.00	(205.38)	4,073.01	4,128.00	54.99
IMRF - Employer Cost	1,195.62	928.00	(267.62)	5,459.43	5,568.00	108.57
Workers' Compensation Insurance	932.61	515.00	(417.61)	3,147.34	3,090.00	(57.34)
Unemployment Insurance	530.80	233.00	(297.80)	2,504.28	1,398.00	(1,106.28)
Employee Health/Life Insurance	1,690.00	1,782.00	92.00	10,444.47	10,692.00	247.53
Laundry Supplies	875.75	1,601.00	725.25	9,227.23	9,606.00	378.77
Linen & Bedding	1,067.80	1,374.00	306.20	7,053.52	8,244.00	1,190.48
Total Laundry	19,433.90	16,978.00	(2,455.90)	99,206.45	101,868.00	2,661.55
Maintenance						
Reg. Full-Time Employees	5,270.63	4,105.00	(1,165.63)	24,229.16	24,630.00	400.84
Overtime		26.00	26.00	120.25	156.00	35.75
TOPS - Balances	192.76	223.00	30.24	813.96	1,338.00	524.04
TOPS - FICA	14.74	17.00	2.26	62.26	102.00	39.74
Social Security - Employer	402.33	312.00	(90.33)	1,855.47	1,872.00	16.53
IMRF - Employer Cost	538.79	421.00	(117.79)	2,487.05	2,526.00	38.95
Workers' Compensation Insurance	437.64	228.00	(209.64)	1,446.06	1,368.00	(78.06)
Unemployment Insurance	257.41	145.00	(112.41)	1,142.35	870.00	(272.35)
Employee Health/Life Insurance	573.20	4.00	(569.20)	3,535.19	24.00	(3,511.19)
Gasoline & Oil		12.00	12.00	2,614.34	72.00	(2,542.34)
Ground Supplies		23.00	23.00		138.00	138.00
Maintenance Supplies	5,047.40	4,682.00	(365.40)	19,928.52	28,092.00	8,163.48
Professional Services		20.00	20.00		120.00	120.00
Automobile Maintenance	384.70	573.00	188.30	1,738.42	3,438.00	1,699.58
Equipment Maintenance	4,734.66	1,758.00	(2,976.66)	17,913.97	10,548.00	(7,365.97)
Equipment Rentals	13.20		(13.20)	608.40		(608.40)
Nursing Home Building Repair/Maintenance	2,993.70	7,500.00	4,506.30	45,377.72	45,000.00	(377.72)
Conferences & Training		243.00	243.00		1,458.00	1,458.00
Landscaping Services		4.00	4.00		24.00	24.00
Parking Lot/Sidewalk Maintenance		961.00	961.00	8,108.00	5,766.00	(2,342.00)
Nursing Home Building Construction/Improvements		778.00	778.00		4,668.00	4,668.00
Total Maintenance	20,861.16	22,035.00	1,173.84	131,981.12	132,210.00	228.88
Nursing Services						
Reg. Full-Time Employees	143,964.21	111,176.00	(32,788.21)	762,374.63	667,056.00	(95,318.63)
Reg. Part-Time Employees		2,911.00	2,911.00		17,466.00	17,466.00
Temp. Salaries & Wages	12,411.74	27,780.00	15,368.26	68,016.56	166,680.00	98,663.44
Overtime	38,424.04	40,254.00	1,829.96	220,612.37	241,524.00	20,911.63
TOPS - Balances	962.40	3,706.00	2,743.60	10,576.25	22,236.00	11,659.75
No Benefit Full-Time Employees	97,417.53	86,145.00	(11,272.53)	514,448.14	516,870.00	2,421.86
No Benefit Part-Time Employees	37,886.25	30,710.00	(7,176.25)	217,754.36	184,260.00	(33,494.36)
TOPS - FICA	73.63	283.00	209.37	809.09	1,698.00	888.91
Social Security - Employer	24,955.32	22,525.00	(2,430.32)	133,789.50	135,150.00	1,360.50
IMRF - Employer Cost	31,950.02	27,043.00	(4,907.02)	171,501.24	162,258.00	(9,243.24)
Workers' Compensation Insurance	24,852.47	16,533.00	(8,319.47)	93,341.49	99,198.00	5,856.51
Unemployment Insurance	8,105.27	5,833.00	(2,272.27)	67,325.88	34,998.00	(32,327.88)
Employee Health/Life Insurance	19,371.10	17,316.00	(2,055.10)	119,103.69	103,896.00	(15,207.69)
Books, Periodicals & Manuals		64.00	64.00	501.19	384.00	(117.19)
Stocked Drugs	1,523.62	3,333.00	1,809.38	10,844.49	19,998.00	9,153.51
Pharmacy Charges-Public Aid	809.45	992.00	182.55	6,459.12	5,952.00	(507.12)
Oxygen	4,685.33	3,333.00	(1,352.33)	17,899.14	19,998.00	2,098.86
Incontinence Supplies	8,216.80	9,000.00	783.20	50,070.87	54,000.00	3,929.13
Pharmacy Charges - Insurance	4,335.83	6,666.00	2,330.17	19,309.94	39,996.00	20,686.06

Champaign County Nursing Home
Actual vs Budget Statement of Operations

05/31/13

4

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Equipment < \$2,500	485.07		(485.07)	9,822.28		(9,822.28)
Operational Supplies	15,284.09	15,240.00	(44.09)	99,081.91	91,440.00	(7,641.91)
Pharmacy Charges-Medicare	12,337.22	13,449.00	1,111.78	95,080.96	80,694.00	(14,386.96)
Medical/Dental/Mental Health	3,400.00	1,616.00	(1,784.00)	20,400.00	9,696.00	(10,704.00)
Professional Services	40,764.76	5,000.00	(35,764.76)	207,981.65	30,000.00	(177,981.65)
Job Require Travel		81.00	81.00	181.44	486.00	304.56
Laboratory Fees	2,518.74	2,013.00	(505.74)	13,950.97	12,078.00	(1,872.97)
Equipment Rentals	3,187.66	4,084.00	896.34	33,414.97	24,504.00	(8,910.97)
Dues & Licenses		45.00	45.00		270.00	270.00
Conferences & Training		526.00	526.00		3,156.00	3,156.00
Contract Nursing Services	11,301.56	50,000.00	38,698.44	194,650.26	300,000.00	105,349.74
Medicare Medical Services	4,231.24	6,250.00	2,018.76	22,878.50	37,500.00	14,621.50
Medical/ Health Equipment		449.00	449.00		2,694.00	2,694.00
Total Nursing Services	553,455.35	514,356.00	(39,099.35)	3,182,180.89	3,086,136.00	(96,044.89)
Activities						
Reg. Full-Time Employees	16,393.56	16,666.00	272.44	81,341.86	99,996.00	18,654.14
Overtime	24.69	38.00	13.31	501.32	228.00	(273.32)
TOPS - Balances	(178.08)	250.00	428.08	(52.32)	1,500.00	1,552.32
TOPS - FICA	(13.62)	19.00	32.62	(4.00)	114.00	118.00
Social Security - Employer	1,215.33	1,245.00	29.67	5,929.24	7,470.00	1,540.76
IMRF - Employer Cost	1,629.81	1,677.00	47.19	7,949.96	10,062.00	2,112.04
Workers' Compensation Insurance	1,392.01	923.00	(469.01)	4,856.88	5,538.00	681.12
Unemployment Insurance	669.75	308.00	(361.75)	3,720.11	1,848.00	(1,872.11)
Employee Health/Life Insurance	2,233.60	3,012.00	778.40	14,368.85	18,072.00	3,703.15
Books, Periodicals & Manuals	143.40		(143.40)	143.40		(143.40)
Operational Supplies	464.62	245.00	(219.62)	2,731.84	1,470.00	(1,261.84)
Professional Services	124.70	125.00	0.30	861.50	750.00	(111.50)
Conferences & Training		81.00	81.00		486.00	486.00
Total Activities	24,099.77	24,589.00	489.23	122,348.64	147,534.00	25,185.36
Social Services						
Reg. Full-Time Employees	11,971.47	11,489.00	(482.47)	55,228.98	68,934.00	13,705.02
Temp. Salaries & Wages		601.00	601.00		3,606.00	3,606.00
Overtime	22.98	387.00	364.02	485.98	2,322.00	1,836.02
TOPS - Balances	214.12	533.00	318.88	1,195.76	3,198.00	2,002.24
TOPS - FICA	16.38	40.00	23.62	91.47	240.00	148.53
Social Security - Employer	537.42	918.00	380.58	3,832.53	5,508.00	1,675.47
IMRF - Employer Cost	1,219.04	1,176.00	(43.04)	5,133.88	7,056.00	1,922.12
Workers' Compensation Insurance	997.92	690.00	(307.92)	3,293.60	4,140.00	846.40
Unemployment Insurance	520.65	275.00	(245.65)	2,550.31	1,650.00	(900.31)
Employee Health/Life Insurance	1,694.80	2,076.00	381.20	10,456.77	12,456.00	1,999.23
Books, Periodicals & Manuals		58.00	58.00		348.00	348.00
Operational Supplies				53.86		(53.86)
Professional Services	243.70	235.00	(8.70)	43,920.38	1,410.00	(42,510.38)
Conferences & Training		121.00	121.00		726.00	726.00
Total Social Services	17,438.48	18,599.00	1,160.52	126,243.52	111,594.00	(14,649.52)
Physical Therapy						
Reg. Full-Time Employees	5,348.48	4,377.00	(971.48)	26,420.16	26,262.00	(158.16)
Overtime	0.13	3.00	2.87	145.56	18.00	(127.56)
TOPS - Balances	590.72	324.00	(266.72)	695.35	1,944.00	1,248.65
TOPS - FICA	45.19	24.00	(21.19)	53.19	144.00	90.81
Social Security - Employer	774.08	339.00	(435.08)	2,340.04	2,034.00	(306.04)
IMRF - Employer Cost	537.35	431.00	(106.35)	3,143.76	2,586.00	(557.76)
Workers' Compensation Ins.	431.19	242.00	(189.19)	1,577.18	1,452.00	(125.18)

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	245.95	91.00	(154.95)	1,188.28	546.00	(642.28)
Employee Health/Life Insurance	1,141.20	1,204.00	62.80	7,039.18	7,224.00	184.82
Professional Services	27,943.06	34,383.00	6,439.94	179,310.21	206,298.00	26,987.79
Total Physical Therapy	37,057.35	41,418.00	4,360.65	221,912.91	248,508.00	26,595.09
Occupational Therapy						
Reg. Full-Time Employees	2,713.20	2,102.00	(611.20)	13,143.63	12,612.00	(531.63)
Overtime				136.29		(136.29)
TOPS - Balances	(4.05)	36.00	40.05	71.59	216.00	144.41
TOPS - FICA	(0.31)	2.00	2.31	5.48	12.00	6.52
Social Security - Employer	206.67	149.00	(57.67)	1,009.40	894.00	(115.40)
IMRF - Employer Cost	276.34	217.00	(59.34)	1,352.77	1,302.00	(50.77)
Workers' Compensation Ins.	217.39	116.00	(101.39)	784.11	696.00	(88.11)
Unemployment Insurance	124.52	46.00	(78.52)	603.11	276.00	(327.11)
Employee Health/Life Insurance	570.60	602.00	31.40	3,519.59	3,612.00	92.41
Professional Services	29,798.00	40,231.00	10,433.00	176,193.66	241,386.00	65,192.34
Total Occupational Therapy	33,902.36	43,501.00	9,598.64	196,819.63	261,006.00	64,186.37
Speech Therapy						
Professional Services	10,505.39	13,724.00	3,218.61	58,753.26	82,344.00	23,590.74
Total Speech Therapy	10,505.39	13,724.00	3,218.61	58,753.26	82,344.00	23,590.74
Respiratory Therapy						
Professional Services	10,078.75	10,400.00	321.25	33,385.00	52,000.00	18,615.00
Total Respiratory Therapy	10,078.75	10,400.00	321.25	33,385.00	52,000.00	18,615.00
Total This Department	20,584.14	24,124.00	3,539.86	92,138.26	134,344.00	42,205.74
Food Services						
Reg. Full-Time Employees	38,859.41	39,617.00	757.59	224,543.55	237,702.00	13,158.45
Reg. Part-Time Employees	3,442.25	2,422.00	(1,020.25)	15,725.16	14,532.00	(1,193.16)
Overtime	1,699.55	1,471.00	(228.55)	12,973.69	8,826.00	(4,147.69)
TOPS - Balances	651.67	498.00	(153.67)	(4,578.89)	2,988.00	7,566.89
TOPS - FICA	49.86	38.00	(11.86)	(350.28)	228.00	578.28
Social Security - Employer	3,353.69	3,222.00	(131.69)	19,165.70	19,332.00	166.30
IMRF - Employer Cost	4,496.26	4,344.00	(152.26)	25,694.28	26,064.00	369.72
Workers' Compensation Insurance	3,609.28	2,406.00	(1,203.28)	14,355.91	14,436.00	80.09
Unemployment Insurance	2,133.05	1,083.00	(1,050.05)	11,919.01	6,498.00	(5,421.01)
Employee Health/Life Insurance	5,143.20	7,803.00	2,659.80	38,348.73	46,818.00	8,469.27
Food	43,193.92	36,083.00	(7,110.92)	238,262.69	216,498.00	(21,764.69)
Nutritional Supplements	6,154.57	2,500.00	(3,654.57)	20,661.67	15,000.00	(5,661.67)
Equipment < \$2,500	33.64		(33.64)	33.64		(33.64)
Operational Supplies	4,376.81	3,756.00	(620.81)	27,912.25	22,536.00	(5,376.25)
Professional Services	3,707.64	2,616.00	(1,091.64)	35,145.72	15,696.00	(19,449.72)
Equipment Rentals	809.90	394.00	(415.90)	2,429.70	2,364.00	(65.70)
Dues & Licenses		13.00	13.00	80.00	78.00	(2.00)
Conferences & Training		83.00	83.00		498.00	498.00
Total Food Services	121,714.70	108,349.00	(13,365.70)	682,322.53	650,094.00	(32,228.53)
Barber & Beauty						
Reg. Full-Time Employees	5,268.72	4,446.00	(822.72)	26,523.21	26,676.00	152.79
Overtime	0.03	4.00	3.97	(14.09)	24.00	38.09
TOPS - Balances	(373.93)	155.00	528.93	(436.04)	930.00	1,366.04
TOPS - FICA	(28.60)	11.00	39.60	(33.35)	66.00	99.35
Social Security - Employer	374.87	242.00	(132.87)	1,793.10	1,452.00	(341.10)
IMRF - Employer Cost	501.62	336.00	(165.62)	2,403.26	2,016.00	(387.26)
Workers' Compensation Insurance	427.47	246.00	(181.47)	1,583.43	1,476.00	(107.43)

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	244.91	166.00	(78.91)	1,192.67	996.00	(196.67)
Employee Health/Life Insurance	1,141.20	1,204.00	62.80	7,039.18	7,224.00	184.82
Operational Supplies	133.13	118.00	(15.13)	448.21	708.00	259.79
Conferences & Training				160.00		(160.00)
Total Barber & Beauty	7,689.42	6,928.00	(761.42)	40,659.58	41,568.00	908.42
Adult Day Care						
Reg. Full-Time Employees	11,848.03	12,908.00	1,059.97	59,108.09	77,448.00	18,339.91
Temp. Salaries & Wages		32.00	32.00		192.00	192.00
Overtime	0.95	50.00	49.05	101.48	300.00	198.52
TOPS - Balances	1,018.82	340.00	(678.82)	3,501.82	2,040.00	(1,461.82)
TOPS - FICA	77.94	26.00	(51.94)	267.89	156.00	(111.89)
Social Security - Employer	895.55	958.00	62.45	4,435.62	5,748.00	1,312.38
IMRF - Employer Cost	1,198.08	1,288.00	89.92	5,944.95	7,728.00	1,783.05
Workers' Compensation Insurance	957.37	718.00	(239.37)	3,528.46	4,308.00	779.54
Unemployment Insurance	514.98	250.00	(264.98)	2,627.60	1,500.00	(1,127.60)
Employee Health/Life Insurance	2,282.40	2,598.00	315.60	14,078.37	15,588.00	1,509.63
Books, Periodicals & Manuals		30.00	30.00		180.00	180.00
Gasoline & Oil	1,200.00	1,319.00	119.00	6,988.12	7,914.00	925.88
Equipment < \$2,500				119.00		(119.00)
Operational Supplies	34.97	35.00	0.03	148.43	210.00	61.57
Field Trips/Activities	4.86		(4.86)	71.21		(71.21)
Conferences & Training		25.00	25.00		150.00	150.00
Total Adult Day Care	20,033.95	20,577.00	543.05	100,921.04	123,462.00	22,540.96
Alzheimers and Related Disord						
Reg. Full-Time Employees	17,531.95	22,433.00	4,901.05	138,866.32	134,598.00	(4,268.32)
Overtime	8,027.88	11,837.00	3,809.12	51,334.28	71,022.00	19,687.72
TOPS - Balances	2,764.13	389.00	(2,375.13)	(8,449.12)	2,334.00	10,783.12
No Benefit Full-Time Employees	26,328.21	21,746.00	(4,582.21)	140,671.36	130,476.00	(10,195.36)
No Benefit Part-Time Employees	20,341.99	12,785.00	(7,556.99)	118,876.41	76,710.00	(42,166.41)
TOPS - FICA	211.45	29.00	(182.45)	(646.36)	174.00	820.36
Social Security - Employer	5,494.79	5,145.00	(349.79)	34,064.40	30,870.00	(3,194.40)
IMRF - Employer Cost	7,360.77	6,942.00	(418.77)	45,665.44	41,652.00	(4,013.44)
Workers' Compensation Insurance	5,595.77	1,895.00	(3,700.77)	23,806.54	11,370.00	(12,436.54)
Unemployment Insurance	2,813.90	1,500.00	(1,313.90)	20,025.49	9,000.00	(11,025.49)
Employee Health/Life Insurance	3,955.20	3,783.00	(172.20)	26,115.24	22,698.00	(3,417.24)
Operational Supplies		77.00	77.00	4.48	462.00	457.52
Conferences & Training		238.00	238.00	56.89	1,428.00	1,371.11
ARD - Contract Nursing	7,306.43	5,833.00	(1,473.43)	77,202.36	34,998.00	(42,204.36)
Total Alzheimers and Related Disorders	107,732.47	94,632.00	(13,100.47)	667,593.73	567,792.00	(99,801.73)
Total Expenses	1,333,080.02	1,310,708.00	(22,372.02)	7,681,393.75	7,853,848.00	172,454.25
Net Operating Income	(274,123.30)	(96,021.00)	(178,102.30)	(904,844.81)	(565,726.00)	(339,118.81)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	86,530.67	86,531.00	(0.33)	519,184.02	519,186.00	(1.98)
Payment in Lieu of Taxes				276.39		276.39
Total Local Taxes	86,530.67	86,531.00	(0.33)	519,460.41	519,186.00	274.41
Miscellaneous NI Revenue						
Investment Interest	62.95	84.00	(21.05)	372.52	504.00	(131.48)
Restricted Donations	438.38	417.00	21.38	1,068.38	2,502.00	(1,433.62)
Interfund Transfer-From General Corporate Fund				333,141.98		333,141.98
Total Miscellaneous NI Revenue	501.33	501.00	0.33	334,582.88	3,006.00	331,576.88

Champaign County Nursing Home						
Actual vs Budget Statement of Operations						
05/31/13						7
Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Total NonOperating Income	87,032.00	87,032.00		854,043.29	522,192.00	331,851.29
Net Income (Loss)	(187,091.30)	(8,989.00)	(178,102.30)	(50,801.52)	(43,534.00)	(7,267.52)

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Champaign County Nursing Home
Historical Statement of Operations

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Description	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement							540	363	445	300	619	189	2,456
Late Charge, NSF Check Charge							1,896	1,469	2,798	3,783	1,485	925	12,355
Other Miscellaneous Revenue							20	86	185	301	58	39	689
Total Miscellaneous Revenue							2,456	1,918	3,428	4,383	2,163	1,153	15,500
Medicare A Revenue													
Medicare A							231,485	238,703	186,112	142,592	122,972	141,611	1,063,475
ARD - Medicare A							16,789	8,559	20,014	20,716	20,000	10,741	96,818
NH Pt_Care - Medicare Advantage/ H							52,974	48,675	71,095	25,014	49,188	42,752	289,697
ARD_Pt Care - Medicare Advantage/												4,840	4,840
Total Medicare A Revenue							301,248	295,937	277,220	188,321	192,160	199,944	1,454,830
Medicare B Revenue													
Medicare B							18,755	28,429	30,091	37,847	38,973	30,598	184,694
Total Medicare B Revenue							18,755	28,429	30,091	37,847	38,973	30,598	184,694
Medicaid Revenue													
Medicaid Title XIX (IDHFS)							335,488	329,806	248,269	297,643	304,079	277,908	1,793,193
ARD - Medicaid Title XIX (IDHFS)							123,845	118,928	107,281	117,893	109,481	144,680	722,108
Patient Care-Hospice							40,248	30,754	27,927	25,358	33,394	37,767	195,447
ARD Patient Care - Hospice							37,800	22,284	14,992	15,646	24,588	19,657	134,967
Total Medicaid Revenue							537,381	501,772	398,469	456,539	471,542	480,012	2,845,715
Private Pay Revenue													
VA-Veterans Nursing Home Care							20,154	15,820	12,136	13,436	13,003	14,953	89,501
ARD - VA - Veterans Care												3,034	3,034
Nursing Home Patient Care - Private							274,061	247,268	216,613	288,007	219,126	257,207	1,502,283
Nursing Home Beauty Shop Revenue							3,372	3,580	3,244	3,161	3,491	3,170	20,018
Medical Supplies Revenue							5,409	6,091	4,480	5,903	7,518	4,200	33,601
Patient Transportation Charges							1,087	1,702	2,383	1,199	1,425	2,599	10,395
ARD Patient Care- Private Pay							87,102	90,376	89,693	103,398	103,025	42,845	516,438
Total Private Pay Revenue							391,185	364,838	328,549	415,104	347,588	328,008	2,175,271
Adult Day Care Revenue													
VA-Veterans Adult Daycare							3,343	4,241	3,793	3,473	4,889	4,494	24,233
IL Department Of Aging-Day Care Gra							9,968	10,128	9,991	11,557	12,508	12,523	66,676
Adult Day Care Charges-Private Pay							361	694	1,897	2,187	2,266	2,224	9,629

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Champaign County Nursing Home
Historical Statement of Operations

05/31/13

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Description	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	Total
Total Adult Day Care Revenue							13,672	15,063	15,680	17,217	19,663	19,241	100,537
Total Income							1,264,698	1,207,956	1,053,437	1,119,412	1,072,089	1,058,957	6,776,549

Operating Expenses

Administration

Reg. Full-Time Employees							23,217	26,711	24,019	25,679	26,880	28,686	155,192
Temp. Salaries & Wages							1,839	1,992	1,522	1,624	1,342	1,592	9,710
Per Diem								232	239	310	239	239	1,259
Overtime							265	129	68	744	85	135	1,426
TOPS - Balances							(1,320)	482	1,664	1,282	171	(987)	1,292
TOPS - FICA							(101)	37	127	98	13	(75)	99
Social Security - Employer							1,754	2,040	1,814	1,996	2,001	2,234	11,839
IMRF - Employer Cost							2,171	2,509	2,265	2,521	2,531	2,814	14,811
Workers' Compensation Insurance							1,923	1,896	1,528	514	1,687	2,558	9,903
Unemployment Insurance							78	1,782	1,285	1,143	744	697	5,729
Employee Health/Life Insurance							3,859	3,859	3,859	3,991	5,066	4,430	25,064
IMRF - Early Retirement Obligation							3,465	3,465	3,465	3,465	3,465	3,465	20,793
Employee Development/Recognition							34	29	21	26	29	21	160
Employee Physicals/Lab							1,500	1,493	3,034	3,650	2,698		12,375
Stationary & Printing								499					499
Books, Periodicals & Manuals							69	97				97	263
Copier Supplies							771	731	183	731	731	914	4,060
Postage, UPS, Federal Express							330	360	415	1,019	829	363	3,316
Operational Supplies							1,307	1,567	387	1,072	475	629	5,437
Audit & Accounting Fees							4,024	4,024	4,024	4,024	9,484	15,774	41,351
Attorney Fees								2,503	2,719	3,491	1,935	(715)	9,932
Engineering Fees									99	1,554	3,183		4,836
Professional Services							28,733	41,881	37,298	37,644	36,544	34,799	216,899
Job Required Travel Expense							69	151	472	515	343	106	1,655
Insurance							22,442	22,508	22,508	23,167	23,167	23,167	136,958
Computer Services							8,462	3,373	3,316	4,284	3,309	3,251	25,995
Telephone Services							1,511	1,633	1,381	1,368	1,473	1,451	8,817
Legal Notices, Advertising							218	4,047	2,489	5,388	1,476	3,327	16,946
Photocopy Services							1,100	800	800	800	2,348	750	6,598
Public Relations							292	14		78	24	16	424
Dues & Licenses							1,625	1,833	1,725	1,625	1,975	1,625	10,409
Conferences & Training								42	462	1,575	2,645	3,532	8,256
Finance Charges, Bank Fees							1,284	1,616	1,290	1,547	1,135	1,509	8,381
Cable/Satellite TV Expense							2,474	909	2,504	2,643	2,643	2,643	13,816
IPA Licensing Fee							46,512	44,163	38,395	42,949	41,959	42,724	256,700
Fines & Penalties													

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Champaign County Nursing Home
Historical Statement of Operations

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Description	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	Total
Furnishings, Office Equipment													
Depreciation Expense							60,511	61,305	61,304	61,097	61,097	61,097	366,410
Transfers to General Corporate Fund													
Interest-Tax Anticipation Notes Payabl												1,628	1,628
Interest- Bonds Payable							10,841	10,841	10,841	10,841	10,841	10,841	65,045
Total Administration							231,058	251,349	237,521	254,453	254,568	255,334	1,484,283
Environmental Services													
Reg. Full-Time Employees							25,732	26,386	27,561	30,691	31,132	38,205	179,707
Overtime							2,406	2,190	27	884	23	1,091	6,620
TOPS - Balances							(1,866)	1,670	1,217	1,295	(455)	(6,233)	(4,373)
TOPS- FICA							2,208	128	93	99	(35)	(477)	2,017
Social Security - Employer							2,121	2,148	2,077	2,378	2,345	2,980	14,049
IMRF - Employer Cost							2,792	2,866	2,792	3,225	3,149	3,993	18,838
Workers' Compensation Insurance							1,963	1,558	1,635	656	1,816	3,105	10,733
Unemployment Insurance							188	1,869	1,435	1,678	1,584	1,497	8,250
Employee Health/Life Insurance							6,283	6,283	6,283	6,465	7,158	6,826	39,300
Books, Periodicals & Manuals								98					98
Operational Supplies							5,178	7,324	4,531	5,525	5,368	4,825	32,752
Professional Services								1,554		(1,554)			
Gas Service							12,000	13,429	13,086	11,493	4,287	9,662	63,956
Electric Service							19,054	18,895	17,679	18,020	21,017	21,326	115,991
Water Service							2,586	2,832	2,523	2,385	2,579	2,547	15,453
Pest Control Service							482	482	482	482	482	482	2,892
Waste Disposal & Recycling							4,745	2,441	2,512	2,809	2,087	2,312	16,906
Equipment Rentals							258	258	258	258	258	258	1,548
Sewer Service & Tax							1,500	1,365	1,300	1,192	1,346	1,343	8,046
Total Environmental Services							87,632	93,798	85,490	87,980	84,140	93,743	532,783
Laundry													
Reg. Full-Time Employees							7,745	7,909	7,344	8,707	9,598	11,451	52,754
Overtime							418	500		255		393	1,566
TOPS Balances							216	704	399	1,338	(266)	375	2,765
TOPS - FICA							17	54	31	102	(20)	29	212
Social Security - Employer							612	630	550	673	714	893	4,073
IMRF - Employer Cost							806	847	740	911	959	1,196	5,459
Workers' Compensation Insurance							587	468	438	203	519	933	3,147
Unemployment Insurance								561	382	537	493	531	2,504
Employee Health/Life Insurance							2,258	2,258	554	1,756	1,928	1,690	10,444
Laundry Supplies							755	2,343	1,955	398	2,900	876	9,227
Linen & Bedding							1,559	1,558	1,137	648	1,084	1,068	7,054
Total Laundry							14,973	17,831	13,530	15,528	17,910	19,434	99,206

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Champaign County Nursing Home
Historical Statement of Operations

05/31/13

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Description	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	Total
Maintenance													
Reg. Full-Time Employees							3,251	3,667	3,189	4,028	4,823	5,271	24,229
Overtime										120			120
TOPS - Balances							(125)	(20)	172	293	301	193	814
TOPS - FICA							(10)	(2)	13	22	23	15	62
Social Security - Employer							248	279	243	316	368	402	1,855
IMRF - Employer Cost							326	375	327	427	494	539	2,487
Workers' Compensation Insurance							243	217	190	77	281	438	1,446
Unemployment Insurance								239	167	230	248	257	1,142
Employee Health/Life Insurance							573	573	573	590	653	573	3,535
Gasoline & Oil							2,614						2,614
Maintenance Supplies							2,701	3,251	3,139	3,422	2,368	5,047	19,929
Automobile Maintenance							377	340	294	128	215	385	1,738
Equipment Maintenance							2,171	2,541	2,472	3,137	2,858	4,735	17,914
Equipment Rentals							276	18	276	13	13	13	608
Nursing Home Building Repair/Mainte							5,296	8,706	12,863	9,738	5,782	2,994	45,378
Parking Lot/Sidewalk Maintenance							325	4,583	800	2,400			8,108
Total Maintenance							18,267	24,768	24,718	24,941	18,426	20,861	131,981
Nursing Services													
Reg. Full-Time Employees							110,538	123,306	114,314	132,963	137,290	143,964	762,375
Temp. Salaries & Wages							15,620	13,565	9,681	6,021	10,719	12,412	68,017
Overtime							60,651	51,047	18,417	27,655	24,419	38,424	220,612
TOPS - Balances							2,368	3,204	1,284	4,643	(1,885)	962	10,576
No Benefit Full-Time Employees							76,201	85,292	79,515	87,232	88,790	97,418	514,448
No Benefit Part-Time Employees							41,074	34,926	30,776	36,349	36,743	37,886	217,754
TOPS - FICA							181	245	98	355	(144)	74	809
Social Security - Employer							22,889	23,075	18,837	21,673	22,360	24,955	133,790
IMRF - Employer Cost							28,319	29,461	24,357	28,638	28,776	31,950	171,501
Workers' Compensation Insurance							18,316	15,173	13,968	5,267	15,765	24,852	93,341
Unemployment Insurance							3,338	19,704	13,306	13,324	9,549	8,105	67,326
Employee Health/Life Insurance							18,813	18,813	19,377	19,927	22,803	19,371	119,104
Books, Periodicals & Manuals							140				361		501
Stocked Drugs							1,853	1,581	2,240	1,868	1,779	1,524	10,844
Pharmacy Charges-Public Aid							2,039	1,039	757	1,009	807	809	6,459
Oxygen							61	5,104		4,581	3,468	4,685	17,899
Incontinence Supplies							10,024	11,212	8,189	6,366	6,064	8,217	50,071
Pharmacy Charges - Insurance							4,232	1,771	7,222	(551)	2,300	4,336	19,310
Equipment < \$2,500							5,247	2,540	318		1,233	485	9,822
Operational Supplies							22,162	23,181	13,641	11,461	13,353	15,284	99,082
Pharmacy Charges-Medicare							14,670	16,519	11,920	20,051	19,583	12,337	95,081

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Champaign County Nursing Home
Historical Statement of Operations

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Description	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	Total
Medical/Dental/Mental Health							3,400	3,400	3,400	3,400	3,400	3,400	20,400
Professional Services							25,881	37,256	35,604	33,822	34,854	40,765	207,982
Job Require Travel											181		181
Laboratory Fees							2,895			5,811	2,727	2,519	13,951
Equipment Rentals							7,433	5,397	4,360	3,347	9,690	3,188	33,415
Contract Nursing Services							53,531	51,579	32,469	24,826	20,944	11,302	194,650
Medicare Medical Services							133	802	2,364	4,184	11,165	4,231	22,879
Total Nursing Services							552,005	579,190	466,414	504,022	527,094	553,455	3,182,181
Activities													
Reg. Full-Time Employees							12,269	14,254	10,666	12,707	15,053	16,394	81,342
Overtime							120	114	(97)	340		25	501
TOPS - Balances							7	(1,873)	1,356	(78)	713	(178)	(52)
TOPS - FICA							1	(143)	104	(6)	55	(14)	(4)
Social Security - Employer							905	1,023	761	937	1,089	1,215	5,929
IMRF - Employer Cost							1,192	1,375	1,022	1,271	1,462	1,630	7,950
Workers' Compensation Insurance							931	845	634	239	816	1,392	4,857
Unemployment Insurance							230	816	547	703	754	670	3,720
Employee Health/Life Insurance							2,801	2,230	2,231	2,325	2,549	2,234	14,369
Books, Periodicals & Manuals												143	143
Equipment < \$2,500													
Operational Supplies							326	664	440	419	418	465	2,732
Professional Services									249	125	363	125	862
Total Activities							18,781	19,303	17,914	18,980	23,271	24,100	122,349
Social Services													
Reg. Full-Time Employees							6,835	7,373	8,037	10,240	10,774	11,971	55,229
Overtime							66	29	143	197	28	23	486
TOPS - Balances							(191)	525	453	(225)	419	214	1,196
TOPS - FICA							(15)	40	35	(17)	32	16	91
Social Security - Employer							520	564	607	798	806	537	3,833
IMRF - Employer Cost							685	757	814	577	1,083	1,219	5,134
Workers' Compensation Insurance							512	436	473	251	624	998	3,294
Unemployment Insurance								485	419	575	551	521	2,550
Employee Health/Life Insurance							1,695	1,695	1,695	1,744	1,933	1,695	10,457
Operational Supplies									35		19		54
Professional Services							7,635	11,832	11,535	11,951	725	244	43,920
Total Social Services							17,742	23,734	24,210	26,125	16,994	17,438	126,244
Physical Therapy													
Reg. Full-Time Employees							4,153	4,548	3,955	4,064	4,351	5,348	26,420
Overtime							8			137			146

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Champaign County Nursing Home
Historical Statement of Operations

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Description	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	Total
TOPS - Balances							(192)	(342)	477	258	(96)	591	695
TOPS - FICA							(15)	(26)	36	20	(7)	45	53
Social Security - Employer							308	335	291	310	321	774	2,340
IMRF - Employer Cost							406	450	392	927	431	537	3,144
Workers' Compensation Ins.							310	269	236	79	253	431	1,577
Unemployment Insurance								291	204	228	219	246	1,188
Employee Health/Life Insurance							1,141	1,141	1,141	1,174	1,300	1,141	7,039
Professional Services							29,088	33,362	28,861	32,745	27,292	27,943	179,310
Total Physical Therapy							35,207	40,049	35,595	39,943	34,063	37,057	221,913
Occupational Therapy													
Reg. Full-Time Employees							2,066	2,263	1,968	1,968	2,165	2,713	13,144
Overtime							(11)			148			136
TOPS - Balances							(131)	129	18	30	30	(4)	72
TOPS - FICA							(10)	10	1	2	2		5
Social Security - Employer							157	172	149	161	164	207	1,009
IMRF - Employer Cost							207	231	201	218	221	276	1,353
Workers' Compensation Ins.							154	134	117	39	122	217	784
Unemployment Insurance								148	103	117	111	125	603
Employee Health/Life Insurance							571	571	571	587	650	571	3,520
Professional Services							28,506	31,093	27,968	29,092	29,737	29,798	176,194
Total Occupational Therapy							31,508	34,749	31,096	32,362	33,202	33,902	196,820
Speech Therapy													
Professional Services							9,665	9,168	9,122	10,260	10,034	10,505	58,753
Total Speech Therapy							9,665	9,168	9,122	10,260	10,034	10,505	58,753
Respiratory Therapy													
Professional Services								3,658	7,466	2,640	9,543	10,079	33,385
Total Respiratory Therapy								3,658	7,466	2,640	9,543	10,079	33,385
Total This Department							9,665	12,825	16,588	12,900	19,576	20,584	92,138
Food Services													
Reg. Full-Time Employees							37,426	40,318	33,425	40,886	33,628	38,859	224,544
Reg. Part-Time Employees							1,814	1,968	1,771	2,628	4,102	3,442	15,725
Overtime							4,831	3,678	392	1,561	812	1,700	12,974
TOPS - Balances							(733)	(2,473)	(2,352)	(703)	1,030	652	(4,579)
TOPS - FICA							(56)	(189)	(180)	(54)	79	50	(350)
Social Security - Employer							3,322	3,462	2,683	3,406	2,940	3,354	19,166
IMRF - Employer Cost							4,372	4,652	3,614	4,611	3,948	4,496	25,694
Workers' Compensation Insurance							2,921	2,500	2,102	1,121	2,102	3,609	14,356

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Champaign County Nursing Home
Historical Statement of Operations

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Description	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	Total
Unemployment Insurance							752	2,818	2,138	2,063	2,015	2,133	11,919
Employee Health/Life Insurance							7,369	7,372	6,801	6,455	5,209	5,143	38,349
Food							41,233	38,436	34,287	39,087	42,025	43,194	238,263
Nutritional Supplements							3,386	2,845	3,452	2,475	2,350	6,155	20,662
Equipment < \$2,500												34	34
Operational Supplies							4,805	5,967	4,753	5,246	2,765	4,377	27,912
Professional Services							2,601	4,402	3,079	11,640	9,716	3,708	35,146
Equipment Rentals							405	405	405		405	810	2,430
Dues & Licenses										80			80
Total Food Services							114,446	116,161	96,372	120,503	113,126	121,715	682,323
Barber & Beauty													
Reg. Full-Time Employees							4,171	4,569	3,973	4,171	4,370	5,269	26,523
Overtime							(19)	5					(14)
TOPS - Balances							(212)	241	120	(320)	108	(374)	(436)
TOPS - FICA							(16)	18	9	(24)	8	(29)	(33)
Social Security - Employer							281	305	265	278	291	375	1,793
IMRF - Employer Cost							369	409	356	377	391	502	2,403
Workers' Compensation Insurance							310	270	237	79	259	427	1,583
Unemployment Insurance								294	206	228	220	245	1,193
Employee Health/Life Insurance							1,141	1,141	1,141	1,174	1,300	1,141	7,039
Operational Supplies								162		153		133	448
Conferences & Training										160			160
Total Barber & Beauty							6,026	7,414	6,307	6,276	6,948	7,689	40,660
Adult Day Care													
Reg. Full-Time Employees							9,284	10,150	8,839	9,273	9,713	11,848	59,108
Overtime							28		31	20	21	1	101
TOPS - Balances							(537)	1,090	896	437	597	1,019	3,502
TOPS - FICA							(41)	83	69	33	46	78	268
Social Security - Employer							697	758	663	694	728	896	4,436
IMRF - Employer Cost							918	1,018	892	943	977	1,198	5,945
Workers' Compensation Insurance							691	600	528	176	576	957	3,528
Unemployment Insurance								654	459	508	491	515	2,628
Employee Health/Life Insurance							2,282	2,282	2,282	2,348	2,600	2,282	14,078
Gasoline & Oil							1,069		2,312	992	1,415	1,200	6,988
Equipment < \$2,500											119		119
Operational Supplies							37	22	49	5		35	148
Field Trips/Activities											66	5	71
Total Adult Day Care							14,430	16,659	17,019	15,430	17,350	20,034	100,921

Alzheimers and Related Disord

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Champaign County Nursing Home
Historical Statement of Operations

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Description	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	Total
Reg. Full-Time Employees							23,994	25,449	23,639	32,316	15,937	17,532	138,866
Overtime							13,488	9,951	5,488	9,328	5,051	8,028	51,334
TOPS - Balances							148	326	(5,545)	(6,050)	(92)	2,764	(8,449)
No Benefit Full-Time Employees							21,713	23,823	19,402	22,023	27,381	26,328	140,671
No Benefit Part-Time Employees							14,250	20,076	19,826	23,108	21,275	20,342	118,876
TOPS - FICA							11	25	(424)	(463)	(7)	211	(646)
Social Security - Employer							5,546	5,981	5,173	6,574	5,296	5,495	34,064
IMRF - Employer Cost							7,300	8,032	6,965	8,901	7,106	7,361	45,665
Workers' Compensation Insurance							4,580	4,086	3,747	1,907	3,891	5,596	23,807
Unemployment Insurance							1,512	4,786	3,845	3,951	3,117	2,814	20,025
Employee Health/Life Insurance							4,522	4,522	4,522	4,084	4,509	3,955	28,115
Operational Supplies									4				4
Conferences & Training									57				57
ARD - Contract Nursing							23,073	16,958	8,224	10,557	11,085	7,306	77,202
Total Alzheimers and Related Disorde							120,139	124,016	94,922	116,236	104,549	107,732	667,594
Total Expenses							1,271,877	1,361,847	1,167,695	1,275,676	1,271,218	1,333,080	7,681,394
Net Operating Income							(7,180)	(153,891)	(114,258)	(156,264)	(199,129)	(274,123)	(904,845)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating							86,531	86,531	86,531	86,522	86,540	86,531	519,184
Payment in Lieu of Taxes								276					276
Total Local Taxes							86,531	86,807	86,531	86,522	86,540	86,531	519,460
Miscellaneous NI Revenue													
Investment Interest								134	67	50	58	63	373
Restricted Donations							424		10	70	126	438	1,068
Interfund Transfer-From General Corp											333,142		333,142
Total Miscellaneous NI Revenue							424	134	77	120	333,326	501	334,583
Total NonOperating Income							86,955	86,941	86,608	86,642	419,866	87,032	854,043
Net Income (Loss)							79,775	(66,949)	(27,650)	(69,623)	220,737	(187,091)	(50,802)

ASSETS**Current Assets****Cash**

Cash	\$1,032,682.90
Petty Cash	\$300.00
Total Cash	\$1,032,982.90

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$772,752.37
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$733,393.86
Total Rec., Net of Uncollectible Amounts	\$1,506,146.23

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$122,242.04
Allowance for Uncollectible Accts-Private Pay	(\$42,520.00)
Allowance for Uncollectible Accts-Patient Care P	(\$5,093.00)
Allowance for Uncollectible Accts-Patient Care H	(\$3,258.00)
Total Rec., Net of Uncollectible Amounts	\$71,371.04

Accrued Interest

Property Tax Revenue Receivable	\$393,426.08
Total Accrued Interest	\$393,426.08

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$0.00
Due From Other Funds	\$0.00
Due from Other Governmental Units	\$216,182.54
Due from IL Public Aid	\$700,588.23
Due from IL Department of Aging-Title XX	\$87,713.29
Due from US Treasury-Medicare	\$415,983.16
Due From VA-Adult Daycare	\$13,235.66
Due From VA-Nursing Home Care	\$52,339.56
Allowance for Uncollectible Accts-IPA	(\$63,244.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$1,630.00)
Allowance for Uncollectible Accts-Medicare	(\$26,119.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$362.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$1,734.00)
Total Intergvt. Rec., Net of Uncollectibl	\$1,392,953.44

Prepaid Expenses

Prepaid Expenses	\$73,065.68
Stores Inventory	\$11,276.20
Total Prepaid Expenses	\$84,341.88

Long-Term Investments

Patient Trust Cash, Invested	\$8,108.18
Total Long-Term Investments	\$8,108.18
Total Current Assets	\$4,489,329.75

Champaign County Nursing Home
Balance Sheet

05/31/13

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Fixed Assets

Nursing Home Buildings	\$23,223,630.04
Improvements not Buildings	\$469,743.52
Equipment, Furniture & Autos	\$1,334,423.99
Construction in Progress	\$13,160.68
Accumulated Depreciation-Land Improvements	(\$233,873.79)
Accumulated Depreciation-Equipment, Furniture, &	(\$824,901.58)
Accumulated Depreciation-Buildings	(\$3,669,005.63)
Total Fixed Assets	<hr/> \$20,313,177.23
Total ASSETS	<hr/> \$24,802,506.98 <hr/> <hr/>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$1,529,034.14
Salaries & Wages Payable	\$145,766.37
Interest Payable - Bonds	\$65,044.98
Due to General Corporate Fund	\$0.00
Due to Others (Non-Government)	\$0.00
Tax Anticipation Notes Payable	\$789,176.87
Total Current Liabilities	<u>\$2,529,022.36</u>

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$8,108.18
Bonds Payable	\$3,065,000.00
Accrued Compensated Absences	\$345,340.63
Total Non-Current Liabilities	<u>\$3,418,448.81</u>
Total Current Liabilities	<u>\$5,947,471.17</u>

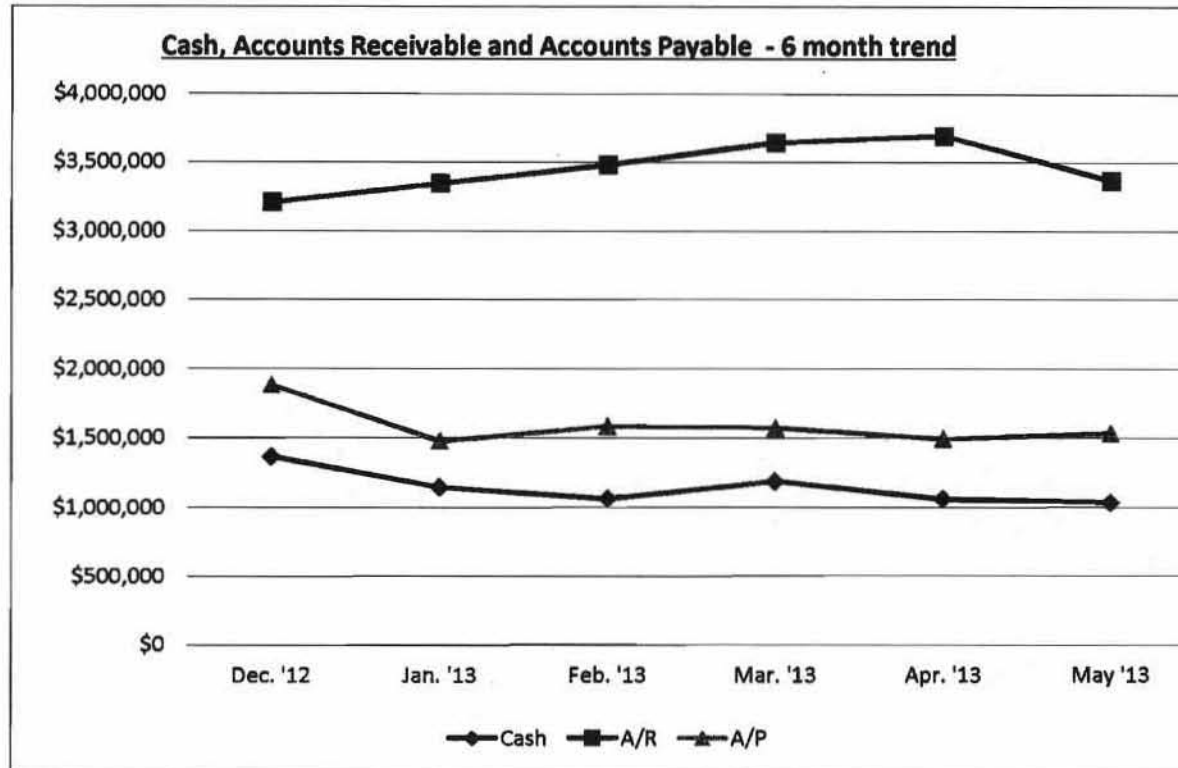
Equity

Revenues	\$0.00
Retained Earnings-Unreserved	\$18,905,837.33
Year To Date Earnings	\$0.00
Contributed Capital	\$0.00
	<u>(\$50,801.52)</u>
Total Equity	<u>\$18,855,035.81</u>
Total LIABILITIES & EQUITY	<u>\$24,802,506.98</u>

**Champaign County Nursing Home
December 31, 2012 through May 31, 2013**

Key Balance Sheet Items Charted Below:

	<u>Dec. '12</u>	<u>Jan. '13</u>	<u>Feb. '13</u>	<u>Mar. '13</u>	<u>Apr. '13</u>	<u>May '13</u>
Cash	1,361,624	1,141,050	1,060,010	1,185,128	1,056,751	1,032,983
A/R	3,203,952	3,340,470	3,478,707	3,640,945	3,690,012	3,363,897
A/P	1,882,932	1,472,311	1,579,466	1,568,212	1,487,024	1,529,034



Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
December 31, 2012 through May 31, 2013

	<u>Dec. '12</u>	<u>Jan. '13</u>	<u>Feb. '13</u>	<u>Mar. '13</u>	<u>Apr. '13</u>	<u>May. '13</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ 79,775	\$ (66,949)	\$ (27,650)	\$ (69,623)	\$ 220,737	\$ (187,091)
Depreciation Expense	60,511	61,305	61,304	61,097	61,097	61,097
(Incr.)/Decr. in Accounts Receivable	(104,421)	(136,520)	(138,238)	(162,236)	(49,068)	326,114
(Incr.)/Decr. in Prepaid Expenses	(53,869)	48,836	(57,863)	1,242	(4,059)	1,241
(Incr.)/Decr. in Inventory	(8,850)	8,850	-	-	347	-
(Incr.)/Decr. in Patient Trust	(55)	521	(1,411)	25	716	(99)
Incr./(Decr.) in Accounts Payable	(135,548)	(410,621)	107,155	(11,254)	(81,188)	42,010
Incr./(Decr.) in Salaries and Wages Payable	(212,350)	275,749	(11,761)	68,431	31,760	(152,075)
Incr./(Decr.) in Interest Payable	(2,502)	24,184	10,841	(1)	21,682	10,841
Incr./(Decr.) in Accrued Com. Absences	(413)	3,943	171	2,368	845	(1,082)
Incr./(Decr.) in Other Liabilities	8,184	(3,652)	1,410	(24)	2,559	99
Net Cash Provided (Used) by Operating Activities	<u>(369,538)</u>	<u>(194,354)</u>	<u>(56,042)</u>	<u>(109,975)</u>	<u>205,428</u>	<u>101,055</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	-	-	(14,298)	(6,934)	-	-
Improvements (CIP)	-	-	(10,700)	(2,461)	-	-
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>-</u>	<u>(24,998)</u>	<u>(9,395)</u>	<u>-</u>	<u>-</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./(Decr.) in Tax Anticipation Note	914,000	-	-	-	-	(124,823)
Incr./(Decr.) in Due to General Corp. Fund	-	-	-	-	(333,141)	-
Incr./(Decr.) in Bonds Payable	-	-	-	-	-	-
Incr./(Decr.) in Equity Adjustment	26,220	(26,220)	-	244,488	(664)	-
Net Cash Provided (Used) by Financing Activities	<u>932,413</u>	<u>(26,220)</u>	<u>-</u>	<u>244,488</u>	<u>(333,805)</u>	<u>(124,823)</u>
Total Cash Flow	562,875	(220,574)	(81,040)	125,118	(128,377)	(23,768)
Beginning Cash Balance (Prior Month's)	798,749	1,361,624	1,141,050	1,060,010	1,185,128	1,056,751
MONTH ENDING CASH BALANCE	<u>\$ 1,361,624</u>	<u>\$ 1,141,050</u>	<u>\$ 1,060,010</u>	<u>\$ 1,185,128</u>	<u>\$ 1,056,751</u>	<u>\$ 1,032,983</u>

Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
6 Months
November 30, 2012 through May 31, 2013

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ (50,802)
Depreciation Expense	366,410
(Incr.)/Decr. in Accounts Receivable	(264,369)
(Incr.)/Decr. in Prepaid Expenses	(64,471)
(Incr.)/Decr. in Inventory	347
(Incr.)/Decr. in Patient Trust	(304)
Incr./(Decr.) in Accounts Payable	(489,446)
Incr./(Decr.) in Salaries and Wages Payable	(246)
Incr./(Decr.) in Interest Payable	65,045
Incr./(Decr.) in Accrued Com. Absences	5,831
Incr./(Decr.) in Other Liabilities	772
	<hr/>
Net Cash Provided by Operating Activities	(431,233)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(21,232)
Improvements (CIP)	(13,161)
	<hr/>
Net Cash Provided by Investing Activities	(34,393)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	789,177
(Decrease) Due to General Corp. Fund	(333,141)
(Decrease) in Bonds Payable	-
Increase in Equity Adjustment	243,824
	<hr/>
Net Cash Provided by Financing Activities	699,860

Total Cash Flow	234,234
Begining Cash Flow - 11/30/2012	798,749
	<hr/>
ENDING CASH - 5/31/2013	<u>\$ 1,032,983</u>