

# **NURSING HOME BOARD OF DIRECTORS AGENDA**

**County of Champaign, Urbana, Illinois**

**Monday, September 13, 2010 – 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, Jason Hirsbrunner, Lashunda Hambrick, Alan Nudo, Charles Lansford

## **ITEM**

- I. **CALL TO ORDER**
- II. **ROLL CALL**
- III. **APPROVAL OF AGENDA/ADDENDUM**
- IV. **APPROVAL OF MINUTES**  
August 9, 2010
- V. **PUBLIC PARTICIPATION**
- VI. **OLD BUSINESS**  
  
None
- VII. **NEW BUSINESS**
  - a. IDPH Update (Buffenbarger & Noffke)
  - b. Objectives Status Report
  - c. Management Report
- VIII. **OTHER BUSINESS**  
  
None
- IX. **NEXT MEETING DATE & TIME**
  - a. October 18, 2010
- XII. **ADJOURNMENT**

**Attachments: Management Report, Management Update**

**Board of Directors  
Champaign County Nursing Home  
Urbana, Illinois  
August 9, 2010**

Directors Present: Nudo, Hirsbrunner, Lansford, Czajkowski, O'Shaughnessey, Hambrick, Andersen

Also Present: Busey, Scavotto, Buffenbarger, L. Campbell

**1. Call to Order**

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

**2. Roll Call**

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

**3. Agenda & Addendum**

On motion by Hirsbrunner (second Andersen) the agenda was approved (unanimous).

**4. Approval of Minutes**

On motion by Lansford (second Czajkowski), the Board approved the minutes of July 12 2010.

**5. Public Participation**

There was no public participation..

**6. Old Business**

Chair O'Shaughnessey thanked Hirsbrunner for serving as acting Chair during her absence.

**7. New Business**

**a. East Central Illinois Ombudsman**

Tami Wacker addressed the Nursing Board in her capacity as resident advocate under the East Central Illinois Ombudsman program. Ms. Wacker believes that the number of concerns brought to her department and the lack of CCNH's progress in addressing them warranted her appearance at a Nursing Board

meeting. She stressed that the CCNH environment was not customer-friendly; that CCNH tended to explain away problems rather than work on systemic solutions. She reviewed a list of problems that were set forth in her August 04 e-mail (of which the Directors received a copy). From her perspective, the care plan was not used as a nursing tool and she was particularly pointed in her reference to the certified nurse assistants. She expressed her belief that residents were reluctant to come forward with complaints because of fear of retaliation.

There was very active discussion about the issues at CCNH. There was universal agreement that a positive atmosphere will lead to fewer complaints.

To assure that all complaints are received, acknowledged, and investigated, it was recommended that the Ombudsman submit them to the Administrator.

**b. IDPH Report**

Buffenbarger advised that the CMS penalty has been settled and a check prepared in the amount of \$9,625. The most recent G-level citation has been cleared and settled with a fine of \$1,800.

**c. Budget FY 2011**

Scavotto reviewed the budget draft for fiscal 2011 based on the assumptions approved in August 2010. Census is forecast at 195. A freeze on government reimbursement is incorporated into the budget forecast as is a wage freeze for all employees. General inflation for non-labor is estimated at 2 percent with exceptions being made for food and utilities (5 percent). Before depreciation of \$742k, the budget shows a gain of \$323k.

There was discussion, led by Czajkowski, of the need to plan for capital expenditures as the building aged. Accounts Payable of all types still approach \$2 million so cash flow remains very tight.

It was moved (Hambrick), seconded (Czajkowski), and passed (unanimous) that the budget recommendation be accepted and forwarded to the County Board for adoption.

**d. Management Report**

Scavotto reviewed the financial affairs through June.

Census for June continues to reflect positive developments. ADC for June was 205.6, consisting of 14 percent Medicare A, 49 percent Medicaid, and 37 percent

Pvt Pay. Net income reflected a gain of \$73k, which does not reflect any corrections still due from the denial of payment recorded in April. (The IDPH fines are still awaiting resolution.) Year-to-date the operations improved to a gain of \$61k.

Salary expense per resident day was down over previous months. In contrast, agency expense remained up \$119k, which is a major departure from the levels we have seen in recent months. The PRN group of nurses has surpassed its IMRF-related ceiling of 1,000 hours; as a result, CCNH must turn to agency staff to fill position; we continue to seek new hires, but this pattern is likely to continue.

The Intergovernmental Agreement continues to be unresolved with no guidance coming from HFS. All signs continue to point to a reimbursement freeze for Fiscal 2011.

**e. Salary Administration Discussion**

The Board reviewed management's memorandum on revising salary administration at CCNH. Specifically, salary policy would be streamlined but would continue the major structural elements of the County's salary methodology for non-union employees. (Union employees would continue to be governed by the collective bargaining agreement.) The revised policy recognizes the particular needs of CCNH, which has job classifications that are highly specific to skilled nursing.

It was moved (Hirsbrunner) and seconded (Hambrick) to accept the revisions to Chapter 9 as presented (unanimous).

**8. Other Business**

There was no Other Business

**9. Next Meeting Date**

Monday September 13, 2010, 6 pm.

**10. Adjournment**

Acting Chair O'Shaughnessey declared meeting adjourned at 7:30 pm.

Respectfully submitted

Michael A. Scavotto  
Recording Secretary

To: Board of Directors  
Champaign County Nursing Home

From: M.A. Scavotto  
Manager

Date: September 3, 2010

Re: CCNH Objectives  
Status Report

Following this memorandum is a progress report on CCNH's objectives.

The objectives represent an ambitious agenda. You will see in this report that much needs to be done. I believe that you will see that a great deal has been accomplished and the organization is working on things that are fundamental to its long-term success.

## Objectives for CCNH

Status at August 31 2010 reported in bold-face text

### I. Quality of medical services

- a. Integrate Medical Director into daily operations at CCNH; move as many residents as possible to direct supervision by Medical Director (consolidate medical direction)

**Status – in progress, but moving residents to Medical Director’s care has proven to be problematical; as of August 2010 the Medical Director was responsible for 14 residents.**

- b. Develop a sub-acute service or its equivalent

**Status – developing nursing management skills at the floor level with unit managers has been a first priority. Our clinical oversight and skills need to improve.**

- c. Develop state-of-the-art dementia program; position CCNH as market leader in dementia (programming, media, community education, client service )

Recruit director

**Status - Accomplished January 2010; re-started after an untimely death and new director has been trained and in place September 2010**

Develop program

**Status – director will start developing the program in September 2010**

Promote program featuring education about dementia and caregiving

**Status – will follow program development; no progress on this objective yet**

Use Adult Day Care as a gateway or feeder

**Status – will follow programming. Loosely in place now but no formal programs/plans are in place yet.**

d. Improve IDPH regulatory position

**Status – June 2010, improving nursing supervision was identified as a key prerequisite to success; nursing supervision was to be beefed up after Denial of Payment was lifted and as cash flow improved. As of this update, a Day Shift Nursing Supervisor has been hired and CCNH continues to recruit for Evening Shift. Orientation is underway for the Day Shift Nursing Supervisor.**

**Neighborhood-specific Quality Assurance indicators are almost completed and should improve our clinical results on each unit.**

No survey cycle problems

**Status – as of June 2010, CNH was not doing well in this area. The just-completed complaint survey (August) may not yield any “survey cycle problems”, but IDPH’s presence is far too frequent. As a result, CCNH must continue to work on supervisory skills, staff training, and procedure updates.**

No G-level deficiencies or fines

**It appears likely that we avoided G-level deficiencies and fines in the most recent (August) complaint survey. If so, then CCNH has made a very positive step in the right direction.**

**Programmatic Quality Initiative: Commitment to Quality**

Objective: Advance quality initiative from infancy to maturity

Method: Develop overall quality goals, separate action items into subcommittees, communicate goals and responsibilities with Department Leaders, measure and track progress.

Outcome	Action	Responsible	Completion Date
Develop quality goals	Define quality indicators with expected results.	Andrew B, Karen Noffke, Traci Heiden	<b>7/31/10</b> <b>Done</b>
Define sub-committee responsibilities	Draft responsibility statement. Separate quality indicators into sub-committee responsibilities.	Andrew B, Karen Noffke, Traci Heiden	<b>8/31/10</b> <b>Done</b>
Draft program parameters for each sub-committee	Define information used to derive quality indicator results. Develop meeting schedule and expected output including meeting minutes, completed measurement tools, actions to resolve variances from expected outcomes.	Andrew B, Karen Noffke, Traci Heiden	<b>8/31/10</b> <b>Partially complete.</b> <b>Amend target date to 9/30/10</b>
Draft measurement tools	Prepare tracking tools for each indicator.	Andrew B, Karen Noffke, Traci Heiden	<b>Done</b> <b>9/1/2010</b>
Draft central tracking mechanism	Summary report for the central Quality Committee used during monthly review.	Andrew B, Karen Noffke, Traci Heiden	<b>9/30/10</b> <b>anticipated completion</b> <b>Still on track.</b>
Launch meeting with Department Leaders	Present prepared information, responsibilities, assign sub-committee members, schedule meetings for FY10.	Andrew B	<b>8-31-10</b> <b>Done</b>
Program inception	Begin sub-committee and central Quality Committee reviews.	Andrew B	<b>10/1/10</b>
Quality indicator performance within established thresholds	Complete above. Monthly monitoring, review of quality indicators, refinement of variance reporting procedure, document steps of the Quality Process, develop Quality training manual to embed program in CCNH culture.	Quality Committee Andrew B, Karen Noffke, Traci Heiden	<b>11/30/10</b>



## II. Strategy

### a. Improve reputation and community image of CCNH

Consistent rankings of 4.5 or better on Pinnacle scores

**Status- April 2010 Pinnacle survey shows Overall Quality, Nursing, Therapy, Response to Problems improving; other areas show scores that are unacceptable. Overall, CCNH needs an overhaul in customer service. Support services are particularly disconcerting.**

**Partnership with U of I to develop ongoing customer service training program. First focus group meets September 2, 2010. Project should conclude by October 31<sup>st</sup> with a written program and fully implemented training.**

**The latest Pinnacle scores are not good: May 4.01, June 4.10, July 3.96. There are some signs that change is taking hold. On all complaints involving residents and families, department managers now meet with the families to seek resolution. There is a recognition that scores will not improve without management involvement and there is enthusiasm for making resident life at CCNH a better experience.**

Management evaluations tied to customer satisfaction

**Status – Rankings ranged from 3.87 to 4.49 over the last 12-months ended April 2010. Results are below our target of 4.5 or better. Results remain below target in August. Management evaluations are tied to scores and improvement is expected. Management performance objectives and subsequent evaluations will take into account customer satisfaction scores.**

- b. Strengthen CCNH position versus competitors

Measures of effectiveness:

ADC [YTD 195.7; meets goal of 195]

Medicare load [Actual 23.8; goal 25]

Private pay mix [Actual 73.4; goal 72]

**Status – hired Marketing/Admission Coordinator on May 24, 2010. Daily hospital rounds conducted; working with the Medical Director for a physician meet-and-greet at CCNH and other marketing outreach activities. Held open house in July, 2010. Daily rounds continue and census remains at or above 200.**

- c. Improve coding capabilities for Medicare and Medicaid

Comparative reimbursement per diems

Quarterly Medicaid rate history for the nursing component

**Status – MDS Coordinator trained at RAC-CT program through Life Services Network of Illinois on June 15<sup>th</sup>. Medicaid rate increased from \$129.53 in January to \$137.02 in March as a result of an improvement in the nursing component. CCNH departments that participate in MDS coding participated in a 9-part MDS seminar through LSN starting the week of June 9<sup>th</sup>. MDS Coordinator position turned over and is currently vacant. We are recruiting. (August 2010)**

**Programmatic Strategy Initiative: Marketing**

Objective: Develop a sustainable, fluid marketing plan; get census to 195 or better and maintain it

Method:

- a. Hire a Marketing/Admissions Director, draft a marketing plan that includes communications and positioning.

**Status – Hired Admissions Director May 24<sup>th</sup>. Marketing plan with communications and positioning to be drafted by July 1<sup>st</sup>. This deadline has not been met.**

**The communication plan is in its infancy. The plan needs to be finalized and will be ready by the end of September. We have made significant progress in establishing and maintaining regular communication with local discharge planners and physicians. Broader community communication remains incomplete.**

- b. Identify referral targets; track activities and effectiveness.

**Status – done**

- c. Develop positioning statement for communications plan; adopt identity materials that complement the positioning statement; incorporate identity package into all CCNH communications

**Status – no action yet – target date of September 30th.**

- d. Identify media placements and message; determine most effective means of communicating CCNH's position including Web opportunities

**Status – no action yet – target date of September 30th.**

- e. TBD.... Research on public image and recognition

**Status: No action yet**

Measures of effectiveness:

ADC at 195 or better [**Actual YTD 195.7; goal 195**]

**III. Financing**

- a. Strengthen CCNH balance sheet
- b. Develop cash reserves so that CCNH has a cash surplus of \$1m (this will take some time)
- c. Create a positive current ratio

**Status for a, b, c: While CCNH has returned to profitability, its cash position remains unsteady. There has been no progress on resolving the intergovernmental agreement between the State**

and the Feds, relegating County homes to receiving the Standard Rate for Medicaid. Without the governmental agreement, CCNH will not have access to an expected \$18 per Medicaid day in cash.

**Programmatic Financing Initiative: Integrate clinical and financial information to achieve maximum reimbursement**

Objective: Identify those information support activities that promote coding effectiveness using the Minimum Data Set

Method: Develop a standard set of procedures that optimizes CCNH's ability to identify and respond to the most critical clinical needs of residents; capture those needs on the Minimum Data Set and measure CCNH's effectiveness.

Measures of effectiveness:

Number of default assessments

**Status: No defaults in the latest rate-setting round (eff 7-1-2010)**

Number of logic errors that go uncorrected

**Status: DON monitors each week; all logic errors that could result in default are corrected. (Logic errors that can improve our clinical performance and overall reimbursement scores are also flagged; the staff works on these regularly; these types of errors are not of the type that can create a default.)**

Quarterly change in the Medicaid Standard Rate

**Status: Medicaid standard rate improved from \$116.74 to \$121 from Jan 2010 to March 2010.**

IV. **Policy**

- a. Implement corporate compliance including red flags identity theft program

**Status: No progress**

- b. Emphasize management development as a means of improving labor-mgt relations and productivity

Improved employee screening leading to lower turnover

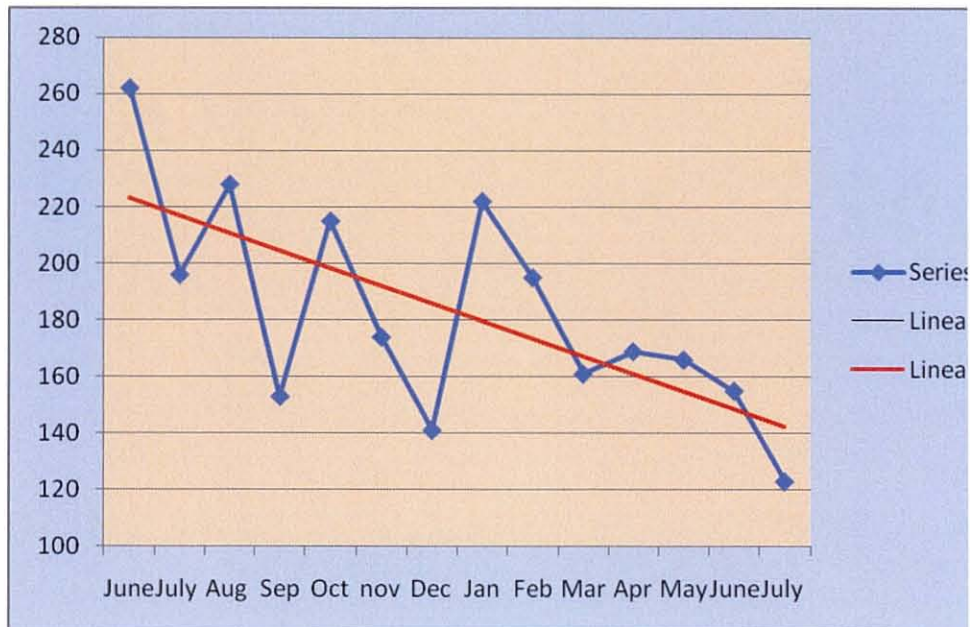
**Status: Predictive Index implemented; too early for results**

More rigorous employee evaluations, training, and supervision

**Status: Implemented with continuous training; for more, see below under the HR initiative**

Reduced call-ins and higher productivity ratio

**Status: This program, reflected in the CBA, seems to be working. The following graph summarizes the results:**



Fewer grievances; better in-house resolution of problems

**Status: There has been solid progress made in this area. Details appear below under the HR initiative.**

## Commitment to employee recognition

**Status: We are making progress, can do more. Employee certificates for good service are posted outside the nursing office. This remains a supervisory issue and one that is getting continued emphasis.**

### **Programmatic Policy Initiative: Human Resources**

Objective: Advance the skill level of CCNH supervisors through management development and on-the-job experience; specific emphasis shall be placed on verbal and written communication skills, documentation of events worthy of either discipline or recognition, and consistent, even-handed enforcement of CCNH policies.

Method: Provide development opportunities through supervisory workshops, in-service education sessions, practice sessions to build skills in documentation and in investigation, grievance and policy analysis, and CCNH-wide assessments of HR strengths and weaknesses. When feasible, add an experienced HR specialist to the management staff or provide the equivalent talent via a consultant.

#### Measures of effectiveness:

Nature of grievances filed and experience in handling them (attests to strength of management's documentation and investigation skills)

**Status: Grievances have dramatically decreased. Through August, we have not had an arbitration recently to test the strength of our new evaluation and documentation skills. Total grievance volume as decreased from a high point of 7 in February to 1 in May. The most prevalent type of grievance relates to shift issues, followed by elder abuse, employee behavior, and employee to employee or employee-supervisor conflict.**

Consistency in documentation and in employee evaluation

**Status: Documentation continues to improve our success at the Step III level. Of the 24 grievances this year, 2 have been overturned at Step III equating to a 92% management success rate.**

**Internal training on collective bargaining agreement, the Just Cause test, documentation, and evaluation are yielding tighter investigatory conclusions. Training conducted by Mary Ellen O'Shaughnessey on evaluations and partnering with employees to improve performance was very helpful.**

Employee acquisition, retention and turnover by department (includes use of the Predictive Index)

**Status- Predictive Index implemented May 2010; it is too early to tell if this initiative has been successful**

**Key Dashboard Metrics**

ADC: 195 [**195.7 through July 2010**]

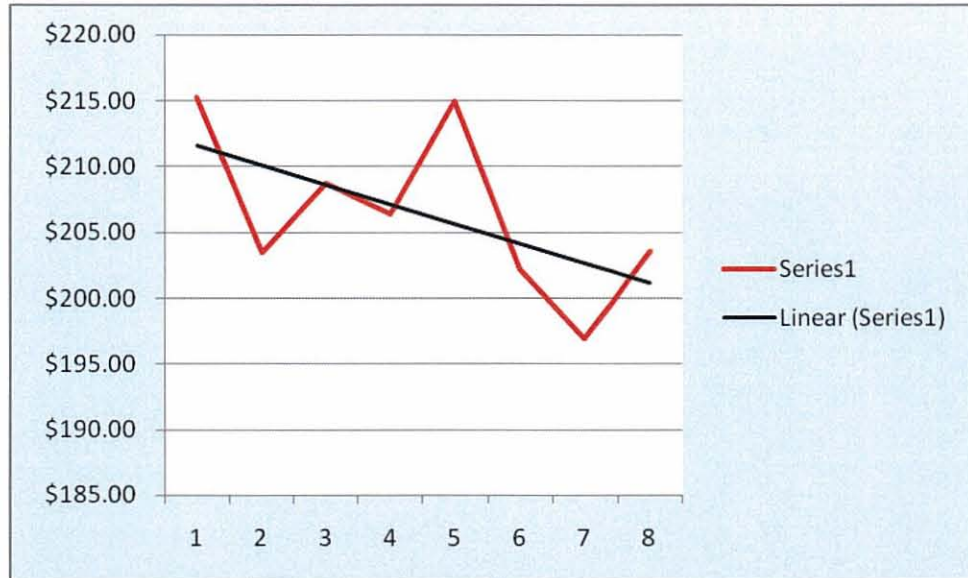
	Mix		ADC		Per Diem
Medicare	12%	<b>[12%]</b>	25	<b>[23.8]</b>	\$425-\$450
					<b>[\$435]</b>
Medicaid	50%	<b>[50%]</b>	98	<b>[97.9]</b>	Trending up each qtr <b>[yes]</b>
Pvt Pay	38%	<b>[38%]</b>	72	<b>[73.4]</b>	\$180-\$195
					<b>[\$166]</b>

Expense Control, costs per day

**Status: On the macro level, costs are under control. Staffing remains the biggest concern with the resultant over-dependence on contract agency exacting an expensive toll on CCNH. Nonetheless, the trend is excellent.**

Dec	\$215	May	\$202
Jan	\$203	Jun	\$197
Feb	\$209	Jul	\$204
Mar	\$206		
Apr	\$215		

## Expenses Per Day December 2009 thru July 2010



### Cash Balance.... Remains far too small

Timely financial and statistical reporting

**Status: Financial and statistical reporting is more timely, though we will continue to improve accuracy with a more stringent review at the facility level. Resident statements out by the 5<sup>th</sup> business day of the month. First draft of financial statements ready by the 15<sup>th</sup> of the month.**



To: Board of Directors  
Champaign County Nursing Home

From: M.A. Scavotto  
Manager

Date: September 3, 2010

Re: Management Report

As I write this update, census has continued to run over 200.

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

	Dec-09	Jan-010	Feb	Mar	Apr	May	June	July
<b>Admits</b>								
Pvt Pay/Insurance	12	8	10	17	4	8	1	8
Medicare A	18	16	6	23	21	21	24	22
Medicaid	1	1		1			1	
<b>Total</b>	<b>31</b>	<b>25</b>	<b>16</b>	<b>41</b>	<b>25</b>	<b>29</b>	<b>26</b>	<b>30</b>
<b>Discharges</b>								
Pvt Pay/Insurance	11	13	17	13	11	14	8	6
Medicare A	11	7	5	6	9	12	14	16
Medicaid	4	1	1	1	3	1	3	1
<b>Total</b>	<b>26</b>	<b>21</b>	<b>23</b>	<b>20</b>	<b>23</b>	<b>27</b>	<b>25</b>	<b>23</b>

July's payer mix was 36 percent Private Pay, 51 percent Medicaid, and 13 percent Medicare. Medicaid is up by two percent; Private Pay and Medicare are both down by one percentage point.

July's results reflect a gain of \$45k. Year-to-date, CCNH is reporting a gain of \$106k which reflects both the government sanctions for April plus the full impact of all conversion days. (In July, CCNH experienced only 55 conversion days.)

Medicaid revenues were up versus June; Medicare was also up and represented a strong performance for CCNH. Private Pay revenue was excellent. *(Figures will not add to 100 percent.)*

	Apr-10*	As Pct of Pt Revenue	May-10	As Pct of Pt Revenue	Jun-10	As Pct of Pt Revenue	Jul-10	As Pct of Pt Revenue
Medicare A	\$283k	25.2%	\$433k	33.3%	\$349k	29%	\$375k	30%
Medicaid	\$540k	48%	\$480k	37%	\$422K	35%	\$436k	34%
Pvt Pay	\$253	22.5%	\$312k	24%	\$363	30%	\$381k	30%

*\*April excluding impact of government sanctions*

*Misc Revenue and Property Taxes excluded from calculation*

Expenses were over budget by about \$62k. We still had some areas that warrant explanation. Electric service was up \$8,400k; the CMS fine of \$9,375 was paid; professional fees in nursing were up \$11k. Agency costs were up over budget by \$56k and remained significantly higher than in recent months; the combination of nursing turnover and vacations is proving to be quite negative.

Average daily census is showing signs of stabilizing. The recent history has been:

**CCNH Average Daily Census  
Dec 2008 thru June 2010  
without bedholds**

Dec	190.9	Aug	182.4
Jan 09	198.4	Sep	181.5
Feb	195.8	Oct	183
Mar	188.4	Nov	179.2
Apr	186.9	Dec	187.7
May	188.6	Jan-10	188.5
June	178.9	Feb	185.2
July	179.8	Mar	192.1
		Apr	195.9
		May	205.9
		June	205.6
		July	204.5

There is no question that census continues to be better than when we first began the turnaround effort. If you start with August, it looks like CCNH is picking up some speed. CCNH is a large facility with high fixed cost load; as a result, it has a high break-even point and census remains the critical factor in improving CCNH's position.

Medicare days were 835 in July for an ADC of 26.9, including the Medicare Advantage days, which does not pay on a par with traditional Medicare. Based on CCNH's recent experience, the last 4 months' Medicare experience has been positive. Here's the pattern:

Dec	884	July	442	Feb 10	471
Jan 09	938	Aug	485	Mar	803
Feb	755	Sep	470	Apr	741
Mar	675	Oct	528	May	976
Apr	540	Nov	448	June	852
May	573	Dec	451	July	835
June	396	Jan 10	644		

March's Medicare A revenues snapped our slump; April, without considering the government sanction, was better than many prior months, but not equal to March. In May, volume was up strongly, thanks to increased activity at Carle. June and July kept things rolling. Compare the results for Medicare A for the last 14 months versus the start of last fiscal year; we had been mired right around \$200k and hadn't been able to get back to earlier levels, which approximated \$400k.

#### Medicare A Revenues

##### First 4 months

Dec	\$379k
Jan-09	\$396k
Feb	\$313k
Mar	\$308k

##### Last 14 Months

May 09	\$211k
June	\$195k
July	\$179k
Aug	\$198k
Sep	\$196k
Oct	\$226k
Nov	\$218k
Dec	\$209k
Jan-10	\$276k
Feb	\$208k
Mar	\$434k
Apr*	\$283k*
May	\$433k
June	\$349k
July	\$375k

\*Without deduction for government sanction

Med B came in at \$54k -- quite a bit better than June's \$41k and the highest Part B revenue since November 2009 (\$78k).

In terms of days, the Medicaid pattern had been smoothing out. Medicaid revenues, however, reflect adjustments for conversion days; as a result, there is still some fluctuation in the revenue figures. Overall, the Medicaid trend is positive.

When looking over the table below, keep in mind that CCNH went to the Standard Rate on October 1, 2009:

<b>Medicaid Revenues Compared</b>				
<b>Month</b>	<b>Net Revenues</b>	<b>Chg</b>	<b>Days</b>	<b>Chg</b>
April	\$633k		2885	
May	\$596k	(5.8)%	2941	1.9%
June	\$497k	(16.6)%	2725	(7.3)%
July	\$538k	8.2%	2791	2.4%
Aug	\$511k	(5)%	2652	(5)%
Sep	\$561k	9.8%	2818	6.3%
Oct*	\$382k	(32)%	3160	12.1%
Nov	\$416k <sup>^</sup>	8.9%	2837	(10.2)%
Dec	\$377k	(9.4)%	2937	3.5%
Jan 10	\$430k	14 %	2839	(3.3)%
Feb	\$376k	(13)%	2788	(1.8)%
Mar	\$389k	3.5%	2982	7%
Apr <sup>#</sup>	\$540k	38.8%	2935 <sup>**</sup>	(1.7)%
May	\$480k	(11.1)%	3043	3.7%
June	\$422k	(12.1)%	3038	(0.2)%
July	\$436k	3.3 %	3224	6.1%

*\*Medicaid revenues now recorded at net.  
<sup>^</sup> Includes October's portion of certified costs  
<sup>#</sup> Without deduction for government sanction  
<sup>\*\*</sup> Without Medicaid conversion days*

CCNH's payer mix continues to move in a direction that is, overall, positive. The following table provides the comparisons in this significant change:

<b>Comparative Payer Mix CCNH</b>		
	<b>Dec-07 thru June</b>	<b>Sep-08 thru Jul-10</b>
Medicaid	62%	51.9%
Medicare	9%	11.4%
Pvt Pay	29%	36.7%
<b>Totals</b>	<b>100%</b>	<b>100%</b>

The Medicare per diem has been consistently over \$400. July continued this trend with a result of \$449.

For the four months ended July 2010, the results of operations are posted below and include the impact of government sanctions.

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

	<b>Apr-10</b>	<b>May-10</b>	<b>Jun-10</b>	<b>Jul-10</b>
Medicare A	\$202,660	\$433,080	\$348,832	\$374,678
Medicare B	\$31,245	\$52,030	\$41,374	\$54,024
Medicaid	\$525,733	\$480,162	\$421,974	\$435,605
Pvt Pay	\$253,218	\$311,516	\$363,049	\$380,278
Adult Day- Private	\$8,234	\$8,179	\$10,049	\$11,936
Adult Day-TXX	\$12,949	\$13,122	\$12,030	\$13,856
Miscellaneous	\$3,595	\$3,004	\$9,228	\$5,652
Property Tax	\$80,973	\$80,973	\$80,973	\$80,973
All Revenues	\$1,118,607	\$1,382,065	\$1,287,509	\$1,357,002
All Expenses	\$1,262,798	\$1,290,299	\$1,214,917	\$1,290,811
Net Income/(Loss)	\$(144,191)	\$ 91,766	\$72,592	\$66,191
Census	5876	6383	6169	6341
Change		8.6%	(3.4)%	2.8%
ADC	195.9	205.9	205.6	204.5
Change		5.1%	(0.1)%	(0.5)%
FTE	184	179	181	178

Cash position remains tight and this should come as no surprise even as census targets materialized over the last 3 months. At July 31, cash was at \$847k. There were 3 payrolls in July. Currently, CCNH has payable over 90 days of \$374k (excluding salaries, most benefits and FICA; excluding IMRF); total accounts payable are \$1.5 million. FICA and IMRF boost the total to \$1.8 million Any way you evaluate this, cash position is still critical.

Month	Forecast High Balance	Forecast Low Balance
July	\$1.267,million	\$589k
Aug	\$984k	\$543k
Sept	\$1.064	\$239k

The following graphs provide a comparative statement of position for CCNH through June 2010.

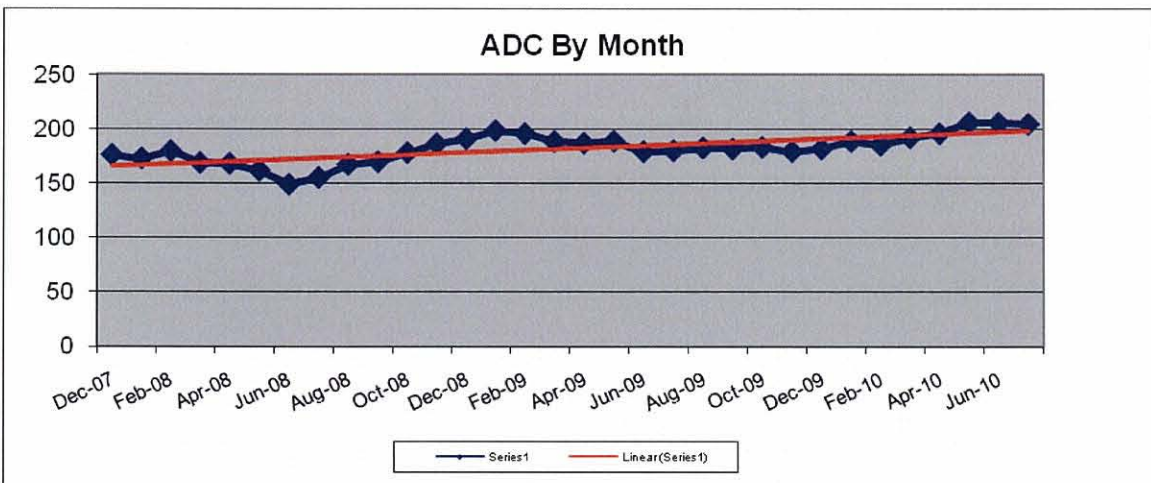
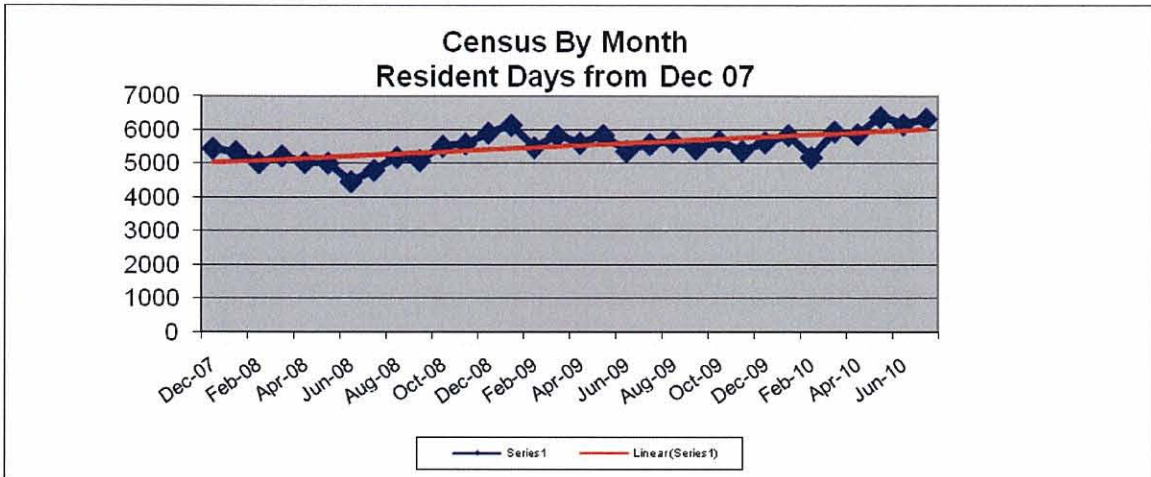
The solid line is a trend line for the displayed data and it should appear in red on your computers. (These graphs will display best when viewed on your screens.)

## Census

Census continues to receive a lot of attention. Fiscal 2010 is off to a decent start with an ADC of 195.7 versus our target of 195. The last three months of strong census have pushed us just over our goal.

### Current Census by Payer by Month (without bedholds)

Month	Pvt Pay	Medicaid	Medicare	Total
Aug -2008	1707	3140	341	5188
Sep	1587	3003	505	5095
Oct	1796	3069	607	5472
Nov	1704	3070	917	5691
Dec	1788	3246	884	5918
Jan-2009	1906	3306	938	6150
Feb	1773	2955	755	5483
Mar	2102	3064	675	5841
Apr	2183	2885	540	5608
May	2332	2941	573	5846
June	2248	2725	396	5369
July	2342	2791	442	5575
Aug	2517	2652	485	5654
Sep	2156	2818	470	5444
Oct	1985	3160	528	5673
Nov	2092	2837	448	5377
Dec	2244	2937	451	5632
Jan-2010	2362	2839	644	5845
Feb	1926	2788	471	5185
Mar	2171	2982	803	5956
Apr	2200	2935	741	5876
May	2364	3043	976	6383
June	2279	3038	852	6169
July	2282	3224	835	6341



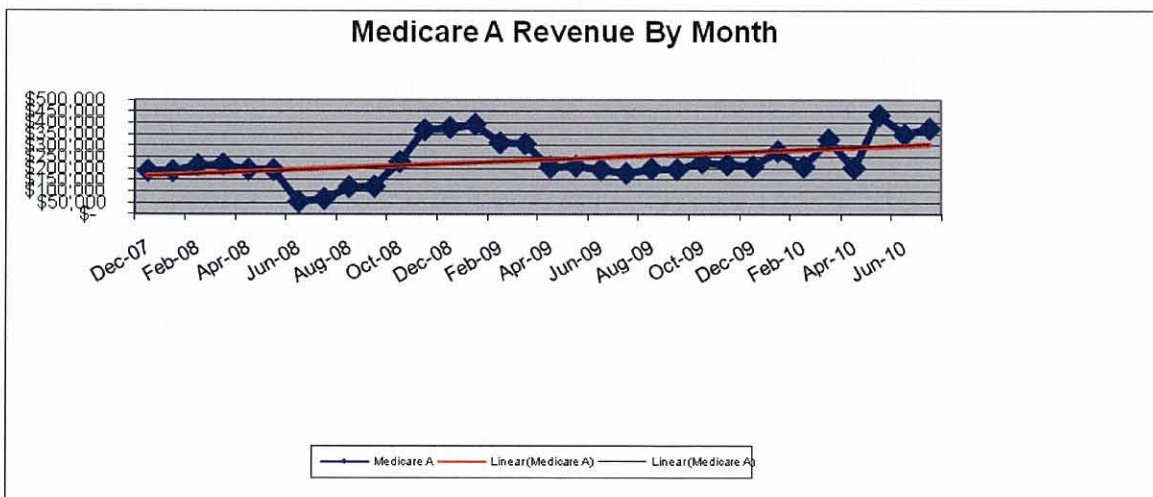
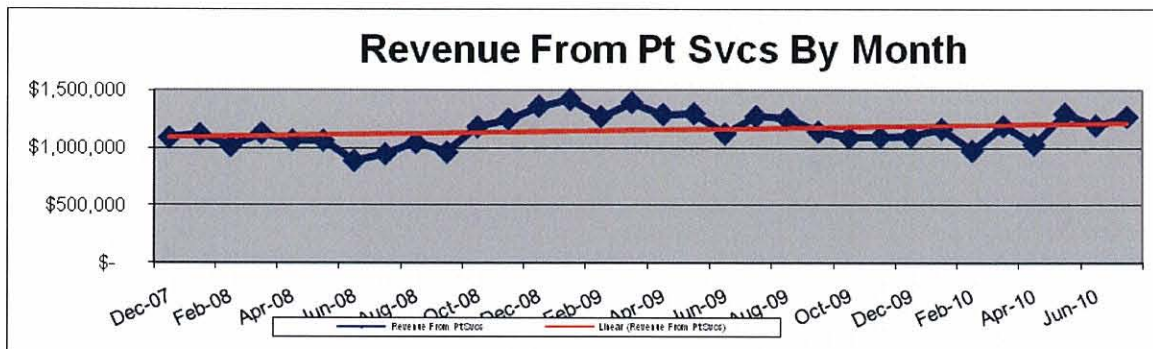
**Revenues**

March’s Medicare A activity reversed the sharp drop in Medicare volume that dates back to April 09. May was a great month for Medicare A with revenues totaling \$433k – essentially a record performance in what has been a very difficult revenue segment to crack. June and July followed up with good performances.

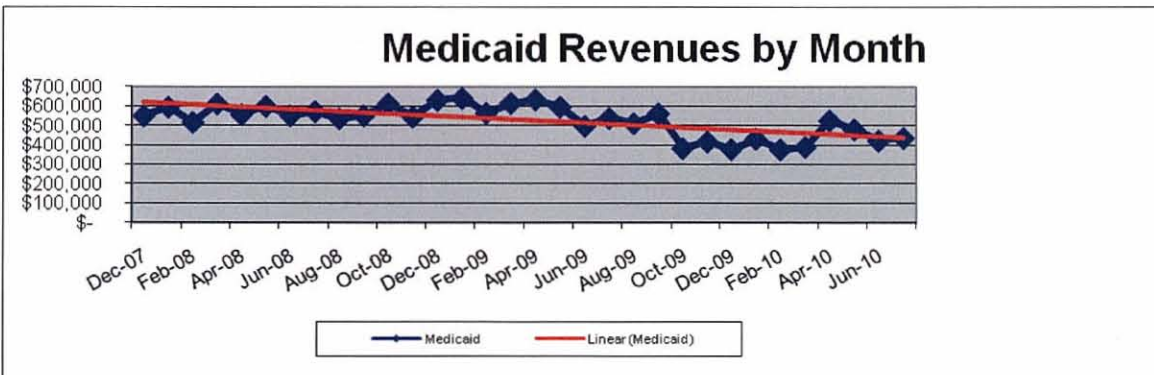
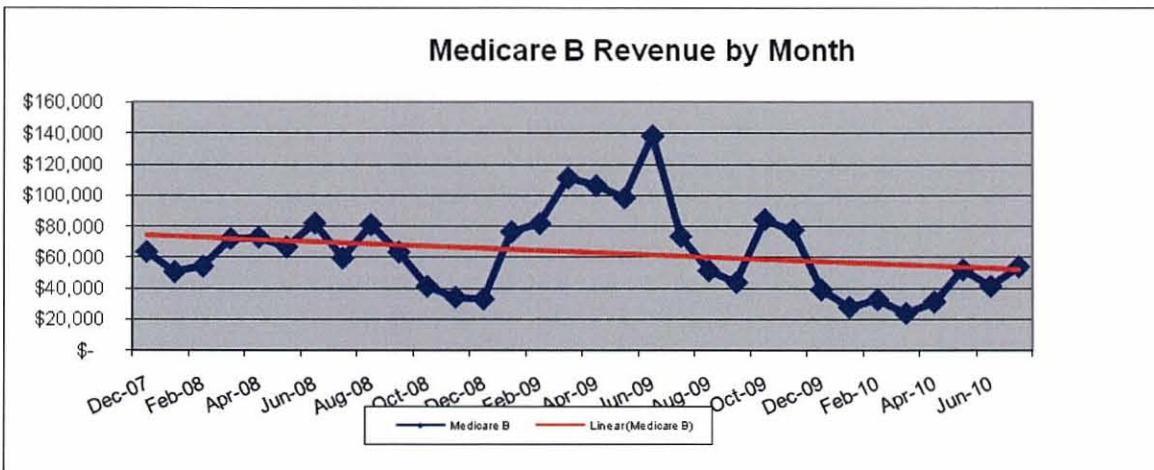
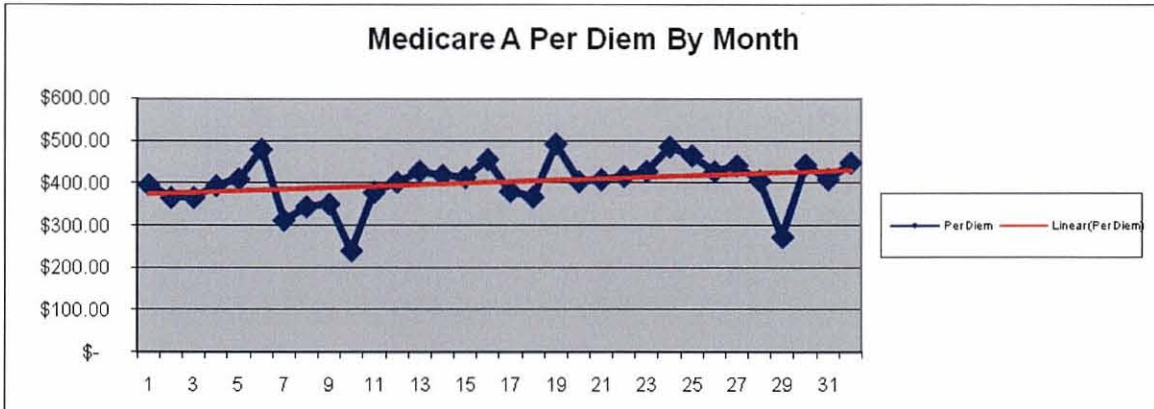
The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance. July’s per diem of \$449 was good in that it remained over \$400; lately, CCNH has had excellent per diem experience.

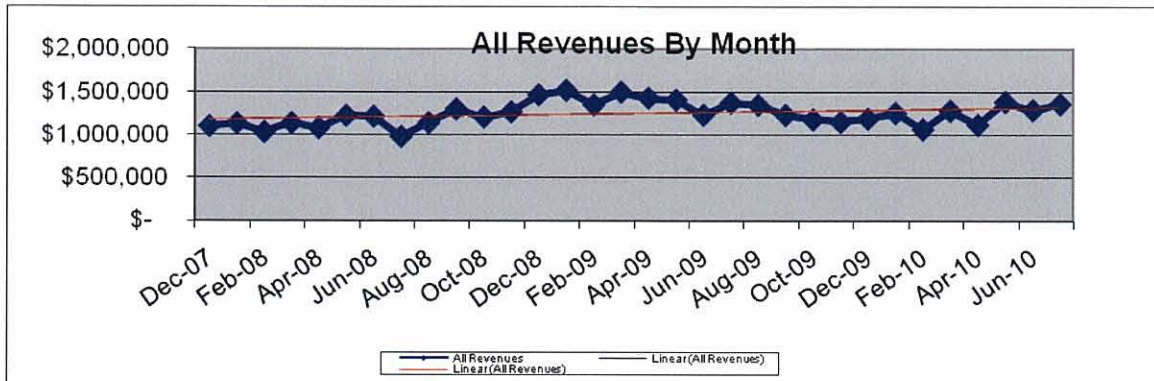
The trend line in Medicare A is fragile. Because of better volumes since April, the trend has returned to positive. Medicare census remains a critical ingredient to success and it also remains elusive. Also, take a look at the chart for Part B revenue; this classification continues to defy classification. The imposition of therapy caps played a huge role in reducing Med B revenues. However, with the recent removal of the therapy caps, Med B revenues bounced back in April and more so in May.

For the most part, Medicaid revenues continue to be stable although CCNH was up a bit in July. You will see from the graph that Medicaid revenues dived with the elimination of the old IGT program; however, our expenses also were reduced significantly. Generally, Medicaid revenues have been stable with some exceptions caused by conversions from Private Pay to Medicaid. As CCNH has had better total volume since April, Medicare has done much better and Pvt Pay has been holding steady.



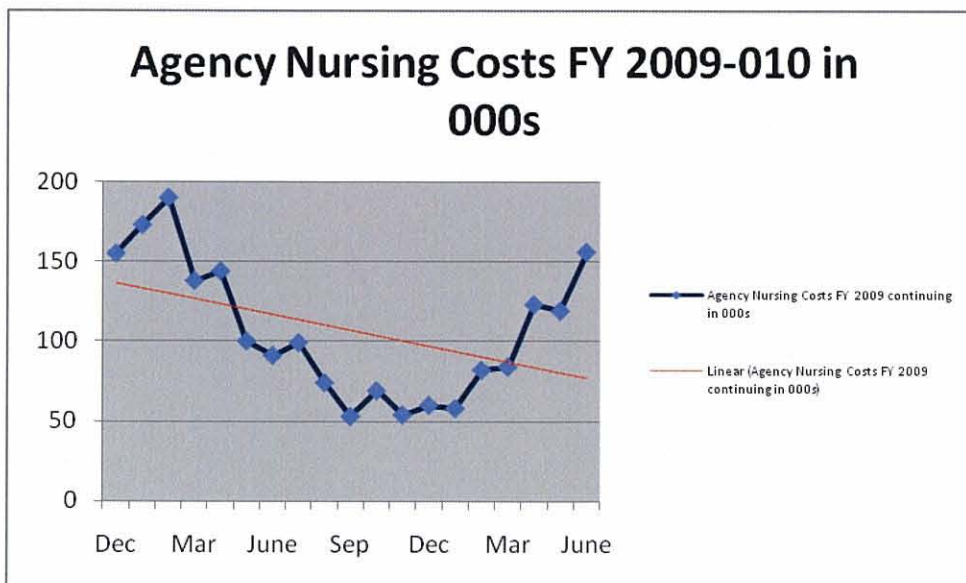




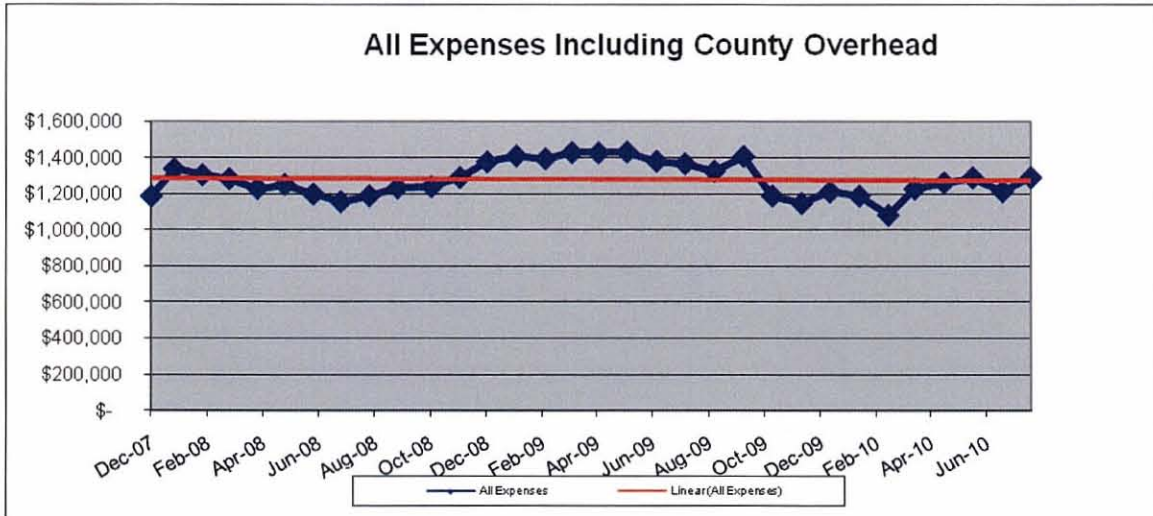


## Expenses

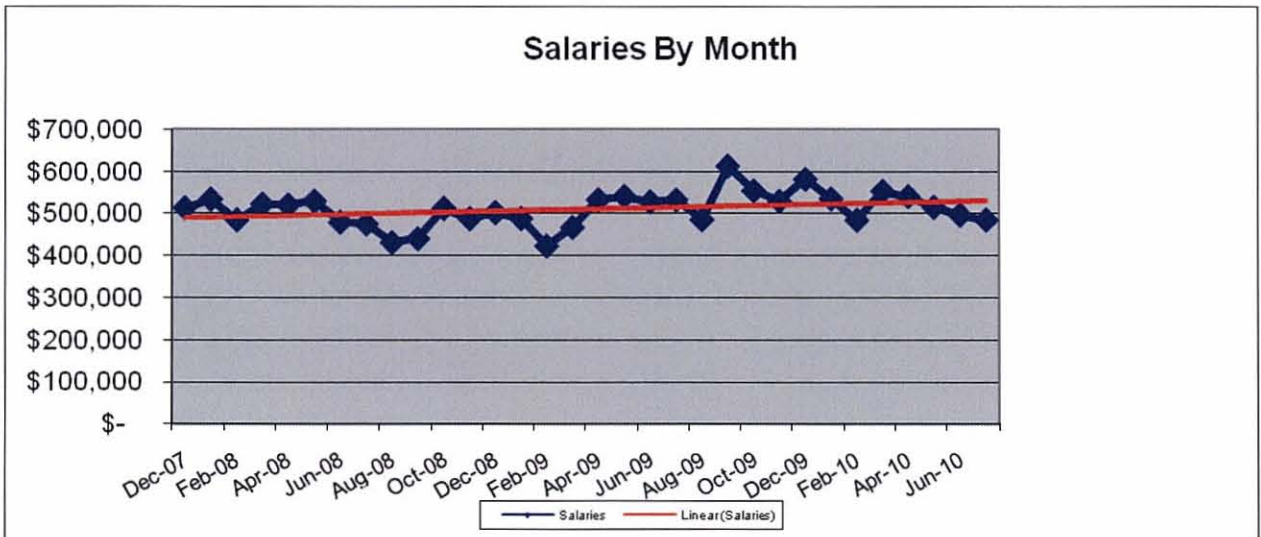
CCNH's expense control has been pretty solid. In July, however, expenses were over budget by approximately \$62k with the largest variances occurring in Labor and contract agency items. Electricity was over budget by \$8400 and CCNH paid a fine to CMS in the reduced amount of \$9,375. The remainder of the overage is combination of contract agency expense, overtime, and related salary costs expended to keep CCNH properly staffed. A total of 11 positions – most of them in nursing - turned over in July; coupled with vacation activity, the result has been an extraordinary reliance on contract agency staff.



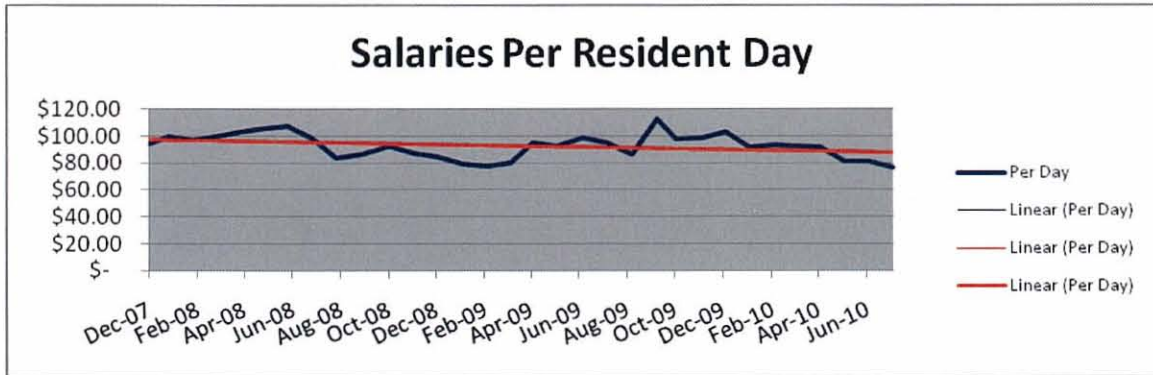
The big picture view appears in the following graph. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program.



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



July's salary expense displays similar indicators as June's. Overall, salaries per resident day were down over prior months, largely due to the fact that Agency staffing was up. Eleven positions turned over in July and CCNH is incurring the usual increase in paid time off due to vacations. The cause-and-effect here is that CCNH has been unable to staff using its own personnel. The FTE complement for July was 178, well below CCNH's normal operating level



## Summary

Census continues to be the big determinant of success and one can see the results of improved census in the past few months. This is certainly a welcome development. Accounts Payable remains a major source of concern as they total over \$1.5 million at this writing; collectively, with FICA and IMRF included, payables amounted to over \$1.8 million. Cash remains very tight with CCNH continuing to have far more obligations that it does cash on hand.

In terms of goals, CCNH has hit its census target thanks to increased activity at the hospitals. Private Pay census has also been excellent and an indication that CCNH is making progress in the local market. With the higher census, CCNH has returned to consistent profitability, but the cash position is unlikely to be resolved quickly without a resolution to the intergovernmental agreement.

To: Board of Directors  
Champaign County Nursing Home

From: M. A. Scavotto  
Manager

Date: September 3, 2010

Re: Management Update

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

1. **Census:** CCNH's mix continues to improve. July's census of 204.5 plus the totals since May gives us a year-to-date average of 195.7. The goal is 195. Let's hope the hospitals stay busy as CCNH is one direct beneficiary of their discharge activity. In August, CCNH was over 200 for the entire month.
2. **Operations:** Our issues with IDPH continue to occupy a great deal of time and effort, particularly in the nursing department. The fact that IDPH exited with no findings after its re-visit of July 28 is a great moment for CCNH. However, the recent complaint investigation has demonstrated, once again, that IDPH will be nothing but thorough in its investigations.

Thankfully, nursing management has responded exceptionally well. There is a heightened effort to be much more pro-active in responding to families. There are still incidents that indicate that CCNH is plagued by a deep-rooted culture that is not customer-sensitive. Solving this problem is of the utmost importance. Fortunately, the news is not all bad; there are many employees who want to do things correctly and who are demonstrating a caring attitude and demeanor.

A Day Shift Nursing Supervisor has been hired and is in training/orientation. We continue to recruit for two more; there are no candidates yet. Our MDS Coordinator position is vacant and this is not good news. We secure MDS services via Pathways (a consulting firm); the price is steep but there is no choice. There are far too few MDS Coordinators to meet the demand. We are recruiting for a replacement.

Things are moving ahead on the U of I customer service assessment. The first meeting is Thursday, September 2. There will be two focus groups, one for line staff and the other for management, out of which the questions for the survey will be

developed. This is a first step, establishing a benchmark. There will be much more activity developing.

A development related to customer service is CCNH's move towards neighborhood-based quality assurance meetings. The meetings are designed to evaluate resident care practices on each unit; intended consequences include improved communication with staff, improved staff participation in the resident/family relationship; and – of course – improved work processes.

There is no word on the IGT – and that is the routine these days. In a follow-up with HFS last week, we learned that a meeting between the Feds and State HFS was to place in the next few weeks. My recollection is that this is not the first time we have received this answer. I have inquired if Metro Counties might be in a position to direct some of its lobbying activities on behalf of the County nursing homes.

On the regulatory front, CMS has announced that there might be some reimbursement relief in the new system, RUGs-IV. Changes to the rules, however, appear to take this opportunity away, or at least limit it to a limited set of circumstances. At this juncture, we are expecting to be significantly challenged to maintain our Medicare reimbursement at the current level. The same is true with Medicaid. I cannot emphasize enough the significance of improving coding skills and, hence, our understanding not only of the regulations, but also of the data bases and of how each case is evaluated. This is a long-term effort.

CCNH has been approached by a Joint Commission-approved staffing agency, Favorite Healthcare Staffing, Inc. (That's really the name....) Favorite represents a new staffing agency that desires to move into the local market. There are several aspects of the proposal that are advantageous to CCNH; there are some provisions that we are still sorting out.

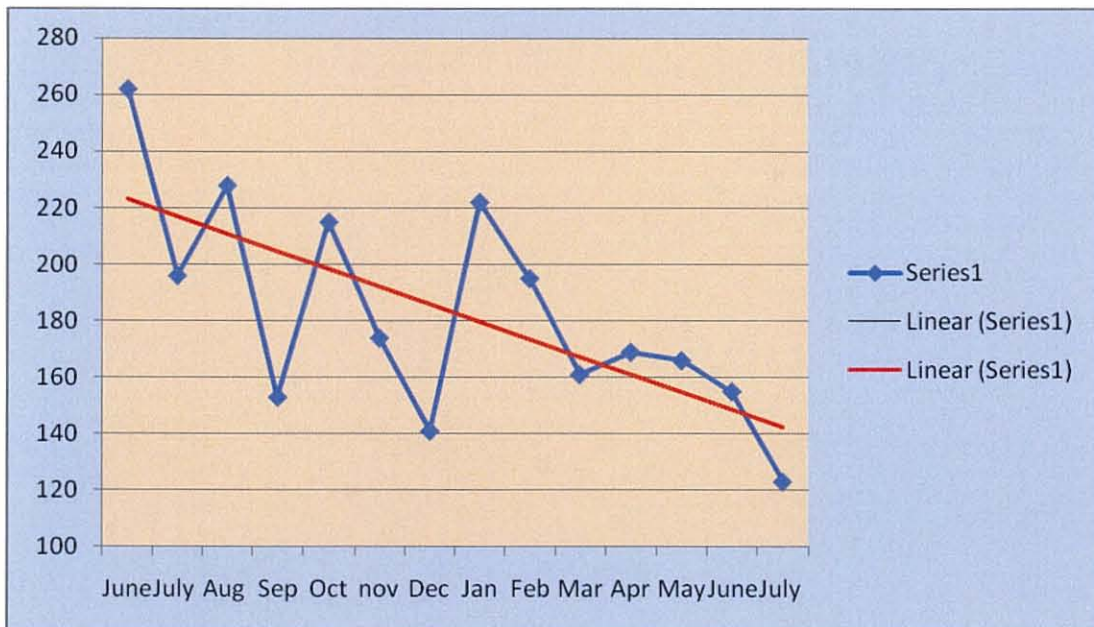
We are looking at establishing a respite program. There is a marketing aspect to respite care that ties in nicely with our annual objectives; however, I am commenting here in the management update as I do not think that we are ready yet to launch an initiative. With respite care, residents are admitted for short periods of time; adult children, for example, who care for their parents want a break from constant caregiving; respite programs offer them that opportunity. There is a natural tie-in to CCNH's Adult Day Care. One concern is with Alzheimer's cases. Often, demand for respite services is particularly keen where caregiving for dementia is involved. CCNH's dementia unit has such high occupancy that respite services for Alzheimer's may be impossible to provide.

You are well-versed and prepped on the fact that today's short-term Medicare residents respond best to an environment that is different from the institutional semi-private room. There are 40 beds in the rehab section and we are in the process of checking out upgraded televisions, furnishings, and pictures. It may be feasible to

convert some of these rooms from semi- to private. At the same time, we are well aware of the fact that CCNH's private rooms might be put to better use.

- 3. **Employees:** The unscheduled absence position is looking pretty good; CCNH is showing a big improvement that appears to be standing the test of time.

### Unscheduled Absences January 2009 thru July 2010



The bargaining team has begun the process of identifying the items it wants to focus on when contract negotiations begin.

The employee recognition continues to function, although things have slowed down over the summer. The committee needs to be refreshed. The group still sponsors the employee of the month award, has had some pot luck events, and – as I am told – a trivia contest. The next big event is Bonus Bucks – those of you who attended last year thought it was pretty good!

\*\*\*\*\*

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

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

Cash	\$846,943.33
Petty Cash	\$300.00
Total Cash	<u>\$847,243.33</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Private Pay	\$525,761.16
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$690,162.10
Total Rec., Net of Uncollectible Amounts	<u>\$1,215,923.26</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Hospice	\$70,556.10
Allowance for Uncollectible Accts-Private Pay	(\$13,636.59)
Allowance for Uncollectible Accts-Patient Care P	(\$1,119.00)
Allowance for Uncollectible Accts-Patient Care H	(\$276.00)
Total Rec., Net of Uncollectible Amounts	<u>\$55,524.51</u>

**Accrued Interest**

Property Tax Revenue Receivable	\$140,525.55
Total Accrued Interest	<u>\$140,525.55</u>

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

Due from Collector Funds	\$0.00
Due from Other Governmental Units	\$467,406.00
Due from IL Public Aid	(\$175,063.11)
Due from IL Department of Aging-Title XX	\$62,366.30
Due from US Treasury-Medicare	\$395,221.38
Due From VA-Adult Daycare	\$7,954.80
Due From VA-Nursing Home Care	\$33,967.35
Allowance for Uncollectible Accts-IPA	(\$22,112.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$449.00)
Allowance for Uncollectible Accts-Medicare	(\$13,548.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$15.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$112.00)
Total Intergvt. Rec., Net of Uncollectibl	<u>\$755,616.72</u>

**Prepaid Expenses**

Prepaid Expenses	\$80,464.19
Stores Inventory	\$21,484.31
Total Prepaid Expenses	<u>\$101,948.50</u>

**Long-Term Investments**

Patient Trust Cash, Invested	\$10,143.82
Total Long-Term Investments	<u>\$10,143.82</u>
Total Current Assets	<u>\$3,126,925.69</u>



**Fixed Assets**

Nursing Home Buildings	\$23,101,202.71
Improvements not Buildings	\$463,525.63
Equipment, Furniture & Autos	\$1,139,367.36
Construction in Progress	\$92,279.38
Accumulated Depreciation-Land Improvements	(\$128,069.88)
Accumulated Depreciation-Equipment, Furniture, &	(\$511,616.17)
Accumulated Depreciation-Buildings	(\$2,021,499.27)
Total Fixed Assets	\$22,135,189.76
Total ASSETS	\$25,262,115.45

**LIABILITIES & EQUITY****Current Liabilities**

A/R Refunds	\$0.00
A/R Refunds	(\$2,848.46)
Accounts Payable	\$2,115,975.99
Salaries & Wages Payable	\$110,691.85
TOPS & TOPS FICA Payable	\$0.00
Interest Payable - Bonds	\$15,687.46
Due to General Corporate Fund	\$333,141.98
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	\$275,210.57
Notes Payable	\$0.00
Total Current Liabilities	\$2,847,859.39

**Non-Current Liabilities**

Nursing Home Patient Trust Fund	\$10,143.82
Accrued Compensated Absences	\$367,987.45
Total Non-Current Liabilities	\$378,131.27
Total Current Liabilities	\$3,225,990.66

**Long Term Liabilities**

Bonds Payable	\$3,175,000.00
Total	\$3,175,000.00
Total Liabilities	\$6,400,990.66

**Equity**

Retained Earnings-Unreserved	\$18,719,289.00
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Year To Date Earnings	\$126,994.21
Total Equity	\$18,861,124.79
Total LIABILITIES & EQUITY	\$25,262,115.45

**Champaign County Nursing Home**  
**Actual vs Budget Statement of Operations**

07/31/10

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
<b>Census Intergvt. Rev.</b>						
Total Census Intergvt. Rev.						
<b>Intergovernmental Rev.</b>						
VA-Veterans Adult Daycare	1,407.00		1,407.00	9,112.00		9,112.00
VA-Veterans Nursing Home Care	6,720.49		6,720.49	63,953.05		63,953.05
Sanctioning Loss Of Revenue				(95,629.26)		(95,629.26)
Medicare A	237,878.69	330,921.00	(93,042.31)	2,018,083.22	2,647,368.00	(629,284.78)
Medicare B	54,024.06	24,000.00	30,024.06	302,328.62	192,000.00	110,328.62
Medicaid Title XIX (IDHFS)	306,823.31	433,150.00	(126,326.69)	3,167,087.78	3,390,667.00	(223,579.22)
ARD - VA - Veterans Care	6,720.49		6,720.49	13,224.19		13,224.19
ARD - Medicare A	23,120.91		23,120.91	37,973.28		37,973.28
ARD - Medicaid Title XIX (IDHFS)	128,740.08		128,740.08	260,495.22		260,495.22
IL Department of Aging-Day Care Grant (Title XX)	12,448.68	10,381.00	2,067.68	95,280.85	83,048.00	12,232.85
Local Government Reimbursement-Senior Transpor		994.00	(994.00)		7,952.00	(7,952.00)
Total Intergovernmental Rev.	777,883.71	799,446.00	(21,562.29)	5,871,908.95	6,321,035.00	(449,126.05)
<b>Census Chgs. for Svs-Health Fe</b>						
Total Census Chgs. for Svs-Health Fees Rev.						
<b>Charges for Svs.-Health Fees R</b>						
Patient Care-Hospice	41.79		41.79	37,957.65		37,957.65
Adult Day Care Charges-Private Pay	11,936.00	7,453.00	4,483.00	51,794.73	59,624.00	(7,829.27)
Nursing Home Patient Care - Private Pay	247,374.57	353,987.00	(106,612.43)	2,266,808.07	2,831,896.00	(565,087.93)
Nursing Home Patient Care - Med Adv/ Hmo	109,927.76		109,927.76	745,398.76		745,398.76
Nursing Home Beauty Shop Revenue	2,432.00	2,581.58	(149.58)	20,448.05	20,652.64	(204.59)
Medical Supplies Revenue	5,959.45	9,502.00	(3,542.55)	41,277.72	76,016.00	(34,738.28)
Patient Transportation Charges	(79.18)	1,155.00	(1,234.18)	808.82	9,240.00	(8,431.18)
ARD Patient Care - Hospice	5,199.75		5,199.75	9,043.79		9,043.79
ARD Patient Care- Private Pay	108,304.20		108,304.20	201,904.20		201,904.20
ARD Patient Care - Med Adv/ HMO	3,750.00		3,750.00	9,750.00		9,750.00
Total Charges for Svs.-Health Fees Rev.	494,846.34	374,678.58	120,167.76	3,385,191.79	2,997,428.64	387,763.15
<b>Miscellaneous Revenue</b>						
Lunch Reimbursement	405.00	444.50	(39.50)	3,697.00	3,556.00	141.00
Late Charge, NSF Check Charge	2,744.23	1,326.90	1,417.33	15,847.30	10,615.20	5,232.10
Other Miscellaneous Revenue		54.00	(54.00)	4,472.06	432.00	4,040.06
Total Miscellaneous Revenue	3,149.23	1,825.40	1,323.83	24,016.36	14,603.20	9,413.16
Total Income	1,275,879.28	1,175,949.98	99,929.30	9,281,117.10	9,333,066.84	(51,949.74)
<b>Operating Expenses</b>						
<b>Administration</b>						
Reg. Full-Time Employees	27,827.52	25,464.00	(2,363.52)	241,867.88	203,712.00	(38,155.88)
Temp. Salaries & Wages	1,488.35	564.00	(924.35)	8,538.17	4,512.00	(4,026.17)
Per Diem	181.00		(181.00)	1,559.00		(1,559.00)
Overtime	335.49	347.00	11.51	2,325.68	2,776.00	450.32
TOPS - Balances	904.22		(904.22)	(15,763.81)		15,763.81
TOPS - FICA	69.18		(69.18)	(1,205.92)		1,205.92
Social Security - Employer	2,226.05	1,974.50	(251.55)	18,329.64	15,796.00	(2,533.64)
IMRF - Employer Cost	2,329.95	2,150.00	(179.95)	19,338.73	17,200.00	(2,138.73)
Workers' Compensation Insurance	1,732.79	932.00	(800.79)	9,014.91	7,456.00	(1,558.91)
Unemployment Insurance	488.74	377.00	(111.74)	5,381.47	3,016.00	(2,365.47)

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

07/31/10

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	2,980.80	4,400.00	1,419.20	29,766.00	35,200.00	5,434.00
IMRF - Early Retirement Obligation	3,471.31	3,471.00	(0.31)	27,959.78	27,768.00	(191.78)
Employee Development/Recognition	(970.28)	528.00	1,498.28	6,172.99	4,224.00	(1,948.99)
Employee Physicals/Lab	2,300.00	2,278.00	(22.00)	9,360.85	18,224.00	8,863.15
Stationary & Printing	665.81	293.00	(372.81)	1,861.66	2,344.00	482.34
Copier Supplies	553.86	589.00	35.14	4,673.42	4,712.00	38.58
Postage, UPS, Federal Express	547.71	551.00	3.29	5,351.40	4,408.00	(943.40)
Equipment < \$2,500				14,099.11		(14,099.11)
Operational Supplies	2,415.15	1,966.00	(449.15)	16,220.59	15,728.00	(492.59)
Audit & Accounting Fees	3,228.82	3,229.00	0.18	22,601.74	25,832.00	3,230.26
Attorney Fees	3,529.76	3,272.00	(257.76)	42,723.09	26,176.00	(16,547.09)
Professional Services	27,801.92	29,119.00	1,317.08	242,320.23	232,952.00	(9,368.23)
Job Required Travel Expense	152.55	86.00	(66.55)	1,182.45	688.00	(494.45)
Insurance	19,167.70	32,916.00	13,748.30	146,327.44	263,328.00	117,000.56
Property Loss & Liability Claims	1,157.90	92.00	(1,065.90)	1,250.48	736.00	(514.48)
Computer Services	6,024.57	731.00	(5,293.57)	19,157.18	5,848.00	(13,309.18)
Telephone Services	1,678.62	1,787.00	108.38	12,680.53	14,296.00	1,615.47
Legal Notices, Advertising	3,193.95	5,784.00	2,590.05	33,248.25	46,272.00	13,023.75
Photocopy Services	759.95	652.00	(107.95)	5,319.65	5,216.00	(103.65)
Public Relations	391.20	17.00	(374.20)	962.97	136.00	(826.97)
Dues & Licenses		855.00	855.00	6,792.60	6,840.00	47.40
Conferences & Training	3,130.00	812.00	(2,318.00)	14,026.47	6,496.00	(7,530.47)
Finance Charges, Bank Fees	2,330.53	554.00	(1,776.53)	12,117.29	4,432.00	(7,685.29)
Cable/Satellite TV Expense	2,175.49	2,145.00	(30.49)	17,233.82	17,160.00	(73.82)
IPA Licensing Fee	11,299.50	11,087.00	(212.50)	88,574.00	88,696.00	122.00
Fines & Penalties	9,295.00	736.00	(8,559.00)	59,295.00	5,888.00	(53,407.00)
General Liability Claims				7,500.00		(7,500.00)
Depreciation Expense	60,462.50	58,333.00	(2,129.50)	483,937.94	466,664.00	(17,273.94)
Transfers to General Corporate Fund	575.00	13,324.00	12,749.00	5,837.50	106,592.00	100,754.50
Interest-Tax Anticipation Notes Payable	72.33		(72.33)	2,469.35		(2,469.35)
Interest on Interfund Loan		3,333.00	3,333.00		26,664.00	26,664.00
Interest- Bonds Payable	12,542.40		(12,542.40)	104,284.27		(104,284.27)
<b>Total Administration</b>	<b>218,517.34</b>	<b>214,748.50</b>	<b>(3,768.84)</b>	<b>1,734,693.80</b>	<b>1,717,988.00</b>	<b>(16,705.80)</b>
<b>Environmental Services</b>						
Reg. Full-Time Employees	31,171.17	26,866.00	(4,305.17)	249,083.76	214,928.00	(34,155.76)
Temp. Salaries & Wages				3,328.00		(3,328.00)
Overtime	718.35	361.00	(357.35)	5,514.26	2,888.00	(2,626.26)
TOPS - Balances	(2,889.41)		2,889.41	(1,757.80)		1,757.80
TOPS- FICA	(221.04)		221.04	(134.47)		134.47
Social Security - Employer	2,416.19	2,083.00	(333.19)	19,438.25	16,664.00	(2,774.25)
IMRF - Employer Cost	2,678.24	2,268.00	(410.24)	20,342.79	18,144.00	(2,198.79)
Workers' Compensation Insurance	1,907.72	997.00	(910.72)	9,761.23	7,976.00	(1,785.23)
Unemployment Insurance	691.96	338.00	(353.96)	5,398.57	2,704.00	(2,694.57)
Employee Health/Life Insurance	6,035.80	8,250.00	2,214.20	45,220.92	66,000.00	20,779.08
Operational Supplies	4,801.66	5,002.00	200.34	43,223.02	40,016.00	(3,207.02)
Gas Service	10,147.35	18,876.00	8,728.65	125,665.94	151,008.00	25,342.06
Electric Service	27,405.73	18,980.00	(8,425.73)	180,195.27	151,840.00	(28,355.27)
Water Service	2,079.34	1,311.00	(768.34)	12,708.31	10,488.00	(2,220.31)
Pest Control Service	467.67	762.00	294.33	3,766.52	6,096.00	2,329.48
Waste Disposal & Recycling	2,877.75	2,533.00	(344.75)	21,279.59	20,264.00	(1,015.59)
Equipment Rentals	268.00	322.00	54.00	2,144.00	2,576.00	432.00
Sewer Service & Tax	1,390.19	1,332.00	(58.19)	8,993.87	10,656.00	1,662.13
<b>Total Environmental Services</b>	<b>91,946.67</b>	<b>90,281.00</b>	<b>(1,665.67)</b>	<b>754,172.03</b>	<b>722,248.00</b>	<b>(31,924.03)</b>

**Laundry**

Tuesday, August 31, 2010

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**Champaign County Nursing Home**  
**Actual vs Budget Statement of Operations**

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	9,530.65	8,677.00	(853.65)	77,424.45	69,416.00	(8,008.45)
Overtime	244.80	196.00	(48.80)	1,591.83	1,568.00	(23.83)
TOPS Balances	(419.92)		419.92	(629.18)		629.18
TOPS - FICA	(32.13)		32.13	(48.13)		48.13
Social Security - Employer	741.19	650.00	(91.19)	5,958.68	5,200.00	(758.68)
IMRF - Employer Cost	821.59	739.00	(82.59)	6,351.99	5,912.00	(439.99)
Workers' Compensation Insurance	577.59	325.00	(252.59)	2,705.55	2,600.00	(105.55)
Unemployment Insurance	184.43	135.00	(49.43)	2,018.99	1,080.00	(938.99)
Employee Health/Life Insurance	1,422.40	3,300.00	1,877.60	12,179.20	26,400.00	14,220.80
Laundry Supplies	1,571.00	1,669.60	98.60	12,684.84	13,356.80	671.96
Linen & Bedding	2,234.12	1,386.00	(848.12)	7,079.78	11,088.00	4,008.22
<b>Total Laundry</b>	<b>16,875.72</b>	<b>17,077.60</b>	<b>201.88</b>	<b>127,318.00</b>	<b>136,620.80</b>	<b>9,302.80</b>
<b>Maintenance</b>						
Reg. Full-Time Employees	5,671.44	4,755.00	(916.44)	45,257.47	38,040.00	(7,217.47)
TOPS - Balances	(451.00)		451.00	(717.18)		717.18
TOPS - FICA	(34.50)		34.50	(54.86)		54.86
Social Security - Employer	409.62	364.00	(45.62)	3,148.90	2,912.00	(236.90)
IMRF - Employer Cost	454.02	396.00	(58.02)	3,344.60	3,168.00	(176.60)
Workers' Compensation Insurance	341.67	174.00	(167.67)	1,580.42	1,392.00	(188.42)
Unemployment Insurance	161.88	68.00	(93.88)	1,165.63	544.00	(621.63)
Employee Health/Life Insurance	1,302.29	1,650.00	347.71	11,134.75	13,200.00	2,065.25
Gasoline & Oil	(2.47)	14.00	16.47	147.20	112.00	(35.20)
Ground Supplies		79.00	79.00	456.71	632.00	175.29
Maintenance Supplies	597.98	1,365.00	767.02	14,688.58	10,920.00	(3,768.58)
Automobile Maintenance	111.04	567.00	455.96	2,340.20	4,536.00	2,195.80
Equipment Maintenance	3,914.16	1,113.00	(2,801.16)	17,629.29	8,904.00	(8,725.29)
Nursing Home Building Repair/Maintenance	2,212.30	3,183.00	970.70	35,715.13	25,464.00	(10,251.13)
Conferences & Training				949.60		(949.60)
Parking Lot/Sidewalk Maintenance				11,167.00		(11,167.00)
<b>Total Maintenance</b>	<b>14,688.43</b>	<b>13,728.00</b>	<b>(960.43)</b>	<b>147,953.44</b>	<b>109,824.00</b>	<b>(38,129.44)</b>
<b>Nursing Services</b>						
Reg. Full-Time Employees	90,019.83	107,709.90	17,690.07	819,163.93	861,679.20	42,515.27
Reg. Part-Time Employees	11,176.58	2,576.00	(8,600.58)	83,096.28	20,608.00	(62,488.28)
Temp. Salaries & Wages	26,544.80	49,803.00	23,258.20	184,415.54	398,424.00	214,008.46
Overtime	33,490.98	20,219.00	(13,271.98)	286,696.63	161,752.00	(124,944.63)
TOPS - Balances	(15,054.11)		15,054.11	(15,222.26)		15,222.26
No Benefit Full-Time Employees	74,414.80	94,841.90	20,427.10	812,060.41	758,735.20	(53,325.21)
No Benefit Part-Time Employees	28,942.47	18,392.00	(10,550.47)	126,151.19	147,136.00	20,984.81
TOPS - FICA	(1,151.64)		1,151.64	(1,164.50)		1,164.50
Social Security - Employer	20,351.69	22,456.00	2,104.31	175,730.06	179,648.00	3,917.94
IMRF - Employer Cost	20,008.66	24,452.00	4,443.34	173,541.45	195,616.00	22,074.55
Workers' Compensation Insurance	13,686.12	10,743.60	(2,942.52)	71,686.73	85,948.80	14,262.07
Unemployment Insurance	5,160.41	4,223.00	(937.41)	56,684.94	33,784.00	(22,900.94)
Employee Health/Life Insurance	13,062.60	13,783.00	720.40	115,781.80	110,264.00	(5,517.80)
Books, Periodicals & Manuals		15.00	15.00	848.52	120.00	(728.52)
Stocked Drugs	3,072.22	3,115.00	42.78	19,212.55	24,920.00	5,707.45
Pharmacy Charges-Public Aid	1,356.87	434.00	(922.87)	13,747.30	3,472.00	(10,275.30)
Oxygen	2,556.75	1,686.00	(870.75)	16,110.13	13,488.00	(2,622.13)
Incontinence Supplies	6,525.94	6,556.00	30.06	63,863.48	52,448.00	(11,415.48)
Pharmacy Charges - Insurance	9,400.00	5,443.60	(3,956.40)	48,725.00	43,548.80	(5,176.20)
Operational Supplies	22,660.84	16,189.70	(6,471.14)	155,443.75	129,517.60	(25,926.15)
Pharmacy Charges-Medicare	20,131.25	19,579.00	(552.25)	114,901.25	156,632.00	41,730.75
Medical/Dental/Mental Health		361.00	361.00		2,888.00	2,888.00
Professional Services	20,168.89	9,416.00	(10,752.89)	83,447.76	75,328.00	(8,119.76)

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Champaign County Nursing Home  
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Laboratory Fees	2,962.74	2,879.00	(83.74)	22,389.41	23,032.00	642.59
Equipment Rentals	4,998.87	2,014.00	(2,984.87)	25,561.67	16,112.00	(9,449.67)
Dues & Licenses				356.58		(356.58)
Conferences & Training	898.77	366.00	(532.77)	6,331.05	2,928.00	(3,403.05)
Contract Nursing Services	155,875.33	100,000.00	(55,875.33)	731,941.40	800,000.00	68,058.60
Medicare Medical Services	3,868.88	8,626.00	4,757.12	21,437.78	69,008.00	47,570.22
Medical/ Health Equipment				6,181.59		(6,181.59)
<b>Total Nursing Services</b>	<b>575,130.54</b>	<b>545,879.70</b>	<b>(29,250.84)</b>	<b>4,219,121.42</b>	<b>4,367,037.60</b>	<b>147,916.18</b>
<b>Activities</b>						
Reg. Full-Time Employees	14,345.95	11,815.70	(2,530.25)	108,646.36	94,525.60	(14,120.76)
Temp. Salaries & Wages	321.77		(321.77)	321.77		(321.77)
TOPS - Balances	787.25		(787.25)	957.29		(957.29)
TOPS - FICA	60.23		(60.23)	73.24		(73.24)
Social Security - Employer	1,061.80	904.00	(157.80)	7,632.13	7,232.00	(400.13)
IMRF - Employer Cost	1,149.70	984.00	(165.70)	8,122.94	7,872.00	(250.94)
Workers' Compensation Insurance	872.65	432.00	(440.65)	3,845.88	3,456.00	(389.88)
Unemployment Insurance	287.09	135.00	(152.09)	2,615.36	1,080.00	(1,535.36)
Employee Health/Life Insurance	2,418.60	3,850.00	1,431.40	19,348.80	30,800.00	11,451.20
Books, Periodicals & Manuals		71.00	71.00	60.00	568.00	508.00
Operational Supplies	208.88	184.00	(24.88)	2,210.08	1,472.00	(738.08)
Professional Services		146.00	146.00	844.90	1,168.00	323.10
Conferences & Training		3.00	3.00	691.02	24.00	(667.02)
<b>Total Activities</b>	<b>21,513.92</b>	<b>18,524.70</b>	<b>(2,989.22)</b>	<b>155,369.77</b>	<b>148,197.60</b>	<b>(7,172.17)</b>
<b>Social Services</b>						
Reg. Full-Time Employees	11,750.46	10,786.90	(963.56)	73,900.97	86,295.20	12,394.23
Overtime	680.80	63.00	(617.80)	3,393.36	504.00	(2,889.36)
TOPS - Balances	454.07		(454.07)	580.13		(580.13)
TOPS - FICA	34.74		(34.74)	44.38		(44.38)
Social Security - Employer	936.71	825.00	(111.71)	5,744.69	6,600.00	855.31
IMRF - Employer Cost	1,038.35	899.00	(139.35)	6,184.17	7,192.00	1,007.83
Workers' Compensation Insurance	699.38	395.00	(304.38)	2,606.70	3,160.00	553.30
Unemployment Insurance	165.07	113.00	(52.07)	1,727.48	904.00	(823.48)
Employee Health/Life Insurance	515.20	2,200.00	1,684.80	4,602.60	17,600.00	12,997.40
Professional Services	2,500.00	114.00	(2,386.00)	3,344.90	912.00	(2,432.90)
Conferences & Training		19.00	19.00		152.00	152.00
<b>Total Social Services</b>	<b>18,774.78</b>	<b>15,414.90</b>	<b>(3,359.88)</b>	<b>102,129.38</b>	<b>123,319.20</b>	<b>21,189.82</b>
<b>Physical Therapy</b>						
Reg. Full-Time Employees	2,328.48	2,149.00	(179.48)	19,113.46	17,192.00	(1,921.46)
Overtime	19.85		(19.85)	824.63		(824.63)
No Benefit Full-Time Employees	2,272.84	2,007.00	(265.84)	17,976.74	16,056.00	(1,920.74)
Social Security - Employer	349.25	318.00	(31.25)	2,845.86	2,544.00	(301.86)
IMRF - Employer Cost	387.14	346.00	(41.14)	3,055.41	2,768.00	(287.41)
Workers' Compensation Ins.	280.12	79.00	(201.12)	1,303.47	632.00	(671.47)
Unemployment Insurance		135.00	135.00	870.52	1,080.00	209.48
Employee Health/Life Insurance	512.60	550.00	37.40	4,100.80	4,400.00	299.20
Operational Supplies		51.00	51.00	770.70	408.00	(362.70)
Professional Services	42,200.09	49,402.00	7,201.91	299,693.88	395,216.00	95,522.12
<b>Total Physical Therapy</b>	<b>48,350.37</b>	<b>55,037.00</b>	<b>6,686.63</b>	<b>350,555.47</b>	<b>440,296.00</b>	<b>89,740.53</b>
<b>Occupational Therapy</b>						
Reg. Full-Time Employees	2,126.44	1,906.00	(220.44)	16,350.34	15,248.00	(1,102.34)
TOPS - Balances	197.84		(197.84)	94.80		(94.80)
TOPS - FICA	15.13		(15.13)	7.25		(7.25)

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Champaign County Nursing Home  
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Social Security - Employer	162.68	146.00	(16.68)	1,250.82	1,168.00	(82.82)
IMRF - Employer Cost	180.32	159.00	(21.32)	1,346.43	1,272.00	(74.43)
Workers' Compensation Ins.	127.47	70.00	(57.47)	575.91	560.00	(15.91)
Unemployment Insurance	11.94	23.00	11.06	397.14	184.00	(213.14)
Employee Health/Life Insurance	394.60	550.00	155.40	3,156.80	4,400.00	1,243.20
Operational Supplies		216.00	216.00	520.57	1,728.00	1,207.43
Professional Services	49,324.85	48,091.50	(1,233.35)	374,637.51	384,732.00	10,094.49
Total Occupational Therapy	52,541.27	51,161.50	(1,379.77)	398,337.57	409,292.00	10,954.43
<b>Speech Therapy</b>						
Operational Supplies		42.00	42.00		336.00	336.00
Professional Services	19,226.25	12,331.00	(6,895.25)	142,133.83	98,648.00	(43,485.83)
Total Speech Therapy	19,226.25	12,373.00	(6,853.25)	142,133.83	98,984.00	(43,149.83)
<b>Food Services</b>						
Reg. Full-Time Employees	36,738.05	47,236.00	10,497.95	270,977.98	377,888.00	106,910.02
Reg. Part-Time Employees	2,188.74	2,454.90	266.16	37,924.73	19,639.20	(18,285.53)
Temp. Salaries & Wages				3,743.00		(3,743.00)
Overtime	1,837.07	1,458.00	(379.07)	10,526.70	11,664.00	1,137.30
TOPS - Balances	33.30		(33.30)	436.16		(436.16)
TOPS - FICA	2.55		(2.55)	33.37		(33.37)
Social Security - Employer	3,065.53	3,913.00	847.47	24,114.13	31,304.00	7,189.87
IMRF - Employer Cost	3,344.55	4,261.00	916.45	24,831.73	34,088.00	9,256.27
Workers' Compensation Insurance	2,331.37	1,872.00	(459.37)	11,027.77	14,976.00	3,948.23
Unemployment Insurance	792.79	637.00	(155.79)	8,486.17	5,096.00	(3,390.17)
Employee Health/Life Insurance	8,651.00	9,900.00	1,249.00	70,745.80	79,200.00	8,454.20
Food	37,068.95	29,013.90	(8,055.05)	258,049.13	232,111.20	(25,937.93)
Nutritional Supplements	1,351.77	1,331.00	(20.77)	15,329.53	10,648.00	(4,681.53)
Operational Supplies	(262.78)	2,894.00	3,156.78	27,094.95	23,152.00	(3,942.95)
Professional Services	2,358.96	1,771.90	(587.06)	14,925.59	14,175.20	(750.39)
Equipment Rentals	379.95	441.00	61.05	3,039.60	3,528.00	488.40
Dues & Licenses		20.00	20.00	80.00	160.00	80.00
Conferences & Training		55.00	55.00	738.02	440.00	(298.02)
Total Food Services	99,881.80	107,258.70	7,376.90	782,104.36	858,069.60	75,965.24
<b>Barber &amp; Beauty</b>						
Reg. Full-Time Employees	2,163.04	2,791.80	628.76	21,163.46	22,334.40	1,170.94
TOPS - Balances	(169.48)		169.48	(82.71)		82.71
TOPS - FICA	(12.97)		12.97	(6.33)		6.33
Social Security - Employer	141.19	214.00	72.81	1,249.45	1,712.00	462.55
IMRF - Employer Cost	156.52	233.00	76.48	1,262.55	1,864.00	601.45
Workers' Compensation Insurance	130.10	102.10	(28.00)	739.33	816.80	77.47
Unemployment Insurance	56.61	23.00	(33.61)	379.30	184.00	(195.30)
Employee Health/Life Insurance	512.60	550.00	37.40	4,100.80	4,400.00	299.20
Operational Supplies		89.59	89.59	542.24	716.71	174.47
Total Barber & Beauty	2,977.61	4,003.49	1,025.88	29,348.09	32,027.91	2,679.82
<b>Adult Day Care</b>						
Reg. Full-Time Employees	13,569.78	15,312.00	1,742.22	106,656.87	122,496.00	15,839.13
Temp. Salaries & Wages	1,452.01		(1,452.01)	1,960.01		(1,960.01)
Overtime	29.06	37.90	8.84	291.42	303.20	11.78
TOPS - Balances	222.63		(222.63)	(358.34)		358.34
TOPS - FICA	17.04		(17.04)	(27.41)		27.41
Social Security - Employer	1,136.54	1,174.20	37.66	8,138.64	9,393.60	1,254.96
IMRF - Employer Cost	1,135.21	1,278.60	143.39	8,679.30	10,228.80	1,549.50
Workers' Compensation Insurance	891.07	561.80	(329.27)	3,885.41	4,494.40	608.99

**Champaign County Nursing Home**  
**Actual vs Budget Statement of Operations**

07/31/10

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance	45.94	180.40	134.46	2,295.42	1,443.20	(852.22)
Employee Health/Life Insurance	2,503.60	4,400.00	1,896.40	20,028.80	35,200.00	15,171.20
Books, Periodicals & Manuals		9.40	9.40	71.28	75.20	3.92
Gasoline & Oil	1,158.15	724.80	(433.35)	5,880.47	5,798.40	(82.07)
Operational Supplies	133.60	125.10	(8.50)	878.53	1,000.80	122.27
Dues & Licenses		32.00	32.00	250.00	256.00	6.00
Conferences & Training				1,854.97		(1,854.97)
<b>Total Adult Day Care</b>	<b>22,294.63</b>	<b>23,836.20</b>	<b>1,541.57</b>	<b>160,485.37</b>	<b>190,689.60</b>	<b>30,204.23</b>
<b>Alzheimers and Related Disord</b>						
Reg. Full-Time Employees	25,829.85	19,941.00	(5,888.85)	216,529.88	159,528.00	(57,001.88)
Reg. Part-Time Employees	2,752.03	482.00	(2,270.03)	11,482.24	3,856.00	(7,626.24)
Overtime	11,561.64	5,701.70	(5,859.94)	81,642.60	45,613.60	(36,029.00)
TOPS - Balances	1,013.86		(1,013.86)	9.41		(9.41)
No Benefit Full-Time Employees	25,222.96	14,627.00	(10,595.96)	228,708.57	117,016.00	(111,692.57)
No Benefit Part-Time Employees	3,682.53	5,366.50	1,683.97	31,873.95	42,932.00	11,058.05
TOPS - FICA	77.56		(77.56)	0.70		(0.70)
Social Security - Employer	5,253.50	3,528.00	(1,725.50)	43,111.50	28,224.00	(14,887.50)
IMRF - Employer Cost	5,823.40	3,848.70	(1,974.70)	46,306.46	30,789.60	(15,516.86)
Workers' Compensation Insurance	3,461.17	1,688.00	(1,773.17)	17,175.45	13,504.00	(3,671.45)
Unemployment Insurance	850.56	680.00	(170.56)	13,059.33	5,440.00	(7,619.33)
Employee Health/Life Insurance	2,563.00	3,114.00	551.00	22,545.40	24,912.00	2,366.60
Operational Supplies		114.00	114.00	227.91	912.00	684.09
Conferences & Training		15.00	15.00	2,660.84	120.00	(2,540.84)
<b>Total Alzheimers and Related Disorders</b>	<b>88,092.06</b>	<b>59,105.90</b>	<b>(28,986.16)</b>	<b>715,334.24</b>	<b>472,847.20</b>	<b>(242,487.04)</b>
<b>Total Expenses</b>	<b>1,290,811.39</b>	<b>1,228,430.19</b>	<b>(62,381.20)</b>	<b>9,819,056.77</b>	<b>9,827,441.51</b>	<b>8,384.74</b>
<b>Net Operating Income</b>	<b>(14,932.11)</b>	<b>(52,480.21)</b>	<b>37,548.10</b>	<b>(537,939.67)</b>	<b>(494,374.67)</b>	<b>(43,565.00)</b>
<b>NonOperating Income</b>						
<b>Local Taxes</b>						
Current-Nursing Home Operating	80,973.00	80,973.00		647,784.00	647,784.00	
Payment in Lieu of Taxes				464.05		464.05
<b>Total Local Taxes</b>	<b>80,973.00</b>	<b>80,973.00</b>		<b>648,248.05</b>	<b>647,784.00</b>	<b>464.05</b>
<b>Miscellaneous NI Revenue</b>						
Investment Interest		301.00	(301.00)	1,285.38	2,408.00	(1,122.62)
Restricted Donations	150.41	275.60	(125.19)	2,058.03	2,204.80	(146.77)
Interfund Transfer-From General Corporate Fund				13,342.42		13,342.42
<b>Total Miscellaneous NI Revenue</b>	<b>150.41</b>	<b>576.60</b>	<b>(426.19)</b>	<b>16,685.83</b>	<b>4,612.80</b>	<b>12,073.03</b>
<b>Total NonOperating Income</b>	<b>81,123.41</b>	<b>81,549.60</b>	<b>(426.19)</b>	<b>664,933.88</b>	<b>652,396.80</b>	<b>12,537.08</b>
<b>Net Income (Loss)</b>	<b>66,191.30</b>	<b>29,069.39</b>	<b>37,121.91</b>	<b>126,994.21</b>	<b>158,022.13</b>	<b>(31,027.92)</b>



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

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07/31/10

Description	08/09	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	Total
<b>Operating Income</b>													
<b>Intergovernmental Rev.</b>				50,944									84,048
DOT-FTA-CAP Assist/Elderly	33,104		1,139	856	1,005	938	938	1,139	1,206	1,072	1,407	1,407	13,385
VA-Veterans Adult Daycare	1,407	871	6,720	6,392	6,287	6,720	6,070	6,937	11,273	13,441	6,504	6,720	96,793
VA-Veterans Nursing Home Care	13,295	6,433							(95,629)				(95,629)
Sanctioning Loss Of Revenue				207,477	209,875	223,259	163,599	326,417	282,660	315,271	259,124	237,879	5,029,398
Medicare A	2,382,044	195,592	226,202	78,391	39,154	27,840	32,779	23,882	31,245	52,030	41,374	54,024	1,281,089
Medicare B	768,916	46,835	84,619	413,840	377,223	420,619	373,260	385,474	537,971	476,657	289,061	306,823	9,692,857
Medicaid Title XIX (IDHFS)	5,204,197	546,037	361,695								6,504	6,720	13,224
ARD - VA - Veterans Care											14,852	23,121	37,973
ARD - Medicare A											131,755	128,740	260,495
ARD - Medicaid Title XIX (IDHFS)											12,030	12,449	227,418
IL Department of Aging-Day Care Gra	97,869	11,226	11,731	11,311	14,146	8,943	9,740	13,108	11,743	13,122			15,847
Local Government Reimbursement-S	13,862	1,985											
<b>Total Intergovernmental Rev.</b>	<b>8,514,694</b>	<b>808,979</b>	<b>692,106</b>	<b>769,210</b>	<b>647,690</b>	<b>688,321</b>	<b>586,386</b>	<b>756,957</b>	<b>780,469</b>	<b>871,592</b>	<b>762,611</b>	<b>777,884</b>	<b>16,656,899</b>
<b>Charges for Sys.-Health Fees R</b>													
Patient Care-Hospice	27,004	14,842	20,697	18,837	12,784	10,189	3,451	3,438	3,392	3,505	1,158	42	119,337
Adult Day Care Charges-Private Pay	61,056	5,394	7,592	5,354	4,562	5,271	2,517	3,527	8,234	7,107	8,642	11,936	131,190
Nursing Home Patient Care - Private	2,923,772	309,731	274,354	282,469	314,237	353,086	303,314	342,068	160,515	294,528	251,675	247,375	6,057,134
Nursing Home Patient Care - Med Adv	191,611	9,645	88,611	39,401	114,865	100,381	75,896	78,209	79,455	117,809	68,856	109,928	1,074,667
Nursing Home Beauty Shop Revenue	22,755	2,394	2,385	2,026	2,579	2,229	2,365	2,950	2,765	2,327	2,801	2,432	50,008
Medical Supplies Revenue	90,035	6,899	8,044	8,337	6,553	8,466	7,061	6,793	1,976	3,547	922	5,959	154,592
Patient Transportation Charges	10,624	(276)	499	361	38	129	125	(956)		1,045	506	(79)	12,017
ARD Patient Care - Hospice											3,844	5,200	9,044
ARD Patient Care-Private Pay											93,600	108,304	201,904
ARD Patient Care - Med Adv/ HIMO											6,000	3,750	9,750
<b>Total Charges for Sys.-Health Fees R</b>	<b>3,326,857</b>	<b>348,629</b>	<b>402,182</b>	<b>356,784</b>	<b>455,620</b>	<b>479,761</b>	<b>394,729</b>	<b>436,029</b>	<b>256,335</b>	<b>429,868</b>	<b>498,004</b>	<b>494,846</b>	<b>7,819,643</b>
<b>Miscellaneous Revenue</b>													
Sale of Fixed Assets													
Lunch Reimbursement	3,941	403	210	313	381	454	462	633	531	522	309	405	8,564
Late Charge, NSF Check Charge	7,731	2,882	4,524	2,959	1,849	4,039	4,165	4,005	52	(1,786)	778	2,744	33,943
Other Miscellaneous Revenue	791	661	180	120		10	30	17	247		4,168		6,224
<b>Total Miscellaneous Revenue</b>	<b>12,462</b>	<b>3,946</b>	<b>4,914</b>	<b>3,392</b>	<b>2,230</b>	<b>4,503</b>	<b>4,657</b>	<b>4,655</b>	<b>831</b>	<b>(1,264)</b>	<b>5,256</b>	<b>3,149</b>	<b>48,731</b>
<b>Total Income</b>	<b>11,854,013</b>	<b>1,161,553</b>	<b>1,099,202</b>	<b>1,129,387</b>	<b>1,105,540</b>	<b>1,172,584</b>	<b>985,771</b>	<b>1,197,641</b>	<b>1,037,634</b>	<b>1,300,196</b>	<b>1,205,871</b>	<b>1,275,879</b>	<b>24,525,273</b>

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

07/31/10 2

Description	08/09	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	Total
<b>Operating Expenses</b>													
<b>Administration</b>													
Automobiles, Vehicles													
Total Administration													
<b>Administration</b>													
Reg. Full-Time Employees	244,731	39,108	28,654	25,534	27,188	27,537	25,974	31,281	26,312	29,748	46,000	27,828	579,894
Temp. Salaries & Wages	5,625	658	376	816	925	1,041	522	871	988	1,249	1,453	1,488	16,013
Per Diem	1,395	135	180	180	180	228	274	212	276	228	162	181	3,449
Overtime	8,937	727	7	216	129	688	118	164	230	152	509	335	12,213
TOPS - Balances										2,712	(19,380)	904	(15,764)
TOPS - FICA										208	(1,483)	69	(1,206)
Social Security - Employer	18,717	2,948	2,140	1,902	2,052	1,905	2,080	2,309	1,956	2,240	3,551	2,226	44,036
IMRF - Employer Cost	16,540	1,751	1,837	1,709	1,986	1,992	2,177	2,429	2,261	2,362	3,802	2,330	41,176
Workers' Compensation Insurance	9,660	976	128	1,944	1,097	481	1,018	1,169	1,084	1,131	1,312	1,733	21,723
Unemployment Insurance	2,189	13	161	(122)	19	1,044	684	602	499	385	1,660	489	7,623
Employee Health/Life Insurance	34,419	3,824	5,243	2,406	3,972	3,972	3,972	3,972	3,972	3,462	3,462	2,981	75,658
IMRF - Early Retirement Obligation	30,973	3,441	3,441	3,490	3,471	3,471	3,471	3,471	3,471	3,471	7,132	3,471	69,306
Employee Development/Recognition	2,412	32	87	34	3,586	402	429	1,129	61	1,262	275	(970)	8,738
Employee Physicals/Lab	19,996	1,755	3,033	3,178	2,000	1,156	700	802	1,204	610	1,198	2,300	37,323
Stationary & Printing	1,889	380		394	185	250		150				666	4,526
Books, Periodicals & Manuals	215												215
Copier Supplies	5,181	558	459	416	851	661	456	304	946	352	549	554	11,287
Postage, UPS, Federal Express	6,397	16	897	(178)	790	464	642	858	481	940	630	548	12,483
Equipment < \$2,500								5,331	4,060	3,774	934		14,099
Operational Supplies	18,428	2,035	1,602	353	2,214	3,019	1,957	952	1,878	2,201	1,584	2,415	38,638
Audit & Accounting Fees	28,216	12,604	3,135	(6,338)	3,229	3,229	3,229		3,229	3,229	3,229	3,229	60,219
Architect Fees			7,928	(7,928)									
Attorney Fees	34,257	1,760	2,431	7,885	5,761	5,665	4,243	1,707	2,931	9,620	9,267	3,530	88,856
Professional Services	248,153	33,169	41,545	19,765	27,387	21,104	31,509	24,218	48,711	31,730	29,859	27,802	584,953
Job Required Travel Expense	1,144	(32)	53	212	252	156	30	127	39	12	413	153	2,559
Insurance	255,495	28,416	28,416	28,416	19,189	40,233	23,240	40,550	(18,142)	18,918	3,173	19,168	487,071
Property Loss & Liability Claims	1,413	710	75		44				6	42		1,158	3,448
Computer Services	9,449	(8,622)	6,615	9,348	1,837	1,868	1,875	1,904	1,846	1,937	1,866	6,025	35,947
Telephone Services	15,438	1,639	1,642	2,024	1,149	1,549	1,987	1,514	1,580	1,519	1,703	1,679	33,423
Automobile Maintenance				250									250
Legal Notices, Advertising	43,272	1,663	4,814	2,145	6,869	4,459	4,105	2,293	3,349	3,954	5,026	3,194	85,142
Business Meals/Expenses	55												55
Photocopy Services	6,080	760	760	1,520	760	760	760	760	760	760	760	760	14,439
Public Relations	243		71				109	370			93	391	1,277

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

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07/31/10

Description	08/09	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	Total
Dues & Licenses	4,934		185	1,157	132	6,235		4,505	425	2,076	2,450	3,130	13,069
Conferences & Training	6,098		300			853			1,012				20,424
Grant Match	1,694,032	171,798	(11,606)	215,638				4,505					2,069,862
Finance Charges, Bank Fees	14,925	1,085	1,104	2,857	1,385	1,295	1,365	1,258	1,419	1,297	1,767	2,331	32,088
Cable/Satellite TV Expense	18,708	2,071	2,071	2,071	2,175	2,090	2,090	2,090	2,261	2,176	2,175	2,175	42,154
IPA Licensing Fee	99,874	10,935	11,300	10,935	11,300	11,300	10,206	11,299	10,935	11,300	10,936	11,300	221,617
Fines & Penalties	4,290								50,000			9,295	63,585
General Liability Claims		1,000					7,500						8,500
Furnishings, Office Equipment	14,913	(14,913)							60,463	60,463	60,463	60,463	1,193,381
Depreciation Expense	528,957	60,024	59,747	60,715	60,513	60,513	60,531	60,531	60,463	60,463	60,463	60,463	1,170
Loss on Disposal of Fixed Assets	1,170							(2,500)	2,100	1,200	(25)	575	45,677
Transfers to General Corporate Fund	28,167	6,964	2,354	2,354	2,500	1,138	850		2,100	745	1,652	72	17,989
Interest-Tax Anticipation Notes Payabl	15,132	388						51,769	13,324	13,324	13,324	12,542	104,284
Interest- Bonds Payable													
Total Administration	3,502,119	369,776	211,184	395,094	194,947	210,757	196,114	254,921	235,169	220,786	201,482	218,517	6,212,866
<b>Environmental Services</b>													
Reg. Full-Time Employees	277,899	36,070	30,538	29,655	29,483	27,854	29,435	34,242	34,177	31,599	31,122	31,171	623,245
Temp. Salaries & Wages				902	1,216	1,344	768			239	1,082	718	4,230
Overtime	6,246	1,187	110	2,011	1,427	2,044	4				1,132	(2,889)	15,069
TOPS - Balances													(1,758)
TOPS - FICA											87	(221)	(134)
Social Security - Employer	20,805	2,833	2,308	2,434	2,430	2,295	2,328	2,578	2,574	2,395	2,422	2,416	47,818
IMRF - Employer Cost	18,484	2,461	2,087	2,062	2,184	2,385	2,358	2,671	2,728	2,655	2,685	2,678	45,437
Workers' Compensation Insurance	10,485	1,219	124	2,138	1,125	1,513	1,071	1,173	1,197	1,126	649	1,908	23,727
Unemployment Insurance	4,266	99	944	(643)	221	403	425	879	831	836	1,111	692	10,064
Employee Health/Life Insurance	44,848	5,812	5,812	6,219	6,036	5,523	5,523	5,533	5,523	5,523	5,523	6,036	107,912
Operational Supplies	42,720	6,567	4,384	3,596	7,048	5,169	3,667	5,803	4,457	5,464	6,814	4,802	100,490
Gas Service	145,139	6,887	12,908	15,611	16,232	19,237	20,623	17,501	17,157	16,025	8,744	10,147	306,211
Electric Service	213,552	14,179	22,623	28,745	15,041	16,076	20,917	21,013	24,973	25,399	29,371	27,406	459,293
Water Service	12,537	1,437	1,384	1,758	1,424	1,379	1,347	923	1,420	1,950	2,186	2,079	29,825
Pest Control Service	5,995	468	468	468	468	468	468	468	480	480	468	468	11,165
Waste Disposal & Recycling	21,129	2,494	1,942	942	4,144	2,647	2,285	2,421	2,418	2,287	2,200	2,878	47,787
Equipment Rentals	2,680	268	268	268	268	268	268	268	268	268	268	268	5,628
Sewer Service & Tax	11,255	1,147	1,258	1,079	1,200	1,306	1,242	12	1,303	1,327	1,213	1,390	23,733
Total Environmental Services	838,040	83,127	87,158	97,245	89,946	89,911	92,729	95,484	99,506	97,574	97,076	91,947	1,859,742
<b>Laundry</b>													
Reg. Full-Time Employees	82,819	10,426	9,598	9,035	9,509	9,761	8,628	10,404	10,414	9,709	9,469	9,531	189,303
Overtime	1,802	444		747	492	614					240	245	4,584
TOPS Balances								(209)	(629)			(420)	(629)
TOPS - FICA								(16)	(32)			(32)	(48)

Tuesday, August 31, 2010

9:03 AM

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

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07/31/10

Description	08/09	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	Total
Social Security - Employer	6,306	850	735	720	757	763	668	783	785	730	731	741	14,570
IMRF - Employer Cost	5,590	349	675	633	720	788	762	834	807	810	822	822	13,987
Workers' Compensation Insurance	3,117	349	52	647	354	171	334	366	354	347	202	578	6,870
Unemployment Insurance	1,247	25	188	(188)	49	309	258	305	288	290	336	184	3,291
Employee Health/Life Insurance	14,178	1,325	1,325	2,125	1,422	1,422	1,422	2,222	1,422	1,422	1,422	1,422	31,131
Laundry Supplies	15,695	1,092	1,646	3,014	1,721	2,014	1,243	1,803	1,663	1,447	1,223	1,571	34,132
Linens & Bedding	11,011	1,162	3,018	964	127	576	254	560	1,259	781	1,288	2,234	23,236
<b>Total Laundry</b>	<b>141,765</b>	<b>16,410</b>	<b>17,238</b>	<b>17,696</b>	<b>15,153</b>	<b>16,419</b>	<b>13,569</b>	<b>17,278</b>	<b>16,992</b>	<b>15,536</b>	<b>15,496</b>	<b>16,876</b>	<b>320,427</b>
<b>Maintenance</b>													
Reg. Full-Time Employees	42,313	5,761	6,024	4,954	5,806	5,005	5,483	5,881	6,234	5,491	5,886	5,671	104,310
Overtime	19	5	18								(266)	(451)	42
TOPS - Balances											(20)	(35)	(55)
TOPS - FICA													
Social Security - Employer	2,924	383	460	342	416	342	377	403	432	377	391	410	7,258
IMRF - Employer Cost	2,657	315	394	323	381	401	387	430	440	418	433	454	7,033
Workers' Compensation Insurance	1,636	178	37	379	209	105	186	208	211	201	118	342	3,811
Unemployment Insurance	764	35	169	(84)	52	269	25	154	154	151	200	162	2,049
Employee Health/Life Insurance	7,343	650	650	861	1,302	1,302	1,302	1,302	1,321	1,439	1,865	1,302	20,639
Gasoline & Oil	171			1,155		44	6		49	50		(2)	1,473
Ground Supplies	720			57	276	138	138		29	14			1,233
Maintenance Supplies	11,160	1,147	2,275	2,372	1,935	1,917	1,871	2,700	1,413	3,069	1,187	598	31,643
Automobile Maintenance	5,383	348	486	103	499	388	388	307	165	716	155	111	8,660
Equipment Maintenance	9,243	1,509	1,537	1,680	1,743	1,855	2,100	921	1,065	4,984	1,047	3,914	31,599
Equipment Rentals	669			28									697
Nursing Home Building Repair/Mainte	31,066	6,817	9,042	3,812	4,026	6,925	6,704	4,693	3,912	3,630	3,613	2,212	86,451
Conferences & Training			150			284		132	533				1,100
Parking Lot/Sidewalk Maintenance	2,278			580	3,860	4,517	2,790						14,025
Nursing Home Building Construction/I													
<b>Total Maintenance</b>	<b>118,345</b>	<b>17,148</b>	<b>21,242</b>	<b>16,562</b>	<b>20,006</b>	<b>23,466</b>	<b>21,757</b>	<b>17,129</b>	<b>15,958</b>	<b>20,540</b>	<b>14,409</b>	<b>14,688</b>	<b>321,250</b>
<b>Nursing Services</b>													
Reg. Full-Time Employees	909,499	137,065	123,232	114,749	125,928	113,727	94,190	111,523	100,725	96,344	86,707	90,020	2,103,708
Reg. Part-Time Employees	15,037	2,032	1,939	1,835	609	5,194	10,407	14,322	14,354	16,243	10,790	11,177	103,939
Temp. Salaries & Wages	385,380	40,994	33,695	25,321	27,233	27,127	25,117	23,535	16,767	19,637	18,455	26,545	669,806
Overtime	296,179	36,308	36,435	47,513	58,298	41,099	24,839	31,776	33,211	29,159	34,824	33,491	703,133
TOPS - Balances											(168)	(15,054)	(15,222)
No Benefit Full-Time Employees	840,218	123,444	122,939	106,361	124,400	109,988	95,152	112,840	129,547	92,746	72,975	74,415	2,005,022
No Benefit Part-Time Employees	158,154	7,693	11,629	10,331	9,841	10,543	7,836	8,678	15,191	23,026	22,096	28,942	313,958
TOPS - FICA											(19)	(1,152)	(1,165)
Social Security - Employer	196,178	25,534	26,010	23,179	26,337	21,385	21,462	22,958	23,531	21,045	18,660	20,352	446,631
IMRF - Employer Cost	147,793	19,493	20,744	19,343	22,620	22,196	20,811	23,244	24,243	21,405	19,014	20,009	380,914

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

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07/31/10

Description	08/09	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	Total
Workers' Compensation Insurance	86,954	10,106	1,565	19,634	10,591	4,693	9,464	9,862	10,005	8,737	4,649	13,686	191,945
Unemployment Insurance	38,123	1,862	7,646	(3,180)	3,221	15,802	2,004	8,713	7,484	6,706	7,594	5,160	101,137
Employee Health/Life Insurance	121,052	13,295	12,298	13,434	14,709	15,216	14,712	14,704	13,690	15,101	14,588	13,063	275,861
Books, Periodicals & Manuals	664			98			483			366			1,600
Stocked Drugs	22,996	2,138	5,059	2,365	1,970	2,299	2,092	1,937	2,211	2,326	3,305	3,072	51,770
Pharmacy Charges-Public Aid	4,019	890	333	210	1,040	1,654	1,244	1,420	3,042	1,628	2,363	1,357	19,200
Oxygen	15,741	2,234	1,535	3,590	2,785	3,045	2,185	2,785	1,729	1,768	2,041	2,557	39,211
Incontinence Supplies	66,445	7,712	5,330	5,127	9,221	9,651	5,499	6,052	9,879	7,612	9,424	6,526	148,477
Pharmacy Charges - Insurance	48,025	3,575	1,725	3,550	4,575	6,175	5,075	3,725	5,800	7,750	6,225	9,400	105,600
Operational Supplies	151,358	19,656	14,834	17,907	19,998	21,454	12,207	22,000	14,684	22,446	19,994	22,661	359,199
Pharmacy Charges-Medicare	138,900	11,750	13,200	11,225	11,275	12,600	8,575	12,825	14,025	17,995	17,475	20,131	289,976
Medical/Dental/Mental Health	3,150	350	350	350	1,600	(1,600)							4,200
Professional Services	97,516	11,802	5,219	946	2,106	8,728	9,356	1,714	3,112	11,570	26,694	20,169	198,931
Laboratory Fees	22,523		2,903	2,038	3,014	2,306	1,750	3,247	2,930	2,550	3,630	2,963	49,854
Equipment Rentals	22,404	864	172	285	196	409	2,174	4,294	5,532	2,506	5,450	4,999	49,287
Dues & Licenses	70	103		220		120		150	87				749
Conferences & Training	3,718	665	1,030	663		834	472	203	717	1,485	1,721	899	12,406
Contract Nursing Services	1,194,637	93,708	52,752	69,161	53,992	59,967	58,247	78,015	84,279	122,776	118,790	155,875	2,142,200
Medicare Medical Services	43,772		60	(120,010)		357	614	5,026	3,545	4,955	3,071	3,869	(54,741)
Medical/ Health Equipment								6,182					6,182
<b>Total Nursing Services</b>	<b>5,032,496</b>	<b>573,274</b>	<b>502,635</b>	<b>376,244</b>	<b>532,772</b>	<b>514,967</b>	<b>435,968</b>	<b>525,546</b>	<b>546,502</b>	<b>557,881</b>	<b>530,355</b>	<b>575,131</b>	<b>10,703,769</b>
<b>Activities</b>													
Reg. Full-Time Employees	115,988	13,907	11,782	10,821	13,290	13,083	11,996	13,391	14,951	13,514	14,074	14,346	261,144
Temp. Salaries & Wages												322	322
Overtime	7		4								170	787	957
TOPS - Balances											13	60	73
TOPS - FICA											968	1,062	18,170
Social Security - Employer	8,084	882	840	731	952	895	856	975	996	930	1,073	1,150	17,437
IMRF - Employer Cost	7,064	801	774	676	897	932	924	1,039	1,078	1,030	1,073	1,150	17,437
Workers' Compensation Insurance	4,310	488	38	833	490	249	439	495	513	495	293	873	9,515
Unemployment Insurance	1,829	34	386	(348)	62	431	294	398	367	290	485	287	4,518
Employee Health/Life Insurance	20,544	2,284	2,284	2,631	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	47,092
Books, Periodicals & Manuals	415		43	349		60							867
Operational Supplies	1,918	118	219	173	280	302	207	257	207	433	315	209	4,637
Professional Services	1,213	121	121	149	121	121	121	121	121	121	121	121	2,448
Dues & Licenses													50
Conferences & Training	15		750	181		284		140	267				1,638
<b>Total Activities</b>	<b>161,387</b>	<b>18,635</b>	<b>17,291</b>	<b>16,196</b>	<b>18,510</b>	<b>18,776</b>	<b>17,255</b>	<b>19,236</b>	<b>20,917</b>	<b>19,231</b>	<b>19,931</b>	<b>21,514</b>	<b>368,879</b>
<b>Social Services</b>													
Reg. Full-Time Employees	84,935	12,166	11,688	10,978	8,784	7,769	7,231	8,702	6,956	11,011	11,697	11,750	193,669

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Description	08/09	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	Total
Reg. Part-Time Employees	8,396	441			10	218	285	974	318	485	422	681	8,837
Overtime	1,162	5									126	454	4,560
TOPS - Balances											10	35	580
TOPS - FICA											904	937	44
Social Security - Employer	6,981	914	889	809	656	592	550	668	581	857	904	937	15,338
IMRF - Employer Cost	6,028	780	736	692	797	568	544	688	597	950	1,002	1,038	14,419
Workers' Compensation Insurance	3,382	420	48	747	421	67	236	273	257	403	250	699	7,204
Unemployment Insurance	1,217	16	156	(156)	35	221	193	248	210	256	398	165	2,960
Employee Health/Life Insurance	5,427	959	959	959	996	515	515	515	515	515	515	515	12,907
Professional Services	1,029	121	121	149	121	121	121	121	121	121	121	2,500	4,764
Conferences & Training	296	150											446
<b>Total Social Services</b>	<b>118,852</b>	<b>15,822</b>	<b>14,748</b>	<b>14,178</b>	<b>11,820</b>	<b>10,072</b>	<b>9,676</b>	<b>12,189</b>	<b>9,555</b>	<b>14,598</b>	<b>15,445</b>	<b>18,775</b>	<b>285,729</b>

**Physical Therapy**

Reg. Full-Time Employees	20,499	2,736	2,222	2,048	2,623	1,860	2,429	2,490	2,704	2,307	2,373	2,328	46,619
Overtime	1,437									388	417	20	2,261
No Benefit Full-Time Employees	17,696	2,320	2,276	2,064	2,191	1,631	2,594	2,453	2,405	2,025	2,405	2,273	42,333
Social Security - Employer	2,938	366	359	307	363	341	296	370	384	353	390	349	6,815
IMRF - Employer Cost	2,633	315	331	286	329	366	349	406	395	392	432	387	6,620
Workers' Compensation Ins.	1,445	165	24	313	315	(57)	154	179	174	159	99	280	3,251
Unemployment Insurance	502				22	140	124	145	144	144	151	151	1,373
Employee Health/Life Insurance	4,487	499	499	499	513	513	513	513	513	513	513	513	10,084
Operational Supplies	1,231	101	38	(598)	(180)	285	61			605			1,543
Professional Services	408,630	39,057	47,658	33,841	39,447	37,321	25,065	29,700	35,508	48,107	42,346	42,200	828,881
<b>Total Physical Therapy</b>	<b>461,499</b>	<b>45,559</b>	<b>53,406</b>	<b>38,760</b>	<b>45,622</b>	<b>42,399</b>	<b>31,584</b>	<b>36,256</b>	<b>42,227</b>	<b>54,993</b>	<b>49,125</b>	<b>48,350</b>	<b>949,779</b>

**Occupational Therapy**

Reg. Full-Time Employees	18,678	1,938	1,955	2,021	2,214	1,565	2,173	2,346	1,819	2,006	2,101	2,126	40,942
Overtime	156										(103)	198	156
TOPS - Balances											(8)	15	95
TOPS - FICA											163	163	7
Social Security - Employer	1,433	150	156	155	169	158	128	179	139	153	161	163	3,144
IMRF - Employer Cost	1,240	158	149	138	159	172	138	177	172	170	178	180	3,032
Workers' Compensation Ins.	685	81	10	143	149	(28)	59	76	74	73	44	127	1,494
Unemployment Insurance	247		8	(8)	11	67	50	62	60	65	71	12	644
Employee Health/Life Insurance	2,924	325	325	332	395	395	395	395	395	395	395	395	7,062
Operational Supplies	1,461	47	43	860	18	18	271	95		136			2,931
Professional Services	414,703	46,586	51,161	43,775	48,990	42,552	35,850	50,213	47,216	51,473	49,018	49,325	930,862
<b>Total Occupational Therapy</b>	<b>441,529</b>	<b>49,284</b>	<b>53,806</b>	<b>47,415</b>	<b>52,087</b>	<b>44,900</b>	<b>39,063</b>	<b>53,544</b>	<b>49,875</b>	<b>54,470</b>	<b>51,857</b>	<b>52,541</b>	<b>990,371</b>

**Speech Therapy**

Operational Supplies	246												246
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Description	08/09	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	Total
<b>Professional Services</b>	99,420	15,490	19,670	13,367	15,649	18,000	15,172	20,750	17,275	18,917	17,144	19,226	290,081
Total Speech Therapy	99,667	15,490	19,670	13,367	15,649	18,000	15,172	20,750	17,275	18,917	17,144	19,226	290,327
<b>Food Services</b>													
Reg. Full-Time Employees	342,005	39,700	37,521	32,350	33,497	30,135	31,331	35,767	36,185	34,993	32,331	36,738	722,554
Reg. Part-Time Employees	31,205	6,344	7,230	5,623	6,799	6,219	5,087	5,205	3,596	5,156	3,675	2,189	88,326
Temp. Salaries & Wages				736	910	851	851	1,038	208				3,743
Overtime	10,205	1,525	100	3,204	3,111	2,875	133	106	466	5	1,993	1,837	25,560
TOPS - Balances											403	33	436
TOPS - FICA											31	3	33
Social Security - Employer	28,595	3,572	3,414	3,068	3,322	2,824	2,945	3,133	3,011	2,987	2,827	3,066	62,763
IMRF - Employer Cost	25,342	2,996	3,078	2,530	2,825	3,027	2,999	3,184	3,071	3,248	3,133	3,345	58,779
Workers' Compensation Insurance	14,908	1,560	172	2,990	2,734	(503)	1,431	1,476	1,377	1,407	775	2,331	30,677
Unemployment Insurance	6,399	127	1,052	(710)	369	1,809	581	1,276	1,191	1,134	1,334	793	15,353
Employee Health/Life Insurance	92,713	9,890	9,392	8,894	9,164	9,164	9,164	8,651	8,651	8,651	8,651	8,651	191,634
Food	273,773	31,153	28,742	27,031	34,018	28,602	28,636	33,364	29,556	30,683	36,122	37,069	618,749
Nutritional Supplements	14,120	1,458	1,710	1,544	1,921	1,683	1,957	2,202	2,068	2,014	2,133	1,352	34,161
Operational Supplies	26,386	3,866	2,494	2,985	4,259	2,475	2,653	4,460	7,164	3,154	3,194	(263)	62,826
Professional Services	14,675	1,013	1,506	1,403	1,451	1,344	1,835	1,534	2,269	1,869	2,264	2,359	33,522
Equipment Rentals	3,711	380	380	380	380	380	380	380	380	380	380	380	7,890
Dues & Licenses	250							80					330
Conferences & Training	442		150			334		137	267				1,330
<b>Total Food Services</b>	884,729	103,604	96,941	91,291	104,584	91,278	89,981	101,994	99,460	95,681	99,245	99,882	1,956,669
<b>Barber &amp; Beauty</b>													
Reg. Full-Time Employees	26,574	3,299	3,114	2,534	3,314	2,666	2,989	3,389	2,389	2,065	2,188	2,163	56,684
TOPS - Balances											87	(169)	(83)
TOPS - FICA											7	(13)	(6)
Social Security - Employer	1,793	273	205	155	221	146	172	199	133	116	123	141	3,675
IMRF - Employer Cost	1,600	243	185	148	208	183	172	200	143	128	73	157	3,438
Workers' Compensation Insurance	1,003	117	17	197	224	(38)	101	115	86	76	46	130	2,074
Unemployment Insurance	330	37	56	(56)	8	51	43	51	48	45	76	57	747
Employee Health/Life Insurance	4,487	499	499	499	513	513	513	513	513	513	513	513	10,084
Operational Supplies	665		162			177		110	143		113		1,369
<b>Total Barber &amp; Beauty</b>	36,452	4,467	4,238	3,478	4,488	3,696	3,990	4,577	3,453	2,942	3,224	2,978	77,982
<b>Adult Day Care</b>													
Reg. Full-Time Employees	104,556	14,605	15,105	12,980	13,614	12,185	11,818	14,700	14,271	12,915	13,583	13,570	253,903
Reg. Part-Time Employees	9,613										508	1,452	9,613
Temp. Salaries & Wages	1,412	474	382			5	18		50	75	35	29	4,228
Overtime	258	14	68	5	65	5	14				(581)	223	637
TOPS - Balances													(358)

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Description	08/09	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	Total
<b>TOPS - FICA</b>											(44)	17	(27)
Social Security - Employer	8,660	1,147	1,186	972	1,029	880	907	1,097	1,068	968	1,053	1,137	20,703
IMRF - Employer Cost	7,655	943	951	846	999	1,030	1,056	1,137	1,125	1,073	1,124	1,135	19,075
Workers' Compensation Insurance	4,382	527	54	921	941	(180)	467	504	497	473	292	891	9,769
Unemployment Insurance	1,534	77	261	(255)	65	420	348	417	287	265	448	46	3,912
Employee Health/Life Insurance	27,860	2,489	2,489	2,489	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	55,355
Books, Periodicals & Manuals	55							71					126
Gasoline & Oil	7,194	948	868	1,072	840	(235)	502	716	651	1,495	754	1,158	15,961
Operational Supplies	983	216	70	680	32	40	138	113	29	157	235	134	2,828
Dues & Licenses	460		125	(250)						250			585
Conferences & Training	865	159	250	(293)	215	284		152	1,480	(276)			2,836
<b>Total Adult Day Care</b>	<b>175,486</b>	<b>21,589</b>	<b>21,809</b>	<b>19,167</b>	<b>20,303</b>	<b>16,934</b>	<b>17,759</b>	<b>21,424</b>	<b>21,962</b>	<b>19,888</b>	<b>19,911</b>	<b>22,295</b>	<b>398,547</b>

**Alzheimers and Related Disord**

Reg. Full-Time Employees	193,873	18,205	19,045	16,825	17,938	27,163	32,961	32,611	26,056	28,957	25,013	25,830	464,478
Reg. Part-Time Employees	3,623							1,438	1,939	2,607	2,746	2,752	15,106
Overtime	46,696	5,564	3,570	11,396	12,592	13,086	6,579	6,789	8,689	8,545	13,802	11,562	148,869
<b>TOPS - Balances</b>											(1,004)	1,014	9
No Benefit Full-Time Employees	164,020	26,059	28,001	33,000	31,787	26,999	33,180	32,354	26,259	28,462	24,444	25,223	479,789
No Benefit Part-Time Employees	48,695	4,281	4,526	3,755	5,880	3,248	4,672	3,854	2,972	4,868	2,698	3,683	93,131
<b>TOPS - FICA</b>											(77)	78	1
Social Security - Employer	34,273	4,225	4,208	4,935	5,192	5,811	5,335	5,805	4,961	5,551	5,203	5,254	90,752
IMRF - Employer Cost	31,125	3,910	3,703	4,403	4,882	5,717	5,918	6,322	5,724	10,964	956	5,823	89,448
Workers' Compensation Insurance	15,857	1,722	308	3,592	3,827	(704)	2,398	2,523	2,191	2,234	1,245	3,461	38,654
Unemployment Insurance	6,275	391	1,292	(794)	515	2,832	1,221	2,294	1,766	1,599	1,981	851	20,224
Employee Health/Life Insurance	27,423	2,992	2,992	2,992	3,579	3,076	3,076	2,563	2,563	2,563	2,563	2,563	58,943
Books, Periodicals & Manuals			119										119
Operational Supplies	666			888			228						1,781
Conferences & Training	60			35		284			828	903	645		2,766
<b>Total Alzheimers and Related Disorde</b>	<b>572,586</b>	<b>67,348</b>	<b>67,764</b>	<b>81,027</b>	<b>86,194</b>	<b>87,512</b>	<b>95,568</b>	<b>96,552</b>	<b>83,948</b>	<b>97,253</b>	<b>80,215</b>	<b>88,092</b>	<b>1,504,059</b>

<b>Total Expenses</b>	<b>12,584,951</b>	<b>1,401,541</b>	<b>1,189,130</b>	<b>1,227,719</b>	<b>1,212,081</b>	<b>1,189,086</b>	<b>1,082,184</b>	<b>1,276,881</b>	<b>1,262,798</b>	<b>1,290,299</b>	<b>1,214,917</b>	<b>1,290,811</b>	<b>26,222,398</b>
<b>Net Operating Income</b>	<b>(730,937)</b>	<b>(239,987)</b>	<b>(89,928)</b>	<b>(98,332)</b>	<b>(106,541)</b>	<b>(16,502)</b>	<b>(96,413)</b>	<b>(79,239)</b>	<b>(225,164)</b>	<b>9,897</b>	<b>(9,046)</b>	<b>(14,932)</b>	<b>(1,697,125)</b>

**NonOperating Income**

<b>Local Taxes</b>													
Current-Nursing Home Operating	710,114	78,902	78,902	70,797	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	1,586,498
Back Tax-Nursing Home Operating				743									743
Mobile Home Tax				1,095									1,095
Payment in Lieu of Taxes	559				464								1,023
<b>Total Local Taxes</b>	<b>710,672</b>	<b>78,902</b>	<b>78,902</b>	<b>72,635</b>	<b>81,437</b>	<b>80,973</b>	<b>80,973</b>	<b>80,973</b>	<b>80,973</b>	<b>80,973</b>	<b>80,973</b>	<b>80,973</b>	<b>1,589,359</b>

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Description	08/09	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	Total
<b>Miscellaneous NI Revenue</b>													
Investment Interest	3,304	201	141	527				353	373	304	256		5,459
Restricted Donations	2,120	3,457	475	7,537	447	20	28		410	592	410	150	15,647
Interfund Transfer-From General Corp				1,000,000				13,342					1,013,342
<b>Total Miscellaneous NI Revenue</b>	<b>5,423</b>	<b>3,658</b>	<b>616</b>	<b>1,008,065</b>	<b>447</b>	<b>20</b>	<b>28</b>	<b>13,695</b>	<b>783</b>	<b>896</b>	<b>667</b>	<b>150</b>	<b>1,034,449</b>
<b>Total NonOperating Income</b>	<b>716,096</b>	<b>82,560</b>	<b>79,518</b>	<b>1,080,700</b>	<b>81,884</b>	<b>80,993</b>	<b>81,001</b>	<b>94,668</b>	<b>81,756</b>	<b>81,869</b>	<b>81,640</b>	<b>81,123</b>	<b>2,623,808</b>
<b>Net Income (Loss)</b>	<b>(14,842)</b>	<b>(157,428)</b>	<b>(10,410)</b>	<b>982,368</b>	<b>(24,657)</b>	<b>64,491</b>	<b>(15,411)</b>	<b>15,429</b>	<b>(143,408)</b>	<b>91,766</b>	<b>72,594</b>	<b>66,191</b>	<b>926,683</b>