



NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

~~Monday, December 13, 2010 6:00pm~~

CANCELED

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,

ITEM

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA/ADDENDUM

IV. APPROVAL OF MINUTES

November 8, 2010

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS

None

VII. NEW BUSINESS

- a. IDPH Update
- b. Election of Officers: Chair, Vice-Chair, Secretary
- c. Management Report
- d. CCNH Objectives, Status & Discussion

VIII. OTHER BUSINESS

None

IX. NEXT MEETING DATE & TIME

- a. January 10, 2011 New meeting calendar attached!

XII. ADJOURNMENT

Attachments: Management Report, CCNH Objectives Memorandum, Meeting Calendar,
Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
November 8, 2010**

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

Directors Excused: Czajkowski

Also Present: Busey, Scavotto, Buffenbarger, Noffke

1. Call to Order

The meeting was called to order at 6:02 pm by Chair O'Shaughnessey

2. Roll Call

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

3. Agenda & Addendum

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

4. Approval of Minutes

On motion by Hirsbrunner (second Lansford), the Board approved the minutes of October 18, 2010.

5. Public Participation

There was no public participation.

6. Old Business

None

7. New Business

a. IDPH Update

Noffke and Buffenbarger brought the Board up to date on the status current IDPH affairs. CCNH is preparing for the annual survey. There are three investigations under way concerning resident fall events. The nursing staff is becoming more diligent in reporting

events. The position of RN Supervisor on the day shift has made a difference in day-to-day supervision. Recruitment continues for evening and night supervisors.

b. Management Report

Scavotto reviewed the financial affairs through September.

October’s census was lower than in prior months, particularly in regard to Medicare where volume represented only 7 percent of total days; in prior months, Medicare volume was 10-11 percent. October’s census averaged 193.8, down considerably from prior months. Projected revenue for October is \$1.239 million, which indicates that posting a gain may prove to be a challenge. The following table characterizes recent CCNH operating history:

Item	May-10	June	July	Aug	Sept	Oct
ADC	205.9	205.6	204.5	205.5	206.1	193.8
Med A Days	976	852	835	868	744	418
Med A \$\$	\$433k	\$349k	\$375k	\$393k	\$366k	\$226k
Medicaid Days	3043	3038	3224	3177	3092	3361
Pvt Days	2364	2279	2282	2325	2096	2229
Pt Revenue	\$1.300 M	\$1.206	\$1.276	\$1.290	\$1.251	\$1.158
Avg P-Tax	\$0.081	\$0.081	\$0.081	\$0.081	\$0.081	\$0.081
Total Rev	\$1.382	\$1.288	\$1.359	\$1.371	\$1.332	\$1.239
Gain(Loss)	\$92k	\$73K	\$66k	\$(24)k	\$(15)k	??????

The immediate concern for October is revenues. Medicare revenue is down over September by \$140k. Using an average Private Pay per diem of \$155, October’s Private Pay revenue is up by approximately \$20k, leaving a large revenue disparity that may not be off-set by expense reduction.

Cash slow remains thin; despite CCNH’s better profitability, improved cash flow remains dependent upon resolving the IGT.

8. Other Business

Chair O’Shaughnessey reported that she would be drafting a second guest editorial for the News-Gazette to report on progress at CCNH.

Chair O’Shaughnessey commended Director Charles Lansford for his service to the CCNH Board of Directors. Her commendation was enthusiastically endorsed by all other Directors. Dr.

Lansford's service as Board Chair was critical to stabilizing the leadership of CCNH and his contributions to CCNH cannot receive enough recognition and acclaim. He will be missed.

9. Next Meeting Date

Monday December 13, 2010, 6 pm.

10. Adjournment

Acting Chair O'Shaughnessey declared meeting adjourned at 6:45 pm.

Respectfully submitted

Michael A. Scavotto
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: December 6, 2010

Re: Management Report

As I write this update, census has been running between 195 and 200.

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

	Apr	May	June	July	Aug	Sept	Oct
Admits							
Pvt Pay/Insurance	4	8	1	8	9	10	12
Medicare A	21	21	24	22	9	13	11
Medicaid			1				
Total	25	29	26	30	18	23	23
Discharges							
Pvt Pay/Insurance	11	14	8	6	18	6	15
Medicare A	9	12	14	16	7	13	9
Medicaid	3	1	3	1	2	1	4
Total	23	27	25	23	27	20	28

October's payer mix was 37 percent Private Pay, 56 percent Medicaid, and 7 percent Medicare. This is not a great mix; even though Private Pay was strong, Medicaid was up and Medicare was down substantially – meaning that revenues will be lower.

October's results reflect a gain of \$17k. Year-to-date, CCNH is reporting a gain of \$105k which continues to reflect both the government sanctions for April plus the full impact of all conversion days. In October, CCNH experienced 385 conversion days, which is a lot; conversions should be associated with a drop in Pvt Pay revenues and a corresponding, but lesser, increase in Medicaid.

Medicaid revenues were up by \$80k versus September; Medicare was down by \$140k over September and this represents a huge swing. Private Pay revenue was not as strong as recent months, \$37k under September. **Take a look at the figures in bold type-face as they**

represent significant changes from prior months. (Figures will not add to 100 percent.)

	Jul-10	As Pct of Pt Revenue	Aug-10	As Pct of Pt Revenue	Sep-10	As Pct of Pt Revenue	Oct-10	As Pct of Pt Revenue
Medicare A	\$375k	30%	\$393k	30.6%	\$366k	29.9%	\$226k	19.5%
Medicaid	\$436K	34%	\$452k	35.2%	\$464k	37.9%	\$544k	47%
Pvt Pay	\$381k	30%	\$378k	29.4%	\$323k	26.4%	\$287k	24.8%

Misc Revenue and Property Taxes excluded from calculation

Expenses were over budget by about \$5.5k, and this represents what I hope is a return to tighter expense control. You know from my updates that agency costs were significantly under budget, by \$13k; this stands in stark contrast to previous months where we had overages of \$60+k. Other accounts with significant variance were professional fees (nursing-extra training costs for MDS conversion), pharmacy at \$(11)k associated with a drop in Medicare volume, food costs at \$7k, and utilities [electric up \$4.5k, gas down \$(12)k]. The largest expense, salaries, was in good shape, coming in at a respectable \$85.69 per resident day.

Average daily census is showing signs of stabilizing. October took a dip, but the broader picture is stabilizing. The recent history has been:

**CCNH Average Daily Census
Dec 2008 thru September 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
		Aug	205.5
		Sep	201.1
		Oct	196.8

There is no question that census continues to be better than when we first began the turnaround effort. If you start with August 2009, 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 744 in September for an ADC of 24.8, 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	Sep	744
Jan 09	938	Aug	485	Mar	803	Oct	418
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	Aug	868		

This month's Medicare revenues (October) dropped dramatically. 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 17 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 at times approached \$400k.

Medicare A Revenues

First 4 months		Last 17 Months	
Dec	\$379k	May 09	\$211k
Jan-09	\$396k	June	\$195k
Feb	\$313k	July	\$179k
Mar	\$308k	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
		Aug	\$393k
		Sep	\$366k
		Oct	\$226k

*Without deduction for government sanction

Med B came in at \$78k – our best performance all year; Medicare B continues to elude any signs of stability, but September and October have shown much stronger results.

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 despite a rather noticeable spike in October.

When looking over the table below, keep in mind that CCNH went to the Standard Rate on October 1, 2009. This month (October 2010) is a good example of how conversions can impact Medicaid and Private Pay revenues. Days were up by 8.7 percent; revenues were up by almost twice that percentage, indicating that CCNH had some prior months of Private Pay revenue re-classified to Medicaid status.

Medicaid Revenues Compared

Month	Net Revenues	Chg	Days	Chg
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 [^]	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 [#]	\$540k	38.8%	2935 ^{**}	(1.7)%
May	\$480k	(11.1)%	3043	3.7%
June	\$422k	(12.1)%	3038	(0.2)%
July	\$436k	3.3 %	3224	6.1%
Aug	\$452k	3.7%	3177	(4.4)%
Sep	\$464k	2.7%	3092	(2.7)%
Oct	\$544k	17.2%	3361	8.7%

**Medicaid revenues now recorded at net.*

[^] Includes October's portion of certified costs

[#] Without deduction for government sanction

*^{**} 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; there was virtually no change of the same figures for September:

Comparative Payer Mix CCNH

	Dec-07 thru June 08	Sep-08 thru Oct-10
Medicaid	62%	51.4%
Medicare	9%	11.2%
Pvt Pay	29%	37.4%
Totals	100%	100%

The Medicare per diem has been consistently over \$400. September continued this trend with a result of \$492, which was a record for CCNH. October's per diem was \$541.

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

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

	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10
Medicare A	\$348,832	\$374,678	\$393,259	\$366,280	\$225,974
Medicare B	\$41,374	\$54,024	\$36,932	\$70,432	\$78,283
Medicaid	\$421,974	\$435,605	\$452,122	\$463,695	\$543,884
Pvt Pay	\$363,049	\$380,278	\$377,604	\$323,154	\$286,828
Adult Day-Private	\$10,049	\$11,936	\$12,912	\$11,748	\$11,765
Adult Day-TXX	\$12,030	\$13,856	\$12,499	\$12,677	\$13,068
Miscellaneous	\$9,228	\$5,652	\$5,143	\$3,091	\$(860)
Property Tax	\$80,973	\$80,973	\$80,973	\$80,973	\$80,973
All Revenues	\$1,287,509	\$1,357,002	\$1,371,444	\$1,332,050	\$1,239,915
All Expenses	\$1,214,917	\$1,290,811	\$1,395,717	\$1,347,117	\$1,222,889
Net Income/(Loss)	\$72,592	\$66,191	\$(24,273)	\$(15,068)	\$17,026
Census	6169	6341	6370	6032	6008
Change		2.8%	0.5%	(5.3)%	(0.4)%
ADC	205.6	204.5	205.5	201.1	193.8
Change		(0.5)%	0.5%	(2.1)%	(3.6)%
FTE	181	178	177	181	178.4

Cash position remains tight and this should come as no surprise as census has tanked a bit and as there remains no resolution to the IGT restructuring Cash position is still critical. As you will readily discern below, the forecast low balances continue to be awfully low.

Month	Forecast High Balance	Forecast Ending Balance
Nov	\$1.042 million	\$507k
Dec	\$1.477 million	\$120k
Jan 2011	\$1.310 million	\$552k

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

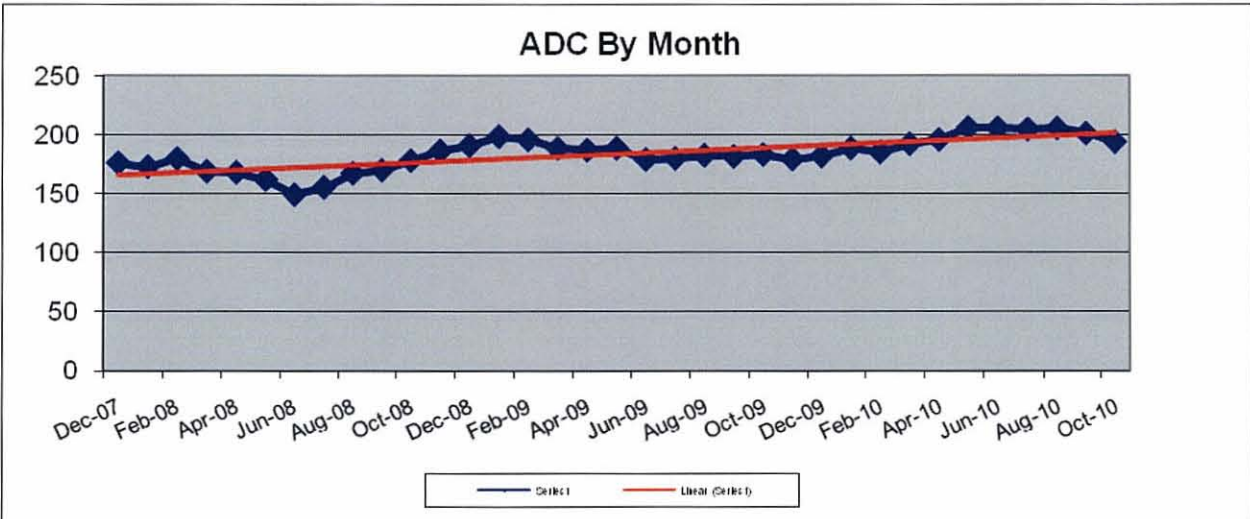
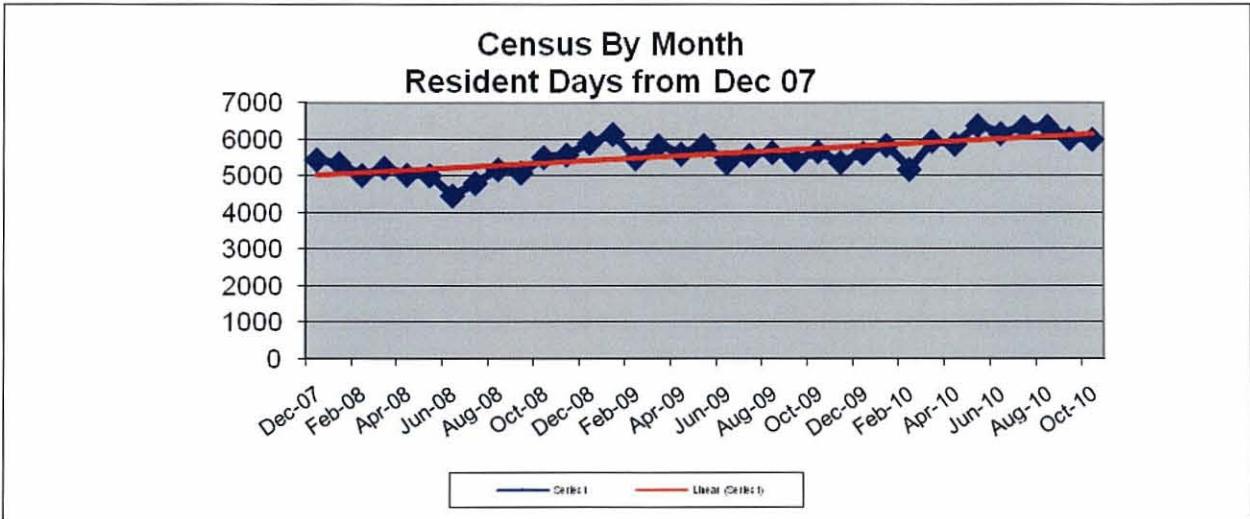
The solid line is a trend line for the displayed data and it should appear in red on your computers. (These graphs will display best when viewed on your screens.)

Census

Census continues to receive a lot of attention. Fiscal 2010 is off to a decent start with an ADC of 197.2 versus our target of 195.

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
August	2325	3177	868	6370
September	2096	3092	744	6032
October	2229	3361	418	6008



Revenues

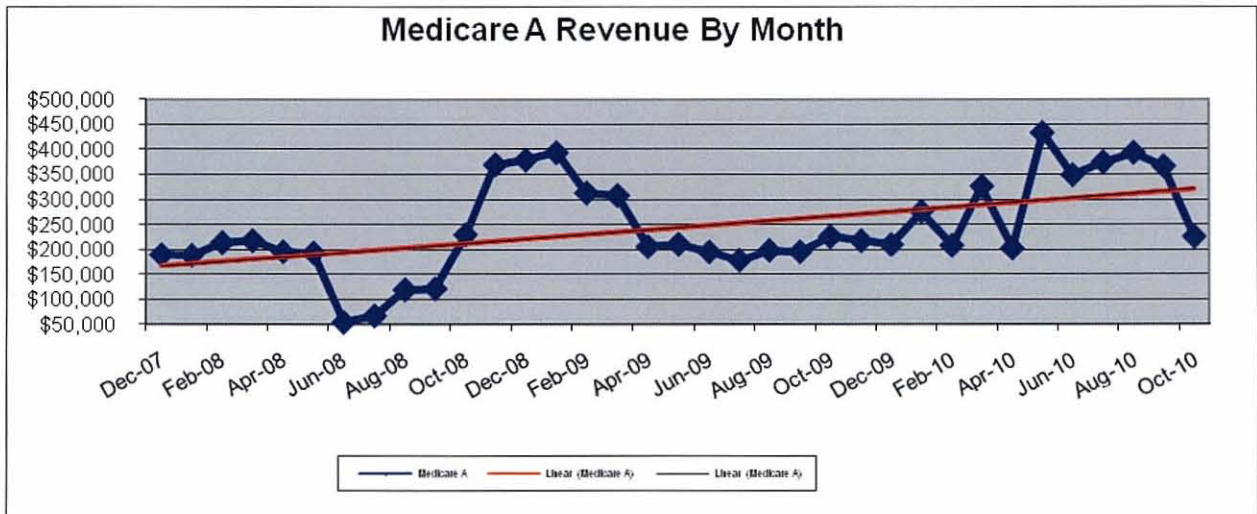
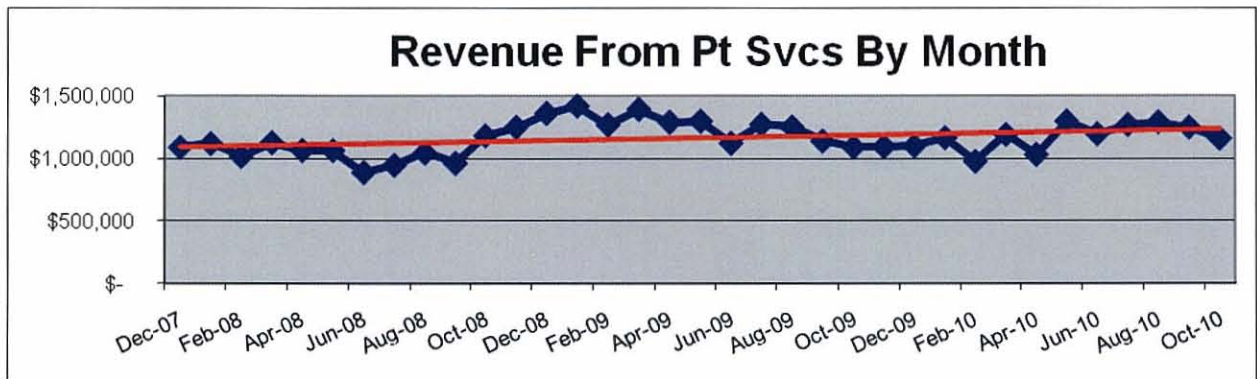
Since May, Revenue From Patient Services have plateaued, fortunately at a higher level – about \$200k per month – than what CCNH experienced earlier in the fiscal year.

March’s Medicare A activity reversed the sharp drop in Medicare volume that dates back to April 09. Since March, Medicare A revenues have been consistently up (factoring in April’s write-down for denial of payment).September’s Medicare A revenue of \$366k was not as strong as August, but – due to the high per diem - still a decent performance. October’s volume was well off the pace of prior months and Medicare A revenues (a paltry \$226k) followed suit.

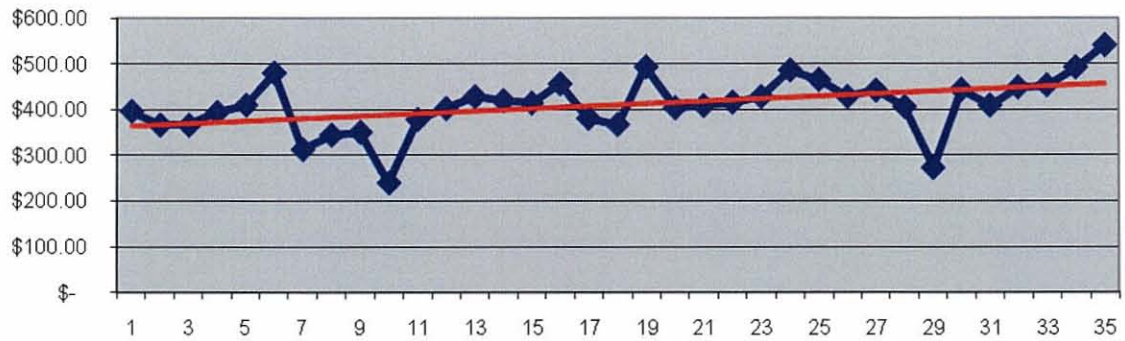
The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance. October’s per diem of \$492 was a record performance; lately, CCNH has had excellent per diem experience.

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 any prediction.

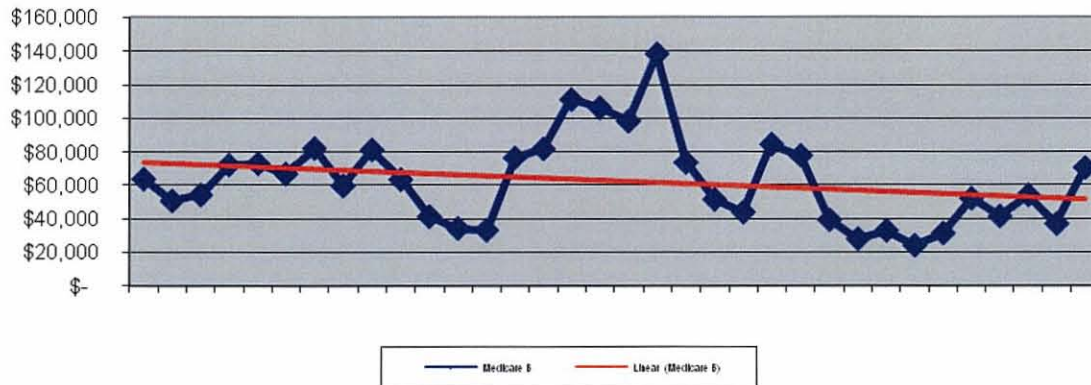
For the most part, Medicaid revenues continue to be stable although CCNH was up a bit in September, more so in October. You will see from the graph that Medicaid revenues dived with the elimination of the old IGT program; however, our expenses also were reduced significantly. Generally, Medicaid revenues have been stable with some exceptions caused by conversions from Private Pay to Medicaid. Private Pay had been holding steady, but dove badly in September to the lowest level in four months, only to dive deeper in October.



Medicare A Per Diem By Month

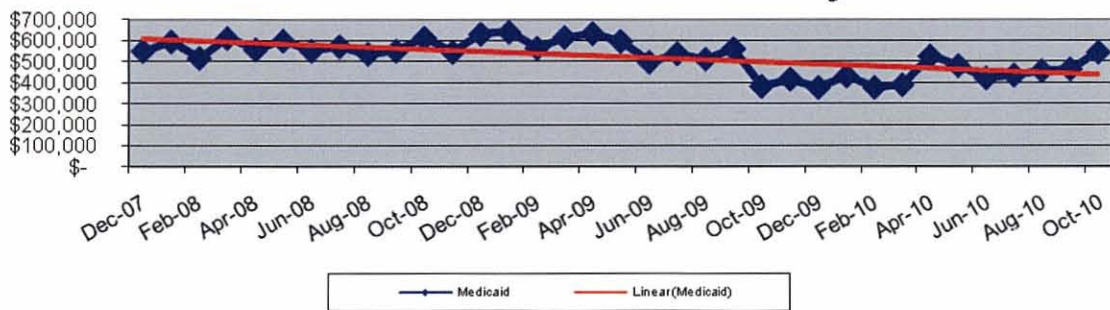


Medicare B Revenue by Month

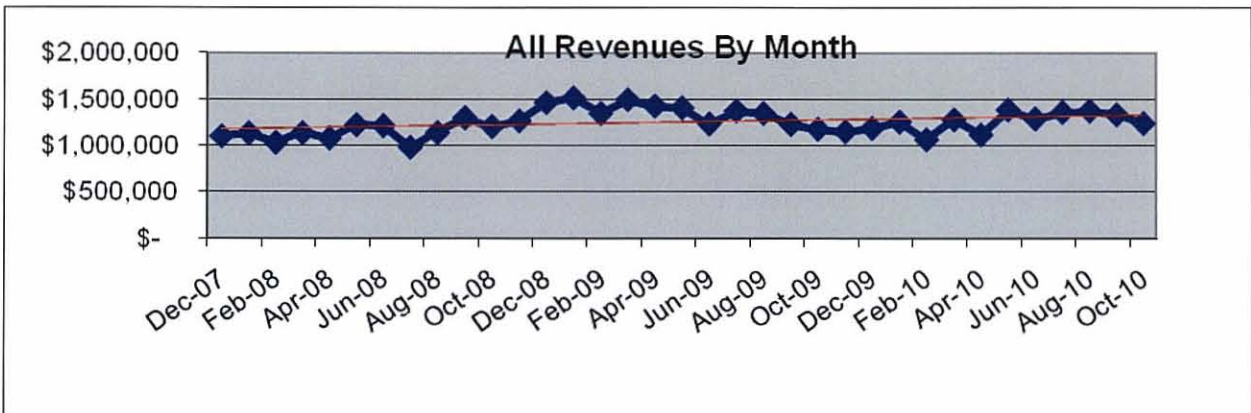
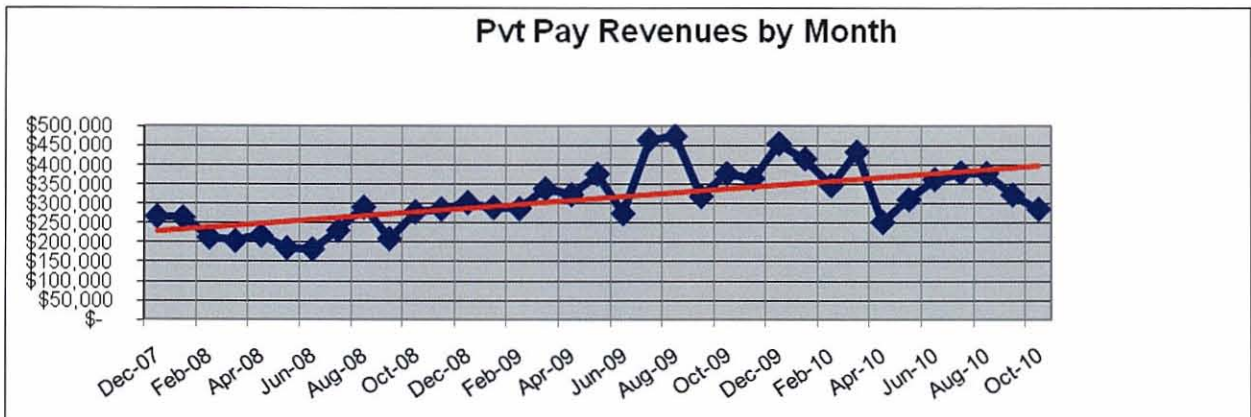


— Medicare B — Linear (Medicare B)

Medicaid Revenues by Month



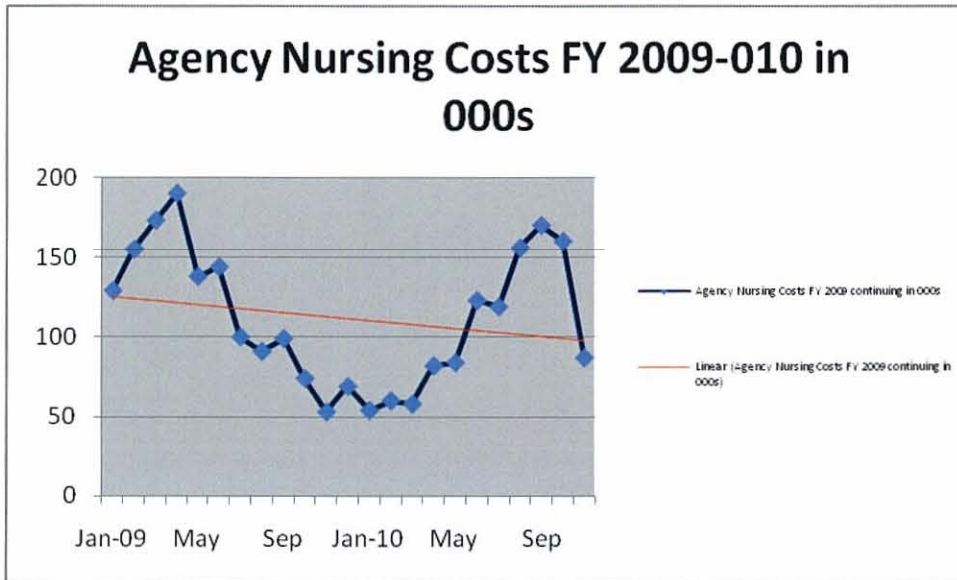
— Medicaid — Linear(Medicaid)



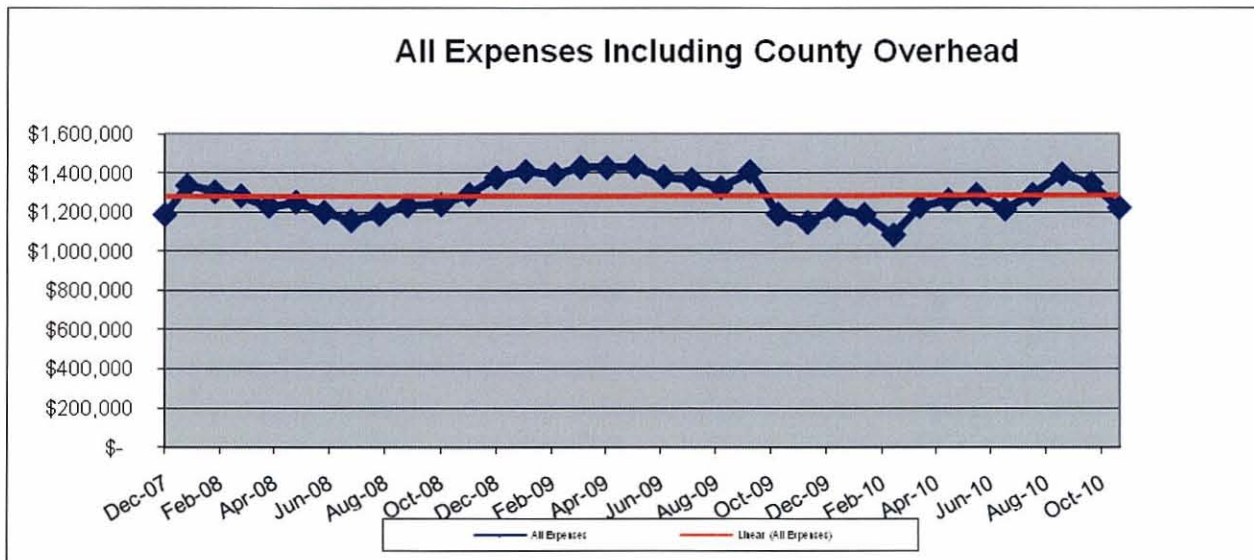
Expenses

CCNH's expense control got realigned in October and the results were good. For the most part, expenses were within normal limits; agency staffing costs improved significantly over August and September. CCNH's salary expense for its own nursing cadre was up slightly over August as you will see in the graph Salaries per Resident Day.

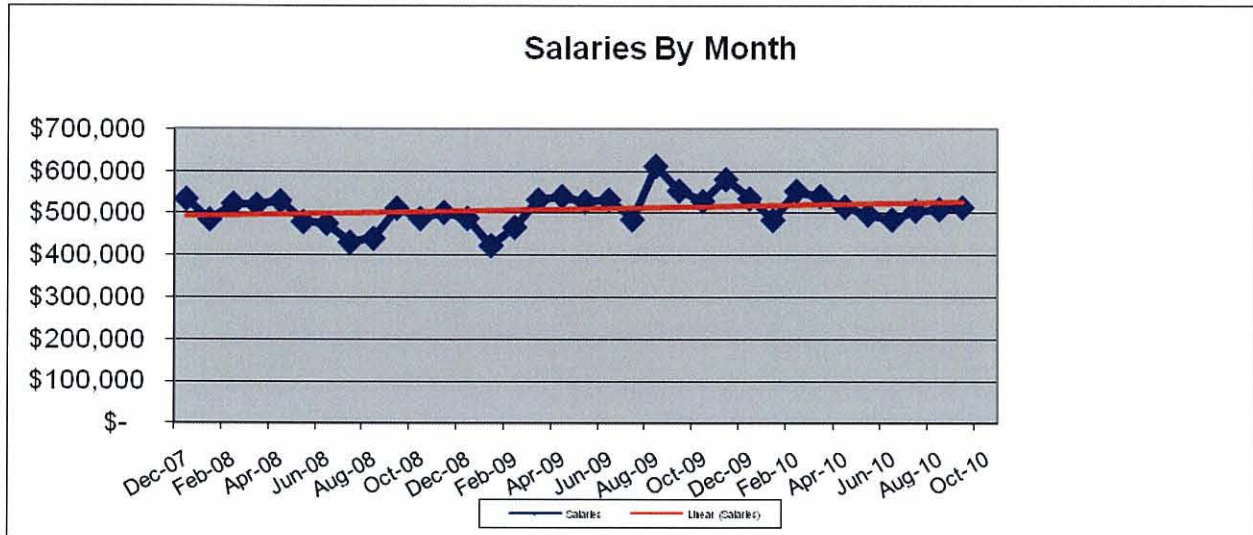
The following graph illustrates agency expense through September 2010. We have had a horrible summer in this regard.



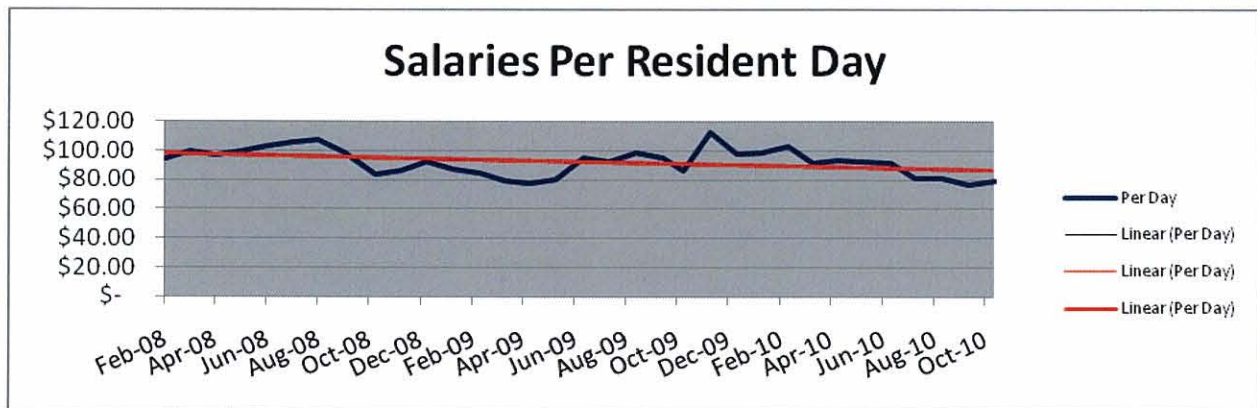
The big picture view appears in the following graph. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program.



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



October's salary expense displays similar indicators as September's. Overall, salaries per resident day were down over prior months. Nonetheless, September ticked up by \$5 per day to \$84.63 and October was just a bit higher at \$85.69. The FTE complement for September was 181 and 178.4 for October; August was 177; July was 178. CCNH staffing controls are usually effective.



Summary

Census continues to be the big determinant of success and one can see the results of improved census in the past few months. Accounts Payable continues to be a major source of concern as current cash flow is not sufficient to reduce payables by a significant amount; the outstanding

balances are better than when the turnaround began, but nobody is comfortable with the current cash position. CCNH continues to have far more obligations than it does cash on hand. We are pushing our contacts for a resolution to the impasse with the Intergovernmental Agreement, which represents the best solution for CCNH's cash flow and payables back-log.

Getting agency staffing usage back under control was a big factor in October's performance. However, we cannot overlook the fact that the design of agency staffing control system was flawed; changes have been implemented not only to agency staffing, but also to CCNH's own nurse staffing control mechanisms and we will be keeping a watchful eye on them in future months.

It is entirely possible that CCNH ends the fiscal year with a gain in the vicinity of \$200k. Through October, CCNH is posting an operating gain of \$105k. In November, we will add back \$90+k of sanction revenue that was written down in April. To the extent that November's results are positive, CCNH may move past \$200k. Note, however, that November's census has been soft and that cash flow remains far too thin for any of us to take a victory lap. We still have miles to go.

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: December 6, 2010

Re: CCNH Objectives
FY 2011

Following this memorandum is a summary of CCNH's progress against its objectives for the fiscal year ending November 30, 2010.

CCNH made solid progress towards a number of goals. Some objectives will never be finished and, among these, I include customer service/satisfaction, the IDPH relationship, management training and supervision, maintaining coding skills, and strengthening the balance sheet. This last item remains elusive, but I am hopeful that a resolution to the Intergovernmental Agreement is in our near-term future; such a resolution should bring with it a retroactive payment of the "Federal portion" representing over a year's worth of Medicaid days and amounting to as much as \$750k. That kind of cash infusion would go a long way to resolving CCNH's current payables backlog as well as setting the stage for becoming more self-sufficient.

For 2011, we have the opportunity of using objectives to set direction. I offer a few suggestions:

- Improve rehab program at the sub-acute level;
- Develop programs in Congestive Heart Failure & Chronic Obstructive Pulmonary Disease to reduce hospital re-admits
- Move dementia marketing and promotion directly to the community

The current reporting format is long-winded and can be better focused. I'll spend some time working on a better reporting format.

There is no requirement that we set objectives at the December meeting, although we may reach a consensus on a number of them. This should be a good discussion!

Objectives for CCNH

Status at November 23 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 November 2010 the Medical Director was responsible for 19 residents. We are pleased with the service provided by the Medical Director.

We are currently planning improvements in physician coverage, particularly in rehab.

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

Status – developing nursing management skills at the floor level with unit managers remains a first priority. Our clinical oversight and skills need to improve. CCNH is not ready for sub-acute programming yet. Floor nurse skills and clinical outcomes need to stabilize. Revisit in January, 2011.

- 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; new director has been trained and in place September 2010

Develop program

Status – director will start developing the program in September 2010

Continue to 2011

Promote program featuring education about dementia and caregiving

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

Continue to 2011

Quarterly Alzheimer’s Support groups open to the community. Led by Dementia Director and ADC Director.

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.

As of November 23, 2010, CCNH has been two (2) months without undergoing any IDPH complaint surveys.

Annual survey included four deficiencies in November 2010. This is the best survey CCNH has had in several years.

No survey cycle problems

Status – as of June 2010, CNH was not doing well in this area. The August complaint survey did 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

CCNH avoided G-level deficiencies and fines in the August complaint survey. The recently-completed November survey (Annual Licensure Survey) is likely to yield a G-level deficiency under F 323.

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	7/31/10 Done
Define sub-committee responsibilities	Draft responsibility statement. Separate quality indicators into sub-committee responsibilities.	Andrew B, Karen Noffke, Traci Heiden	8/31/10 Done
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	8/31/10 Not done. Amend target date to 9/30/10 Done
Draft measurement tools	Prepare tracking tools for each indicator.	Andrew B, Karen Noffke, Traci Heiden	9/30/10 Done
Draft central tracking	Summary report for the central Quality Committee used during	Andrew B, Karen Noffke, Traci	9/30/10 Still on track.

mechanism	monthly review.	Heiden	Done
Launch meeting with Department Leaders	Present prepared information, responsibilities, assign sub-committee members, schedule meetings for FY10.	Andrew B	9/30/10 Done
Program inception	Begin sub-committee and central Quality Committee reviews.	Andrew B	10/1/10 Done
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	11/30/10 Ongoing monitor of performance against thresholds. Monthly monitoring/review is done. Training manual development completion revised to 6/30/2011.

Comment: This has been a serious undertaking with good results. Department leaders evaluate the effectiveness of their departments each month according to prescribed criteria. These measures are quantitative and will be included in the dashboard metrics in future reports. The metrics are different from customer satisfaction.

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 met September 2, 2010. Project was to conclude by October 31st with a written program and fully implemented training, but was delayed by illness. As of this writing, the final survey has been re-written and accepted by CCNH and is ready to launch; this objective should continue to fiscal 2011.

September Pinnacle score was 4.23.

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 remained below target in August. Management evaluations are tied to

scores and improvement is expected. Management performance objectives and subsequent evals will include customer satisfaction scores.

October overall average score was 4.04. Overall quality score was 4.17. Food scored lowest. CCNH improved the executive food committee to include residents that can provide useful feedback and work with dietary to continuously monitor quality.

- b. Strengthen CCNH position versus competitors

Measures of effectiveness:

- ADC
- Medicare load
- Private pay mix

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. Outreach and relationship building activities continue.

Census goal remains an ADC of 195. For fiscal 2010, CCNH should be very close to realizing the goal. Thru October, ADC was 196.9.

- 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 15th. 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 9th. MDS Coordinator position turned over and is currently vacant. We are recruiting. August 2010.

New MDS Coordinator hired November 1, 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.

All marketing objectives should continue to 2011.

- i. **Status – Hired Admissions Director May 24th. Marketing plan with communications and positioning to be drafted by July 1st. 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.

CCNH hosted a luncheon for local discharge planners, held an open house, and participated in two local public events at Carle and the Danville VA.

- 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.

Still being developed. New target date of November, 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.

Status – no action yet – new target date of November 30th.

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

Measures of effectiveness:

ADC at 195 or better

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

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). There has been no feedback from CMS on defaults associated with the October 1 conversion to MDS 3.0. CCNH investigation has detected three (3) defaults that are still being analyzed as of December 6, 2010.

Number of logic errors that go uncorrected

There have been no uncorrected logic errors. Errors, as above, involve improper dates.

Quarterly change in the Medicaid Standard Rate

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

Medicaid standard rate for October 1st is \$120.32, a slight decrease.

IV. **Policy**

- a. Implement corporate compliance including red flags identity theft program
- b. Emphasize management development as a means of improving labor-mgt relations and productivity

Improved employee screening leading to lower turnover

More rigorous employee evaluations, training, and supervision

Reduced call-ins and higher productivity ratio

Fewer grievances; better in-house resolution of problems

Commitment to employee recognition

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 decreased dramatically. 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. No Step II grievances were processed in the Sept and Oct.

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 [196.9 through Oct 2010]

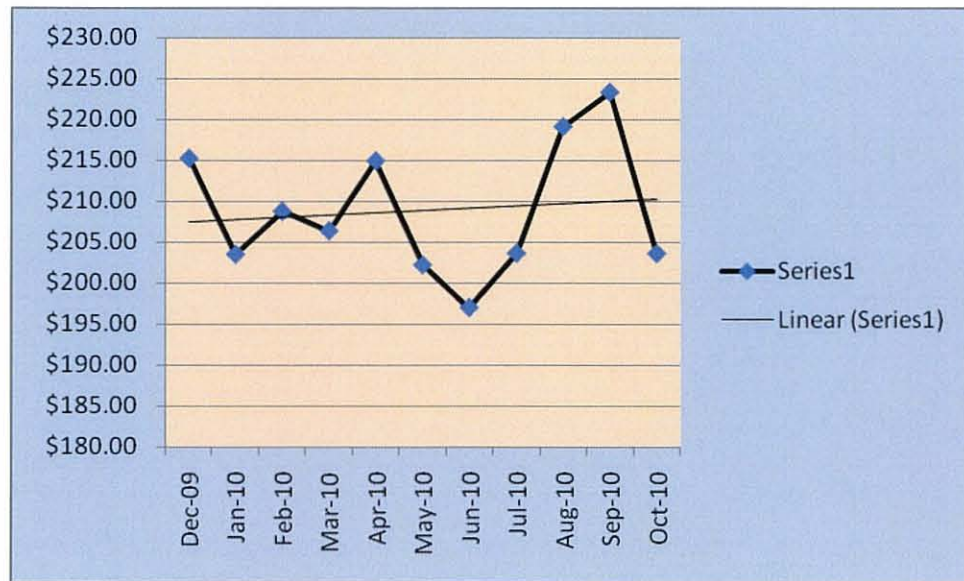
	Mix		ADC		Per Diem
Medicare	12%	[12%]	25	[23.6]	\$425-\$450 [\$437] [up]
Medicaid	50%	[51%]	98	[100.4]	
Pvt Pay	38%	[37%]	72	[72.9]	\$180-\$195 [\$161] [down \$5]

Expense Control, cost per day target

Dec	\$215	May	\$202	Oct	\$204
Jan	\$203	Jun	\$197		
Feb	\$209	Jul	\$204		
Mar	\$206	Aug	\$219		
Apr	\$215	Sep	\$203		

Expenses Per Day December 2009 thru October 2010

The following graph presents results for Fiscal 2010. The expense run-up in August and September set back our progress and altered the trend line.



Cash Balance.... Remains far too small

Timely financial and statistical reporting

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

Quality indicators continue to 2011: these are in process with the Medical Director and Director of Nursing.

CHAMPAIGN COUNTY NURSING HOME BOARD of DIRECTORS
2011 CALENDAR OF MEETINGS

All Meetings held in the In-Service Classroom, Champaign County Nursing Home,
500 Art Bartell Drive, Urbana, IL

January 10, 2011 - 6pm

February 14, 2011 - 6pm

March 14, 2011 - 6pm

April 11, 2011 – 6pm

May 9, 2011 – 6pm

June 13, 2011 – 6pm

July 11, 2011 – 6pm

August 8, 2011 – 6pm

September 12, 2011 – 6pm

October 17, 2011 – 6pm *(Note – 3rd Monday because of Holiday on 2nd Monday)

November 14, 2011 – 6pm

December 12, 2011 – 6pm

Calendar of Nursing Home Board of Directors Presentations to the County Board

QUARTERY REPORTS:

February 17, 2011 – 7pm - for the quarter ending 11/30/2010

May 19, 2011 – 7pm – for the quarter ending 2/28/2011

August 18, 2011 – 7pm – for the quarter ending 5/31/2011

November 17, 2011 – 7pm – for the quarter ending 8/31/2011

ANNUAL BUDGET PRESENTATION for FY2012 BUDGET

August 30, 2011 (tentative)

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: December 6, 2010

Re: Management Update

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

1. **Census:** CCNH's mix has softened in recent weeks but we remain in striking distance of our goal of 195. This softening in census is not a welcome development. For the holiday season between Thanksgiving and New Year's, census traditionally is lower at the hospitals and that has an impact on the nursing homes.

Decreased census translates into less revenue; October had less revenue than in prior months. In order for CCNH to show its best results, both revenue and expense performance have to be synchronous. Thankfully, we had a creditable showing with expenses this month, which helped off-set a dismal Medicare volume.

2. **Operations:** By the time you receive this update, CCNH should have received the results of the Annual Licensure Survey. We are certain that the fall incidents will result in a G-level citation under F323 (Hazard Free Environment). Based on 2008 data, F323 gets cited at a rate between 35 and 38 percent. We expect fines to accompany the F323 citation. The important issue, though, is to manage the survey window quickly and get it closed as quickly as we can. There were three (3) other citations and we do not believe they will rise to the G-level.

The latest IGT meeting with representatives of State HFS went well and the meeting summaries indicated that there may be a basis for optimism. Enough of HFS' more pressing priorities have been dispensed with so that the department can now devote its attention to the IGT. That's the message from the meeting ---- but we have heard this before. There are some final issues to be resolved with the Feds and that was reported as being "imminent". The Feds will allow the use of the Medicaid Cost Report (rather than insisting on the Medicare Cost Report), but ancillary costs are being dis-allowed. When thinking of ancillary costs, think of our rehab expenses with Alliance Rehab, which amount to a lot of money. As a result, the formula for splitting the Federal portion has improved from 25 to 50 percent. On the surface, this is good, but we will know more shortly once we have had a chance to analyze the numbers in greater detail. On balance, County homes should be about equal to their position under HFS' initial restructuring proposal. If the restructuring goes forward and

is resolved in 2011, CCNH should experience a significant infusion of cash dating back to October 1, 2009. However, there's too much that can go wrong between now and then, so don't be counting anything until we see it in the bank.

This is a repeat of last month, but it's important: Expect a legislative initiative on boosting the provider bed tax, currently at \$1.50 per licensed bed, whether occupied or not. By using the bed tax, the State Medicaid program can increase the Federal funds for use in its Medicaid budget. Of course, the constant issue is off-setting the bed tax by increased reimbursement and that is the tug-of-war that is going on now between the Work Group (the long-term care associations working on this challenge) and State HFS. This is a big deal. One would expect for a certain amount of logic to prevail in that nursing homes cannot pay the maximum bed tax without a reimbursement off-set. There is too much Federal assistance that is not being tapped by the current bed tax and the State is in too much financial difficulty for the bed tax to be ignored. All homes will be affected by a bed tax so this is a global issue that has big ramifications for all providers.

The latest update on bed tax is that discussions are off until January 2011. It doesn't take much reading between the lines to figure out that HFS is determined to push through a bed tax.

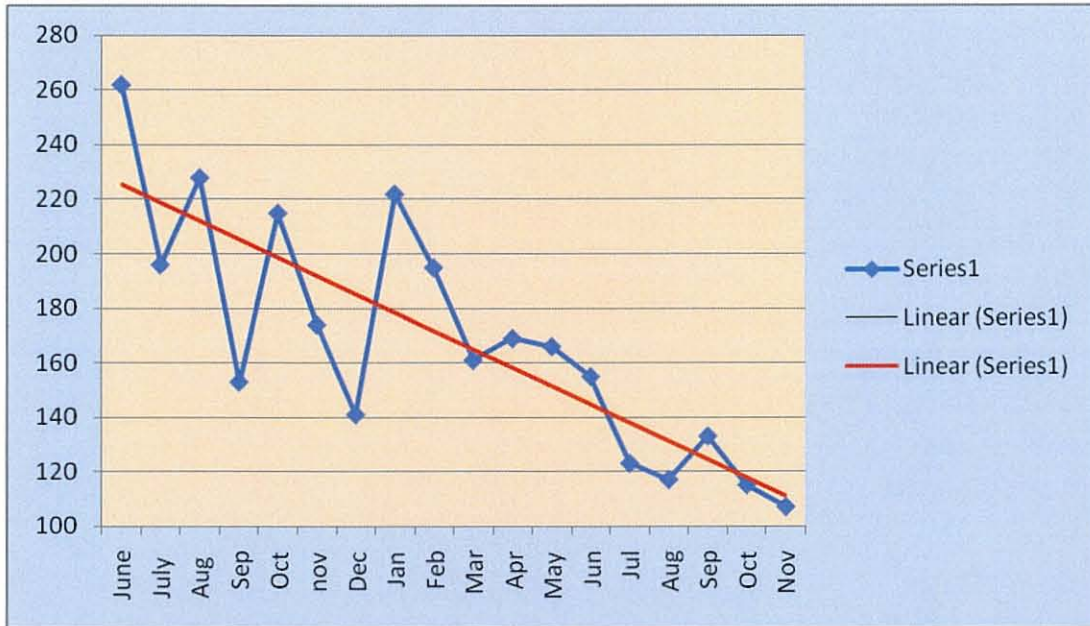
Illinois is one of the last States to adopt the Federal Deficit Reduction Act. State DHFS is in the process of submitting rules to JCAR and the process may become heated. The DRA targets Medicaid eligibility regulations with the intention of making it more difficult for individuals to transfer assets. Currently, certain asset transfers are allowed and, as a result, Medicaid expenditures have escalated. The proposed rules seek to dis-allow certain asset transfers and impose penalties whereby the government can "recover" the transferred assets by reducing Medicaid expenditures. The hitch is that the nursing homes end up not getting paid during the recovery period. It is not clear that this is an unintended consequence – it may be deliberate. I am not aware of too many nursing homes that can afford to forego payments for either Medicaid or private pay residents; this is worth following and watching. The rules are complicated, but the gist is that the penalty will be extracted on the nursing home rather than on the senior who perpetrated the asset transfer.

The transition to MDS 3.0 went well but was not problem-free. There are some assessments (3 in total) that have errors. We are tracking them down and deciphering the root-cause as well as the financial ramifications.

There are accountability issues with the Pharmacy vendor, so we are looking around and may have an option that not only will provide pharmacy at a realistic price, but also locate the pharmacy on CCNH's premises. Additionally, the delivery system is an improvement over what we are currently using. We at MPA feel strongly that all vendors under Medicare's Prospective Payment System should be at risk. The pharmacies obviously see things differently. Getting a decent compromise will be crucial to a deal. However, both sides are very willing to move towards a deal, so we'll keep working it until we get something we can be proud of.

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.

June 2009 thru November 2010



CCNH has been preparing for collective bargaining. We remain interested in continued improvements in productivity and in revising the attendance policy. At the same time, bolstering our supervision and documentation must continue.

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

10/31/10 Champaign County Nursing Home
Historical Statement of Operations 1

Description	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	Total
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Operating Income

Miscellaneous Revenue

Sale of Fixed Assets													
Lunch Reimbursement	313	381	454	462	633	531	522	309	405	405	675	336	5,426
Late Charge, NSF Check Charge	2,959	1,849	4,039	4,165	4,005	52	(1,786)	778	2,744	(59)	2,294	(1,789)	19,254
Other Miscellaneous Revenue	120		10	30	17	247		4,168			72	50	4,714
Total Miscellaneous Revenue	3,392	2,230	4,503	4,657	4,655	831	(1,264)	5,256	3,149	346	3,041	(1,403)	29,393

Medicare A Revenue

Sanctioning Loss Of Revenue							(95,629)						(95,629)
Medicare A	207,477	209,875	223,259	163,599	326,417	282,660	315,271	259,124	237,879	287,269	288,774	139,487	2,941,090
ARD - Medicare A								14,852	23,121	13,987	167	2,030	54,157
NH Pt_Care - Medicare Advantage/ H	39,401	114,865	100,381	75,896	78,209	79,455	117,809	68,856	109,928	92,003	77,339	84,456	1,038,597
ARD_Pt Care - Medicare Advantage/								6,000	3,750				9,750
Total Medicare A Revenue	246,878	324,740	323,640	239,495	404,625	266,486	433,080	348,833	374,677	393,258	366,280	225,974	3,947,966

Medicare B Revenue

Medicare B	78,391	39,154	27,840	32,779	23,882	31,245	52,030	41,374	54,024	36,932	70,432	78,283	566,367
Total Medicare B Revenue	78,391	39,154	27,840	32,779	23,882	31,245	52,030	41,374	54,024	36,932	70,432	78,283	566,367

Medicaid Revenue

Medicaid Title XIX (IDHFS)	413,840	377,223	420,619	373,260	385,474	537,971	476,657	289,061	306,823	316,783	313,163	353,186	4,564,060
ARD - Medicaid Title XIX (IDHFS)								131,755	128,740	134,609	147,061	186,649	728,814
Patient Care-Hospice	18,837	12,784	10,189	3,451	3,438	3,392	3,505	1,158	42	730	5	505	58,034
ARD Patient Care - Hospice								3,844	5,200	3,582	3,467	3,543	19,636
Total Medicaid Revenue	432,677	390,007	430,809	376,710	388,912	541,363	480,162	425,818	440,805	455,704	463,695	543,884	5,370,543

Private Pay Revenue

VA-Veterans Nursing Home Care	6,392	6,287	6,720	6,070	6,937	11,273	13,441	6,504	6,720	6,720	6,070	6,832	89,968
ARD - VA - Veterans Care								6,504	6,720	6,720	6,504	6,720	33,169
Nursing Home Patient Care - Private	282,469	314,237	353,096	303,314	342,068	160,515	294,528	251,675	247,375	241,187	220,897	239,709	3,251,070
Nursing Home Beauty Shop Revenue	2,026	2,579	2,229	2,365	2,950	2,765	2,327	2,801	2,432	2,540	3,939	4,097	33,050
Medical Supplies Revenue	8,337	6,553	8,466	7,061	6,793	1,976	3,547	922	5,959	5,839	4,343	3,285	63,082
Patient Transportation Charges	361	38	129	125	(956)		1,045	506	(79)	2,257	2,952	1,975	8,354
ARD Patient Care- Private Pay								93,600	108,304	113,556	78,449	24,209	418,118
Total Private Pay Revenue	299,585	329,695	370,641	318,936	357,793	176,528	314,888	362,512	377,432	378,819	323,154	286,828	3,896,810

Adult Day Care Revenue

DOT-FTA-CAP Assist/Elderly	50,944												50,944
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Thursday, November 18, 2010

11:10 AM

10/31/10

Champaign County Nursing Home
Historical Statement of Operations

2

Description	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	Total
VA-Veterans Adult Daycare	856	1,005	938	938	1,139	1,206	1,072	1,407	1,407	1,407	1,340	1,355	14,070
IL Department Of Aging-Day Care Gra	11,311	14,146	8,943	9,740	13,108	11,743	13,122	12,030	12,449	12,499	12,677	13,068	144,835
Adult Day Care Charges-Private Pay	5,354	4,562	5,271	2,517	3,527	8,234	7,107	8,642	11,936	11,505	10,408	10,410	89,472
Total Adult Day Care Revenue	68,465	19,713	15,152	13,195	17,774	21,182	21,300	22,079	25,792	25,411	24,425	24,833	299,321
Total Income	1,129,387	1,105,540	1,172,584	985,771	1,197,641	1,037,634	1,300,196	1,205,871	1,275,879	1,290,470	1,251,027	1,158,399	14,110,400

Operating Expenses

Administration

Automobiles, Vehicles

Total Administration

Administration

Reg. Full-Time Employees	25,534	27,188	27,537	25,974	31,281	26,312	29,748	46,000	27,828	28,821	29,683	29,002	354,907
Temp. Salaries & Wages	816	925	1,041	522	871	988	1,249	1,453	1,488	870	777	886	11,886
Per Diem	180		228	274	212	276	226	162	181	276	212	276	2,503
Overtime	216	129	688	118	164	230	152	509	335	76	263	126	3,007
TOPS - Balances							2,712	(19,380)	904	(1,150)	1,202	(10,378)	(26,089)
TOPS - FICA							208	(1,483)	69	(88)	92	(794)	(1,996)
Social Security - Employer	1,902	2,052	1,905	2,090	2,309	1,956	2,240	3,551	2,226	2,194	2,258	2,213	26,897
IMRF - Employer Cost	1,709	1,986	1,992	2,177	2,429	2,261	2,362	3,802	2,330	2,828	2,833	2,754	29,463
Workers' Compensation Insurance	1,944	1,097	481	1,018	1,159	1,084	1,131	1,312	1,733	1,292	1,326	1,301	14,878
Unemployment Insurance	(122)	19	1,044	684	602	499	385	1,660	489	450	(128)	210	5,791
Employee Health/Life Insurance	2,406	3,972	3,972	3,972	3,972	3,972	3,462	3,462	2,981	2,981	3,462	3,856	42,471
IMRF - Early Retirement Obligation	3,490	3,471	3,471	3,471			3,471	3,471	7,132	3,471	3,471	3,471	41,864
Employee Development/Recognition	34	3,586	402	429	1,129	61	1,262	275	(970)	(1,047)	83	621	5,864
Employee Physicals/Lab	3,178	2,000	1,156	700	802	1,204		1,198	2,300	3,479	1,418	3,818	21,253
Stationary & Printing	394	185	250		150		610		666				2,256
Copier Supplies	416	851	661	456	304	946	352	549	554	808	627	717	7,241
Postage, UPS, Federal Express	(178)	790	464	642	858	481	940	630	548	869	591	715	7,348
Equipment < \$2,500					5,331	4,060	3,774	934				3,051	17,150
Operational Supplies	353	2,214	3,019	1,957	952	1,878	2,201	1,584	2,415	2,138	3,131	2,110	23,952
Audit & Accounting Fees	(6,338)	3,229	3,229	3,229			3,229	3,229	3,229	3,229	13,172	3,229	35,893
Architect Fees	(7,928)												(7,928)
Attorney Fees	7,685	5,761	5,665	4,243	1,707	2,931	9,620	9,267	3,530	12,528	5,606	3,186	71,728
Professional Services	19,765	27,387	21,104	31,509	24,218	48,711	31,730	29,859	27,802	30,409	43,151	34,995	370,640
Job Required Travel Expense	212	252	156	30	127	39	12	413	153	140	226	307	2,068
Insurance	28,416	19,189	40,233	23,240	40,550	(18,142)	18,918	3,173	19,168	19,168	19,168	17,109	230,188
Property Loss & Liability Claims		44				6	42		1,158			125	1,376
Computer Services	9,348	1,837	1,868	1,875	1,904	1,846	1,937	1,866	6,025	1,892	1,853	1,968	34,218
Telephone Services	2,024	1,149	1,549	1,987	1,514	1,580	1,519	1,703	1,679	2,117	1,789	1,644	20,254
Automobile Maintenance	250												250

Thursday, November 18, 2010

11:10 AM

Champaign County Nursing Home													3
Historical Statement of Operations													
10/31/10													
Description	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	Total
Legal Notices, Advertising	2,145	6,869	4,459	4,105	2,293	3,349	3,954	5,026	3,194	6,061	6,154	5,359	52,968
Photocopy Services	1,520	760	760	760	760		760	760	760	760	760	760	9,119
Public Relations				109	370			93	391	445	497	(108)	1,797
Dues & Licenses	1,157	132	6,235			425					188	2,165	10,302
Conferences & Training			853		4,505	1,012	2,076	2,450	3,130	145		2,400	16,571
Grant Match	215,638												215,638
Finance Charges, Bank Fees	2,857	1,385	1,295	1,365	1,258	1,419	1,297	1,767	2,331	2,115	2,254	2,693	22,036
Cable/Satellite TV Expense	2,071	2,175	2,090	2,090	2,090	2,261	2,176	2,175	2,175	2,175	2,175	2,175	25,831
IPA Licensing Fee	10,935	11,300	11,300	10,206	11,299	10,935	11,300	10,936	11,300	11,300	10,935	11,300	133,043
Fines & Penalties						50,000			9,295	975			60,270
General Liability Claims				7,500									7,500
Furnishings, Office Equipment													
Depreciation Expense	60,715	60,513	60,513	60,531	60,531	60,463	60,463	60,463	60,463	60,462	59,654	59,654	724,423
Transfers to General Corporate Fund	2,354	2,500	1,138	850	(2,500)	2,100	1,200	(25)	575	1,063	4,155	713	14,121
Interest-Tax Anticipation Notes Payabl						745	1,652		72	710	1,350		4,529
Interest- Bonds Payable					51,769	13,324	13,324	13,324	12,542	12,542	12,542	9,667	139,036
Total Administration	395,094	194,947	210,757	198,114	254,921	235,169	220,786	201,482	218,517	226,448	226,989	203,296	2,786,521
Environmental Services													
Reg. Full-Time Employees	29,655	29,483	27,854	29,435	34,242	34,177	31,599	31,122	31,171	31,235	31,688	32,831	374,494
Temp. Salaries & Wages	902	1,216	1,344	768									4,230
Overtime	2,011	1,427	2,044	4			239	1,082	718	239	838		8,602
TOPS - Balances								1,132	(2,889)	1,037	346	1,173	798
TOPS- FICA								87	(221)	79	26	90	61
Social Security - Employer	2,434	2,430	2,295	2,328	2,578	2,574	2,395	2,422	2,416	2,364	2,444	2,466	29,146
IMRF - Employer Cost	2,062	2,184	2,385	2,358	2,671	2,728	2,655	2,685	2,678	3,164	3,169	3,198	31,936
Workers' Compensation Insurance	2,138	1,125	1,513	1,071	1,173	1,197	1,126	649	1,908	1,359	1,379	1,428	16,065
Unemployment Insurance	(643)	221	403	425	879	831	836	1,111	692	239	364	39	5,397
Employee Health/Life Insurance	6,219	6,036	5,523	5,523	5,533	5,523	5,523	5,523	6,036	5,523	6,036	6,036	69,035
Operational Supplies	3,596	7,048	5,169	3,667	5,803	4,457	5,464	6,814	4,802	4,355	6,162	5,160	62,496
Gas Service	15,611	16,232	19,237	20,623	17,501	17,157	16,025	8,744	10,147	9,960	8,856	6,118	166,211
Electric Service	28,745	15,041	16,076	20,917	21,013	24,973	25,399	29,371	27,406	29,602	22,570	23,466	284,577
Water Service	1,758	1,424	1,379	1,347	923	1,420	1,950	2,186	2,079	2,226	2,074	1,992	20,758
Pest Control Service	468	468	468	468	468	480	480	468	468	468	468	468	5,637
Waste Disposal & Recycling	942	4,144	2,647	2,285	2,421	2,418	2,287	2,200	2,878	2,205	3,527	2,305	30,258
Equipment Rentals	268	268	268	268	268	268	268	268	268	268	268	268	3,216
Sewer Service & Tax	1,079	1,200	1,306	1,242	12	1,303	1,327	1,213	1,390	1,302	1,427	1,263	14,065
Total Environmental Services	97,245	89,946	89,911	92,729	95,484	99,506	97,574	97,076	91,947	95,625	91,641	88,299	1,126,983
Laundry													
Reg. Full-Time Employees	9,035	9,509	9,761	8,628	10,404	10,414	9,709	9,469	9,531	9,784	9,519	9,617	115,379
Overtime	747	492	614					240	245	8	248	4	2,597

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Historical Statement of Operations													
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Description	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	Total
TOPS Balances								(209)	(420)	39	(84)	(491)	(1,166)
TOPS - FICA								(16)	(32)	3	(6)	(38)	(89)
Social Security - Employer	720	757	763	668	783	785	730	731	741	737	735	724	8,875
IMRF - Employer Cost	633	720	788	762	834	807	810	810	822	987	953	938	9,863
Workers' Compensation Insurance	647	354	171	334	366	354	347	202	578	426	414	418	4,610
Unemployment Insurance	(188)	49	309	258	305	288	290	336	184	16	128		1,975
Employee Health/Life Insurance	2,125	1,422	1,422	1,422	2,222	1,422	1,422	1,422	1,422	1,422	1,422	1,422	18,571
Laundry Supplies	3,014	1,721	2,014	1,243	1,803	1,663	1,447	1,223	1,571	2,044	1,659	1,618	21,020
Linen & Bedding	964	127	576	254	560	1,259	781	1,288	2,234	1,100	1,498	1,198	11,840
Total Laundry	17,696	15,153	16,419	13,569	17,278	16,992	15,536	15,496	16,876	16,564	16,487	15,410	193,475
Maintenance													
Reg. Full-Time Employees	4,954	5,806	5,005	5,483	5,881	6,234	5,491	5,686	5,671	5,671	5,526	5,417	66,826
Overtime											14		14
TOPS - Balances								(266)	(451)	(168)	47	21	(817)
TOPS - FICA								(20)	(35)	(13)	4	2	(63)
Social Security - Employer	342	416	342	377	403	432	377	391	410	390	379	372	4,632
IMRF - Employer Cost	323	381	401	387	430	440	418	433	454	522	491	482	5,163
Workers' Compensation Insurance	379	209	105	186	208	211	201	118	342	247	240	236	2,682
Unemployment Insurance	(84)	52	269	25	154	154	151	200	162	56	91		1,229
Employee Health/Life Insurance	861	1,302	1,302	1,302	1,302	1,321	1,439	1,865	1,302	2,102	1,302	1,306	16,706
Gasoline & Oil	1,155		44	6		49	50		(2)			5	1,307
Ground Supplies	57	276		138		29	14						513
Maintenance Supplies	2,372	1,935	1,917	1,871	2,700	1,413	3,069	1,187	598	1,729	3,128	2,155	24,072
Automobile Maintenance	103		499	388	307	165	716	155	111	274	1,644	97	4,459
Equipment Maintenance	1,680	1,743	1,855	2,100	921	1,065	4,984	1,047	3,914	1,477	1,553	2,017	24,357
Equipment Rentals	28											35	63
Nursing Home Building Repair/Mainte	3,812	4,026	6,925	6,704	4,693	3,912	3,630	3,613	2,212	9,372	5,353	6,491	60,742
Conferences & Training			284		132	533							950
Parking Lot/Sidewalk Maintenance	580	3,860	4,517	2,790									11,747
Nursing Home Building Construction/I													
Furnishings, Office Equipment											5,317		5,317
Total Maintenance	16,562	20,006	23,466	21,757	17,129	15,958	20,540	14,409	14,688	21,660	25,090	18,635	229,901
Nursing Services													
Reg. Full-Time Employees	114,749	125,928	113,727	94,190	111,523	100,725	96,344	86,707	90,020	89,622	85,892	85,760	1,195,186
Reg. Part-Time Employees	1,835	609	5,194	10,407	14,322	14,354	16,243	10,790	11,177	9,329	5,333	5,446	105,039
Temp. Salaries & Wages	25,321	27,233	27,127	25,117	23,535	16,767	19,637	18,455	26,545	28,354	30,692	33,295	302,078
Overtime	47,513	58,298	41,099	24,839	31,776	33,211	29,159	34,824	33,491	24,814	34,017	30,177	423,217
TOPS - Balances								(168)	(15,054)	4,906	823	3,170	(6,324)
No Benefit Full-Time Employees	106,361	124,400	109,988	95,152	112,840	129,547	92,746	72,975	74,415	81,963	77,481	78,935	1,156,800
No Benefit Part-Time Employees	10,331	9,841	10,543	7,836	8,678	15,191	23,026	22,096	28,942	33,244	40,446	40,123	250,295

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Champaign County Nursing Home
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Description	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	Total
TOPS - FICA								(13)	(1,152)	375	63	242	(484)
Social Security - Employer	23,179	26,337	21,385	21,462	22,958	23,531	21,045	18,660	20,352	20,311	20,807	20,803	260,829
IMRF - Employer Cost	19,343	22,620	22,196	20,811	23,244	24,243	21,405	19,014	20,009	24,143	23,852	23,563	264,443
Workers' Compensation Insurance	19,634	10,591	4,693	9,464	9,862	10,005	8,737	4,649	13,686	10,549	10,433	10,595	122,898
Unemployment Insurance	(3,180)	3,221	15,802	2,004	8,713	7,484	6,706	7,594	5,160	5,014	(2,328)	2,347	58,538
Employee Health/Life Insurance	13,434	14,709	15,216	14,712	14,704	13,690	15,101	14,588	13,063	13,169	12,143	12,650	167,178
Books, Periodicals & Manuals	98			483			366				209	367	1,523
Stocked Drugs	2,365	1,970	2,299	2,092	1,937	2,211	2,326	3,305	3,072	2,740	1,723	2,038	28,079
Pharmacy Charges-Public Aid	210	1,040	1,654	1,244	1,420	3,042	1,628	2,363	1,357	1,357	2,167	876	18,357
Oxygen	3,590		3,045	2,185	2,785	1,729	1,768	2,041	2,557	2,950	3,465	2,494	28,610
Incontinence Supplies	5,127	9,221	9,651	5,499	6,052	9,879	7,612	9,424	6,526	8,542	9,679	8,799	96,010
Pharmacy Charges - Insurance	3,550	4,575	6,175	5,075	3,725	5,800	7,750	6,225	9,400	6,950	8,830	3,466	71,521
Operational Supplies	17,907	19,998	21,454	12,207	22,000	14,684	22,446	19,994	22,661	22,271	21,991	15,003	232,616
Pharmacy Charges-Medicare	11,225	11,275	12,600	8,575	12,825	14,025	17,995	17,475	20,131	17,025	27,208	8,660	179,019
Medical/Dental/Mental Health	350	1,600	(1,600)										350
Professional Services	946	2,106	8,728	9,356	1,714	3,112	11,570	26,694	20,169	27,844	25,079	26,034	163,350
Laboratory Fees	2,038	3,014	2,306	1,750	3,247	2,930	2,550	3,630	2,963	2,507	1,880	1,422	30,237
Equipment Rentals	285	196	409	2,174	4,294	5,532	2,506	5,450	4,999	2,563	3,055	3,393	34,858
Dues & Licenses	220		120		150	87						110	687
Conferences & Training	663		834	472	203	717	1,485	1,721	899	1,584	2,200	682	11,459
Contract Nursing Services	69,161	53,992	59,967	58,247	78,015	84,279	122,776	118,790	155,875	170,205	160,116	86,578	1,218,001
Medicare Medical Services	(120,010)		357	614	5,026	3,545	4,955	3,071	3,869	3,414	1,078	1,371	(92,710)
Furnishings, Office Equipment													
Medical/ Health Equipment						6,182						11,090	17,271
Total Nursing Services	376,244	532,772	514,967	435,968	525,546	546,502	557,881	530,355	575,131	615,745	608,333	519,487	6,338,930
Activities													
Reg. Full-Time Employees	10,821	13,290	13,083	11,996	13,391	14,951	13,514	14,074	14,346	13,851	11,923	11,457	156,699
Temp. Salaries & Wages									322	2			324
Overtime											4		4
TOPS - Balances								170	787	(13)	(12,281)	972	(10,364)
TOPS - FICA								13	60	(1)	(939)	74	(793)
Social Security - Employer	731	952	895	856	975	996	930	968	1,062	955	857	833	11,009
IMRF - Employer Cost	676	897	932	924	1,039	1,078	1,030	1,073	1,150	1,282	1,112	1,080	12,272
Workers' Compensation Insurance	833	490	249	439	495	513	495	293	873	603	519	498	6,299
Unemployment Insurance	(348)	62	431	294	398	367	290	485	287	165	229	62	2,723
Employee Health/Life Insurance	2,631	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	29,236
Books, Periodicals & Manuals	349		60										409
Operational Supplies	173	280	302	207	257	207	433	315	209	206	312	179	3,080
Professional Services	149	121	121	121	121	121	121	121		121	247	121	1,483
Field Trips												19	19
Conferences & Training	181		284		140	267				15	263		1,150

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Description	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	Total
Total Activities	16,196	18,510	18,776	17,255	19,236	20,917	19,231	19,931	21,514	19,604	4,663	17,714	213,547
Social Services													
Reg. Full-Time Employees	10,978	8,784	7,769	7,231	8,702	6,956	11,011	11,697	11,750	9,697	8,057	12,087	114,720
Overtime		10	218	285	974	318	485	422	681	694	792	1,010	5,889
TOPS - Balances								126	454	719	312	11,564	13,175
TOPS - FICA								10	35	55	24	885	1,008
Social Security - Employer	809	656	592	550	668	581	857	904	937	769	652	976	8,951
IMRF - Employer Cost	692	797	568	544	688	597	950	1,002	1,038	1,041	846	1,266	10,028
Workers' Compensation Insurance	747	421	67	236	273	257	403	250	699	422	350	526	4,652
Unemployment Insurance	(156)	35	221	193	248	210	256	398	165	16	106		1,693
Employee Health/Life Insurance	959	996	515	515	515	515	515	515	515	996	996	996	8,550
Professional Services	149	121	121	121	121	121	121	121	2,500	8,273	18,978	1,822	32,567
Conferences & Training											263		263
Total Social Services	14,178	11,820	10,072	9,676	12,189	9,555	14,598	15,445	18,775	22,681	31,376	31,132	201,496
Physical Therapy													
Reg. Full-Time Employees	2,048	2,623	1,860	2,429	2,490	2,704	2,307	2,373	2,328	2,329	2,353	2,190	28,033
Overtime							388	417	20				825
No Benefit Full-Time Employees	2,064	2,191	1,631	2,594	2,453	2,405	2,025	2,405	2,273	2,405	2,191	2,298	26,934
Social Security - Employer	307	363	341	296	370	384	353	390	349	354	340	336	4,183
IMRF - Employer Cost	286	329	366	349	406	395	392	432	387	475	441	436	4,693
Workers' Compensation Ins.	313	315	(57)	154	179	174	159	99	280	206	198	195	2,215
Unemployment Insurance		22	140	124	145	144	144	151			3		874
Employee Health/Life Insurance	499	513	513	513	513	513	513	513	513	513	513	513	6,137
Operational Supplies	(598)	(180)	285	61			605						173
Professional Services	33,841	39,447	37,321	25,065	29,700	35,508	48,107	42,346	42,200	44,070	53,740	52,058	483,402
Total Physical Therapy	38,760	45,622	42,399	31,584	36,256	42,227	54,993	49,125	48,350	50,351	59,778	58,024	557,469
Occupational Therapy													
Reg. Full-Time Employees	2,021	2,214	1,565	2,173	2,346	1,819	2,006	2,101	2,126	2,101	2,101	2,006	24,580
TOPS - Balances								(103)	198	64	(127)	(199)	(166)
TOPS - FICA								(8)	15	5	(10)	(15)	(13)
Social Security - Employer	155	169	158	128	179	139	153	161	163	161	161	153	1,880
IMRF - Employer Cost	138	159	172	138	177	172	170	178	180	215	208	199	2,108
Workers' Compensation Ins.	143	149	(28)	59	76	74	73	44	127	91	91	87	989
Unemployment Insurance	(8)	11	67	50	62	60	65	71	12		34		423
Employee Health/Life Insurance	332	395	395	395	395	395	395	395	395	395	395	395	4,673
Operational Supplies	860		18	271	95		136			854			2,234
Professional Services	43,775	48,990	42,552	35,850	50,213	47,216	51,473	49,018	49,325	49,956	45,355	46,190	559,913
Total Occupational Therapy	47,415	52,087	44,900	39,063	53,544	49,875	54,470	51,857	52,541	53,842	48,209	48,817	596,620

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Description	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	Total
Speech Therapy													
Professional Services	13,367	15,649	18,000	15,172	20,750	17,275	18,917	17,144	19,226	11,521	10,184	9,783	186,989
Total Speech Therapy	13,367	15,649	18,000	15,172	20,750	17,275	18,917	17,144	19,226	11,521	10,184	9,783	186,989
Food Services													
Reg. Full-Time Employees	32,350	33,497	30,135	31,331	35,767	36,185	34,993	32,331	36,738	40,062	39,065	41,205	423,660
Reg. Part-Time Employees	5,623	6,799	6,219	5,087	5,205	3,596	5,156	3,675	2,189	897	1,036	1,306	46,787
Temp. Salaries & Wages		736	910	851	1,038	208							3,743
Overtime	3,204	3,111	2,875	133	106	466	5	1,993	1,837	1,356	2,352	1,175	18,614
TOPS - Balances								403	33	1,400	184	(434)	1,585
TOPS - FICA								31	3	107	14	(33)	121
Social Security - Employer	3,068	3,322	2,824	2,945	3,133	3,011	2,987	2,827	3,066	3,156	3,162	3,234	36,734
IMRF - Employer Cost	2,530	2,825	3,027	2,999	3,184	3,071	3,248	3,133	3,345	4,155	4,034	4,063	39,613
Workers' Compensation Insurance	2,990	2,734	(503)	1,431	1,476	1,377	1,407	775	2,331	1,782	1,744	1,849	19,393
Unemployment Insurance	(710)	369	1,809	581	1,276	1,191	1,134	1,334	793	440	557	305	9,078
Employee Health/Life Insurance	8,894	9,164	9,164	9,164	8,651	8,651	8,651	8,651	8,651	8,138	8,138	8,651	104,567
Food	27,031	34,018	28,802	28,636	33,364	29,556	30,683	36,122	37,069	36,076	32,926	36,063	390,145
Nutritional Supplements	1,544	1,921	1,683	1,957	2,202	2,068	2,014	2,133	1,352	2,327	2,029	2,837	24,067
Operational Supplies	2,985	4,259	2,475	2,653	4,460	7,164	3,154	3,194	(263)	4,065	4,375	2,831	41,351
Professional Services	1,403	1,451	1,344	1,835	1,534	2,269	1,869	2,264	2,359	1,912	2,399	2,033	22,673
Equipment Rentals	380	380	380	380	380	380	380	380	380	380	380	380	4,559
Dues & Licenses					80								80
Conferences & Training			334		137	267					80		818
Total Food Services	91,291	104,584	91,278	89,981	101,994	99,460	95,681	99,245	99,882	106,253	102,475	105,464	1,187,587
Barber & Beauty													
Reg. Full-Time Employees	2,534	3,314	2,666	2,989	3,389	2,389	2,065	2,188	2,163	2,163	3,957	4,097	33,915
TOPS - Balances								87	(169)	22	(60)	287	167
TOPS - FICA								7	(13)	2	(5)	22	13
Social Security - Employer	155	221	146	172	199	133	116	123	141	121	224	233	1,982
IMRF - Employer Cost	148	208	183	172	200	143	128	73	157	162	290	365	2,228
Workers' Compensation Insurance	197	224	(38)	101	115	86	76	46	130	94	172	178	1,381
Unemployment Insurance	(56)	8	51	43	51	48	45	76	57	29	50		403
Employee Health/Life Insurance	499	513	513	513	513	513	513	513	513	513	513	513	6,137
Operational Supplies			177		110	143		113		149	139		831
Total Barber & Beauty	3,478	4,488	3,696	3,990	4,577	3,453	2,942	3,224	2,978	3,255	5,280	5,695	47,056
Adult Day Care													
Reg. Full-Time Employees	12,980	13,614	12,185	11,818	14,700	14,271	12,915	13,583	13,570	13,580	13,625	12,963	159,804
Temp. Salaries & Wages								508	1,452	584	146	14	2,705
Overtime	5	65	5	18	14	50	75	35	29	28	61	40	425

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Description	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	Total
TOPS - Balances								(581)	223	(192)	(164)	1,404	690
TOPS - FICA								(44)	17	(15)	(13)	107	53
Social Security - Employer	972	1,029	880	907	1,097	1,068	968	1,053	1,137	1,058	1,031	970	12,169
IMRF - Employer Cost	846	999	1,030	1,056	1,137	1,125	1,073	1,124	1,135	1,357	1,322	1,256	13,461
Workers' Compensation Insurance	921	941	(180)	467	504	497	473	292	891	616	599	565	6,586
Unemployment Insurance	(255)	65	420	348	417	287	265	448	46	26	53	2	2,121
Employee Health/Life Insurance	2,489	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	30,028
Books, Periodicals & Manuals					71							13	84
Gasoline & Oil	1,072	840	(235)	502	716	651	1,495	754	1,158	1,580	(533)	1,140	9,141
Operational Supplies	680	32	40	138	113	29	157	235	134	90	69	84	1,802
Dues & Licenses	(250)						250						
Conferences & Training	(293)	215	284		152	1,480	(276)			15	484	186	2,247
Total Adult Day Care	19,167	20,303	16,934	17,759	21,424	21,962	19,898	19,911	22,295	21,233	19,185	21,246	241,316
Alzheimers and Related Disorde													
Reg. Full-Time Employees	16,825	17,938	27,163	32,961	32,611	26,056	28,957	25,013	25,830	28,523	30,989	29,899	322,766
Reg. Part-Time Employees					1,438	1,939	2,607	2,746	2,752	2,192	1,367		15,041
Overtime	11,396	12,592	13,086	6,579	6,789	8,689	8,545	13,802	11,562	8,430	8,702	6,846	117,017
TOPS - Balances								(1,004)	1,014	922	15,969	892	17,792
No Benefit Full-Time Employees	33,000	31,787	26,999	33,180	32,354	26,259	28,462	24,444	25,223	22,635	20,769	22,770	327,882
No Benefit Part-Time Employees	3,755	5,880	3,248	4,672	3,854	2,972	4,868	2,698	3,683	3,300	2,420	3,889	45,238
TOPS - FICA								(77)	78	71	1,222	68	1,361
Social Security - Employer	4,935	5,192	5,811	5,335	5,805	4,961	5,551	5,203	5,254	4,772	4,989	4,778	62,586
IMRF - Employer Cost	4,403	4,882	5,717	5,918	6,322	5,724	10,964	956	5,823	6,608	6,270	6,195	69,783
Workers' Compensation Insurance	3,592	3,827	(704)	2,398	2,523	2,191	2,234	1,245	3,461	2,464	2,416	2,460	28,108
Unemployment Insurance	(794)	515	2,832	1,221	2,294	1,766	1,599	1,981	851	592	(271)	30	12,616
Employee Health/Life Insurance	2,992	3,579	3,076	3,076	2,563	2,563	2,563	2,563	2,563	2,563	2,563	2,050	32,713
Operational Supplies	888			228							24	8	1,148
Conferences & Training	35		284			828	903	645					2,696
Total Alzheimers and Related Disord	81,027	86,194	87,512	95,568	96,552	83,948	97,253	80,215	88,092	83,072	97,427	79,886	1,056,746
Total Expenses	1,227,719	1,212,081	1,189,086	1,082,184	1,276,881	1,262,798	1,290,299	1,214,917	1,290,811	1,347,853	1,347,117	1,222,889	14,964,636
Net Operating Income	(98,332)	(106,541)	(16,502)	(96,413)	(79,239)	(225,164)	9,897	(9,046)	(14,932)	(57,383)	(96,091)	(64,490)	(854,236)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating	70,797	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	961,500
Back Tax-Nursing Home Operating	743												743
Mobile Home Tax	1,095												1,095
Payment in Lieu of Taxes		464											464
Total Local Taxes	72,635	81,437	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	963,802

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Champaign County Nursing Home												9	
Historical Statement of Operations													
10/31/10													
Description	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	Total
Miscellaneous NI Revenue													
Investment Interest	527				353	373	304	256				83	1,896
Restricted Donations	7,537	447	20	28		410	592	410	150		50	460	10,106
Interfund Transfer-From General Cor	1,000,000				13,342								1,013,342
Total Miscellaneous NI Revenue	1,008,065	447	20	28	13,695	783	896	667	150		50	543	1,025,344
Total NonOperating Income	1,080,700	81,884	80,993	81,001	94,668	81,756	81,869	81,640	81,123	80,973	81,023	81,516	1,989,146
NonOperatingExpense													
Prior Period Adjustment										47,864			47,864
Total										47,864			47,864
Net NonOperating Income	1,080,700	81,884	80,993	81,001	94,668	81,756	81,869	81,640	81,123	33,109	81,023	81,516	1,941,282
Net Income (Loss)	982,368	(24,657)	64,491	(15,411)	15,429	(143,408)	91,766	72,594	66,191	(24,273)	(15,068)	17,026	1,087,047

Champaign County Nursing Home
Actual vs Budget Statement of Operations

10/31/10 1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Census Intergvt. Rev.						
Total Census Intergvt. Rev.						
Intergovernmental Rev.						
Local Government Reimbursement-Senior Transpo		994.00	(994.00)		10,934.00	(10,934.00)
Total Intergovernmental Rev.		994.00	(994.00)		10,934.00	(10,934.00)
Census Chgs. for Svs-Health Fe						
Total Census Chgs. for Svs-Health Fees Rev.						
Miscellaneous Revenue						
Lunch Reimbursement	336.00	444.50	(108.50)	5,113.00	4,889.50	223.50
Late Charge, NSF Check Charge	(1,788.58)	1,326.90	(3,115.48)	16,294.17	14,595.90	1,698.27
Other Miscellaneous Revenue	50.00	54.00	(4.00)	4,593.66	594.00	3,999.66
Total Miscellaneous Revenue	(1,402.58)	1,825.40	(3,227.98)	26,000.83	20,079.40	5,921.43
Medicare A Revenue						
Sanctioning Loss Of Revenue				(95,629.26)		(95,629.26)
Medicare A	139,487.31	330,921.00	(191,433.69)	2,733,613.02	3,640,131.00	(906,517.98)
ARD - Medicare A	2,030.10		2,030.10	54,157.44		54,157.44
NH Pt_Care - Medicare Advantage/ Hmo	84,456.47		84,456.47	999,196.67		999,196.67
ARD_Pt Care - Medicare Advantage/ HMO				9,750.00		9,750.00
Total Medicare A Revenue	225,973.88	330,921.00	(104,947.12)	3,701,087.87	3,640,131.00	60,956.87
Medicare B Revenue						
Medicare B	78,283.21	24,000.00	54,283.21	487,975.74	264,000.00	223,975.74
Total Medicare B Revenue	78,283.21	24,000.00	54,283.21	487,975.74	264,000.00	223,975.74
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	353,185.95	433,150.00	(79,964.05)	4,150,219.75	4,674,543.00	(524,323.25)
ARD - Medicaid Title XIX (IDHFS)	186,649.44		186,649.44	728,814.46		728,814.46
Patient Care-Hospice	504.82		504.82	39,197.02		39,197.02
ARD Patient Care - Hospice	3,543.30		3,543.30	19,635.64		19,635.64
Total Medicaid Revenue	543,883.51	433,150.00	110,733.51	4,937,866.87	4,674,543.00	263,323.87
Private Pay Revenue						
VA-Veterans Nursing Home Care	6,832.49		6,832.49	83,576.15		83,576.15
ARD - VA - Veterans Care	6,720.49		6,720.49	33,168.87		33,168.87
Nursing Home Patient Care - Private Pay	239,709.32	353,987.00	(114,277.68)	2,968,601.15	3,893,857.00	(925,255.85)
Nursing Home Beauty Shop Revenue	4,097.05	2,581.58	1,515.47	31,023.80	28,397.38	2,626.42
Medical Supplies Revenue	3,285.08	9,502.00	(6,216.92)	54,745.02	104,522.00	(49,776.98)
Patient Transportation Charges	1,974.53	1,155.00	819.53	7,992.21	12,705.00	(4,712.79)
ARD Patient Care- Private Pay	24,209.00		24,209.00	418,117.90		418,117.90
Total Private Pay Revenue	286,827.96	367,225.58	(80,397.62)	3,597,225.10	4,039,481.38	(442,256.28)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	1,355.00		1,355.00	13,214.00		13,214.00
IL Department Of Aging-Day Care Grant (Title XX)	13,067.59	10,381.00	2,686.59	133,524.55	114,191.00	19,333.55
Adult Day Care Charges-Private Pay	10,410.00	7,453.00	2,957.00	84,117.73	81,983.00	2,134.73
Total Adult Day Care Revenue	24,832.59	17,834.00	6,998.59	230,856.28	196,174.00	34,682.28
Total Income	1,158,398.57	1,175,949.98	(17,551.41)	12,981,012.69	12,845,342.78	135,669.91

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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
Operating Expenses						
Administration						
Reg. Full-Time Employees	29,001.52	25,464.00	(3,537.52)	329,373.76	280,104.00	(49,269.76)
Temp. Salaries & Wages	885.61	564.00	(321.61)	11,070.59	6,204.00	(4,866.59)
Per Diem	276.00		(276.00)	2,323.00		(2,323.00)
Overtime	125.97	347.00	221.03	2,790.90	3,817.00	1,026.10
TOPS - Balances	(10,378.08)		10,378.08	(26,089.07)		26,089.07
TOPS - FICA	(793.93)		793.93	(1,995.81)		1,995.81
Social Security - Employer	2,212.91	1,974.50	(238.41)	24,994.95	21,719.50	(3,275.45)
IMRF - Employer Cost	2,753.73	2,150.00	(603.73)	27,754.10	23,650.00	(4,104.10)
Workers' Compensation Insurance	1,300.97	932.00	(368.97)	12,934.05	10,252.00	(2,682.05)
Unemployment Insurance	209.52	377.00	167.48	5,913.23	4,147.00	(1,766.23)
Employee Health/Life Insurance	3,856.40	4,400.00	543.60	40,065.00	48,400.00	8,335.00
IMRF - Early Retirement Obligation	3,471.31	3,471.00	(0.31)	38,373.71	38,181.00	(192.71)
Employee Development/Recognition	620.76	528.00	(92.76)	5,829.91	5,808.00	(21.91)
Employee Physicals/Lab	3,817.75	2,278.00	(1,539.75)	18,075.29	25,058.00	6,982.71
Stationary & Printing		293.00	293.00	1,861.66	3,223.00	1,361.34
Copier Supplies	716.76	589.00	(127.76)	6,825.53	6,479.00	(346.53)
Postage, UPS, Federal Express	714.79	551.00	(163.79)	7,526.74	6,061.00	(1,465.74)
Equipment < \$2,500	3,051.36		(3,051.36)	17,150.47		(17,150.47)
Operational Supplies	2,109.90	1,966.00	(143.90)	23,599.56	21,626.00	(1,973.56)
Audit & Accounting Fees	3,228.82	3,229.00	0.18	42,231.20	35,519.00	(6,712.20)
Attorney Fees	3,186.00	3,272.00	86.00	64,043.33	35,992.00	(28,051.33)
Professional Services	34,995.34	29,119.00	(5,876.34)	350,875.26	320,309.00	(30,566.26)
Job Required Travel Expense	307.45	86.00	(221.45)	1,855.85	946.00	(909.85)
Insurance	17,109.28	32,916.00	15,806.72	201,772.14	362,076.00	160,303.86
Property Loss & Liability Claims	125.48	92.00	(33.48)	1,375.96	1,012.00	(363.96)
Computer Services	1,968.26	731.00	(1,237.26)	24,870.20	8,041.00	(16,829.20)
Telephone Services	1,644.20	1,787.00	142.80	18,230.44	19,657.00	1,426.56
Legal Notices, Advertising	5,359.46	5,784.00	424.54	50,823.09	63,624.00	12,800.91
Photocopy Services	759.95	652.00	(107.95)	7,599.50	7,172.00	(427.50)
Public Relations	(107.71)	17.00	124.71	1,797.25	187.00	(1,610.25)
Dues & Licenses	2,165.00	855.00	(1,310.00)	9,145.10	9,405.00	259.90
Conferences & Training	2,400.00	812.00	(1,588.00)	16,571.47	8,932.00	(7,639.47)
Finance Charges, Bank Fees	2,692.71	554.00	(2,138.71)	19,178.96	6,094.00	(13,084.96)
Cable/Satellite TV Expense	2,175.49	2,145.00	(30.49)	23,760.29	23,595.00	(165.29)
IPA Licensing Fee	11,299.50	11,087.00	(212.50)	122,108.00	121,957.00	(151.00)
Fines & Penalties		736.00	736.00	60,270.00	8,096.00	(52,174.00)
General Liability Claims				7,500.00		(7,500.00)
Depreciation Expense	59,654.06	58,333.00	(1,321.06)	663,708.53	641,663.00	(22,045.53)
Transfers to General Corporate Fund	712.50	13,324.00	12,611.50	11,767.58	146,564.00	134,796.42
Interest-Tax Anticipation Notes Payable				4,529.41		(4,529.41)
Interest on Interfund Loan		3,333.00	3,333.00		36,663.00	36,663.00
Interest- Bonds Payable	9,667.34		(9,667.34)	139,036.41		(139,036.41)
Total Administration	203,296.38	214,748.50	11,452.12	2,391,427.54	2,362,233.50	(29,194.04)
Environmental Services						
Reg. Full-Time Employees	32,831.19	26,866.00	(5,965.19)	344,838.89	295,526.00	(49,312.89)
Temp. Salaries & Wages				3,328.00		(3,328.00)
Overtime		361.00	361.00	6,591.34	3,971.00	(2,620.34)
TOPS - Balances	1,173.36		(1,173.36)	797.97		(797.97)
TOPS- FICA	89.76		(89.76)	61.05		(61.05)
Social Security - Employer	2,466.02	2,083.00	(383.02)	26,712.06	22,913.00	(3,799.06)
IMRF - Employer Cost	3,197.77	2,268.00	(929.77)	29,873.79	24,948.00	(4,925.79)

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

10/31/10

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Workers' Compensation Insurance	1,428.21	997.00	(431.21)	13,926.75	10,967.00	(2,959.75)
Unemployment Insurance	39.03	338.00	298.97	6,040.20	3,718.00	(2,322.20)
Employee Health/Life Insurance	6,035.80	8,250.00	2,214.20	62,815.72	90,750.00	27,934.28
Operational Supplies	5,159.94	5,002.00	(157.94)	58,900.23	55,022.00	(3,878.23)
Gas Service	6,117.61	18,876.00	12,758.39	150,600.26	207,636.00	57,035.74
Electric Service	23,465.64	18,980.00	(4,485.64)	255,832.60	208,780.00	(47,052.60)
Water Service	1,992.34	1,311.00	(681.34)	19,000.05	14,421.00	(4,579.05)
Pest Control Service	467.67	762.00	294.33	5,169.53	8,382.00	3,212.47
Waste Disposal & Recycling	2,304.59	2,533.00	228.41	29,315.57	27,863.00	(1,452.57)
Equipment Rentals	268.00	322.00	54.00	2,948.00	3,542.00	594.00
Sewer Service & Tax	1,262.50	1,332.00	69.50	12,985.51	14,652.00	1,666.49
Total Environmental Services	88,299.43	90,281.00	1,981.57	1,029,737.52	993,091.00	(36,646.52)
Laundry						
Reg. Full-Time Employees	9,616.52	8,677.00	(939.52)	106,343.86	95,447.00	(10,896.86)
Overtime	3.72	196.00	192.28	1,850.79	2,156.00	305.21
TOPS Balances	(490.73)		490.73	(1,165.58)		1,165.58
TOPS - FICA	(37.54)		37.54	(89.16)		89.16
Social Security - Employer	723.70	650.00	(73.70)	8,154.28	7,150.00	(1,004.28)
IMRF - Employer Cost	938.44	739.00	(199.44)	9,230.26	8,129.00	(1,101.26)
Workers' Compensation Insurance	418.33	325.00	(93.33)	3,963.58	3,575.00	(388.58)
Unemployment Insurance		135.00	135.00	2,162.86	1,485.00	(677.86)
Employee Health/Life Insurance	1,422.40	3,300.00	1,877.60	16,446.40	36,300.00	19,853.60
Laundry Supplies	1,617.50	1,669.60	52.10	18,005.77	18,365.60	359.83
Linen & Bedding	1,197.84	1,386.00	188.16	10,875.99	15,246.00	4,370.01
Total Laundry	15,410.18	17,077.60	1,667.42	175,779.05	187,853.60	12,074.55
Maintenance						
Reg. Full-Time Employees	5,416.62	4,755.00	(661.62)	61,871.87	52,305.00	(9,566.87)
Overtime				13.97		(13.97)
TOPS - Balances	20.99		(20.99)	(817.00)		817.00
TOPS - FICA	1.60		(1.60)	(62.50)		62.50
Social Security - Employer	371.90	364.00	(7.90)	4,289.55	4,004.00	(285.55)
IMRF - Employer Cost	482.28	396.00	(86.28)	4,840.25	4,356.00	(484.25)
Workers' Compensation Insurance	235.61	174.00	(61.61)	2,303.13	1,914.00	(389.13)
Unemployment Insurance		68.00	68.00	1,313.11	748.00	(565.11)
Employee Health/Life Insurance	1,306.45	1,650.00	343.55	15,844.80	18,150.00	2,305.20
Gasoline & Oil	5.00	14.00	9.00	152.20	154.00	1.80
Ground Supplies		79.00	79.00	456.71	869.00	412.29
Maintenance Supplies	2,154.82	1,365.00	(789.82)	21,700.05	15,015.00	(6,685.05)
Automobile Maintenance	97.00	567.00	470.00	4,355.85	6,237.00	1,881.15
Equipment Maintenance	2,017.15	1,113.00	(904.15)	22,676.63	12,243.00	(10,433.63)
Equipment Rentals	35.00		(35.00)	35.00		(35.00)
Nursing Home Building Repair/Maintenance	6,490.73	3,183.00	(3,307.73)	56,930.82	35,013.00	(21,917.82)
Conferences & Training				949.60		(949.60)
Parking Lot/Sidewalk Maintenance				11,167.00		(11,167.00)
Furnishings, Office Equipment				5,317.22		(5,317.22)
Total Maintenance	18,635.15	13,728.00	(4,907.15)	213,338.26	151,008.00	(62,330.26)
Nursing Services						
Reg. Full-Time Employees	85,759.72	107,709.90	21,950.18	1,080,437.55	1,184,808.90	104,371.35
Reg. Part-Time Employees	5,446.28	2,576.00	(2,870.28)	103,204.25	28,336.00	(74,868.25)
Temp. Salaries & Wages	33,295.18	49,803.00	16,507.82	276,756.95	547,833.00	271,076.05
Overtime	30,176.53	20,219.00	(9,957.53)	375,704.23	222,409.00	(153,295.23)
TOPS - Balances	3,169.69		(3,169.69)	(6,323.70)		6,323.70
No Benefit Full-Time Employees	78,934.90	94,841.90	15,907.00	1,050,439.27	1,043,260.90	(7,178.37)

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

10/31/10

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
No Benefit Part-Time Employees	40,123.16	18,392.00	(21,731.16)	239,964.17	202,312.00	(37,652.17)
TOPS - FICA	242.48		(242.48)	(483.76)		483.76
Social Security - Employer	20,802.56	22,456.00	1,653.44	237,650.53	247,016.00	9,365.47
IMRF - Employer Cost	23,562.85	24,452.00	889.15	245,099.81	268,972.00	23,872.19
Workers' Compensation Insurance	10,595.28	10,743.60	148.32	103,264.42	118,179.60	14,915.18
Unemployment Insurance	2,347.01	4,223.00	1,875.99	61,717.91	46,453.00	(15,264.91)
Employee Health/Life Insurance	12,650.00	13,783.00	1,133.00	153,743.80	151,613.00	(2,130.80)
Books, Periodicals & Manuals	367.00	15.00	(352.00)	1,424.95	165.00	(1,259.95)
Stocked Drugs	2,038.16	3,115.00	1,076.84	25,713.61	34,265.00	8,551.39
Pharmacy Charges-Public Aid	876.11	434.00	(442.11)	18,147.22	4,774.00	(13,373.22)
Oxygen	2,494.45	1,686.00	(808.45)	25,019.38	18,546.00	(6,473.38)
Incontinence Supplies	8,798.88	6,556.00	(2,242.88)	90,883.10	72,116.00	(18,767.10)
Pharmacy Charges - Insurance	3,465.50	5,443.60	1,978.10	67,970.75	59,879.60	(8,091.15)
Operational Supplies	15,002.93	16,189.70	1,186.77	214,708.95	178,086.70	(36,622.25)
Pharmacy Charges-Medicare	8,659.50	19,579.00	10,919.50	167,794.00	215,369.00	47,575.00
Medical/Dental/Mental Health		361.00	361.00		3,971.00	3,971.00
Professional Services	26,034.02	9,416.00	(16,618.02)	162,403.93	103,576.00	(58,827.93)
Laboratory Fees	1,421.61	2,879.00	1,457.39	28,198.31	31,669.00	3,470.69
Equipment Rentals	3,393.20	2,014.00	(1,379.20)	34,572.76	22,154.00	(12,418.76)
Dues & Licenses	110.00		(110.00)	466.58		(466.58)
Conferences & Training	681.91	366.00	(315.91)	10,796.56	4,026.00	(6,770.56)
Contract Nursing Services	86,577.69	100,000.00	13,422.31	1,148,839.24	1,100,000.00	(48,839.24)
Medicare Medical Services	1,371.07	8,626.00	7,254.93	27,300.56	94,886.00	67,585.44
Medical/ Health Equipment	11,089.78		(11,089.78)	17,271.37		(17,271.37)
Total Nursing Services	519,487.45	545,879.70	26,392.25	5,962,686.70	6,004,676.70	41,990.00
Activities						
Reg. Full-Time Employees	11,457.48	11,815.70	358.22	145,877.68	129,972.70	(15,904.98)
Temp. Salaries & Wages				323.83		(323.83)
Overtime				3.85		(3.85)
TOPS - Balances	972.06		(972.06)	(10,364.42)		10,364.42
TOPS - FICA	74.36		(74.36)	(792.88)		792.88
Social Security - Employer	832.97	904.00	71.03	10,277.32	9,944.00	(333.32)
IMRF - Employer Cost	1,080.12	984.00	(96.12)	11,596.96	10,824.00	(772.96)
Workers' Compensation Insurance	498.39	432.00	(66.39)	5,465.57	4,752.00	(713.57)
Unemployment Insurance	61.80	135.00	73.20	3,071.02	1,485.00	(1,586.02)
Employee Health/Life Insurance	2,418.60	3,850.00	1,431.40	26,604.60	42,350.00	15,745.40
Books, Periodicals & Manuals		71.00	71.00	60.00	781.00	721.00
Operational Supplies	178.95	184.00	5.05	2,907.14	2,024.00	(883.14)
Professional Services	120.70	146.00	25.30	1,333.40	1,606.00	272.60
Field Trips	18.51		(18.51)	18.51		(18.51)
Conferences & Training		3.00	3.00	968.52	33.00	(935.52)
Total Activities	17,713.94	18,524.70	810.76	197,351.10	203,771.70	6,420.60
Social Services						
Reg. Full-Time Employees	12,087.22	10,786.90	(1,300.32)	103,741.44	118,655.90	14,914.46
Overtime	1,009.94	63.00	(946.94)	5,888.73	693.00	(5,195.73)
TOPS - Balances	11,564.39		(11,564.39)	13,175.30		(13,175.30)
TOPS - FICA	884.67		(884.67)	1,007.91		(1,007.91)
Social Security - Employer	975.99	825.00	(150.99)	8,142.27	9,075.00	932.73
IMRF - Employer Cost	1,265.60	899.00	(366.60)	9,336.53	9,889.00	552.47
Workers' Compensation Insurance	525.80	395.00	(130.80)	3,904.78	4,345.00	440.22
Unemployment Insurance		113.00	113.00	1,849.28	1,243.00	(606.28)
Employee Health/Life Insurance	996.20	2,200.00	1,203.80	7,591.20	24,200.00	16,608.80
Professional Services	1,822.07	114.00	(1,708.07)	32,418.12	1,254.00	(31,164.12)
Conferences & Training		19.00	19.00	262.50	209.00	(53.50)

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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
Total Social Services	31,131.88	15,414.90	(15,716.98)	187,318.06	169,563.90	(17,754.16)
Physical Therapy						
Reg. Full-Time Employees	2,189.58	2,149.00	(40.58)	25,985.03	23,639.00	(2,346.03)
Overtime				824.63		(824.63)
No Benefit Full-Time Employees	2,297.84	2,007.00	(290.84)	24,870.26	22,077.00	(2,793.26)
Social Security - Employer	335.89	318.00	(17.89)	3,876.02	3,498.00	(378.02)
IMRF - Employer Cost	435.56	346.00	(89.56)	4,406.54	3,806.00	(600.54)
Workers' Compensation Ins.	195.23	79.00	(116.23)	1,902.26	869.00	(1,033.26)
Unemployment Insurance		135.00	135.00	873.64	1,485.00	611.36
Employee Health/Life Insurance	512.60	550.00	37.40	5,638.60	6,050.00	411.40
Operational Supplies		51.00	51.00	770.70	561.00	(209.70)
Professional Services	52,057.52	49,402.00	(2,655.52)	449,561.22	543,422.00	93,860.78
Total Physical Therapy	58,024.22	55,037.00	(2,987.22)	518,708.90	605,407.00	86,698.10
Occupational Therapy						
Reg. Full-Time Employees	2,005.92	1,906.00	(99.92)	22,559.14	20,966.00	(1,593.14)
TOPS - Balances	(198.57)		198.57	(166.45)		166.45
TOPS - FICA	(15.19)		15.19	(12.73)		12.73
Social Security - Employer	153.44	146.00	(7.44)	1,725.78	1,606.00	(119.78)
IMRF - Employer Cost	199.00	159.00	(40.00)	1,969.25	1,749.00	(220.25)
Workers' Compensation Ins.	87.26	70.00	(17.26)	846.01	770.00	(76.01)
Unemployment Insurance		23.00	23.00	431.05	253.00	(178.05)
Employee Health/Life Insurance	394.60	550.00	155.40	4,340.60	6,050.00	1,709.40
Operational Supplies		216.00	216.00	1,374.09	2,376.00	1,001.91
Professional Services	46,190.39	48,091.50	1,901.11	516,138.52	529,006.50	12,867.98
Total Occupational Therapy	48,816.85	51,161.50	2,344.65	549,205.26	562,776.50	13,571.24
Speech Therapy						
Operational Supplies		42.00	42.00		462.00	462.00
Professional Services	9,783.18	12,331.00	2,547.82	173,621.86	135,641.00	(37,980.86)
Total Speech Therapy	9,783.18	12,373.00	2,589.82	173,621.86	136,103.00	(37,518.86)
Food Services						
Reg. Full-Time Employees	41,205.42	47,236.00	6,030.58	391,310.03	519,596.00	128,285.97
Reg. Part-Time Employees	1,306.27	2,454.90	1,148.63	41,163.88	27,003.90	(14,159.98)
Temp. Salaries & Wages				3,743.00		(3,743.00)
Overtime	1,174.76	1,458.00	283.24	15,410.02	16,038.00	627.98
TOPS - Balances	(434.40)		434.40	1,585.32		(1,585.32)
TOPS - FICA	(33.23)		33.23	121.28		(121.28)
Social Security - Employer	3,233.72	3,913.00	679.28	33,665.30	43,043.00	9,377.70
IMRF - Employer Cost	4,062.70	4,261.00	198.30	37,083.01	46,871.00	9,787.99
Workers' Compensation Insurance	1,849.35	1,872.00	22.65	16,403.35	20,592.00	4,188.65
Unemployment Insurance	304.74	637.00	332.26	9,787.80	7,007.00	(2,780.80)
Employee Health/Life Insurance	8,651.00	9,900.00	1,249.00	95,673.60	108,900.00	13,226.40
Food	36,062.58	29,013.90	(7,048.68)	363,113.85	319,152.90	(43,960.95)
Nutritional Supplements	2,836.99	1,331.00	(1,505.99)	22,522.22	14,641.00	(7,881.22)
Operational Supplies	2,830.62	2,894.00	63.38	38,366.36	31,834.00	(6,532.36)
Professional Services	2,033.12	1,771.90	(261.22)	21,269.87	19,490.90	(1,778.97)
Equipment Rentals	379.95	441.00	61.05	4,179.45	4,851.00	671.55
Dues & Licenses		20.00	20.00	80.00	220.00	140.00
Conferences & Training		55.00	55.00	817.57	605.00	(212.57)
Total Food Services	105,463.59	107,258.70	1,795.11	1,096,295.91	1,179,845.70	83,549.79
Barber & Beauty						
Reg. Full-Time Employees	4,097.12	2,791.80	(1,305.32)	31,380.27	30,709.80	(670.47)

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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
TOPS - Balances	287.34		(287.34)	166.90		(166.90)
TOPS - FICA	21.98		(21.98)	12.77		(12.77)
Social Security - Employer	232.85	214.00	(18.85)	1,826.97	2,354.00	527.03
IMRF - Employer Cost	365.05	233.00	(132.05)	2,079.73	2,563.00	483.27
Workers' Compensation Insurance	178.23	102.10	(76.13)	1,183.81	1,123.10	(60.71)
Unemployment Insurance		23.00	23.00	458.98	253.00	(205.98)
Employee Health/Life Insurance	512.60	550.00	37.40	5,638.60	6,050.00	411.40
Operational Supplies		89.59	89.59	830.17	985.48	155.31
Total Barber & Beauty	5,695.17	4,003.49	(1,691.68)	43,578.20	44,038.38	460.18
Adult Day Care						
Reg. Full-Time Employees	12,962.53	15,312.00	2,349.47	146,824.28	168,432.00	21,607.72
Temp. Salaries & Wages	14.44		(14.44)	2,704.58		(2,704.58)
Overtime	39.57	37.90	(1.67)	420.30	416.90	(3.40)
TOPS - Balances	1,403.58		(1,403.58)	689.92		(689.92)
TOPS - FICA	107.38		(107.38)	52.78		(52.78)
Social Security - Employer	969.54	1,174.20	204.66	11,197.22	12,916.20	1,718.98
IMRF - Employer Cost	1,255.79	1,278.60	22.81	12,614.67	14,064.60	1,449.93
Workers' Compensation Insurance	564.50	561.80	(2.70)	5,665.06	6,179.80	514.74
Unemployment Insurance	1.55	180.40	178.85	2,376.17	1,984.40	(391.77)
Employee Health/Life Insurance	2,503.60	4,400.00	1,896.40	27,539.60	48,400.00	20,860.40
Books, Periodicals & Manuals	12.98	9.40	(3.58)	84.26	103.40	19.14
Gasoline & Oil	1,140.36	724.80	(415.56)	8,068.27	7,972.80	(95.47)
Operational Supplies	83.79	125.10	41.31	1,121.72	1,376.10	254.38
Dues & Licenses		32.00	32.00	250.00	352.00	102.00
Conferences & Training	185.92		(185.92)	2,539.89		(2,539.89)
Total Adult Day Care	21,245.53	23,836.20	2,590.67	222,148.72	262,198.20	40,049.48
Alzheimers and Related Disorder						
Reg. Full-Time Employees	29,899.33	19,941.00	(9,958.33)	305,940.84	219,351.00	(86,589.84)
Reg. Part-Time Employees		482.00	482.00	15,041.04	5,302.00	(9,739.04)
Overtime	6,846.48	5,701.70	(1,144.78)	105,621.38	62,718.70	(42,902.68)
TOPS - Balances	892.03		(892.03)	17,791.95		(17,791.95)
No Benefit Full-Time Employees	22,769.64	14,627.00	(8,142.64)	294,881.84	160,897.00	(133,984.84)
No Benefit Part-Time Employees	3,888.94	5,366.50	1,477.56	41,482.90	59,031.50	17,548.60
TOPS - FICA	68.24		(68.24)	1,361.07		(1,361.07)
Social Security - Employer	4,777.66	3,528.00	(1,249.66)	57,650.44	38,808.00	(18,842.44)
IMRF - Employer Cost	6,195.43	3,848.70	(2,346.73)	65,379.58	42,335.70	(23,043.88)
Workers' Compensation Insurance	2,460.30	1,688.00	(772.30)	24,516.18	18,568.00	(5,948.18)
Unemployment Insurance	29.55	680.00	650.45	13,409.46	7,480.00	(5,929.46)
Employee Health/Life Insurance	2,050.40	3,114.00	1,063.60	29,721.80	34,254.00	4,532.20
Operational Supplies	8.00	114.00	106.00	259.73	1,254.00	994.27
Conferences & Training		15.00	15.00	2,660.84	165.00	(2,495.84)
Total Alzheimers and Related Disorders	79,886.00	59,105.90	(20,780.10)	975,719.05	650,164.90	(325,554.15)
Total Expenses	1,222,888.95	1,228,430.19	5,541.24	13,736,916.13	13,512,732.08	(224,184.05)
Net Operating Income	(64,490.38)	(52,480.21)	(12,010.17)	(755,903.44)	(667,389.30)	(88,514.14)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	80,973.00	80,973.00		890,703.00	890,703.00	
Payment in Lieu of Taxes				464.05		464.05
Total Local Taxes	80,973.00	80,973.00		891,167.05	890,703.00	464.05
Miscellaneous NI Revenue						
Investment Interest	82.98	301.00	(218.02)	1,368.36	3,311.00	(1,942.64)

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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
Restricted Donations	460.19	275.60	184.59	2,568.22	3,031.60	(463.38)
Interfund Transfer-From General Corporate Fund				13,342.42		13,342.42
Total Miscellaneous NI Revenue	543.17	576.60	(33.43)	17,279.00	6,342.60	10,936.40
Total NonOperating Income	81,516.17	81,549.60	(33.43)	908,446.05	897,045.60	11,400.45

NonOperatingExpense

Prior Period Adjustment				47,863.63		(47,863.63)
Total				47,863.63		(47,863.63)
Net NonOperating Income	81,516.17	81,549.60	(33.43)	860,582.42	897,045.60	(36,463.18)
Net Income (Loss)	17,025.79	29,069.39	(12,043.60)	104,678.98	229,656.30	(124,977.32)

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Champaign County Nursing Home
Balance Sheet

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ASSETS

Current Assets

Cash

Cash	\$769,333.20
Petty Cash	\$300.00
Total Cash	<u>\$769,633.20</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$442,800.54
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$776,364.47
Total Rec., Net of Uncollectible Amounts	<u>\$1,219,165.01</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$48,068.27
Allowance for Uncollectible Accts-Private Pay	\$46.41
Allowance for Uncollectible Accts-Patient Care P	\$0.00
Allowance for Uncollectible Accts-Patient Care H	\$0.00
Total Rec., Net of Uncollectible Amounts	<u>\$48,114.68</u>

Accrued Interest

Property Tax Revenue Receivable	(\$37,188.39)
Total Accrued Interest	<u>(\$37,188.39)</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$0.00
Due from Other Governmental Units	\$652,608.00
Due from IL Public Aid	(\$65,375.72)
Due from IL Department of Aging-Title XX	\$98,595.97
Due from US Treasury-Medicare	\$355,144.25
Due From VA-Adult Daycare	\$7,686.80
Due From VA-Nursing Home Care	\$73,423.13
Allowance for Uncollectible Accts-IPA	\$0.00
Allow For Uncollectible Accts-IL Dept Of Aging	\$0.00
Allowance for Uncollectible Accts-Medicare	\$0.00
Allowance For Uncollectible Accts-VA Adult Day C	\$0.00
Allowance for Uncollectible Accts-VA Veterans Nu	\$0.00
Total Intergvt. Rec., Net of Uncollectibl	<u>\$1,122,082.43</u>

Prepaid Expenses

Prepaid Expenses	\$48,979.95
Stores Inventory	\$21,484.31
Total Prepaid Expenses	<u>\$70,464.26</u>

Long-Term Investments

Patient Trust Cash, Invested	\$8,329.14
Total Long-Term Investments	<u>\$8,329.14</u>
Total Current Assets	<u>\$3,200,600.33</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	(\$137,320.05)
Accumulated Depreciation-Equipment, Furniture, &	(\$537,667.60)
Accumulated Depreciation-Buildings	(\$2,165,968.26)
Total Fixed Assets	\$21,955,419.17
Total ASSETS	\$25,156,019.50

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
A/R Refunds	(\$28,862.22)
Accounts Payable	\$2,150,771.75
Salaries & Wages Payable	\$237,267.73
TOPS & TOPS FICA Payable	\$0.00
Interest Payable - Bonds	\$50,439.60
Due to General Corporate Fund	\$333,141.98
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	(\$12.96)
Notes Payable	\$0.00
Total Current Liabilities	<u>\$2,742,745.88</u>

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$8,329.14
Accrued Compensated Absences	\$391,384.78
Total Non-Current Liabilities	<u>\$399,713.92</u>
Total Current Liabilities	<u>\$3,142,459.80</u>

Long Term Liabilities

Bonds Payable	\$3,175,000.00
Total	<u>\$3,175,000.00</u>
Total Liabilities	<u>\$6,317,459.80</u>

Equity

Retained Earnings-Unreserved	\$18,719,289.00
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Year To Date Earnings	\$104,429.12
Total Equity	<u>\$18,838,559.70</u>
Total LIABILITIES & EQUITY	<u>\$25,156,019.50</u>