

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois
Monday, September 12, 2011 – 6:00pm

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, Robert Palinkas

ITEM

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA/ADDENDUM

IV. APPROVAL OF MINUTES

August 18, 2011 – Open Session
August 18, 2011 – Closed Session

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS

None

VII. NEW BUSINESS

- a. Management report
 - Operations (Management Report)
 - Annual Increase Private Pay Rates
 - Cash Position
 - Objectives Status: Future Positioning (discussion)

VIII. OTHER BUSINESS

None

IX. NEXT MEETING DATE & TIME

- a. October 17, 2011

XII. ADJOURNMENT

Attachments: Management Report, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
August 18, 2011**

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

Directors Excused: Hirsbrunner, Czajkowski

Also Present: Busey, Scavotto

1. Call to Order

The meeting was called to order at 12:00 pm by Chair O'Shaughnessey

2. Roll Call

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

3. Agenda & Addendum

On motion by Palinkas (second Nudo) the agenda and addendum were approved as submitted (unanimous).

4. Approval of Minutes

The open and closed session minutes of July 11, 2011 were approved as submitted (motion Nudo, second Palinkas, unanimous).

5. Public Participation

There was no public participation.

6. Old Business

There was no old business.

7. New Business

a. IDPH Update

There are no outstanding IDPH issues. The last complaint survey was resolved with "no findings" and there are no open survey windows.

b. Management Report

Scavotto reviewed the operating results for July, which showed an operating loss of \$(28)k. July's revenue was \$1.1 million, which is low. Compared to budget, total revenues from resident services were \$(82)k under budget. Within that revenue variance, Medicare A was \$(191)k under budget, reflecting a very low census level in the Medicare program. Pvt Pay was under budget \$(132)k while Medicaid was over budget \$87k.

Expense performance was good at \$(58)k under budget. Agency staffing expense came in at \$46k – also a good performance.

Census for June averaged 187.1, still well below our target of 195:

Payer Class	ADC	Pct
Medicare	13.1	7%
Pvt Pay	71.5	38.2%
Medicaid	102.5	54.8%
Total	187.1	

Cash remains the over-riding concern. Accounts Payable remains high. The State of Illinois has begun slowing down Medicaid payments and the implications for CCNH's cash flow are serious. Cash payments may be mitigated somewhat by the Intergovernmental Agreement; however, as optimistic as we might be about the IGA taking effect in September, all environmental factors point to a slowdown in cash receipts.

Scavotto reviewed the Budget program for FY 2012 and the impact of the assumptions on Medicare and Medicaid reimbursement. At the end of discussion, it was moved (Hambrick, second Palinkas) to accept the budget and recommend its adoption to the County Board.

The report on objectives stands as submitted.

8. Other Business

After Closed Session, Alan Kurtz asked a question regarding the status of Medicare referrals to CCNH.

9. Closed Session

It was moved (Anderson, second Palinkas) that the Board enter into executive session pursuant to 5 ILCS 120/2©1 to consider the employment, compensation, discipline, performance, or dismissal of specific employees of Champaign County. It was further moved that Deb Busey and Michael Scavotto remain present.

Busey called the roll; unanimous.

The Board emerged from executive session at 12:45 pm with no action being taken.

10. Next Meeting Date

Monday September 12, 2011, 6 pm.

11. Adjournment

Chair O'Shaughnessey declared meeting adjourned at 1:05 pm.

Respectfully submitted

Michael A. Scavotto
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: September 1, 2011

Re: Management Report

July's census came in at 187.1, better than May's 185 but less than June's 190.6. As I write this report, census is at 194.

Here's what's happened on admissions and discharges. The key statistic for July is the fact that discharges were twice the number of admissions.

	Apr	May	June	July
Admits				
Pvt Pay/Insurance	4	13	7	8
Medicare A	11	10	8	4
Medicaid	2	0		
Total	17	23	15	12
Discharges				
Pvt Pay/Insurance	12	12	6	12
Medicare A	7	5	5	7
Medicaid	5	3	2	5
Total	24	20	13	24

July's payer mix was 38 percent Private Pay, 55 percent Medicaid, and 7 percent Medicare. CCNH trend of late has been 38 percent Private Pay, 51 percent Medicaid, and 11 percent Medicare. Medicare volume remained down and has had continuing revenue implications.

July's results reflect a loss of \$(28).

Noteworthy items for July include:

- Revenue was down \$(82)k from budget. Within this figure is a shortfall in Medicare A revenues of \$(141)k. This is a huge variance that illustrates the extent of what's afoot

with Medicare. There is definite slowdown going on as Carle refers more to CURR. At the same time, CCNH is picking up some Medicare Advantage business, also from Carle in the form of Health Alliance. Pvt Pay revenues were under budget by about \$(47)k while Medicaid was almost \$87k over budget. These are remarkable swings.

- Expenses were under budget by \$(58)k. With census being soft, expenses should be down. CCNH is doing a good job of expense control, keeping expenses in line with lower revenues.
- Within expenses, Attorney Fees were \$11k over budget; there have been legal fees paid for lawsuit and for collective bargaining representation. Overall, Administrative expenses were \$(14)k under budget. Electric service was \$10k over budget. In Nursing, overtime was \$18k over budget; no-benefit part-timers were \$20k over budget. CCNH salaries were \$542k, which is a bit higher than prior months and reflective of summer vacation period. Agency expenses were \$75k, not an outstanding performance, but a good one, reflecting some proactive changes made to the staffing pattern.

Take a look at the figures in bold type-face as they represent significant changes from prior months. (*Figures will not add to 100 percent.*) The obvious highlight is the change in Medicaid and Pvt Pay. Medicaid was up markedly in July while Pvt Pay tanked. Medicare A continues to be down from where we want it, but July Medicare A was close to March.

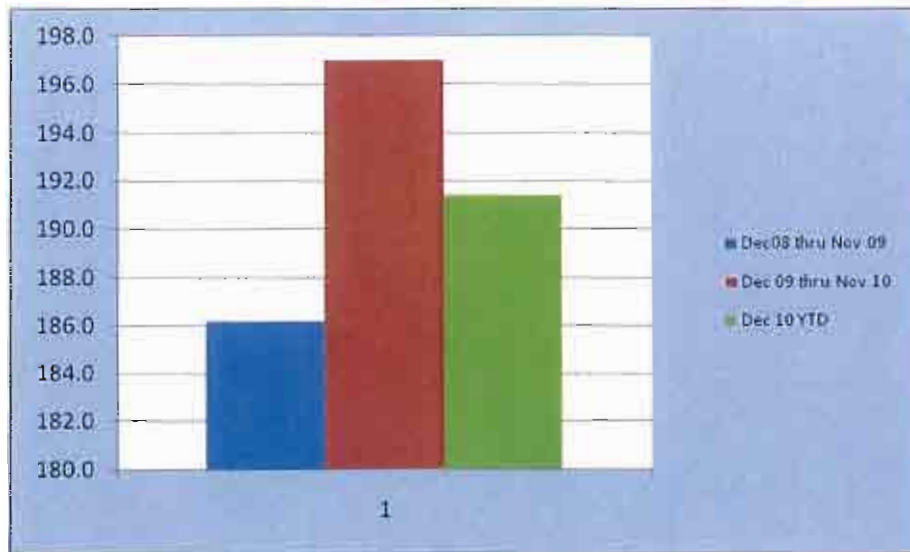
	Mar-11	As Pct of Pt Revenue	Apr-11	As Pct of Pt Revenue	May-11	As Pct of Pt Revenue	June-11	As Pct of Pt Revenue	July-11	As Pct of Pt Revenue
Medicare A	\$327k	29.2%	\$273k	24%	\$275k	24%	\$265k	23.1%	\$309k	28%
Medicaid	\$429K	38.3%	\$390k	34.5%	\$472k	41.3%	\$416K	36.2%	\$501k	45%
Pvt Pay	\$365k	32.6%	\$386k	34.2%	\$320k	28%	\$378k	33%	\$221k	20%

Misc Revenue and Property Taxes excluded from calculation

Expenses came in at \$1.22 million. Agency costs were \$75k in total, continuing a trend of reduced agency reliance. The trend for Contract Nursing Services is decidedly down, which is good. We experienced a few months where usage dropped precipitously, only to climb back to higher levels.

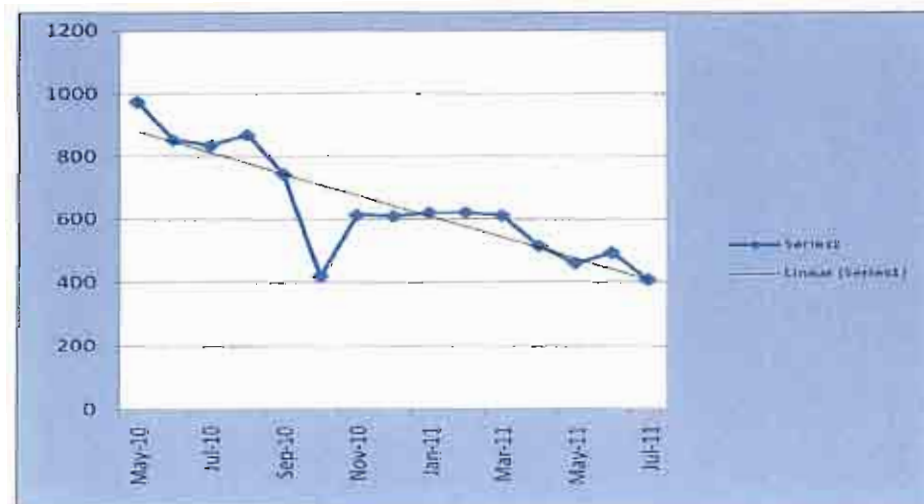
Average daily census has stabilized at a higher level. The current downturn continues to exact a toll on CCNH's operating performance. Nonetheless, recent history is better than in 2008 when the turnaround began. This fiscal year, we are behind our performance for 2010.

ADC By Fiscal Year



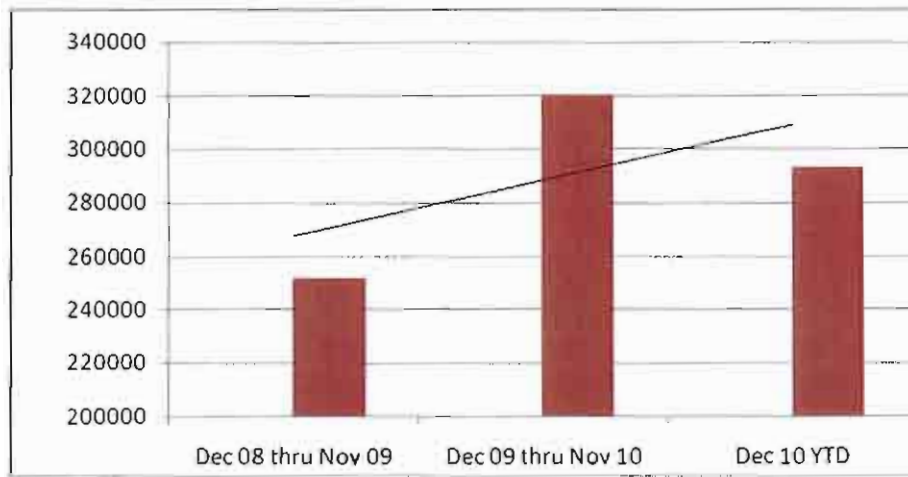
Medicare days were 406 in July for an ADC of 13.1, including the Medicare Advantage days, which do not pay on a par with traditional Medicare. Based on CCNH's recent experience, Medicare census has not been as strong as what we had built up last year. Here's the pattern for Medicare A since May of last year. This is a big change in a short period of time.

Medicare A Resident Days May 2010 thru July 2011



This month's Medicare revenues (July) were higher than they have been in recent months despite lower volume; the per diem was greater than prior months.. Here's the pattern dating back to fiscal 2008. CCNH is doing better but still needs stronger Medicare performance. Of course, we wish we had last year's volume.

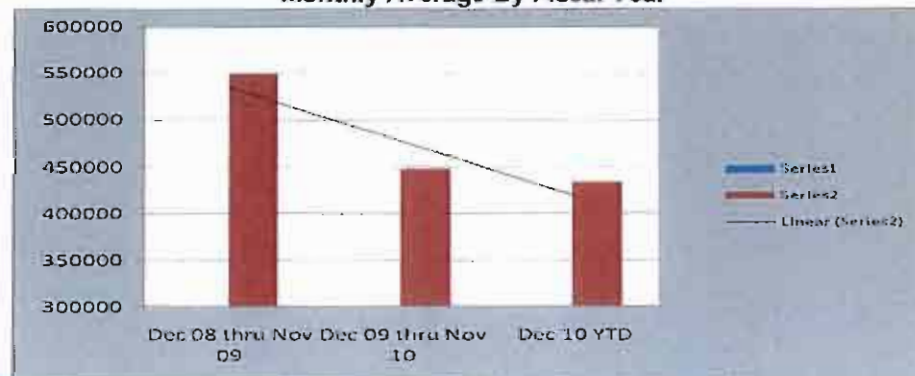
Medicare A Revenues
Monthly Average By Fiscal Year



Med B came in at \$55k - better than average.

In terms of days, the Medicaid pattern had been smoothing out. Medicaid revenues, however, continue to reflect adjustments for conversion days; as a result, there is still some fluctuation in the revenue figures. On a strategic level, CCNH's Medicaid position has improved. *But – and this is a big consideration – Medicaid revenues seem to be on the rise over the past three months.*

Medicaid Revenues
Monthly Average By Fiscal Year



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

Comparative Payer Mix CCNH		
	Dec-07 thru June 08	Sep-08 thru July-11
Medicaid	62%	51.0%
Medicare	9%	12.0%
Pvt Pay	29%	36.2%
Totals	100%	100%

For the four months ended July 2011, the results of operations are posted below:

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

	Mar-11	Apr-11	May-11	Jun-11	Jul-11
Medicare A	\$ 327,283	\$272,978	\$275,632	\$ 265,250	\$223,613
Medicare B	\$41,730	\$60,847	\$53,316	\$66,172	\$55,875
Medicaid	\$ 429,232	\$389,996	\$471,670	\$415,772	\$500,794
Pvt Pay	\$365,483	\$386,259	\$320,134	\$377,529	\$306,569
Adult Day-Private	\$7,946	\$4,827	\$5,330	\$5,731	\$6,063
Adult Day-TXX	\$13,795	\$14,949	\$16,385	\$16,902	\$15,267
Miscellaneous	\$8,183	\$111	\$816	\$1,482	\$269
Property Tax	\$82,997	\$82,997	\$82,997	\$82,997	\$82,997
All Revenues	\$1,276,649	\$1,212,964	\$1,226,280	\$1,231,834	\$1,191,447
All Expenses	\$1,330,695	\$1,265,398	\$1,220,249	\$1,390,042	\$1,219,309
Net Income/(Loss)	\$(54,046)	\$(52,434)	\$6,031	\$(158,208)	\$(27,862)
Census	5682	5570	5736	5,719	5799
Change		(2.0)%	3.0%	(0.3)%	1.4%
ADC	189.1	185.7	185	190.6	187.1
Change		(1.8)%	(0.4)%	3.0%	(1.8)%
FTE	182	183	186	180	176.5

July's ending cash balance was \$(33)k at month-end, a testimonial to how thin CCNH's cash position really is. There are two contributing factors to the cash position: June's settlement of

\$150k drained the cash account; HFS' Medicaid payment slowdown has made it virtually impossible to recover. Accounts Payable for July was \$2.4 million. Cash position remains tight and this roller-coaster situation continues to retard overall performance.

The following graphs provide a comparative statement of position for CCNH through May 2011.

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

Census

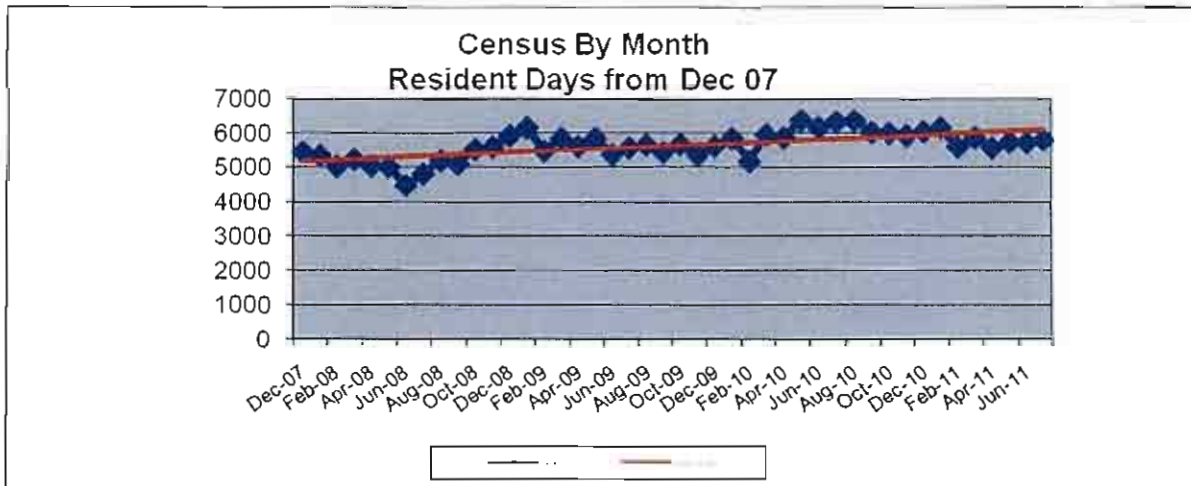
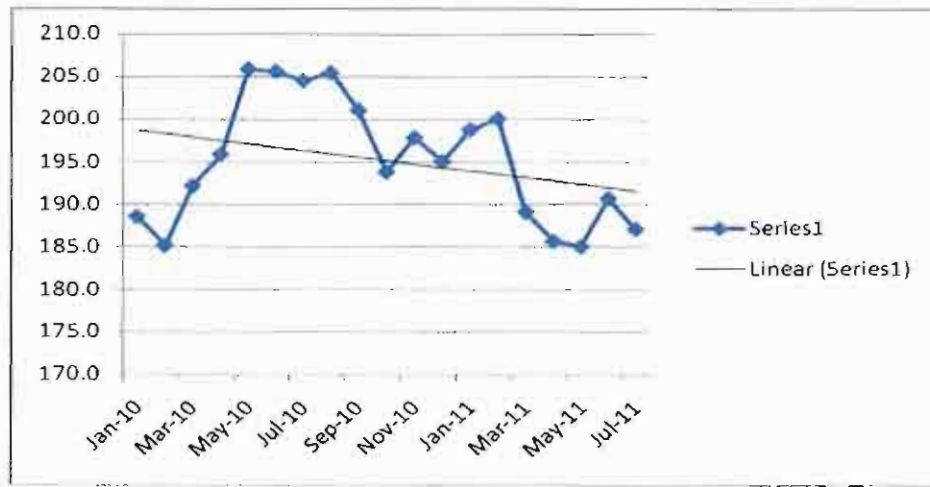
Census continues to receive a lot of attention. Fiscal 2010 ended with an ADC of 196.5 versus our target of 195. Fiscal 2011 (December and January) got off to a good start. However, as you have been following things via the flash updates, census has trailed off.

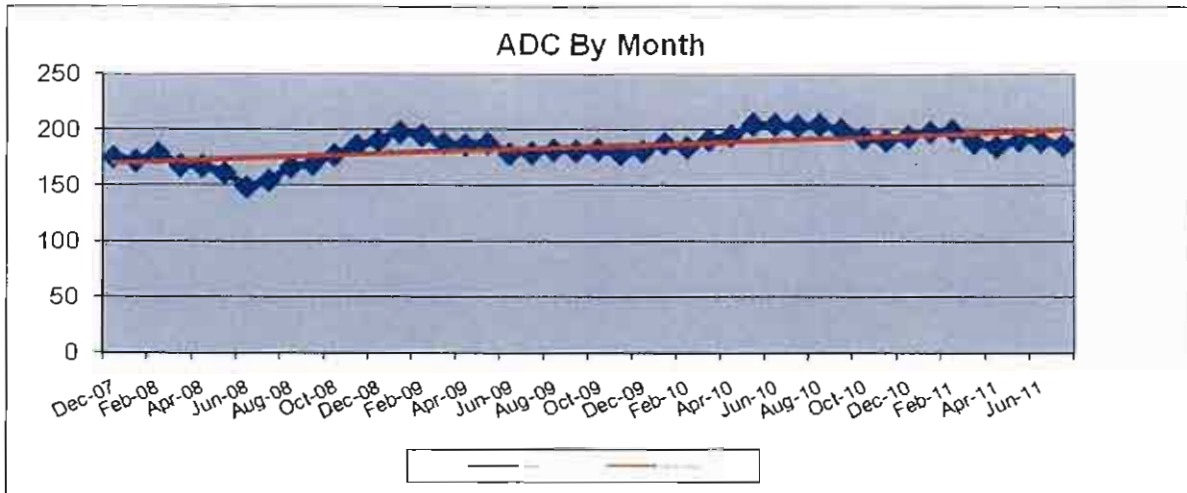
**Current Census by Payer by Month
(without bedholds)**

Month	Pvt Pay	Medicaid	Medicare	Total	ADC
Jan-2010	2362	2839	644	5845	188.5
Feb	1926	2788	471	5185	185.2
Mar	2171	2982	803	5956	192.1
Apr	2200	2935	741	5876	195.9
May	2364	3043	976	6383	205.9
June	2279	3038	852	6169	205.6
July	2282	3224	835	6341	204.5
August	2325	3177	868	6370	205.5
September	2096	3092	744	6032	201.1
October	2229	3361	418	6008	193.8
November	2068	3255	613	5936	197.9
December	2132	3305	609	6046	195
January 2011	2405	3137	621	6163	198.8
February	2122	2859	621	5602	200.1
March	2171	3080	611	5862	189.1
April	2232	2826	512	5570	185.7
May	2128	3149	459	5736	185
June	2238	2990	491	5719	190.6
July	2217	3176	406	5799	187.1

The recent trend is not comforting:

ADC Since January 2010





Revenues

For six of the last twelve months total revenues have been over \$1.2 million (excluding property tax subsidies). For the last five months, revenues have been less than \$1.2 million. July was the lowest yet at \$1.108 million. The difference is with Medicare revenues although July saw a huge drop in Pvt Pay. Overall, the trend is good. It is obvious, however, that we have a huge revenue gap with Medicare that needs to be filled.

CCNH's Medicare A volume is virtually the same as last year's when compared to the same period. It is a different story when one compares CCNH's current performance against its mid-year figures; the drop has been significant and it has had a telling impact on revenues.

Revenue From Pt Services By Month in millions

	All (avg)	Medicare (avg)
July 2010 thru Jan 2011	\$1.243	\$0.357
Feb 2011 thru July 2011	\$1.140	\$0.281
Change	\$(0.103)	\$(0.076)
Percent	(8.3)%	(21.2)%

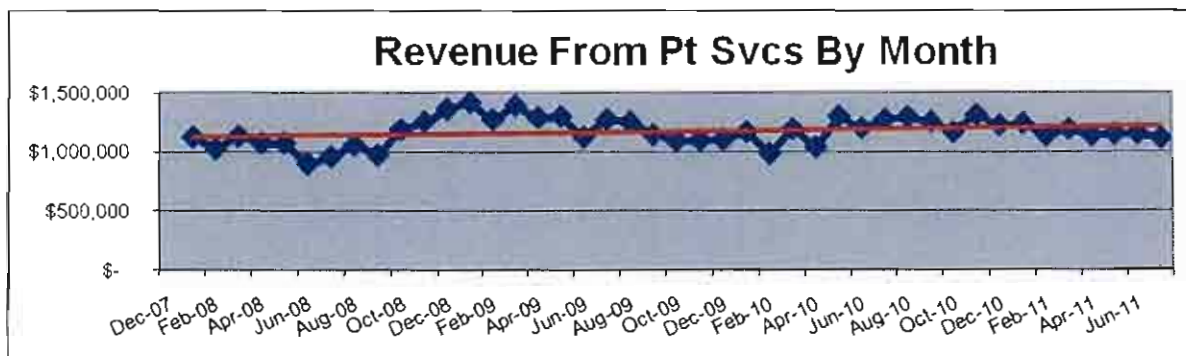
Medicare Census Days

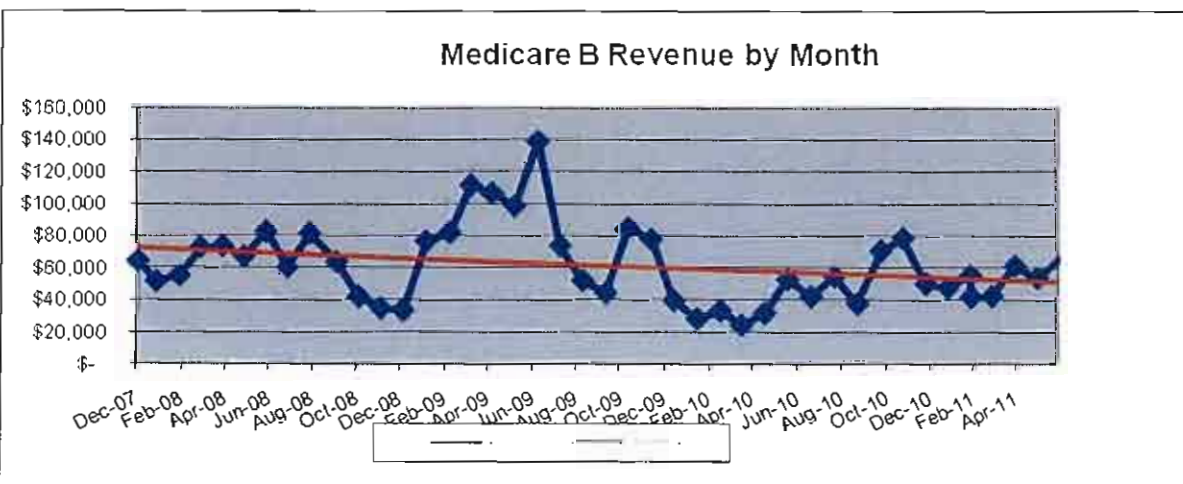
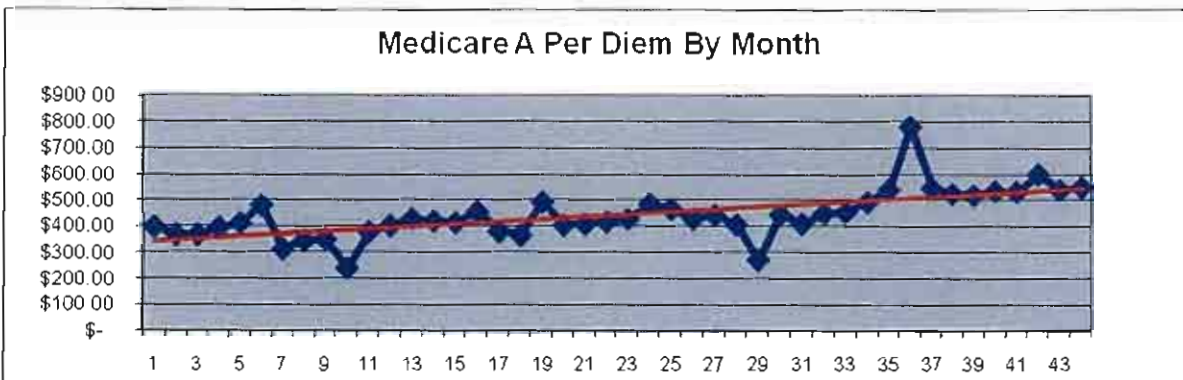
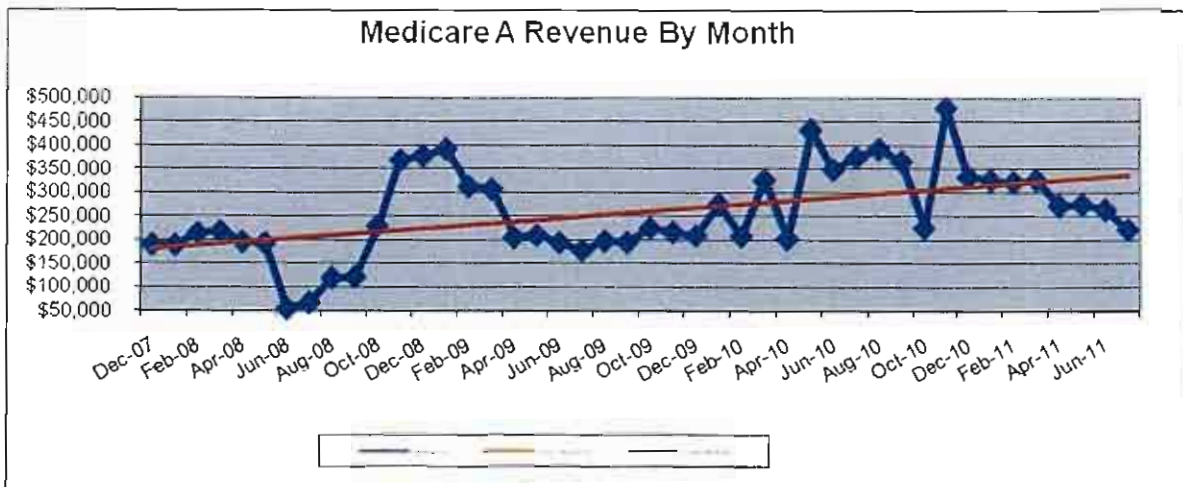
Period	Days/month
Dec09-Mar 2010	592
Dec10-Jul 2011	541
Apr10-Nov 2010	756
Pct Chg	(28) pct

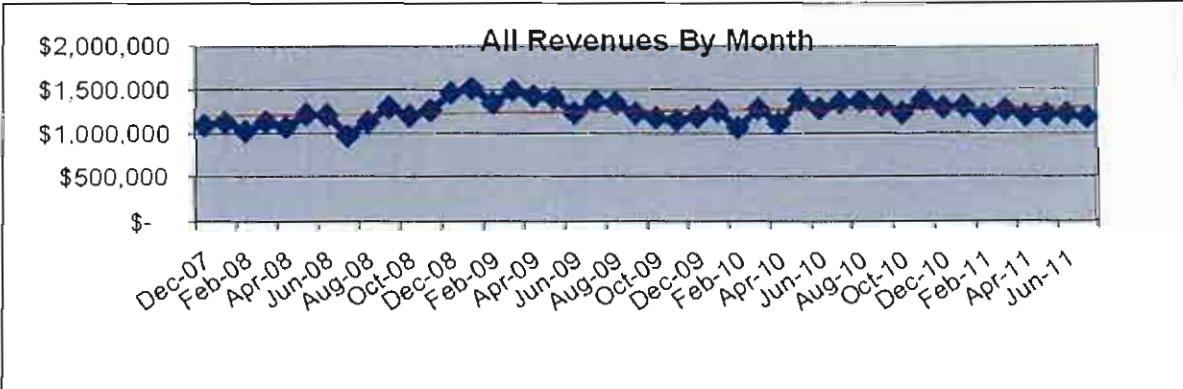
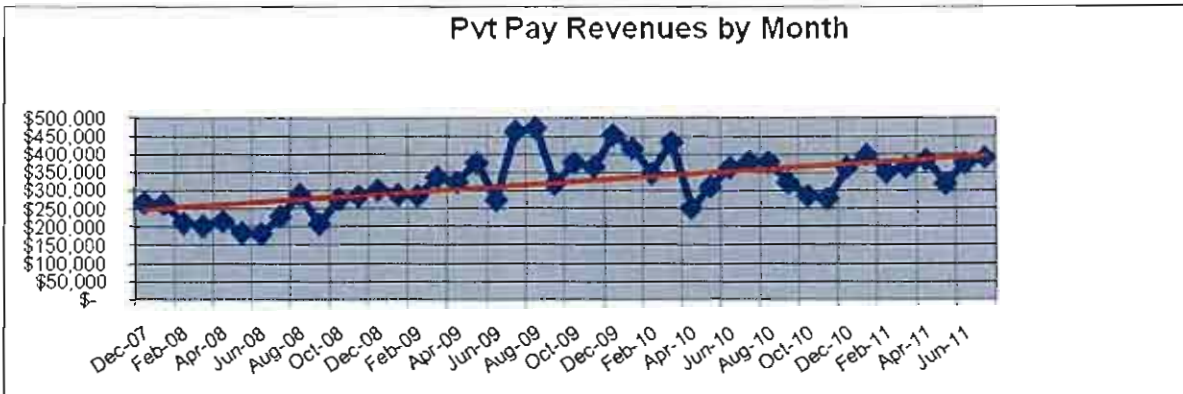
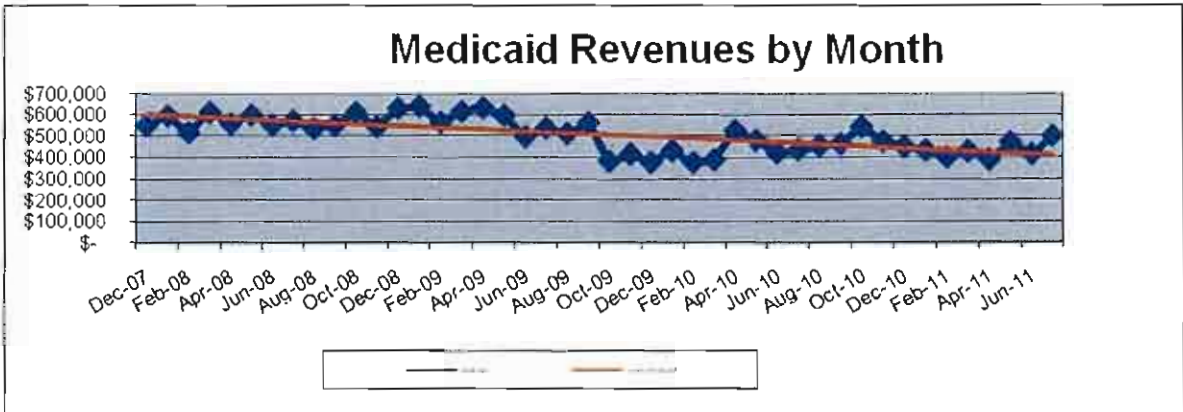
Generally, however, the trend in Medicare revenues is up, particularly since May 2010. The trend line in Medicare A is fragile. Because of better volumes since March 2010, the trend returned to positive. However, if the current Medicare malaise continues, CCNH's trend line will turn negative; the last few months have not been good. 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.

The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance. December per diem was very good (\$548); January's was bit lower at \$525. February was \$519. March was \$536 and April \$533. May shot up to \$600; June was \$540; July was \$551. The per diem yield is good; volume is soft.

For the most part, Medicaid revenues continue to be stable. Since November, Medicaid revenues have decreased slightly, only to be off-set by Private Pay. Recently, Medicaid is on the rise.



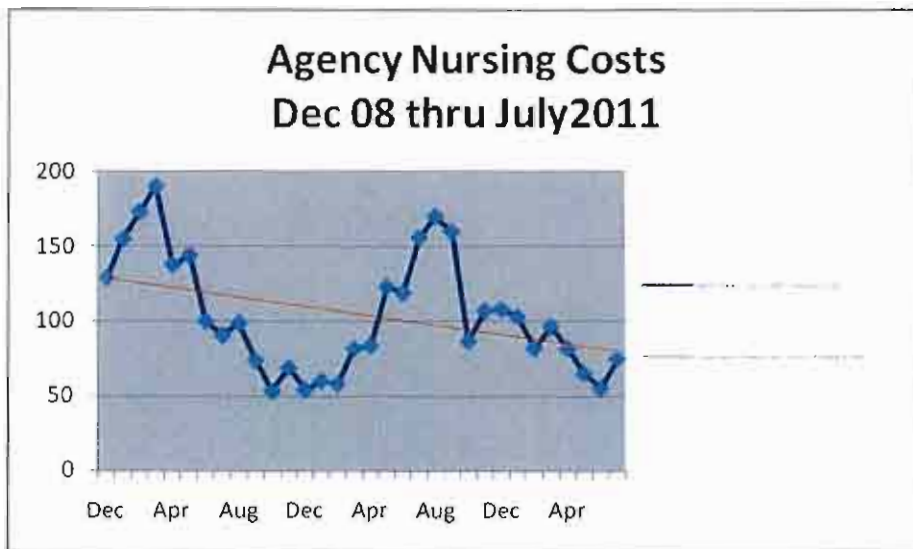




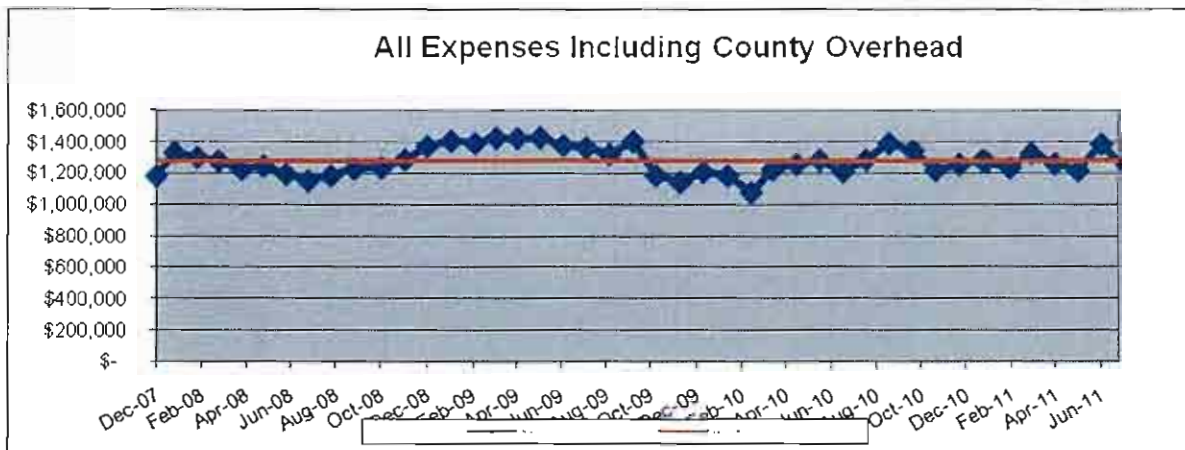
Expenses

Total expenses for July amounted to \$1.219 million; expense management continues to be good.

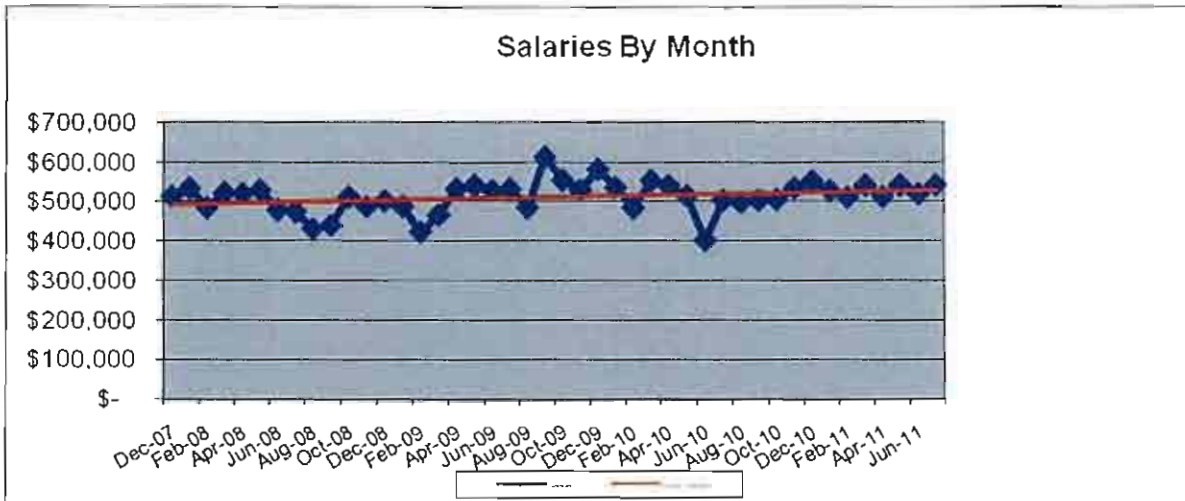
The following graph illustrates agency expense through July 2011.



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

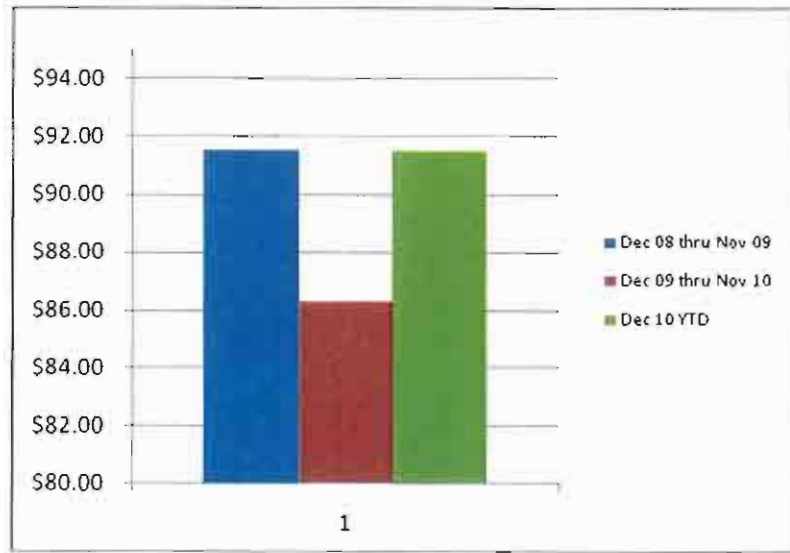


Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below.

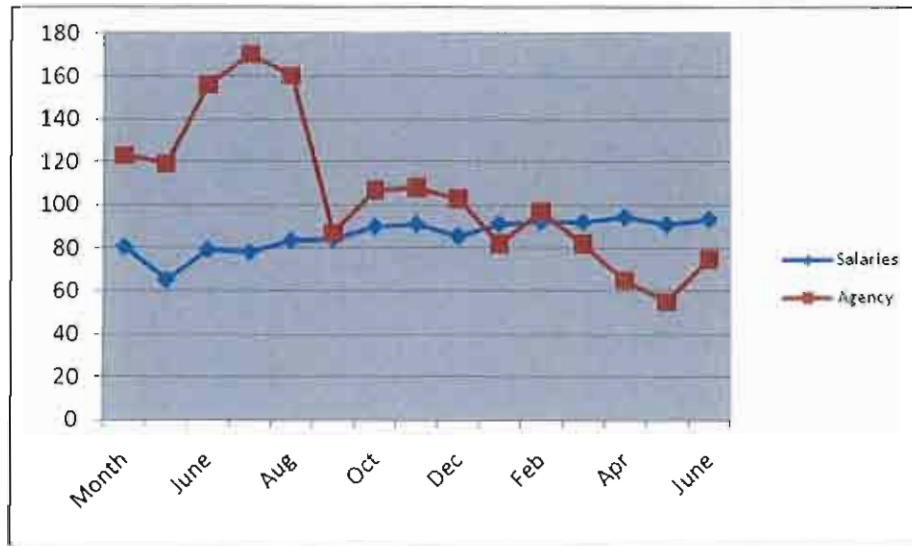


Salaries per resident day are settling in at \$90-\$92. June was \$91 and July was \$93.62. Salaries per day are up compared to last year, but that is more than off-set by the reduction agency costs. The last graph, below, compares salaries to agency, and there has been a big improvement in containing outside staffing costs. The FTE complement for July was 176.5. Despite a few stumbles here and there, CCNH staffing controls are usually effective.

**Salaries Per Resident Day
By Fiscal Year**



**CCNH Salaries Per Resident Day vs Agency Expense
May 2010 thru July 2011**



Summary

Census continues to be the big determinant of success. Nothing drives that home more than the experience of the last few months where census has been lower than our target level of 195. The current drop in volume has tested our ability to manage expenses, especially staffing levels including agency. Our response has been good.

Nobody is comfortable with the current cash position. Cash will be hard to come by as long as the Medicaid payment slowdown continues. The IGA, once implemented, should deliver much needed relief. We simply do not know yet if Counties will be paid on a preferential basis as they were under the old IGT program. However, State HFS is telling providers to expect significant payment delays as the State struggles with its budget crisis. Our projections indicate that any benefits from the retro IGA payment will be eliminated by the Medicaid payment slowdown. We will make some short-term progress, but fall back into holding payables once again.

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: September 1, 2011

Re: Annual Increase
Private Pay Rates

Each year, CCNH performs a rate survey to determine that its charges for services are competitive in the local market. Andrew's summary of the results appears below:

The Champaign County Nursing Home assesses its room and service rates each year in preparation of the operating budget. We conduct an area room rate survey and evaluate our costs to ensure room rates for private pay residents continue to meet the cost of care without moving outside of reasonable market rates. The result is a 5% increase for FY12. Standard rounding was used to achieve whole numbers. These room and service rates are the basis of the FY12 budget.

<u>Nursing Home</u>	<u>Daily Rate</u>		<u>Comparative Data Area Facilities</u>		
	<u>FY10</u>	<u>FY11</u>	<u>High</u>	<u>Avg</u>	<u>Low</u>
Skilled Care	\$159.00	\$167.00	\$263	\$200	\$142
Long-Term Care	\$159.00	\$167.00			
Garden View	\$184.00	\$193.00			
Garden View Court	\$196.00	\$206.00			
<u>Adult Day Care</u>					
Full-day (5+ hours)	\$69.00	\$73.00			
Half-day	\$43.00	\$45.00			
Transportation (ea. way)	\$9.00	\$9.50			

The Nursing Board should submit a recommendation to the county Board that the rate increases should be adopted.

The details behind the figures, collected during our last budget preparation period, are:

2011

Provider	Private	Semi-Private	
Heartland	\$183.55	\$214.14	converted from a flat monthly amount
Amber Glenn	\$191.25	\$141.91	avg of 5 levels of care
Clark-Lindsey	\$380.00	\$262.50	avg of LTC & Rehab
CCNH	\$219.67	\$179.67	avg of LTC & Memory Care
Avg	\$234.62	\$199.55	

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: September 1, 2011

Re: Cash Position
Short Term Borrowing

Attached to this memorandum are schedules documenting the cash needs created by the Medicaid payment slow-down. The schedule "Cash Needs" provides the summary while the "Cash Flow" projection gives you the month-to-month snapshot of how we think CCNH operations will be affected.

We are advised by HFS that Medicaid payments, starting with July, will be delayed by 120 days; we understand from other industry associations that the delay may be longer; the Health Care Council of Illinois is suggesting that payments may not resume until January. Accordingly, we are suggesting that CCNH (i.e., Champaign County) borrow as much as it reasonably can. We believe that figure to be \$2 million, which represents Medicaid receivables through February 2012.

The instrument being pursued is the Revenue Anticipation Note and was suggested by bond counsel as a form of borrowing available to County entities. There is no guarantee that RANs will be successful; they are a common form of short-term financing which may demand a higher interest rate to be attractive. The issuance process involves a request for bid proposals, which will be prepared by the Champaign County Treasurer. Under Revenue Anticipation Notes, eighty-five (85) percent of the receivables can be borrowed; the term is one year. It remains to be seen whether Revenue Anticipation Notes prove to be the debt instrument of choice; in any event, CCNH will need access to short-term cash.

It is possible – likely, in fact – that servicing this new debt will off-set the gains represented by the retro IGA payments. That is regrettable but unavoidable. CCNH will need better performance from Net Income to recoup the ground lost from this payment delay. We identified several necessary steps that are contained in the 2012 budget program and we are wasting no time implementing them. These include reduced hospitalizations, advanced Medicare coding skills, expanded marketing of Pvt Pay suites, and revenue from new services (this last item is proving elusive but I believe it will move forward).

**CCNH Projected Cash Needs
August 2011 through February 2012**

Excess of operating expenses over revenues		\$ (269,084)
Increase in Medicaid accounts receivable	Note 1	\$ (2,135,000)
Increase in amounts due to vendors		\$ 800,000
		<u>\$ (1,604,084)</u>
Uses		
Operating/Capital Contingencies		\$ (80,000)
Bond principal payment	Note 2	\$ (165,000)
Interest payment		\$ (72,000)
		<u>\$ (317,000)</u>
Other needs		
Vendor payments		\$ (400,000)
Replenish cash reserves		\$ (448,263)
Repay Borrowing (Medicaid)		\$ (1,700,000)
Interest on borrowings		\$ (30,653)
		<u>\$ (2,578,916)</u>
Total cash requirements		<u><u>\$ (4,500,000)</u></u>
Potential Sources		
IGT Retro Payment	Note 3	\$ 2,000,000
Borrowings (Medicaid)		\$ 1,700,000
Tax Warrants Received		\$ 800,000
		<u><u>\$ 4,500,000</u></u>

Note 1 7 x \$250k @ Medicaid Standard Rate
7 x \$55k as monthly revenue accrual for IGA FFP amount
\$1,750 + \$385 = \$2,135,000

Note 2 \$4 million construction loan due Champaign County

Note 3 IGA retro pmt to repay Medicaid loan, replenish cash reserves

Pro Forma Cash Flow Projections
August 2011 through February 2012

	August	September	October	November	December	January	February	March
Patient revenue	\$ 1,131,500	\$ 1,095,000	\$ 1,131,500	\$ 1,095,000	\$ 1,131,500	\$ 1,131,500	\$ 1,022,000	\$ 1,131,500
Operating expenses	\$ 1,240,000	\$ 1,200,000	\$ 1,240,000	\$ 1,200,000	\$ 1,240,000	\$ 1,240,000	\$ 1,120,000	\$ 1,240,000
less								
Depreciation	\$ (60,685)	\$ (60,685)	\$ (60,685)	\$ (60,685)	\$ (60,685)	\$ (60,685)	\$ (60,685)	\$ (60,685)
Interest	\$ (11,992)	\$ (11,992)	\$ (11,992)	\$ (11,992)	\$ (11,992)	\$ (11,992)	\$ (11,992)	\$ (11,992)
	\$ 1,167,323	\$ 1,127,323	\$ 1,167,323	\$ 1,127,323	\$ 1,167,323	\$ 1,167,323	\$ 1,047,323	\$ 1,167,323
Net	\$ (35,823)	\$ (32,323)	\$ (35,823)	\$ (32,323)	\$ (35,823)	\$ (35,823)	\$ (25,323)	\$ (35,823)
Change on working capital								
Increase in accounts receivable	\$ (305,000)	\$ (305,000)	\$ (305,000)	\$ (305,000)	\$ (305,000)	\$ (305,000)	\$ (305,000)	\$ -
Increase in accounts payable and accrued wages	\$ 50,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ (400,000)	\$ 150,000	\$ -
Tax Warrants Received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ -	\$ -
Interest payment	\$ -	\$ (1,805)	\$ (2,620)	\$ (3,610)	\$ (4,366)	\$ (77,414)	\$ (6,317)	\$ (6,521)
Operating/Capital Contingencies	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
Beginning cash	\$ -	\$ 124,177	\$ 137,549	\$ 146,606	\$ 158,174	\$ 165,484	\$ 184,747	\$ 2,200,607
Working capital loan	Note 1	\$ 425,000	\$ 212,500	\$ 212,500	\$ 212,500	\$ 212,500	\$ 212,500	\$ (1,700,000)
Collection of IGT funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	
Bond principal payment		\$ -	\$ -	\$ -	\$ -	\$ (165,000)	\$ -	
Ending cash		\$ 124,177	\$ 137,549	\$ 146,606	\$ 158,174	\$ 165,484	\$ 184,747	\$ 448,263
Note 1	August amount includes Medicaid receivable for July (\$250k)							

ASSUMPTIONS		31	30	31	30	31	31	28
rev/day	\$ 36,500	\$ 1,131,500	\$ 1,095,000	\$ 1,131,500	\$ 1,095,000	\$ 1,131,500	\$ 1,131,500	\$ 1,022,000
exp/day	\$ 40,000	\$ 1,240,000	\$ 1,200,000	\$ 1,240,000	\$ 1,200,000	\$ 1,240,000	\$ 1,240,000	\$ 1,120,000
Medicaid rev/mo	\$ 250,000							
interest rate	5%	\$ 1,805	\$ 2,620	\$ 3,610	\$ 4,366	\$ 5,414	\$ 6,317	
advance	\$ 425,000	\$ 637,500	\$ 850,000	\$ 1,062,500	\$ 1,275,000	\$ 1,487,500	\$ 1,700,000	

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: September 1, 2011

Re: Management Update

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

1. **Census:** CCNH's census to be soft and this has been a consistent theme since March. As I write this update, census has been at 194, a welcome improvement.
2. **Operations:** The fiscal year got off to a profitable start and then tanked. February, March, April, and May were not good census experiences. July's loss of \$(28)k reveals how fragile operating performance can be. Medicare experience continued to be poor and it has become the defining factor affecting CCNH's operating performance.

CCNH staff has been working with McGladrey Pullen on the OIG Medicaid audit. Only a few accounts remain unsubstantiated and the Business Office staffing is working on the documentation.

Customer service continues to receive emphasis. July's overall score was 4.14; the last 12 months averaged 4.15. We are shooting for 4.5 and have plenty of work to do.

Eighteen counties have executed the Intergovernmental Agreements as of Friday (August 26). HFS staff still expects Federal approval in September. HFS is serious in its anticipation of Federal approval as it has begun the process of calculating the retro payment amounts. The retro payment will be in the form of a lump sum dating back to October 1, 2009. There is no word on which Medicaid Cost Report year will be used nor is there any indication that County homes will receive expedited payment.

I have no resolution to the 837 code dilemma with MDI. We remain in touch with MDI but its response has been neither gratifying nor specific. We have identified a work-around that has promise but it's not the same as the real thing – sort of like a lite decaf. We'll keep pushing for the 837 fix.

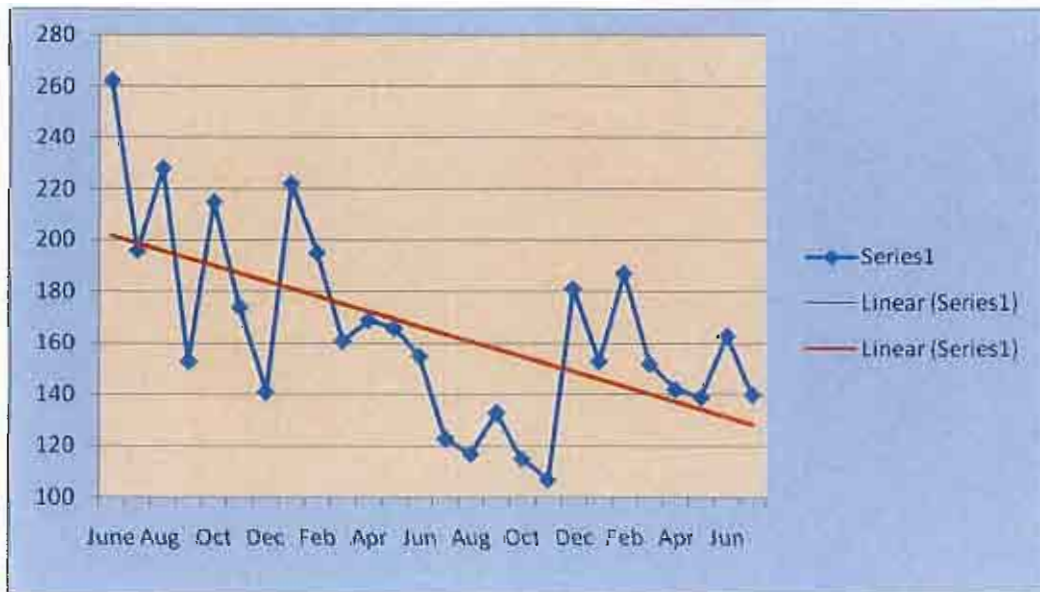
Our investigation into providing renal dialysis is moving slowly and is becoming a frustration. From the last update:

We continue to work on renal services. We have taken a different approach to the market analysis than the one provided by the vendor. Demand makes the project look feasible; the stumbling block will be handling the capital investment when CCNH has no cash. The only option is for the vendor to finance the improvements; we are working on an approach.

Labor negotiations are close to being wrapped up. The current cash flow dilemma has not helped at all.

- 3. Employees:** Over time, the unscheduled absence position is looking pretty good; CCNH is showing a big improvement that appears to be standing the test of time. For the specific month of December, performance was awful. January was better but we can see the impact of severe weather in February as absences spiked. March, April and May were much better performances. June's spike appears to be an aberration.

Unscheduled Absences
June 2009 thru July 2011



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

07/31/11

Champaign County Nursing Home
Balance Sheet

1

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

Cash	(\$33,780.79)
Petty Cash	\$300.00
Total Cash	<u>(\$33,480.79)</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$680,423.57
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$788,395.00
Total Rec., Net of Uncollectible Amounts	<u>\$1,468,818.57</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$63,534.70
Allowance for Uncollectible Accts-Private Pay	(\$14,516.00)
Allowance for Uncollectible Accts-Patient Care P	(\$3,690.99)
Allowance for Uncollectible Accts-Patient Care H	(\$208.00)
Total Rec., Net of Uncollectible Amounts	<u>\$45,119.71</u>

Accrued Interest

Property Tax Revenue Receivable	\$125,359.03
Total Accrued Interest	<u>\$125,359.03</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$749.31
Due From Other Funds	\$48.72
Due from Other Governmental Units	\$1,258,272.00
Due from IL Public Aid	(\$90,442.40)
Due from IL Department of Aging-Title XX	\$50,824.44
Due from US Treasury-Medicare	\$762,657.10
Due From VA-Adult Daycare	\$14,106.99
Due From VA-Nursing Home Care	\$65,783.08
Allowance for Uncollectible Accts-IPA	(\$17,855.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$488.00)
Allowance for Uncollectible Accts-Medicare	(\$12,129.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$45.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$428.00)
Total Intergvt. Rec., Net of Uncollectibl	<u>\$2,031,054.24</u>

Prepaid Expenses

Prepaid Expenses	\$114,069.25
Stores Inventory	\$24,602.21
Total Prepaid Expenses	<u>\$138,671.46</u>

Long-Term Investments

Patient Trust Cash, Invested	\$7,052.52
Total Long-Term Investments	<u>\$7,052.52</u>
Total Current Assets	<u>\$3,782,594.74</u>

Fixed Assets

Nursing Home Buildings	\$23,191,082.13
Improvements not Buildings	\$483,525.63
Equipment, Furniture & Autos	\$1,209,725.67
Accumulated Depreciation-Land Improvements	(\$165,116.24)
Accumulated Depreciation-Equipment, Furniture, &	(\$612,540.80)
Accumulated Depreciation-Buildings	(\$2,602,816.54)
Total Fixed Assets	\$21,483,859.85
Total ASSETS	\$25,266,454.59

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$20,374.41
Accounts Payable	\$2,404,484.50
Salaries & Wages Payable	\$124,066.54
Interest Payable - Bonds	\$10,642.39
Due to General Corporate Fund	\$333,141.98
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	\$340,621.53
Total Current Liabilities	\$3,233,331.35

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$7,052.52
Bonds Payable	\$3,400,000.00
Accrued Compensated Absences	\$352,495.16
Total Non-Current Liabilities	\$3,759,547.68
Total Current Liabilities	\$6,992,879.03

Equity

Retained Earnings-Unreserved	\$18,509,695.10
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
	(\$250,961.12)
Total Equity	\$18,273,575.56
Total LIABILITIES & EQUITY	\$25,266,454.59

07/31/11

Champaign County Nursing Home
Historical Statement of Operations

1

Description	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	Total
Operating Income													
Miscellaneous Revenue													
Sale of Fixed Assets				2,032									2,032
Lunch Reimbursement	405	675	336	452	312	456	309	687	219	327	354	162	4,694
Late Charge, NSF Check Charge	(59)	2,294	(1,789)	1,812	2,534	(1)	1,148	1,599	(208)	(23)	35	19	7,362
Other Miscellaneous Revenue		72	50	(186)	10	278	555	5,142		195	10		8,125
Total Miscellaneous Revenue	346	3,041	(1,403)	4,111	2,856	733	2,012	7,428	11	499	399	181	20,214
Medicare A Revenue													
Sanctioning Loss Of Revenue				94,071									94,071
Medicare A	287,269	288,774	139,487	299,555	259,976	221,781	234,516	238,924	219,416	206,636	194,821	154,636	2,745,591
ARD - Medicare A	13,987	167	2,030	478	9,221	12,340	16,700	9,633	17,605	5,305	11,997	24,353	123,814
NH Pt_Care - Medicare Advantage/ H	92,003	77,339	84,456	82,021	64,246	91,967	71,188	78,726	35,957	63,692	58,833	44,625	844,851
ARD_Pt Care - Medicare Advantage/													
Total Medicare A Revenue	393,258	366,280	225,974	476,123	333,442	326,089	322,404	327,283	272,978	275,632	285,250	223,613	3,808,327
Medicare B Revenue													
Medicare B	36,932	70,432	78,283	47,609	47,064	54,966	41,209	41,730	60,847	53,316	66,172	55,875	654,435
Total Medicare B Revenue	36,932	70,432	78,283	47,609	47,064	54,966	41,209	41,730	60,847	53,316	66,172	55,875	654,435
Medicaid Revenue													
Medicaid Title XIX (IDHFS)	315,783	313,163	353,186	315,492	309,935	293,898	268,628	296,093	263,677	339,180	290,868	353,242	3,714,144
ARD - Medicaid Title XIX (IDHFS)	134,609	147,061	186,649	139,527	137,540	136,051	114,722	124,479	119,783	128,941	121,470	144,004	1,634,835
Patient Care-Hospice	730	5	505	(213)			11,122	5,112	3,103				20,364
ARD Patient Care - Hospice	3,582	3,467	3,543	3,429	3,543	3,549	6,579	3,549	3,434	3,549	3,434	3,549	45,206
Total Medicaid Revenue	455,704	463,695	543,884	458,235	451,018	433,497	401,051	429,232	389,996	471,670	415,772	500,794	5,414,549
Private Pay Revenue													
VA-Veterans Nursing Home Care	6,720	6,070	6,832	4,973	5,634	6,718	6,068	2,384			3,467	8,018	56,886
ARD - VA - Veterans Care	6,720	6,504	6,720	6,029	6,935	6,718	6,068	6,718	6,501	6,501	5,851	6,718	77,984
Nursing Home Patient Care - Private	241,187	220,897	239,709	166,424	259,173	285,496	238,490	238,860	266,751	205,023	259,568	197,502	2,819,079
Nursing Home Beauty Shop Revenue	2,540	3,939	4,097	4,125	4,097	3,998	3,508	4,192	4,165	3,789	4,238	3,182	45,868
Medical Supplies Revenue	5,839	4,343	3,285	3,671	4,542	5,984	7,133	6,843	5,441	4,036	4,162	5,715	60,994
Patient Transportation Charges	2,257	2,952	1,976	2,021	1,280	2,297	1,243	1,857	1,256	1,545	1,078	(321)	19,418
ARD Patient Care- Private Pay	113,556	78,449	24,209	77,482	82,686	87,953	88,968	104,828	102,143	99,241	99,168	85,755	1,044,237
Total Private Pay Revenue	378,819	323,154	286,828	264,725	364,326	389,164	351,477	365,483	386,259	320,134	377,529	306,569	4,124,467
Adult Day Care Revenue													
VA-Veterans Adult Daycare	1,407	1,340	1,355	308	1,273	1,186	1,534	1,889	1,659	2,369	2,431	2,244	18,995

Wednesday, August 31, 2011

07/31/11

Champaign County Nursing Home
Historical Statement of Operations

2

Description	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	Total
IL Department Of Aging-Day Care Gra	12,499	12,677	13,068	12,302	14,341	12,634	8,751	13,795	14,949	16,385	16,902	15,267	163,570
Adult Day Care Charges-Private Pay	11,605	10,408	10,410	7,525	5,730	4,926	4,473	6,057	3,168	2,961	3,300	3,819	74,282
Total Adult Day Care Revenue	25,411	24,425	24,833	20,135	21,344	18,748	14,758	21,741	19,776	21,716	22,632	21,330	256,846
Total Income	1,290,470	1,251,027	1,158,399	1,270,938	1,220,051	1,233,194	1,132,911	1,192,898	1,129,867	1,142,967	1,147,754	1,108,362	14,278,838

Operating Expenses

Administration

Reg. Full-Time Employees	28,821	29,683	29,002	28,106	29,266	27,289	26,745	29,615	27,296	28,616	27,107	24,679	335,224
Temp. Salaries & Wages	870	777	886	842	558	742	657	662	406	629	635	936	8,601
Per Diem	276	212	276	(253)		135	270	405	180	225	180	225	2,131
Overtime	76	263	126	438	256	329	316	79	143	311	383	348	3,069
TOPS - Balances	(1,150)	1,202	(10,376)	105	987	700	448	751	249	(4,550)	(3,286)	(1,753)	(16,675)
TOPS - FICA	(88)	92	(794)	6	76	54	34	57	19	(348)	(251)	(134)	(1,276)
Social Security - Employer	2,194	2,258	2,213	2,151	2,220	2,042	1,935	2,202	2,013	2,138	2,012	1,932	25,311
IMRF - Employer Cost	2,828	2,833	2,754	5,621	2,852	2,688	2,537	2,890	2,674	2,821	2,653	2,495	35,646
Workers' Compensation Insurance	1,292	1,326	1,301	1,850	859	2,069	1,337	1,534	1,403	1,476	1,409	1,297	17,153
Unemployment Insurance	450	(128)	210	(1,465)	214	1,119	1,088	936	866	411	361	246	4,328
Employee Health/Life Insurance	2,981	3,462	3,856	4,389	4,698	4,667	4,667	4,667	4,622	4,868	4,870	4,117	51,844
IMRF - Early Retirement Obligation	3,471	3,471	3,471	3,233	3,475	3,475	3,475	3,475	3,475	3,475	8,336	3,475	44,310
Employee Development/Recognition	(1,047)	83	621	331	37	133	70	309	44	254	351	43	1,229
Employee Physicals/Lab	3,479	1,418	3,818	4,668	2,645	1,482	385	4,971	2,062	1,591	3,383	1,300	31,201
Stationary & Printing				195	332	273		760					1,559
Copier Supplies	808	627	717	767	660	900	586	931	720	687	659	1,265	9,326
Postage, UPS, Federal Express	869	591	715	789	610	623	732	485	600	889	500	567	8,170
Equipment < \$2,500			3,061	(9,986)									(6,935)
Operational Supplies	2,138	3,131	2,110	3,149	1,735	3,230	1,376	4,483	1,119	1,508	3,750	2,581	30,311
Audit & Accounting Fees	13,172	3,229	3,229		3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	48,629
Architect Fees										570			570
Attorney Fees	12,528	5,606	3,186	1,255	3,775	2,816	10,859	2,671	14,188	16,819	15,935	16,319	105,957
Professional Services	30,409	43,151	34,995	42,704	30,266	37,767	30,708	34,689	39,586	30,586	40,259	13,843	408,964
Job Required Travel Expense	140	226	307	700	372	252	216	697	311	325	348	168	4,063
Insurance	19,168	19,168	17,109	19,187	19,829	19,428	19,829	19,643	24,650	19,829	20,497	24,269	242,607
Property Loss & Liability Claims			125	1,308				408	174		150,000	15	152,030
Computer Services	1,892	1,853	1,968	4,107	85	3,638	2,712	4,284	1,883	1,947	2,697	1,947	29,012
Telephone Services	2,117	1,788	1,644	1,822	1,434	1,882	1,821	1,679	1,465	1,482	1,480	1,473	20,088
Witness Fees				57									57
Legal Notices, Advertising	6,061	6,154	5,359	1,892	3,435	4,187	2,426	4,807	9,048	7,159	9,273	7,162	66,764
Photocopy Services	760	760	760	1,520		760	760	760	760	760	760	760	9,119
Public Relations	445	497	(108)	184	198	172	114		670				2,171
Dues & Licenses		188	2,165		13,962								16,334
Conferences & Training	145		2,400	(1,771)	2,289	(1,800)		4,739	288	195	80		6,545

07/31/11

Champaign County Nursing Home
Historical Statement of Operations

3

Description	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	Total
Finance Charges, Bank Fees	2,115	2,254	2,693	1,931	3,588	1		1,695	4,315	5,827	675	2,246	27,340
Cable/Satellite TV Expense	2,175	2,175	2,175	2,175	2,280	2,260	2,379	2,379	2,379	2,379	2,379	2,379	27,497
IPA Licensing Fee	11,300	10,935	11,300	10,935	11,300	11,300	10,206	11,300	10,935	11,300	10,935	11,300	133,043
Fines & Penalties	975			(24,000)			780			5,428			(16,818)
Depreciation Expense	60,462	59,654	59,654	63,306	59,161	59,432	59,615	59,615	59,880	60,154	60,154	60,685	721,772
Transfers to General Corporate Fund	1,063	4,155	713	3,888	350	688	1,375	1,675	1,988	788	213	13	16,905
Interest-Tax Anticipation Notes Payabl	710	1,350		13						2,484	2,958		7,515
Interest- Bonds Payable	12,542	12,542	9,667	11,472	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	142,164
Total Administration	226,448	226,989	203,296	187,604	219,623	210,348	205,077	225,670	236,028	228,649	385,311	201,814	2,756,858
Environmental Services													
Reg. Full-Time Employees	31,235	31,688	32,831	29,558	31,476	30,908	29,329	32,836	29,902	33,611	29,860	37,262	380,496
Overtime	239	838		2,168	1,786	1,776	741		60		956	1,098	9,662
TOPS - Balances	1,037	346	1,173	1,127	(105)	(1,229)	310	1,261	(771)	(2,680)	(2,480)	(12,954)	(14,967)
TOPS- FICA	79	26	90	86	(8)	(94)	24	97	(59)	(205)	(190)	(991)	(1,145)
Social Security - Employer	2,364	2,444	2,466	2,386	2,517	2,450	2,254	2,463	2,248	2,536	2,320	2,957	29,404
IMRF - Employer Cost	3,164	3,169	3,196	6,154	3,297	3,334	3,067	3,351	3,059	3,451	3,157	4,024	42,424
Workers' Compensation Insurance	1,359	1,379	1,428	909	932	2,224	1,484	1,662	1,513	1,670	1,542	2,041	18,142
Unemployment Insurance	239	364	39	75	13	1,761	1,266	1,165	1,437	1,065	881	991	9,294
Employee Health/Life Insurance	5,523	6,036	6,036	6,848	6,449	6,449	5,909	5,909	5,857	5,854	5,572	4,822	71,263
Operational Supplies	4,355	6,162	5,160	5,323	6,686	6,875	6,343	6,043	3,843	5,335	4,446	5,304	65,677
Gas Service	9,960	8,856	6,118	25,727	13,500	23,619	27,809	2,433	872	12,357	14,267	14,683	160,202
Electric Service	29,602	22,570	23,466	19,403	13,658	15,374	15,151	17,389	18,597	20,961	25,669	35,083	256,922
Water Service	2,226	2,074	1,992	2,741	1,375	2,153	1,969	2,232	2,395	2,237	2,285	2,098	25,779
Pest Control Service	468	488	468	468	468	488	468	468	468	468	468	484	5,829
Waste Disposal & Recycling	2,205	3,527	2,305	1,001	4,251	3,779	3,278	2,754	4,865	5,762	4,461	4,195	42,381
Equipment Rentals	268	268	268		536	258	258	258	258	258	258	258	3,146
Sewer Service & Tax	1,302	1,427	1,263	2,466		1,365	1,355	1,239	1,466	1,240	1,357	1,399	15,878
Total Environmental Services	95,625	91,641	88,299	106,440	66,830	101,468	101,015	81,559	76,009	93,917	94,829	102,754	1,120,387
Laundry													
Reg. Full-Time Employees	9,784	9,519	9,617	9,295	10,801	8,377	8,494	9,815	9,126	9,884	8,262	8,375	111,348
Overtime	8	248	4	499	377	538	129				366	279	2,448
TOPS Balances	39	(84)	(491)	(70)	(1,557)	510	288	371	410	(101)	(296)	(480)	(1,463)
TOPS - FICA	3	(6)	(38)	(5)	(119)	39	22	28	31	(8)	(23)	(37)	(112)
Social Security - Employer	737	735	724	737	847	675	644	739	687	745	649	656	8,576
IMRF - Employer Cost	987	953	938	1,906	1,106	919	677	1,006	935	1,014	864	893	12,418
Workers' Compensation Insurance	426	414	418	593	261	712	427	497	462	482	436	424	5,552
Unemployment Insurance	16	128		(254)		482	368	398	535	365	270	205	2,514
Employee Health/Life Insurance	1,422	1,422	1,422	1,422	2,129	1,590	1,590	1,590	1,577	1,576	1,576	1,576	18,894
Laundry Supplies	2,044	1,659	1,618	1,646	2,531	1,571	1,646	2,830	976	2,089	1,128	658	20,395
Linen & Bedding	1,100	1,498	1,198	1,285	2,641		1,119	2,175	137	1,198	1,700	1,177	15,231

07/31/11

Champaign County Nursing Home
Historical Statement of Operations

4

Description	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	Total
Total Laundry	16,564	16,487	15,410	17,055	19,018	15,412	15,602	19,450	14,879	17,243	14,953	13,726	195,799
Maintenance													
Reg. Full-Time Employees	5,871	5,526	5,417	5,469	5,927	5,353	4,995	5,842	4,622	2,568	5,561	4,381	61,351
Overtime		14							9	2,451		20	2,495
TOPS - Balances	(168)	47	21	(299)	83	107	352	246	205	(199)	76	(229)	244
TOPS - FICA	(13)	4	2	(23)	6	8	27	19	16	(15)	6	(18)	19
Social Security - Employer	390	379	372	374	423	361	337	394	309	338	381	314	4,371
IMRF - Employer Cost	522	491	482	986	554	492	458	537	420	460	518	428	6,348
Workers' Compensation Insurance	247	240	236	348	171	400	253	296	234	254	282	222	3,181
Unemployment Insurance	56	91		(140)		301	202	207	253	170	190	187	1,498
Employee Health/Life Insurance	2,102	1,302	1,306	502	1,079	1,079	1,329	1,079	1,072	536	537	537	12,460
Gasoline & Oil			5	48	8	8	16		59		44		168
Ground Supplies				115	276	138							555
Maintenance Supplies	1,729	3,128	2,155	5,521	6,876	4,151	3,534	4,567	5,857	4,909	5,405	4,778	52,611
Professional Services				3,854	4,610	5,353	4,789	3,573					22,179
Automobile Maintenance	274	1,644	97	653	576	656	135	299	504	443	1,456	69	6,807
Equipment Maintenance	1,477	1,553	2,017	2,088	3,992	2,100	2,079	4,466	1,446	1,155	1,251	905	24,528
Equipment Rentals			35				408						443
Nursing Home Building Repair/Mainte	9,372	5,353	6,491	11,709	8,825	2,272	2,993	6,138	3,092	3,214	7,211	5,010	73,681
Conferences & Training								471					471
Landscaping Services				2,327							200		2,527
Parking Lot/Sidewalk Maintenance					6,525	3,250	5,440						15,215
Nursing Home Building Construction/I											13,191		13,191
Furnishings, Office Equipment		5,317		(5,317)									
Total Maintenance	21,660	25,090	18,635	28,216	39,932	26,030	27,347	30,134	18,096	16,282	36,327	16,611	304,360
Nursing Services													
Reg. Full-Time Employees	89,622	85,892	85,760	92,385	115,089	90,967	117,407	115,582	104,884	115,196	126,277	70,453	1,209,513
Reg. Part-Time Employees	9,329	5,333	5,446	4,525	4,844	3,415	3,399	3,427	3,712	5,678	4,657	6,577	60,343
Temp. Salaries & Wages	28,354	30,692	33,295	39,892	37,244	42,049	28,488	26,371	21,812	24,296	23,698	43,951	380,142
Overtime	24,814	34,017	30,177	47,337	47,369	43,755	36,933	27,866	33,077	28,033	38,162	53,061	444,602
TOPS - Balances	4,906	823	3,170	5,002	(3,476)	3,221	5,401	70	6,120	(13,445)	1,105	8,267	21,164
No Benefit Full-Time Employees	81,963	77,481	78,935	73,014	61,877	71,037	87,343	88,981	84,473	93,655	62,538	96,318	957,614
No Benefit Part-Time Employees	33,244	40,446	40,123	38,554	38,908	30,051	28,811	34,063	33,105	33,303	19,822	31,146	399,576
TOPS - FICA	375	63	242	383	(265)	246	413	5	468	(1,029)	85	632	1,619
Social Security - Employer	20,311	20,807	20,803	22,491	23,069	21,366	22,983	22,507	21,350	22,828	20,805	22,964	262,264
IMRF - Employer Cost	24,143	23,852	23,563	50,579	25,218	24,561	24,492	27,711	26,639	28,421	25,397	26,550	331,126
Workers' Compensation Insurance	10,549	10,433	10,595	15,955	6,889	18,048	13,432	13,582	12,548	13,247	12,414	12,673	150,365
Unemployment Insurance	5,014	(2,328)	2,347	(8,501)	3,002	7,788	12,624	10,006	10,867	6,122	4,535	4,489	55,964
Employee Health/Life Insurance	13,189	12,143	12,850	12,159	12,112	12,585	11,506	12,795	11,963	13,538	13,244	13,520	151,384
Books, Periodicals & Manuals		209	367		171	(1)					50		796

07/31/11

Champaign County Nursing Home
Historical Statement of Operations

5

Description	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	Total
Stocked Drugs	2,740	1,723	2,038	2,642	2,643	3,733	2,692	3,320	3,003	2,615	1,178	1,637	29,963
Pharmacy Charges-Public Aid	1,357	2,167	676	2,051	751	1,822	854	1,185	1,179	1,663	1,293	1,445	16,644
Oxygen	2,950	3,465	2,494	2,210	2,459		5,453	2,485		2,232	2,816	3,293	29,857
Incontinence Supplies	8,542	9,679	8,799	5,671	10,512	9,085	5,291	9,738	7,753	9,086	9,729	7,421	101,307
Pharmacy Charges - Insurance	6,950	8,830	3,466	5,268	3,750	6,292	4,575	5,335	5,941	(1,906)	3,175	3,125	54,799
Operational Supplies	22,271	21,991	15,003	20,157	24,151	14,670	15,363	23,314	15,609	14,341	16,492	12,694	216,057
Pharmacy Charges-Medicare	17,025	27,208	8,660	16,819	13,575	13,945	12,825	14,429	12,250	10,375	10,150	8,700	165,981
Medical/Dental/Mental Health								6,400					6,400
Professional Services	27,644	25,079	26,034	13,864	8,964	25,179	25,737	25,639	19,741	11,699	13,258	15,282	238,319
Laboratory Fees	2,507	1,880	1,422	2,298		2,362		8,957	1,638	1,851	724	881	22,519
Equipment Rentals	2,563	3,055	3,393	5,488	3,475	3,208	2,908	5,856	1,701	5,111	6,204	3,330	46,293
Dues & Licenses			110			50				70			230
Conferences & Training	1,584	2,200	682	625	25	(26)	100	1,352	537	208	213	99	7,598
Contract Nursing Services	170,205	160,116	86,578	123,538	114,124	103,368	81,910	69,008	57,092	44,713	40,953	46,680	1,098,482
Medicare Medical Services	3,414	1,078	1,371	15,325	8,616	3,163	2,586	2,579	11,148	3,128	21,983		74,390
Furnishings, Office Equipment													
Medical/ Health Equipment			11,090	(17,271)									(6,182)
Total Nursing Services	615,745	608,333	519,487	592,458	563,095	555,939	553,524	560,566	508,810	474,828	480,957	495,389	6,529,131
Activities													
Reg. Full-Time Employees	13,851	11,923	11,457	11,867	12,388	9,928	10,508	12,535	11,669	12,002	11,497	8,519	137,946
Temp. Salaries & Wages	2												2
Overtime		4		115			214					256	591
TOPS - Balances	(13)	(12,281)	972	171	(397)	(717)	983	741	943	292	(57)	113	(9,250)
TOPS - FICA	(1)	(939)	74	13	(30)	(55)	75	57	72	22	(4)	9	(708)
Social Security - Employer	955	857	833	853	912	705	764	896	835	858	795	630	9,893
IMRF - Employer Cost	1,282	1,112	1,080	2,320	1,194	960	1,040	1,219	1,136	1,167	1,082	857	14,449
Workers' Compensation Insurance	603	519	498	746	353	776	532	634	590	607	582	431	6,871
Unemployment Insurance	165	229	52	(340)	53	454	443	476	594	305	275	217	2,933
Employee Health/Life Insurance	2,418	2,419	2,419	3,219	2,701	2,701	2,851	3,201	2,676	2,672	2,674	2,671	32,719
Books, Periodicals & Manuals				349									349
Operational Supplies	206	312	179	847	232	91	231	355	485	246	234	168	3,586
Professional Services	121	247	121	121		241	121	129	125	125	125	125	1,599
Field Trips			19										19
Conferences & Training	15	263						441					719
Total Activities	19,604	4,863	17,714	20,082	17,405	15,083	17,802	20,683	19,125	18,298	17,201	13,998	201,718
Social Services													
Reg. Full-Time Employees	9,697	8,057	12,087	13,936	14,224	19,437	11,268	14,834	13,003	13,922	23,125	10,527	164,117
Reg. Part-Time Employees									307				307
Temp. Salaries & Wages						1,240	1,206				414		2,860
Overtime	694	782	1,010	494	705	975	678	1,108	413	316	121	460	7,767

07/31/11

Champaign County Nursing Home
Historical Statement of Operations

6

Description	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	Total
TOPS - Balances	719	312	11,564	(545)	(223)	(5,704)	971	899	327	370	(10,809)	(989)	(3,107)
TOPS - FICA	55	24	885	(42)	(17)	(436)	74	69	25	28	(827)	(76)	(238)
Social Security - Employer	769	652	976	1,082	1,130	1,635	987	1,197	1,029	1,068	1,789	830	13,145
IMRF - Employer Cost	1,041	846	1,266	2,292	1,480	2,096	1,216	1,629	1,401	1,453	2,391	1,129	16,240
Workers' Compensation Insurance	422	350	526	840	403	1,363	631	751	658	705	1,191	533	6,372
Unemployment Insurance	16	106		(322)		1,143	561	614	608	194	175	48	3,161
Employee Health/Life Insurance	996	996	996	996	2,151	2,151	2,149	2,149	2,129	2,377	2,128	1,583	20,802
Professional Services	8,273	18,978	1,822	121		241	121	129	125	125	125	125	30,184
Conferences & Training		263						481					744
Total Social Services	22,681	31,376	31,132	18,853	19,853	24,143	19,882	23,859	20,023	20,558	19,823	14,171	266,353
Physical Therapy													
Reg. Full-Time Employees	2,329	2,353	2,190	2,340	4,427	4,008	3,582	4,305	4,013	4,095	4,155	3,942	41,739
Overtime				40			164					178	382
TOPS - Balances									4,851	(234)	473	142	5,231
No Benefit Full-Time Employees	2,405	2,191	2,298	2,191									9,084
TOPS - FICA									371	(18)	36	11	400
Social Security - Employer	354	340	336	342	334	298	376	221	299	305	309	311	3,827
IMRF - Employer Cost	475	441	436	903	437	406	379	436	407	415	421	423	5,577
Workers' Compensation Ins.	206	198	195	289	129	298	82	317	203	207	210	199	2,534
Unemployment Insurance		3		(110)		232	153	171	234	152	128	64	1,026
Employee Health/Life Insurance	513	513	513	513	1,079	1,079	1,079	1,329	1,069	1,068	1,069	1,069	10,692
Operational Supplies				(45)									(45)
Professional Services	44,070	53,740	52,058	39,826	37,022	41,164	37,872	35,340	36,613	35,158	33,891	33,757	480,308
Total Physical Therapy	50,351	59,778	58,024	46,289	43,428	47,486	43,689	42,119	48,058	41,146	40,492	40,096	560,956
Occupational Therapy													
Reg. Full-Time Employees	2,101	2,101	2,006	2,101	2,222	2,006	1,935	1,935	2,006	2,127	2,101	2,006	24,649
Overtime							5						5
TOPS - Balances	64	(127)	(199)	(204)	(7)	(65)	279	207	58	(198)	(103)	(59)	(354)
TOPS - FICA	5	(10)	(15)	(16)	(1)	(5)	21	16	4	(15)	(8)	(5)	(27)
Social Security - Employer	161	161	153	160	169	153	148	147	153	162	160	153	1,879
IMRF - Employer Cost	215	208	199	408	222	208	201	200	208	220	216	208	2,715
Workers' Compensation Ins.	91	91	87	134	64	150	98	98	101	108	106	102	1,231
Unemployment Insurance		34		(49)		117	87	77	116	81	80	10	552
Employee Health/Life Insurance	395	395	395	395	540	540	540	540	535	534	534	534	5,874
Operational Supplies	854												854
Professional Services	49,956	45,355	46,190	48,565	44,851	45,646	35,874	36,119	43,302	48,349	43,761	33,237	521,204
Total Occupational Therapy	53,842	48,209	48,817	51,494	48,060	48,749	39,187	39,340	46,483	51,367	46,849	36,187	558,582
Speech Therapy													
Professional Services	11,521	10,184	9,783	7,924	7,601	8,453	12,096	18,604	16,947	18,150	18,041	18,417	159,721

07/31/11

Champaign County Nursing Home
Historical Statement of Operations

7

Description	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	Total
Total Speech Therapy	11,521	10,184	9,783	7,924	7,801	8,453	12,098	18,604	18,947	18,150	18,041	18,417	159,721
Food Services													
Reg. Full-Time Employees	40,062	39,065	41,205	40,882	42,711	46,500	35,870	47,033	39,934	40,652	37,403	36,533	487,450
Reg. Part-Time Employees	897	1,036	1,306	995	1,278	636	491	617	484	515	436	2,012	10,703
Overtime	1,356	2,352	1,175	3,903	2,990	3,837	2,584	725	1,389	775	2,017	1,691	24,788
TOPS - Balances	1,400	184	(434)	2,033	(500)	(8,256)	(4,612)	2,041	1,978	(3,586)	214	(2,975)	(12,515)
TOPS - FICA	107	14	(33)	156	(38)	(632)	(353)	156	151	(274)	18	(226)	(957)
Social Security - Employer	3,158	3,162	3,234	3,362	3,512	3,766	2,836	3,559	3,071	3,078	2,920	2,975	38,631
IMRF - Employer Cost	4,155	4,034	4,063	8,007	4,532	5,070	3,809	4,778	4,129	4,135	3,973	4,040	54,725
Workers' Compensation Insurance	1,762	1,744	1,849	2,613	1,271	3,330	1,830	2,411	2,045	2,017	1,981	1,925	24,798
Unemployment Insurance	440	557	305	(687)	263	2,039	1,719	1,732	2,306	1,320	1,216	841	12,051
Employee Health/Life Insurance	8,138	8,138	8,851	8,651	8,539	8,539	9,828	8,570	8,533	8,736	8,490	8,490	103,304
Food	36,078	32,926	36,063	33,273	35,432	30,689	35,025	38,278	33,836	32,487	36,937	37,204	418,236
Nutritional Supplements	2,327	2,029	2,837	3,005	2,412	2,824	2,901	3,455	3,749	2,798	2,304	2,882	33,523
Operational Supplies	4,065	4,375	2,831	6,297	3,523	3,864	3,388	5,200	3,495	3,671	4,671	2,188	46,569
Professional Services	1,912	2,399	2,033	2,291	280	4,490	2,635	3,499	4,333	2,629	2,095	11,941	40,538
Equipment Rentals	380	380	380	89	871	380	380	380	380	380	380	380	4,559
Dues & Licenses									80				80
Conferences & Training		80						441					521
Kitchen/ Laundry										675			675
Total Food Services	106,253	102,475	105,464	113,669	108,875	107,085	98,113	122,874	109,904	100,007	105,055	109,900	1,287,675
Barber & Beauty													
Reg. Full-Time Employees	2,163	3,957	4,097	4,265	4,458	4,072	3,854	4,458	4,072	4,265	4,265	4,047	47,972
TOPS - Balances	22	(60)	287	(8)	134	(87)	106	78	1,622	(186)	295	(419)	1,806
TOPS - FICA	2	(5)	22	(1)	10	(5)	8	6	124	(14)	23	(32)	138
Social Security - Employer	121	224	233	248	289	227	215	249	226	239	239	266	2,777
IMRF - Employer Cost	162	290	365	512	378	309	292	339	311	325	325	362	3,970
Workers' Compensation Insurance	94	172	178	246	128	304	195	226	206	216	216	205	2,385
Unemployment Insurance	29	50		7		216	136	131	179	119	119	153	1,141
Employee Health/Life Insurance	513	513	513	513	1,079	1,079	1,079	1,079	1,069	1,068	1,069	1,069	10,642
Operational Supplies	149	139		14	180	(49)	174	120	51	87		122	967
Total Barber & Beauty	3,255	5,280	5,695	5,796	6,836	6,086	6,080	6,885	7,662	6,120	6,551	5,774	71,799
Adult Day Care													
Reg. Full-Time Employees	13,560	13,625	12,963	13,511	13,961	12,897	12,331	14,135	12,961	13,505	13,593	13,083	160,144
Temp. Salaries & Wages	584	146	14	1,250	1,025	363		33	330	132	528	677	5,082
Overtime	26	61	40		5	11	5	10	5		102	18	283
TOPS - Balances	(192)	(164)	1,404	(858)	(1,097)	(740)	1,022	695	659	(114)	(1,045)	183	(46)
TOPS - FICA	(15)	(13)	107	(66)	(84)	(57)	78	68	50	(9)	(80)	14	(4)
Social Security - Employer	1,058	1,031	970	1,105	1,131	989	919	1,057	992	1,017	1,061	1,040	12,389

Wednesday, August 31, 2011

07/31/11

Champaign County Nursing Home
Historical Statement of Operations

8

Description	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	Total
IMRF - Employer Cost	1,357	1,322	1,256	2,609	1,393	1,308	1,250	1,434	1,316	1,370	1,385	1,349	17,350
Workers' Compensation Insurance	616	599	565	911	435	994	624	717	673	690	714	696	8,235
Unemployment Insurance	26	53	2	(347)	25	724	540	553	608	359	181	32	2,755
Employee Health/Life Insurance	2,504	2,504	2,504	2,504	2,588	2,588	2,588	2,588	2,565	2,563	2,564	2,640	30,702
Books, Periodicals & Manuals			13			171		15					199
Gasoline & Oil	1,580	(533)	1,140	1,580	1,202	852	955	1,297	1,155	1,100	1,302	1,057	12,697
Operational Supplies	90	69	84	604	42		22	37	50	153	62	137	1,350
Field Trips/Activities										16			16
Dues & Licenses				10					250				260
Conferences & Training	15	484	186	9				529			720		1,944
Total Adult Day Care	21,233	19,185	21,246	22,832	20,825	20,101	20,336	23,370	21,813	20,784	21,088	20,925	253,336
Alzheimers and Related Disorde													
Reg. Full-Time Employees	28,523	30,989	29,899	28,765	33,325	32,470	29,638	35,883	37,155	32,823	35,395	18,257	373,122
Reg. Part-Time Employees	2,192	1,367											3,559
Overtime	8,430	8,702	6,846	11,763	12,679	11,827	6,847	5,404	6,526	7,212	11,040	11,675	108,952
TOPS - Balances	922	15,969	892	1,519	1,245	(423)	1,622	891	(230)	(387)	(6,049)	(430)	16,540
No Benefit Full-Time Employees	22,835	20,769	22,770	17,998	13,687	12,822	13,069	17,346	17,451	19,642	16,445	38,254	232,868
No Benefit Part-Time Employees	3,300	2,420	3,889	6,790	8,044	8,379	5,256	5,311	8,563	11,462	9,379	11,060	83,853
TOPS - FICA	71	1,222	88	118	95	(32)	124	68	(18)	(30)	(463)	(33)	1,189
Social Security - Employer	4,772	4,989	4,778	4,910	5,110	4,888	4,077	4,765	5,218	5,329	5,410	6,005	60,251
IMRF - Employer Cost	6,608	6,270	6,195	13,319	8,681	6,652	5,548	6,485	7,101	7,079	7,362	6,754	86,053
Workers' Compensation Insurance	2,464	2,416	2,460	3,480	1,552	3,946	2,427	2,962	3,196	3,096	3,221	3,434	34,658
Unemployment Insurance	592	(271)	30	(2,103)	38	3,178	2,195	2,505	2,789	1,315	1,161	1,165	12,594
Employee Health/Life Insurance	2,563	2,563	2,050	2,050	5,889	5,889	5,889	5,889	5,834	5,300	5,303	5,024	54,242
Operational Supplies		24	8								21		53
Dues & Licenses									110				110
Conferences & Training						471	(8)	491	952				1,907
ARD - Contract Nursing							716	27,782	24,915	20,058	14,336	28,140	115,946
Total Alzheimers and Related Disord	83,072	97,427	79,886	88,608	88,324	90,069	77,400	115,784	119,562	112,900	102,561	129,304	1,184,897
Total Expenses	1,347,853	1,347,117	1,222,889	1,307,320	1,287,305	1,276,453	1,237,189	1,330,695	1,285,398	1,220,249	1,390,038	1,219,065	15,451,571
Net Operating Income	(57,383)	(96,091)	(64,490)	(36,382)	(67,254)	(43,259)	(104,277)	(137,797)	(135,531)	(77,283)	(242,284)	(110,703)	(1,172,734)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating	80,973	80,973	80,973	73,046	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	979,941
Back Tax-Nursing Home Operating				436									436
Mobile Home Tax				1,074	3								1,077
Payment In Lieu of Taxes				431									431
Total Local Taxes	80,973	80,973	80,973	74,987	83,000	82,897	82,997	82,997	82,997	82,997	82,997	82,997	981,885

07/31/11

Champaign County Nursing Home
Historical Statement of Operations

9

Description	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	Total
Miscellaneous NI Revenue													
Investment Interest			83	2,180		134	38	30				49	2,514
Restricted Donations		50	460	6,508	610	570		725	100	317	1,083	39	10,463
Interfund Transfer-From General Cor													
Total Miscellaneous NI Revenue		50	543	8,687	610	704	38	755	100	317	1,083	88	12,976
Total NonOperating Income	80,973	81,023	81,516	83,674	83,610	83,701	83,035	83,752	83,097	83,314	84,080	83,065	994,861
NonOperatingExpense													
Prior Period Adjustment	47,864			(47,864)									
Job Require Travel											4	244	248
Total	47,864			(47,864)							4	244	248
Net NonOperating Income	33,109	81,023	81,516	131,538	83,610	83,701	83,035	83,752	83,097	83,314	84,076	82,842	994,613
Net Income (Loss)	(24,273)	(15,068)	17,026	95,156	16,357	40,442	(21,242)	(54,045)	(52,434)	6,031	(158,208)	(27,661)	(178,120)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

07/31/11

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	162.00	495.00	(333.00)	2,826.00	3,960.00	(1,134.00)
Late Charge, NSF Check Charge	18.53	309.00	(290.47)	5,103.05	2,472.00	2,631.05
Other Miscellaneous Revenue		22.00	(22.00)	6,190.05	176.00	6,014.05
Total Miscellaneous Revenue	180.53	826.00	(645.47)	14,119.10	6,608.00	7,511.10
Medicare A Revenue						
Medicare A	154,636.24	345,628.00	(190,991.76)	1,730,505.38	2,765,024.00	(1,034,518.64)
ARD - Medicare A	24,352.51		24,352.51	107,154.34		107,154.34
NH Pt_Care - Medicare Advantage/ Hmo	44,624.59	19,144.00	25,480.59	509,032.15	153,152.00	355,880.15
Total Medicare A Revenue	223,613.34	364,772.00	(141,158.66)	2,346,691.85	2,918,176.00	(571,484.15)
Medicare B Revenue						
Medicare B	55,874.61	39,673.00	16,201.61	421,178.04	317,384.00	103,794.04
Total Medicare B Revenue	55,874.61	39,673.00	16,201.61	421,178.04	317,384.00	103,794.04
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	353,242.40	405,838.00	(52,595.60)	2,415,520.62	3,246,704.00	(831,183.38)
ARD - Medicaid Title XIX (IDHFS)	144,003.50		144,003.50	1,026,988.78		1,026,988.78
Patient Care-Hospice		7,215.00	(7,215.00)	19,338.98	57,720.00	(38,381.02)
ARD Patient Care - Hospice	3,548.57		3,548.57	31,184.94		31,184.94
Total Medicaid Revenue	500,794.47	413,053.00	87,741.47	3,493,031.32	3,304,424.00	188,607.32
Private Pay Revenue						
VA-Veterans Nursing Home Care	8,018.27	8,455.00	(436.73)	32,289.79	67,640.00	(35,350.21)
ARD - VA - Veterans Care	6,718.01		6,718.01	52,010.40		52,010.40
Nursing Home Patient Care - Private Pay	197,502.49	336,562.00	(139,059.51)	1,950,861.84	2,692,498.00	(741,636.16)
Nursing Home Beauty Shop Revenue	3,181.61	2,819.00	562.61	31,188.00	20,952.00	10,216.00
Medical Supplies Revenue	5,714.89	5,922.00	(207.11)	43,855.46	47,378.00	(3,522.54)
Patient Transportation Charges	(320.80)	57.00	(387.80)	10,213.98	536.00	9,677.98
ARD Patient Care- Private Pay	85,754.80		85,754.80	750,541.40		750,541.40
Total Private Pay Revenue	306,569.27	353,625.00	(47,055.73)	2,870,940.87	2,829,000.00	41,940.87
Adult Day Care Revenue						
VA-Veterans Adult Daycare	2,244.36	1,060.00	1,194.36	14,584.79	8,400.00	6,184.79
IL Department Of Aging-Day Care Grant (Title XX)	15,266.62	11,800.00	3,466.62	113,023.59	94,400.00	18,623.59
Adult Day Care Charges-Private Pay	3,819.00	5,359.00	(1,540.00)	34,434.00	42,872.00	(8,438.00)
Total Adult Day Care Revenue	21,329.98	18,209.00	3,120.98	182,042.38	145,672.00	16,370.38
Total Income	1,108,362.20	1,190,158.00	(81,795.80)	9,308,003.56	9,521,264.00	(213,260.44)

Operating Expenses

Administration

Reg. Full-Time Employees	24,679.28	29,643.00	4,963.72	219,812.57	237,144.00	17,531.43
Temp. Salaries & Wages	936.03	827.00	(109.03)	5,226.82	6,618.00	1,390.18
Per Diem	225.00	165.00	(60.00)	1,620.00	1,320.00	(300.00)
Overtime	347.74	245.00	(102.74)	2,165.55	1,980.00	(205.55)
TOPS - Balances	(1,753.36)		1,753.36	(8,454.07)		6,454.07
TOPS - FICA	(134.14)		134.14	(493.74)		493.74
Social Security - Employer	1,932.30	2,362.00	429.70	16,494.51	18,898.00	2,401.49
IMRF - Employer Cost	2,495.42	3,215.00	719.58	21,609.42	25,720.00	4,110.58
Workers' Compensation Insurance	1,297.12	1,130.00	(167.12)	11,383.92	9,040.00	(2,343.92)
Unemployment Insurance	245.55	350.00	104.45	5,261.38	2,800.00	(2,461.38)
Employee Health/Life Insurance	4,117.20	4,276.00	158.80	37,176.00	34,208.00	(2,968.00)

Wednesday, August 31, 2011

11:23 AM

07/31/11

Champaign County Nursing Home
Actual vs Budget Statement of Operations

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	30,663.31		(30,663.31)
Employee Development/Recognition	42.77	768.00	725.23	1,241.18	6,144.00	4,902.82
Employee Physicals/Lab	1,300.00	1,492.00	192.00	17,817.89	11,936.00	(5,881.89)
Stationary & Printing		203.00	203.00	1,364.80	1,624.00	259.20
Copier Supplies	1,264.65	607.00	(657.65)	6,406.00	4,866.00	(1,550.00)
Postage, UPS, Federal Express	566.77	710.00	143.23	5,206.05	5,680.00	473.95
Operational Supplies	2,581.15	2,078.00	(503.15)	19,783.35	16,624.00	(3,159.35)
Audit & Accounting Fees	3,624.87	2,745.00	(879.87)	28,998.96	21,960.00	(7,038.96)
Architect Fees				570.00		(570.00)
Attorney Fees	16,318.62	5,088.00	(11,230.62)	83,381.16	40,704.00	(42,677.16)
Professional Services	13,843.17	31,392.00	17,548.83	257,705.16	251,136.00	(6,569.16)
Job Required Travel Expense	168.12	105.00	(63.12)	2,690.04	840.00	(1,850.04)
Insurance	24,269.27	21,078.00	(3,191.27)	167,975.51	168,624.00	648.49
Property Loss & Liability Claims	14.96	16.00	1.04	150,596.84	128.00	(150,468.84)
Computer Services	1,947.09	1,915.00	(32.09)	19,191.79	15,320.00	(3,871.79)
Telephone Services	1,473.21	1,581.00	107.79	12,716.69	12,648.00	(68.69)
Legal Notices, Advertising	7,161.84	4,255.00	(2,906.84)	47,297.38	34,040.00	(13,257.38)
Photocopy Services	759.95	646.00	(113.95)	5,319.65	5,168.00	(151.65)
Public Relations		81.00	81.00	1,153.36	848.00	(505.36)
Dues & Licenses		1,155.00	1,155.00	13,981.67	9,240.00	(4,741.67)
Conferences & Training		1,436.00	1,436.00	5,770.63	11,488.00	5,717.37
Finance Charges, Bank Fees	2,246.03	1,363.00	(883.03)	16,347.33	10,904.00	(7,443.33)
Cable/Satellite TV Expense	2,379.18	2,190.00	(189.18)	18,795.30	17,520.00	(1,275.30)
IPA Licensing Fee	11,299.50	11,057.00	(242.50)	88,573.50	88,456.00	(117.50)
Fines & Penalties		417.00	417.00	6,207.50	3,336.00	(2,871.50)
General Liability Claims		1,275.00	1,275.00		10,200.00	10,200.00
Depreciation Expense	60,684.57	61,894.00	1,209.43	478,695.11	495,152.00	16,456.89
Transfers to General Corporate Fund	12.50	14,123.00	14,110.50	7,087.50	112,984.00	105,896.50
Interest-Tax Anticipation Notes Payable		333.00	333.00	5,441.93	2,664.00	(2,777.93)
Interest on Interfund Loan		3,333.00	3,333.00		26,664.00	26,664.00
Interest- Bonds Payable	11,992.40		(11,992.40)	95,939.20		(95,939.20)
Total Administration	201,614.12	215,549.00	13,734.88	1,912,520.15	1,724,392.00	(188,128.15)
Environmental Services						
Reg. Full-Time Employees	37,281.68	28,358.00	(8,905.68)	255,182.75	228,648.00	(28,334.75)
Temp. Salaries & Wages		555.00	555.00		4,440.00	4,440.00
Overtime	1,098.07	619.00	(479.07)	6,416.80	4,952.00	(1,464.60)
TOPS - Balances	(12,953.96)		12,953.96	(18,649.26)		18,649.26
TOPS- FICA	(990.98)		990.98	(1,426.67)		1,426.67
Social Security - Employer	2,956.83	2,259.00	(697.83)	19,743.70	18,072.00	(1,671.70)
IMRF - Employer Cost	4,023.57	3,074.00	(949.57)	26,738.88	24,592.00	(2,146.88)
Workers' Compensation Insurance	2,041.34	1,081.00	(960.34)	13,068.00	8,648.00	(4,420.00)
Unemployment Insurance	991.02	477.00	(514.02)	8,577.08	3,816.00	(4,761.08)
Employee Health/Life Insurance	4,821.60	6,171.00	1,349.40	46,820.20	49,388.00	2,547.80
Operational Supplies	5,303.72	6,140.00	836.28	44,875.94	49,120.00	4,244.06
Gas Service	14,683.37	21,351.00	6,667.63	109,540.60	170,808.00	61,267.40
Electric Service	35,082.89	24,680.00	(10,402.89)	161,882.48	197,440.00	35,557.52
Water Service	2,098.44	1,688.00	(410.44)	16,745.73	13,504.00	(3,241.73)
Pest Control Service	484.33	481.00	(3.33)	3,758.02	3,848.00	89.98
Waste Disposal & Recycling	4,195.32	2,754.00	(1,441.32)	33,344.26	22,032.00	(11,312.26)
Equipment Rentals	258.00	273.00	15.00	2,342.00	2,184.00	(158.00)
Sewer Service & Tax	1,399.12	1,087.00	(312.12)	9,420.63	8,696.00	(724.63)
Total Environmental Services	102,754.36	101,046.00	(1,706.36)	736,380.94	808,368.00	69,967.06
Laundry						
Reg. Full-Time Employees	8,374.58	9,986.00	1,591.42	73,132.73	79,728.00	6,595.27

Wednesday, August 31, 2011

39

11:23 AM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

07/31/11

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Overtime	279.20	185.00	(94.20)	1,689.56	1,480.00	(209.56)
TOPS Balances	(479.73)		479.73	(857.06)		857.06
TOPS - FICA	(36.70)		36.70	(65.56)		85.56
Social Security - Employer	656.21	778.00	121.79	5,643.63	6,224.00	580.37
IMRF - Employer Cost	892.98	1,057.00	164.02	7,633.16	8,456.00	822.84
Workers' Compensation Insurance	423.77	372.00	(51.77)	3,700.58	2,976.00	(724.56)
Unemployment Insurance	204.59	127.00	(77.59)	2,623.28	1,018.00	(1,607.28)
Employee Health/Life Insurance	1,576.40	1,711.00	134.60	13,204.80	13,888.00	483.40
Laundry Supplies	657.50	1,860.00	1,202.50	13,426.35	14,880.00	1,451.85
Linen & Bedding	1,177.02	669.00	(508.02)	10,149.41	5,352.00	(4,797.41)
Total Laundry	13,725.82	18,725.00	2,999.18	130,282.66	133,800.00	3,517.34
Maintenance						
Reg. Full-Time Employees	4,381.09	5,722.00	1,340.91	39,267.83	45,776.00	6,508.17
Overtime	20.46		(20.46)	2,481.10		(2,481.10)
TOPS - Balances	(228.85)		228.85	642.10		(642.10)
TOPS - FICA	(17.51)		17.51	49.12		(49.12)
Social Security - Employer	314.26	438.00	123.74	2,856.43	3,504.00	647.57
IMRF - Employer Cost	427.64	596.00	168.36	3,865.41	4,766.00	902.59
Workers' Compensation Insurance	221.81	209.00	(12.81)	2,111.11	1,672.00	(439.11)
Unemployment Insurance	166.81	95.00	(71.81)	1,488.65	760.00	(728.65)
Employee Health/Life Insurance	536.80	1,461.00	924.20	7,248.60	11,888.00	4,439.40
Gasoline & Oil		26.00	26.00	134.43	208.00	73.57
Ground Supplies	26.12	78.00	51.88	440.12	624.00	163.88
Maintenance Supplies	4,778.30	2,194.00	(2,584.30)	40,077.82	17,552.00	(22,525.82)
Professional Services				18,325.06		(18,325.06)
Automobile Maintenance	69.00	353.00	284.00	4,138.69	2,824.00	(1,314.69)
Equipment Maintenance	904.79	2,154.00	1,249.21	17,392.57	17,232.00	(160.57)
Equipment Rentals				407.60		(407.60)
Nursing Home Building Repair/Maintenance	5,010.28	5,081.00	70.72	40,755.81	40,648.00	(107.81)
Conferences & Training		185.00	165.00	471.00	1,320.00	849.00
Landscaping Services				200.00		(200.00)
Parking Lot/Sidewalk Maintenance		1,898.00	1,898.00	15,215.00	15,184.00	(31.00)
Nursing Home Building Construction/Improvements				13,190.67		(13,190.67)
Total Maintenance	16,611.00	20,470.00	3,859.00	210,758.92	163,760.00	(46,998.92)
Nursing Services						
Reg. Full-Time Employees	70,452.90	101,972.00	31,519.10	855,853.85	815,776.00	(40,077.65)
Reg. Part-Time Employees	6,577.43	9,229.00	2,651.57	35,710.47	73,832.00	38,121.53
Temp. Salaries & Wages	43,950.71	21,336.00	(22,614.71)	247,908.99	170,688.00	(77,220.99)
Overtime	53,061.07	35,474.00	(17,587.07)	308,257.38	283,792.00	(24,465.38)
TOPS - Balances	8,268.56		(8,268.56)	7,263.40		(7,263.40)
No Benefit Full-Time Employees	96,318.15	123,682.00	27,363.85	646,221.52	989,456.00	343,234.48
No Benefit Part-Time Employees	31,146.48	10,790.00	(20,356.48)	247,209.60	86,320.00	(160,889.60)
TOPS - FICA	632.39		(632.39)	555.65		(555.65)
Social Security - Employer	22,964.41	23,140.00	175.59	177,872.38	185,120.00	7,247.62
IMRF - Employer Cost	26,549.85	29,267.00	2,717.15	208,989.05	234,136.00	25,146.95
Workers' Compensation Insurance	12,672.87	11,071.00	(1,601.87)	102,832.28	88,568.00	(14,264.28)
Unemployment Insurance	4,488.64	4,930.00	441.36	59,432.99	39,440.00	(19,992.99)
Employee Health/Life Insurance	13,519.60	16,157.00	2,637.40	101,262.60	129,256.00	27,993.40
Books, Periodicals & Manuals		144.00	144.00	220.05	1,152.00	931.95
Stocked Drugs	1,637.08	2,493.00	855.92	20,820.37	19,944.00	(876.37)
Pharmacy Charges-Public Aid	1,445.48	1,948.00	502.52	10,192.51	15,584.00	5,391.49
Oxygen	3,292.80	2,236.00	(1,056.80)	18,738.30	17,888.00	(850.30)
Incontinence Supplies	7,421.20	9,307.00	1,885.80	68,616.24	74,456.00	5,839.78
Pharmacy Charges - Insurance	3,125.00	8,430.00	3,305.00	30,286.14	51,440.00	21,153.86

07/31/11

Champaign County Nursing Home
Actual vs Budget Statement of Operations

4

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operational Supplies	12,693.55	21,910.00	9,216.45	136,634.01	175,280.00	38,645.99
Pharmacy Charges-Medicare	8,700.00	22,242.00	13,542.00	96,249.50	177,936.00	81,886.50
Medical/Dental/Mental Health				6,400.00		(6,400.00)
Professional Services	15,281.74	6,219.00	(9,062.74)	145,498.89	49,752.00	(95,746.89)
Laboratory Fees	881.10	2,685.00	1,803.90	14,412.60	21,480.00	7,067.40
Equipment Rentals	3,330.40	2,569.00	(761.40)	31,793.74	20,552.00	(11,241.74)
Dues & Licenses		61.00	61.00	120.00	488.00	368.00
Conferences & Training	99.00	631.00	532.00	2,507.52	5,048.00	2,540.48
Contract Nursing Services	46,880.39	88,828.00	41,947.61	558,046.44	710,624.00	152,577.56
Medicare Medical Services		2,465.00	2,465.00	53,201.67	19,720.00	(33,481.67)
Furnishings, Office Equipment				(0.04)		0.04
Medical/ Health Equipment		1,051.00	1,051.00	0.04	8,408.00	8,407.96
Total Nursing Services	495,388.80	558,267.00	62,878.20	4,193,107.94	4,466,136.00	273,028.06
Activities						
Reg. Full-Time Employees	8,519.44	12,092.00	3,572.56	89,048.95	96,736.00	7,689.05
Overtime	257.51		(257.51)	471.84		(471.84)
TOPS - Balances	112.91		(112.91)	1,900.90		(1,900.90)
TOPS - FICA	8.64		(8.64)	145.42		(145.42)
Social Security - Employer	629.81	925.00	295.19	6,394.38	7,400.00	1,005.62
IMRF - Employer Cost	857.05	1,259.00	401.95	8,654.45	10,072.00	1,417.55
Workers' Compensation Insurance	431.16	443.00	11.84	4,505.71	3,544.00	(981.71)
Unemployment Insurance	217.22	191.00	(26.22)	2,817.67	1,528.00	(1,289.67)
Employee Health/Life Insurance	2,671.16	2,661.00	(10.16)	22,245.08	21,286.00	(957.08)
Books, Periodicals & Manuals		10.00	10.00		60.00	80.00
Operational Supplies	168.14	328.00	159.86	2,042.06	2,624.00	581.94
Professional Services	124.70	123.00	(1.70)	989.60	984.00	(5.60)
Conferences & Training		118.00	118.00	441.00	944.00	503.00
Total Activities	13,997.74	18,150.00	4,152.26	139,655.06	145,200.00	5,544.94
Social Services						
Reg. Full-Time Employees	10,527.30	9,897.00	(630.30)	120,340.10	79,176.00	(41,164.10)
Reg. Part-Time Employees				307.15		(307.15)
Temp. Salaries & Wages				2,860.15		(2,860.15)
Overtime	460.40	348.00	(112.40)	4,777.02	2,784.00	(1,993.02)
TOPS - Balances	(988.55)		988.55	(15,156.83)		15,156.83
TOPS - FICA	(75.62)		75.62	(1,159.49)		1,159.49
Social Security - Employer	829.67	784.00	(45.67)	9,665.44	6,272.00	(3,393.44)
IMRF - Employer Cost	1,129.07	1,066.00	(63.07)	12,795.21	8,528.00	(4,267.21)
Workers' Compensation Insurance	532.64	375.00	(157.64)	6,234.02	3,000.00	(3,234.02)
Unemployment Insurance	48.41	95.00	46.59	3,360.70	760.00	(2,600.70)
Employee Health/Life Insurance	1,582.60	655.00	(927.60)	16,817.00	5,240.00	(11,577.00)
Professional Services	124.70	123.00	(1.70)	989.60	984.00	(5.60)
Conferences & Training				481.00		(481.00)
Total Social Services	14,170.62	13,343.00	(827.62)	162,311.07	106,744.00	(55,567.07)
Physical Therapy						
Reg. Full-Time Employees	3,941.83	2,490.00	(1,451.83)	32,527.14	19,920.00	(12,607.14)
Overtime	178.31	46.00	(132.31)	342.07	368.00	25.93
TOPS - Balances	141.64		(141.64)	5,230.97		(5,230.97)
No Benefit Full-Time Employees		2,340.00	2,340.00		18,720.00	16,720.00
TOPS - FICA	10.64		(10.84)	400.17		(400.17)
Social Security - Employer	310.93	373.00	62.07	2,454.31	2,984.00	529.69
IMRF - Employer Cost	423.08	507.00	83.92	3,322.95	4,056.00	733.05
Workers' Compensation Ins.	199.44	176.00	(21.44)	1,645.89	1,424.00	(221.89)
Unemployment Insurance	64.01	64.00	(0.01)	1,133.09	512.00	(621.09)

Wednesday, August 31, 2011

11:23 AM

07/31/11

Champaign County Nursing Home
Actual vs Budget Statement of Operations

5

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	1,068.80	575.00	(493.80)	8,842.00	4,600.00	(4,242.00)
Operational Supplies		131.00	131.00		1,048.00	1,048.00
Professional Services	33,756.94	36,575.00	2,818.06	290,615.37	292,600.00	1,984.63
Total Physical Therapy	40,095.82	43,279.00	3,183.18	346,513.96	346,232.00	(281.96)
Occupational Therapy						
Reg. Full-Time Employees	2,005.92	2,078.00	72.08	16,338.43	16,624.00	285.57
Overtime				4.52		(4.52)
TOPS - Balances	(58.98)		58.98	112.00		(112.00)
TOPS - FICA	(4.51)		4.51	8.57		(8.57)
Social Security - Employer	153.00	159.00	6.00	1,243.80	1,272.00	28.20
IMRF - Employer Cost	208.18	216.00	7.82	1,684.01	1,728.00	43.99
Workers' Compensation Ins.	101.52	78.00	(25.52)	826.64	608.00	(218.64)
Unemployment Insurance	10.28	32.00	21.72	587.73	256.00	(311.73)
Employee Health/Life Insurance	534.40	575.00	40.60	4,298.00	4,600.00	304.00
Operational Supplies		131.00	131.00		1,048.00	1,048.00
Professional Services	33,236.94	46,970.00	13,733.06	331,138.31	375,760.00	44,621.69
Total Occupational Therapy	36,186.75	50,237.00	14,050.25	356,220.01	401,896.00	45,675.99
Speech Therapy						
Professional Services	18,416.91	17,980.00	(436.91)	120,308.53	143,840.00	23,531.47
Total Speech Therapy	18,416.91	17,980.00	(436.91)	120,308.53	143,840.00	23,531.47
Food Services						
Reg. Full-Time Employees	36,533.25	38,160.00	1,626.75	326,435.89	305,280.00	(21,155.89)
Reg. Part-Time Employees	2,011.93	4,575.00	2,563.07	6,488.97	38,600.00	30,131.03
Overtime	1,691.44	1,116.00	(575.44)	15,999.97	8,928.00	(7,071.97)
TOPS - Balances	(2,975.20)		2,975.20	(15,698.67)		15,698.67
TOPS - FICA	(227.60)		227.60	(1,200.79)		1,200.79
Social Security - Employer	2,975.34	3,355.00	379.66	25,718.32	26,840.00	1,121.68
IMRF - Employer Cost	4,040.15	4,565.00	524.85	34,466.22	36,520.00	2,053.78
Workers' Compensation Insurance	1,925.45	1,605.00	(320.45)	16,809.24	12,840.00	(3,969.24)
Unemployment Insurance	840.55	668.00	(172.55)	11,436.30	5,344.00	(6,092.30)
Employee Health/Life Insurance	8,489.60	9,798.00	1,308.40	69,725.03	78,384.00	8,658.97
Food	37,203.54	35,910.00	(1,293.54)	279,897.89	287,280.00	7,382.11
Nutritional Supplements	2,882.00	2,301.00	(581.00)	23,324.57	18,408.00	(4,916.57)
Operational Supplies	2,188.41	4,694.00	2,505.59	30,000.33	37,552.00	7,551.67
Professional Services	11,941.16	1,752.00	(10,189.16)	31,902.55	14,016.00	(17,886.55)
Equipment Rentals	379.95	388.00	8.05	3,330.90	3,104.00	(226.90)
Dues & Licenses		14.00	14.00	80.00	112.00	32.00
Conferences & Training		126.00	126.00	441.00	1,008.00	567.00
Kitchen/ Laundry				674.52		(674.52)
Total Food Services	109,899.97	109,027.00	(872.97)	859,814.24	872,216.00	12,401.76
Barber & Beauty						
Reg. Full-Time Employees	4,047.12	4,219.00	171.88	33,490.58	33,752.00	261.42
TOPS - Balances	(418.62)		418.62	1,563.97		(1,563.97)
TOPS - FICA	(32.03)		32.03	119.64		(119.64)
Social Security - Employer	266.25	323.00	56.75	1,951.93	2,584.00	632.07
IMRF - Employer Cost	362.30	439.00	76.70	2,641.11	3,512.00	870.89
Workers' Compensation Insurance	204.81	154.00	(50.81)	1,694.59	1,232.00	(462.59)
Unemployment Insurance	153.40	64.00	(89.40)	1,054.35	512.00	(542.35)
Employee Health/Life Insurance	1,068.80	1,150.00	81.20	8,592.00	9,200.00	608.00
Operational Supplies	121.98	73.00	(48.98)	665.06	584.00	(81.06)
Total Barber & Beauty	5,774.01	6,422.00	647.99	51,773.23	51,376.00	(397.23)

Wednesday, August 31, 2011

11:23 AM

07/31/11

Champaign County Nursing Home
Actual vs Budget Statement of Operations

6

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Adult Day Care						
Reg. Full-Time Employees	13,083.09	13,547.00	463.91	106,465.42	108,376.00	1,910.58
Temp. Salaries & Wages	676.50		(676.50)	3,087.56		(3,087.56)
Overtime	15.63	14.00	(1.63)	154.43	112.00	(42.43)
TOPS - Balances	183.09		(183.09)	(235.90)		235.90
TOPS - FICA	14.00		(14.00)	(18.05)		18.05
Social Security - Employer	1,040.10	1,037.00	(3.10)	8,206.33	8,296.00	89.67
IMRF - Employer Cost	1,349.23	1,412.00	62.77	10,806.12	11,296.00	489.88
Workers' Compensation Insurance	696.31	496.00	(200.31)	5,543.51	3,966.00	(1,575.51)
Unemployment Insurance	31.94	159.00	127.06	3,021.18	1,272.00	(1,749.18)
Employee Health/Life Insurance	2,640.40	2,754.00	113.60	20,687.20	22,032.00	1,344.80
Books, Periodicals & Manuals		12.00	12.00	185.93	96.00	(89.93)
Gasoline & Oil	1,057.44	675.00	(382.44)	8,919.53	5,400.00	(3,519.53)
Operational Supplies	137.28	87.00	(50.28)	502.17	696.00	193.83
Field Trips/Activities				16.17		(16.17)
Dues & Licenses		42.00	42.00	250.00	336.00	86.00
Conferences & Training		309.00	309.00	1,249.45	2,472.00	1,222.55
Total Adult Day Care	20,925.01	20,544.00	(381.01)	168,841.05	164,352.00	(4,489.05)
Alzheimers and Related Disorde						
Reg. Full-Time Employees	18,256.66	25,137.00	6,880.34	254,945.91	201,096.00	(53,849.91)
Reg. Part-Time Employees		805.00	805.00		6,440.00	6,440.00
Overtime	11,674.52	9,006.00	(2,668.52)	73,210.28	72,048.00	(1,162.28)
TOPS - Balances	(430.09)		430.09	(3,761.74)		3,761.74
No Benefit Full-Time Employees	38,253.81	28,303.00	(9,950.81)	148,695.99	226,424.00	77,728.01
No Benefit Part-Time Employees	11,059.87	3,846.00	(7,213.87)	67,454.55	30,768.00	(36,686.55)
TOPS - FICA	(32.90)	5,133.00	5,165.90	(287.77)	41,064.00	41,351.77
Social Security - Employer	6,005.33	6,985.00	979.67	40,802.77	55,880.00	15,077.23
IMRF - Employer Cost	6,753.61		(8,753.61)	53,660.74		(53,660.74)
Workers' Compensation Insurance	3,434.21	2,456.00	(978.21)	23,837.26	19,648.00	(4,189.26)
Unemployment Insurance	1,165.35	1,102.00	(63.35)	14,346.84	8,816.00	(5,530.84)
Employee Health/Life Insurance	5,024.40	3,193.00	(1,831.40)	45,015.60	25,544.00	(19,471.60)
Operational Supplies		39.00	39.00	20.82	312.00	291.18
Dues & Licenses				110.00		(110.00)
Conferences & Training		336.00	336.00	1,906.52	2,688.00	781.48
ARD - Contract Nursing	28,139.63		(28,139.63)	115,946.36		(115,946.36)
Total Alzheimers and Related Disorders	129,304.40	86,341.00	(42,963.40)	835,904.13	690,728.00	(145,176.13)
Total Expenses	1,218,065.33	1,277,380.00	58,314.67	10,226,391.89	10,219,040.00	(7,351.89)
Net Operating Income	(110,703.13)	(87,222.00)	(23,481.13)	(918,388.33)	(897,778.00)	(220,612.33)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	82,997.00	82,997.00		663,976.00	663,976.00	
Mobile Home Tax				3.05		3.05
Total Local Taxes	82,997.00	82,997.00		663,979.05	663,976.00	3.05
Miscellaneous NI Revenue						
Investment Interest	48.86	301.00	(252.14)	251.00	2,408.00	(2,157.00)
Restricted Donations	39.44	276.00	(236.56)	3,444.81	2,208.00	1,236.81
Total Miscellaneous NI Revenue	88.30	577.00	(488.70)	3,695.81	4,616.00	(920.19)
Total NonOperating Income	83,085.30	83,574.00	(488.70)	667,674.86	668,592.00	(917.14)

Wednesday, August 31, 2011

11:23 AM

07/31/11 Champaign County Nursing Home 7
 Actual vs Budget Statement of Operations

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
NonOperatingExpense						
Nursing Services						
Job Require Travel	243.59		(243.59)	247.65		(247.65)
Total Nursing Services	243.59		(243.59)	247.65		(247.65)
Net NonOperating Income	82,841.71	83,574.00	(732.29)	667,427.21	668,592.00	(1,164.79)
Net Income (Loss)	(27,861.42)	(3,648.00)	(24,213.42)	(250,961.12)	(29,184.00)	(221,777.12)