

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, October 17, 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

September 12, 2011 – Open Session

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS

None

VII. NEW BUSINESS

- a. Management report
 - Operations (Management Report)
 - Cash Position
 - Objectives Status: Future Positioning (discussion)
- b. Approval of Annual Increase in Private Pay Rates to be effective December 1, 2011

VIII. OTHER BUSINESS

- a. Closed Session pursuant to 5 ILCS 120/2(c)1 to consider the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of Champaign County.

IX. NEXT MEETING DATE & TIME

- a. November 14, 2011

XII. ADJOURNMENT

Attachments: Management Report, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
September 12, 2011**

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

Directors Excused: Hirsbrunner,

Also Present: Busey, Scavotto

1. Call to Order

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

2. Roll Call

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

3. Agenda & Addendum

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

4. Approval of Minutes

The open and closed session minutes of August 18, 2011 were approved as submitted (Open Session motion Anderson, second Palinkas, unanimous; Closed Session motion Hambrick, second Palinkas, unanimous).

5. Public Participation

Marilyn Lindholm suggested that large numerals be posted to aid in navigation around the facility; she recommended that they be posted above the handrails so that residents could see them more easily. She also feels that visible paint on the outside curbs would improve their visibility.

Pattsi Petrie requested information on changes within the sub-populations (payer mix) within the broader Champaign-Urbana community.

6. Old Business

There was no old business.

7. New Business

a. Management Report

Scavotto summarized the operating results for July, which were reviewed in detail at the August 18 meeting.

Census for August averaged 188.8, which was slightly better than July but still well below our target of 195. Through September 11, census has averaged 192. The consistent concern this fiscal year has been the drop on Medicare volumes and revenues.

August 2011		ADC By Payer	September 1-11, 2011	
		Payer		
107.2	57%	Medicaid	105.8	55%
68.7	36%	Pvt Pay	75.5	39%
12.9	7%	Medicare A	10.6	6%

Revenues for July were \$1.108 million, excluding property taxes; the estimate for August is \$1.005 million, quite a bit less and reflective of the loss of revenues associated with Medicare volume.

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 remain 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. There was considerable discussion regarding the necessity of having access to credit in the event the cash crisis worsens. Management has been working on financing working capital.

Scavotto reviewed the status of objectives, generally, with cash being the over-riding concern. Marketing the dementia program will begin with appearances before civic/community groups. Reduced unnecessary hospitalizations was discussed in detail; CCNH management believes that considerable improvement can be made in reducing hospitalizations, adding as much as 1.5 to 2 ADC and bolstering CCNH revenues. Consolidating medical management is another objective that is beginning to come together. Dr McNeil has added a nurse practitioner and that is an essential step to concentrating gerontology volume in an effective medical practice model.

8. Other Business

There was no old business.

9. Next Meeting Date

Monday October 17, 2011, 6 pm.

10. Adjournment

Chair O'Shaughnessey declared meeting adjourned at 6:55 pm.

Respectfully submitted

Michael A. Scavotto
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: October 10, 2011

Re: Management Report

August's census came in at 188.8. As I write this report, census is up into the mid-190s where it has been virtually all month. August saw the worst revenue performance we have seen in some time and that characterization tells the story.

Here's what's happened on admissions and discharges. The key statistic for August is the fact that admissions were much higher than discharges but we don't have increased volume (i.e., resident days) or revenue.

	Apr	May	June	July	August
Admits					
Pvt Pay/Insurance	4	13	7	8	11
Medicare A	11	10	8	4	15
Medicaid	2	0			4
Total	17	23	15	12	30
Discharges					
Pvt Pay/Insurance	12	12	6	12	9
Medicare A	7	5	5	7	5
Medicaid	5	3	2	5	4
Total	24	20	13	24	18

August's payer mix was 35 percent Private Pay, 58 percent Medicaid, and 7 percent Medicare. CCNH trend of late has been 36 percent Private Pay, 53 percent Medicaid, and 11 percent Medicare. Medicare volume has remained down and has had continuing revenue implications.

August resulted in a loss of \$(48)k.

Noteworthy items for August include:

- Revenue was down \$(87)k from budget. More significantly, August's revenue, before property tax, was the lowest CCNH experienced in the past 12 months. Within this figure is a shortfall in Medicare A revenues, some \$(155)k under budget and also the lowest seen at CCNH in the past 12 months. This is a huge variance that continues to illustrate the extent of our dependence upon Medicare revenues. Pvt Pay revenues were under budget by about \$(81)k while Medicaid was almost \$120k over budget. These are remarkable swings and are not good for financial stability.
- Expenses were under budget by \$(42)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, Professional and Legal Fees were \$19k over budget; there have been legal fees paid for lawsuit and for collective bargaining representation as well as assistance with the Medicaid OIG audit. In addition, CCNH paid the \$12,500 fine to IDPH, creating a variance in that account. Overall, Administrative expenses were \$35k over budget. In Nursing, expenses were \$74k under budget, which represents a fine performance. Within Nursing, agency costs were \$79k, also a good result.

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 remained up markedly in August while Pvt Pay tanked. Medicare A continues to be down from where we want it. For the past two months, Medicaid has been up while Pvt Pay has been down.

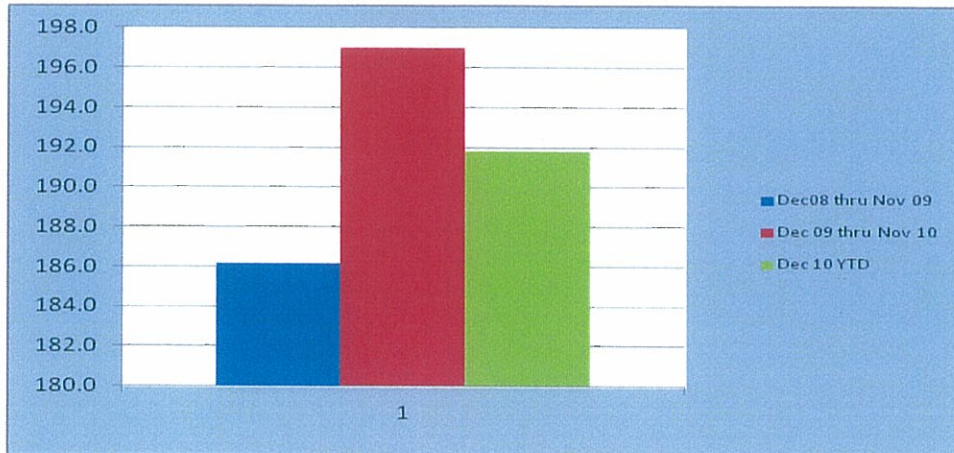
	May-11	As Pct of Pt Revenue	June-11	As Pct of Pt Revenue	July-11	As Pct of Pt Revenue	Aug-11	As Pct of Pt Revenue
Medicare A	\$275k	24%	\$265k	23.1%	\$309k	28%	\$208k	19%
Medicaid	\$472k	41.3%	\$416K	36.2%	\$501k	45%	\$534k	48%
Pvt Pay	\$320k	28%	\$378k	33%	\$221k	20%	\$271k	25%

Misc Revenue and Property Taxes excluded from calculation

Expenses came in at \$1.235 million. Agency costs were \$79k 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.

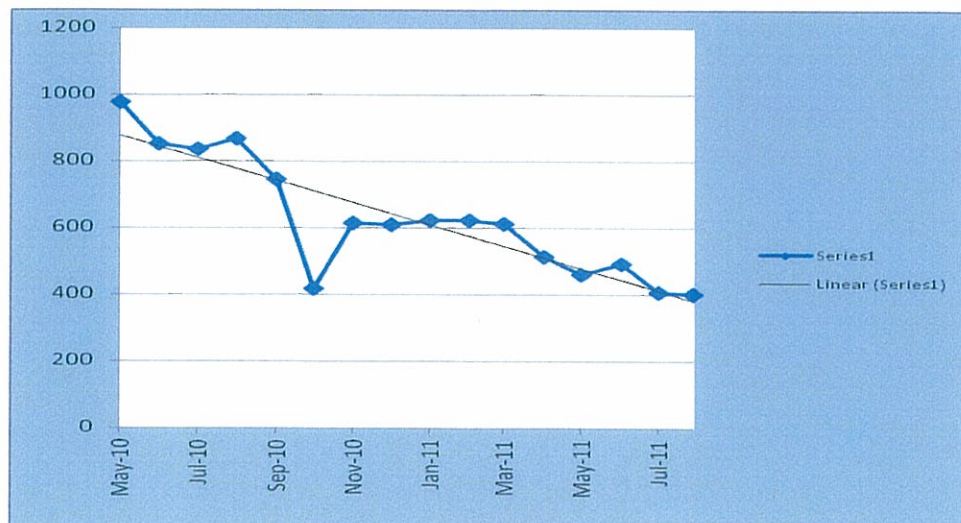
Average daily census has stabilized at a higher level. The current downturn continues to exact a toll on CCNH's operating performance. Nonetheless, recent history is better than in 2008 when the turnaround began. This fiscal year, we remain behind our performance for 2010.

ADC By Fiscal Year



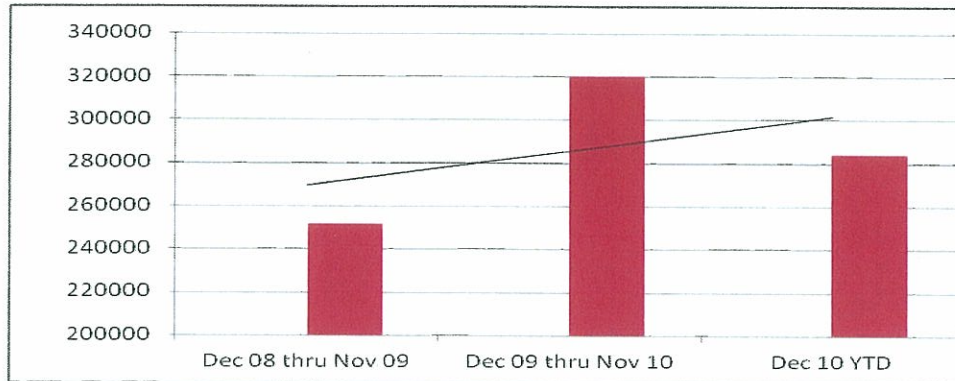
Medicare days were 401 in August for an ADC of 12.9, including the Medicare Advantage days, which do not pay on a par with traditional Medicare. Based on CCNH's recent experience, Medicare census has not been as strong as what we had built up last year. Here's the pattern for Medicare A since May of last year. This is a big change in a short period of time.

Medicare A Resident Days May 2010 thru August 2011



This month's Medicare revenues (August) were lower than they have been in recent months, consistent with lower volume; the per diem was lower 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.

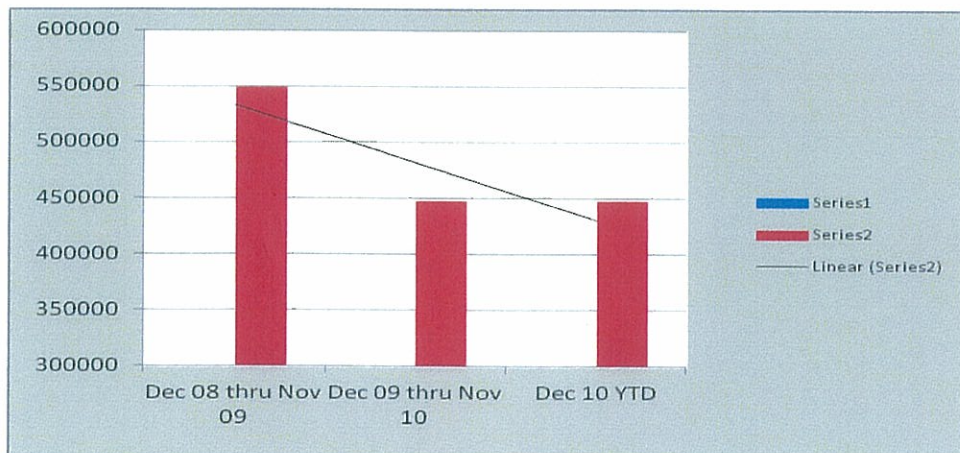
**Medicare A Revenues
Monthly Average By Fiscal Year**



Med B came in at \$61k - better than average.

In terms of days, the Medicaid pattern has been changing; as a percent of total activity, Medicaid is on the rise. 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 for the past two months have risen to over \$500k.* Consequently, CCNH's monthly average for Medicaid revenues is virtually the same as it was for 2010;

**Medicaid Revenues
Monthly Average By Fiscal Year**



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

Comparative Payer Mix CCNH		
	Dec-07 thru June 08	Sep-08 thru Aug-11
Medicaid	62%	52.4%
Medicare	9%	10.7%
Pvt Pay	29%	36.9%
Totals	100%	100%

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

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

	May-11	Jun-11	Jul-11	Aug-11
Medicare A	\$275,632	\$265,250	\$223,613	\$208,260
Medicare B	\$53,316	\$66,172	\$55,875	\$61,313
Medicaid	\$471,670	\$415,772	\$500,794	\$533,505
Pvt Pay	\$320,134	\$377,529	\$306,569	\$271,953
Adult Day-Private	\$5,330	\$5,731	\$6,063	\$8,318
Adult Day-TXX	\$16,385	\$16,902	\$15,267	\$17,338
Miscellaneous	\$816	\$1,482	\$269	\$2,332
Property Tax	\$82,997	\$82,997	\$82,997	\$83,157
All Revenues	\$1,226,280	\$1,231,834	\$1,191,447	\$1,186,175
All Expenses	\$1,220,249	\$1,390,042	\$1,219,309	\$1,235,012
Net Income/(Loss)	\$6,031	\$(158,208)	\$(27,862)	\$(48,837)
Census	5736	5,719	5799	5854
Change		(0.3)%	1.4%	0.9%
ADC	185	190.6	187.1	188.8
Change		3.0%	(1.8)%	0.9%
FTE	186	180.00	176.5	174

August's ending cash balance was \$256k at month-end, better than July but still a testimonial to how thin CCNH's cash position really is. Accounts Payable for August was \$2.7 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 August 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

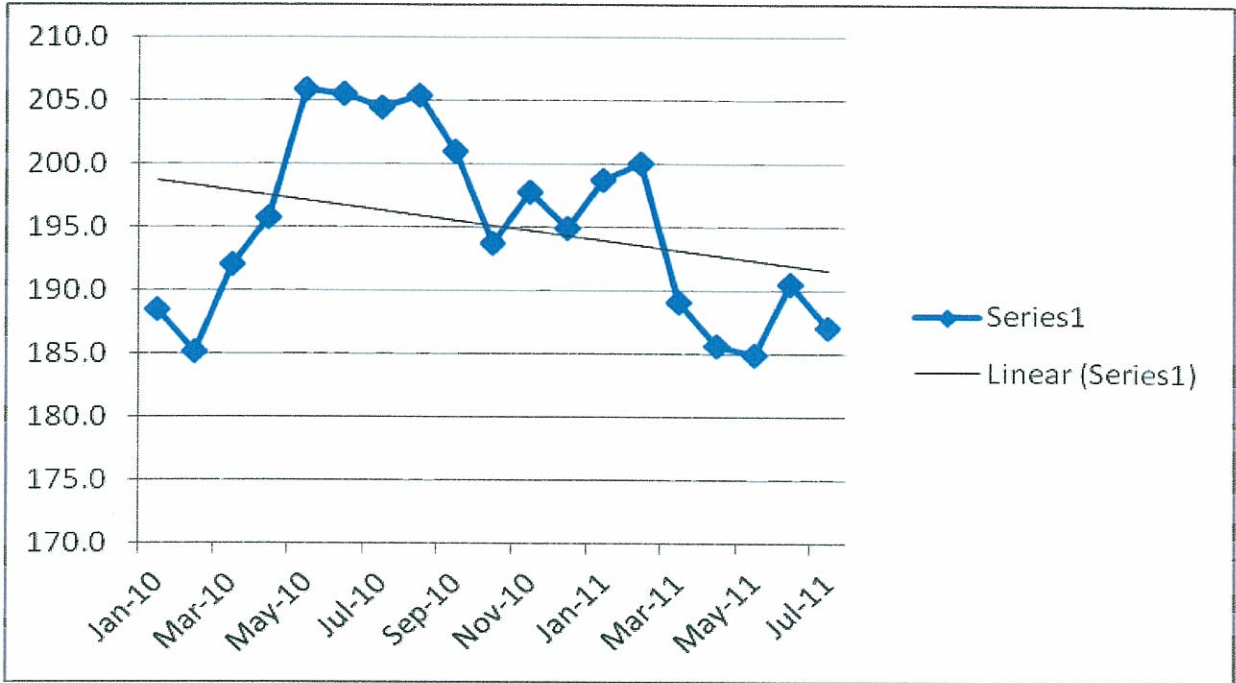
Census continues to receive a lot of attention. Fiscal 2010 ended with an ADC of 196.5 versus our target of 195. Fiscal 2011 (December and January) got off to a good start. However, as you have been following things via the flash updates, census has trailed off.

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

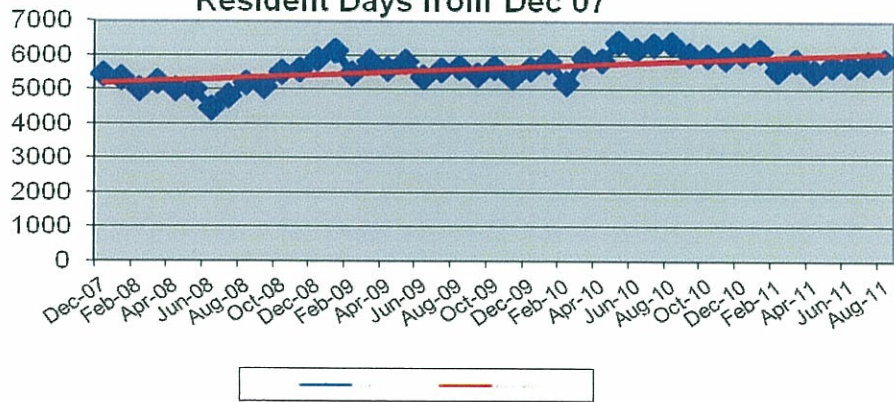
Month	Pvt Pay	Medicaid	Medicare	Total	ADC
Jan-2010	2362	2839	644	5845	188.5
Feb	1926	2788	471	5185	185.2
Mar	2171	2982	803	5956	192.1
Apr	2200	2935	741	5876	195.9
May	2364	3043	976	6383	205.9
June	2279	3038	852	6169	205.6
July	2282	3224	835	6341	204.5
August	2325	3177	868	6370	205.5
September	2096	3092	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
August	2064	3389	401	5854	188.8

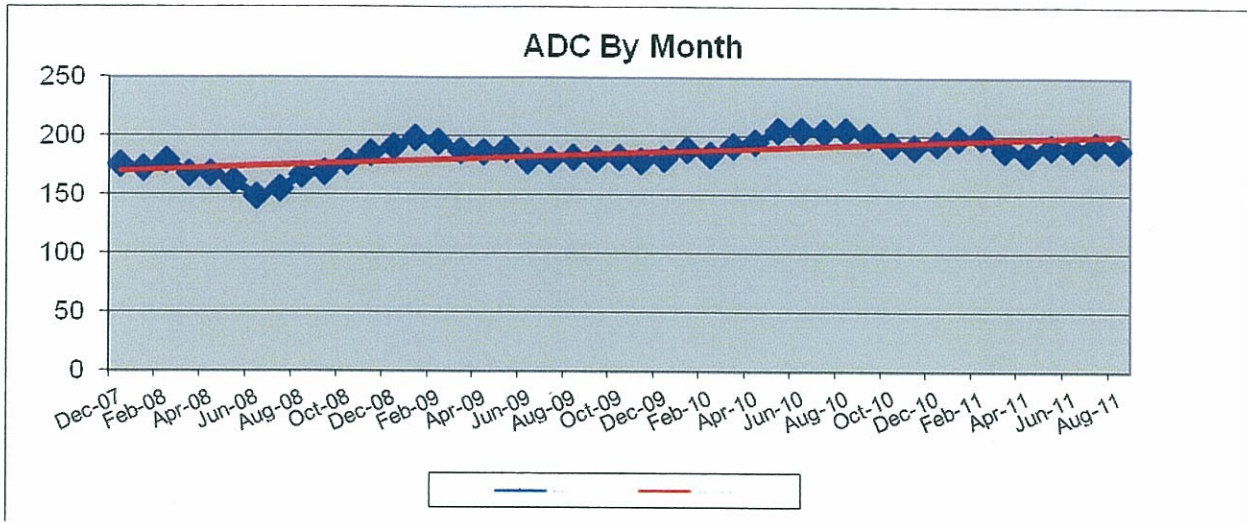
The recent trend is not comforting:

ADC Since January 2010



Census By Month
Resident Days from Dec 07





Revenues

For each of the last seven months, revenues have been less than \$1.2 million (property taxes excluded). July and August were the lowest yet at \$1.108 million and \$1.103 million, respectively. The difference is with Medicare revenues although there have been significant swings with Medicaid and Pvt Pay. Usually these swings work against each other, i.e., Medicaid increases and Pvt Pay falls. Overall, the trend this year is not good. 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	\$1.246	\$0.357
Feb 2011 thru Aug 2011	\$1.159	\$0.270
Change	\$(0.087)	\$(0.86) sic
Percent	(7)%	(24.4)%

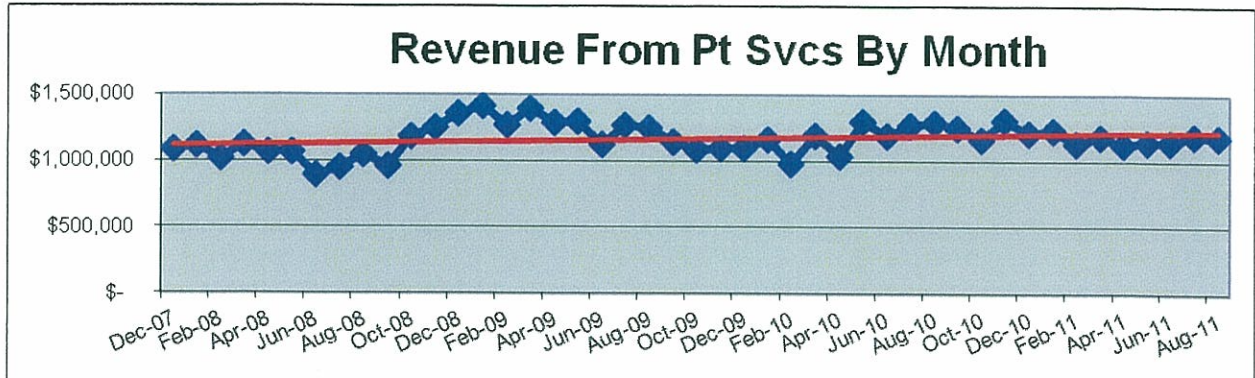
Medicare Census Days

Period	Days/month
Dec09-Mar 2010	592
Dec10-Aug 2011	525
Apr10-Nov 2010	756
Pct Chg	(30.6) pct

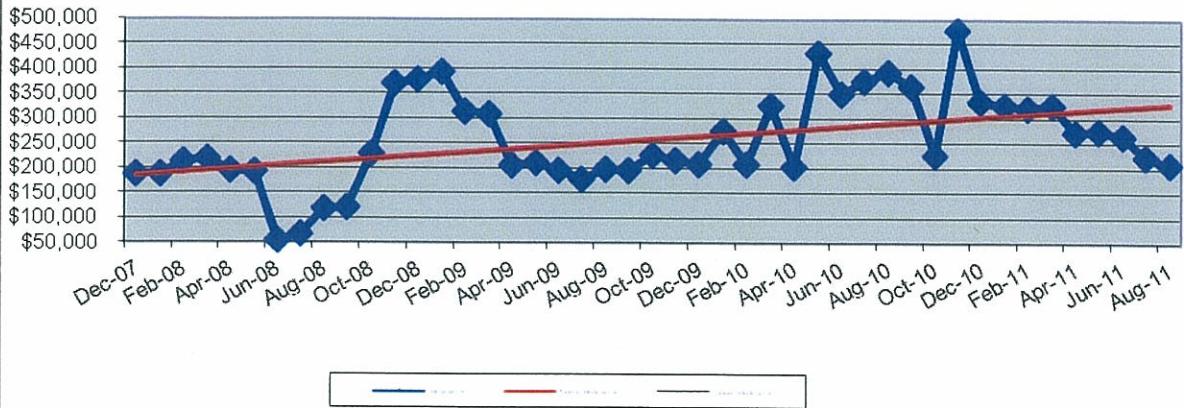
Generally, however, the trend in Medicare revenues is up, particularly since May 2010. The trend line in Medicare A is fragile. Because of better volumes since March 2010, the trend returned to positive. However, if the current Medicare malaise continues, CCNH's trend line will turn negative; the last 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. March was \$536 and April \$533. May shot up to \$600; June was \$540; July was \$551 with August coming in at \$519. The per diem yield is good; volume is soft.

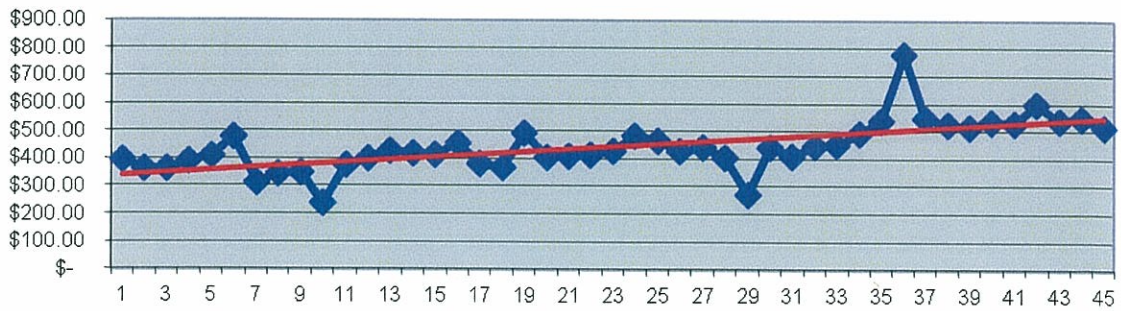
For the most part, Medicaid revenues continue to be stable. Since November, Medicaid revenues have decreased slightly, only to be off-set by Private Pay. Recently, Medicaid is on the rise.



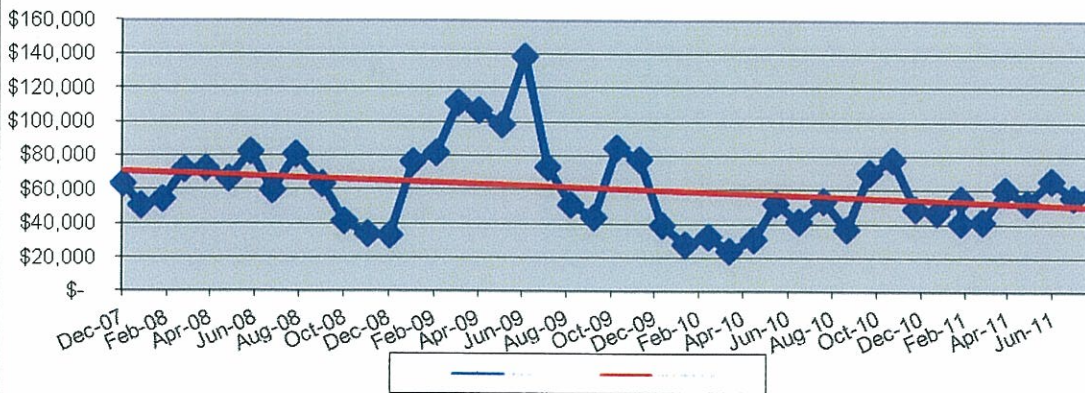
Medicare A Revenue By Month



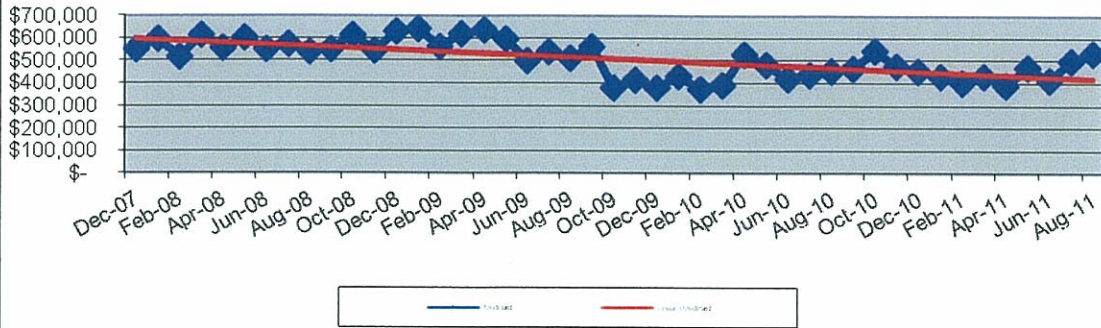
Medicare A Per Diem By Month



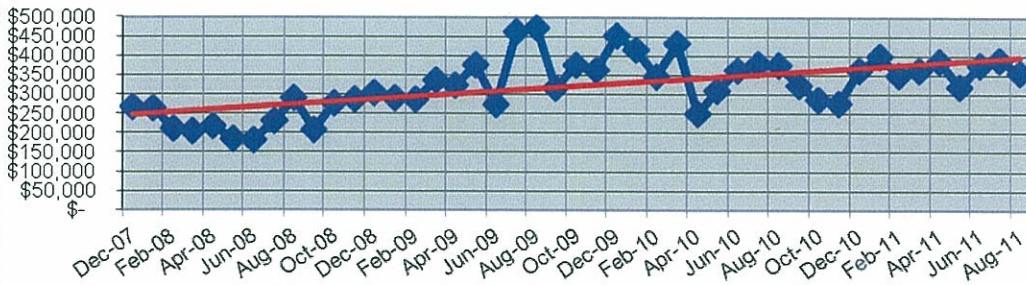
Medicare B Revenue by Month



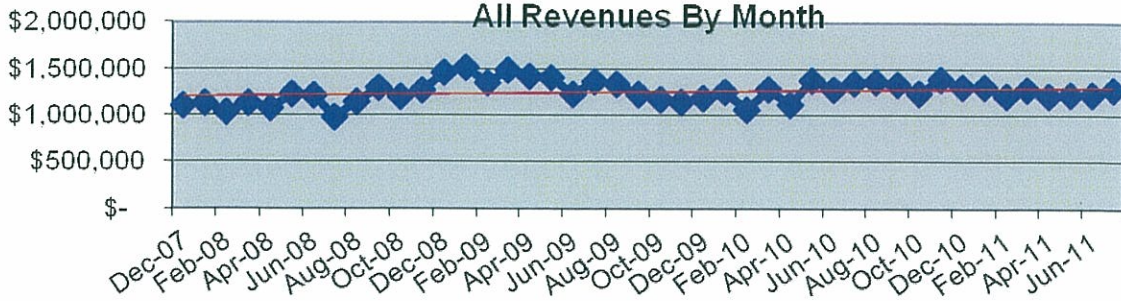
Medicaid Revenues by Month



Pvt Pay Revenues by Month



All Revenues By Month



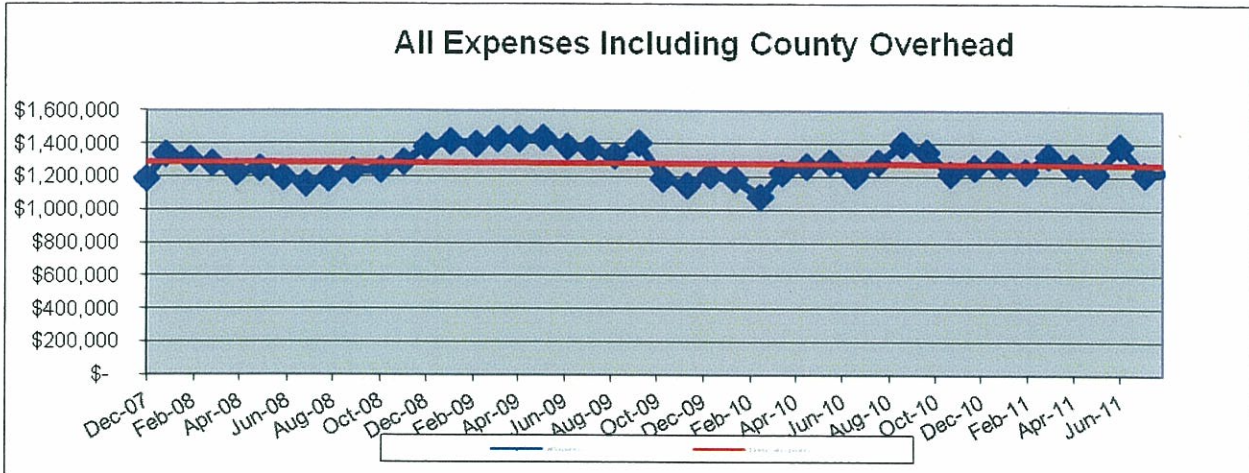
Expenses

Total expenses for August amounted to \$1.235 million; expense management continues to be good.

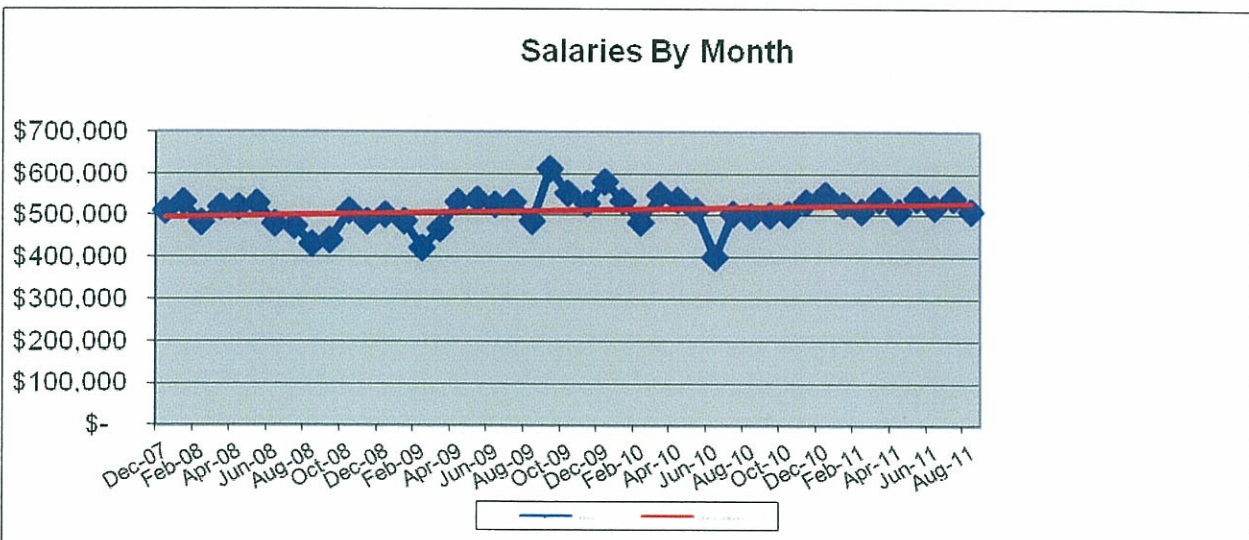
The following graph illustrates agency expense through August 2011.



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.

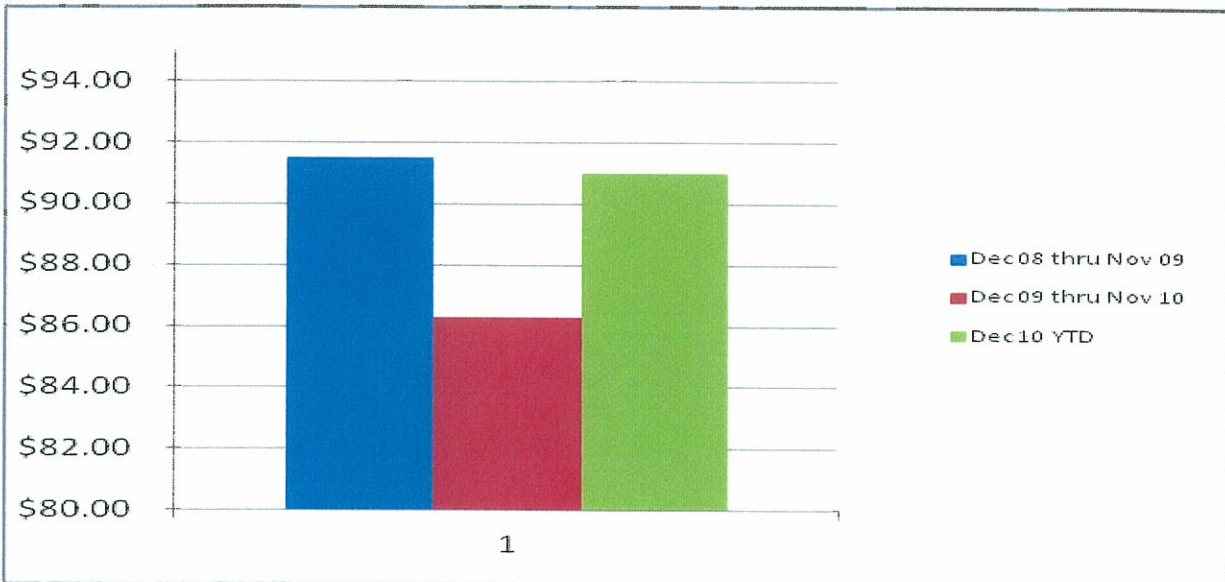
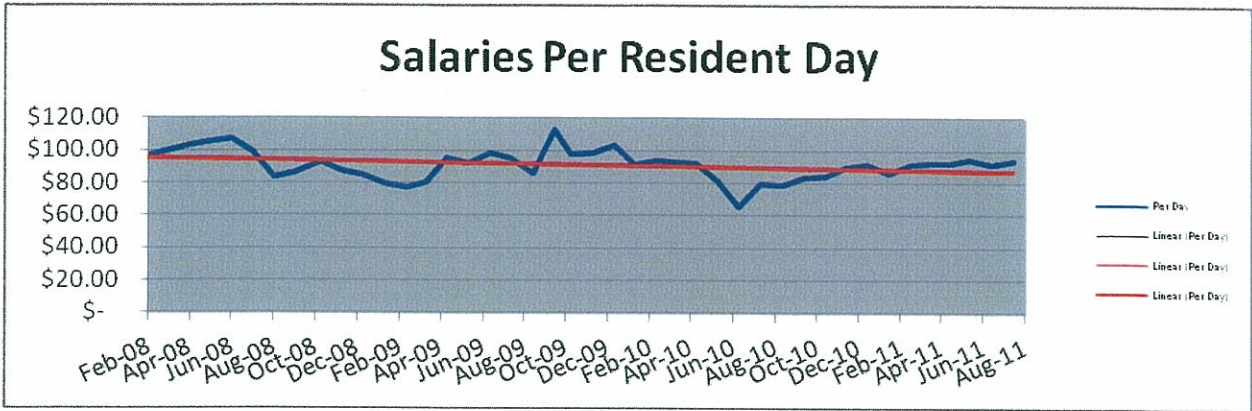


Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below.

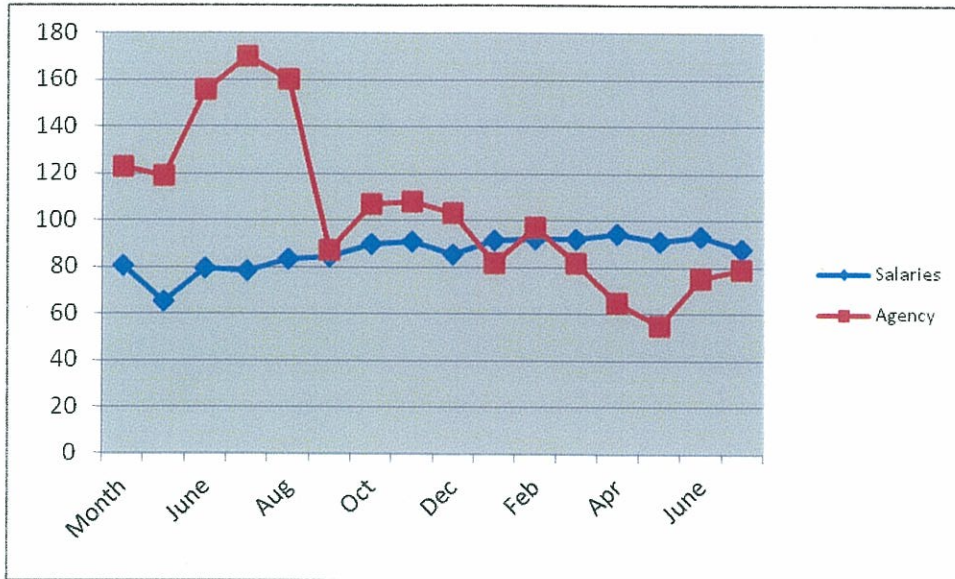


Salaries per resident day are settling in at \$90-\$92. June was \$91 and July was \$93.62. Salaries per day are up compared to last year, but that is more than off-set by the reduction agency costs. The last graph, below, compares salaries to agency, and there has been a big improvement in containing outside staffing costs. The FTE complement for August was 174. Despite a few tumbles here and there, CCNH staffing controls are usually effective.

**Salaries Per Resident Day
By Fiscal Year**



**CCNH Salaries Per Resident Day vs Agency Expense
May 2010 thru Aug 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, providers are experiencing 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: October 10, 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. The results of the rate survey are appended to this memorandum.

CCNH has a total of 243 beds. There are 9 single-bed rooms and 234 double-bed rooms.

CCNH has 2 Private Suites – i.e., double-bed rooms that have been converted to single bed rooms. These 2 Suites appear on Unit 2 as two (2) rooms with a licensed capacity of four (4) beds. CCNH has the capacity to convert approximately 20 double-bed rooms to single-bed status at a premium of \$40 per day. The number of rooms for the Potential Private Suites is not reflected on the attachment, but the recommended rates are. For example, on Unit 1, the 2012 rate for a Private Suite would be \$207 - \$40 more than the recommended basic skilled rate of \$167. [CCNH is beginning to promote the Private Suite idea; the goal is to create a cluster of Private Suites.]

The rates recommended for 2012 represent a 5 percent increase and are:

Skilled Nursing Care	\$167
Dementia Care	\$193
Dementia Care, Advanced	\$207
Pvt Suite Premium	\$40 (differential; price increase is in the basic rate)

These skilled nursing and dementia care rates appear in the FY 2012 budget.

The Nursing Board should recommend to the County Board that the rate increases be adopted.

August-11

Competitor	Private	Semi-Private	
Heartland	\$	214.14	\$ 183.55 converted from a flat monthly amount
Amber Glenn (assisted living dementia)	\$	191.25	\$ 141.91 avg of 5 levels of care
Clark-Lindsey	\$	380.00	\$ 262.50 avg of LTC & rehab

Champaign County Nursing Home

Unit	Room Type	LOC	Description	Rooms	Beds	Fiscal 2011	Fiscal 2012
						Daily Room Rate	Daily Room Rate
	1 Semi-Private	LTC	Nursing Care	29	58	\$ 159	\$ 167
	1 Private	LTC	Nursing Care	2	2	\$ 159	\$ 167
	1 Potential Private Suites	LTC	Nursing Care	0	0	\$ 199	\$ 207
	2 Semi-Private	LTC/SK	Nursing Care	27	54	\$ 159	\$ 167
	2 Private	LTC/SK	Nursing Care	2	2	\$ 159	\$ 167
	2 Potential Private Suites	LTC/SK	Nursing Care	2	4	\$ 199	\$ 207
	3 Semi-Private	LTC	Nursing Care	30	60	\$ 159	\$ 167
	3 Private	LTC	Nursing Care	2	2	\$ 159	\$ 167
	3 Potential Private Suites	LTC	Nursing Care	0	0	\$ 199	\$ 207
	4 Semi-Private	ARD	Dementia	18	36	\$ 184	\$ 193
	4 Private	ARD	Dementia	2	2	\$ 184	\$ 193
	4 Potential Private Suites	ARD	Dementia	0	0	\$ 224	\$ 233
more programming and staffing costs	5 Semi-Private	ARD	Dementia	11	22	\$ 196	\$ 206
	5 Private	ARD	Dementia	1	1	\$ 196	\$ 206
	5 Potential Private Suites	ARD	Dementia	0	0	\$ 236	\$ 246
				126	243		
	Total Pvt Beds		9				
	Total Semi-Pvt Beds		234				
	Total Beds		243				

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: October 10, 2011

Re: Management Update

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

1. **Census:** CCNH's census rebounded in September thanks to an increase in activity at Carle. September closed at an ADC of 195.7, a most welcome improvement over recent the past 6 months.
2. **Operations:** August's loss of \$(48)k reveals how fragile operating performance can be. Census was very low and revenues were among the lowest experienced since we started the turnaround. Medicare experience continued to be poor and it has become the defining factor affecting CCNH's operating performance. Based solely on improved census, September results will be much better.

Customer service continues to receive emphasis. As discussed in an earlier update, August customer service scores finally surpassed 4.5, coming in at 4.6. There were a few rough spots, but it was good to see this type of improvement at CCNH. The staff has been working very hard.

The IGA deal keeps getting delayed. In a positive sign, County homes received 5 retroactive rate notices, indicating that HFS is preparing to pay. The delay from CMS is hurting CCNH, to be sure. The Medicaid payment slowdown is forcing an extension of accounts payables, which are already over-extended. The latest word – As of October 5 – is that CMS has agreed to process the State Plan Amendments in the next few weeks; that's been the hold-up. Other Counties have been pressuring State HFS to get the deal done, so Champaign has had plenty of company.

Short-term financing for CNH is proving to be elusive. We made good progress with State HFS agreeing to certify the amount of the receivable; the other sticking point is certifying when the receivable will be paid --- no one really expects State HFS to do this, but we are

working on as many options as we can think up. The dilemma for all providers is that Medicaid payment delays are expected to increase in the next fiscal year; consequently, it will be far better to secure access to short-term financing now. In my opinion, there is no greater need at CCNH right now than the resolution of its cash flow.

Labor negotiations are wrapped up and await ratification. In essence, the base rates go up 1 pct annually for 3 years. Improved productivity and behavior lead to bonus payments; this is a big step forward. Contributions to the health insurance plan increase. The current cash flow dilemma has not helped at all and we are still sweating this one out but it's a good deal, just not for the current reimbursement environment.

Dr Thakkar has resigned as medical director and CCNH is weighing its options for a replacement.

CCNH released an RFP for Pharmacy services. Responses have been received and are being evaluated. The complicating factor in this RFP is CCNH's cash position, which has been made worse by the payment slowdown (which was imposed after the RFP was issued). Evaluating Pharmacy pricing is complicated; however, the simple part of this is that CCNH is not in a position to change vendors until cash flow improves.

CCNH incurred some unanticipated boiler repair due to a design issue with the lint trap on the roof. Not all lint was caught in the trap; quite a bit was recycled into the boiler intake, necessitating some cleaning and re-routing of the trap and intake pipes.

While I am on Maintenance: CCNH's new manager for Environmental Services is leaving. He will be going to a position with no week-end or call coverage; he had applied to this new position at the same time he applied to CCNH, but it didn't come through. Because of the difficulty we have experienced in hiring an individual with combined Laundry-Housekeeping-Maintenance experience, we will likely split the Environmental Services position into two; the budget impact will be positive.

Health Alliance, a Medicare Advantage plan affiliated with Carle, has provided some additional options for a pay-for-performance program. There are still quite a few details to be negotiated. But we have a very positive development here and one that should be excellent for CCNH's credibility.

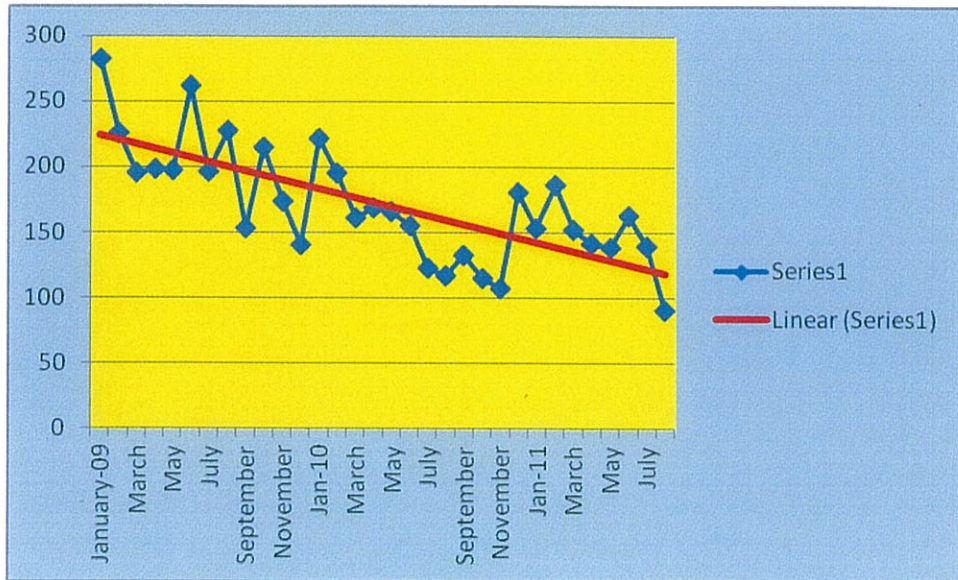
CCNH has already begun work on reducing hospitalizations by working with its nursing staff. Getting to the physicians and families, two crucial variables to the equation, will come later.

For an IT twist, skilled nursing homes normally have difficulty documenting their actions. It's not that they don't write stuff down; it's that the quality of the documentation can always be better. Many facilities use a special application called CareTracker to improve their documentation, especially in the area of Activities of Daily Living (ADLs). CCNH is looking at using CareTracker.... Paying for it remains an open issue given the current cash position.

Finally, CCNH is working to certify more Medicare beds. This will make it easier to manage residents once they return from the hospital. Translation: the residents will not have to change rooms after a hospitalization.

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 August 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.

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

Cash	\$255,850.65
Petty Cash	\$300.00
Total Cash	<u>\$256,150.65</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$595,070.09
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$764,538.40
Total Rec., Net of Uncollectible Amounts	<u>\$1,359,608.49</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$79,643.97
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>\$61,228.98</u>

Accrued Interest

Property Tax Revenue Receivable	\$129,951.38
Total Accrued Interest	<u>\$129,951.38</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$749.31
Due From Other Funds	\$48.72
Due from Other Governmental Units	\$1,325,664.00
Due from IL Public Aid	\$164,915.67
Due from IL Department of Aging-Title XX	\$68,162.72
Due from US Treasury-Medicare	\$492,276.99
Due From VA-Adult Daycare	\$15,464.19
Due From VA-Nursing Home Care	\$59,931.91
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>\$2,096,268.51</u>

Prepaid Expenses

Prepaid Expenses	\$103,189.34
Stores Inventory	\$24,602.21
Total Prepaid Expenses	<u>\$127,791.55</u>

Long-Term Investments

Patient Trust Cash, Invested	\$6,753.82
Total Long-Term Investments	<u>\$6,753.82</u>
Total Current Assets	<u>\$4,037,753.38</u>

Fixed Assets

Nursing Home Buildings	\$23,191,082.13
Improvements not Buildings	\$467,425.63
Equipment, Furniture & Autos	\$1,210,510.63
Accumulated Depreciation-Land Improvements	(\$168,199.63)
Accumulated Depreciation-Equipment, Furniture, &	(\$621,395.75)
Accumulated Depreciation-Buildings	(\$2,651,175.30)
Total Fixed Assets	<u>\$21,428,247.71</u>
Total ASSETS	<u><u>\$25,466,001.09</u></u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$2,711,454.43
Salaries & Wages Payable	\$174,311.32
Interest Payable - Bonds	\$22,634.79
Due to General Corporate Fund	\$333,141.98
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	\$245,595.02
Total Current Liabilities	<u>\$3,487,137.54</u>

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$6,753.82
Bonds Payable	\$3,400,000.00
Accrued Compensated Absences	\$347,371.40
Total Non-Current Liabilities	<u>\$3,754,125.22</u>
Total Current Liabilities	<u>\$7,241,262.76</u>

Equity

Retained Earnings-Unreserved	\$18,509,695.10
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Total Equity	<u>(\$299,798.35)</u> <u>\$18,224,738.33</u>
Total LIABILITIES & EQUITY	<u>\$25,466,001.09</u>

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/11

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	357.00	495.00	(138.00)	3,183.00	4,455.00	(1,272.00)
Late Charge, NSF Check Charge	1,936.46	309.00	1,627.46	7,039.51	2,781.00	4,258.51
Other Miscellaneous Revenue	2.25	22.00	(19.75)	6,192.30	198.00	5,994.30
Total Miscellaneous Revenue	2,295.71	826.00	1,469.71	16,414.81	7,434.00	8,980.81
Medicare A Revenue						
Medicare A	130,530.78	345,628.00	(215,097.22)	1,861,036.14	3,110,652.00	(1,249,615.86)
ARD - Medicare A	21,000.65		21,000.65	128,154.99		128,154.99
NH Pt_Care - Medicare Advantage/ Hmo	58,978.12	19,144.00	39,834.12	568,010.27	172,296.00	395,714.27
ARD_Pt Care - Medicare Advantage/ HMO	(2,250.00)		(2,250.00)	(2,250.00)		(2,250.00)
Total Medicare A Revenue	208,259.55	364,772.00	(156,512.45)	2,554,951.40	3,282,948.00	(727,996.60)
Medicare B Revenue						
Medicare B	61,312.50	39,673.00	21,639.50	482,490.54	357,057.00	125,433.54
Total Medicare B Revenue	61,312.50	39,673.00	21,639.50	482,490.54	357,057.00	125,433.54
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	342,211.76	405,838.00	(63,626.24)	2,757,732.38	3,652,542.00	(894,809.62)
ARD - Medicaid Title XIX (IDHFS)	174,008.00		174,008.00	1,200,996.78		1,200,996.78
Patient Care-Hospice	13,736.40	7,215.00	6,521.40	33,073.38	64,935.00	(31,861.62)
ARD Patient Care - Hospice	3,548.57		3,548.57	34,733.51		34,733.51
Total Medicaid Revenue	533,504.73	413,053.00	120,451.73	4,026,536.05	3,717,477.00	309,059.05
Private Pay Revenue						
VA-Veterans Nursing Home Care	6,718.01	8,455.00	(1,736.99)	39,007.80	76,095.00	(37,087.20)
ARD - VA - Veterans Care	6,718.01		6,718.01	58,728.41		58,728.41
Nursing Home Patient Care - Private Pay	210,725.87	336,562.00	(125,836.13)	2,161,587.71	3,029,058.00	(867,470.29)
Nursing Home Beauty Shop Revenue	4,136.50	2,619.00	1,517.50	35,304.50	23,571.00	11,733.50
Medical Supplies Revenue	5,575.72	5,922.00	(346.28)	49,431.18	53,298.00	(3,866.82)
Patient Transportation Charges	1,790.80	67.00	1,723.80	12,004.78	603.00	11,401.78
ARD Patient Care- Private Pay	36,288.40		36,288.40	786,829.80		786,829.80
Total Private Pay Revenue	271,953.31	353,625.00	(81,671.69)	3,142,894.18	3,182,625.00	(39,730.82)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	2,572.70	1,050.00	1,522.70	17,157.49	9,450.00	7,707.49
IL Department Of Aging-Day Care Grant (Title XX)	17,338.28	11,800.00	5,538.28	130,361.87	106,200.00	24,161.87
Adult Day Care Charges-Private Pay	5,745.00	5,359.00	386.00	40,179.00	48,231.00	(8,052.00)
Total Adult Day Care Revenue	25,655.98	18,209.00	7,446.98	187,698.36	163,881.00	23,817.36
Total Income	1,102,981.78	1,190,158.00	(87,176.22)	10,410,985.34	10,711,422.00	(300,436.66)

Operating Expenses

Administration

Reg. Full-Time Employees	30,322.90	29,643.00	(679.90)	249,935.47	266,787.00	16,851.53
Temp. Salaries & Wages	1,264.04	827.00	(437.04)	6,489.86	7,443.00	953.14
Per Diem	225.00	165.00	(60.00)	1,845.00	1,485.00	(360.00)
Overtime	7.54	245.00	237.46	2,173.09	2,205.00	31.91
TOPS - Balances	(750.67)		750.67	(7,204.74)		7,204.74
TOPS - FICA	(57.42)		57.42	(551.16)		551.16
Social Security - Employer	2,284.08	2,362.00	77.92	18,778.59	21,258.00	2,479.41
IMRF - Employer Cost	2,953.22	3,215.00	261.78	24,562.64	28,935.00	4,372.36
Workers' Compensation Insurance	1,599.28	1,130.00	(469.28)	12,983.20	10,170.00	(2,813.20)
Unemployment Insurance	278.47	350.00	71.53	5,539.85	3,150.00	(2,389.85)

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

08/31/11

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,617.20	4,276.00	(341.20)	41,793.20	38,484.00	(3,309.20)
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	34,138.67		(34,138.67)
Employee Development/Recognition	50.74	768.00	717.26	1,291.92	6,912.00	5,620.08
Employee Physicals/Lab	4,197.28	1,492.00	(2,705.28)	22,015.17	13,428.00	(8,587.17)
Stationary & Printing	276.03	203.00	(73.03)	1,640.83	1,827.00	186.17
Copier Supplies	152.83	607.00	454.17	6,558.83	5,463.00	(1,095.83)
Postage, UPS, Federal Express	501.73	710.00	208.27	5,707.78	6,390.00	682.22
Operational Supplies	1,432.82	2,078.00	645.18	21,216.17	18,702.00	(2,514.17)
Audit & Accounting Fees	3,624.87	2,745.00	(879.87)	32,623.83	24,705.00	(7,918.83)
Architect Fees				570.00		(570.00)
Attorney Fees	12,389.56	5,088.00	(7,301.56)	95,770.72	45,792.00	(49,978.72)
Professional Services	43,991.84	31,392.00	(12,599.84)	301,697.00	282,528.00	(19,169.00)
Job Required Travel Expense	220.64	105.00	(115.64)	2,910.68	945.00	(1,965.68)
Insurance	19,449.26	21,078.00	1,628.74	187,424.77	189,702.00	2,277.23
Property Loss & Liability Claims		16.00	16.00	150,596.84	144.00	(150,452.84)
Computer Services	1,947.03	1,915.00	(32.03)	21,138.82	17,235.00	(3,903.82)
Telephone Services	1,550.25	1,581.00	30.75	14,266.94	14,229.00	(37.94)
Legal Notices, Advertising	8,626.52	4,255.00	(4,371.52)	55,923.90	38,295.00	(17,628.90)
Photocopy Services	759.95	646.00	(113.95)	6,079.60	5,814.00	(265.60)
Public Relations	35.28	81.00	45.72	1,188.64	729.00	(459.64)
Dues & Licenses		1,155.00	1,155.00	13,981.67	10,395.00	(3,586.67)
Conferences & Training	99.00	1,436.00	1,337.00	5,869.63	12,924.00	7,054.37
Finance Charges, Bank Fees	2,320.91	1,363.00	(957.91)	20,668.24	12,267.00	(8,401.24)
Cable/Satellite TV Expense	2,379.18	2,190.00	(189.18)	21,174.48	19,710.00	(1,464.48)
IPA Licensing Fee	11,299.50	11,057.00	(242.50)	99,873.00	99,513.00	(360.00)
Fines & Penalties	12,500.00	417.00	(12,083.00)	18,707.50	3,753.00	(14,954.50)
General Liability Claims		1,275.00	1,275.00		11,475.00	11,475.00
Depreciation Expense	60,297.10	61,894.00	1,596.90	538,992.21	557,046.00	18,053.79
Transfers to General Corporate Fund	3,824.80	14,123.00	10,298.20	10,912.30	127,107.00	116,194.70
Interest-Tax Anticipation Notes Payable	759.71	333.00	(426.71)	6,201.64	2,997.00	(3,204.64)
Interest on Interfund Loan		3,333.00	3,333.00		29,997.00	29,997.00
Interest- Bonds Payable	11,992.40		(11,992.40)	107,931.60		(107,931.60)
Total Administration	250,898.23	215,549.00	(35,349.23)	2,163,418.38	1,939,941.00	(223,477.38)
Environmental Services						
Reg. Full-Time Employees	31,422.38	28,356.00	(3,066.38)	286,605.13	255,204.00	(31,401.13)
Temp. Salaries & Wages		555.00	555.00		4,995.00	4,995.00
Overtime	110.73	619.00	508.27	6,527.33	5,571.00	(956.33)
TOPS - Balances	878.99		(878.99)	(17,770.27)		17,770.27
TOPS- FICA	67.24		(67.24)	(1,359.43)		1,359.43
Social Security - Employer	2,351.16	2,259.00	(92.16)	22,094.86	20,331.00	(1,763.86)
IMRF - Employer Cost	3,199.53	3,074.00	(125.53)	29,938.41	27,666.00	(2,272.41)
Workers' Compensation Insurance	1,564.76	1,081.00	(483.76)	14,632.76	9,729.00	(4,903.76)
Unemployment Insurance	440.42	477.00	36.58	9,017.50	4,293.00	(4,724.50)
Employee Health/Life Insurance	4,287.20	6,171.00	1,883.80	51,107.40	55,539.00	4,431.60
Operational Supplies	6,254.25	6,140.00	(114.25)	51,130.19	55,260.00	4,129.81
Gas Service	2,060.19	21,351.00	19,290.81	111,600.79	192,159.00	80,558.21
Electric Service	27,704.44	24,680.00	(3,024.44)	189,586.92	222,120.00	32,533.08
Water Service	2,269.46	1,688.00	(581.46)	19,015.19	15,192.00	(3,823.19)
Pest Control Service	481.67	481.00	(0.67)	4,239.69	4,329.00	89.31
Waste Disposal & Recycling	4,785.37	2,754.00	(2,031.37)	38,129.63	24,786.00	(13,343.63)
Equipment Rentals	258.00	273.00	15.00	2,600.00	2,457.00	(143.00)
Sewer Service & Tax	1,237.35	1,087.00	(150.35)	10,657.98	9,783.00	(874.98)
Total Environmental Services	89,373.14	101,046.00	11,672.86	827,754.08	909,414.00	81,659.92

Laundry

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/11

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	8,132.76	9,966.00	1,833.24	81,265.49	89,694.00	8,428.51
Overtime		185.00	185.00	1,689.56	1,665.00	(24.56)
TOPS Balances	445.42		(445.42)	(411.64)		411.64
TOPS - FICA	34.07		(34.07)	(31.49)		31.49
Social Security - Employer	610.97	778.00	167.03	6,254.60	7,002.00	747.40
IMRF - Employer Cost	831.41	1,057.00	225.59	8,464.57	9,513.00	1,048.43
Workers' Compensation Insurance	411.53	372.00	(39.53)	4,112.09	3,348.00	(764.09)
Unemployment Insurance	16.66	127.00	110.34	2,639.94	1,143.00	(1,496.94)
Employee Health/Life Insurance	1,574.00	1,711.00	137.00	14,778.60	15,399.00	620.40
Laundry Supplies	2,342.85	1,860.00	(482.85)	15,771.20	16,740.00	968.80
Linen & Bedding	1,189.17	669.00	(520.17)	11,338.58	6,021.00	(5,317.58)
Total Laundry	15,588.84	16,725.00	1,136.16	145,871.50	150,525.00	4,653.50
Maintenance						
Reg. Full-Time Employees	5,202.31	5,722.00	519.69	44,470.14	51,498.00	7,027.86
Overtime	287.33		(287.33)	2,768.43		(2,768.43)
TOPS - Balances	393.29		(393.29)	1,035.39		(1,035.39)
TOPS - FICA	30.09		(30.09)	79.21		(79.21)
Social Security - Employer	371.27	438.00	66.73	3,227.70	3,942.00	714.30
IMRF - Employer Cost	505.22	596.00	90.78	4,370.63	5,364.00	993.37
Workers' Compensation Insurance	263.18	209.00	(54.18)	2,374.29	1,881.00	(493.29)
Unemployment Insurance	97.64	95.00	(2.64)	1,586.29	855.00	(731.29)
Employee Health/Life Insurance	536.80	1,461.00	924.20	7,785.40	13,149.00	5,363.60
Gasoline & Oil	1,000.00	26.00	(974.00)	1,134.43	234.00	(900.43)
Ground Supplies		78.00	78.00	440.12	702.00	261.88
Maintenance Supplies	4,937.01	2,194.00	(2,743.01)	45,014.63	19,746.00	(25,268.63)
Professional Services				18,325.06		(18,325.06)
Automobile Maintenance	235.88	353.00	117.12	4,374.57	3,177.00	(1,197.57)
Equipment Maintenance	4,120.63	2,154.00	(1,966.63)	21,513.20	19,386.00	(2,127.20)
Equipment Rentals				407.60		(407.60)
Nursing Home Building Repair/Maintenance	4,007.82	5,081.00	1,073.18	44,763.63	45,729.00	965.37
Conferences & Training		165.00	165.00	471.00	1,485.00	1,014.00
Landscaping Services				200.00		(200.00)
Parking Lot/Sidewalk Maintenance		1,898.00	1,898.00	15,215.00	17,082.00	1,867.00
Nursing Home Building Construction/Improvements				13,190.67		(13,190.67)
Total Maintenance	21,988.47	20,470.00	(1,518.47)	232,747.39	184,230.00	(48,517.39)
Nursing Services						
Reg. Full-Time Employees	91,506.72	101,972.00	10,465.28	947,360.37	917,748.00	(29,612.37)
Reg. Part-Time Employees	4,661.75	9,229.00	4,567.25	40,372.22	83,061.00	42,688.78
Temp. Salaries & Wages	33,543.79	21,336.00	(12,207.79)	281,452.78	192,024.00	(89,428.78)
Overtime	37,615.83	35,474.00	(2,141.83)	345,873.21	319,266.00	(26,607.21)
TOPS - Balances	(942.76)		942.76	6,320.64		(6,320.64)
No Benefit Full-Time Employees	93,397.60	123,682.00	30,284.40	739,619.12	1,113,138.00	373,518.88
No Benefit Part-Time Employees	26,126.01	10,790.00	(15,336.01)	273,335.61	97,110.00	(176,225.61)
TOPS - FICA	(72.12)		72.12	483.53		(483.53)
Social Security - Employer	21,752.92	23,140.00	1,387.08	199,625.30	208,260.00	8,634.70
IMRF - Employer Cost	25,735.48	29,267.00	3,531.52	234,724.53	263,403.00	28,678.47
Workers' Compensation Insurance	12,610.49	11,071.00	(1,539.49)	115,442.77	99,639.00	(15,803.77)
Unemployment Insurance	3,448.19	4,930.00	1,481.81	62,881.18	44,370.00	(18,511.18)
Employee Health/Life Insurance	13,738.80	16,157.00	2,418.20	115,001.40	145,413.00	30,411.60
Books, Periodicals & Manuals	504.19	144.00	(360.19)	724.24	1,296.00	571.76
Stocked Drugs	2,461.58	2,493.00	31.42	23,281.95	22,437.00	(844.95)
Pharmacy Charges-Public Aid	1,162.71	1,948.00	785.29	11,355.22	17,532.00	6,176.78
Oxygen	3,248.70	2,236.00	(1,012.70)	21,987.00	20,124.00	(1,863.00)
Incontinence Supplies	6,437.49	9,307.00	2,869.51	75,053.73	83,763.00	8,709.27

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/11

4

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Pharmacy Charges - Insurance	3,525.00	6,430.00	2,905.00	33,811.14	57,870.00	24,058.86
Operational Supplies	20,000.26	21,910.00	1,909.74	156,634.27	197,190.00	40,555.73
Pharmacy Charges-Medicare	7,950.00	22,242.00	14,292.00	104,199.50	200,178.00	95,978.50
Medical/Dental/Mental Health				6,400.00		(6,400.00)
Professional Services	11,585.57	6,219.00	(5,366.57)	157,084.46	55,971.00	(101,113.46)
Laboratory Fees	1,066.33	2,685.00	1,618.67	15,478.93	24,165.00	8,686.07
Equipment Rentals	4,784.87	2,569.00	(2,215.87)	36,578.61	23,121.00	(13,457.61)
Dues & Licenses		61.00	61.00	120.00	549.00	429.00
Conferences & Training	89.60	631.00	541.40	2,597.12	5,679.00	3,081.88
Contract Nursing Services	54,214.15	88,828.00	34,613.85	612,260.59	799,452.00	187,191.41
Medicare Medical Services	3,745.58	2,465.00	(1,280.58)	56,947.25	22,185.00	(34,762.25)
Furnishings, Office Equipment				(0.04)		0.04
Medical/ Health Equipment		1,051.00	1,051.00	0.04	9,459.00	9,458.96
Total Nursing Services	483,898.73	558,267.00	74,368.27	4,677,006.67	5,024,403.00	347,396.33
Activities						
Reg. Full-Time Employees	9,612.70	12,092.00	2,479.30	98,659.65	108,828.00	10,168.35
Overtime	85.84		(85.84)	557.68		(557.68)
TOPS - Balances	853.52		(853.52)	2,754.42		(2,754.42)
TOPS - FICA	65.29		(65.29)	210.71		(210.71)
Social Security - Employer	680.60	925.00	244.40	7,074.98	8,325.00	1,250.02
IMRF - Employer Cost	926.14	1,259.00	332.86	9,580.59	11,331.00	1,750.41
Workers' Compensation Insurance	486.36	443.00	(43.36)	4,992.07	3,987.00	(1,005.07)
Unemployment Insurance	224.78	191.00	(33.78)	3,042.45	1,719.00	(1,323.45)
Employee Health/Life Insurance	2,886.76	2,661.00	(225.76)	25,131.84	23,949.00	(1,182.84)
Books, Periodicals & Manuals		10.00	10.00		90.00	90.00
Operational Supplies	205.11	328.00	122.89	2,247.17	2,952.00	704.83
Professional Services	124.70	123.00	(1.70)	1,114.30	1,107.00	(7.30)
Conferences & Training		118.00	118.00	441.00	1,062.00	621.00
Total Activities	16,151.80	18,150.00	1,998.20	155,806.86	163,350.00	7,543.14
Social Services						
Reg. Full-Time Employees	11,577.71	9,897.00	(1,680.71)	131,917.81	89,073.00	(42,844.81)
Reg. Part-Time Employees				307.15		(307.15)
Temp. Salaries & Wages				2,860.15		(2,860.15)
Overtime	425.42	348.00	(77.42)	5,202.44	3,132.00	(2,070.44)
TOPS - Balances	(215.28)		215.28	(15,372.11)		15,372.11
TOPS - FICA	(16.47)		16.47	(1,175.96)		1,175.96
Social Security - Employer	896.28	784.00	(112.28)	10,561.72	7,056.00	(3,505.72)
IMRF - Employer Cost	1,219.61	1,066.00	(153.61)	14,014.82	9,594.00	(4,420.82)
Workers' Compensation Insurance	585.84	375.00	(210.84)	6,819.86	3,375.00	(3,444.86)
Unemployment Insurance		95.00	95.00	3,360.70	855.00	(2,505.70)
Employee Health/Life Insurance	1,582.60	655.00	(927.60)	18,399.60	5,895.00	(12,504.60)
Professional Services	124.70	123.00	(1.70)	1,114.30	1,107.00	(7.30)
Conferences & Training				481.00		(481.00)
Total Social Services	16,180.41	13,343.00	(2,837.41)	178,491.48	120,087.00	(58,404.48)
Physical Therapy						
Reg. Full-Time Employees	4,444.01	2,490.00	(1,954.01)	36,971.15	22,410.00	(14,561.15)
Overtime	129.00	46.00	(83.00)	471.07	414.00	(57.07)
TOPS - Balances	(638.17)		638.17	4,592.80		(4,592.80)
No Benefit Full-Time Employees		2,340.00	2,340.00		21,060.00	21,060.00
TOPS - FICA	(48.82)		48.82	351.35		(351.35)
Social Security - Employer	336.44	373.00	36.56	2,790.75	3,357.00	566.25
IMRF - Employer Cost	457.84	507.00	49.16	3,780.79	4,563.00	782.21
Workers' Compensation Ins.	224.89	178.00	(46.89)	1,870.78	1,602.00	(268.78)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance		64.00	64.00	1,133.09	576.00	(557.09)
Employee Health/Life Insurance	1,068.80	575.00	(493.80)	9,910.80	5,175.00	(4,735.80)
Operational Supplies		131.00	131.00		1,179.00	1,179.00
Professional Services	35,019.61	36,575.00	1,555.39	325,634.98	329,175.00	3,540.02
Total Physical Therapy	40,993.60	43,279.00	2,285.40	387,507.56	389,511.00	2,003.44
Occupational Therapy						
Reg. Full-Time Employees	2,196.96	2,078.00	(118.96)	18,535.39	18,702.00	166.61
Overtime				4.52		(4.52)
TOPS - Balances	73.31		(73.31)	185.31		(185.31)
TOPS - FICA	5.61		(5.61)	14.18		(14.18)
Social Security - Employer	167.09	159.00	(8.09)	1,410.89	1,431.00	20.11
IMRF - Employer Cost	227.38	216.00	(11.38)	1,911.39	1,944.00	32.61
Workers' Compensation Ins.	111.16	76.00	(35.16)	937.80	684.00	(253.80)
Unemployment Insurance		32.00	32.00	567.73	288.00	(279.73)
Employee Health/Life Insurance	534.40	575.00	40.60	4,830.40	5,175.00	344.60
Operational Supplies		131.00	131.00		1,179.00	1,179.00
Professional Services	32,856.62	46,970.00	14,113.38	363,994.93	422,730.00	58,735.07
Total Occupational Therapy	36,172.53	50,237.00	14,064.47	392,392.54	452,133.00	59,740.46
Speech Therapy						
Professional Services	17,949.99	17,980.00	30.01	138,258.52	161,820.00	23,561.48
Total Speech Therapy	17,949.99	17,980.00	30.01	138,258.52	161,820.00	23,561.48
Food Services						
Reg. Full-Time Employees	35,930.70	38,160.00	2,229.30	362,366.59	343,440.00	(18,926.59)
Reg. Part-Time Employees	1,623.52	4,575.00	2,951.48	8,092.49	41,175.00	33,082.51
Overtime	238.30	1,116.00	877.70	16,238.27	10,044.00	(6,194.27)
TOPS - Balances	(3,764.17)		3,764.17	(19,460.84)		19,460.84
TOPS - FICA	(287.96)		287.96	(1,488.75)		1,488.75
Social Security - Employer	2,820.76	3,355.00	534.24	28,539.08	30,195.00	1,655.92
IMRF - Employer Cost	3,830.46	4,565.00	734.54	38,296.68	41,085.00	2,788.32
Workers' Compensation Insurance	1,925.14	1,805.00	(320.14)	18,734.38	14,445.00	(4,289.38)
Unemployment Insurance	359.48	668.00	308.52	11,795.78	6,012.00	(5,783.78)
Employee Health/Life Insurance	7,420.80	9,798.00	2,377.20	77,145.83	88,182.00	11,036.17
Food	41,082.83	35,910.00	(5,172.83)	320,980.72	323,190.00	2,209.28
Nutritional Supplements	2,946.57	2,301.00	(645.57)	26,271.14	20,709.00	(5,562.14)
Operational Supplies	3,579.37	4,694.00	1,114.63	33,579.70	42,246.00	8,666.30
Professional Services	13,759.13	1,752.00	(12,007.13)	45,661.68	15,768.00	(29,893.68)
Equipment Rentals	379.95	388.00	8.05	3,710.85	3,492.00	(218.85)
Dues & Licenses		14.00	14.00	80.00	126.00	46.00
Conferences & Training		126.00	126.00	441.00	1,134.00	693.00
Kitchen/ Laundry				674.52		(674.52)
Total Food Services	111,844.88	109,027.00	(2,817.88)	971,659.12	981,243.00	9,583.88
Barber & Beauty						
Reg. Full-Time Employees	4,457.56	4,219.00	(238.56)	37,948.14	37,971.00	22.86
TOPS - Balances	(69.60)		69.60	1,494.37		(1,494.37)
TOPS - FICA	(5.32)		5.32	114.32		(114.32)
Social Security - Employer	249.60	323.00	73.40	2,201.53	2,907.00	705.47
IMRF - Employer Cost	339.64	439.00	99.36	2,980.75	3,951.00	970.25
Workers' Compensation Insurance	225.54	154.00	(71.54)	1,920.13	1,386.00	(534.13)
Unemployment Insurance	100.27	64.00	(36.27)	1,154.62	576.00	(578.62)
Employee Health/Life Insurance	1,068.80	1,150.00	81.20	9,660.80	10,350.00	689.20
Operational Supplies	61.18	73.00	11.82	726.24	657.00	(69.24)
Total Barber & Beauty	6,427.67	6,422.00	(5.67)	58,200.90	57,798.00	(402.90)

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

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Adult Day Care						
Reg. Full-Time Employees	12,838.23	13,547.00	708.77	119,303.65	121,923.00	2,619.35
Temp. Salaries & Wages	37.13		(37.13)	3,124.69		(3,124.69)
Overtime	15.63	14.00	(1.63)	170.06	126.00	(44.06)
TOPS - Balances	(913.35)		913.35	(1,149.25)		1,149.25
TOPS - FICA	(69.87)		69.87	(87.92)		87.92
Social Security - Employer	959.34	1,037.00	77.66	9,165.67	9,333.00	167.33
IMRF - Employer Cost	1,305.45	1,412.00	106.55	12,111.57	12,708.00	596.43
Workers' Compensation Insurance	651.51	496.00	(155.51)	6,195.02	4,464.00	(1,731.02)
Unemployment Insurance	5.67	159.00	153.33	3,026.85	1,431.00	(1,595.85)
Employee Health/Life Insurance	2,640.40	2,754.00	113.60	23,327.60	24,786.00	1,458.40
Books, Periodicals & Manuals		12.00	12.00	185.93	108.00	(77.93)
Gasoline & Oil		675.00	675.00	8,919.53	6,075.00	(2,844.53)
Operational Supplies	179.31	87.00	(92.31)	681.48	783.00	101.52
Field Trips/Activities				16.17		(16.17)
Dues & Licenses		42.00	42.00	250.00	378.00	128.00
Conferences & Training		309.00	309.00	1,249.45	2,781.00	1,531.55
Total Adult Day Care	17,649.45	20,544.00	2,894.55	186,490.50	184,896.00	(1,594.50)
Alzheimers and Related Disord						
Reg. Full-Time Employees	23,308.28	25,137.00	1,828.72	278,254.19	226,233.00	(52,021.19)
Reg. Part-Time Employees		805.00	805.00		7,245.00	7,245.00
Overtime	7,824.66	9,006.00	1,181.34	81,034.94	81,054.00	19.06
TOPS - Balances	(110.18)		110.18	(3,871.92)		3,871.92
No Benefit Full-Time Employees	22,362.74	28,303.00	5,940.26	171,058.73	254,727.00	83,668.27
No Benefit Part-Time Employees	11,678.86	3,846.00	(7,832.86)	79,133.41	34,614.00	(44,519.41)
TOPS - FICA	(8.43)	5,133.00	5,141.43	(296.20)	46,197.00	46,493.20
Social Security - Employer	4,881.48	6,985.00	2,103.52	45,684.25	62,865.00	17,180.75
IMRF - Employer Cost	6,642.64		(6,642.64)	60,303.38		(60,303.38)
Workers' Compensation Insurance	2,901.81	2,456.00	(445.81)	26,739.07	22,104.00	(4,635.07)
Unemployment Insurance	972.11	1,102.00	129.89	15,318.95	9,918.00	(5,400.95)
Employee Health/Life Insurance	4,246.00	3,193.00	(1,053.00)	49,261.60	28,737.00	(20,524.60)
Operational Supplies		39.00	39.00	20.82	351.00	330.18
Dues & Licenses				110.00		(110.00)
Conferences & Training		336.00	336.00	1,906.52	3,024.00	1,117.48
ARD - Contract Nursing	25,194.28		(25,194.28)	141,140.64		(141,140.64)
Total Alzheimers and Related Disorders	109,894.25	86,341.00	(23,553.25)	945,798.38	777,069.00	(168,729.38)
Total Expenses	1,235,011.99	1,277,380.00	42,368.01	11,461,403.88	11,496,420.00	35,016.12
Net Operating Income	(132,030.21)	(87,222.00)	(44,808.21)	(1,050,418.54)	(784,998.00)	(265,420.54)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	82,997.00	82,997.00		746,973.00	746,973.00	
Mobile Home Tax				3.05		3.05
Payment in Lieu of Taxes	160.12		160.12	160.12		160.12
Total Local Taxes	83,157.12	82,997.00	160.12	747,136.17	746,973.00	163.17
Miscellaneous NI Revenue						
Investment Interest	25.86	301.00	(275.14)	276.86	2,709.00	(2,432.14)
Restricted Donations	10.00	276.00	(266.00)	3,454.81	2,484.00	970.81
Total Miscellaneous NI Revenue	35.86	577.00	(541.14)	3,731.67	5,193.00	(1,461.33)
Total NonOperating Income	83,192.98	83,574.00	(381.02)	750,867.84	752,166.00	(1,298.16)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/11

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
NonOperatingExpense						
Nursing Services						
Job Require Travel				247.65		(247.65)
Total Nursing Services				247.65		(247.65)
Net NonOperating Income	83,192.98	83,574.00	(381.02)	750,620.19	752,166.00	(1,545.81)
Net Income (Loss)	(48,837.23)	(3,648.00)	(45,189.23)	(299,798.35)	(32,832.00)	(266,966.35)

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

08/31/11	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	Total
Operating Income													
Miscellaneous Revenue			2,032										2,032
Sale of Fixed Assets			452	312	456	309	687	219	327	354	162	357	4,646
Lunch Reimbursement	675	336	1,812	2,534	(1)	1,148	1,599	(208)	(23)	35	19	1,936	9,358
Late Charge, NSF Check Charge	2,294	(1,789)	(186)	10	278	555	5,142		195	10		2	6,128
Other Miscellaneous Revenue	72	50											
Total Miscellaneous Revenue	3,041	(1,403)	4,111	2,856	733	2,012	7,428	11	499	399	181	2,296	22,164
Medicare A Revenue			94,071										94,071
Sanctioning Loss Of Revenue			299,555	259,976	221,781	234,516	238,924	219,416	206,636	194,621	154,636	130,531	2,588,853
Medicare A	288,774	139,487	476	9,221	12,340	16,700	9,633	17,605	5,305	11,997	24,353	21,001	130,828
ARD - Medicare A	167	2,030	82,021	64,246	91,967	71,188	78,726	35,957	63,692	58,633	44,625	58,978	811,826
NH PL Care - Medicare Advantage/ H	77,339	84,456											
ARD_Pt Care - Medicare Advantage/													
Total Medicare A Revenue	366,280	225,974	476,123	333,442	326,089	322,404	327,283	272,978	275,632	265,250	223,613	208,260	3,623,328
Medicare B Revenue			47,609	47,064	54,966	41,209	41,730	60,847	53,316	66,172	55,875	61,313	678,815
Medicare B	70,432	78,283	47,609	47,064	54,966	41,209	41,730	60,847	53,316	66,172	55,875	61,313	678,815
Total Medicare B Revenue	70,432	78,283	47,609	47,064	54,966	41,209	41,730	60,847	53,316	66,172	55,875	61,313	678,815
Medicaid Revenue			315,492	309,935	293,898	268,628	296,093	263,677	339,180	290,868	353,242	342,212	3,739,573
Medicaid Title XIX (IDHFS)	313,163	353,186	139,527	137,540	136,051	114,722	124,479	119,783	128,941	121,470	144,004	174,008	1,674,234
ARD - Medicaid Title XIX (IDHFS)	147,061	186,649	(213)			11,122	5,112	3,103				13,736	33,370
Patient Care-Hospice	5	505											
ARD Patient Care - Hospice	3,467	3,543	3,429	3,543	3,549	6,579	3,549	3,434	3,549	3,434	3,549	3,549	45,172
Total Medicaid Revenue	463,695	543,884	458,235	451,018	433,497	401,051	429,232	389,996	471,670	415,772	500,794	533,505	5,492,350
Private Pay Revenue			4,973	5,634	6,718	6,068	2,384						
VA-Veterans Nursing Home Care	6,070	6,832	6,029	6,935	6,718	6,068	6,718	6,501	6,501	5,851	6,718	6,718	56,884
ARD - VA - Veterans Care	6,504	6,720	166,424	259,173	285,496	238,490	238,860	266,751	205,023	259,566	197,502	210,726	2,788,618
Nursing Home Patient Care - Private	220,897	239,709	4,125	4,097	3,998	3,508	4,192	4,165	3,789	4,238	3,182	4,137	47,465
Nursing Home Beauty Shop Revenue	3,939	4,097	3,671	4,342	5,984	7,133	6,843	5,441	4,036	4,162	5,715	5,576	60,731
Medical Supplies Revenue	4,343	3,285	2,021	1,260	2,297	1,243	1,857	1,256	1,545	1,076	(321)	1,791	18,952
Patient Transportation Charges	2,952	1,975	77,482	82,686	87,953	88,968	104,628	102,143	99,241	99,168	85,755	36,288	966,970
ARD Patient Care- Private Pay	78,449	24,209	264,725	364,326	399,164	351,477	365,483	386,259	320,134	377,529	306,569	271,953	4,017,601
Total Private Pay Revenue	323,154	286,828	264,725	364,326	399,164	351,477	365,483	386,259	320,134	377,529	306,569	271,953	4,017,601
Adult Day Care Revenue			308	1,273	1,186	1,534	1,889	1,659	2,369	2,431	2,244	2,573	20,161
VA-Veterans Adult Daycare	1,340	1,355	308	1,273	1,186	1,534	1,889	1,659	2,369	2,431	2,244	2,573	20,161

08/31/11 **Champaign County Nursing Home**
Historical Statement of Operations

Description	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	Total
IL Department Of Aging-Day Care Gra	12,677	13,068	12,302	14,341	12,634	8,751	13,795	14,949	16,385	16,902	15,267	17,338	168,409
Adult Day Care Charges-Private Pay	10,408	10,410	7,525	5,730	4,926	4,473	6,057	3,168	2,961	3,300	3,819	5,745	68,522
Total Adult Day Care Revenue	24,425	24,833	20,135	21,344	18,746	14,758	21,741	19,776	21,716	22,632	21,330	25,656	257,091
Total Income	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	1,109,362	1,102,982	14,091,349
Operating Expenses													
Administration													
Reg. Full-Time Employees	29,683	29,002	28,106	29,265	27,289	25,745	29,615	27,296	28,616	27,107	24,679	30,323	336,726
Temp. Salaries & Wages	777	886	842	558	742	657	662	406	629	635	936	1,264	8,995
Per Diem	212	276	(253)		135	270	405	180	225	180	225	225	2,080
Overtime	263	126	438	256	329	316	79	143	311	383	348	8	3,000
TOPS - Balances	1,202	(10,378)	105	987	700	448	751	249	(4,550)	(3,286)	(1,753)	(751)	(16,276)
TOPS - FICA	92	(794)	8	76	54	34	57	19	(348)	(251)	(134)	(57)	(1,245)
Social Security - Employer	2,258	2,213	2,151	2,220	2,042	1,935	2,202	2,013	2,138	2,012	1,932	2,284	25,401
IMRF - Employer Cost	2,833	2,754	5,621	2,852	2,888	2,537	2,890	2,674	2,821	2,653	2,495	2,953	35,771
Workers' Compensation Insurance	1,326	1,301	1,850	859	2,069	1,337	1,534	1,403	1,476	1,409	1,297	1,599	17,460
Unemployment Insurance	(128)	210	(1,465)	214	1,119	1,088	936	886	411	361	246	278	4,157
Employee Health/Life Insurance	3,462	3,856	4,359	4,698	4,667	4,667	4,667	4,622	4,868	4,870	4,117	4,617	53,480
IMRF - Early Retirement Obligation	3,471	3,471	3,233	3,475	3,475	3,475	3,475	3,475	3,475	6,336	3,475	3,475	44,314
Employee Development/Recognition	83	621	331	37	133	70	309	44	254	351	43	51	2,327
Employee Physicals/Lab	1,418	3,818	4,668	2,645	1,482	385	4,971	2,062	1,591	3,383	1,300	4,197	31,919
Stationary & Printing			195	332	273		760					276	1,835
Copier Supplies	627	717	767	660	900	586	931	720	687	659	1,265	153	8,670
Postage, UPS, Federal Express	591	715	789	810	623	732	485	600	889	500	567	502	7,803
Equipment < \$2,500			(9,986)										(6,935)
Operational Supplies	3,131	2,110	3,149	1,735	3,230	1,376	4,483	1,119	1,508	3,750	2,581	1,433	29,606
Audit & Accounting Fees	3,229	3,229		3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	39,082
Architect Fees									570				570
Attorney Fees	5,606	3,186	1,255	3,775	2,816	10,859	2,671	14,188	16,819	15,935	16,319	12,390	105,818
Professional Services	43,151	34,995	42,704	30,268	37,767	30,708	34,689	39,586	30,586	40,259	13,843	43,992	422,547
Job Required Travel Expense	226	307	700	372	252	216	697	311	325	348	168	221	4,144
Insurance	19,168	17,109	19,187	19,829	19,428	19,829	19,643	24,650	19,629	20,497	24,269	19,449	242,888
Property Loss & Liability Claims		125	1,308				408	174		150,000	15		152,030
Computer Services	1,853	1,968	4,107	85	3,636	2,712	4,284	1,883	1,947	2,697	1,947	1,947	29,066
Telephone Services	1,789	1,644	1,822	1,434	1,882	1,821	1,679	1,465	1,482	1,480	1,473	1,550	19,522
Witness Fees			57										57
Legal Notices, Advertising	6,154	5,359	1,892	3,435	4,187	2,426	4,607	9,048	7,159	9,273	7,162	8,627	69,330
Photocopy Services	760	760	1,520		760	760	760	760	760	760	760	760	9,119
Public Relations	497	(108)	184	198	172	114		670				35	1,762
Dues & Licenses	188	2,165		13,982									16,334
Conferences & Training		2,400	(1,771)	2,289	(1,800)		4,739	268	195	80		99	6,499

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

08/31/11

Description	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	Total
Finance Charges, Bank Fees	2,264	2,693	1,931	3,588	1	2,379	1,695	4,315	5,827	675	2,246	2,321	27,546
Cable/Satellite TV Expense	2,175	2,175	2,175	2,260	2,260	2,379	2,379	2,379	2,379	2,379	2,379	2,379	27,701
IPA Licensing Fee	10,935	11,300	10,935	11,300	11,300	10,206	11,300	10,935	11,300	10,935	11,300	11,300	133,043
Fines & Penalties		(24,000)				780			5,428			12,500	(5,293)
Depreciation Expense	59,654	59,654	63,306	59,161	59,432	59,615	59,615	59,880	60,154	60,154	60,685	60,297	721,607
Transfers to General Corporate Fund	4,155	713	3,888	350	688	1,375	1,675	1,988	788	213	13	3,825	19,667
Interest-Tax Anticipation Notes Payabl	1,350		13						2,484	2,958		760	7,565
Interest- Bonds Payable	12,542	9,667	11,472	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	141,614
Total Administration	226,989	203,296	187,604	219,623	210,348	205,077	225,670	236,028	228,649	385,311	201,814	250,898	2,781,308
Environmental Services													
Reg. Full-Time Employees	31,688	32,831	29,558	31,476	30,908	29,329	32,836	29,902	33,611	29,860	37,262	31,422	380,683
Overtime	838	2,168	1,786	1,786	1,776	741		60		956	1,098	111	9,534
TOPS - Balances	346	1,173	1,127	(105)	(1,229)	310	1,261	(771)	(2,680)	(2,480)	(12,954)	879	(15,125)
TOPS- FICA	26	90	86	(8)	(94)	24	97	(59)	(205)	(190)	(981)	67	(1,157)
Social Security - Employer	2,444	2,466	2,386	2,517	2,450	2,254	2,463	2,248	2,536	2,320	2,957	2,351	29,391
IMRF - Employer Cost	3,169	3,198	6,154	3,297	3,334	3,067	3,351	3,059	3,451	3,157	4,024	3,200	42,459
Workers' Compensation Insurance	1,379	1,428	909	932	2,224	1,484	1,662	1,513	1,670	1,542	2,041	1,565	18,348
Unemployment Insurance	364	39	75	13	1,761	1,266	1,165	1,437	1,065	881	991	440	9,496
Employee Health/Life Insurance	6,036	6,036	6,848	6,449	6,449	5,909	5,909	5,857	5,854	5,572	4,822	4,287	70,027
Operational Supplies	6,162	5,160	5,323	6,686	6,875	6,343	6,043	3,843	5,335	4,446	5,304	6,254	67,775
Gas Service	8,856	6,118	25,727	19,500	23,619	27,809	2,433	872	12,357	14,267	14,683	2,060	152,302
Electric Service	22,570	23,466	19,403	13,658	15,374	15,151	17,389	18,597	20,961	25,669	35,083	27,704	255,025
Water Service	2,074	1,992	2,741	1,375	2,153	1,969	2,232	2,595	2,237	2,285	2,098	2,269	25,823
Pest Control Service	468	468	468	468	468	468	468	468	468	468	484	482	5,643
Waste Disposal & Recycling	3,527	2,305	1,001	4,251	3,779	3,278	2,754	4,865	5,762	4,461	4,195	4,785	44,961
Equipment Rentals	268	268		536	258	258	258	258	258	258	258	258	3,136
Sewer Service & Tax	1,427	1,263	2,466		1,365	1,355	1,239	1,466	1,240	1,357	1,399	1,237	15,814
Total Environmental Services	91,641	88,299	106,440	86,830	101,468	101,015	81,559	76,009	93,917	94,829	102,754	89,373	1,114,135
Laundry													
Reg. Full-Time Employees	9,519	9,617	9,295	10,801	8,377	8,494	9,815	9,126	9,884	8,262	8,375	8,133	109,697
Overtime	248	4	499	377	538	129				366	279		2,440
TOPS Balances	(84)	(491)	(70)	(1,557)	510	286	371	410	(101)	(296)	(480)	445	(1,057)
TOPS - FICA	(6)	(38)	(5)	(119)	39	22	28	31	(6)	(23)	(37)	34	(81)
Social Security - Employer	735	724	737	847	675	644	739	687	745	649	656	611	8,450
IMRF - Employer Cost	953	938	1,906	1,106	919	877	1,006	935	1,014	884	893	831	12,262
Workers' Compensation Insurance	414	418	593	261	712	427	487	462	482	436	424	412	5,537
Unemployment Insurance	128		(254)		482	368	398	535	365	270	205	17	2,515
Employee Health/Life Insurance	1,422	1,422	1,422	2,129	1,590	1,590	1,590	1,577	1,576	1,576	1,576	1,574	19,046
Laundry Supplies	1,659	1,618	1,646	2,531	1,571	1,646	2,830	976	2,089	1,128	658	2,343	20,694
Linens & Bedding	1,498	1,198	1,285	2,641	1,119	1,119	2,175	137	1,198	1,700	1,177	1,189	15,320

08/31/11 Champaign County Nursing Home
Historical Statement of Operations

Description	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	Total
Total Laundry	16,487	15,410	17,055	19,018	15,412	15,802	19,450	14,879	17,243	14,953	13,726	15,589	194,824
Maintenance													
Reg. Full-Time Employees	5,526	5,417	5,469	5,927	5,353	4,995	5,942	4,622	2,588	5,581	4,381	5,202	60,882
Overtime	14		(299)	83	107	352	246	9	2,451	76	20	287	2,782
TOPS - Balances	47	21	(23)	6	8	27	19	16	(199)	6	(229)	393	805
TOPS - FICA	4	2	(23)	423	361	337	394	309	338	381	314	371	62
Social Security - Employer	379	372	374	554	492	458	537	420	460	518	428	505	4,353
IMRF - Employer Cost	491	482	986	171	400	253	296	234	254	282	222	263	6,331
Workers' Compensation Insurance	240	236	348	171	301	202	207	263	170	190	167	98	3,198
Unemployment Insurance	91	(140)	502	1,079	1,079	1,329	1,079	1,072	536	537	537	537	1,538
Employee Health/Life Insurance	1,302	1,306	48	8	8	16	1,079	59	44	44	26	1,000	10,995
Gasoline & Oil		5	115	276	138								1,188
Ground Supplies		2,155	5,521	6,876	4,151	3,534	4,567	5,857	4,909	5,405	4,778	4,937	55,819
Maintenance Supplies	3,128		3,854	4,610	5,353	4,789	3,573	504	443	1,456	69	236	22,179
Professional Services		97	653	576	656	135	299	504	443	1,456	69	236	6,768
Automobile Maintenance	1,644	2,017	2,088	3,992	2,100	2,079	4,466	1,446	1,155	1,251	905	4,121	27,171
Equipment Maintenance	1,553	35				408							443
Equipment Rentals			11,709	8,826	2,272	2,993	8,138	3,092	3,214	7,211	5,010	4,008	68,316
Nursing Home Building Repair/Mainte	5,353	6,491					471						471
Conferences & Training			2,327							200			2,527
Landscaping Services				6,525	3,250	5,440							15,215
Parking Lot/Sidewalk Maintenance													13,191
Nursing Home Building Construction/I			(5,317)										
Furnishings, Office Equipment	5,317												
Total Maintenance	25,090	18,635	28,216	39,932	26,030	27,347	30,134	18,086	16,282	36,327	16,611	21,988	304,689
Nursing Services													
Reg. Full-Time Employees	85,892	85,760	92,385	115,089	90,967	117,407	115,582	104,884	115,196	126,277	70,453	91,507	1,211,398
Reg. Part-Time Employees	5,333	5,446	4,525	4,844	3,415	3,399	3,427	3,712	5,678	4,657	6,577	4,662	55,676
Temp. Salaries & Wages	30,692	33,295	39,892	37,244	42,049	28,488	26,371	21,812	24,296	23,698	43,951	33,544	385,331
Overtime	34,017	30,177	47,337	47,369	43,755	36,933	27,866	33,077	28,033	38,162	53,061	37,616	457,403
TOPS - Balances	823	3,170	5,002	(3,476)	3,221	5,401	70	6,120	(13,445)	1,105	8,267	(943)	15,316
No Benefit Full-Time Employees	77,481	78,935	73,014	61,877	71,037	87,343	88,981	84,473	93,655	62,538	96,318	93,398	989,049
No Benefit Part-Time Employees	40,446	40,123	38,554	36,908	30,051	28,811	34,063	33,105	33,303	19,822	31,146	26,126	392,458
TOPS - FICA	63	242	383	(266)	246	413	5	468	(1,029)	85	632	(72)	1,172
Social Security - Employer	20,807	20,803	22,491	23,069	21,366	22,983	22,507	21,350	22,828	20,805	22,964	21,753	263,726
IMRF - Employer Cost	23,852	23,563	50,579	25,218	24,561	24,492	27,711	26,639	28,421	25,397	26,550	25,735	332,719
Workers' Compensation Insurance	10,433	10,595	15,955	6,889	18,048	13,432	13,582	12,548	13,247	12,414	12,673	12,610	152,426
Unemployment Insurance	(2,328)	2,347	(8,501)	3,002	7,788	12,624	10,006	10,867	6,122	4,535	4,489	3,448	54,399
Employee Health/Life Insurance	12,143	12,650	12,159	12,112	12,585	11,506	12,795	11,963	13,538	13,244	13,520	13,739	151,954
Books, Periodicals & Manuals	209	367		171	(1)					50		504	1,301

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

08/31/11

Description	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	Total
Stocked Drugs	1,723	2,038	2,642	2,643	3,733	2,692	3,320	3,003	2,615	1,178	1,637	2,462	29,685
Pharmacy Charges-Public Aid	2,167	876	2,051	751	1,822	854	1,185	1,179	1,663	1,293	1,445	1,163	16,449
Oxygen	3,465	2,494	2,210	2,459	5,671	5,453	2,485	7,753	2,232	2,816	3,293	3,249	30,156
Incontinence Supplies	9,679	8,799	5,671	10,512	9,085	5,291	9,738	7,753	9,086	9,729	7,421	6,437	99,203
Pharmacy Charges - Insurance	8,830	3,466	5,268	3,750	6,292	4,575	5,335	5,941	(1,306)	3,175	3,125	3,525	51,374
Operational Supplies	21,991	15,003	20,157	24,151	14,670	15,363	23,314	15,609	14,341	16,492	12,694	20,000	213,786
Pharmacy Charges-Medicare	21,208	8,660	16,819	13,575	13,945	12,825	14,429	12,250	10,375	10,150	8,700	7,950	156,886
Medical/Dental/Mental Health							6,400						6,400
Professional Services	25,079	26,034	13,864	8,964	25,179	25,737	25,639	19,741	11,699	13,258	15,282	11,586	222,061
Laboratory Fees	1,880	1,422	2,298		2,362		6,957	1,838	1,651	724	881	1,066	21,078
Equipment Rentals	3,055	3,393	5,488	3,475	3,208	2,908	5,856	1,701	5,111	6,204	3,330	4,785	48,514
Dues & Licenses		110			50				70				230
Conferences & Training	2,200	682	625	25	(25)	100	1,362	537	208	213	99	90	6,104
Contract Nursing Services	160,116	86,578	123,538	114,124	103,366	81,910	69,008	57,092	44,713	40,953	46,880	54,214	982,491
Medicare Medical Services	1,078	1,371	15,325	8,616	3,163	2,586	2,579	11,148	3,128	21,983		3,746	74,722
Furnishings, Office Equipment													
Medical/ Health Equipment													
Total Nursing Services	608,333	519,487	592,458	563,095	555,939	553,524	560,566	508,810	474,828	480,957	495,389	483,899	6,397,285
													(6,182)

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Activities

Reg. Full-Time Employees	11,923	11,457	11,667	12,388	9,928	10,508	12,535	11,669	12,002	11,497	8,519	9,613	133,707
Overtime	4		115			214					258	86	677
TOPS - Balances	(12,281)	972	171	(397)	(717)	983	741	943	292	(57)	113	854	(8,383)
TOPS - FICA	(939)	74	13	(30)	(55)	75	57	72	22	(4)	9	65	(641)
Social Security - Employer	857	833	853	912	705	764	896	835	858	795	630	681	9,618
IMRF - Employer Cost	1,112	1,080	2,320	1,194	960	1,040	1,219	1,136	1,167	1,082	857	926	14,093
Workers' Compensation Insurance	519	498	746	353	776	532	634	590	607	582	431	486	6,755
Unemployment Insurance	229	62	(340)	53	454	443	476	594	305	275	217	225	2,993
Employee Health/Life Insurance	2,419	2,419	3,219	2,701	2,701	2,951	3,201	2,676	2,672	2,674	2,671	2,887	33,188
Books, Periodicals & Manuals			349										349
Operational Supplies	312	179	847	232	91	231	355	485	246	234	168	205	3,586
Professional Services	247	121	121		241	121	129	125	125	125	125	125	1,603
Field Trips		19											19
Conferences & Training	263						441						704
Total Activities	4,663	17,714	20,082	17,405	15,083	17,862	20,683	19,125	18,298	17,201	13,998	16,152	198,265

Social Services

Reg. Full-Time Employees	8,057	12,087	13,936	14,224	19,437	11,268	14,834	13,003	13,922	23,125	10,527	11,578	165,998
Reg. Part-Time Employees								307					307
Temp. Salaries & Wages	792	1,010	494	705	1,240	1,206	1,108	413	316	414	460	425	2,860
Overtime			(545)	(223)	(5,704)	971	899	327	370	(10,809)	(969)	(215)	(4,041)
TOPS - Balances	312	11,564											

Wednesday, September 28, 2011

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

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08/31/11

Description	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	Total
TOPS - FICA	24	885	(42)	(17)	(436)	74	69	25	28	(827)	(76)	(16)	(309)
Social Security - Employer	652	976	1,082	1,130	1,635	987	1,197	1,029	1,068	1,789	830	896	13,272
IMRF - Employer Cost	846	1,266	2,292	1,480	2,096	1,216	1,829	1,401	1,453	2,391	1,129	1,220	18,418
Workers' Compensation Insurance	350	526	840	403	1,363	631	751	658	705	1,191	533	586	8,536
Unemployment Insurance	106		(322)		1,143	581	614	606	194	175	48		3,145
Employee Health/Life Insurance	996	996	996	2,151	2,151	2,149	2,149	2,129	2,377	2,128	1,583	1,583	21,388
Professional Services	18,978	1,822	121		241	121	129	125	125	125	125	125	22,035
Conferences & Training	263						481						744
Total Social Services	31,376	31,132	18,853	19,853	24,143	19,882	23,859	20,023	20,558	19,823	14,171	16,180	259,852
Physical Therapy													
Reg. Full-Time Employees	2,353	2,190	2,340	4,427	4,008	3,582	4,305	4,013	4,095	4,155	3,942	4,444	43,854
Overtime			40			164			(234)	473	142	(638)	511
TOPS - Balances								4,851					4,593
No Benefit Full-Time Employees	2,191	2,298	2,191						(18)	36	11	(49)	6,879
TOPS - FICA								371					351
Social Security - Employer	340	336	342	334	298	378	221	299	305	309	311	336	3,809
IMRF - Employer Cost	441	436	903	437	406	379	436	407	415	421	423	458	5,560
Workers' Compensation Ins.	198	195	289	129	298	82	317	203	207	210	199	225	2,553
Unemployment Insurance	3		(110)		232	153	171	234	152	128	64		1,026
Employee Health/Life Insurance	513	513	513	1,079	1,079	1,079	1,329	1,069	1,068	1,069	1,069	1,069	11,449
Operational Supplies			(45)										(45)
Professional Services	53,740	52,058	39,826	37,022	41,164	37,872	35,340	36,613	35,156	33,691	33,757	35,020	471,258
Total Physical Therapy	59,778	58,024	46,289	43,428	47,486	43,689	42,119	48,058	41,146	40,492	40,096	40,994	551,598
Occupational Therapy													
Reg. Full-Time Employees	2,101	2,006	2,101	2,222	2,006	1,935	1,935	2,006	2,127	2,101	2,006	2,197	24,744
Overtime						5							5
TOPS - Balances	(127)	(199)	(204)	(7)	(65)	279	207	58	(198)	(103)	(59)	73	(344)
TOPS - FICA	(10)	(15)	(16)	(1)	(5)	21	16	4	(15)	(8)	(5)	6	(26)
Social Security - Employer	161	153	160	169	153	148	147	153	162	160	153	167	1,885
IMRF - Employer Cost	208	199	408	222	208	201	200	208	220	218	208	227	2,727
Workers' Compensation Ins.	91	87	134	64	150	98	98	101	108	106	102	111	1,251
Unemployment Insurance	34		(49)		117	87	77	116	81	80	10		552
Employee Health/Life Insurance	395	395	395	540	540	540	540	535	534	534	534	534	6,014
Professional Services	45,355	46,190	48,565	44,851	45,646	35,874	36,119	43,302	48,349	43,761	33,237	32,857	504,105
Total Occupational Therapy	48,209	48,817	51,494	48,060	48,749	39,187	39,340	46,483	51,367	46,849	36,187	36,173	540,912
Speech Therapy													
Professional Services	10,184	9,783	7,924	7,601	8,453	12,096	18,604	18,947	18,150	18,041	18,417	17,950	166,150
Total Speech Therapy	10,184	9,783	7,924	7,601	8,453	12,096	18,604	18,947	18,150	18,041	18,417	17,950	166,150

08/31/11

Champaign County Nursing Home
Historical Statement of Operations

Description	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	Total
Food Services													
Reg. Full-Time Employees	39,065	41,205	40,682	42,711	46,500	35,670	47,033	39,994	40,652	37,403	36,533	35,931	483,319
Reg. Part-Time Employees	1,036	1,306	995	1,278	636	491	617	484	515	436	2,012	1,624	11,429
Overtime	2,352	1,175	3,903	2,990	3,837	2,564	725	1,399	775	2,017	1,691	238	23,668
TOPS - Balances	184	(434)	2,033	(500)	(6,256)	(4,612)	2,041	1,978	(3,586)	214	(2,975)	(3,764)	(17,679)
TOPS - FICA	14	(39)	156	(38)	(632)	(353)	156	151	(274)	16	(228)	(288)	(1,352)
Social Security - Employer	3,162	3,234	3,362	3,512	3,766	2,836	3,559	3,071	3,078	2,920	2,975	2,821	38,296
IMRF - Employer Cost	4,034	4,063	8,007	4,532	5,070	3,809	4,778	4,129	4,135	3,973	4,040	3,890	54,400
Workers' Compensation Insurance	1,744	1,849	2,613	1,271	3,330	1,830	2,411	2,045	2,017	1,981	1,925	1,925	24,942
Unemployment Insurance	557	305	(687)	263	2,039	1,719	1,732	2,306	1,320	1,216	841	359	11,970
Employee Health/Life Insurance	8,138	8,651	8,651	8,539	8,539	9,828	8,570	8,533	8,736	8,490	8,490	7,421	102,586
Food	32,926	36,063	33,273	35,432	30,699	35,025	38,278	33,836	32,487	36,937	37,204	41,083	423,242
Nutritional Supplements	2,029	2,837	3,005	2,412	2,824	2,901	3,455	3,749	2,798	2,304	2,882	2,947	34,142
Operational Supplies	4,375	2,831	5,297	3,523	3,864	3,388	5,200	3,495	3,671	4,671	2,188	3,579	46,083
Professional Services	2,399	2,033	2,291	280	4,490	2,635	3,499	4,333	2,629	2,095	11,941	13,759	52,385
Equipment Rentals	380	380	89	671	380	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	102,475	105,464	113,669	106,875	107,085	98,113	122,874	109,904	100,007	105,055	109,900	111,845	1,293,267
Barber & Beauty													
Reg. Full-Time Employees	3,957	4,097	4,265	4,458	4,072	3,854	4,458	4,072	4,265	4,265	4,047	4,458	50,267
TOPS - Balances	(60)	287	(8)	134	(67)	106	78	1,622	(186)	295	(419)	(70)	1,714
TOPS - FICA	(5)	22	(1)	10	(5)	8	6	124	(14)	23	(32)	(5)	131
Social Security - Employer	224	233	248	289	227	215	249	228	239	239	266	250	2,906
IMRF - Employer Cost	290	365	512	378	309	292	339	311	325	325	362	340	4,148
Workers' Compensation Insurance	172	178	246	128	304	195	226	206	216	216	205	226	2,516
Unemployment Insurance	50		7		216	136	131	179	119	119	153	100	1,212
Employee Health/Life Insurance	513	513	513	1,079	1,079	1,079	1,079	1,069	1,068	1,069	1,069	1,069	11,199
Operational Supplies	139		14	160	(49)	174	120	51	87		122	61	880
Total Barber & Beauty	5,280	5,695	5,796	6,636	6,086	6,060	6,685	7,862	6,120	6,551	5,774	6,428	74,972
Adult Day Care													
Reg. Full-Time Employees	13,625	12,963	13,511	13,961	12,897	12,331	14,135	12,961	13,505	13,593	13,083	12,838	159,402
Temp. Salaries & Wages	146	14	1,250	1,025	363	11	33	330	132	528	677	37	4,535
Overtime	61	40		5	11	5	10	5	102	102	16	16	271
TOPS - Balances	(164)	1,404	(858)	(1,097)	(740)	1,022	895	659	(114)	(1,045)	183	(913)	(768)
TOPS - FICA	(13)	107	(66)	(84)	(57)	78	68	50	(9)	(80)	14	(70)	(59)
Social Security - Employer	1,031	970	1,105	1,131	989	919	1,057	992	1,017	1,061	1,040	959	12,271
IMRF - Employer Cost	1,322	1,256	2,609	1,393	1,308	1,250	1,434	1,316	1,370	1,385	1,349	1,305	17,298

08/31/11 Champaign County Nursing Home Historical Statement of Operations 8

Description	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	Total
Workers' Compensation Insurance	599	565	911	435	994	624	717	673	690	714	696	652	8,270
Unemployment Insurance	53	2	(347)	25	724	540	553	608	359	181	32	6	2,735
Employee Health/Life Insurance	2,504	2,504	2,504	2,588	2,588	2,588	2,588	2,565	2,563	2,564	2,640	2,640	30,838
Books, Periodicals & Manuals	(533)	13	1,590	1,202	852	955	1,297	1,155	1,100	1,302	1,057		199
Gasoline & Oil	69	84	604	42	22	22	37	50	153	62	137	179	11,117
Operational Supplies													16
Field Trips/Activities													260
Dues & Licenses	484	186	10					250		720			1,929
Conferences & Training			9				529						
Total Adult Day Care	19,185	21,246	22,832	20,625	20,101	20,336	23,370	21,613	20,784	21,088	20,925	17,649	249,753
Alzheimers and Related Disord													
Reg. Full-Time Employees	30,989	29,899	28,765	33,325	32,470	29,638	35,883	37,155	32,823	35,395	18,257	23,308	367,908
Reg. Part-Time Employees	1,367												1,367
Overtime	8,702	6,846	11,763	12,679	11,827	6,847	5,404	6,526	7,212	11,040	11,675	7,825	108,347
TOPS - Balances	15,969	892	1,519	1,245	(423)	1,622	891	(230)	(387)	(6,049)	(430)	(110)	14,508
No Benefit Full-Time Employees	20,769	22,770	17,998	13,667	12,822	13,069	17,346	17,451	19,642	16,445	38,254	22,363	232,596
No Benefit Part-Time Employees	2,420	3,889	6,790	8,044	8,379	5,256	5,311	8,563	11,462	9,379	11,060	11,679	92,232
TOPS - FICA	1,222	68	116	95	(32)	124	68	(18)	(30)	(463)	(33)	(8)	1,110
Social Security - Employer	4,989	4,778	4,910	5,110	4,888	4,077	4,765	5,218	5,329	5,410	6,005	4,881	60,361
IMRF - Employer Cost	6,270	6,195	13,319	6,681	6,652	5,548	6,485	7,101	7,079	7,362	6,754	6,643	86,087
Workers' Compensation Insurance	2,416	2,460	3,480	1,552	3,948	2,427	2,962	3,196	3,096	3,221	3,434	2,902	35,096
Unemployment Insurance	(271)	30	(2,103)	38	3,178	2,195	2,505	2,789	1,315	1,161	1,165	972	12,975
Employee Health/Life Insurance	2,563	2,050	2,050	5,889	5,889	5,889	5,889	5,834	5,300	5,303	5,024	4,246	55,925
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	25,194	141,141
Total Alzheimers and Related Disord	97,427	79,886	88,508	88,324	90,069	77,400	115,784	119,562	112,900	102,561	129,304	109,894	1,211,720
Total Expenses	1,347,117	1,222,889	1,307,320	1,287,305	1,276,453	1,237,189	1,330,695	1,265,398	1,220,249	1,390,038	1,219,065	1,235,012	15,338,730
Net Operating Income	(96,091)	(64,490)	(36,382)	(67,254)	(43,259)	(104,277)	(137,797)	(135,531)	(77,283)	(242,284)	(110,703)	(132,030)	(1,247,381)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating	80,973	80,973	73,046	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	981,965
Back Tax-Nursing Home Operating			436										436
Mobile Home Tax			1,074	3									1,077
Payment in Lieu of Taxes			431									160	591
Total Local Taxes	80,973	80,973	74,987	83,000	82,997	82,997	82,997	82,997	82,997	82,997	82,997	83,157	984,069

Champaign County Nursing Home
Historical Statement of Operations

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Description	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	Total
Miscellaneous NI Revenue													
Investment Interest		83	2,180		134	38	30				49	26	2,540
Restricted Donations	50	460	6,508	610	570		725	100	317	1,083	39	10	10,473
Interfund Transfer-From General Corp													
Total Miscellaneous NI Revenue	50	543	8,687	610	704	38	755	100	317	1,083	88	36	13,012
Total NonOperating Income	81,023	81,516	83,674	83,610	83,701	83,035	83,752	83,097	83,314	84,080	83,085	83,193	997,081

NonOperatingExpense

Prior Period Adjustment			(47,864)										(47,864)
Job Requite Travel										4	244		248
Total			(47,864)							4	244		(47,616)
Net NonOperating Income	81,023	81,516	131,538	83,610	83,701	83,035	83,752	83,097	83,314	84,076	82,842	83,193	1,044,697
Net Income (Loss)	(15,068)	17,026	95,156	16,357	40,442	(21,242)	(54,045)	(52,434)	6,031	(158,208)	(27,861)	(48,837)	(202,684)