

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois
Monday, December 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, Lashunda Hambrick, Alan Nudo, Robert Palinkas, Catherine Emanuel

ITEM

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA/ADDENDUM

IV. APPROVAL OF MINUTES

November 14, 2011 – Open Session

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS

None

VII. NEW BUSINESS

- a. Election of Vice Chair (to fill vacancy created by Hirsbrunner resignation)
- b. Management report
 - Operations (Management Report)
 - Cash Position; Options; Plans

VIII. OTHER BUSINESS

None

IX. NEXT MEETING DATE & TIME

- a. January 9, 2012

XII. ADJOURNMENT

Attachments: Management Report, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
November 14, 2011**

Directors Present: O'Shaughnessey, Hirsbrunner, Hambrick, Anderson, Czajkowski

Directors Excused: Palinkas, Nudo

Also Present: Busey, Scavotto, Schuette

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 Hirsbrunner) the agenda was approved as submitted (unanimous).

4. Approval of Minutes

The open and closed session minutes of October 17, 2011 were approved as submitted (motion Hambrick, second Hirsbrunner, unanimous).

5. Public Participation

The League of Women Voters distributed more copies this year's guide to Who's Who in Government, noting that the Nursing Board was listed in the guide.

6. Old Business

There was no old business.

7. **New Business**

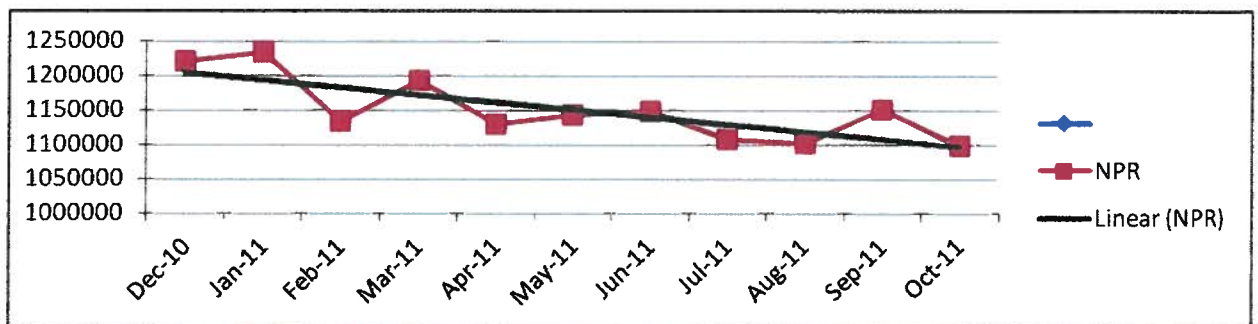
Management Report: Operations and Short-Term Financing

Schuette presented a brief summation of his few weeks as Administrator. There was extended discussion of hospital initiatives to reduce hospitalizations, something that would benefit CCNH as well as the hospitals.

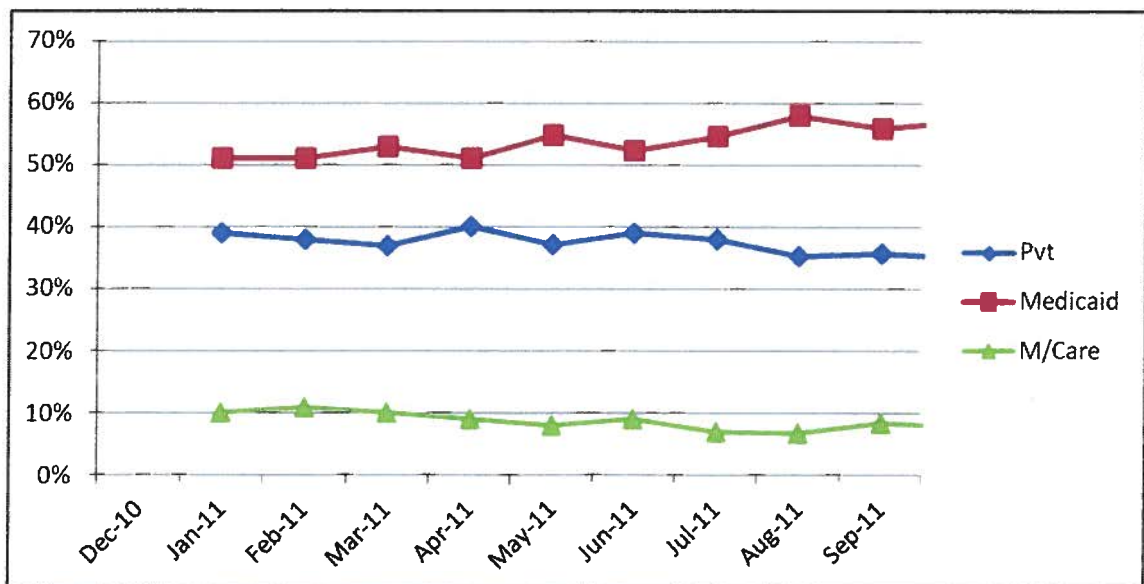
Scavotto summarized the operating results for September, which involved an operating loss, and summarized the outlook for October, which also portends an operating loss due to lower revenues. Even though census has rebounded over the past few months – October ended at 194.6 ADC – the revenue trends are lower.

The trend lines are very clear on this as the following graphs of Net Patient Revenue and Payer Mix show:

Net Patient Revenue



Payer Mix



While census is important, so is the revenue base. Medicaid is trending up, especially over the past 5 months. Pvt Pay mirrors Medicaid only in reverse.

Medicare A revenues remain low. October was the first month under the new PPS reimbursement rates and initial indications are that CCNH did not perform well. The initial Medicare per diem appears to be far below our past experience; if total Medicare revenues are low, as expected, then CCNH has to make some significant improvements in operating performance.

Management continues to pursue short-term financing, particularly revenue anticipation Notes. Bond Counsel has drafted the authorizing resolution for the County Board. In the next few days, management hopes to have some indication of interest from the local banks of their willingness to participate in revenue anticipation notes.

Scavotto presented two scenarios indicating the sources of funds the IGT, from Tax Anticipation Warrants, and from Revenue Anticipation Notes. Funds were applied to reduce Accounts Payable and maintain a minimum cash balance. There is ample opportunity to revise the reduction of payables to maintain more cash on hand.

The Intergovernmental Agreement remains stalled at the federal level. Officially, approvals are pending. County homes still remain cash-poor.

8. Other Business

None

9. Next Meeting Date

Monday December 12, 2011, 6 pm.

10. Adjournment

Chair O'Shaughnessey declared meeting adjourned at 6:35 pm.

Respectfully submitted

Michael A. Scavotto
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: December 5, 2011

Re: Management Report

October's census came in at 194.6. As I write this report, census is remains high, over 200 in fact.

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

	June	July	August	Sept	Oct
Admits					
Pvt Pay/Insurance	7	8	11	9	9
Medicare A	8	4	15	9	7
Medicaid			4		2
Total	15	12	30	18	18
Discharges					
Pvt Pay/Insurance	6	12	9	10	1
Medicare A	5	7	5	5	6
Medicaid	2	5	4	1	2
Total	13	24	18	16	9

October's payer mix was 35 percent Private Pay, 57 percent Medicaid, and 8 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.

October resulted in a gain of \$10k.

Noteworthy items for October include:

- Revenue was down \$(85)k from budget. Within this figure is a shortfall in Medicare A revenues, some \$(153)k under budget. This is a large variance that has plagued CCNH this fiscal year and continues to illustrate the extent of our dependence upon Medicare revenues. Pvt Pay revenues were under budget by about \$(68)k while Medicaid was almost \$123k over budget. These are remarkable swings and are not good for financial

stability.

- Expenses were under budget by \$(99)k. CCNH is doing a good job of expense control, keeping expenses in line with lower revenues.
- Within expenses, Professional Fees (legal) were \$25k over representing services provided in recent settlement actions. Insurance was over budget by \$12k. Due to a budgeting error, interest on bonds payable went unbudgeted this year at \$12k. In Nursing, expenses were \$91k under budget, which represents a fine performance. Within Nursing, agency costs were \$98k, also a good result but higher than levels for the past six months.

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 remains up markedly since June while Pvt Pay has tanked. Medicare A continues to be down from where we want it. For the past four months, Medicaid has been up while Pvt Pay has been down.

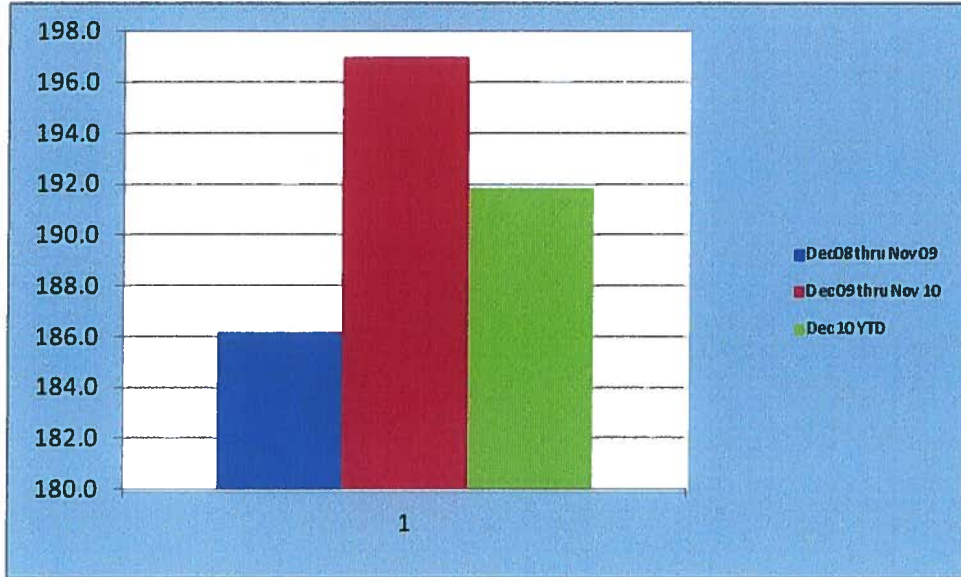
	June-11	As Pct of Pt Revenue	July-11	As Pct of Pt Revenue	Aug-11	As Pct of Pt Revenue	Sept-11	As Pct of Pt Revenue	Oct-11	As Pct of Pt Revenue
Medicare A	\$265k	23.1%	\$309k	28%	\$208k	19%	\$268k	23%	\$211k	19%
Medicaid	\$416K	36.2%	\$501k	45%	\$534k	48%	\$526k	46%	\$535k	48%
Pvt Pay	\$378k	33%	\$221k	20%	\$271k	25%	\$275k	24%	\$286k	26%

Misc Revenue and Property Taxes excluded from calculation

Expenses came in at \$1.179 million. Agency costs were \$98k 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. October spiked in comparison to the last six months but the positive trend still dominates.

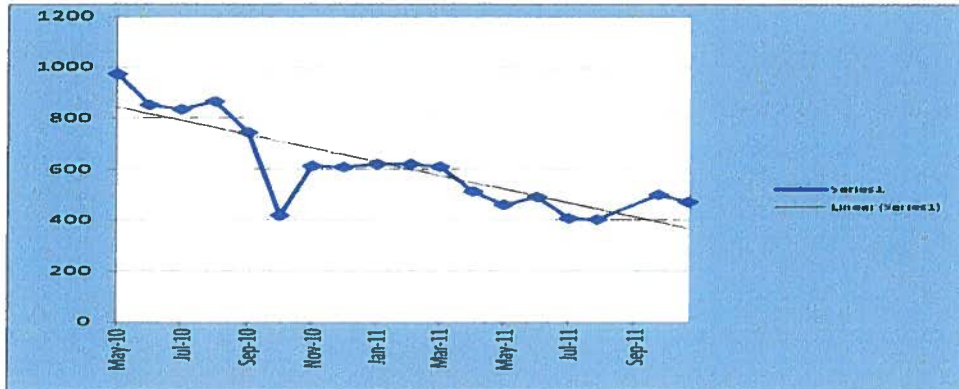
Average daily census has stabilized at a higher level. The current downturn continues to exact a toll on CCNH's operating performance, particularly in terms of revenues. Nonetheless, recent history is better than in 2008 when the turnaround began. This fiscal year, we remain behind our performance for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

ADC By Fiscal Year



Medicare days were 472 in October for an ADC of 15.7 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.

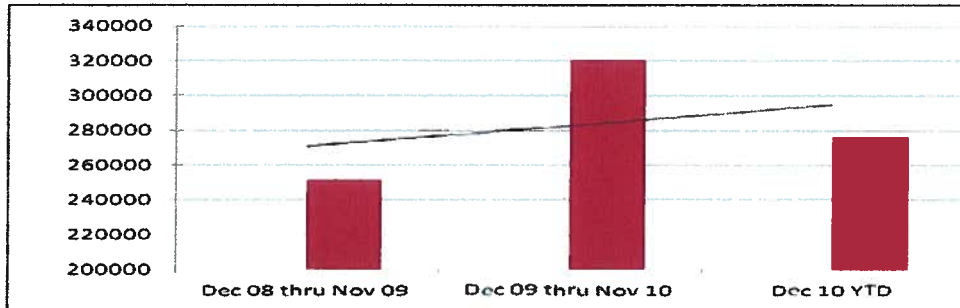
**Medicare A Resident Days
May 2010 thru October 2011**



This month's Medicare revenues (October) continues lower than they have been in recent months, consistent with decreased volume; the per diem – at \$448 - was dramatically lower than

in prior months and this was due to the Medicare rate cut that went into effect on October 1, 2011.

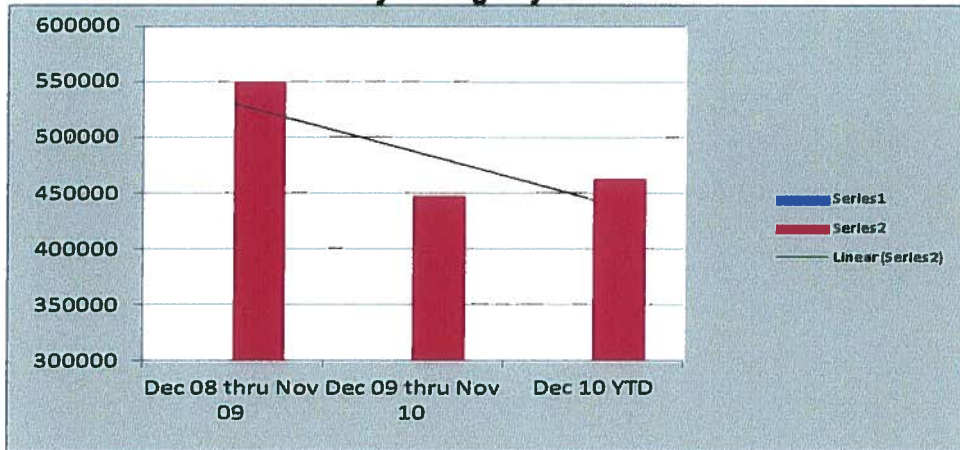
**Medicare A Revenues
Monthly Average By Fiscal Year**



Med B came in at \$48k, which is consistent with CCNH’s past pattern.

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 four months have risen to over \$500k.* Consequently, CCNH’s monthly average for Medicaid revenues has now edged higher than what 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 developing trend with Medicaid is troubling as it represents continued financial stress. The following table provides the comparisons in this significant change

**Comparative Payer Mix
CCNH**

	Dec-07 thru June 08	Sep-08 thru Oct-11
Medicaid	62%	52.6%
Medicare	9%	10.6%
Pvt Pay	29%	36.8%
Totals	100%	100%

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

	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11
Medicare A	\$265,250	\$223,613	\$208,260	\$268,336	\$211,478
Medicare B	\$66,172	\$55,875	\$61,313	\$19,537	\$47,635
Medicaid	\$415,772	\$500,794	\$533,505	\$526,081	\$535,725
Pvt Pay	\$377,529	\$306,569	\$271,953	\$275,440	\$285,680
Adult Day-Private	\$5,731	\$6,063	\$8,318	\$7,392	\$7,614
Adult Day-TXX	\$16,902	\$15,267	\$17,338	\$14,191	\$13,586
Miscellaneous	\$1,482	\$269	\$2,332	\$39,595	\$3,921
Property Tax	\$82,997	\$82,997	\$83,157	\$82,997	\$82,997
All Revenues	\$1,231,834	\$1,191,447	\$1,186,175	\$1,233,569	\$1,188,636
All Expenses	\$1,390,042	\$1,219,309	\$1,235,012	\$1,272,828	\$1,178,625
Net Income/(Loss)	\$(158,208)	\$(27,862)	\$(48,837)	\$(39,259)	\$10,011
Census Change	5,719	5799	5854	5,872	6032
		1.4%	0.9%	0.3%	2.7%
ADC Change	190.6	187.1	188.8	196	194.6
		(1.8)%	0.9%	3.7%	(0.6)%
FTE	180.00	176.5	174	174	173

October's ending cash balance was \$273k at month-end, worse than September and still a testimonial to how thin CCNH's cash position really is. Accounts Payable for October was \$3.4 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 October 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

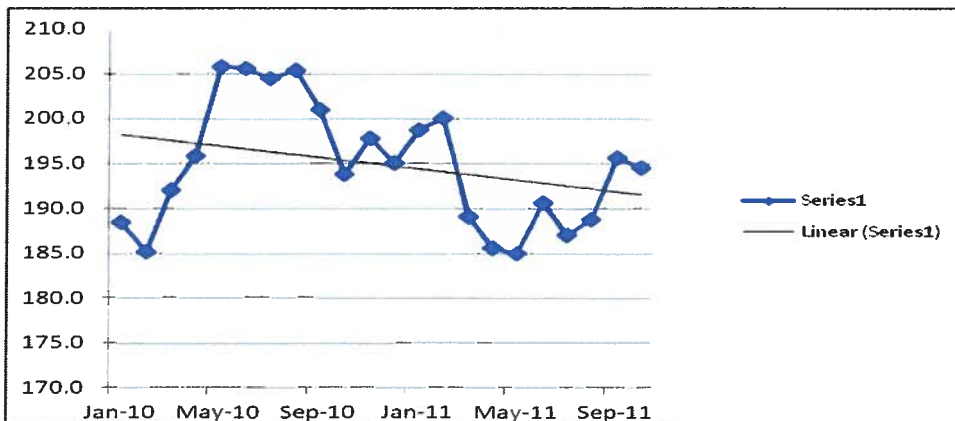
Census continues to receive a lot of attention. Fiscal 2010 ended with an ADC of 196.5 versus our target of 195. Fiscal 2011 (December and January) got off to a good start. However, as you have been following things via the flash updates, census has trailed off.

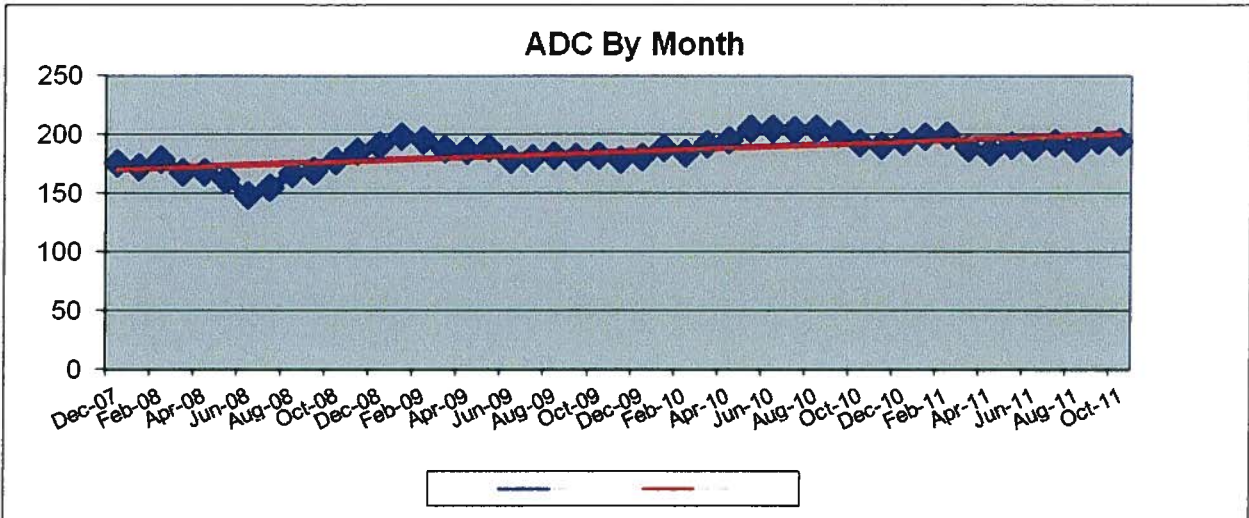
**Current Census by Payer by Month
(without bedholds)**

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
September	2092	3281	499	5872	195.7
October	2109	3451	472	6032	194.6

The recent trend is not comforting:

ADC Since January 2010





Revenues

For each of the last nine months, revenues have been less than \$1.2 million (property taxes excluded). July, August were the lowest yet at \$1.108 million and \$1.103 million, respectively. September bounced back slightly to \$1.149 million. October dropped back to \$1.105 million. 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 as there is 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 Oct 2011	\$1.157	\$0.264
Change	\$(0.089)	\$(0.93)
Percent	(7.1)%	(26.1)%

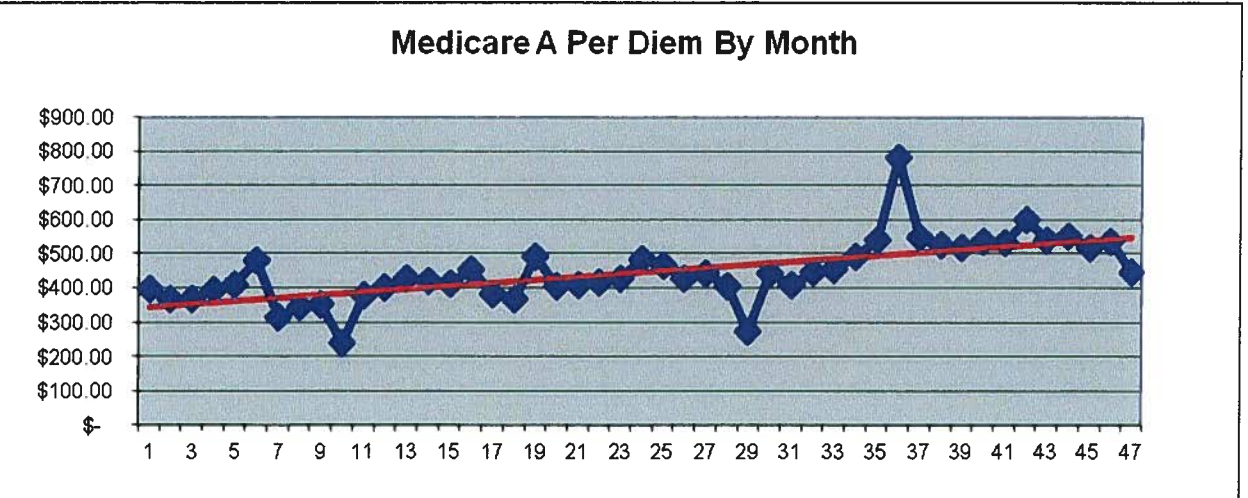
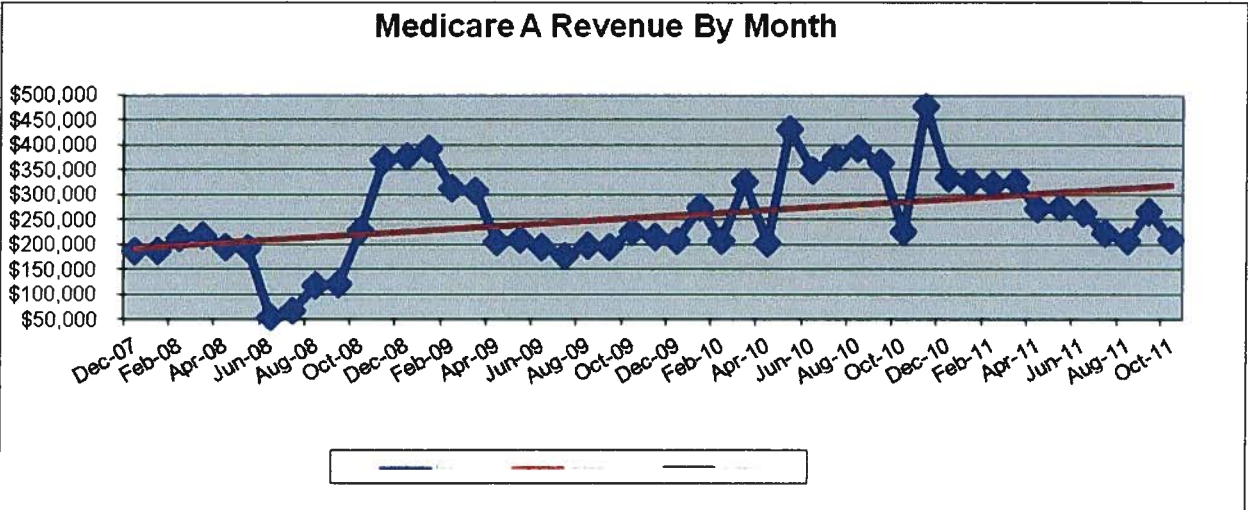
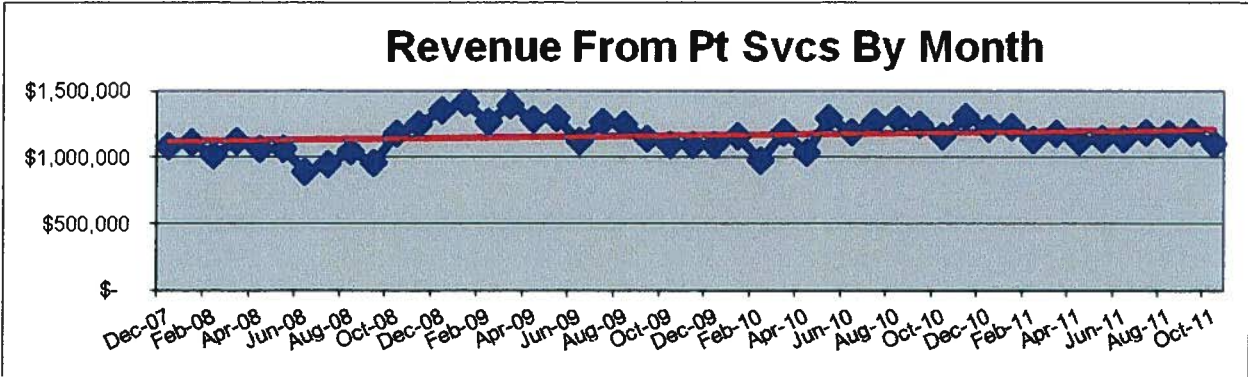
Medicare Census Days

Period	Days/m onth
Dec09-Mar 2010	592
Dec10-Oct 2011	518
Apr10-Nov 2010	756
Pct Chg	(31.4) pct

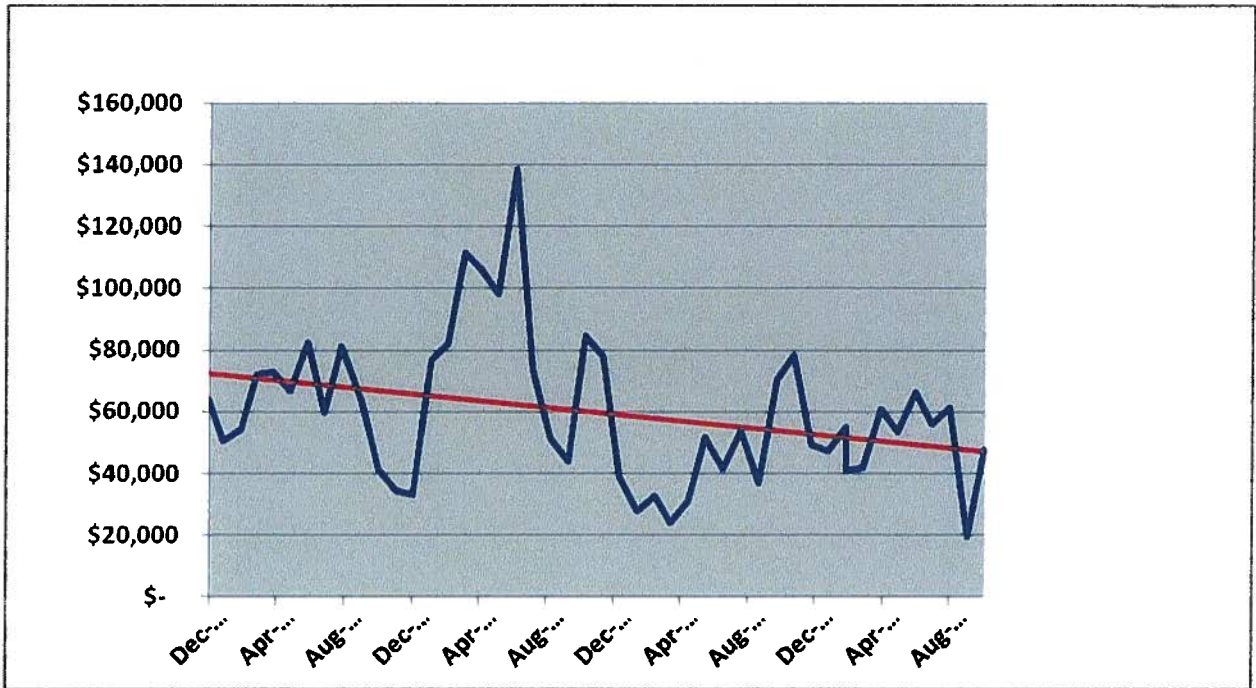
The trend line in Medicare A is fragile. Because of better volumes since March 2010, the trend turned positive. However, if the current Medicare malaise continues, CCNH's trend line will turn negative; the last few months – indeed, the fiscal year itself -- have not been good. Medicare census remains a critical ingredient to success and it also remains elusive..

The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance. Per diem performance was good prior to October; you'll see in the graph below that this month's per diem took a big hit.

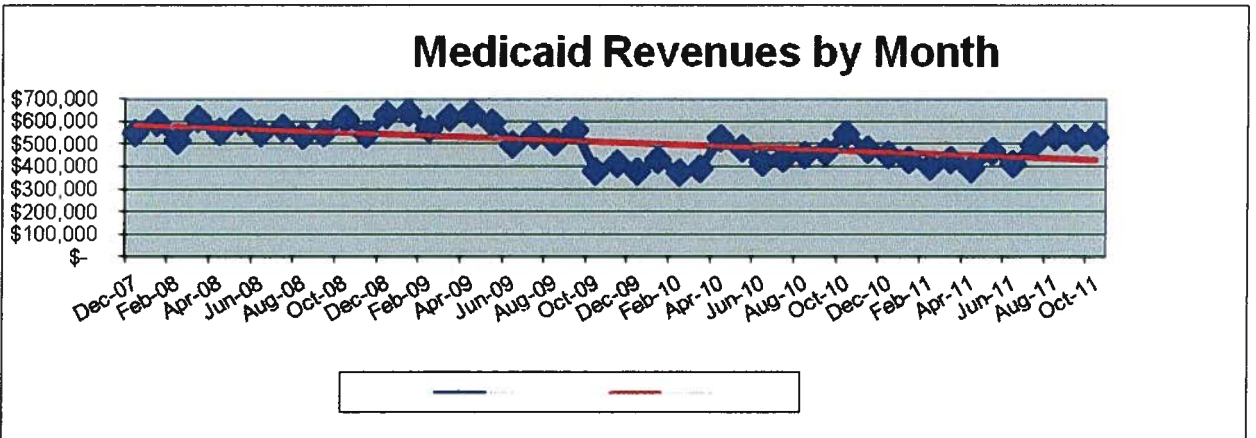
For the most part, Medicaid revenues continue to be stable. Since November, Medicaid revenues have decreased slightly, only to be off-set by Private Pay. Recently, however, Medicaid is on the rise.

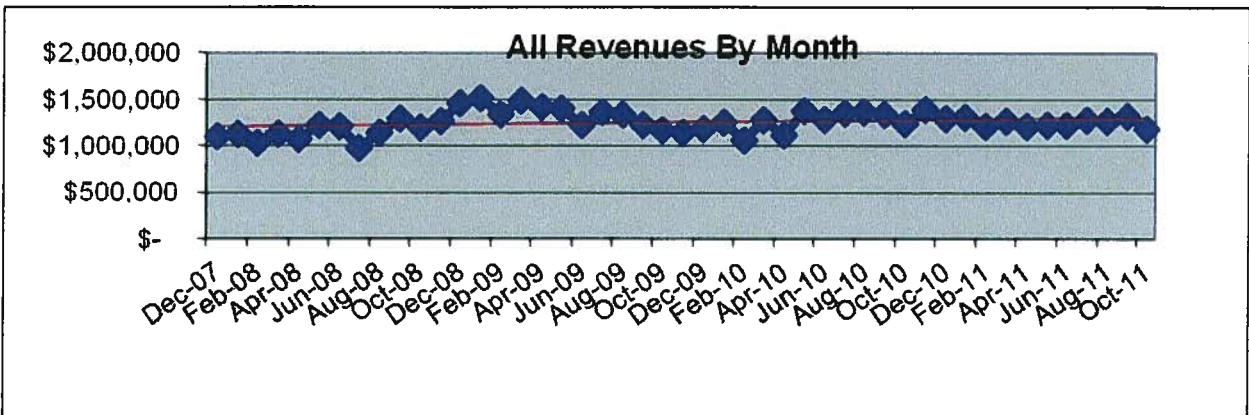
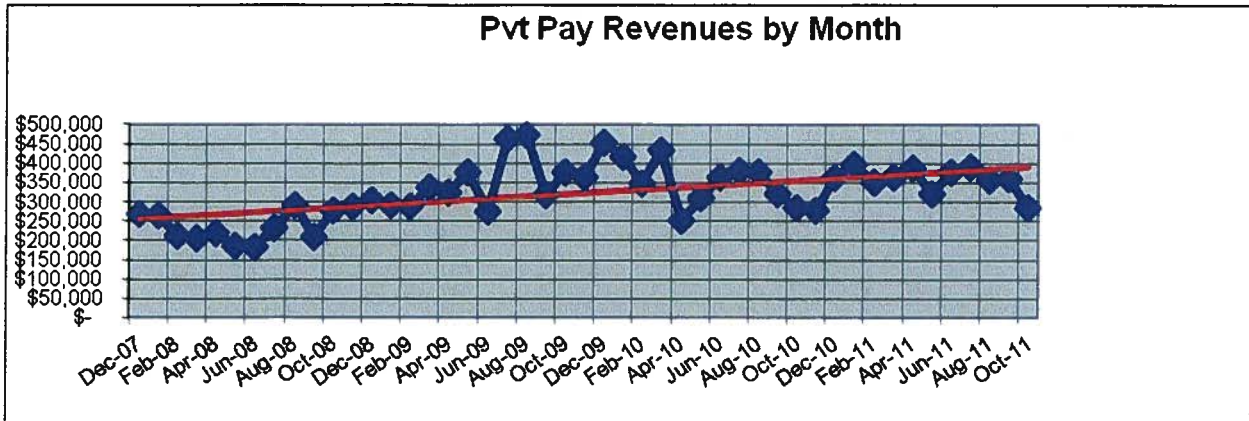


Medicare B Revenue By Month



Medicaid Revenues by Month





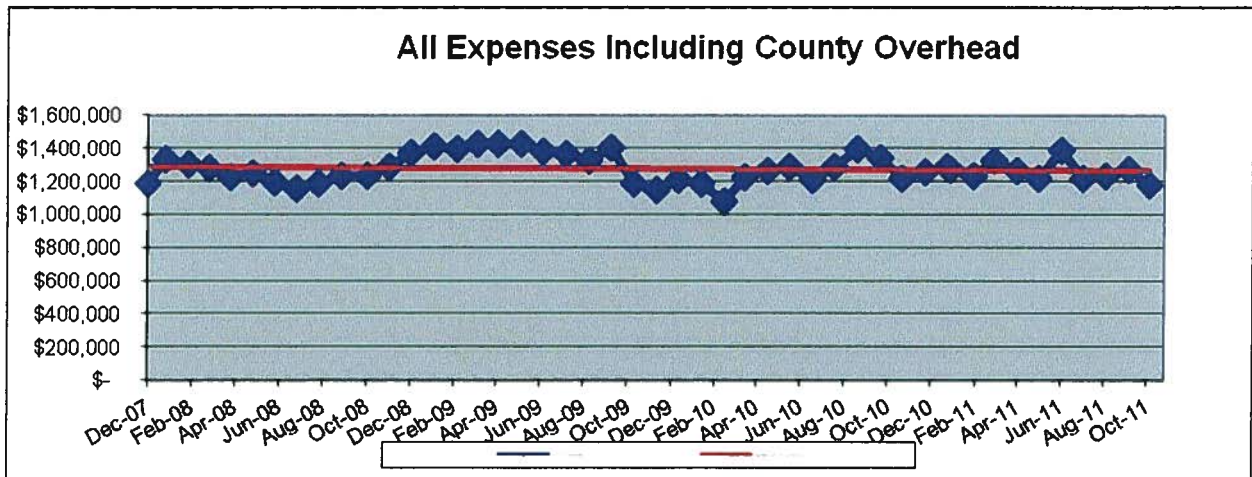
Expenses

Total expenses for October amounted to \$1.178 million; expense management continues to be good.

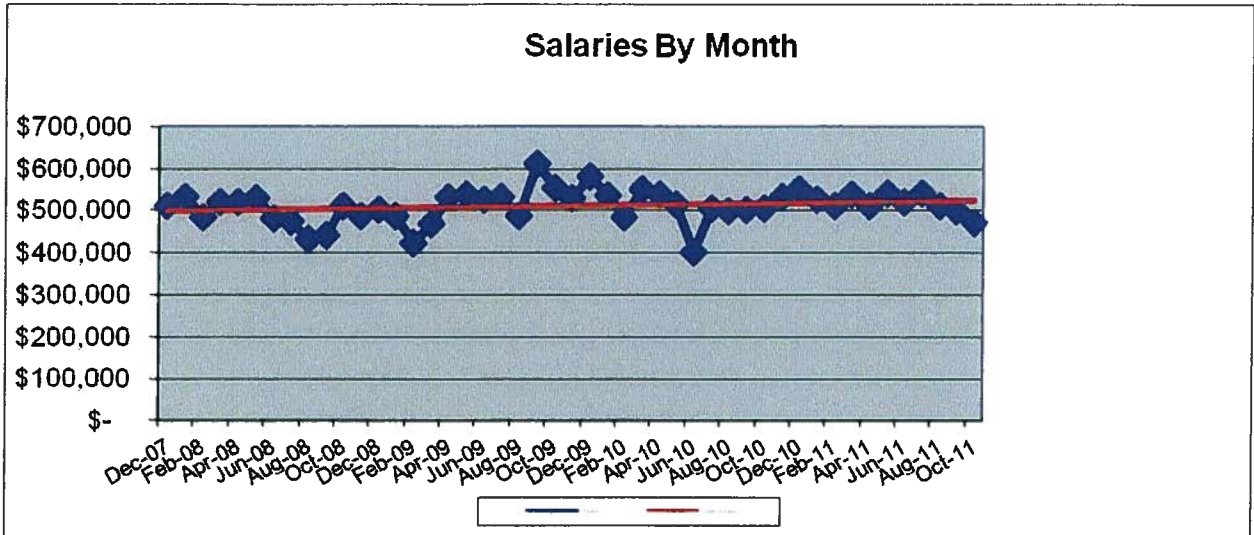
The following graph illustrates agency expense through October 2011.



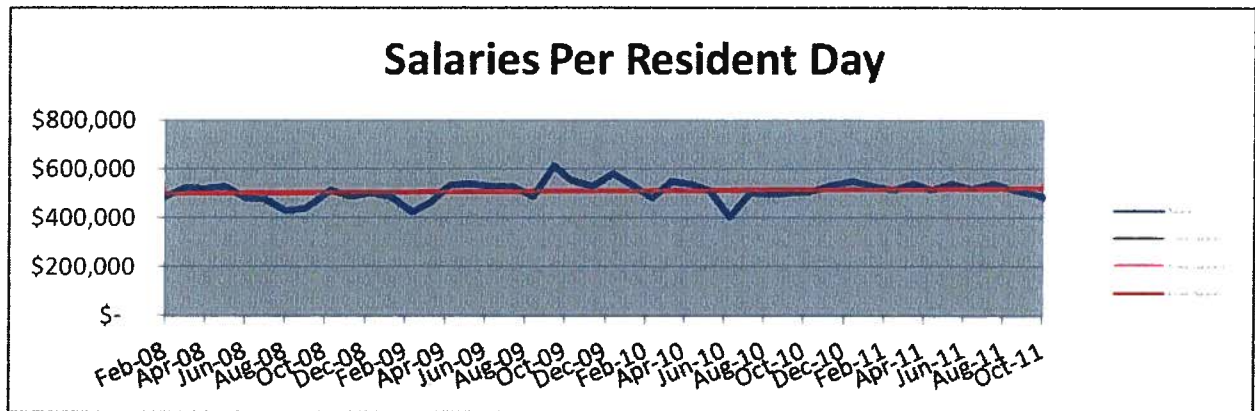
The big picture view appears in the following graph. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program.



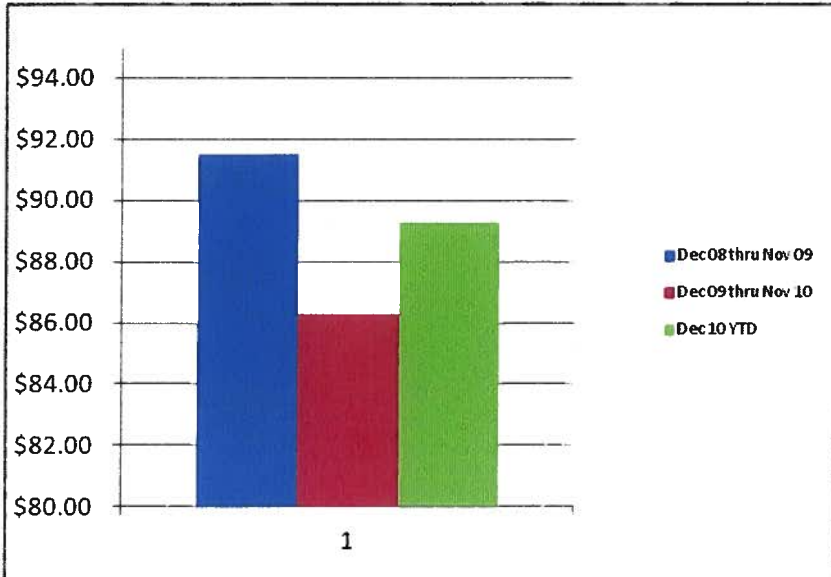
Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below. Salaries in September were down from prior months, but were off-set by agency costs.



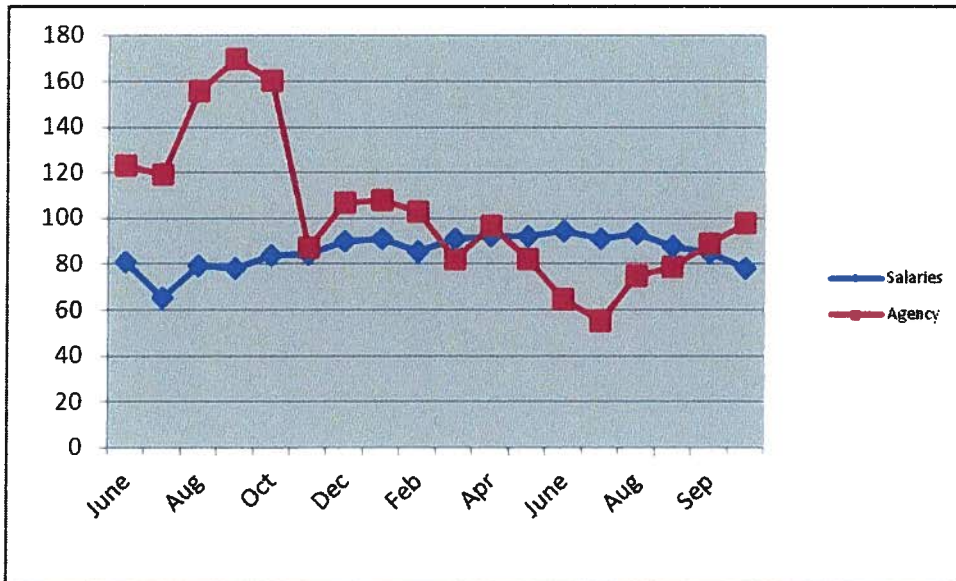
Salaries per resident day are settling in at \$90-\$92. However, September was \$85.04 and October was \$78.20, which gives you a frame of reference for CCNH's control over this expense. Salaries per day are up compared to last year, but that is more than off-set by the reduction agency costs. The last 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 Oct 2011



Summary

Census continues to be the big determinant of success. In September, census rebounded but revenues did not. That pattern repeated in October. The payer mix has a lot to do with this, especially with increasing Medicaid and declining Pvt Pay. With Medicare, we have experienced lower volumes and not have seen the per-diem metric be compromised; this situation is still under review, receiving a thorough analysis of our internal procedures.

A critical factor that has reduced CCNH's Medicare volume is the use of observation days at the local hospitals. Rather than admit a resident as an inpatient, the hospital uses the classification "observation status". When the resident returns to the nursing home, the Medicare requirement for a 3-day inpatient stay is not met and the result is a decline in Medicare rehab days. The hospitals are facing increased scrutiny from Recovery Audit Contractors (RACs), which are charged with "recovering" government reimbursement from many different avenues – Unnecessary admits being one. This not a local phenomenon. Federal legislation has been introduced to adapt to the use of observation days. Lawsuits have been filed alleging a denial of Medicare rehab benefits because of the use of observation days. In the meantime, Medicare A revenue at many SNFs, including CCNH, has suffered.

Nobody is comfortable with the current cash position. Due to the current Medicaid payment slowdown, Accounts Payable is now at an unacceptably high level. Vendors are clamoring for payment and one can hardly blame them. The fundamentals are in place, but the cash is not. Accordingly, most of our efforts have been concentrated on financing the working capital shortfall.

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: December 5, 2011

Re: Cash Position
Sources & Uses of Anticipated Funds

Attached is the depicted cash position for CCNH. The objective is to quantify how cash can be applied to improve CCNH's financial standing. This scenario projects that Medicaid receivable for July-Aug-Sept will be paid by December 31, 2011; the latest information we have is that these 3 months will be paid during the week of December 12.

Source of Funds	Forecast
Tax Anticipation Warrants	\$850,000
Jul/Aug/Sept Medicaid Receipts	\$940,000
RAN, subsequent, 3 months	\$765,000
IGT thru 9-30-2011	<u>\$2,350,000</u>
Total Funds	\$4,905,000

The attached schedule portrays how the funds could be applied. Our intention is to suggest what is possible and realistic with CCNH's most senior vendors. There are many ways to approach the application of cash proceeds. Because the Medicaid situation is so fluid and because the IGT resolution is so long delayed, flexibility and ambiguity are the only reliable positions to take with respect to managing future cash receipts.

The Remaining Cash Balance envisions keeping a cash balance of approximately \$1.289 million from the three sources of funds cited above. As a refresher, CCNH's financial position indicators (from the balance sheet) have been:

	September	October	Change
Cash	\$342,366	\$272,506	\$(69,860)
Accounts Receivable+	\$3,919,424	\$4,269,433	\$350,009
Accounts Payable*	\$3,113,126	\$3,375,881	\$262,755

+Current Assets less long term investments less prepaids less cash

*Trade payables only, excludes salary and wage items

**Champaign County Nursing Home
Sources and Uses of Anticipated Funds
12/5/2011**

Estimated Source of Funds

Tax Anticipation	Medicaid		
Note	3 Mo. Payment	RAN	IGT
85% of Tax 12/31/2011	July/Aug/Sept 12/31/2011	85% 3 Months 12/31/2011	Through 9/3 12/31/2
\$ 850,000	\$ 940,000	\$ 765,000	\$ 2,31
Total Source of Funds -----			

Estimated Use of Funds

	12/31/2011				
Accounts Payable (A/P)	Estimated Balance				
10/31/11 A/P - Vendor Listing *	\$ 3,080,000	(700,000)	(600,000)	(650,000)	(1,13
Bond payment	236,000	-	(236,000)	-	
Accrued Expenses	300,000	-	-	-	(20
Nov / Dec Est. Expenses	700,000	-	-	-	(10
Est. A/P Total	\$ 4,316,000	(700,000)	(836,000)	(650,000)	(1,43
Payments	(3,616,000)				
Est. Remaining A/P	\$ 700,000	Total Use of Funds -----			
Est. Remaining Cash Balance		\$ 150,000	\$ 104,000	\$ 115,000	\$ 90

* Vendor Activity Report available upon request (10/31/2011 - 37 pages)

Note: The State not paying Medicaid had the greatest impact on the following Balance Sheet accounts between June :

Accounts Receivable - Due from Illinios Public Aid -----	\$ 1,223,000	Increase
Accounts Payable -----	\$ 1,279,000	Increase

12/5/2011

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: December 5, 2011

Re: Management Update

This is the forty-first 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. October remained up at 194.6. As I write this update, CCNH remains over 200.
2. **Operations:** October had a gain of \$10k. There were no extraordinary events. Revenues remained low despite the high census and that phenomenon represents this fiscal year's major story.

The transition with new administrator, Chuck Schuette, continues to go well. Chuck dives into things with enthusiasm and he is intent on knowing everybody in the facility. His first big challenge is likely to be the annual IDPH survey, which has not happened yet. Since the annual licensing report was just submitted, he'll be seeing the survey team soon.

The latest Customer Service scores for October were better than I expected. Overall rating for October was 4.17; the average for the past 3 months was 4.26. The target remains 4.5; we have come close a few times but have not reached the goal yet. Our two problem areas of Food and Dining Service came in at 4.14 and 4.07, respectively; both scores were up over September. The details will come to you via separate mailing.

The latest word on the IGA is encouraging despite the fact that it has been so long delayed. Word out of HFS is that CMS has moved the State Plan amendment to the final approval process. That's the latest report ---- and nothing counts until the check clears the bank.

We are continuing to work on short-term financing. It's no secret that no banks bid on the initial proposal. However, we have been in touch with some of the non-respondents and they are expressing an interest once they have more information. There is a non-sequitur here that we intend to understand, i.e., if banks will finance working capital (secured by Medicaid receivables) in the private sector, why won't they do it in the public sector? So, there are more miles to run in this race. Longer-term, State payment delays are going to get worse with next year being a major concern and CCNH needs to be ready; other Counties are preparing as well.

I was in Springfield on Thursday (29th) serving on a committee of the Illinois Health Facilities & Services Review Board. After that session, I met with two members of the Office and Management & Budget in regard to Medicaid reimbursement. We were surprised to learn that OMB was unmoved by the financial benefit that we perceived the State would receive from the IGT. There simply are not enough dollars to impact OMB's State-wide policy decisions. However, treating a unit of State government preferentially is an argument that has merit and one that we ought to be able to organize on behalf of all county homes.

The Medicaid payment delay is now at 150 days. We have learned that CCNH's vouchers (July Aug Sept) will be released to the Comptroller next week with payment to follow shortly. Our lobbyist is monitoring this situation closely with his Comptroller contacts. For what it's worth, checks are scheduled to go out to Rock Island and Jackson Counties with Champaign to follow. This will be welcome relief --- think in terms of \$850-900k in reimbursement.

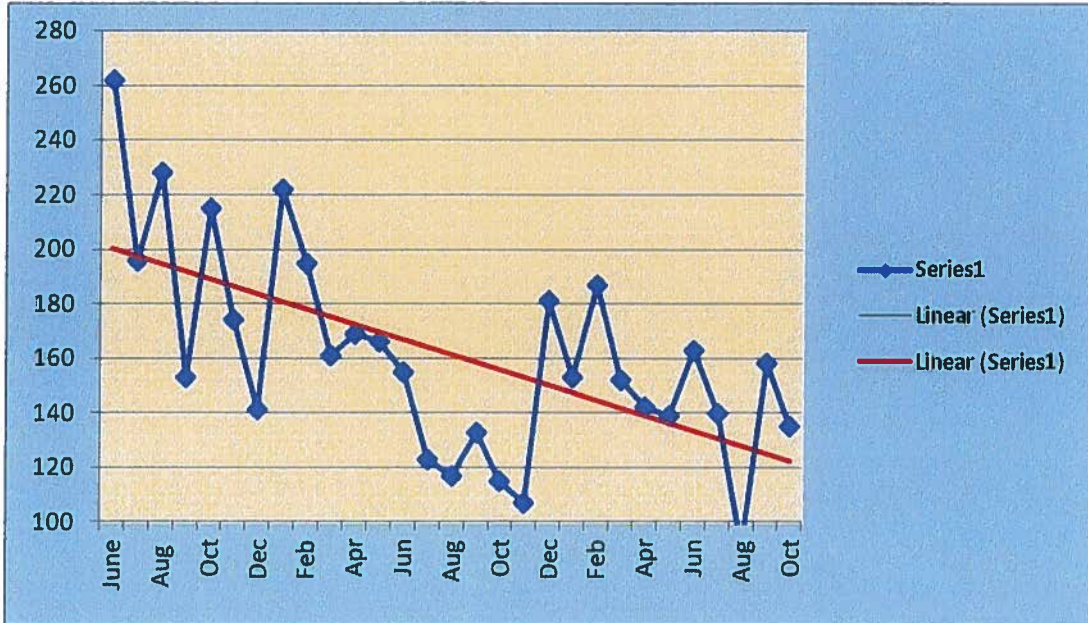
CCNH has qualified for expedited Medicaid payment, and that will help out in the future. Admittedly, being at the top of the no-pay list is better than being at the bottom. That said, securing access to working capital allows us to work around this headache.

Last week, an architect experienced in renal dialysis visited CCNH and made recommendations for organizing the facility for delivering renal dialysis services. We await the final cost estimates before being able to wrap this deal up. Nothing moves on this without IGT cash. We're slow on this, but we are moving.

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. The high point was 283 in January 2009 with the average for 2008 reaching 229. Here's the latest through October 2011 along with some historical averages:

Period	Average Absences
June - Dec 09	195
Jan- June 10	178
July-Dec 10	129
Jan-June 11	156
July- Oct 11	131
2011 YTD	149

**Unscheduled Absences
June 2009 thru October 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.

10/31/11

Champaign County Nursing Home
Balance Sheet

1

ASSETS

Current Assets

Cash

Cash	\$272,205.64
Petty Cash	\$300.00
Total Cash	<u>\$272,505.64</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$646,442.99
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$767,427.01
Total Rec., Net of Uncollectible Amounts	<u>\$1,413,870.00</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$74,550.65
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>\$56,135.66</u>

Accrued Interest

Property Tax Revenue Receivable	(\$54,699.52)
Total Accrued Interest	<u>(\$54,699.52)</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$749.31
Due From Other Funds	\$48.72
Due from Other Governmental Units	\$1,463,346.00
Due from IL Public Aid	\$777,897.60
Due from IL Department of Aging-Title XX	\$67,130.95
Due from US Treasury-Medicare	\$527,409.89
Due From VA-Adult Daycare	\$7,194.58
Due From VA-Nursing Home Care	\$41,294.85
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>\$2,854,126.90</u>

Prepaid Expenses

Prepaid Expenses	\$61,197.55
Stores Inventory	\$24,602.21
Total Prepaid Expenses	<u>\$85,799.76</u>

Long-Term Investments

Patient Trust Cash, Invested	\$6,879.33
Total Long-Term Investments	<u>\$6,879.33</u>
Total Current Assets	<u>\$4,634,617.77</u>

Champaign County Nursing Home
Balance Sheet

10/31/11

2

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	(\$174,366.41)
Accumulated Depreciation-Equipment, Furniture, &	(\$639,105.65)
Accumulated Depreciation-Buildings	(\$2,747,892.82)
Total Fixed Assets	\$21,307,653.51
Total ASSETS	\$25,942,271.28

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Champaign County Nursing Home
Balance Sheet

3

LIABILITIES & EQUITY

Current Liabilities

A/R Refunds	\$0.00
Accounts Payable	\$3,375,881.33
Salaries & Wages Payable	\$235,942.00
Interest Payable - Bonds	\$46,619.59
Due to General Corporate Fund	\$333,141.98
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	\$0.00
Total Current Liabilities	\$3,991,584.90

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$6,879.33
Bonds Payable	\$3,400,000.00
Accrued Compensated Absences	\$348,314.87
Total Non-Current Liabilities	\$3,755,194.20
Total Current Liabilities	\$7,746,779.10

Equity

Retained Earnings-Unreserved	\$18,509,695.10
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Total Equity	\$18,195,492.18
Total LIABILITIES & EQUITY	\$25,942,271.28

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

10/31/11

Description	11/10	12/10	01/11	02/11	03/11	04/11	05/11	08/11	09/11	10/11	Total
Operating Income											
Miscellaneous Revenue											
Sale of Fixed Assets	2,032										2,032
Lunch Reimbursement	452	312	456	309	687	219	327	354	498	447	4,580
Late Charge, NSF Check Charge	1,812	2,534	(1)	1,148	1,599	(208)	(23)	35	3,150	3,266	15,268
Other Miscellaneous Revenue	(186)	10	278	595	5,142		195	10	35,020		41,028
Total Miscellaneous Revenue	4,111	2,856	733	2,012	7,428	11	499	399	36,668	3,713	62,908
Medicare A Revenue											
Sanctioning Loss Of Revenue	94,071										94,071
Medicare A	299,555	259,976	221,781	234,516	238,924	219,416	206,636	194,621	224,281	171,728	2,556,900
ARD - Medicare A	478	9,221	12,340	16,700	9,633	17,605	5,305	11,997	21,001	13,864	142,495
NH Pt_Care - Medicare Advantage/ H	82,021	64,246	91,967	71,188	78,726	35,967	63,692	58,633	44,056	25,886	719,972
ARD Pt_Care - Medicare Advantage/										(2,250)	(2,250)
Total Medicare A Revenue	476,123	333,442	326,089	322,404	327,283	272,978	275,632	265,250	288,336	211,478	3,510,889
Medicare B Revenue											
Medicare B	47,809	47,064	54,966	41,209	41,730	60,847	53,316	66,172	19,537	47,635	597,272
Total Medicare B Revenue	47,809	47,064	54,966	41,209	41,730	60,847	53,316	66,172	19,537	47,635	597,272
Medicaid Revenue											
Medicaid Title XIX (IDHFS)	315,492	309,935	293,898	268,628	266,093	263,677	338,180	290,868	353,399	363,284	3,789,907
ARD - Medicaid Title XIX (IDHFS)	139,527	137,540	136,051	114,722	124,479	119,783	128,941	121,470	165,814	163,284	1,669,621
Patient Care-Hospice	(213)			11,122	5,112	3,103		13,736	3,434	5,609	41,904
ARD Patient Care - Hospice	3,429	3,543	3,549	6,579	3,549	3,434	3,549	3,549	3,434	3,549	45,145
Total Medicaid Revenue	458,235	451,018	433,497	401,051	429,232	389,998	471,670	415,772	526,081	535,725	5,546,577
Private Pay Revenue											
VA-Veterans Nursing Home Care	4,973	5,634	6,718	6,068	2,384	6,501	6,501	3,467	6,501	7,368	57,851
ARD - VA - Veterans Care	6,029	6,935	6,718	6,068	6,718	6,501	6,501	5,851	6,501	6,718	77,977
Nursing Home Patient Care - Private	166,424	259,173	285,496	238,490	238,860	266,751	205,023	259,566	203,084	191,101	2,722,197
Nursing Home Beauty Shop Revenue	4,125	4,097	3,998	3,508	4,192	4,165	3,789	4,238	3,770	3,518	46,717
Medical Supplies Revenue	3,671	4,542	5,984	7,133	6,843	5,441	4,036	4,162	6,231	10,425	68,759
Patient Transportation Charges	2,021	1,260	2,287	1,243	1,857	1,256	1,545	1,076	2,558	254	16,838
ARD Patient Care- Private Pay	77,482	82,686	87,963	88,968	104,628	102,143	99,241	99,168	46,793	66,296	977,401
Total Private Pay Revenue	284,725	364,326	399,164	351,477	365,483	386,259	320,134	377,529	275,440	285,680	3,968,740
Adult Day Care Revenue											
VA-Veterans Adult Daycare	308	1,273	1,166	1,534	1,889	1,659	2,369	2,431	2,271	2,271	22,008

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

10/31/11

Description	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	Total
IL Department Of Aging-Day Care Gra	12,302	14,341	12,634	8,751	13,795	14,949	16,385	16,902	15,267	17,338	14,191	13,586	170,441
Adult Day Care Charges-Private Pay	7,525	5,730	4,926	4,473	6,057	3,168	2,961	3,300	3,819	5,745	5,121	5,343	58,168
Total Adult Day Care Revenue	20,135	21,344	18,746	14,758	21,741	19,776	21,716	22,632	21,330	25,658	21,583	21,201	250,617
Total Income	1,270,938	1,220,051	1,233,194	1,132,911	1,192,898	1,129,887	1,142,967	1,147,754	1,108,362	1,102,982	1,149,645	1,105,432	13,937,001

Operating Expenses

Administration

Reg. Full-Time Employees	28,106	29,265	27,289	25,745	29,615	27,296	28,616	27,107	24,679	30,323	28,573	27,850	334,464
Temp. Salaries & Wages	842	558	742	657	662	406	629	635	936	1,284	756	771	8,859
Per Diem	(253)		135	270	405	180	225	180	225	225	180	180	1,952
Overtime	438	256	329	316	79	143	311	383	348	8	228	22	2,862
TOPS - Balances	105	987	700	448	751	249	(4,550)	(3,286)	(1,753)	(751)	983	164	(5,973)
TOPS - FICA	8	76	54	34	57	19	(348)	(251)	(134)	(57)	74	13	(457)
Social Security - Employer	2,151	2,220	2,042	1,935	2,202	2,013	2,138	2,012	1,932	2,284	2,134	2,182	25,246
IMRF - Employer Cost	5,821	2,852	2,688	2,537	2,890	2,674	2,821	2,653	2,485	2,953	2,807	2,648	35,639
Workers' Compensation Insurance	1,850	859	2,069	1,337	1,534	1,403	1,476	1,409	1,287	1,599	1,484	1,525	17,843
Unemployment Insurance	(1,465)	214	1,119	1,088	936	886	411	361	246	278	219	158	4,451
Employee Health/Life Insurance	4,369	4,698	4,667	4,667	4,667	4,622	4,668	4,870	4,117	4,617	4,117	4,117	54,397
IMRF - Early Retirement Obligation	3,233	3,475	3,475	3,475	3,475	3,475	3,475	6,336	3,475	3,475	3,475	3,475	44,323
Employee Development/Recognition	331	37	133	70	309	44	254	351	43	51	70	87	1,779
Employee Physicals/Lab	4,668	2,645	1,462	385	4,971	2,062	1,591	3,383	1,300	4,197	2,332	2,660	31,875
Stationary & Printing	195	332	273		760					276	552		2,387
Copier Supplies	767	660	900	586	931	720	687	659	1,265	153	776	534	8,636
Postage, UPS, Federal Express	789	810	623	732	485	600	889	500	567	502	789	457	7,743
Equipment < \$2,500	(9,986)												(9,986)
Operational Supplies	3,149	1,735	3,230	1,376	4,483	1,119	1,508	3,750	2,581	1,433	2,337	719	27,421
Audit & Accounting Fees		3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	14,982	3,625	51,231
Architect Fees							570						570
Attorney Fees	1,255	3,775	2,816	10,859	2,671	14,188	16,819	15,935	16,319	12,390	8,525	6,250	111,802
Professional Services	42,704	30,268	37,767	30,708	34,689	39,586	30,586	40,259	13,843	43,992	30,830	56,243	431,473
Job Required Travel Expense	700	372	252	216	697	311	325	348	168	221	148	571	4,330
Insurance	19,187	19,829	19,428	19,829	19,843	24,650	19,829	20,497	24,269	19,449	14,628	33,067	254,307
Property Loss & Liability Claims	1,308				408	174		150,000	15			181	152,086
Computer Services	4,107	85	3,636	2,712	4,284	1,883	1,947	2,697	1,947	1,947	2,697	3,188	31,131
Telephone Services	1,822	1,434	1,882	1,821	1,679	1,465	1,482	1,480	1,473	1,550	1,418	1,487	18,994
Witness Fees	57												57
Legal Notices, Advertising	1,892	3,435	4,187	2,426	4,607	9,048	7,159	9,273	7,162	8,627	4,621	6,000	68,437
Photocopy Services	1,520	198	760	760	760	670	760	760	760	760	760	761	9,120
Public Relations	184		172	114						35	24	8	1,405
Dues & Licenses		13,982										225	14,207
Conferences & Training	(1,771)	2,289	(1,800)		4,739	268	195	80		99	546	139	4,784

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

10/31/11

Description	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	Total
Finance Charges, Bank Fees	1,931	3,588	1		1,695	4,315	5,827	675	2,246	2,321	2,321	2,246	27,166
Cable/Satellite TV Expense	2,175	2,260	2,260	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	28,108
IPA Licensing Fee	10,935	11,300	11,300	10,208	11,300	10,935	11,300	10,935	11,300	11,300	10,935	11,300	133,043
Fines & Penalties	(24,000)	780					5,428			12,500	52,440		47,148
Depreciation Expense	63,306	59,161	59,432	59,615	59,615	59,880	60,154	60,154	60,685	60,297	60,297	60,297	722,893
Transfers to General Corporate Fund	3,888	350	688	1,375	1,675	1,988	788	213	13	3,825			14,800
Interest-Tax Anticipation Notes Payabl	13						2,484	2,958		760	213		6,427
Interest- Bonds Payable	11,472	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	143,389
Total Administration	187,604	219,623	210,348	205,077	225,670	236,028	228,649	385,311	201,814	250,898	271,623	247,521	2,870,167

Environmental Services

Reg. Full-Time Employees	29,558	31,476	30,908	29,329	32,836	29,902	33,611	29,860	37,262	31,422	29,224	27,943	373,331
Overtime	2,168	1,786	1,776	741	1,281	60	(2,680)	956	1,098	111	751	75	9,522
TOPS - Balances	1,127	(105)	(1,229)	310	97	(771)	(2,680)	(2,480)	(12,954)	879	(260)	(1,888)	(18,791)
TOPS- FICA	86	(8)	(94)	24		(59)	(205)	(180)	(991)	67	(20)	(144)	(1,438)
Social Security - Employer	2,386	2,517	2,450	2,254	2,463	2,248	2,536	2,320	2,957	2,351	2,272	2,228	28,981
IMRF - Employer Cost	6,154	3,297	3,334	3,087	3,351	3,059	3,451	3,157	4,024	3,200	3,092	3,032	42,216
Workers' Compensation Insurance	909	932	2,224	1,484	1,662	1,513	1,670	1,542	2,041	1,565	1,479	1,484	18,505
Unemployment Insurance	75	13	1,761	1,268	1,165	1,437	1,065	881	991	440	331	228	9,652
Employee Health/Life Insurance	6,848	6,449	6,449	5,909	5,909	5,857	5,854	5,572	4,822	4,287	4,324	4,280	66,560
Operational Supplies	5,323	6,686	6,875	6,343	6,043	3,843	5,335	4,446	5,304	6,254	5,516	3,860	65,830
Gas Service	25,727	13,500	23,619	27,809	2,433	872	12,357	14,267	14,683	2,060	7,007	7,776	152,111
Electric Service	19,403	13,658	15,374	15,151	17,389	18,597	20,961	25,669	35,083	27,704	25,358	20,506	254,853
Water Service	2,741	1,375	2,153	1,969	2,232	2,395	2,237	2,285	2,098	2,289	2,161	2,181	26,098
Pest Control Service	468	468	468	468	468	468	468	468	484	482	468	468	5,643
Waste Disposal & Recycling	1,001	4,251	3,779	3,278	2,754	4,865	5,762	4,461	4,195	4,785	7,067	4,570	50,767
Equipment Rentals		536	258	258	258	258	258	258	258	258	258	258	3,116
Sewer Service & Tax	2,466		1,365	1,355	1,239	1,466	1,240	1,357	1,399	1,237	1,362	1,291	15,777
Total Environmental Services	106,440	86,830	101,468	101,015	81,559	76,009	93,917	94,829	102,754	89,373	90,389	78,148	1,102,732

Laundry

Reg. Full-Time Employees	9,285	10,801	8,377	8,484	9,815	9,126	9,884	8,262	8,375	8,133	8,546	8,994	108,101
Overtime	499	377	536	129	371	410	(101)	366	279	445	297	15	2,500
TOPS Balances	(70)	(1,557)	510	286	28	31	(8)	(296)	(480)	34	443	(474)	(512)
TOPS - FICA	(5)	(119)	39	22	28	22	(23)	(23)	(37)	34	34	(36)	(39)
Social Security - Employer	737	847	675	644	739	687	745	649	656	611	666	719	8,376
IMRF - Employer Cost	1,906	1,106	919	877	1,006	935	1,014	884	893	831	808	878	12,255
Workers' Compensation Insurance	593	261	712	427	497	462	482	436	424	412	432	482	5,620
Unemployment Insurance	(254)		482	368	398	535	365	270	205	17	39	74	2,500
Employee Health/Life Insurance	1,422	2,129	1,590	1,590	1,590	1,577	1,578	1,578	1,576	1,574	1,574	1,574	19,349
Laundry Supplies	1,646	2,531	1,571	1,646	2,830	976	2,089	1,128	658	2,343	1,646	658	19,721
Linen & Bedding	1,285	2,641	1,119	1,119	2,175	137	1,188	1,700	1,177	1,189	1,333	1,168	15,125

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

10/31/11

Description	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	Total
Total Laundry	17,055	19,018	15,412	15,602	19,460	14,879	17,243	14,863	13,726	15,569	15,917	14,152	192,996
Maintenance	5,469	5,927	5,353	4,995	5,842	4,622	2,568	5,581	4,381	5,202	5,223	3,489	58,852
Reg. Full-Time Employees	(299)	83	107	352	246	9	2,451	76	20	287	73	122	2,963
Overtime	(23)	6	8	27	19	16	(199)	6	(229)	393	41	(2,591)	(1,813)
TOPS - Balances	374	423	361	337	394	309	338	361	314	371	358	261	(139)
TOPS - FICA	986	554	492	468	537	420	460	518	428	505	488	356	6,200
Social Security - Employer	348	171	400	253	296	234	254	282	222	263	264	181	3,167
IMRF - Employer Cost	(140)	1,079	301	202	207	253	170	190	167	98	54	44	1,545
Workers' Compensation Insurance	502	1,079	1,079	1,329	1,079	1,072	536	537	537	537	537	537	9,361
Unemployment Insurance	48	8	8	16	59	59		44		1,000	(1,000)		183
Employee Health/Life Insurance	115	276	138						26				555
Gasoline & Oil	5,521	6,876	4,151	3,534	4,567	5,857	4,909	5,405	4,778	4,937	2,950	3,308	56,794
Ground Supplies	3,854	4,610	5,353	4,789	3,573								22,179
Maintenance Supplies	653	576	656	135	289	504	443	1,466	69	236	403	109	5,539
Professional Services	2,088	3,992	2,100	2,079	4,466	1,446	1,155	1,251	905	4,121	651	896	25,148
Automobile Maintenance				408									408
Equipment Maintenance	11,709	8,828	2,272	2,993	8,138	3,092	3,214	7,211	5,010	4,008	6,054	1,615	64,141
Equipment Rentals					471								471
Nursing Home Building Repair/Mainte													
Conferences & Training	2,327	6,525	3,250	5,440				200			397	4,707	2,527
Landscaping Services													15,612
Parking Lot/Sidewalk Maintenance													17,898
Nursing Home Building Construction/I	(5,317)							13,191					(5,317)
Furnishings, Office Equipment	28,216	39,832	28,030	27,347	30,134	18,096	16,282	36,327	16,811	21,988	16,496	12,836	290,285
Total Maintenance	92,365	115,089	90,967	117,407	115,582	104,884	115,196	126,277	70,463	91,507	80,422	71,135	1,191,302
Nursing Services	4,525	4,844	3,415	3,399	3,427	3,712	5,678	4,657	6,577	4,662	3,274	4,363	52,535
Reg. Full-Time Employees	39,892	37,244	42,049	28,488	26,371	21,812	24,296	23,698	43,951	33,544	39,678	35,928	398,950
Reg. Part-Time Employees	47,337	47,369	43,755	36,933	27,866	33,077	28,033	38,162	53,061	37,616	38,284	45,339	476,833
Temp. Salaries & Wages	5,002	(3,476)	3,221	5,401	70	6,120	(13,445)	1,105	8,267	(943)	(277)	3,395	14,440
Overtime	73,014	61,877	71,037	87,343	88,981	84,473	93,655	62,538	96,318	93,398	87,222	68,973	968,828
TOPS - Balances	38,554	36,908	30,051	28,811	34,063	33,105	33,303	19,822	31,146	28,126	23,409	22,928	358,227
No Benefit Full-Time Employees	383	(266)	246	413	5	468	(1,029)	85	632	(72)	(21)	260	1,105
No Benefit Part-Time Employees	22,491	23,069	21,366	22,983	22,507	21,350	22,828	20,805	22,964	21,753	20,642	20,021	262,780
TOPS - FICA	50,579	25,218	24,561	24,492	27,711	26,639	28,421	25,397	26,550	25,735	23,639	22,530	331,472
Social Security - Employer	15,955	8,889	18,048	13,432	13,582	12,548	13,247	12,414	12,673	12,610	11,143	11,780	154,301
IMRF - Employer Cost	(8,501)	3,002	7,788	12,624	10,006	10,867	6,122	4,535	4,489	3,448	2,849	2,581	59,810
Workers' Compensation Insurance	12,159	12,112	12,585	11,506	12,795	11,963	13,538	13,244	13,520	13,739	12,146	11,646	150,953
Unemployment Insurance		171	(1)					50		504		139	863
Employee Health/Life Insurance													
Books, Periodicals & Manuals													

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

10/31/11

Description	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	Total
Stocked Drugs	2,642	2,643	3,733	2,692	3,320	3,003	2,615	1,178	1,637	2,462	4,541	6,392	36,857
Pharmacy Charges-Public Aid	2,051	751	1,822	854	1,185	1,179	1,663	1,293	1,445	1,163	1,748	1,145	16,299
Oxygen	2,210	2,459		5,453	2,485		2,232	2,816	3,293	3,249	2,398	2,000	26,995
Incontinence Supplies	5,671	10,512	9,085	5,291	9,738	7,753	9,086	9,729	7,421	6,437	8,622	7,732	97,079
Pharmacy Charges - Insurance	5,268	3,750	8,292	4,575	5,335	5,941	(1,906)	3,175	3,125	3,525	3,125	7,557	49,760
Operational Supplies	20,157	24,151	14,670	15,363	23,314	15,809	14,341	18,492	12,894	20,000	26,059	15,151	218,002
Pharmacy Charges-Medicare	16,819	13,575	13,945	12,825	14,429	12,250	10,375	10,150	8,700	7,950	10,800	11,200	143,019
Medical/Dental/Mental Health					6,400								6,400
Professional Services	13,864	8,964	25,179	25,737	25,839	19,741	11,699	13,258	15,282	11,586	23,845	10,584	205,377
Laboratory Fees	2,298		2,362		6,957	1,838	1,651	724	961	1,066	1,436	1,186	20,401
Equipment Rentals	5,488	3,475	3,208	2,908	5,856	1,701	5,111	6,204	3,330	4,785	9,405	7,005	56,477
Dues & Licenses			50				70					110	230
Conferences & Training	625	25	(25)	100	1,352	537	208	213	99	90	264	173	3,658
Contract Nursing Services	123,538	114,124	103,366	81,910	69,008	57,092	44,713	40,953	46,880	54,214	65,370	73,584	874,753
Medicare Medical Services	15,325	8,616	3,163	2,586	2,579	11,148	3,128	21,983		3,746	2,801	840	75,914
Furnishings, Office Equipment													
Medical/ Health Equipment	(17,271)												
Total Nursing Services	592,458	563,095	555,939	553,524	560,566	508,810	474,828	480,957	495,389	483,899	503,811	467,080	6,240,155
Activities													
Reg. Full-Time Employees	11,667	12,388	9,928	10,508	12,535	11,669	12,002	11,497	8,519	9,613	12,242	12,398	134,967
Overtime	115			214					258	86		53	726
TOPS - Balances	171	(397)	(717)	983	741	943	292	(57)	113	854	509	673	4,107
TOPS - FICA	13	(30)	(55)	75	57	72	22	(4)	9	65	39	51	314
Social Security - Employer	853	912	705	764	896	835	858	795	630	681	877	937	9,742
IMRF - Employer Cost	2,320	1,194	980	1,040	1,219	1,136	1,187	1,082	857	926	1,194	1,275	14,369
Workers' Compensation Insurance	746	353	778	532	634	590	607	582	431	486	619	655	7,012
Unemployment Insurance	(340)	53	454	443	476	594	305	275	217	225	276	240	3,219
Employee Health/Life Insurance	3,219	2,701	2,701	2,951	3,201	2,676	2,672	2,674	2,671	2,887	2,137	2,137	32,624
Books, Periodicals & Manuals	349											60	409
Operational Supplies	847	232	91	231	355	485	246	234	168	205	179	284	3,557
Professional Services	121		241	121	129	125	125	125	125	125	125	125	1,484
Conferences & Training					441							356	797
Total Activities	20,082	17,405	15,083	17,862	20,683	19,125	18,298	17,201	13,998	16,152	18,187	19,242	213,328
Social Services													
Reg. Full-Time Employees	13,936	14,224	19,437	11,268	14,834	13,003	13,922	23,125	10,527	11,578	11,190	11,370	168,414
Reg. Part-Time Employees						307		414					307
Temp. Salaries & Wages			1,240	1,206		413	316	121	460	425	80	256	2,860
Overtime	494	705	975	678	1,108	413	316	121	460	425	80	256	6,033
TOPS - Balances	(545)	(223)	(5,704)	971	899	327	370	(10,809)	(989)	(215)	341	(154)	(15,730)
TOPS - FICA	(42)	(17)	(436)	74	69	25	28	(827)	(76)	(16)	26	(12)	(1,203)

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

10/31/11

Description	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	Total
Social Security - Employer	1,082	1,130	1,835	987	1,197	1,028	1,068	1,789	830	896	841	899	13,363
IMRF - Employer Cost	2,292	1,480	2,096	1,216	1,829	1,401	1,453	2,391	1,129	1,220	1,144	1,223	18,674
Workers' Compensation Insurance	840	403	1,363	631	751	658	705	1,191	533	586	561	601	8,822
Unemployment Insurance	(322)		1,143	581	614	606	194	175	48				3,039
Employee Health/Life Insurance	986	2,151	2,151	2,149	2,149	2,129	2,377	2,128	1,583	1,583	1,583	2,117	23,085
Professional Services	121	241		121	129	125	125	125	126	125	125	125	1,484
Conferences & Training					481								481
Total Social Services	18,853	19,853	24,143	19,882	23,859	20,023	20,558	19,823	14,171	16,180	15,891	16,425	229,660
Physical Therapy													
Reg. Full-Time Employees	2,340	4,427	4,008	3,582	4,305	4,013	4,085	4,155	3,942	4,444	4,208	3,930	47,448
Overtime	40			164		4,851	(234)	473	178	129	394	423	511
TOPS - Balances													5,410
No Benefit Full-Time Employees	2,191								142	(638)			2,191
TOPS - FICA													414
Social Security - Employer	342	334	288	378	221	371	(18)	36	11	(49)	30	32	414
IMRF - Employer Cost	903	437	406	379	436	299	305	309	311	336	318	307	3,758
Workers' Compensation Ins.	289	129	288	82	317	203	207	210	423	458	433	418	5,534
Unemployment Insurance	(110)		232	153	171	234	152	128	199	225	213	209	2,581
Employee Health/Life Insurance	513	1,079	1,079	1,079	1,329	1,069	1,068	1,069	64	1,069	1,069	1,069	1,023
Operational Supplies	(45)												12,561
Professional Services	39,826	37,022	41,164	37,872	35,340	36,613	35,156	33,691	33,757	35,020	35,077	32,268	(45)
Total Physical Therapy	46,289	43,428	47,486	43,698	42,119	48,058	41,146	40,492	40,098	40,994	41,741	38,656	514,183
Occupational Therapy													
Reg. Full-Time Employees	2,101	2,222	2,006	1,935	1,935	2,006	2,127	2,101	2,008	2,197	2,101	1,935	24,674
Overtime				5									5
TOPS - Balances	(204)	(7)	(65)	279	207	58	(198)	(103)	(59)	73	174	(294)	(139)
TOPS - FICA	(16)	(1)	(5)	21	16	4	(15)	(9)	(5)	6	13	(22)	(11)
Social Security - Employer	160	169	153	148	147	153	162	160	153	167	160	154	1,886
IMRF - Employer Cost	408	222	208	201	200	208	220	218	208	227	217	210	2,747
Workers' Compensation Ins.	134	64	150	98	98	101	108	106	102	111	106	103	1,281
Unemployment Insurance	(48)		117	87	77	116	81	80	10				519
Employee Health/Life Insurance	395	540	540	540	540	535	534	534	534	534	534	534	6,284
Professional Services	48,565	44,851	45,846	35,874	36,119	43,302	48,349	43,781	33,237	32,857	34,544	31,481	478,985
Total Occupational Therapy	51,494	48,060	48,749	39,187	39,340	46,483	51,367	46,849	36,187	36,173	37,851	34,082	515,820
Speech Therapy													
Professional Services	7,924	7,601	8,463	12,096	18,604	18,947	18,150	18,041	18,417	17,950	20,047	15,401	181,632
Total Speech Therapy	7,924	7,601	8,463	12,096	18,604	18,947	18,150	18,041	18,417	17,950	20,047	15,401	181,632
Food Services													

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

10/31/11

Description	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	Total
Reg. Full-Time Employees	40,882	42,711	46,500	35,670	47,033	39,334	40,652	37,403	36,533	35,931	36,246	37,945	479,239
Reg. Part-Time Employees	995	1,278	636	491	617	484	515	496	2,012	1,624	985	885	10,957
Overtime	3,903	2,980	3,837	2,564	725	1,399	775	2,017	1,891	238	1,271	1,005	22,417
TOPS - Balances	2,033	(500)	(8,256)	(4,612)	2,041	1,978	(3,586)	214	(2,975)	(3,764)	1,334	1,107	(14,987)
TOPS - FICA	156	(38)	(832)	(353)	156	151	(274)	16	(228)	(288)	102	65	(1,147)
Social Security - Employer	3,362	3,512	3,786	2,836	3,559	3,071	3,078	2,920	2,975	2,821	3,018	3,152	38,070
IMRF - Employer Cost	8,007	4,532	5,070	3,809	4,778	4,129	4,135	3,973	4,040	3,830	4,106	4,289	54,699
Workers' Compensation Insurance	2,613	1,271	3,330	1,830	2,411	2,045	2,017	1,961	1,925	1,925	1,979	2,082	25,409
Unemployment Insurance	(887)	263	2,039	1,719	1,732	2,306	1,320	1,216	841	359	441	584	12,133
Employee Health/Life Insurance	8,651	8,539	8,539	9,828	8,570	8,533	8,736	8,490	8,490	7,421	3,726	6,386	95,909
Food	33,273	35,432	30,699	35,025	38,278	33,836	32,487	36,937	37,204	41,083	38,145	34,099	426,498
Nutritional Supplements	3,005	2,412	2,824	2,901	3,455	3,749	2,796	2,304	2,862	2,947	2,259	2,977	34,512
Operational Supplies	5,297	3,523	3,664	3,388	5,200	3,664	3,871	4,671	2,188	3,579	4,366	3,066	46,329
Professional Services	2,291	280	4,490	2,835	3,499	4,333	2,629	2,095	11,941	13,759	9,060	2,222	59,235
Equipment Rentals	89	671	380	380	380	380	380	380	380	380	380	380	4,559
Dues & Licenses													80
Conferences & Training					441								441
Kitchen/Laundry							675				434		1,108
Total Food Services	113,669	106,675	107,085	98,113	122,874	109,904	100,007	105,055	109,900	111,845	109,871	100,263	1,295,462
Barber & Beauty													
Reg. Full-Time Employees	4,265	4,458	4,072	3,654	4,458	4,072	4,265	4,265	4,047	4,456	4,240	3,904	50,357
TOPS - Balances	(8)	134	(67)	106	78	1,822	(186)	285	(419)	(70)	47	(153)	1,380
TOPS - FICA	(1)	10	(5)	8	8	124	(14)	23	(32)	(5)	4	(12)	106
Social Security - Employer	248	289	227	215	249	228	239	239	266	250	238	230	2,917
IMRF - Employer Cost	512	378	309	292	339	311	325	325	362	340	323	313	4,129
Workers' Compensation Insurance	246	128	304	195	228	206	216	216	205	226	215	207	2,598
Unemployment Insurance	7	218	218	136	131	179	119	119	153	100	4		1,166
Employee Health/Life Insurance	513	1,079	1,079	1,079	1,079	1,069	1,068	1,069	1,069	1,069	1,069	1,069	12,311
Operational Supplies	14	160	(49)	174	120	51	87	380	122	61	144		885
Total Barber & Beauty	5,796	6,636	6,086	6,060	6,885	7,862	6,120	6,561	5,774	6,428	6,139	5,702	75,838
Adult Day Care													
Reg. Full-Time Employees	13,511	13,961	12,887	12,331	14,135	12,961	13,505	13,583	13,083	12,838	9,580	8,753	151,128
Temp. Salaries & Wages	1,250	1,025	363	5	33	330	132	528	677	37	135	5	4,510
Overtime		5	11	5	10	5		102	183	16			175
TOPS - Balances	(658)	(1,097)	(740)	1,022	895	659	(114)	(1,045)	183	(913)	(266)	242	(2,032)
TOPS - FICA	(66)	(84)	(57)	78	88	50	(9)	(80)	14	(70)	(20)	18	(155)
Social Security - Employer	1,105	1,131	989	919	1,057	992	1,017	1,061	1,040	959	718	680	11,669
IMRF - Employer Cost	2,609	1,393	1,308	1,250	1,434	1,316	1,370	1,385	1,349	1,305	963	928	16,609
Workers' Compensation Insurance	911	435	994	624	717	673	690	714	696	652	491	465	8,062
Unemployment Insurance	(347)	25	724	540	553	608	359	181	32	6	1		2,681

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

10/31/11

Description	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	Total
Employee Health/Life Insurance	2,504	2,588	2,588	2,588	2,588	2,565	2,563	2,584	2,640	2,640	2,138	2,138	30,106
Books, Periodicals & Manuals			171		15								186
Gasoline & Oil	1,590	1,202	852	955	1,287	1,155	1,100	1,302	1,057		1,860	45	12,414
Operational Supplies	604	42		22	37	50	153	62	137	179		41	1,327
Field Trips/Activities							16					24	40
Dues & Licenses	10					250							260
Conferences & Training	9				529			720					1,259
Total Adult Day Care	22,832	20,625	20,101	20,336	23,370	21,613	20,784	21,088	20,925	17,649	15,579	13,335	238,236

Alzheimers and Related Disord

Reg. Full-Time Employees	28,765	33,325	32,470	29,638	35,883	37,155	32,823	35,395	18,257	23,308	21,306	20,402	348,727
Overtime	11,763	12,679	11,827	6,847	5,404	6,526	7,212	11,040	11,875	7,825	9,006	14,182	115,987
TOPS - Balances	1,519	1,245	(423)	1,622	891	(230)	(387)	(6,049)	(430)	(110)	(3,228)	209	(5,372)
No Benefit Full-Time Employees	17,998	13,667	12,822	13,089	17,346	17,451	19,642	16,445	38,254	22,363	28,698	24,877	242,632
No Benefit Part-Time Employees	6,790	8,044	8,379	5,256	5,311	8,563	11,462	9,379	11,060	11,679	9,927	11,696	107,546
TOPS - FICA	116	95	(92)	124	68	(18)	(30)	(463)	(33)	(8)	(247)	16	(411)
Social Security - Employer	4,910	5,110	4,888	4,077	4,765	5,218	5,329	5,410	6,005	4,881	5,183	5,642	61,419
IMRF - Employer Cost	13,319	6,681	6,662	5,548	6,485	7,101	7,079	7,362	6,754	6,643	7,053	7,677	88,352
Workers' Compensation Insurance	3,480	1,552	3,948	2,427	2,982	3,196	3,096	3,221	3,434	2,902	2,864	3,231	36,315
Unemployment Insurance	(2,103)	38	3,178	2,195	2,505	2,789	1,315	1,161	1,165	972	976	1,081	15,253
Employee Health/Life Insurance	2,050	5,889	5,889	5,889	5,889	5,834	5,300	5,303	5,024	4,246	3,712	3,177	58,201
Operational Supplies													28
Dues & Licenses				(8)	491	110						7	110
Conferences & Training			471		8	952					80	68	2,055
ARD - Contract Nursing				716	27,782	24,915	20,058	14,336	28,140	25,194	24,147	23,534	188,822
Total Alzheimers and Related Disorde	88,608	88,324	90,099	77,400	115,784	119,562	112,900	102,561	129,304	109,894	109,476	115,781	1,259,663
Total Expenses	1,307,320	1,287,305	1,276,453	1,237,169	1,330,695	1,285,398	1,220,249	1,390,038	1,219,065	1,235,012	1,272,828	1,178,625	15,220,176
Net Operating Income	(86,382)	(67,254)	(43,259)	(104,277)	(137,797)	(135,531)	(77,283)	(242,284)	(110,703)	(132,030)	(123,183)	(73,193)	(1,263,175)

NonOperating Income

Local Taxes													
Current-Nursing Home Operating	73,046	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	986,013
Back Tax-Nursing Home Operating	436												436
Mobile Home Tax	1,074	3											1,077
Payment in Lieu of Taxes	431												591
Total Local Taxes	74,987	83,000	82,997	82,997	82,997	82,997	82,997	82,997	82,997	83,157	82,997	82,997	986,117

Miscellaneous NI Revenue

Investment Interest	2,180		134	38	30				49	26	38	25	2,520
Restricted Donations	6,508	610	570		725	100	317	1,083	39	10	889	183	11,034

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

10/31/11

Description	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	Total
Interfund Transfer-From General Corp													
Total Miscellaneous NI Revenue	8,687	610	704	36	755	100	317	1,083	86	36	927	208	13,554
Total NonOperating Income	83,674	83,610	83,701	83,035	83,762	83,097	83,314	84,080	83,085	83,193	83,924	83,205	1,001,671

NonOperatingExpense

Prior Period Adjustment	(47,864)												(47,864)
Job Require Travel								4	244				248
Total	(47,864)							4	244				(47,616)
Net NonOperating Income	131,538	83,610	83,701	83,035	83,762	83,097	83,314	84,076	82,842	83,193	83,924	83,205	1,049,287
Net Income (Loss)	95,156	16,357	40,442	(21,242)	(54,045)	(52,434)	6,031	(158,208)	(27,861)	(48,837)	(39,259)	10,013	(233,888)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

10/31/11

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	447.00	495.00	(48.00)	4,128.00	5,445.00	(1,317.00)
Late Charge, NSF Check Charge	3,266.04	309.00	2,957.04	13,455.38	3,399.00	10,056.38
Other Miscellaneous Revenue		22.00	(22.00)	41,212.30	242.00	40,970.30
Total Miscellaneous Revenue	3,713.04	826.00	2,887.04	58,795.68	9,086.00	49,709.68
Medicare A Revenue						
Medicare A	171,728.22	345,628.00	(173,899.78)	2,257,044.92	3,801,908.00	(1,544,863.08)
ARD - Medicare A	13,864.25		13,864.25	142,019.24		142,019.24
NH Pt_Care - Medicare Advantage/ Hmo	25,885.96	19,144.00	6,741.96	637,951.75	210,584.00	427,367.75
ARD_Pt Care - Medicare Advantage/ HMO				(2,250.00)		(2,250.00)
Total Medicare A Revenue	211,478.43	364,772.00	(153,293.57)	3,034,765.91	4,012,492.00	(977,726.09)
Medicare B Revenue						
Medicare B	47,634.79	39,673.00	7,961.79	549,662.37	436,403.00	113,259.37
Total Medicare B Revenue	47,634.79	39,673.00	7,961.79	549,662.37	436,403.00	113,259.37
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	363,283.88	405,838.00	(42,554.12)	3,474,415.21	4,464,218.00	(989,802.79)
ARD - Medicaid Title XIX (IDHFS)	163,283.50		163,283.50	1,530,094.28		1,530,094.28
Patient Care-Hospice	5,609.03	7,215.00	(1,605.97)	42,116.51	79,365.00	(37,248.49)
ARD Patient Care - Hospice	3,548.57		3,548.57	41,716.18		41,716.18
Total Medicaid Revenue	535,724.98	413,053.00	122,671.98	5,088,342.18	4,543,583.00	544,759.18
Private Pay Revenue						
VA-Veterans Nursing Home Care	7,368.14	8,455.00	(1,086.86)	52,877.24	93,005.00	(40,127.76)
ARD - VA - Veterans Care	6,718.01		6,718.01	71,947.72		71,947.72
Nursing Home Patient Care - Private Pay	191,100.91	336,562.00	(145,461.09)	2,555,773.10	3,702,182.00	(1,146,408.90)
Nursing Home Beauty Shop Revenue	3,518.00	2,619.00	899.00	42,592.60	28,809.00	13,783.60
Medical Supplies Revenue	10,424.59	5,922.00	4,502.59	66,087.18	65,142.00	945.18
Patient Transportation Charges	254.37	67.00	187.37	14,817.46	737.00	14,080.46
ARD Patient Care- Private Pay	66,296.00		66,296.00	899,919.00		899,919.00
Total Private Pay Revenue	285,680.02	353,625.00	(67,944.98)	3,704,014.30	3,889,875.00	(185,860.70)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	2,271.37	1,050.00	1,221.37	21,700.23	11,550.00	10,150.23
IL Department Of Aging-Day Care Grant (Title XX)	13,586.49	11,800.00	1,786.49	158,139.08	129,800.00	28,339.08
Adult Day Care Charges-Private Pay	5,343.00	5,359.00	(16.00)	50,643.00	58,949.00	(8,306.00)
Total Adult Day Care Revenue	21,200.86	18,209.00	2,991.86	230,482.31	200,299.00	30,183.31
Total Income	1,105,432.12	1,190,158.00	(84,725.88)	12,666,062.75	13,091,738.00	(425,675.25)
Operating Expenses						
Administration						
Reg. Full-Time Employees	27,849.73	29,643.00	1,793.27	306,357.99	326,073.00	19,715.01
Temp. Salaries & Wages	770.70	827.00	56.30	8,016.72	9,097.00	1,080.28
Per Diem	180.00	165.00	(15.00)	2,205.00	1,815.00	(390.00)
Overtime	22.39	245.00	222.61	2,423.71	2,695.00	271.29
TOPS - Balances	164.29		(164.29)	(6,077.35)		6,077.35
TOPS - FICA	12.57		(12.57)	(464.92)		464.92
Social Security - Employer	2,182.20	2,362.00	179.80	23,095.14	25,982.00	2,886.86
IMRF - Employer Cost	2,647.86	3,215.00	567.14	30,017.38	35,365.00	5,347.62
Workers' Compensation Insurance	1,525.30	1,130.00	(395.30)	15,992.96	12,430.00	(3,562.96)
Unemployment Insurance	157.78		157.78	5,916.36	3,850.00	(2,066.36)

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,117.20	4,276.00	158.80	50,027.60	47,036.00	(2,991.60)
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	41,089.39		(41,089.39)
Employee Development/Recognition	86.69	768.00	681.31	1,448.16	8,448.00	6,999.84
Employee Physicals/Lab	2,660.00	1,492.00	(1,168.00)	27,007.17	16,412.00	(10,595.17)
Stationary & Printing		203.00	203.00	2,192.79	2,233.00	40.21
Copier Supplies	533.93	607.00	73.07	7,868.47	6,677.00	(1,191.47)
Postage, UPS, Federal Express	457.00	710.00	253.00	6,853.81	7,810.00	856.19
Operational Supplies	718.67	2,078.00	1,359.33	24,271.67	22,858.00	(1,413.67)
Audit & Accounting Fees	3,624.87	2,745.00	(879.87)	51,230.57	30,195.00	(21,035.57)
Architect Fees				570.00		(570.00)
Attorney Fees	6,250.34	5,088.00	(1,162.34)	110,546.34	55,968.00	(54,578.34)
Professional Services	56,242.55	31,392.00	(24,850.55)	388,769.63	345,312.00	(43,457.63)
Job Required Travel Expense	570.91	105.00	(465.91)	3,629.85	1,155.00	(2,474.85)
Insurance	33,067.23	21,078.00	(11,989.23)	235,120.27	231,858.00	(3,262.27)
Property Loss & Liability Claims	181.35	16.00	(165.35)	150,778.19	176.00	(150,602.19)
Computer Services	3,188.26	1,915.00	(1,273.26)	27,024.10	21,065.00	(5,959.10)
Telephone Services	1,487.19	1,581.00	93.81	17,171.98	17,391.00	219.02
Legal Notices, Advertising	6,000.24	4,255.00	(1,745.24)	66,545.04	46,805.00	(19,740.04)
Photocopy Services	760.67	646.00	(114.67)	7,600.22	7,106.00	(494.22)
Public Relations	7.84	81.00	73.16	1,220.91	891.00	(329.91)
Dues & Licenses	225.00	1,155.00	930.00	14,206.67	12,705.00	(1,501.67)
Conferences & Training	139.00	1,436.00	1,297.00	6,554.58	15,796.00	9,241.42
Finance Charges, Bank Fees	2,246.03	1,363.00	(883.03)	25,235.18	14,993.00	(10,242.18)
Cable/Satellite TV Expense	2,379.18	2,190.00	(189.18)	25,932.84	24,090.00	(1,842.84)
IPA Licensing Fee	11,299.50	11,057.00	(242.50)	122,107.50	121,627.00	(480.50)
Fines & Penalties		417.00	417.00	71,147.50	4,587.00	(66,560.50)
General Liability Claims		1,275.00	1,275.00		14,025.00	14,025.00
Depreciation Expense	60,297.10	61,894.00	1,596.90	659,586.41	680,834.00	21,247.59
Transfers to General Corporate Fund		14,123.00	14,123.00	10,912.30	155,353.00	144,440.70
Interest-Tax Anticipation Notes Payable		333.00	333.00	6,414.49	3,663.00	(2,751.49)
Interest on Interfund Loan		3,333.00	3,333.00		36,663.00	36,663.00
Interest- Bonds Payable	11,992.40		(11,992.40)	131,916.40		(131,916.40)
Total Administration	247,521.33	215,549.00	(31,972.33)	2,682,563.02	2,371,039.00	(311,524.02)
Environmental Services						
Reg. Full-Time Employees	27,943.48	28,356.00	412.52	343,772.65	311,916.00	(31,856.65)
Temp. Salaries & Wages		555.00	555.00		6,105.00	6,105.00
Overtime	75.15	619.00	543.85	7,353.79	6,809.00	(544.79)
TOPS - Balances	(1,887.62)		1,887.62	(19,917.72)		19,917.72
TOPS- FICA	(144.41)		144.41	(1,523.71)		1,523.71
Social Security - Employer	2,228.21	2,259.00	30.79	26,595.05	24,849.00	(1,746.05)
IMRF - Employer Cost	3,032.11	3,074.00	41.89	36,062.30	33,814.00	(2,248.30)
Workers' Compensation Insurance	1,484.30	1,081.00	(403.30)	17,595.73	11,891.00	(5,704.73)
Unemployment Insurance	227.75	477.00	249.25	9,576.70	5,247.00	(4,329.70)
Employee Health/Life Insurance	4,280.00	6,171.00	1,891.00	59,711.28	67,881.00	8,169.72
Operational Supplies	3,860.45	6,140.00	2,279.55	60,506.32	67,540.00	7,033.68
Gas Service	7,776.10	21,351.00	13,574.90	126,383.77	234,861.00	108,477.23
Electric Service	20,505.85	24,680.00	4,174.15	235,450.41	271,480.00	36,029.59
Water Service	2,180.54	1,688.00	(492.54)	23,356.46	18,568.00	(4,788.46)
Pest Control Service	467.67	481.00	13.33	5,175.03	5,291.00	115.97
Waste Disposal & Recycling	4,569.58	2,754.00	(1,815.58)	49,766.01	30,294.00	(19,472.01)
Equipment Rentals	258.00	273.00	15.00	3,116.00	3,003.00	(113.00)
Sewer Service & Tax	1,291.28	1,087.00	(204.28)	13,311.62	11,957.00	(1,354.62)
Total Environmental Services	78,148.44	101,046.00	22,897.56	996,291.69	1,111,506.00	115,214.31

Laundry

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	8,994.46	9,966.00	971.54	98,805.99	109,626.00	10,820.01
Overtime	14.87	185.00	170.13	2,001.24	2,035.00	33.76
TOPS Balances	(473.67)		473.67	(442.01)		442.01
TOPS - FICA	(36.23)		36.23	(33.81)		33.81
Social Security - Employer	718.56	778.00	59.44	7,639.10	8,558.00	918.90
IMRF - Employer Cost	977.85	1,057.00	79.15	10,348.60	11,627.00	1,278.40
Workers' Compensation Insurance	482.39	372.00	(110.39)	5,026.90	4,092.00	(934.90)
Unemployment Insurance	74.13	127.00	52.87	2,753.44	1,397.00	(1,356.44)
Employee Health/Life Insurance	1,574.00	1,711.00	137.00	17,926.60	18,821.00	894.40
Laundry Supplies	657.50	1,860.00	1,202.50	18,074.70	20,460.00	2,385.30
Linen & Bedding	1,168.11	669.00	(499.11)	13,839.50	7,359.00	(6,480.50)
Total Laundry	14,151.97	16,725.00	2,573.03	175,940.25	183,975.00	8,034.75
Maintenance						
Reg. Full-Time Employees	3,489.34	5,722.00	2,232.66	53,182.79	62,942.00	9,759.21
Overtime	121.62		(121.62)	2,963.12		(2,963.12)
TOPS - Balances	(2,590.62)		2,590.62	(1,514.02)		1,514.02
TOPS - FICA	(198.18)		198.18	(115.82)		115.82
Social Security - Employer	261.25	438.00	176.75	3,847.30	4,818.00	970.70
IMRF - Employer Cost	355.51	596.00	240.49	5,213.76	6,556.00	1,342.24
Workers' Compensation Insurance	180.93	209.00	28.07	2,819.20	2,299.00	(520.20)
Unemployment Insurance	44.23	95.00	50.77	1,684.55	1,045.00	(639.55)
Employee Health/Life Insurance	536.80	1,461.00	924.20	8,859.00	16,071.00	7,212.00
Gasoline & Oil		26.00	26.00	134.43	286.00	151.57
Ground Supplies		78.00	78.00	440.12	858.00	417.88
Maintenance Supplies	3,308.28	2,194.00	(1,114.28)	51,272.63	24,134.00	(27,138.63)
Professional Services				18,325.06		(18,325.06)
Automobile Maintenance	108.91	353.00	244.09	4,886.06	3,883.00	(1,003.06)
Equipment Maintenance	896.10	2,154.00	1,257.90	23,060.23	23,694.00	633.77
Equipment Rentals				407.60		(407.60)
Nursing Home Building Repair/Maintenance	1,614.50	5,081.00	3,466.50	52,432.19	55,891.00	3,458.81
Conferences & Training		165.00	165.00	471.00	1,815.00	1,344.00
Landscaping Services				200.00		(200.00)
Parking Lot/Sidewalk Maintenance		1,898.00	1,898.00	15,612.00	20,878.00	5,266.00
Nursing Home Building Construction/Improvements	4,707.23		(4,707.23)	17,897.90		(17,897.90)
Total Maintenance	12,835.90	20,470.00	7,634.10	262,079.10	225,170.00	(36,909.10)
Nursing Services						
Reg. Full-Time Employees	71,134.51	101,972.00	30,837.49	1,098,916.44	1,121,692.00	22,775.56
Reg. Part-Time Employees	4,363.45	9,229.00	4,865.55	48,009.87	101,519.00	53,509.13
Temp. Salaries & Wages	35,927.68	21,336.00	(14,591.68)	357,058.22	234,696.00	(122,362.22)
Overtime	45,338.53	35,474.00	(9,864.53)	429,496.21	390,214.00	(39,282.21)
TOPS - Balances	3,394.80		(3,394.80)	9,438.31		(9,438.31)
No Benefit Full-Time Employees	68,973.34	123,682.00	54,708.66	895,814.28	1,360,502.00	464,687.72
No Benefit Part-Time Employees	22,927.96	10,790.00	(12,137.96)	319,872.97	118,690.00	(200,982.97)
TOPS - FICA	259.70		(259.70)	722.03		(722.03)
Social Security - Employer	20,021.07	23,140.00	3,118.93	240,288.77	254,540.00	14,251.23
IMRF - Employer Cost	22,529.99	29,267.00	6,737.01	280,893.36	321,937.00	41,043.64
Workers' Compensation Insurance	11,760.07	11,071.00	(689.07)	138,345.97	121,781.00	(16,564.97)
Unemployment Insurance	2,581.40	4,930.00	2,348.60	68,311.53	54,230.00	(14,081.53)
Employee Health/Life Insurance	11,846.40	16,157.00	4,510.60	138,794.20	177,727.00	38,932.80
Books, Periodicals & Manuals	138.91	144.00	5.09	863.15	1,584.00	720.85
Stocked Drugs	6,392.30	2,493.00	(3,899.30)	34,215.13	27,423.00	(6,792.13)
Pharmacy Charges-Public Aid	1,144.81	1,948.00	803.19	14,247.53	21,428.00	7,180.47
Oxygen	2,000.00	2,236.00	236.00	26,385.34	24,596.00	(1,789.34)
Incontinence Supplies	7,732.41	9,307.00	1,574.59	91,407.94	102,377.00	10,969.06

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Pharmacy Charges - Insurance	7,556.51	6,430.00	(1,126.51)	44,492.65	70,730.00	26,237.35
Operational Supplies	15,151.47	21,910.00	6,758.53	197,844.50	241,010.00	43,165.50
Pharmacy Charges-Medicare	11,200.00	22,242.00	11,042.00	126,199.50	244,662.00	118,462.50
Medical/Dental/Mental Health				6,400.00		(6,400.00)
Professional Services	10,583.63	6,219.00	(4,364.63)	191,513.26	68,409.00	(123,104.26)
Laboratory Fees	1,186.17	2,685.00	1,498.83	18,102.91	29,535.00	11,432.09
Equipment Rentals	7,005.03	2,569.00	(4,436.03)	52,988.63	28,259.00	(24,729.63)
Dues & Licenses	110.00	61.00	(49.00)	230.00	671.00	441.00
Conferences & Training	172.50	631.00	458.50	3,033.12	6,941.00	3,907.88
Contract Nursing Services	73,584.24	88,828.00	15,243.76	751,215.08	977,108.00	225,892.92
Medicare Medical Services	839.80	2,465.00	1,625.20	60,588.37	27,115.00	(33,473.37)
Furnishings, Office Equipment				(0.04)		0.04
Medical/ Health Equipment	1,422.96	1,051.00	(371.96)	2,207.96	11,561.00	9,353.04
Total Nursing Services	467,079.64	558,267.00	91,187.36	5,647,697.19	6,140,937.00	493,239.81
Activities						
Reg. Full-Time Employees	12,398.44	12,092.00	(306.44)	123,300.13	133,012.00	9,711.87
Overtime	52.66		(52.66)	610.34		(610.34)
TOPS - Balances	672.80		(672.80)	3,936.35		(3,936.35)
TOPS - FICA	51.47		(51.47)	301.13		(301.13)
Social Security - Employer	936.67	925.00	(11.67)	8,888.84	10,175.00	1,286.16
IMRF - Employer Cost	1,274.64	1,259.00	(15.64)	12,048.87	13,849.00	1,800.13
Workers' Compensation Insurance	654.75	443.00	(211.75)	6,266.17	4,873.00	(1,393.17)
Unemployment Insurance	240.35	191.00	(49.35)	3,559.01	2,101.00	(1,458.01)
Employee Health/Life Insurance	2,136.76	2,661.00	524.24	29,405.36	29,271.00	(134.36)
Books, Periodicals & Manuals	60.00	10.00	(50.00)	60.00	110.00	50.00
Operational Supplies	283.75	328.00	44.25	2,710.18	3,608.00	897.82
Professional Services	124.70	123.00	(1.70)	1,363.70	1,353.00	(10.70)
Conferences & Training	355.50	118.00	(237.50)	796.50	1,298.00	501.50
Total Activities	19,242.49	18,150.00	(1,092.49)	193,246.58	199,650.00	6,403.42
Social Services						
Reg. Full-Time Employees	11,369.58	9,897.00	(1,472.58)	154,477.67	108,867.00	(45,610.67)
Reg. Part-Time Employees				307.15		(307.15)
Temp. Salaries & Wages				2,860.15		(2,860.15)
Overtime	255.95	348.00	92.05	5,538.57	3,828.00	(1,710.57)
TOPS - Balances	(153.80)		153.80	(15,184.45)		15,184.45
TOPS - FICA	(11.75)		11.75	(1,161.61)		1,161.61
Social Security - Employer	898.93	784.00	(114.93)	12,301.33	8,624.00	(3,677.33)
IMRF - Employer Cost	1,223.25	1,066.00	(157.25)	16,382.07	11,726.00	(4,656.07)
Workers' Compensation Insurance	600.75	375.00	(225.75)	7,981.88	4,125.00	(3,856.88)
Unemployment Insurance		95.00	95.00	3,380.70	1,045.00	(2,315.70)
Employee Health/Life Insurance	2,117.00	655.00	(1,462.00)	22,099.20	7,205.00	(14,894.20)
Professional Services	124.70	123.00	(1.70)	1,363.70	1,353.00	(10.70)
Conferences & Training				481.00		(481.00)
Total Social Services	16,424.81	13,343.00	(3,081.81)	210,807.36	146,773.00	(64,034.36)
Physical Therapy						
Reg. Full-Time Employees	3,930.20	2,490.00	(1,440.20)	45,109.02	27,390.00	(17,719.02)
Overtime		46.00	46.00	471.07	506.00	34.93
TOPS - Balances	423.37		(423.37)	5,409.96		(5,409.96)
No Benefit Full-Time Employees		2,340.00	2,340.00		25,740.00	25,740.00
TOPS - FICA	32.39		(32.39)	413.86		(413.86)
Social Security - Employer	307.05	373.00	65.95	3,415.73	4,103.00	687.27
IMRF - Employer Cost	417.85	507.00	89.15	4,631.25	5,577.00	945.75
Workers' Compensation Ins.	208.57	178.00	(30.57)	2,292.28	1,958.00	(334.28)

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance		64.00	64.00	1,133.09	704.00	(429.09)
Employee Health/Life Insurance	1,068.80	575.00	(493.80)	12,048.40	6,325.00	(5,723.40)
Operational Supplies		131.00	131.00		1,441.00	1,441.00
Professional Services	32,267.63	36,575.00	4,307.37	392,979.40	402,325.00	9,345.60
Total Physical Therapy	38,655.86	43,279.00	4,623.14	467,904.06	476,069.00	8,164.94
Occupational Therapy						
Reg. Full-Time Employees	1,935.40	2,078.00	142.60	22,572.25	22,858.00	285.75
Overtime				4.52		(4.52)
TOPS - Balances	(293.84)		293.84	65.91		(65.91)
TOPS - FICA	(22.48)		22.48	5.04		(5.04)
Social Security - Employer	154.47	159.00	4.53	1,725.21	1,749.00	23.79
IMRF - Employer Cost	210.21	216.00	5.79	2,339.09	2,376.00	36.91
Workers' Compensation Ins.	102.76	76.00	(26.76)	1,146.87	836.00	(310.87)
Unemployment Insurance		32.00	32.00	587.73	352.00	(215.73)
Employee Health/Life Insurance	534.40	575.00	40.60	5,899.20	6,325.00	425.80
Operational Supplies		131.00	131.00		1,441.00	1,441.00
Professional Services	31,461.37	46,970.00	15,508.63	430,000.25	516,670.00	86,669.75
Total Occupational Therapy	34,082.29	50,237.00	16,154.71	464,326.07	552,607.00	88,280.93
Speech Therapy						
Professional Services	15,401.43	17,980.00	2,578.57	173,707.27	197,780.00	24,072.73
Total Speech Therapy	15,401.43	17,980.00	2,578.57	173,707.27	197,780.00	24,072.73
Food Services						
Reg. Full-Time Employees	37,944.80	38,160.00	215.20	438,557.25	419,760.00	(18,797.25)
Reg. Part-Time Employees	884.61	4,575.00	3,690.39	9,961.77	50,325.00	40,363.23
Overtime	1,005.22	1,116.00	110.78	18,514.74	12,276.00	(6,238.74)
TOPS - Balances	1,106.94		(1,106.94)	(17,020.03)		17,020.03
TOPS - FICA	84.68		(84.68)	(1,302.03)		1,302.03
Social Security - Employer	3,151.83	3,355.00	203.17	34,708.50	36,905.00	2,196.50
IMRF - Employer Cost	4,288.97	4,565.00	276.03	46,692.00	50,215.00	3,523.00
Workers' Compensation Insurance	2,082.09	1,605.00	(477.09)	22,795.44	17,655.00	(5,140.44)
Unemployment Insurance	583.70	668.00	84.30	12,820.62	7,348.00	(5,472.62)
Employee Health/Life Insurance	6,386.00	9,798.00	3,412.00	87,257.83	107,778.00	20,520.17
Food	34,098.99	35,910.00	1,811.01	393,224.61	395,010.00	1,785.39
Nutritional Supplements	2,976.54	2,301.00	(675.54)	31,506.79	25,311.00	(6,195.79)
Operational Supplies	3,066.22	4,694.00	1,627.78	41,031.74	51,634.00	10,602.26
Professional Services	2,222.26	1,752.00	(470.26)	56,943.48	19,272.00	(37,671.48)
Equipment Rentals	379.95	388.00	8.05	4,470.75	4,268.00	(202.75)
Dues & Licenses		14.00	14.00	80.00	154.00	74.00
Conferences & Training		126.00	126.00	441.00	1,386.00	945.00
Kitchen/ Laundry				1,108.45		(1,108.45)
Total Food Services	100,262.80	109,027.00	8,764.20	1,181,792.91	1,199,297.00	17,504.09
Barber & Beauty						
Reg. Full-Time Employees	3,904.40	4,219.00	314.60	46,092.38	46,409.00	316.62
TOPS - Balances	(153.40)		153.40	1,388.01		(1,388.01)
TOPS - FICA	(11.74)		11.74	106.18		(106.18)
Social Security - Employer	229.65	323.00	93.35	2,668.83	3,553.00	884.17
IMRF - Employer Cost	312.54	439.00	126.46	3,616.67	4,829.00	1,212.33
Workers' Compensation Insurance	207.32	154.00	(53.32)	2,341.99	1,694.00	(647.99)
Unemployment Insurance		64.00	64.00	1,158.79	704.00	(454.79)
Employee Health/Life Insurance	1,068.80	1,150.00	81.20	11,798.40	12,650.00	851.60
Operational Supplies	144.06	73.00	(71.06)	870.30	803.00	(67.30)
Total Barber & Beauty	5,701.63	6,422.00	720.37	70,041.55	70,642.00	600.45

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	8,752.79	13,547.00	4,794.21	137,616.80	149,017.00	11,400.20
Temp. Salaries & Wages				3,259.78		(3,259.78)
Overtime	5.20	14.00	8.80	175.26	154.00	(21.26)
TOPS - Balances	241.65		(241.65)	(1,173.74)		1,173.74
TOPS - FICA	18.49		(18.49)	(89.79)		89.79
Social Security - Employer	680.15	1,037.00	356.85	10,564.07	11,407.00	842.93
IMRF - Employer Cost	925.54	1,412.00	486.46	14,000.45	15,532.00	1,531.55
Workers' Compensation Insurance	464.62	496.00	31.38	7,150.26	5,456.00	(1,694.26)
Unemployment Insurance		159.00	159.00	3,027.44	1,749.00	(1,278.44)
Employee Health/Life Insurance	2,137.60	2,754.00	616.40	27,602.80	30,294.00	2,691.20
Books, Periodicals & Manuals		12.00	12.00	185.93	132.00	(53.93)
Gasoline & Oil	44.87	675.00	630.13	10,823.90	7,425.00	(3,398.90)
Operational Supplies	40.79	87.00	46.21	722.27	957.00	234.73
Field Trips/Activities	23.53		(23.53)	39.70		(39.70)
Dues & Licenses		42.00	42.00	250.00	462.00	212.00
Conferences & Training		309.00	309.00	1,249.45	3,399.00	2,149.55
Total Adult Day Care	13,335.23	20,544.00	7,208.77	215,404.58	225,984.00	10,579.42
Alzheimers and Related Disord						
Reg. Full-Time Employees	20,401.62	25,137.00	4,735.38	319,961.42	276,507.00	(43,454.42)
Reg. Part-Time Employees		805.00	805.00		8,855.00	8,855.00
Overtime	14,182.33	9,006.00	(5,176.33)	104,223.59	99,066.00	(5,157.59)
TOPS - Balances	209.19		(209.19)	(6,890.62)		6,890.62
No Benefit Full-Time Employees	24,876.97	28,303.00	3,426.03	224,633.65	311,333.00	86,699.35
No Benefit Part-Time Employees	11,696.37	3,846.00	(7,850.37)	100,756.51	42,306.00	(58,450.51)
TOPS - FICA	16.00	5,133.00	5,117.00	(527.13)	56,463.00	56,990.13
Social Security - Employer	5,641.97	6,985.00	1,343.03	56,508.98	76,835.00	20,326.02
IMRF - Employer Cost	7,677.36		(7,677.36)	75,033.48		(75,033.48)
Workers' Compensation Insurance	3,231.38	2,456.00	(775.38)	32,834.31	27,016.00	(5,818.31)
Unemployment Insurance	1,060.87	1,102.00	41.13	17,355.35	12,122.00	(5,233.35)
Employee Health/Life Insurance	3,177.20	3,193.00	15.80	56,150.40	35,123.00	(21,027.40)
Operational Supplies	7.32	39.00	31.68	28.14	429.00	400.86
Dues & Licenses				110.00		(110.00)
Conferences & Training	68.22	336.00	267.78	2,054.74	3,696.00	1,641.26
ARD - Contract Nursing	23,534.03		(23,534.03)	188,822.12		(188,822.12)
Total Alzheimers and Related Disorders	115,780.83	86,341.00	(29,439.83)	1,171,054.94	949,751.00	(221,303.94)
Total Expenses	1,178,624.65	1,277,380.00	98,755.35	13,912,856.57	14,051,180.00	138,323.43
Net Operating Income	(73,192.53)	(87,222.00)	14,029.47	(1,246,793.82)	(959,442.00)	(287,351.82)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	82,997.00	82,997.00		912,967.00	912,967.00	
Mobile Home Tax				3.05		3.05
Payment In Lieu of Taxes				160.12		160.12
Total Local Taxes	82,997.00	82,997.00		913,130.17	912,967.00	163.17
Miscellaneous NI Revenue						
Investment Interest	25.18	301.00	(275.82)	340.48	3,311.00	(2,970.52)
Restricted Donations	182.91	276.00	(93.09)	4,526.32	3,036.00	1,490.32
Total Miscellaneous NI Revenue	208.09	577.00	(368.91)	4,866.80	6,347.00	(1,480.20)
Total NonOperating Income	83,205.09	83,574.00	(368.91)	917,996.97	919,314.00	(1,317.03)

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
NonOperatingExpense						
Nursing Services						
Job Require Travel				247.65		(247.65)
Total Nursing Services				247.65		(247.65)
Net NonOperating Income	83,205.09	83,574.00	(368.91)	917,749.32	919,314.00	(1,564.68)
Net Income (Loss)	10,012.56	(3,648.00)	13,660.56	(329,044.50)	(40,128.00)	(288,916.50)