

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois
Monday, March 12, 2012 – 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, Robert Palinkas,
Catherine Emanuel

ITEM

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA/ADDENDUM

IV. APPROVAL OF MINUTES

February 13, 2012 – Open Session

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS

None

VII. NEW BUSINESS

- a. IDPH/Administrator's Report
- b. Management report

Operations (Management Report)
Corporate Compliance

Cash Position, Options
Renal Dialysis Programming

VIII. OTHER BUSINESS

None

IX. NEXT MEETING DATE & TIME

- a. April 9, 2012

XII. ADJOURNMENT

Attachments: Management Report, Management Update,

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
February 13, 2012**

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

Directors Absent/Excused: Emanuel

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

The agenda was approved (motion Palinkas, second Anderson, unanimous).

4. Approval of Minutes

The open session minutes of January 9, 2012 were approved as submitted (motion Palinkas, second Anderson, unanimous). The closed session minutes were approved as submitted (motion Anderson, second Palinkas, unanimous).

5. Public Participation

There was no public participation.

6. Old Business

There was no old business.

7. New Business

a. IDPH Report

Schuette reported on the recent IDPH surveys:

1. **Annual Licensing Survey:** IDPH issued 14 citations. CCNH's Plan of Correction was submitted on December 31, 2011 and accepted on January 2, 2012. Among

the IDPH findings, investigation reports should be more thorough. The abuse policy needed improvement, specifically in that abuse allegations must be reported directly to the administrator. Changes to the policy have been made and accepted; in-house training has been completed. Documentation for antibiotic administration needed strengthening as did security over Schedule 2 drugs. Activities had an issue with functions being sensitive to resident needs and functional status; Dietary had citations regarding cleaning of steam tables and portion control. All citations have been remedied and CCNH awaits reinspection.

2. **Life Safety Survey:** The LSS was completed on February 9 and 13 citations were issued. Several sprinkler heads will need to be extended and one must be added in a telephone closet. Most of the citations can be fixed quickly; management will get the sprinkler problems fixed as quickly as possible to avoid leaving the LSS window open past April 1. (The Annual Licensing Survey closure date is April 13.)

Schuette reviewed the customer satisfaction scores and the lack of progress in the areas of Communication and Response to Problems. More management development will be Undertaken with the goal of establishing trust at all levels of the CCNH workforce. There was extended discussion on this point and it was clear that making further progress in improving customer service and clinical quality would be dependent upon establishing a different culture at CCNH.

b. Management Report: Operations and Financial Position

Scavotto reviewed the essential dimensions of the Deficit Reduction Act, under which CCNH is now operating. CCNH will be making more rigorous asset checks prior to direct Medicaid admissions. The anticipated complications from DRA will come from Pvt Pay residents who spend-down to Medicaid status or who are admitted as Medicare and then convert to Medicaid. There were 62 cases last year of such spend-down status. CCNH will be making stronger collection efforts but the realistic expectation is for higher bad debts.

Corporate compliance is now mandated in skilled nursing facilities with March 2013 as the date for having a compliance program in place. MPA is working on a shared approach to compliance that provides a cost-effective way of implementing compliance programs. The regulatory environment has become much more complex and is expected to worsen. It is not at all clear that a single institution can keep up with the myriad number of regulations and related compliance activities. MPA's program concentrates HIPAA, HiTech, resident privacy issues, Medicare billing integrity, and care planning. More on this program will be presented in future months.

December operations were profitable with a gain of \$25k. January revenues are expected to be \$1.266 million, which bodes well for January's results.

Census for January 2012 was 197.6. The mix for the last two months has been excellent with Pvt Pay coming in very strong. Medicare volume still needs improvement:

	Dec 11	Jan 12
Medicaid	53%	53.1%
Pvt Pay	38%	37.8%
Medicare A	9%	9.2%

Medicare Advantage plans are exerting new pressures to reduce length of stay. CCNH has no difficulties with that objective. There are issues with establishing proper measures of performance that correctly reflect the responsibilities of each party.

CCNH's cash position is better, albeit temporary. Medicaid payments delays are expected to resume in August or September, and the delays may be considerably longer than this year's 120 days. Fortunately, CCNH has been able to secure working capital from a local bank and continues to discuss such financing with others. The immediate goal is to secure written commitments from lenders to support CCNH by purchasing Champaign County RANs.

8. Other Business

County Board Member Alan Bensyl will replace Alan Nudo as a CCNH Director. Mr. Bensyl will be appointed at the next meeting of the County Board and will serve through November 2012.

9. Next Meeting Date

Monday March 12, 2012, 6 pm.

10. Adjournment

Chair O'Shaughnessey declared meeting adjourned at 6:50 pm.

Respectfully submitted

Michael A. Scavotto
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: March 5, 2012

Re: Management Report

January's census came in at 197.8.

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

	Sept	Oct	Nov	Dec	Jan 2012
Admits					
Pvt Pay/Insurance	9	9	8	8	5
Medicare A	9	7	12	13	10
Medicaid		2	1	2	1
Total	18	18	21	22	16
Discharges					
Pvt Pay/Insurance	10	1	5	5	6
Medicare A	5	6	6	9	5
Medicaid	1	2	1	1	1
Total	16	9	12	15	12

January's payer mix was 38 percent Private Pay, 53 percent Medicaid, and 9 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.

January 2012 resulted in a gain of \$27k.

Noteworthy items for January include:

- Revenue was over budget by \$17k. Within this figure is a shortfall in Medicare A revenues, some \$(25)k under budget. This is the same variance that has plagued CCNH last fiscal year; for December and January, the Medicare A budget shortfall was small in comparison to some of the variances we witnessed last year. Pvt Pay revenues were over

budget by about \$6k while Medicaid was \$42k over budget. Pvt Pay is a very positive development; Medicaid is not as much over budget as prior months.

- Expenses were under budget by \$30k.
- Within non-labor expenses, Attorney Fees were over budget by \$4k; Professional Fees were \$6k over budget; utilities were \$5k over; Maintenance/Repair was \$8k over. In Nursing, expenses were \$11k under budget. Within Nursing, agency costs were \$52k, a fine 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 decreased markedly in November – about 10 percentage points – and has remained down. Pvt Pay was up to 35 percent on December and continued up in January. Medicare A is still not where we want it.

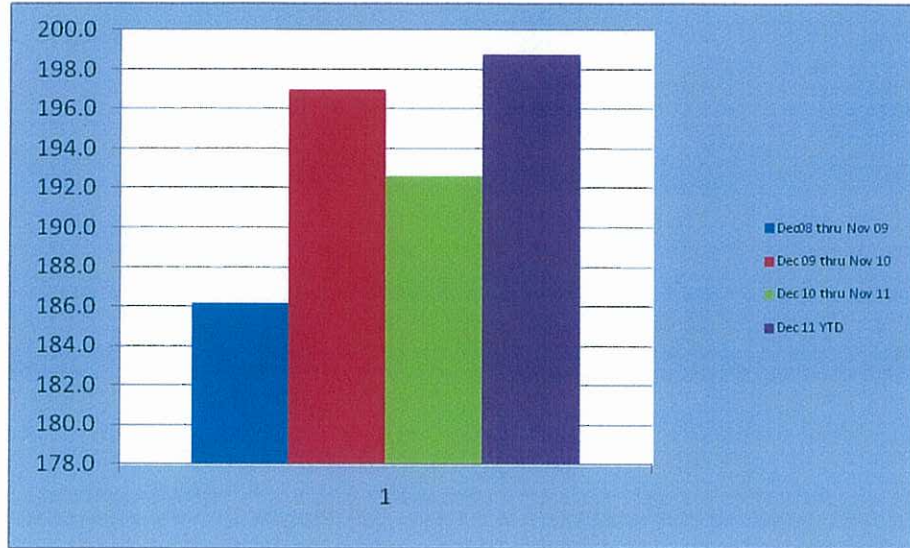
	Oct-11	As Pct of Pt Revenue	Nov-11	As Pct of Pt Revenue	Dec-11	As Pct of Pt Revenue	Jan-12	As Pct of Pt Revenue
Medicare A	\$211k	19%	\$293k	24%	\$269k	22.5%	\$267k	22.6%
Medicaid	\$535k	48%	\$467k	38%	\$457k	38.2%	\$464k	39.3%
Pvt Pay	\$286k	26%	\$379k	30%	\$418k	35%	\$394k	33.4%

Misc Revenue and Property Taxes excluded from calculation

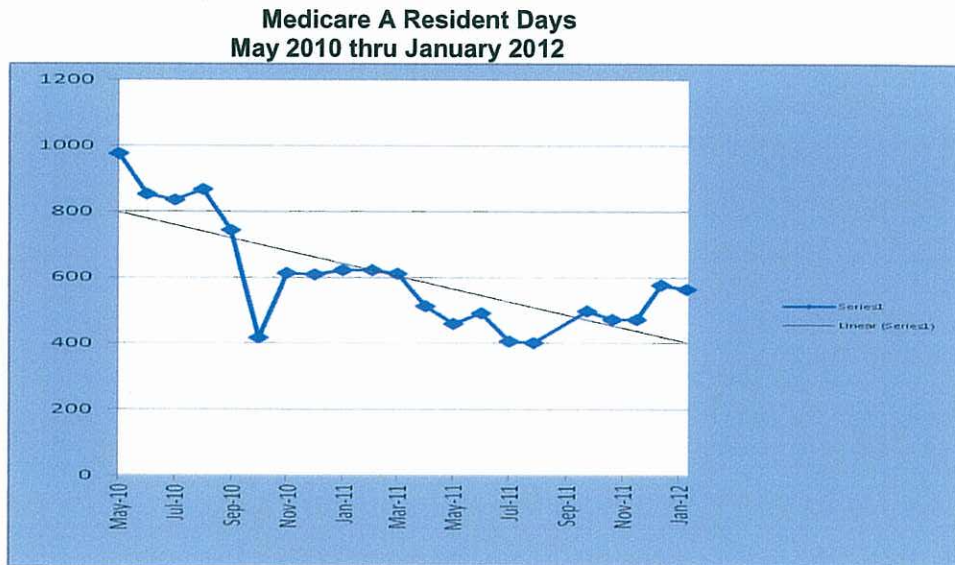
Expenses came in at \$1.24 million. Agency costs were \$52k in total, continuing a trend of reduced agency reliance. The trend for Contract Nursing Services is decidedly down, which is good. We experienced a few months where usage dropped precipitously, only to climb back to higher levels. Further below in this memo you will find a chart tracking agency usage.

Average daily census has stabilized at a higher level. For fiscal 2010, CCNH experience an ADC of 197; our target was 195. For Fiscal 2011, CCNH dipped to 193. That result is still better than recent history, but not where it should be. Fiscal 2012 is off to a good start but it's the same pattern as last year; where CCNH ran into trouble was in the 2nd and 3rd fiscal quarters when census, particularly Medicare A, tanked. You see this in the graph, below, where the purple bar (representing this current fiscal 2012) is quite a bit better than 2011.

ADC By Fiscal Year

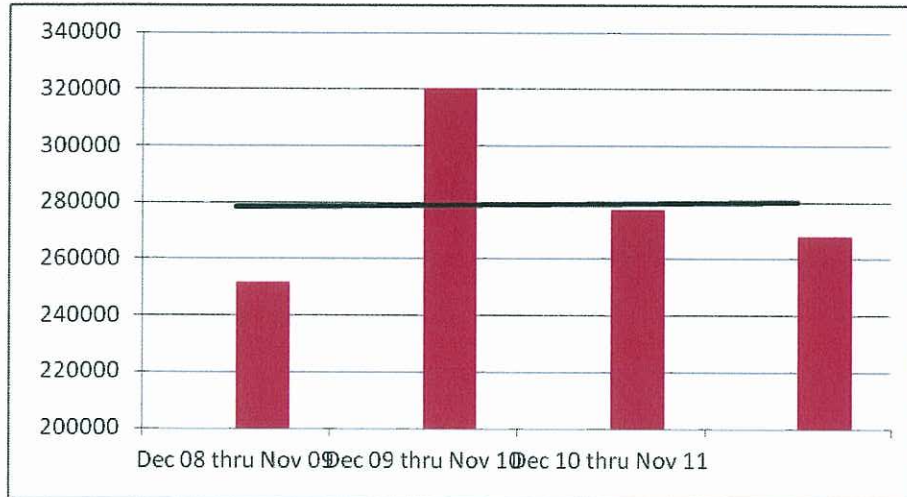


Medicare days were 564 in January for an ADC of 18.2 including the Medicare Advantage days, which do not pay on a par with traditional Medicare. Based on CCNH's recent experience, Medicare census has not been as strong as what we had built up last year. Here's the pattern for Medicare A since May of last year. This is a big change in a short period of time.



In November, Medicare revenues came close to reversing a 7-month period where Med A revenues were under \$300k. November posted \$292k in Med A revenues; December, sadly, dropped to \$269k. The per diem – at \$466 - was lower than expectations. January saw Medicare A revenues at \$267k with a per diem of \$473. As you can tell from the following graph, the Medicare trend line has gone flat.

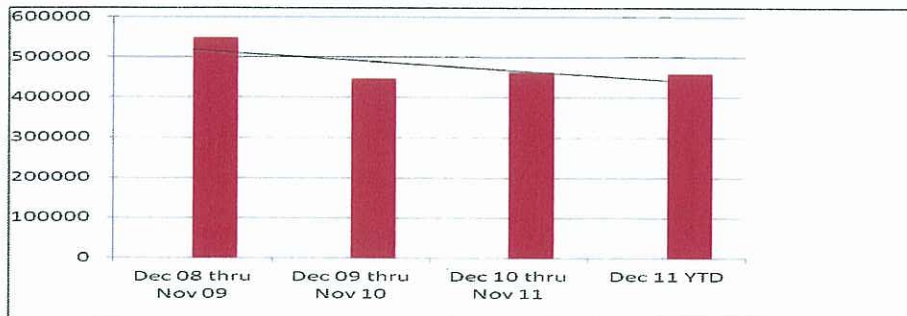
**Medicare A Revenues
Monthly Average By Fiscal Year**



Med B came in at \$32k, which is low.

Beginning in July 2011, Medicaid revenues exceeded \$500k per month for four consecutive months. That represented a major change in CCNH's pattern; since Oct 09 Medicaid revenues had consistently been under \$500k. December is the second straight month where Medicaid revenues were under \$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	Dec-08 thru Jan-12
Medicaid	62%	52.4%
Medicare	9%	10.3%
Pvt Pay	29%	37.3%
Totals	100%	100%

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

	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12
Medicare A	\$ 268,336	\$ 211,478	\$292,936	\$ 269,111	\$267,048
Medicare B	\$19,537	\$47,635	\$33,301	\$ 27,443	\$32,308
Medicaid	\$526,081	\$535,725	\$467,447	\$456,867	\$464,209
Pvt Pay	\$275,440	\$285,680	\$379,317	\$418,380	\$394,211
Adult Day-Private	\$7,392	\$7,614	\$59,985	\$7,950	\$8,120
Adult Day-TXX	\$14,191	\$13,586	\$11,323	\$14,065	\$10,634
Miscellaneous	\$39,595	\$3,921	\$4,482	\$1,112	\$ 4,109
Property Tax	\$82,997	\$82,997	\$90,552	\$86,119	\$86,119
All Revenues	\$1,233,569	\$1,188,636	\$1,339,343	\$1,281,047	\$1,266,758
All Expenses	\$1,272,828	\$1,178,625	\$1,200,618	\$1,255,779	\$1,239,820
Net Income/(Loss)	\$(39,259)	\$10,011	\$138,725	\$25,268	\$26,938
Census	5854	5,872	6032	6,192	6133
Change		0.3%	2.7%	2.7%	(1.0)%
ADC	188.8	196	194.6	199.7	197.8
Change		3.7%	(0.6)%	2.6%	(0.9)%
FTE	174	174	173	183.1	180.3

January's ending cash balance was \$1.091k at month-end, a bit lower than in December but still a testimonial to how thin CCNH's cash position really is. Accounts Payable for January was \$1.616 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 January 2012.

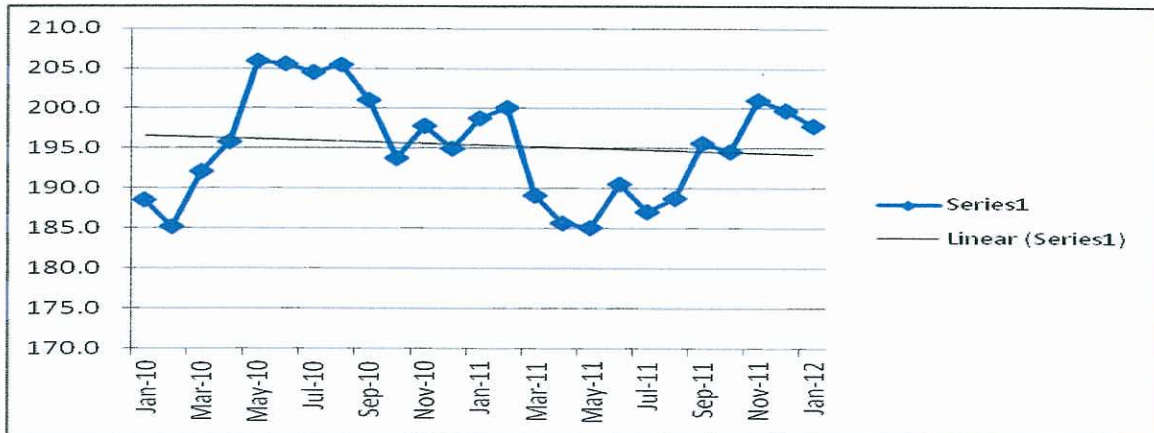
The solid line is a trend line for the displayed data and it should appear in red on your computers. (These graphs will display best when viewed on your screens.)

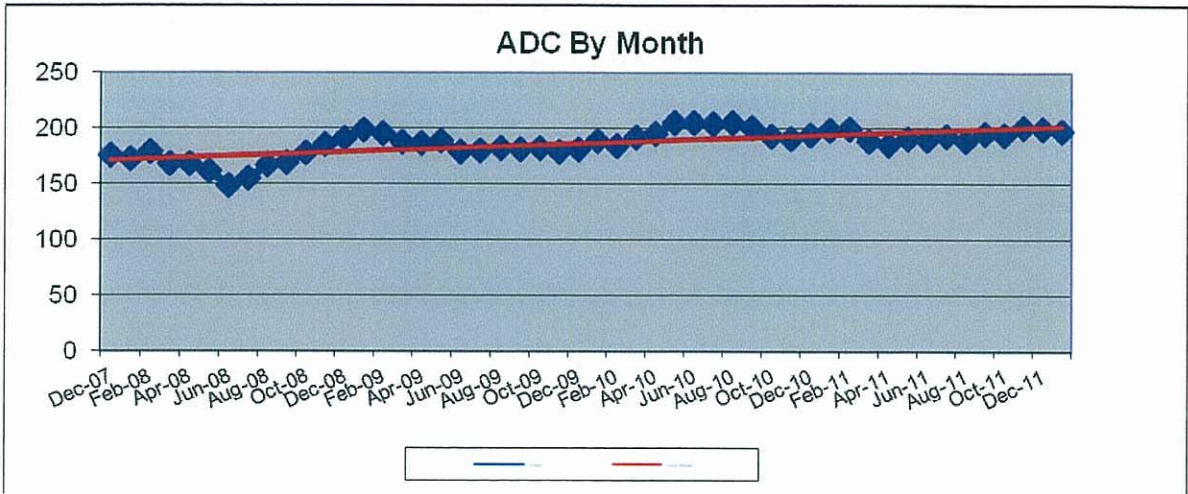
Census

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.

The recent trend is not comforting although, for the last three months, CCNH has met its census target of 195:

ADC Since January 2010





Revenues

For eleven of the last twelve 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. November was a bright spot at \$1.602 million (retro IGT). December was \$1.194 million – close but not quite there. The critical factor still 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, Fiscal 2011 saw large swings in volume and revenue, leaving a huge revenue gap with Medicare that still 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. So, while revenue from patient services is down about 6 percent, Medicare A is down over 25 percent.

**Revenue From Pt Services By Month
in millions**

	All (avg)	Medicare (avg)
July 2010 thru Jan 2011	\$1.246	\$0.357
Feb 2011 thru Jan 2012	\$1.169	\$0.267
Change	\$(0.077)	\$(0.09)
Percent	(6.2)%	(25.2)%

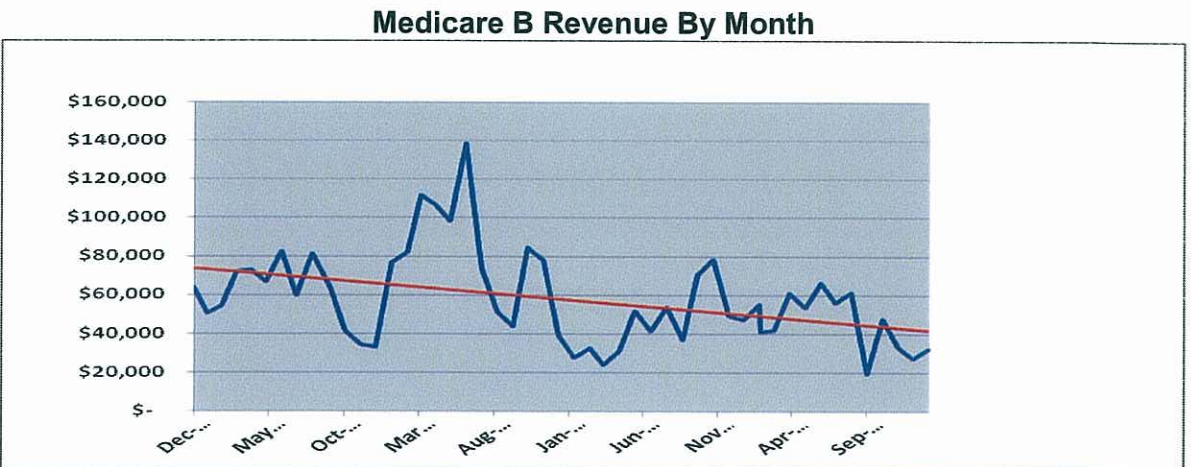
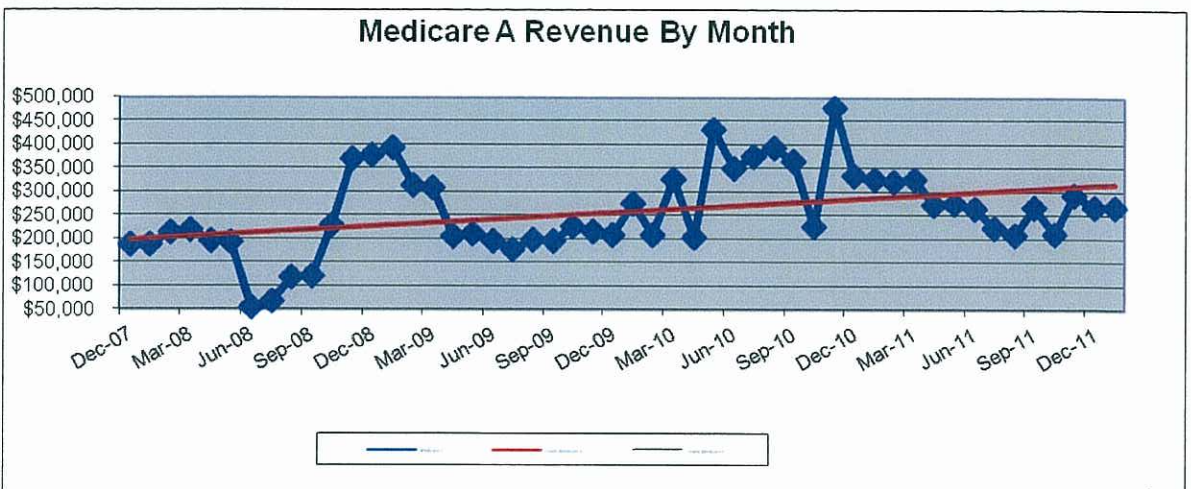
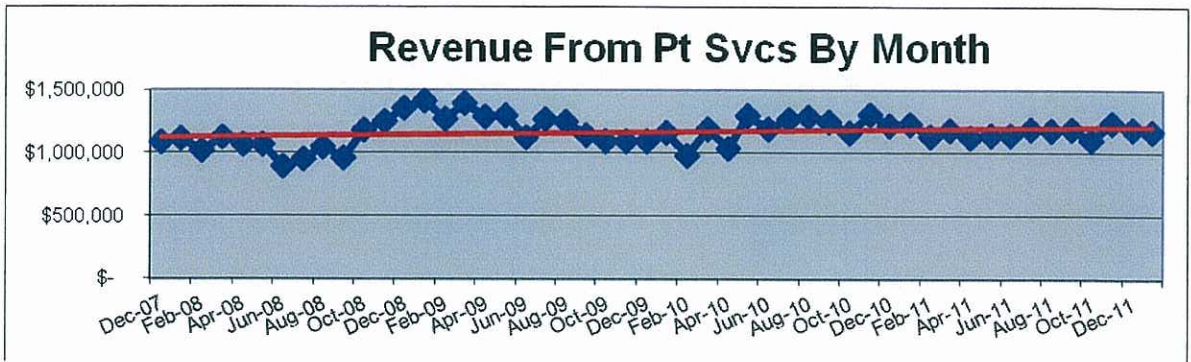
Medicare Average Census Days

Period	Days/month
Dec09-Mar 2010	592
Dec10-Jan 2012	522
Apr10-Nov 2010	756
Pct Chg (Nov 10 over Jan 12)	(31) pct

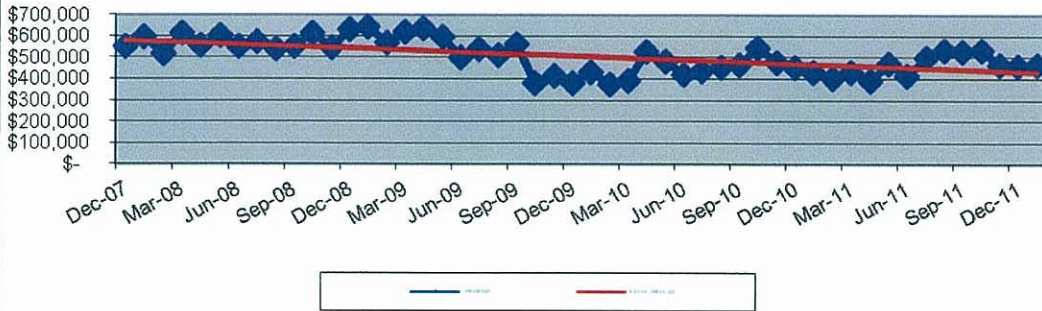
The trend line in Medicare A is fragile. Because of better volumes since March 2010, the trend turned positive. However, if the current Medicare malaise continues, CCNH's trend line will turn negative; fiscal 2011 itself was not good. Medicare census remains a critical ingredient to success and it also 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.

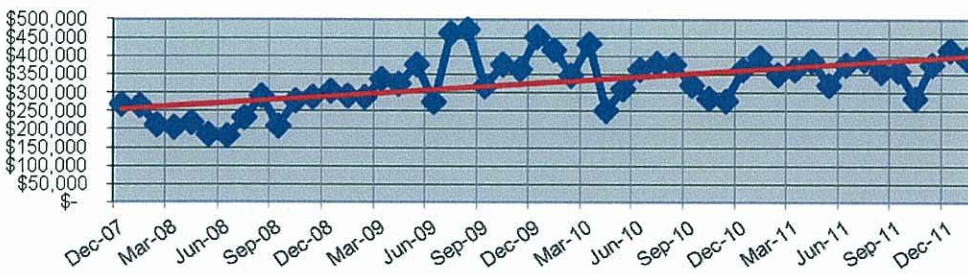
For the most part, Medicaid revenues continue to be stable. Since November, Medicaid revenues have decreased slightly, fortunately off-set by Private Pay. Recently, however, Medicaid is on the rise.



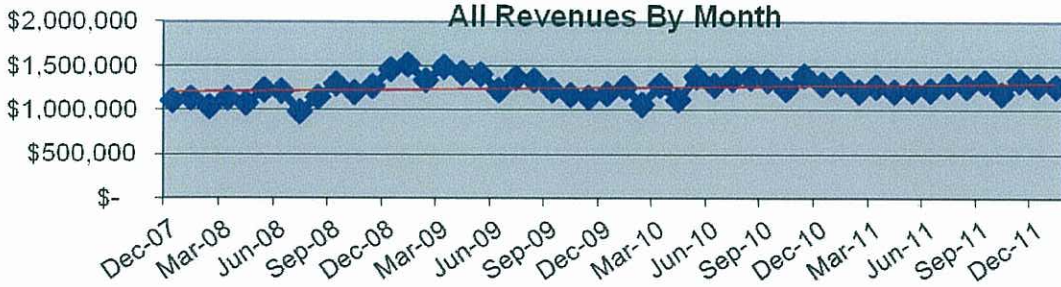
Medicaid Revenues by Month



Pvt Pay Revenues by Month



All Revenues By Month



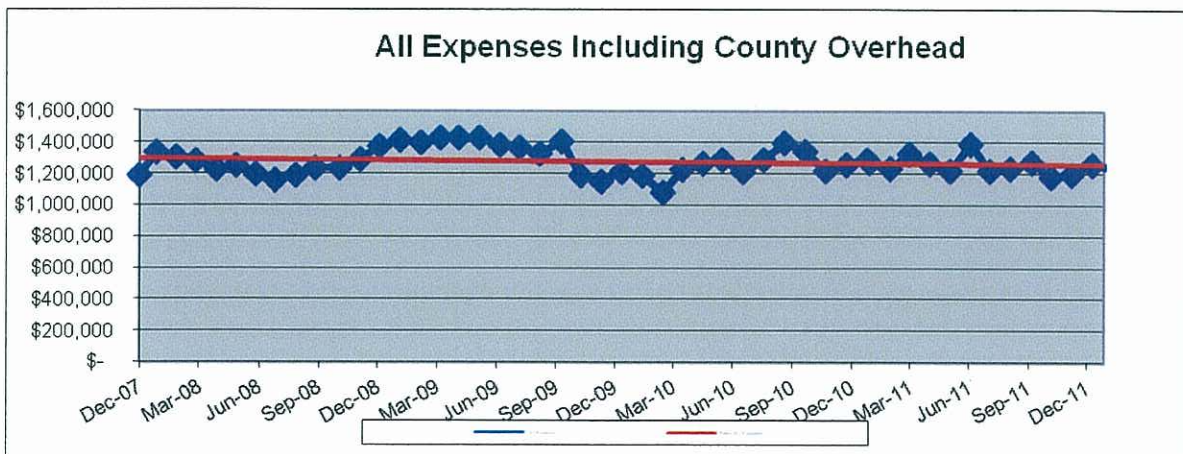
Expenses

Total expenses for January amounted to \$1.240 million; the expense level was down this month from previous months, which were burdened with higher than normal holiday and vacation time.

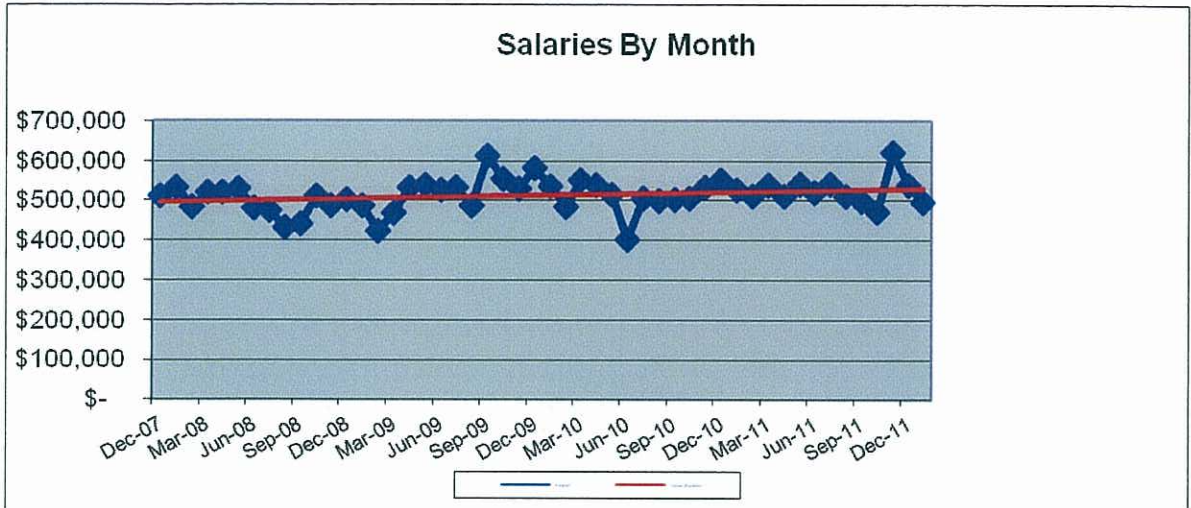
The following graph illustrates agency expense through January 2012.



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.

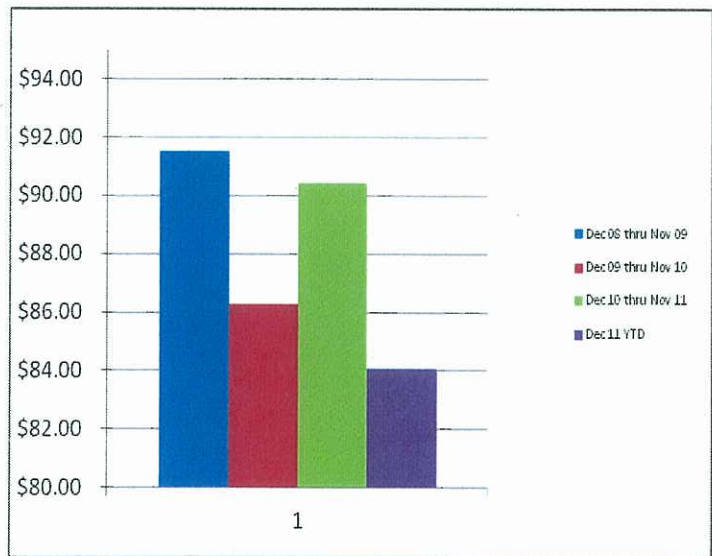


Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below.

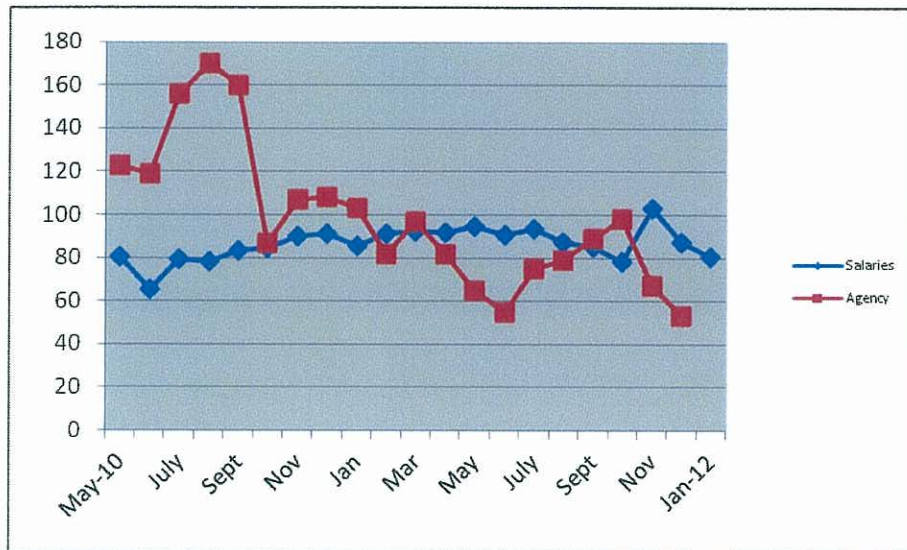


Salaries per resident day are settling in at \$90-\$92. The big picture, though, gives you the salient point: CCNH costs are under control. Salaries per day are up compared to last year, but that is more than off-set by the reduction agency costs. The last graph, below, compares salaries to agency, and there has been a big improvement in containing outside staffing costs. 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 Jan 2012**



Summary

Census continues to be the big determinant of success. The last fiscal quarter closed with much better volumes than CCNH experienced in quarters 2 and 3, and we are off to a good start in 2011. Medicaid had been trending up, both in terms of volume and revenues; November and December reversed that trend with December showing a sharp rise to 35 percent Pvt Pay. With Medicare, we have experienced lower volumes and revenues.

With the IGT payments having been received and with the State of Illinois paying Medicaid on a regular basis, the balance sheet is in much better shape. We expect Medicaid payment slowdowns to begin again in August or September once the State has paid off its fiscal 2011 obligations. We anticipate a much longer payment delay, possibly accompanied by a rate cut.

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: March 5, 2011

Re: Cash Position
Sources & Uses of Anticipated Funds

Attached are several exhibits showing CCNH's cash position as of January 31, 2012.

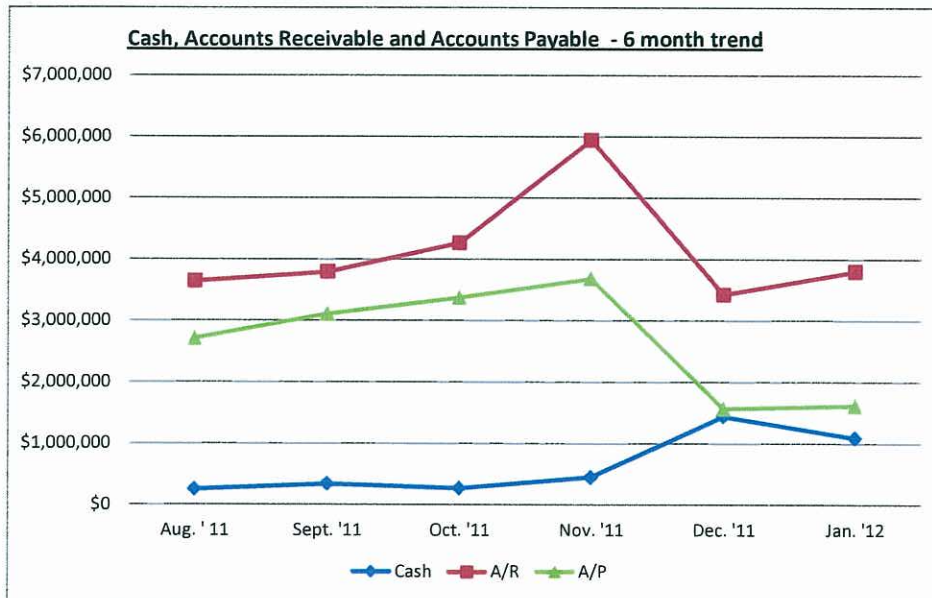
Perhaps the graph exhibit best represents the changes in the important balance sheet accounts: cash, accounts receivable, and accounts payable. The receipt of a large amount of retro IGT payments was a huge boost; with the State now paying regularly, CCNH should enjoy predictable cash flow until August or September, when the slow payment fun begins all over again.

Since November 2011, Accounts Receivable and Accounts Payable are down appreciably. Cash is up. However, cash dropped in January while A/R spiked by a small amount. That situation is under review. A large cash payment of about \$170k (IGT) was received in February.

**Champaign County Nursing Home
July 31, 2011 through December 31, 2011**

Key Balance Sheet Items Charted Below:

	<u>Aug. '11</u>	<u>Sept. '11</u>	<u>Oct. '11</u>	<u>Nov. '11</u>	<u>Dec. '11</u>	<u>Jan. '12</u>
Cash	256,151	342,366	272,506	451,613	1,443,116	1,091,087
A/R	3,647,057	3,797,616	4,269,433	5,947,793	3,429,242	3,804,757
A/P	2,711,454	3,113,127	3,375,881	3,686,592	1,569,882	1,616,512



Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
August 31, 2011 through January 31, 2012

	<u>Aug. '11</u>	<u>Sept. '11</u>	<u>Oct. '11</u>	<u>Nov. '11</u>	<u>Dec. '11</u>	<u>Jan. '12</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ (48,837)	\$ (39,259)	\$ 10,013	\$ 1,375,589	\$ 25,266	\$ 26,937
Depreciation Expense	60,297	60,297	60,297	65,287	60,297	61,222
(Incr.)/Decr. in Accounts Receivable	23,297	(150,560)	(471,816)	(1,678,060)	2,518,551	(375,515)
(Incr.)/Decr. in Prepaid Expenses	10,880	5,984	36,007	49,189	(165,564)	10,400
(Incr.)/Decr. in Inventory	-	-	-	4,129	-	4,129
(Incr.)/Decr. in Patient Trust	299	(189)	64	(2,001)	430	(698)
Incr./Decr. in Accounts Payable	306,969	401,673	262,754	310,710	(2,116,710)	46,630
Incr./Decr. in Salaries and Wages Payable	50,244	41,450	20,181	111,972	(229,484)	88,553
Incr./Decr. in Interest Payable	11,993	11,992	11,993	11,992	11,425	(60,529)
Incr./Decr. in Accrued Com. Absences	(5,124)	233	711	4,107	9,605	10,844
Incr./Decr. in Other Liabilities	(115,700)	(245,406)	(64)	2,871	(430)	698
Net Cash Provided (Used) by Operating Activities	<u>294,318</u>	<u>86,215</u>	<u>(69,860)</u>	<u>255,785</u>	<u>113,386</u>	<u>(187,329)</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	(785)	-	-	(76,678)	-	-
Improvements	(3,901)	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities	<u>(4,686)</u>	<u>-</u>	<u>-</u>	<u>(76,678)</u>	<u>-</u>	<u>-</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Increase in Tax Anticipation Note	-	-	-	-	878,417	-
Incr./Decr. in Bonds Payable	-	-	-	-	-	(165,000)
Incr./Decr. in Equity Adjustment	-	-	-	-	-	-
Net Cash Provided (Used) by Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>878,417</u>	<u>(165,000)</u>
Total Cash Flow	289,632	86,215	(69,860)	179,107	991,803	(352,329)
Beginning Cash Balance (Prior Month's)	(33,481)	256,151	342,366	272,506	451,613	1,443,416
MONTH ENDING CASH BALANCE	<u>\$ 256,151</u>	<u>\$ 342,366</u>	<u>\$ 272,506</u>	<u>\$ 451,613</u>	<u>\$ 1,443,416</u>	<u>\$ 1,091,087</u>

Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
2 Months
November 30, 2011 through January 31, 2012

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ 60,504
Depreciation Expense	121,520
(Incr.)/Decr. in Accounts Receivable	2,142,736
(Incr.)/Decr. in Prepaid Expenses	(160,724)
(Incr.)/Decr. in Inventory	-
(Incr.)/Decr. in Patient Trust	(268)
Incr./(Decr.) in Accounts Payable	(2,070,080)
Incr./(Decr.) in Salaries and Wages Payable	(139,245)
Incr./(Decr.) in Interest Payable	(49,104)
Incr./(Decr.) in Accrued Com. Absences	20,449
Incr./(Decr.) in Other Liabilities	<u>269</u>
Net Cash Provided by Operating Activities	(73,943)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	-
Improvements	-
Net Cash Provided by Investing Activities	<u>-</u>

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	878,417
(Decrease) in Bonds Payable	(165,000)
Increase in Equity Adjustment	<u>-</u>
Net Cash Provided by Financing Activities	713,417

Total Cash Flow	639,474
Beginning Cash - 11/30/2011	<u>451,613</u>
ENDING CASH - 1/31/2012	<u><u>\$ 1,091,087</u></u>

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: March 5, 2012

Re: Corporate Compliance Backgrounder

This memorandum is intended to give you some background into the requirement that corporate compliance programs be instituted in all skilled nursing facilities. Hospitals began developing compliance programs years ago and are well ahead of the nursing home segment.

Admittedly, the timing on this couldn't be worse, given the problems with Illinois Medicaid. That said, the requirement is not likely to change regardless of the outcome of the pending health reform litigation. The Federal government has spent heavily on anti-fraud activities and intends to spend more; the return on its investment is very high, making an ounce of prevention well worth the price. There are no signs that this Federal emphasis will abate.

As the government increases enforcement of its health care fraud laws, and compliance programs become mandatory, MPA is prepared to reduce nursing homes' legal risk with its Shared Compliance Programs.

Fraud enforcement (and penalties) are up

SNFs that operate without an effective compliance program run the risk of violating laws such as HIPAA (and HITECH), the Anti-Kickback Statute, the Civil Monetary Penalties Law, the False Claims Act, the Stark (physician self-referral) Law, and Medicare and Medicaid requirements. Violations can result in costly penalties, and the government's effort to impose penalties is on the rise.

Last year, 1,235 people were prosecuted for healthcare fraud—a 69% increase over the prior year. Also last year, 2,062 people and organizations were excluded from federal healthcare programs. This enforcement trend is here to stay: the Affordable Care Act increases funding for healthcare enforcement activities by \$250 Million over the next 5 years. The following are a few of many recent compliance-related penalties:

- A behavioral health care provider paid \$109,689 to settle allegations that it submitted claims for services performed by 2 people who had been excluded from Medicare/Medicaid (the provider did not check the OIG exclusion list before hiring these people).

- A nursing home paid \$305,072 and was required to hire a full-time physician or NP after it was found to have sub-standard pressure ulcer treatment and prevention, incontinence care, pain management, nutrition, weight monitoring, infection control, and diabetic care.
- A hospital paid \$471,933 after it discovered it had made billing errors for the drug Lupron, which resulted in overpayments by Medicare—and did not report the error or repay Medicare.
- UCLA Health System paid \$865,500 and entered a 3 year corrective action plan, to settle allegations that unauthorized employees looked at the PHI of celebrity patients and other patients, in violation of HIPAA's Privacy and Security Rules.
- A hospital paid \$6.3 Million to settle allegations that it classified patients as inpatients when they should have been classified as outpatients or on observation status.
- A medical equipment company paid \$42 Million to settle allegations that it submitted claims for Medicare patients who no longer qualified for the equipment, including patients who had died or were no longer using the equipment.

It's not getting any easier...compliance programs will soon be mandatory

The Affordable Care Act mandates compliance programs in all SNFs by March 23, 2013. The Affordable Care Act also requires compliance programs as a condition of Medicare and Medicaid enrollment. March 23, 2013 may seem like a long way away, but keep in mind that it can take at least a year to implement an effective compliance program.

Your compliance program must be *effective*

Criminal sanctions may be mitigated by a compliance program, but only if that program is effective. Having a written compliance program document in the filing cabinet is not enough. The day-to-day implementation and ongoing audits are what make compliance effective—and yet most people skip this step!

Operational effectiveness is more important now than ever before

Reimbursement cuts, combined with an increasingly complex regulatory landscape, make the management of revenues and costs a necessity. Substandard care, HIPAA violations, careless vendor agreements, and other common mistakes can lead to financial penalties. Billing errors can lead to unexpected repayments. Using a shared compliance resource is an economical way to improve your processes and prevent these penalties and repayments.

How MPA can help

MPA saw a huge need for comprehensive compliance programs—not just a written document gathering dust on a shelf, but a fully implemented program with strategic oversight. We also saw, with our managed facilities, that hiring a full time employee or paying an attorney an hourly rate to build a compliance program from the ground up is cost prohibitive. This is how we came up with the idea of shared compliance programs. The idea works similarly to our shared financial reporting services. MPA can provide compliance services tailored to each SNF, working closely with their existing staff and procedures. Instead of each facility building a compliance program

from scratch, MPA brings its resources and legal and management experience to multiple facilities—and shares best practices among these facilities, improving compliance efforts for all.

The toolkit

MPA's Shared Compliance Program includes, for a fixed annual fee:

- A baseline audit to develop your baseline compliance status and identify improvement goals
- Policies and procedures to minimize risk, adhere to regulations, and improve quality of care
- Assistance with compliance training to advance your staff's understanding of compliance goals and procedures related to their duties
- Strategic guidance with regular audits that evaluate your facility's compliance with policies and procedures, and directs your compliance activities to address changing risk areas
- Focus groups with other MPA clients to share best practices
- An independent reporting hotline for employees to report compliance issues anonymously
- Ongoing review of and updates to the compliance program based on the latest regulatory and practice developments

Benefits

MPA's Shared Compliance Program will allow you to:

- **Minimize financial loss with reduced sanctions and penalties.** The OIG views the existence of an effective compliance program as a mitigating factor in fraud and abuse cases. Plus, under the Affordable Care Act, deficiencies that are self-reported and corrected may receive reduced civil monetary penalties. Effective compliance programs can also detect systemic failures of care that can result in liability for submitting false claims under the False Claims Act and the Civil Monetary Penalties Law.
- **Improve quality of care and enhance your reputation.** Adherence to standards of quality of care and compliance enforcement increases resident satisfaction, market competitiveness and employee loyalty.
- **Lower exposure to liability.** By emphasizing compliance and improving your processes, many lawsuits can be avoided.
- **Reduce compliance program costs via economies of scale.** All MPA Shared Compliance Program services are included in your annual fee—saving you the expense of hiring an attorney at an hourly rate, or adding full-time staff and overhead to your facility.
- **Improve best practices.** You will actively participate in user groups with MPA's other clients to benefit from multiple experiences, improve your compliance processes, and advance best practices.

- **Reduce whistle blowing.** By using MPA's reporting mechanism, which is both confidential and outside of your facility, employees will be more comfortable reporting incidents within the organization rather than to the authorities.
- **Minimize repayments.** By standardizing your processes and auditing your procedures, you can improve your billing accuracy, reducing the need to repay overpayments made by Medicare.

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: March 5, 2012

Re: Renal Dialysis Status/Update

Attached to this memorandum is a Briefing on renal dialysis. The Briefing is intended to update you on how CCNH might establish a renal dialysis service. The Briefing is not exhaustive; at this point, however, we know enough to establish a strategic direction and to recommend that CCNH move forward with providing the service.

First, there is a need for a dialysis program in a skilled nursing setting. The demand is not huge, but it is steady and will grow in the future. In performing our market analysis, we opted for a conservative assessment of demand and, therefore, lowered our assumptions whenever appropriate.

There are two existing free-standing dialysis facilities in the community already. CCNH uses these facilities now. (CCNH averages 2-3 dialysis residents currently.)

Second, we approached our evaluation of this service from the perspective of preserving capital. CCNH doesn't have surplus cash; therefore, any investment must be prudent and must pay off. As a result, we have emphasized two approaches, one of which will emerge as the preferred option:

- a. Put the program in place with vendor-financed tenant improvements where the vendor leases space for the program. This option involves renovation to vacant space in the Adult Day Care area. The capital investment creates a dedicated dialysis environment and, by being able to treat multiple patients at a time, uses labor in a very productive manner.

It is entirely possible that we determine that CCNH should use its own cash for this project. The capital outlay would approximate \$300k. In the current environment we recommend that we maximize CCNH's cash holdings at every opportunity.

- b. Designate a small block of single-bed rooms and integrate dialysis into CCNH's normal workflow. This option has little, if any capital investment but may result in higher labor costs as productivity may not be as great as with option a).

Third, there is regulatory involvement. A Certificate of Need is not required. However, any build-out, as contemplated in option a, above, will require IDPH approval and certification. Regulatory participation extends the time to bring option a) to fruition; we are estimating a 6-month project schedule. We are still evaluating the schedule with option b).

Another dimension of regulatory involvement is vendor/program licensure. The Briefing provides more details and they are significant factors in how dialysis is approached.

Fourth, the financial projections look realistic based on what we know so far. The financial model was built using the following details:

- Medicare per diem of \$425;
- Standard Medicaid rate;
- Usual and customary Pvt Pay rates
- All costs to be paid to PRS Dialysis
- Incremental costs for therapy (Medicare only)
- Incremental costs for routine CCNH services based on 2012 budget
- Any CCNH capital outlays

Return on program revenue is in excess of 40 percent and break-even occurs at 5.6 residents per day, average. Some of the details are still in the process of refinement and I will update you promptly.

**Champaign County Nursing Home
Renal Dialysis Program
Briefing**

Background

CCNH must maintain occupancy and maximize its' Medicare census. In the Champaign County market, Medicare hospital referrals are a competitive challenge between SNFs. MPA is currently evaluating an in-house dialysis treatment program. None of the nursing homes in Champaign County provide an in-house dialysis program. CCNH and the other nursing homes currently utilize two outpatient dialysis centers. Patients that travel to local dialysis centers are dialyzed three times a week for four hours, Monday through Saturday. The availability of transportation, treatment days/times leaves little scheduling flexibility based on the needs of the patient.

An in-house dialysis program will provide a competitive advantage for CCNH. Hospitalized dialysis patients will prefer to come to CCNH, increasing overall occupancy and, in particular, Medicare census.

This briefing highlights the program structure and the programmatic options that are being evaluated.

Market Demand Analysis

We began our demand estimating the future demographic characteristics of Champaign County seniors. The following table presents the relevant data:

**Senior Population Changes
2010-2015
Champaign County, Illinois**

	2010	2015	Pct Chg
65-74	9,718	11,279	16%
75-84	6,639	6,671	-0-
85+	3,103	3,407	10%
Total Seniors	19,460	21,357	10%
Total County	195,688	201,741	3%

Source: Claritas, Inc

Using data from American Hospital Directory database, we quantified the discharge activities of both Carle and Provena for 2008 thru 2010, the latest years for which data are available. We used DRGs 682 thru 684, which cover End Stage Renal Disease and found three-year total discharges to be 757, or 256 per year.

We opted for a conservative projection and applied the incidence of ESRD as reflected in the hospital discharges to the 2015 projected population for seniors 75+. The calculation looks like this and concludes with an estimated average daily census of 14.

Projected demand, 2015, ages 75+	235
Risk corridor	28%
Market adjusted for risk	168
Market capture rate	50%
Cases to CCNH	84
ALOS, Medicare	60
Census days	545
ADC	14

For projection purposes, we reduced the estimated 14 cases by 20 percent and forecast results based on a census of 11. The rationale for this final reduction in volume is that CCNH customarily has 2-3 renal cases in its daily census. Projecting additional revenues on existing cases would be the equivalent of counting them twice.

Payor	Average Census	Mix
Medicare	6	55%
Medicaid	3	27%
Insurance	2	18%
Total	11	100%

The largest projected volume is with Medicare. In practice, we expect all admissions to the program to be hospital-generated and, therefore, to be Medicare. Also in practice, not all residents will be discharged to home after the 100-day benefit period ends. This remainder groups constituted the Medicaid and Insurance portion of the projected census.

Over a 52-week period at 3 treatments per week, annual volume is projected at 1,716 treatments.

Dialysis Options

Two dialysis program models are being evaluated. The first is the program offered through PRS and the second program is provided by Davita.

PRS Model

PRS Service Delivery Model

PRS Dialysis, Inc. provides a complete dialysis center program, including management, staff, supplies, equipment, and treatment. The program model requires a dedicated dialysis treatment area. CCNH currently has vacant space

located beside the Adult Day Care program. The vacant space totals approximately 2,800 square feet, has an external entrance, locking storage area, an office, a janitor's closet, restroom, telephone and internet wiring, three hand sinks, and is part of the Home security system. The space is currently used for meetings and for additional activity space.

PRS would bill Medicare Part B for covered services and CCNH for non-covered services. The estimated cost per treatment to CCNH is \$65.00. The success of the program is dependent upon generating a higher Medicare census; accordingly, establishing comfort with the market analysis is critical.

Site visit to a PRS facility

Karen Noffke, Director of Nursing; Traci Harris, Assistant Administrator; and Andrew Buffenbarger conducted a site visit to the Community Nursing & Rehabilitation Center (CNRC) in Naperville, IL where CNRC provides hemodialysis through the subcontractor PRS Dialysis, Inc. CNRC is a privately owned 153-bed skilled nursing facility with a historical average daily census of 127 including a Medicare census of 17.

The group met with the Administrator, Director of Nursing, Dialysis Center Director, and conducted a tour of the dialysis unit. The staff reports that the dialysis center has increased CNRC's market area up to a range of about 50-miles, which is a substantial increase over the pre-dialysis market area. CNRC also reported strong resident satisfaction ratings, good clinical management of patients with end-stage renal disease, and an improved census. For CRNC, Medicare census grew by 30 percent and its service area grew by 20 miles.

CNRC promotes the inpatient dialysis program as a treatment option that relieves patients of travel outside of the home as frequently as three days per week. Staff reports that the stress of travel for a debilitated dialysis patient can be significant. Dialysis patients that also participate in rehabilitative therapy are commonly unable to participate in therapy on dialysis days, reducing the frequency and success of rehabilitative programs.

CNRC provides dialysis services to residents participating in Medicare part A and insurance-paid skilled nursing services. Long-term care residents are not eligible to participate in the facility dialysis program but can access community based dialysis centers.

Program Capacity

Dialysis services will be provided on a 12-hour per day schedule. Each dialysis chair can be occupied three times in four-hour increments. PRS Dialysis recommends a six chair unit with a maximum daily capacity of 18 patients.

Licensure & regulatory issues

Dialysis centers are certified by the Centers for Medicare and Medicaid Services (CMS). A Certificate of Need demonstrating the viability of the program and community need is not necessary in this case as nursing home based dialysis programs are exempt from the CON process. CMS, through IDPH, will conduct an initial inspection of the dialysis center and may conduct periodic inspections thereafter.

Renovation Requirements

The adult day care area will require renovations in order to meet the PRS program requirements. An evaluation by PRS Dialysis and SAS Architects revealed that this space is well-equipped for conversion into a dialysis center. Preliminary estimates to convert the space into a functional dialysis center including additional electrical work, plumbing, drywall, paint, deconstruction of existing walls, flooring, etc is estimated between \$175,000 - \$235,000, with additional equipment and supplies estimated at \$15,000.

DaVita Model

DaVita operates one of the community-based dialysis centers in the Champaign-Urbana market.

DaVita Service Delivery Model

More information is being gathered about this approach. Essentially the method is to provide dialysis at the bedside rather than in a central location.

Program Capacity

Aside from the constraints of a small market, the program capacity is limited by the number of single rooms CCNH can make available. CCNH may be able to respond to changes in volume easier with the bedside model than with the central model.

Licensure & regulatory issues

The CMS license remains a requirement, and DaVita is currently licensed. We need to understand more of the possibilities that may be available under DaVita's license.

Renovation Requirements

Renovations appear to be minimal; there may not even be any, in which case the involvement of IDPH will be reduced.

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: March 5, 2012

Re: Management Update

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

1. **Census:** CCNH's census remained over 195 for the last few months, a very welcome development. In December, Pvt Pay jumped to almost 38 percent of total days. In January, Pvt Pay was 35 percent – still an excellent result and an indication that CCNH can attract a high percentage of market rate clientele.
2. **Operations:** January had a gain of \$27k. There were no extraordinary events. Revenues remained low despite the high census and that phenomenon continues last fiscal year's major story. Medicare revenues continue to be our frustration. Medicaid was down and Pvt Pay was up; we are not getting traction with Medicare.

Additional IGT funds of approximately \$170k were received on February 22. This check was the first of the routine IGT payments; details of the calculation have been requested from HFS.

There are no new developments on short-term financing. It remains a priority. We are working with one bank, which has agreed to purchase RANs from the County. The exact terms still are the subject of negotiation, but the positive news on this is that the bank has submitted a written statement of interest. Because the need for financing is several months into the future, that's probably the best one should expect.

The Medicaid situation remains dire. There is no other way to assess it. Providers will be asked to take rate cuts. The immediate targets appear to be hospitals and physicians; assuredly, though, skilled nursing facilities will experience the pain. Re-structuring the Medicaid system is receiving lots of attention and the program has been under way for some time now. However, there is no way that managed delivery can save the required amount of money in such a short time, all by itself. Expanded Medicaid enrollments and benefits are a large part of the problem.

Relief via the Illinois Finance Authority remains a possibility. Such a program would allow CCNH to finance as much as 97 percent of its Medicaid receivables; the current RAN

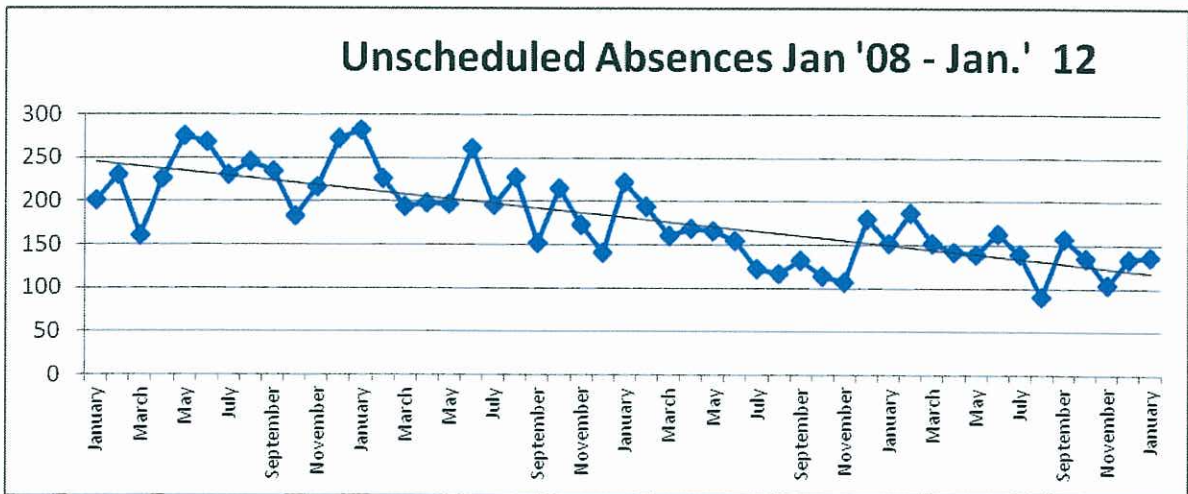
authorization level is 85 percent. While the concept has been finalized, the details are proving to be difficult. Accordingly, the only option for CCNH is to seek relief in the private sector.

Our proposal for regular payment to County homes has been submitted to the Governor. There has been a follow-up meeting between the Office of Management & Budget and the Comptroller. The good news is that Metro Counties is now solidly behind our efforts. The bad news is that there is still a large amount of inertia to overcome.

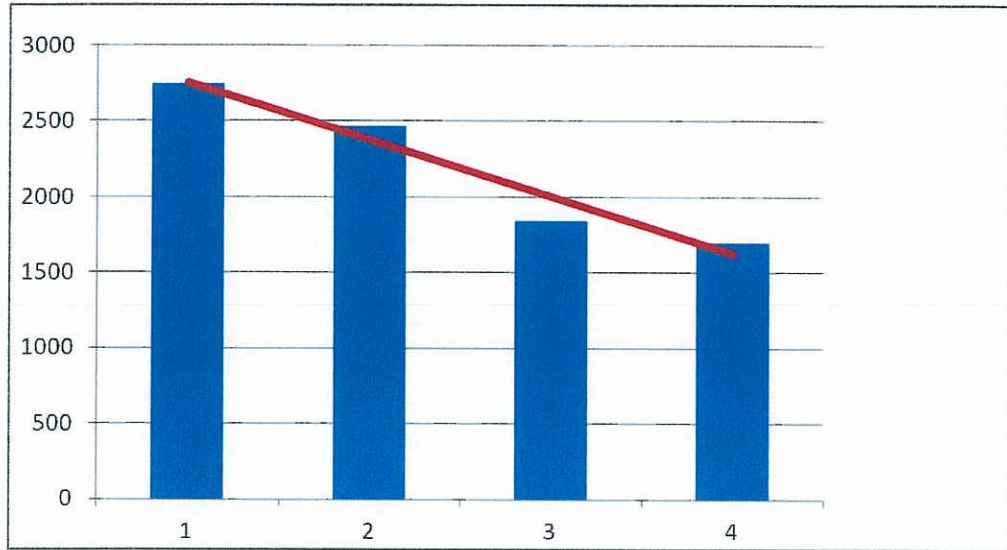
There is no further update on IDPH. A separate complaint investigation is under way now. If there are findings, and at this point there are none, closing out the Annual Licensing Survey may be complicated, i.e., CCNH might be facing denial of payment issues once again.

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 January 2012 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- Dec 11	127
Fiscal 2011	145.4



Unscheduled Absences by Year, 2008-2011
Year 1=2008; Year 4=2011



On another matter, CCNH lost an arbitration hearing and will see a dismissed employee returned to work.

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

01/31/12

Champaign County Nursing Home
Balance Sheet

1

ASSETS

Current Assets

Cash

Cash	\$1,090,786.80
Petty Cash	\$300.00
Total Cash	<u>\$1,091,086.80</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$679,167.59
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$660,000.39
Total Rec., Net of Uncollectible Amounts	<u>\$1,339,167.98</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$74,102.96
Allowance for Uncollectible Accts-Private Pay	(\$12,932.00)
Allowance for Uncollectible Accts-Patient Care P	(\$2,323.00)
Allowance for Uncollectible Accts-Patient Care H	(\$309.00)
Total Rec., Net of Uncollectible Amounts	<u>\$58,538.96</u>

Accrued Interest

Property Tax Revenue Receivable	\$172,366.00
Total Accrued Interest	<u>\$172,366.00</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$419.53
Due from Other Governmental Units	\$555,011.88
Due from IL Public Aid	\$905,221.28
Due from IL Department of Aging-Title XX	\$83,599.23
Due from US Treasury-Medicare	\$635,892.02
Due From VA-Adult Daycare	\$10,496.60
Due From VA-Nursing Home Care	\$72,929.63
Allowance for Uncollectible Accts-IPA	(\$17,564.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$545.00)
Allowance for Uncollectible Accts-Medicare	(\$10,258.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$76.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$443.00)
Total Intergvt. Rec., Net of Uncollectibl	<u>\$2,234,684.17</u>

Prepaid Expenses

Prepaid Expenses	\$172,732.82
Stores Inventory	\$20,473.27
Total Prepaid Expenses	<u>\$193,206.09</u>

Long-Term Investments

Patient Trust Cash, Invested	\$9,148.32
Total Long-Term Investments	<u>\$9,148.32</u>
Total Current Assets	<u>\$5,098,198.32</u>

01/31/12

Champaign County Nursing Home
Balance Sheet

2

Fixed Assets

Nursing Home Buildings	\$23,194,982.13
Improvements not Buildings	\$463,525.63
Equipment, Furniture & Autos	\$1,287,189.08
Accumulated Depreciation-Land Improvements	(\$183,606.88)
Accumulated Depreciation-Equipment, Furniture, &	(\$671,347.17)
Accumulated Depreciation-Buildings	(\$2,893,217.28)
Total Fixed Assets	<u>\$21,197,525.51</u>
Total ASSETS	<u><u>\$26,295,723.83</u></u>

01/31/12

Champaign County Nursing Home
Balance Sheet

3

LIABILITIES & EQUITY

Current Liabilities

A/R Refunds	\$0.00
Accounts Payable	\$1,616,512.10
Salaries & Wages Payable	\$208,668.91
Interest Payable - Bonds	\$9,508.03
Due to General Corporate Fund	\$333,141.98
Tax Anticipation Notes Payable	\$878,417.00
Total Current Liabilities	<u>\$3,046,248.02</u>

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$9,148.32
Bonds Payable	\$3,235,000.00
Accrued Compensated Absences	\$372,870.81
Total Non-Current Liabilities	<u>\$3,617,019.13</u>
Total Current Liabilities	<u>\$6,663,267.15</u>

Equity

Retained Earnings-Unreserved	\$19,557,110.98
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Total Equity	<u>\$60,504.12</u>
Total LIABILITIES & EQUITY	<u>\$26,295,723.83</u>

01/31/12

Champaign County Nursing Home
Historical Statement of Operations

1

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

Miscellaneous Revenue													
Lunch Reimbursement	309	687	218	327	354	162	357	498	447	768	417	138	4,883
Late Charge, NSF Check Charge	1,148	1,599	(208)	(23)	35	19	1,936	3,150	3,266	2,628	(69)	3,236	16,717
Other Miscellaneous Revenue	555	5,142		195	10		2	35,020		17,626	27	318	59,896
Total Miscellaneous Revenue	2,012	7,428	11	499	399	181	2,296	38,668	3,713	21,022	375	3,692	80,296

Medicare A Revenue

Medicare A	234,516	238,924	219,416	206,636	194,621	154,636	130,531	224,281	171,728	200,777	203,635	220,897	2,400,597
ARD - Medicare A	16,700	9,633	17,605	5,305	11,997	24,353	21,001	44,056	13,964	7,884	366	16,726	145,435
NH Pt Care - Medicare Advantage/H	71,188	78,726	35,957	63,692	59,633	44,625	58,978	25,886	25,886	87,597	65,109	29,424	663,869
ARD_Pt Care - Medicare Advantage/							(2,250)						(2,250)
Total Medicare A Revenue	322,404	327,233	272,978	275,632	285,250	223,613	208,260	288,336	211,478	296,258	289,111	287,048	3,207,651

Medicare B Revenue

Medicare B	41,209	41,730	60,847	53,316	66,172	55,875	61,313	19,537	47,635	33,219	27,443	32,308	540,603
Total Medicare B Revenue	41,209	41,730	60,847	53,316	66,172	55,875	61,313	19,537	47,635	33,219	27,443	32,308	540,603

Medicaid Revenue

Medicaid Title XIX (IDHS)	268,628	296,033	283,677	339,180	290,868	353,242	342,212	353,399	383,284	847,134	306,511	302,179	4,126,407
ARD - Medicaid Title XIX (IDHS)	114,722	124,479	119,763	128,941	121,470	144,004	174,008	165,914	163,284	140,389	142,228	153,644	1,692,764
Parent Care-Hospice	11,122	5,112	3,103				13,736	3,434	5,609	6,882	4,235	4,609	57,843
ARD Patient Care - Hospice	6,579	3,549	3,434	3,549	3,434	3,549	3,549	3,434	3,549	5,286	3,892	3,778	47,559
Total Medicaid Revenue	401,051	429,232	389,996	471,670	415,772	500,794	533,505	526,081	535,725	799,670	456,657	484,209	5,924,572

Private Pay Revenue

VA-Veterans Nursing Home Care	6,068	2,384			3,467	8,018	6,718	6,501	7,388	6,486	6,718	7,368	61,097
ARD - VA - Veterans Care	6,068	6,718			5,851	6,718	6,718	6,501	6,718	6,501	6,452	8,885	82,133
Nursing Home Patient Care - Private	238,480	238,860	266,751	205,023	259,566	197,502	210,726	203,084	191,101	262,986	287,531	285,390	2,847,011
Nursing Home Beauty Shop Revenue	3,508	4,192	4,165	3,789	4,238	3,182	4,137	3,770	3,518	3,992	3,451	3,903	45,843
Medical Supplies Revenue	7,133	6,843	5,441	4,036	4,182	5,715	5,576	6,231	10,425	10,202	6,743	7,798	60,305
Parent Transportation Charges	1,243	1,857	1,256	1,545	1,076	(321)	1,791	2,558	254	1,492	944	1,837	15,334
ARD Patient Care - Private Pay	88,988	104,628	102,143	99,241	99,168	85,755	36,288	46,793	65,295	89,225	104,542	79,231	1,002,279
Total Private Pay Revenue	351,477	365,483	386,259	320,134	377,529	308,589	271,953	275,440	285,650	380,885	416,380	394,211	4,134,001

Adult Day Care Revenue

DOT-FTA-CAP AssistedElderly										41,728			41,728
VA-Veterans Adult Daycare	1,534	1,889	1,659	2,389	2,431	2,244	2,573	2,271	2,271	1,502	1,899	2,810	25,852
IDOT - Concess Vehicle Procurement										10,432			10,432
Friday, February 24, 2012													3,26 PM

01/31/12

Champaign County Nursing Home
Historical Statement of Operations

2

Description	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	Total
IL Department Of Aging-Day Care Gra	8,751	19,795	14,949	16,385	16,902	15,287	17,238	14,191	13,586	11,266	14,065	10,634	167,129
Adult Day Care Changes-Private Pay	4,473	6,057	3,188	2,981	3,300	3,819	5,745	5,121	5,343	5,892	6,051	5,310	57,240
Total Adult Day Care Revenue	14,738	21,741	19,776	21,716	22,632	21,330	25,656	21,583	21,201	21,201	22,015	18,754	302,381
Total Income	1,132,911	1,192,898	1,129,867	1,142,967	1,147,754	1,106,362	1,102,982	1,149,645	1,105,432	1,602,275	1,194,190	1,180,222	14,189,504

Operating Expenses

Job Require Travel	4	244	4	244	4	244	4	244	4	244	4	244	Total
Total	4	244	4	244	4	244	4	244	4	244	4	244	248

Administration	25,745	29,615	27,296	28,616	27,107	24,679	30,323	28,573	27,860	29,469	28,550	31,149	339,972
Reg: Full-Time Employees	657	662	406	629	635	936	1,264	756	771	1,699	1,474	782	10,672
Temp. Salaries & Wages	270	405	180	225	180	225	225	180	180	180	180	180	2,565
Per Diem	316	79	143	311	383	348	8	228	22	347	251	251	2,437
Overtime	448	751	249	411	361	278	278	219	158	409	1,345	1,083	4,927
TOPS - Balances	34	57	19	(348)	(251)	(1,753)	(57)	74	13	31	103	83	(4,927)
TOPS - FICA	1,935	2,202	2,013	2,138	2,012	1,932	2,284	2,134	2,182	2,196	2,315	2,169	25,513
Social Security - Employer	2,537	2,890	2,674	2,821	2,653	2,495	2,933	2,807	2,648	2,789	2,914	2,751	32,992
MIRF - Employer Cost	1,337	1,534	1,403	1,476	1,409	1,297	1,599	1,484	1,525	1,383	1,585	1,791	17,923
Workers' Compensation Insurance	1,088	936	886	411	361	246	278	219	158	(41)	821	2,997	7,760
Unemployment Insurance	4,667	4,667	4,622	4,868	4,870	4,117	4,617	4,117	4,117	4,117	4,117	4,195	3,660
Employee Health/Life Insurance	3,475	3,475	3,475	3,475	6,336	3,475	3,475	3,475	3,475	3,475	3,475	3,475	53,138
MIRF - Early Retirement Obligation	70	309	44	264	351	43	51	70	87	84	193	90	1,644
Employee Development/Recognition	385	4,971	2,062	1,891	3,383	1,300	4,197	2,332	2,660	3,003	3,188	1,119	30,191
Employee Physicals/Lab		760					276	582		710			2,298
Stationery & Printing												67	136
Books, Periodicals & Manuals													922
Copy Supplies	596	931	720	897	659	1,265	153	776	534	922	1,066	582	8,879
Postage, UPS, Federal Express	732	485	600	889	500	567	502	789	457	315	308	956	7,100
Equipment < \$2,500													308
Operational Supplies	1,376	4,483	1,119	1,508	3,750	2,581	1,433	2,337	719	2,829	3,337	1,511	26,983
Audit & Accounting Fees	3,625	3,625	3,625	3,625	3,625	3,625	3,625	14,932	3,625	(8,721)	3,625	3,625	42,510
Architect Fees				570									570
Attorney Fees	10,859	2,671	14,188	16,819	15,935	16,319	12,390	8,525	6,250	8,253	3,233	8,117	123,599
Professional Services	30,708	34,689	39,586	30,586	40,259	13,843	43,992	30,830	56,243	38,679	37,755	35,045	432,214
Job Required Travel Expense	216	697	311	325	348	188	221	148	571	662	46	479	4,193
Insurance	19,829	19,643	24,650	19,829	20,497	24,289	19,449	14,628	33,067	(46)	10,731	10,731	217,279
Property Loss & Liability Claims		498	174		150,000	15			181			2,671	153,450
Computer Services	2,712	4,284	1,883	1,947	2,697	1,947	1,947	2,697	3,188	5,120	8,264	9,230	39,917

Friday, February 24, 2012

3:26 PM

01/31/12

Champaign County Nursing Home
Historical Statement of Operations

Description	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	Total
Telephone Services	1,821	1,679	1,465	1,482	1,480	1,473	1,550	1,418	1,487	1,379	1,513	1,430	18,177
Automobile Maintenance												290	290
Equipment Maintenance													3,237
Legal Notices, Advertising	2,426	4,607	9,048	7,159	9,273	7,162	8,627	4,621	6,000	6,315	3,875	4,071	73,183
Photocopy Services	780	780	780	780	780	780	780	780	780	1,541		1,005	9,386
Public Relations	114		670				35	24	8	141			992
Dues & Licenses									225	2,090	1,625		3,940
Conferences & Training		4,739	268	195	80	2,246	99	546	139	524			6,590
Prance Charges, Bank Fees		1,695	4,315	5,827	675	2,246	2,321	2,321	2,246	37,920	4,944	(12,792)	51,719
Cable/Satellite TV Expense	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	28,550
IPA Licensing Fee	10,206	11,300	10,935	11,300	10,935	11,300	11,300	10,935	11,300	10,936	11,300	11,300	133,043
Fines & Penalties	780			5,428			12,500	52,440					71,148
Depreciation Expense	59,615	59,615	59,880	60,154	60,154	60,685	60,297	60,297	60,297	65,287	60,297	61,222	727,800
Transfers to General Corporate Fund	1,375	1,875	1,988	788	213	13	3,825	213		(2,600)			7,275
Interest-Tax Anticipation Notes Payabl				2,484	2,958		780						6,414
Interest-Bonds Payable	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,425	11,425	142,774
Total Administration	205,077	225,670	236,028	228,649	365,311	201,814	250,998	271,623	247,521	238,438	215,649	196,794	2,903,473
Environmental Services													
Reg. Full-Time Employees	29,329	32,836	29,902	33,611	29,860	37,282	31,422	29,224	27,943	28,779	27,673	30,394	368,298
Overtime	741		60		956	1,098	111	751	75	2,365	826	2,394	9,377
TOPS - Balances	310	1,261	(771)	(2,680)	(2,480)	(12,954)		(280)		(1,888)			(16,605)
TOPS- FICA	24	97	(59)	(205)	(190)	(991)	67	(20)	(144)	24	72	40	(1,288)
Social Security- Employer	2,264	2,463	2,248	2,536	2,357	2,957	2,351	2,272	2,228	2,250	2,396	2,073	28,347
MRF - Employer Cost	3,067	3,351	3,059	3,451	3,157	3,957	3,200	3,092	3,032	3,043	3,163	2,735	36,373
Workers' Compensation Insurance	1,484	1,662	1,513	1,670	1,542	2,041	1,565	1,479	1,484	1,629	1,592	1,592	18,903
Unemployment Insurance	1,266	1,165	1,437	1,065	881	991	440	331	228	75	373	2,899	11,139
Employee Health/Life Insurance	5,909	5,909	5,857	5,854	5,572	4,822	4,287	4,324	4,280	5,278	5,454	5,998	63,544
Operational Supplies	6,343	6,043	3,843	5,335	4,446	5,304	6,254	5,516	3,860	7,776	4,729	4,312	63,150
Gas Service	27,809	2,433	872	12,357	14,267	14,683	2,090	7,007	7,776	16,899	9,541	16,395	132,099
Electric Service	15,151	17,389	18,597	20,961	25,669	35,083	27,704	25,358	20,506	9,295	17,546	20,871	254,130
Water Service	1,969	2,232	2,395	2,237	2,285	2,098	2,289	2,161	2,181	2,152	2,308	2,476	26,765
Pest Control Service	468	468	468	468	468	484	482	468	468	468	468	468	468
Waste Disposal & Recycling	3,278	2,754	4,865	5,762	4,461	4,195	4,785	7,067	4,570	2,558	7,113	5,247	56,655
Equipment Rentals	258	258	258	258	258	258	258	258	258	258	258	258	3,096
Sewer Service & Tax	1,355	1,239	1,486	1,240	1,357	1,399	1,237	1,362	1,291	1,308	1,294	1,437	15,976
Total Environmental Services	101,015	81,559	76,008	93,917	94,829	102,754	89,373	90,399	78,148	83,514	85,773	100,080	1,077,342
Laundry													
Reg. Full-Time Employees	8,494	9,815	9,126	9,884	8,262	8,375	8,133	8,546	8,994	9,783	9,354	9,723	108,489
Overtime	129				366	279		297	15	632	290	748	2,715
TOPS Balances	286	371	410	(101)	(296)	(480)	445	443	(474)	420	574	722	2,321

Friday, February 24, 2012

3:26 PM

01/31/12

Champaign County Nursing Home
Historical Statement of Operations

4

Description	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	Total
Maintenance													
Reg. Full-Time Employees	4,995	5,842	4,822	2,568	5,581	4,381	5,202	5,223	3,489	5,768	3,155	3,536	54,361
Overtime													512
TOPS - Balances	352	246	9	2,451	76	20	287	73	122	(2,451)	20	35	(427)
TOPS - FICA	27	19	18	(199)	6	(229)	393	41	(2,591)	1	3	3	(2,076)
Social Security - Employer	337	394	309	(15)	381	314	30	3	(198)	243	282	286	(159)
MARR - Employer Cost	458	537	420	460	518	428	371	358	261	329	348	312	3,804
Workers' Compensation Insurance	253	296	234	254	282	222	263	264	181	155	186	182	5,156
Unemployment Insurance	202	207	253	170	190	222	96	264	181	155	186	182	3,12
Employee Health/Life Insurance	1,329	1,079	1,072	170	190	167	96	54	44	(39)	64	64	2,772
Gasoline & Oil	16		59	536	44	537	537	537	537	5	5	3	1,775
Ground Supplies						26	1,000	(1,000)	537	5	5	3	386
Maintenance Supplies	3,534	4,667	5,857	4,909	5,405	4,778	4,937	2,950	3,308	2,044	479	10,720	138
Professional Services	4,789	3,573											164
Automobile Maintenance	135	299	504	443	1,456	69	236	403	109	1,337	752	163	53,489
Equipment Maintenance	2,079	4,466	1,446	1,155	1,251	905	4,121	651	896	833	1,375	769	8,362
Equipment Rentals	408												5,906
Nursing Home Building Repair/Maintenance	2,993	8,138	3,092	3,214	7,211	5,010	4,008	6,054	1,615	(241)	9,409	(241)	19,946
Conferences & Training		471											769
Landscaping Services					200								1,375
Parking Lot/Sidewalk Maintenance	5,440							397					(241)
Nursing Home Building Construction													4,330
Total Maintenance	27,347	30,134	18,096	16,282	36,327	16,611	21,988	16,496	12,836	35,310	21,463	23,796	276,687
Nursing Services													
Reg. Full-Time Employees	117,407	115,592	104,894	115,196	126,277	70,453	91,507	80,422	71,135	102,038	107,956	109,564	1,212,419
Reg. Part-Time Employees	3,399	3,427	3,712	5,678	4,657	6,577	4,652	3,274	4,363	4,147	3,994	3,662	51,153
Temp. Salaries & Wages	28,488	26,371	21,812	24,296	23,698	43,951	33,544	39,678	35,928	39,244	36,975	33,071	387,066
Overtime	36,933	27,866	33,077	28,033	36,162	53,061	37,616	38,294	45,339	51,894	44,881	58,167	493,314
TOPS - Balances	5,401	70	6,120	(13,445)	1,105	8,267	(943)	(277)	3,395	3,071	4,690	3,797	21,251
No Benefit Full-Time Employees	87,343	88,981	84,473	93,655	62,538	96,318	93,398	87,222	68,973	90,428	83,001	73,743	1,070,071
No Benefit Part-Time Employees	28,811	34,063	33,105	33,303	19,822	31,146	26,126	23,409	22,928	30,906	26,818	26,705	337,142

Friday, February 24, 2012

3:26 PM

01/31/12

Champaign County Nursing Home
Historical Statement of Operations

Description	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	Total
TOPS - FICA	413	5	468	(1,029)	85	632	(72)	(21)	260	235	359	290	1,626
Social Security - Employer	22,983	22,507	21,350	22,828	20,805	22,964	21,733	20,642	20,021	23,061	24,325	21,454	264,714
MRF - Employer Cost	24,492	27,711	26,639	28,421	25,397	28,550	25,735	23,639	22,530	27,065	28,011	24,649	310,839
Workers' Compensation Insurance	13,432	13,582	12,548	13,247	12,414	12,673	12,610	11,143	11,760	12,008	14,175	14,174	153,765
Unemployment Insurance	12,624	10,006	10,867	6,122	4,535	4,489	3,448	2,849	2,581	5,588	11,912	28,378	103,399
Employee Health/Life Insurance	11,506	12,795	11,953	13,538	13,244	13,520	13,739	12,146	11,648	12,259	13,321	14,377	154,054
Books, Periodicals & Manuals					50		504		139				693
Stocked Drugs	2,692	3,320	3,003	2,615	1,178	1,637	2,462	4,541	6,392	3,562	3,775	2,986	38,173
Pharmacy Charges-Public Aid	854	1,165	1,179	1,663	1,293	1,445	1,163	1,748	1,145	1,288	807	1,464	15,214
Oxygen	5,453	2,485		2,232	2,816	3,293	3,249	2,398	2,000	7,728	4,063	3,816	39,533
Incontinence Supplies	5,291	9,738	7,753	9,086	9,729	7,421	6,437	8,622	7,732	4,064	9,734	7,278	92,886
Pharmacy Charges - Insurance	4,575	5,335	5,941	(1,806)	3,175	3,125	3,525	3,125	7,557	7,225	11,349	6,298	59,323
Operational Supplies	15,363	23,314	15,609	14,341	16,492	12,694	20,000	26,039	15,151	9,818	15,742	12,617	197,201
Pharmacy Charges-Medicare	12,825	14,429	12,250	10,375	10,150	8,700	7,950	10,800	11,200	10,575	16,114	13,000	138,369
Medical/Dental/Mental Health		6,400								33,600			40,000
Professional Services	25,737	25,699	19,741	11,689	13,258	15,282	11,586	23,845	10,584	18,745	13,777	10,740	200,632
Laboratory Fees		6,957	1,838	1,651	724	891	1,066	1,438	1,186	2,399	1,100	2,574	21,813
Equipment Rentals	2,908	5,856	1,701	5,111	6,204	3,330	4,785	9,405	7,005	7,192	4,837	4,092	62,426
Dues & Licenses				70					110			120	300
Conferences & Training	100	1,352	537	208	213	99	90	284	173	2,509		99	5,641
Contract Nursing Services	81,910	69,008	57,092	44,713	40,953	46,890	54,214	65,370	73,584	51,488	49,878	49,073	684,164
Medicare Medical Services	2,586	2,579	11,148	3,128	21,983	46,890	3,748	2,801	840	6,748	18,904	1,202	75,664
Furnishings, Office Equipment													
Medical Health Equipment													
Total Nursing Services	553,524	580,586	506,810	474,828	480,957	495,389	483,899	503,611	467,080	566,678	549,896	528,774	6,174,011
Activities								785	1,423	(2,208)		1,175	1,175
Reg. Full-Time Employees	10,508	12,535	11,659	12,002	11,497	8,519	9,013	12,242	12,398	14,611	13,529	14,475	143,598
Overtime	214					256	86		53				610
TOPS - Balances	983	741	943	292	(57)	113	854	509	673	(544)	403	1,341	6,251
TOPS - FICA	75	57	72	22	(4)	9	65	39	51	(42)	31	103	478
Social Security - Employer	764	896	835	858	795	630	681	877	937	1,036	1,084	1,007	10,400
MRF - Employer Cost	1,040	1,219	1,138	1,167	1,082	857	926	1,194	1,275	1,404	1,432	1,327	14,038
Workers' Compensation Insurance	532	634	590	607	582	431	486	819	655	676	774	792	7,380
Unemployment Insurance	443	476	594	305	275	217	225	278	240	69	427	1,820	5,169
Employee Health/Life Insurance	2,951	3,201	2,676	2,672	2,674	2,671	2,887	2,137	2,137	2,671	2,725	2,725	32,125
Books, Periodicals & Manuals									60				60
Operational Supplies	231	355	485	248	234	188	205	179	284	242	116	177	2,924
Professional Services	121	129	125	125	125	125	125	125	125	125	125	125	1,496
Conferences & Training		441							358				787
Total Activities	17,882	20,683	19,125	16,298	17,201	13,998	16,152	18,197	19,242	20,250	20,646	23,692	225,346

Friday, February 24, 2012

3:26 PM

01/31/12

Champaign County Nursing Home
Historical Statement of Operations

Description	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	Total
Social Services													
Reg. Full-Time Employees	11,268	14,934	13,003	13,922	23,125	10,527	11,578	11,190	11,370	10,592	10,828	11,906	154,142
Temp. Salaries & Wages	1,206	1,108	307	316	414	460	425	80	256	1,271	1,499	462	2,082
Overtime	678	899	413	370	121	(989)	(10,809)	201	(154)	613	430	732	6,830
TOPS - Balances	871	899	327	28	(827)	(76)	(215)	341	(12)	47	33	56	(7,481)
TOPS - FICA	74	69	25	28	(827)	(76)	(215)	26	(12)	47	33	56	(572)
Social Security - Employer	987	1,187	1,029	1,068	1,789	830	896	841	899	831	1,000	837	12,204
MRF - Employer Cost	1,216	1,629	1,401	1,453	2,381	1,129	1,220	1,144	1,223	1,122	1,326	1,059	16,312
Workers' Compensation Insurance	631	751	658	705	1,191	533	586	561	601	466	631	680	7,993
Unemployment Insurance	581	614	606	194	175	48	596	561	601	(285)	78	841	2,842
Employee Health/Life Insurance	2,149	2,149	2,129	2,377	2,128	1,583	1,583	1,583	2,117	1,583	1,607	1,607	22,593
Professional Services	121	129	125	125	125	125	125	125	125	125	125	125	1,486
Conferences & Training													481
Total Social Services	19,882	23,859	20,023	20,558	19,523	14,171	16,180	15,891	16,425	16,047	17,557	18,506	218,921
Physical Therapy													
Reg. Full-Time Employees	3,582	4,305	4,013	4,095	4,155	3,942	4,444	4,208	3,930	4,968	4,265	4,728	50,635
Overtime	164					178	129						471
TOPS - Balances			4,851	(234)	473	142	(638)	394	423	(849)	295	168	5,024
TOPS - FICA			371	(18)	36	11	(49)	30	32	(85)	23	13	384
Social Security - Employer	378	221	299	305	309	311	336	318	307	357	418	286	3,825
MRF - Employer Cost	379	436	407	416	421	423	458	433	418	481	494	351	5,114
Workers' Compensation Ins.	82	317	203	207	210	199	225	213	209	218	228	228	2,580
Unemployment Insurance	153	171	234	152	128	64							1,130
Employee Health/Life Insurance	1,079	1,329	1,069	1,068	1,069	1,069	1,069	1,069	1,069	1,069	1,089	1,089	13,137
Professional Services	37,872	35,340	36,613	35,156	33,691	33,757	35,020	35,077	32,268	32,626	29,845	29,420	406,684
Total Physical Therapy	43,698	42,119	48,058	41,146	40,492	40,096	40,984	41,741	38,656	38,731	36,697	36,566	488,983
Occupational Therapy													
Reg. Full-Time Employees	1,935	1,935	2,006	2,127	2,101	2,006	2,197	2,101	1,935	2,447	2,169	2,427	25,387
Overtime	5												5
TOPS - Balances	279	207	58	(198)	(103)	(59)	73	174	(294)	(37)	(134)	90	56
TOPS - FICA	21	16	4	(15)	(8)	(5)	6	13	(22)	(3)	(10)	7	4
Social Security - Employer	148	147	153	162	160	153	167	160	154	179	188	144	1,914
MRF - Employer Cost	201	200	208	220	216	208	227	217	210	241	249	190	2,589
Workers' Compensation Ins.	98	98	101	108	106	102	111	106	103	108	134	119	1,293
Unemployment Insurance	87	77	116	81	80	10				(33)		157	575
Employee Health/Life Insurance	540	540	535	534	534	534	534	534	534	534	545	545	6,444
Professional Services	35,874	36,119	43,502	40,349	43,761	33,237	32,857	34,544	31,461	29,201	29,116	32,324	430,144
Total Occupational Therapy	39,187	39,340	46,483	40,367	46,849	36,187	36,173	37,851	34,082	32,637	32,256	36,000	488,410

Friday, February 24, 2012

3:26 PM

01/31/12

Champaign County Nursing Home
Historical Statement of Operations

7

Description	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	09/11	10/11	11/11	12/11	01/12	Total
Speech Therapy														
Professional Services	12,098	18,604	18,947	18,150	18,041	18,417	17,950	20,047	15,401	14,308	14,699	10,376	197,037	
Total Speech Therapy	12,098	18,604	18,947	18,150	18,041	18,417	17,950	20,047	15,401	14,308	14,699	10,376	197,037	

Food Services														
Reg. Full-Time Employees	35,670	47,033	39,934	40,652	37,403	36,533	35,931	38,246	37,945	48,561	39,699	39,440	478,006	
Reg. Part-Time Employees	491	617	484	515	438	2,012	1,624	985	885	885	1,718	1,807	12,457	
Overtime	2,564	725	1,399	775	2,017	1,691	238	1,271	1,005	3,535	1,983	4,632	21,638	
TOPS - Balances	(4,612)	2,041	1,978	(3,586)	214	(2,975)	(3,764)	1,334	1,107	757	423	26	(7,058)	
TOPS - FICA	(353)	156	151	(274)	16	(228)	(289)	102	85	58	32	2	(540)	
Social Security - Employer	2,836	3,559	3,071	3,078	2,920	2,975	2,821	3,018	3,152	3,888	3,536	3,010	37,865	
IMRF - Employer Cost	3,809	4,778	4,129	4,135	3,973	4,040	3,830	4,106	4,289	4,228	4,691	3,959	49,969	
Workers' Compensation Insurance	1,830	2,411	2,045	2,017	1,981	1,925	1,925	1,979	2,082	2,297	2,340	2,243	25,076	
Unemployment Insurance	1,719	1,732	2,306	1,320	1,216	841	359	441	584	417	1,620	4,678	17,233	
Employee Health/Life Insurance	9,828	8,570	8,533	8,738	8,490	8,450	7,421	3,726	6,386	6,918	7,055	7,055	91,209	
Food	35,025	38,278	33,836	32,487	36,997	37,204	41,083	38,145	34,099	45,801	38,789	31,321	443,004	
Nutritional Supplements	2,901	3,455	3,749	2,798	2,304	2,892	2,947	2,259	2,977	3,426	3,369	2,725	35,791	
Operational Supplies	3,388	5,200	3,495	3,671	4,671	2,188	3,579	4,386	3,066	4,710	4,294	2,259	44,908	
Professional Services	2,635	3,489	4,333	2,629	2,095	11,941	13,769	9,060	2,222	3,486	1,580	3,064	60,304	
Equipment Rentals	380	380	380	380	380	380	380	380	380	380	380	721	4,229	
Dues & Licenses			80										80	
Conferences & Training		441											441	
Kitchen/Laundry				675										
Total Food Services	98,113	122,874	109,904	100,007	105,055	109,900	111,845	109,871	100,263	128,948	111,091	106,942	1,314,813	

Barber & Beauty														
Reg. Full-Time Employees	3,854	4,458	4,072	4,265	4,285	4,047	4,458	4,240	3,904	4,939	4,418	4,899	51,816	
TOPS - Balances	106	78	1,622	(186)	285	(419)	(70)	47	(163)	(118)	(114)	193	1,282	
TOPS - FICA	8	6	124	(14)	23	(32)	(5)	4	(12)	(9)	(9)	15	98	
Social Security - Employer	215	249	228	289	299	268	290	238	230	278	279	207	2,918	
IMRF - Employer Cost	292	339	311	325	325	362	340	323	313	375	458	244	4,007	
Workers' Compensation Insurance	195	228	206	216	216	205	215	215	207	217	269	239	2,636	
Unemployment Insurance	136	131	179	119	119	153	100	4		(89)	309	239	1,163	
Employee Health/Life Insurance	1,079	1,079	1,069	1,068	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	12,887	
Operational Supplies	174	120	51	87		122	61		144	68	149	184	1,159	
Total Barber & Beauty	6,080	6,685	7,862	6,120	6,561	5,774	6,428	6,139	5,702	6,731	6,539	7,379	77,969	

Adult Day Care														
Reg. Full-Time Employees	12,331	14,135	12,961	13,505	13,593	13,083	12,838	9,560	8,753	11,305	9,685	14,301	148,050	
Temp. Salaries & Wages		33	330	132	528	677	37	135		(134)	75	14	1,813	
Overtime	5	10	5		102	16	16		5	16		11	200	

Friday, February 24, 2012

3:26 PM

01/31/12

Champaign County Nursing Home
Historical Statement of Operations

3

Description	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	Total
TOPS - Balances	1,022	895	659	(114)	(1,045)	183	(913)	(266)	242	(950)	657	235	604
TOPS - FICA	78	68	50	(9)	(80)	14	(70)	(20)	18	(73)	50	18	46
Social Security - Employer	919	1,057	992	1,017	1,061	1,040	959	718	680	801	842	885	10,873
MRF - Employer Cost	1,250	1,434	1,316	1,370	1,385	1,349	1,305	963	926	1,078	1,104	1,169	14,650
Workers' Compensation Insurance	624	717	673	690	714	696	652	491	465	491	604	719	7,534
Unemployment Insurance	540	553	608	359	181	32	6	1		(229)	56	875	2,981
Employee Health/Life Insurance	2,588	2,588	2,565	2,563	2,564	2,640	2,640	2,138	2,138	2,138	2,178	2,178	28,820
Books, Periodicals & Manuals	15	15	15	15	15	15	15	15	15	15	15	15	105
Gasoline & Oil	955	1,297	1,155	1,100	1,302	1,057	179	1,860	45	1,513	1,216	675	12,175
Operational Supplies	22	37	50	153	62	137	179		41	186	15	12	893
Field Trips/Activities				16					24				40
Dues & Licenses			250							359			609
Conferences & Training		529			720								1,249
Total Adult Day Care	20,336	23,370	21,613	20,784	21,088	20,925	17,549	15,579	13,335	16,501	16,587	21,076	228,842

Alzheimer's and Related Disord

Reg. Full-Time Employees	29,638	35,883	37,155	32,823	35,395	18,257	23,308	21,306	20,402	23,848	24,523	20,866	328,403
Overtime	6,847	5,404	6,528	7,212	11,040	11,675	7,825	9,006	14,182	16,437	13,958	19,839	129,951
TOPS - Balances	1,622	891	(230)	(387)	(6,049)	(430)	(110)	(3,228)	209	707	(623)	1,592	(8,036)
No Benefit Full-Time Employees	13,069	17,346	17,451	19,642	16,445	38,254	22,363	28,698	24,877	23,845	24,553	24,959	271,504
No Benefit Part-Time Employees	5,258	5,311	8,553	11,462	9,379	11,080	11,579	9,927	11,696	14,823	13,354	11,674	124,184
TOPS - FICA	124	68	(18)	(30)	(463)	(39)	(9)	(247)	16	54	(48)	122	(462)
Social Security - Employer	4,077	4,765	5,218	5,339	5,410	6,005	4,881	5,183	5,642	5,706	6,277	5,073	63,566
MRF - Employer Cost	5,548	6,485	7,101	7,078	7,362	6,754	6,643	7,053	7,677	7,720	8,325	6,699	84,446
Workers' Compensation Insurance	2,427	2,962	3,186	3,096	3,221	3,434	2,902	2,864	3,231	2,732	3,450	3,182	36,707
Unemployment Insurance	2,195	2,505	2,789	1,315	1,161	1,165	972	976	1,061	440	886	7,801	23,266
Employee Health/Life Insurance	5,889	5,889	5,834	5,300	5,303	5,024	4,246	3,712	3,177	3,177	3,243	3,243	54,037
Operational Supplies			110		21				7	118		14	180
Dues & Licenses			491		862			80	68	223			1,807
Conferences & Training	(8)	27,782	24,915	20,058	14,336	28,140	25,194	24,147	23,534	7,190	3,128	4,001	203,141
ARD - Contract Nursing	716	115,784	119,562	112,900	102,561	129,304	109,894	109,476	115,781	107,020	101,026	109,076	1,309,783
Total Alzheimer's and Related Disorde	77,400	115,784	119,562	112,900	102,561	129,304	109,894	109,476	115,781	107,020	101,026	109,076	1,309,783
Total Expenses	1,237,189	1,330,695	1,265,398	1,220,249	1,390,042	1,219,309	1,235,012	1,272,828	1,178,625	1,319,602	1,247,479	1,239,820	15,156,248
Net Operating Income	(104,277)	(137,797)	(135,531)	(77,283)	(242,288)	(110,947)	(132,030)	(123,183)	(73,183)	282,673	(53,289)	(59,599)	(966,744)

NonOperating Income

Local Taxes													
Current-Nursing Home Operating	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	1,009,763
Back Tax-Nursing Home Operating										90,562	373		373
Mobile Home Tax										1,042	47		1,089
Payment In Lieu of Taxes							160				451		612

Friday, February 24, 2012

3:26 PM

01/31/12

Champaign County Nursing Home
Historical Statement of Operations

9

Description	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	Total
Total Local Taxes	82,997	82,997	82,997	82,997	82,997	82,997	83,157	82,997	82,997	82,997	86,990	86,119	1,011,836
Miscellaneous NI Revenue													
Investment Interest	38	30										142	541
Restricted Donations		725	100	317	1,083	49	26	38	25	193	737	275	13,305
Total Miscellaneous NI Revenue	38	755	100	317	1,083	88	36	927	206	9,139	737	417	13,846
Total Non-Operating Income	83,035	83,752	83,097	83,314	84,080	83,085	83,193	83,924	83,205	100,734	87,727	86,536	1,025,682
Non-Operating Expense													

Prior Period Adjustment	(992,183)												(992,183)
Total	(992,183)												(992,183)
Net Non-Operating Income	83,035	83,752	83,097	83,314	84,080	83,085	83,193	83,924	83,205	1,092,916	87,727	86,536	2,017,865
Net Income (Loss)	(21,242)	(54,045)	(52,434)	6,031	(158,208)	(27,861)	(48,837)	(39,259)	10,013	1,375,589	34,438	26,937	1,051,121

Champaign County Nursing Home
Actual vs Budget Statement of Operations

01/31/12 1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	138.00	393.00	(255.00)	555.00	786.00	(231.00)
Late Charge, NSF Check Charge	3,235.58	626.00	2,609.58	3,166.61	1,252.00	1,914.61
Other Miscellaneous Revenue	318.36	376.00	(57.64)	345.61	752.00	(406.39)
Total Miscellaneous Revenue	3,691.94	1,395.00	2,296.94	4,067.22	2,790.00	1,277.22
Medicare A Revenue						
Medicare A	220,896.78	253,617.00	(32,720.22)	424,531.99	507,234.00	(82,702.01)
ARD - Medicare A	16,726.48		16,726.48	17,092.96		17,092.96
NH Pt_Care - Medicare Advantage/ Hmo	29,424.43	38,665.00	(9,240.57)	94,533.63	77,330.00	17,203.63
Total Medicare A Revenue	267,047.69	292,282.00	(25,234.31)	536,158.58	584,564.00	(48,405.42)
Medicare B Revenue						
Medicare B	32,307.65	50,001.00	(17,693.35)	59,750.43	100,002.00	(40,251.57)
Total Medicare B Revenue	32,307.65	50,001.00	(17,693.35)	59,750.43	100,002.00	(40,251.57)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	302,178.74	418,192.00	(116,013.26)	608,689.88	836,384.00	(227,694.12)
ARD - Medicaid Title XIX (IDHFS)	153,643.50		153,643.50	295,871.58		295,871.58
Patient Care-Hospice	4,608.95	4,215.00	393.95	8,844.34	8,430.00	414.34
ARD Patient Care - Hospice	3,777.51		3,777.51	7,669.49		7,669.49
Total Medicaid Revenue	464,208.70	422,407.00	41,801.70	921,075.29	844,814.00	76,261.29
Private Pay Revenue						
VA-Veterans Nursing Home Care	7,368.14	6,357.00	1,011.14	14,086.15	12,714.00	1,372.15
ARD - VA - Veterans Care	8,885.11		8,885.11	17,336.80		17,336.80
Nursing Home Patient Care - Private Pay	285,389.83	375,763.00	(90,373.17)	572,920.45	751,526.00	(178,605.55)
Nursing Home Beauty Shop Revenue	3,902.80	1,973.00	1,929.80	7,353.30	3,946.00	3,407.30
Medical Supplies Revenue	7,797.69	3,002.00	4,795.69	14,540.77	6,004.00	8,536.77
Patlent Transportation Charges	1,636.70	816.00	820.70	2,580.80	1,632.00	948.80
ARD Patient Care- Private Pay	79,231.20		79,231.20	183,773.20		183,773.20
Total Private Pay Revenue	394,211.27	387,911.00	6,300.27	812,591.47	775,822.00	36,769.47
Adult Day Care Revenue						
VA-Veterans Adult Daycare	2,810.05	679.00	2,131.05	4,709.02	1,358.00	3,351.02
IL Department Of Aging-Day Care Grant (Title XX)	10,634.30	6,074.00	4,560.30	24,698.89	12,148.00	12,550.89
Adult Day Care Charges-Private Pay	5,310.00	2,572.00	2,738.00	11,361.00	5,144.00	6,217.00
Total Adult Day Care Revenue	18,754.35	9,325.00	9,429.35	40,768.91	18,650.00	22,118.91
Total Income	1,180,221.60	1,163,321.00	16,900.60	2,374,411.90	2,326,642.00	47,769.90
Operating Expenses						
Administration						
Reg. Full-Time Employees	31,149.26	28,399.00	(2,750.26)	59,699.21	56,798.00	(2,901.21)
Temp. Salaries & Wages	782.17	612.00	(170.17)	2,256.44	1,224.00	(1,032.44)
Per Diem	180.00	189.00	9.00	315.00	378.00	63.00
Overtime	251.15	262.00	10.85	251.15	524.00	272.85
TOPS - Balances	1,082.99		(1,082.99)	2,427.72		(2,427.72)
TOPS - FICA	82.85		(82.85)	185.72		(185.72)
Social Security - Employer	2,169.01	2,268.00	98.99	4,483.73	4,536.00	52.27
IMRF - Employer Cost	2,751.02	2,840.00	88.98	5,665.35	5,680.00	14.65
Workers' Compensation Insurance	1,791.03	1,490.00	(301.03)	3,475.54	2,980.00	(495.54)
Unemployment Insurance	2,397.37	612.00	(1,785.37)	3,218.21	1,224.00	(1,994.21)
Employee Health/Life Insurance	4,194.80	5,475.00	1,280.20	7,855.20	10,950.00	3,094.80

Champaign County Nursing Home
Actual vs Budget Statement of Operations

01/31/12

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	6,950.72		(6,950.72)
Employee Development/Recognition	90.00	140.00	50.00	282.71	280.00	(2.71)
Employee Physicals/Lab	1,119.40	2,170.00	1,050.60	4,307.40	4,340.00	32.60
Stationary & Printing		225.00	225.00		450.00	450.00
Books, Periodicals & Manuals				69.00		(69.00)
Copier Supplies	582.18	740.00	157.82	1,648.40	1,480.00	(168.40)
Postage, UPS, Federal Express	955.93	713.00	(242.93)	1,263.93	1,426.00	162.07
Operational Supplies	1,510.84	2,222.00	711.16	4,847.77	4,444.00	(403.77)
Audit & Accounting Fees	3,624.87	3,593.00	(31.87)	7,249.74	7,186.00	(63.74)
Attorney Fees	8,117.30	4,166.00	(3,951.30)	11,350.58	8,332.00	(3,018.58)
Professional Services	35,044.71	29,166.00	(5,878.71)	72,799.66	58,332.00	(14,467.66)
Job Required Travel Expense	479.13	359.00	(120.13)	524.64	718.00	193.36
Insurance	10,731.00	21,022.00	10,291.00	21,461.88	42,044.00	20,582.12
Property Loss & Liability Claims	2,671.45	96.00	(2,575.45)	2,671.45	192.00	(2,479.45)
Computer Services	3,230.34	2,403.00	(827.34)	11,494.20	4,806.00	(6,688.20)
Telephone Services	1,430.42	1,613.00	182.58	2,943.16	3,226.00	282.84
Automobile Maintenance	290.00		(290.00)	290.00		(290.00)
Legal Notices, Advertising	4,070.79	5,099.00	1,028.21	7,945.38	10,198.00	2,252.62
Photocopy Services	1,004.90	627.00	(377.90)	1,004.90	1,254.00	249.10
Public Relations		190.00	190.00		380.00	380.00
Dues & Licenses		2,310.00	2,310.00	1,625.08	4,620.00	2,994.92
Conferences & Training		940.00	940.00		1,880.00	1,880.00
Finance Charges, Bank Fees	(12,792.19)	2,548.00	15,340.19	(7,848.40)	5,096.00	12,944.40
Cable/Satellite TV Expense	2,379.18	2,395.00	15.82	4,758.36	4,790.00	31.64
IPA Licensing Fee	11,299.50	11,086.00	(213.50)	22,599.00	22,172.00	(427.00)
Fines & Penalties		1,025.00	1,025.00		2,050.00	2,050.00
Depreciation Expense	61,222.25	59,633.00	(1,589.25)	121,519.55	119,266.00	(2,253.55)
Transfers to General Corporate Fund		6,021.00	6,021.00		12,042.00	12,042.00
Interest-Tax Anticipation Notes Payable		333.00	333.00		666.00	666.00
Interest on Interfund Loan		1,000.00	1,000.00		2,000.00	2,000.00
Interest- Bonds Payable	11,425.21	11,425.00	(0.21)	22,850.42	22,850.00	(0.42)
Total Administration	198,794.22	215,407.00	16,612.78	414,442.80	430,814.00	16,371.20
Environmental Services						
Reg. Full-Time Employees	30,393.73	27,423.00	(2,970.73)	58,067.16	54,846.00	(3,221.16)
Overtime	2,393.88	734.00	(1,659.88)	3,219.79	1,468.00	(1,751.79)
TOPS - Balances	521.35		(521.35)	1,463.37		(1,463.37)
TOPS- FICA	39.89		(39.89)	111.95		(111.95)
Social Security - Employer	2,073.11	2,097.00	23.89	4,468.80	4,194.00	(274.80)
IMRF - Employer Cost	2,734.83	2,835.00	100.17	5,898.29	5,670.00	(228.29)
Workers' Compensation Insurance	1,552.40	1,424.00	(128.40)	3,181.01	2,848.00	(333.01)
Unemployment Insurance	2,888.91	713.00	(2,175.91)	3,261.58	1,426.00	(1,835.58)
Employee Health/Life Insurance	5,998.40	6,192.00	193.60	11,452.20	12,384.00	931.80
Operational Supplies	4,311.56	5,993.00	1,681.44	9,040.09	11,986.00	2,945.91
Gas Service	16,394.55	14,103.00	(2,291.55)	25,935.58	28,206.00	2,270.42
Electric Service	20,871.13	17,697.00	(3,174.13)	38,416.68	35,394.00	(3,022.68)
Water Service	2,476.48	2,171.00	(305.48)	4,784.41	4,342.00	(442.41)
Pest Control Service	467.67	478.00	10.33	935.34	956.00	20.66
Waste Disposal & Recycling	5,247.21	4,078.00	(1,169.21)	12,360.23	8,156.00	(4,204.23)
Equipment Rentals	258.00	289.00	31.00	516.00	578.00	62.00
Sewer Service & Tax	1,436.94	1,137.00	(299.94)	2,720.86	2,274.00	(446.86)
Total Environmental Services	100,060.02	87,364.00	(12,696.02)	185,833.34	174,728.00	(11,105.34)
Laundry						
Reg. Full-Time Employees	9,723.32	10,731.00	1,007.68	19,077.15	21,462.00	2,384.85
Overtime	748.08	177.00	(571.08)	998.38	354.00	(644.38)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

01/31/12

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS Balances	721.60		(721.60)	1,295.57		(1,295.57)
TOPS - FICA	55.21		(55.21)	99.12		(99.12)
Social Security - Employer	664.89	834.00	169.11	1,461.64	1,668.00	206.36
IMRF - Employer Cost	876.97	1,098.00	221.03	1,929.21	2,196.00	266.79
Workers' Compensation Insurance	510.00	552.00	42.00	1,050.30	1,104.00	53.70
Unemployment Insurance	891.31	222.00	(669.31)	948.29	444.00	(504.29)
Employee Health/Life Insurance	1,612.00	1,825.00	213.00	3,224.00	3,650.00	426.00
Laundry Supplies	1,859.75	1,986.00	126.25	3,164.05	3,972.00	807.95
Linen & Bedding	1,118.44	1,240.00	121.56	3,135.25	2,480.00	(655.25)
Total Laundry	18,781.57	18,665.00	(116.57)	36,382.96	37,330.00	947.04
Maintenance						
Reg. Full-Time Employees	3,535.53	12,033.00	8,497.47	6,690.49	24,066.00	17,375.51
Overtime		8.00	8.00		16.00	16.00
TOPS - Balances	(426.65)		426.65	(391.48)		391.48
TOPS - FICA	(32.64)		32.64	(29.95)		29.95
Social Security - Employer	236.01	921.00	684.99	498.13	1,842.00	1,343.87
IMRF - Employer Cost	311.62	1,212.00	900.38	659.13	2,424.00	1,764.87
Workers' Compensation Insurance	182.32	609.00	426.68	368.55	1,218.00	849.45
Unemployment Insurance	366.02	133.00	(233.02)	430.01	266.00	(164.01)
Employee Health/Life Insurance	2.60	1,825.00	1,822.40	7.80	3,650.00	3,642.20
Gasoline & Oil		15.00	15.00		30.00	30.00
Ground Supplies	138.00	70.00	(68.00)	138.00	140.00	2.00
Maintenance Supplies	10,720.42	3,120.00	(7,600.42)	11,199.65	6,240.00	(4,959.65)
Professional Services		3,120.00	3,120.00		6,240.00	6,240.00
Automobile Maintenance	163.12	445.00	281.88	914.73	890.00	(24.73)
Equipment Maintenance	769.22	2,599.00	1,829.78	2,144.43	5,198.00	3,053.57
Equipment Rentals	(240.55)	69.00	309.55	(240.55)	138.00	378.55
Nursing Home Building Repair/Maintenance	4,330.32	5,702.00	1,371.68	13,739.36	11,404.00	(2,335.36)
Conferences & Training		162.00	162.00		324.00	324.00
Parking Lot/Sidewalk Maintenance	2,010.00	2,596.00	586.00	2,010.00	5,192.00	3,182.00
Nursing Home Building Construction/Improvements	1,731.00		(1,731.00)	7,121.46		(7,121.46)
Total Maintenance	23,796.34	34,639.00	10,842.66	45,259.76	69,278.00	24,018.24
Nursing Services						
Reg. Full-Time Employees	109,563.66	130,159.00	20,595.34	217,519.79	260,318.00	42,798.21
Reg. Part-Time Employees	3,861.54	4,555.00	693.46	7,255.58	9,110.00	1,854.42
Temp. Salaries & Wages	33,071.17	31,230.00	(1,841.17)	70,046.56	62,460.00	(7,586.56)
Overtime	58,167.17	34,983.00	(23,184.17)	103,048.15	69,966.00	(33,082.15)
TOPS - Balances	3,797.03		(3,797.03)	8,486.83		(8,486.83)
No Benefit Full-Time Employees	73,742.51	73,277.00	(465.51)	156,743.55	146,554.00	(10,189.55)
No Benefit Part-Time Employees	26,704.59	29,883.00	3,178.41	53,522.19	59,766.00	6,243.81
TOPS - FICA	290.47		(290.47)	649.24		(649.24)
Social Security - Employer	21,453.82	23,262.00	1,808.18	45,778.83	46,524.00	745.17
IMRF - Employer Cost	24,648.89	30,621.00	5,972.11	52,659.94	61,242.00	8,582.06
Workers' Compensation Insurance	14,173.98	13,616.00	(557.98)	28,348.52	27,232.00	(1,116.52)
Unemployment Insurance	28,377.86	4,949.00	(23,428.86)	40,289.42	9,898.00	(30,391.42)
Employee Health/Life Insurance	14,377.30	12,664.00	(1,713.30)	27,698.40	25,328.00	(2,370.40)
Books, Periodicals & Manuals		29.00	29.00		58.00	58.00
Stocked Drugs	2,995.83	2,974.00	(21.83)	6,770.87	5,948.00	(822.87)
Pharmacy Charges-Public Aid	1,463.82	809.00	(654.82)	2,270.67	1,618.00	(652.67)
Oxygen	3,815.90	2,086.00	(1,729.90)	7,878.70	4,172.00	(3,706.70)
Incontinence Supplies	7,278.27	8,503.00	1,224.73	17,012.40	17,006.00	(6.40)
Pharmacy Charges - Insurance	6,298.38	3,962.00	(2,336.38)	17,647.33	7,924.00	(9,723.33)
Operational Supplies	12,616.98	24,006.00	11,389.02	28,358.97	48,012.00	19,653.03
Pharmacy Charges-Medicare	13,000.00	15,505.00	2,505.00	29,114.25	31,010.00	1,895.75

Champaign County Nursing Home
Actual vs Budget Statement of Operations

01/31/12

4

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Medical/Dental/Mental Health		1,057.00	1,057.00		2,114.00	2,114.00
Professional Services	10,740.03	11,666.00	925.97	24,516.80	23,332.00	(1,184.80)
Laboratory Fees	2,573.50	2,116.00	(457.50)	3,673.50	4,232.00	558.50
Equipment Rentals	4,092.23	3,677.00	(415.23)	8,928.78	7,354.00	(1,574.78)
Dues & Licenses	120.00	19.00	(101.00)	120.00	38.00	(82.00)
Conferences & Training	99.00	362.00	263.00	99.00	724.00	625.00
Contract Nursing Services	49,072.93	73,854.00	24,781.07	98,950.86	147,708.00	48,757.14
Medicare Medical Services	1,202.49		(1,202.49)	20,106.09		(20,106.09)
Medical/ Health Equipment	1,174.94		(1,174.94)	1,174.94		(1,174.94)
Total Nursing Services	528,774.29	539,824.00	11,049.71	1,078,670.16	1,079,648.00	977.84
Activities						
Reg. Full-Time Employees	14,474.97	12,677.00	(1,797.97)	28,003.51	25,354.00	(2,649.51)
Overtime		33.00	33.00		66.00	66.00
TOPS - Balances	1,340.87		(1,340.87)	1,744.36		(1,744.36)
TOPS - FICA	102.58		(102.58)	133.44		(133.44)
Social Security - Employer	1,007.30	972.00	(35.30)	2,091.22	1,944.00	(147.22)
IMRF - Employer Cost	1,326.94	1,279.00	(47.94)	2,758.60	2,558.00	(200.60)
Workers' Compensation Insurance	792.30	643.00	(149.30)	1,566.70	1,286.00	(280.70)
Unemployment Insurance	1,620.18	267.00	(1,353.18)	2,047.64	534.00	(1,513.64)
Employee Health/Life Insurance	2,724.69	3,650.00	925.31	5,449.38	7,300.00	1,850.62
Operational Supplies	177.42	271.00	93.58	293.74	542.00	248.26
Professional Services	124.70	122.00	(2.70)	249.40	244.00	(5.40)
Conferences & Training		72.00	72.00		144.00	144.00
Total Activities	23,691.95	19,986.00	(3,705.95)	44,337.99	39,972.00	(4,365.99)
Social Services						
Reg. Full-Time Employees	11,906.42	17,649.00	5,742.58	22,734.27	35,298.00	12,563.73
Temp. Salaries & Wages	462.01		(462.01)	462.01		(462.01)
Overtime	201.04	166.00	(35.04)	1,700.41	332.00	(1,368.41)
TOPS - Balances	732.45		(732.45)	1,162.88		(1,162.88)
TOPS - FICA	56.03		(56.03)	88.96		(88.96)
Social Security - Employer	837.05	1,362.00	524.95	1,837.49	2,724.00	886.51
IMRF - Employer Cost	1,058.75	1,854.00	795.25	2,384.51	3,708.00	1,323.49
Workers' Compensation Insurance	679.86	901.00	221.14	1,310.71	1,802.00	491.29
Unemployment Insurance	841.08	178.00	(663.08)	918.60	356.00	(562.60)
Employee Health/Life Insurance	1,606.80	2,433.00	826.20	3,213.60	4,866.00	1,652.40
Professional Services	124.70	119.00	(5.70)	249.40	238.00	(11.40)
Conferences & Training		79.00	79.00		158.00	158.00
Total Social Services	18,506.19	24,741.00	6,234.81	36,062.84	49,482.00	13,419.16
Physical Therapy						
Reg. Full-Time Employees	4,728.21	4,517.00	(211.21)	8,993.30	9,034.00	40.70
Overtime		16.00	16.00		32.00	32.00
TOPS - Balances	168.22		(168.22)	463.06		(463.06)
TOPS - FICA	12.87		(12.87)	35.42		(35.42)
Social Security - Employer	265.50	346.00	80.50	683.79	692.00	8.21
IMRF - Employer Cost	350.86	472.00	121.14	844.63	944.00	99.37
Workers' Compensation Ins.	228.45	229.00	0.55	496.66	458.00	(38.66)
Unemployment Insurance	302.66	89.00	(213.66)	302.66	178.00	(124.66)
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	2,178.40	2,432.00	253.60
Professional Services	29,420.08	35,209.00	5,788.92	59,264.67	70,418.00	11,153.33
Total Physical Therapy	36,566.05	42,094.00	5,527.95	73,262.59	84,188.00	10,925.41
Occupational Therapy						
Reg. Full-Time Employees	2,426.51	2,311.00	(115.51)	4,595.23	4,622.00	26.77

Champaign County Nursing Home
Actual vs Budget Statement of Operations

01/31/12

5

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS - Balances	89.64		(89.64)	(44.57)		44.57
TOPS - FICA	6.86		(6.86)	(3.41)		3.41
Social Security - Employer	143.58	176.00	32.42	331.94	352.00	20.06
IMRF - Employer Cost	189.63	232.00	42.37	438.24	464.00	25.76
Workers' Compensation Ins.	118.54	117.00	(1.54)	252.35	234.00	(18.35)
Unemployment Insurance	156.63	44.00	(112.63)	156.63	88.00	(68.63)
Employee Health/Life Insurance	544.60	608.00	63.40	1,089.20	1,216.00	126.80
Professional Services	32,323.66	40,095.00	7,771.34	61,439.92	80,190.00	18,750.08
Total Occupational Therapy	35,999.65	43,583.00	7,583.35	68,255.53	87,166.00	18,910.47
Speech Therapy						
Professional Services	10,376.08	13,229.00	2,852.92	25,074.72	26,458.00	1,383.28
Total Speech Therapy	10,376.08	13,229.00	2,852.92	25,074.72	26,458.00	1,383.28
Food Services						
Reg. Full-Time Employees	39,439.77	40,685.00	1,245.23	79,098.80	81,370.00	2,271.20
Reg. Part-Time Employees	1,806.65	622.00	(1,184.65)	3,524.93	1,244.00	(2,280.93)
Overtime	4,632.25	993.00	(3,639.25)	6,615.22	1,986.00	(4,629.22)
TOPS - Balances	25.74		(25.74)	448.93		(448.93)
TOPS - FICA	1.97		(1.97)	34.35		(34.35)
Social Security - Employer	3,009.99	3,236.00	226.01	6,546.36	6,472.00	(74.36)
IMRF - Employer Cost	3,958.94	4,259.00	300.06	8,649.96	8,518.00	(131.96)
Workers' Compensation Insurance	2,243.13	2,140.00	(103.13)	4,583.17	4,280.00	(303.17)
Unemployment Insurance	4,677.70	1,025.00	(3,652.70)	6,298.06	2,050.00	(4,248.06)
Employee Health/Life Insurance	7,055.40	10,950.00	3,894.60	14,110.80	21,900.00	7,789.20
Food	31,320.56	33,994.00	2,673.44	70,109.40	67,988.00	(2,121.40)
Nutritional Supplements	2,725.23	2,996.00	270.77	6,093.74	5,992.00	(101.74)
Operational Supplies	2,259.11	3,823.00	1,563.89	6,553.38	7,646.00	1,092.62
Professional Services	3,064.30	2,951.00	(113.30)	4,644.69	5,902.00	1,257.31
Equipment Rentals	721.25	372.00	(349.25)	721.25	744.00	22.75
Dues & Licenses		13.00	13.00		26.00	26.00
Total Food Services	106,941.99	108,059.00	1,117.01	218,033.04	216,118.00	(1,915.04)
Barber & Beauty						
Reg. Full-Time Employees	4,898.96	4,748.00	(150.96)	9,316.84	9,496.00	179.16
TOPS - Balances	193.19		(193.19)	78.89		(78.89)
TOPS - FICA	14.78		(14.78)	6.04		(6.04)
Social Security - Employer	206.61	363.00	156.39	486.05	726.00	239.95
IMRF - Employer Cost	244.31	478.00	233.69	702.23	956.00	253.77
Workers' Compensation Insurance	239.24	240.00	0.76	507.88	480.00	(27.88)
Unemployment Insurance	308.76	89.00	(219.76)	308.76	178.00	(130.76)
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	2,178.40	2,432.00	253.60
Operational Supplies	184.09	89.00	(95.09)	333.11	178.00	(155.11)
Total Barber & Beauty	7,379.14	7,223.00	(156.14)	13,918.20	14,446.00	527.80
Adult Day Care						
Reg. Full-Time Employees	14,300.59	15,661.00	1,360.41	23,985.77	31,322.00	7,336.23
Temp. Salaries & Wages		294.00	294.00	74.85	588.00	513.15
Overtime	10.53	8.00	(2.53)	24.38	16.00	(8.38)
TOPS - Balances	234.62		(234.62)	891.26		(891.26)
TOPS - FICA	17.94		(17.94)	68.18		(68.18)
Social Security - Employer	885.36	1,221.00	335.64	1,727.75	2,442.00	714.25
IMRF - Employer Cost	1,168.74	1,577.00	408.26	2,272.77	3,154.00	881.23
Workers' Compensation Insurance	718.78	807.00	88.22	1,322.30	1,614.00	291.70
Unemployment Insurance	874.70	267.00	(607.70)	930.75	534.00	(396.75)
Employee Health/Life Insurance	2,178.40	3,650.00	1,471.60	4,356.80	7,300.00	2,943.20

Champaign County Nursing Home
Actual vs Budget Statement of Operations

01/31/12 6

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Books, Periodicals & Manuals		31.00	31.00	90.35	62.00	(28.35)
Gasoline & Oil	674.95	1,137.00	462.05	1,891.28	2,274.00	382.72
Operational Supplies	11.73	44.00	32.27	26.92	88.00	61.08
Conferences & Training		89.00	89.00		178.00	178.00
Total Adult Day Care	21,076.34	24,786.00	3,709.66	37,663.36	49,572.00	11,908.64

Alzheimers and Related Disord

Reg. Full-Time Employees	20,866.24	30,941.00	10,074.76	45,389.42	61,882.00	16,492.58
Overtime	19,839.04	7,976.00	(11,863.04)	33,796.93	15,952.00	(17,844.93)
TOPS - Balances	1,592.44		(1,592.44)	969.21		(969.21)
No Benefit Full-Time Employees	24,959.28	13,902.00	(11,057.28)	49,512.70	27,804.00	(21,708.70)
No Benefit Part-Time Employees	11,673.76	6,703.00	(4,970.76)	25,027.26	13,406.00	(11,621.26)
TOPS - FICA	121.82		(121.82)	74.15		(74.15)
Social Security - Employer	5,072.69	8,015.00	2,942.31	11,349.79	16,030.00	4,680.21
IMRF - Employer Cost	6,699.30	5,994.00	(705.30)	15,024.76	11,988.00	(3,036.76)
Workers' Compensation Insurance	3,191.87	3,011.00	(180.87)	6,641.38	6,022.00	(619.38)
Unemployment Insurance	7,801.29	1,187.00	(6,614.29)	8,686.94	2,374.00	(6,312.94)
Employee Health/Life Insurance	3,243.20	5,954.00	2,710.80	6,486.40	11,908.00	5,421.60
Operational Supplies	13.98		(13.98)	13.98		(13.98)
Dues & Licenses		18.00	18.00		36.00	36.00
Conferences & Training		315.00	315.00		630.00	630.00
ARD - Contract Nursing	4,001.38	6,145.00	2,143.62	7,128.92	12,290.00	5,161.08
Total Alzheimers and Related Disorders	109,076.29	90,161.00	(18,915.29)	210,101.84	180,322.00	(29,779.84)
Total Expenses	1,239,820.12	1,269,761.00	29,940.88	2,487,299.13	2,539,522.00	52,222.87
Net Operating Income	(59,598.52)	(106,440.00)	46,841.48	(112,887.23)	(212,880.00)	99,992.77

NonOperating Income

Local Taxes

Current-Nursing Home Operating	86,119.00	86,120.00	(1.00)	172,238.00	172,240.00	(2.00)
Total Local Taxes	86,119.00	86,120.00	(1.00)	172,238.00	172,240.00	(2.00)

Miscellaneous NI Revenue

Investment Interest	141.75	42.00	99.75	141.75	84.00	57.75
Restricted Donations	275.00	334.00	(59.00)	1,011.60	668.00	343.60
Total Miscellaneous NI Revenue	416.75	376.00	40.75	1,153.35	752.00	401.35
Total NonOperating Income	86,535.75	86,496.00	39.75	173,391.35	172,992.00	399.35

NonOperatingExpense

Total						
Net NonOperating Income	86,535.75	86,496.00	39.75	173,391.35	172,992.00	399.35
Net Income (Loss)	26,937.23	(19,944.00)	46,881.23	60,504.12	(39,888.00)	100,392.12