

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois
Monday, April 9, 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, Ron Bensyl

ITEM

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA/ADDENDUM

IV. APPROVAL OF MINUTES

March 12, 2012 – Open Session

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS

None

VII. NEW BUSINESS

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

Operations (Management Report)
Cash Position, Options
Corporate Compliance

VIII. OTHER BUSINESS

None

IX. NEXT MEETING DATE & TIME

- a. May 14, 2012

X. ADJOURNMENT

Attachments: Management Report, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
March 12, 2012**

Directors Present: O'Shaughnessey, Hambrick, Czajkowski, Hambrick, Palinkas, Emanuel, Bensyl

Directors Absent/Excused: Anderson

Also Present: Busey, Scavotto, Schuette, Gima

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 Hambrick, second Palinkas, unanimous).

4. Approval of Minutes

The open session minutes of February 13, 2012 were approved with the correction of Bensyl's name from Alan to Ron (motion Palinkas, second Hambrick, 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 has yet to return for the re-visit. A recent complaint investigation concluded with no findings so there are no impediments

to closing the Annual Licensing survey window as long as CCNH passes the re-inspection.

2. **Life Safety Survey:** The Plan of Correction was submitted with an alleged compliance date of March 5, 2012. All work including sprinklers has been completed. A re-inspection is expected.

Schuette reviewed recent topics of discussion with AFSCME regarding high turnover in relation to attendance. A major topic of discussion is the interpretation of the self-scheduling provision; there are valid points on both sides of the discussion and the parties have agreed to keep talking. Schuette reported that one of the vacant leadership positions in nursing has been filled.

b. Management Report: Operations and Financial Position

January operations were profitable with a gain of \$27k.

Census for January 2012 was 197.6. February was 194.1. The mix for the last two months has been excellent with Pvt Pay coming in very strong. Medicare volume improved in February:

	Jan 12	Feb 12	Feb ADC
Medicare A	53.1%	52%	101.2
Pvt Pay	37.8%	37%	72.5
Medicaid	9.2%	11%	<u>20.4</u>
			194.1

Productivity continues to improve. Labor costs are under control; agency usage is on the decline and unscheduled absences continue a downward trend.

CCNH's cash position is better, albeit temporary. Accounts receivable are up due to the following:

Interest receivable	\$86k
Increased pvt pay activity resulting in higher co-pays	\$140k
Increased IGT FFP, Medicare and VA activity	\$140k

Cash was reduced by a bond payment of \$165k.

CCNH's cash position remains tenuous. Because of the increased likelihood of a Medicaid rate cut and the impending resumption of reimbursement slowdowns in August/September, management has begun preparing a pro forma statement of impact on the CCNH income statement along with budget options for dealing with the Medicaid crisis.

c. Corporate Compliance

There was extended discussion of corporate compliance and the need for a program at CCNH. The Feds are spending heavily on compliance and fraud/abuse enforcement activities. The returns on this ramped-up regulatory activity have been very high and there is no sign that they will abate in the future. While hospitals have been dealing with compliance programs for years, SNFs have not had a similar burden. Now, however, SNFs will be required to have compliance plans in place by March 2013.

The smorgasbord of laws includes the following:

HIPAA	HITECH
Anti-Kickback	Civil Monetary Penalties
False Claims	Stark Fraud/Abuse
Medicare/Medicaid Conditions of Participation	

The goal of compliance is to assure that systems are effective. Procedures must be in place; routine audits must be conducted with the objective of testing, verifying, and correcting, if necessary. A major emphasis is on billing and the related establishment and documentation of care plan objectives as these often determine the utilization of services.

There was discussion of MPA's Shared Compliance Program, which was designed to function similarly to the Shared Financial Reporting service by bringing expert capability, particularly from the legal, regulatory, and billing perspectives, to the implementation phases of compliance. The program has an annual cost of \$40k, paid monthly, and was included in the budget for FY 2012.

d. Renal Dialysis

There was lengthy discussion of providing a renal dialysis service at CCNH. So far, all indications indicate the renal dialysis would be a positive strategic direction for CCNH. There was a presentation of the state of dialysis services in skilled facilities and the improvement that such services can make in the lives of residents. Currently, no local SNF offers dialysis; there are two community based dialysis operations in Champaign County.

Two programs have been investigated along with two different approaches to providing the service. One involves creating a dialysis unit in unused child care space; the other involves providing dialysis in a series of single private rooms. The dialysis unit approach represents a capital cost on the order of \$300k, but offers increased productivity. Staff reported on a site visit to a facility in Naperville; very positive aspects, including expanded Medicare census and market area, were reported and staff observations were positive.

The market analysis has been prepared from a conservative posture and is based solely on hospital discharges. Licensing, regulatory, and financial aspects are positive. Several details still need to be worked out including a plan for vendor financing of any required improvements.

A final recommendation on providing renal dialysis is expected at the May meeting.

8. Other Business

None

9. Next Meeting Date

Monday April 9, 2012, 6 pm.

10. Adjournment

Chair O'Shaughnessey declared meeting adjourned at 7:12 pm.

Respectfully submitted

Michael A. Scavotto
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: April 2, 2012

Re: Management Report

February's census came in at 194.2.

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

	Sept	Oct	Nov	Dec	Jan 2012	Feb 2012
Admits						
Pvt Pay/Insurance	9	9	8	8	5	5
Medicare A	9	7	12	13	10	18
Medicaid		2	1	2	1	
Total	18	18	21	22	16	23
Discharges						
Pvt Pay/Insurance	10	1	5	5	6	8
Medicare A	5	6	6	9	5	10
Medicaid	1	2	1	1	1	1
Total	16	9	12	15	12	19

February's payer mix was 37 percent Private Pay, 52 percent Medicaid, and 11 percent Medicare. CCNH trend of late has been 37.3 percent Private Pay, 52.4 percent Medicaid, and 10.3 percent Medicare. Medicare volume has remained down and has had continuing revenue implications. In February, Medicare volume was up, but Medicare revenues were down.

February 2012 resulted in a loss of \$(916)k.

Noteworthy items for February include:

- Revenue was under budget by \$(87)k. Within this figure is a shortfall in Medicare A revenues, some \$(42)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; it expanded in February. Pvt Pay revenues were under budget by about \$(41)k while Medicaid was \$10k over budget. Pvt Pay has been a very positive development in December and January; CCNH lost the edge in February. Fortunately, Medicaid was not as much over budget as it was for much of 2011.

- Expenses were under budget by \$4k.
- Within non-labor expenses, Attorney Fees were over budget by \$410; Professional Fees were \$6k over budget; utilities were \$5k over; Maintenance/Repair was \$9k over. In Nursing, expenses were \$(56)k under budget. Within Nursing, incontinence supplies were up \$8k; pharmacy charges were up \$14k. Agency costs were \$76k, an upward spike from what we have been experiencing. Food was up \$5k and combined therapies (speech-occupational-physical) were under budget by \$19k.

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.

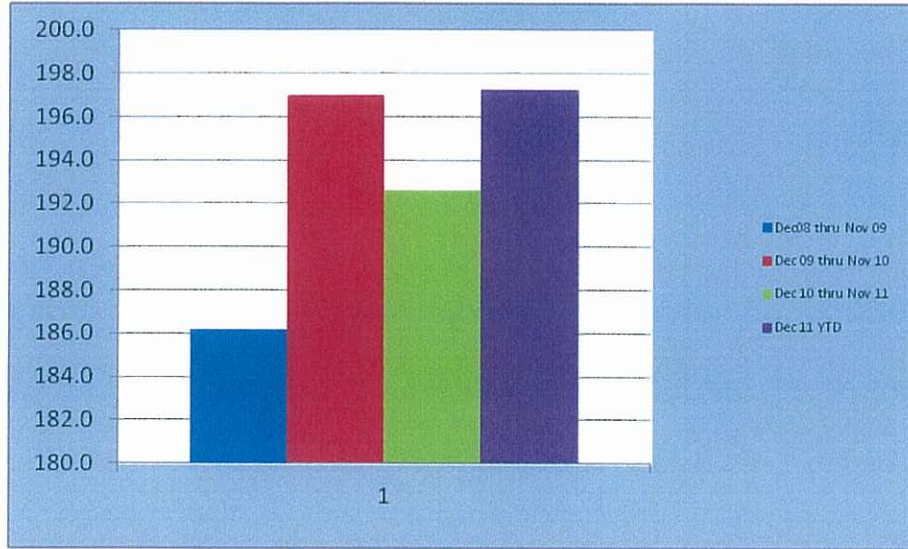
	Nov-11	As Pct of Pt Revenue	Dec-11	As Pct of Pt Revenue	Jan-12	As Pct of Pt Revenue	Feb-12	As Pct of Pt Revenue
Medicare A	\$293k	24%	\$269k	22.5%	\$267k	22.6%	\$246k	22.8%
Medicaid	\$467k	38%	\$457k	38.2%	\$464k	39.3%	\$432k	40.1%
Pvt Pay	\$379k	30%	\$418k	35%	\$394k	33.4%	\$347	32.5%

Misc Revenue and Property Taxes excluded from calculation

Expenses came in at \$1.178 million. Agency costs were \$76k in total; this level of expenses represents a continuing a trend of reduced agency reliance, but February was higher than expected. 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.

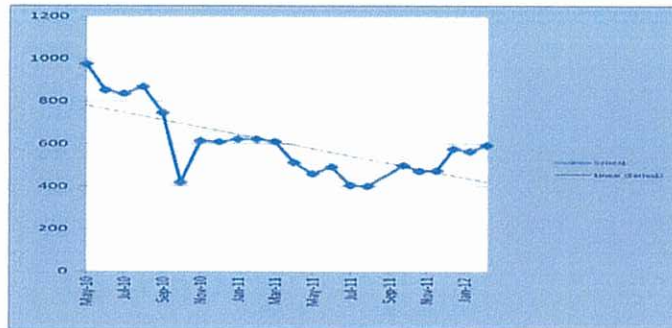
Average daily census has stabilized at a higher level. For fiscal 2010, CCNH experience an ADC of 197; our target was 195. For Fiscal 2011, CCNH dipped to 193. That result is still better than recent history, but not where it should be. Fiscal 2012 is off to a good start but it's the same pattern as 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 592 in January for an ADC of 20.4 including the Medicare Advantage days, which do not pay on a par with traditional Medicare. Based on CCNH's recent experience, Medicare census has not been as strong as what we had built up last year. Here's the pattern for Medicare A since May of last year. This is a big change in a short period of time.

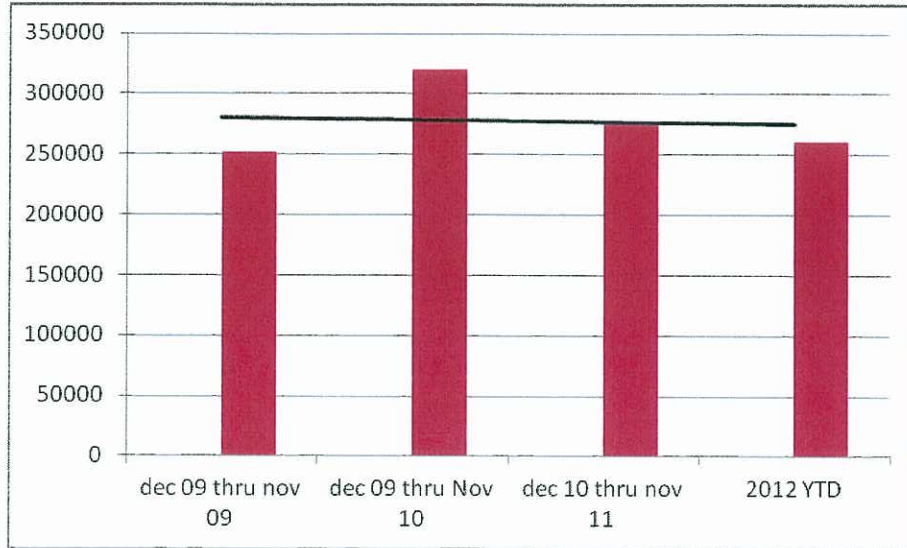
**Medicare A Resident Days
May 2010 thru February 2012**



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. This month, February, was not good at \$246k. As

you can tell from the following graph, the Medicare trendline is no longer flat, but is now declining.

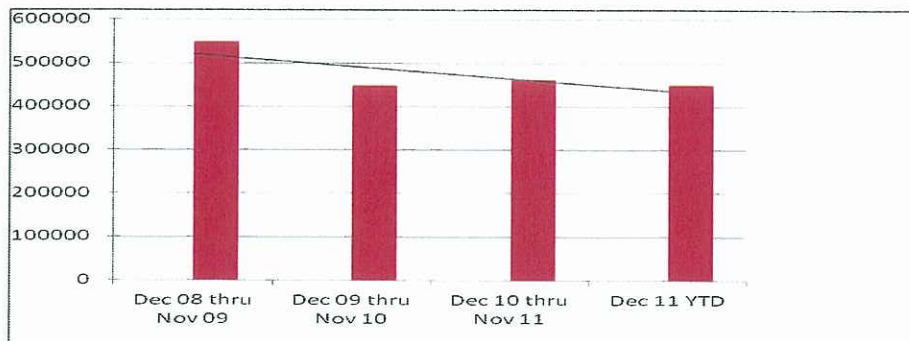
**Medicare A Revenues
Monthly Average By Fiscal Year**



Med B came in at \$29k, 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**

	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12
Medicare A	\$211,478	\$292,936	\$269,111	\$267,048	\$245,984
Medicare B	\$47,635	\$33,301	\$27,443	\$32,308	\$29,922
Medicaid	\$535,725	\$467,447	\$456,867	\$464,209	\$432,112
Pvt Pay	\$285,680	\$379,317	\$418,380	\$394,211	\$347,185
Adult Day-Private	\$7,614	\$59,985	\$7,950	\$8,120	\$8,930
Adult Day-TXX	\$13,586	\$11,323	\$14,065	\$10,634	\$9,721
Miscellaneous	\$3,921	\$4,482	\$1,112	\$4,109	\$2,991
Property Tax	\$82,997	\$90,552	\$86,119	\$86,119	\$86,119
All Revenues	\$1,188,636	\$1,339,343	\$1,281,047	\$1,266,758	\$1,162,964
All Expenses	\$1,178,625	\$1,200,618	\$1,255,779	\$1,239,820	\$1,178,640
Net Income/(Loss)	\$10,011	\$138,725	\$ 25,268	\$26,938	\$(15,676)
Census	5,872	6032	6,192	6133	5,631
Change		2.7%	2.7%	(1.0)%	(8.2)%
ADC	196	194.6	199.7	197.8	194.2
Change		(0.6)%	2.6%	(0.9)%	(1.9)%
FTE	174	173	183.1	180.3	174

February's ending cash balance was \$1.126k at month-end, a bit higher than in January but still a testimonial to how thin CCNH's cash position really is. Accounts Payable for February was \$1.798 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.

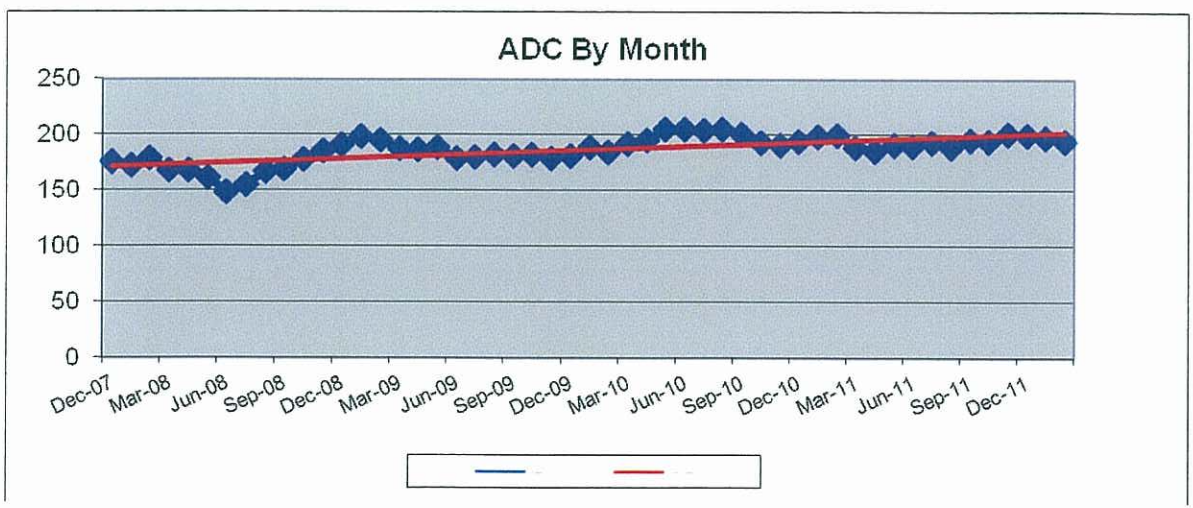
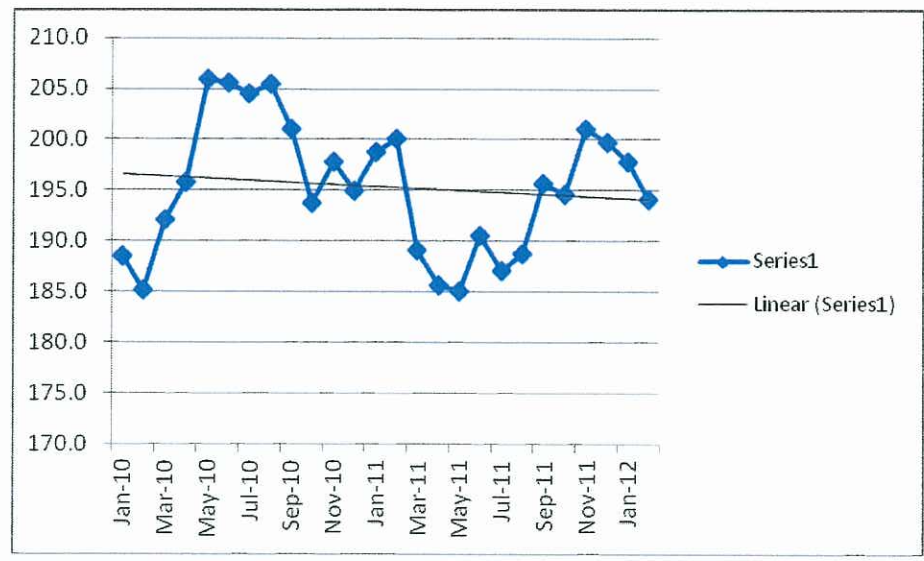
The solid line is a trend line for the displayed data and it should appear in red on your computers. (These graphs will display best when viewed on your screens.)

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 met its census target of 195 in Dec and January, but not in February (194):

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 has now weakened and is a major concern. When one compares CCNH's current performance against its mid-year figures, the Medicare drop has been significant and it has had a telling impact on revenues. So, while revenue from patient services is down about 7 percent, Medicare A is down over 25 percent.

Revenue From Pt Services By Month in millions

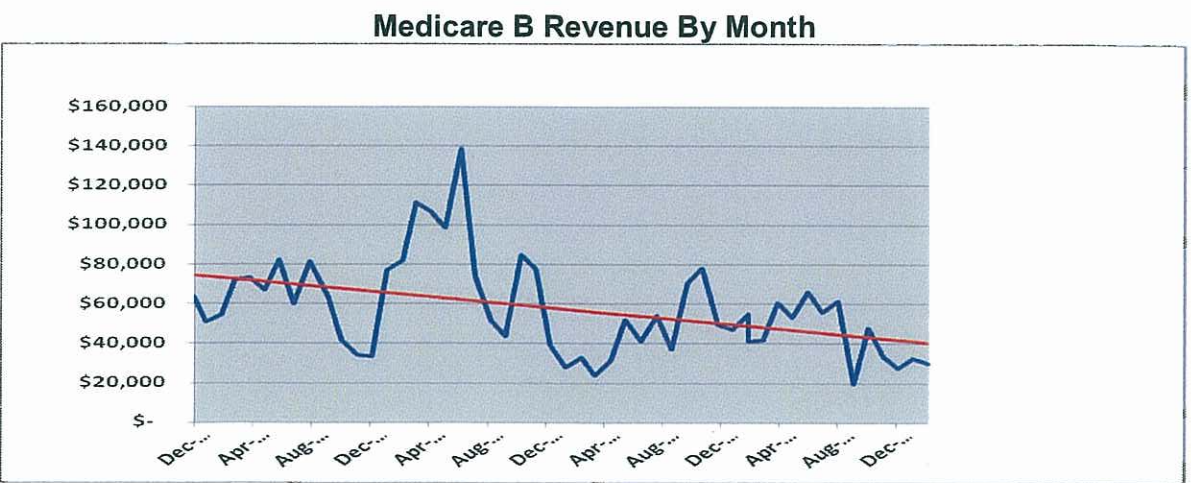
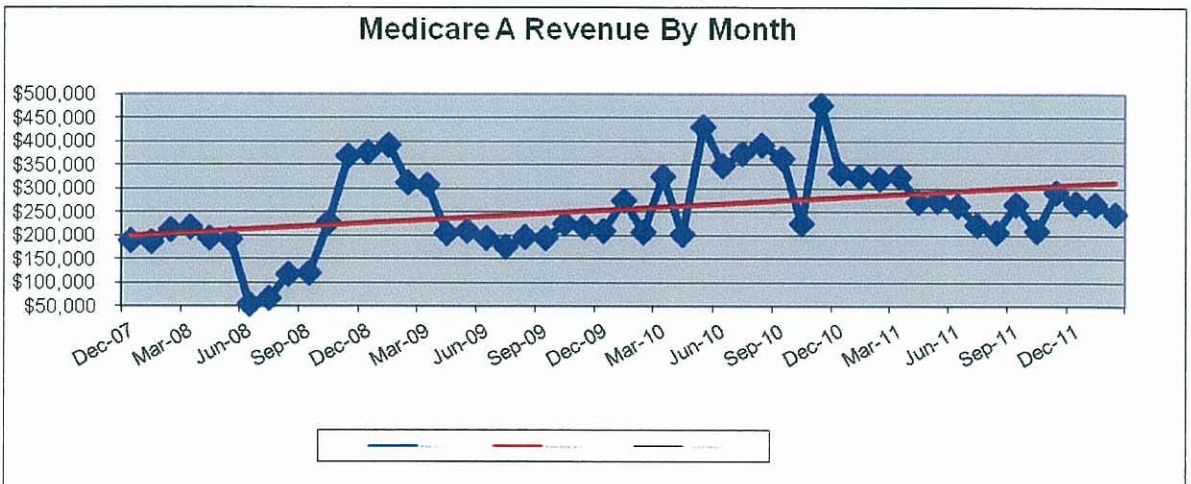
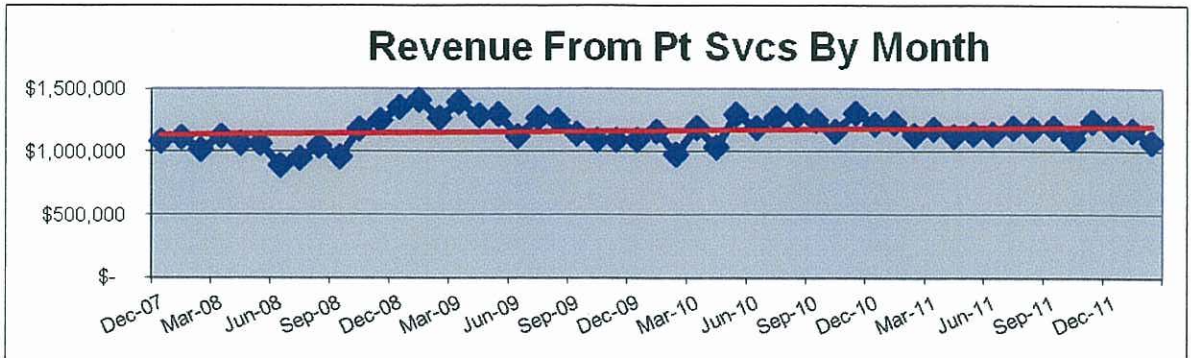
	All (avg)	Medicare (avg)
July 2010 thru Jan 2011	\$1.246	\$0.357
Feb 2011 thru Feb 2012	\$1.162	\$0.265
Change	\$(0.084)	\$(0.092)
Percent	(6.7)%	(25.8)%

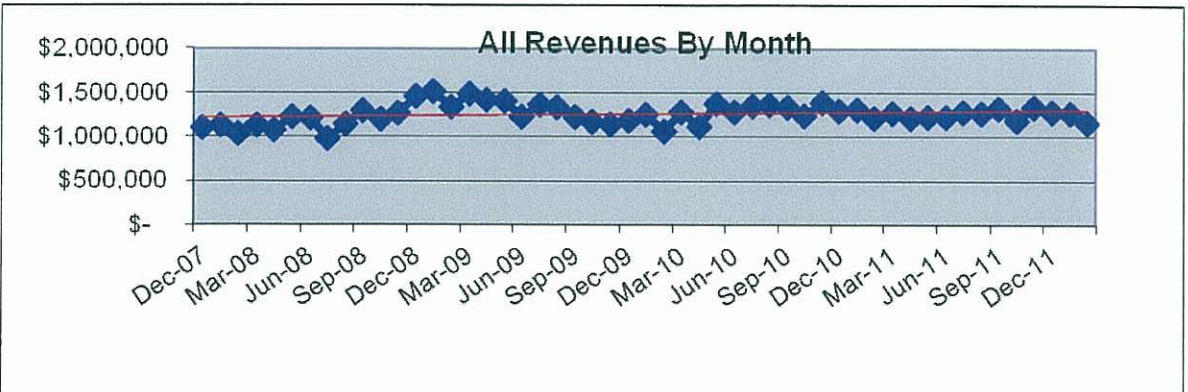
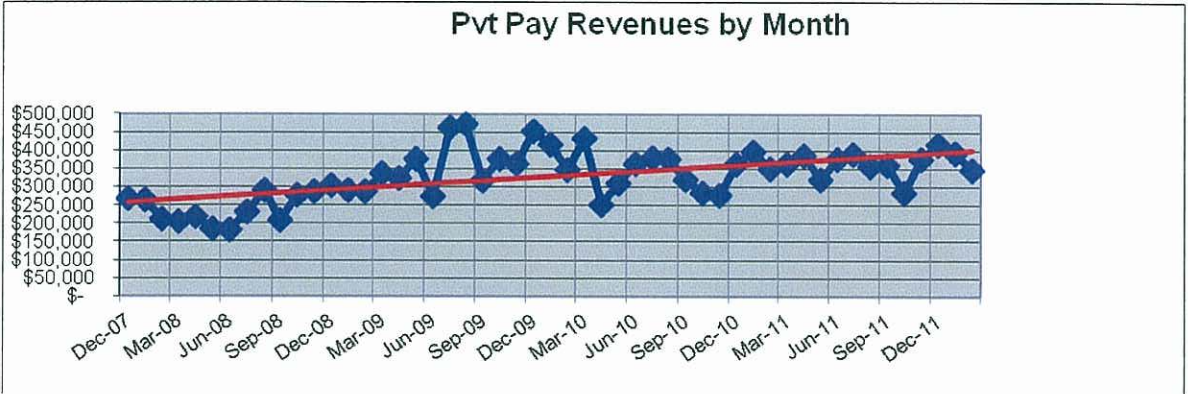
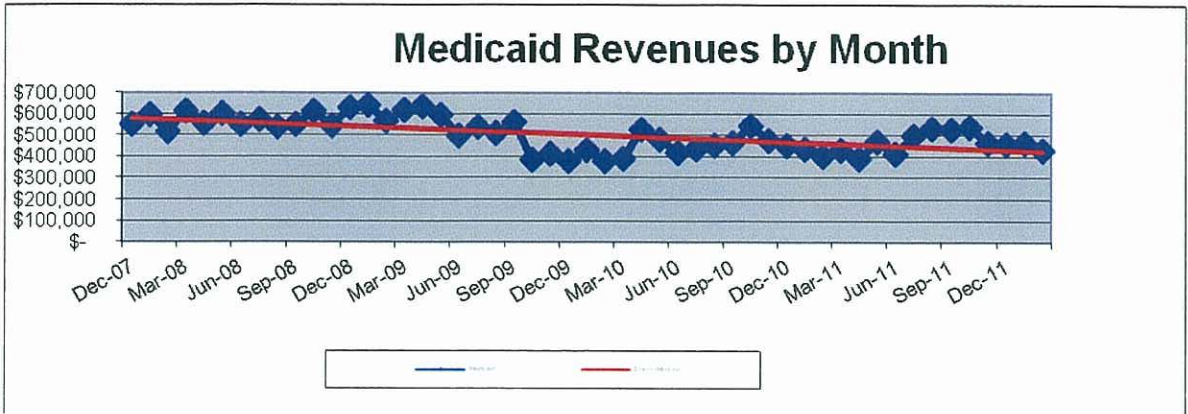
Medicare Average Census Days

Period	Days/month
Dec09-Mar 2010	592
Dec10-Feb 2012	527
Apr10-Nov 2010	756
Pct Chg (Nov 10 over Jan 12)	(30.3) pct

The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance.

For the most part, Medicaid revenues continue to be stable. Since November, Medicaid revenues have decreased slightly, fortunately off-set by Private Pay. Recently, Medicaid was on the rise, but in recent months it has returned to lower utilization levels.





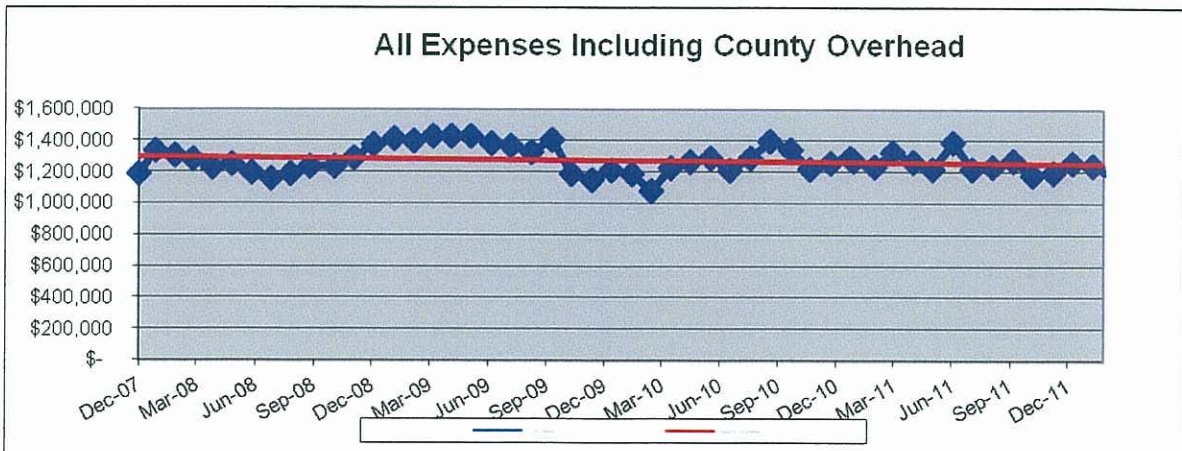
Expenses

Total expenses for January amounted to \$1.178 million.

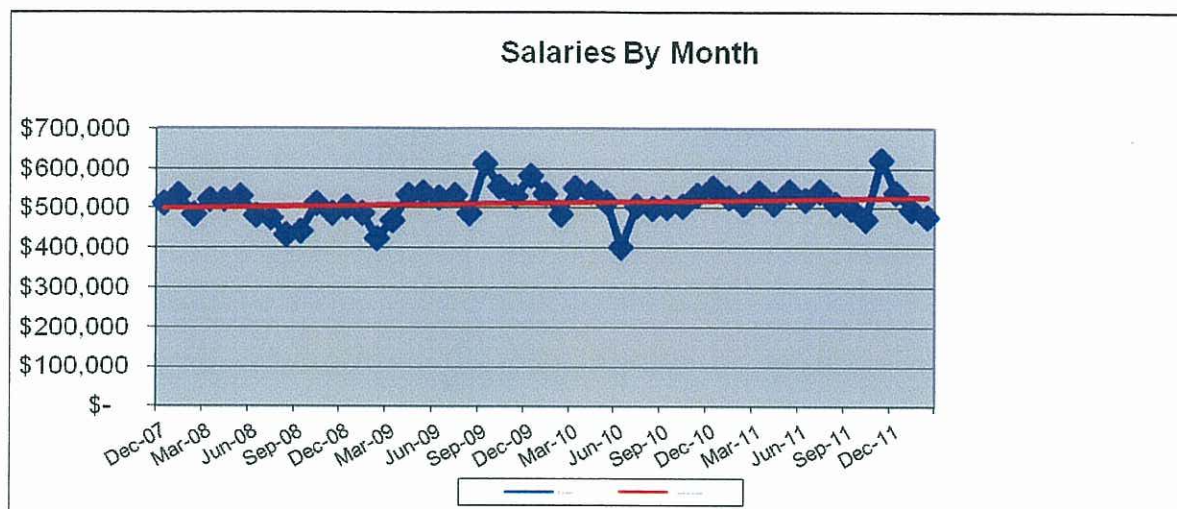
The following graph illustrates agency expense through February 2012.



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.

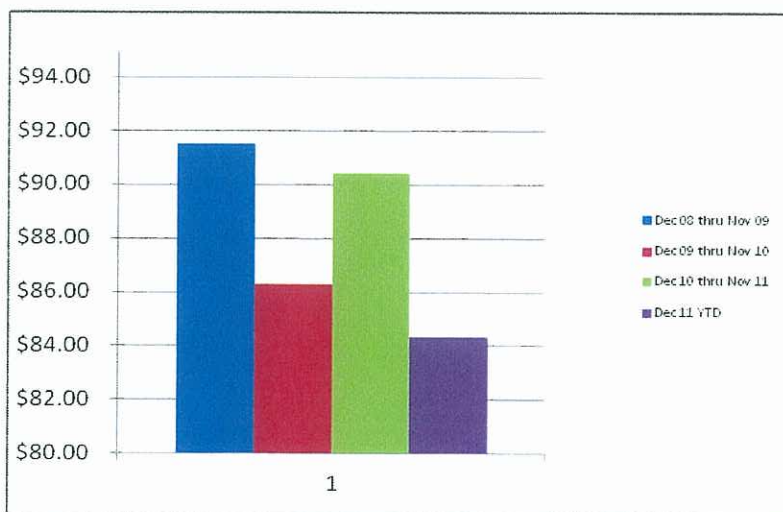


Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below.

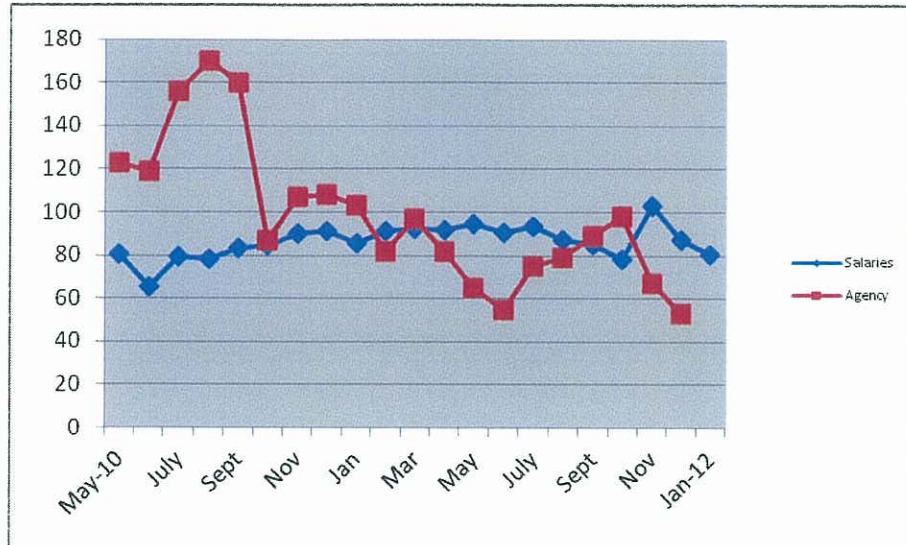


Salaries per resident day are settling in at \$90-\$92. This fiscal year, FY 2012, salary cost per day has been under \$90; February was \$84.85. The big picture, though, gives you the salient point: CCNH costs are under control. Salaries per day are up compared to last year, but that is more than off-set 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 first quarter of fiscal was decent: on average (197.3) we met the census goals. February was a bit unnerving as CCNH dropped below the target of 195 – admittedly not by much at 194.2. However, I am reminded of CCNH’s experience last year when a strong first quarter was followed by two weak ones. It’s true that I am jittery on this and I hope March proves me wrong. Medicare revenues are proving to be problematical. Volume and price are the immediate concerns. However, equally important is medical management and there is much that remains to be done in this area. Chuck and Scott will be working with Carle and Provena in the months ahead.

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. Accordingly, we are continuing to work at increasing our RAN financing options by expanding the number of banks willing to support the County.

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: April 2, 2011

Re: Cash Position
Sources & Uses of Anticipated Funds

Attached are several exhibits showing CCNH's cash position as of February 29, 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. As of February 2012, both A/R and A/P are up; cash remains just over \$1.1 million.

**Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
2 Months
November 30, 2011 through February 29, 2012**

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ 44,827
Depreciation Expense	182,294
(Incr.)/Decr. in Accounts Receivable	1,918,120
(Incr.)/Decr. in Prepaid Expenses	(160,257)
(Incr.)/Decr. in Inventory	-
(Incr.)/Decr. in Patient Trust	(1,621)
Incr./(Decr.) in Accounts Payable	(1,892,420)
Incr./(Decr.) in Salaries and Wages Payable	(116,977)
Incr./(Decr.) in Interest Payable	(37,679)
Incr./(Decr.) in Accrued Com. Absences	28,297
Incr./(Decr.) in Other Liabilities	<u>9,324</u>
Net Cash Provided by Operating Activities	(26,092)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(12,412)
Improvements	<u>-</u>
Net Cash Provided by Investing Activities	(12,412)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	878,417
(Decrease) in Bonds Payable	(165,000)
(Decrease) in Equity Adjustment	<u>(225)</u>
Net Cash Provided by Financing Activities	713,192

Total Cash Flow	674,688
Beginning Cash - 11/30/2011	<u>451,613</u>
ENDING CASH - 2/29/2012	<u><u>\$ 1,126,301</u></u>

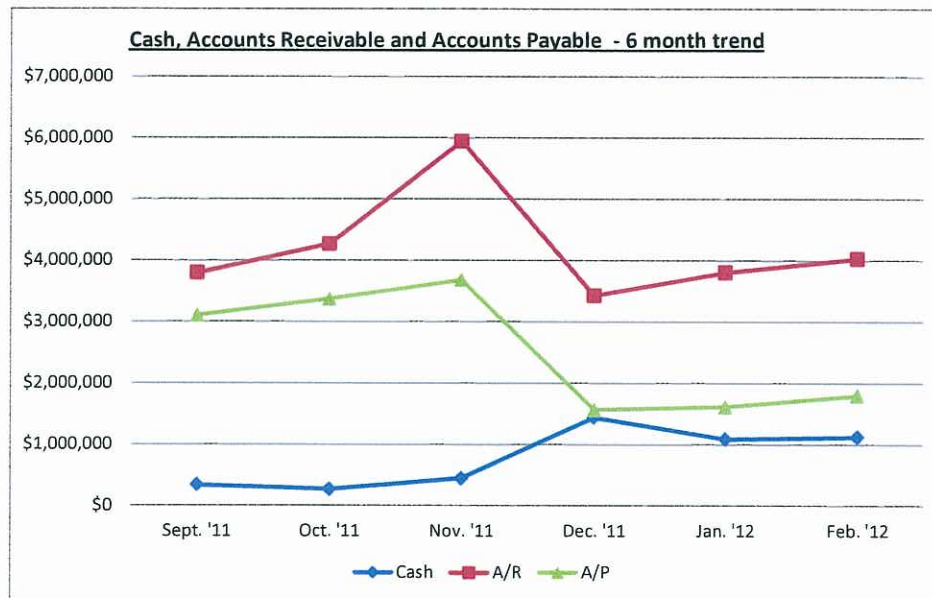
Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
September 30, 2011 through February 29, 2012

	<u>Sept. '11</u>	<u>Oct. '11</u>	<u>Nov. '11</u>	<u>Dec. '11</u>	<u>Jan. '12</u>	<u>Feb. '12</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ (39,259)	\$ 10,013	\$ 1,375,589	\$ 25,266	\$ 26,937	\$ (15,677)
Depreciation Expense	60,297	60,297	65,287	60,297	61,222	60,774
(Incr.)/Decr. in Accounts Receivable	(150,560)	(471,816)	(1,678,060)	2,518,551	(375,515)	(224,615)
(Incr.)/Decr. in Prepaid Expenses	5,984	36,007	49,189	(165,564)	10,400	467
(Incr.)/Decr. in Inventory	-	-	4,129	-	4,129	-
(Incr.)/Decr. in Patient Trust	(189)	64	(2,001)	430	(698)	(1,353)
Incr./(Decr.) in Accounts Payable	401,673	262,754	310,710	(2,116,710)	46,630	181,731
Incr./(Decr.) in Salaries and Wages Payable	41,450	20,181	111,972	(229,484)	88,553	15,778
Incr./(Decr.) in Interest Payable	11,992	11,993	11,992	11,425	(60,529)	11,485
Incr./(Decr.) in Accrued Com. Absences	233	711	4,107	9,605	10,844	7,621
Incr./(Decr.) in Other Liabilities	(245,406)	(64)	2,871	(430)	698	9,056
Net Cash Provided (Used) by Operating Activities	<u>86,215</u>	<u>(69,860)</u>	<u>255,785</u>	<u>113,386</u>	<u>(187,329)</u>	<u>45,267</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	-	-	(76,678)	-	-	(12,412)
Improvements	-	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>-</u>	<u>(76,678)</u>	<u>-</u>	<u>-</u>	<u>(12,412)</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	-	-	-	-	-	2,359
Net Cash Provided (Used) by Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>878,417</u>	<u>(165,000)</u>	<u>2,359</u>
Total Cash Flow	86,215	(69,860)	179,107	991,803	(352,329)	35,214
Beginning Cash Balance (Prior Month's)	256,151	342,366	272,506	451,613	1,443,416	1,091,087
MONTH ENDING CASH BALANCE	<u>\$ 342,366</u>	<u>\$ 272,506</u>	<u>\$ 451,613</u>	<u>\$ 1,443,416</u>	<u>\$ 1,091,087</u>	<u>\$ 1,126,301</u>

**Champaign County Nursing Home
September 30, 2011 through February 29, 2012**

Key Balance Sheet Items Charted Below:

	<u>Sept. '11</u>	<u>Oct. '11</u>	<u>Nov. '11</u>	<u>Dec. '11</u>	<u>Jan. '12</u>	<u>Feb. '12</u>
Cash	342,366	272,506	451,613	1,443,116	1,091,087	1,126,301
A/R	3,797,616	4,269,433	5,947,793	3,429,242	3,804,757	4,029,372
A/P	3,113,127	3,375,881	3,686,592	1,569,882	1,616,512	1,798,243



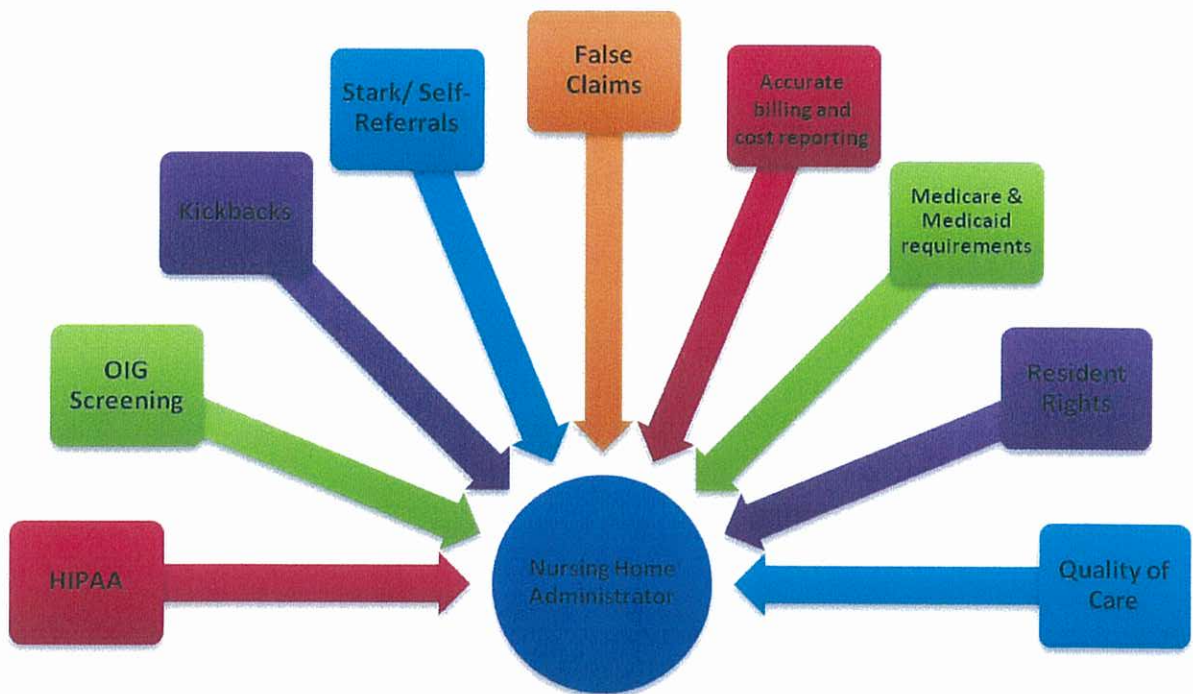
To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: April 2, 2012

Re: Corporate Compliance Backgrounder #2

This memorandum is intended to give you some more background into the requirement that corporate compliance programs be instituted in all skilled nursing facilities. There's a lot to balance in a compliance program:



All these laws and requirements must be part of your compliance program and it's a lot to keep up with.

Penalties for ignoring compliance can add up

Law	Penalty
False Claims Act	Up to 3 times the loss + \$11,000 per claim
Anti-Kickback Statute	Criminal: Up to \$25,000 and 5 years in prison per violation Civil: \$50,000 Civil Monetary Penalty per violation + civil assessment of up to 3 times the kickback + exclusion + False Claims Act liability
Stark (Anti-Referral Law)	\$15,000 Civil Monetary Penalty per service + 3 times the amount claimed + exclusion + False Claims Act liability + repayment
Civil Monetary Penalties Law	Up to \$50,000 per violation
HIPAA	Up to \$50,000 per violation (\$1.5 Million annual maximum)
OIG prohibition on employing/contracting with excluded providers	\$10,000 per item or service furnished by the excluded party + 3 times the amount of each claim + exclusion

The False Claims Act prohibits submitting false or fraudulent claims to the government.

Examples:

- Billing for goods and services that were never delivered or rendered, or for medical procedures or tests not performed
- Double billing (charging more than once for the same good or service)
- Failing to report an overpayment made by the government
- Billing for medical care that is considered so inadequate that it is worthless
- Billing for care that is inappropriate, e.g., care planning that includes goals that cannot possibly be met and that foster overutilization of therapy services

The Anti-Kickback Statute prohibits paying anything of value to induce or reward Medicare or Medicaid referrals.

Examples:

- A hospice provides staff at its expense to a SNF to perform duties that would otherwise be performed by the SNF, with a goal of inducing the SNF to refer patients to the hospice
- A hospice provides free goods or goods below FMV to a SNF to induce the SNF to refer patients to the hospice
- A DME company provides free devices to doctors who prescribe and order DME from the DME company
- An Imaging center and medical center agree that the medical center will send its patients to the imaging center—and they will split the profits.

The Stark (Anti-Referral Law) prohibits referrals between physicians and health care entities that have certain financial relationships, such as an ownership or investment interest, or a compensation arrangement.

Examples

- A physician serves as a medical director of a SNF he or she co-owns

The Civil Monetary Penalties Law applies to, among other things, presenting false claims; employing excluded individual; or making false statement on provider enrollment application.

HIPAA and HITECH cover privacy and security of patient health information, plus breach notification requirements. HIPAA has always had penalties built into it, but the government did not start imposing penalties until 2011. Now it is issuing multi-million dollar penalties on a regular basis.

The OIG prohibits providers from employing or contracting with individuals or companies who have been excluded from participating in Medicare or Medicaid. If a provider knew or should have known that it employed or contracted with an excluded party, it can be penalized up to \$10,000 per item or service furnished by the excluded party, plus 3 times the amount of each claim—and the provider itself could be excluded. The longer the excluded party is working with your organization, the more penalties you will accrue. In addition, Medicare may revoke the billing privileges of a provider that employs or contracts with a party that is on the OIG or GSA exclusion lists.

Some providers think they don't have to worry about these laws, because they would never intentionally steal from the government. Don't fall into this trap. It is becoming easier to inadvertently violate some of these laws. For example, under the healthcare reform law, you don't need to have actual knowledge that an activity violates the Anti-Kickback Statute, or intend to violate it. You just need to intend to participate in a kickback—whether you knew it was against the law or not.

It also does not take an evil mindset to violate the False Claims Act, which imposes penalties on anyone who submits a claim that he or she should know is false.

As many of you are probably painfully aware, inadvertent false claims happen. An effective compliance program will help you prevent, identify and correct them and avoid penalties

Sample
MPA Compliance Program Implementation Timetable

Service/Deliverable		Estimated time for completion
I.	Assessment of Compliance Status (“Baseline” Compliance Audit)	Assessment materials provided within 1 month of engagement; review completed within 3 months of receipt of responses
II.	Compliance Program Document Development	3-4 weeks from completion of Assessment
III.	Development of P&P that Target Organization-Specific Compliance Risks	3-4 months from completion of Compliance Program document
IV.	Training and Education	
	General compliance training (live, 1-2 hours)	After the Compliance Program document is complete, training materials will be developed within 1 month
	Training on specific compliance issues (live or webinar)	After P&P development is complete, training will be developed within 1 month
	Additional training on additional topics identified by Client (if requested for an additional fee)	1-2 months for development of training program and materials
	General compliance training for new employees and directors who join Client after the above training has been completed (live or webinar) (if requested for an additional fee)	2-4 weeks to schedule training
	Procedures for documenting training completion and effectiveness	Provided with each training session
V.	Auditing and Monitoring	After the Compliance Program P&P are finalized, MPA will develop audit tools (1-2 months). Audits will be conducted by Client, with MPA guidance, at various intervals as needed.
VI.	Updates and Improvement	
	Annual review of Compliance Program Effectiveness	4 weeks, to be performed one year after Compliance Program implementation
	Updates based on regulation, guidance and best practices	Continual; as needed

Examples of ways to keep your compliance program EFFECTIVE:

- 1) Train all of your employees and directors on compliance, and keep training logs to prove it.
- 2) Respond to survey citations by improving your processes—if you are receiving repeat citations, your compliance program is not doing its job.
- 3) Keep a log documenting that all compliance-related complaints were promptly investigated and resolved.
- 4) Every employee file should contain documentation of OIG exclusion screen, background check, professional license verification, and IDFP/ NPDB screens.
- 5) Develop and follow a process for detecting and returning overpayments.
- 6) Establish a Compliance Officer and Compliance Committee—and make sure your employees know who these parties are.
- 7) Provide a way for employees to report non-compliance anonymously. Publish this reporting option where employees will see it—in your employee handbook, on the intranet, on a bulletin board, and/or in a newsletter.
- 8) If an employee, manager or officer violates the Compliance Program, he or she must be disciplined according to your discipline standards—every time, whether the offender is a low or high status employee.
- 9) Likewise, reward employees who show a commitment to your Compliance Program. Celebrate improvements.
- 10) Conduct regularly scheduled audits of your risk areas, and use the results to improve your processes.
- 11) Talk to your employees about compliance. If the OIG walked into your nursing home tomorrow and asked the nearest employee about your compliance program, would the OIG get an informed answer?

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: April 2, 2012

Re: Management Update

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

1. **Census:** For the first quarter of fiscal 2012, census averaged 197.3. Our preferred level is 195 while the budget is 190. Month-to-date, March is running at 190.5, and this is very similar to last year where a strong first quarter was followed by two very weak ones. The mix in March is looking good: 52 percent Medicaid, 37 percent Pvt Pay, 11 percent Medicare. The good news in the mix is that Pvt Pay is running strong and that Medicaid is staying low.
2. **Operations:** February had a loss of \$(16)k. Fortunately, the loss was small. Medicare revenues continue to be our frustration.

There are no new developments on short-term financing although it remains a priority. The need for financing is several months into the future, but it remains imminent and we continue to solicit additional banks in an effort to spread the burden..

The Medicaid situation remains dire. There is no other way to assess it. Providers will be asked to take rate cuts. The Governor has suggested 9 percent; an internal HFS work paper we have seen suggests 6 percent. Our prompt payment proposal continues to percolate. On March 28, MPA along with Metro Counties and our government relations specialist met with the Governor's Chief of Staff in Springfield. It was very clear from that meeting that a rate cut is as close to certain as we can imagine. In regard to our payment proposal, we received optimistic signals and we will keep pushing this initiative as much we can. Right now, more follow-up in May or June is anticipated by both sides. Having the support of Metro Counties is of great benefit.

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. Illinois HFS is developing fully capitated managed delivery pilots for the dual eligible (Medicaid-Medicare) populations in two markets. The program is called the Medicaid Alignment Initiative. One pilot market, understandably, is Chicago. The other is in Central Illinois and includes such Counties as

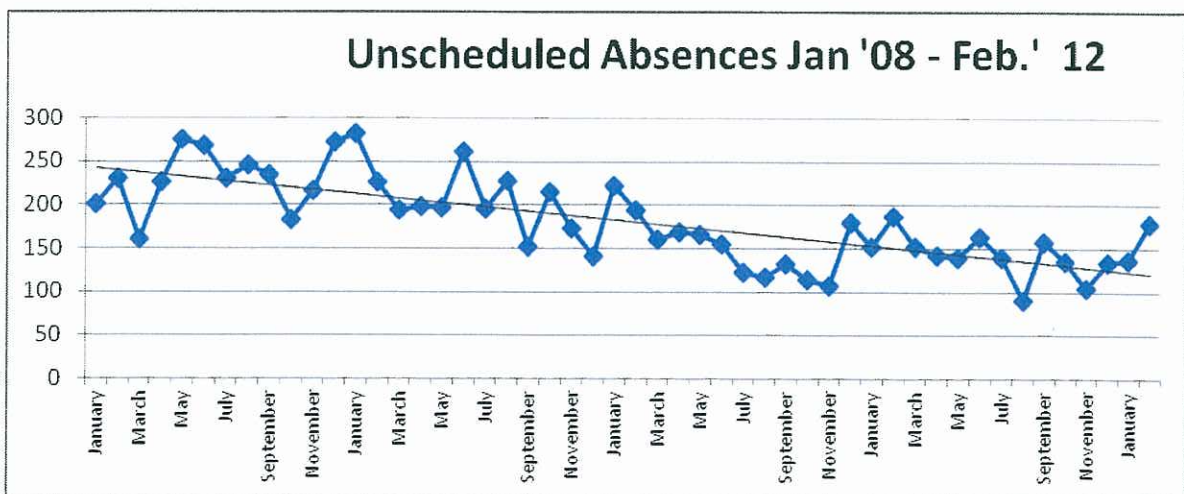
Know, Peoria, Sangamon, Vermilion, and Champaign. The downstate market of dual-eligibles is much smaller than Chicago and, in our opinion, may not be sufficiently large to sustain a capitated program. We understand that Health Alliance is following this development.

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.

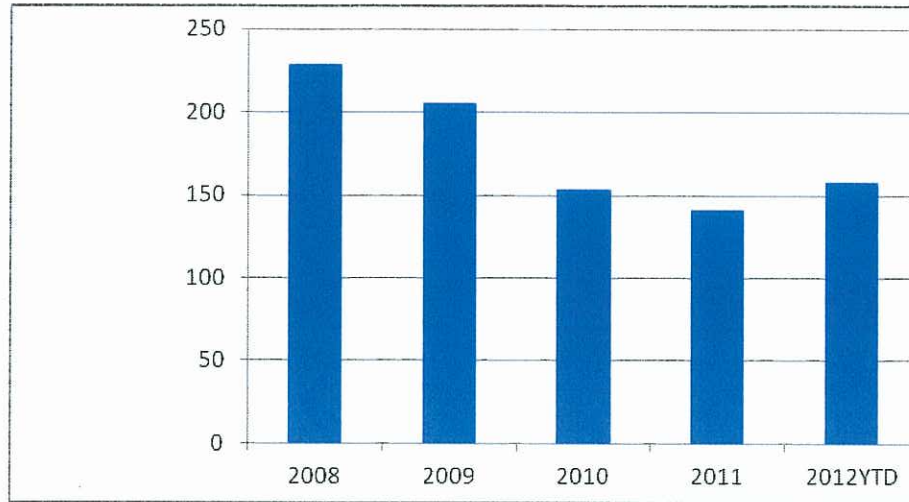
In regard to IDPH, a recent complaint investigation was dismissed with no findings. The Annual Licensing Survey re-visit was also resolved with no findings ---great news for CCNH as it reflects a great deal of hard work from the staff.

Employees: In general, we have been doing much better with unscheduled absences. CCNH has experienced an uptick in unscheduled absences and I am hopeful that this proves to be temporary. February was a tough month for CCNH as there was a viral outbreak and many employees were sent home or not allowed to report for work if they exhibited any signs of risk factors. We reduced the number of absences by 90 to adjust for this; in any event, February's stats are a best guess. Here's the latest through February 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
Fiscal 2012 YTD	158



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



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

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

02/29/12 1

Description	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement	687	219	327	354	162	357	498	447	768	417	138	946	5,320
Late Charge, NSF Check Charge	1,599	(208)	(23)	35	19	1,936	3,150	3,266	2,628	(69)	3,236	(386)	15,183
Other Miscellaneous Revenue	5,142		195	10		2	35,020		17,626	27	318	1,761	60,102
Total Miscellaneous Revenue	7,428	11	499	399	181	2,296	38,668	3,713	21,022	375	3,692	2,321	80,605
Medicare A Revenue													
Medicare A	238,924	219,416	206,636	194,621	154,636	130,531	224,281	171,728	200,777	203,635	220,897	208,444	2,374,525
ARD - Medicare A	9,633	17,605	5,305	11,997	24,353	21,001		13,864	7,884	366	16,726	11,075	199,809
NH Pt_Care - Medicare Advantage/ H	78,726	35,957	63,692	59,633	44,625	58,978	44,056	25,886	87,597	65,109	29,424	26,465	619,147
ARD_Pt_Care - Medicare Advantage/						(2,250)							(2,250)
Total Medicare A Revenue	327,283	272,978	275,632	265,250	223,613	208,260	268,336	211,478	286,258	269,111	267,048	245,984	3,131,231
Medicare B Revenue													
Medicare B	41,730	60,847	53,316	66,172	55,875	61,313	19,537	47,635	33,219	27,443	32,308	29,922	529,316
Total Medicare B Revenue	41,730	60,847	53,316	66,172	55,875	61,313	19,537	47,635	33,219	27,443	32,308	29,922	529,316
Medicaid Revenue													
Medicaid Title XIX (IDHFS)	296,093	263,677	339,180	290,868	353,242	342,212	353,399	363,284	647,134	306,511	302,179	288,543	4,146,321
ARD - Medicaid Title XIX (IDHFS)	124,479	119,783	128,941	121,470	144,004	174,008	165,814	163,284	140,389	142,228	153,644	133,641	1,711,682
Patient Care-Hospice	5,112	3,103				13,736	3,434	5,609	6,882	4,235	4,609	6,609	53,329
ARD Patient Care - Hospice	3,549	3,434	3,549	3,434	3,549	3,549	3,434	3,549	5,266	3,892	3,778	3,320	44,300
Total Medicaid Revenue	429,232	389,996	471,670	415,772	500,794	533,505	526,081	535,725	799,670	456,867	464,209	432,112	5,955,633
Private Pay Revenue													
VA-Veterans Nursing Home Care	2,384			3,467	8,018	6,718	6,501	7,368	6,486	6,718	7,368	12,569	67,599
ARD - VA - Veterans Care	6,718	6,501	6,501	5,851	6,718	6,718	6,501	6,718	6,501	8,452	8,685		76,065
Nursing Home Patient Care - Private	238,860	266,751	205,023	259,566	197,502	210,726	203,084	191,101	262,986	287,531	285,390	245,293	2,853,814
Nursing Home Beauty Shop Revenue	4,192	4,165	3,789	4,238	3,182	4,137	3,770	3,518	3,992	3,451	3,903	3,617	45,952
Medical Supplies Revenue	6,843	5,441	4,036	4,162	5,715	5,576	6,231	10,425	10,202	6,743	7,798	3,441	76,612
Patient Transportation Charges	1,857	1,256	1,545	1,076	(321)	1,791	2,558	254	1,492	944	1,637	2,703	16,794
ARD Patient Care- Private Pay	104,628	102,143	99,241	99,168	85,755	36,288	46,793	66,296	89,226	104,542	79,231	79,562	992,873
Total Private Pay Revenue	365,483	386,259	320,134	377,529	306,569	271,953	275,440	285,680	380,886	416,380	394,211	347,185	4,129,709
Adult Day Care Revenue													
DOT-FTA-CAP Assist/Elderly									41,728				41,728
VA-Veterans Adult Daycare	1,869	1,659	2,369	2,431	2,244	2,573	2,271	2,271	1,902	1,899	2,810	2,559	26,877
IDOT - Consol Vehicle Procurement													10,432

Friday, March 23, 2012 11:18 AM

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

Description	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	Total
IL Department Of Aging-Day Care Gra	13,795	14,949	16,385	16,902	15,287	17,338	14,191	13,586	11,266	14,065	10,634	9,721	168,098
Adult Day Care Charges-Private Pay	6,057	3,168	2,961	3,300	3,819	5,745	5,121	5,343	5,892	6,051	5,310	6,371	59,138
Total Adult Day Care Revenue	21,741	19,776	21,716	22,632	21,330	25,656	21,583	21,201	71,220	22,015	18,754	18,650	306,273
Total Income	1,192,898	1,129,867	1,142,967	1,147,754	1,108,362	1,102,962	1,149,645	1,105,432	1,602,275	1,194,190	1,180,222	1,076,174	14,132,767

Operating Expenses

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

Administration

Reg. Full-Time Employees	29,615	27,296	28,616	27,107	24,679	30,323	28,573	27,850	29,469	28,550	31,149	28,698	341,915
Temp. Salaries & Wages	662	406	629	635	936	1,264	756	771	1,699	1,474	782	621	10,636
Per Diem	405	180	225	180	225	225	180	180	180	135	180	180	2,475
Overtime	79	143	311	383	348	8	228	22	347	347	251	11	2,132
TOPS - Balances	751	249	(4,550)	(3,286)	(1,753)	(751)	963	164	409	1,345	1,083	1,755	(3,620)
TOPS - FICA	57	19	(348)	(251)	(134)	(57)	74	13	31	103	83	134	(277)
Social Security - Employer	2,202	2,013	2,138	2,012	1,932	2,284	2,134	2,182	2,196	2,315	2,169	2,064	25,643
IMRF - Employer Cost	2,890	2,674	2,821	2,653	2,495	2,953	2,807	2,648	2,789	2,914	2,751	2,637	33,032
Workers' Compensation Insurance	1,534	1,403	1,476	1,409	1,297	1,599	1,484	1,525	1,383	1,685	1,791	1,570	18,157
Unemployment Insurance	936	886	411	361	246	278	219	158	(41)	821	2,397	395	7,067
Employee Health/Life Insurance	4,667	4,622	4,868	4,870	4,117	4,617	4,117	4,117	4,620	3,660	4,195	4,195	52,666
IMRF - Early Retirement Obligation	3,475	3,475	3,475	6,336	3,475	3,475	3,475	3,475	335	3,475	3,475	3,475	41,425
Employee Development/Recognition	309	44	254	351	43	51	70	87	84	193	90	34	1,607
Employee Physicals/Lab	4,971	2,062	1,591	3,383	1,300	4,197	2,332	2,660	3,003	3,188	1,119	2,006	31,812
Stationery & Printing	760					276	552		710		1,701		4,000
Books, Periodicals & Manuals									67	69			136
Copier Supplies	931	720	687	659	1,265	153	776	534	922	1,066	582	893	9,186
Postage, UPS, Federal Express	485	600	889	500	567	502	789	457	315	308	956	808	7,176
Equipment < \$2,500													
Operational Supplies	4,483	1,119	1,508	3,750	2,581	1,433	2,337	719	2,829	3,337	1,511	2,125	27,731
Audit & Accounting Fees	3,625	3,625	3,625	3,625	3,625	3,625	14,982	3,625	(8,721)	3,625	3,625	3,082	3,652
Architect Fees			570										
Attorney Fees	2,671	14,188	16,819	15,935	16,319	12,390	8,525	6,250	8,253	3,233	8,117	13,878	126,578
Professional Services	34,689	39,586	30,566	40,259	13,843	43,992	30,830	56,243	38,679	37,755	35,045	34,936	436,442
Job Required Travel Expense	697	311	325	348	168	221	148	571	662	46	479	(45)	3,932
Insurance	19,643	24,650	19,829	20,497	24,269	19,449	14,628	33,067	(46)	10,731	14,508	(76)	211,958
Property Loss & Liability Claims	408	174		150,000	15			181			2,671		153,373
Computer Services	4,284	1,883	1,947	2,697	1,947	1,947	2,697	3,188	5,120	8,264	3,230	3,222	40,428

Friday, March 23, 2012

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

02/29/12

Description	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	Total
Telephone Services	1,679	1,465	1,482	1,480	1,473	1,550	1,418	1,487	1,379	1,513	1,430	1,487	17,843
Automobile Maintenance											290		290
Equipment Maintenance									3,237				3,237
Legal Notices, Advertising	4,607	9,048	7,159	9,273	7,162	8,627	4,521	6,000	6,315	3,875	4,071	2,194	72,951
Photocopy Services	760	760	760	760	760	760	760	761	1,541		1,005	1,041	9,667
Public Relations		670				35	24	8	141				878
Dues & Licenses								225	2,090	1,625		(175)	3,765
Conferences & Training	4,739	268	195	80		99	546	139	524				6,590
Finance Charges, Bank Fees	1,695	4,315	5,827	675	2,246	2,321	2,321	2,246	37,920	4,944	(12,792)	2,711	54,429
Cable/Satellite TV Expense	2,378	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,472	28,643
IPA Licensing Fee	11,300	10,935	11,300	10,935	11,300	11,300	10,935	11,300	10,936	11,300	11,300	10,571	133,408
Fines & Penalties			5,428			12,500	52,440						70,368
Furnishings, Office Equipment													
Depreciation Expense	59,615	59,880	60,154	60,154	60,685	60,297	60,297	60,297	65,287	60,297	61,222	60,774	728,959
Transfers to General Corporate Fund	1,675	1,988	788	213	13	3,825			(2,600)				5,900
Interest-Tax Anticipation Notes Payabl			2,484	2,958		760	213						6,414
Interest-Bonds Payable	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,425	11,425	11,425	142,207
Total Administration	225,670	236,028	228,649	385,311	201,814	250,898	271,623	247,521	236,438	215,649	198,794	218,922	2,917,318
Environmental Services													
Reg. Full-Time Employees	32,836	29,902	33,611	29,860	37,262	31,422	29,224	27,943	28,779	27,673	30,394	30,130	369,037
Overtime		60		956	1,098	111	751	75	2,365	826	2,394	38	8,673
TOPS - Balances	1,261	(771)	(2,680)	(2,480)	(12,954)	879	(260)	(1,886)	315	942	521	929	(16,186)
TOPS- FICA	97	(59)	(205)	(190)	(991)	67	(20)	(144)	24	72	40	71	(1,238)
Social Security - Employer	2,463	2,248	2,536	2,320	2,957	2,351	2,272	2,228	2,250	2,396	2,073	2,278	28,371
IMRF - Employer Cost	3,351	3,059	3,451	3,157	4,024	3,200	3,092	3,032	3,043	3,163	2,735	2,999	38,305
Workers' Compensation Insurance	1,662	1,513	1,670	1,542	2,041	1,565	1,479	1,484	1,283	1,629	1,552	1,666	19,085
Unemployment Insurance	1,165	1,437	1,065	881	991	440	331	228	75	373	2,889	640	10,514
Employee Health/Life Insurance	5,909	5,857	5,854	5,572	4,822	4,287	4,324	4,280	5,278	5,454	5,998	6,543	64,177
Operational Supplies	6,043	3,843	5,335	4,446	5,304	6,254	5,516	3,860	7,164	4,729	4,312	5,502	62,308
Gas Service	2,433	872	12,357	14,267	14,683	2,060	7,007	7,776	16,899	9,541	16,395	13,385	117,875
Electric Service	17,389	18,597	20,961	25,669	35,083	27,704	25,358	20,506	9,295	17,546	20,871	18,949	257,928
Water Service	2,232	2,395	2,237	2,285	2,098	2,269	2,161	2,181	2,152	2,308	2,476	2,273	27,068
Pest Control Service	468	468	468	468	484	482	468	468	468	468	468	468	5,643
Waste Disposal & Recycling	2,754	4,865	5,762	4,461	4,195	4,785	7,067	4,570	2,558	7,113	5,247	5,448	58,825
Equipment Rentals	258	258	258	258	258	258	258	258	258	258	258	258	3,096
Sewer Service & Tax	1,239	1,466	1,240	1,357	1,399	1,237	1,362	1,291	1,308	1,284	1,437	1,573	16,195
Total Environmental Services	81,559	76,009	93,917	94,829	102,754	89,373	90,389	78,148	83,514	85,773	100,060	93,148	1,069,475
Laundry													
Reg. Full-Time Employees	9,815	9,126	9,884	8,262	8,375	8,133	8,546	8,994	9,783	9,354	9,723	8,728	108,723
Overtime				366	279		297	15	632	250	748		2,587

Friday, March 23, 2012

11:18 AM

02/29/12

Champaign County Nursing Home
Historical Statement of Operations

4

Description	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	Total
TOPS Balances	371	410	(101)	(296)	(480)	445	443	(474)	420	574	722	313	2,348
TOPS - FICA	28	31	(8)	(23)	(37)	34	34	(36)	32	44	55	24	180
Social Security - Employer	739	697	745	649	656	611	666	719	745	797	665	652	8,331
IMRF - Employer Cost	1,006	935	1,014	884	893	831	906	978	1,007	1,052	877	858	11,242
Workers' Compensation Insurance	497	462	482	436	424	412	432	482	431	540	510	483	5,591
Unemployment Insurance	398	535	365	270	205	17	39	74	(52)	57	891	218	3,018
Employee Health/Life Insurance	1,590	1,577	1,576	1,576	1,576	1,574	1,574	1,574	1,574	1,612	1,612	1,612	19,028
Laundry Supplies	2,830	976	2,089	1,128	658	2,343	1,646	658	1,571	1,304	1,860	2,315	19,376
Linens & Bedding	2,175	137	1,198	1,700	1,177	1,189	1,333	1,168	346	2,017	1,118	1,843	15,402
Total Laundry	19,450	14,879	17,243	14,953	13,726	15,589	15,917	14,152	16,489	17,601	18,782	17,046	195,826
Maintenance													
Reg. Full-Time Employees	5,842	4,622	2,568	5,581	4,381	5,202	5,223	3,489	5,768	3,155	3,536	3,315	52,681
Overtime	246	9	2,451	76	20	287	73	122	(2,451)	35	(427)	4	515
TOPS - Balances	19	16	(199)	6	(229)	393	41	(2,591)	20	3	(93)	4	(2,379)
TOPS - FICA	394	309	338	381	(18)	30	3	(198)	1	3	(33)	4	(182)
Social Security - Employer	537	420	460	518	314	371	358	261	243	262	236	254	3,722
IMRF - Employer Cost	296	234	254	282	428	505	488	356	329	348	312	334	5,032
Workers' Compensation Insurance	207	253	170	222	222	263	264	181	155	186	182	183	2,702
Unemployment Insurance	1,079	1,072	536	537	537	537	54	44	(39)	64	366	14	1,587
Employee Health/Life Insurance		59		44	537	537	537	537	5	5	3	3	5,387
Gasoline & Oil						1,000	(1,000)					7	110
Ground Supplies					26						138		164
Maintenance Supplies	4,567	5,857	4,909	5,405	4,778	4,937	2,950	3,308	2,044	479	10,720	4,530	54,485
Professional Services	3,573											123	3,696
Automobile Maintenance	299	504	443	1,456	69	236	403	109	1,337	752	163	520	6,291
Equipment Maintenance	4,466	1,446	1,155	1,251	905	4,121	651	896	833	1,375	769	385	18,252
Equipment Rentals									(241)		(241)		(481)
Nursing Home Building Repair/Mainte	8,138	3,092	3,214	7,211	5,010	4,008	6,054	1,615	43,862	9,409	4,330	14,903	110,845
Conferences & Training	471			200									471
Landscaping Services													200
Parking Lot/Sidewalk Maintenance							397		1,342		2,010	2,300	6,049
Nursing Home Building Construction/!				13,191				4,707	(17,898)	5,390	1,731		7,121
Total Maintenance	30,134	18,096	16,282	36,327	16,611	21,988	16,496	12,836	35,310	21,463	23,796	26,929	276,269
Nursing Services													
Reg. Full-Time Employees	115,582	104,884	115,196	126,277	70,453	91,507	80,422	71,135	102,038	107,956	109,564	108,259	1,203,271
Reg. Part-Time Employees	3,427	3,712	5,678	4,657	6,577	4,662	3,274	4,363	4,147	3,394	3,862	2,632	50,386
Temp. Salaries & Wages	26,371	21,812	24,296	23,698	43,951	33,544	39,678	35,928	39,244	36,975	33,071	22,415	380,984
Overtime	27,866	33,077	28,033	38,162	53,061	37,616	38,284	45,339	51,894	44,881	58,167	20,766	477,147
TOPS - Balances	70	6,120	(13,445)	1,105	8,287	(943)	(277)	3,395	2,861	4,690	3,797	2,609	17,849
No Benefit Full-Time Employees	88,981	84,473	93,655	62,538	96,318	93,398	87,222	68,973	90,428	83,001	73,743	74,213	996,942

Friday, March 23, 2012

11:18 AM

02/29/12

Champaign County Nursing Home
Historical Statement of Operations

5

Description	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	Total
No Benefit Part-Time Employees	34,063	33,105	33,303	19,822	31,146	26,126	23,409	22,928	30,906	26,818	26,705	25,143	333,473
TOPS - FICA	5	468	(1,028)	85	632	(72)	(21)	280	219	359	290	169	1,365
Social Security - Employer	22,507	21,350	22,828	20,805	22,984	21,753	20,842	20,021	23,081	24,325	21,454	18,897	260,628
IMRF - Employer Cost	27,711	26,639	28,421	25,397	26,550	25,735	23,639	22,530	27,065	28,011	24,649	22,575	308,922
Workers' Compensation Insurance	13,582	12,548	13,247	12,414	12,673	12,610	11,143	11,780	12,008	14,175	14,174	12,716	153,050
Unemployment Insurance	10,006	10,887	6,122	4,535	4,489	3,448	2,849	2,581	5,588	11,912	28,378	(4,671)	66,105
Employee Health/Life Insurance	12,795	11,963	13,538	13,244	13,520	13,739	12,146	11,646	12,259	13,321	14,377	16,135	158,683
Books, Periodicals & Manuals				50		504		139					693
Stocked Drugs	3,320	3,003	2,615	1,178	1,637	2,462	4,541	6,392	3,562	3,775	2,996	3,448	38,929
Pharmacy Charges-Public Aid	1,185	1,179	1,663	1,293	1,445	1,163	1,748	1,145	1,268	907	1,464	517	14,878
Oxygen	2,485		2,232	2,816	3,293	3,249	2,398	2,000	7,728	4,063	3,816	3,402	37,483
Incontinence Supplies	9,738	7,753	9,086	9,729	7,421	6,437	8,622	7,732	4,064	9,734	7,278	16,294	103,890
Pharmacy Charges - Insurance	5,335	5,941	(1,906)	3,175	3,125	3,525	3,125	7,557	7,225	11,349	6,298	18,232	72,979
Operational Supplies	23,314	15,609	14,341	16,492	12,694	20,000	26,059	15,151	9,818	15,742	12,617	14,520	196,357
Pharmacy Charges-Medicare	14,429	12,250	10,375	10,150	8,700	7,950	10,800	11,200	10,575	16,114	13,000	15,307	140,850
Medical/Dental/Mental Health	6,400								31,200				37,600
Professional Services	25,639	19,741	11,659	13,258	15,282	11,586	23,845	10,584	18,745	13,777	10,740	10,501	185,397
Laboratory Fees	6,957	1,838	1,651	724	881	1,086	1,438	1,186	2,381	1,100	2,574	2,425	24,220
Equipment Rentals	5,856	1,701	5,111	6,204	3,330	4,785	9,405	7,005	7,192	4,837	4,092	6,491	66,009
Dues & Licenses			70					110			120		300
Conferences & Training	1,352	537	208	213	99	90	264	173	2,509		99		5,541
Contract Nursing Services	69,008	57,082	44,713	40,953	46,880	54,214	65,370	73,584	51,488	49,878	49,073	68,000	670,254
Medicare Medical Services	2,579	11,148	3,128	21,983		3,746	2,801	840	6,748	18,904	1,202	1,568	74,646
Furnishings, Office Equipment													
Medical/ Health Equipment													
Total Nursing Services	560,566	508,810	474,828	480,957	495,389	483,899	503,611	467,080	564,034	549,896	528,774	483,658	6,101,501
Activities													
Reg. Full-Time Employees	12,535	11,669	12,002	11,497	8,519	9,613	12,242	12,398	14,611	13,529	14,475	14,036	147,127
Overtime					258	86		53					396
TOPS - Balances	741	943	292	(57)	113	854	509	673	(544)	403	1,341	244	5,512
TOPS - FICA	57	72	22	(4)	9	65	39	51	(42)	31	103	19	422
Social Security - Employer	896	835	858	795	630	681	877	937	1,036	1,084	1,007	1,022	10,657
IMRF - Employer Cost	1,219	1,136	1,167	1,082	857	926	1,194	1,275	1,404	1,432	1,327	1,345	14,363
Workers' Compensation Insurance	634	590	607	582	431	486	619	655	676	774	792	754	7,802
Unemployment Insurance	476	594	305	275	217	225	276	240	69	427	1,620	(222)	4,504
Employee Health/Life Insurance	3,201	2,676	2,672	2,674	2,671	2,887	2,137	2,137	2,671	2,725	2,725	2,726	31,900
Books, Periodicals & Manuals								60					60
Operational Supplies	355	485	246	234	166	205	179	284	242	116	177	322	3,015
Professional Services	129	125	125	125	125	125	125	125	125	125	125	125	1,500
Conferences & Training	441							356					797
Total Activities	20,683	19,125	18,298	17,201	13,998	16,152	18,197	19,242	20,250	20,646	23,692	20,369	227,854

Friday, March 23, 2012

11:18 AM

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

02/29/12

6

Description	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	Total
Social Services													
Reg. Full-Time Employees	14,834	13,003	13,922	23,125	10,527	11,578	11,190	11,370	10,592	10,828	11,906	11,470	154,344
Reg. Part-Time Employees		307							(307)				
Temp. Salaries & Wages				414									1,598
Overtime	1,108	413	316	121	460	425	80	256	1,271	1,499	462	722	1,598
TOPS - Balances	899	327	370	(10,809)	(989)	(215)	341	(154)	613	430	732	156	6,307
TOPS - FICA	69	25	28	(827)	(76)	(16)	26	(12)	47	33	56	12	(8,299)
Social Security - Employer	1,197	1,029	1,068	1,789	830	866	841	899	831	1,000	837	882	(635)
IMRF - Employer Cost	1,629	1,401	1,453	2,391	1,129	1,220	1,144	1,223	1,122	1,326	1,059	1,088	12,098
Workers' Compensation Insurance	751	658	705	1,191	533	586	561	601	466	631	680	641	16,184
Unemployment Insurance	614	606	194	175	48				(295)	78	841	569	8,003
Employee Health/Life Insurance	2,149	2,129	2,377	2,128	1,583	1,583	1,583	2,117	1,583	1,607	1,607	1,607	2,830
Professional Services	129	125	125	125	125	125	125	125	125	125	125	125	22,051
Conferences & Training	481											776	2,152
Total Social Services	23,859	20,023	20,558	19,823	14,171	16,180	15,891	16,425	16,047	17,557	18,506	18,075	217,113
Physical Therapy													
Reg. Full-Time Employees	4,305	4,013	4,095	4,155	3,942	4,444	4,208	3,930	4,968	4,265	4,728	4,111	51,164
Overtime					178	129							307
TOPS - Balances		4,851	(234)	473	142	(638)	394	423	(849)	295	168	193	5,217
TOPS - FICA		371	(18)	36	11	(49)	30	32	(65)	23	13	15	398
Social Security - Employer	221	299	305	309	311	336	318	307	357	418	266	304	3,751
IMRF - Employer Cost	436	407	415	421	423	458	433	418	481	494	351	401	5,136
Workers' Compensation Ins.	317	203	207	210	199	225	213	209	218	268	228	227	2,725
Unemployment Insurance	171	234	152	128	64				(74)		303	209	1,186
Employee Health/Life Insurance	1,329	1,069	1,068	1,069	1,069	1,069	1,069	1,069	1,069	1,089	1,089	1,089	13,147
Professional Services	35,340	36,613	35,156	33,691	33,757	35,020	35,077	32,268	32,626	29,845	29,420	30,508	399,320
Total Physical Therapy	42,119	48,058	41,146	40,492	40,096	40,994	41,741	38,656	38,731	36,697	36,566	37,057	482,351
Occupational Therapy													
Reg. Full-Time Employees	1,835	2,006	2,127	2,101	2,006	2,197	2,101	1,935	2,447	2,169	2,427	1,851	25,303
TOPS - Balances	207	58	(198)	(103)	(59)	73	174	(294)	(37)	(134)	90	173	(50)
TOPS - FICA	16	4	(15)	(8)	(5)	6	13	(22)	(3)	(10)	7	13	(4)
Social Security - Employer	147	153	162	160	153	167	160	154	179	188	144	140	1,907
IMRF - Employer Cost	200	208	220	218	208	227	217	210	241	249	190	185	2,573
Workers' Compensation Ins.	98	101	108	106	102	111	106	103	108	134	119	102	1,298
Unemployment Insurance	77	116	81	80	10				(33)		157	99	586
Employee Health/Life Insurance	540	535	534	534	534	534	534	534	534	545	545	545	6,449
Professional Services	36,119	43,302	48,349	43,761	33,237	32,857	34,544	31,461	29,201	28,116	32,324	31,130	425,400
Total Occupational Therapy	39,340	46,483	51,367	46,849	36,187	36,173	37,851	34,082	32,637	32,256	36,000	34,238	463,462

Friday, March 23, 2012

11:18 AM

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

02/29/12

7

Description	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	Total
Speech Therapy													
Professional Services	18,604	18,947	18,150	18,041	18,417	17,950	20,047	15,401	14,308	14,699	10,376	8,467	193,408
Total Speech Therapy	18,604	18,947	18,150	18,041	18,417	17,950	20,047	15,401	14,308	14,699	10,376	8,467	193,408
Food Services													
Reg. Full-Time Employees	47,033	39,934	40,652	37,403	36,533	35,931	38,246	37,945	49,551	39,559	39,440	36,822	479,158
Reg. Part-Time Employees	617	484	515	436	2,012	1,624	985	885	885	1,718	1,807	2,773	14,739
Overtime	725	1,399	775	2,017	1,691	238	1,271	1,005	3,535	1,983	4,632	176	19,449
TOPS - Balances	2,041	1,978	(3,586)	214	(2,975)	(3,764)	1,334	1,107	757	423	26	685	(1,781)
TOPS - FICA	156	151	(274)	16	(228)	(298)	102	85	58	32	2	51	(136)
Social Security - Employer	3,559	3,071	3,078	2,920	2,975	2,821	3,018	3,152	3,888	3,536	3,010	2,918	37,946
IMRF - Employer Cost	4,778	4,129	4,135	3,973	4,040	3,830	4,106	4,289	4,228	4,691	3,959	3,841	50,001
Workers' Compensation Insurance	2,411	2,045	2,017	1,981	1,925	1,925	1,979	2,082	2,297	2,340	2,243	2,146	25,391
Unemployment Insurance	1,732	2,306	1,320	1,216	841	359	441	584	417	1,620	4,678	(786)	14,728
Employee Health/Life Insurance	8,570	8,533	8,736	8,490	8,490	7,421	3,726	6,386	6,918	7,055	7,055	7,058	88,439
Food	38,278	33,836	32,487	36,937	37,204	41,083	38,145	34,089	46,047	38,789	31,321	38,692	446,916
Nutritional Supplements	3,455	3,749	2,798	2,304	2,882	2,947	2,259	2,977	3,426	3,369	2,725	2,913	35,804
Operational Supplies	5,200	3,495	3,671	4,671	2,188	3,579	4,386	3,066	4,465	4,294	2,259	3,702	44,977
Professional Services	3,499	4,333	2,629	2,095	11,941	13,759	9,060	2,222	3,486	1,580	3,064	2,905	60,574
Equipment Rentals	380	380	380	380	380	380	380	380	89	89	721	405	4,254
Dues & Licenses		80											80
Conferences & Training	441												441
Kitchen/ Laundry			675				434		(1,108)				
Total Food Services	122,874	109,904	100,007	105,055	109,900	111,845	109,871	100,263	128,948	111,091	106,942	104,281	1,320,981
Barber & Beauty													
Reg. Full-Time Employees	4,458	4,072	4,265	4,265	4,047	4,458	4,240	3,904	4,939	4,418	4,899	4,129	52,093
TOPS - Balances	78	1,622	(186)	295	(419)	(70)	47	(153)	(118)	(114)	193	418	1,595
TOPS - FICA	6	124	(14)	23	(32)	(5)	4	(12)	(9)	(9)	15	32	122
Social Security - Employer	249	228	239	239	266	250	238	230	278	279	207	230	2,933
IMRF - Employer Cost	339	311	325	325	362	340	323	313	375	458	244	302	4,018
Workers' Compensation Insurance	226	206	216	216	205	226	215	207	217	269	239	228	2,669
Unemployment Insurance	131	179	119	119	153	100	4		(89)		309	212	1,239
Employee Health/Life Insurance	1,079	1,069	1,068	1,069	1,069	1,069	1,069	1,069	1,069	1,089	1,089	1,089	12,897
Operational Supplies	120	51	67	380	122	61	380	144	68	149	184	986	986
Total Barber & Beauty	6,685	7,862	6,120	6,551	5,774	6,428	6,139	5,702	6,731	6,539	7,379	6,642	78,551
Adult Day Care													
Reg. Full-Time Employees	14,135	12,951	13,505	13,593	13,083	12,838	9,560	8,753	11,305	9,685	14,301	12,796	146,515
Temp. Salaries & Wages	33	330	132	528	677	37	135	5	(134)	75	11	29	1,841
Overtime	10	5	102	102	16	16	16	5	16	14	11	10	204

Friday, March 23, 2012

11:18 AM

02/29/12

8

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

Description	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	Total
TOPS - Balances	895	659	(114)	(1,045)	183	(913)	(266)	242	(950)	657	235	(610)	(1,028)
TOPS - FICA	68	50	(9)	(80)	14	(70)	(20)	18	(73)	50	18	(47)	(79)
Social Security - Employer	1,057	992	1,017	1,061	1,040	959	718	680	801	842	885	962	11,016
IMRF - Employer Cost	1,434	1,316	1,370	1,385	1,349	1,305	963	926	1,078	1,104	1,169	1,263	14,662
Workers' Compensation Insurance	717	673	690	714	696	652	491	465	491	604	719	709	7,619
Unemployment Insurance	553	608	359	181	32	6	1		(229)	56	875	614	3,054
Employee Health/Life Insurance	2,588	2,565	2,563	2,564	2,640	2,640	2,138	2,138	2,138	2,178	2,178	2,178	28,510
Books, Periodicals & Manuals	15									90			105
Gasoline & Oil	1,297	1,155	1,100	1,302	1,057	179	1,860	45	1,513	1,216	675	1,040	12,261
Operational Supplies	37	50	153	62	137			41	186	15	12	66	937
Field Trips/Activities			16					24					40
Dues & Licenses		250							359				609
Conferences & Training	529			720									1,249
Automobiles, Vehicles												(16)	(16)
Total Adult Day Care	23,370	21,613	20,784	21,088	20,925	17,649	15,579	13,335	16,501	15,587	21,076	18,994	227,501

Alzheimers and Related Disord

Reg. Full-Time Employees	35,883	37,155	32,823	35,395	18,257	23,308	21,306	20,402	23,848	24,523	20,866	23,096	316,861
Overtime	5,404	6,526	7,212	11,040	11,675	7,825	9,006	14,182	16,437	13,958	19,839	7,387	130,491
TOPS - Balances	891	(230)	(987)	(6,049)	(430)	(110)	(3,228)	209	707	(623)	1,592	587	(7,071)
No Benefit Full-Time Employees	17,346	17,451	19,642	16,445	38,254	22,363	28,698	24,877	23,845	24,553	24,959	23,784	282,218
No Benefit Part-Time Employees	5,311	8,563	11,462	9,379	11,060	11,679	9,927	11,696	14,823	13,354	11,674	-9,486	128,413
TOPS - FICA	68	(18)	(30)	(463)	(33)	(8)	(247)	16	54	(48)	122	45	(541)
Social Security - Employer	4,765	5,218	5,329	5,410	6,005	4,881	5,183	5,642	5,706	6,277	5,073	4,775	64,264
IMRF - Employer Cost	6,485	7,101	7,079	7,362	6,754	6,643	7,053	7,677	7,720	8,325	6,699	6,286	85,184
Workers' Compensation Insurance	2,962	3,196	3,096	3,221	3,434	2,902	2,864	3,231	2,732	3,450	3,192	2,966	37,246
Unemployment Insurance	2,505	2,789	1,315	1,161	1,165	972	976	1,061	440	886	7,801	276	21,348
Employee Health/Life Insurance	5,889	5,834	5,300	5,303	5,024	4,246	3,712	3,177	3,177	3,243	3,243	3,243	51,391
Operational Supplies				21				7	118		14		160
Dues & Licenses		110											110
Conferences & Training	491	952					80	68	223				1,815
ARD - Contract Nursing	27,762	24,915	20,058	14,336	28,140	25,194	24,147	23,534	7,190	3,128	4,001	8,883	211,308
Total Alzheimers and Related Disorde	115,784	119,562	112,900	102,561	129,304	109,894	109,476	115,781	107,020	101,026	109,076	90,814	1,323,197
Total Expenses	1,330,695	1,285,398	1,220,249	1,390,042	1,219,309	1,235,012	1,272,828	1,178,625	1,316,957	1,247,479	1,239,820	1,178,640	15,095,055
Net Operating Income	(137,797)	(135,531)	(77,283)	(242,288)	(110,947)	(132,030)	(123,183)	(73,193)	285,317	(53,289)	(59,599)	(102,466)	(962,288)

NonOperating Income

Local Taxes													
Current-Nursing Home Operating	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	90,552	86,119	86,119	86,119	1,012,885
Back Tax-Nursing Home Operating										373			373
Mobile Home Tax									1,042	47			1,089

Friday, March 23, 2012

11:18 AM

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

02/29/12

9

Description	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	Total
Payment In Lieu of Taxes	82,997	82,997	82,997	82,997	82,997	83,157	82,997	82,997	91,594	86,990	86,119	86,119	612
Total Local Taxes						160				451			1,014,958

Miscellaneous NI Revenue

Investment Interest	30				49	26	38	25	193		142	170	672
Restricted Donations	725	100	317	1,083	39	10	889	183	8,947	737	275	500	13,805
Total Miscellaneous NI Revenue	755	100	317	1,083	88	36	927	208	9,139	737	417	670	14,477
Total NonOperating Income	83,752	83,097	83,314	84,080	83,085	83,193	83,924	83,205	100,734	87,727	86,536	86,789	1,029,436

NonOperatingExpense

Prior Period Adjustment									(992,183)				(992,183)
Total									(992,183)				(992,183)
Net NonOperating Income	83,752	83,097	83,314	84,080	83,085	83,193	83,924	83,205	1,092,916	87,727	86,536	86,789	2,021,618
Net Income (Loss)	(54,045)	(52,434)	6,031	(158,208)	(27,861)	(48,837)	(39,269)	10,013	1,378,234	34,438	26,937	(15,677)	1,059,330

02/29/12

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	946.00	393.00	553.00	1,501.00	1,179.00	322.00
Late Charge, NSF Check Charge	(385.63)	626.00	(1,011.63)	2,780.98	1,878.00	902.98
Other Miscellaneous Revenue	1,761.06	376.00	1,385.06	2,106.67	1,128.00	978.67
Total Miscellaneous Revenue	2,321.43	1,395.00	926.43	6,388.65	4,185.00	2,203.65
Medicare A Revenue						
Medicare A	208,444.02	253,617.00	(45,172.98)	632,976.01	760,851.00	(127,874.99)
ARD - Medicare A	11,074.92		11,074.92	28,167.88		28,167.88
NH Pt_Care - Medicare Advantage/ Hmo	26,465.01	38,665.00	(12,199.99)	120,998.64	115,995.00	5,003.64
Total Medicare A Revenue	245,983.95	292,282.00	(46,298.05)	782,142.53	876,846.00	(94,703.47)
Medicare B Revenue						
Medicare B	29,922.30	50,001.00	(20,078.70)	89,672.73	150,003.00	(60,330.27)
Total Medicare B Revenue	29,922.30	50,001.00	(20,078.70)	89,672.73	150,003.00	(60,330.27)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	288,542.62	418,192.00	(129,649.38)	897,232.50	1,254,576.00	(357,343.50)
ARD - Medicaid Title XIX (IDHFS)	133,640.50		133,640.50	429,512.08		429,512.08
Patient Care-Hospice	6,609.11	4,215.00	2,394.11	15,453.45	12,645.00	2,808.45
ARD Patient Care - Hospice	3,319.63		3,319.63	10,989.12		10,989.12
Total Medicaid Revenue	432,111.86	422,407.00	9,704.86	1,353,187.15	1,267,221.00	85,966.15
Private Pay Revenue						
VA-Veterans Nursing Home Care	12,569.18	6,357.00	6,212.18	26,655.33	19,071.00	7,584.33
ARD - VA - Veterans Care				17,336.80		17,336.80
Nursing Home Patient Care - Private Pay	245,293.07	375,763.00	(130,469.93)	818,213.52	1,127,289.00	(309,075.48)
Nursing Home Beauty Shop Revenue	3,617.10	1,973.00	1,644.10	10,970.40	5,919.00	5,051.40
Medical Supplies Revenue	3,440.51	3,002.00	438.51	17,981.28	9,006.00	8,975.28
Patient Transportation Charges	2,703.09	816.00	1,887.09	5,283.89	2,448.00	2,835.89
ARD Patient Care- Private Pay	79,561.90		79,561.90	263,335.10		263,335.10
Total Private Pay Revenue	347,184.85	387,911.00	(40,726.15)	1,159,776.32	1,163,733.00	(3,956.68)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	2,558.52	679.00	1,879.52	7,267.54	2,037.00	5,230.54
IL Department Of Aging-Day Care Grant (Title XX)	9,720.52	6,074.00	3,646.52	34,419.41	18,222.00	16,197.41
Adult Day Care Charges-Private Pay	6,370.50	2,572.00	3,798.50	17,731.50	7,716.00	10,015.50
Total Adult Day Care Revenue	18,649.54	9,325.00	9,324.54	59,418.45	27,975.00	31,443.45
Total Income	1,076,173.93	1,163,321.00	(87,147.07)	3,450,585.83	3,489,963.00	(39,377.17)

Operating Expenses**Administration**

Reg. Full-Time Employees	28,688.14	28,399.00	(289.14)	88,387.35	85,197.00	(3,190.35)
Temp. Salaries & Wages	621.02	612.00	(9.02)	2,877.46	1,836.00	(1,041.46)
Per Diem	180.00	189.00	9.00	495.00	567.00	72.00
Overtime	11.32	262.00	250.68	262.47	786.00	523.53
TOPS - Balances	1,755.12		(1,755.12)	4,182.84		(4,182.84)
TOPS - FICA	134.27		(134.27)	319.99		(319.99)
Social Security - Employer	2,064.43	2,268.00	203.57	6,548.16	6,804.00	255.84
IMRF - Employer Cost	2,636.85	2,840.00	203.15	8,302.20	8,520.00	217.80
Workers' Compensation Insurance	1,570.45	1,490.00	(80.45)	5,045.99	4,470.00	(575.99)
Unemployment Insurance	394.93	612.00	217.07	3,613.14	1,836.00	(1,777.14)
Employee Health/Life Insurance	4,194.80	5,475.00	1,280.20	12,050.00	16,425.00	4,375.00

Friday, March 23, 2012

11:14 AM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

02/29/12

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	10,426.08		(10,426.08)
Employee Development/Recognition	33.50	140.00	106.50	316.21	420.00	103.79
Employee Physicals/Lab	2,005.60	2,170.00	164.40	6,313.00	6,510.00	197.00
Stationary & Printing	1,701.48	225.00	(1,476.48)	1,701.48	675.00	(1,026.48)
Books, Periodicals & Manuals				69.00		(69.00)
Copier Supplies	893.44	740.00	(153.44)	2,541.84	2,220.00	(321.84)
Postage, UPS, Federal Express	808.03	713.00	(95.03)	2,071.96	2,139.00	67.04
Operational Supplies	2,124.90	2,222.00	97.10	6,972.67	6,666.00	(306.67)
Audit & Accounting Fees	3,624.87	3,593.00	(31.87)	10,874.61	10,779.00	(95.61)
Architect Fees	3,082.10		(3,082.10)	3,082.10		(3,082.10)
Attorney Fees	13,877.50	4,166.00	(9,711.50)	25,228.08	12,498.00	(12,730.08)
Professional Services	34,935.58	29,166.00	(5,769.58)	107,735.24	87,498.00	(20,237.24)
Job Required Travel Expense	(44.82)	359.00	403.82	479.82	1,077.00	597.18
Insurance	14,508.12	21,022.00	6,513.88	35,970.00	63,066.00	27,096.00
Property Loss & Liability Claims	(76.35)	96.00	172.35	2,595.10	288.00	(2,307.10)
Computer Services	3,222.36	2,403.00	(819.36)	14,716.56	7,209.00	(7,507.56)
Telephone Services	1,487.41	1,613.00	125.59	4,430.57	4,839.00	408.43
Automobile Maintenance				290.00		(290.00)
Legal Notices, Advertising	2,193.80	5,099.00	2,905.20	10,139.18	15,297.00	5,157.82
Photocopy Services	1,040.95	627.00	(413.95)	2,045.85	1,881.00	(164.85)
Public Relations		190.00	190.00		570.00	570.00
Dues & Licenses	(175.00)	2,310.00	2,485.00	1,450.08	6,930.00	5,479.92
Conferences & Training		940.00	940.00		2,820.00	2,820.00
Finance Charges, Bank Fees	2,710.79	2,548.00	(162.79)	(5,137.61)	7,644.00	12,781.61
Cable/Satellite TV Expense	2,471.52	2,395.00	(76.52)	7,229.88	7,185.00	(44.88)
IPA Licensing Fee	10,570.50	11,086.00	515.50	33,169.50	33,258.00	88.50
Fines & Penalties		1,025.00	1,025.00		3,075.00	3,075.00
Depreciation Expense	60,774.25	59,633.00	(1,141.25)	182,293.80	178,899.00	(3,394.80)
Transfers to General Corporate Fund		6,021.00	6,021.00		18,063.00	18,063.00
Interest-Tax Anticipation Notes Payable		333.00	333.00		999.00	999.00
Interest on Interfund Loan		1,000.00	1,000.00		3,000.00	3,000.00
Interest- Bonds Payable	11,425.21	11,425.00	(0.21)	34,275.63	34,275.00	(0.63)
Total Administration	218,922.43	215,407.00	(3,515.43)	633,365.23	646,221.00	12,855.77
Environmental Services						
Reg. Full-Time Employees	30,130.00	27,423.00	(2,707.00)	88,197.16	82,269.00	(5,928.16)
Overtime	37.59	734.00	696.41	3,257.38	2,202.00	(1,055.38)
TOPS - Balances	928.60		(928.60)	2,391.97		(2,391.97)
TOPS- FICA	71.04		(71.04)	182.99		(182.99)
Social Security - Employer	2,278.12	2,097.00	(181.12)	6,746.92	6,291.00	(455.92)
IMRF - Employer Cost	2,998.77	2,835.00	(163.77)	8,897.06	8,505.00	(392.06)
Workers' Compensation Insurance	1,666.17	1,424.00	(242.17)	4,847.18	4,272.00	(575.18)
Unemployment Insurance	640.01	713.00	72.99	3,901.59	2,139.00	(1,762.59)
Employee Health/Life Insurance	6,543.00	6,192.00	(351.00)	17,995.20	18,576.00	580.80
Operational Supplies	5,501.55	5,993.00	491.45	14,541.64	17,979.00	3,437.36
Gas Service	13,385.13	14,103.00	717.87	39,320.71	42,309.00	2,988.29
Electric Service	18,948.75	17,697.00	(1,251.75)	57,365.43	53,091.00	(4,274.43)
Water Service	2,272.91	2,171.00	(101.91)	7,057.32	6,513.00	(544.32)
Pest Control Service	467.67	478.00	10.33	1,403.01	1,434.00	30.99
Waste Disposal & Recycling	5,447.52	4,078.00	(1,369.52)	17,807.75	12,234.00	(5,573.75)
Equipment Rentals	258.00	289.00	31.00	774.00	867.00	93.00
Sewer Service & Tax	1,573.49	1,137.00	(436.49)	4,294.35	3,411.00	(883.35)
Total Environmental Services	93,148.32	87,364.00	(5,784.32)	278,981.66	262,092.00	(16,889.66)
Laundry						
Reg. Full-Time Employees	8,728.14	10,731.00	2,002.86	27,805.29	32,193.00	4,387.71

Friday, March 23, 2012

11:14 AM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

02/29/12

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Overtime		177.00	177.00	998.38	531.00	(467.38)
TOPS Balances	313.10		(313.10)	1,608.67		(1,608.67)
TOPS - FICA	23.95		(23.95)	123.07		(123.07)
Social Security - Employer	652.03	834.00	181.97	2,113.67	2,502.00	388.33
IMRF - Employer Cost	858.33	1,098.00	239.67	2,787.54	3,294.00	506.46
Workers' Compensation Insurance	482.66	552.00	69.34	1,532.96	1,656.00	123.04
Unemployment Insurance	217.98	222.00	4.02	1,166.27	666.00	(500.27)
Employee Health/Life Insurance	1,612.00	1,825.00	213.00	4,836.00	5,475.00	639.00
Laundry Supplies	2,314.55	1,986.00	(328.55)	5,478.60	5,958.00	479.40
Linen & Bedding	1,842.80	1,240.00	(602.80)	4,978.05	3,720.00	(1,258.05)
Total Laundry	17,045.54	18,665.00	1,619.46	53,428.50	55,995.00	2,566.50
Maintenance						
Reg. Full-Time Employees	3,314.64	12,033.00	8,718.36	10,005.13	36,099.00	26,093.87
Overtime	3.61	8.00	4.39	3.61	24.00	20.39
TOPS - Balances	49.77		(49.77)	(341.71)		341.71
TOPS - FICA	3.81		(3.81)	(26.14)		26.14
Social Security - Employer	253.85	921.00	667.15	751.98	2,763.00	2,011.02
IMRF - Employer Cost	334.14	1,212.00	877.86	993.27	3,636.00	2,642.73
Workers' Compensation Insurance	183.31	609.00	425.69	551.86	1,827.00	1,275.14
Unemployment Insurance	14.22	133.00	118.78	444.23	399.00	(45.23)
Employee Health/Life Insurance	2.60	1,825.00	1,822.40	10.40	5,475.00	5,464.60
Gasoline & Oil	7.48	15.00	7.52	7.48	45.00	37.52
Ground Supplies		70.00	70.00	138.00	210.00	72.00
Maintenance Supplies	4,530.24	3,120.00	(1,410.24)	15,729.89	9,360.00	(6,369.89)
Professional Services	123.00	3,120.00	2,997.00	123.00	9,360.00	9,237.00
Automobile Maintenance	520.27	445.00	(75.27)	1,435.00	1,335.00	(100.00)
Equipment Maintenance	385.25	2,599.00	2,213.75	2,529.68	7,797.00	5,267.32
Equipment Rentals		69.00	69.00	(240.55)	207.00	447.55
Nursing Home Building Repair/Maintenance	14,902.89	5,702.00	(9,200.89)	28,642.25	17,106.00	(11,536.25)
Conferences & Training		162.00	162.00		486.00	486.00
Parking Lot/Sidewalk Maintenance	2,300.00	2,596.00	296.00	4,310.00	7,788.00	3,478.00
Nursing Home Building Construction/Improvements				7,121.46		(7,121.46)
Total Maintenance	26,929.08	34,639.00	7,709.92	72,188.84	103,917.00	31,728.16
Nursing Services						
Reg. Full-Time Employees	108,259.16	130,159.00	21,899.84	325,778.95	390,477.00	64,698.05
Reg. Part-Time Employees	2,632.00	4,555.00	1,923.00	9,887.58	13,665.00	3,777.42
Temp. Salaries & Wages	22,415.44	31,230.00	8,814.56	92,462.00	93,690.00	1,228.00
Overtime	20,766.43	34,983.00	14,216.57	123,814.58	104,949.00	(18,865.58)
TOPS - Balances	2,208.85		(2,208.85)	10,695.68		(10,695.68)
No Benefit Full-Time Employees	74,213.23	73,277.00	(936.23)	230,956.78	219,831.00	(11,125.78)
No Benefit Part-Time Employees	25,142.61	29,883.00	4,740.39	78,664.80	89,649.00	10,984.20
TOPS - FICA	168.98		(168.98)	818.22		(818.22)
Social Security - Employer	18,897.12	23,262.00	4,364.88	64,675.95	69,786.00	5,110.05
IMRF - Employer Cost	22,574.87	30,621.00	8,046.13	75,234.81	91,863.00	16,628.19
Workers' Compensation Insurance	12,716.33	13,616.00	899.67	41,064.85	40,848.00	(216.85)
Unemployment Insurance	(4,670.69)	4,949.00	9,619.69	35,618.73	14,847.00	(20,771.73)
Employee Health/Life Insurance	16,135.06	12,664.00	(3,471.06)	43,833.46	37,992.00	(5,841.46)
Books, Periodicals & Manuals		29.00	29.00		87.00	87.00
Stocked Drugs	3,447.69	2,974.00	(473.69)	10,218.56	8,922.00	(1,296.56)
Pharmacy Charges-Public Aid	517.33	809.00	291.67	2,788.00	2,427.00	(361.00)
Oxygen	3,402.15	2,086.00	(1,316.15)	11,280.85	6,258.00	(5,022.85)
Incontinence Supplies	16,293.65	8,503.00	(7,790.65)	33,306.05	25,509.00	(7,797.05)
Pharmacy Charges - Insurance	18,231.80	3,962.00	(14,269.80)	35,879.13	11,886.00	(23,993.13)
Operational Supplies	14,519.60	24,006.00	9,486.40	42,878.57	72,018.00	29,139.43

02/29/12

Champaign County Nursing Home
Actual vs Budget Statement of Operations

4

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Pharmacy Charges-Medicare	15,306.50	15,505.00	198.50	44,420.75	46,515.00	2,094.25
Medical/Dental/Mental Health		1,057.00	1,057.00		3,171.00	3,171.00
Professional Services	10,501.05	11,666.00	1,164.95	35,017.85	34,998.00	(19.85)
Laboratory Fees	2,424.51	2,116.00	(308.51)	6,098.01	6,348.00	249.99
Equipment Rentals	6,490.83	3,677.00	(2,813.83)	15,419.61	11,031.00	(4,388.61)
Dues & Licenses		19.00	19.00	120.00	57.00	(63.00)
Conferences & Training		362.00	362.00	99.00	1,086.00	987.00
Contract Nursing Services	67,999.58	73,854.00	5,854.42	166,950.44	221,562.00	54,611.56
Medicare Medical Services	1,567.87		(1,567.87)	21,673.96		(21,673.96)
Medical/ Health Equipment	1,496.36		(1,496.36)	2,671.30		(2,671.30)
Total Nursing Services	483,658.31	539,824.00	56,165.69	1,562,328.47	1,619,472.00	57,143.53
Activities						
Reg. Full-Time Employees	14,036.44	12,677.00	(1,359.44)	42,039.95	38,031.00	(4,008.95)
Overtime		33.00	33.00		99.00	99.00
TOPS - Balances	243.78		(243.78)	1,988.14		(1,988.14)
TOPS - FICA	18.65		(18.65)	152.09		(152.09)
Social Security - Employer	1,021.79	972.00	(49.79)	3,113.01	2,916.00	(197.01)
IMRF - Employer Cost	1,344.99	1,279.00	(65.99)	4,103.59	3,837.00	(266.59)
Workers' Compensation Insurance	753.96	643.00	(110.96)	2,320.66	1,929.00	(391.66)
Unemployment Insurance	(222.43)	267.00	489.43	1,825.21	801.00	(1,024.21)
Employee Health/Life Insurance	2,725.60	3,650.00	924.40	8,174.98	10,950.00	2,775.02
Operational Supplies	321.94	271.00	(50.94)	615.68	813.00	197.32
Professional Services	124.70	122.00	(2.70)	374.10	366.00	(8.10)
Conferences & Training		72.00	72.00		216.00	216.00
Total Activities	20,369.42	19,986.00	(383.42)	64,707.41	59,958.00	(4,749.41)
Social Services						
Reg. Full-Time Employees	11,469.91	17,649.00	6,179.09	34,204.18	52,947.00	18,742.82
Temp. Salaries & Wages	721.89		(721.89)	1,183.90		(1,183.90)
Overtime	155.60	166.00	10.40	1,856.01	498.00	(1,358.01)
TOPS - Balances	153.77		(153.77)	1,316.65		(1,316.65)
TOPS - FICA	11.76		(11.76)	100.72		(100.72)
Social Security - Employer	881.63	1,362.00	480.37	2,719.12	4,086.00	1,366.88
IMRF - Employer Cost	1,087.81	1,854.00	766.19	3,472.32	5,562.00	2,089.68
Workers' Compensation Insurance	641.01	901.00	259.99	1,951.72	2,703.00	751.28
Unemployment Insurance	568.51	178.00	(390.51)	1,487.11	534.00	(953.11)
Employee Health/Life Insurance	1,606.80	2,433.00	826.20	4,820.40	7,299.00	2,478.60
Professional Services	775.90	119.00	(656.90)	1,025.30	357.00	(668.30)
Conferences & Training		79.00	79.00		237.00	237.00
Total Social Services	18,074.59	24,741.00	6,666.41	54,137.43	74,223.00	20,085.57
Physical Therapy						
Reg. Full-Time Employees	4,110.96	4,517.00	406.04	13,104.26	13,551.00	446.74
Overtime		16.00	16.00		48.00	48.00
TOPS - Balances	192.86		(192.86)	655.92		(655.92)
TOPS - FICA	14.75		(14.75)	50.17		(50.17)
Social Security - Employer	304.25	346.00	41.75	988.04	1,038.00	49.96
IMRF - Employer Cost	400.53	472.00	71.47	1,245.16	1,416.00	170.84
Workers' Compensation Ins.	227.33	229.00	1.67	723.99	687.00	(36.99)
Unemployment Insurance	209.18	89.00	(120.18)	511.84	267.00	(244.84)
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	3,267.60	3,648.00	380.40
Professional Services	30,507.89	35,209.00	4,701.11	89,772.56	105,627.00	15,854.44
Total Physical Therapy	37,056.95	42,094.00	5,037.05	110,319.54	126,282.00	15,962.46
Occupational Therapy						

Friday, March 23, 2012

11:14 AM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

02/29/12

5

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	1,851.36	2,311.00	459.64	6,446.59	6,933.00	486.41
TOPS - Balances	173.20		(173.20)	128.63		(128.63)
TOPS - FICA	13.25		(13.25)	9.84		(9.84)
Social Security - Employer	140.36	176.00	35.64	472.30	528.00	55.70
IMRF - Employer Cost	184.75	232.00	47.25	622.99	696.00	73.01
Workers' Compensation Ins.	102.38	117.00	14.62	354.73	351.00	(3.73)
Unemployment Insurance	98.67	44.00	(54.67)	255.30	132.00	(123.30)
Employee Health/Life Insurance	544.60	608.00	63.40	1,633.80	1,824.00	190.20
Professional Services	31,129.61	40,095.00	8,965.39	92,569.53	120,285.00	27,715.47
Total Occupational Therapy	34,238.18	43,583.00	9,344.82	102,493.71	130,749.00	28,255.29
Speech Therapy						
Professional Services	8,466.99	13,229.00	4,762.01	33,541.71	39,687.00	6,145.29
Total Speech Therapy	8,466.99	13,229.00	4,762.01	33,541.71	39,687.00	6,145.29
Food Services						
Reg. Full-Time Employees	36,822.19	40,685.00	3,862.81	115,920.99	122,055.00	6,134.01
Reg. Part-Time Employees	2,772.89	622.00	(2,150.89)	6,297.82	1,866.00	(4,431.82)
Overtime	175.79	993.00	817.21	6,791.01	2,979.00	(3,812.01)
TOPS - Balances	664.97		(664.97)	1,113.90		(1,113.90)
TOPS - FICA	50.87		(50.87)	85.22		(85.22)
Social Security - Employer	2,918.18	3,236.00	317.82	9,464.54	9,708.00	243.46
IMRF - Employer Cost	3,841.22	4,259.00	417.78	12,491.18	12,777.00	285.82
Workers' Compensation Insurance	2,145.50	2,140.00	(5.50)	6,728.67	6,420.00	(308.67)
Unemployment Insurance	(785.92)	1,025.00	1,810.92	5,512.14	3,075.00	(2,437.14)
Employee Health/Life Insurance	7,058.00	10,950.00	3,892.00	21,168.80	32,850.00	11,681.20
Food	38,691.98	33,994.00	(4,697.98)	108,801.38	101,982.00	(6,819.38)
Nutritional Supplements	2,912.93	2,996.00	83.07	9,006.67	8,988.00	(18.67)
Operational Supplies	3,702.21	3,823.00	120.79	10,255.59	11,469.00	1,213.41
Professional Services	2,904.91	2,951.00	46.09	7,549.60	8,853.00	1,303.40
Equipment Rentals	404.95	372.00	(32.95)	1,126.20	1,116.00	(10.20)
Dues & Licenses		13.00	13.00		39.00	39.00
Total Food Services	104,280.67	108,059.00	3,778.33	322,313.71	324,177.00	1,863.29
Barber & Beauty						
Reg. Full-Time Employees	4,129.44	4,748.00	618.56	13,446.28	14,244.00	797.72
TOPS - Balances	418.41		(418.41)	497.30		(497.30)
TOPS - FICA	32.00		(32.00)	38.04		(38.04)
Social Security - Employer	229.77	363.00	133.23	715.82	1,089.00	373.18
IMRF - Employer Cost	302.44	478.00	175.56	1,004.67	1,434.00	429.33
Workers' Compensation Insurance	228.36	240.00	11.64	736.24	720.00	(16.24)
Unemployment Insurance	212.25	89.00	(123.25)	521.01	267.00	(254.01)
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	3,267.60	3,648.00	380.40
Operational Supplies		89.00	89.00	333.11	267.00	(66.11)
Total Barber & Beauty	6,641.87	7,223.00	581.13	20,560.07	21,669.00	1,108.93
Adult Day Care						
Reg. Full-Time Employees	12,796.00	15,661.00	2,865.00	36,781.77	46,983.00	10,201.23
Temp. Salaries & Wages	28.79	294.00	265.21	103.64	882.00	778.36
Overtime	9.94	8.00	(1.94)	34.32	24.00	(10.32)
TOPS - Balances	(610.26)		610.26	281.00		(281.00)
TOPS - FICA	(46.68)		46.68	21.50		(21.50)
Social Security - Employer	961.79	1,221.00	259.21	2,689.54	3,663.00	973.46
IMRF - Employer Cost	1,263.13	1,577.00	313.87	3,535.90	4,731.00	1,195.10
Workers' Compensation Insurance	708.68	807.00	98.32	2,030.98	2,421.00	390.02
Unemployment Insurance	614.10	267.00	(347.10)	1,544.85	801.00	(743.85)

02/29/12

Champaign County Nursing Home
Actual vs Budget Statement of Operations

6

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	2,178.40	3,650.00	1,471.60	6,535.20	10,950.00	4,414.80
Books, Periodicals & Manuals		31.00	31.00	90.35	93.00	2.65
Gasoline & Oil	1,040.17	1,137.00	96.83	2,931.45	3,411.00	479.55
Operational Supplies	65.61	44.00	(21.61)	92.53	132.00	39.47
Conferences & Training		89.00	89.00		267.00	267.00
Automobiles, Vehicles	(15.85)		15.85	(15.85)		15.85
Total Adult Day Care	18,993.82	24,786.00	5,792.18	56,657.18	74,358.00	17,700.82
Alzheimers and Related Disord-						
Reg. Full-Time Employees	23,095.91	30,941.00	7,845.09	68,485.33	92,823.00	24,337.67
Overtime	7,386.62	7,976.00	589.38	41,183.55	23,928.00	(17,255.55)
TOPS - Balances	587.00		(587.00)	1,556.21		(1,556.21)
No Benefit Full-Time Employees	23,784.20	13,902.00	(9,882.20)	73,296.90	41,706.00	(31,590.90)
No Benefit Part-Time Employees	9,486.08	6,703.00	(2,783.08)	34,513.34	20,109.00	(14,404.34)
TOPS - FICA	44.90		(44.90)	119.05		(119.05)
Social Security - Employer	4,775.35	8,015.00	3,239.65	16,125.14	24,045.00	7,919.86
IMRF - Employer Cost	6,286.03	5,994.00	(292.03)	21,310.79	17,982.00	(3,328.79)
Workers' Compensation Insurance	2,965.64	3,011.00	45.36	9,607.02	9,033.00	(574.02)
Unemployment Insurance	276.06	1,187.00	910.94	8,963.00	3,561.00	(5,402.00)
Employee Health/Life Insurance	3,243.20	5,954.00	2,710.80	9,729.60	17,862.00	8,132.40
Operational Supplies				13.98		(13.98)
Dues & Licenses		18.00	18.00		54.00	54.00
Conferences & Training		315.00	315.00		945.00	945.00
ARD - Contract Nursing	8,882.84	6,145.00	(2,737.84)	16,011.76	18,435.00	2,423.24
Total Alzheimers and Related Disorders	90,813.83	90,161.00	(652.83)	300,915.67	270,483.00	(30,432.67)
Total Expenses	1,178,640.00	1,269,761.00	91,121.00	3,665,939.13	3,809,283.00	143,343.87
Net Operating Income	(102,466.07)	(106,440.00)	3,973.93	(215,353.30)	(319,320.00)	103,966.70
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	86,119.00	86,120.00	(1.00)	258,357.00	258,360.00	(3.00)
Total Local Taxes	86,119.00	86,120.00	(1.00)	258,357.00	258,360.00	(3.00)
Miscellaneous NI Revenue						
Investment Interest	169.68	42.00	127.68	311.43	126.00	185.43
Restricted Donations	500.00	334.00	166.00	1,511.60	1,002.00	509.60
Total Miscellaneous NI Revenue	669.68	376.00	293.68	1,823.03	1,128.00	695.03
Total NonOperating Income	86,788.68	86,496.00	292.68	260,180.03	259,488.00	692.03
NonOperatingExpense						
Total						
Net NonOperating Income	86,788.68	86,496.00	292.68	260,180.03	259,488.00	692.03
Net Income (Loss)	(15,677.39)	(19,944.00)	4,266.61	44,826.73	(59,832.00)	104,658.73

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

Cash	\$1,126,000.66
Petty Cash	\$300.00
Total Cash	<u>\$1,126,300.66</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$684,647.91
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$696,714.03
Total Rec., Net of Uncollectible Amounts	<u>\$1,381,361.94</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$80,838.26
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>\$65,274.26</u>

Accrued Interest

Property Tax Revenue Receivable	\$258,485.00
Total Accrued Interest	<u>\$258,485.00</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$419.53
Due from Other Governmental Units	\$611,603.88
Due from IL Public Aid	\$909,120.50
Due from IL Department of Aging-Title XX	\$93,317.50
Due from US Treasury-Medicare	\$663,807.37
Due From VA-Adult Daycare	\$8,925.43
Due From VA-Nursing Home Care	\$65,942.54
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>\$2,324,250.75</u>

Prepaid Expenses

Prepaid Expenses	\$172,265.70
Stores Inventory	\$20,473.27
Total Prepaid Expenses	<u>\$192,738.97</u>

Long-Term Investments

Patient Trust Cash, Invested	\$10,500.74
Total Long-Term Investments	<u>\$10,500.74</u>
Total Current Assets	<u>\$5,358,912.32</u>

02/29/12

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	\$1,299,601.05
Accumulated Depreciation-Land Improvements	(\$186,690.27)
Accumulated Depreciation-Equipment, Furniture, &	(\$680,669.92)
Accumulated Depreciation-Buildings	(\$2,941,585.39)
Total Fixed Assets	<u>\$21,149,163.23</u>
Total ASSETS	<u><u>\$26,508,075.55</u></u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$7,703.39
Accounts Payable	\$1,798,242.86
Salaries & Wages Payable	\$224,447.27
Interest Payable - Bonds	\$20,933.24
Due to General Corporate Fund	\$333,141.98
Tax Anticipation Notes Payable	\$878,417.00
Total Current Liabilities	\$3,262,885.74

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$10,500.74
Bonds Payable	\$3,235,000.00
Accrued Compensated Absences	\$380,491.53
Total Non-Current Liabilities	\$3,625,992.27
Total Current Liabilities	\$6,888,878.01

Equity

Retained Earnings-Unreserved	\$19,559,529.23
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Total Equity	\$44,826.73
Total LIABILITIES & EQUITY	\$19,619,197.54
	\$26,508,075.55