

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, May 14, 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

May 14, 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
State Medicaid Budget
Medicare-Medicaid Managed Care
Corporate Compliance
Renal Dialysis RFP -Action Required

VIII. OTHER BUSINESS

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

IX. NEXT MEETING DATE & TIME

- a. July 9, 2012

X. ADJOURNMENT

Attachments: Management Report, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
May 14, 2012**

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

Directors Absent/Excused:

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 April 9, 2012 were approved as submitted (motion Hambrick, second Anderson, 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 complaint survey of April 30 regarding bruising to a resident. IDPH investigated and issued a report of "No Findings".

Schuette reviewed the customer satisfaction scores from the Pinnacle Customer Service Survey. In March, CCNH scored 4.5 out of 5, the best performance CCNH has attained to-date. CCNH's. On an overall basis, CCNH is scoring at 4.19, Several areas scored at best-in-class levels. Among these is Communication/Response to problems. Schuette reported that much more targeted efforts have been undertaken to contact and follow-up

with residents and their families.

b. Management Report: Operations and Financial Position

Scavotto reviewed March's operations, a loss of \$(66)k. CCNH incurred a revenue loss of approximately \$20k due to 456 conversion days, where resident change from Private Pay to Medicaid status. CCNH routinely incurs conversion days, but not of this magnitude. The magnitude of the issue causes a distortion of revenue on the interim financial statements; management will be exploring the inclusion another revenue classification (such as "Medicaid pending") to provide better financial reporting.

Census for April 2012 came in at an ADC of 191.2, indicating a repeat of March's revenue performance. Of concern are the increased Medicaid and lower Medicare percentages:

Payer Class	ADC	Pct
Medicaid	108.2	56.6%
Medicare A	15.3	8.0%
Pvt Pay	<u>67.7</u>	<u>35.4%</u>
Totals	191.2	100%

CCNH's immediate issue is revenue. Medicare reimbursement cuts effective Oct 1 2011 have hurt performance. Expenses, as portrayed in the following chart, remain under good control.

**Major Items of Expense
Per Resident Day**

	2010	2011	2012 YTD
Salaries	\$83.19	\$90.41	\$84.08
Non-Labor, Total	\$85.86	\$87.03	\$75.85
Administrative	\$19.10	\$23.86	\$17.67
Nursing	\$31.15	\$25.13	\$25.04
Therapies (ST-PT-OT)	\$17.24	\$15.26	\$12.22
Food Service	\$6.93	\$8.26	\$7.95

Forecasts of a Medicaid rate reduction of 5 percent indicate a revenue loss of \$(322)k on an annual basis. The implementation of the new Medicaid MDS reimbursement system, along with the new, additional Illinois bed tax, provides an estimated revenue gain of \$28k, dropping the revenue loss to \$(294)k. Given the current staffing level at CCNH, it is unlikely that this gap will be closed solely from expense reductions.

c. Management Report: Cash Position

Cash is unchanged over the past three months. Cash balances are averaging approximately \$1.1 million. Accounts Receivable and Accounts Payable have increased slightly since January; the balance sheet progress shown from the IGT payments is being maintained.

d. Management Report: Corporate Compliance Program Proposal

The proposal to implement a corporate compliance program at CCNH was discussed. Compliance programs are mandatory as of March 2013 under the health care reform legislation. Compliance

programs have become standard practice in the healthcare industry and are the recommended means of assuring regulatory compliance. After discussion it was moved (Hambrick), seconded (Palinkas), and passed to accept the MPA proposal at \$40k per year. This recommendation will be submitted to the County Board for approval via the Amendment to Management Contract, whereby the Compliance Program will run concurrently with the Management Contract.

e. Management Report: Renal Dialysis

Several Directors expressed an interest in visiting renal dialysis sites and in receiving more information on the experiences other facilities have had in implementing renal dialysis programs. After discussion, it was moved (Hambrick), seconded (Palinkas), and passed to approve renal dialysis in concept. Management will return to the Nursing Board with a final proposal documenting

- the program and the funding (i.e., use of CCNH cash);
- the regulatory/licensure requirements;
- the process of vendor selection
- the legal agreement between CCNH and the vendor

8. Other Business

None

9. Next Meeting Date

Monday June 11, 2012, 6 pm.

10. Adjournment

Chair O'Shaughnessey declared meeting adjourned at 7:00 pm.

Respectfully submitted

Michael A. Scavotto
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: June 4, 2012

Re: Management Report

April's census totaled 191.1 is marginally better than 190.7 in March and remains down considerably from our average of 197.3 for the first fiscal quarter (Dec-Jan-Feb).

The admission/discharge summary table is not included this month. Due to Peter's questions, we are re-evaluating the data in order to provide an accurate report.

April's payer mix was 35 percent Private Pay, 57 percent Medicaid, and 8 percent Medicare. CCNH first quarter (Dec 2011 to Feb 2012) trend was 38 percent Private Pay, 53 percent Medicaid, and 10 percent Medicare. Medicare volume has remained down and has had continuing revenue implications. In April, Medicare volume was down, Pvt Pay volume was down due to a conversion of 317 Pvt Pay days to Medicaid.

April 2012 resulted in a loss of \$(66)k which includes a prior period adjustment of \$33k that is the net effect of the increase in the Medicaid rate as of May 2011 through March 2012, less the bed tax for the period April 2011 through March 2012.

Noteworthy items for April include:

- Revenue was under budget by \$(85)k. Within this figure is a shortfall in Medicare A revenues, some \$(110)k under budget. The variance in Medicare A is up from \$(29)k under budget figure in March. Pvt Pay revenues were under budget by about \$(80)k while Medicaid was \$101k over budget. The April variances are significant; including 317 resident days converted from Pvt Pay to Medicaid.

With March's conversion of 456 days, CCNH has a second straight month of high conversion days. Conversion days distort revenue for both private pay and Medicaid. As mentioned last month, we are evaluating how we handle this transaction and looking at the logistical issues of creating a Medicaid pending payor category.

- Expenses were under budget by \$7,485, but within this positive variance are several areas where CCNH showed overages.
- The following are the highlights within non-labor expenses. The new bed tax for April was booked. As a result, IPA licensing fees was over budget by \$32k. The annual survey fine totaling \$5,850 was recorded in fines & penalties, resulting in an over budget

position of \$5k. Electric utilities were over by \$6k. Waste disposal & recycling was over by 2k. Maintenance supplies (over by \$3k), equipment maintenance (over by 2k) and nursing home building repair/maintenance (over by 2k). Food costs were over budget by \$5k.

In Nursing, expenses were \$13k under budget. Professional services were over budget by 8k. Contract nursing was down in April totaling \$47k, under budget by \$26k.

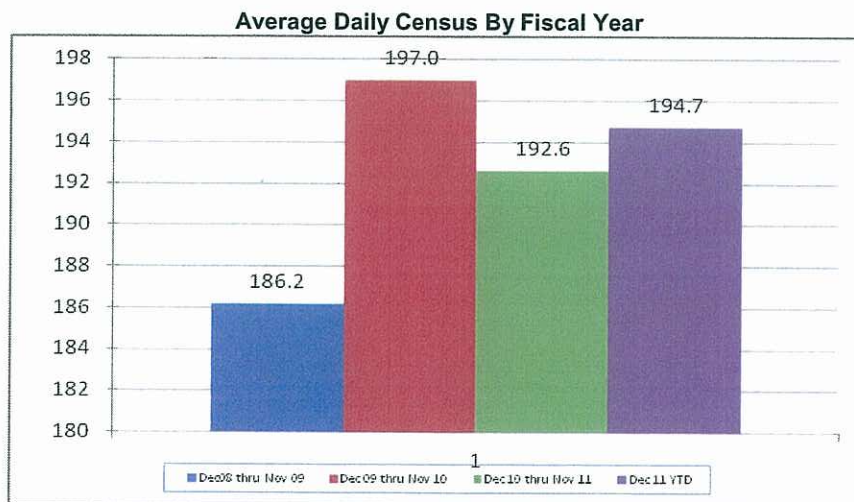
Take a look at the figures in bold type-face as they represent significant changes from prior months. (Figures will not add to 100 percent.) The obvious highlight is the change in Medicaid and Pvt Pay. The table documents significant negative swings in the percentages of Medicaid and Pvt Pay. Medicare A is still not where we want it, but Medicare was not the problem in March.

	Jan-12	As Pct of Pt Revenue	Feb-12	As Pct of Pt Revenue	Mar-12	As Pct of Pt Revenue	Apr-12	As Pct of Pt Revenue
Medicare A	\$267k	22.6%	\$246k	22.8%	\$264k	23.6%	\$182k	16.9%
Medicaid	\$464k	39.3%	\$432k	40.1%	\$490k	44%	\$523k	48.5%
Pvt Pay	\$394k	33.4%	\$347	32.5%	\$293k	26.3%	\$308k	28.5%

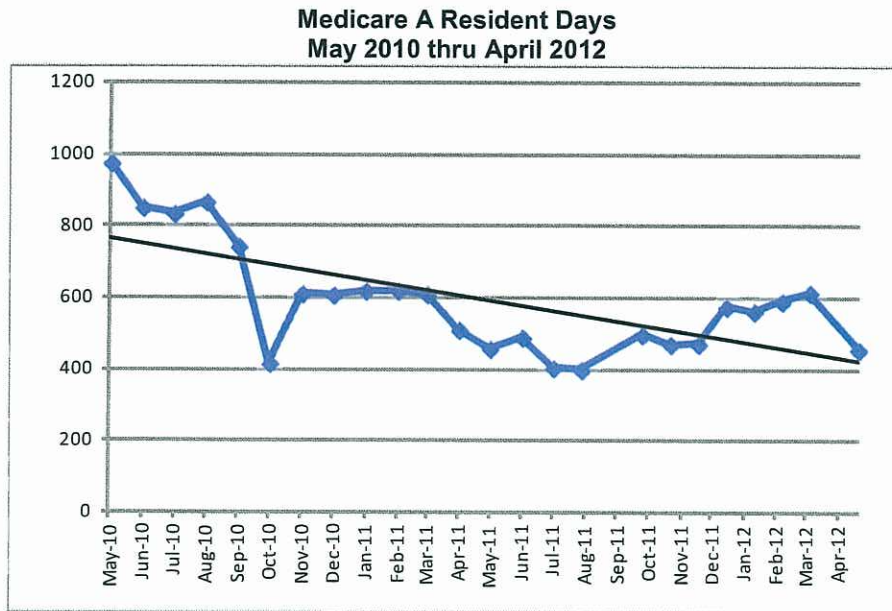
Misc Revenue and Property Taxes excluded from calculation

Expenses in April totaled \$1.262 million, down slightly from \$1.269 million in March. Agency costs were \$47k, back down to December and January levels and the lowest monthly total so far this year.

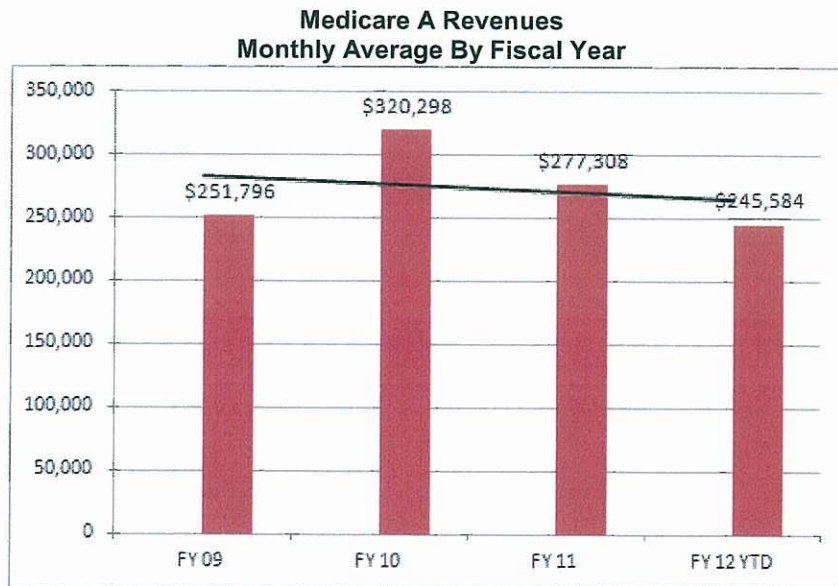
The April average daily census was 191.1, only slightly higher than March's 190.7. For fiscal 2010, CCNH experience an ADC of 197; our target was 195. For Fiscal 2011, CCNH dipped to 193. Fiscal 2012 is definitely repeating last year's census pattern: off to a good start but dipping in the 2nd and 3rd fiscal quarters when census, particularly Medicare A, tanked. Despite the fall off in March and April, the ADC for the year is 194.7, which is better than 2011 (see below chart).



Medicare days were 458 in April for an ADC of 14.8 including the Medicare Advantage days, which do not pay on a par with traditional Medicare. The chart below clearly shows a sharp drop between March (617 days) and April (458 days).

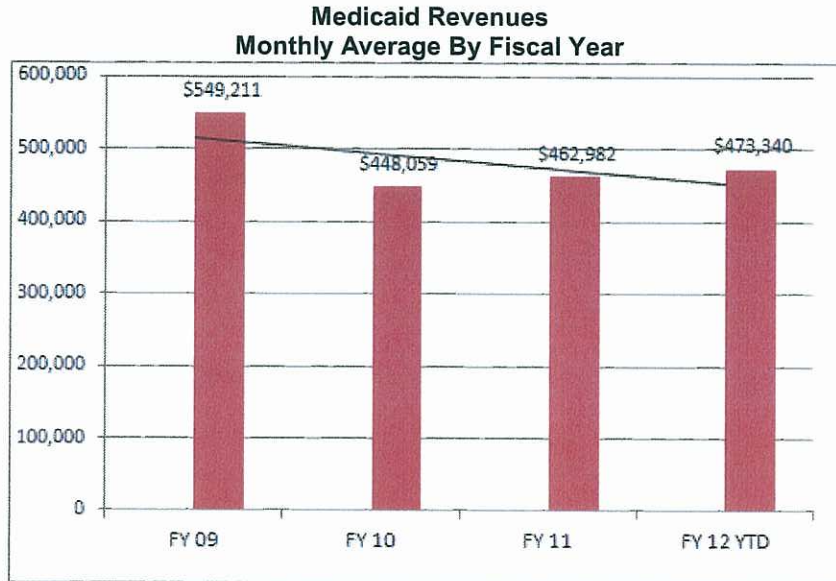


In November, Medicare revenues came close to reversing a 7-month period where Med A revenues were under \$300k. November posted \$292k in Med A revenues; December, sadly, dropped to \$269k. The per diem – at \$466 - was lower than expectations. January saw Medicare A revenues at \$267k with a per diem of \$473. February revenue was \$246k. March was \$264k. April's revenue fell to \$182k. The Medicare trend line is declining.



Med B revenue totaled \$41k, less than March's total of \$46k, but better than the \$30k monthly average seen from December 2011 through February 2012.

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. In Fiscal 2012, Medicaid revenues have been under \$500k. March reached \$490k and April totaled \$523k. In March, the monthly average (Dec 11 through March 12) was \$461k. The monthly average has increased to \$473k (Dec 11 to April 12).



CCNH's payer mix continues to move in a direction that is, overall, positive. A return to a higher Medicaid percentage of revenue will represent 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 Apr-12
Medicaid	62%	52.0%
Medicare	9%	10.2%
Pvt Pay	29%	37.8%
Totals	100%	100%

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

	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12
Medicare A	\$ 269,111	\$267,048	\$245,984	\$263,665	\$182,112
Medicare B	\$27,443	\$32,308	\$29,922	\$45,762	\$40,831
Medicaid	\$456,867	\$464,209	\$432,112	\$490,350	\$523,162
Pvt Pay	\$418,380	\$394,211	\$347,185	\$293,488	\$307,746
Adult Day-Private	\$7,950	\$8,120	\$8,930	\$6,912	\$6,280
Adult Day-TXX	\$14,065	\$10,634	\$9,721	\$12,617	\$13,721
Miscellaneous	\$1,112	\$4,109	\$2,991	\$1,666	\$37,648
Property Tax	\$86,119	\$86,119	\$86,119	\$87,840	\$86,147
All Revenues	\$1,281,047	\$1,266,758	\$1,162,964	\$1,202,300	\$1,197,647
All Expenses	\$1,255,779	\$1,239,820	\$1,178,640	\$1,268,540	\$1,262,276
Net Income/(Loss)	\$ 25,268	\$26,938	\$(15,676)	\$(66,240)	\$64,629
Census	6,192	6133	5,631	5,912	5,734
Change		(1.0)%	(8.2)%	5.0%	(3.0)%
ADC	199.7	197.8	194.2	190.7	191.1
Change		(0.9)%	(1.9)%	(1.8)%	0.2%
FTE	183.1	180.3	174	178	188

March's ending cash balance was \$1.115k at month-end and remains a testimonial to how thin CCNH's cash position really is. Accounts Payable for March was \$1.822 million. Cash position remains tight and this roller-coaster situation continues to retard overall performance.

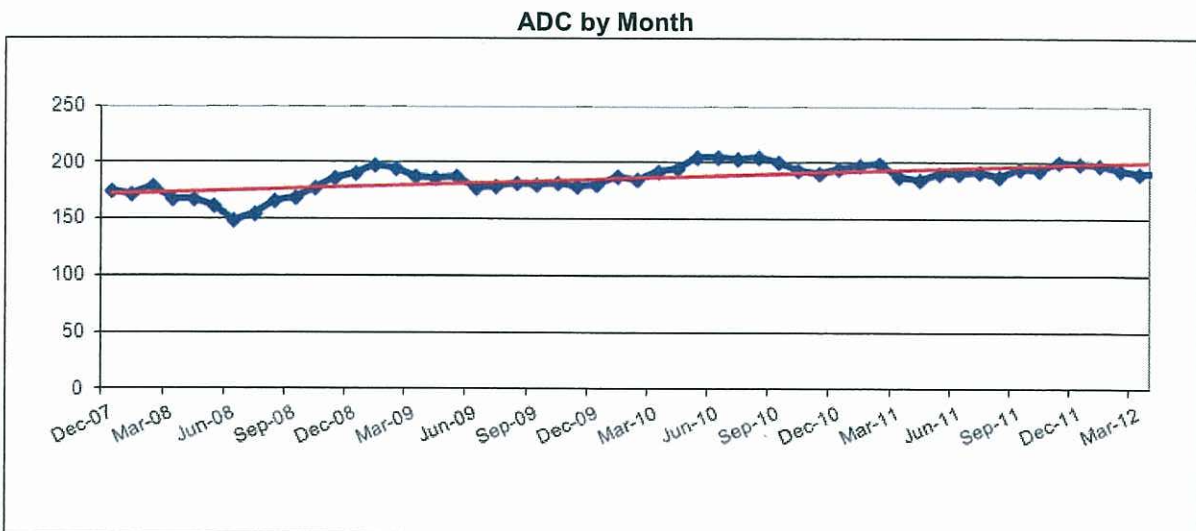
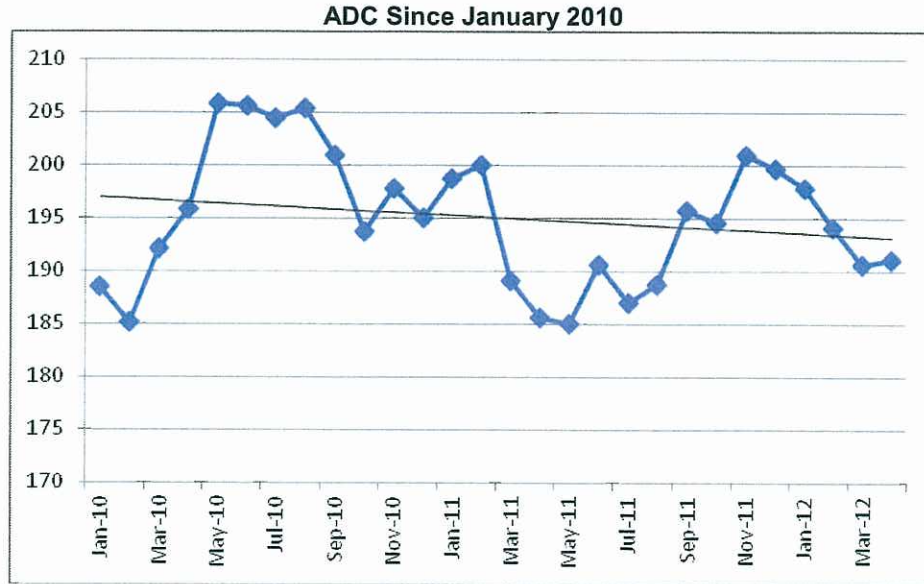
The following graphs provide a comparative statement of position for CCNH through March 2012.

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. The ADC in FY2011 was 193. Fiscal 2012 (Dec-Jan-Feb) got off to a good start. However, as you have been following things via the flash updates, census has trailed off.

CCNH met its census target of 195 in Dec and January, but not in February (194); March was 190.7. April averaged 191.1 for the month.



Revenues

In FY 2011, patient care revenue averaged \$1.176 million per month. Through April, the FY 2012 monthly average is \$1.126 million, a drop of \$50k per month or 4.2 percent. The critical factor still is with Medicare revenues. In FY 2011, Medicare averaged \$277k per month. So far this year, the average is \$246k, a drop off of \$32k per month or 11.4 percent.

CCNH's Medicare A has now weakened and is a major concern. The Medicare rate cuts (average of 12 percent) that went to effect in October are a factor. Medicare census fluctuations is also contributes to the problem. 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 7.5 percent, Medicare A is down over 27 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 Mar 2012	\$1.153	\$0.260
Change	\$(0.093)	\$(0.097)
Percent	(7.5)%	(27.2)%

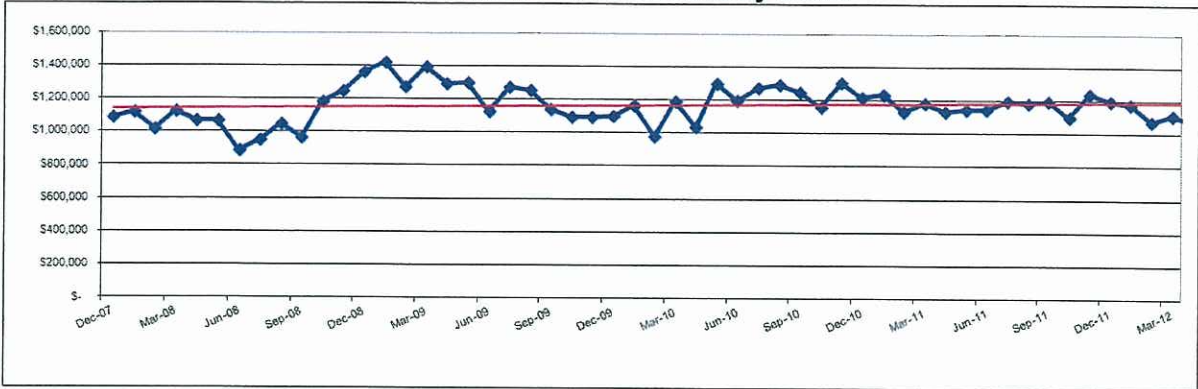
Medicare Average Census Days

Period	Days/month
Dec09-Mar 2010	592
Dec10-Mar 2012	528
Apr10-Nov 2010	756
Pct Chg (Nov 10 over Mar 12)	(30.2) pct

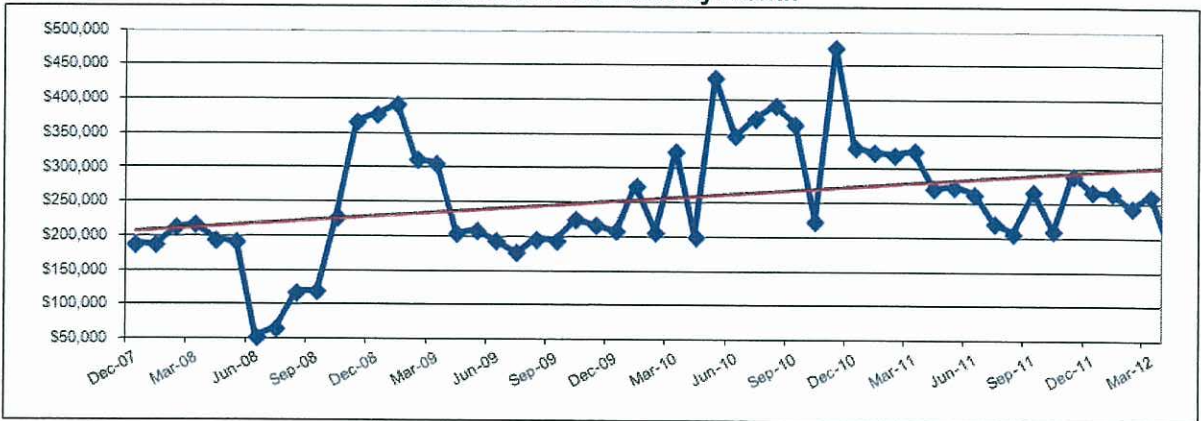
The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance.

For the most part, Medicaid revenues continue to be stable. Medicaid revenues decreased between Oct 2011 and Feb 2012 but have been showing an increase in March and April. These increases are distorted by retro conversion of 456 Medicaid days in March and 317 Medicaid days in April. As a result, a corresponding drop of private pay days was seen in March and April.

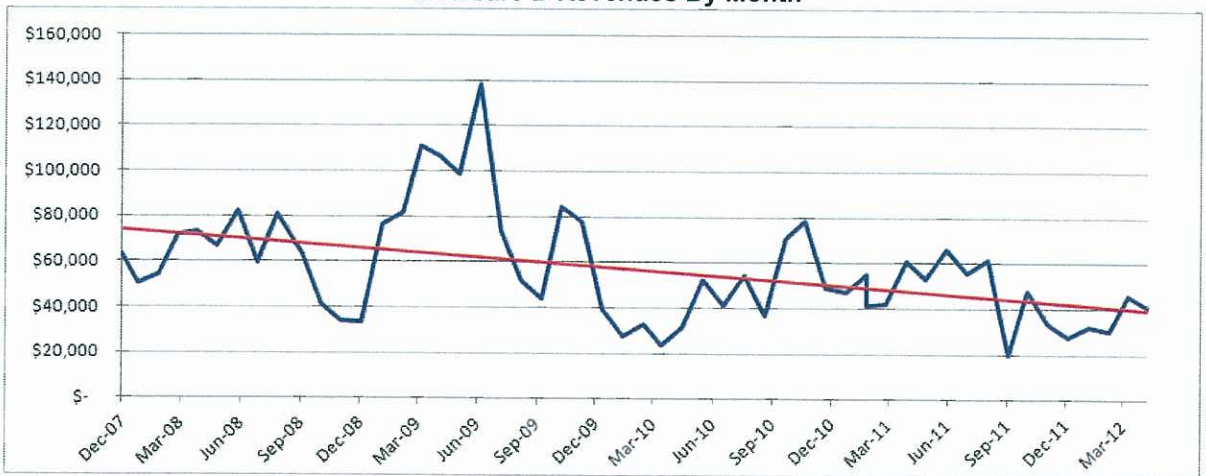
Revenue from Patient Services by Month



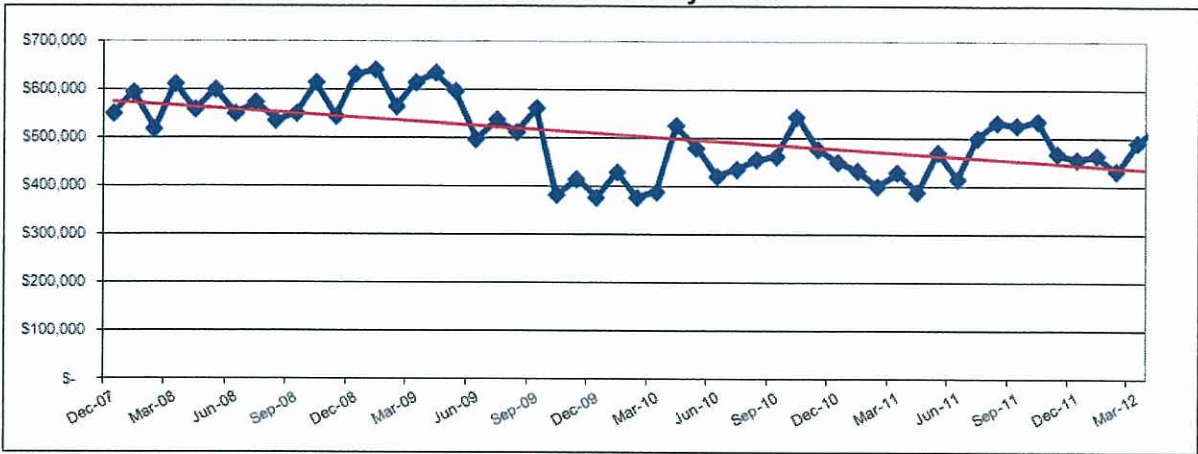
Medicare A Revenues by Month



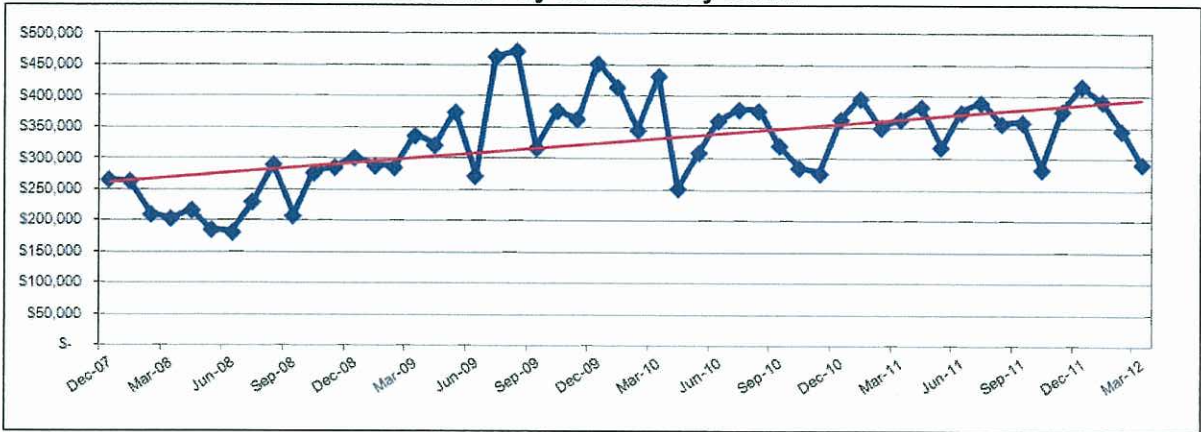
Medicare B Revenues By Month



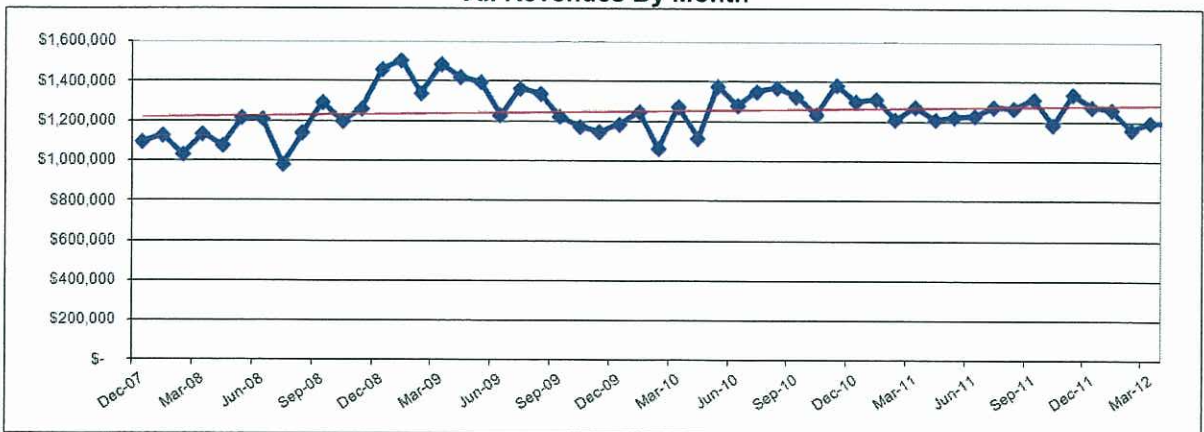
Medicaid Revenues By Month



Private Pay Revenues By Month



All Revenues By Month



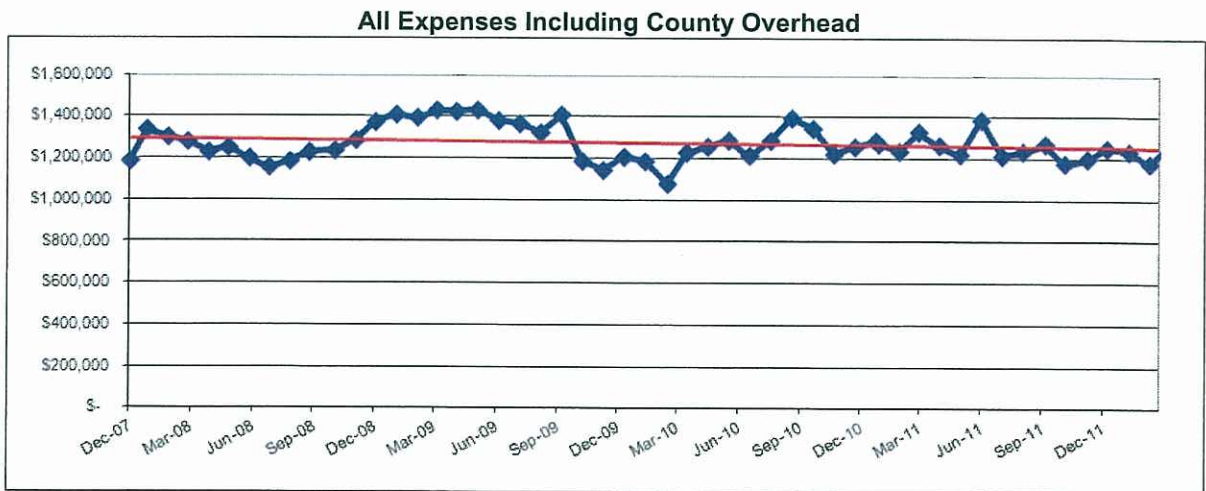
Expenses

Total expenses for April totaled \$1.262 million.

The following graph illustrates agency expense through April 2012. April shows a reversal of the upward trend seen in February and March.



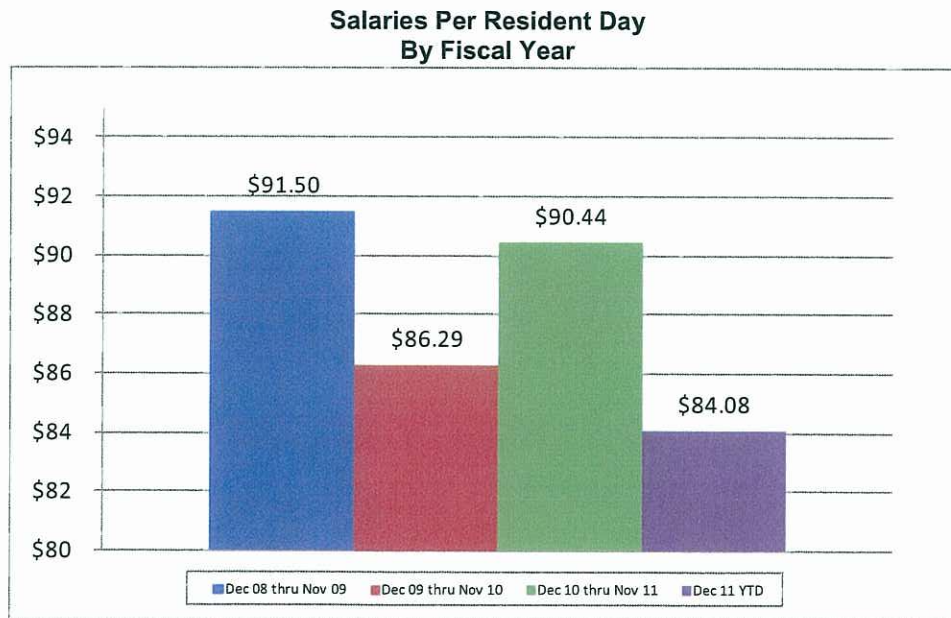
The big picture view appears in the following graph. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program.



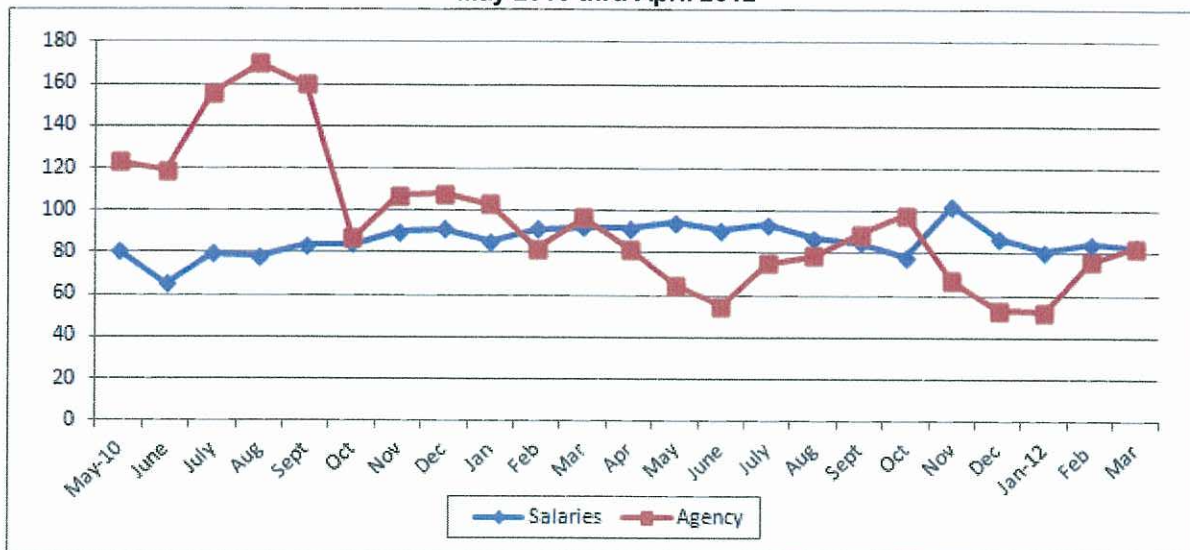
Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below.



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, March \$83.28. April climbed to \$92.78. 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.



**CCNH Salaries Per Resident Day vs Agency Expense
May 2010 thru April 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. With April's stats in the books, 2012 is a repeat of 2011. Medicare revenues continue to be problematical. Volume swings between Pvt Pay and Medicaid were significant in March and continued in April.

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: June 4, 2012

Re: Cash Position
Sources & Uses of Anticipated Funds

Attached are several exhibits showing CCNH's cash position as of April 30, 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 has seen fairly steady cash flow. With the passage of the Medicaid cuts and cigarette tax, the possibility of better cash flow in the State FT 2013 is a possibility but we remain focused on preparing for the worst.

Since November 2011, Accounts Receivable and Accounts Payable are down appreciably. Cash is up. A/R and A/P are up in April; cash increased slightly to \$1.267 million.

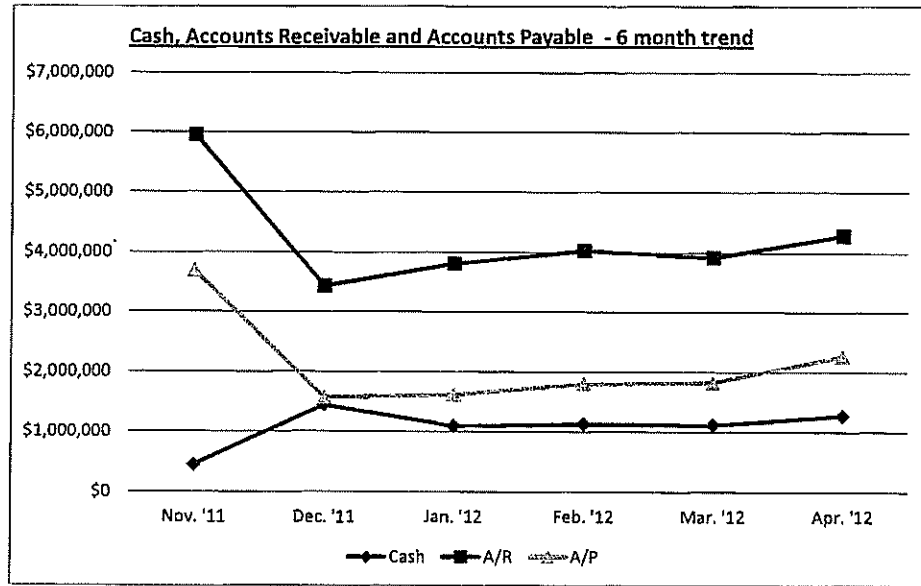
Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
November 30, 2011 through April 30, 2012

	<u>Nov. '11</u>	<u>Dec. '11</u>	<u>Jan. '12</u>	<u>Feb. '12</u>	<u>Mar. '12</u>	<u>Apr. '12</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ 1,375,589	\$ 25,266	\$ 26,937	\$ (15,677)	\$ (66,242)	\$ (64,629)
Depreciation Expense	65,287	60,297	61,222	60,774	60,762	60,762
(Incr.)/Decr. in Accounts Receivable	(1,678,060)	2,518,551	(375,515)	(224,615)	110,833	(368,380)
(Incr.)/Decr. in Prepaid Expenses	49,189	(165,564)	10,400	467	7,301	13,032
(Incr.)/Decr. in Inventory	4,129	-	4,129	-	-	-
(Incr.)/Decr. in Patient Trust	(2,001)	430	(698)	(1,353)	611	416
Incr./(Decr.) in Accounts Payable	310,710	(2,116,710)	46,630	181,731	24,706	443,831
Incr./(Decr.) in Salaries and Wages Payable	111,972	(229,484)	88,553	15,778	(175,625)	51,198
Incr./(Decr.) in Interest Payable	11,992	11,425	(60,529)	11,485	11,365	11,426
Incr./(Decr.) in Accrued Com. Absences	4,107	9,605	10,844	7,621	23,024	5,473
Incr./(Decr.) in Other Liabilities	2,871	(430)	698	11,415	(8,028)	(561)
Net Cash Provided (Used) by Operating Activities	<u>255,785</u>	<u>113,386</u>	<u>(187,329)</u>	<u>47,626</u>	<u>(11,293)</u>	<u>152,568</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	(76,678)	-	-	(12,412)	-	-
Improvements	-	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities	<u>(76,678)</u>	<u>-</u>	<u>-</u>	<u>(12,412)</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>878,417</u>	<u>(165,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Flow	179,107	991,803	(352,329)	35,214	(11,293)	152,568
Beginning Cash Balance (Prior Month's)	272,506	451,613	1,443,416	1,091,087	1,126,301	1,115,008
MONTH ENDING CASH BALANCE	<u>\$ 451,613</u>	<u>\$ 1,443,416</u>	<u>\$ 1,091,087</u>	<u>\$ 1,126,301</u>	<u>\$ 1,115,008</u>	<u>\$ 1,267,576</u>

**Champaign County Nursing Home
November 30, 2011 through April 30, 2012**

Key Balance Sheet Items Charted Below:

	<u>Nov. '11</u>	<u>Dec. '11</u>	<u>Jan. '12</u>	<u>Feb. '12</u>	<u>Mar. '12</u>	<u>Apr. '12</u>
Cash	451,613	1,443,116	1,091,087	1,126,301	1,115,008	1,267,576
A/R	5,947,793	3,429,242	3,804,757	4,029,372	3,918,539	4,286,919
A/P	3,686,592	1,569,882	1,616,512	1,798,243	1,822,949	2,266,780



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

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ (86,044)
Depreciation Expense	303,818
(Incr.)/Decr. in Accounts Receivable	1,660,573
(Incr.)/Decr. in Prepaid Expenses	(139,924)
(Incr.)/Decr. in Inventory	-
(Incr.)/Decr. in Patient Trust	(594)
Incr./(Decr.) in Accounts Payable	(1,423,883)
Incr./(Decr.) in Salaries and Wages Payable	(241,404)
Incr./(Decr.) in Interest Payable	(14,828)
Incr./(Decr.) in Accrued Com. Absences	56,794
Incr./(Decr.) in Other Liabilities	450
	<hr/>
Net Cash Provided by Operating Activities:	114,958

CASH FLOW FROM INVESTING ACTIVITIES:

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

CASH FLOW FROM FINANCING ACTIVITIES:

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

Total Cash Flow	815,963
Beginning Cash - 11/30/2011	451,613
	<hr/>
ENDING CASH - 4/30/2012	<u>\$ 1,267,576</u>

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: June 4, 2012

Re: Renal Dialysis Request for Proposal

Last month the Operating Board of Directors approved dialysis program concept. This month, MPA has completed work on the Request for Proposal document that will be used to select a vendor that will work with CCNH to develop and operate a dialysis program. The RFP is included in the management packet for your review. The purpose of this memorandum is to request approval of the RFP and recommendation to present it to the Champaign County Policy Committee.

Request for Proposal

**Regarding the Provision of Renal Dialysis Services
Champaign County Nursing Home
Urbana Illinois**

May 2012

The Project

Champaign County Nursing Home (CCNH) is a 243-bed skilled nursing facility owned and operated by Champaign County government. The facility has an active Medicare rehab program plus a dementia program certified by the Illinois Department of Public Health (IDPH).

CCNH is a replacement facility and has been in its new building since early 2007. All functions and services are on a single level.

CCNH is organized and its employees are represented by AFSCME.

CCNH wishes to expand its services to include renal dialysis. CCNH has space that can be converted to dialysis use. The space is currently licensed to child care standards and must be renovated to conform to Life Safety Code and other regulatory requirements for skilled nursing facilities. Any construction activities will be subject to the review, approval, and licensure by IDPH. Accordingly, prior experience with IDPH is desirable. A Certificate of Need is not required.

The child care space is within the nursing home and is easily accessible. It can accommodate a renal dialysis service of approximately 2,300 square feet. The initial project contemplates 6-8 dialysis stations. Several sketches of the space are attached as Exhibit A. CCNH will be responsible for renovating the facility.

There are two acute care hospitals in Champaign County. Both are in close proximity to CCNH. Provena Covenant Medical Center has 268 licensed beds. Carle Foundation Hospital has 282. Both provide renal dialysis services.

Based on hospital renal discharges over the past three years, CCNH believes that a market exists for a dialysis program based in a skilled nursing facility and has prepared demand forecasts based upon 6 stations. All proposers are encouraged to verify the existence of a market prior to responding to this proposal. CCNH's market data is presented in Exhibit B. All proposers are encouraged to submit their own demand estimates and suggest changes to the initial project scope of 6 stations.

Scope of Services

CCNH desires to offer renal dialysis services in the form of peritoneal, hemo, or both, to residents admitted directly from an acute care hospital after a qualifying Medicare stay. CCNH will provide Medicare Part A rehab services. The successful renal partner will provide dialysis services, presumably under Medicare Part B. Each party will bill independently and will be responsible for meeting all regulatory and compliance requirements of its operation.

While CCNH may agree to pay a service or treatment fee of some type, it will not subsidize the renal dialysis service.

The successful renal partner will be responsible for its own licensure, staffing, medical direction, quality assurance, and business performance. However, because both CCNH and the proposed renal dialysis services will be so closely intertwined, extreme scrutiny will be given to clinical quality and to the medical direction that is so important to maintaining high standards of service.

Qualifications, Experience, and Licensure

Each respondent must provide detailed information regarding the scope of its business. CCNH is particularly interested in the experience of the company and its ability to deliver high clinical quality within a skilled nursing environment. Each company's approach to medical direction and to recruiting, training, and retaining staff within the dialysis unit are critical factors for CCNH to appreciate and evaluate.

Site visits to company operations within reasonable distance of Champaign County would be desirable.

Contract for Services

CCNH intends to enter in a professional services agreement with the successful renal partner. Medical liability in the amount of \$1M/\$3M coverage is a required minimum. The renal provider will provide all dialysis staff, licenses and permits, and insurance coverage for the usual and customary business situations, such as unemployment, workers' compensation, FICA-Medicare, general liability, and property.

An initial contract term of three (3) years is anticipated.

Submittals

Submittals should include the following:

- Detailed description of the renal dialysis program proposed for CCNH along with its organization and a plan for its implementation;
- The depth and capability of the company including its scope of operations, management support, and a list of operating sites with specific reference to several that CCNH representatives can visit;
- The company's experience in skilled nursing environments with a list of references;
- The Medical Director proposed for the renal dialysis service along with his/her qualifications and credentials;

- The clinical quality results that CCNH can expect and the program the company uses to assure quality outcomes;
- The staffing pattern for the dialysis service including the types of personnel required by job class; include the company's approach to retaining critical clinical personnel and its success in recruiting staff in smaller markets like Champaign County;
- The equipment the company intends to provide in support of the dialysis service;
- The approach that the company will take to marketing the renal dialysis service and assuring a steady flow of referrals to CCNH;
- The professional resources that the company can make available to CCNH in converting the child care space to renal dialysis use;
- A draft professional services agreement with suggested terms and conditions.

Evaluation Criteria

Proposals will be evaluated on the following criteria:

Comprehensiveness of program, organizational depth, clinical experience	100 points
Quality <i>and availability</i> of professional services; ability to deliver high level clinical outcomes	100 points
Reputation and references	100 points
Experience in skilled nursing environments	75 points
Marketing support	50 points
Terms and conditions	50 points

Submit to:

Charles S. Schuette
 Administrator
 Champaign County Nursing Home
 500 South Art Bartell Road
 Urbana, IL 61802
 217-384-3784 x5200

Submit By:

Monday, July 2, 2012

Exhibit A

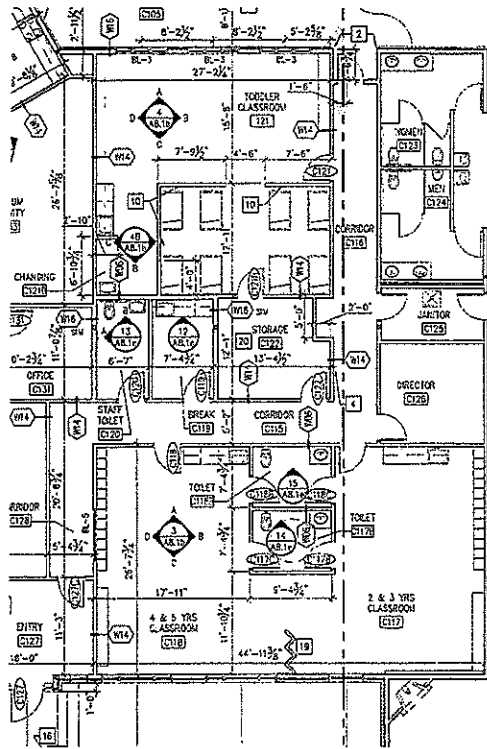
Sketches of Child Care Space

- 1) Existing Partial Floor Plan and Scheme A
- 2) Schemes B and C

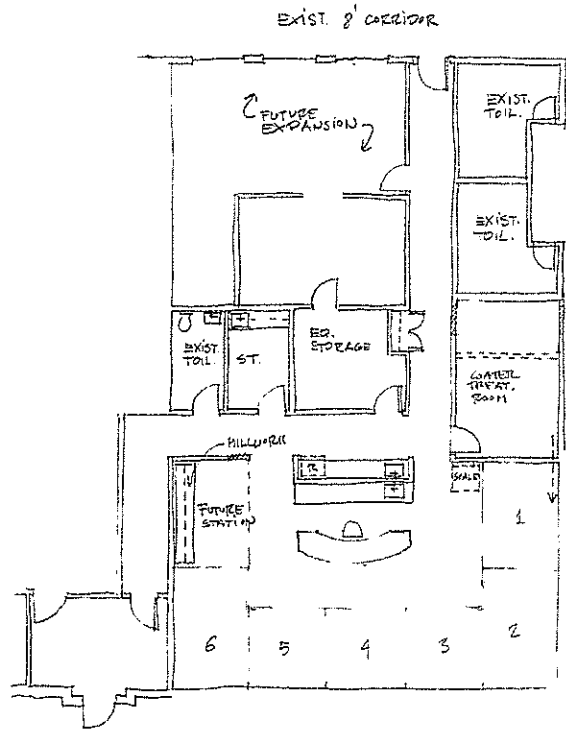
**Champaign County Nursing Home
Dialysis Center**
Urbana, Illinois

December 02, 2011

SAS Architects & Planners
100 PLAZA DRIVE, SUITE 100, URBANA, ILLINOIS 62501



1 EXISTING PARTIAL FLOOR PLAN



CCNH - DIALYSIS
SCHEME 'A'

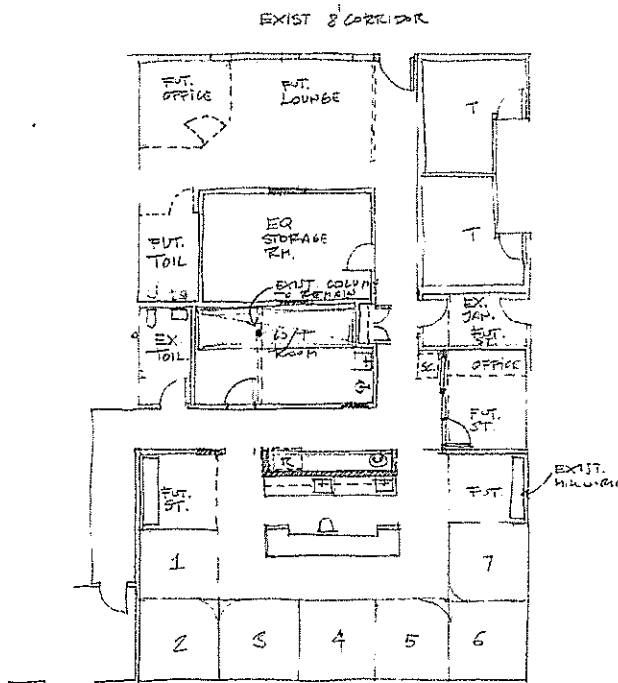
2/01

2 PROPOSED FLOOR PLAN - 2,300 S.F.

**Champaign County Nursing Home
Dialysis Center**
Urbana, Illinois

December 02, 2011

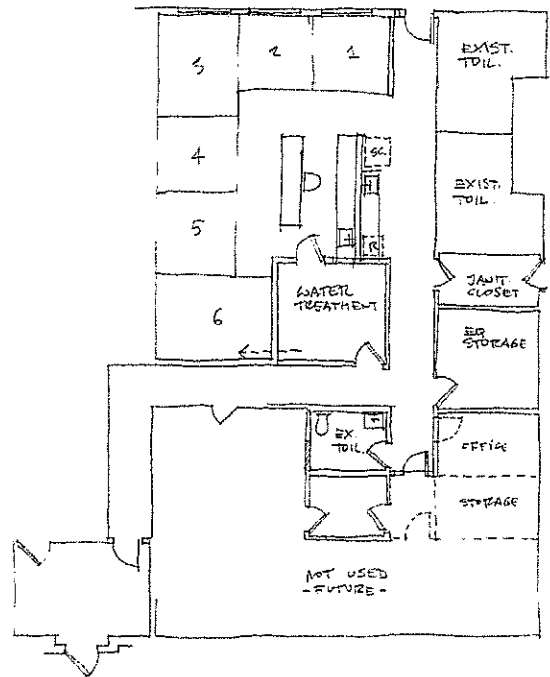
SAS Architects & Planners
112 SOUTH STATE STREET, URBANA, ILLINOIS 61801



CCNH - DIALYSIS
SCHEME "B"

12/01/11

1 PROPOSED FLOOR PLAN - 2,250 S.F.



CCNH - DIALYSIS
SCHEME "C"

12/01/11

2 PROPOSED FLOOR PLAN - 1,800 - 2,100 S.F.

Exhibit B

Champaign County Market Demand Data

Champaign County Market stats

Renal dialysis

Population Projections

Claritas Inc

	2010	2015	chg	in pct
65-74	9718	11279	1561	16%
75-74	6639	6671	32	0%
85 and over	3103	3407	304	10%
Total Seniors	19460	21357	1897	10%
Total County	195688	201741	6053	3%

Hospital Discharge Activity by DRG

DRG 682 Renal Failure w/MCC
 683 Renal Failure w/CC
 684 Renal Failure w/o CC/MCC

Source American Hospital Directory, Medicare Cost Reports

		Provena	Carle	Total	Pct of All Seniors	Pct of 75+
For 2008						
DRG	682	67	65	132		
	683	85	85	170		
	684	0	15	15		
	Total	152	165	317	0.01629	0.03254
For 2009						
DRG	682	44	57	101		
	683	36	74	110		
	684	12	0	12		
	Total	92	131	223	1%	2%
				pct chg	30%	30%
For 2010						
DRG	682	44	55	99		
	683	48	53	101		
	684	12	15	27		
	Total	104	123	227	1%	2%
				pct chg	28%	28%
			3-yr total	767		
			3-yr average	255.7		

Projected Demand 2015

	All Seniors	Seniors 75+
	249.1	234.8

Risk Corridor	28%
Mkt Adjusted for Risk	168.2
Mkt Capture Rate	50%
Cases to CCNH	84.1
ALOS Medicare	60
Census Days	5044.8
ADC	13.8

Projected Demand 2015

	All Seniors	Seniors 75+
	249.1	234.8
Risk Corridor		28%
Mkt Adjusted for Risk		168.2
Mkt Capture Rate		50%
Cases to CCNH		84.1
ALOS Medicare		60
Census Days		5044.8
ADC		13.8

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: June 4, 2012

Re: Management Update

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

Census: For the first quarter of fiscal 2012, census averaged 197.3. Our preferred level is 195 while the budget is 190. March census was 190.7, and April ended with an average of 191.1. This is clearly similar to last year where a strong first quarter was followed by two very weak ones. The mix in March was good: 54 percent Medicaid, 35 percent Pvt Pay, 11 percent Medicare. Private Pay had been running strong, but that changed when CCNH got hit with over 400 conversion days; so, Pvt Pay tanked and Medicaid jumped to 54 percent. In April the mix looked like this: 57 percent Medicaid, 35 percent Pvt Pay and 8 percent Medicare. 317 conversion days took place in April.

May's census looks to be about 190.7. And preliminary numbers looks like Medicare will total around 375 days or an average daily census of 12.1.

Operations: April showed a loss of \$(64)k. which includes a positive prior period adjustment of \$33k that is a result of the increase in the Medicaid rate for the period between May 2011 through March 2012, less the bed tax for the period April 2011 through March 2012. We are not pleased with this performance. Medicare revenues continue to be our frustration. As in March, Pvt Pay in April was significantly off the pace of the first quarter months, being under budget by \$(85)k. *CCNH incurred 456 conversion days in March and an additional 317 days in April; this is a very large figure and a potential game-changer in how CCNH recognizes revenues in the future if conversion days do not return to more normal levels.* Expense management in a few non-labor classifications could stand some improvement.

At the last County Board meeting, the Board voted to have the County Finance Committee review the compliance program addendum to the management contract that was approved by the Operating Board. Questions from a few board members related to the cost of the program compared to other vendors/consultants that provide compliance services and the difference between compliance and audits were raised. Additional questions were specific to the

necessity for a contract addendum for additional services that should be covered under the terms of the existing management contract.

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. We continue to solicit additional banks and have begun considering a private placement in an effort to spread the burden.

Currently, Medicaid payments continue to be two months in arrears. The Medicaid budget situation has been clarified but significant questions still remain. With the passage of the Medicaid reform SMART Act, we now know the depth of the rate cuts effective July 1st.

Our Medicaid rate has three separate components, a nursing rate, capital rate and support rate. The SMART Act cuts the capital and support rate by 1.7 percent. The nursing rate is cut by approximately one percent but the nursing component cut is specifically tied to the implementation of the new RUGS IV reimbursement system. Early drafts of the SMART Act had RUGs IV starting on July 1st but the final legislation has a start date of January 1, 2014, a delay of 18 months. At this time, we have not been given any indication of whether the 1 percent nursing component cut will also be delayed or immediately implemented against the current nursing rate. If the 1 percent cut does begin on July 1st, the effective rate cut will be about 1.5 percent (about 86k over 12 months). With a delay, the overall reduction will be about 0.9 percent (about \$51k over 12 months).

The impact on payment delays is another question mark. We have heard that the passage of the cigarette tax along with the Medicaid budget cuts could mean improved cash flow. However, the legislation did not include any prompt payment language, nor has any information been provided. At this point, we remain in limbo.

The new bed tax is now in place. CCNH received a check for the new Medicaid rate that takes effect on May 1 2011 through March 2012. In addition, the state has sent out the bills for the bed tax which is retroactive to March 2011. As noted earlier in this update, CCNH shows a net increase of \$32k through March 2012.

CCNH has just received another IGT check in the amount of \$502k. Once again, it arrives without supporting documentation. I spoke directly with HFS and the timetable to distribute the detail is unknown at this time.

No developments in the Illinois Finance Authority option to finance Medicaid receivables – they continue to “work on it.” At this time, the only option for CCNH is to seek relief in the private sector.

The Department of Healthcare and Family Services (HFS, or otherwise known as Medicaid) is currently seeking bids from managed care plans to participate in the Medicare-Medicaid Alignment Initiative. This demonstration program will integrate the medical care of individuals eligible for Medicare and Medicaid into one comprehensive managed care program. Starting January 2013, the program will be rolled out in the greater Chicago area

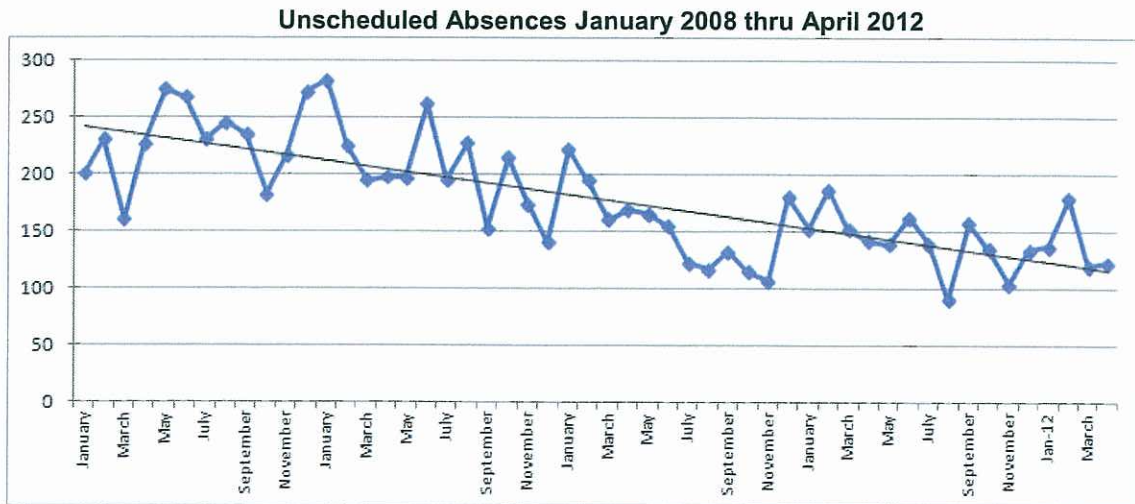
and in Central Illinois. The Central Illinois region includes Champaign, Christian, DeWitt, Ford, Knox, Logan, Macon, McLean, Menard, Peoria, Piatt, Sangamon, Stark, Tazewell, and Vermilion Counties.

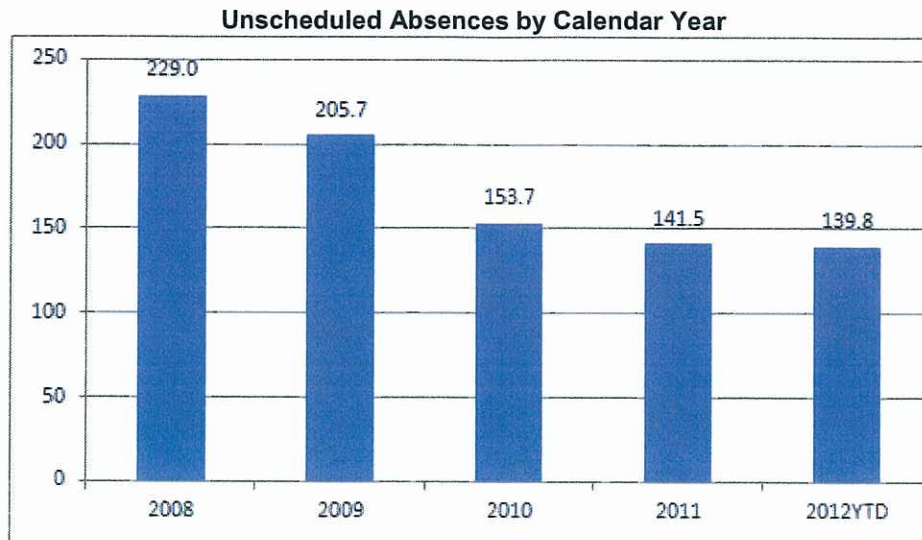
Under a managed care plan, Medicare and Medicaid payments will be made directly to the health plan. Providers including CCNH and other nursing homes will negotiate contracts with the health plans to provide both Medicare and Medicaid services.

MPA’s experience with California managed care will be valuable in strategically positioning CCNH. The health plans will focus on controlling utilization and costs – costs translates to reduced reimbursement rates. Care will be pushed downstream as much as possible. Similar to our efforts to address the hospital readmission problem, our goal is to gain Medicare market share by improving care in a cost effective manner. The movement of patients through the system will not be controlled by the hospital but by the health plan. I cannot emphasize the significance of this development on CCNH. This program is a game changer that will fundamentally change us. We expect at least two to three health plans will respond to the RFP. Interested health plans have a deadline of June 18th to submit their responses to the RFP. Negotiations with the health plans will probably start soon. With a January 1 start date; there is very little time to get things in place.

Employees: CCNH continue to do much better with unscheduled absences in FY 2012. Here’s the latest through April 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	139.7





We are still working to resolve an Unfair Labor Practice charge surrounding two employee settlements that were agreed to between AFSCME and CCNH. At issue is whether CCNH was correct in withholding payroll and related taxes.

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

04/30/12

Champaign County Nursing Home
Balance Sheet

1

ASSETS

Current Assets

Cash

Cash	\$1,267,275.73
Petty Cash	\$300.00
Total Cash	<u>\$1,267,575.73</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$637,274.63
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$717,231.35
Total Rec., Net of Uncollectible Amounts	<u>\$1,354,505.98</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$97,934.04
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>\$82,370.04</u>

Accrued Interest

Property Tax Revenue Receivable	\$430,723.00
Total Accrued Interest	<u>\$430,723.00</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$419.53
Due from Other Governmental Units	\$568,539.67
Due from IL Public Aid	\$1,217,454.28
Due from IL Department of Aging-Title XX	\$69,282.35
Due from US Treasury-Medicare	\$504,451.33
Due From VA-Adult Daycare	\$11,445.63
Due From VA-Nursing Home Care	\$76,613.70
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>\$2,419,320.49</u>

Prepaid Expenses

Prepaid Expenses	\$151,932.54
Stores Inventory	\$20,473.27
Total Prepaid Expenses	<u>\$172,405.81</u>

Long-Term Investments

Patient Trust Cash, Invested	\$9,474.32
Total Long-Term Investments	<u>\$9,474.32</u>
Total Current Assets	<u>\$5,736,375.37</u>

04/30/12

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	(\$192,857.05)
Accumulated Depreciation-Equipment, Furniture, &	(\$699,315.42)
Accumulated Depreciation-Buildings	(\$3,038,296.95)
Total Fixed Assets	<u>\$21,027,639.39</u>
Total ASSETS	<u><u>\$26,764,014.76</u></u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$2,266,779.81
Salaries & Wages Payable	\$100,019.80
Interest Payable - Bonds	\$43,783.66
Due to General Corporate Fund	\$333,141.98
Due to Others (Non-Government)	(\$143.58)
Tax Anticipation Notes Payable	\$878,417.00
Total Current Liabilities	\$3,621,998.67

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$9,474.32
Bonds Payable	\$3,235,000.00
Accrued Compensated Absences	\$408,988.70
Total Non-Current Liabilities	\$3,653,463.02
Total Current Liabilities	\$7,275,461.69

Equity

Retained Earnings-Unreserved	\$19,559,755.37
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Total Equity	(\$86,043.88)
Total LIABILITIES & EQUITY	\$19,488,553.07
	\$26,764,014.76

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

04/30/12													1
Description	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	Total
Operating Income													
Miscellaneous Revenue	499	399	181	2,296	38,668	3,713	21,022	375	3,692	2,321	1,666	4,919	79,751
Medicare A Revenue	275,632	265,250	223,613	208,260	268,336	211,478	296,256	269,111	267,048	245,984	263,665	182,112	2,976,747
Medicare B Revenue	53,316	66,172	55,875	61,313	19,537	47,635	33,219	27,443	32,308	29,922	45,762	40,831	513,331
Medicaid Revenue	471,670	415,772	500,794	533,505	526,081	535,725	799,670	456,867	464,209	432,112	490,350	523,162	6,149,916
Private Pay Revenue	320,134	377,529	306,569	271,953	275,440	285,680	380,886	418,380	394,211	347,185	293,488	307,746	3,979,202
Adult Day Care Revenue	21,716	22,632	21,330	25,656	21,583	21,201	71,220	22,015	18,754	18,650	19,528	20,001	304,286
Total Income	1,142,967	1,147,754	1,108,362	1,102,982	1,149,645	1,105,432	1,602,275	1,194,190	1,180,222	1,076,174	1,114,458	1,078,772	14,003,233
Operating Expenses													
Administration	217,714	385,311	201,814	250,898	271,623	247,521	236,438	215,649	198,794	218,922	215,254	253,989	2,913,929
Environmental Services	93,917	94,829	102,754	89,373	90,389	78,148	83,514	85,773	100,060	93,148	96,940	98,505	1,107,353
Laundry	17,243	14,953	13,726	15,589	15,917	14,152	16,489	17,601	18,782	17,046	15,521	16,042	193,061
Maintenance	16,282	36,327	16,611	21,988	16,496	12,836	35,310	21,463	23,796	26,929	20,012	25,539	273,591
Nursing Services	474,828	480,961	495,632	483,899	503,611	467,080	564,034	549,896	528,774	483,658	544,242	526,834	6,103,449
Activities	18,298	17,201	13,998	16,152	18,197	19,242	20,250	20,646	23,692	20,369	22,600	20,833	231,479
Social Services	20,558	19,823	14,171	16,180	15,891	16,425	16,047	17,557	18,508	18,075	19,364	18,609	209,205
Physical Therapy	41,146	40,492	40,096	40,994	41,741	38,656	38,731	36,697	36,566	37,057	39,067	39,759	471,000
Occupational Therapy	51,367	46,849	36,187	36,173	37,851	34,082	32,637	32,256	36,000	34,238	36,064	33,311	447,014
Speech Therapy	18,150	18,041	18,417	17,950	20,047	15,401	14,308	14,699	10,376	8,467	11,501	9,617	176,974
Food Services	100,007	105,055	109,900	111,845	109,871	100,263	128,948	111,091	106,942	104,281	118,169	107,616	1,313,988
Barber & Beauty	6,120	6,551	5,774	6,428	6,139	5,702	6,731	6,539	7,379	6,642	7,236	6,049	77,289
Adult Day Care	20,784	21,088	20,925	17,649	15,579	13,335	16,501	16,587	21,076	18,994	20,327	20,992	223,836
Alzheimers and Related Disorders	112,900	102,561	129,304	109,894	109,476	115,781	107,020	101,026	109,076	90,814	102,244	86,580	1,276,676
Total Expenses	1,209,314	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	1,268,540	1,282,276	15,018,843
Net Operating Income	(66,348)	(242,288)	(110,947)	(132,030)	(123,183)	(73,193)	285,317	(53,289)	(59,599)	(102,466)	(154,082)	(183,504)	(1,015,610)
NonOperating Income													
Local Taxes	82,997	82,997	82,997	83,157	82,997	82,997	91,594	86,990	86,119	86,119	86,167	86,147	1,021,298
Miscellaneous NI Revenue	317	1,083	88	36	927	208	1,001,322	737	417	670	1,654	32,728	1,040,186
Total NonOperating Income	83,314	84,080	83,085	83,193	83,924	83,205	1,092,916	87,727	86,536	86,789	87,840	118,875	2,061,485
Net Income (Loss)	16,966	(158,208)	(27,861)	(48,837)	(39,259)	10,013	1,378,234	34,438	26,937	(15,677)	(66,242)	(64,629)	1,045,874

Champaign County Nursing Home													1
Historical Statement of Operations													
04/30/12	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement	327	354	162	357	498	447	768	417	138	946	594	477	5,485
Late Charge, NSF Check Charge	(23)	35	19	1,936	3,150	3,266	2,628	(69)	3,236	(386)	541	3,010	17,343
Other Miscellaneous Revenue	195	10	2	35,020			17,626	27	318	1,761	531	1,432	56,923
Total Miscellaneous Revenue	499	399	181	2,296	38,668	3,713	21,022	375	3,692	2,321	1,666	4,919	79,751
Medicare A Revenue													
Medicare A	206,636	194,621	154,636	130,531	224,281	171,728	200,777	203,635	220,897	208,444	182,809	144,263	2,243,258
ARD - Medicare A	5,305	11,997	24,353	21,001		13,864	7,884	366	16,726	11,075	26,113	21,571	160,255
NH Pl_Care - Medicare Advantage/ H	63,692	58,633	44,625	58,978	44,056	25,886	87,597	65,109	29,424	26,465	54,742	11,402	570,609
ARD_Pt_Care - Medicare Advantage/				(2,250)									2,625
Total Medicare A Revenue	275,632	265,250	223,613	208,260	268,336	211,478	296,258	269,111	267,048	245,984	263,665	182,112	2,976,747
Medicare B Revenue													
Medicare B	53,316	66,172	55,875	61,313	19,537	47,635	33,219	27,443	32,308	29,922	45,762	40,831	513,331
Total Medicare B Revenue	53,316	66,172	55,875	61,313	19,537	47,635	33,219	27,443	32,308	29,922	45,762	40,831	513,331
Medicaid Revenue													
Medicaid Title XIX (IDHFS)	339,180	290,868	353,242	342,212	353,399	363,284	647,134	308,511	302,179	288,543	318,881	360,936	4,266,469
ARD - Medicaid Title XIX (IDHFS)	128,941	121,470	144,004	174,008	165,814	163,284	140,389	142,228	153,644	133,641	160,121	143,567	1,771,108
Patient Care-Hospice				13,736	3,434	5,609	6,882	4,235	4,609	6,609	7,700	12,592	65,406
ARD Patient Care - Hospice	3,549	3,434	3,549	3,549	3,434	3,549	5,266	3,892	3,778	3,320	3,549	6,067	46,933
Total Medicaid Revenue	471,670	415,772	500,794	533,505	526,081	535,725	799,670	456,867	464,209	432,112	490,350	523,162	6,149,916
Private Pay Revenue													
VA-Veterans Nursing Home Care		3,467	8,018	6,718	6,501	7,358	6,486	6,718	7,368	12,559	14,520	13,653	93,387
ARD - VA - Veterans Care	6,501	5,851	6,718	6,718	6,501	6,718	6,501	8,452	8,885				62,846
Nursing Home Patient Care - Private	205,023	259,566	197,502	210,726	203,084	191,101	262,986	287,531	285,390	245,293	232,772	205,854	2,786,829
Nursing Home Beauty Shop Revenue	3,789	4,238	3,182	4,137	3,770	3,618	3,992	3,451	3,903	3,617	3,856	3,484	44,734
Medical Supplies Revenue	4,036	4,162	5,715	5,576	6,231	10,425	10,202	6,743	7,798	3,441	5,093	5,007	74,428
Patient Transportation Charges	1,545	1,076	(321)	1,791	2,558	254	1,492	944	1,637	2,703	2,003	866	16,569
ARD Patient Care - Private Pay	99,241	99,168	85,755	36,288	46,793	66,296	89,226	104,542	79,231	79,562	35,444	78,862	900,409
Total Private Pay Revenue	320,134	377,529	306,569	271,953	275,440	285,680	380,886	418,380	394,211	347,185	293,488	307,746	3,979,202
Adult Day Care Revenue													
DOT-FTA-CAP Assist/Elderly							41,728						41,728
VA-Veterans Adult Daycare	2,369	2,431	2,244	2,573	2,271	2,271	1,902	1,899	2,610	2,559	3,269	3,198	29,797
IDOT - Consol Vehicle Procurement							10,432						10,432
Tuesday, May 22, 2012													1:25 PM

Champaign County Nursing Home													2
Historical Statement of Operations													
04/30/12	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	Total
Description													
IL Department Of Aging-Day Care Gra	16,385	16,902	15,267	17,338	14,191	13,586	11,266	14,065	10,634	9,721	12,617	13,721	165,692
Adult Day Care Charges-Private Pay	2,961	3,300	3,819	5,745	5,121	5,343	5,892	6,051	5,310	6,371	3,643	3,082	56,637
Total Adult Day Care Revenue	21,716	22,632	21,330	25,656	21,583	21,201	71,220	22,015	18,754	18,650	19,528	20,001	304,265
Total Income	1,142,967	1,147,754	1,108,362	1,102,982	1,149,645	1,105,432	1,602,275	1,194,190	1,180,222	1,076,174	1,114,458	1,078,772	14,003,233

Operating Expenses

Administration

Reg. Full-Time Employees	28,616	27,107	24,679	30,323	28,573	27,850	29,469	28,550	31,149	28,688	29,177	28,724	342,904
Temp. Salaries & Wages	629	635	936	1,264	756	771	1,699	1,474	782	621	971	562	11,100
Per Diem	225	180	225	225	180	180	180	135	180	180	315	159	2,364
Overtime	311	383	348	6	228	22	347		251	11	16	8	1,934
TOPS - Balances	(4,550)	(3,286)	(1,753)	(751)	963	164	409	1,345	1,083	1,755	1,698	(98)	(3,020)
TOPS - FICA	(348)	(251)	(134)	(57)	74	13	31	103	83	134	130	(8)	(231)
Social Security - Employer	2,138	2,012	1,932	2,284	2,134	2,182	2,196	2,315	2,169	2,064	2,197	2,122	25,747
IMRF - Employer Cost	2,821	2,653	2,495	2,953	2,807	2,648	2,789	2,914	2,751	2,837	2,763	2,723	32,954
Workers' Compensation Insurance	1,476	1,409	1,297	1,599	1,484	1,525	1,383	1,685	1,791	1,670	1,669	1,620	18,509
Unemployment Insurance	411	361	246	278	219	158	(41)	821	2,397	395	1,281	711	7,236
Employee Health/Life Insurance	4,868	4,870	4,117	4,617	4,117	4,117	4,620	3,660	4,195	4,195	4,871	4,739	52,988
IMRF - Early Retirement Obligation	3,475	6,336	3,475	3,475	3,475	3,475	335	3,475	3,475	3,475	3,475	3,475	41,425
Employee Development/Recognition	254	351	43	51	70	87	84	193	90	34	49	26	1,329
Employee Physicals/Lab	1,591	3,383	1,300	4,197	2,332	2,660	3,003	3,188	1,119	2,006	1,744	1,745	28,268
Stationary & Printing			276	552			710			1,701		99	3,339
Books, Periodicals & Manuals							67	69					136
Copier Supplies	687	659	1,265	153	776	534	922	1,066	582	893	636	602	8,774
Postage, UPS, Federal Express	889	500	567	502	789	457	315	308	956	808	804	386	7,281
Operational Supplies	1,508	3,750	2,581	1,433	2,337	719	2,829	3,337	1,511	2,125	3,518	1,058	26,705
Audit & Accounting Fees	3,625	3,625	3,625	3,625	14,982	3,625	(8,721)	3,625	3,625	3,625	3,625	3,625	42,510
Architect Fees	570									3,082			3,652
Attorney Fees	16,819	15,935	16,319	12,390	8,525	6,250	8,253	3,233	8,117	13,878	7,998	4,450	122,167
Professional Services	30,586	40,259	13,843	43,992	30,830	56,243	38,679	37,765	35,045	34,936	33,237	38,582	433,985
Job Required Travel Expense	325	348	168	221	148	571	662	46	479	(45)	249	123	3,296
Insurance	19,829	20,497	24,269	19,449	14,628	33,067	(46)	10,731	10,731	14,508	10,241	20,731	198,636
Property Loss & Liability Claims		150,000	15			181			2,671	(76)	38		152,830
Computer Services	1,947	2,697	1,947	1,947	2,697	3,188	5,120	8,264	3,230	3,222	4,008	2,939	41,207
Telephone Services	1,482	1,480	1,473	1,550	1,418	1,487	1,379	1,513	1,430	1,487	664	2,011	17,375
Automobile Maintenance									290				290
Equipment Maintenance							3,237						3,237
Legal Notices, Advertising	7,159	9,273	7,162	8,627	4,621	6,000	6,315	3,875	4,071	2,194	6,278	3,467	69,040
Photocopy Services	760	760	760	760	760	761	1,541		1,005	1,041	1,041	1,041	10,229
Public Relations				35	24	8	141						23
Dues & Licenses						225	2,090	1,625		(175)	1,925	1,625	7,315

Tuesday, May 22, 2012

1:25 PM

Champaign County Nursing Home													3
Historical Statement of Operations													
04/30/12	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	Total
Description													
Conferences & Training	195	80		99	546	139	524				1,267		2,849
Finance Charges, Bank Fees	5,827	675	2,246	2,321	2,321	2,246	37,920	4,944	(12,792)	2,711	1,981	3,128	53,528
Cable/Satellite TV Expense	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,472	2,472	2,472	28,827
IPA Licensing Fee	365	10,935	11,300	11,300	10,935	11,300	10,936	11,300	11,300	10,571	11,300	43,082	154,620
Fines & Penalties	5,428			12,500	52,440						1,430	5,850	77,648
Furnishings, Office Equipment													
Depreciation Expense	60,154	60,154	60,685	60,297	60,297	60,297	65,287	60,297	61,222	60,774	60,762	60,762	730,988
Transfers to General Corporate Fund	788	213	13	3,825			(2,600)						2,238
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	11,425	11,425	11,425	11,425	11,425	141,073
Total Administration	217,714	385,311	201,814	250,898	271,623	247,521	236,438	215,649	188,794	218,922	215,254	253,969	2,913,929
Environmental Services													
Reg. Full-Time Employees	33,611	29,860	37,262	31,422	29,224	27,943	28,779	27,673	30,394	30,130	31,531	30,744	368,574
Overtime		956	1,098	111	751	75	2,365	826	2,394	38			8,613
TOPS - Balances	(2,680)	(2,460)	(12,954)	879	(260)	(1,888)	315	942	521	929	2,329	1,174	(13,173)
TOPS - FICA	(205)	(190)	(981)	67	(20)	(144)	24	72	40	71	178	90	(1,008)
Social Security - Employer	2,536	2,320	2,957	2,351	2,272	2,228	2,250	2,396	2,073	2,278	2,380	2,292	28,332
IMRF - Employer Cost	3,451	3,157	4,024	3,200	3,092	3,032	3,043	3,163	2,735	2,999	3,133	3,016	38,044
Workers' Compensation Insurance	1,670	1,542	2,041	1,565	1,479	1,484	1,283	1,629	1,552	1,666	1,744	1,700	19,355
Unemployment Insurance	1,065	881	991	440	331	228	75	373	2,889	640	1,672	1,454	11,040
Employee Health/Life Insurance	5,854	5,572	4,822	4,287	4,324	4,280	5,278	5,454	5,998	6,543	6,725	7,087	66,223
Operational Supplies	5,335	4,446	5,304	6,254	5,516	3,860	7,164	4,729	4,312	5,502	4,141	5,177	61,740
Gas Service	12,357	14,267	14,683	2,060	7,007	7,776	16,899	9,541	16,395	13,366	8,570	11,429	134,369
Electric Service	20,951	25,669	35,083	27,704	25,358	20,506	9,285	17,546	20,871	18,949	23,098	23,953	268,990
Water Service	2,237	2,285	2,098	2,269	2,161	2,181	2,152	2,308	2,476	2,273	2,233	2,165	26,839
Pest Control Service	468	468	484	482	468	468	468	468	468	468	468	954	6,129
Waste Disposal & Recycling	5,762	4,461	4,195	4,785	7,067	4,570	2,558	7,113	5,247	5,448	5,745	5,735	62,686
Equipment Rentals	258	258	258	258	258	258	258	258	258	258	258	258	3,098
Sewer Service & Tax	1,240	1,357	1,399	1,237	1,362	1,291	1,308	1,284	1,437	1,573	2,738	1,276	17,506
Total Environmental Services	93,917	94,829	102,754	89,373	90,389	78,148	83,514	85,773	100,060	93,148	96,940	98,505	1,107,353
Laundry													
Reg. Full-Time Employees	9,884	8,262	8,375	8,133	8,546	8,994	9,783	9,354	9,723	8,728	8,410	9,035	107,226
Overtime		366	279		297	15	632	250	748			5	2,592
TOPS Balances	(101)	(296)	(460)	445	443	(474)	420	574	722	313	1,025	196	2,788
TOPS - FICA	(8)	(23)	(37)	34	34	(36)	32	44	55	24	78	15	213
Social Security - Employer	745	649	656	611	666	719	745	797	665	652	627	675	8,207
IMRF - Employer Cost	1,014	884	893	831	906	978	1,007	1,052	877	858	825	889	11,015
Workers' Compensation Insurance	482	436	424	412	432	482	431	540	510	483	465	500	5,597
Unemployment Insurance	365	270	205	17	39	74	(52)	57	891	218	451	477	3,013
Employee Health/Life Insurance	1,576	1,576	1,576	1,574	1,574	1,574	1,574	1,612	1,612	1,612	1,662	1,612	19,134

Tuesday, May 22, 2012

1:25 PM

Champaign County Nursing Home													4
Historical Statement of Operations													
04/30/12	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	Total
Laundry Supplies	2,089	1,128	658	2,343	1,646	658	1,571	1,304	1,860	2,315	1,170	1,323	18,062
Linen & Bedding	1,198	1,700	1,177	1,189	1,333	1,168	346	2,017	1,118	1,843	809	1,314	15,213
Total Laundry	17,243	14,953	13,726	15,589	15,917	14,152	16,489	17,601	18,782	17,046	15,521	16,042	193,061
Maintenance													
Reg. Full-Time Employees	2,568	5,581	4,381	5,202	5,223	3,489	5,768	3,155	3,536	3,315	4,242	4,904	51,364
Overtime	2,451		20	287	73	122	(2,451)			4		4	510
TOPS - Balances	(199)	76	(229)	393	41	(2,591)	20	35	(427)	50	796	415	(1,619)
TOPS - FICA	(15)	6	(18)	30	3	(198)	1	3	(33)	4	61	32	(124)
Social Security - Employer	338	381	314	371	358	261	243	262	236	264	323	372	3,714
IMRF - Employer Cost	460	518	428	505	488	356	329	348	312	334	426	490	4,992
Workers' Compensation Insurance	254	282	222	263	264	181	155	186	182	183	235	271	2,678
Unemployment Insurance	170	190	167	98	54	44	(39)	64	366	14	228	264	1,619
Employee Health/Life Insurance	536	537	537	537	537	537	5	5	3	3	3	5	3,243
Gasoline & Oil		44		1,000	(1,000)					7		65	117
Ground Supplies			26						138				164
Maintenance Supplies	4,909	5,405	4,778	4,937	2,950	3,308	2,044	479	10,720	4,530	3,674	6,017	53,752
Professional Services										123			123
Automobile Maintenance	443	1,456	69	236	403	109	1,337	752	163	520	931	482	6,900
Equipment Maintenance	1,155	1,251	905	4,121	651	896	833	1,375	769	385	676	4,439	17,456
Equipment Rentals							(241)		(241)				(481)
Nursing Home Building Repair/Mainte	3,214	7,211	5,010	4,008	6,054	1,615	43,882	9,409	4,330	14,903	9,295	7,512	116,422
Conferences & Training											486		486
Landscaping Services		200											200
Parking Lot/Sidewalk Maintenance					397		1,342		2,010	2,300	1,134	267	7,450
Nursing Home Building Construction/		13,191				4,707	(17,898)	5,390	1,731		(2,496)		4,625
Total Maintenance	16,282	36,327	16,611	21,988	16,406	12,836	35,310	21,463	23,796	26,929	20,012	25,539	273,591
Nursing Services													
Reg. Full-Time Employees	115,196	126,277	70,453	91,507	80,422	71,135	102,038	107,956	109,564	108,259	110,704	110,697	1,204,207
Reg. Part-Time Employees	5,678	4,657	6,577	4,662	3,274	4,363	4,147	3,394	3,862	2,632	2,625	2,678	48,550
Temp. Salaries & Wages	24,296	23,698	43,951	33,544	39,678	35,928	39,244	36,975	33,071	22,415	19,317	21,600	373,718
Overtime	28,033	38,162	53,061	37,616	38,284	45,339	51,894	44,881	58,167	20,766	28,825	36,344	481,372
TOPS - Balances	(13,445)	1,105	8,267	(943)	(277)	3,395	2,861	4,690	3,797	2,209	7,981	3,671	23,311
No Benefit Full-Time Employees	93,655	62,536	96,318	93,398	87,222	68,973	90,428	83,001	73,743	74,213	84,010	103,593	1,011,091
No Benefit Part-Time Employees	33,303	19,822	31,146	26,126	23,409	22,328	30,906	26,818	26,705	25,143	30,485	35,354	332,144
TOPS - FICA	(1,029)	85	632	(72)	(21)	260	219	359	290	169	611	281	1,769
Social Security - Employer	22,828	20,805	22,964	21,753	20,642	20,021	23,081	24,325	21,454	18,897	20,790	23,398	260,960
IMRF - Employer Cost	28,421	25,397	26,550	25,735	23,639	22,530	27,065	28,011	24,649	22,575	25,309	27,718	307,599
Workers' Compensation Insurance	13,247	12,414	12,673	12,610	11,143	11,760	12,008	14,175	14,174	12,716	13,667	15,148	155,735
Unemployment Insurance	6,122	4,535	4,489	3,448	2,849	2,581	5,588	11,912	28,378	(4,671)	11,991	9,789	87,011
Employee Health/Life Insurance	13,538	13,244	13,620	13,739	12,146	11,646	12,259	13,321	14,377	16,135	16,947	17,068	167,940

Tuesday, May 22, 2012

1:25 PM

Champaign County Nursing Home													5
Historical Statement of Operations													
04/30/12													
Description	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	Total
Books, Periodicals & Manuals		50		504		139							693
Stocked Drugs	2,615	1,178	1,637	2,462	4,541	6,392	3,582	3,775	2,996	3,448	2,778	4,497	39,881
Pharmacy Charges-Public Aid	1,663	1,293	1,445	1,163	1,748	1,145	1,288	807	1,484	517	1,275	855	14,544
Oxygen	2,232	2,816	3,293	3,249	2,398	2,000	7,728	4,063	3,816	3,402	4,223	3,155	42,375
Incontinence Supplies	9,086	9,729	7,421	6,437	8,622	7,732	4,064	9,734	7,278	16,294	8,209	6,727	101,334
Pharmacy Charges - Insurance	(1,906)	3,175	3,125	3,525	3,125	7,557	7,225	11,349	8,298	18,232	8,344	2,913	72,982
Operational Supplies	14,341	16,492	12,694	20,000	26,059	15,151	9,818	15,742	12,617	14,520	21,618	13,678	192,730
Pharmacy Charges-Medicare	10,375	10,150	8,700	7,950	10,800	11,200	10,575	16,114	13,000	15,307	15,276	12,150	141,597
Medical/Dental/Mental Health							31,200				6,400	1,600	39,200
Professional Services	11,699	13,258	15,282	11,586	23,845	10,584	18,745	13,777	10,740	10,501	18,117	19,996	178,129
Job Require Travel		4	244									182	430
Laboratory Fees	1,651	724	881	1,066	1,438	1,186	2,381	1,100	2,574	2,425	1,918	2,397	19,739
Equipment Rentals	5,111	6,204	3,330	4,785	9,405	7,005	7,192	4,837	4,092	6,491	5,707	712	64,871
Dues & Licenses	70					110			120		150		450
Conferences & Training	208	213	99	90	264	173	2,509		99		959	519	5,131
Contract Nursing Services	44,713	40,953	46,880	54,214	65,370	73,584	51,488	49,878	49,073	68,000	74,099	47,435	665,688
Medicare Medical Services	3,128	21,983		3,746	2,801	840	6,748	18,904	1,202	1,568	1,904	2,679	65,503
Furnishings, Office Equipment													
Medical/ Health Equipment					765	1,423	(2,208)		1,175	1,496			2,671
Total Nursing Services	474,828	480,951	495,632	483,899	503,611	467,080	584,034	549,898	528,774	463,658	544,242	526,834	6,103,449
Activities													
Reg. Full-Time Employees	12,002	11,497	8,519	9,613	12,242	12,398	14,611	13,529	14,475	14,036	14,345	13,719	150,987
Overtime			258	86		53							396
TOPS - Balances	292	(57)	113	854	509	673	(544)	403	1,341	244	414	107	4,349
TOPS - FICA	22	(4)	9	65	39	51	(42)	31	103	19	32	8	333
Social Security - Employer	858	795	630	681	877	937	1,036	1,084	1,007	1,022	1,075	1,022	11,024
IMRF - Employer Cost	1,167	1,082	857	926	1,194	1,275	1,404	1,432	1,327	1,345	1,415	1,345	14,769
Workers' Compensation Insurance	607	582	431	486	619	656	676	774	792	754	793	759	7,929
Unemployment Insurance	305	275	217	225	276	240	69	427	1,620	(222)	759	662	4,855
Employee Health/Life Insurance	2,672	2,674	2,671	2,887	2,137	2,137	2,671	2,725	2,725	2,725	2,807	2,725	31,555
Books, Periodicals & Manuals						60							60
Operational Supplies	246	234	168	205	179	284	242	116	177	322	349	362	2,885
Professional Services	125	125	125	125	125	125	125	125	125	125	125	125	1,496
Conferences & Training						356						486	842
Total Activities	18,298	17,201	13,998	16,152	18,197	19,242	20,250	20,646	23,692	20,369	22,600	20,833	231,479
Social Services													
Reg. Full-Time Employees	13,922	23,125	10,527	11,578	11,190	11,370	10,592	10,828	11,906	11,470	11,337	10,971	148,816
Reg. Part-Time Employees							(307)						(307)
Temp. Salaries & Wages		414							462	722	536	419	2,553
Overtime	316	121	460	425	80	256	1,271	1,499	201	155	367	17	5,169

Tuesday, May 22, 2012

1:25 PM

Champaign County Nursing Home													6
Historical Statement of Operations													
04/30/12													
Description	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	Total
TOPS - Balances	370	(10,809)	(989)	(215)	341	(154)	613	430	732	154	899	6	(8,620)
TOPS - FICA	28	(827)	(76)	(16)	26	(12)	47	33	56	12	69		(659)
Social Security - Employer	1,068	1,789	830	896	841	899	831	1,000	837	882	908	845	11,625
IMRF - Employer Cost	1,453	2,391	1,129	1,220	1,144	1,223	1,122	1,326	1,059	1,088	1,141	1,071	15,366
Workers' Compensation Insurance	705	1,191	533	586	561	601	466	631	680	641	662	630	7,886
Unemployment Insurance	194	175	48				(295)	78	841	569	634	374	2,618
Employee Health/Life Insurance	2,377	2,128	1,583	1,583	1,583	2,117	1,583	1,607	1,607	1,607	2,201	2,151	22,125
Professional Services	125	125	125	125	125	125	125	125	125	776	125	125	2,148
Conferences & Training											486		486
Total Social Services	20,558	19,823	14,171	16,180	15,891	16,425	16,047	17,557	18,506	18,075	19,364	16,609	209,205
Physical Therapy													
Reg. Full-Time Employees	4,095	4,155	3,942	4,444	4,208	3,930	4,968	4,265	4,728	4,111	4,300	4,097	51,243
Overtime			178	129							22		330
TOPS - Balances	(234)	473	142	(638)	394	423	(849)	295	168	193	583	501	1,449
TOPS - FICA	(18)	36	11	(49)	30	32	(65)	23	13	15	45	38	111
Social Security - Employer	305	309	311	336	318	307	357	418	266	304	320	303	3,855
IMRF - Employer Cost	415	421	423	458	433	418	481	494	351	401	421	389	5,114
Workers' Compensation Ins.	207	210	199	225	213	209	218	268	228	227	238	227	2,669
Unemployment Insurance	152	128	64				(74)		303	209	227	216	1,225
Employee Health/Life Insurance	1,068	1,069	1,069	1,069	1,069	1,069	1,069	1,089	1,089	1,089	1,122	1,089	12,960
Professional Services	35,156	33,891	33,757	35,020	35,077	32,268	32,626	29,845	29,420	30,508	31,789	32,888	392,044
Total Physical Therapy	41,146	40,492	40,096	40,994	41,741	38,656	38,731	36,697	36,566	37,057	39,067	39,759	471,000
Occupational Therapy													
Reg. Full-Time Employees	2,127	2,101	2,006	2,197	2,101	1,935	2,447	2,169	2,427	1,851	2,144	2,046	25,551
TOPS - Balances	(198)	(103)	(59)	73	174	(294)	(37)	(134)	90	173	194	(32)	(154)
TOPS - FICA	(15)	(8)	(5)	6	13	(22)	(3)	(10)	7	13	15	(2)	(12)
Social Security - Employer	162	160	153	167	160	154	179	188	144	140	163	155	1,925
IMRF - Employer Cost	220	218	208	227	217	210	241	249	190	185	214	204	2,584
Workers' Compensation Ins.	108	106	102	111	106	103	108	134	119	102	119	113	1,330
Unemployment Insurance	81	80	10				(33)		157	99	114	111	618
Employee Health/Life Insurance	534	534	534	534	534	534	534	545	545	545	561	545	6,480
Professional Services	48,349	43,761	33,237	32,857	34,544	31,481	29,201	29,116	32,324	31,130	32,541	30,171	408,692
Total Occupational Therapy	51,367	46,849	36,187	36,173	37,851	34,082	32,637	32,256	36,000	34,238	36,064	33,311	447,014
Speech Therapy													
Professional Services	18,150	18,041	18,417	17,950	20,047	15,401	14,308	14,699	10,376	8,467	11,501	9,617	176,974
Total Speech Therapy	18,150	18,041	18,417	17,950	20,047	15,401	14,308	14,699	10,376	8,467	11,501	9,617	176,974
Food Services													
Reg. Full-Time Employees	40,652	37,403	36,533	35,931	38,246	37,945	49,561	39,659	39,440	36,822	39,904	38,844	470,940

Tuesday, May 22, 2012

1:25 PM

Champaign County Nursing Home													
Historical Statement of Operations													
04/30/12													
Description	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	Total
Reg. Part-Time Employees	515	436	2,012	1,624	985	885	885	1,718	1,807	2,773	3,078	2,383	19,100
Overtime	775	2,017	1,691	238	1,271	1,005	3,535	1,983	4,532	176	173	375	17,874
TOPS - Balances	(3,586)	214	(2,975)	(3,764)	1,334	1,107	757	423	26	685	2,521	(798)	(4,076)
TOPS - FICA	(274)	16	(228)	(288)	102	85	58	32	2	51	193	(61)	(312)
Social Security - Employer	3,078	2,920	2,975	2,821	3,018	3,152	3,888	3,536	3,010	2,918	3,227	3,111	37,654
IMRF - Employer Cost	4,135	3,973	4,040	3,830	4,106	4,289	4,228	4,891	3,959	3,841	4,247	4,095	49,437
Workers' Compensation Insurance	2,017	1,981	1,925	1,925	1,979	2,082	2,297	2,340	2,243	2,146	2,381	2,280	25,586
Unemployment Insurance	1,320	1,216	841	359	441	584	417	1,620	4,678	(786)	2,297	1,953	14,940
Employee Health/Life Insurance	8,736	8,490	8,490	7,421	3,726	6,386	6,918	7,055	7,055	7,058	7,275	7,061	85,671
Food	32,487	36,937	37,204	41,083	38,145	34,099	46,047	38,789	31,321	38,692	39,649	38,746	453,197
Nutritional Supplements	2,798	2,304	2,882	2,947	2,259	2,977	3,428	3,369	2,725	2,913	4,238	3,295	36,132
Operational Supplies	3,671	4,671	2,188	3,579	4,386	3,066	4,465	4,294	2,259	3,702	5,404	3,374	45,060
Professional Services	2,629	2,095	11,941	13,759	9,060	2,222	3,486	1,580	3,064	2,905	2,609	2,553	57,904
Equipment Rentals	380	380	380	380	380	380	89		721	405	405	405	4,304
Dues & Licenses											80		80
Conferences & Training											486		486
Kitchen/ Laundry	675				434		(1,108)						
Total Food Services	100,007	105,055	109,900	111,845	109,871	100,263	128,948	111,091	106,942	104,281	118,169	107,616	1,313,988
Barber & Beauty													
Reg. Full-Time Employees	4,265	4,265	4,047	4,458	4,240	3,904	4,939	4,418	4,899	4,129	4,326	4,129	52,019
TOPS - Balances	(185)	295	(419)	(70)	47	(153)	(118)	(114)	193	418	516	(138)	273
TOPS - FICA	(14)	23	(32)	(5)	4	(12)	(9)	(9)	15	32	39	(11)	21
Social Security - Employer	239	239	266	250	238	230	278	279	207	230	241	230	2,926
IMRF - Employer Cost	325	325	362	340	323	313	375	458	244	302	317	303	3,988
Workers' Compensation Insurance	216	216	205	226	215	207	217	269	239	228	239	228	2,705
Unemployment Insurance	119	119	153	100	4		(89)		309	212	227	218	1,373
Employee Health/Life Insurance	1,068	1,069	1,069	1,069	1,069	1,069	1,069	1,089	1,089	1,089	1,122	1,089	12,960
Operational Supplies	87		122	61		144	68	149	184		209		1,024
Total Barber & Beauty	6,120	6,551	5,774	6,428	6,139	5,702	6,731	6,539	7,379	6,642	7,236	6,049	77,289
Adult Day Care													
Reg. Full-Time Employees	13,505	13,593	13,083	12,838	9,560	8,753	11,305	9,685	14,301	12,796	13,374	12,771	145,564
Temp. Salaries & Wages	132	528	677	37	135		(134)	75		29	86		1,565
Overtime		102	16	16		5	16	14	11	10	20	9	218
TOPS - Balances	(114)	(1,045)	183	(913)	(266)	242	(950)	657	235	(610)	(571)	295	(2,859)
TOPS - FICA	(9)	(80)	14	(70)	(20)	18	(73)	50	18	(47)	(44)	23	(219)
Social Security - Employer	1,017	1,061	1,040	959	718	680	801	842	865	982	1,009	953	10,929
IMRF - Employer Cost	1,370	1,385	1,349	1,305	963	926	1,078	1,104	1,169	1,263	1,319	1,255	14,466
Workers' Compensation Insurance	690	714	696	652	491	455	491	604	719	709	745	706	7,680
Unemployment Insurance	359	181	32	6	1		(229)	56	875	614	712	637	3,242
Employee Health/Life Insurance	2,563	2,564	2,640	2,640	2,138	2,138	2,138	2,178	2,178	2,178	2,244	2,696	28,297

Tuesday, May 22, 2012

1:25 PM

Champaign County Nursing Home Historical Statement of Operations													8
04/30/12	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	Total
Books, Periodicals & Manuals								90					90
Gasoline & Oil	1,100	1,302	1,057		1,860	45	1,513	1,216	675	1,040	1,398	1,450	12,657
Operational Supplies	153	62	137	179		41	186	15	12	66	35	48	933
Field Trips/Activities	16					24							40
Dues & Licenses							359						359
Conferences & Training		720										150	870
Automobiles, Vehicles										(16)			(16)
Total Adult Day Care	20,784	21,088	20,925	17,649	15,579	13,335	16,501	16,587	21,076	18,994	20,327	20,992	223,836
Alzheimers and Related Disord													
Reg. Full-Time Employees	32,823	35,395	18,257	23,308	21,305	20,402	23,848	24,523	20,866	23,096	22,548	20,274	286,645
Overtime	7,212	11,040	11,675	7,825	9,006	14,182	16,437	13,958	19,839	7,387	14,047	6,642	139,250
TOPS - Balances	(387)	(6,049)	(430)	(110)	(3,228)	209	707	(623)	1,592	587	3,214	(216)	(4,734)
No Benefit Full-Time Employees	19,642	16,445	38,254	22,363	28,698	24,877	23,845	24,553	24,959	23,784	16,930	17,716	282,066
No Benefit Part-Time Employees	11,482	9,379	11,060	11,679	9,927	11,696	14,823	13,354	11,674	9,486	13,828	13,168	141,535
TOPS - FICA	(30)	(463)	(33)	(8)	(247)	16	54	(48)	122	45	246	(18)	(362)
Social Security - Employer	5,329	5,410	6,005	4,881	5,183	5,642	5,706	6,277	5,073	4,775	5,089	4,360	63,730
IMRF - Employer Cost	7,079	7,362	6,754	6,643	7,053	7,677	7,720	8,325	6,699	6,286	6,699	5,740	84,037
Workers' Compensation Insurance	3,096	3,221	3,434	2,902	2,864	3,231	2,732	3,450	3,192	2,966	3,069	2,829	36,985
Unemployment Insurance	1,315	1,161	1,165	972	976	1,061	440	886	7,801	276	3,367	2,139	21,560
Employee Health/Life Insurance	5,300	5,303	5,024	4,246	3,712	3,177	3,177	3,243	3,243	3,243	3,342	3,782	46,793
Operational Supplies		21				7	118		14		403	43	607
Conferences & Training					80	68	223				486		857
ARD - Contract Nursing	20,058	14,336	28,140	25,194	24,147	23,534	7,190	3,128	4,001	8,883	8,975	10,120	177,706
Total Alzheimers and Related Disord	112,900	102,561	129,304	109,894	109,476	115,781	107,020	101,026	109,076	90,814	102,244	86,580	1,276,676
Total Expenses	1,209,314	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	1,265,540	1,282,276	15,018,843
Net Operating Income	(66,348)	(242,288)	(110,947)	(132,030)	(123,183)	(73,193)	285,317	(53,289)	(59,599)	(102,466)	(154,082)	(183,504)	(1,015,610)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating	82,997	82,997	82,997	82,997	82,997	82,997	90,552	86,119	86,119	86,119	86,187	86,147	1,019,225
Back Tax-Nursing Home Operating								373					373
Mobile Home Tax							1,042	47					1,089
Payment in Lieu of Taxes				160				451					612
Total Local Taxes	82,997	82,997	82,997	83,157	82,997	82,997	91,594	86,990	86,119	86,119	86,187	86,147	1,021,298
Miscellaneous NI Revenue													
Prior Period Adjustment							992,183					32,549	1,024,731
Investment Interest			49	26	38	25	193		142	170	111	119	873
Restricted Donations	317	1,083	39	10	889	183	8,947	737	275	500	1,543	60	14,583

Tuesday, May 22, 2012

1:25 PM

Champaign County Nursing Home													9
Historical Statement of Operations													
04/30/12	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	Total
Description													
Total Miscellaneous NI Revenue	317	1,083	88	36	927	208	1,001,322	737	417	670	1,654	32,728	1,040,186
Total NonOperating Income	83,314	84,080	83,085	83,193	83,924	83,205	1,092,916	87,727	86,536	80,789	87,840	118,875	2,061,485
Net Income (Loss)	16,966	(158,208)	(27,861)	(48,837)	(39,259)	10,013	1,378,234	34,438	26,937	(15,677)	(66,242)	(64,629)	1,045,874

Champaign County Nursing Home
Actual vs Budget Statement of Operations

04/30/12 1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	477.00	393.00	84.00	2,572.00	1,965.00	607.00
Late Charge, NSF Check Charge	3,010.19	626.00	2,384.19	6,331.71	3,130.00	3,201.71
Other Miscellaneous Revenue	1,432.15	376.00	1,056.15	4,069.82	1,880.00	2,189.82
Total Miscellaneous Revenue	4,919.34	1,395.00	3,524.34	12,973.53	6,975.00	5,998.53
Medicare A Revenue						
Medicare A	144,263.43	253,617.00	(109,353.57)	960,048.36	1,268,085.00	(308,036.64)
ARD - Medicare A	21,571.44		21,571.44	75,852.73		75,852.73
NH Pt_Care - Medicare Advantage/ Hmo	11,402.34	38,665.00	(27,262.66)	187,143.33	193,325.00	(6,181.67)
ARD_Pt Care - Medicare Advantage/ HMO	4,875.00		4,875.00	4,875.00		4,875.00
Total Medicare A Revenue	182,112.21	292,282.00	(110,169.79)	1,227,919.42	1,461,410.00	(233,490.58)
Medicare B Revenue						
Medicare B	40,830.69	50,001.00	(9,170.31)	176,265.62	250,005.00	(73,739.38)
Total Medicare B Revenue	40,830.69	50,001.00	(9,170.31)	176,265.62	250,005.00	(73,739.38)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	360,936.33	418,192.00	(57,255.67)	1,577,150.02	2,090,960.00	(513,809.98)
ARD - Medicaid Title XIX (IDHFS)	143,567.20		143,567.20	733,199.78		733,199.78
Patient Care-Hospice	12,691.70	4,215.00	8,376.70	35,744.79	21,075.00	14,669.79
ARD Patient Care - Hospice	6,066.91		6,066.91	20,604.60		20,604.60
Total Medicaid Revenue	523,162.14	422,407.00	100,755.14	2,366,699.19	2,112,035.00	254,664.19
Private Pay Revenue						
VA-Veterans Nursing Home Care	13,652.73	6,357.00	7,295.73	54,827.63	31,785.00	23,042.63
ARD - VA - Veterans Care				17,336.80		17,336.80
Nursing Home Patient Care - Private Pay	205,854.16	375,763.00	(169,908.84)	1,256,839.99	1,878,815.00	(621,975.01)
Nursing Home Beauty Shop Revenue	3,483.60	1,973.00	1,510.60	18,109.60	9,865.00	8,244.60
Medical Supplies Revenue	5,007.44	3,002.00	2,005.44	28,081.82	15,010.00	13,071.82
Patient Transportation Charges	885.96	816.00	69.96	8,172.94	4,080.00	4,092.94
ARD Patient Care- Private Pay	78,862.40		78,862.40	377,641.40		377,641.40
Total Private Pay Revenue	307,746.29	387,911.00	(80,164.71)	1,761,010.18	1,939,555.00	(178,544.82)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	3,198.15	679.00	2,519.15	13,734.91	3,395.00	10,339.91
IL Department Of Aging-Day Care Grant (Title XX)	13,721.19	6,074.00	7,647.19	60,757.35	30,370.00	30,387.35
Adult Day Care Charges-Private Pay	3,082.00	2,572.00	510.00	24,456.00	12,860.00	11,596.00
Total Adult Day Care Revenue	20,001.34	9,325.00	10,676.34	98,948.26	46,625.00	52,323.26
Total Income	1,078,772.01	1,163,321.00	(84,548.99)	5,643,816.20	5,816,605.00	(172,788.80)

Operating Expenses

Administration

Reg. Full-Time Employees	28,723.94	28,399.00	(324.94)	146,287.91	141,995.00	(4,292.91)
Temp. Salaries & Wages	561.81	612.00	50.19	4,409.89	3,060.00	(1,349.89)
Per Diem	159.42	189.00	29.58	969.42	945.00	(24.42)
Overtime	7.55	262.00	254.45	286.37	1,310.00	1,023.63
TOPS - Balances	(97.99)		97.99	5,783.16		(5,783.16)
TOPS - FICA	(7.50)		7.50	442.41		(442.41)
Social Security - Employer	2,121.56	2,268.00	146.44	10,867.17	11,340.00	472.83
IMRF - Employer Cost	2,722.52	2,840.00	117.48	13,787.82	14,200.00	412.18
Workers' Compensation Insurance	1,620.15	1,490.00	(130.15)	8,335.21	7,450.00	(885.21)
Unemployment Insurance	710.63	612.00	(98.63)	5,604.54	3,060.00	(2,544.54)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

04/30/12

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,739.40	5,475.00	735.60	21,660.80	27,375.00	5,714.20
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	17,376.80		(17,376.80)
Employee Development/Recognition	25.98	140.00	114.02	391.38	700.00	308.62
Employee Physicals/Lab	1,745.40	2,170.00	424.60	9,802.40	10,850.00	1,047.60
Stationary & Printing	99.05	225.00	125.95	1,800.53	1,125.00	(675.53)
Books, Periodicals & Manuals				69.00		(69.00)
Copier Supplies	601.72	740.00	138.28	3,779.81	3,700.00	(79.81)
Postage, UPS, Federal Express	386.43	713.00	326.57	3,262.02	3,565.00	302.98
Operational Supplies	1,058.42	2,222.00	1,163.58	11,549.18	11,110.00	(439.18)
Audit & Accounting Fees	3,624.87	3,593.00	(31.87)	18,124.35	17,965.00	(159.35)
Architect Fees				3,082.10		(3,082.10)
Attorney Fees	4,450.00	4,166.00	(284.00)	37,676.13	20,830.00	(16,846.13)
Professional Services	38,581.58	29,166.00	(9,415.58)	179,553.33	145,830.00	(33,723.33)
Job Required Travel Expense	123.10	359.00	235.90	851.86	1,795.00	943.14
Insurance	20,731.00	21,022.00	291.00	66,941.83	105,110.00	38,168.17
Property Loss & Liability Claims		96.00	96.00	2,633.28	480.00	(2,153.28)
Computer Services	2,939.01	2,403.00	(536.01)	21,663.11	12,015.00	(9,648.11)
Telephone Services	2,011.32	1,613.00	(398.32)	7,105.95	8,065.00	959.05
Automobile Maintenance				290.00		(290.00)
Legal Notices, Advertising	3,466.56	5,099.00	1,632.44	19,883.29	25,495.00	5,611.71
Photocopy Services	1,040.95	627.00	(413.95)	4,127.75	3,135.00	(992.75)
Public Relations	23.48	190.00	166.52	23.48	950.00	926.52
Dues & Licenses	1,625.08	2,310.00	684.92	5,000.16	11,550.00	6,549.84
Conferences & Training		940.00	940.00	1,266.80	4,700.00	3,433.20
Finance Charges, Bank Fees	3,128.01	2,548.00	(580.01)	(28.68)	12,740.00	12,768.68
Cable/Satellite TV Expense	2,471.52	2,395.00	(76.52)	12,172.92	11,975.00	(197.92)
IPA Licensing Fee	43,082.00	11,086.00	(31,996.00)	87,551.50	55,430.00	(32,121.50)
Fines & Penalties	5,850.00	1,025.00	(4,825.00)	7,280.00	5,125.00	(2,155.00)
Depreciation Expense	60,761.92	59,633.00	(1,128.92)	303,817.64	298,165.00	(5,652.64)
Transfers to General Corporate Fund		6,021.00	6,021.00		30,105.00	30,105.00
Interest-Tax Anticipation Notes Payable		333.00	333.00		1,665.00	1,665.00
Interest on Interfund Loan		1,000.00	1,000.00		5,000.00	5,000.00
Interest- Bonds Payable	11,425.21	11,425.00	(0.21)	57,126.05	57,125.00	(1.05)
Total Administration	253,989.46	215,407.00	(38,582.46)	1,102,608.67	1,077,035.00	(25,573.67)
Environmental Services						
Reg. Full-Time Employees	30,744.11	27,423.00	(3,321.11)	150,472.59	137,115.00	(13,357.59)
Overtime		734.00	734.00	3,257.38	3,670.00	412.62
TOPS - Balances	1,174.04		(1,174.04)	5,895.00		(5,895.00)
TOPS- FICA	89.82		(89.82)	450.97		(450.97)
Social Security - Employer	2,291.54	2,097.00	(194.54)	11,418.63	10,485.00	(933.63)
IMRF - Employer Cost	3,016.44	2,835.00	(181.44)	15,046.61	14,175.00	(871.61)
Workers' Compensation Insurance	1,700.09	1,424.00	(276.09)	8,290.92	7,120.00	(1,170.92)
Unemployment Insurance	1,454.37	713.00	(741.37)	7,028.35	3,565.00	(3,463.35)
Employee Health/Life Insurance	7,086.69	6,192.00	(894.69)	31,806.39	30,960.00	(846.39)
Operational Supplies	5,177.19	5,993.00	815.81	23,859.64	29,965.00	6,105.36
Gas Service	11,428.56	14,103.00	2,674.44	59,319.13	70,515.00	11,195.87
Electric Service	23,953.15	17,697.00	(6,256.15)	104,414.28	88,485.00	(15,929.28)
Water Service	2,164.52	2,171.00	6.48	11,455.11	10,855.00	(600.11)
Pest Control Service	953.67	478.00	(475.67)	2,824.35	2,390.00	(434.35)
Waste Disposal & Recycling	5,735.09	4,078.00	(1,657.09)	29,287.64	20,390.00	(8,897.64)
Equipment Rentals	258.00	289.00	31.00	1,290.00	1,445.00	155.00
Sewer Service & Tax	1,278.06	1,137.00	(141.06)	8,310.24	5,685.00	(2,625.24)
Total Environmental Services	98,505.34	87,364.00	(11,141.34)	474,427.23	436,820.00	(37,607.23)

Laundry

Champaign County Nursing Home
Actual vs Budget Statement of Operations

04/30/12

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	9,034.84	10,731.00	1,696.16	45,249.95	53,655.00	8,405.05
Overtime	5.36	177.00	171.64	1,003.74	885.00	(118.74)
TOPS Balances	196.41		(196.41)	2,829.71		(2,829.71)
TOPS - FICA	15.03		(15.03)	216.48		(216.48)
Social Security - Employer	675.33	834.00	158.67	3,415.88	4,170.00	754.12
IMRF - Employer Cost	888.95	1,098.00	209.05	4,501.65	5,490.00	988.35
Workers' Compensation Insurance	499.61	552.00	52.39	2,497.59	2,760.00	262.41
Unemployment Insurance	477.49	222.00	(255.49)	2,094.67	1,110.00	(984.67)
Employee Health/Life Insurance	1,612.00	1,825.00	213.00	8,109.50	9,125.00	1,015.50
Laundry Supplies	1,322.75	1,986.00	663.25	7,971.11	9,930.00	1,958.89
Linen & Bedding	1,314.12	1,240.00	(74.12)	7,101.54	6,200.00	(901.54)
Total Laundry	16,041.89	18,665.00	2,623.11	84,991.82	93,325.00	8,333.18
Maintenance						
Reg. Full-Time Employees	4,904.35	12,033.00	7,128.65	19,151.56	60,165.00	41,013.44
Overtime	3.61	8.00	4.39	7.22	40.00	32.78
TOPS - Balances	414.59		(414.59)	868.92		(868.92)
TOPS - FICA	31.72		(31.72)	66.47		(66.47)
Social Security - Employer	372.32	921.00	548.68	1,447.62	4,605.00	3,157.38
IMRF - Employer Cost	490.12	1,212.00	721.88	1,908.96	6,060.00	4,151.04
Workers' Compensation Insurance	271.22	609.00	337.78	1,057.72	3,045.00	1,987.28
Unemployment Insurance	264.21	133.00	(131.21)	936.18	665.00	(271.18)
Employee Health/Life Insurance	5.20	1,825.00	1,819.80	18.20	9,125.00	9,106.80
Gasoline & Oil	65.04	15.00	(50.04)	72.52	75.00	2.48
Ground Supplies		70.00	70.00	138.00	350.00	212.00
Maintenance Supplies	6,017.32	3,120.00	(2,897.32)	25,420.73	15,600.00	(9,820.73)
Professional Services		3,120.00	3,120.00	123.00	15,600.00	15,477.00
Automobile Maintenance	481.82	445.00	(36.82)	2,847.57	2,225.00	(622.57)
Equipment Maintenance	4,439.17	2,599.00	(1,840.17)	7,644.85	12,995.00	5,350.15
Equipment Rentals		69.00	69.00	(240.55)	345.00	585.55
Nursing Home Building Repair/Maintenance	7,511.51	5,702.00	(1,809.51)	45,448.91	28,510.00	(16,938.91)
Conferences & Training		162.00	162.00	486.00	810.00	324.00
Parking Lot/Sidewalk Maintenance	267.00	2,596.00	2,329.00	5,710.60	12,980.00	7,269.40
Nursing Home Building Construction/Improvements				4,625.46		(4,625.46)
Total Maintenance	25,539.20	34,639.00	9,099.80	117,739.94	173,195.00	55,455.06
Nursing Services						
Reg. Full-Time Employees	110,697.03	130,159.00	19,461.97	547,180.43	650,795.00	103,614.57
Reg. Part-Time Employees	2,678.06	4,555.00	1,876.94	15,191.06	22,775.00	7,583.94
Temp. Salaries & Wages	21,600.12	31,230.00	9,629.88	133,379.13	156,150.00	22,770.87
Overtime	36,343.92	34,983.00	(1,360.92)	188,983.80	174,915.00	(14,068.80)
TOPS - Balances	3,671.29		(3,671.29)	22,348.16		(22,348.16)
No Benefit Full-Time Employees	103,593.08	73,277.00	(30,316.08)	418,559.80	366,385.00	(52,174.80)
No Benefit Part-Time Employees	35,353.87	29,883.00	(5,470.87)	144,503.76	149,415.00	4,911.24
TOPS - FICA	280.85		(280.85)	1,709.63		(1,709.63)
Social Security - Employer	23,398.37	23,262.00	(136.37)	108,864.69	116,310.00	7,445.31
IMRF - Employer Cost	27,718.13	30,621.00	2,902.87	128,261.61	153,105.00	24,843.39
Workers' Compensation Insurance	15,147.99	13,616.00	(1,531.99)	69,879.74	68,080.00	(1,799.74)
Unemployment Insurance	9,788.51	4,949.00	(4,839.51)	57,398.27	24,745.00	(32,653.27)
Employee Health/Life Insurance	17,067.70	12,664.00	(4,403.70)	77,848.26	63,320.00	(14,528.26)
Books, Periodicals & Manuals		29.00	29.00		145.00	145.00
Stocked Drugs	4,497.43	2,974.00	(1,523.43)	17,494.03	14,870.00	(2,624.03)
Pharmacy Charges-Public Aid	854.70	809.00	(45.70)	4,917.98	4,045.00	(872.98)
Oxygen	3,154.55	2,086.00	(1,068.55)	18,658.85	10,430.00	(8,228.85)
Incontinence Supplies	6,726.67	8,503.00	1,776.33	48,242.10	42,515.00	(5,727.10)
Pharmacy Charges - Insurance	2,913.00	3,962.00	1,049.00	47,136.47	19,810.00	(27,326.47)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

04/30/12

4

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operational Supplies	13,678.38	24,006.00	10,327.62	78,175.27	120,030.00	41,854.73
Pharmacy Charges-Medicare	12,150.00	15,505.00	3,355.00	71,847.00	77,525.00	5,678.00
Medical/Dental/Mental Health	1,600.00	1,057.00	(543.00)	8,000.00	5,285.00	(2,715.00)
Professional Services	19,995.63	11,666.00	(8,329.63)	73,130.51	58,330.00	(14,800.51)
Job Require Travel	182.04		(182.04)	182.04		(182.04)
Laboratory Fees	2,397.09	2,116.00	(281.09)	10,413.05	10,580.00	166.95
Equipment Rentals	712.30	3,677.00	2,964.70	21,838.67	18,385.00	(3,453.67)
Dues & Licenses		19.00	19.00	270.00	95.00	(175.00)
Conferences & Training	519.36	362.00	(157.36)	1,576.93	1,810.00	233.07
Contract Nursing Services	47,435.37	73,854.00	26,418.63	288,484.89	369,270.00	80,785.11
Medicare Medical Services	2,678.93		(2,678.93)	26,257.17		(26,257.17)
Medical/ Health Equipment				2,671.30		(2,671.30)
Total Nursing Services	526,834.37	539,824.00	12,989.63	2,633,404.60	2,699,120.00	65,715.40
Activities						
Reg. Full-Time Employees	13,718.66	12,677.00	(1,041.66)	70,103.47	63,385.00	(6,718.47)
Overtime		33.00	33.00		165.00	165.00
TOPS - Balances	106.84		(106.84)	2,509.11		(2,509.11)
TOPS - FICA	8.18		(8.18)	191.95		(191.95)
Social Security - Employer	1,022.01	972.00	(50.01)	5,210.03	4,860.00	(350.03)
IMRF - Employer Cost	1,345.32	1,279.00	(66.32)	6,864.00	6,395.00	(469.00)
Workers' Compensation Insurance	758.62	643.00	(115.62)	3,872.49	3,215.00	(657.49)
Unemployment Insurance	662.20	267.00	(395.20)	3,246.45	1,335.00	(1,911.45)
Employee Health/Life Insurance	2,724.69	3,650.00	925.31	13,706.86	18,250.00	4,543.14
Operational Supplies	362.23	271.00	(91.23)	1,326.56	1,355.00	28.44
Professional Services	124.70	122.00	(2.70)	623.50	610.00	(13.50)
Conferences & Training		72.00	72.00	486.00	360.00	(126.00)
Total Activities	20,833.45	19,986.00	(847.45)	108,140.42	99,930.00	(8,210.42)
Social Services						
Reg. Full-Time Employees	10,971.37	17,649.00	6,677.63	56,512.76	88,245.00	31,732.24
Temp. Salaries & Wages	418.70		(418.70)	2,138.88		(2,138.88)
Overtime	16.51	166.00	149.49	2,239.13	830.00	(1,409.13)
TOPS - Balances	6.03		(6.03)	2,221.29		(2,221.29)
TOPS - FICA	0.46		(0.46)	169.93		(169.93)
Social Security - Employer	845.40	1,362.00	516.60	4,472.54	6,810.00	2,337.46
IMRF - Employer Cost	1,070.72	1,854.00	783.28	5,684.27	9,270.00	3,585.73
Workers' Compensation Insurance	629.91	901.00	271.09	3,243.41	4,505.00	1,261.59
Unemployment Insurance	374.17	178.00	(196.17)	2,494.83	890.00	(1,604.83)
Employee Health/Life Insurance	2,151.40	2,433.00	281.60	9,172.70	12,165.00	2,992.30
Professional Services	124.70	119.00	(5.70)	1,274.70	595.00	(679.70)
Conferences & Training		79.00	79.00	486.00	395.00	(91.00)
Total Social Services	16,609.37	24,741.00	8,131.63	90,110.44	123,705.00	33,594.56
Physical Therapy						
Reg. Full-Time Employees	4,097.26	4,517.00	419.74	21,501.50	22,585.00	1,083.50
Overtime		16.00	16.00	22.47	80.00	57.53
TOPS - Balances	500.50		(500.50)	1,739.43		(1,739.43)
TOPS - FICA	38.29		(38.29)	133.06		(133.06)
Social Security - Employer	303.31	346.00	42.69	1,611.38	1,730.00	118.62
IMRF - Employer Cost	399.25	472.00	72.75	2,065.65	2,360.00	294.35
Workers' Compensation Ins.	226.56	229.00	2.44	1,188.32	1,145.00	(43.32)
Unemployment Insurance	216.12	89.00	(127.12)	954.98	445.00	(509.98)
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	5,479.00	6,080.00	601.00
Professional Services	32,888.11	35,209.00	2,320.89	154,449.32	176,045.00	21,595.68
Total Physical Therapy	39,758.60	42,094.00	2,335.40	189,145.11	210,470.00	21,324.89

Champaign County Nursing Home
Actual vs Budget Statement of Operations

04/30/12

5

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Occupational Therapy						
Reg. Full-Time Employees	2,046.24	2,311.00	264.76	10,636.51	11,555.00	918.49
TOPS - Balances	(32.03)		32.03	290.26		(290.26)
TOPS - FICA	(2.45)		2.45	22.20		(22.20)
Social Security - Employer	155.24	176.00	20.76	790.16	880.00	89.84
IMRF - Employer Cost	204.37	232.00	27.63	1,041.45	1,160.00	118.55
Workers' Compensation Ins.	113.15	117.00	3.85	586.43	585.00	(1.43)
Unemployment Insurance	110.60	44.00	(66.60)	480.21	220.00	(260.21)
Employee Health/Life Insurance	544.60	608.00	63.40	2,739.50	3,040.00	300.50
Professional Services	30,171.46	40,095.00	9,923.54	155,282.36	200,475.00	45,192.64
Total Occupational Therapy	33,311.18	43,583.00	10,271.82	171,869.08	217,915.00	46,045.92
Speech Therapy						
Professional Services	9,616.73	13,229.00	3,612.27	54,659.69	66,145.00	11,485.31
Total Speech Therapy	9,616.73	13,229.00	3,612.27	54,659.69	66,145.00	11,485.31
Food Services						
Reg. Full-Time Employees	38,843.91	40,685.00	1,841.09	194,669.30	203,425.00	8,755.70
Reg. Part-Time Employees	2,383.29	622.00	(1,761.29)	11,759.60	3,110.00	(8,649.60)
Overtime	375.14	993.00	617.86	7,339.40	4,965.00	(2,374.40)
TOPS - Balances	(797.57)		797.57	2,837.60		(2,837.60)
TOPS - FICA	(61.01)		61.01	217.08		(217.08)
Social Security - Employer	3,111.00	3,236.00	125.00	15,802.27	16,180.00	377.73
IMRF - Employer Cost	4,095.09	4,259.00	163.91	20,833.72	21,295.00	461.28
Workers' Compensation Insurance	2,279.85	2,140.00	(139.85)	11,389.28	10,700.00	(689.28)
Unemployment Insurance	1,952.82	1,025.00	(927.82)	9,762.18	5,125.00	(4,637.18)
Employee Health/Life Insurance	7,060.60	10,950.00	3,889.40	35,504.50	54,750.00	19,245.50
Food	38,745.69	33,994.00	(4,751.69)	187,196.02	169,970.00	(17,226.02)
Nutritional Supplements	3,294.71	2,996.00	(298.71)	16,539.38	14,980.00	(1,559.38)
Operational Supplies	3,374.16	3,823.00	448.84	19,034.01	19,115.00	80.99
Professional Services	2,553.34	2,951.00	397.66	12,711.92	14,755.00	2,043.08
Equipment Rentals	404.95	372.00	(32.95)	1,936.10	1,860.00	(76.10)
Dues & Licenses		13.00	13.00	80.00	65.00	(15.00)
Conferences & Training				486.00		(486.00)
Total Food Services	107,615.97	108,059.00	443.03	548,098.36	540,295.00	(7,803.36)
Barber & Beauty						
Reg. Full-Time Employees	4,129.44	4,748.00	618.56	21,901.80	23,740.00	1,838.20
TOPS - Balances	(137.63)		137.63	875.69		(875.69)
TOPS - FICA	(10.53)		10.53	66.99		(66.99)
Social Security - Employer	229.81	363.00	133.19	1,186.34	1,815.00	628.66
IMRF - Employer Cost	302.50	478.00	175.50	1,624.01	2,390.00	765.99
Workers' Compensation Insurance	228.35	240.00	11.65	1,203.83	1,200.00	(3.83)
Unemployment Insurance	217.51	89.00	(128.51)	965.40	445.00	(520.40)
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	5,479.00	6,080.00	601.00
Operational Supplies		89.00	89.00	541.68	445.00	(96.68)
Total Barber & Beauty	6,048.65	7,223.00	1,174.35	33,844.74	36,115.00	2,270.26
Adult Day Care						
Reg. Full-Time Employees	12,770.64	15,661.00	2,890.36	62,926.50	78,305.00	15,378.50
Temp. Salaries & Wages		294.00	294.00	189.99	1,470.00	1,280.01
Overtime	9.34	8.00	(1.34)	63.62	40.00	(23.62)
TOPS - Balances	294.53		(294.53)	4.14		(4.14)
TOPS - FICA	22.53		(22.53)	0.32		(0.32)
Social Security - Employer	953.17	1,221.00	267.83	4,651.33	6,105.00	1,453.67

Champaign County Nursing Home
Actual vs Budget Statement of Operations

04/30/12

6

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
IMRF - Employer Cost	1,254.70	1,577.00	322.30	6,109.59	7,885.00	1,775.41
Workers' Compensation Insurance	706.25	807.00	100.75	3,482.11	4,035.00	552.89
Unemployment Insurance	637.04	267.00	(370.04)	2,893.42	1,335.00	(1,558.42)
Employee Health/Life Insurance	2,696.00	3,650.00	954.00	11,475.60	18,250.00	6,774.40
Books, Periodicals & Manuals		31.00	31.00	90.35	155.00	64.65
Gasoline & Oil	1,449.60	1,137.00	(312.60)	5,779.11	5,685.00	(94.11)
Operational Supplies	47.79	44.00	(3.79)	175.22	220.00	44.78
Conferences & Training	150.00	89.00	(61.00)	150.00	445.00	295.00
Automobiles, Vehicles				(15.85)		15.85
Total Adult Day Care	20,991.59	24,786.00	3,794.41	97,975.45	123,930.00	25,954.55
Alzheimers and Related Disord						
Reg. Full-Time Employees	20,273.52	30,941.00	10,667.48	111,306.51	154,705.00	43,398.49
Overtime	6,642.27	7,976.00	1,333.73	61,873.27	39,880.00	(21,993.27)
TOPS - Balances	(215.52)		215.52	4,554.86		(4,554.86)
No Benefit Full-Time Employees	17,715.74	13,902.00	(3,813.74)	107,942.66	69,510.00	(38,432.66)
No Benefit Part-Time Employees	13,168.42	6,703.00	(6,465.42)	61,509.66	33,515.00	(27,994.66)
TOPS - FICA	(16.49)		16.49	348.45		(348.45)
Social Security - Employer	4,360.17	8,015.00	3,654.83	25,574.45	40,075.00	14,500.55
IMRF - Employer Cost	5,739.56	5,994.00	254.44	33,749.45	29,970.00	(3,779.45)
Workers' Compensation Insurance	2,828.95	3,011.00	182.05	15,504.82	15,055.00	(449.82)
Unemployment Insurance	2,139.16	1,187.00	(952.16)	14,469.41	5,935.00	(8,534.41)
Employee Health/Life Insurance	3,781.80	5,954.00	2,172.20	16,853.60	29,770.00	12,916.40
Operational Supplies	43.03		(43.03)	460.26		(460.26)
Dues & Licenses		18.00	18.00		90.00	90.00
Conferences & Training		315.00	315.00	486.00	1,575.00	1,089.00
ARD - Contract Nursing	10,119.60	6,145.00	(3,974.60)	35,106.67	30,725.00	(4,381.67)
Total Alzheimers and Related Disorders	86,580.21	90,161.00	3,580.79	489,740.07	450,805.00	(38,935.07)
Total Expenses	1,262,276.01	1,269,761.00	7,484.99	6,196,755.62	6,348,805.00	152,049.38
Net Operating Income	(183,504.00)	(106,440.00)	(77,064.00)	(552,939.42)	(532,200.00)	(20,739.42)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	86,147.02	86,120.00	27.02	430,690.71	430,600.00	90.71
Total Local Taxes	86,147.02	86,120.00	27.02	430,690.71	430,600.00	90.71
Miscellaneous NI Revenue						
Prior Period Adjustment	32,548.70		32,548.70	32,548.70		32,548.70
Investment Interest	119.13	42.00	77.13	541.65	210.00	331.65
Restricted Donations	60.35	334.00	(273.65)	3,114.48	1,670.00	1,444.48
Total Miscellaneous NI Revenue	32,728.18	376.00	32,352.18	36,204.83	1,880.00	34,324.83
Total NonOperating Income	118,875.20	86,496.00	32,379.20	466,895.54	432,480.00	34,415.54
Net Income (Loss)	(64,628.80)	(19,944.00)	(44,684.80)	(86,043.88)	(99,720.00)	13,676.12