



NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois
Monday, September 10, 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

August 13, 2012

V. PUBLIC PARTICIPATION

OLD BUSINESS

Respiratory Therapy
Renal Dialysis

VI. NEW BUSINESS

Management report
Operations (Management Report)
Cash Position

VII. OTHER BUSINESS

None

VIII. NEXT MEETING DATE & TIME

October 15, 2012

X. ADJOURNMENT

Attachments: Management Report, Management Update

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

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

Directors Absent/Excused: Bensyl, Czajkowski

Also Present: Busey, 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

Request by O'Shaughnessey to add Compliance to last item of New Business was approved (motion by Anderson, second by Palinkas, unanimous).

4. Approval of Minutes

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

5. Public Participation

Joan Miller, representing the League of Women Voters requested the name of the CCNH representative that will speak at their September 13 meeting. Patsi Petrie discussed the need for a County Board Study Session. Alan Kurtz voiced his support for the work of the Board of Directors and MPA on their efforts to turnaround CCNH. Gary Maxwell asked for a clear picture on the future cash needs of CCNH.

6. Old Business

There was no old business.

7. New Business

a. **Operations (Management Report)**

Gima reviewed the June statistics. The average daily census increased from 192.3 in May to 199.7 in June. Medicare increases slightly from 11.8 to 13.6. Medicaid increased from 112.4 in May to 116.4 in June. The Medicare payor mix increased from 6.2 percent to 6.8 percent. Medicaid at 58.3 percent and private pay at 34.9 percent did not change significantly from May.

June's net loss was \$(47)k, down slightly from May's net loss of \$(66)k. On a cash basis by adding back depreciation, June showed a net cash gain of \$14k. On a year-to-date basis, the net loss totaled \$(245)k through June. After adding back the depreciation expense of \$425k results in a net cash increase of \$181k.

Revenues in June totaled \$1.142 million – under budget by \$21k. Private pay revenue totaled \$369k, and was under budget by \$19k. Medicare revenue was \$186k and was under budget by \$106k. Medicaid revenue was \$517k, which was over budget by \$94k. This is due to the increase in Medicaid census and the fully funded Medicaid rate that was instituted by the State in April. The rate increase was not included in the 2012 budget due to the uncertainty of CMS approving the Medicaid rate increase.

June's expenses were \$1.276 million, down from \$1.326 million in May. June expenses under budget by \$6k. Food costs were \$41k, the highest monthly total this year and equals to a cost of \$6.79 per day.

Labor expenses were \$585k, compared to \$576k in May. June's payroll included a \$33,350 attendance bonus payout. June's agency costs totaled \$48k, which was a slight increase from \$45k in May. June's agency expense included a December invoice totaling \$16k. The actual agency expense for June was \$32k. In January, the number of CNA shifts covered by agency staff totaled 286. In June, the number of agency shifts totaled 132. LPN agency shifts have dropped from 54 in January to 19 in June.

b. **Cash Position**

The June ending cash balance was \$906k, down slightly from \$962 in May. Accounts receivable totaled \$3.726 million, a decrease from \$4.185 million in May. Accounts payable decreased from \$2.030 million in May to \$2.084 million in June. Cash from operations increased by \$245k. Cash going out included \$21k for boiler improvements and a \$280k tax anticipation note payment.

c. **2013 Medicaid Payments**

No updates from the State on changes in Medicaid payments. CCNH is currently paid within 60 days. According to the opinion of Matt Werner of LSN, Medicaid payment delays will not increase. Payment delays in 2013 are possible if the

SMART Act savings and cigarette tax revenue are less than anticipated.

d. 2013 Budget

Gima reviewed the 2013 budget. It projects a net loss of \$(99)k. On a cash basis, a cash gain of \$622k is anticipated. Revenue projections are conservative with an increase in Medicare census from 15.1 to 19.4. None of the other payors were adjusted. The increase in Medicare is based on the implementation of the renal dialysis program and a respiratory therapy program. The Medicare rates were increased by 1.8 percent based on CMS rate increases effective October 1st. Medicaid rates are unchanged. Private pay rates were increased by five percent.

All wages were increased by one percent, consistent with the CBA. Health insurance was increased by 10 percent. IMRF costs were increased by 2.28 percent. Non-labor expenses were increased by 1 percent except as noted in the budget memorandum.

e. Respiratory Therapy

Gima reviewed the respiratory therapy program that will be implemented at CCNH. Respiratory therapy and pulmonary rehab services will be provided by a respiratory therapist at the facility at least five days a week. A significant percentage of the Medicare residents have active or underlying respiratory problems including CHF, COPD and pneumonia. CHF and pneumonia are also responsible for a large percentage of hospital readmissions. The program will enhance the care at CCNH and provide the opportunity to increase Medicare census and length of stay. RT services also provide the opportunity to increase the Medicaid rate once the new rate methodology is implemented in January of 2014.

f. Renal Dialysis

The renal dialysis business plan and RFP will be presented to the County Board at the Tuesday evening (August 14) Committee of the Whole meeting. Champaign Urbana Regional Rehab Center is planning on opening a 10 unit bed-side dialysis program using NxtStage home dialysis equipment. This does not alter the plans for the CCNH renal dialysis program.

g. Corporate compliance

The corporate compliance proposal is on the agenda of the Tuesday evening (August 14) Committee of the Whole meeting.

8. Next Meeting Date

Monday September 10, 2012, 6 pm.

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: September 4, 2012

Re: Management Report

July's average daily census was 199.5, basically unchanged from 199.7 in June. But Medicare fell from 13.6 in June to 9.7 in July. Medicaid fell slightly from 116.4 to 115.1. Private pay was up again in July, from 69.7 in June to 74.7.

Between June and July, the Medicaid and Medicare mix fell. The payor mix in July was Medicare – 4.9 percent, Medicaid – 57.7 percent and Private Pay – 37.4 percent. In June, the mix was Medicare at 6.2 percent, Medicaid 58.4 percent and Private Pay at 34.9 percent.

The financial highlights for July are as follows:

- A net loss of \$(23)k, an improvement from \$(66)k in May and \$(47)k in June. The higher census is helping, but the low Medicare census continues to be a drag on revenue. Only three additional Medicare residents would get us to a breakeven point.
- Operating revenues totaled \$1.159 million and was under budget by \$4k. Private pay revenue totaled \$419k, which was over budget by \$31k. Medicaid revenue was \$520k, which was over budget by \$97k. Medicare revenue was \$150k, and was under budget by \$143k. Medicare Part B revenue was \$44k, under budget by \$6k. May's revenue was the highest monthly total so far this year. June's \$46k is above the 2012 monthly average of \$39k.

Medicare census was 9.7 in July, down from 13.6 in June. The Medicare per diem was \$497, up from \$456 in June.

- July's operating expenses totaled \$1.257 million which was over budget by \$13k, but down from \$1.276 million in June.

The following are the highlights within non-labor expenses. The major item that will continue to take total expenses over budget through the rest of the year is IPA licensing fees (administration). This expense is the bed tax which totaled \$47.3k in July, which was over budget by \$36.2k.

Electric service (environmental services) was \$30k, over budget by \$12k. Medical/dental/mental health (nursing services) totaled \$16k, which was over budget by \$15k. Payments for medical director fees were not invoiced to CCNH and therefore not

paid in 2012 for a total expense of \$14.4k. An additional \$12.2k in previously non-invoiced medical director fees for 2011 totaling \$12.6k was expensed as a prior period adjustment under miscellaneous NI revenue (last page of the income statement). In total, \$27k in prior period expenses were incurred in July.

Food costs totaled \$37.4k or \$6.06 per day. This compares favorably with \$40.7k and \$6.79 per day in June.

- Total labor expenses were \$532k in July, down from \$585k in June. Agency costs increased from \$48k in June to \$53k in July. Both trends are attributable to the higher number of TOPS use for vacations that reduces hours worked and increases the use of agency staff in the short term.

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 Medicare revenue percentage fell again in July, from 16.3 percent in June to 13.0 percent in July. The Medicaid percentage was unchanged at 45 percent in July. Private pay increased from 32 percent in June to 36 percent in July.

	Apr-12	As Pct of Pt Revenue	May-12	As Pct of Pt Revenue	June-12	As Pct of Pt Revenue	July-12	As Pct of Pt Revenue
Medicare A	\$182k	16.9%	\$203k	17.3%	\$186k	16.3%	\$150k	13.0%
Medicaid	\$523k	48.5%	\$512k	43.7%	\$517k	45.2%	\$520k	45.0%
Pvt Pay	\$308k	28.5%	\$379k	32.3%	\$369	32.3%	\$419k	36.3%

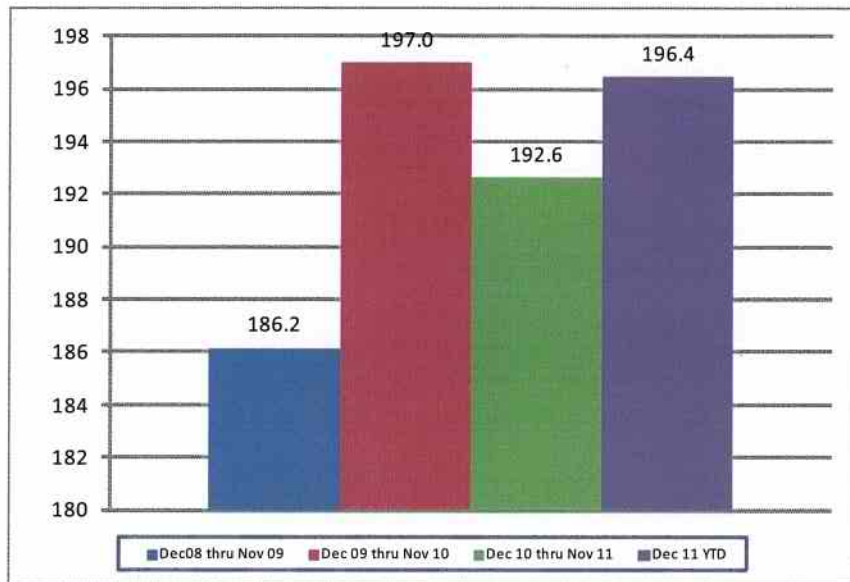
Misc Revenue and Property Taxes excluded from calculation

The average daily census in July was 199.5, relatively unchanged from 199.7 in June. Historically, CCNH experience an ADC of 197 in 2010 and 193 in 2011. The overall census in June and July 2012 compares very favorably to the same period in 2011.

	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	June 12	July 12
ADC	199.7	197.8	194.2	190.7	191.1	192.3	199.7	199.5
	Dec 10	Jan 11	Feb 11	Mar 11	Apr 11	May 11	June 11	July 11
ADC	195.0	198.8	200.1	189.1	185.7	185.0	190.6	187.1

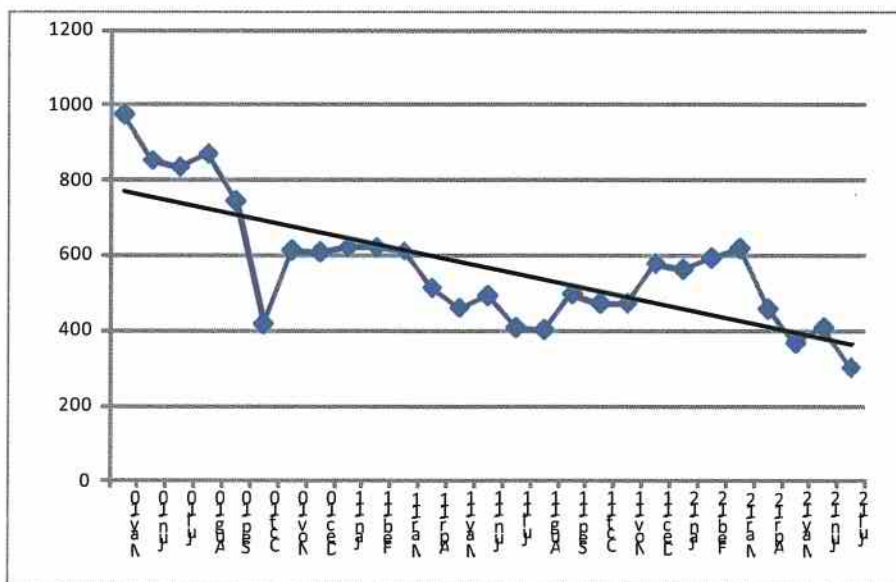
The year-to-date ADC through June 2012 is 196.4, a clear indication that the overall census in 2012 is strong compared to 2011 (see below chart).

Average Daily Census By Fiscal Year

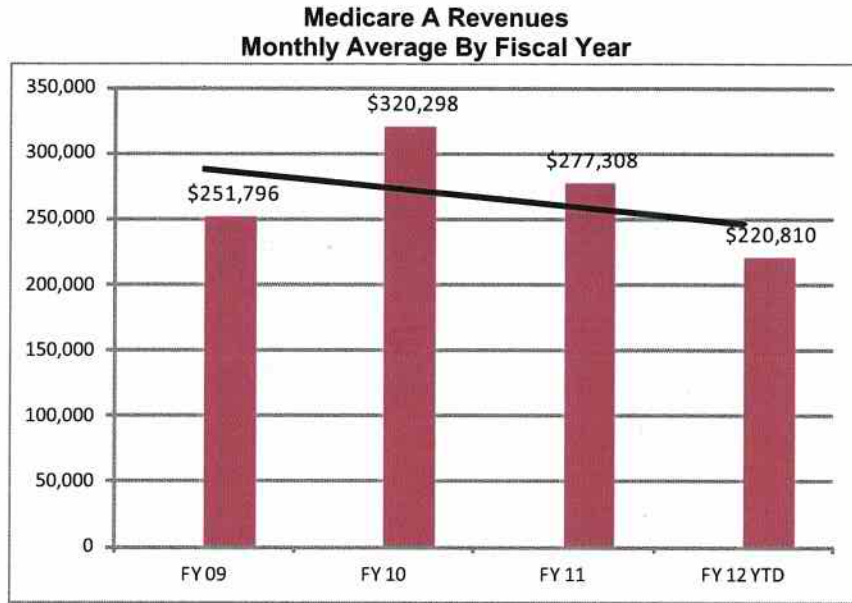


In July, Medicare days totaled 301 for an ADC of 9.7 including the Medicare Advantage days. The chart below clearly shows the sharp drop since March with the slight rebound in June. Hospital referrals remain down due to very low numbers of hospitalized Medicare patients.

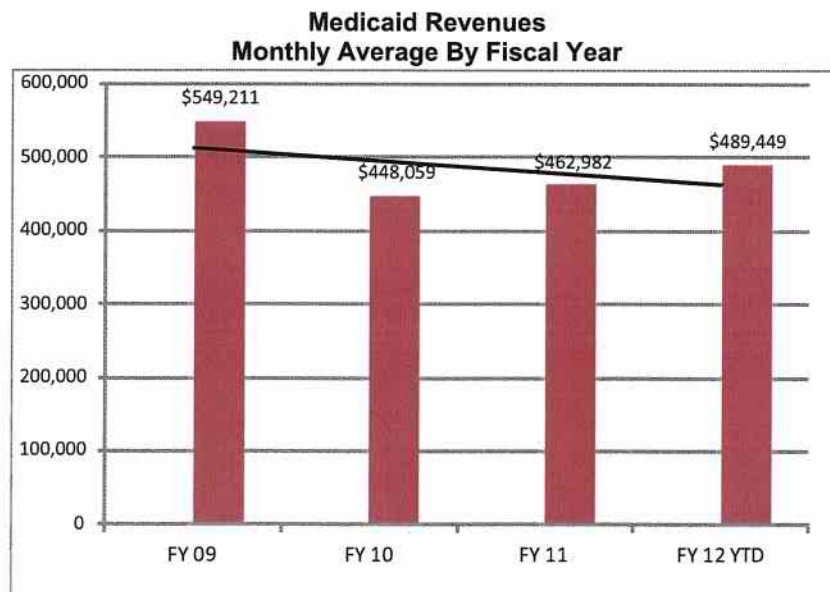
**Medicare A Resident Days
May 2010 thru July 2012**



The chart below summarizes the average monthly Medicare revenue since FY2009. 2010 was the banner year, when the average was over \$320k per month with an average per diem of \$457. In 2011, the monthly revenue fell due to a drop in Medicare census despite a per diem of \$539 per day. 2012 numbers are down due to the combination of Medicare rate cuts that were implemented on October 1, 2011 and a census slow down. So far this year, the Medicare per diem is \$454 per day on a year-to-date basis through July.



In Fiscal 2012, Medicaid revenues have been under \$500k through March 2012. With the implementation of the “fully funded” Medicaid rate in April, revenues are now consistently above the \$500k mark. Through July, the monthly average is \$489k.



Med B revenue totaled \$44k in June.

The comparative revenue payor mix summary shows a decline in the Medicaid mix between 2008 and 2010. With the higher Medicaid reimbursement rate, the Medicaid revenue mix is now over 45% in 2012 but still well below 2008 levels. With empty beds, filling them with Medicaid residents is not necessarily a bad thing with Medicaid at a 45 percent mix.

**Comparative Payor Mix
FY 2008, 2009, 2010, 2011 and YTD 2012**

Payor Mix	2008	2009	2010	2011	YTD 2012
Medicaid	57.6%	47.7%	40.0%	42.0%	45.5%
Medicare	18.3%	21.9%	28.6%	25.2%	20.5%
Private Pay	24.0%	30.4%	31.4%	32.8%	34.0%

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

	Mar-12	Apr-12	May-12	Jun-12	July-12
Medicare A	\$263,665	\$182,112	\$203,112	\$185,770	\$149,679
Medicare B	\$45,762	\$40,831	\$53,402	\$45,732	\$43,986
Medicaid	\$490,350	\$523,162	\$512,337	\$516,762	\$519,792
Pvt Pay	\$293,488	\$307,746	\$379,109	\$368,537	\$419,250
Adult Day-Private	\$6,912	\$6,280	\$6,560	\$6,898	\$7,306
Adult Day-TXX	\$12,617	\$13,721	\$16,612	\$16,173	\$15,293
Miscellaneous	\$1,666	\$37,648	\$2,910	\$2,480	\$(8,114)
Property Tax	\$87,840	\$86,147	\$86,023	\$86,119	\$86,119
All Revenues	\$1,202,300	\$1,197,647	\$1,260,066	\$1,228,471	\$1233309
All Expenses	\$1,268,540	\$1,262,276	\$1,326,334	\$1,275,617	\$1256464
Net Income/(Loss)	\$(66,240)	\$(64,629)	\$(66,267)	\$(47,146)	\$(23,154)
Add Back Depr	60,762	60,762	60,762	60,638	\$60,638
Cash	(5,478)	(3,867)	(5,505)	13,492	\$37,484
Census	5,912	5,734	5,961	5,991	6,185
Change	5.0%	(3.0)%	4%	0.5%	3.2%
ADC	190.7	191.1	192.3	199.7	199.5
Change	(1.8)%	0.2%	0.6%	3.8%	(0.1)%
FTE	184.5	195	200	201	198

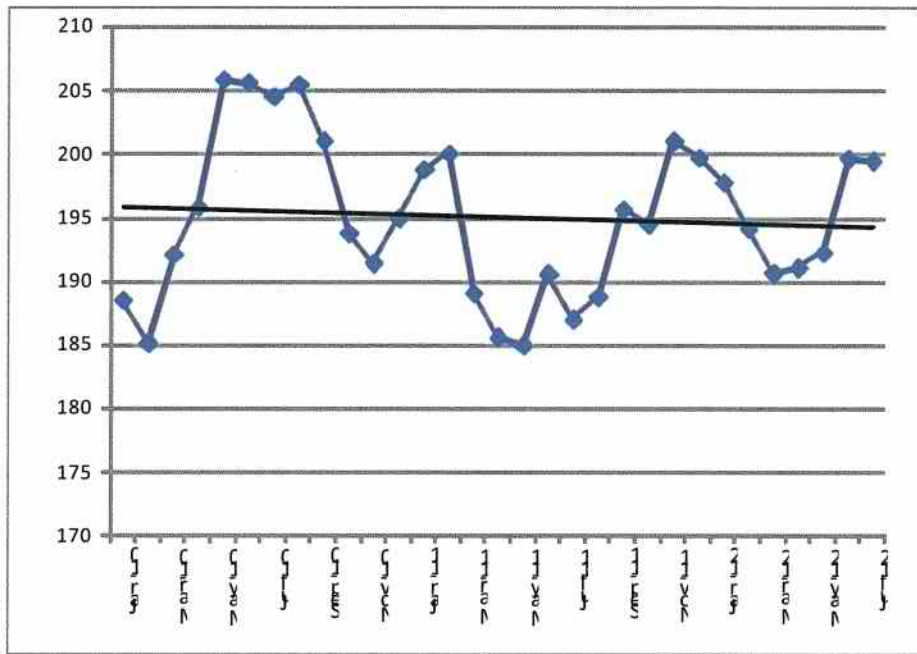
July's ending cash balance was \$868,633. Accounts Payable was \$2.029 million. Accounts receivable totaled \$3.784 million in July.

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

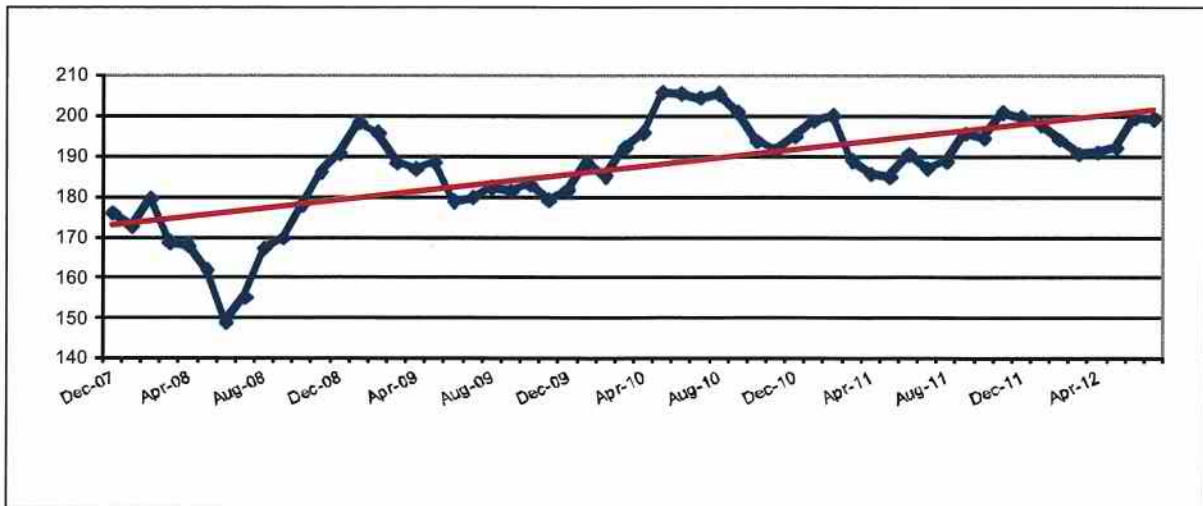
Census

Fiscal 2010 ended with an ADC of 196.5. The ADC in FY2011 was 193. Census has shown a strong rebound in June and July. August will show overall census more than 205 with some days in August over 210.

Monthly ADC Since January 2010



ADC by Month



Revenues

In FY 2011, patient care revenue averaged \$1.176 million per month. Through July 2012, the FY 2012 monthly average is \$1.137 million, a drop of \$39k per month or 3.3 percent. The critical factor still is with Medicare revenues. In FY 2011, Medicare averaged \$277k per month. So far this year, the average is \$220k, a drop off of \$56k per month or 20 percent.

Average Patient Service Revenue and Medicare Revenue By Month

Year	Patient Service Revenue	Annual % Change	Medicare Revenue	Annual % Change
FY 2008	\$1,064,788		\$180,184	
FY 2009	\$1,250,614	14.8%	\$251,796	39.7%
FY 2010	\$1,188,863	(4.9)%	\$320,298	27.2%
FY 2011	\$1,175,737	(1.1)%	\$277,308	(13.4)%
FY 2012 YTD	\$1,137,144	(3.3)%	\$220,810	(20.4)%

The weakening of CCNH's Medicare A volume continues to be concern. The Medicare rate cuts (average of 12 percent) that went to effect in October 2011 are a large factor. Medicare census fluctuations add to the problem.

When one compares CCNH's current performance against historical performance, 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 revenue down 31 percent.

Medicare Average Census Days

Period	Days/month
FY 2008	479
FY 2009	595
FY 2010	701
FY 2011	515
Dec 11 to July 12	485
Pct Change (2011 vs. YTD 2012)	(5.8) pct
Pct Change (2010 vs. YTD 2012)	(30.8) pct

However, the recent downturn which has seen the Medicare census fall from 20.4 in February to the July average of 9.7 is hopefully a short term trend. Hospital Medicare census has been very low during this period and CCNH is the first choice for the majority of the inquiries.

The table below summarizes the Medicare data by fiscal year. It clearly shows that 2010 was a good Medicare year. In 2012, Medicare volume is better than 2011, but the rate cuts had reduced the overall Medicare revenue.

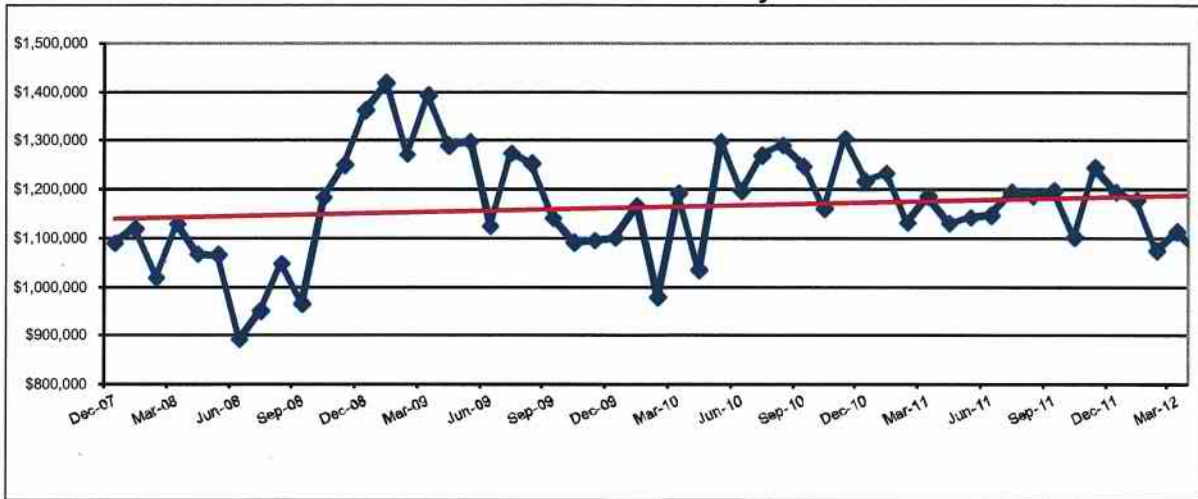
**Medicare Revenue Per Month
FY 2008, 2009, 2010, 2011 and YTD 2012**

	2009	2010	2011	YTD 2012
Revenue Per Month	\$251,796	\$320,298	\$277,308	\$230,972
Days Per Month	595	701	515	512
Revenue Per Day	\$434	\$457	\$539	\$451

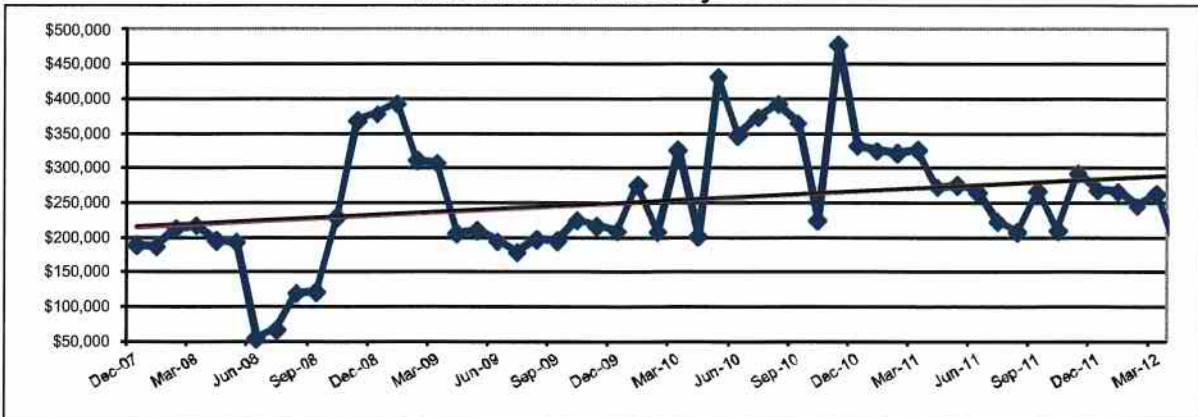
The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make. The respiratory therapy program will provide opportunities to increase the per diem and increase Medicare length of stay. The renal dialysis will also have a positive impact on Medicare census.

The following charts summarizes the long term trend for revenues.

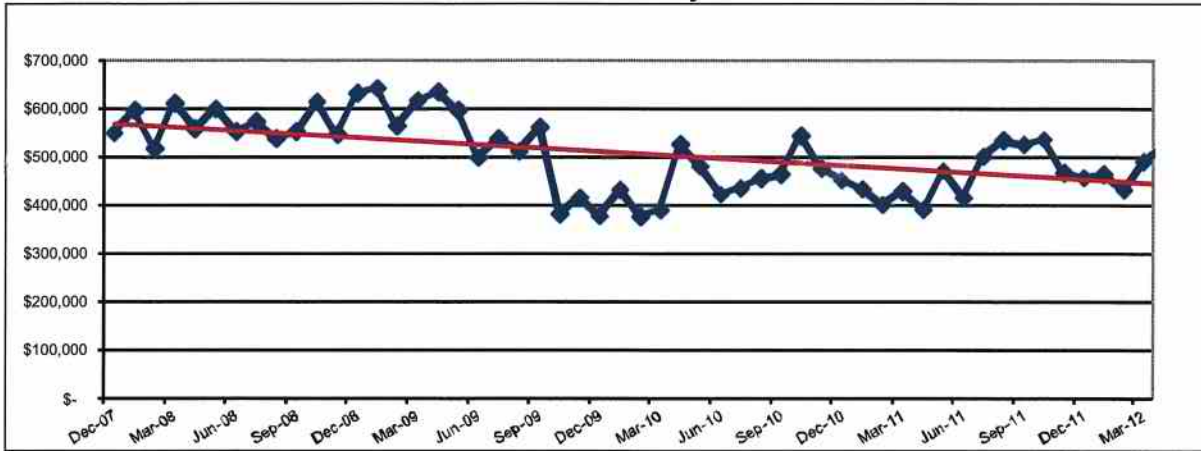
Revenue from Patient Services by Month



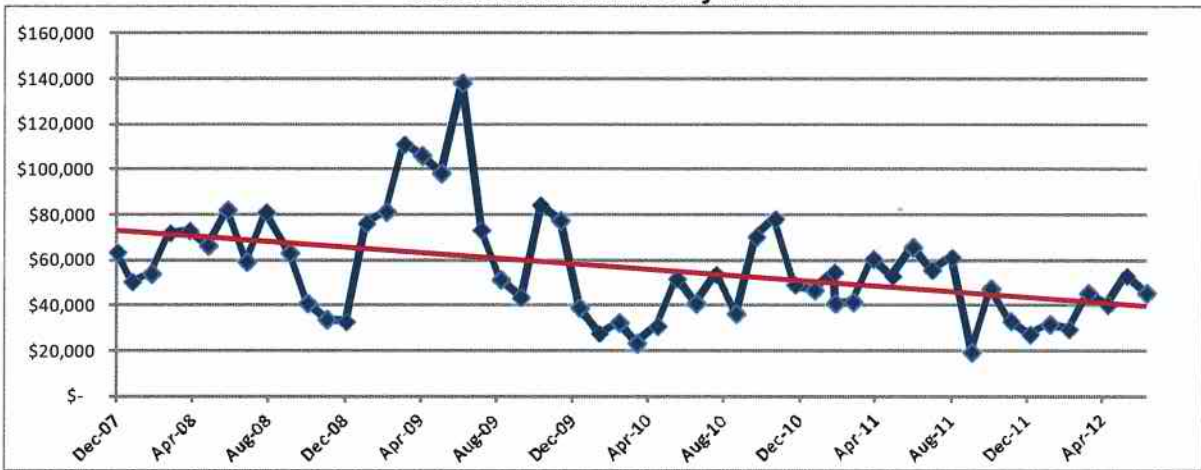
Medicare A Revenues by Month



Medicaid Revenues By Month



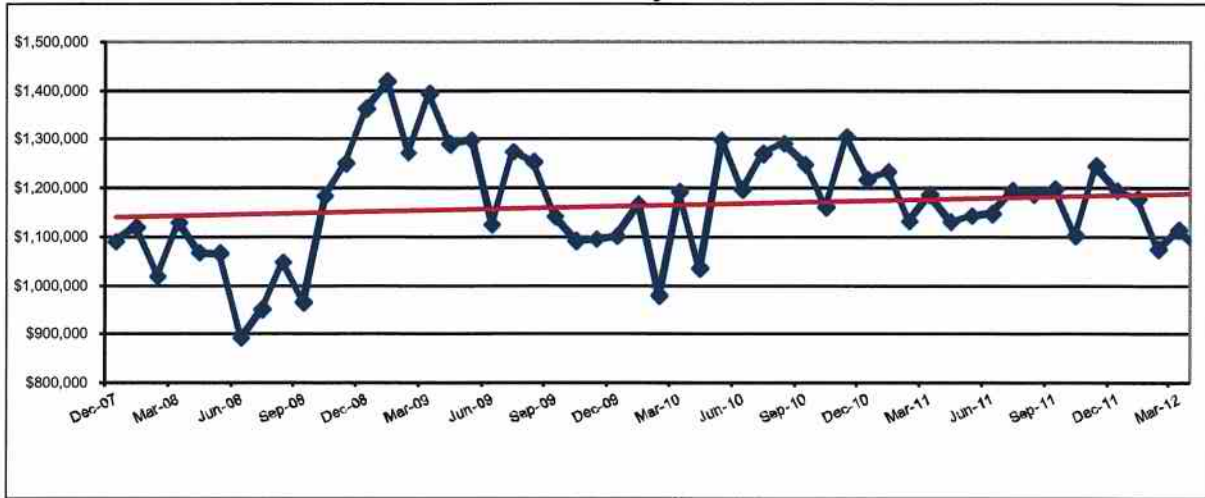
Medicare B Revenues By Month



Private Pay Revenues By Month



All Revenues By Month

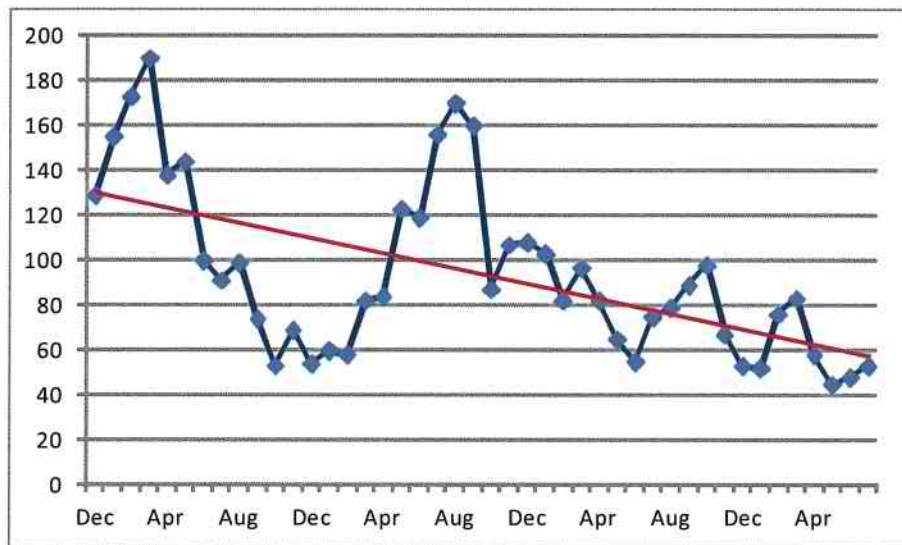


Expenses

Expenses in July totaled 1.256 million, down from \$1.276 million in June.

The following graph illustrates agency expense through July 2012. Agency costs totaled \$48k in June, slightly up from \$45k in May. Management will continue efforts to reduce and hopefully eliminate agency use.

Agency Nursing Costs – Dec 2008 thru July 2012



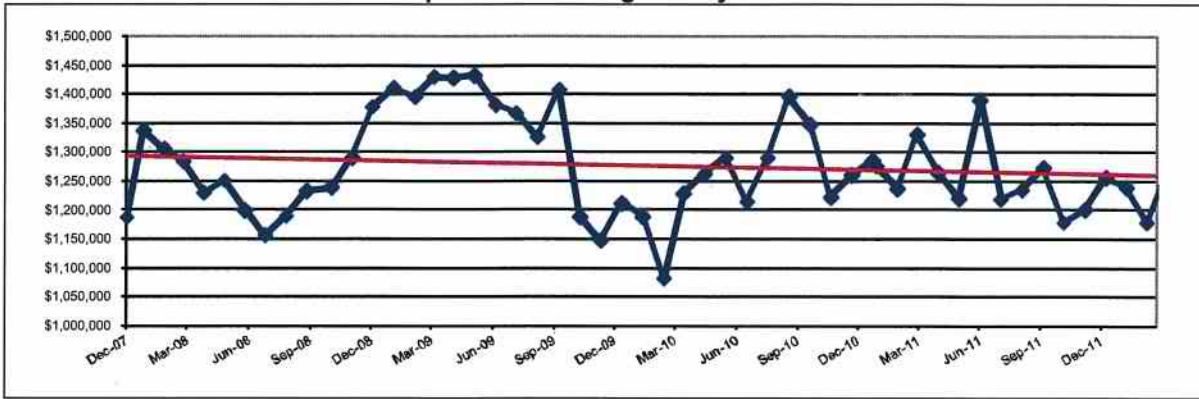
The table below summarizes the average monthly operating expenses since FY 2008. Except for the 9 percent increase between 2008 and 2009, there has been little growth in expenses.

Monthly Average Operating Expenses

Year	Operating Expenses	Annual % Change
FY 2008	\$1,241,775	
FY 2009	\$1,357,833	9.3%
FY 2010	\$1,249,738	(8.0)%
FY 2011	\$1,259,420	0.8%
FY 2012 YTD	\$1,257,939	(0.1)%

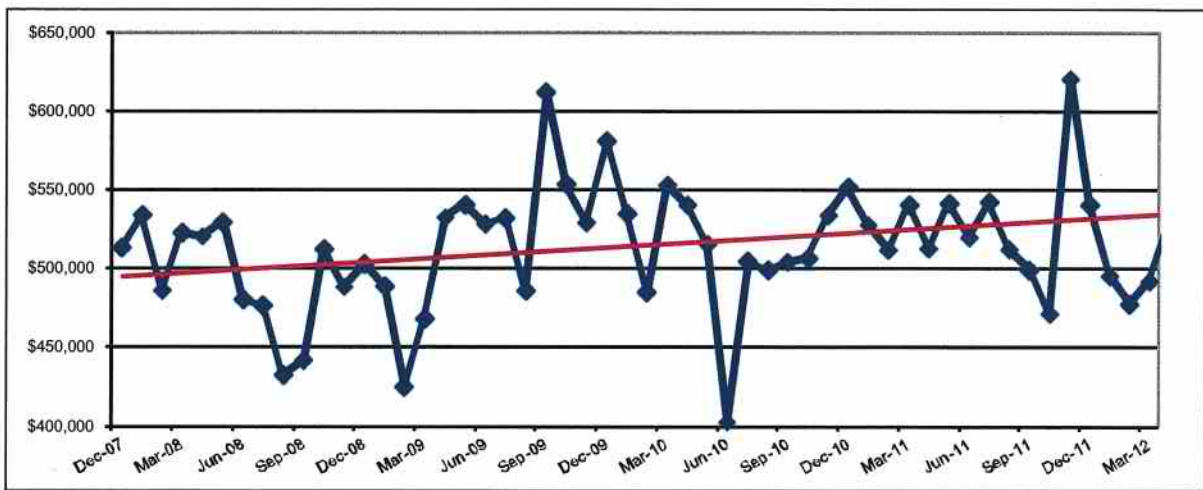
The following graph profiles the long term expense trend for CCNH. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program.

All Expenses Including County Overhead



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

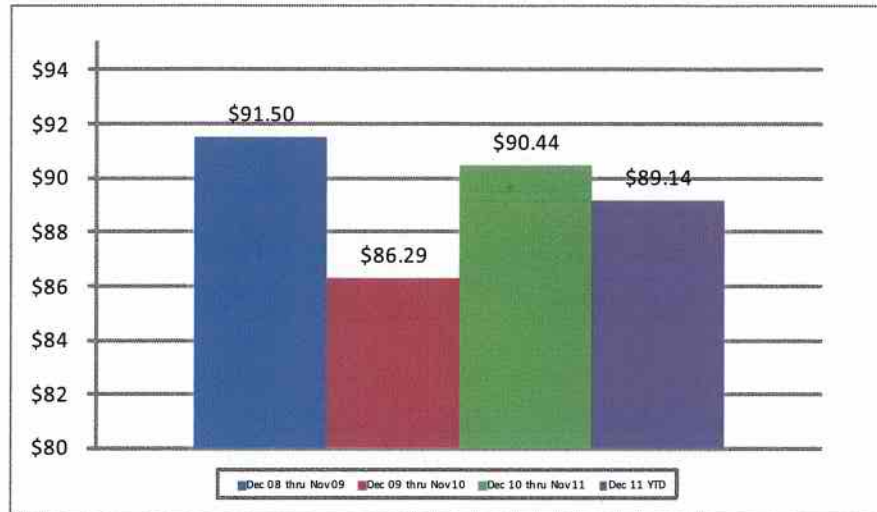
Salaries by Month



Salaries per resident day averaged \$90 per day from December 2011 through July 2012. June's average was \$97.72. July's average fell to \$89.73 per day.

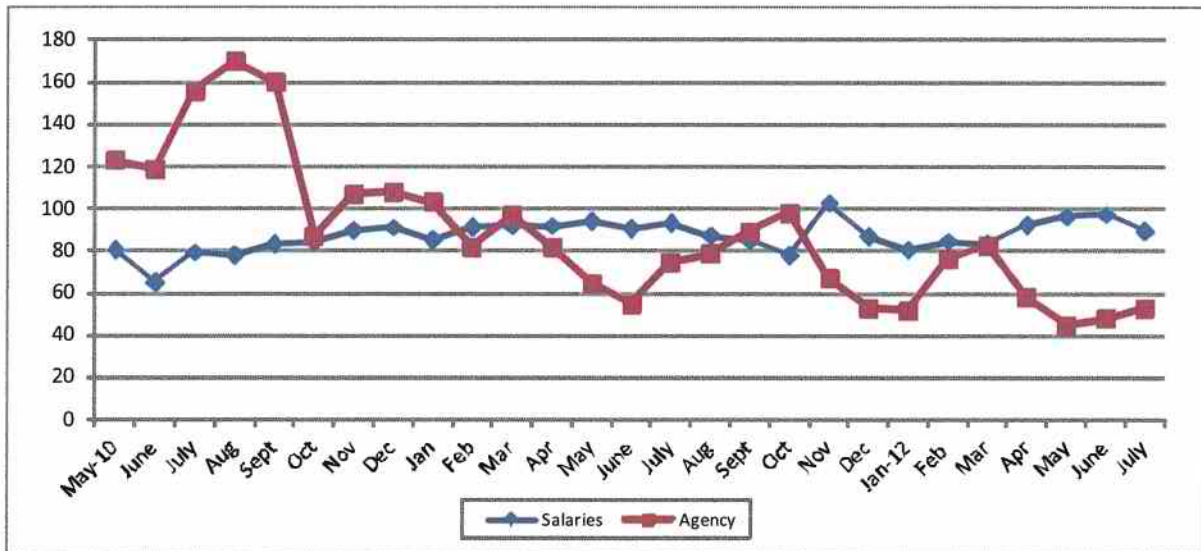
The table below shows that salary costs per day are lower in 2012 compared to 2011.

**Salaries Per Resident Day
By Fiscal Year**



The last graph, below, compares salaries to agency, and there has been a big improvement in containing outside staffing costs.

**CCNH Salaries Per Resident Day vs Agency Expense
May 2010 thru July 2012**



Summary

The overall census has rebounded nicely in June and July to levels not seen since the spring of 2010. Medicare census remains low. Despite the significant decline in Medicare census and loss of Medicare revenue, operating losses have been minimized over the past few months due to the additional revenue from private pay and Medicaid.

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: September 4, 2012

Re: Cash Position
Sources & Uses of Anticipated Funds

Attached are the exhibits showing CCNH's cash position as of July 31, 2012.

July's ending cash balance was \$868,633, down by \$37k from \$905,922 in June. The net loss for the month was (23)k. Adding back depreciation netted a positive cash flow of \$37.5k. The net cash from operating activities after taking into accounts changes in accounts receivable (increased by 59k) and accounts payable (reduced by 55k) was a cash reduction of \$24k.

Accounts Payable fell from \$2.08 million in June to \$2.03 million in July. Accounts receivable increased from \$3.73 million in June to \$3.78 million in July.

There has been no change in Medicaid payments, which remain 2 to 3 months in arrears. The state remains silent on future changes in the payment cycle.

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

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ (222,653)
Depreciation Expense	485,856
(Incr.)/Decr. in Accounts Receivable	2,163,081
(Incr.)/Decr. in Prepaid Expenses	(101,503)
(Incr.)/Decr. in Inventory	-
(Incr.)/Decr. in Patient Trust	760
Incr./(Decr.) in Accounts Payable	(1,661,679)
Incr./(Decr.) in Salaries and Wages Payable	(354,740)
Incr./(Decr.) in Interest Payable	(49,104)
Incr./(Decr.) in Accrued Com. Absences	25,466
Incr./(Decr.) in Other Liabilities	<u>(904)</u>
Net Cash Provided by Operating Activities	284,580

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(12,412)
Improvements (CIP)	<u>(21,339)</u>
Net Cash Provided by Investing Activities	(33,751)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	331,191
(Decrease) in Bonds Payable	(165,000)
(Decrease) in Equity Adjustment	<u>-</u>
Net Cash Provided by Financing Activities	166,191

Total Cash Flow	417,020
Beginning Cash - 11/30/2011	<u>451,613</u>
ENDING CASH - 7/31/2012	<u>\$ 868,633</u>

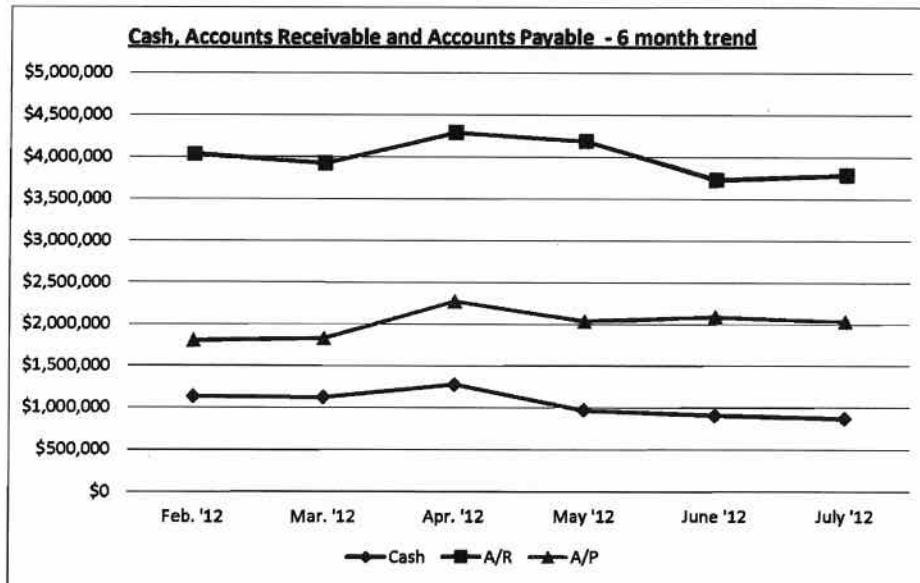
Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
February 29, 2012 through July 31, 2012

	<u>Feb. '12</u>	<u>Mar. '12</u>	<u>Apr. '12</u>	<u>May '12</u>	<u>June '12</u>	<u>July '12</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ (15,677)	\$ (66,242)	\$ (64,629)	\$ (66,268)	\$ (47,187)	\$ (23,154)
Depreciation Expense	60,774	60,762	60,762	60,762	60,638	60,638
(Incr.)/Decr. in Accounts Receivable	(224,615)	110,833	(368,380)	102,207	459,018	(58,717)
(Incr.)/Decr. in Prepaid Expenses	467	7,301	13,032	13,033	13,032	12,356
(Incr.)/Decr. in Inventory	-	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	(1,353)	611	416	1,140	(216)	430
Incr.)/(Decr.) in Accounts Payable	181,731	24,706	443,831	(236,338)	53,526	(54,985)
Incr.)/(Decr.) in Salaries and Wages Payable	15,778	(175,625)	51,198	67,242	(223,720)	43,142
Incr.)/(Decr.) in Interest Payable	11,485	11,365	11,426	11,425	(57,126)	11,425
Incr.)/(Decr.) in Accrued Com. Absences	7,621	23,024	5,473	(3,371)	(13,028)	(14,929)
Incr.)/(Decr.) in Other Liabilities	11,415	(8,028)	(561)	(1,139)	216	(430)
Net Cash Provided (Used) by Operating Activities	47,626	(11,293)	152,568	(51,307)	245,153	(24,224)
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	(12,412)	-	-	-	-	-
Improvements (CIP)	-	-	-	-	(21,339)	-
Net Cash Provided (Used) by Investing Activities	(12,412)	-	-	-	(21,339)	-
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr.)/(Decr.) in Tax Anticipation Note	-	-	-	(254,456)	(279,705)	(13,065)
Incr.)/(Decr.) in Bonds Payable	-	-	-	-	-	-
Incr.)/(Decr.) in Equity Adjustment	-	-	-	-	-	-
Net Cash Provided (Used) by Financing Activities	-	-	-	(254,456)	(279,705)	(13,065)
Total Cash Flow	35,214	(11,293)	152,568	(305,763)	(55,891)	(37,289)
Beginning Cash Balance (Prior Month's)	1,091,087	1,126,301	1,115,008	1,267,576	961,813	905,922
MONTH ENDING CASH BALANCE	\$ 1,126,301	\$ 1,115,008	\$ 1,267,576	\$ 961,813	\$ 905,922	\$ 868,633

**Champaign County Nursing Home
February 29, 2012 through July 31, 2012**

Key Balance Sheet Items Charted Below:

	<u>Feb. '12</u>	<u>Mar. '12</u>	<u>Apr. '12</u>	<u>May '12</u>	<u>June '12</u>	<u>July '12</u>
Cash	1,126,301	1,115,008	1,267,576	961,813	905,922	868,633
A/R	4,029,372	3,918,539	4,286,919	4,184,712	3,725,696	3,784,412
A/P	1,798,243	1,822,949	2,266,780	2,030,442	2,083,968	2,028,983



To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: September 4, 2012

Re: Management Update

This is the forty-ninth 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. June's census averaged 199.7. July was virtually unchanged at 199.5.

The table below shows the payor mix trends so far this year. Clearly, Medicaid is up and Medicare is down.

Payor Mix – FY 2012

	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
Medicare	9.3%	9.2%	10.5%	10.4%	8.0%	6.2%	6.8%	4.9%
Medicaid	52.8%	53.0%	52.1%	54.1%	56.6%	58.4%	58.3%	57.7%
Private Pay	37.9%	37.8%	37.3%	35.5%	35.4%	35.4%	34.9%	37.4%

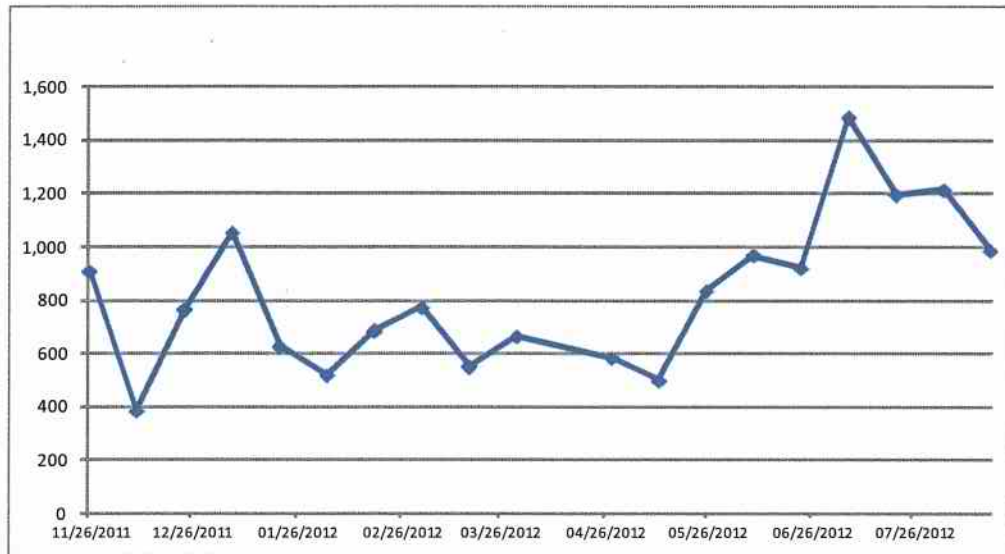
Operations: June showed a net loss of \$(23)k which is slightly better from \$(47) in June. On a cash basis, adding back depreciation of \$61k, the month ended with a positive cash increase of \$37.5k. On a year-to-date basis, we show a net loss of \$(223)k, but adding back the depreciation expense of \$486k, CCNH has a cash gain of \$264k.

Financial performance continues to be subpar. Occupancy remains high in July but Medicare census remains low. The primary reason is a low hospital census over the past few months. The August stats will show an increase in overall census but Medicare will probably be around 10.

On the expense side, agency costs increased from \$45k in June to \$53k in July. Keep in mind that June had \$16k in December 2011 invoices, making the jump from \$32k to \$53k. It looks like the increase is due to a seasonal increase due to vacations that typically spike in June and July.

The chart below shows the number of TOPS hours taken per payroll period. There is a clear spike in the month of July.

TOPS Hours by Payroll Period – FY 2012



Corporate Compliance: The MPA compliance program was approved by the county board. A couple of changes were made. The compliance agreement is a stand-alone agreement and not an addendum to the existing management agreement. It was approved for one year and will be re-evaluated at that time.

Renal Dialysis: Wednesday, September 5th is the deadline to receive responses to the request for proposal.

Revenue Anticipation Notes: The county board deferred the discussion of the county backing revenue anticipation notes and has asked Deb Busey and Dan Welch (County Treasurer) to provide information on the issue at the September 11th Finance Committee meeting. Gary Winschel of MPA will provide any assistance.

Respiratory Therapy: MPA and Alliance Rehab are in the process of finalizing the respiratory therapy agreement. As soon as the contract is executed, Alliance will begin recruitment of a respiratory therapist.

As always, give me a call (314-434-4227, x12) or contact me via e-mail if you have questions.

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

07/31/12

1

Description	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	Total
Operating Income													
Miscellaneous Revenue					375	3,692	2,321	1,666	4,919	2,438	2,282	3,880	21,574
Medicare A Revenue					269,111	267,048	245,984	263,665	182,112	203,112	185,770	149,679	1,766,479
Medicare B Revenue					27,443	32,308	29,922	45,762	40,831	53,402	45,732	43,986	319,385
Medicaid Revenue					456,867	464,209	432,112	490,350	523,162	512,337	516,762	519,792	3,915,590
Private Pay Revenue					418,380	394,211	347,185	293,488	307,746	379,109	368,537	419,250	2,927,906
Adult Day Care Revenue					22,015	18,754	18,650	19,528	20,001	23,172	23,072	22,599	187,791
Total Income					1,194,190	1,180,222	1,076,174	1,114,458	1,078,772	1,173,571	1,142,154	1,159,185	9,118,725
Operating Expenses													
Administration					215,649	198,794	218,922	215,254	253,989	255,685	257,753	255,780	1,871,827
Environmental Services					85,773	100,060	93,148	96,940	98,505	101,913	95,839	91,388	763,567
Laundry					17,601	18,782	17,046	15,521	16,042	15,967	17,576	15,372	133,908
Maintenance					21,463	23,796	26,929	20,012	25,539	29,874	11,212	18,647	177,473
Nursing Services					549,896	528,774	483,658	544,242	526,834	554,103	514,985	525,843	4,228,336
Activities					20,646	23,892	20,369	22,600	20,833	20,486	17,021	14,597	160,245
Social Services					17,557	18,506	18,075	19,364	16,609	20,376	19,816	19,456	149,759
Physical Therapy					36,697	36,566	37,057	39,067	39,759	47,638	42,134	42,243	321,160
Occupational Therapy					32,256	36,000	34,238	36,064	33,311	35,218	36,792	32,507	276,386
Speech Therapy					14,699	10,376	8,467	11,501	9,617	9,350	10,424	11,493	85,926
Food Services					111,091	106,942	104,281	118,169	107,616	112,445	117,465	104,217	882,226
Barber & Beauty					6,539	7,379	6,642	7,236	6,049	6,900	7,121	6,581	54,447
Adult Day Care					16,587	21,076	18,994	20,327	20,992	23,910	21,818	17,683	181,386
Alzheimers and Related Disorders					101,026	109,076	90,814	102,244	86,580	92,469	105,701	100,656	788,565
Total Expenses					1,247,479	1,239,820	1,178,840	1,268,540	1,262,276	1,326,334	1,275,658	1,256,464	10,055,211
Net Operating Income					(53,289)	(59,598)	(102,466)	(154,082)	(183,504)	(152,763)	(133,504)	(97,279)	(936,486)
NonOperating Income													
Local Taxes					86,119	86,119	86,119	86,187	86,147	86,023	86,119	86,119	688,952
Miscellaneous NI Revenue					737	417	670	1,654	32,728	472	198	(11,995)	24,881
Total NonOperating Income					86,856	86,536	86,789	87,840	118,875	86,496	86,317	74,124	713,833
Net Income (Loss)					33,567	26,937	(15,677)	(66,242)	(64,629)	(66,267)	(47,187)	(23,154)	(222,653)

Champaign County Nursing Home													1
Historical Statement of Operations													
07/31/12	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement				417	138	946	594	477	591	500	206		3,869
Late Charge, NSF Check Charge				(69)	3,236	(386)	541	3,010	1,637	1,753	3,294		13,016
Other Miscellaneous Revenue				27	318	1,781	531	1,432	210	29	381		4,889
Total Miscellaneous Revenue				375	3,692	2,321	1,666	4,919	2,438	2,282	3,880		21,574
Medicare A Revenue													
Medicare A				203,635	220,897	208,444	182,809	144,263	150,371	156,996	102,518		1,369,934
ARD - Medicare A				366	16,726	11,075	26,113	21,571	4,564	3,077	5,623		89,117
NH_Pt_Care - Medicare Advantage/ H				65,109	29,424	28,465	54,742	11,402	48,176	25,697	41,537		302,553
ARD_Pt_Care - Medicare Advantage/								4,875					4,875
Total Medicare A Revenue				289,111	267,048	245,984	263,665	182,112	203,112	185,770	149,679		1,766,479
Medicare B Revenue													
Medicare B				27,443	32,308	29,922	45,762	40,831	53,402	45,732	43,986		319,385
Total Medicare B Revenue				27,443	32,308	29,922	45,762	40,831	53,402	45,732	43,986		319,385
Medicaid Revenue													
Medicaid Title XIX (IDHFS)				306,511	302,179	288,543	318,981	360,936	348,187	351,217	343,239		2,619,792
ARD - Medicaid Title XIX (IDHFS)				142,228	153,644	133,641	160,121	143,567	141,715	129,674	136,422		1,141,010
Patient Care-Hospice				4,235	4,609	6,609	7,700	12,592	9,959	26,431	29,335		101,469
ARD Patient Care - Hospice				3,892	3,778	3,320	3,549	6,067	12,477	9,441	10,796		53,319
Total Medicaid Revenue				456,867	464,209	432,112	490,350	523,162	512,337	516,762	519,792		3,915,590
Private Pay Revenue													
VA-Veterans Nursing Home Care				6,718	7,368	12,589	14,520	13,653	13,436	13,003	15,386		96,653
ARD - VA - Veterans Care				8,452	8,885								17,337
Nursing Home Patient Care - Private				287,531	285,390	245,293	232,772	205,854	263,659	261,982	312,215		2,094,697
Nursing Home Beauty Shop Revenue				3,451	3,903	3,617	3,656	3,484	3,836	3,666	3,855		29,466
Medical Supplies Revenue				6,743	7,798	3,441	5,093	5,007	4,823	1,742	5,837		40,484
Patient Transportation Charges				944	1,837	2,703	2,003	886	1,391	27	1,211		10,802
ARD Patient Care- Private Pay				104,542	79,231	79,562	35,444	78,862	91,963	88,117	80,745		638,467
Total Private Pay Revenue				418,380	394,211	347,185	293,488	307,746	379,109	368,537	419,250		2,927,906
Adult Day Care Revenue													
VA-Veterans Adult Daycare				1,899	2,810	2,559	3,269	3,198	3,212	2,982	3,056		22,985
IL Department Of Aging-Day Care Gra				14,065	10,634	9,721	12,617	13,721	16,612	16,173	15,293		108,837
Adult Day Care Charges-Private Pay				6,051	5,310	6,371	3,643	3,082	3,348	3,916	4,250		35,969

Friday, August 31, 2012

11:45 AM

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

07/31/12

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Description	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	Total
Total Adult Day Care Revenue					22,015	18,754	18,650	19,528	20,001	23,172	23,072	22,599	167,791
Total Income					1,194,190	1,180,222	1,076,174	1,114,458	1,078,772	1,173,571	1,142,154	1,159,185	9,118,725

Operating Expenses

Administration

Reg. Full-Time Employees					28,550	31,149	28,688	29,177	28,724	29,943	29,873	36,458	242,562
Temp. Salaries & Wages					1,474	782	621	971	562	955	1,196	840	7,401
Per Diem					135	180	180	315	159	274	207	225	1,675
Overtime						251	11	16	8	329	171	96	881
TOPS - Balances					1,345	1,083	1,755	1,698	(98)	1,327	5,715	(2,316)	10,510
TOPS - FICA					103	83	134	130	(8)	102	437	(177)	804
Social Security - Employer					2,315	2,169	2,064	2,197	2,122	2,265	2,334	2,735	18,201
IMRF - Employer Cost					2,914	2,751	2,637	2,763	2,723	2,862	2,934	3,493	23,077
Workers' Compensation Insurance					1,685	1,791	1,570	1,669	1,620	1,710	1,719	2,064	13,828
Unemployment Insurance					821	2,397	395	1,281	711	600	485	279	6,948
Employee Health/Life Insurance					3,660	4,195	4,195	4,871	4,739	4,739	4,882	4,739	36,022
IMRF - Early Retirement Obligation					3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	27,803
Employee Development/Recognition					193	90	34	49	26	525	147	59	1,122
Employee Physicals/Lab					3,188	1,119	2,008	1,744	1,745	1,615	1,905	2,478	15,801
Stationary & Printing							1,701		99		202	111	2,114
Books, Periodicals & Manuals					69								69
Copier Supplies					1,066	582	893	638	602	674	609	432	5,494
Postage, UPS, Federal Express					308	956	808	804	386	421	736	501	4,920
Operational Supplies					3,337	1,511	2,125	3,518	1,058	1,128	1,156	3,251	17,084
Audit & Accounting Fees					3,625	3,625	3,625	3,625	3,625	3,625	6,225	3,625	31,599
Architect Fees							3,082						3,082
Attorney Fees					3,233	8,117	13,878	7,998	4,450	5,287	864	6,409	50,236
Professional Services					37,755	35,045	34,936	33,237	38,582	32,856	29,151	23,882	265,442
Job Required Travel Expense					46	479	(45)	249	123	129	119	144	1,244
Insurance					10,731	10,731	14,508	10,241	20,731	24,731	24,981	24,731	141,385
Property Loss & Liability Claims						2,671	(76)	38		227	42		2,902
Computer Services					8,264	3,230	3,222	4,008	2,939	3,309	4,220	3,318	32,511
Telephone Services					1,513	1,430	1,487	664	2,011	1,585	1,382	1,613	11,686
Automobile Maintenance						290							290
Legal Notices, Advertising					3,875	4,071	2,194	6,278	3,467	3,428	4,213	6,520	34,044
Photocopy Services						1,005	1,041	1,041	1,041	1,041	2,082	1,041	8,292
Public Relations								23			217	153	393
Dues & Licenses					1,625		(175)	1,925	1,625	1,625	1,625	1,625	9,875
Conferences & Training								1,267		1,047	327		2,640
Finance Charges, Bank Fees					4,944	(12,792)	2,711	1,981	3,128	1,803	1,953	1,835	5,562
Cable/Satellite TV Expense					2,379	2,379	2,472	2,472	2,472	2,472	2,474	2,474	19,593

Friday, August 31, 2012

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Champaign County Nursing Home													3
Historical Statement of Operations													
07/31/12	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	Total
IPA Licensing Fee					11,300	11,300	10,571	11,300	43,082	45,219	45,019	47,356	225,144
Fines & Penalties								1,430	5,850				7,280
Furnishings, Office Equipment													
Depreciation Expense					60,297	61,222	60,774	60,762	60,762	60,762	60,638	60,638	485,856
Transfers to General Corporate Fund													
Interest-Tax Anticipation Notes Payabl										2,173	2,633	246	5,052
Interest- Bonds Payable					11,425	11,425	11,425	11,425	11,425	11,425	11,425	11,425	91,402
Total Administration					215,649	198,794	218,922	215,254	253,989	255,685	257,753	255,780	1,871,827
Environmental Services													
Reg. Full-Time Employees					27,673	30,394	30,130	31,531	30,744	31,471	35,104	30,874	247,921
Overtime					826	2,394	38			1,207	4	1,193	5,661
TOPS - Balances					942	521	929	2,329	1,174	1,673	(143)	(1,909)	5,517
TOPS- FICA					72	40	71	178	90	128	(11)	(146)	422
Social Security - Employer					2,396	2,073	2,278	2,380	2,292	2,416	2,640	2,368	18,843
IMRF - Employer Cost					3,163	2,735	2,999	3,133	3,016	3,180	3,476	3,117	24,820
Workers' Compensation Insurance					1,629	1,552	1,866	1,744	1,700	1,740	1,941	1,707	13,680
Unemployment Insurance					373	2,889	640	1,672	1,454	1,415	1,471	1,221	11,135
Employee Health/Life Insurance					5,454	5,998	6,543	6,725	7,087	7,604	7,274	7,060	53,745
Operational Supplies					4,729	4,312	5,502	4,141	5,177	4,326	4,112	3,680	35,978
Gas Service					9,541	16,395	13,385	8,570	11,429	11,624	6,457	4,324	81,723
Electric Service					17,546	20,871	18,949	23,096	23,953	25,634	26,580	29,833	186,461
Water Service					2,308	2,476	2,273	2,233	2,165	2,250	2,172	2,644	18,521
Pest Control Service					468	468	468	468	954	468	482	942	4,716
Waste Disposal & Recycling					7,113	5,247	5,448	5,745	5,735	5,119	2,737	2,462	39,605
Equipment Rentals					258	258	258	258	258	258	258	258	2,064
Sewer Service & Tax					1,284	1,437	1,573	2,738	1,276	1,400	1,286	1,760	12,756
Total Environmental Services					85,773	100,060	93,148	96,940	98,505	101,913	95,839	91,388	763,567
Laundry													
Reg. Full-Time Employees					9,354	9,723	8,728	8,410	9,035	8,711	10,496	9,465	73,922
Overtime					250	748			5	361		368	1,732
TOPS Balances					574	722	313	1,025	196	183	(569)	(824)	1,620
TOPS - FICA					44	55	24	78	15	14	(44)	(63)	124
Social Security - Employer					797	665	652	627	675	677	795	735	5,622
IMRF - Employer Cost					1,052	877	858	825	889	891	1,046	968	7,406
Workers' Compensation Insurance					540	510	483	465	500	482	580	523	4,083
Unemployment Insurance					57	891	218	451	477	428	432	371	3,325
Employee Health/Life Insurance					1,612	1,612	1,612	1,662	1,612	1,612	1,662	1,612	12,995
Laundry Supplies					1,304	1,860	2,315	1,170	1,323	1,545	1,442	2,218	13,176
Linen & Bedding					2,017	1,118	1,843	809	1,314	1,065	1,735		9,902
Total Laundry					17,601	18,782	17,046	15,521	16,042	15,967	17,576	15,372	133,908

Champaign County Nursing Home
Historical Statement of Operations

07/31/12

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Description	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	Total
Maintenance													
Reg. Full-Time Employees					3,155	3,536	3,315	4,242	4,904	5,237	5,155	5,089	34,632
Overtime							4		4	148		11	186
TOPS - Balances					35	(427)	50	796	415	456	243	(527)	1,041
TOPS - FICA					3	(33)	4	61	32	35	19	(40)	80
Social Security - Employer					262	236	254	323	372	408	392	386	2,634
IMRF - Employer Cost					348	312	334	426	490	537	516	508	3,471
Workers' Compensation Insurance					186	182	183	235	271	290	285	281	1,914
Unemployment Insurance					64	366	14	228	264	272	273	268	1,749
Employee Health/Life Insurance					5	3	3	3	5	5	550	550	1,123
Gasoline & Oil							7		65		1,227		1,299
Ground Supplies						138							138
Maintenance Supplies					479	10,720	4,530	3,674	6,017	7,346	2,022	3,179	37,988
Professional Services							123						123
Automobile Maintenance					752	163	520	931	482	560	2,228	209	5,844
Equipment Maintenance					1,375	769	385	676	4,439	2,804	919	1,730	13,097
Equipment Rentals						(241)						19	(222)
Nursing Home Building Repair/Mainte					9,409	4,330	14,903	9,295	7,512	10,795	(2,616)	6,984	60,611
Conferences & Training								486		959			1,445
Landscaping Services										24			24
Parking Lot/Sidewalk Maintenance						2,010	2,300	1,134	267				5,711
Nursing Home Building Construction/I					5,390	1,731		(2,496)					4,625
Total Maintenance					21,463	23,796	26,929	20,012	25,539	29,874	11,212	18,647	177,473
Nursing Services													
Reg. Full-Time Employees					107,956	109,584	108,259	110,704	110,697	113,272	116,140	99,965	876,556
Reg. Part-Time Employees					3,394	3,862	2,632	2,625	2,678	2,106	3,034	2,632	22,963
Temp. Salaries & Wages					36,975	33,071	22,415	19,317	21,600	31,655	35,961	31,369	232,384
Overtime					44,881	58,167	20,766	28,825	36,344	50,153	44,808	43,276	327,221
TOPS - Balances					4,690	3,797	2,209	7,981	3,671	(331)	(16,671)	(5,659)	(313)
No Benefit Full-Time Employees					83,001	73,743	74,213	84,010	103,593	93,197	93,527	92,422	697,706
No Benefit Part-Time Employees					26,818	26,705	25,143	30,485	35,354	37,934	40,988	40,037	263,482
TOPS - FICA					359	290	169	611	281	(25)	(1,275)	(433)	(24)
Social Security - Employer					24,325	21,454	18,897	20,790	23,398	24,950	25,415	23,365	182,598
IMRF - Employer Cost					28,011	24,849	22,575	25,309	27,718	26,814	29,406	27,387	213,868
Workers' Compensation Insurance					14,175	14,174	12,716	13,667	15,148	15,404	15,997	14,734	116,015
Unemployment Insurance					11,912	28,378	(4,671)	11,991	9,789	8,709	7,535	6,409	80,051
Employee Health/Life Insurance					13,321	14,377	16,135	16,947	17,068	16,532	16,498	14,937	125,815
Books, Periodicals & Manuals										381	89	120	590
Stocked Drugs					3,775	2,998	3,448	2,778	4,497	5,146	2,263	1,179	26,081
Pharmacy Charges-Public Aid					807	1,464	517	1,275	855	979	2,164	1,886	9,948

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

07/31/12

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Description	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	Total
Oxygen					4,063	3,816	3,402	4,223	3,155	3,116	3,560	3,788	29,122
Incontinence Supplies					9,734	7,278	16,294	8,209	6,727	10,797	8,248	9,235	76,522
Pharmacy Charges - Insurance					11,349	6,298	18,232	8,344	2,913	2,883	2,550	2,995	55,564
Operational Supplies					15,742	12,617	14,520	21,618	13,678	12,365	12,138	16,727	119,405
Pharmacy Charges-Medicare					16,114	13,000	15,307	15,276	12,150	8,050	8,725	7,018	95,640
Medical/Dental/Mental Health								6,400	1,600	1,600	1,600	16,000	27,200
Professional Services					13,777	10,740	10,501	18,117	19,996	22,133	21,807	19,465	136,536
Job Require Travel									182	305			766
Laboratory Fees					1,100	2,574	2,425	1,918	2,397	1,547	1,713	990	14,663
Equipment Rentals					4,837	4,092	6,491	5,707	712	2,016	2,319	4,490	30,665
Dues & Licenses						120		150					270
Conferences & Training						99		959	519	1,080	129	1,218	4,004
Contract Nursing Services					49,878	49,073	68,000	74,099	47,435	37,695	35,478	44,561	406,219
Medicare Medical Services					16,904	1,202	1,568	1,904	2,679	21,643	840	4,943	53,683
Medical/ Health Equipment						1,175	1,496						2,671
Total Nursing Services					549,896	526,774	483,658	544,242	526,834	554,103	514,985	525,843	4,226,336
Activities													
Reg. Full-Time Employees					13,529	14,475	14,036	14,345	13,719	20,084	11,674	9,844	111,705
Overtime										231	347	192	771
TOPS - Balances					403	1,341	244	414	107	(7,446)	(717)	(544)	(6,197)
TOPS - FICA					31	103	19	32	8	(570)	(55)	(42)	(474)
Social Security - Employer					1,084	1,007	1,022	1,075	1,022	1,529	909	747	8,394
IMRF - Employer Cost					1,432	1,327	1,345	1,415	1,345	2,012	1,196	983	11,055
Workers' Compensation Insurance					774	792	754	793	759	1,111	646	544	6,173
Unemployment Insurance					427	1,620	(222)	759	662	554	492	374	4,667
Employee Health/Life Insurance					2,725	2,725	2,726	2,807	2,725	2,725	2,263	2,180	20,874
Books, Periodicals & Manuals												60	60
Operational Supplies					116	177	322	349	362	132	142	133	1,733
Professional Services					125	125	125	125	125	125	125	125	998
Conferences & Training								486					486
Total Activities					20,646	23,692	20,369	22,600	20,833	20,486	17,021	14,597	160,245
Social Services													
Reg. Full-Time Employees					10,828	11,906	11,470	11,337	10,971	11,743	11,611	11,582	91,449
Temp. Salaries & Wages						462	722	536	419	1,435	2,111	1,917	7,602
Overtime					1,499	201	156	367	17	62	18	19	2,338
TOPS - Balances					430	732	154	899	6	949	413	642	4,224
TOPS - FICA					33	56	12	69		73	32	49	323
Social Security - Employer					1,000	637	662	908	845	983	1,037	1,005	7,497
IMRF - Employer Cost					1,326	1,059	1,098	1,141	1,071	1,150	1,152	1,127	9,113
Workers' Compensation Insurance					631	680	641	662	630	729	759	746	5,477

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

07/31/12

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Description	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	Total
Unemployment Insurance					78	841	569	634	374	391	306	134	3,326
Employee Health/Life Insurance					1,607	1,807	1,607	2,201	2,151	2,151	2,212	2,151	15,687
Books, Periodicals & Manuals										349			349
Operational Supplies											41	(41)	
Professional Services					125	125	776	125	125	125	125	125	1,649
Conferences & Training								486		238			724
Total Social Services					17,557	18,506	18,075	19,364	16,809	20,376	19,816	19,456	149,759
Physical Therapy													
Reg. Full-Time Employees					4,265	4,728	4,111	4,300	4,097	4,503	4,561	4,307	34,872
Overtime								22					23
TOPS - Balances					295	168	193	583	501	186	(225)	276	1,977
No Benefit Full-Time Employees										390	(390)		
TOPS - FICA					23	13	15	45	38	14	(17)	21	151
Social Security - Employer					418	266	304	320	303	407	344	319	2,681
IMRF - Employer Cost					494	351	401	421	399	439	452	420	3,376
Workers' Compensation Ins.					268	228	227	238	227	249	252	238	1,928
Unemployment Insurance						303	209	227	216	222	172	84	1,433
Employee Health/Life Insurance					1,089	1,089	1,089	1,122	1,089	1,089	1,122	1,089	8,780
Professional Services					29,845	29,420	30,508	31,789	32,888	40,139	35,862	35,489	265,940
Total Physical Therapy					36,697	36,566	37,057	39,067	39,759	47,838	42,134	42,243	321,160
Occupational Therapy													
Reg. Full-Time Employees					2,169	2,427	1,851	2,144	2,046	1,851	2,786	2,144	17,418
TOPS - Balances					(134)	90	173	194	(32)	(75)	(7)	208	416
TOPS - FICA					(10)	7	13	15	(2)	(6)	(1)	16	32
Social Security - Employer					188	144	140	163	155	96	183	163	1,232
IMRF - Employer Cost					249	190	185	214	204	224	240	214	1,720
Workers' Compensation Ins.					134	119	102	119	113	124	132	119	961
Unemployment Insurance						157	99	114	111	113	114	12	720
Employee Health/Life Insurance					545	545	545	561	545	545	561	545	4,390
Professional Services					29,116	32,324	31,130	32,541	30,171	32,346	32,783	29,087	249,498
Total Occupational Therapy					32,256	36,000	34,238	36,064	33,311	35,218	36,792	32,507	276,386
Speech Therapy													
Professional Services					14,699	10,376	8,467	11,501	9,617	9,350	10,424	11,493	85,926
Total Speech Therapy					14,699	10,376	8,467	11,501	9,617	9,350	10,424	11,493	85,926
Food Services													
Reg. Full-Time Employees					39,659	39,440	36,822	39,904	38,844	40,683	40,436	37,592	313,383
Reg. Part-Time Employees					1,718	1,807	2,773	3,078	2,363	2,634	2,150	2,566	19,110
Overtime					1,983	4,632	176	173	375	1,404	1,999	2,531	13,273

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

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07/31/12

Description	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	Total
TOPS - Balances					423	26	665	2,521	(798)	124	(456)	(3,591)	(1,085)
TOPS - FICA					32	2	51	193	(61)	10	(35)	(275)	(83)
Social Security - Employer					3,536	3,010	2,918	3,227	3,111	3,344	3,374	3,192	25,712
IMRF - Employer Cost					4,891	3,959	3,841	4,247	4,095	4,402	4,441	4,202	33,878
Workers' Compensation Insurance					2,340	2,243	2,146	2,381	2,280	2,356	2,395	2,221	18,361
Unemployment Insurance					1,620	4,678	(786)	2,297	1,953	1,884	1,844	1,385	14,876
Employee Health/Life Insurance					7,055	7,055	7,058	7,275	7,061	7,061	7,275	7,058	56,898
Food					38,789	31,321	38,692	39,649	38,746	38,221	40,658	37,477	303,553
Nutritional Supplements					3,369	2,725	2,913	4,238	3,295	3,444	3,985	3,155	27,123
Operational Supplies					4,294	2,259	3,702	5,404	3,374	3,288	6,450	2,822	31,594
Professional Services					1,580	3,064	2,905	2,609	2,553	2,253	2,542	3,476	20,983
Equipment Rentals						721	405	405	405	405	405	405	3,151
Dues & Licenses								80					80
Conferences & Training								486		933			1,419
Total Food Services					111,091	106,942	104,281	118,169	107,616	112,446	117,465	104,217	882,226
Barber & Beauty													
Reg. Full-Time Employees					4,418	4,899	4,129	4,326	4,129	4,514	4,829	4,326	35,571
Overtime										28			28
TOPS - Balances					(114)	193	418	516	(138)	47	(272)	129	780
TOPS - FICA					(9)	15	32	39	(11)	4	(21)	10	60
Social Security - Employer					279	207	230	241	230	253	324	241	2,004
IMRF - Employer Cost					458	244	302	317	303	333	427	317	2,701
Workers' Compensation Insurance					269	239	228	239	228	250	267	239	1,960
Unemployment Insurance						309	212	227	218	223	228	23	1,440
Employee Health/Life Insurance					1,089	1,089	1,089	1,122	1,089	1,089	1,122	1,089	8,780
Operational Supplies					149	184		209		159	216	207	1,125
Total Barber & Beauty					6,539	7,379	6,642	7,236	6,049	6,900	7,121	6,581	54,447
Adult Day Care													
Reg. Full-Time Employees					9,685	14,301	12,796	13,374	12,771	13,760	14,459	13,375	104,522
Temp. Salaries & Wages					75		29	86			363	104	656
Overtime					14	11	10	20	9	234	77	62	437
TOPS - Balances					657	235	(610)	(571)	295	2,017	295	40	2,356
TOPS - FICA					50	18	(47)	(44)	23	154	23	(1,699)	(1,522)
Social Security - Employer					842	885	962	1,009	953	1,043	1,126	1,009	7,829
IMRF - Employer Cost					1,104	1,169	1,263	1,319	1,255	1,372	1,446	1,318	10,246
Workers' Compensation Insurance					604	719	709	745	706	761	820	745	5,808
Unemployment Insurance					56	875	614	712	637	499	229	16	3,638
Employee Health/Life Insurance					2,178	2,178	2,178	2,244	2,696	2,696	2,773	2,696	19,641
Books, Periodicals & Manuals					90					90			181
Gasoline & Oil					1,216	675	1,040	1,398	1,450	1,246	94		7,118

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

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Description	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	Total
Operational Supplies					15	12	66	35	48	38	34		248
Field Trips/Activities												16	16
Conferences & Training									150		78		228
Automobiles, Vehicles							(16)						(16)
Total Adult Day Care					16,587	21,076	18,994	20,327	20,992	23,910	21,818	17,683	161,386
Alzheimers and Related Disord													
Reg. Full-Time Employees					24,523	20,866	23,096	22,548	20,274	21,959	24,826	24,433	182,524
Overtime					13,958	19,839	7,387	14,047	6,842	8,451	8,192	10,772	89,289
TOPS - Balances					(623)	1,592	587	3,214	(216)	(2,241)	291	206	2,811
No Benefit Full-Time Employees					24,553	24,959	23,784	16,930	17,716	21,246	23,651	20,641	173,481
No Benefit Part-Time Employees					13,354	11,674	9,486	13,828	13,168	14,441	14,701	14,217	104,868
TOPS - FICA					(48)	122	45	246	(16)	(171)	22	1,718	1,917
Social Security - Employer					6,277	5,073	4,775	5,089	4,360	4,992	5,427	5,299	41,291
IMRF - Employer Cost					8,325	6,699	6,286	6,699	5,740	6,571	7,143	6,945	54,409
Workers' Compensation Insurance					3,450	3,192	2,966	3,069	2,829	3,188	3,494	3,279	25,465
Unemployment Insurance					886	7,801	276	3,367	2,139	2,069	1,848	1,364	19,750
Employee Health/Life Insurance					3,243	3,243	3,243	3,342	3,782	3,782	3,347	3,237	27,220
Operational Supplies						14		403	43				460
Conferences & Training								486		928			1,414
ARD - Contract Nursing					3,128	4,001	8,883	8,975	10,120	7,255	12,758	8,545	63,665
Total Alzheimers and Related Disorde					101,026	109,076	90,814	102,244	86,580	92,469	105,701	100,656	788,565
Total Expenses					1,247,479	1,239,820	1,178,640	1,268,540	1,262,276	1,326,334	1,275,658	1,256,464	10,055,211
Net Operating Income					(53,289)	(59,599)	(102,466)	(154,082)	(183,504)	(152,763)	(133,504)	(97,279)	(936,486)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating					86,119	86,119	86,119	86,187	86,147	86,023	86,119	86,119	688,952
Total Local Taxes					86,119	86,119	86,119	86,187	86,147	86,023	86,119	86,119	688,952
Miscellaneous NI Revenue													
Prior Period Adjustment									32,549			(12,600)	19,949
Investment Interest						142	170	111	119	89	98	107	836
Restricted Donations					737	275	500	1,543	60	384	100	498	4,096
Total Miscellaneous NI Revenue					737	417	670	1,654	32,728	472	198	(11,995)	24,881
Total NonOperating Income					86,856	86,536	86,789	87,840	118,875	86,496	86,317	74,124	713,833
Net Income (Loss)					33,567	26,937	(15,677)	(66,242)	(64,629)	(66,267)	(47,187)	(23,154)	(222,653)

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	3,880.47	1,395.00	2,485.47	21,573.98	11,160.00	10,413.98
Medicare A Revenue	149,678.71	292,282.00	(142,603.29)	1,766,479.29	2,338,256.00	(571,776.71)
Medicare B Revenue	43,985.70	50,001.00	(6,015.30)	319,385.04	400,008.00	(80,622.96)
Medicaid Revenue	519,791.87	422,407.00	97,384.87	3,915,590.49	3,379,256.00	536,334.49
Private Pay Revenue	419,249.53	387,911.00	31,338.53	2,927,905.84	3,103,288.00	(175,382.16)
Adult Day Care Revenue	22,598.75	9,325.00	13,273.75	167,790.83	74,600.00	93,190.83
Total Income	1,159,185.03	1,163,321.00	(4,135.97)	9,118,725.47	9,306,568.00	(187,842.53)
Operating Expenses						
Administration	255,780.09	215,407.00	(40,373.09)	1,871,826.61	1,723,256.00	(148,570.61)
Environmental Services	91,388.10	87,364.00	(4,024.10)	763,567.30	698,912.00	(64,655.30)
Laundry	15,372.29	18,665.00	3,292.71	133,907.50	149,320.00	15,412.50
Maintenance	18,646.61	34,639.00	15,992.39	177,473.07	277,112.00	99,638.93
Nursing Services	525,843.48	539,824.00	13,980.52	4,228,336.06	4,318,592.00	90,255.94
Activities	14,596.83	19,986.00	5,389.17	160,244.83	159,888.00	(356.83)
Social Services	19,455.80	24,741.00	5,285.20	149,758.85	197,928.00	48,169.15
Physical Therapy	42,242.65	42,094.00	(148.65)	321,159.98	336,752.00	15,592.02
Occupational Therapy	32,506.94	43,583.00	11,076.06	276,385.62	348,664.00	72,278.38
Speech Therapy	11,493.45	13,229.00	1,735.55	85,926.16	105,832.00	19,905.84
Food Services	104,217.08	108,059.00	3,841.92	882,225.84	864,472.00	(17,753.84)
Barber & Beauty	6,581.26	7,223.00	641.74	54,447.43	57,784.00	3,336.57
Adult Day Care	17,683.14	24,786.00	7,102.86	161,386.37	198,288.00	36,901.63
Alzheimers and Related Disorders	100,655.94	90,161.00	(10,494.94)	788,565.43	721,288.00	(67,277.43)
Total Expenses	1,256,463.66	1,269,761.00	13,297.34	10,055,211.05	10,158,088.00	102,876.95
Net Operating Income	(97,278.63)	(106,440.00)	9,161.37	(936,485.58)	(851,520.00)	(84,965.58)
NonOperating Income						
Local Taxes	86,119.00	86,120.00	(1.00)	688,952.00	688,960.00	(8.00)
Miscellaneous NI Revenue	(11,994.66)	376.00	(12,370.66)	24,880.92	3,008.00	21,872.92
Total NonOperating Income	74,124.34	86,496.00	(12,371.66)	713,832.92	691,968.00	21,864.92
Net Income (Loss)	(23,154.29)	(19,944.00)	(3,210.29)	(222,652.66)	(159,552.00)	(63,100.66)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

07/31/12

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	206.00	393.00	(187.00)	3,869.00	3,144.00	725.00
Late Charge, NSF Check Charge	3,293.79	626.00	2,667.79	13,015.68	5,008.00	8,007.68
Other Miscellaneous Revenue	380.68	376.00	4.68	4,689.30	3,008.00	1,681.30
Total Miscellaneous Revenue	3,880.47	1,395.00	2,485.47	21,573.98	11,160.00	10,413.98
Medicare A Revenue						
Medicare A	102,518.18	253,617.00	(151,098.82)	1,369,934.17	2,028,936.00	(659,001.83)
ARD - Medicare A	5,623.34		5,623.34	89,116.81		89,116.81
NH Pt_Care - Medicare Advantage/ Hmo	41,537.19	38,665.00	2,872.19	302,553.31	309,320.00	(6,766.69)
ARD_Pt Care - Medicare Advantage/ HMO				4,875.00		4,875.00
Total Medicare A Revenue	149,678.71	292,282.00	(142,603.29)	1,766,479.29	2,338,256.00	(571,776.71)
Medicare B Revenue						
Medicare B	43,985.70	50,001.00	(6,015.30)	319,385.04	400,008.00	(80,622.96)
Total Medicare B Revenue	43,985.70	50,001.00	(6,015.30)	319,385.04	400,008.00	(80,622.96)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	343,238.72	418,192.00	(74,953.28)	2,619,791.91	3,345,536.00	(725,744.09)
ARD - Medicaid Title XIX (IDHFS)	136,421.92		136,421.92	1,141,010.02		1,141,010.02
Patient Care-Hospice	29,334.77	4,215.00	25,119.77	101,469.46	33,720.00	67,749.46
ARD Patient Care - Hospice	10,796.46		10,796.46	53,319.10		53,319.10
Total Medicaid Revenue	519,791.87	422,407.00	97,384.87	3,915,590.49	3,379,256.00	536,334.49
Private Pay Revenue						
VA-Veterans Nursing Home Care	15,386.41	6,357.00	9,029.41	96,852.66	50,856.00	45,996.66
ARD - VA - Veterans Care				17,336.80		17,336.80
Nursing Home Patient Care - Private Pay	312,215.41	375,763.00	(63,547.59)	2,094,696.98	3,006,104.00	(911,407.02)
Nursing Home Beauty Shop Revenue	3,854.50	1,973.00	1,881.50	29,466.30	15,784.00	13,682.30
Medical Supplies Revenue	5,837.34	3,002.00	2,835.34	40,484.12	24,016.00	16,468.12
Patient Transportation Charges	1,210.97	816.00	394.97	10,802.08	6,528.00	4,274.08
ARD Patient Care- Private Pay	80,744.90		80,744.90	638,466.90		638,466.90
Total Private Pay Revenue	419,249.53	387,911.00	31,338.53	2,927,905.84	3,103,288.00	(175,382.16)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	3,056.01	679.00	2,377.01	22,985.32	5,432.00	17,553.32
IL Department Of Aging-Day Care Grant (Title XX)	15,293.24	6,074.00	9,219.24	108,836.51	48,592.00	60,244.51
Adult Day Care Charges-Private Pay	4,249.50	2,572.00	1,677.50	35,969.00	20,576.00	15,393.00
Total Adult Day Care Revenue	22,598.75	9,325.00	13,273.75	167,790.83	74,600.00	93,190.83
Total Income	1,159,185.03	1,163,321.00	(4,135.97)	9,118,725.47	9,306,568.00	(187,842.53)

Operating Expenses

Administration

Reg. Full-Time Employees	36,457.78	28,399.00	(8,058.78)	242,561.72	227,192.00	(15,369.72)
Temp. Salaries & Wages	840.10	612.00	(228.10)	7,401.28	4,896.00	(2,505.28)
Per Diem	225.00	189.00	(36.00)	1,674.90	1,512.00	(162.90)
Overtime	95.65	262.00	166.35	881.32	2,096.00	1,214.68
TOPS - Balances	(2,315.75)		2,315.75	10,509.65		(10,509.65)
TOPS - FICA	(177.15)		177.15	803.99		(803.99)
Social Security - Employer	2,735.18	2,268.00	(467.18)	18,201.37	18,144.00	(57.37)
IMRF - Employer Cost	3,493.14	2,840.00	(653.14)	23,077.43	22,720.00	(357.43)
Workers' Compensation Insurance	2,063.65	1,490.00	(573.65)	13,827.51	11,920.00	(1,907.51)
Unemployment Insurance	278.59	612.00	333.41	6,948.12	4,896.00	(2,052.12)

Friday, August 31, 2012

11:22 AM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,739.40	5,475.00	735.60	36,022.00	43,800.00	7,778.00
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	27,802.88		(27,802.88)
Employee Development/Recognition	58.91	140.00	81.09	1,122.46	1,120.00	(2.46)
Employee Physicals/Lab	2,478.40	2,170.00	(308.40)	15,800.80	17,360.00	1,559.20
Stationary & Printing	111.31	225.00	113.69	2,113.97	1,800.00	(313.97)
Books, Periodicals & Manuals				69.00		(69.00)
Copier Supplies	431.93	740.00	308.07	5,494.34	5,920.00	425.66
Postage, UPS, Federal Express	501.25	713.00	211.75	4,920.40	5,704.00	783.60
Operational Supplies	3,251.12	2,222.00	(1,029.12)	17,084.02	17,776.00	691.98
Audit & Accounting Fees	3,624.87	3,593.00	(31.87)	31,598.96	28,744.00	(2,854.96)
Architect Fees				3,082.10		(3,082.10)
Attorney Fees	6,408.77	4,166.00	(2,242.77)	50,235.55	33,328.00	(16,907.55)
Professional Services	23,882.39	29,166.00	5,283.61	265,442.24	233,328.00	(32,114.24)
Job Required Travel Expense	143.99	359.00	215.01	1,243.73	2,872.00	1,628.27
Insurance	24,731.00	21,022.00	(3,709.00)	141,384.83	168,176.00	26,791.17
Property Loss & Liability Claims		96.00	96.00	2,902.17	768.00	(2,134.17)
Computer Services	3,318.43	2,403.00	(915.43)	32,511.05	19,224.00	(13,287.05)
Telephone Services	1,612.94	1,613.00	0.06	11,686.01	12,904.00	1,217.99
Automobile Maintenance				290.00		(290.00)
Legal Notices, Advertising	6,520.18	5,099.00	(1,421.18)	34,043.82	40,792.00	6,748.18
Photocopy Services	1,040.97	627.00	(413.97)	8,291.57	5,016.00	(3,275.57)
Public Relations	153.10	190.00	36.90	393.46	1,520.00	1,126.54
Dues & Licenses	1,625.08	2,310.00	684.92	9,875.40	18,480.00	8,604.60
Conferences & Training		940.00	940.00	2,640.49	7,520.00	4,879.51
Finance Charges, Bank Fees	1,834.77	2,548.00	713.23	5,561.57	20,384.00	14,822.43
Cable/Satellite TV Expense	2,474.32	2,395.00	(79.32)	19,593.08	19,160.00	(433.08)
IPA Licensing Fee	47,355.50	11,086.00	(36,269.50)	225,144.00	88,688.00	(136,456.00)
Fines & Penalties		1,025.00	1,025.00	7,280.00	8,200.00	920.00
Depreciation Expense	60,638.37	59,633.00	(1,005.37)	485,856.03	477,064.00	(8,792.03)
Transfers to General Corporate Fund		6,021.00	6,021.00		48,168.00	48,168.00
Interest-Tax Anticipation Notes Payable	246.33	333.00	86.67	5,051.71	2,664.00	(2,387.71)
Interest on Interfund Loan		1,000.00	1,000.00		8,000.00	8,000.00
Interest- Bonds Payable	11,425.21	11,425.00	(0.21)	91,401.68	91,400.00	(1.68)
Total Administration	255,780.09	215,407.00	(40,373.09)	1,871,826.61	1,723,256.00	(148,570.61)
Environmental Services						
Reg. Full-Time Employees	30,873.58	27,423.00	(3,450.58)	247,920.72	219,384.00	(28,536.72)
Overtime	1,193.40	734.00	(459.40)	5,661.37	5,872.00	210.63
TOPS - Balances	(1,908.82)		1,908.82	5,516.76		(5,516.76)
TOPS- FICA	(146.03)		146.03	422.03		(422.03)
Social Security - Employer	2,368.25	2,097.00	(271.25)	18,843.03	16,776.00	(2,067.03)
IMRF - Employer Cost	3,117.45	2,835.00	(282.45)	24,819.65	22,680.00	(2,139.65)
Workers' Compensation Insurance	1,707.26	1,424.00	(283.26)	13,679.85	11,392.00	(2,287.85)
Unemployment Insurance	1,221.00	713.00	(508.00)	11,135.48	5,704.00	(5,431.48)
Employee Health/Life Insurance	7,059.69	6,192.00	(867.69)	53,744.56	49,536.00	(4,208.56)
Operational Supplies	3,680.19	5,993.00	2,312.81	35,977.83	47,944.00	11,966.17
Gas Service	4,324.15	14,103.00	9,778.85	81,723.33	112,824.00	31,100.67
Electric Service	29,832.67	17,697.00	(12,135.67)	186,461.05	141,576.00	(44,885.05)
Water Service	2,644.17	2,171.00	(473.17)	18,520.94	17,368.00	(1,152.94)
Pest Control Service	942.00	478.00	(464.00)	4,716.02	3,824.00	(892.02)
Waste Disposal & Recycling	2,461.52	4,078.00	1,616.48	39,604.80	32,624.00	(6,980.80)
Equipment Rentals	258.00	289.00	31.00	2,064.00	2,312.00	248.00
Sewer Service & Tax	1,759.62	1,137.00	(622.62)	12,755.88	9,096.00	(3,659.88)
Total Environmental Services	91,388.10	87,364.00	(4,024.10)	763,567.30	698,912.00	(64,655.30)

Laundry

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	9,464.56	10,731.00	1,266.44	73,922.18	85,848.00	11,925.82
Overtime	368.04	177.00	(191.04)	1,732.38	1,416.00	(316.38)
TOPS Balances	(824.29)		824.29	1,619.82		(1,619.82)
TOPS - FICA	(63.06)		63.06	123.92		(123.92)
Social Security - Employer	735.22	834.00	98.78	5,622.27	6,672.00	1,049.73
IMRF - Employer Cost	967.82	1,098.00	130.18	7,406.05	8,784.00	1,377.95
Workers' Compensation Insurance	523.39	552.00	28.61	4,083.15	4,416.00	332.85
Unemployment Insurance	370.86	222.00	(148.86)	3,325.42	1,776.00	(1,549.42)
Employee Health/Life Insurance	1,612.00	1,825.00	213.00	12,995.00	14,600.00	1,605.00
Laundry Supplies	2,217.75	1,986.00	(231.75)	13,175.71	15,888.00	2,712.29
Linen & Bedding		1,240.00	1,240.00	9,901.60	9,920.00	18.40
Total Laundry	15,372.29	18,665.00	3,292.71	133,907.50	149,320.00	15,412.50
Maintenance						
Reg. Full-Time Employees	5,088.64	12,033.00	6,944.36	34,632.13	96,264.00	61,631.87
Overtime	10.83	8.00	(2.83)	165.96	64.00	(101.96)
TOPS - Balances	(526.52)		526.52	1,040.90		(1,040.90)
TOPS - FICA	(40.28)		40.28	79.63		(79.63)
Social Security - Employer	386.24	921.00	534.76	2,634.22	7,368.00	4,733.78
IMRF - Employer Cost	508.42	1,212.00	703.58	3,470.86	9,696.00	6,225.14
Workers' Compensation Insurance	281.43	609.00	327.57	1,913.81	4,872.00	2,958.19
Unemployment Insurance	267.74	133.00	(134.74)	1,749.11	1,064.00	(685.11)
Employee Health/Life Insurance	549.80	1,825.00	1,275.20	1,123.00	14,600.00	13,477.00
Gasoline & Oil		15.00	15.00	1,299.22	120.00	(1,179.22)
Ground Supplies		70.00	70.00	138.00	560.00	422.00
Maintenance Supplies	3,179.45	3,120.00	(59.45)	37,968.34	24,960.00	(13,008.34)
Professional Services		3,120.00	3,120.00	123.00	24,960.00	24,837.00
Automobile Maintenance	208.50	445.00	236.50	5,843.64	3,560.00	(2,283.64)
Equipment Maintenance	1,729.61	2,599.00	869.39	13,096.77	20,792.00	7,695.23
Equipment Rentals	18.80	69.00	50.20	(221.75)	552.00	773.75
Nursing Home Building Repair/Maintenance	6,983.95	5,702.00	(1,281.95)	60,611.35	45,616.00	(14,995.35)
Conferences & Training		162.00	162.00	1,444.82	1,296.00	(148.82)
Landscaping Services				24.00		(24.00)
Parking Lot/Sidewalk Maintenance		2,596.00	2,596.00	5,710.60	20,768.00	15,057.40
Nursing Home Building Construction/Improvements				4,625.46		(4,625.46)
Total Maintenance	18,646.61	34,639.00	15,992.39	177,473.07	277,112.00	99,638.93
Nursing Services						
Reg. Full-Time Employees	99,964.52	130,159.00	30,194.48	876,556.06	1,041,272.00	164,715.94
Reg. Part-Time Employees	2,632.00	4,555.00	1,923.00	22,962.65	36,440.00	13,477.35
Temp. Salaries & Wages	31,389.31	31,230.00	(159.31)	232,384.27	249,840.00	17,455.73
Overtime	43,276.11	34,983.00	(8,293.11)	327,221.05	279,864.00	(47,357.05)
TOPS - Balances	(5,659.15)		5,659.15	(312.61)		312.61
No Benefit Full-Time Employees	92,421.83	73,277.00	(19,144.83)	697,705.67	586,216.00	(111,489.67)
No Benefit Part-Time Employees	40,036.93	29,883.00	(10,153.93)	263,461.98	239,064.00	(24,397.98)
TOPS - FICA	(432.93)		432.93	(23.92)		23.92
Social Security - Employer	23,365.37	23,262.00	(103.37)	182,595.71	186,096.00	3,500.29
IMRF - Employer Cost	27,386.86	30,621.00	3,234.14	213,867.79	244,968.00	31,100.21
Workers' Compensation Insurance	14,734.36	13,616.00	(1,118.36)	116,014.73	108,928.00	(7,086.73)
Unemployment Insurance	6,409.12	4,949.00	(1,460.12)	80,051.46	39,592.00	(40,459.46)
Employee Health/Life Insurance	14,936.90	12,664.00	(2,272.90)	125,814.96	101,312.00	(24,502.96)
Books, Periodicals & Manuals	119.96	29.00	(90.96)	589.51	232.00	(357.51)
Stocked Drugs	1,178.61	2,974.00	1,795.39	26,081.39	23,792.00	(2,289.39)
Pharmacy Charges-Public Aid	1,886.28	809.00	(1,077.28)	9,947.64	6,472.00	(3,475.64)
Oxygen	3,788.05	2,086.00	(1,702.05)	29,122.45	16,688.00	(12,434.45)
Incontinence Supplies	9,235.15	8,503.00	(732.15)	76,522.34	68,024.00	(8,498.34)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

07/31/12

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Pharmacy Charges - Insurance	2,994.75	3,962.00	967.25	55,564.04	31,696.00	(23,868.04)
Operational Supplies	16,726.82	24,006.00	7,279.18	119,405.41	192,048.00	72,642.59
Pharmacy Charges-Medicare	7,018.00	15,505.00	8,487.00	95,640.18	124,040.00	28,399.82
Medical/Dental/Mental Health	16,000.00	1,057.00	(14,943.00)	27,200.00	8,456.00	(18,744.00)
Professional Services	19,465.47	11,666.00	(7,799.47)	136,535.51	93,328.00	(43,207.51)
Job Require Travel	766.31		(766.31)	1,253.09		(1,253.09)
Laboratory Fees	990.02	2,116.00	1,125.98	14,663.21	16,928.00	2,264.79
Equipment Rentals	4,490.23	3,677.00	(813.23)	30,664.50	29,416.00	(1,248.50)
Dues & Licenses		19.00	19.00	270.00	152.00	(118.00)
Conferences & Training	1,218.00	362.00	(856.00)	4,003.85	2,896.00	(1,107.85)
Contract Nursing Services	44,561.36	73,854.00	29,292.64	406,219.22	590,832.00	184,612.78
Medicare Medical Services	4,943.24		(4,943.24)	53,682.62		(53,682.62)
Medical/ Health Equipment				2,671.30		(2,671.30)
Total Nursing Services	525,843.48	539,824.00	13,980.52	4,228,336.06	4,318,592.00	90,255.94
Activities						
Reg. Full-Time Employees	9,844.22	12,677.00	2,832.78	111,705.03	101,416.00	(10,289.03)
Overtime	192.28	33.00	(159.28)	770.59	264.00	(506.59)
TOPS - Balances	(543.70)		543.70	(6,196.83)		6,196.83
TOPS - FICA	(41.59)		41.59	(474.06)		474.06
Social Security - Employer	746.59	972.00	225.41	8,394.02	7,776.00	(618.02)
IMRF - Employer Cost	982.77	1,279.00	296.23	11,055.19	10,232.00	(823.19)
Workers' Compensation Insurance	544.35	643.00	98.65	6,173.08	5,144.00	(1,029.08)
Unemployment Insurance	373.97	267.00	(106.97)	4,666.68	2,136.00	(2,530.68)
Employee Health/Life Insurance	2,180.09	3,650.00	1,469.91	20,874.23	29,200.00	8,325.77
Books, Periodicals & Manuals	60.00		(60.00)	60.00		(60.00)
Operational Supplies	133.15	271.00	137.85	1,733.30	2,168.00	434.70
Professional Services	124.70	122.00	(2.70)	997.60	976.00	(21.60)
Conferences & Training		72.00	72.00	486.00	576.00	90.00
Total Activities	14,596.83	19,986.00	5,389.17	160,244.83	159,888.00	(356.83)
Social Services						
Reg. Full-Time Employees	11,581.87	17,649.00	6,067.13	91,448.96	141,192.00	49,743.04
Temp. Salaries & Wages	1,917.09		(1,917.09)	7,601.98		(7,601.98)
Overtime	18.80	166.00	147.20	2,338.01	1,328.00	(1,010.01)
TOPS - Balances	641.74		(641.74)	4,224.27		(4,224.27)
TOPS - FICA	49.10		(49.10)	323.16		(323.16)
Social Security - Employer	1,004.61	1,362.00	357.39	7,497.04	10,896.00	3,398.96
IMRF - Employer Cost	1,127.48	1,854.00	726.52	9,113.02	14,832.00	5,718.98
Workers' Compensation Insurance	746.49	901.00	154.51	5,477.40	7,208.00	1,730.60
Unemployment Insurance	133.51	178.00	44.49	3,325.81	1,424.00	(1,901.81)
Employee Health/Life Insurance	2,151.40	2,433.00	281.60	15,687.40	19,464.00	3,776.60
Books, Periodicals & Manuals				349.00		(349.00)
Operational Supplies	(40.99)		40.99			
Professional Services	124.70	119.00	(5.70)	1,648.80	952.00	(696.80)
Conferences & Training		79.00	79.00	724.00	632.00	(92.00)
Total Social Services	19,455.80	24,741.00	5,285.20	149,758.85	197,928.00	48,169.15
Physical Therapy						
Reg. Full-Time Employees	4,306.72	4,517.00	210.28	34,871.69	36,136.00	1,264.31
Overtime		16.00	16.00	22.59	128.00	105.41
TOPS - Balances	276.01		(276.01)	1,976.64		(1,976.64)
TOPS - FICA	21.12		(21.12)	151.21		(151.21)
Social Security - Employer	318.82	346.00	27.18	2,681.07	2,768.00	86.93
IMRF - Employer Cost	419.69	472.00	52.31	3,376.42	3,776.00	399.58
Workers' Compensation Ins.	238.14	229.00	(9.14)	1,927.67	1,832.00	(95.67)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

07/31/12

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance	83.94	89.00	5.06	1,433.39	712.00	(721.39)
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	8,779.60	9,728.00	948.40
Professional Services	35,489.01	35,209.00	(280.01)	265,939.70	281,672.00	15,732.30
Total Physical Therapy	42,242.65	42,094.00	(148.65)	321,159.98	336,752.00	15,592.02
Occupational Therapy						
Reg. Full-Time Employees	2,143.69	2,311.00	167.31	17,417.57	18,488.00	1,070.43
TOPS - Balances	208.40		(208.40)	415.84		(415.84)
TOPS - FICA	15.95		(15.95)	31.81		(31.81)
Social Security - Employer	162.63	176.00	13.37	1,231.54	1,408.00	176.46
IMRF - Employer Cost	214.10	232.00	17.90	1,719.81	1,856.00	136.19
Workers' Compensation Ins.	118.54	117.00	(1.54)	961.39	936.00	(25.39)
Unemployment Insurance	11.94	44.00	32.06	719.79	352.00	(367.79)
Employee Health/Life Insurance	544.60	608.00	63.40	4,389.80	4,864.00	474.20
Professional Services	29,087.09	40,095.00	11,007.91	249,498.07	320,760.00	71,261.93
Total Occupational Therapy	32,506.94	43,583.00	11,076.06	276,385.62	348,664.00	72,278.38
Speech Therapy						
Professional Services	11,493.45	13,229.00	1,735.55	85,926.16	105,832.00	19,905.84
Total Speech Therapy	11,493.45	13,229.00	1,735.55	85,926.16	105,832.00	19,905.84
Food Services						
Reg. Full-Time Employees	37,592.47	40,685.00	3,092.53	313,382.73	325,480.00	12,097.27
Reg. Part-Time Employees	2,566.17	622.00	(1,944.17)	19,110.13	4,976.00	(14,134.13)
Overtime	2,531.07	993.00	(1,538.07)	13,273.47	7,944.00	(5,329.47)
TOPS - Balances	(3,590.66)		3,590.66	(1,084.70)		1,084.70
TOPS - FICA	(274.69)		274.69	(82.98)		82.98
Social Security - Employer	3,191.89	3,236.00	44.11	25,711.60	25,888.00	176.40
IMRF - Employer Cost	4,201.65	4,259.00	57.35	33,877.82	34,072.00	194.18
Workers' Compensation Insurance	2,220.87	2,140.00	(80.87)	18,360.68	17,120.00	(1,240.68)
Unemployment Insurance	1,384.99	1,025.00	(359.99)	14,875.82	8,200.00	(6,675.82)
Employee Health/Life Insurance	7,058.00	10,950.00	3,892.00	56,898.20	87,600.00	30,701.80
Food	37,477.35	33,994.00	(3,483.35)	303,552.59	271,952.00	(31,600.59)
Nutritional Supplements	3,155.20	2,996.00	(159.20)	27,122.91	23,968.00	(3,154.91)
Operational Supplies	2,821.67	3,823.00	1,001.33	31,594.44	30,584.00	(1,010.44)
Professional Services	3,476.15	2,951.00	(525.15)	20,983.26	23,608.00	2,624.74
Equipment Rentals	404.95	372.00	(32.95)	3,150.95	2,976.00	(174.95)
Dues & Licenses		13.00	13.00	80.00	104.00	24.00
Conferences & Training				1,418.92		(1,418.92)
Total Food Services	104,217.08	108,059.00	3,841.92	882,225.84	864,472.00	(17,753.84)
Barber & Beauty						
Reg. Full-Time Employees	4,326.08	4,748.00	421.92	35,571.03	37,984.00	2,412.97
Overtime				27.90		(27.90)
TOPS - Balances	129.11		(129.11)	779.97		(779.97)
TOPS - FICA	9.88		(9.88)	59.67		(59.67)
Social Security - Employer	240.71	363.00	122.29	2,004.44	2,904.00	899.56
IMRF - Employer Cost	316.84	478.00	161.16	2,700.89	3,824.00	1,123.11
Workers' Compensation Insurance	239.24	240.00	0.76	1,959.71	1,920.00	(39.71)
Unemployment Insurance	23.08	89.00	65.92	1,439.68	712.00	(727.68)
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	8,779.60	9,728.00	948.40
Operational Supplies	207.12	89.00	(118.12)	1,124.54	712.00	(412.54)
Total Barber & Beauty	6,581.26	7,223.00	641.74	54,447.43	57,784.00	3,336.57
Adult Day Care						
Reg. Full-Time Employees	13,375.46	15,661.00	2,285.54	104,521.68	125,288.00	20,766.32

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Temp. Salaries & Wages	103.64	294.00	190.36	656.36	2,352.00	1,695.64
Overtime	62.30	8.00	(54.30)	436.83	64.00	(372.83)
TOPS - Balances	40.18		(40.18)	2,355.71		(2,355.71)
TOPS - FICA	(1,698.92)		1,698.92	(1,521.78)		1,521.78
Social Security - Employer	1,009.20	1,221.00	211.80	7,829.49	9,768.00	1,938.51
IMRF - Employer Cost	1,318.01	1,577.00	258.99	10,246.14	12,616.00	2,369.86
Workers' Compensation Insurance	745.38	807.00	61.62	5,808.09	6,456.00	647.91
Unemployment Insurance	16.07	267.00	250.93	3,638.21	2,136.00	(1,502.21)
Employee Health/Life Insurance	2,696.00	3,650.00	954.00	19,640.60	29,200.00	9,559.40
Books, Periodicals & Manuals		31.00	31.00	180.70	248.00	67.30
Gasoline & Oil		1,137.00	1,137.00	7,118.46	9,096.00	1,977.54
Operational Supplies		44.00	44.00	247.51	352.00	104.49
Field Trips/Activities	15.82		(15.82)	15.82		(15.82)
Conferences & Training		89.00	89.00	228.40	712.00	483.60
Automobiles, Vehicles				(15.85)		15.85
Total Adult Day Care	17,683.14	24,786.00	7,102.86	161,386.37	198,288.00	36,901.63
Alzheimers and Related Disord						
Reg. Full-Time Employees	24,433.06	30,941.00	6,507.94	182,524.34	247,528.00	65,003.66
Overtime	10,772.06	7,976.00	(2,796.06)	89,288.80	63,808.00	(25,480.80)
TOPS - Balances	206.01		(206.01)	2,810.86		(2,810.86)
No Benefit Full-Time Employees	20,641.42	13,902.00	(6,739.42)	173,481.27	111,216.00	(62,265.27)
No Benefit Part-Time Employees	14,216.84	6,703.00	(7,513.84)	104,868.40	53,624.00	(51,244.40)
TOPS - FICA	1,717.75		(1,717.75)	1,917.02		(1,917.02)
Social Security - Employer	5,298.52	8,015.00	2,716.48	41,291.39	64,120.00	22,828.61
IMRF - Employer Cost	6,945.43	5,994.00	(951.43)	54,408.99	47,952.00	(6,456.99)
Workers' Compensation Insurance	3,278.81	3,011.00	(267.81)	25,465.44	24,088.00	(1,377.44)
Unemployment Insurance	1,363.84	1,187.00	(176.84)	19,750.33	9,496.00	(10,254.33)
Employee Health/Life Insurance	3,237.20	5,954.00	2,716.80	27,219.80	47,632.00	20,412.20
Operational Supplies				460.26		(460.26)
Dues & Licenses		18.00	18.00		144.00	144.00
Conferences & Training		315.00	315.00	1,413.72	2,520.00	1,106.28
ARD - Contract Nursing	8,545.00	6,145.00	(2,400.00)	63,664.81	49,160.00	(14,504.81)
Total Alzheimers and Related Disorders	100,655.94	90,161.00	(10,494.94)	788,565.43	721,288.00	(67,277.43)
Total Expenses	1,256,463.66	1,269,761.00	13,297.34	10,055,211.05	10,158,088.00	102,876.95
Net Operating Income	(97,278.63)	(106,440.00)	9,161.37	(936,485.58)	(851,520.00)	(84,965.58)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	86,119.00	86,120.00	(1.00)	688,952.00	688,960.00	(8.00)
Total Local Taxes	86,119.00	86,120.00	(1.00)	688,952.00	688,960.00	(8.00)
Miscellaneous NI Revenue						
Prior Period Adjustment	(12,600.00)		(12,600.00)	19,948.70		19,948.70
Investment Interest	107.12	42.00	65.12	835.95	336.00	499.95
Restricted Donations	498.22	334.00	164.22	4,096.27	2,672.00	1,424.27
Total Miscellaneous NI Revenue	(11,994.66)	376.00	(12,370.66)	24,880.92	3,008.00	21,872.92
Total NonOperating Income	74,124.34	86,496.00	(12,371.66)	713,832.92	691,968.00	21,864.92
Net Income (Loss)	(23,154.29)	(19,944.00)	(3,210.29)	(222,652.66)	(159,552.00)	(63,100.66)

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Champaign County Nursing Home
Balance Sheet

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ASSETS

Current Assets

Cash

Cash	\$868,332.48
Petty Cash	\$300.00
Total Cash	\$868,632.48

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$811,641.82
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$732,878.42
Total Rec., Net of Uncollectible Amounts	\$1,544,520.24

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$126,889.44
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	\$111,325.44

Accrued Interest

Property Tax Revenue Receivable	\$136,802.20
Total Accrued Interest	\$136,802.20

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$419.53
Due from Other Governmental Units	\$407,086.38
Due from IL Public Aid	\$1,099,110.16
Due from IL Department of Aging-Title XX	\$73,554.65
Due from US Treasury-Medicare	\$372,043.86
Due From VA-Adult Daycare	\$9,592.74
Due From VA-Nursing Home Care	\$58,843.48
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	\$1,991,764.80

Prepaid Expenses

Prepaid Expenses	\$113,512.30
Stores Inventory	\$20,473.27
Total Prepaid Expenses	\$133,985.57

Long-Term Investments

Patient Trust Cash, Invested	\$8,120.31
Total Long-Term Investments	\$8,120.31
Total Current Assets	\$4,795,151.04

Fixed Assets

Nursing Home Buildings	\$23,194,982.13
Improvements not Buildings	\$463,525.63
Equipment, Furniture & Autos	\$1,299,601.05
Construction in Progress	\$21,338.95
Accumulated Depreciation-Land Improvements	(\$202,107.22)
Accumulated Depreciation-Equipment, Furniture, &	(\$727,036.30)
Accumulated Depreciation-Buildings	(\$3,183,364.29)
Total Fixed Assets	<u>\$20,866,939.95</u>
Total ASSETS	<u><u>\$25,662,090.99</u></u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.50
Accounts Payable	\$2,028,983.49
Salaries & Wages Payable	(\$13,316.36)
Interest Payable - Bonds	\$9,508.04
Due to General Corporate Fund	\$333,141.98
Due to Others (Non-Government)	(\$143.58)
Tax Anticipation Notes Payable	\$331,190.91
Total Current Liabilities	\$2,689,364.98

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$8,120.31
Bonds Payable	\$3,235,000.00
Accrued Compensated Absences	\$377,661.41
Total Non-Current Liabilities	\$3,620,781.72
Total Current Liabilities	\$6,310,146.70

Equity

Retained Earnings-Unreserved	\$19,559,755.37
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Total Equity	(\$222,652.66)
Total LIABILITIES & EQUITY	\$19,351,944.29
	\$25,662,090.99