

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, October 15, 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
September 10, 2012
- V. PUBLIC PARTICIPATION
- VI. OLD BUSINESS
Respiratory Therapy
Renal Dialysis
- VII. NEW BUSINESS
Management report
 Operations (Management Report)
 Cash Position
FY2013 Private Pay Rates – Action Required
Case Management Approach to Care
- 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.

Approval of Recommendation for Nursing Home Administrator Compensation Package
- IX. NEXT MEETING DATE & TIME
November 19, 2012 – Discussion on changing date
- X. ADJOURNMENT

Attachments: Management Report, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
September 10, 2012**

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

Directors Absent/Excused: Palinkas

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

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

4. Approval of Minutes

The open session minutes of August 13, 2012 were approved as submitted (motion by Anderson, second by Czajkowski, unanimous).

5. Public Participation

None

6. Old Business

Gima provided update on respiratory therapy. The agreement will be finalized soon. Recruitment of a respiratory therapist will begin after execution of the agreement. A tentative start date of mid to late October is expected.

The renal dialysis RFP deadline was last week September 5. One proposal from PRS Dialysis was received.

7. **New Business**

a. **Operations (Management Report)**

Gima reviewed the July statistics. The average daily census in July was 199.5 compared to 199.7 in June. Medicare fell from 13.6 to 9.7 during the same period. Medicaid fell slightly from 116.4 to 115.1. Private pay increased from 69.7 to 74.7. August should show an ADC of 205 with 10 Medicare. Current census is 209 with 16 Medicare.

July's net loss was \$(23)k, down from \$(47)k in June. After adding back depreciation of \$61k, July shows a net cash gain of \$37k.

July revenues totaled \$1.233 million. Medicare revenue was \$150k. Medicare Part B revenue was \$44k. Medicaid revenue was \$512k. Private pay totaled \$419k.

Expenses in July totaled \$1.256 million, down from \$1.276 million in June. IPA licensing fees under administration totaled \$47.36k, which was over budget by \$36.2k due to the new bed tax. A budget amendment will be reviewed by the County Board Finance Committee on September 11th. The tax is offset by the Medicaid rate increase. The annual net gain is about \$30k. Electric utilities was over budget by \$12k. CCNH did not receive invoices for Medical Director's fees from Carle Clinic and Christie Clinic since 2011. July expenses show a catch up of \$27k in prior period expenses.

Labor expenses fell from \$585k in June to \$532 in July. Agency costs were up at \$53k. The primary reason is the normal cycle of summer vacations. Agency usage should drop back down in August and especially into September.

b. **Cash Position**

The July ending cash balance was \$869k, down slightly from \$906k in June. Accounts receivable was \$3.784 million. Accounts payable was \$2.029 million.

Medicaid payments are occurring monthly and they are paying 2 to 3 months in arrears. Life Services Network representatives believe that payments will continue at the current level through the end of the calendar year. If the Medicaid cuts and cigarette tax do not hit their projected targets, payment delays could occur in 2013.

Busey provided an update on the revenue anticipation notes. After discussions with the County Treasurer, Bond Counsel and MPA, CCNH's cash position will be stable through the rest of the year and County Board discussion of revenue anticipation notes will be held off until the end of the year.

8. Next Meeting Date

Monday October 15, 2012, 6 pm.

9. Adjournment

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

Respectfully submitted

Scott T. Gima
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: October 10, 2012

Re: Management Report

The average daily census for August was 203.6, which is up from 199.5 in July. Medicare increased from 9.7 in July to 11.4 in August. fell from 13.6 in June to 9.7 in July. Medicaid census increased from 115.1 to 122, while private pay fell from 74.7 to 70.3. The changes in Medicaid and private pay are a result of 311 private pay days adjusted to Medicaid days. The preliminary totals for September indicate an overall average census of 210 with 14 to 15 Medicare (including Medicare Advantage). The current census is 218 with 20 Medicare.

The August payor mix was as follows: Medicare – 5.6 percent, Medicaid – 59.9 percent and Private Pay – 34.4 percent. Year-to-date, the mix is Medicare – 7.8 percent, Medicaid 55.9 percent and Private Pay – 36.2 percent.

The financial highlights for August are as follows:

- Breakeven with a \$408 profit. This is a steady improvement from \$(66)k in May and \$(47)k in June and \$(23)k in July.
- Operating revenues increased from \$1.159 million in July to \$1.192 million in August and was over budget by \$27k. Private pay revenue totaled \$410k, which was over budget by \$22k. Medicaid revenue was \$534k, which was over budget by \$111k. Medicare revenue was \$174k, and was under budget by \$118k. Medicare Part B revenue was \$46k, under budget by \$4k.
- Operating expenses in August totaled \$1.278 million which was over budget by \$8k.

The following are the highlights within non-labor expenses. IPA licensing fees totaled \$47.5k, which was over budget by \$37k.

Electric service (environmental services) was \$30k, over budget by \$12k – similar to July.

Waste disposal and recycling was \$6k, which was over budget by \$2k. We are in the process of changing medical waste contracts, which will reduce costs by \$2k a month.

Nursing professional services was \$26k, over budget by \$14k.

Food costs totaled \$38.6k, which calculates to \$6.08 per day, almost unchanged from \$6.06 per day in July.

Food professional costs totaled \$10k, over budget by \$7k. Staff turnover required a temporary use of agency staff.

- Total labor expenses were fell from \$555k in July to \$542k in August. Agency costs totaled \$74k, an increase from \$48k in June and \$53k in July. High usage of TOPS continues in August, resulting in the additional usage of agency.

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 increased from 13 percent to 14.7 percent between July and August. The Medicaid percentage was unchanged at 45 percent in August. Private pay fell slightly from 36.3 percent in July to 34.5 percent in August.

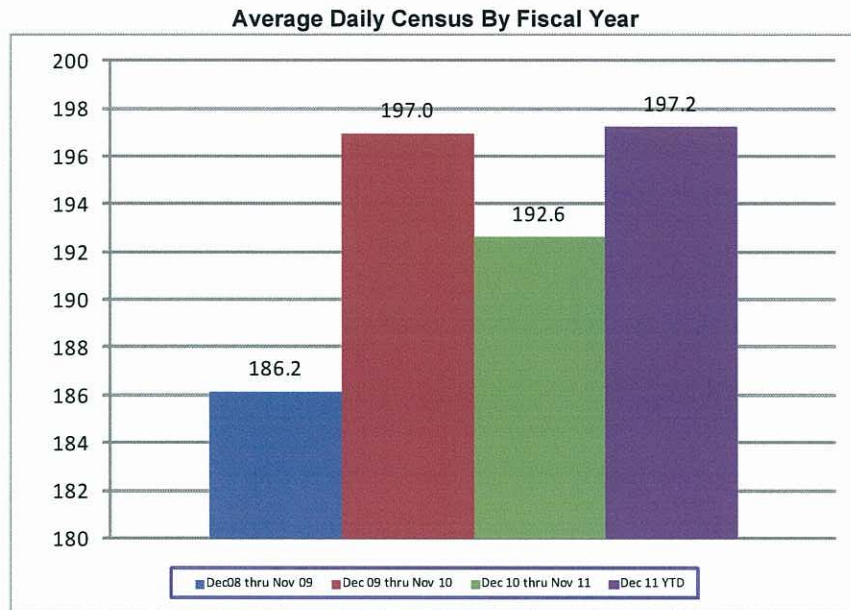
	May-12	As Pct of Pt Revenue	June-12	As Pct of Pt Revenue	July-12	As Pct of Pt Revenue	Aug-12	As Pct of Pt Revenue
Medicare A	\$203k	17.3%	\$186k	16.3%	\$150k	13.0%	\$174k	14.7%
Medicaid	\$512k	43.7%	\$517k	45.2%	\$520k	45.0%	\$534k	44.9%
Pvt Pay	\$379k	32.3%	\$369	32.3%	\$419k	36.3%	\$410k	34.5%

Misc Revenue and Property Taxes excluded from calculation

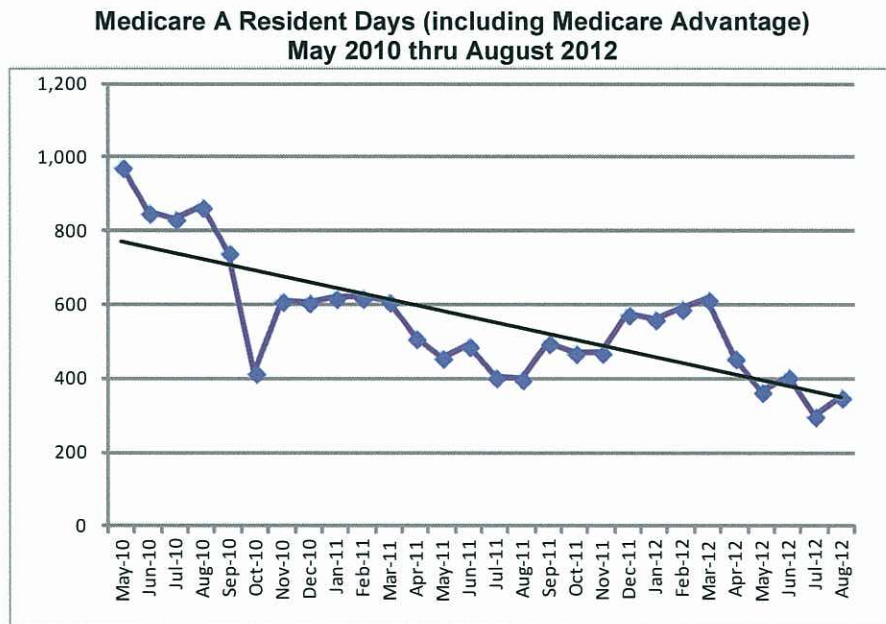
The August 2012 census of 203.6 is 14.8 residents higher than the August 2011 census of 188.8.

	Jan 12	Feb 12	Mar 12	Apr 12	May 12	June 12	July 12	Aug 12
ADC	197.8	194.2	190.7	191.1	192.3	199.7	199.5	203.6
	Jan 11	Feb 11	Mar 11	Apr 11	May 11	June 11	July 11	Aug 11
ADC	198.8	200.1	189.1	185.7	185.0	190.6	187.1	188.8

The year-to-date ADC through August 2012 is 197.2, a clear indication that the overall census in 2012 is strong compared to 2011 (see below chart).

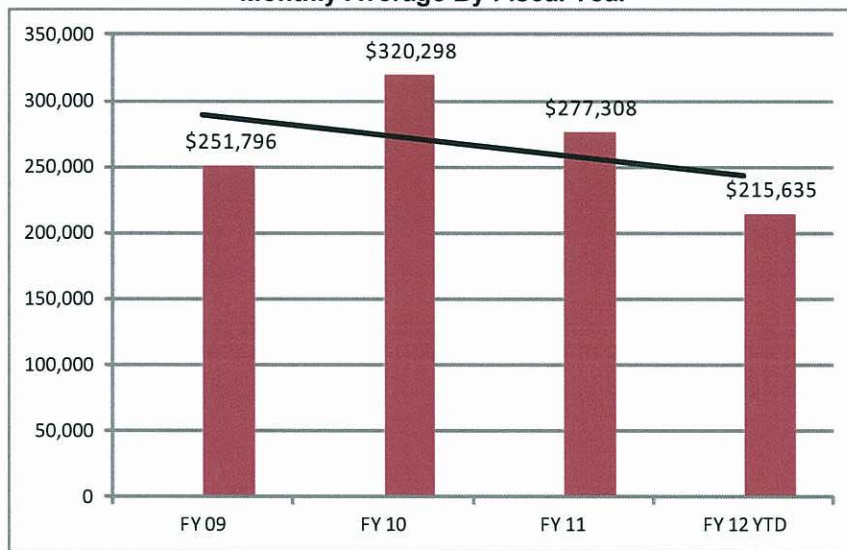


Medicare is starting to rebound after hitting a monthly average low of 9.7 in July. The August ADC is 11.4. September's Medicare census will be between 14 and 15. Medicare is currently at 20 residents.



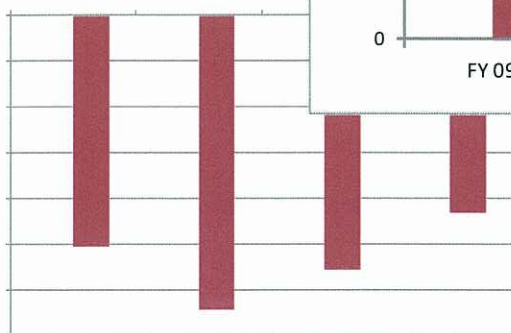
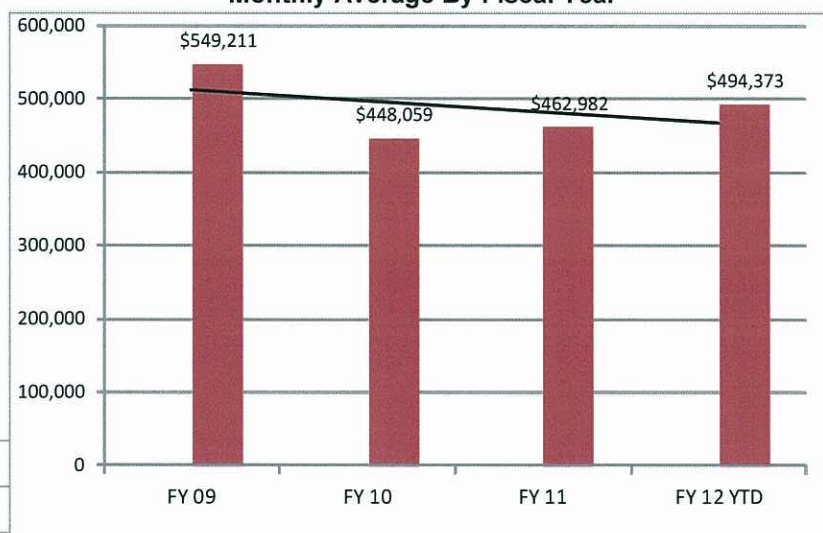
The chart below summarizes the average monthly Medicare revenue since FY2009. 2010 was the banner year, when the average was over \$320k per month with an average per diem of \$457. In 2011, the monthly revenue fell due to a drop in Medicare census despite a per diem of \$539 per day. 2012 numbers are 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 \$458 per day on a year-to-date basis through August.

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



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 August, the monthly average is \$494k.

**Medicaid Revenues
Monthly Average By Fiscal Year**



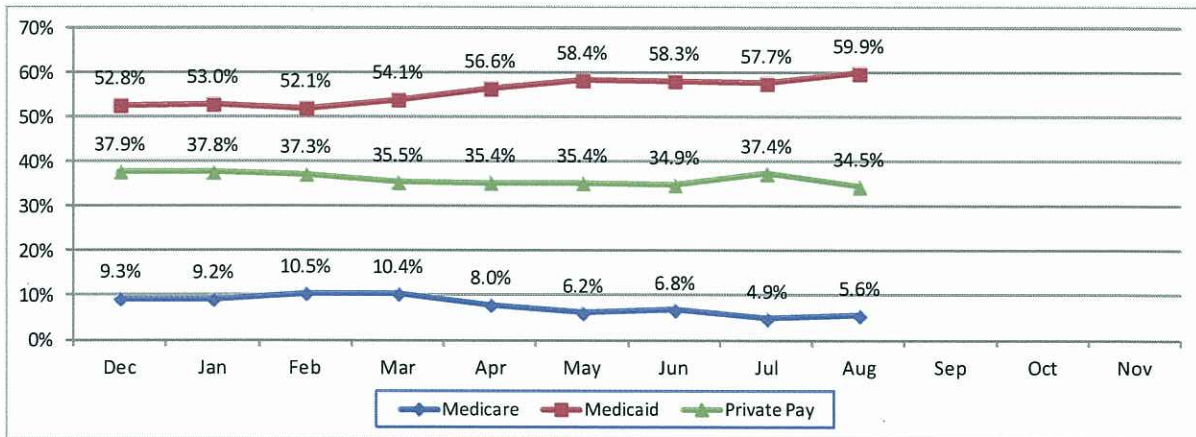
Med B revenue totaled \$46k in August.

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. The Medicare mix is 20%, down from 28.6% in 2010. Private pay is strong at 34%, the highest percentage over the past 5 years.

**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%	45.7%
Medicare	18.3%	21.9%	28.6%	25.2%	20.0%
Private Pay	24.0%	30.4%	31.4%	32.8%	34.3%

The table below summarizes the monthly payor mix for FY 2012.



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

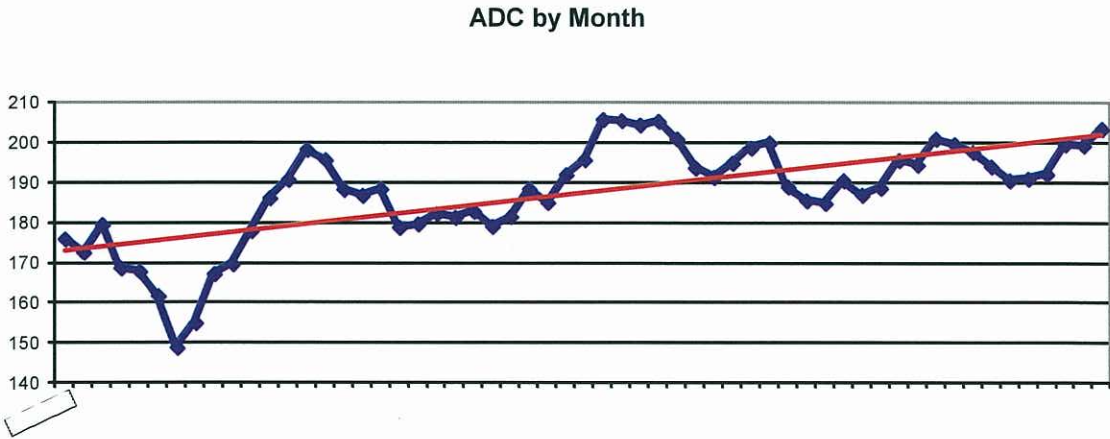
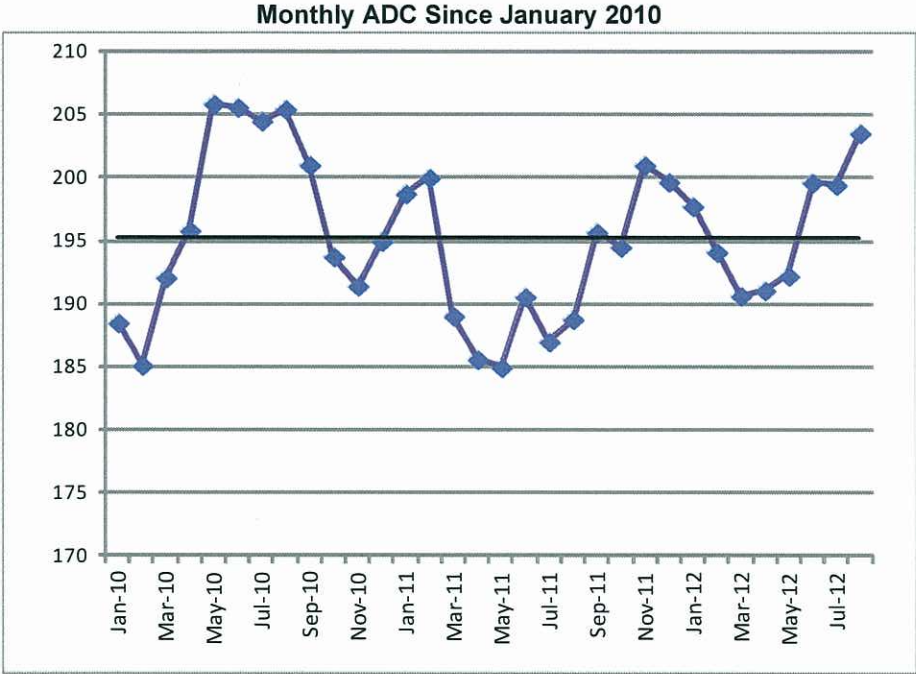
	Apr-12	May-12	Jun-12	July-12	Aug-12
Medicare A	\$182,112	\$203,112	\$185,770	\$149,679	\$174,239
Medicare B	\$40,831	\$53,402	\$45,732	\$43,986	\$45,821
Medicaid	\$523,162	\$512,337	\$516,762	\$519,792	\$533,762
Pvt Pay	\$307,746	\$379,109	\$368,537	\$419,250	\$409,624
Adult Day-Private	\$6,280	\$6,560	\$6,898	\$7,306	\$4,551
Adult Day-TXX	\$13,721	\$16,612	\$16,173	\$15,293	\$20,152
Miscellaneous	\$37,648	\$2,910	\$2,480	\$(8,114)	\$32,845
Property Tax	\$86,147	\$86,023	\$86,119	\$86,119	\$86,286
All Revenues	\$1,197,647	\$1,260,066	\$1,228,471	\$1,233,309	\$1,278,586
All Expenses	\$1,262,276	\$1,326,334	\$1,275,617	\$1,256,464	\$1,278,586
Net Income/(Loss)	\$(64,629)	\$(66,267)	\$(47,146)	\$(23,154)	\$408
Add Back Depr	60,762	60,762	60,638	\$60,638	\$60,638
Cash	(3,867)	(5,505)	13,492	\$37,484	\$61,046
Census	5,734	5,961	5,991	6,185	6,313
Change	(3.0)%	4%	0.5%	3.2%	2.1%
ADC	191.1	192.3	199.7	199.5	203.6
Change	0.2%	0.6%	3.8%	(0.1)%	2.1%
FTE's Paid	195	200	201	198	191

July's ending cash balance was \$542,591. Accounts Payable was \$1.871 million. Accounts receivable totaled \$4.007 million in August.

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

Census

Fiscal 2010 ended with an ADC of 196.5. The ADC in FY2011 was 193. The FY2012 YTD ADC is 196.6. The August census was 203.6. September should show an average of 210. August will show overall census more than 205 with some days in August over 210.



Revenues

In FY 2011, patient care revenue averaged \$1.176 million per month. Through August 2012, the FY 2012 monthly average is \$1.142 million, a 2.8 percent decrease from 2011. The critical factor still is with Medicare revenues. In FY 2011, Medicare averaged \$277k per month. Through August, the monthly Medicare average revenue is \$216k, a 22 percent decrease.

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	\$1,142,812	(2.8)%	\$215,635	(22.2)%

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 the monthly average revenue from patient services is down 2.8 percent, the monthly average Medicare revenue is down by 22 percent. The October 2011 rate cuts are one factor, but the declining census is the other contributor to the problem. The monthly average number of days is down by 8.5 percent between 2011 and 2012 and down by 33 percent between 2010 and 2012.

Medicare Average Census Days

Period	Days/month
FY 2008	479
FY 2009	595
FY 2010	701
FY 2011	515
Dec 11 to July 12	471
Pct Change (2011 vs. YTD 2012)	(8.5) pct
Pct Change (2010 vs. YTD 2012)	(32.8) pct

In FY2012, we may have finally seen a reversal in the Medicare census. The Medicare census has fallen from 20.4 in February to 9.7 in July. The ADC for August was 11.4. September looks to show somewhere between 14 and 15. Into October, Medicare census is has reached the 20 mark.

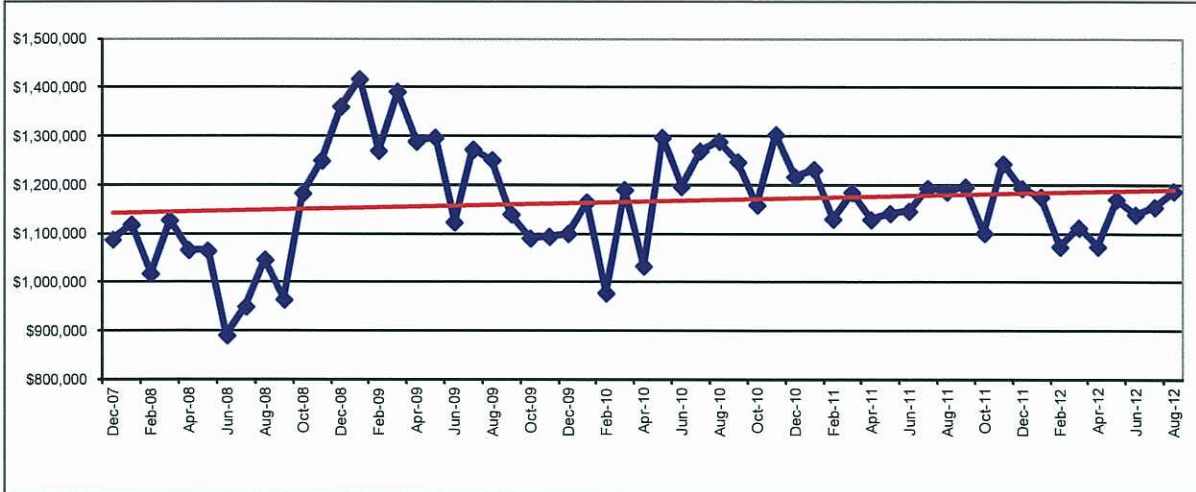
The table below summarizes the Medicare data by fiscal year. It clearly shows that 2010 was a good Medicare year. The national average rate cut was about 12 percent. In 2012, CCNH's average revenue per day is 8 percent less compared to 2011 – which is a good sign that we have been able to minimize the impact of the rate cuts.

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

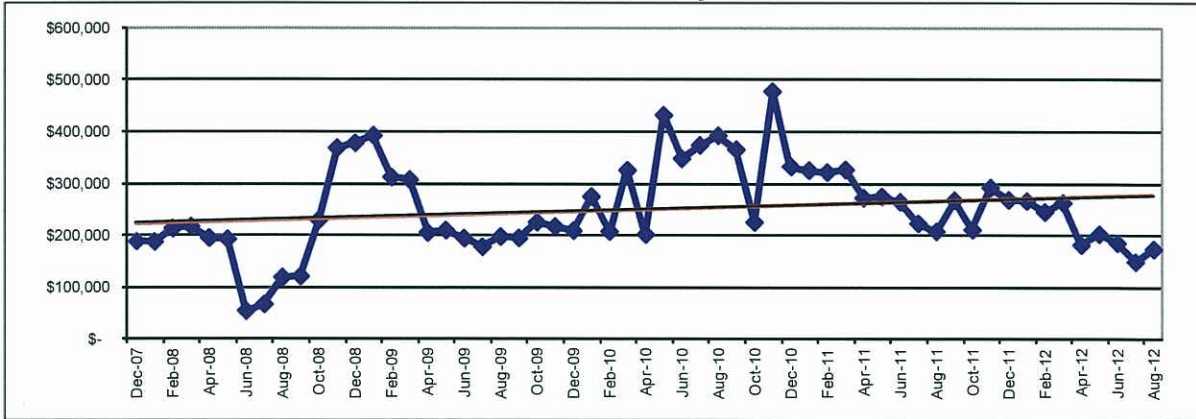
	2009	2010	2011	YTD 2012
Revenue Per Month	\$251,796	\$320,298	\$277,308	\$215,635
Days Per Month	595	701	515	471
Revenue Per Day	\$434	\$457	\$539	\$495

The following charts summarize the long term revenue trends.

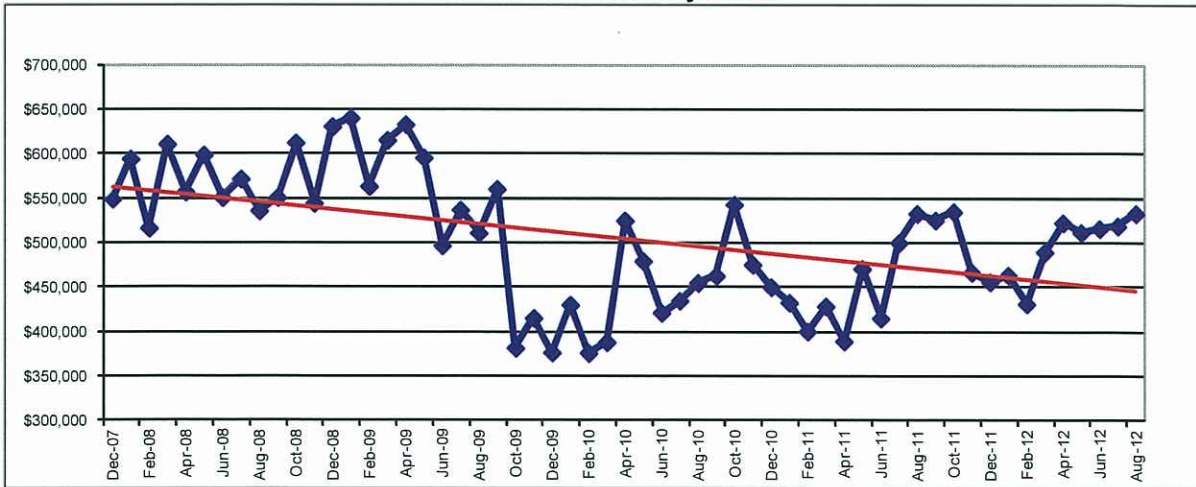
Revenue from Patient Services by Month



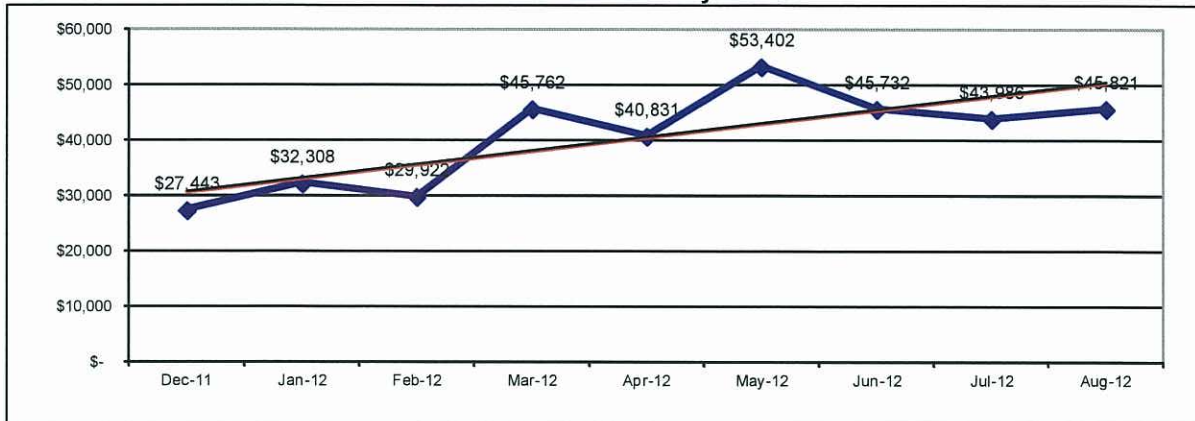
Medicare A Revenues by Month



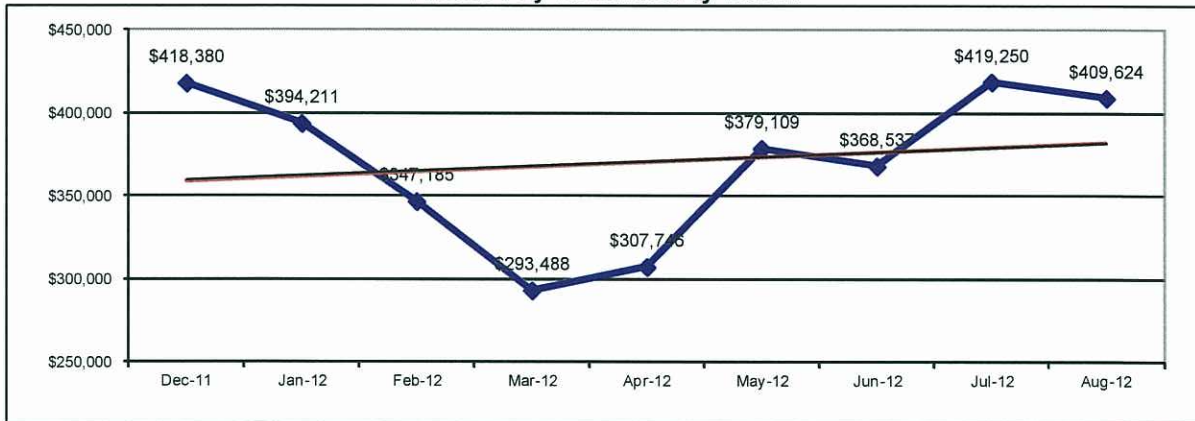
Medicaid Revenues By Month



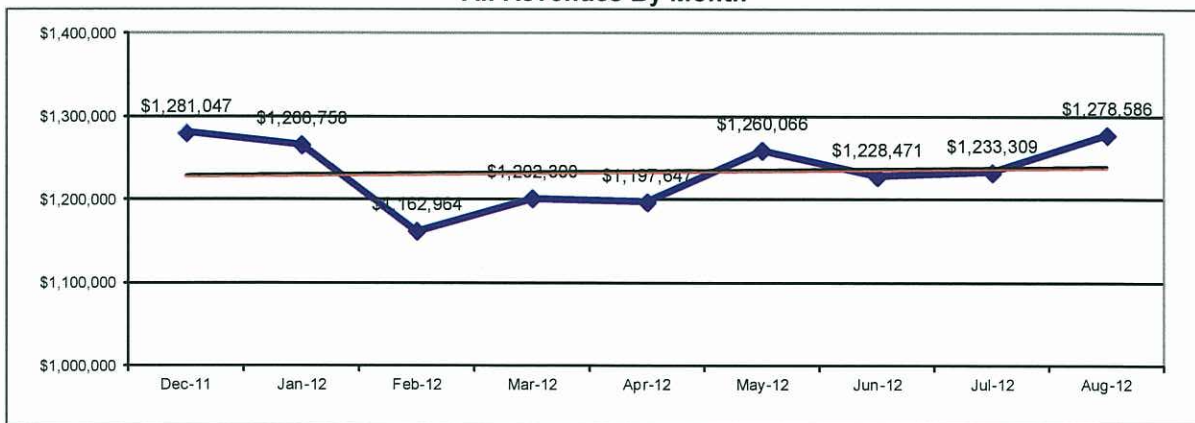
Medicare B Revenues By Month



Private Pay Revenues By Month

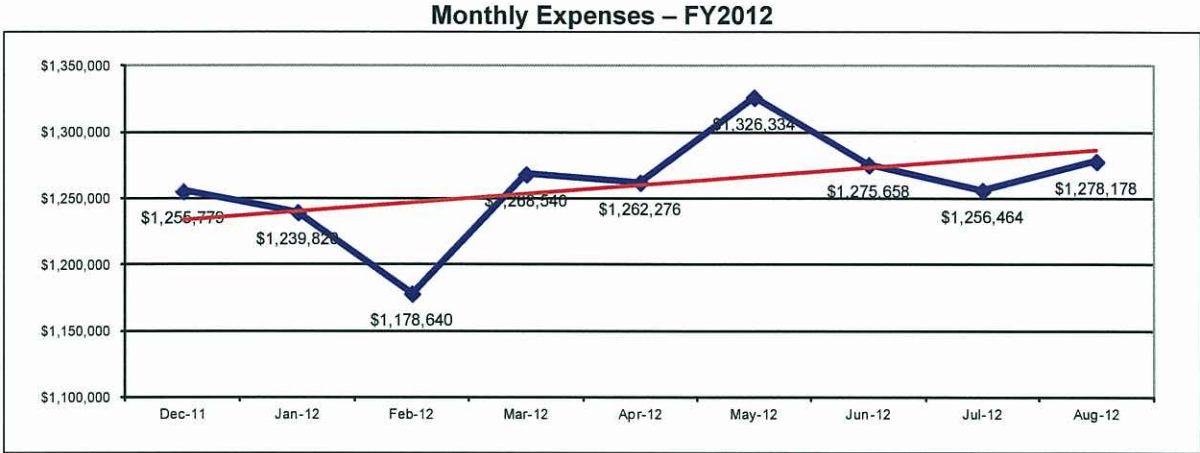


All Revenues By Month

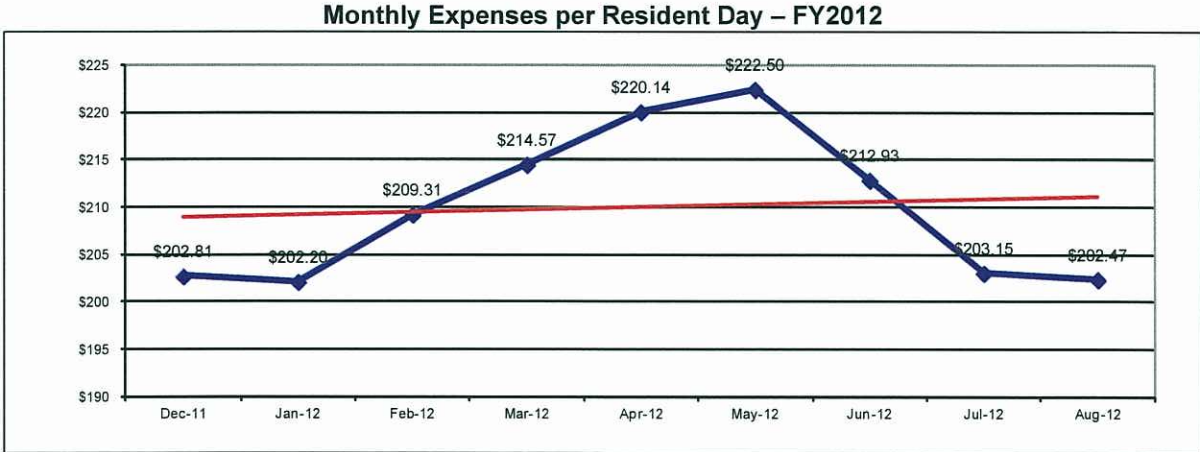


Expenses

Expenses in August totaled \$1.278 million, up slightly from July (\$1.256 million) and June (\$1.276 million).



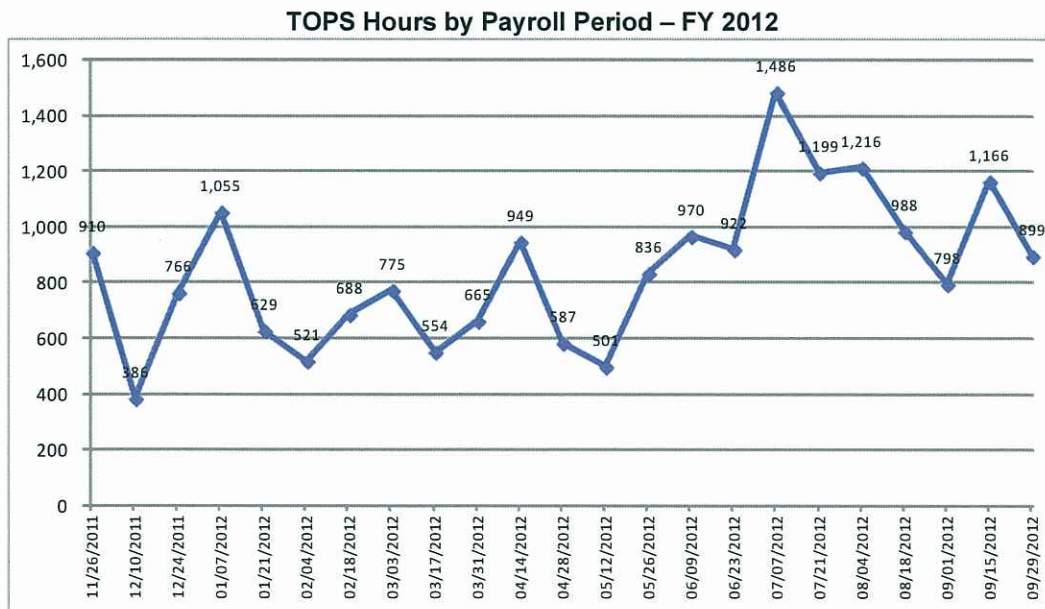
The chart below summarizes the monthly expenses per resident day. It clearly shows that as the census fell between March and May, the costs per day increased dramatically. With the increases in census seen starting in June, the average costs per day has fallen back to earlier levels.



The following graph illustrates agency expense through August 2012. Agency costs rose again in August – totaling \$73k.



Vacation or TOPS usage is the primary driver of the increase in agency. The TOPs chart below shows that TOPs hours taken remained high in August. The September figures indicate the possibility that agency usage may remain high in September.



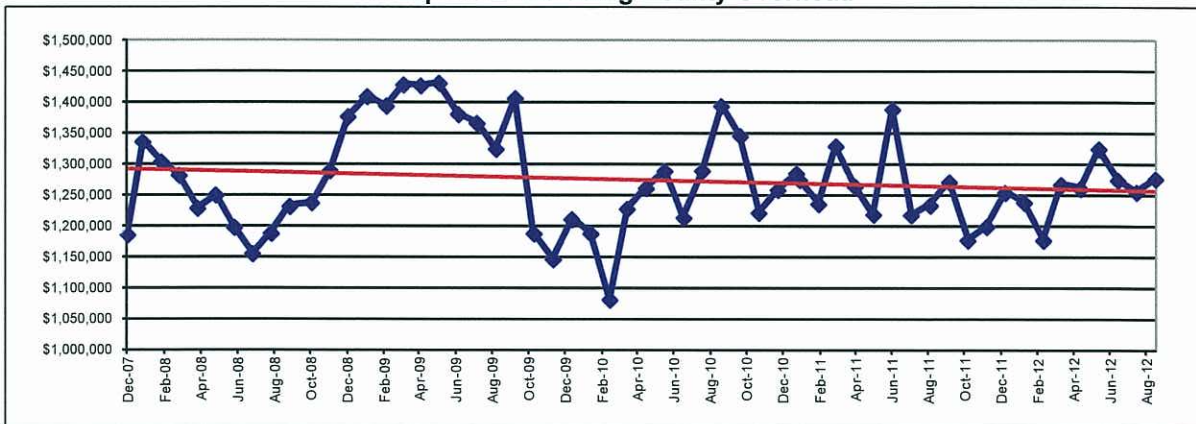
The table below summarizes the average monthly operating expenses since FY 2008. Except for the 9 percent increase between 2008 and 2009, there has been little growth in expenses. FY2012 expenses remain almost unchanged compared to 2011.

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	\$1,260,188	(0.1)%

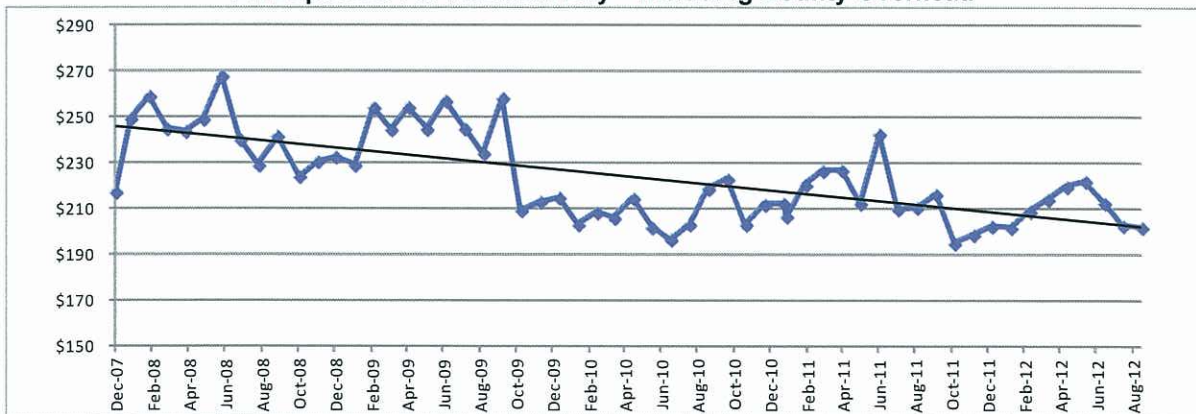
The following graph profiles the long term expense trend for CCNH. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program.

All Expenses Including County Overhead

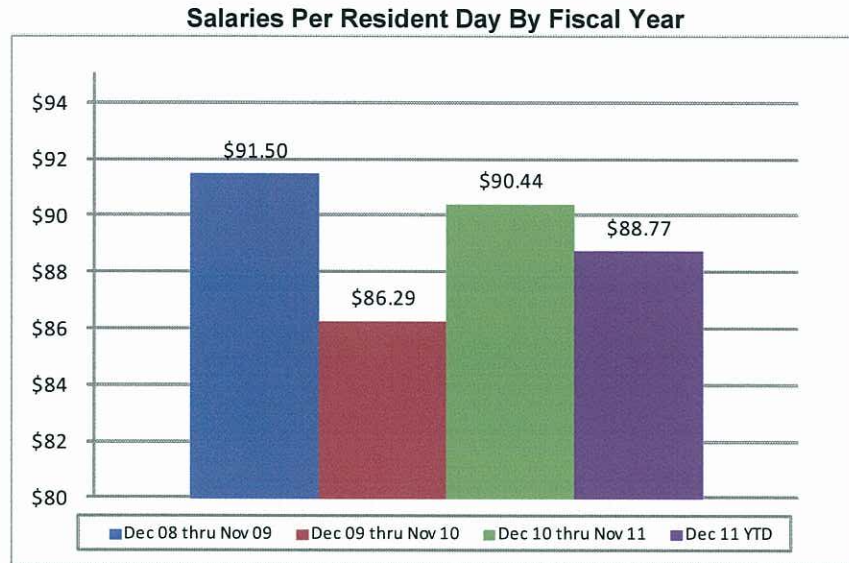


The chart below shows the long-term expenses per day trend. The IGT expense was eliminated in October of 2009. From November 2009 through August 2012, the cost per day shows a slight downward trend.

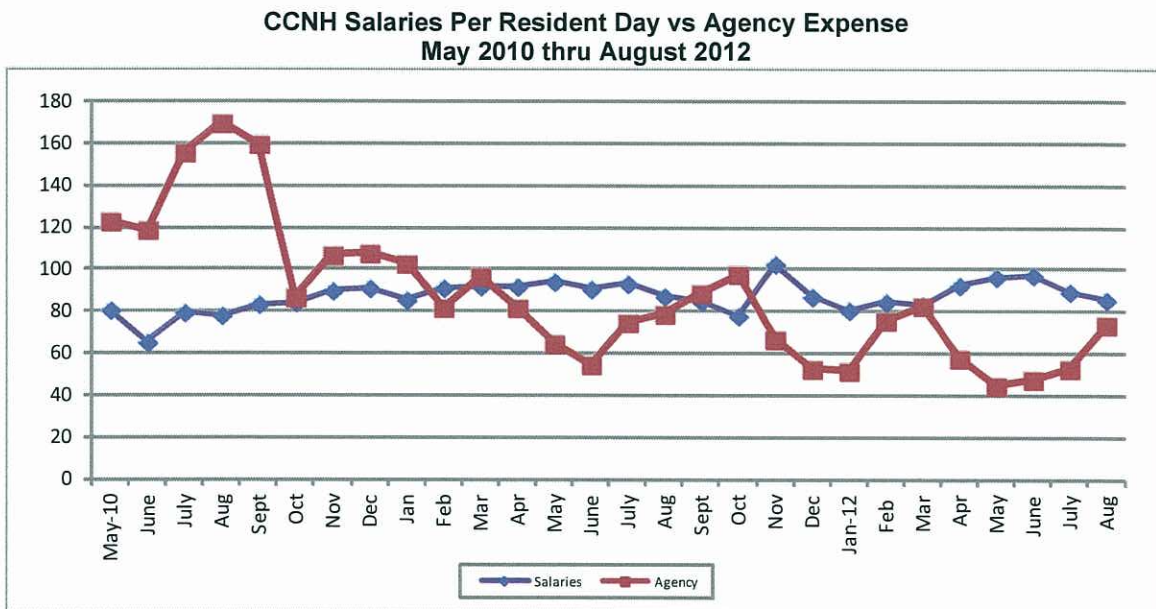
All Expenses Per Resident Day – Including County Overhead



The table below shows that salary costs per day are lower in 2012 compared to 2011. Salaries per resident day averaged \$89 per day from December 2011 through August 2012 compared to \$90.44 in 2011.



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



Summary

The overall census continues to show strong growth in August and continues through September and into October. Medicare is now joining the party, showing signs of growth in August, September and so far in October.

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: October 10, 2012

Re: Cash Position
Sources & Uses of Anticipated Funds

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

July's ending cash balance was \$542,591, a decrease of \$326k from July. Operations generated a cash increase of \$61k as a result of adding back depreciation of \$60,638 with a profit of \$408. Pushing cash the other way was a combination of A/R increasing by \$223k and A/P decreasing by \$158k.

Private pay receivables increased by \$100k and a \$60k accrual in IGT revenue were the primary reasons for the increase in accounts receivable. State IGT payments are made quarterly. The last payment totaling \$337k was received at the end of May. Previous payments include \$188k in December (plus the 18 month retroactive payment of \$1.9 million), and a \$170k payment in February. In between these quarterly payments, A/R will increase by approximately \$60k per month.

The primary driver for the \$158k decrease in accounts payable is a \$200k bed tax payment that was made in August, which reduces A/P by the same amount due to the monthly accrual of the bed tax expense.

Because cash outlays do not mirror the monthly accrual income statements, monthly fluctuations in the cash balance will be seen and are magnified by having a low cash balance. In the short term, September's cash is expected to increase to \$650k, a gain of \$107k (IGT payment of \$120k) and October should also see another modest increase, assuming the strong census continues through the end of October and November. Into December, the county will issue the annual tax anticipation note which will provide an \$800k infusion. It is our expectation, (assumes no changes in Medicaid payments), that bills will be paid from existing cash and the \$800k will provide a "cushion." This is a significant change from prior years, where the tax anticipation revenue is virtually spent before it arrives.

While our cash balance is very low, we are in a much stronger cash position compared to last year.

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: October 10, 2012

Re: Management Update

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

Renal Dialysis

The public notice for the new RFP was published this week and posted on the County's website. The deadline for submittals is November 2nd.

Respiratory Therapy

Alliance Rehab has started the recruitment of a respiratory therapist.

Senator Frerich's Visit to CCNH

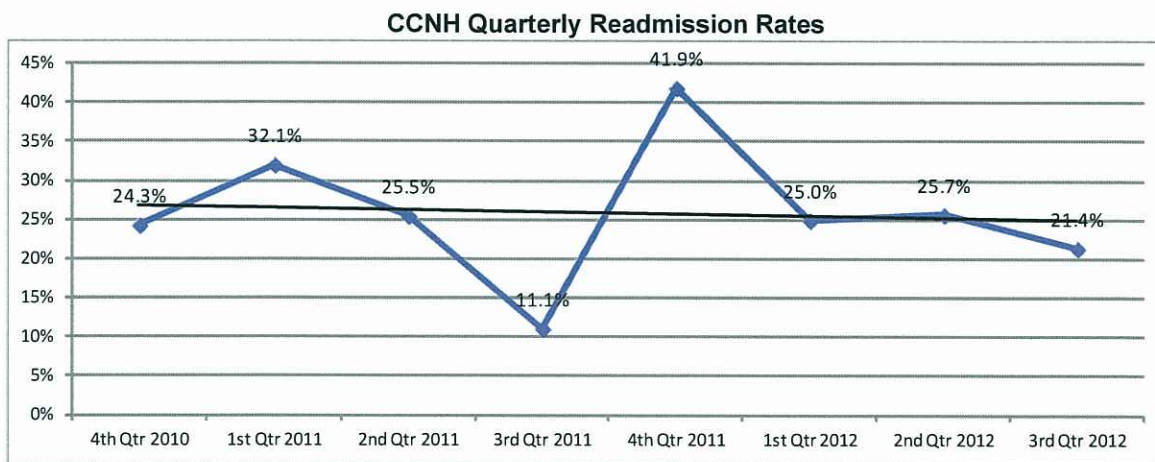
On Wednesday, October 3rd, Senator Frerich's visited CCNH as part of Life Services Network's efforts to promote and educate senior care with Illinois legislators. Senator Frerich has been a strong supporter of CCNH.

Corporate Compliance

Work on CCNH's compliance program started last month. The first phase is the baseline audit to identify and assess current compliance related processes and determine compliance strengths and weaknesses. This phase is scheduled to take approximately 8 to 10 weeks.

Case Management Approach to Care

I have attached an outline on the issues that are impacting SNFs in the area of re-hospitalizations. The high rate of sending Medicare residents back to the hospital is both a quality and a cost issue. And because of its' high costs, Federal and State efforts to reduce re-hospitalizations make it necessary for CCNH to address the issue. CCNH has been tackling this issue for well over a year. Significant work has been done to identify root causes and opportunities to prevent hospital transfers. We have reached out to both hospitals and their respective medical staff. Internally, staff education continues. Staffing as you know is being addressed. The quarterly readmission rates are shown in the chart below. The average rate for calendar year 2011 was 30 percent. So far in 2012, the rate is down to 24.7 percent. This is a significant improvement, but more work needs to be done.



In the past, I have discussed the need to change the medical model. But we also must change the nursing model that requires an acute care mentality. Care is fragmented between providers but also internally within the SNF. In order to significantly improve the care of our residents, we need to improve the care that is fragmented internally and externally.

November Board of Director's meeting

The November meeting is currently scheduled for November 19th due to the Veteran's Day holiday on November 12th. I am offering a few options including: 1) rescheduling on either Wednesday the 14th or Thursday the 15th; 2) cancel the November meeting; or 3) leave it for the 19th. Check your calendars and we will discuss this at next week's meeting.

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

Case Management Approach to Nursing Care

Background

Problem – Fragmented Care

Symptom – High rate of re-hospitalizations

Results – lower quality of care, loss of census/revenue

Cost

- MEDPAC – 12.5% of CHF patients are readmitted within 15 days
- Costs to Medicare \$590 million

Medically Complex Patients

- Comorbidities
- Sicker and discharged earlier
- Hospital length of stay shorter
 - o 1993-1994 8.6 days
 - o 2005-2006 6.4 days

Primary Reasons for Rehospitalizations (MEDPAC)

CHF
Dehydration/electrolyte imbalance
Respiratory
Sepsis
UTI

Multiple Federal and State Efforts to Address – Quality/Cost Problem

Nursing Home Value Based Performance (NHVBP) Purchasing Demonstration Program – CMS
Aligning payment incentives with quality improvement measures:

- Staffing - 30%
- Clinical outcomes – 20%
 - Long Stay Residents
 - ADL decline, pressure ulcers, catheters, physical restraints
 - Short Stay
 - Improved ADL functioning, % of residents who fail to improve bladder incontinence
- Survey – 20%
- Potentially Avoidable hospitalizations – 30%

Care Transitions Program – Affordable Care Act – Oct 2010, Section 3026

- Tests community based organization (CBOs) models for improving care transitions from the hospital to other settings and reducing readmissions for high-risk Medicare beneficiaries.
- Program launched in 2011 and will run for 5 years.
- One all-inclusive rate per eligible discharge.

Initiative to Reduce Avoidable Hospitalizations Among Nursing Facility Residents

- 7 non-nursing facility organizations (referred to as “enhanced care & coordination providers - ECCP”) selected at the end of September 2012. Each ECCP will implement interventions with at least 15 partnering nursing facilities.

Advancing Excellence in America’s Nursing Homes Quality of care program

Medicare-Medicaid Alignment Initiative Proposal (Managed Care Program)

A State of Illinois initiative to address the fragmented care dual eligible beneficiaries often receive and the high cost of providing care to this population.

Issues/Problems

- Poor collaboration/communication with hospital
- Poor identification of changes in condition or signs and symptoms
- Poor internal communication between staff and/or between shifts
- Poor communication with medical providers
- Poor follow-up – interventions or results of interventions

Operational Strategies

Identify resident with a high risk of re-hospitalization – Existing Residents and New Admissions

- Potential for complications
- Likelihood of change
- High risk factors
- Acute conditions
- Sub-acute conditions

Admission process

- Identify co-morbidities
- Review hospital care plan
- Collaboration with hospital personnel
- On-site assessment
 - Co-morbidities
 - Medication review
 - Preparation and needs

Develop A Better Relationship/Partnership with Hospitals

- Communication of patient care/condition/medications
- Collaboration on strategies

Internal Strategies

- Statistics – <30 day readmission rate
- Identify root causes of transfer.
- Identify common threads in avoidable hospitalizations
 - o Staffing levels, specific staff members, specific days, shifts, times of the day.
 - o Skills training needs

Education/tools to identify subtle changes in resident

- Communicates less than usual
- Need more help with ADLs
- Participation in activities is less
- Eating less
- Agitated or nervous
- Confused, drowsy
- Change in skin color
- Change in output
- Changes in breathing patterns

Tools to communicate changes to doctors.

- What is the situation
- What is the background
- What is the assessment or observation of the problems
- What is the request or need?

Tools to elicit quality documentation and support critical thinking skills (PIE)

Problem

Subjective

Objective

Intervention

After assessment/observation

Plan/what was done about it

Evaluation/follow-up

What is the outcome?

Clinical Strategies/Daily Clinical Routine

- Knowledge of conditions and medication regimen
- Communication with staff
- Communication with resident
- Daily rounds
- Discharge planning

Case Management Approach

No One is Managing the Care of Each Resident?

- 5 separate units with a total of 243 beds
- Dedicate a RN to each unit
- Coordinates/Facilitates/Communicates/Educates

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/12

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	240.00	393.00	(153.00)	4,109.00	3,537.00	572.00
Late Charge, NSF Check Charge	3,405.30	626.00	2,779.30	16,420.98	5,634.00	10,786.98
Other Miscellaneous Revenue	158.59	376.00	(217.41)	4,847.89	3,384.00	1,463.89
Total Miscellaneous Revenue	3,803.89	1,395.00	2,408.89	25,377.87	12,555.00	12,822.87
Medicare A Revenue						
Medicare A	140,571.51	253,617.00	(113,045.49)	1,510,505.68	2,282,553.00	(772,047.32)
ARD - Medicare A				89,116.81		89,116.81
NH Pt_Care - Medicare Advantage/ Hmo	33,667.46	38,665.00	(4,997.54)	336,220.77	347,985.00	(11,764.23)
ARD_Pt Care - Medicare Advantage/ HMO				4,875.00		4,875.00
Total Medicare A Revenue	174,238.97	292,282.00	(118,043.03)	1,940,718.26	2,630,538.00	(689,819.74)
Medicare B Revenue						
Medicare B	45,820.84	50,001.00	(4,180.16)	365,205.88	450,009.00	(84,803.12)
Total Medicare B Revenue	45,820.84	50,001.00	(4,180.16)	365,205.88	450,009.00	(84,803.12)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	389,706.00	418,192.00	(28,486.00)	3,009,497.91	3,763,728.00	(754,230.09)
ARD - Medicaid Title XIX (IDHFS)	109,762.63		109,762.63	1,250,772.65		1,250,772.65
Patient Care-Hospice	18,695.19	4,215.00	14,480.19	120,164.65	37,935.00	82,229.65
ARD Patient Care - Hospice	15,598.37		15,598.37	68,917.47		68,917.47
Total Medicaid Revenue	533,762.19	422,407.00	111,355.19	4,449,352.68	3,801,663.00	647,689.68
Private Pay Revenue						
VA-Veterans Nursing Home Care	14,302.86	6,357.00	7,945.86	110,955.52	57,213.00	53,742.52
ARD - VA - Veterans Care				17,336.80		17,336.80
Nursing Home Patient Care - Private Pay	255,603.36	375,763.00	(120,159.64)	2,350,300.34	3,381,867.00	(1,031,566.66)
Nursing Home Beauty Shop Revenue	3,602.50	1,973.00	1,629.50	33,068.80	17,757.00	15,311.80
Medical Supplies Revenue	8,333.69	3,002.00	5,331.69	48,817.81	27,018.00	21,799.81
Patient Transportation Charges	1,162.01	816.00	346.01	11,964.09	7,344.00	4,620.09
ARD Patient Care- Private Pay	126,619.90		126,619.90	765,086.80		765,086.80
Total Private Pay Revenue	409,624.32	387,911.00	21,713.32	3,337,530.16	3,491,199.00	(153,668.84)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	2,839.93	679.00	2,160.93	25,825.25	6,111.00	19,714.25
IL Department Of Aging-Day Care Grant (Title XX)	17,312.56	6,074.00	11,238.56	126,149.07	54,666.00	71,483.07
Adult Day Care Charges-Private Pay	4,550.50	2,572.00	1,978.50	40,519.50	23,148.00	17,371.50
Total Adult Day Care Revenue	24,702.99	9,325.00	15,377.99	192,493.82	83,925.00	108,568.82
Total Income	1,191,953.20	1,163,321.00	28,632.20	10,310,678.67	10,469,889.00	(159,210.33)

Operating Expenses

Administration

Reg. Full-Time Employees	38,224.52	28,399.00	(9,825.52)	280,786.24	255,591.00	(25,195.24)
Temp. Salaries & Wages	774.14	612.00	(162.14)	8,175.42	5,508.00	(2,667.42)
Per Diem	180.00	189.00	9.00	1,854.90	1,701.00	(153.90)
Overtime	76.98	262.00	185.02	958.30	2,358.00	1,399.70
TOPS - Balances	(2,000.70)		2,000.70	8,508.95		(8,508.95)
TOPS - FICA	(153.06)		153.06	650.93		(650.93)
Social Security - Employer	2,854.45	2,268.00	(586.45)	21,055.82	20,412.00	(643.82)
IMRF - Employer Cost	3,661.33	2,840.00	(821.33)	26,738.76	25,560.00	(1,178.76)
Workers' Compensation Insurance	2,157.51	1,490.00	(667.51)	15,985.02	13,410.00	(2,575.02)
Unemployment Insurance	107.94	612.00	504.06	7,056.06	5,508.00	(1,548.06)

Friday, September 28, 2012

10:40 AM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/12

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,739.40	5,475.00	735.60	40,761.40	49,275.00	8,513.60
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	31,278.24		(31,278.24)
Employee Development/Recognition	49.39	140.00	90.61	1,171.85	1,260.00	88.15
Employee Physicals/Lab	3,715.20	2,170.00	(1,545.20)	19,516.00	19,530.00	14.00
Stationary & Printing		225.00	225.00	2,113.97	2,025.00	(88.97)
Books, Periodicals & Manuals				69.00		(69.00)
Copier Supplies	548.28	740.00	191.72	6,042.62	6,660.00	617.38
Postage, UPS, Federal Express		713.00	713.00	4,920.40	6,417.00	1,496.60
Operational Supplies	1,889.03	2,222.00	332.97	18,973.05	19,998.00	1,024.95
Audit & Accounting Fees	3,624.87	3,593.00	(31.87)	35,223.83	32,337.00	(2,886.83)
Architect Fees				3,082.10		(3,082.10)
Attorney Fees	1,072.50	4,166.00	3,093.50	51,308.05	37,494.00	(13,814.05)
Professional Services	24,578.99	29,166.00	4,587.01	290,021.23	262,494.00	(27,527.23)
Job Required Travel Expense	155.30	359.00	203.70	1,399.03	3,231.00	1,831.97
Insurance	24,731.00	21,022.00	(3,709.00)	166,115.83	189,198.00	23,082.17
Property Loss & Liability Claims		96.00	96.00	2,902.17	864.00	(2,038.17)
Computer Services	3,308.98	2,403.00	(905.98)	35,820.03	21,627.00	(14,193.03)
Telephone Services	1,616.81	1,613.00	(3.81)	13,302.82	14,517.00	1,214.18
Automobile Maintenance				290.00		(290.00)
Legal Notices, Advertising	3,577.92	5,099.00	1,521.08	37,621.74	45,891.00	8,269.26
Photocopy Services		627.00	627.00	8,291.57	5,643.00	(2,648.57)
Public Relations	739.24	190.00	(549.24)	1,132.70	1,710.00	577.30
Dues & Licenses	1,625.08	2,310.00	684.92	11,500.48	20,790.00	9,289.52
Conferences & Training	341.52	940.00	598.48	2,982.01	8,460.00	5,477.99
Finance Charges, Bank Fees	1,877.82	2,548.00	670.18	7,439.39	22,932.00	15,492.61
Cable/Satellite TV Expense	2,474.32	2,395.00	(79.32)	22,067.40	21,555.00	(512.40)
IPA Licensing Fee	47,725.50	11,086.00	(36,639.50)	272,869.50	99,774.00	(173,095.50)
Fines & Penalties		1,025.00	1,025.00	7,280.00	9,225.00	1,945.00
Depreciation Expense	60,638.37	59,633.00	(1,005.37)	546,494.40	536,697.00	(9,797.40)
Transfers to General Corporate Fund	3,959.64	6,021.00	2,061.36	3,959.64	54,189.00	50,229.36
Interest-Tax Anticipation Notes Payable	381.24	333.00	(48.24)	5,432.95	2,997.00	(2,435.95)
Interest on Interfund Loan		1,000.00	1,000.00		9,000.00	9,000.00
Interest- Bonds Payable	11,425.21	11,425.00	(0.21)	102,826.89	102,825.00	(1.89)
Total Administration	254,154.08	215,407.00	(38,747.08)	2,125,980.69	1,938,663.00	(187,317.69)
Environmental Services						
Reg. Full-Time Employees	31,216.21	27,423.00	(3,793.21)	279,136.93	246,807.00	(32,329.93)
Overtime		734.00	734.00	5,661.37	6,606.00	944.63
TOPS - Balances	67.39		(67.39)	5,584.15		(5,584.15)
TOPS- FICA	5.16		(5.16)	427.19		(427.19)
Social Security - Employer	2,304.43	2,097.00	(207.43)	21,147.46	18,873.00	(2,274.46)
IMRF - Employer Cost	3,033.41	2,835.00	(198.41)	27,853.06	25,515.00	(2,338.06)
Workers' Compensation Insurance	1,726.24	1,424.00	(302.24)	15,406.09	12,816.00	(2,590.09)
Unemployment Insurance	484.13	713.00	228.87	11,619.61	6,417.00	(5,202.61)
Employee Health/Life Insurance	6,515.09	6,192.00	(323.09)	60,259.65	55,728.00	(4,531.65)
Operational Supplies	4,962.43	5,993.00	1,030.57	40,940.26	53,937.00	12,996.74
Gas Service	4,745.05	14,103.00	9,357.95	86,468.38	126,927.00	40,458.62
Electric Service	29,796.41	17,697.00	(12,099.41)	216,257.46	159,273.00	(56,984.46)
Water Service	2,290.33	2,171.00	(119.33)	20,811.27	19,539.00	(1,272.27)
Pest Control Service	932.00	478.00	(454.00)	5,648.02	4,302.00	(1,346.02)
Waste Disposal & Recycling	6,004.06	4,078.00	(1,926.06)	45,608.86	36,702.00	(8,906.86)
Equipment Rentals	258.00	289.00	31.00	2,322.00	2,601.00	279.00
Sewer Service & Tax	1,412.66	1,137.00	(275.66)	14,168.54	10,233.00	(3,935.54)
Total Environmental Services	95,753.00	87,364.00	(8,389.00)	859,320.30	786,276.00	(73,044.30)

Laundry

Friday, September 28, 2012

10:40 AM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/12

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	9,982.80	10,731.00	748.20	83,904.98	96,579.00	12,674.02
Overtime		177.00	177.00	1,732.38	1,593.00	(139.38)
TOPS Balances	(479.78)		479.78	1,140.04		(1,140.04)
TOPS - FICA	(36.70)		36.70	87.22		(87.22)
Social Security - Employer	746.48	834.00	87.52	6,368.75	7,506.00	1,137.25
IMRF - Employer Cost	982.61	1,098.00	115.39	8,388.66	9,882.00	1,493.34
Workers' Compensation Insurance	552.05	552.00	(0.05)	4,635.20	4,968.00	332.80
Unemployment Insurance	208.21	222.00	13.79	3,533.63	1,998.00	(1,535.63)
Employee Health/Life Insurance	1,609.40	1,825.00	215.60	14,604.40	16,425.00	1,820.60
Laundry Supplies	1,061.91	1,986.00	924.09	14,237.62	17,874.00	3,636.38
Linen & Bedding	461.88	1,240.00	778.12	10,363.48	11,160.00	796.52
Total Laundry	15,088.86	18,665.00	3,576.14	148,996.36	167,985.00	18,988.64
Maintenance						
Reg. Full-Time Employees	5,400.40	12,033.00	6,632.60	40,032.53	108,297.00	68,264.47
Overtime		8.00	8.00	165.96	72.00	(93.96)
TOPS - Balances	258.77		(258.77)	1,299.67		(1,299.67)
TOPS - FICA	19.79		(19.79)	99.42		(99.42)
Social Security - Employer	409.09	921.00	511.91	3,043.31	8,289.00	5,245.69
IMRF - Employer Cost	538.50	1,212.00	673.50	4,009.36	10,908.00	6,898.64
Workers' Compensation Insurance	298.67	609.00	310.33	2,212.48	5,481.00	3,268.52
Unemployment Insurance	194.06	133.00	(61.06)	1,943.17	1,197.00	(746.17)
Employee Health/Life Insurance	549.80	1,825.00	1,275.20	1,672.80	16,425.00	14,752.20
Gasoline & Oil		15.00	15.00	1,299.22	135.00	(1,164.22)
Ground Supplies		70.00	70.00	138.00	630.00	492.00
Maintenance Supplies	2,448.10	3,120.00	671.90	40,416.44	28,080.00	(12,336.44)
Professional Services		3,120.00	3,120.00	123.00	28,080.00	27,957.00
Automobile Maintenance	397.72	445.00	47.28	6,241.36	4,005.00	(2,236.36)
Equipment Maintenance	1,902.70	2,599.00	696.30	14,999.47	23,391.00	8,391.53
Equipment Rentals	18.80	69.00	50.20	(202.95)	621.00	823.95
Nursing Home Building Repair/Maintenance	5,648.36	5,702.00	53.64	66,259.71	51,318.00	(14,941.71)
Conferences & Training		162.00	162.00	1,444.82	1,458.00	13.18
Landscaping Services				24.00		(24.00)
Parking Lot/Sidewalk Maintenance		2,596.00	2,596.00	5,710.60	23,364.00	17,653.40
Nursing Home Building Construction/Improvements				4,625.46		(4,625.46)
Total Maintenance	18,084.76	34,639.00	16,554.24	195,557.83	311,751.00	116,193.17
Nursing Services						
Reg. Full-Time Employees	99,993.68	130,159.00	30,165.32	976,549.74	1,171,431.00	194,881.26
Reg. Part-Time Employees	1,049.51	4,555.00	3,505.49	24,012.16	40,995.00	16,982.84
Temp. Salaries & Wages	17,870.63	31,230.00	13,359.37	250,254.90	281,070.00	30,815.10
Overtime	38,133.46	34,983.00	(3,150.46)	365,354.51	314,847.00	(50,507.51)
TOPS - Balances	2,321.88		(2,321.88)	2,009.27		(2,009.27)
No Benefit Full-Time Employees	91,783.01	73,277.00	(18,506.01)	789,488.68	659,493.00	(129,995.68)
No Benefit Part-Time Employees	36,736.15	29,883.00	(6,853.15)	300,198.13	268,947.00	(31,251.13)
TOPS - FICA	177.63		(177.63)	153.71		(153.71)
Social Security - Employer	21,533.29	23,262.00	1,728.71	204,129.00	209,358.00	5,229.00
IMRF - Employer Cost	26,420.80	30,621.00	4,200.20	240,288.59	275,589.00	35,300.41
Workers' Compensation Insurance	13,683.16	13,616.00	(67.16)	129,697.89	122,544.00	(7,153.89)
Unemployment Insurance	4,425.13	4,949.00	523.87	84,476.59	44,541.00	(39,935.59)
Employee Health/Life Insurance	13,852.90	12,664.00	(1,188.90)	139,667.86	113,976.00	(25,691.86)
Books, Periodicals & Manuals	591.18	29.00	(562.18)	1,180.69	261.00	(919.69)
Stocked Drugs	2,577.40	2,974.00	396.60	28,658.79	26,766.00	(1,892.79)
Pharmacy Charges-Public Aid	2,878.93	809.00	(2,069.93)	12,826.57	7,281.00	(5,545.57)
Oxygen	3,004.70	2,086.00	(918.70)	32,127.15	18,774.00	(13,353.15)
Incontinence Supplies	10,660.39	8,503.00	(2,157.39)	87,182.73	76,527.00	(10,655.73)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/12

4

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Pharmacy Charges - Insurance	2,425.00	3,982.00	1,537.00	57,989.04	35,658.00	(22,331.04)
Equipment < \$2,500	2,099.93		(2,099.93)	2,099.93		(2,099.93)
Operational Supplies	16,699.86	24,006.00	7,306.14	136,105.27	216,054.00	79,948.73
Pharmacy Charges-Medicare	7,275.00	15,505.00	8,230.00	102,915.18	139,545.00	36,629.82
Medical/Dental/Mental Health	3,400.00	1,057.00	(2,343.00)	30,600.00	9,513.00	(21,087.00)
Professional Services	25,636.11	11,666.00	(13,970.11)	162,171.62	104,994.00	(57,177.62)
Job Require Travel				1,253.09		(1,253.09)
Laboratory Fees		2,116.00	2,116.00	14,663.21	19,044.00	4,380.79
Equipment Rentals	4,536.34	3,677.00	(859.34)	35,200.84	33,093.00	(2,107.84)
Dues & Licenses		19.00	19.00	270.00	171.00	(99.00)
Conferences & Training	351.91	362.00	10.09	4,355.76	3,258.00	(1,097.76)
Contract Nursing Services	61,899.88	73,854.00	11,954.12	468,119.10	664,686.00	196,566.90
Medicare Medical Services	1,419.19		(1,419.19)	55,101.81		(55,101.81)
Medical/ Health Equipment				2,671.30		(2,671.30)
Total Nursing Services	513,437.05	539,824.00	26,386.95	4,741,773.11	4,858,416.00	116,642.89
Activities						
Reg. Full-Time Employees	10,943.22	12,677.00	1,733.78	122,648.25	114,093.00	(8,555.25)
Overtime	101.80	33.00	(68.80)	872.39	297.00	(575.39)
TOPS - Balances	251.42		(251.42)	(5,945.41)		5,945.41
TOPS - FICA	19.23		(19.23)	(454.83)		454.83
Social Security - Employer	823.40	972.00	148.60	9,217.42	8,748.00	(469.42)
IMRF - Employer Cost	1,083.84	1,279.00	195.16	12,139.03	11,511.00	(628.03)
Workers' Compensation Insurance	605.17	643.00	37.83	6,778.25	5,787.00	(991.25)
Unemployment Insurance	312.92	267.00	(45.92)	4,979.60	2,403.00	(2,576.60)
Employee Health/Life Insurance	2,180.09	3,650.00	1,469.91	23,054.32	32,850.00	9,795.68
Books, Periodicals & Manuals				60.00		(60.00)
Operational Supplies	254.47	271.00	16.53	1,987.77	2,439.00	451.23
Professional Services	124.70	122.00	(2.70)	1,122.30	1,098.00	(24.30)
Conferences & Training		72.00	72.00	486.00	648.00	162.00
Total Activities	16,700.26	19,986.00	3,285.74	176,945.09	179,874.00	2,928.91
Social Services						
Reg. Full-Time Employees	11,504.76	17,649.00	6,144.24	102,953.72	158,841.00	55,887.28
Temp. Salaries & Wages	726.77		(726.77)	8,328.75		(8,328.75)
Overtime	36.52	166.00	129.48	2,374.53	1,494.00	(880.53)
TOPS - Balances	306.65		(306.65)	4,530.92		(4,530.92)
TOPS - FICA	23.46		(23.46)	346.62		(346.62)
Social Security - Employer	909.75	1,362.00	452.25	8,406.79	12,258.00	3,851.21
IMRF - Employer Cost	1,124.34	1,854.00	729.66	10,237.36	16,686.00	6,448.64
Workers' Compensation Insurance	676.43	901.00	224.57	6,153.83	8,109.00	1,955.17
Unemployment Insurance	37.24	178.00	140.76	3,363.05	1,602.00	(1,761.05)
Employee Health/Life Insurance	2,151.40	2,433.00	281.60	17,838.80	21,897.00	4,058.20
Books, Periodicals & Manuals				349.00		(349.00)
Professional Services	124.70	119.00	(5.70)	1,773.50	1,071.00	(702.50)
Conferences & Training		79.00	79.00	724.00	711.00	(13.00)
Total Social Services	17,622.02	24,741.00	7,118.98	167,380.87	222,669.00	55,288.13
Physical Therapy						
Reg. Full-Time Employees	4,502.51	4,517.00	14.49	39,374.20	40,653.00	1,278.80
Overtime		16.00	16.00	22.59	144.00	121.41
TOPS - Balances	(788.64)		788.64	1,188.00		(1,188.00)
TOPS - FICA	(60.33)		60.33	90.88		(90.88)
Social Security - Employer	333.33	346.00	12.67	3,014.40	3,114.00	99.60
IMRF - Employer Cost	438.77	472.00	33.23	3,815.19	4,248.00	432.81
Workers' Compensation Ins.	248.98	229.00	(19.98)	2,176.65	2,061.00	(115.65)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/12

5

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance	6.16	89.00	82.84	1,439.55	801.00	(638.55)
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	9,868.80	10,944.00	1,075.20
Professional Services	36,294.34	35,209.00	(1,085.34)	302,234.04	316,881.00	14,646.96
Total Physical Therapy	42,064.32	42,094.00	29.68	363,224.30	378,846.00	15,621.70
Occupational Therapy						
Reg. Full-Time Employees	2,241.13	2,311.00	69.87	19,658.70	20,799.00	1,140.30
TOPS - Balances	(22.66)		22.66	393.18		(393.18)
TOPS - FICA	(1.74)		1.74	30.07		(30.07)
Social Security - Employer	170.03	176.00	5.97	1,401.57	1,584.00	182.43
IMRF - Employer Cost	223.84	232.00	8.16	1,943.65	2,088.00	144.35
Workers' Compensation Ins.	123.93	117.00	(6.93)	1,085.32	1,053.00	(32.32)
Unemployment Insurance		44.00	44.00	719.79	396.00	(323.79)
Employee Health/Life Insurance	544.60	608.00	63.40	4,934.40	5,472.00	537.60
Professional Services	31,384.83	40,095.00	8,710.17	280,882.90	360,855.00	79,972.10
Total Occupational Therapy	34,663.96	43,583.00	8,919.04	311,049.58	392,247.00	81,197.42
Speech Therapy						
Professional Services	10,491.19	13,229.00	2,737.81	96,417.35	119,061.00	22,643.65
Total Speech Therapy	10,491.19	13,229.00	2,737.81	96,417.35	119,061.00	22,643.65
Food Services						
Reg. Full-Time Employees	38,950.47	40,685.00	1,734.53	352,333.20	366,165.00	13,831.80
Reg. Part-Time Employees	2,283.72	622.00	(1,661.72)	21,393.85	5,598.00	(15,795.85)
Overtime	608.91	993.00	384.09	13,882.38	8,937.00	(4,945.38)
TOPS - Balances	1,427.12		(1,427.12)	342.42		(342.42)
TOPS - FICA	109.18		(109.18)	26.20		(26.20)
Social Security - Employer	3,127.31	3,236.00	108.69	28,838.91	29,124.00	285.09
IMRF - Employer Cost	4,116.67	4,259.00	142.33	37,994.49	38,331.00	336.51
Workers' Compensation Insurance	2,280.25	2,140.00	(140.25)	20,640.93	19,260.00	(1,380.93)
Unemployment Insurance	772.92	1,025.00	252.08	15,648.74	9,225.00	(6,423.74)
Employee Health/Life Insurance	5,968.80	10,950.00	4,981.20	62,867.00	98,550.00	35,683.00
Food	38,405.64	33,994.00	(4,411.64)	341,958.23	305,946.00	(36,012.23)
Nutritional Supplements	3,779.22	2,996.00	(783.22)	30,902.13	26,964.00	(3,938.13)
Operational Supplies	4,337.93	3,823.00	(514.93)	35,932.37	34,407.00	(1,525.37)
Professional Services	9,785.28	2,951.00	(6,834.28)	30,768.54	26,559.00	(4,209.54)
Equipment Rentals	404.95	372.00	(32.95)	3,555.90	3,348.00	(207.90)
Dues & Licenses		13.00	13.00	80.00	117.00	37.00
Conferences & Training				1,418.92		(1,418.92)
Total Food Services	116,358.37	108,059.00	(8,299.37)	998,584.21	972,531.00	(26,053.21)
Barber & Beauty						
Reg. Full-Time Employees	4,522.72	4,748.00	225.28	40,093.75	42,732.00	2,638.25
Overtime				27.90		(27.90)
TOPS - Balances	(601.28)		601.28	178.69		(178.69)
TOPS - FICA	(46.00)		46.00	13.67		(13.67)
Social Security - Employer	251.65	363.00	111.35	2,256.09	3,267.00	1,010.91
IMRF - Employer Cost	331.24	478.00	146.76	3,032.13	4,302.00	1,269.87
Workers' Compensation Insurance	250.13	240.00	(10.13)	2,209.84	2,160.00	(49.84)
Unemployment Insurance		89.00	89.00	1,439.68	801.00	(638.68)
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	9,868.80	10,944.00	1,075.20
Operational Supplies		89.00	89.00	1,124.54	801.00	(323.54)
Total Barber & Beauty	5,797.66	7,223.00	1,425.34	60,245.09	65,007.00	4,761.91
Adult Day Care						
Reg. Full-Time Employees	13,234.48	15,661.00	2,426.52	117,756.16	140,949.00	23,192.84

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/12

6

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Temp. Salaries & Wages		294.00	294.00	656.36	2,646.00	1,989.64
Overtime	131.87	8.00	(123.87)	568.70	72.00	(496.70)
TOPS - Balances	(246.09)		246.09	2,109.62		(2,109.62)
TOPS - FICA	1,683.17		(1,683.17)	161.39		(161.39)
Social Security - Employer	994.58	1,221.00	226.42	8,824.07	10,989.00	2,164.93
IMRF - Employer Cost	1,309.23	1,577.00	267.77	11,555.37	14,193.00	2,637.63
Workers' Compensation Insurance	731.90	807.00	75.10	6,539.99	7,263.00	723.01
Unemployment Insurance		267.00	267.00	3,638.21	2,403.00	(1,235.21)
Employee Health/Life Insurance	2,696.00	3,650.00	954.00	22,336.60	32,850.00	10,513.40
Books, Periodicals & Manuals		31.00	31.00	180.70	279.00	98.30
Gasoline & Oil	2,494.70	1,137.00	(1,357.70)	9,613.16	10,233.00	619.84
Operational Supplies	30.87	44.00	13.13	278.38	396.00	117.62
Field Trips/Activities				15.82		(15.82)
Conferences & Training	165.00	89.00	(76.00)	393.40	801.00	407.60
Automobiles, Vehicles				(15.85)		15.85
Total Adult Day Care	23,225.71	24,786.00	1,560.29	184,612.08	223,074.00	38,461.92
Alzheimers and Related Disord						
Reg. Full-Time Employees	29,104.64	30,941.00	1,836.36	211,628.98	278,469.00	66,840.02
Overtime	10,470.76	7,976.00	(2,494.76)	99,759.56	71,784.00	(27,975.56)
TOPS - Balances	247.52		(247.52)	3,058.38		(3,058.38)
No Benefit Full-Time Employees	24,354.83	13,902.00	(10,452.83)	197,836.10	125,118.00	(72,718.10)
No Benefit Part-Time Employees	16,805.02	6,703.00	(10,102.02)	121,673.42	60,327.00	(61,346.42)
TOPS - FICA	(1,683.05)		1,683.05	233.97		(233.97)
Social Security - Employer	6,113.39	8,015.00	1,901.61	47,404.78	72,135.00	24,730.22
IMRF - Employer Cost	8,047.34	5,994.00	(2,053.34)	62,456.33	53,946.00	(8,510.33)
Workers' Compensation Insurance	3,885.68	3,011.00	(874.68)	29,351.12	27,099.00	(2,252.12)
Unemployment Insurance	1,442.04	1,187.00	(255.04)	21,192.37	10,683.00	(10,509.37)
Employee Health/Life Insurance	3,778.40	5,954.00	2,175.60	30,998.20	53,586.00	22,587.80
Operational Supplies				460.26		(460.26)
Dues & Licenses		18.00	18.00		162.00	162.00
Conferences & Training		315.00	315.00	1,413.72	2,835.00	1,421.28
ARD - Contract Nursing	12,170.06	6,145.00	(6,025.06)	75,834.87	55,305.00	(20,529.87)
Total Alzheimers and Related Disorders	114,736.63	90,161.00	(24,575.63)	903,302.06	811,449.00	(91,853.06)
Total Expenses	1,278,177.87	1,269,761.00	(8,416.87)	11,333,388.92	11,427,849.00	94,460.08
Net Operating Income	(86,224.67)	(106,440.00)	20,215.33	(1,022,710.25)	(957,960.00)	(64,750.25)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	86,119.00	86,120.00	(1.00)	775,071.00	775,080.00	(9.00)
Payment in Lieu of Taxes	166.51		166.51	166.51		166.51
Total Local Taxes	86,285.51	86,120.00	165.51	775,237.51	775,080.00	157.51
Miscellaneous NI Revenue						
Prior Period Adjustment				19,948.70		19,948.70
Investment Interest	77.35	42.00	35.35	913.30	378.00	535.30
Restricted Donations	270.00	334.00	(64.00)	4,366.27	3,006.00	1,360.27
Total Miscellaneous NI Revenue	347.35	376.00	(28.65)	25,228.27	3,384.00	21,844.27
Total NonOperating Income	86,632.86	86,496.00	136.86	800,465.78	778,464.00	22,001.78
Net Income (Loss)	408.19	(19,944.00)	20,352.19	(222,244.47)	(179,496.00)	(42,748.47)

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

1

Description	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement	417	138	594	477	591	500	206	240	4,109				
Late Charge, NSF Check Charge	(69)	3,236	541	3,010	1,637	1,753	3,294	3,405	16,421				
Other Miscellaneous Revenue	27	318	531	1,492	210	29	381	159	4,848				
Total Miscellaneous Revenue	375	3,692	2,321	1,666	2,438	2,282	3,880	3,804	25,378				
Medicare A Revenue													
Medicare A	203,635	220,897	182,809	144,263	150,371	156,996	102,518	140,572	1,510,506				
ARD - Medicare A	366	16,726	11,075	21,571	4,564	3,077	5,623	89,117					
NH PL_Care - Medicare Advantage/ H	65,109	29,424	26,465	54,742	48,176	25,697	41,537	33,667	336,221				
ARD_PL_Care - Medicare Advantage/			4,875						4,875				
Total Medicare A Revenue	269,111	267,048	245,984	263,865	203,112	185,770	149,679	174,239	1,940,718				
Medicare B Revenue													
Medicare B	27,443	32,308	29,922	45,762	53,402	45,732	43,986	45,821	385,206				
Total Medicare B Revenue	27,443	32,308	29,922	45,762	53,402	45,732	43,986	45,821	385,206				
Medicaid Revenue													
Medicaid Title XIX (IDHFS)	306,511	302,179	288,543	318,981	348,187	351,217	343,239	389,706	3,008,498				
ARD - Medicaid Title XIX (IDHFS)	142,228	153,644	133,641	160,121	141,715	129,674	136,422	109,763	1,250,773				
Patient Care-Hospice	4,235	4,609	6,809	7,700	9,959	26,431	29,335	18,695	120,165				
ARD Patient Care - Hospice	3,892	3,778	3,320	6,067	12,477	9,441	10,796	15,598	68,917				
Total Medicaid Revenue	456,867	464,209	432,112	490,350	512,337	516,762	519,792	533,762	4,449,353				
Private Pay Revenue													
VA-Veterans Nursing Home Care	6,718	7,368	12,569	14,520	13,436	13,003	15,386	14,303	110,966				
ARD - VA - Veterans Care	8,452	8,885							17,337				
Nursing Home Patient Care - Private	287,531	285,390	245,293	232,772	263,659	261,982	312,215	255,603	2,350,300				
Nursing Home Beauty Shop Revenue	3,451	3,903	3,617	3,656	3,836	3,666	3,855	3,603	33,069				
Medical Supplies Revenue	6,743	7,798	3,441	5,093	4,823	1,742	5,837	8,334	48,818				
Patient Transportation Charges	944	1,637	2,703	886	1,391	27	1,211	1,162	11,964				
ARD Patient Care - Private Pay	104,542	79,231	79,562	35,444	91,963	88,117	80,745	126,620	785,087				
Total Private Pay Revenue	418,380	394,211	347,185	293,488	379,109	368,537	419,250	409,624	3,337,530				
Adult Day Care Revenue													
VA-Veterans Adult Daycare	1,899	2,810	2,559	3,269	3,212	2,882	3,056	2,840	25,825				
IL Department Of Aging-Day Care Gra	14,065	10,634	9,721	12,617	16,612	16,173	15,293	17,313	126,149				
Adult Day Care Charges-Private Pay	6,051	5,310	6,371	3,643	3,348	3,916	4,250	4,551	40,520				

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

08/31/12	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	Total
Description													
Total Adult Day Care Revenue	22,015	18,754	18,650	19,528	20,001	23,172	23,072	22,599	24,703	1,142,154	1,159,185	1,191,953	10,310,679
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	1,191,953	1,142,154	1,159,185	1,191,953	10,310,679

Operating Expenses

Administration													
Reg. Full-Time Employees	28,550	31,149	28,688	29,177	28,724	29,943	29,873	36,458	38,225	280,786	36,458	38,225	280,786
Temp. Salaries & Wages	1,474	782	621	971	562	955	1,196	840	774	8,175	840	774	8,175
Per Diem	135	180	180	315	159	274	207	225	180	1,855	225	180	1,855
Overtime		251	11	16	8	329	171	96	77	958	96	77	958
TOPS - Balances	1,345	1,083	1,755	1,698	(98)	1,327	5,715	(2,316)	(2,001)	8,509	(2,316)	(2,001)	8,509
TOPS - FICA	103	83	134	130	(8)	102	437	(177)	(153)	651	(177)	(153)	651
Social Security - Employer	2,315	2,169	2,064	2,197	2,122	2,265	2,334	2,735	2,854	21,056	2,735	2,854	21,056
IMRF - Employer Cost	2,914	2,751	2,637	2,763	2,723	2,862	2,934	3,493	3,661	26,739	3,493	3,661	26,739
Workers' Compensation Insurance	1,685	1,791	1,570	1,659	1,620	1,710	1,719	2,064	2,158	15,985	2,064	2,158	15,985
Unemployment Insurance	821	2,397	395	1,281	711	600	465	279	108	7,056	279	108	7,056
Employee Health/Life Insurance	3,660	4,195	4,195	4,871	4,739	4,739	4,882	4,739	4,739	40,761	4,739	4,739	40,761
IMRF - Early Retirement Obligation	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	31,278	3,475	3,475	31,278
Employee Development/Recognition	193	90	34	49	26	525	147	59	49	1,172	59	49	1,172
Employee Physicals/Lab	3,188	1,119	2,006	1,744	1,745	1,615	1,905	2,478	3,715	19,516	2,478	3,715	19,516
Stationary & Printing			1,701		99		202			2,114	111		2,114
Books, Periodicals & Manuals	69									69			69
Copier Supplies	1,066	582	893	636	602	674	609	432	548	6,043	432	548	6,043
Postage, UPS, Federal Express	308	956	808	804	386	421	736	501		4,920	501		4,920
Operational Supplies	3,337	1,511	2,125	3,518	1,058	1,128	1,156	3,251	1,889	18,973	3,251	1,889	18,973
Audit & Accounting Fees	3,625	3,625	3,625	3,625	3,625	3,625	6,225	3,625	3,625	35,224	3,625	3,625	35,224
Architect Fees			3,082							3,082			3,082
Attorney Fees	3,233	8,117	13,878	7,998	4,450	5,287	864	6,409	1,073	51,308	6,409	1,073	51,308
Professional Services	37,755	35,045	34,936	33,237	38,582	32,856	29,151	23,882	24,579	290,021	23,882	24,579	290,021
Job Required Travel Expense	46	479	(45)	249	123	129	119	144	155	1,399	144	155	1,399
Insurance	10,731	10,731	14,508	10,241	20,731	24,731	24,981	24,731	24,731	166,116	24,731	24,731	166,116
Property Loss & Liability Claims		2,671	(76)	38		227	42			2,902			2,902
Computer Services	8,264	3,230	3,222	4,008	2,939	3,309	4,220	3,318	3,309	35,820	3,318	3,309	35,820
Telephone Services	1,513	1,430	1,487	664	2,011	1,585	1,352	1,613	1,617	13,303	1,613	1,617	13,303
Automobile Maintenance	3,875	4,071	2,194	6,278	3,467	3,428	4,213	6,520	3,578	37,622	6,520	3,578	37,622
Legal Notices, Advertising		1,005	1,041	1,041	1,041	1,041	2,082	1,041		8,292	1,041		8,292
Photocopy Services							217			1,133			1,133
Public Relations			(175)	1,925	1,625	1,625	1,625	1,625	739	11,500	1,625	1,625	11,500
Dues & Licenses	1,625			1,267	23	1,047	327	1,625	1,625	2,982	1,625	1,625	2,982
Conferences & Training	4,944	(12,792)	2,711	1,981	3,128	1,803	1,953	1,835	1,878	7,439	1,835	1,878	7,439
Finance Charges, Bank Fees	2,379	2,379	2,472	2,472	2,472	2,472	2,472	2,472	2,472	22,067	2,472	2,472	22,067
Cable/Satellite TV Expense													

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

3

08/31/12

Description	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	Total
IPA Licensing Fee	11,300			11,300	43,082	10,571	11,300	43,082	45,219	45,019	47,356	47,726	272,870
Fines & Penalties					5,860		1,430						7,280
Furnishings, Office Equipment				60,297	61,222	60,774	60,762	60,762	60,762	60,638	60,638	60,638	546,494
Depreciation Expense												3,960	3,960
Transfers to General Corporate Fund									2,173	2,633	246	381	5,433
Interest-Tax Anticipation Notes Payabl	11,425	11,425	11,425	11,425	11,425	11,425	11,425	11,425	11,425	11,425	11,425	11,425	102,927
Interest- Bonds Payable													
Total Administration	215,649	198,794	218,922	215,254	253,989	255,685	257,753	255,780	254,154	255,780	254,154	254,154	2,125,981
Environmental Services													
Reg. Full-Time Employees	27,673	30,394	30,130	31,531	30,744	31,471	31,471	30,874	30,874	35,104	30,874	31,216	279,137
Overtime	826	2,394	38						1,193	4	1,193	67	5,661
TOPS - Balances	942	521	929	2,329	1,174	1,673	1,673	(143)	(1,909)	(143)	(1,909)		5,584
TOPS- FICA	72	40	71	178	90	128	128	(11)	(146)	(11)	(146)	5	427
Social Security - Employer	2,396	2,073	2,278	2,380	2,292	2,416	2,416	2,640	2,368	2,640	2,368	2,304	21,147
IMRF - Employer Cost	3,163	2,735	2,999	3,133	3,016	3,180	3,180	3,476	3,117	3,476	3,117	3,033	27,853
Workers' Compensation Insurance	1,629	1,552	1,666	1,744	1,700	1,740	1,740	1,941	1,707	1,941	1,707	1,726	15,406
Unemployment Insurance	373	2,889	640	1,672	1,454	1,415	1,415	1,471	1,221	1,471	1,221	484	11,620
Employee Health/Life Insurance	5,454	5,998	6,543	6,725	7,087	7,604	7,604	7,274	7,060	7,274	7,060	6,515	60,260
Operational Supplies	4,729	4,312	5,502	4,141	5,177	4,326	4,326	4,112	3,680	4,112	3,680	4,962	40,940
Gas Service	9,541	16,395	13,385	8,570	11,429	11,624	11,624	6,457	4,324	6,457	4,324	4,745	86,468
Electric Service	17,546	20,871	18,949	23,096	23,953	25,634	25,634	26,580	29,833	26,580	29,833	29,796	216,257
Water Service	2,308	2,476	2,273	2,233	2,165	2,250	2,250	2,172	2,644	2,172	2,644	2,290	20,811
Pest Control Service	468	468	468	468	954	468	468	482	942	482	942	932	5,648
Waste Disposal & Recycling	7,113	5,247	5,448	5,745	5,735	5,119	5,119	2,737	2,462	2,737	2,462	6,004	46,609
Equipment Rentals	258	258	258	258	258	258	258	258	258	258	258	258	2,322
Sewer Service & Tax	1,284	1,437	1,573	2,738	1,278	1,400	1,400	1,286	1,760	1,286	1,760	1,413	14,169
Total Environmental Services	85,773	100,060	93,148	96,940	98,505	101,913	95,839	91,388	91,388	95,839	91,388	95,753	859,320
Laundry													
Reg. Full-Time Employees	9,354	9,723	8,728	8,410	9,035	8,711	8,711	10,496	9,465	10,496	9,465	9,983	83,905
Overtime	250	748			5	361	361		368		368		1,732
TOPS Balances	574	722	313	1,025	196	183	183	(569)	(824)	(569)	(824)	(480)	1,140
TOPS - FICA	44	55	24	78	15	14	14	(44)	(63)	(44)	(63)	(37)	87
Social Security - Employer	797	665	652	627	675	677	677	795	735	795	735	746	6,369
IMRF - Employer Cost	1,052	877	858	825	889	891	891	1,046	968	1,046	968	963	8,389
Workers' Compensation Insurance	540	510	483	465	500	482	482	580	523	580	523	552	4,635
Unemployment Insurance	57	891	218	451	477	428	428	432	371	432	371	208	3,534
Employee Health/Life Insurance	1,612	1,612	1,612	1,662	1,612	1,612	1,612	1,662	1,612	1,662	1,612	1,609	14,604
Laundry Supplies	1,304	1,860	2,315	1,170	1,323	1,545	1,545	1,442	2,218	1,442	2,218	1,062	14,238
Linen & Bedding	2,017	1,118	1,843	809	1,314	1,065	1,065	1,735	462	1,735	462	462	10,363
Total Laundry	17,601	18,782	17,046	15,521	16,042	15,967	15,967	17,576	15,372	17,576	15,372	15,089	148,996

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

08/31/12

Description	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	Total
Maintenance													
Reg. Full-Time Employees	3,155	3,536	3,315	4,242	4,904	5,237	5,155	5,089	5,400	5,089	5,400	5,400	40,033
Overtime			4		4	148		11			11		166
TOPS - Balances	35	(427)	50	796	415	456	243	(527)	259		(527)		1,300
TOPS - FICA	3	(33)	4	61	32	35	19	(40)	20		(40)		99
Social Security - Employer	262	236	254	323	372	408	392	386	409		386		3,043
IMRF - Employer Cost	348	312	334	426	490	537	516	508	539		508		4,009
Workers' Compensation Insurance	186	182	183	235	271	290	285	281	299		281		2,212
Unemployment Insurance	64	366	14	228	264	272	273	268	194		268		1,943
Employee Health/Life Insurance	5	3	3	3	5	5	550	550	550		550		1,673
Gasoline & Oil			7		65		1,227				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	2,448		3,179		40,416
Professional Services			123										123
Automobile Maintenance	752	163	520	931	482	560	2,228	209	398		209		6,241
Equipment Maintenance	1,375	769	385	676	4,439	2,804	919	1,730	1,903		1,730		14,999
Equipment Rentals		(241)						19	19		19		(203)
Nursing Home Building Repair/Mainte	9,409	4,330	14,903	9,295	7,512	10,795	(2,616)	6,984	5,648		6,984		66,260
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	18,085	11,212	18,647	18,085	195,558

Nursing Services

Reg. Full-Time Employees	107,956	109,564	108,259	110,704	110,697	113,272	116,140	99,965	99,994	99,965	99,965	99,994	976,550
Reg. Part-Time Employees	3,394	3,862	2,632	2,625	2,678	2,106	3,034	2,632	1,050	2,632	2,632	1,050	24,012
Temp. Salaries & Wages	36,975	33,071	22,415	19,317	21,600	31,655	35,961	31,389	17,871	35,961	31,389	17,871	250,255
Overtime	44,881	58,167	20,766	28,825	36,344	50,153	44,808	43,276	38,133	44,808	43,276	38,133	365,355
TOPS - Balances	4,690	3,797	2,209	7,981	3,671	(331)	(16,671)	(5,659)	2,322	(16,671)	(5,659)	2,322	2,009
No Benefit Full-Time Employees	83,001	73,743	74,213	84,010	103,593	93,197	93,527	92,422	91,763	93,527	92,422	91,763	789,489
No Benefit Part-Time Employees	26,818	26,705	25,143	30,485	35,354	37,934	40,988	40,037	36,736	40,988	40,037	36,736	300,198
TOPS - FICA	359	290	169	611	281	(25)	(1,275)	(433)	178	(1,275)	(433)	178	154
Social Security - Employer	24,325	21,454	18,897	20,790	23,398	24,950	25,415	23,365	21,533	25,415	23,365	21,533	204,129
IMRF - Employer Cost	28,011	24,649	22,575	25,309	27,718	28,814	29,406	27,387	26,421	29,406	27,387	26,421	240,289
Workers' Compensation Insurance	14,175	14,174	12,716	13,667	15,148	15,404	15,997	14,734	13,683	15,997	14,734	13,683	129,698
Unemployment Insurance	11,912	28,378	(4,671)	11,991	9,789	8,709	7,535	6,409	4,425	7,535	6,409	4,425	84,477
Employee Health/Life Insurance	13,321	14,377	16,135	16,947	17,068	16,532	16,498	14,937	13,853	16,498	14,937	13,853	139,688
Books, Periodicals & Manuals						381	89	120	591		120		1,181
Stocked Drugs	3,775	2,996	3,448	2,778	4,497	5,146	2,263	1,179	2,577	2,263	1,179	2,577	28,659
Pharmacy Charges-Public Aid	807	1,464	517	1,275	855	979	2,164	1,886	2,879	2,164	1,886	2,879	12,827

Champaign County Nursing Home
Historical Statement of Operations

08/31/12

Description	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	Total
Oxygen	4,063	3,816	3,402	4,223	3,155	3,116	3,560	3,788	3,005	3,005	3,788	3,005	32,127
Incontinence Supplies	9,734	7,278	16,294	8,209	6,727	10,797	8,248	9,235	10,660	8,248	9,235	10,660	87,183
Pharmacy Charges - Insurance	11,349	6,298	18,232	8,344	2,913	2,883	2,550	2,995	2,425	2,550	2,995	2,425	57,989
Equipment < \$2,500	15,742	12,617	14,520	21,618	13,678	12,365	12,138	16,727	16,700	12,138	16,727	16,700	136,105
Operational Supplies	16,114	13,000	15,307	15,276	12,150	8,050	8,725	7,018	7,275	8,725	7,018	7,275	102,915
Pharmacy Charges-Medicare	13,777	10,740	10,501	18,117	19,996	22,133	21,807	19,465	25,636	21,807	19,465	25,636	30,600
Medical/Dental/Mental Health	1,100	2,574	2,425	1,918	2,397	1,547	1,713	990	1,713	1,713	990	1,713	14,663
Professional Services	4,837	4,092	6,491	5,707	712	2,016	2,319	4,490	4,536	2,319	4,490	4,536	35,201
Job Require Travel		120	150		182	305		766			766		1,253
Laboratory Fees		99	959		519	1,080	129	1,218		129	1,218	352	4,356
Conferences & Training	49,878	49,073	68,000	74,099	47,435	37,695	35,478	44,561	61,900	35,478	44,561	61,900	468,119
Contract Nursing Services	18,904	1,202	1,568	1,904	2,679	21,643	840	4,943	1,419	840	4,943	1,419	55,102
Medicare Medical Services		1,175	1,496										2,671
Medical/ Health Equipment													
Total Nursing Services	549,896	528,774	483,658	544,242	526,834	554,103	514,985	525,843	513,437	514,985	525,843	513,437	4,741,773
Activities													
Reg. Full-Time Employees	13,529	14,475	14,036	14,345	13,719	20,084	11,674	9,844	10,943	11,674	9,844	10,943	122,648
Overtime						231	347	192	102	347	192	102	872
TOPS - Balances	403	1,341	244	414	107	(7,446)	(717)	(544)	251	(717)	(544)	251	(5,945)
TOPS - FICA	31	103	19	32	8	(570)	(55)	(42)	19	(55)	(42)	19	(455)
Social Security - Employer	1,084	1,007	1,022	1,075	1,022	1,529	909	747	823	909	747	823	9,217
IMRF - Employer Cost	1,432	1,327	1,345	1,415	1,345	2,012	1,196	983	1,084	1,196	983	1,084	12,139
Workers' Compensation Insurance	774	792	754	793	759	1,111	646	544	605	646	544	605	6,778
Unemployment Insurance	427	1,620	(222)	759	662	554	492	374	313	492	374	313	4,980
Employee Health/Life Insurance	2,725	2,725	2,726	2,807	2,725	2,725	2,263	2,180	2,180	2,263	2,180	2,180	23,054
Books, Periodicals & Manuals								60			60		60
Operational Supplies	116	177	322	349	362	132	142	133	254	142	133	254	1,988
Professional Services	125	125	125	125	125	125	125	125	125	125	125	125	1,122
Conferences & Training				486									486
Total Activities	20,646	23,692	20,369	22,600	20,833	20,486	17,021	14,597	16,700	17,021	14,597	16,700	176,945
Social Services													
Reg. Full-Time Employees	10,828	11,906	11,470	11,337	10,971	11,743	11,611	11,582	11,505	11,611	11,582	11,505	102,954
Temp. Salaries & Wages		462	722	536	419	1,435	2,111	1,917	727	2,111	1,917	727	8,329
Overtime	1,499	201	156	367	17	62	18	19	37	18	19	37	2,375
TOPS - Balances	430	732	154	899	6	949	413	642	307	413	642	307	4,531
TOPS - FICA	33	56	12	69	6	73	32	49	23	32	49	23	347
Social Security - Employer	1,000	837	882	908	845	983	1,037	1,005	910	1,037	1,005	910	8,407
IMRF - Employer Cost	1,326	1,059	1,088	1,141	1,071	1,150	1,152	1,127	1,124	1,152	1,127	1,124	10,237

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

6

08/31/12

Description	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	Total
Workers' Compensation Insurance	631	680	641	662	630	729	759	746	676	759	746	676	6,154
Unemployment Insurance	78	841	569	634	374	391	306	134	37	306	134	37	3,363
Employee Health/Life Insurance	1,607	1,607	1,607	2,201	2,151	2,151	2,212	2,151	2,151	2,212	2,151	2,151	17,839
Books, Periodicals & Manuals						349							349
Operational Supplies							41	(41)					
Professional Services	125	125	776	125	125	125	125	125	125	125	125	125	1,774
Conferences & Training				486		238							724
Total Social Services	17,557	18,506	18,075	19,364	16,609	20,376	19,816	19,456	17,622	19,816	19,456	17,622	167,381
Physical Therapy													
Reg. Full-Time Employees	4,265	4,728	4,111	4,300	4,097	4,503	4,561	4,307	4,503	4,561	4,307	4,503	39,374
Overtime				22									23
TOPS - Balances	295	168	193	583	501	186	(225)	276	(789)	(390)	276	(789)	1,188
No Benefit Full-Time Employees						390							
TOPS - FICA	23	13	15	45	38	14	(17)	21	(60)	(17)	21	(60)	91
Social Security - Employer	418	266	304	320	303	407	344	319	333	344	319	333	3,014
IMRF - Employer Cost	494	351	401	421	399	439	452	420	439	452	420	439	3,815
Workers' Compensation Ins.	268	228	227	238	227	249	252	238	249	252	238	249	2,177
Unemployment Insurance		303	209	227	216	222	172	84	6	172	84	6	1,440
Employee Health/Life Insurance	1,089	1,089	1,089	1,122	1,089	1,089	1,122	1,089	1,089	1,122	1,089	1,089	9,869
Professional Services	29,845	29,420	30,508	31,789	32,868	40,139	35,852	35,489	36,294	35,852	35,489	36,294	302,234
Total Physical Therapy	36,697	36,566	37,057	39,067	39,759	47,638	42,134	42,243	42,084	42,134	42,243	42,084	363,224
Occupational Therapy													
Reg. Full-Time Employees	2,169	2,427	1,851	2,144	2,046	1,851	2,786	2,144	2,241	2,786	2,144	2,241	19,659
TOPS - Balances	(134)	90	173	194	(32)	(75)	(7)	208	(23)	(7)	208	(23)	393
TOPS - FICA	(10)	7	13	15	(2)	(6)	(1)	16	(2)	(1)	16	(2)	30
Social Security - Employer	188	144	140	163	155	96	183	163	170	183	163	170	1,402
IMRF - Employer Cost	249	190	185	214	204	224	240	214	224	240	214	224	1,944
Workers' Compensation Ins.	134	119	102	119	113	124	132	119	124	132	119	124	1,085
Unemployment Insurance		157	99	114	111	113	114	111	113	114	111	113	720
Employee Health/Life Insurance	545	545	545	561	545	545	561	545	545	561	545	545	4,934
Professional Services	29,116	32,324	31,130	32,541	30,171	32,346	32,783	29,087	31,385	32,783	29,087	31,385	280,863
Total Occupational Therapy	32,256	36,000	34,238	36,064	33,311	35,218	36,792	32,507	34,664	36,792	32,507	34,664	311,050
Speech Therapy													
Professional Services	14,699	10,376	8,467	11,501	9,617	9,350	10,424	11,493	10,491	10,424	11,493	10,491	96,417
Total Speech Therapy	14,699	10,376	8,467	11,501	9,617	9,350	10,424	11,493	10,491	10,424	11,493	10,491	96,417
Food Services													
Reg. Full-Time Employees	39,659	39,440	36,822	39,904	38,844	40,683	40,438	37,592	38,950	40,438	37,592	38,950	352,333
Reg. Part-Time Employees	1,718	1,807	2,773	3,078	2,383	2,634	2,150	2,566	2,284	2,150	2,566	2,284	21,394

Friday, September 28, 2012

10:40 AM

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

08/31/12

Description	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	Total
Overtime	1,983	4,632	176	173	375	1,404	1,999	2,531	609	13,882			
TOPS - Balances	423	26	665	2,521	(798)	124	(456)	(3,591)	1,427	342			
TOPS - FICA	32	2	51	193	(61)	10	(36)	(275)	109	26			
Social Security - Employer	3,536	3,010	2,918	3,227	3,111	3,344	3,374	3,192	3,127	28,839			
IMRF - Employer Cost	4,691	3,959	3,841	4,247	4,095	4,402	4,441	4,202	4,117	37,994			
Workers' Compensation Insurance	2,340	2,243	2,146	2,381	2,280	2,356	2,395	2,221	2,280	20,641			
Unemployment Insurance	1,620	4,678	(786)	2,297	1,953	1,884	1,844	1,385	773	15,649			
Employee Health/Life Insurance	7,055	7,055	7,058	7,275	7,061	7,061	7,275	7,058	5,959	62,867			
Food	38,789	31,321	38,692	39,649	38,746	38,221	40,658	37,477	38,406	341,958			
Nutritional Supplements	3,369	2,725	2,913	4,238	3,295	3,444	3,985	3,155	3,779	30,902			
Operational Supplies	4,294	2,259	3,702	5,404	3,374	3,288	6,450	2,822	4,338	35,932			
Professional Services	1,580	3,064	2,905	2,609	2,553	2,253	2,542	3,476	9,785	30,769			
Equipment Rentals		721	405	405	405	405	405	405	405	3,556			
Dues & Licenses				80									80
Conferences & Training				486									1,419
Total Food Services	111,091	106,942	104,281	118,169	107,616	112,445	117,465	104,217	116,358	998,584			
Barber & Beauty	4,418	4,899	4,129	4,326	4,129	4,514	4,829	4,326	4,523	40,094			
Reg. Full-Time Employees													28
Overtime	(114)	193	418	516	(138)	47	(272)	129	(601)	179			
TOPS - Balances	(9)	15	32	39	(11)	4	(21)	10	(46)	14			
TOPS - FICA	279	207	230	241	230	253	324	241	252	2,256			
Social Security - Employer	458	244	302	317	303	333	427	317	331	3,032			
IMRF - Employer Cost	269	239	228	239	228	250	267	239	250	2,210			
Workers' Compensation Insurance		309	212	227	218	223	228	23	23	1,440			
Unemployment Insurance	1,089	1,089	1,089	1,122	1,089	1,089	1,122	1,089	1,089	9,869			
Employee Health/Life Insurance	149	184	209	209	209	159	216	207	207	1,125			
Operational Supplies													80
Total Barber & Beauty	6,539	7,379	6,642	7,236	6,049	6,900	7,121	6,581	5,798	60,245			
Adult Day Care	9,685	14,301	12,796	13,374	12,771	13,760	14,459	13,375	13,234	117,756			
Reg. Full-Time Employees													656
Temp. Salaries & Wages	75	11	10	20	9	234	77	62	132	569			
Overtime	14	235	(610)	(571)	295	2,017	295	40	(246)	2,110			
TOPS - Balances	657	18	(47)	(44)	23	154	23	(1,699)	1,683	161			
TOPS - FICA	50	885	962	1,009	953	1,043	1,126	1,009	995	8,824			
Social Security - Employer	842	1,169	1,263	1,319	1,255	1,372	1,446	1,318	1,309	11,555			
IMRF - Employer Cost	1,104	719	709	745	708	761	820	745	732	6,540			
Workers' Compensation Insurance	604	875	614	712	637	499	229	16	16	3,638			
Unemployment Insurance	56	2,178	2,178	2,244	2,696	2,696	2,773	2,696	2,696	22,337			
Employee Health/Life Insurance	2,178									181			
Books, Periodicals & Manuals	90					90							

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

8

08/31/12

Description	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	Total
Gasoline & Oil	1,216	675	1,040	1,398	1,450	1,246	94		2,495	9,613
Operational Supplies		12	66	35	48	38	34		31	278
Field Trips/Activities	15							16		16
Conferences & Training			(16)		150		78		165	393
Automobiles, Vehicles										(16)
Total Adult Day Care	16,587	21,076	18,994	20,327	20,992	23,910	21,818	17,683	23,226	184,612
Alzheimers and Related Disord										
Reg. Full-Time Employees	24,523	20,866	23,096	22,548	20,274	21,959	24,826	24,433	29,105	211,629
Overtime	13,958	19,839	7,387	14,047	6,842	8,451	8,192	10,772	10,471	99,780
TOPS - Balances	(623)	1,592	587	3,214	(216)	(2,241)	291	206	248	3,058
No Benefit Full-Time Employees	24,553	24,959	23,784	16,930	17,716	21,246	23,651	20,641	24,355	197,856
No Benefit Part-Time Employees	13,354	11,674	9,486	13,828	13,168	14,441	14,701	14,217	16,805	121,673
TOPS - FICA	(48)	122	45	246	(16)	(171)	22	1,718	(1,883)	234
Social Security - Employer	6,277	5,073	4,775	5,089	4,360	4,992	5,427	5,299	6,113	47,405
IMRF - Employer Cost	8,325	6,699	6,286	6,699	5,740	6,571	7,143	6,945	8,047	62,456
Workers' Compensation Insurance	3,450	3,192	2,966	3,069	2,829	3,188	3,494	3,279	3,886	29,351
Unemployment Insurance	886	7,801	276	3,367	2,139	2,069	1,848	1,364	1,442	21,192
Employee Health/Life Insurance	3,243	3,243	3,243	3,342	3,782	3,782	3,347	-3,237	3,778	30,998
Operational Supplies		14		403	43					480
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	12,170	75,835
Total Alzheimers and Related Disorde	101,026	109,076	90,814	102,244	86,580	92,469	105,701	100,656	114,737	903,302
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	1,278,178	11,933,389
Net Operating Income	(53,289)	(59,599)	(102,466)	(154,082)	(183,504)	(152,763)	(133,504)	(97,279)	(86,225)	(1,022,710)
NonOperating Income										
Local Taxes										
Current-Nursing Home Operating	86,119	86,119	86,119	86,187	86,147	86,023	86,119	86,119	86,119	775,071
Payment in Lieu of Taxes									167	167
Total Local Taxes	86,119	86,119	86,119	86,187	86,147	86,023	86,119	86,119	86,286	775,238
Miscellaneous NI Revenue										
Prior Period Adjustment					32,549			(12,600)		19,949
Investment Interest		142	170	111	119	89	98	107	77	913
Restricted Donations	737	275	500	1,543	60	384	100	498	270	4,366
Total Miscellaneous NI Revenue	737	417	670	1,654	32,728	472	198	(11,995)	347	25,228
Total NonOperating Income	86,856	86,536	86,789	87,840	118,875	86,496	86,317	74,124	86,633	800,466
Net Income (Loss)	33,567	26,937	(15,677)	(66,242)	(64,629)	(66,267)	(47,187)	(23,154)	408	(222,244)

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

Cash	\$542,291.15
Petty Cash	\$300.00
Total Cash	<u>\$542,591.15</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$916,982.23
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$738,659.39
Total Rec., Net of Uncollectible Amounts	<u>\$1,655,641.62</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$129,087.07
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>\$113,523.07</u>

Accrued Interest

Property Tax Revenue Receivable	\$146,272.18
Total Accrued Interest	<u>\$146,272.18</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$419.53
Due from Other Governmental Units	\$470,050.38
Due from IL Public Aid	\$1,107,015.08
Due from IL Department of Aging-Title XX	\$90,867.21
Due from US Treasury-Medicare	\$382,625.24
Due From VA-Adult Daycare	\$9,450.60
Due From VA-Nursing Home Care	\$60,143.74
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>\$2,091,685.78</u>

Prepaid Expenses

Prepaid Expenses	\$101,156.22
Stores Inventory	\$20,473.27
Total Prepaid Expenses	<u>\$121,629.49</u>

Long-Term Investments

Patient Trust Cash, Invested	\$8,265.74
Total Long-Term Investments	<u>\$8,265.74</u>
Total Current Assets	<u>\$4,679,609.03</u>

Champaign County Nursing Home

08/31/12

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
Construction in Progress	\$34,865.80
Accumulated Depreciation-Land Improvements	(\$205,190.61)
Accumulated Depreciation-Equipment, Furniture, &	(\$736,235.50)
Accumulated Depreciation-Buildings	(\$3,231,720.07)
Total Fixed Assets	<u>\$20,819,828.43</u>
Total ASSETS	<u><u>\$25,499,437.46</u></u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.50
Accounts Payable	\$1,871,318.92
Salaries & Wages Payable	\$45,185.29
Interest Payable - Bonds	\$20,933.25
Due to General Corporate Fund	\$333,141.98
Due to Others (Non-Government)	(\$143.58)
Tax Anticipation Notes Payable	\$254,923.13
Total Current Liabilities	<u>\$2,525,359.49</u>

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$8,265.74
Bonds Payable	\$3,235,000.00
Accrued Compensated Absences	\$378,459.75
Total Non-Current Liabilities	<u>\$3,621,725.49</u>
Total Current Liabilities	<u>\$6,147,084.98</u>

Equity

Retained Earnings-Unreserved	\$19,559,755.37
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Total Equity	<u>(\$222,244.47)</u>
Total LIABILITIES & EQUITY	<u>\$19,352,352.48</u>
	<u>\$25,499,437.46</u>

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

	<u>Mar. '12</u>	<u>Apr. '12</u>	<u>May '12</u>	<u>June '12</u>	<u>July '12</u>	<u>Aug. '12</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ (66,242)	\$ (64,629)	\$ (66,268)	\$ (47,187)	\$ (23,154)	\$ 408
Depreciation Expense	60,762	60,762	60,762	60,638	60,638	60,638
(Incr.)/Decr. in Accounts Receivable	110,833	(368,380)	102,207	459,018	(58,717)	(222,711)
(Incr.)/Decr. in Prepaid Expenses	7,301	13,032	13,033	13,032	12,356	12,356
(Incr.)/Decr. in Inventory	-	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	611	416	1,140	(216)	430	(145)
Incr./(Decr.) in Accounts Payable	24,706	443,831	(236,338)	53,526	(54,985)	(157,664)
Incr./(Decr.) in Salaries and Wages Payable	(175,625)	51,198	67,242	(223,720)	43,142	58,501
Incr./(Decr.) in Interest Payable	11,365	11,426	11,425	(57,126)	11,425	11,425
Incr./(Decr.) in Accrued Com. Absences	23,024	5,473	(3,371)	(13,028)	(14,929)	799
Incr./(Decr.) in Other Liabilities	(8,028)	(561)	(1,139)	216	(430)	146
Net Cash Provided (Used) by Operating Activities	<u>(11,293)</u>	<u>152,568</u>	<u>(51,307)</u>	<u>245,153</u>	<u>(24,224)</u>	<u>(236,247)</u>

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	-	-	-	-	-	-
Improvements (CIP)	-	-	-	(21,339)	-	(13,527)
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(21,339)</u>	<u>-</u>	<u>(13,527)</u>

CASH FLOW FROM FINANCING ACTIVITIES:

Incr./(Decr.) in Tax Anticipation Note	-	-	(254,456)	(279,705)	(13,065)	(76,268)
Incr./(Decr.) in Bonds Payable	-	-	-	-	-	-
Incr./(Decr.) in Equity Adjustment	-	-	-	-	-	-
Net Cash Provided (Used) by Financing Activities	<u>-</u>	<u>-</u>	<u>(254,456)</u>	<u>(279,705)</u>	<u>(13,065)</u>	<u>(76,268)</u>

Total Cash Flow

Beginning Cash Balance (Prior Month's)

<u>(11,293)</u>	<u>152,568</u>	<u>(305,763)</u>	<u>(55,891)</u>	<u>(37,289)</u>	<u>(326,042)</u>	<u>868,633</u>
1,126,301	1,115,008	1,267,576	961,813	905,922	868,633	868,633

MONTH ENDING CASH BALANCE

<u>\$ 1,115,008</u>	<u>\$ 1,267,576</u>	<u>\$ 961,813</u>	<u>\$ 905,922</u>	<u>\$ 868,633</u>	<u>\$ 542,591</u>	<u>\$ 542,591</u>
---------------------	---------------------	-------------------	-------------------	-------------------	-------------------	-------------------

**Champaign County Nursing Home
March 31, 2012 through August 31, 2012**

Key Balance Sheet Items Charted Below:

	<u>Mar. '12</u>	<u>Apr. '12</u>	<u>May '12</u>	<u>June '12</u>	<u>July '12</u>	<u>Aug. '12</u>
Cash	1,115,008	1,267,576	961,813	905,922	868,633	542,591
A/R	3,918,539	4,286,919	4,184,712	3,725,696	3,784,412	4,007,123
A/P	1,822,949	2,266,780	2,030,442	2,083,968	2,028,983	1,871,319

