

## NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois  
Monday, November 19, 2012 – 6:00pm

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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  
October 15, 2012

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS  
Renal Dialysis  
Respiratory Therapy  
Corporate Compliance

VII. NEW BUSINESS  
Management report  
Operations (Management Report)  
Cash Position  
Medicare Medicaid Dual Eligible Alignment Initiative  
Medicaid Payment Status  
OIG Report on Medicare Billing Errors  
2013 Calendar of Meetings – Action Required

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

Approval of Recommendation for Nursing Home Administrator Compensation Package

IX. NEXT MEETING DATE & TIME  
December 10, 2012 – Discussion on changing date

X. ADJOURNMENT

**Attachments: Management Report, Management Update, WSJ Article**

**Board of Directors  
Champaign County Nursing Home  
Urbana, Illinois  
October 15, 2012**

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

Directors Absent/Excused: Emanuel, 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**

A corporate compliance update was added to Old Business. (motion by O'Shaughnessey, second by Anderson, unanimous).

**4. Approval of Minutes**

The open session minutes of September 10, 2012 were approved as submitted (motion by Bensyl, second by Anderson, unanimous).

**5. Public Participation**

Bob Spencer spoke about issues that CCNH should be aware of as it evaluates and selects a renal dialysis program provider.

**6. Old Business**

Gima provided an update on respiratory therapy. The agreement has been executed. Alliance Rehab has begun recruitment of a therapist. No tentative start date has been established.

The renal dialysis RFP was reissued with a deadline of November 2, 2012.

Work on the corporate compliance program has started. The baseline audit tool was sent to CCNH in September. The audit will identify any compliance related policies and procedures that are currently in place. New policies and procedures will be developed for any gaps identified

from the audit.

## **7. New Business**

### **a. Operations (Management Report)**

Gima reviewed the statistics for August. The average daily census increased from 199.5 in July to 203.6 in August. Medicare census increased from 9.7 to 11.4 during the same period. Medicaid census increased from 115 to 122 and private pay fell from 74.7 to 70.3 due to the adjustment of 311 private pay days to Medicaid. Preliminary statistics for September indicate an overall census of 210 with 14 to 15 Medicare.

The payor mix for August was: Medicare 5.6%, Medicaid 59.9% and Private Pay at 34.4 percent. On a YTD basis, the payor mix currently is Medicare 7.8%, Medicaid at 55.9% and Private pay showing 36.2 percent.

CCNH reached a break even position in August, showing a net profit of \$408. This shows a steady improvement from a net loss of \$(66)k in May, \$(47)k in June and a net loss of \$(23)k in July. Total revenue totaled \$1.278 million. Operating revenues totaled \$1.188. While Medicare revenue has been falling, private pay and Medicaid revenue has been increasing consistent with the increase in non-Medicare census. Medicare revenue is showing a turnaround in August, increasing from \$150k in July to \$174k in August.

Expenses totaled \$1.278 million. Since December, monthly expenses show a slight positive trend. Expenses per day show a significant increase in the months of March, April and May as census declined, reaching a peak of \$222 per day in May. With the increase in census, the average costs per day have decreased over the past three months with August showing an average of \$202 per day. Agency costs continue to show a long term downward trend. But over the past three months, agency costs have increased, but this is attributable to the increased usage of TOPS hours in the summer months. The average monthly operating expenses in 2011 was \$1.259 million. So far in 2012, the average is \$1.260 million, a minimal increase from 2011.

### **b. Cash Position**

August shows an ending cash balance of \$543k, a decrease of \$326k from \$869k in July. Operations generated a cash increase of \$61k, but accounts receivable increased by \$223k and accounts payable fell by \$158k. The cash balance is low but expected based on cash outlays including a bed tax payment of \$200k. Cash flow figures project a year-ending cash balance of \$850k. If census remains steady at the current level and Medicaid payments are paid monthly, cash will increase slowly each month going into 2013. In prior years, the tax anticipation note revenue of approximately \$800k was earmarked for cash outlays before it

was received. This year, we will not be playing catch up on payables.

**c. Case Management Approach to Nursing Care**

Gima discussed the need for a case management approach to nursing care, where each resident would have a “case manager” who would monitor and coordinate care between the physicians, hospitals and staff at CCNH. In addition, the case manager would also coordinate the care within CCNH between shifts and departments. We currently rely on direct care nurses, unit supervisors, house supervisors, the Director of Nurses and Assistant Director of Nurses to address these issues. We will begin to evaluate the current job responsibilities of existing supervisors to determine if a re-tooling of responsibilities and/or a need for additional case management nurses.

With the implementation of Medicare payment penalties to hospitals for higher than expected re-hospitalization rates, the hospitals have been much more willing to work with us as partners which increases the probability of receiving more Medicare referrals if we can make improvements to our clinical care that will reduce re-hospitalizations.

Gima reviewed CCNH’s less than 30 day re-hospitalization rates. Over the past three quarters, the rate has shown a steady decline with a 21 percent rate calculated for the 3<sup>rd</sup> quarter of 2012. One of the area hospitals has stated that CCNH has the lowest re-hospitalization rates in the area. Nonetheless, taking a case management approach will provide the opportunity to reduce the rate further.

**8. Next Meeting Date**

Monday November 19, 2012, 6 pm.

**9. Adjournment**

Chair O’Shaughnessey declared meeting adjourned at 7:25 pm.

Respectfully submitted

Scott T. Gima  
Recording Secretary

To: Board of Directors  
Champaign County Nursing Home

From: Scott Gima  
Manager

Date: November 13, 2012

Re: Management Report

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CCNH census reached a new high in September. The average daily census increased from 203.6 in August to 210.5 in September. After hitting a low of 190.7 in March, census has increased by 19.8 through September. The Medicare census jumped from 11.4 to 14.6. Medicare increased from 122 to 139 and private pay fell from 70.3 to 56.8 due to an adjustment of 632 days from private pay to Medicaid. The year-to-date census by payor looks like this: Medicare 15.3, Medicaid 112.8 and private pay 69.8. October census is expected to be at or slightly higher the September average.

The September payor mix is: Medicare – 7.0 percent, Medicaid – 66.1 percent and Private Pay – 27.0 percent. Year-to-date, the mix is Medicare – 7.7 percent, Medicaid 57 percent and Private Pay – 35 percent.

More good news in September – a strong net income for the month:

- Net income was \$35,892, up from a \$408 profit in August. This is reflective of a steady improvement from \$(66)k in May, \$(47)k in June, and \$(23)k in July.
- Operating revenues totaled just under \$1.2 million in September (exceeded budget by \$37k), an increase from \$1.192 million in August. Private pay revenue fell from \$410k in August to \$321k in September – mainly due to the conversion of 630 private pay days/revenue to Medicaid. In turn, Medicaid revenue totaled \$601k, which was \$422k over budget.
- Operating expenses fell from \$1.278 million in August to \$1.251 million in September, which was under budget by \$18.8k.

The following are the highlights within non-labor expenses:

Administrative expenses over budget by \$38k due to the new Medicaid licensing fees which was over budget by \$36k.

Electric service (environmental services) was over budget by \$12k, consistent with July and August figures which is the typical summer bump.

In nursing services, stocked drugs were over budget by \$10.3k, totaling \$13.3k. The cost

overrun was due to the purchase of the annual flu and pneumovax serums.

Nursing professional services fell from \$26k in August to \$18.6k in September. While down, the September expense was over budget by \$7k. A temporary care plan nurse is still being utilized while we secure a permanent replacement.

Food costs dropped from \$38.6k in August to \$36k in September. The per diem fell from \$6.08 per day to 45.70 per day.

- Labor expenses did not change significantly, totaling \$542k in August and \$543k in September. Agency costs totaled \$71k, down slightly from \$74k in August. High usage of TOPS time continues to be the primary reason for continued agency usage.

**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 jumped from 14.7 percent to 16.9 percent August and September. The adjustment of Medicaid pending days resulted in Medicaid revenue increasing from 44.9 percent in August to 50.2 percent in September. At the same time, private pay revenue fell from 34.5 percent to 26.8 percent.

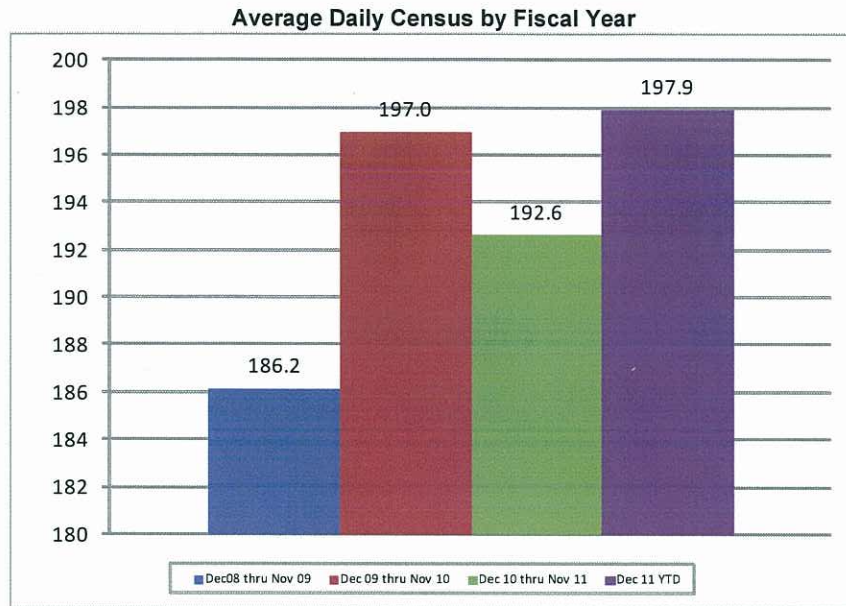
	June-12	As % of Pt. Revenue	July-12	As % of Pt. Revenue	Aug-12	As % of Pt. Revenue	Sept-12	As % of Pt. Revenue
Medicare A	\$186k	16.3%	<b>\$150k</b>	13.0%	<b>\$174k</b>	14.7%	<b>\$203k</b>	16.9%
Medicaid	<b>\$517k</b>	45.2%	\$520k	45.0%	\$534k	44.9%	<b>\$601k</b>	50.2%
Pvt Pay	<b>\$369</b>	32.3%	<b>\$419k</b>	36.3%	\$410k	34.5%	<b>\$321k</b>	26.8%

*Misc Revenue and Property Taxes excluded from calculation*

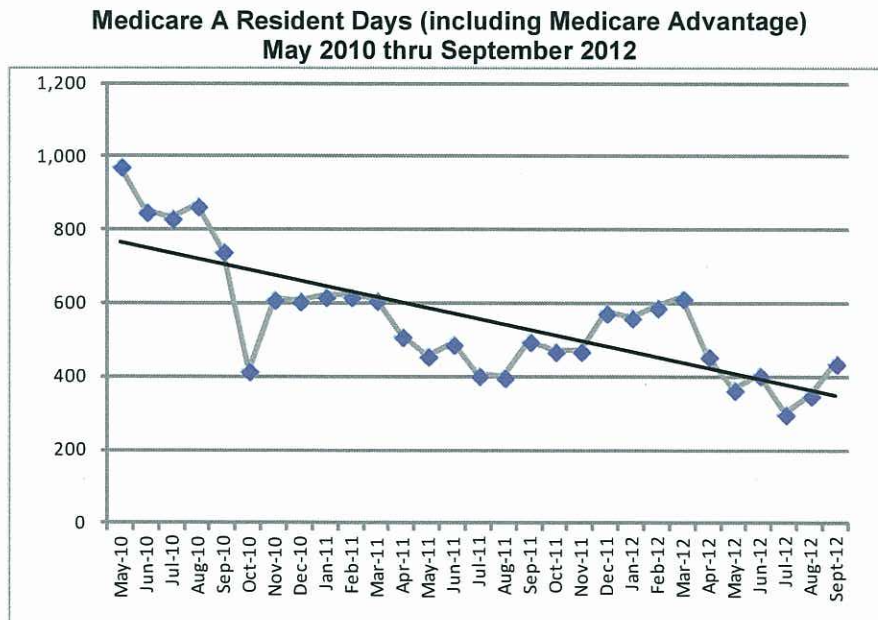
The September 2012 census is 14.8 residents higher compared to September 2011.

	Jan 12	Feb 12	Mar 12	Apr 12	May 12	June 12	July 12	Aug 12	Sept 12
ADC	197.8	194.2	190.7	191.1	192.3	199.7	199.5	203.6	210.5
	Jan 11	Feb 11	Mar 11	Apr 11	May 11	June 11	July 11	Aug 11	Sept 11
ADC	198.8	200.1	189.1	185.7	185.0	190.6	187.1	188.8	195.7

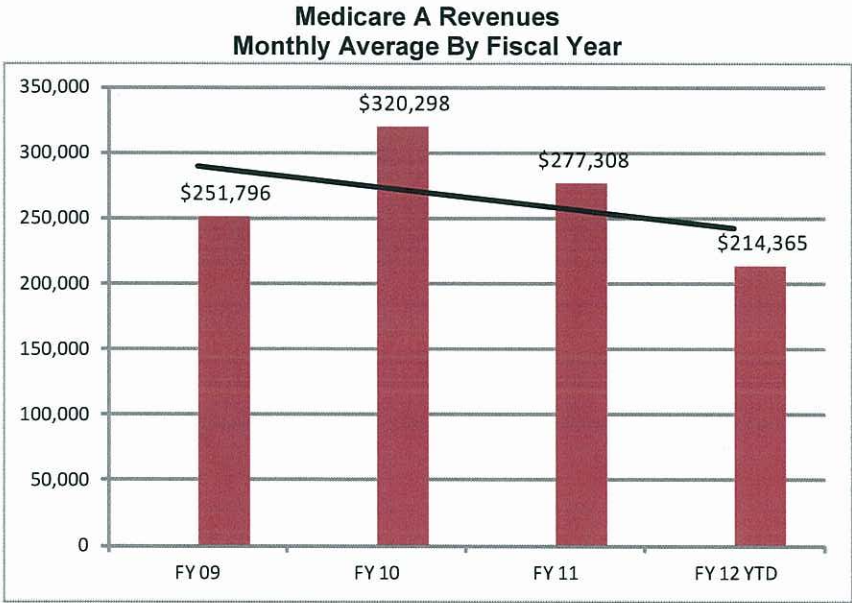
As of September, the year-to-date ADC is 197.9, another indication that the overall census in 2012 is strong compared to 2011 and has now exceeded the 2010 ADC (see below chart).



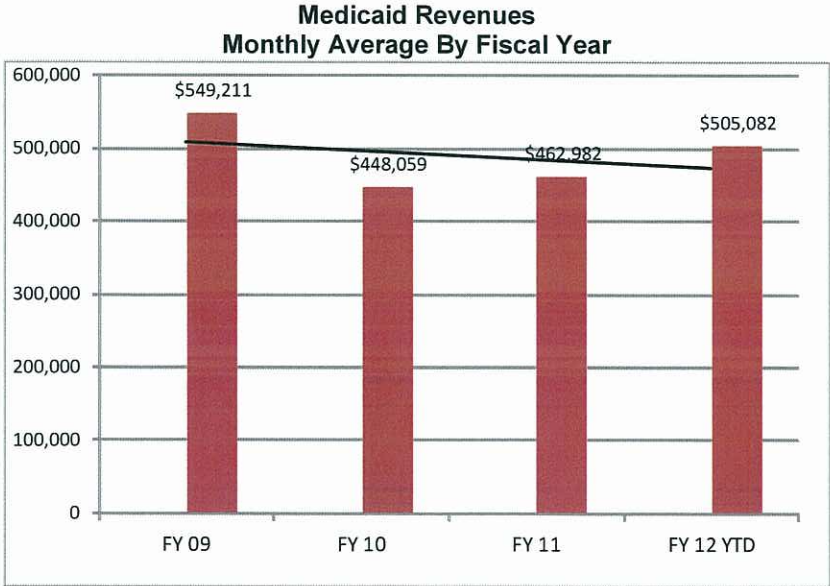
The chart below shows the rebound in Medicare days since July, increasing from 301 to 439 days during this period. The Medicare ADC has increased from 9.7 in July to 14.6 in September.



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 average monthly revenue is \$214k, still below the 2011 monthly average of \$277k. Medicare per diem is \$467 per day through September.



In FY2012, Medicaid revenues were 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 September, the monthly average is \$505k.





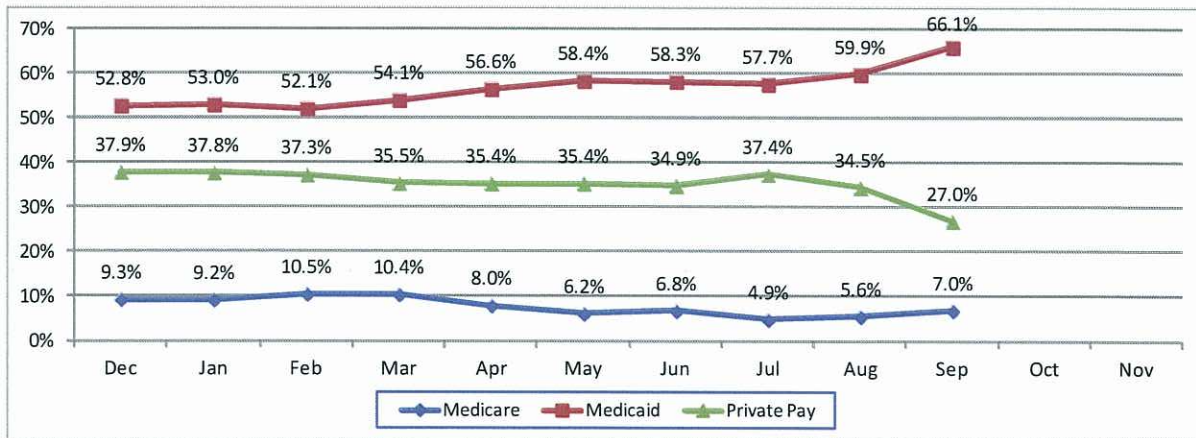
Med B revenue totaled \$54k in August. The monthly average is \$42k through September.

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 46% in 2012 but remains well below 2008 levels. The Medicare mix is just under 20%, down from 25.2% in 2011. Private pay is strong at 33.7%, 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%	46.5%
Medicare	18.3%	21.9%	28.6%	25.2%	19.8%
Private Pay	24.0%	30.4%	31.4%	32.8%	33.7%

The table below summarizes the monthly payor mix for FY 2012. The retroactive adjustment of 630 Medicaid pending days has skewed the September percentages.



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

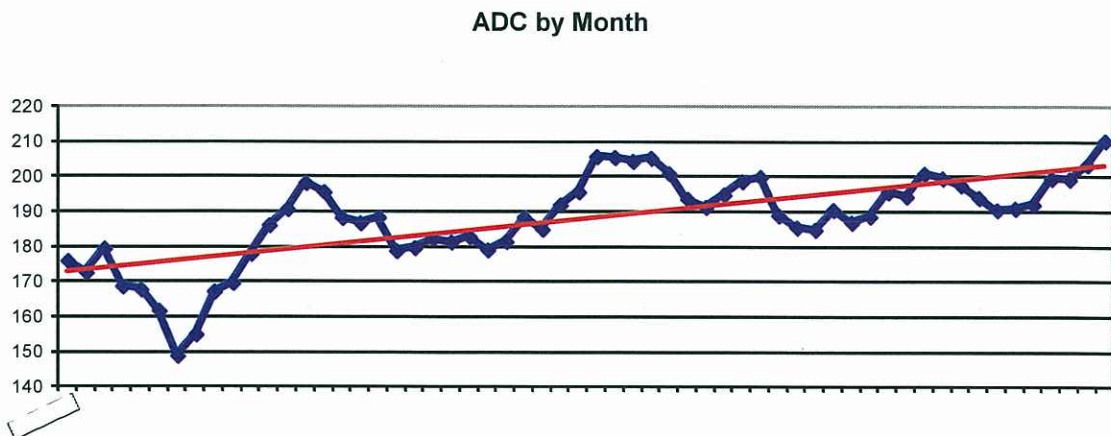
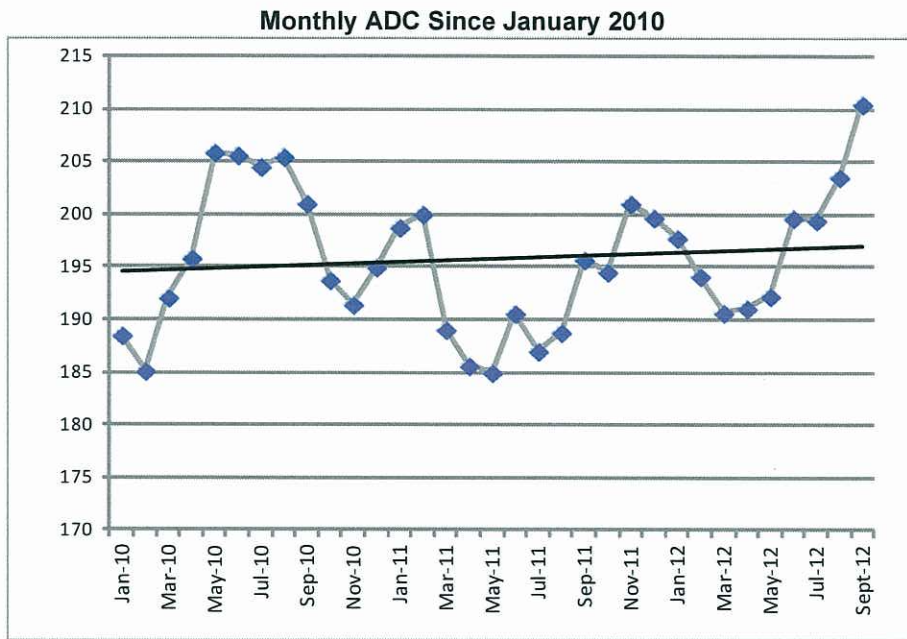
	May-12	Jun-12	July-12	Aug-12	Sept-12
Medicare A	\$203,112	\$185,770	\$149,679	\$174,239	\$202,930
Medicare B	\$53,402	\$45,732	\$43,986	\$45,821	\$54,140
Medicaid	\$512,337	\$516,762	\$519,792	\$533,762	\$601,462
Pvt Pay	\$379,109	\$368,537	\$419,250	\$409,624	\$320,686
Adult Day-Private	\$6,560	\$6,898	\$7,306	\$4,551	\$6,501
Adult Day-TXX	\$16,612	\$16,173	\$15,293	\$20,152	\$12,294
Miscellaneous	\$2,910	\$2,480	\$(8,114)	\$32,845	\$2,538
Property Tax	\$86,023	\$86,119	\$86,119	\$86,286	\$86,286
All Revenues	\$1,260,066	\$1,228,471	\$1,233,309	\$1,278,586	\$1,286,671
All Expenses	\$1,326,334	\$1,275,617	\$1,256,464	\$1,278,586	\$1,250,950
Net Income/(Loss)	\$(66,267)	\$(47,146)	\$(23,154)	\$408	\$35,721
Add Back Depr	60,762	60,638	\$60,638	\$60,638	\$60,638
Cash	(5,505)	13,492	\$37,484	\$61,046	\$96,359
Census	5,961	5,991	6,185	6,313	6,315
Change	4%	0.5%	3.2%	2.1%	0.0%
ADC	192.3	199.7	199.5	203.6	210.5
Change	0.6%	3.8%	(0.1)%	2.1%	3.4%
FTE's Paid	200	201	198	191	194

The month ending cash balance increased from \$543k in August to \$967k in September. Accounts Payable was increased slightly from \$1.871 million to \$1.908 million. Accounts receivable fell from \$4.007 million in August to \$3.526 million during the same period.

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

### Census

Fiscal 2010 ended with an ADC of 196.5. The ADC in FY2011 was 193. The FY2012 YTD ADC is 210.5. The census is now in uncharted territory.




## Revenues

In FY 2011, patient care revenue averaged \$1.176 million per month. Through September 2012, the FY 2012 monthly average is \$1.148 million, a 2.3 percent decrease from 2011. The critical factor still is with Medicare revenues. In FY 2011, Medicare averaged \$277k per month. Through September, the monthly Medicare average revenue is \$214kk, a 23 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	\$1,148,332	(2.3)%	\$214,365	(22.7)%

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 2.3 percent, the monthly average Medicare revenue is down by 23 percent. The October 2011 rate cuts are one factor, but the declining census is the other contributor to the problem. The table below shows that the monthly average number of days is down by 9.3 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 Sept 12	467
Pct Change (2011 vs. YTD 2012)	(9.3) pct
Pct Change (2010 vs. YTD 2012)	(33.3) pct

The positive sign seen in FY2012, is the rebound seen between July and September. The Medicare census has fallen from 20.4 in February to 9.7 in July. The ADC for September was 14.6.

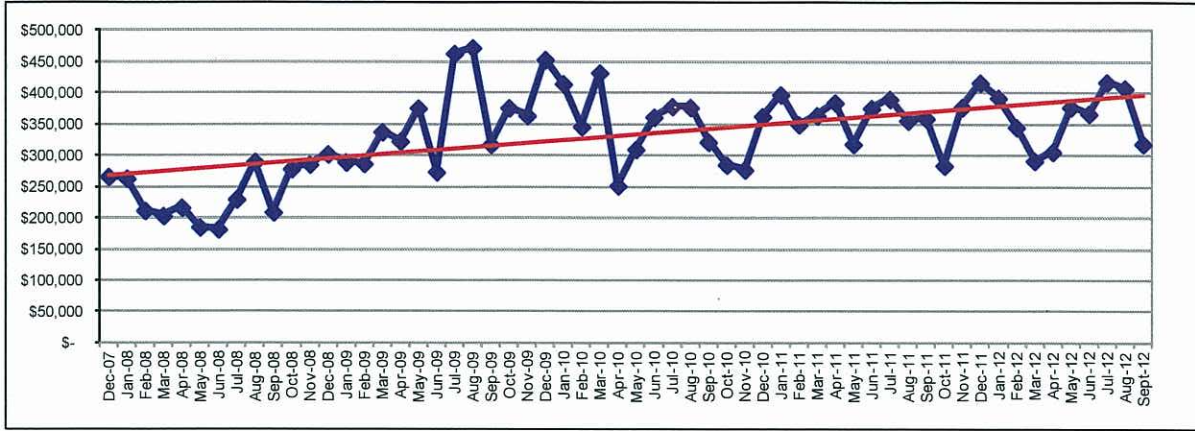
The table below summarizes the Medicare data by fiscal year. It clearly shows that 2010 was a good Medicare year. The national average rate cut was about 12 percent. In 2012, CCNH's average revenue per day is 13 percent less compared to 2011.

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

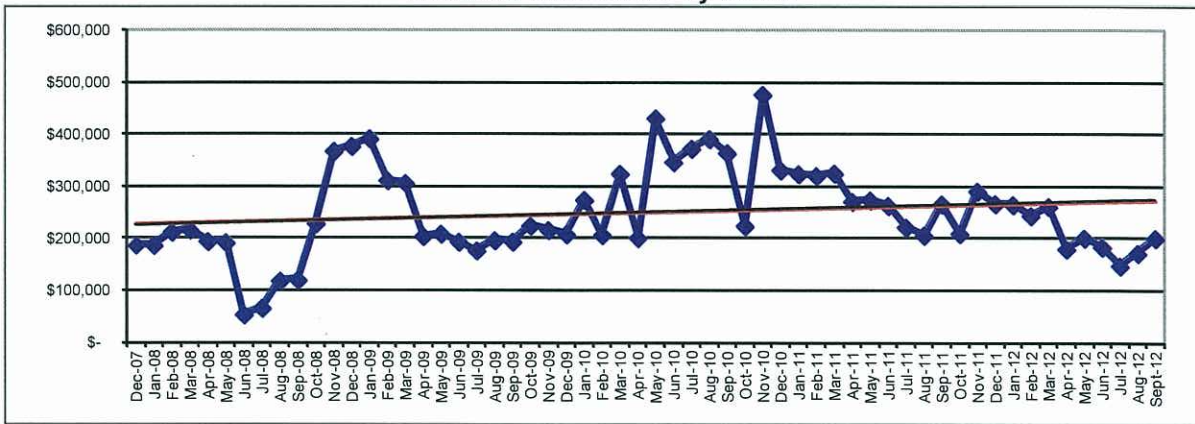
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>YTD 2012</b>
Revenue Per Month	\$251,796	\$320,298	\$277,308	\$214,365
Days Per Month	595	701	515	459
Revenue Per Day	\$434	\$457	\$539	\$467

The following charts summarize the long term revenue trends.

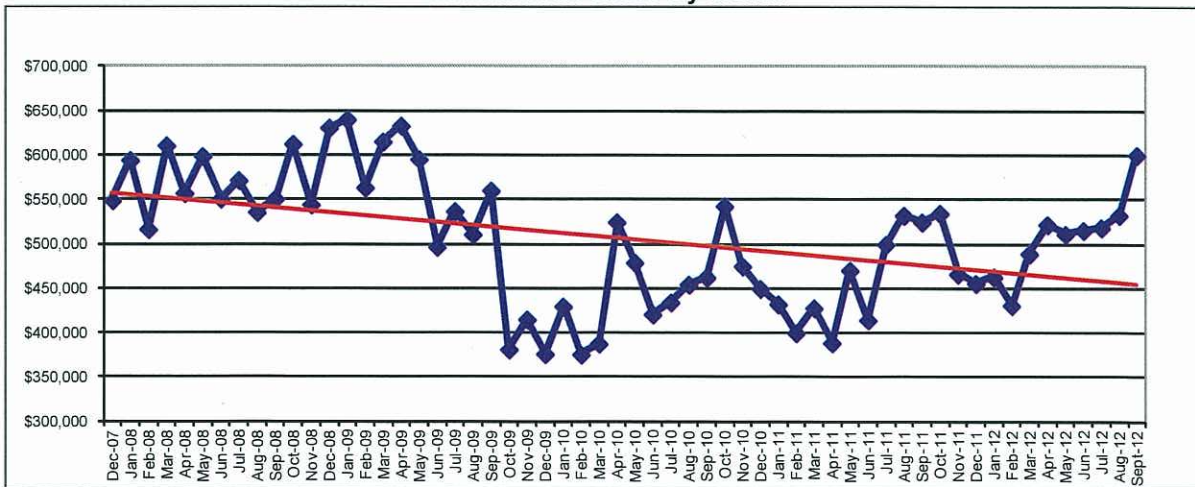
**Revenue from Patient Services by Month**



**Medicare A Revenues by Month**

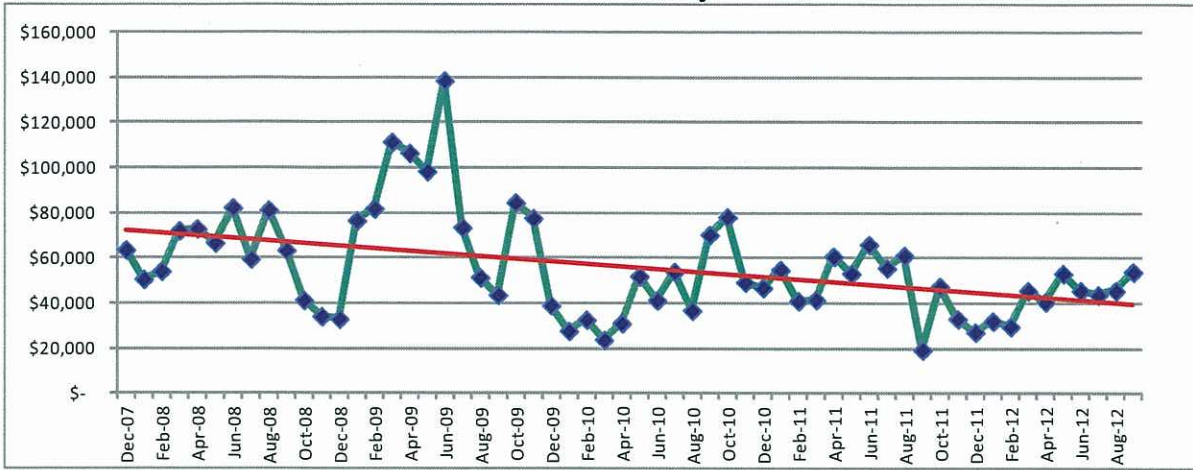


**Medicaid Revenues By Month**

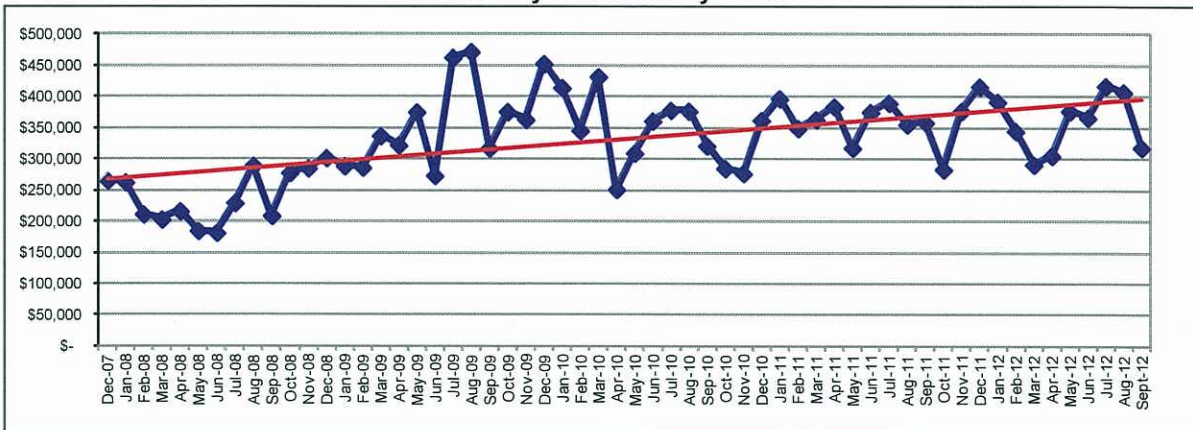




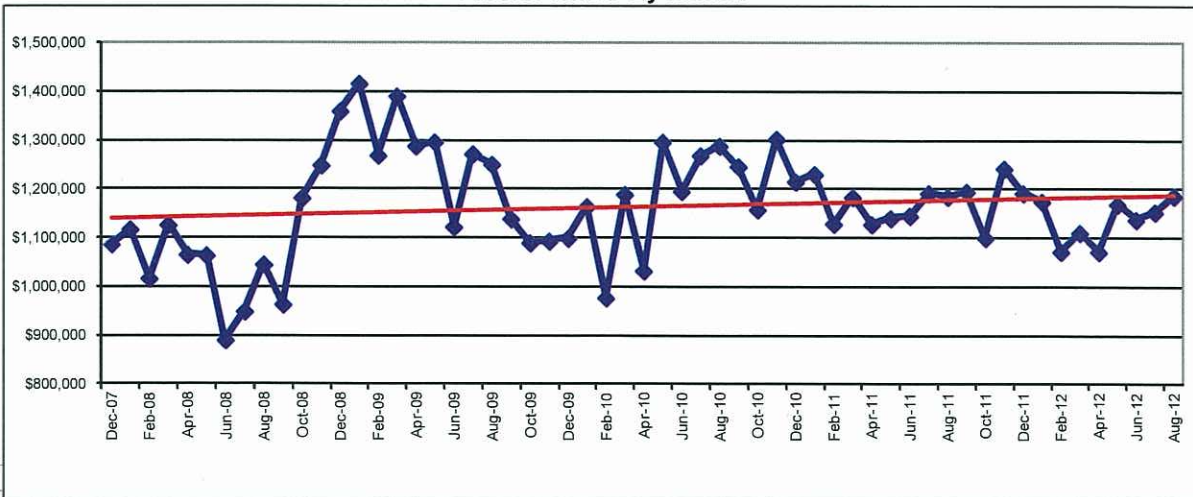
**Medicare B Revenues By Month**



**Private Pay Revenues By Month**

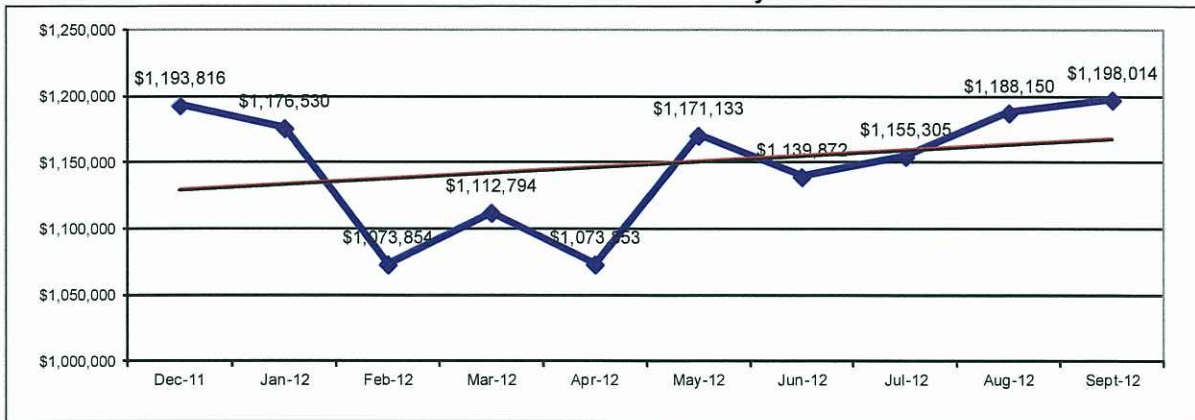


**All Revenues By Month**

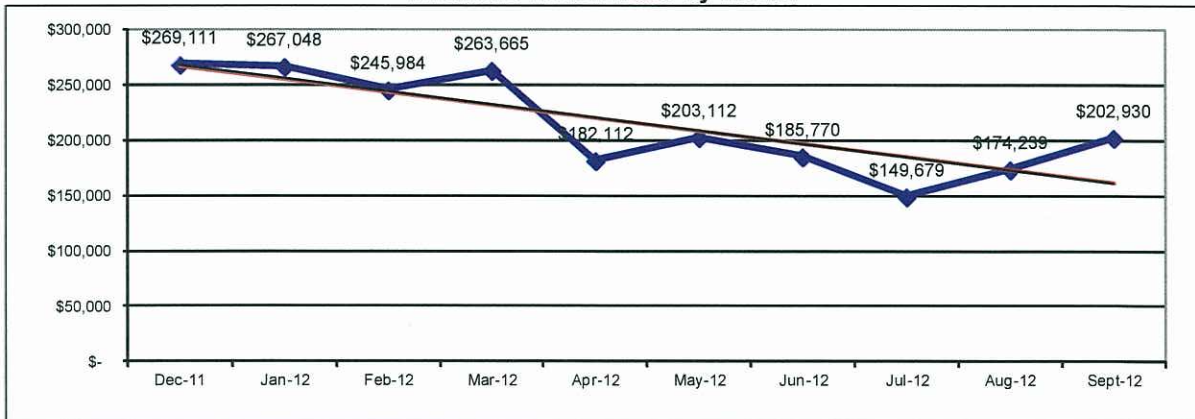


The following charts summarize the 2012 monthly revenues. While Medicare revenue has fallen off through July, private pay and Medicaid revenue have shown growth. Patient service revenue for the month of September has reached a new high for the year, exceeding the December total of \$1.194 million. The big difference is December 2011 had 18.6 Medicare residents compared to 14.6 in September. But the total census increased from 199.7 in December to 210.5 in September.

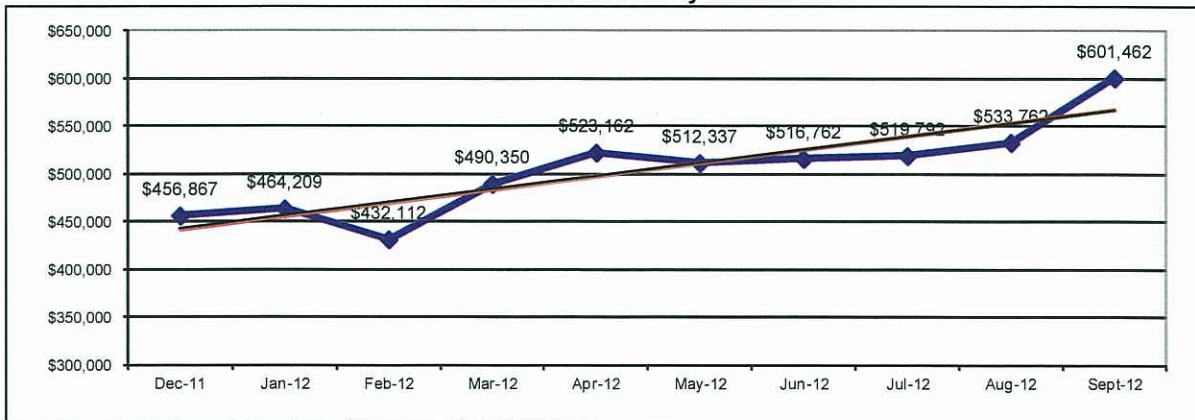
**Revenue from Patient Services by Month**



**Medicare A Revenues by Month**

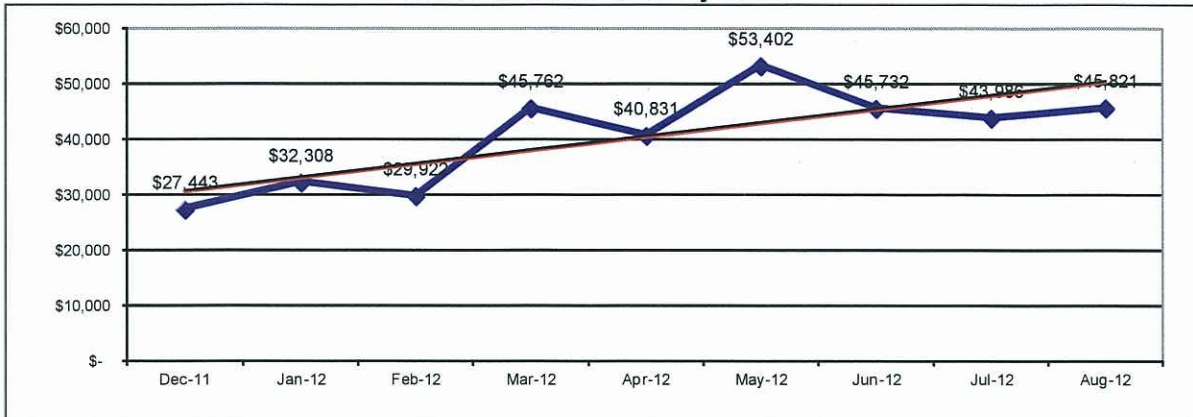


**Medicaid Revenues By Month**

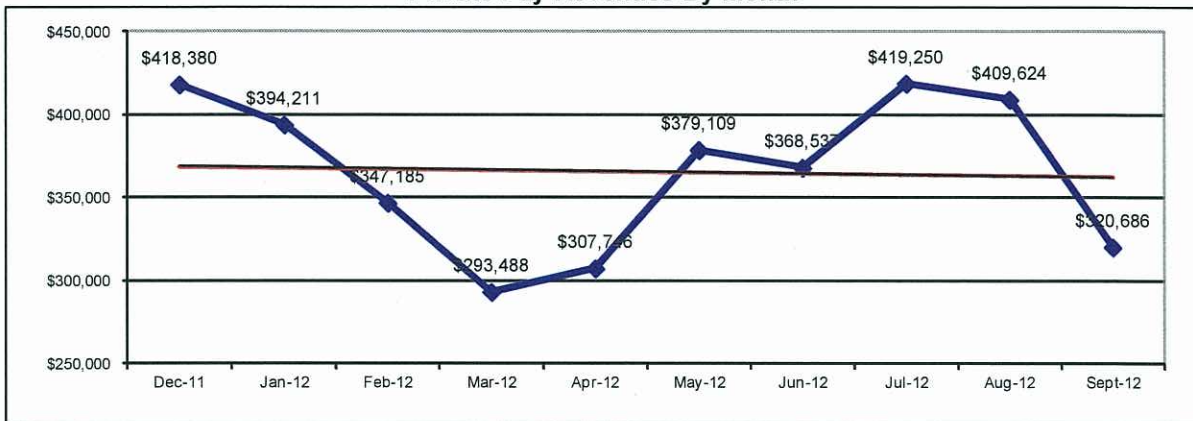




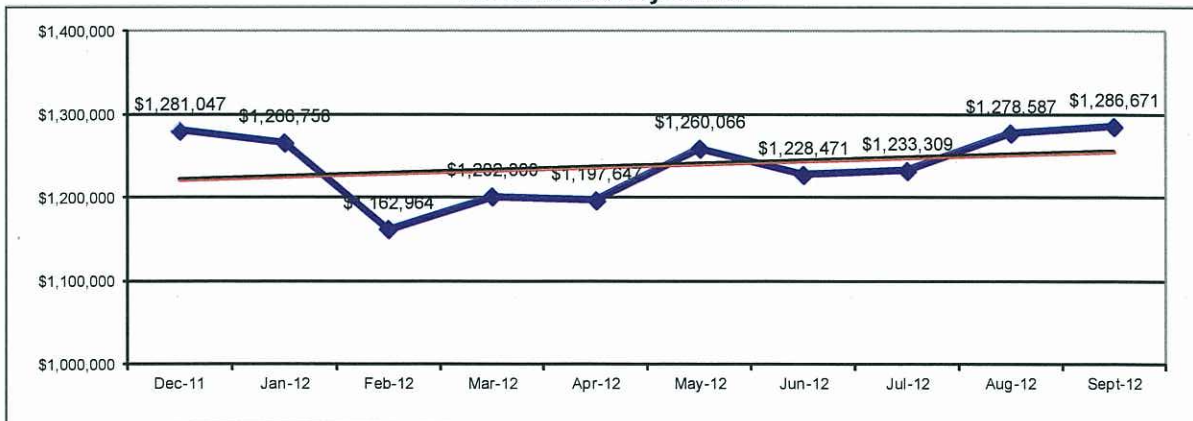

**Medicare B Revenues By Month**



**Private Pay Revenues By Month**

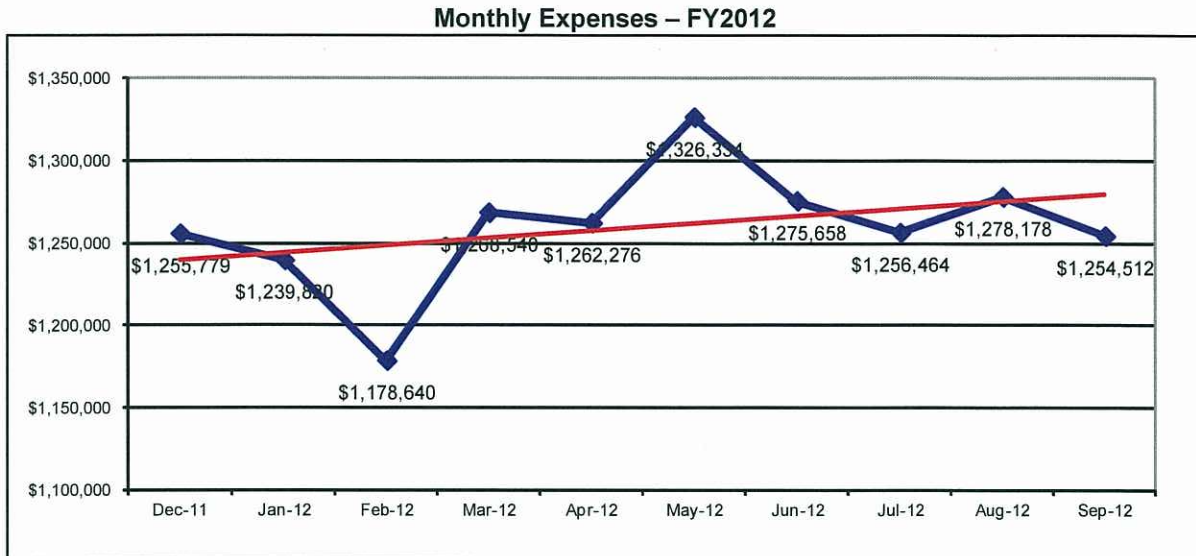


**All Revenues By Month**

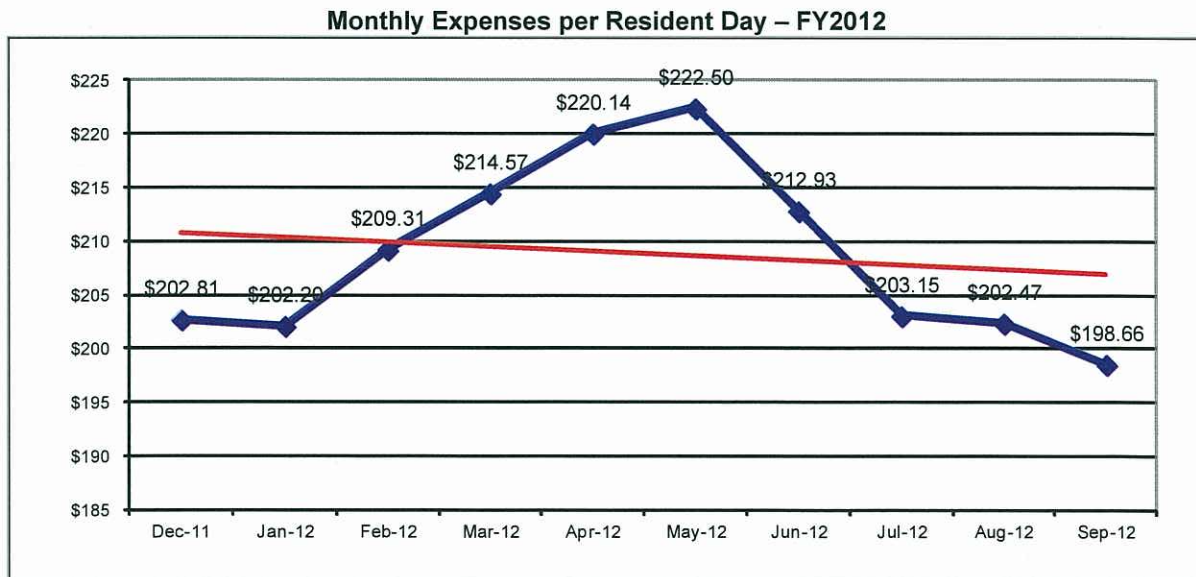



## Expenses

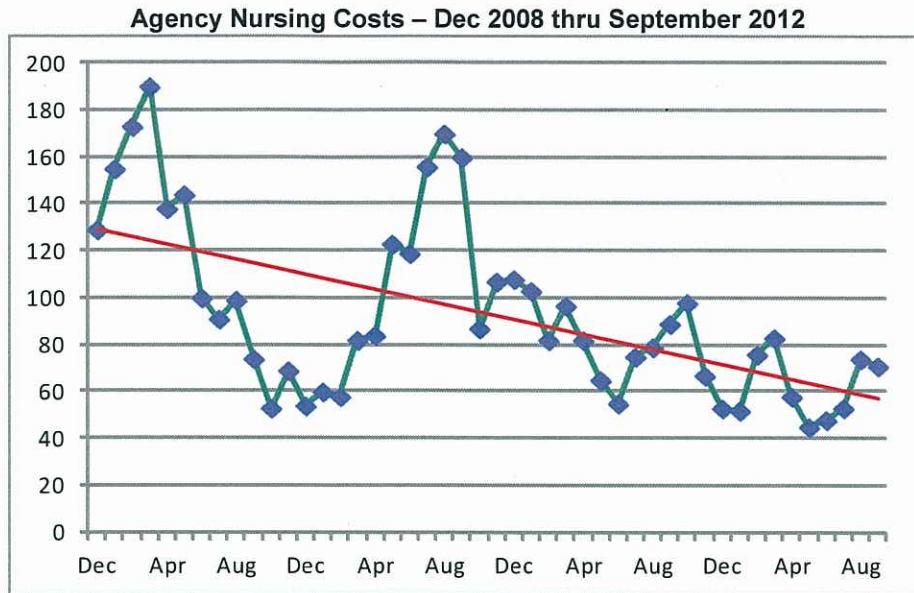
Expenses in September totaled \$1.255 million, down slightly from \$1.278 million in August.



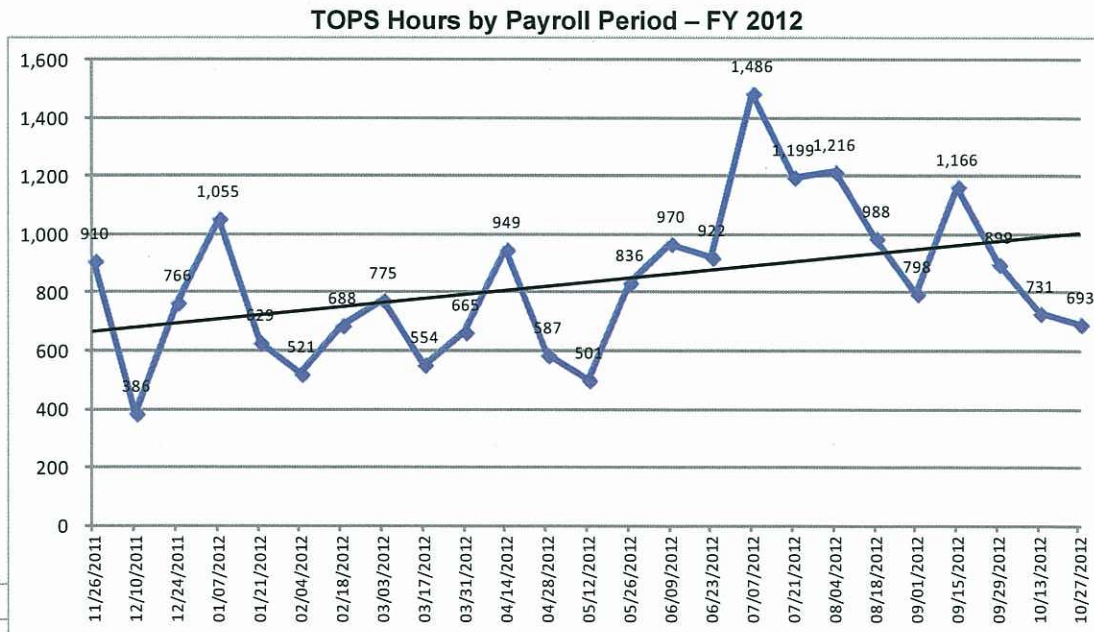
The chart below summarizes the monthly expenses per resident day. It clearly shows that as the census fell between March and May, the costs per day increased dramatically. Since then, as the census has increased, the average costs per day has steadily declined and September ended with the lowest per diem for the year.




The following graph illustrates agency expense through September 2012. Agency costs rose in August( \$73k), but has dropped slightly to \$71k in September.



Vacation or TOPS usage is the primary driver of the increase in agency. The TOPs chart below shows that TOPs hours is falling as of mid-September. Hopefully, this results in lower agency costs in October.





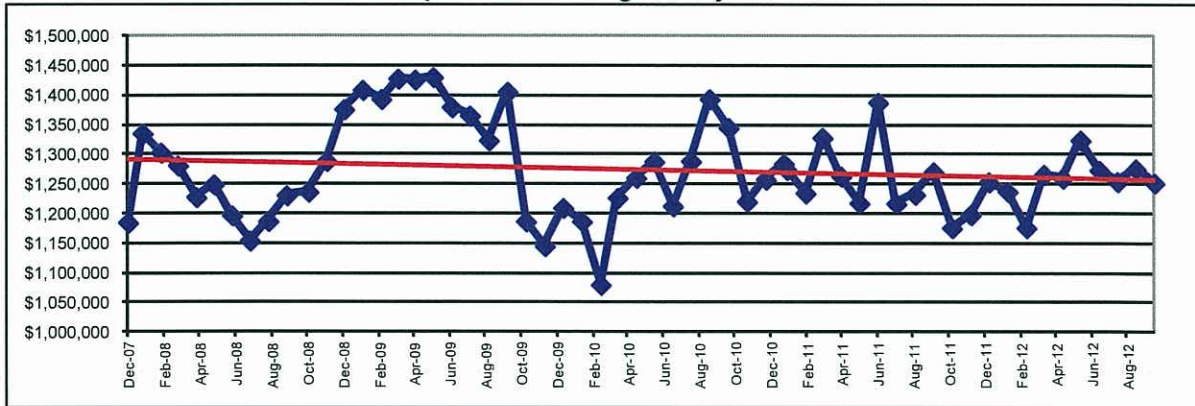
The table below summarizes the average monthly operating expenses since FY 2008. Except for the 9 percent increase between 2008 and 2009, there has been little growth in expenses. FY2012 expenses remain almost unchanged compared to 2011.

**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	\$1,259,620	(0.0)%

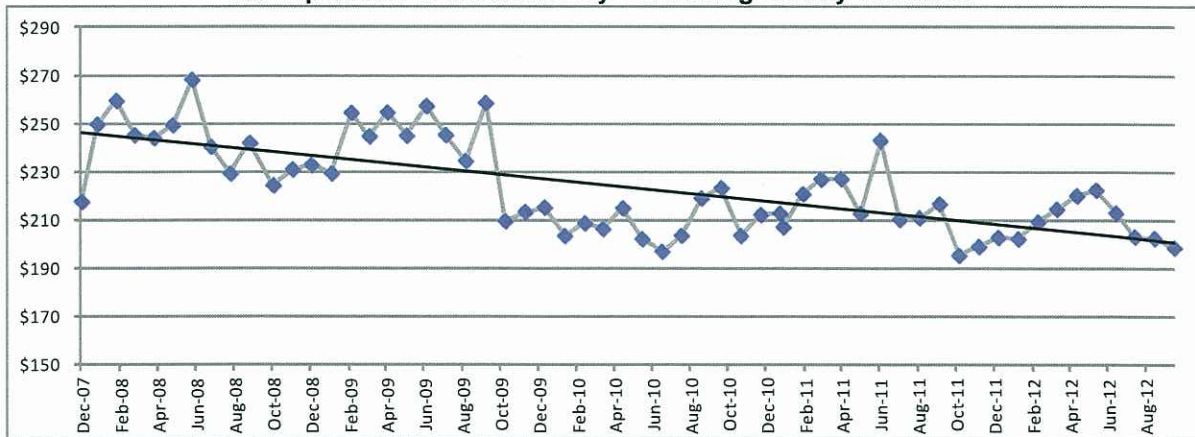
The following graph profiles the long term expense trend for CCNH. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program.

**All Expenses Including County Overhead**

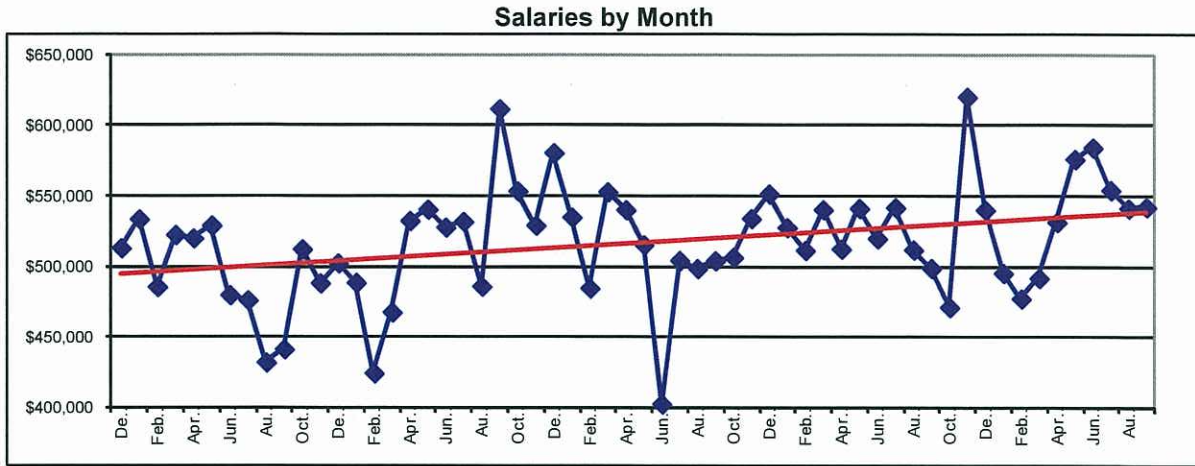


The chart below shows the long-term expenses per day trend. The IGT expense was eliminated in October of 2009. Since then, the cost per day shows a downward trend.

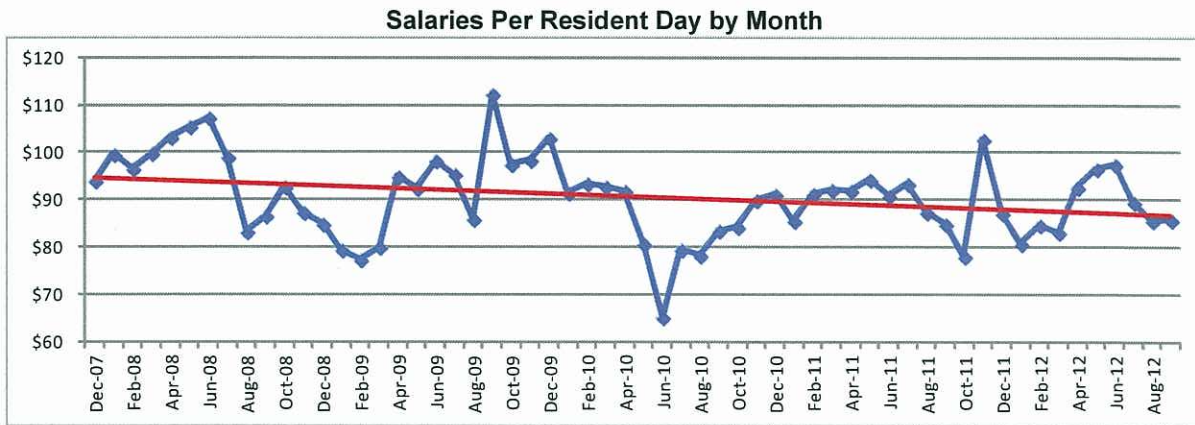
**All Expenses Per Resident Day – Including County Overhead**



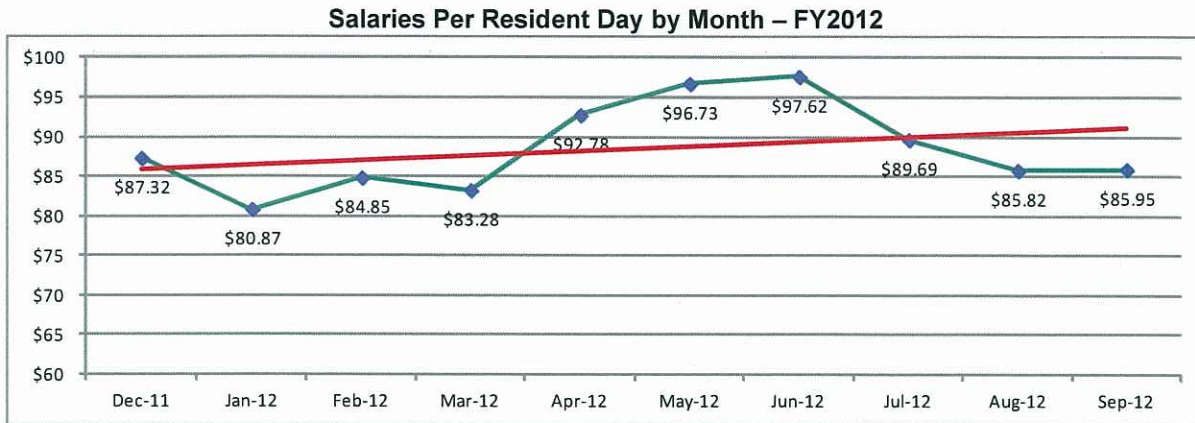
Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below which shows a slight positive trendline since December 2007.



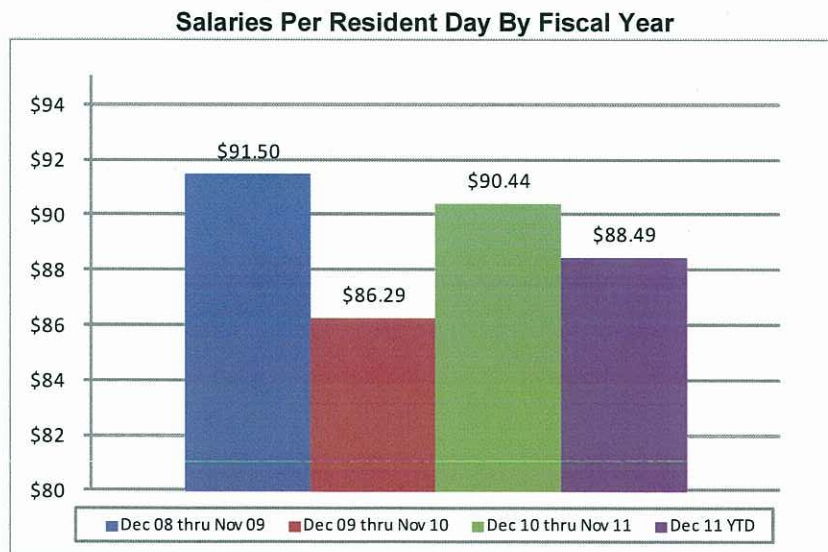
When salaries are calculated on a per day basis, a declining trend is seen over the past five years.




The chart below summarizes the salaries per day for FY2012. In the low census months in April, May and June, salaries per day increased, with a declining trend as census has increased – a positive sign.



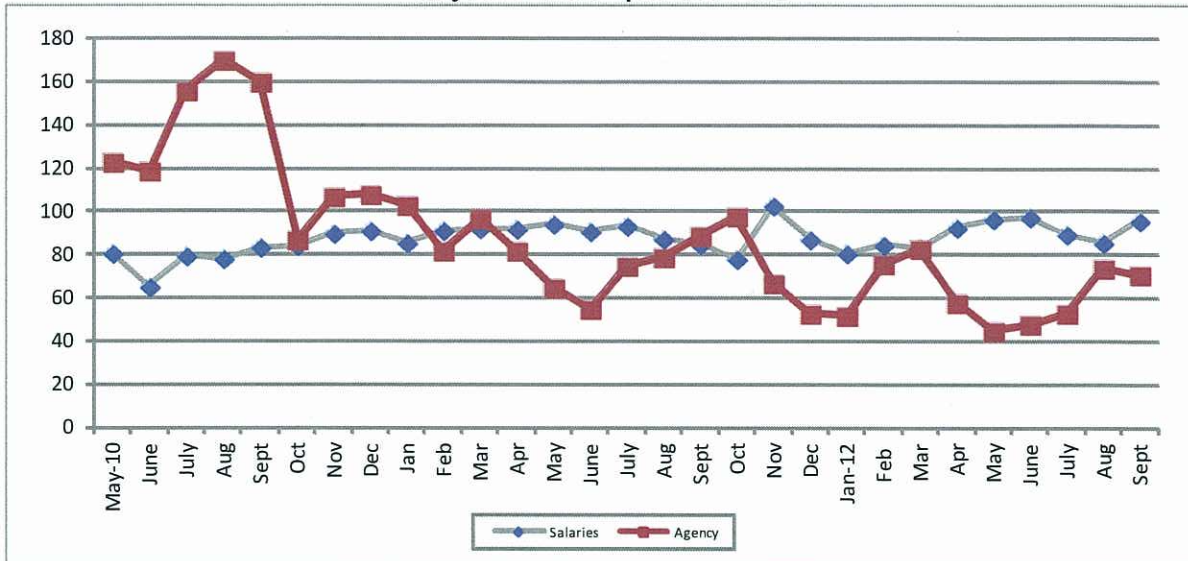
The table below shows that salary costs per day are lower in 2012 compared to 2011. Salaries per resident day averaged \$88.49 per day from December 2011 through August 2012 compared to \$90.44 in 2011.





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

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



**Summary**

The strong census of 210 has gotten CCNH into the black with a net income of just under \$36k. Operations generated a positive cash flow of \$96k. For the year, the net loss totals \$(192k) with a positive cash flow of \$412k.

To: Board of Directors  
Champaign County Nursing Home

From: Scott T Gima  
Manager

Date: November 13, 2012

Re: Cash Position  
Sources & Uses of Anticipated Funds

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Attached are the exhibits showing CCNH's cash position as of September 30, 2012.

The ending cash balance for September was \$968,505, an increase of \$425k from the August ending balance of \$542,591. Operations generated a cash increase of \$95k as a result of adding back depreciation of \$60,638 with a profit of \$34,521. The other contributor to the positive cash increase was accounts receivable falling by \$480k. Two Medicaid payments totaling \$330k was booked as well as a property tax distribution (net \$270k). Medicare receivables increased by \$130k. Accounts payable increased by \$35k, from \$1,871,319 to \$1,907,778.

The actual cash gains in September exceeded last month's anticipated increase of \$107k in September, which obviously is good news. Because October's census will be similar to September's census, I am optimistic of a small or modest cash increase in October and again in November. As stated last month, that will put us in a much stronger cash position compared to the end of FY 2011.

In December, the county will issue the annual tax anticipation note which will add \$800k. Assuming no changes in the timing of Medicaid payments, the \$800k will not be needed to pay down payables and will provide a much needed cash cushion. This is a significant change from prior years, where the tax anticipation revenue was earmarked to pay bills before it arrived.



To: Board of Directors  
Champaign County Nursing Home

From: Scott T Gima  
Manager

Date: November 13, 2012

Re: Management Update

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

**Renal Dialysis**

PRS Dialysis was the only respondent. A summary of the proposal will be submitted for review at the December Board of Directors meeting.

**Respiratory Therapy**

Alliance Rehab has not secured a respiratory therapist. Recruitment efforts continue.

**Corporate Compliance**

Work on CCNH's compliance program began in September. The first phase is the baseline audit to identify and assess current compliance related processes and determine compliance strengths and weaknesses. The following table summarizes the twelve components of the compliance program and the status of the baseline audits. The audits will provide the blanks in the program that will need to be addressed.

<b>Audit Section</b>	<b>Baseline Audit Status</b>
Compliance Program P&P	Complete
Quality of Care	Complete
Resident Rights & Safety	Under Review
Employee Screening	Under Review
Billing and Claims Submission	Under Review
Kickbacks, Inducements and Self-Referrals	Under Review
Creation and Retention of Records	Under Review
HIPAA	Under Review
Cost Reporting	Under Review
Anti-Supplementation	Under Review
Medicare Part D	Under Review
Miscellaneous	Under Review

## **Medicare Medicaid Dual-Eligible Alignment Initiative (MMAI)**

The MMAI program is the managed care program for individuals that are covered by Medicare and Medicaid. Approximately 112 of the residents at CCNH are Medicaid. The majority if not all of the 112 are also covered by Medicare. The Department of Health and Family Services (HFS) is rolling out a managed care program that will cover these dual-eligible individuals. Both Medicare and Medicaid will pay a fixed rate to the managed care organization to cover all Medicare and Medicaid care for the individual. The managed care organization is then responsible for coordinating the care amongst all providers: physicians, hospitals, nursing home, supportive living and home health. The goal is to improve the coordination of care, but at the end of the day, the Feds and the State are moving to managed care to save a buck.

The State has just released the names of the managed care organizations. In the Central Illinois region, Health Alliance and Molina Healthcare of Illinois have been selected. This is the first step in the implementation process. The original start date was January 1<sup>st</sup> 2013. It has already been pushed back to April 2013 and don't be surprised of an additional delay as the program still requires Federal approval.

A laundry list of unanswered questions regarding how the program will work remains: coordination of care procedures between providers, requirements of participation, reimbursement rates, and quality measure reporting. With the selection of the managed care organizations, the above policies/procedures and contracting questions should be addressed fairly quickly.

Managed care is a new twist that the senior care market has never seen before. The incentives to date have been simple – do as much therapy as possible (based on reasonable treatment plans) and keep them on Medicare as long as possible. In a managed care program based on a capitated reimbursement program where Medicare and Medicaid pay the health plan a fixed amount per person, the incentive is to provide the best clinical outcomes with the least amount of services/costs. These cost-effective providers will be rewarded with more referrals. The goal is to make up for lost revenue per case with more volume. CCNH's ongoing projects to address readmission rates, improve medical management, the case management approach to nursing care and the IT project that is discussed below are efforts that will lead to success in a managed care environment.

## **Medicaid Payment Delays**

Medicaid payments continue to be made on a monthly basis at two months in arrears. Through unofficial channels, payments will continue on a regular basis through the end of the year. Now that we are five months into the 2013 State fiscal year, it is becoming clear that the State will not reach the intended level of Medicaid savings originally projected in the SMART Act. This means an increased probability of additional payment delays in calendar year 2013.

Progress has been made on short-term cash financing otherwise known as the revenue anticipation notes. Chase Bank has confirmed their interest in revenue anticipation notes predicated on the County's backing of the note. The county's backing of the notes is still an

issue. Right now, the issue will not be brought up for County Board discussion until there is a clear indication from the State of additional payment delays.

### **OIG Report on SNF Medicare Billing Errors**

The OIG has recently published a report that found that 20 percent of the Medicare claims reviewed in a 2009 audit were billed for more expensive services than were actually provided – known as up-coding (see attached Wall Street Journal article). The report estimated that this upcoding is adding \$1.5 billion in annual costs to the Medicare program. The OIG report goes on to say that the majority of the upcoding is related to therapy. The OIG recommendations clearly focus on additional scrutiny on coding and documentation of therapy services. The takeaway is clear, therapy services must have the documentation that clearly shows that the therapy service provided are reasonable. Therapy has already been an issue of concern for Medicare and this report is just icing on the cake. The OIG recommendation will be used to tweak the compliance program. It is safe to say that therapy will be a high priority compliance issue.

### **Operational Issues**

CCNH's Director of Environmental Services is leaving. Jeff Eden has been with us since December 2011. He had been with Kraft for over 20 years and they have made an offer for him to return.

Karen Hronek, the Carle Clinic Nurse Practitioner who is placed at CCNH on a full-time basis is retiring at the end of the year. Her replacement was hired in late summer and has been in orientation for the past few months.

CCNH has recently contacted the IT division at Carle Foundation Hospital to begin discussion on developing a means to electronically transmit hospital discharge summary information from the hospital to CCNH. The goal is to improve the flow of patient information from the hospital to the nursing home. Eventually, the goal is also transmit CCNH resident information for all transfers from CCNH to the hospital. This will aid in addressing readmissions and will also provide a positive benefit as a participating provider in the dual-eligible managed care program.

### **2013 Meeting Schedule**

A copy of the Board of Director's meeting schedule is included in the board packet. Action will be required to accept the calendar.

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

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

09/30/12

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
<b>Miscellaneous Revenue</b>						
Lunch Reimbursement	200.00	393.00	(193.00)	4,309.00	3,930.00	379.00
Late Charge, NSF Check Charge	1,564.00	626.00	938.00	17,984.98	6,260.00	11,724.98
Other Miscellaneous Revenue	132.54	376.00	(243.46)	4,980.43	3,760.00	1,220.43
<b>Total Miscellaneous Revenue</b>	<b>1,896.54</b>	<b>1,395.00</b>	<b>501.54</b>	<b>27,274.41</b>	<b>13,950.00</b>	<b>13,324.41</b>
<b>Medicare A Revenue</b>						
Medicare A	158,293.08	253,617.00	(95,323.92)	1,668,798.76	2,536,170.00	(867,371.24)
ARD - Medicare A				89,116.81		89,116.81
NH Pt_Care - Medicare Advantage/ Hmo	44,636.67	38,665.00	5,971.67	380,857.44	386,650.00	(5,792.56)
ARD_Pt Care - Medicare Advantage/ HMO				4,875.00		4,875.00
<b>Total Medicare A Revenue</b>	<b>202,929.75</b>	<b>292,282.00</b>	<b>(89,352.25)</b>	<b>2,143,648.01</b>	<b>2,922,820.00</b>	<b>(779,171.99)</b>
<b>Medicare B Revenue</b>						
Medicare B	54,140.44	50,001.00	4,139.44	419,346.32	500,010.00	(80,663.68)
<b>Total Medicare B Revenue</b>	<b>54,140.44</b>	<b>50,001.00</b>	<b>4,139.44</b>	<b>419,346.32</b>	<b>500,010.00</b>	<b>(80,663.68)</b>
<b>Medicaid Revenue</b>						
Medicaid Title XIX (IDHFS)	422,984.03	418,192.00	4,792.03	3,432,481.94	4,181,920.00	(749,438.06)
ARD - Medicaid Title XIX (IDHFS)	140,913.40		140,913.40	1,391,686.05		1,391,686.05
Patient Care-Hospice	19,460.30	4,215.00	15,245.30	139,624.95	42,150.00	97,474.95
ARD Patient Care - Hospice	18,104.65		18,104.65	87,022.12		87,022.12
<b>Total Medicaid Revenue</b>	<b>601,462.38</b>	<b>422,407.00</b>	<b>179,055.38</b>	<b>5,050,815.06</b>	<b>4,224,070.00</b>	<b>826,745.06</b>
<b>Private Pay Revenue</b>						
VA-Veterans Nursing Home Care	13,002.60	6,357.00	6,645.60	123,958.12	63,570.00	60,388.12
ARD - VA - Veterans Care				17,336.80		17,336.80
Nursing Home Patient Care - Private Pay	204,987.43	375,763.00	(170,775.57)	2,555,287.77	3,757,630.00	(1,202,342.23)
Nursing Home Beauty Shop Revenue	3,575.60	1,973.00	1,602.60	36,644.40	19,730.00	16,914.40
Medical Supplies Revenue	1,867.95	3,002.00	(1,134.05)	50,685.76	30,020.00	20,665.76
Patient Transportation Charges	250.10	816.00	(565.90)	12,214.19	8,160.00	4,054.19
ARD Patient Care- Private Pay	97,002.60		97,002.60	862,089.40		862,089.40
<b>Total Private Pay Revenue</b>	<b>320,686.28</b>	<b>387,911.00</b>	<b>(67,224.72)</b>	<b>3,658,216.44</b>	<b>3,879,110.00</b>	<b>(220,893.56)</b>
<b>Adult Day Care Revenue</b>						
VA-Veterans Adult Daycare	3,053.14	679.00	2,374.14	28,878.39	6,790.00	22,088.39
IL Department Of Aging-Day Care Grant (Title XX)	12,294.04	6,074.00	6,220.04	138,443.11	60,740.00	77,703.11
Adult Day Care Charges-Private Pay	3,448.00	2,572.00	876.00	43,967.50	25,720.00	18,247.50
<b>Total Adult Day Care Revenue</b>	<b>18,795.18</b>	<b>9,325.00</b>	<b>9,470.18</b>	<b>211,289.00</b>	<b>93,250.00</b>	<b>118,039.00</b>
<b>Total Income</b>	<b>1,199,910.57</b>	<b>1,163,321.00</b>	<b>36,589.57</b>	<b>11,510,589.24</b>	<b>11,633,210.00</b>	<b>(122,620.76)</b>

**Operating Expenses**

**Administration**

Reg. Full-Time Employees	32,864.01	28,399.00	(4,465.01)	313,650.25	283,990.00	(29,660.25)
Temp. Salaries & Wages	1,229.45	612.00	(617.45)	9,404.87	6,120.00	(3,284.87)
Per Diem	180.00	189.00	9.00	2,034.90	1,890.00	(144.90)
Overtime	292.28	262.00	(30.28)	1,250.58	2,620.00	1,369.42
TOPS - Balances	(2,286.76)		2,286.76	6,222.19		(6,222.19)
TOPS - FICA	(174.93)		174.93	476.00		(476.00)
Social Security - Employer	2,453.29	2,268.00	(185.29)	23,509.11	22,680.00	(829.11)
IMRF - Employer Cost	3,061.68	2,840.00	(221.68)	29,800.44	28,400.00	(1,400.44)
Workers' Compensation Insurance	1,886.22	1,490.00	(396.22)	17,871.24	14,900.00	(2,971.24)
Unemployment Insurance	68.48	612.00	543.52	7,124.54	6,120.00	(1,004.54)

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Thursday, November 01, 2012

4:25 PM

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

09/30/12

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,739.40	5,475.00	735.60	45,500.80	54,750.00	9,249.20
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	34,753.60		(34,753.60)
Employee Development/Recognition	86.43	140.00	53.57	1,258.28	1,400.00	141.72
Employee Physicals/Lab	3,793.60	2,170.00	(1,623.60)	23,309.60	21,700.00	(1,609.60)
Stationary & Printing	173.39	225.00	51.61	2,287.36	2,250.00	(37.36)
Books, Periodicals & Manuals				69.00		(69.00)
Copier Supplies	548.28	740.00	191.72	6,590.90	7,400.00	809.10
Postage, UPS, Federal Express	1,071.50	713.00	(358.50)	5,991.90	7,130.00	1,138.10
Operational Supplies	588.15	2,222.00	1,633.85	19,561.20	22,220.00	2,658.80
Audit & Accounting Fees	3,624.87	3,593.00	(31.87)	38,848.70	35,930.00	(2,918.70)
Architect Fees				3,082.10		(3,082.10)
Attorney Fees	3,986.45	4,166.00	179.55	55,294.50	41,660.00	(13,634.50)
Professional Services	30,517.91	29,166.00	(1,351.91)	320,539.14	291,660.00	(28,879.14)
Job Required Travel Expense	135.56	359.00	223.44	1,534.59	3,590.00	2,055.41
Insurance	24,731.00	21,022.00	(3,709.00)	190,846.83	210,220.00	19,373.17
Property Loss & Liability Claims		96.00	96.00	2,902.17	960.00	(1,942.17)
Computer Services	4,284.35	2,403.00	(1,881.35)	40,104.38	24,030.00	(16,074.38)
Telephone Services	1,403.55	1,613.00	209.45	14,706.37	16,130.00	1,423.63
Automobile Maintenance				290.00		(290.00)
Legal Notices, Advertising	2,763.73	5,099.00	2,335.27	40,385.47	50,990.00	10,604.53
Photocopy Services	1,223.71	627.00	(596.71)	9,515.28	6,270.00	(3,245.28)
Public Relations	(132.84)	190.00	322.84	999.86	1,900.00	900.14
Dues & Licenses	3,615.08	2,310.00	(1,305.08)	15,115.56	23,100.00	7,984.44
Conferences & Training	72.25	940.00	867.75	3,054.26	9,400.00	6,345.74
Finance Charges, Bank Fees	1,626.00	2,548.00	922.00	9,065.39	25,480.00	16,414.61
Cable/Satellite TV Expense	2,474.32	2,395.00	(79.32)	24,541.72	23,950.00	(591.72)
IPA Licensing Fee	46,973.00	11,086.00	(35,887.00)	319,842.50	110,860.00	(208,982.50)
Fines & Penalties		1,025.00	1,025.00	7,280.00	10,250.00	2,970.00
Depreciation Expense	60,638.37	59,633.00	(1,005.37)	607,132.77	596,330.00	(10,802.77)
Transfers to General Corporate Fund		6,021.00	6,021.00	3,959.64	60,210.00	56,250.36
Interest-Tax Anticipation Notes Payable	222.07	333.00	110.93	5,655.02	3,330.00	(2,325.02)
Interest on Interfund Loan		1,000.00	1,000.00		10,000.00	10,000.00
Interest- Bonds Payable	11,425.21	11,425.00	(0.21)	114,252.10	114,250.00	(2.10)
<b>Total Administration</b>	<b>253,634.42</b>	<b>215,407.00</b>	<b>(38,227.42)</b>	<b>2,379,615.11</b>	<b>2,154,070.00</b>	<b>(225,545.11)</b>
<b>Environmental Services</b>						
Reg. Full-Time Employees	29,072.59	27,423.00	(1,649.59)	308,209.52	274,230.00	(33,979.52)
Overtime	1,196.04	734.00	(462.04)	6,857.41	7,340.00	482.59
TOPS - Balances	563.54		(563.54)	6,147.69		(6,147.69)
TOPS- FICA	43.11		(43.11)	470.30		(470.30)
Social Security - Employer	2,243.39	2,097.00	(146.39)	23,390.85	20,970.00	(2,420.85)
IMRF - Employer Cost	2,953.04	2,835.00	(118.04)	30,806.10	28,350.00	(2,456.10)
Workers' Compensation Insurance	1,607.68	1,424.00	(183.68)	17,013.77	14,240.00	(2,773.77)
Unemployment Insurance	233.03	713.00	479.97	11,852.64	7,130.00	(4,722.64)
Employee Health/Life Insurance	5,970.49	6,192.00	221.51	66,230.14	61,920.00	(4,310.14)
Operational Supplies	2,118.09	5,993.00	3,874.91	43,058.35	59,930.00	16,871.65
Gas Service	4,331.79	14,103.00	9,771.21	90,800.17	141,030.00	50,229.83
Electric Service	30,000.00	17,697.00	(12,303.00)	246,257.46	176,970.00	(69,287.46)
Water Service	2,172.09	2,171.00	(1.09)	22,983.36	21,710.00	(1,273.36)
Pest Control Service	482.00	478.00	(4.00)	6,130.02	4,780.00	(1,350.02)
Waste Disposal & Recycling	3,245.00	4,078.00	833.00	48,853.86	40,780.00	(8,073.86)
Equipment Rentals	258.00	289.00	31.00	2,580.00	2,890.00	310.00
Sewer Service & Tax	1,500.00	1,137.00	(363.00)	15,668.54	11,370.00	(4,298.54)
<b>Total Environmental Services</b>	<b>87,989.88</b>	<b>87,364.00</b>	<b>(625.88)</b>	<b>947,310.18</b>	<b>873,640.00</b>	<b>(73,670.18)</b>

Laundry

09/30/12

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	8,997.25	10,731.00	1,733.75	92,902.23	107,310.00	14,407.77
Overtime	243.08	177.00	(66.08)	1,975.46	1,770.00	(205.46)
TOPS Balances	(300.64)		300.64	839.40		(839.40)
TOPS - FICA	(23.00)		23.00	64.22		(64.22)
Social Security - Employer	690.70	834.00	143.30	7,059.45	8,340.00	1,280.55
IMRF - Employer Cost	909.22	1,098.00	188.78	9,297.88	10,980.00	1,682.12
Workers' Compensation Insurance	497.55	552.00	54.45	5,132.75	5,520.00	387.25
Unemployment Insurance	80.36	222.00	141.64	3,613.99	2,220.00	(1,393.99)
Employee Health/Life Insurance	1,609.40	1,825.00	215.60	16,213.80	18,250.00	2,036.20
Laundry Supplies	1,137.00	1,986.00	849.00	15,374.62	19,860.00	4,485.38
Linen & Bedding	637.65	1,240.00	602.35	11,001.13	12,400.00	1,398.87
<b>Total Laundry</b>	<b>14,478.57</b>	<b>18,665.00</b>	<b>4,186.43</b>	<b>163,474.93</b>	<b>186,650.00</b>	<b>23,175.07</b>
<b>Maintenance</b>						
Reg. Full-Time Employees	4,696.00	12,033.00	7,337.00	44,728.53	120,330.00	75,601.47
Overtime		8.00	8.00	165.96	80.00	(85.96)
TOPS - Balances	(28.85)		28.85	1,270.82		(1,270.82)
TOPS - FICA	(2.21)		2.21	97.21		(97.21)
Social Security - Employer	355.74	921.00	565.26	3,399.05	9,210.00	5,810.95
IMRF - Employer Cost	468.26	1,212.00	743.74	4,477.62	12,120.00	7,642.38
Workers' Compensation Insurance	259.69	609.00	349.31	2,472.17	6,090.00	3,617.83
Unemployment Insurance	96.29	133.00	36.71	2,039.46	1,330.00	(709.46)
Employee Health/Life Insurance	549.80	1,825.00	1,275.20	2,222.60	18,250.00	16,027.40
Gasoline & Oil		15.00	15.00	1,299.22	150.00	(1,149.22)
Ground Supplies		70.00	70.00	138.00	700.00	562.00
Maintenance Supplies	1,613.06	3,120.00	1,506.94	42,029.50	31,200.00	(10,829.50)
Professional Services		3,120.00	3,120.00	123.00	31,200.00	31,077.00
Automobile Maintenance	1,216.59	445.00	(771.59)	7,457.95	4,450.00	(3,007.95)
Equipment Maintenance	4,005.31	2,599.00	(1,406.31)	19,004.78	25,990.00	6,985.22
Equipment Rentals	17.60	69.00	51.40	(185.35)	690.00	875.35
Nursing Home Building Repair/Maintenance	991.18	5,702.00	4,710.82	67,250.89	57,020.00	(10,230.89)
Conferences & Training		162.00	162.00	1,444.82	1,620.00	175.18
Landscaping Services				24.00		(24.00)
Parking Lot/Sidewalk Maintenance		2,596.00	2,596.00	5,710.60	25,960.00	20,249.40
Nursing Home Building Construction/Improvements				4,625.46		(4,625.46)
<b>Total Maintenance</b>	<b>14,238.46</b>	<b>34,639.00</b>	<b>20,400.54</b>	<b>209,796.29</b>	<b>346,390.00</b>	<b>136,593.71</b>
<b>Nursing Services</b>						
Reg. Full-Time Employees	107,151.10	130,159.00	23,007.90	1,083,700.84	1,301,590.00	217,889.16
Reg. Part-Time Employees	1,237.04	4,555.00	3,317.96	25,249.20	45,550.00	20,300.80
Temp. Salaries & Wages	17,268.77	31,230.00	13,961.23	267,523.67	312,300.00	44,776.33
Overtime	45,249.70	34,983.00	(10,266.70)	410,604.21	349,830.00	(60,774.21)
TOPS - Balances	(1,708.34)		1,708.34	300.93		(300.93)
No Benefit Full-Time Employees	95,047.85	73,277.00	(21,770.85)	884,536.53	732,770.00	(151,766.53)
No Benefit Part-Time Employees	38,293.49	29,883.00	(8,410.49)	338,491.62	298,830.00	(39,661.62)
TOPS - FICA	(130.69)		130.69	23.02		(23.02)
Social Security - Employer	23,001.23	23,262.00	260.77	227,130.23	232,620.00	5,489.77
IMRF - Employer Cost	26,789.29	30,621.00	3,831.71	267,077.88	306,210.00	39,132.12
Workers' Compensation Insurance	14,322.62	13,616.00	(706.62)	144,020.51	136,160.00	(7,860.51)
Unemployment Insurance	3,244.94	4,949.00	1,704.06	87,721.53	49,490.00	(38,231.53)
Employee Health/Life Insurance	14,394.90	12,664.00	(1,730.90)	154,062.76	126,640.00	(27,422.76)
Books, Periodicals & Manuals		29.00	29.00	1,180.69	290.00	(890.69)
Stocked Drugs	13,315.38	2,974.00	(10,341.38)	41,974.17	29,740.00	(12,234.17)
Pharmacy Charges-Public Aid	1,144.20	809.00	(335.20)	13,970.77	8,090.00	(5,880.77)
Oxygen	2,101.70	2,086.00	(15.70)	34,228.85	20,860.00	(13,368.85)
Incontinence Supplies	5,435.37	8,503.00	3,067.63	92,618.10	85,030.00	(7,588.10)

**Champaign County Nursing Home**  
**Actual vs Budget Statement of Operations**

09/30/12

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Pharmacy Charges - Insurance	3,275.00	3,962.00	687.00	61,264.04	39,620.00	(21,644.04)
Equipment < \$2,500	110.30		(110.30)	2,210.23		(2,210.23)
Operational Supplies	11,770.76	24,006.00	12,235.24	147,876.03	240,060.00	92,183.97
Pharmacy Charges-Medicare	9,175.00	15,505.00	6,330.00	112,090.18	155,050.00	42,959.82
Medical/Dental/Mental Health	3,400.00	1,057.00	(2,343.00)	34,000.00	10,570.00	(23,430.00)
Professional Services	18,692.80	11,666.00	(7,026.80)	180,864.42	116,660.00	(64,204.42)
Job Require Travel				1,253.09		(1,253.09)
Laboratory Fees	1,697.01	2,116.00	418.99	16,360.22	21,160.00	4,799.78
Equipment Rentals	3,733.64	3,677.00	(56.64)	38,934.48	36,770.00	(2,164.48)
Dues & Licenses	160.00	19.00	(141.00)	430.00	190.00	(240.00)
Conferences & Training	168.00	362.00	194.00	4,523.76	3,620.00	(903.76)
Contract Nursing Services	52,788.06	73,854.00	21,065.94	520,907.16	738,540.00	217,632.84
Medicare Medical Services	1,343.52		(1,343.52)	56,445.33		(56,445.33)
Medical/ Health Equipment				2,671.30		(2,671.30)
<b>Total Nursing Services</b>	<b>512,472.64</b>	<b>539,824.00</b>	<b>27,351.36</b>	<b>5,254,245.75</b>	<b>5,398,240.00</b>	<b>143,994.25</b>
<b>Activities</b>						
Reg. Full-Time Employees	11,616.48	12,677.00	1,060.52	134,264.73	126,770.00	(7,494.73)
Overtime		33.00	33.00	872.39	330.00	(542.39)
TOPS - Balances	376.90		(376.90)	(5,568.51)		5,568.51
TOPS - FICA	28.84		(28.84)	(425.99)		425.99
Social Security - Employer	869.27	972.00	102.73	10,086.69	9,720.00	(366.69)
IMRF - Employer Cost	1,144.27	1,279.00	134.73	13,283.30	12,790.00	(493.30)
Workers' Compensation Insurance	642.37	643.00	0.63	7,420.62	6,430.00	(990.62)
Unemployment Insurance	327.24	267.00	(60.24)	5,306.84	2,670.00	(2,636.84)
Employee Health/Life Insurance	2,180.09	3,650.00	1,469.91	25,234.41	36,500.00	11,265.59
Books, Periodicals & Manuals	61.00		(61.00)	121.00		(121.00)
Operational Supplies	387.39	271.00	(116.39)	2,375.16	2,710.00	334.84
Professional Services	124.70	122.00	(2.70)	1,247.00	1,220.00	(27.00)
Conferences & Training		72.00	72.00	486.00	720.00	234.00
<b>Total Activities</b>	<b>17,758.55</b>	<b>19,986.00</b>	<b>2,227.45</b>	<b>194,703.64</b>	<b>199,860.00</b>	<b>5,156.36</b>
<b>Social Services</b>						
Reg. Full-Time Employees	10,682.02	17,649.00	6,966.98	113,635.74	176,490.00	62,854.26
Temp. Salaries & Wages				8,328.75		(8,328.75)
Overtime		166.00	166.00	2,374.53	1,660.00	(714.53)
TOPS - Balances	107.70		(107.70)	4,638.62		(4,638.62)
TOPS - FICA	8.24		(8.24)	354.86		(354.86)
Social Security - Employer	790.16	1,362.00	571.84	9,196.95	13,620.00	4,423.05
IMRF - Employer Cost	1,040.14	1,854.00	813.86	11,277.50	18,540.00	7,262.50
Workers' Compensation Insurance	590.71	901.00	310.29	6,744.54	9,010.00	2,265.46
Unemployment Insurance	0.78	178.00	177.22	3,363.83	1,780.00	(1,583.83)
Employee Health/Life Insurance	2,151.40	2,433.00	281.60	19,990.20	24,330.00	4,339.80
Books, Periodicals & Manuals				349.00		(349.00)
Professional Services	124.70	119.00	(5.70)	1,898.20	1,190.00	(708.20)
Conferences & Training		79.00	79.00	724.00	790.00	66.00
<b>Total Social Services</b>	<b>15,495.85</b>	<b>24,741.00</b>	<b>9,245.15</b>	<b>182,876.72</b>	<b>247,410.00</b>	<b>64,533.28</b>
<b>Physical Therapy</b>						
Reg. Full-Time Employees	3,912.47	4,517.00	604.53	43,286.67	45,170.00	1,883.33
Overtime	4.11	16.00	11.89	26.70	160.00	133.30
TOPS - Balances	23.51		(23.51)	1,211.51		(1,211.51)
TOPS - FICA	1.80		(1.80)	92.68		(92.68)
Social Security - Employer	289.95	346.00	56.05	3,304.35	3,460.00	155.65
IMRF - Employer Cost	381.68	472.00	90.32	4,196.87	4,720.00	523.13
Workers' Compensation Ins.	216.34	229.00	12.66	2,392.99	2,290.00	(102.99)

**Champaign County Nursing Home**  
**Actual vs Budget Statement of Operations**

09/30/12

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance		89.00	89.00	1,439.55	890.00	(549.55)
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	10,958.00	12,160.00	1,202.00
Professional Services	35,729.48	35,209.00	(520.48)	337,963.52	352,090.00	14,126.48
<b>Total Physical Therapy</b>	<b>41,648.54</b>	<b>42,094.00</b>	<b>445.46</b>	<b>404,872.84</b>	<b>420,940.00</b>	<b>16,067.16</b>
<b>Occupational Therapy</b>						
Reg. Full-Time Employees	1,948.80	2,311.00	362.20	21,607.50	23,110.00	1,502.50
TOPS - Balances	(105.23)		105.23	287.95		(287.95)
TOPS - FICA	(8.05)		8.05	22.02		(22.02)
Social Security - Employer	147.86	176.00	28.14	1,549.43	1,760.00	210.57
IMRF - Employer Cost	194.64	232.00	37.36	2,138.29	2,320.00	181.71
Workers' Compensation Ins.	107.76	117.00	9.24	1,193.08	1,170.00	(23.08)
Unemployment Insurance		44.00	44.00	719.79	440.00	(279.79)
Employee Health/Life Insurance	544.60	608.00	63.40	5,479.00	6,080.00	601.00
Professional Services	34,539.14	40,095.00	5,555.86	315,422.04	400,950.00	85,527.96
<b>Total Occupational Therapy</b>	<b>37,369.52</b>	<b>43,583.00</b>	<b>6,213.48</b>	<b>348,419.10</b>	<b>435,830.00</b>	<b>87,410.90</b>
<b>Speech Therapy</b>						
Professional Services	12,495.91	13,229.00	733.09	108,913.26	132,290.00	23,376.74
<b>Total Speech Therapy</b>	<b>12,495.91</b>	<b>13,229.00</b>	<b>733.09</b>	<b>108,913.26</b>	<b>132,290.00</b>	<b>23,376.74</b>
<b>Food Services</b>						
Reg. Full-Time Employees	38,453.47	40,685.00	2,231.53	390,786.67	406,850.00	16,063.33
Reg. Part-Time Employees	1,664.22	622.00	(1,042.22)	23,058.07	6,220.00	(16,838.07)
Overtime	1,444.95	993.00	(451.95)	15,327.33	9,930.00	(5,397.33)
TOPS - Balances	(265.59)		265.59	76.83		(76.83)
TOPS - FICA	(20.32)		20.32	5.88		(5.88)
Social Security - Employer	3,114.26	3,236.00	121.74	31,953.17	32,360.00	406.83
IMRF - Employer Cost	4,073.62	4,259.00	185.38	42,068.11	42,590.00	521.89
Workers' Compensation Insurance	2,218.73	2,140.00	(78.73)	22,859.66	21,400.00	(1,459.66)
Unemployment Insurance	691.03	1,025.00	333.97	16,339.77	10,250.00	(6,089.77)
Employee Health/Life Insurance	5,968.80	10,950.00	4,981.20	68,835.80	109,500.00	40,664.20
Food	35,976.30	33,994.00	(1,982.30)	377,934.53	339,940.00	(37,994.53)
Nutritional Supplements	2,943.86	2,996.00	52.14	33,845.99	29,960.00	(3,885.99)
Operational Supplies	4,828.79	3,823.00	(1,005.79)	40,761.16	38,230.00	(2,531.16)
Professional Services	5,970.93	2,951.00	(3,019.93)	36,739.47	29,510.00	(7,229.47)
Equipment Rentals	404.95	372.00	(32.95)	3,960.85	3,720.00	(240.85)
Dues & Licenses		13.00	13.00	80.00	130.00	50.00
Conferences & Training				1,418.92		(1,418.92)
<b>Total Food Services</b>	<b>107,468.00</b>	<b>108,059.00</b>	<b>591.00</b>	<b>1,106,052.21</b>	<b>1,080,590.00</b>	<b>(25,462.21)</b>
<b>Barber &amp; Beauty</b>						
Reg. Full-Time Employees	3,932.80	4,748.00	815.20	44,026.55	47,480.00	3,453.45
Overtime				27.90		(27.90)
TOPS - Balances	(13.35)		13.35	165.34		(165.34)
TOPS - FICA	(1.02)		1.02	12.65		(12.65)
Social Security - Employer	218.83	363.00	144.17	2,474.92	3,630.00	1,155.08
IMRF - Employer Cost	239.20	478.00	238.80	3,271.33	4,780.00	1,508.67
Workers' Compensation Insurance	217.47	240.00	22.53	2,427.31	2,400.00	(27.31)
Unemployment Insurance		89.00	89.00	1,439.68	890.00	(549.68)
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	10,958.00	12,160.00	1,202.00
Operational Supplies	272.00	89.00	(183.00)	1,396.54	890.00	(506.54)
<b>Total Barber &amp; Beauty</b>	<b>5,955.13</b>	<b>7,223.00</b>	<b>1,267.87</b>	<b>66,200.22</b>	<b>72,230.00</b>	<b>6,029.78</b>
<b>Adult Day Care</b>						
Reg. Full-Time Employees	12,144.70	15,661.00	3,516.30	129,900.86	156,610.00	26,709.14



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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	455.82	294.00	(161.82)	1,112.18	2,940.00	1,827.82
Overtime	45.26	8.00	(37.26)	613.96	80.00	(533.96)
TOPS - Balances	161.64		(161.64)	2,271.26		(2,271.26)
TOPS - FICA	12.36		(12.36)	173.75		(173.75)
Social Security - Employer	943.05	1,221.00	277.95	9,767.12	12,210.00	2,442.88
IMRF - Employer Cost	1,195.51	1,577.00	381.49	12,750.88	15,770.00	3,019.12
Workers' Compensation Insurance	696.74	807.00	110.26	7,236.73	8,070.00	833.27
Unemployment Insurance	23.93	267.00	243.07	3,662.14	2,670.00	(992.14)
Employee Health/Life Insurance	2,696.00	3,650.00	954.00	25,032.60	36,500.00	11,467.40
Books, Periodicals & Manuals		31.00	31.00	180.70	310.00	129.30
Gasoline & Oil	1,200.00	1,137.00	(63.00)	10,813.16	11,370.00	556.84
Operational Supplies	42.86	44.00	1.14	321.24	440.00	118.76
Field Trips/Activities				15.82		(15.82)
Conferences & Training	25.00	89.00	64.00	418.40	890.00	471.60
Automobiles, Vehicles				(15.85)		15.85
<b>Total Adult Day Care</b>	<b>19,642.87</b>	<b>24,786.00</b>	<b>5,143.13</b>	<b>204,254.95</b>	<b>247,860.00</b>	<b>43,605.05</b>
<b>Alzheimers and Related Disorder</b>						
Reg. Full-Time Employees	25,109.48	30,941.00	5,831.52	236,738.46	309,410.00	72,671.54
Overtime	9,745.39	7,976.00	(1,769.39)	109,504.95	79,760.00	(29,744.95)
TOPS - Balances	1,411.81		(1,411.81)	4,470.19		(4,470.19)
No Benefit Full-Time Employees	19,967.14	13,902.00	(6,065.14)	217,803.24	139,020.00	(78,783.24)
No Benefit Part-Time Employees	18,800.51	6,703.00	(12,097.51)	140,473.93	67,030.00	(73,443.93)
TOPS - FICA	108.00		(108.00)	341.97		(341.97)
Social Security - Employer	5,576.94	8,015.00	2,438.06	52,981.72	80,150.00	27,168.28
IMRF - Employer Cost	7,341.20	5,994.00	(1,347.20)	69,797.53	59,940.00	(9,857.53)
Workers' Compensation Insurance	142.12	3,011.00	2,868.88	29,493.24	30,110.00	616.76
Unemployment Insurance	1,214.79	1,187.00	(27.79)	22,407.16	11,870.00	(10,537.16)
Employee Health/Life Insurance	3,778.40	5,954.00	2,175.60	34,776.60	59,540.00	24,763.40
Operational Supplies	42.42		(42.42)	502.68		(502.68)
Dues & Licenses		18.00	18.00		180.00	180.00
Conferences & Training	21.42	315.00	293.58	1,435.14	3,150.00	1,714.86
ARD - Contract Nursing	18,242.02	6,145.00	(12,097.02)	94,076.89	61,450.00	(32,626.89)
<b>Total Alzheimers and Related Disorders</b>	<b>111,501.64</b>	<b>90,161.00</b>	<b>(21,340.64)</b>	<b>1,014,803.70</b>	<b>901,610.00</b>	<b>(113,193.70)</b>
<b>Total Expenses</b>	<b>1,252,149.98</b>	<b>1,289,761.00</b>	<b>17,611.02</b>	<b>12,585,538.90</b>	<b>12,697,610.00</b>	<b>112,071.10</b>
<b>Net Operating Income</b>	<b>(52,239.41)</b>	<b>(106,440.00)</b>	<b>54,200.59</b>	<b>(1,074,949.66)</b>	<b>(1,064,400.00)</b>	<b>(10,549.66)</b>
<b>NonOperating Income</b>						
<b>Local Taxes</b>						
Current-Nursing Home Operating	86,119.00	86,120.00	(1.00)	861,190.00	861,200.00	(10.00)
Payment in Lieu of Taxes				166.51		166.51
<b>Total Local Taxes</b>	<b>86,119.00</b>	<b>86,120.00</b>	<b>(1.00)</b>	<b>861,356.51</b>	<b>861,200.00</b>	<b>156.51</b>
<b>Miscellaneous NI Revenue</b>						
Prior Period Adjustment				19,948.70		19,948.70
Investment Interest	66.92	42.00	24.92	980.22	420.00	560.22
Restricted Donations	574.28	334.00	240.28	4,940.55	3,340.00	1,600.55
<b>Total Miscellaneous NI Revenue</b>	<b>641.20</b>	<b>376.00</b>	<b>265.20</b>	<b>25,869.47</b>	<b>3,760.00</b>	<b>22,109.47</b>
<b>Total NonOperating Income</b>	<b>86,760.20</b>	<b>86,496.00</b>	<b>264.20</b>	<b>887,225.98</b>	<b>864,960.00</b>	<b>22,265.98</b>
<b>Net Income (Loss)</b>	<b>34,520.79</b>	<b>(19,944.00)</b>	<b>54,464.79</b>	<b>(187,723.68)</b>	<b>(199,440.00)</b>	<b>11,716.32</b>

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

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09/30/12

Description	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	Total
<b>Operating Income</b>													
<b>Miscellaneous Revenue</b>													
Lunch Reimbursement				138	946	594	477	591	500	206	240	200	4,309
Late Charge, NSF Check Charge	417		(69)	3,236	(386)	541	3,010	1,637	1,753	3,294	3,405	1,564	17,985
Other Miscellaneous Revenue	27			318	1,761	531	1,432	210	29	381	159	133	4,990
<b>Total Miscellaneous Revenue</b>	375			3,692	2,321	1,666	4,919	2,438	2,282	3,880	3,804	1,897	27,274
<b>Medicare A Revenue</b>													
Medicare A				220,897	208,444	182,809	144,263	150,371	156,996	102,516	140,572	158,293	1,668,799
ARD - Medicare A	366			16,726	11,075	26,113	21,571	4,594	3,077	5,623			89,117
NH Pt_Care - Medicare Advantage/ H	65,109			29,424	26,465	54,742	11,402	48,176	25,697	41,537	33,667	44,637	380,657
ARD_Pt_Care - Medicare Advantage/							4,875						4,875
<b>Total Medicare A Revenue</b>	269,111			267,048	245,984	263,665	182,112	203,112	185,770	149,679	174,239	202,930	2,143,648
<b>Medicare B Revenue</b>													
Medicare B	27,443			32,308	29,922	45,762	40,831	53,402	45,732	43,986	45,821	54,140	419,346
<b>Total Medicare B Revenue</b>	27,443			32,308	29,922	45,762	40,831	53,402	45,732	43,986	45,821	54,140	419,346
<b>Medicaid Revenue</b>													
Medicaid Title XIX (IDHFS)	306,511			302,179	288,543	318,981	360,936	348,187	351,217	343,239	389,706	422,984	3,432,482
ARD - Medicaid Title XX (IDHFS)	142,228			153,644	133,641	160,121	143,567	141,715	129,674	136,422	109,763	140,913	1,391,686
Patient Care-Hospice	4,235			4,609	6,609	7,700	12,592	9,959	26,431	29,335	18,695	19,460	139,625
ARD Patient Care - Hospice	3,892			3,778	3,320	3,549	6,067	12,477	9,441	10,796	15,598	18,105	87,022
<b>Total Medicaid Revenue</b>	456,867			464,209	432,112	490,350	523,162	512,337	516,762	519,792	533,762	601,462	5,050,615
<b>Private Pay Revenue</b>													
VA-Veterans Nursing Home Care	6,718			7,368	12,569	14,520	13,653	13,436	13,003	15,396	14,303	13,003	123,958
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	255,603	204,987	2,555,288
Nursing Home Beauty Shop Revenue	3,451			3,903	3,617	3,656	3,484	3,836	3,666	3,855	3,603	3,576	36,644
Medical Supplies Revenue	6,743			7,798	3,441	5,093	5,007	4,823	1,742	5,837	8,334	1,868	50,686
Patient Transportation Charges	944			1,637	2,703	2,003	886	1,391	27	1,211	1,162	250	12,214
ARD Patient Care- Private Pay	104,542			79,231	79,562	35,444	78,862	91,963	88,117	80,745	126,620	97,003	862,089
<b>Total Private Pay Revenue</b>	418,380			394,211	347,185	293,488	307,746	379,109	368,537	419,250	409,624	320,686	3,658,216
<b>Adult Day Care Revenue</b>													
VA-Veterans Adult Daycare	1,899			2,810	2,559	3,269	3,198	3,212	2,982	3,056	2,840	3,053	28,878
IL Department Of Aging-Day Care Gra	14,065			10,634	9,721	12,617	13,721	16,612	16,173	15,293	17,313	12,294	138,443
Adult Day Care Charges-Private Pay	6,051			5,310	6,371	3,643	3,082	3,348	3,916	4,250	4,551	3,448	43,968

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

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**09/30/12**

Description	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	Total
Total Adult Day Care Revenue	22,015	18,754	18,650	19,528	20,001	23,072	22,599	24,703	18,795	211,289			
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	1,199,911			11,510,589

**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	32,864			313,650
Temp. Salaries & Wages	1,474	782	621	971	562	955	1,196	840	774	1,229			9,405
Per Diem	135	180	180	315	159	274	207	225	180	180			2,035
Overtime		251	11	16	8	329	171	96	77	292			1,251
TOPS - Balances	1,345	1,083	1,755	1,698	(98)	1,327	5,715	(2,316)	(2,001)	(2,287)			6,222
TOPS - FICA	103	83	134	130	(8)	102	437	(177)	(153)	(175)			476
Social Security - Employer	2,315	2,169	2,064	2,197	2,122	2,285	2,334	2,735	2,854	2,453			23,509
IMRF - Employer Cost	2,914	2,751	2,637	2,763	2,723	2,862	2,934	3,493	3,661	3,062			29,800
Workers' Compensation Insurance	1,685	1,791	1,570	1,669	1,620	1,710	1,719	2,064	2,158	1,886			17,871
Unemployment Insurance	821	2,397	395	1,281	711	600	465	279	108	68			7,125
Employee Health/Life Insurance	3,660	4,195	4,195	4,871	4,739	4,739	4,882	4,739	4,739	4,739			45,501
IMRF - Early Retirement Obligation	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475			34,754
Employee Development/Recognition	193	90	34	49	26	525	147	59	49	86			1,258
Employee Physicals/Lab	3,188	1,119	2,006	1,744	1,745	1,615	1,905	2,478	3,715	3,794			23,310
Stationary & Printing			1,701	99		202		111		173			2,287
Books, Periodicals & Manuals	69												69
Copier Supplies	1,066	582	893	636	602	674	609	432	548	548			6,591
Postage, UPS, Federal Express	308	956	808	804	386	421	736	501	1,072	1,072			5,992
Operational Supplies	3,337	1,511	2,125	3,518	1,058	1,128	1,156	3,251	1,889	588			19,561
Audit & Accounting Fees	3,625	3,625	3,625	3,625	3,625	3,625	6,225	3,625	3,625	3,625			36,849
Architect Fees			3,082										3,082
Attorney Fees	3,233	8,117	13,878	7,988	4,450	5,287	864	6,409	1,073	3,986			55,295
Professional Services	37,755	35,045	34,936	33,237	38,582	32,856	29,151	23,882	24,579	30,518			320,539
Job Required Travel Expense	46	479	(45)	249	123	129	119	144	155	136			1,535
Insurance	10,731	10,731	14,508	10,241	20,731	24,731	24,981	24,731	24,731	24,731			190,847
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	3,309	4,284			40,104
Telephone Services	1,513	1,430	1,487	664	2,011	1,585	1,382	1,613	1,617	1,404			14,706
Automobile Maintenance		290											290
Legal Notices, Advertising	3,875	4,071	2,194	6,278	3,467	3,428	4,213	6,520	3,578	2,764			40,385
Photocopy Services		1,005	1,041	1,041	1,041	1,041	2,082	1,041	1,224	1,224			9,515
Public Relations					23	153	217	153	739	(139)			1,000
Dues & Licenses	1,625	(175)		1,925	1,625	1,625	1,625	1,625	1,625	3,615			15,116
Conferences & Training				1,267	1,047	1,047	327	342	72	72			3,054
Finance Charges, Bank Fees	4,944	(12,792)	2,711	1,981	3,128	1,803	1,953	1,835	1,878	1,628			9,065
Cable/Satellite TV Expense	2,379	2,379	2,472	2,472	2,472	2,472	2,474	2,474	2,474	2,474			24,542

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

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Description	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	Total
IPA Licensing Fee	11,300		11,300	11,300	10,571	11,300	43,082	45,219	45,019	47,356	47,726	46,973	319,843
Fines & Penalties						1,430	5,850						7,280
Furnishings, Office Equipment													
Depreciation Expense	60,297		61,222	60,762	60,774	60,762	60,762	60,762	60,638	60,638	60,638	60,638	607,133
Transfers to General Corporate Fund								2,173	2,633	246	381	222	3,960
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	5,655
Interest- Bonds Payable													114,252
Total Administration	215,649		198,794	218,922	218,922	216,254	253,989	255,685	257,753	255,780	254,154	253,634	2,379,615
<b>Environmental Services</b>													
Reg. Full-Time Employees	27,673		30,384	30,130	30,130	31,531	30,744	31,471	35,104	30,874	31,216	29,073	305,210
Overtime	826		2,394	38	38	2,329	1,174	1,207	4	1,193	67	1,196	6,857
TOPS - Balances	942		521	929	71	178	90	1,673	(143)	(1,908)	5	564	6,148
TOPS- FICA	72		40	40	40	2,380	2,292	2,416	(11)	(146)	43	43	470
Social Security - Employer	2,396		2,073	2,278	2,278	2,300	2,292	2,416	2,640	2,368	2,304	2,243	23,391
IMRF - Employer Cost	3,163		2,735	2,999	2,999	3,133	3,016	3,180	3,476	3,117	3,033	2,953	30,806
Workers' Compensation Insurance	1,629		1,552	1,666	1,666	1,744	1,700	1,740	1,941	1,707	1,726	1,608	17,014
Unemployment Insurance	373		2,889	640	640	1,672	1,454	1,415	1,471	1,221	484	233	11,853
Employee Health/Life Insurance	5,454		5,998	6,543	6,543	6,725	7,087	7,604	7,274	7,060	6,515	5,970	66,230
Operational Supplies	4,729		4,312	5,502	5,502	4,141	5,177	4,326	4,112	3,680	4,862	2,118	43,058
Gas Service	9,541		16,395	13,385	13,385	8,570	11,429	11,624	6,457	4,324	4,745	4,332	90,800
Electric Service	17,546		20,871	18,949	18,949	23,086	23,953	25,634	26,580	29,833	29,796	30,000	246,257
Water Service	2,308		2,476	2,273	2,273	2,233	2,165	2,250	2,172	2,644	2,290	2,172	22,983
Pest Control Service	468		468	468	468	468	954	468	482	942	932	482	6,130
Waste Disposal & Recycling	7,113		5,247	5,448	5,448	5,745	5,735	5,119	2,737	2,462	6,004	3,245	48,854
Equipment Rentals	258		258	258	258	258	258	258	258	258	258	258	2,580
Sewer Service & Tax	1,284		1,437	1,573	1,573	2,738	1,278	1,400	1,286	1,760	1,413	1,500	15,669
Total Environmental Services	85,773		100,060	93,148	93,148	96,940	98,505	101,913	95,839	91,388	95,753	87,990	947,310
<b>Laundry</b>													
Reg. Full-Time Employees	9,354		9,723	8,728	8,728	8,410	9,035	8,711	10,496	9,465	9,983	8,997	92,902
Overtime	250		748				5	361		368		243	1,975
TOPS Balances	574		722	313	313	1,025	196	183	(569)	(824)	(480)	(301)	839
TOPS - FICA	44		55	24	24	78	15	14	(44)	(63)	(37)	(23)	64
Social Security - Employer	797		665	652	652	627	675	677	795	735	746	691	7,059
IMRF - Employer Cost	1,052		877	858	858	825	889	891	1,046	968	983	909	9,298
Workers' Compensation Insurance	540		510	483	483	465	500	482	580	523	552	498	5,133
Unemployment Insurance	57		891	218	218	451	477	428	432	371	208	80	3,614
Employee Health/Life Insurance	1,612		1,612	1,612	1,612	1,662	1,612	1,612	1,662	1,612	1,662	1,609	16,214
Laundry Supplies	1,304		1,860	2,315	2,315	1,170	1,323	1,545	1,442	2,218	1,062	1,137	15,375
Linen & Bedding	2,017		1,118	1,843	1,843	809	1,314	1,065	1,735	1,760	462	638	11,001
Total Laundry	17,601		18,782	17,046	17,046	15,521	16,042	15,987	17,576	15,372	15,089	14,479	163,475

**Champaign County Nursing Home  
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Description	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	Total
<b>Maintenance</b>													
Reg. Full-Time Employees	3,155	3,536	3,315	4,242	4,904	5,237	5,155	5,089	5,400	4,686	44,729		166
Overtime			4		4	148		11				(29)	1,271
TOPS - Balances		(427)	50	796	415	456	243	(527)	259			(2)	97
TOPS - FICA	35	(33)	4	61	32	35	19	(40)	20				3,399
Social Security - Employer	262	236	254	323	372	408	392	386	409	356			4,478
IMRF - Employer Cost	348	312	334	426	490	537	516	508	539	468			2,472
Workers' Compensation Insurance	186	182	163	235	271	290	285	281	299	260			2,039
Unemployment Insurance	64	366	14	228	264	272	273	268	194	96			2,223
Employee Health/Life Insurance	5	3	3	3	5	5	550	550	550	550			1,289
Gasoline & Oil			7		65		1,227						138
Ground Supplies		138											42,030
Maintenance Supplies	479	10,720	4,530	3,674	6,017	7,346	2,022	3,179	2,448	1,613			123
Professional Services			123										7,458
Automobile Maintenance	752	163	520	931	482	560	2,228	209	398	1,217			19,005
Equipment Maintenance	1,375	769	385	676	4,439	2,804	919	1,730	1,903	4,005			(185)
Equipment Rentals		(241)						19	19	18			67,251
Nursing Home Building Repair/Mainte	9,409	4,330	14,903	9,295	7,512	10,795	(2,616)	6,984	5,648	991			1,445
Conferences & Training				486		959							24
Landscaping Services		2,010	2,300	1,134	267								5,711
Parking Lot/Sidewalk Maintenance	5,390	1,731		(2,496)									4,625
Nursing Home Building Construction/I													209,796
<b>Total Maintenance</b>	<b>21,463</b>	<b>23,796</b>	<b>26,929</b>	<b>20,012</b>	<b>25,539</b>	<b>29,874</b>	<b>11,212</b>	<b>18,647</b>	<b>18,085</b>	<b>14,238</b>			
<b>Nursing Services</b>													
Reg. Full-Time Employees	107,956	109,564	108,259	110,704	110,697	113,272	116,140	99,965	99,994	107,151			1,083,701
Reg. Part-Time Employees	3,394	3,862	2,632	2,625	2,678	2,106	3,034	2,632	1,050	1,237			25,249
Temp. Salaries & Wages	36,975	33,071	22,415	19,317	21,600	31,655	35,961	31,389	17,871	17,269			267,524
Overtime	44,881	56,167	20,766	28,825	36,344	50,153	44,808	43,276	38,133	45,250			410,604
TOPS - Balances	4,690	3,797	2,209	7,981	3,671	(331)	(16,671)	(5,659)	2,322	(1,708)			301
No Benefit Full-Time Employees	83,001	73,743	74,213	84,010	103,593	93,197	93,527	92,422	91,783	95,048			884,537
No Benefit Part-Time Employees	26,818	26,705	25,143	30,465	35,354	37,934	40,988	40,037	36,736	36,293			338,492
TOPS - FICA	359	290	169	611	281	(25)	(1,275)	(439)	178	(131)			23
Social Security - Employer	24,325	21,454	18,897	20,790	23,398	24,950	25,415	23,365	21,533	23,001			227,130
IMRF - Employer Cost	28,011	24,649	22,575	25,309	27,718	28,814	29,406	27,387	26,421	26,789			267,078
Workers' Compensation Insurance	14,175	14,174	12,716	13,667	15,148	15,404	15,997	14,734	13,683	14,323			144,021
Unemployment Insurance	11,912	28,378	(4,671)	11,991	9,789	8,709	7,595	6,409	4,425	3,245			87,722
Employee Health/Life Insurance	13,321	14,377	16,135	16,947	17,068	16,532	16,498	14,937	13,853	14,395			154,063
Books, Periodicals & Manuals						381	89	120	591				1,181
Stocked Drugs	3,775	2,996	3,448	2,778	4,497	5,146	2,263	1,179	2,577	13,315			41,974
Pharmacy Charges-Public Aid	807	1,464	517	1,275	855	979	2,164	1,866	2,879	1,144			13,971

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

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09/30/12

Description	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	Total
Oxygen	4,063	3,816	3,402	4,223	3,155	3,116	3,788	3,005	3,560	3,788	3,005	2,102	34,229
Incontinence Supplies	9,734	7,278	16,294	8,209	6,727	10,797	8,248	9,235	10,660	9,235	10,660	5,435	92,618
Pharmacy Charges - Insurance	11,349	6,298	18,232	8,344	2,913	2,883	2,995	2,425	2,425	2,995	2,100	3,275	61,264
Equipment < \$2,500												110	2,210
Operational Supplies	15,742	12,617	14,520	21,618	13,678	12,365	16,727	16,700	12,138	16,727	16,700	11,771	147,876
Pharmacy Charges-Medicare	16,114	13,000	15,307	15,276	12,150	8,050	7,275	7,018	8,725	7,018	7,275	9,175	112,090
Medical/Dental/Mental Health				6,400	1,600	1,600	1,600	1,600	1,600	1,600	3,400	3,400	34,000
Professional Services	13,777	10,740	10,501	18,117	19,996	22,133	21,807	19,465	25,636	18,693	18,693	1,253	180,864
Job Require Travel					182	305		766		990			1,253
Laboratory Fees	1,100	2,574	2,425	1,918	2,397	1,547	1,713	990	1,713	990	4,536	1,697	16,360
Equipment Rentals	4,837	4,092	120	150	712	2,016	4,490	4,490	4,490	4,490	4,490	160	38,934
Dues & Licenses													430
Conferences & Training		99		959	519	1,080	129	352		1,218		168	4,524
Contract Nursing Services	49,878	49,073	68,000	74,099	47,435	37,695	35,478	44,561	61,900	52,788	61,900	52,788	520,907
Medicare Medical Services	18,904	1,202	1,568	1,904	2,679	21,643	840	4,943	1,419	1,344	1,419	1,344	56,445
Medical/ Health Equipment	1,175	1,496											2,671
<b>Total Nursing Services</b>	<b>549,896</b>	<b>528,774</b>	<b>483,658</b>	<b>544,242</b>	<b>526,834</b>	<b>554,103</b>	<b>514,985</b>	<b>525,843</b>	<b>513,437</b>	<b>512,473</b>	<b>513,437</b>	<b>512,473</b>	<b>5,254,246</b>

**Activities**

Reg. Full-Time Employees	13,529	14,475	14,036	14,345	13,719	20,084	11,674	9,844	10,943	11,616	10,943	11,616	134,265
Overtime						231	347	192	102	377	251	29	872
TOPS - Balances	403	1,341	244	414	107	(7,446)	(717)	(544)	251	377	19	29	(5,569)
TOPS - FICA	31	103	19	32	8	(570)	(55)	(42)	19	869	823	869	(426)
Social Security - Employer	1,084	1,007	1,022	1,075	1,022	1,529	909	747	823	1,144	1,084	1,144	10,087
IMRF - Employer Cost	1,432	1,327	1,345	1,415	1,345	2,012	1,196	983	1,084	1,144	1,084	1,144	13,283
Workers' Compensation Insurance	774	792	754	793	759	1,111	646	544	605	642	605	642	7,421
Unemployment Insurance	427	1,620	(222)	759	662	554	492	374	313	327	313	327	5,307
Employee Health/Life Insurance	2,725	2,725	2,726	2,807	2,725	2,725	2,263	2,180	2,180	2,180	2,180	2,180	25,234
Books, Periodicals & Manuals								60				61	121
Operational Supplies	116	177	322	349	362	132	142	133	254	387	254	387	2,375
Professional Services	125	125	125	125	125	125	125	125	125	125	125	125	1,247
Conferences & Training				486									486
<b>Total Activities</b>	<b>20,646</b>	<b>23,692</b>	<b>20,369</b>	<b>22,600</b>	<b>20,833</b>	<b>20,486</b>	<b>17,021</b>	<b>14,597</b>	<b>16,700</b>	<b>17,759</b>	<b>16,700</b>	<b>17,759</b>	<b>194,704</b>

**Social Services**

Reg. Full-Time Employees	10,828	11,906	11,470	11,337	10,971	11,743	11,611	11,582	11,505	10,682	11,505	10,682	113,636
Temp. Salaries & Wages		462	722	536	419	1,435	2,111	1,917	727	1,917	727	1,917	8,329
Overtime	1,499	201	156	367	17	62	18	19	37	37	37	37	2,375
TOPS - Balances	430	732	154	899	6	949	413	642	307	108	307	108	4,639
TOPS - FICA	33	56	12	69	32	73	32	49	23	8	23	8	356
Social Security - Employer	1,000	837	882	908	845	983	1,037	1,005	910	790	910	790	9,197
IMRF - Employer Cost	1,326	1,059	1,088	1,141	1,071	1,150	1,152	1,127	1,124	1,040	1,124	1,040	11,278

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Description	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	Total
<b>09/30/12</b>													
Workers' Compensation Insurance	631	680	641	662	630	729	759	746	591	746	676	591	6,745
Unemployment Insurance	78	841	569	634	374	391	306	134	37	134	37	1	3,364
Employee Health/Life Insurance	1,607	1,607	1,607	2,201	2,151	2,151	2,212	2,151	2,151	2,151	2,151	2,151	19,990
Books, Periodicals & Manuals						349							349
Operational Supplies									41	(41)			
Professional Services	125	125	776	125	125	125	125	125	125	125	125	125	1,898
Conferences & Training				486			238						724
<b>Total Social Services</b>	<b>17,557</b>	<b>18,506</b>	<b>18,075</b>	<b>19,364</b>	<b>16,609</b>	<b>20,376</b>	<b>19,816</b>	<b>19,456</b>	<b>17,622</b>	<b>15,496</b>	<b>17,622</b>	<b>15,496</b>	<b>182,877</b>
<b>Physical Therapy</b>													
Reg. Full-Time Employees	4,265	4,728	4,111	4,300	4,097	4,503	4,561	4,307	4,503	3,912	4,503	3,912	43,287
Overtime				22								4	27
TOPS - Balances	295	168	193	583	501	186	(225)	276	(789)	276	(789)	24	1,212
No Benefit Full-Time Employees						390	(390)						
TOPS - FICA	23	13	15	45	38	14	(17)	21	(60)	21	(60)	2	93
Social Security - Employer	418	266	304	320	303	407	344	319	333	290	333	290	3,304
IMRF - Employer Cost	494	351	401	421	399	439	452	420	439	382	439	382	4,197
Workers' Compensation Ins.	268	228	227	238	227	249	252	238	249	216	249	216	2,993
Unemployment Insurance		303	209	227	216	222	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	1,089	1,089	1,089	10,958
Professional Services	29,845	29,420	30,508	31,789	32,888	40,139	35,862	35,489	36,294	35,729	36,294	35,729	337,964
<b>Total Physical Therapy</b>	<b>36,697</b>	<b>36,566</b>	<b>37,057</b>	<b>39,067</b>	<b>39,759</b>	<b>47,638</b>	<b>42,134</b>	<b>42,243</b>	<b>42,064</b>	<b>41,649</b>	<b>42,064</b>	<b>41,649</b>	<b>404,873</b>
<b>Occupational Therapy</b>													
Reg. Full-Time Employees	2,169	2,427	1,851	2,144	2,046	1,851	2,786	2,144	2,241	1,949	2,241	1,949	21,608
TOPS - Balances	(134)	90	173	194	(32)	(75)	(7)	208	(23)	(105)	(23)	(105)	288
TOPS - FICA	(10)	7	13	15	(2)	(6)	(1)	16	(2)	(8)	(2)	(8)	22
Social Security - Employer	188	144	140	163	155	96	183	163	170	148	170	148	1,549
IMRF - Employer Cost	249	190	185	214	204	224	240	214	224	195	224	195	2,138
Workers' Compensation Ins.	134	119	102	119	113	124	132	119	124	108	124	108	1,193
Unemployment Insurance		157	99	114	111	113	114	12					720
Employee Health/Life Insurance	545	545	545	561	545	545	561	545	545	545	545	545	5,479
Professional Services	29,116	32,324	31,130	32,541	30,171	32,346	32,783	29,087	31,385	34,539	31,385	34,539	315,422
<b>Total Occupational Therapy</b>	<b>32,256</b>	<b>36,000</b>	<b>34,238</b>	<b>36,064</b>	<b>33,311</b>	<b>35,218</b>	<b>36,792</b>	<b>32,507</b>	<b>34,664</b>	<b>37,370</b>	<b>34,664</b>	<b>37,370</b>	<b>348,419</b>
<b>Speech Therapy</b>													
Professional Services	14,699	10,376	8,467	11,501	9,617	9,350	10,424	11,493	10,491	12,496	10,491	12,496	108,913
<b>Total Speech Therapy</b>	<b>14,699</b>	<b>10,376</b>	<b>8,467</b>	<b>11,501</b>	<b>9,617</b>	<b>9,350</b>	<b>10,424</b>	<b>11,493</b>	<b>10,491</b>	<b>12,496</b>	<b>10,491</b>	<b>12,496</b>	<b>108,913</b>
<b>Food Services</b>													
Reg. Full-Time Employees	39,659	39,440	36,822	39,904	38,844	40,683	40,498	37,592	38,950	38,453	38,950	38,453	390,787
Reg. Part-Time Employees	1,718	1,807	2,773	3,078	2,383	2,634	2,150	2,566	2,284	1,664	2,284	1,664	23,058

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

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Description	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	Total
Overtime	1,983	4,632	176	173	375	1,404	1,999	2,531	609	1,445	15,327		
TOPS - Balances	423	26	665	2,521	(798)	124	(456)	(3,591)	1,427	(266)	77		
TOPS - FICA	32	2	51	193	(61)	10	(35)	(275)	109	(20)	6		
Social Security - Employer	3,536	3,010	2,918	3,227	3,111	3,344	3,374	3,192	3,127	3,114	31,953		
IMRF - Employer Cost	4,691	3,959	3,841	4,247	4,095	4,402	4,441	4,202	4,117	4,074	42,068		
Workers' Compensation Insurance	2,340	2,243	2,146	2,381	2,280	2,356	2,395	2,221	2,280	2,219	22,860		
Unemployment Insurance	1,620	4,678	(786)	2,297	1,953	1,884	1,844	1,385	773	691	16,340		
Employee Health/Life Insurance	7,055	7,055	7,058	7,275	7,061	7,061	7,275	7,058	5,969	5,969	68,836		
Food	38,789	31,321	38,692	39,649	38,746	38,221	40,658	37,477	38,406	35,976	377,935		
Nutritional Supplements	3,369	2,725	2,913	4,238	3,295	3,444	3,985	3,155	3,779	2,944	33,846		
Operational Supplies	4,294	2,259	3,702	5,404	3,374	3,288	6,450	2,822	4,338	4,829	40,761		
Professional Services	1,580	3,064	2,905	2,609	2,553	2,253	2,542	3,476	9,785	5,971	36,739		
Equipment Rentals		721	405	405	405	405	405	405	405	405	3,981		
Dues & Licenses			80	80									
Conferences & Training			486	486									
<b>Total Food Services</b>	<b>111,091</b>	<b>106,942</b>	<b>104,281</b>	<b>118,169</b>	<b>107,616</b>	<b>112,445</b>	<b>117,465</b>	<b>104,217</b>	<b>116,358</b>	<b>107,468</b>	<b>1,106,052</b>		

<b>Barber &amp; Beauty</b>													
Reg. Full-Time Employees	4,418	4,899	4,129	4,326	4,129	4,514	4,829	4,326	4,523	3,933	44,027		
Overtime			418	516	(138)	28	(272)	129	(601)	(13)	28		
TOPS - Balances	(114)	193	32	39	(11)	47	(21)	10	(46)	(1)	165		
TOPS - FICA	(9)	15	207	241	230	253	324	241	252	219	2,475		
Social Security - Employer	279	207	302	317	303	333	427	317	331	239	3,271		
IMRF - Employer Cost	458	244	228	239	228	250	267	239	250	217	2,427		
Workers' Compensation Insurance	269	309	212	227	218	223	228	228	228	217	1,440		
Unemployment Insurance	1,089	1,089	1,089	1,122	1,089	1,089	1,122	1,089	1,089	1,089	10,958		
Employee Health/Life Insurance	149	184	209	209	209	159	216	207	272	272	1,397		
Operational Supplies			6,642	7,236	6,049	6,900	7,121	6,581	5,798	5,955	66,200		
<b>Total Barber &amp; Beauty</b>	<b>6,539</b>	<b>7,379</b>	<b>6,642</b>	<b>7,236</b>	<b>6,049</b>	<b>6,900</b>	<b>7,121</b>	<b>6,581</b>	<b>5,798</b>	<b>5,955</b>	<b>66,200</b>		

<b>Adult Day Care</b>													
Reg. Full-Time Employees	9,685	14,301	12,796	13,374	12,771	13,760	14,459	13,375	13,234	12,145	129,901		
Temp. Salaries & Wages	75	11	29	86	9	234	363	104	456	456	1,112		
Overtime	14	235	(610)	(571)	295	2,017	295	40	(246)	162	2,271		
TOPS - Balances	657	18	(47)	(44)	23	154	23	(1,699)	1,683	12	174		
TOPS - FICA	50	885	962	1,009	953	1,043	1,128	1,009	995	943	9,767		
Social Security - Employer	842	1,169	1,263	1,319	1,255	1,371	1,446	1,318	1,309	1,196	12,751		
IMRF - Employer Cost	1,104	719	709	745	706	761	820	745	732	697	7,237		
Workers' Compensation Insurance	604	875	614	712	637	499	229	16	24	24	3,662		
Unemployment Insurance	56	2,178	2,178	2,244	2,696	2,696	2,773	2,696	2,696	2,696	25,033		
Employee Health/Life Insurance	2,178					90					181		
Books, Periodicals & Manuals	90												



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

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09/30/12

Description	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	06/12	07/12	08/12	09/12	Total
Gasoline & Oil			1,216	675	1,040	1,398	1,450	1,246	94		2,495	1,200	10,813
Operational Supplies			15	12	66	35	48	38	34		31	43	321
Field Trips/Activities										16			16
Conferences & Training							150		78		165	25	418
Automobiles, Vehicles					(16)								(16)
<b>Total Adult Day Care</b>	<b>16,587</b>	<b>21,076</b>	<b>18,994</b>	<b>20,327</b>	<b>20,992</b>	<b>21,818</b>	<b>17,683</b>	<b>23,226</b>	<b>19,643</b>	<b>204,255</b>			

**Alzheimers and Related Disorder**

Reg. Full-Time Employees	24,523	20,866	23,096	22,548	20,274	21,959	24,826	24,433	29,105	25,109	236,738		236,738
Overtime	13,958	19,839	7,387	14,047	6,642	8,451	8,192	10,772	10,471	9,745	109,505		109,505
TOPS - Balances	(623)	1,592	587	3,214	(216)	(2,241)	291	206	248	1,412	4,470		4,470
No Benefit Full-Time Employees	24,553	24,959	23,784	16,930	17,716	21,246	23,651	20,641	24,355	19,987	217,803		217,803
No Benefit Part-Time Employees	13,354	11,674	9,486	13,828	13,168	14,441	14,701	14,217	16,805	18,801	140,474		140,474
TOPS - FICA	(48)	122	45	246	(16)	(171)	22	1,718	(1,683)	108	342		342
Social Security - Employer	6,277	5,073	4,775	5,089	4,360	4,992	5,427	5,299	6,113	5,577	52,982		52,982
IMRF - Employer Cost	8,325	6,699	6,286	6,699	5,740	6,571	7,143	6,945	8,047	7,341	69,798		69,798
Workers' Compensation Insurance	3,450	3,192	2,966	3,069	2,829	3,188	3,494	3,279	3,886	142	29,493		29,493
Unemployment Insurance	886	7,901	276	3,367	2,139	2,069	1,848	1,364	1,442	1,215	22,407		22,407
Employee Health/Life Insurance	3,243	3,243	3,243	3,342	3,782	3,782	3,347	3,237	3,778	3,778	34,777		34,777
Operational Supplies		14	403	486	928					42	503		503
Conferences & Training										21	1,435		1,435
ARD - Contract Nursing	3,128	4,001	8,863	8,975	10,120	12,758	12,758	8,545	12,170	18,242	94,077		94,077
<b>Total Alzheimers and Related Disorder</b>	<b>101,026</b>	<b>109,076</b>	<b>90,814</b>	<b>102,244</b>	<b>86,580</b>	<b>92,469</b>	<b>105,701</b>	<b>100,656</b>	<b>114,737</b>	<b>111,502</b>	<b>1,014,804</b>		<b>1,014,804</b>
Total Expenses	1,247,479	1,239,820	1,178,640	1,268,540	1,282,276	1,326,334	1,275,658	1,256,464	1,278,178	1,252,150	12,585,539		12,585,539
Net Operating Income	(53,289)	(59,599)	(102,466)	(154,082)	(183,504)	(152,763)	(133,504)	(97,279)	(86,225)	(52,239)	(1,074,950)		(1,074,950)

**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	86,119	86,119	86,119	861,190
Payment in Lieu of Taxes											167		167
<b>Total Local Taxes</b>	<b>86,119</b>	<b>86,119</b>	<b>86,119</b>	<b>86,187</b>	<b>86,147</b>	<b>86,023</b>	<b>86,119</b>	<b>86,119</b>	<b>86,119</b>	<b>86,119</b>	<b>86,286</b>	<b>86,119</b>	<b>861,357</b>

**Miscellaneous NI Revenue**

Prior Period Adjustment					32,549					(12,600)			19,949
Investment Interest		142	170	111	119	89	98	89	98	107	77	67	980
Restricted Donations		737	275	500	1,543	60	384	384	100	498	270	574	4,941
Total Miscellaneous NI Revenue	737	417	670	1,654	32,728	472	198	472	198	(11,995)	347	641	25,869
<b>Total NonOperating Income</b>	<b>86,856</b>	<b>86,536</b>	<b>86,789</b>	<b>87,840</b>	<b>118,875</b>	<b>86,496</b>	<b>86,317</b>	<b>86,496</b>	<b>86,317</b>	<b>74,124</b>	<b>86,633</b>	<b>86,760</b>	<b>887,226</b>
Net Income (Loss)	33,567	26,937	(15,677)	(66,242)	(64,629)	(66,267)	(47,187)	(408)	408	(23,154)	34,521	(187,724)	(187,724)

09/30/12

Champaign County Nursing Home  
Balance Sheet

1

**ASSETS**

**Current Assets**

**Cash**

Cash	\$968,205.07
Petty Cash	\$300.00
Total Cash	<u>\$968,505.07</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Private Pay	\$902,721.43
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$758,175.81
Total Rec., Net of Uncollectible Amounts	<u>\$1,660,897.24</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Hospice	\$123,073.08
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>\$107,509.08</u>

**Accrued Interest**

Property Tax Revenue Receivable	(\$125,919.31)
Total Accrued Interest	<u>(\$125,919.31)</u>

**Intergvt. Rec., Net of Uncollectibl**

Due from Collector Funds	\$419.53
Due from Other Governmental Units	\$417,635.37
Due from IL Public Aid	\$815,068.30
Due from IL Department of Aging-Title XX	\$103,161.25
Due from US Treasury-Medicare	\$512,922.92
Due From VA-Adult Daycare	\$12,503.74
Due From VA-Nursing Home Care	\$51,041.92
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>\$1,883,867.03</u>

**Prepaid Expenses**

Prepaid Expenses	\$88,800.14
Stores Inventory	\$20,473.27
Total Prepaid Expenses	<u>\$109,273.41</u>

**Long-Term Investments**

Patient Trust Cash, Invested	\$8,429.08
Total Long-Term Investments	<u>\$8,429.08</u>
Total Current Assets	<u>\$4,612,561.60</u>

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Champaign County Nursing Home  
Balance Sheet

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09/30/12

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	\$21,338.95
Accumulated Depreciation-Land Improvements	(\$208,274.00)
Accumulated Depreciation-Equipment, Furniture, &	(\$745,434.70)
Accumulated Depreciation-Buildings	(\$3,280,075.85)
Total Fixed Assets	<u>\$20,745,663.21</u>
Total ASSETS	<u><u>\$25,358,224.81</u></u>

**LIABILITIES & EQUITY****Current Liabilities**

A/R Refunds	\$0.50
Accounts Payable	\$1,907,778.02
Salaries & Wages Payable	\$78,548.86
Interest Payable - Bonds	\$32,358.46
Due to General Corporate Fund	\$333,141.98
Due to Others (Non-Government)	(\$143.58)
Tax Anticipation Notes Payable	\$0.00
<b>Total Current Liabilities</b>	<b>\$2,351,684.24</b>

**Non-Current Liabilities**

Nursing Home Patient Trust Fund	\$8,429.08
Bonds Payable	\$3,235,000.00
Accrued Compensated Absences	\$376,238.22
<b>Total Non-Current Liabilities</b>	<b>\$3,619,667.30</b>
<b>Total Current Liabilities</b>	<b>\$5,971,351.54</b>

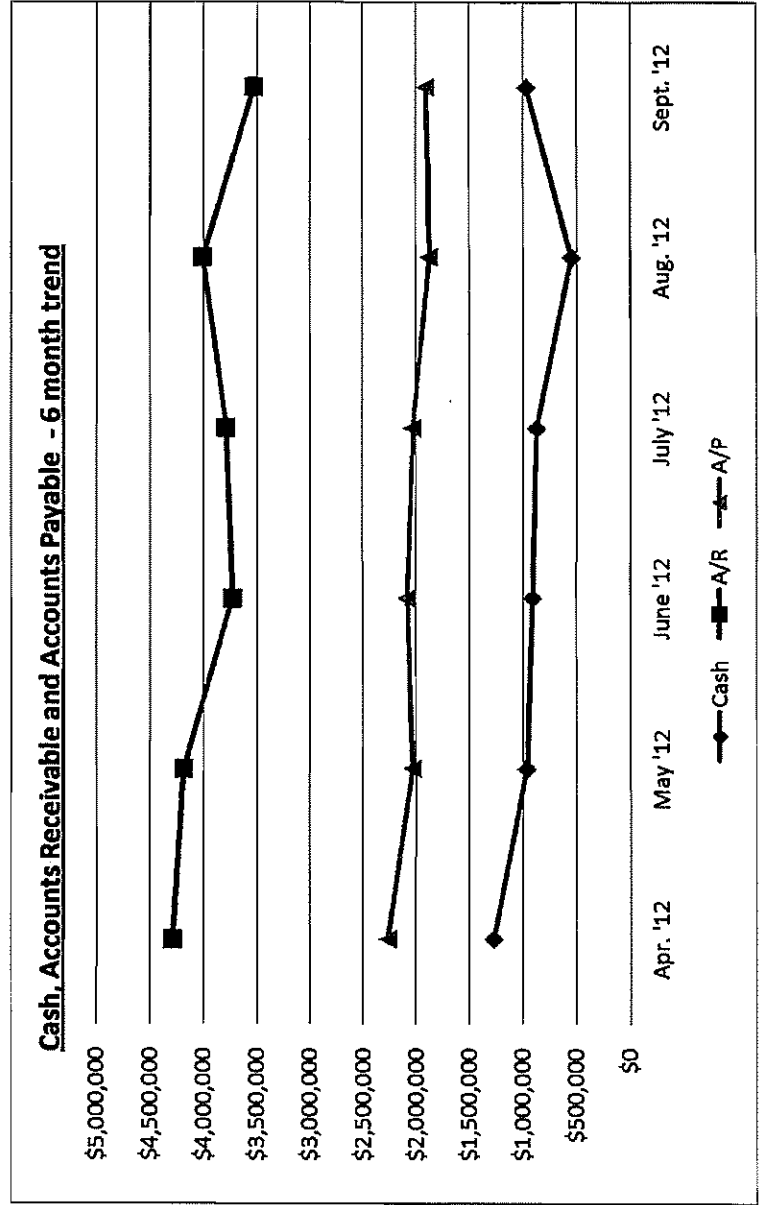
**Equity**

Retained Earnings-Unreserved	\$19,559,755.37
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
	(\$187,723.68)
<b>Total Equity</b>	<b>\$19,386,873.27</b>
<b>Total LIABILITIES &amp; EQUITY</b>	<b>\$25,358,224.81</b>

**Champaign County Nursing Home  
April 30, 2012 through September 30, 2012**

**Key Balance Sheet Items Charted Below:**

	<u>Apr. '12</u>	<u>May '12</u>	<u>June '12</u>	<u>July '12</u>	<u>Aug. '12</u>	<u>Sept. '12</u>
<b>Cash</b>	1,267,576	961,813	905,922	868,633	542,591	968,505
<b>A/R</b>	4,286,919	4,184,712	3,725,696	3,784,412	4,007,123	3,526,354
<b>A/P</b>	2,266,780	2,030,442	2,083,968	2,028,983	1,871,319	1,907,778



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

	<u>Apr. '12</u>	<u>May '12</u>	<u>June '12</u>	<u>July '12</u>	<u>Aug. '12</u>	<u>Sept. '12</u>
<b><u>CASH FLOW FROM OPERATING ACTIVITIES:</u></b>						
Net Income (Loss) - Monthly	\$ (64,629)	\$ (66,268)	\$ (47,187)	\$ (23,154)	\$ 408	\$ 34,521
Depreciation Expense	60,762	60,762	60,638	60,638	60,638	60,638
(Incr.)/Decr. in Accounts Receivable	(368,380)	102,207	459,018	(58,717)	(222,711)	480,770
(Incr.)/Decr. in Prepaid Expenses	13,032	13,033	13,032	12,356	12,356	12,356
(Incr.)/Decr. in Inventory	-	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	416	1,140	(216)	430	(145)	(164)
Incr./Decr. in Accounts Payable	443,831	(236,338)	53,526	(54,985)	(157,664)	36,459
Incr./Decr. in Salaries and Wages Payable	51,198	67,242	(223,720)	43,142	58,501	33,364
Incr./Decr. in Interest Payable	11,426	11,425	(57,126)	11,425	11,425	11,425
Incr./Decr. in Accrued Com. Absences	5,473	(3,371)	(13,028)	(14,929)	799	(2,222)
Incr./Decr. in Other Liabilities	(561)	(1,139)	216	(430)	146	163
Net Cash Provided (Used) by Operating Activities	<u>152,568</u>	<u>(51,307)</u>	<u>245,153</u>	<u>(24,224)</u>	<u>(236,247)</u>	<u>667,310</u>

**CASH FLOW FROM INVESTING ACTIVITIES:**

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

**CASH FLOW FROM FINANCING ACTIVITIES:**

Incr./Decr. in Tax Anticipation Note	-	(254,456)	(279,705)	(13,065)	(76,268)	(254,923)
Incr./Decr. in Bonds Payable	-	-	-	-	-	-
Incr./Decr. in Equity Adjustment	-	-	-	-	-	-
Net Cash Provided (Used) by Financing Activities	<u>-</u>	<u>(254,456)</u>	<u>(279,705)</u>	<u>(13,065)</u>	<u>(76,268)</u>	<u>(254,923)</u>

**Total Cash Flow**

Beginning Cash Balance (Prior Month's)	1,115,008	1,267,576	961,813	905,922	868,633	542,591
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**MONTH ENDING CASH BALANCE**

	<u>\$ 1,267,576</u>	<u>\$ 961,813</u>	<u>\$ 905,922</u>	<u>\$ 868,633</u>	<u>\$ 542,591</u>	<u>\$ 968,505</u>
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## **THE WALL STREET JOURNAL**

WSJ.com

U.S. NEWS | November 12, 2012, 8:09 p.m. ET

# Nursing Homes Said to Overbill U.S.

By THOMAS M. BURTON

Hundreds of nursing homes overcharge Medicare every year for so-called skilled services, adding \$1.5 billion in annual costs to the program, according to a federal report to be released Tuesday.

### Read the full report

[Inspector General's Report on Inappropriate Payments to Skilled Nursing Facilities](#)

home or other provider inflates the cost of its bill to Medicare by claiming more intensive services were done than actually performed. In other cases, nursing homes provided treatments that were inappropriate.

Documents show that facilities billed for high-intensity work, such as speech therapy and occupational therapy, that went to patients who couldn't benefit from it. One patient under hospice care refused physical therapy but was given it anyway, and Medicare was billed, officials said.

About one-fourth of Medicare bills from facilities examined in the report were incorrect. The majority of these claims involved so-called upcoding, where a nursing

The report by the staff of Daniel R. Levinson, inspector general of the Health and Human Services Department, is part of a years-long initiative by that office to rein in costs at the 15,000 nursing homes that provide skilled nursing, for which the government paid \$32.2 billion in fiscal 2012.

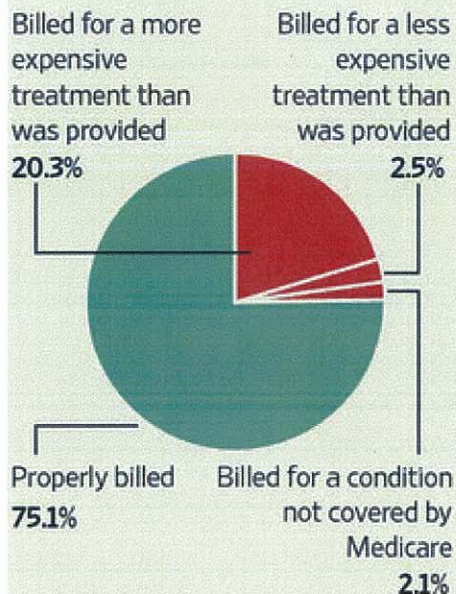
Such facilities offer physical, occupational and speech therapy, as well as assistance with activities of daily living such as eating and bathing.

"They're billing for therapy they don't provide or which the patient doesn't need," said Jodi Nudelman, New York regional inspector general for evaluation and inspections, who oversaw the study. "What makes this report stand out is the sheer amount of dollars inappropriately spent."



## Billing Errors

Issues found with skilled-nursing facilities' Medicare claims, based on an outside review of 2009 data



Source: Department of Health and Human Services Office of Inspector General

The findings come as President Barack Obama and lawmakers grapple with how to slow the rising cost of entitlement programs—a likely sticking point in upcoming negotiations to reduce the deficit. Medicare, which insures the elderly and disabled, accounted for 13.5% of federal spending last year, according to figures from the nonpartisan Congressional Budget Office. The program is on pace to make up a greater percentage of federal spending over the next decade.

The Obama administration says cutting fraud, waste and abuse in Medicare is a key part of reducing the program's spending. As of July, the administration had recovered \$3.7 billion in fraudulently obtained health-care money over three years.

"Almost every estimate is that 30% of U.S. medical spending is unnecessary, including fraud," said Elliott S. Fisher, a Dartmouth medical professor and co-director of the Dartmouth Atlas on medical disparities. "There's a lot of savings to be had."

Brian T. Cook, a spokesman for Medicare, said the agency has changed its payments to nursing facilities to prevent such abuses. "This type of systematic overbilling at the expense of taxpayers is unacceptable," he said.

The report recommended that the government change the methods used for determining how much therapy is needed, increase and expand reviews of claims from nursing facilities and strengthen monitoring of facilities that have billed for inappropriate expenses, among other things.

Greg Crist, spokesman for the American Health Care Association, which represents the nursing-home industry, said the association is "going to reserve comment pending review of the document."

Depending on the mix of services given to a skilled-nursing patient, Medicare paid between \$214 and \$623 per patient per day in 2009, which was the year sampled by the auditors from the Office of Inspector General.

The OIG said its findings apply to the way Medicare currently handles billing. It noted that Medicare "has made several significant changes" but added that "more needs to be done to reduce inappropriate payments."

The federal inspectors, in producing their report, focused on a randomly selected sample of 499 claims submitted by 245 nursing facilities around the U.S. The report



didn't name the facilities.

Reviewers found several examples where nursing homes provided more therapy during the period on which bills were based than they did during other times of treatment. In one example, the report said, the nursing facility said it provided 90 to 110 minutes of therapy daily during the "look-back period" on which bills were based, but only half that amount at other times.

Ms. Nudelman said the Office of the Inspector General will continue to examine nursing-home payments. The OIG has termed its overall look into the issue Operation Vacuum Cleaner.

**Write to** Thomas M. Burton at [tom.burton@wsj.com](mailto:tom.burton@wsj.com)

*A version of this article appeared November 13, 2012, on page A2 in the U.S. edition of The Wall Street Journal, with the headline: Nursing Homes Said to Overbill U.S..*

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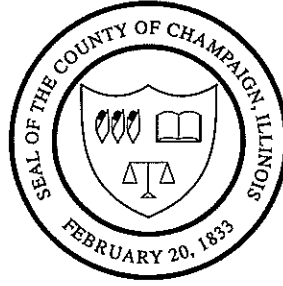
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**Office of  
County Board  
Champaign County, Illinois**

**CHAMPAIGN COUNTY NURSING HOME BOARD of DIRECTORS**  
**2013 CALENDAR OF MEETINGS**

**All Meetings held in the In-Service Classroom, Champaign County Nursing Home,  
500 Art Bartell Drive, Urbana, IL**

January 14, 2013 - 6pm

February 11, 2013 - 6pm

March 11, 2013 - 6pm

April 8, 2013 – 6pm

May 13, 2013 – 6pm

June 10, 2013 – 6pm

July 8, 2013 – 6pm

August 12, 2013 – 6pm

September 9, 2013 – 6pm

October 7, 2013 – 6pm \*(Note – 1<sup>st</sup> Monday because of Holiday on 2<sup>nd</sup> Monday)

November 4, 2013 – 6pm \*(Note – 1<sup>st</sup> Monday because of Holiday on 2<sup>nd</sup> Monday)

December 9, 2013 – 6pm

***Calendar of Nursing Home Board of Directors Presentations to the County Board***  
***QUARTERY REPORTS:***

***February 21, 2013 – 7pm - for the quarter ending 11/30/2012***

***May 23, 2013 – 7pm – for the quarter ending 2/28/2013***

***August 22, 2013 – 7pm – for the quarter ending 5/31/2013***

***November 21, 2013 – 7pm – for the quarter ending 8/31/2013***