

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, September 9, 2013 – 6:00pm

In Service Classroom, Champaign County Nursing Home
500 S. Art Bartell Road, Urbana

CHAIR: Catherine Emanuel
DIRECTORS: Peter Czajkowski, Lashunda Hambrick, Josh Hartke, Mary Hodson, Gary Maxwell, Robert Palinkas

ITEM

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA

IV. APPROVAL OF MINUTES

August 12, 2013

V. PUBLIC PARTICIPATION

OLD BUSINESS

Strategic Objectives Metrics

VI. NEW BUSINESS

Management report

Operations (Management Report)

Cash Position

VII. OTHER BUSINESS

VIII. NEXT MEETING DATE & TIME

October 7, 2013 – 6:00pm

X. ADJOURNMENT

Attachments: Management Report, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
August 12, 2013**

Directors Present: Emanuel, Hartke, Hodson, Maxwell

Directors Absent/Excused: Czajkowski, Hambrick, Palinkas

Also Present: Busey, Gima, Noffke

1. Call to Order

The meeting was called to order at 6:10 pm by Chair Emanuel

2. Roll Call

Busey called the roll of Directors. A quorum was established.

3. Agenda & Addendum

Agenda was approved (motion by Hartke, second by Maxwell, unanimous).

4. Approval of Minutes

The open session minutes of June 10, 2013 were approved as submitted (motion by Hartke, second by Hodson, unanimous).

5. Public Participation

No public participation

6. Old Business

Strategic objectives/metrics for medical management, nursing management, non-financial metrics and financial metrics were discussed. The Board directed Gima to provide a list of objectives and metrics to be presented at the September meeting for further discussion.

7. New Business

Gima reviewed the statistics through July 2013 and financials/cash position as of June 2013. The average daily census (ADC) fell from 183.7 in June to 182.3 in July. Medicare increased from 16.5 in June to 18.2 in July.

Admissions in June and July totaled 39 and 37 respectively which are all time monthly highs. Discharges totaled 26 in June and July. Private pay admissions also show a

positive trend with 13 admission in June and 11 in July, contributing to a higher private pay mix in both months.

June showed an operating loss of \$52k, but a positive operating cash position of 9k after adding back depreciation. On a year-to-date basis, cash from operations is down by \$8k after adjusting for the \$333k loan write-off in April.

The room rate survey was reviewed and discussed. The 5% rate increase for all private pay charges was approved (motion by Hartke, second by Hodson, unanimous).

The FY2014 budget includes a one (1) percent increase in wages for the non-bargaining unit employees. The increase was approved (motion by Maxwell, second by Hartke, unanimous).

Gima reviewed the FY2014 budget. The budget includes four capital items totaling \$250k, including electronic health records (\$75k), outpatient rehabilitation equipment (\$50k), dry lint remediation system (\$50k) and dietary equipment (\$50k). The FY2014 budget is a 13 month budget that shows a net loss of -\$282k. ON a cash basis, the budget shows a net cash loss from operations totaling -\$79k. Emanuel stated concern that the budget shows a net loss of \$282k. Subsequent discussion noted that the 13 month budget included an additional \$184k in principal and interest payments.

The FY2014 budget was approved (motion by Haratke, second by Hodson, unanimous)

Gima provided an update on the status of the compliance program implementation. The major area of implementation remaining is the auditing and monitoring procedures which is projected to be completed by the end of August. Once this is completed the compliance program will transition from implementation to ongoing auditing and monitoring of compliance risk areas.

The MPA compliance contract renewal for the period September 1 2013 to June 30, 2014 was discussed. MPA would continue to assist the CCNH Compliance Officer and staff. Maxwell asked why there was a contract renewal and was the program only a one year agreement. Gima stated that MPA had always stated that the compliance program services was an ongoing relationship between CCNH and MPA that provides a very cost effective solution to implementing and maintaining an active working compliance program.

The MPA compliance renewal was approved (motion by Hartke, second by Hodson, unanimous).

8. Next Meeting Date

Monday, September 9, 2013

Gima requested that the November meeting be moved from

9. Adjournment

Chair Emanuel declared meeting adjourned at 8:10 p.m.

Respectfully submitted

Scott T. Gima
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: September 3, 2013

Re: August 2013 Statistical and July 2013 Financial Management Report

The overall census increased from 182.3 in July to 188.7 in August. Medicare fell from 18.2 to 14.3, but August showed an increase in Medicare residents transitioning to long term residents instead of discharges. The current census is 192 with 14 Medicare. We have been running a census in the 192 range for a couple of weeks.

The net loss in July was -\$51k which is relatively unchanged from -\$52k in June. On a cash basis, operations showed a positive cash contribution of \$9,913, which is slightly better than the \$7,228 positive cash flow in June.

Statistics

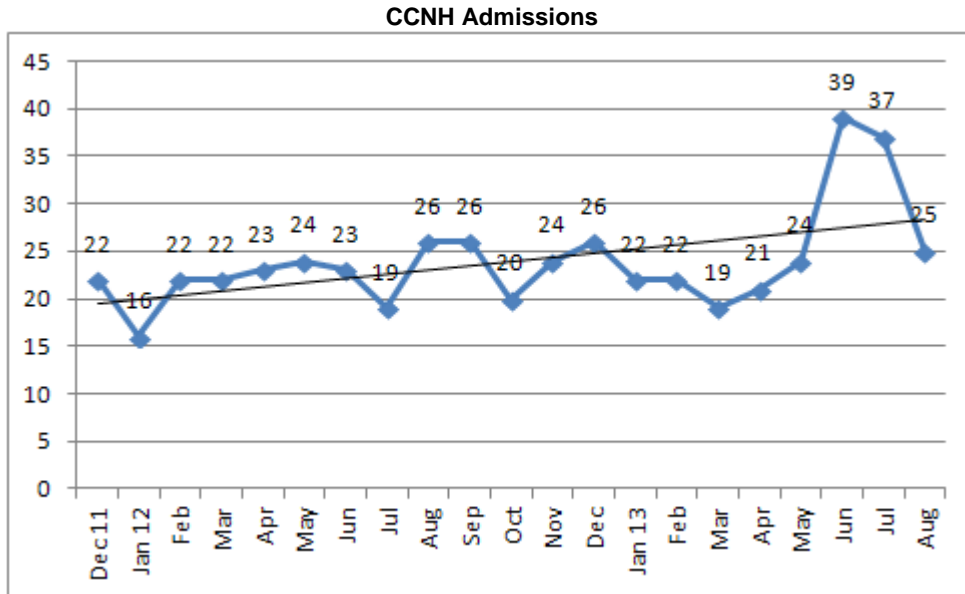
The overall census increased jumped from 183.7 in July to 188.7 in August but Medicare fell from 18.2 in July to 14.3 in August due to a drop in admissions. The drop in discharges coupled with Medicare residents converting to long term stays helped the overall census. There were 154 Medicaid conversion days in August, up slightly from 107 in July, but a far cry from the 339 seen in May and 218 in April.

The table below summarizes admissions and discharges. Admissions were down in August compared to June and July, but still strong compared to previous months. Discharges are also down in August.

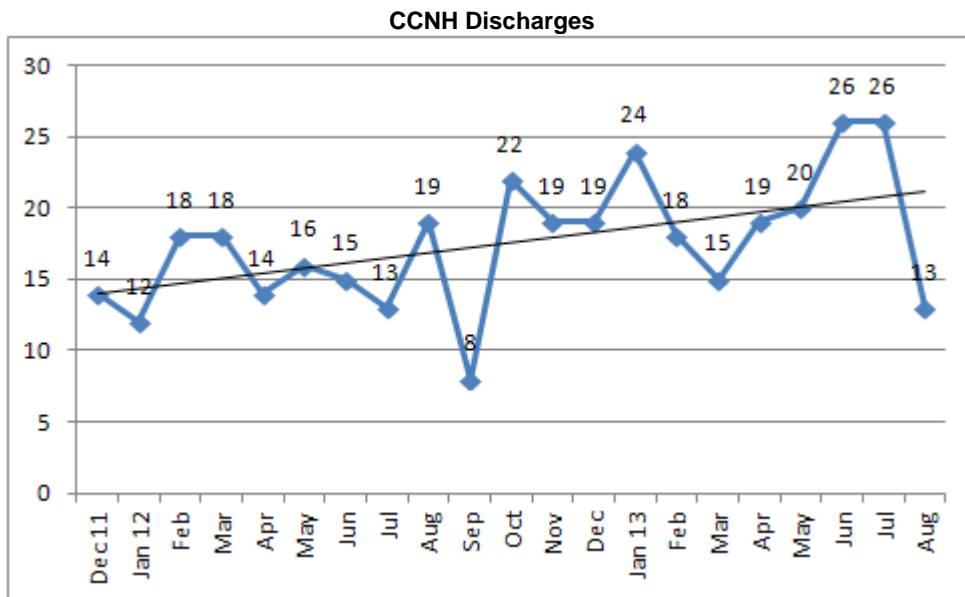
**Admissions and Discharges
December 2012 to July 2013**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
Dec 12	23	3	26	19	15	34
Jan	11	11	22	27	11	38
Feb	15	7	22	18	13	31
Mar	6	13	19	15	6	21
Apr	14	7	21	21	8	29
May	13	11	24	22	8	30
June	23	16	39	27	7	34
July	18	19	37	27	9	36
August	11	14	25	13	4	17

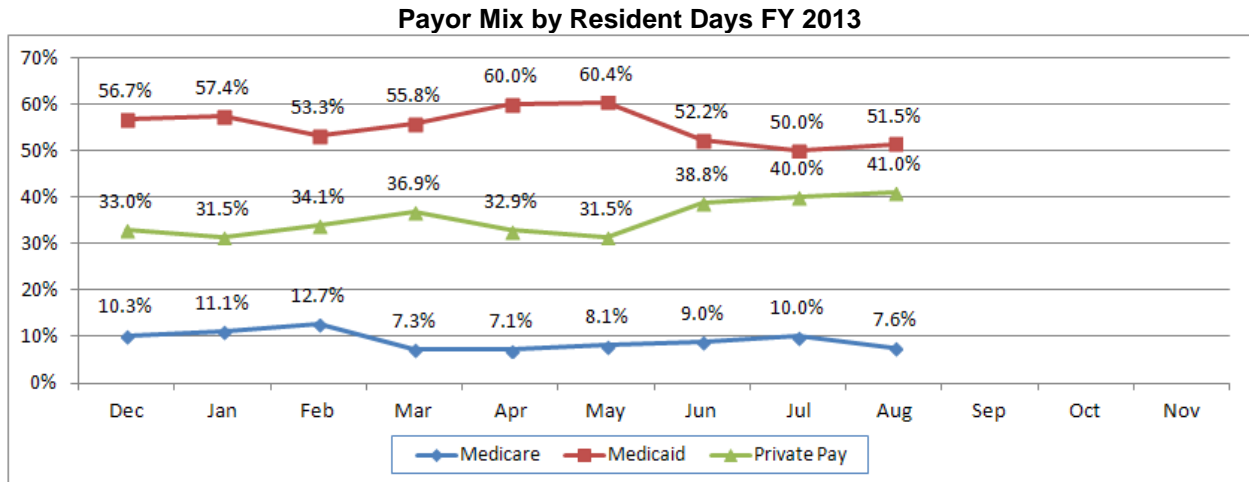
In FY2012, monthly admissions averaged 22.2 per month. Through August FY2013, the average is 26.1 per month. The chart below shows monthly admissions between December 2011 and August 2013. Over this time period, there is a slight positive trend in monthly admissions with the spike in June and July of 2013.



Discharges, however, have been occurring at a high pace compared to FY2012. In FY2012, the average monthly discharges was 15.7, ranging between 8 and 22. The current monthly average is 20.0 through August with a range between 15 and 26. Discharges in August totaled 13 which is a sharp drop from 26 in June and July and has helped the overall census increase seen in August.



There were 154 Medicaid conversion days in August, which is down from 106 days in July. The payor mix shows a significant change since May. The Medicaid mix is has been just above 50 percent since June, while the private pay mix has been around 40 percent. The Medicare mix is currently 7.6 percent.



The private pay mix has increased due to an increase in private pay admissions in recent months as shown in the table below. This along with the recent Medicare admission trends are very positive signs of CCNH’s improving position in the Champaign County long term care market.

Dec 12	Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13
3	4	4	9	7	5	13	11	10

Net Income/(Loss)/Cash from Operations

July showed a net loss of \$51k. Adding back depreciation, the month showed positive operating cash figure totaling \$10k. On a year-to date basis, cash is down by \$394 after adjusting for the \$333k loan write-off in April – we right at the breakeven point for the year.

Revenues

Revenues increased from \$1.086 million in June to \$1.151k in July, an increase of \$64,774. Medicare revenue increased from \$221,044 in June to \$265,534 in July, which was expected based on the increase in Medicare census from 16.5 to 18.2 in the same two months. Private pay increased slightly from \$401,996 to \$428,065 during the same period.

There were 106 Medicaid days that were adjusted in July.

Expenses

Expenses increased slightly from \$1.225 million in June to \$1.290 million in July, an increase of \$62,317.

Wages increased from \$526,051 in June to \$553,265 in July. Wages per day increased from \$95.45 to \$97.90 per day.

- OT and holiday pay related to the 4th of July holiday drove the higher labor expenses in July.

Non-labor expenses increased from \$513,074 in June to \$553,235 in July, an increase of \$38,490.

- Medicare pharmacy costs jumped from \$13,875 in June to \$29,434, reflecting a handful of high cost medication costs.

Cash Position

The month ending cash balance increased from \$631,579 in June to \$784,424 in July. Accounts receivable fell from \$3.115 million in June to \$3.031 million in July. Accounts payable increased from \$1.385 million in June to \$1.415 million in July.

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: September 3, 2013

Re: Management Update

Open Manager Positions

The new Assistant Dietary Director started on Wednesday, August 28th. There has been no progress on the Director of Nursing vacancy.

Preserving the IGT revenue in the MMAI Program

Our lobbying contacts through Life Services Network have indicated that the Department of Healthcare and Family Services (HFS) have not worked out the details of the IGT payments in the MMAI managed care program, but remain committed to making sure Illinois county nursing homes will receive the IGT payments in the managed care program. I will keep everyone apprised as things develop, but don't hold your breath.

November Meeting Date

The November meeting is currently scheduled for November 4. If everyone is in agreement, I would like to move it to November 18th due to a schedule conflict that I currently have with the 4th.

Operating Board Member Turnover

Peter Czajkowski's term on the Operating Board will expire in November. Any recommendations on a replacement are welcomed.

As always, give me a call (314-434-4227, x21) or contact me via e-mail at stg@healthcareperformance.com.

07/31/13

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	1,639.18	2,576.00	(936.82)	21,029.32	20,608.00	421.32
Medicare A Revenue	265,534.20	259,235.00	6,299.20	1,941,408.17	2,073,880.00	(132,471.83)
Medicare B Revenue	29,679.35	39,052.00	(9,372.65)	243,969.68	312,416.00	(68,446.32)
Medicaid Revenue	405,035.31	510,368.00	(105,332.69)	3,661,996.48	4,082,944.00	(420,947.52)
Private Pay Revenue	428,065.34	383,372.00	44,693.34	3,005,332.81	3,066,976.00	(61,643.19)
Adult Day Care Revenue	21,289.05	20,084.00	1,205.05	140,522.98	160,672.00	(20,149.02)
Total Income	1,151,242.43	1,214,687.00	(63,444.57)	9,014,259.44	9,717,496.00	(703,236.56)
Operating Expenses						
Administration	269,494.53	278,982.00	9,487.47	1,995,708.21	2,231,856.00	236,147.79
Environmental Services	90,974.81	95,640.00	4,665.19	711,613.05	765,120.00	53,506.95
Laundry	17,137.81	16,978.00	(159.81)	132,255.29	135,824.00	3,568.71
Maintenance	18,728.15	22,035.00	3,306.85	169,139.52	176,280.00	7,140.48
Nursing Services	532,436.97	514,356.00	(18,080.97)	4,235,049.16	4,114,848.00	(120,201.16)
Activities	20,831.06	24,589.00	3,757.94	162,664.33	196,712.00	34,047.67
Social Services	16,350.87	18,599.00	2,248.13	158,511.13	148,792.00	(9,719.13)
Physical Therapy	38,391.23	41,418.00	3,026.77	291,703.09	331,344.00	39,640.91
Occupational Therapy	36,017.65	43,501.00	7,483.35	263,936.57	348,008.00	84,071.43
Speech Therapy	10,687.02	13,724.00	3,036.98	78,783.68	109,792.00	31,008.32
Respiratory Therapy	10,037.50	10,400.00	362.50	52,167.50	72,800.00	20,632.50
Total This Department	20,724.52	24,124.00	3,399.48	130,951.18	182,592.00	51,640.82
Food Services	103,642.46	108,349.00	4,706.54	894,612.45	866,792.00	(27,820.45)
Barber & Beauty	6,803.00	6,928.00	125.00	53,781.43	55,424.00	1,642.57
Adult Day Care	22,902.11	20,577.00	(2,325.11)	142,406.34	164,616.00	22,209.66
Alzheimers and Related Disorders	95,247.79	94,632.00	(615.79)	856,111.91	757,056.00	(99,055.91)
Total Expenses	1,289,682.96	1,310,708.00	21,025.04	10,198,443.66	10,475,264.00	276,820.34
Net Operating Income	(138,440.53)	(96,021.00)	(42,419.53)	(1,184,184.22)	(757,768.00)	(426,416.22)
NonOperating Income						
Local Taxes	86,530.67	86,531.00	(0.33)	692,521.75	692,248.00	273.75
Miscellaneous NI Revenue	727.54	501.00	226.54	335,809.66	4,008.00	331,801.66
Total NonOperating Income	87,258.21	87,032.00	226.21	1,028,331.41	696,256.00	332,075.41
Net Income (Loss)	(51,182.32)	(8,989.00)	(42,193.32)	(155,852.81)	(61,512.00)	(94,340.81)

07/31/13

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	327.00	525.00	(198.00)	3,362.00	4,200.00	(838.00)
Late Charge, NSF Check Charge	1,306.18	1,334.00	(27.82)	16,862.70	10,672.00	6,190.70
Other Miscellaneous Revenue	6.00	717.00	(711.00)	804.62	5,736.00	(4,931.38)
Total Miscellaneous Revenue	1,639.18	2,576.00	(936.82)	21,029.32	20,608.00	421.32
Medicare A Revenue						
Medicare A	183,824.83	201,154.00	(17,329.17)	1,414,174.10	1,609,232.00	(195,057.90)
ARD - Medicare A	26,750.93	14,568.00	12,182.93	138,642.65	116,544.00	22,098.65
NH Pt_Care - Medicare Advantage/ Hmo	54,958.44	42,629.00	12,329.44	383,751.42	341,032.00	42,719.42
ARD_Pt Care - Medicare Advantage/ HMO		884.00	(884.00)	4,840.00	7,072.00	(2,232.00)
Total Medicare A Revenue	265,534.20	259,235.00	6,299.20	1,941,408.17	2,073,880.00	(132,471.83)
Medicare B Revenue						
Medicare B	29,679.35	39,052.00	(9,372.65)	243,969.68	312,416.00	(68,446.32)
Total Medicare B Revenue	29,679.35	39,052.00	(9,372.65)	243,969.68	312,416.00	(68,446.32)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	221,253.63	341,342.00	(120,088.37)	2,269,041.39	2,730,736.00	(461,694.61)
ARD - Medicaid Title XIX (IDHFS)	107,022.07	155,113.00	(48,090.93)	931,234.36	1,240,904.00	(309,669.64)
Patient Care-Hospice	60,913.34	8,071.00	52,842.34	291,883.80	64,568.00	227,315.80
ARD Patient Care - Hospice	15,846.27	5,842.00	10,004.27	169,836.93	46,736.00	123,100.93
Total Medicaid Revenue	405,035.31	510,368.00	(105,332.69)	3,661,996.48	4,082,944.00	(420,947.52)
Private Pay Revenue						
VA-Veterans Nursing Home Care	20,370.74	11,507.00	8,863.74	122,874.57	92,056.00	30,818.57
ARD - VA - Veterans Care		2,923.00	(2,923.00)	9,968.66	23,384.00	(13,415.34)
Nursing Home Patient Care - Private Pay	300,799.69	273,516.00	27,283.69	2,074,473.18	2,188,128.00	(113,654.82)
Nursing Home Beauty Shop Revenue	3,375.10	3,731.00	(355.90)	26,394.50	29,848.00	(3,453.50)
Medical Supplies Revenue	6,808.19	5,594.00	1,214.19	46,536.51	44,752.00	1,784.51
Patient Transportation Charges	1,444.62	1,626.00	(181.38)	12,640.19	13,008.00	(367.81)
ARD Patient Care- Private Pay	95,267.00	84,475.00	10,792.00	712,445.20	675,800.00	36,645.20
Total Private Pay Revenue	428,065.34	383,372.00	44,693.34	3,005,332.81	3,066,976.00	(61,643.19)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	4,344.90	2,500.00	1,844.90	32,726.40	20,000.00	12,726.40
IL Department Of Aging-Day Care Grant (Title XX)	14,802.15	12,917.00	1,885.15	93,835.61	103,336.00	(9,500.39)
Adult Day Care Charges-Private Pay	2,142.00	4,667.00	(2,525.00)	13,960.97	37,336.00	(23,375.03)
Total Adult Day Care Revenue	21,289.05	20,084.00	1,205.05	140,522.98	160,672.00	(20,149.02)
Total Income	1,151,242.43	1,214,687.00	(63,444.57)	9,014,259.44	9,717,496.00	(703,236.56)

Operating Expenses**Administration**

Reg. Full-Time Employees	29,191.96	29,665.00	473.04	208,935.46	237,320.00	28,384.54
Temp. Salaries & Wages	1,432.05	903.00	(529.05)	12,465.60	7,224.00	(5,241.60)
Per Diem	287.15	209.00	(78.15)	1,714.55	1,672.00	(42.55)
Overtime	213.66	103.00	(110.66)	1,673.93	824.00	(849.93)
TOPS - Balances	1,181.47	1,185.00	3.53	2,776.24	9,480.00	6,703.76
TOPS - FICA	90.38	90.00	(0.38)	212.38	720.00	507.62
Social Security - Employer	2,179.97	2,210.00	30.03	15,848.57	17,680.00	1,831.43
IMRF - Employer Cost	2,751.66	2,866.00	114.34	19,874.75	22,928.00	3,053.25
Workers' Compensation Insurance	1,807.30	1,707.00	(100.30)	13,257.16	13,656.00	398.84
Unemployment Insurance	210.88	500.00	289.12	6,399.64	4,000.00	(2,399.64)

Monday, August 26, 2013

3:37 PM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

07/31/13

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,605.80	4,840.00	234.20	34,099.93	38,720.00	4,620.07
IMRF - Early Retirement Obligation	3,465.44	3,510.00	44.56	27,723.52	28,080.00	356.48
Employee Development/Recognition	12.99	154.00	141.01	263.82	1,232.00	968.18
Employee Physicals/Lab	1,384.00	1,922.00	538.00	16,307.20	15,376.00	(931.20)
Stationary & Printing	142.14	322.00	179.86	641.09	2,576.00	1,934.91
Books, Periodicals & Manuals		11.00	11.00	262.90	88.00	(174.90)
Copier Supplies	365.52	749.00	383.48	5,156.89	5,992.00	835.11
Postage, UPS, Federal Express	322.13	619.00	296.87	4,113.51	4,952.00	838.49
Operational Supplies	235.59	2,133.00	1,897.41	5,849.51	17,064.00	11,214.49
Audit & Accounting Fees	4,023.50	3,661.00	(362.50)	50,368.00	29,288.00	(21,080.00)
Attorney Fees	5,410.50	7,249.00	1,838.50	15,431.37	57,992.00	42,560.63
Engineering Fees				4,836.10		(4,836.10)
Professional Services	36,976.14	50,250.00	13,273.86	289,587.93	402,000.00	112,412.07
Job Required Travel Expense	255.77	165.00	(90.77)	2,103.90	1,320.00	(783.90)
Insurance	23,166.67	20,620.00	(2,546.67)	183,691.73	164,960.00	(18,731.73)
Property Loss & Liability Claims		481.00	481.00		3,848.00	3,848.00
Computer Services	3,464.00	4,203.00	739.00	35,414.23	33,624.00	(1,790.23)
Telephone Services	1,723.52	1,475.00	(248.52)	11,957.81	11,800.00	(157.81)
Automobile Maintenance		48.00	48.00		384.00	384.00
Equipment Maintenance	244.94		(244.94)	244.94		(244.94)
Legal Notices, Advertising	1,476.60	3,924.00	2,447.40	23,304.07	31,392.00	8,087.93
Photocopy Services	749.68	870.00	120.32	8,097.16	6,960.00	(1,137.16)
Public Relations	80.33	3.00	(77.33)	655.85	24.00	(631.85)
Dues & Licenses	2,157.08	1,115.00	(1,042.08)	14,190.71	8,920.00	(5,270.71)
Conferences & Training	231.80	389.00	157.20	8,479.29	3,112.00	(5,367.29)
Finance Charges, Bank Fees		218.00	218.00	8,380.70	1,744.00	(6,636.70)
Cable/Satellite TV Expense	2,533.73	2,465.00	(68.73)	18,883.80	19,720.00	836.20
IPA Licensing Fee	42,626.50	53,444.00	10,817.50	341,042.50	427,552.00	86,509.50
Fines & Penalties		1,225.00	1,225.00		9,800.00	9,800.00
General Liability Claims	22,250.00		(22,250.00)	22,250.00		(22,250.00)
Depreciation Expense	61,096.36	61,763.00	666.64	488,602.92	494,104.00	5,501.08
Interest-Tax Anticipation Notes Payable	306.49	583.00	276.51	3,881.91	4,664.00	782.09
Interest- Bonds Payable	10,840.83	11,133.00	292.17	86,726.64	89,064.00	2,337.36
Total Administration	269,494.53	278,982.00	9,487.47	1,995,708.21	2,231,856.00	236,147.79
Environmental Services						
Reg. Full-Time Employees	28,094.96	30,627.00	2,532.04	234,888.24	245,016.00	10,127.76
Overtime	1,304.66	751.00	(553.66)	7,928.11	6,008.00	(1,920.11)
TOPS - Balances	159.02	1,274.00	1,114.98	(6,581.68)	10,192.00	16,773.68
TOPS- FICA	12.16	97.00	84.84	1,847.60	776.00	(1,071.60)
Social Security - Employer	2,217.25	2,328.00	110.75	18,304.85	18,624.00	319.15
IMRF - Employer Cost	2,975.22	3,138.00	162.78	24,560.47	25,104.00	543.53
Workers' Compensation Insurance	1,662.92	1,735.00	72.08	14,019.51	13,880.00	(139.51)
Unemployment Insurance	1,264.68	833.00	(431.68)	10,883.56	6,664.00	(4,219.56)
Employee Health/Life Insurance	6,509.49	7,236.00	726.51	52,065.51	57,888.00	5,822.49
Books, Periodicals & Manuals				98.45		(98.45)
Operational Supplies	6,393.94	4,744.00	(1,649.94)	43,536.84	37,952.00	(5,584.84)
Gas Service	4,038.12	12,106.00	8,067.88	79,993.35	96,848.00	16,854.65
Electric Service	27,511.07	21,891.00	(5,620.07)	168,904.86	175,128.00	6,223.14
Water Service	3,074.29	2,307.00	(767.29)	21,129.78	18,456.00	(2,673.78)
Pest Control Service	482.00	554.00	72.00	3,856.00	4,432.00	576.00
Waste Disposal & Recycling	3,512.18	4,125.00	612.82	23,162.33	33,000.00	9,837.67
Equipment Rentals	258.00	260.00	2.00	2,064.00	2,080.00	16.00
Sewer Service & Tax	1,504.85	1,634.00	129.15	10,951.27	13,072.00	2,120.73
Total Environmental Services	90,974.81	95,640.00	4,665.19	711,613.05	765,120.00	53,506.95

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Laundry						
Reg. Full-Time Employees	9,968.72	9,083.00	(885.72)	72,204.22	72,664.00	459.78
Overtime	380.64	229.00	(151.64)	1,950.78	1,832.00	(118.78)
TOPS Balances	(1,151.02)	507.00	1,658.02	821.30	4,056.00	3,234.70
TOPS - FICA	(88.06)	38.00	126.06	62.83	304.00	241.17
Social Security - Employer	771.08	688.00	(83.08)	5,552.36	5,504.00	(48.36)
IMRF - Employer Cost	1,034.62	928.00	(106.62)	7,449.51	7,424.00	(25.51)
Workers' Compensation Insurance	589.91	515.00	(74.91)	4,307.24	4,120.00	(187.24)
Unemployment Insurance	357.27	233.00	(124.27)	3,290.02	1,864.00	(1,426.02)
Employee Health/Life Insurance	1,761.50	1,782.00	20.50	13,895.97	14,256.00	360.03
Laundry Supplies	2,779.50	1,601.00	(1,178.50)	12,006.73	12,808.00	801.27
Linen & Bedding	733.65	1,374.00	640.35	10,714.33	10,992.00	277.67
Total Laundry	17,137.81	16,978.00	(159.81)	132,255.29	135,824.00	3,568.71
Maintenance						
Reg. Full-Time Employees	3,215.20	4,105.00	889.80	32,725.43	32,840.00	114.57
Overtime		26.00	26.00	120.25	208.00	87.75
TOPS - Balances	(85.66)	223.00	308.66	(420.67)	1,784.00	2,204.67
TOPS - FICA	(6.56)	17.00	23.56	(32.19)	136.00	168.19
Social Security - Employer	244.54	312.00	67.46	2,502.88	2,496.00	(6.88)
IMRF - Employer Cost	329.26	421.00	91.74	3,359.54	3,368.00	8.46
Workers' Compensation Insurance	192.55	228.00	35.45	1,956.58	1,824.00	(132.58)
Unemployment Insurance	162.16	145.00	(17.16)	1,603.34	1,160.00	(443.34)
Employee Health/Life Insurance	592.60	4.00	(588.60)	4,700.99	32.00	(4,668.99)
Gasoline & Oil		12.00	12.00	2,614.34	96.00	(2,518.34)
Ground Supplies		23.00	23.00		184.00	184.00
Maintenance Supplies	2,613.38	4,682.00	2,068.62	23,638.17	37,456.00	13,817.83
Professional Services		20.00	20.00	589.00	160.00	(429.00)
Automobile Maintenance	1,718.74	573.00	(1,145.74)	4,703.48	4,584.00	(119.48)
Equipment Maintenance		1,758.00	1,758.00	19,620.12	14,064.00	(5,556.12)
Equipment Rentals	4.40		(4.40)	617.20		(617.20)
Nursing Home Building Repair/Maintenance	9,747.54	7,500.00	(2,247.54)	62,733.06	60,000.00	(2,733.06)
Conferences & Training		243.00	243.00		1,944.00	1,944.00
Landscaping Services		4.00	4.00		32.00	32.00
Parking Lot/Sidewalk Maintenance		961.00	961.00	8,108.00	7,688.00	(420.00)
Nursing Home Building Construction/Improvements		778.00	778.00		6,224.00	6,224.00
Total Maintenance	18,728.15	22,035.00	3,306.85	169,139.52	176,280.00	7,140.48
Nursing Services						
Reg. Full-Time Employees	142,308.85	111,176.00	(31,132.85)	1,039,157.03	889,408.00	(149,749.03)
Reg. Part-Time Employees		2,911.00	2,911.00		23,288.00	23,288.00
Temp. Salaries & Wages	16,588.57	27,780.00	11,191.43	102,407.47	222,240.00	119,832.53
Overtime	39,524.38	40,254.00	729.62	290,325.77	322,032.00	31,706.23
TOPS - Balances	(3,976.62)	3,706.00	7,682.62	7,838.94	29,648.00	21,809.06
No Benefit Full-Time Employees	91,186.58	86,145.00	(5,041.58)	696,394.71	689,160.00	(7,234.71)
No Benefit Part-Time Employees	27,676.29	30,710.00	3,033.71	280,901.86	245,680.00	(35,221.86)
TOPS - FICA	(304.21)	283.00	587.21	599.68	2,264.00	1,664.32
Social Security - Employer	23,737.14	22,525.00	(1,212.14)	180,657.96	180,200.00	(457.96)
IMRF - Employer Cost	30,012.66	27,043.00	(2,969.66)	230,519.14	216,344.00	(14,175.14)
Workers' Compensation Insurance	16,477.91	16,533.00	55.09	126,388.89	132,264.00	5,875.11
Unemployment Insurance	4,148.73	5,833.00	1,684.27	77,550.85	46,664.00	(30,886.85)
Employee Health/Life Insurance	21,297.80	17,316.00	(3,981.80)	160,337.19	138,528.00	(21,809.19)
Books, Periodicals & Manuals		64.00	64.00	576.19	512.00	(64.19)
Stocked Drugs	2,058.16	3,333.00	1,274.84	14,220.32	26,664.00	12,443.68
Pharmacy Charges-Public Aid	1,556.74	992.00	(564.74)	9,031.38	7,936.00	(1,095.38)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Oxygen	4,171.14	3,333.00	(838.14)	25,207.64	26,664.00	1,456.36
Incontinence Supplies	8,192.85	9,000.00	807.15	65,095.96	72,000.00	6,904.04
Pharmacy Charges - Insurance	4,833.58	6,666.00	1,832.42	25,598.23	53,328.00	27,729.77
Equipment < \$2,500	287.48		(287.48)	11,011.82		(11,011.82)
Operational Supplies	13,514.81	15,240.00	1,725.19	123,344.45	121,920.00	(1,424.45)
Pharmacy Charges-Medicare	29,434.25	13,449.00	(15,985.25)	138,390.33	107,592.00	(30,798.33)
Medical/Dental/Mental Health	5,200.00	1,616.00	(3,584.00)	29,000.00	12,928.00	(16,072.00)
Professional Services	33,264.97	5,000.00	(28,264.97)	279,767.91	40,000.00	(239,767.91)
Job Require Travel		81.00	81.00	181.44	648.00	466.56
Laboratory Fees	3,816.25	2,013.00	(1,803.25)	30,919.71	16,104.00	(14,815.71)
Equipment Rentals	3,659.50	4,084.00	424.50	40,015.56	32,672.00	(7,343.56)
Dues & Licenses		45.00	45.00		360.00	360.00
Conferences & Training	199.00	526.00	327.00	3,379.00	4,208.00	829.00
Contract Nursing Services	12,113.46	50,000.00	37,886.54	219,759.07	400,000.00	180,240.93
Medicare Medical Services	1,456.70	6,250.00	4,793.30	26,470.66	50,000.00	23,529.34
Medical/ Health Equipment		449.00	449.00		3,592.00	3,592.00
Total Nursing Services	532,436.97	514,356.00	(18,080.97)	4,235,049.16	4,114,848.00	(120,201.16)
Activities						
Reg. Full-Time Employees	13,832.33	16,666.00	2,833.67	108,544.06	133,328.00	24,783.94
Overtime		38.00	38.00	804.02	304.00	(500.02)
TOPS - Balances	209.12	250.00	40.88	(1,318.02)	2,000.00	3,318.02
TOPS - FICA	16.00	19.00	3.00	(100.83)	152.00	252.83
Social Security - Employer	994.69	1,245.00	250.31	7,912.48	9,960.00	2,047.52
IMRF - Employer Cost	1,333.39	1,677.00	343.61	10,614.92	13,416.00	2,801.08
Workers' Compensation Insurance	815.67	923.00	107.33	6,475.28	7,384.00	908.72
Unemployment Insurance	386.38	308.00	(78.38)	4,555.00	2,464.00	(2,091.00)
Employee Health/Life Insurance	2,917.10	3,012.00	94.90	20,660.75	24,096.00	3,435.25
Operational Supplies	201.68	245.00	43.32	3,281.07	1,960.00	(1,321.07)
Professional Services	124.70	125.00	0.30	1,235.60	1,000.00	(235.60)
Conferences & Training		81.00	81.00		648.00	648.00
Total Activities	20,831.06	24,589.00	3,757.94	162,664.33	196,712.00	34,047.67
Social Services						
Reg. Full-Time Employees	11,137.27	11,489.00	351.73	76,511.33	91,912.00	15,400.67
Temp. Salaries & Wages		601.00	601.00		4,808.00	4,808.00
Overtime	11.94	387.00	375.06	497.92	3,096.00	2,598.08
TOPS - Balances	100.48	533.00	432.52	1,666.02	4,264.00	2,597.98
TOPS - FICA	7.69	40.00	32.31	127.45	320.00	192.55
Social Security - Employer	835.82	918.00	82.18	5,429.23	7,344.00	1,914.77
IMRF - Employer Cost	1,121.41	1,176.00	54.59	7,279.79	9,408.00	2,128.21
Workers' Compensation Insurance	659.04	690.00	30.96	4,560.36	5,520.00	959.64
Unemployment Insurance	42.62	275.00	232.38	2,847.62	2,200.00	(647.62)
Employee Health/Life Insurance	2,309.90	2,076.00	(233.90)	15,005.07	16,608.00	1,602.93
Books, Periodicals & Manuals		58.00	58.00		464.00	464.00
Operational Supplies				53.86		(53.86)
Professional Services	124.70	235.00	110.30	44,532.48	1,880.00	(42,652.48)
Conferences & Training		121.00	121.00		968.00	968.00
Total Social Services	16,350.87	18,599.00	2,248.13	158,511.13	148,792.00	(9,719.13)
Physical Therapy						
Reg. Full-Time Employees	4,542.94	4,377.00	(165.94)	34,923.84	35,016.00	92.16
Overtime		3.00	3.00	145.56	24.00	(121.56)
TOPS - Balances	149.31	324.00	174.69	400.28	2,592.00	2,191.72
TOPS - FICA	11.42	24.00	12.58	30.62	192.00	161.38
Social Security - Employer	335.70	339.00	3.30	2,969.18	2,712.00	(257.18)

Champaign County Nursing Home
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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
IMRF - Employer Cost	450.31	431.00	(19.31)	3,990.51	3,448.00	(542.51)
Workers' Compensation Ins.	268.60	242.00	(26.60)	2,085.72	1,936.00	(149.72)
Unemployment Insurance	64.68	91.00	26.32	1,423.80	728.00	(695.80)
Employee Health/Life Insurance	1,185.20	1,204.00	18.80	9,365.58	9,632.00	266.42
Professional Services	31,383.07	34,383.00	2,999.93	236,368.00	275,064.00	38,696.00
Total Physical Therapy	38,391.23	41,418.00	3,026.77	291,703.09	331,344.00	39,640.91
Occupational Therapy						
Reg. Full-Time Employees	2,263.20	2,102.00	(161.20)	17,374.83	16,816.00	(558.83)
Overtime				136.29		(136.29)
TOPS - Balances	97.79	36.00	(61.79)	199.51	288.00	88.49
TOPS - FICA	7.48	2.00	(5.48)	15.26	16.00	0.74
Social Security - Employer	171.72	149.00	(22.72)	1,330.55	1,192.00	(138.55)
IMRF - Employer Cost	230.34	217.00	(13.34)	1,785.10	1,736.00	(49.10)
Workers' Compensation Ins.	133.80	116.00	(17.80)	1,037.38	928.00	(109.38)
Unemployment Insurance	6.05	46.00	39.95	711.90	368.00	(343.90)
Employee Health/Life Insurance	592.60	602.00	9.40	4,682.79	4,816.00	133.21
Professional Services	32,514.67	40,231.00	7,716.33	236,662.96	321,848.00	85,185.04
Total Occupational Therapy	36,017.65	43,501.00	7,483.35	263,936.57	348,008.00	84,071.43
Speech Therapy						
Professional Services	10,687.02	13,724.00	3,036.98	78,783.68	109,792.00	31,008.32
Total Speech Therapy	10,687.02	13,724.00	3,036.98	78,783.68	109,792.00	31,008.32
Respiratory Therapy						
Professional Services	10,037.50	10,400.00	362.50	52,167.50	72,800.00	20,632.50
Total Respiratory Therapy	10,037.50	10,400.00	362.50	52,167.50	72,800.00	20,632.50
Total This Department	20,724.52	24,124.00	3,399.48	130,951.18	182,592.00	51,640.82
Food Services						
Reg. Full-Time Employees	35,123.63	39,617.00	4,493.37	293,750.25	316,936.00	23,185.75
Reg. Part-Time Employees	3,133.39	2,422.00	(711.39)	22,766.26	19,376.00	(3,390.26)
Overtime	2,070.19	1,471.00	(599.19)	15,417.97	11,768.00	(3,649.97)
TOPS - Balances	(4,868.25)	498.00	5,366.25	(8,369.72)	3,984.00	12,353.72
TOPS - FICA	(372.42)	38.00	410.42	(640.28)	304.00	944.28
Social Security - Employer	3,061.96	3,222.00	160.04	25,144.82	25,776.00	631.18
IMRF - Employer Cost	4,112.81	4,344.00	231.19	33,731.83	34,752.00	1,020.17
Workers' Compensation Insurance	2,272.44	2,406.00	133.56	18,892.14	19,248.00	355.86
Unemployment Insurance	1,707.99	1,083.00	(624.99)	15,598.31	8,664.00	(6,934.31)
Employee Health/Life Insurance	5,380.20	7,803.00	2,422.80	48,301.53	62,424.00	14,122.47
Food	35,683.62	36,083.00	399.38	305,507.48	288,664.00	(16,843.48)
Nutritional Supplements	4,250.22	2,500.00	(1,750.22)	28,977.07	20,000.00	(8,977.07)
Equipment < \$2,500	(33.64)		33.64			
Operational Supplies	5,286.54	3,756.00	(1,530.54)	36,852.68	30,048.00	(6,804.68)
Professional Services	6,428.83	2,616.00	(3,812.83)	55,362.51	20,928.00	(34,434.51)
Equipment Rentals	404.95	394.00	(10.95)	3,239.60	3,152.00	(87.60)
Dues & Licenses		13.00	13.00	80.00	104.00	24.00
Conferences & Training		83.00	83.00		664.00	664.00
Total Food Services	103,642.46	108,349.00	4,706.54	894,612.45	866,792.00	(27,820.45)
Barber & Beauty						
Reg. Full-Time Employees	4,568.72	4,446.00	(122.72)	35,064.74	35,568.00	503.26
Overtime		4.00	4.00	(14.09)	32.00	46.09
TOPS - Balances	(7.87)	155.00	162.87	(326.39)	1,240.00	1,566.39
TOPS - FICA	(0.61)	11.00	11.61	(24.97)	88.00	112.97
Social Security - Employer	304.17	242.00	(62.17)	2,364.33	1,936.00	(428.33)

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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
IMRF - Employer Cost	408.00	336.00	(72.00)	3,171.96	2,688.00	(483.96)
Workers' Compensation Insurance	270.14	246.00	(24.14)	2,093.82	1,968.00	(125.82)
Unemployment Insurance	20.79	166.00	145.21	1,423.78	1,328.00	(95.78)
Employee Health/Life Insurance	1,185.20	1,204.00	18.80	9,365.58	9,632.00	266.42
Operational Supplies	54.46	118.00	63.54	502.67	944.00	441.33
Conferences & Training				160.00		(160.00)
Total Barber & Beauty	6,803.00	6,928.00	125.00	53,781.43	55,424.00	1,642.57
Adult Day Care						
Reg. Full-Time Employees	14,600.73	12,908.00	(1,692.73)	85,260.14	103,264.00	18,003.86
Temp. Salaries & Wages		32.00	32.00		256.00	256.00
Overtime	63.82	50.00	(13.82)	250.85	400.00	149.15
TOPS - Balances	807.30	340.00	(467.30)	4,436.31	2,720.00	(1,716.31)
TOPS - FICA	61.76	26.00	(35.76)	339.38	208.00	(131.38)
Social Security - Employer	1,095.60	958.00	(137.60)	6,415.86	7,664.00	1,248.14
IMRF - Employer Cost	1,469.72	1,288.00	(181.72)	8,606.12	10,304.00	1,697.88
Workers' Compensation Insurance	856.40	718.00	(138.40)	5,084.53	5,744.00	659.47
Unemployment Insurance	232.18	250.00	17.82	3,222.19	2,000.00	(1,222.19)
Employee Health/Life Insurance	2,370.40	2,598.00	227.60	18,731.17	20,784.00	2,052.83
Books, Periodicals & Manuals		30.00	30.00		240.00	240.00
Gasoline & Oil	1,107.87	1,319.00	211.13	9,319.02	10,552.00	1,232.98
Equipment < \$2,500				119.00		(119.00)
Operational Supplies	131.47	35.00	(96.47)	445.70	280.00	(165.70)
Field Trips/Activities				71.21		(71.21)
Conferences & Training	104.86	25.00	(79.86)	104.86	200.00	95.14
Total Adult Day Care	22,902.11	20,577.00	(2,325.11)	142,406.34	164,616.00	22,209.66
Alzheimers and Related Disord						
Reg. Full-Time Employees	19,996.57	22,433.00	2,436.43	175,576.67	179,464.00	3,887.33
Overtime	4,992.20	11,837.00	6,844.80	59,625.89	94,696.00	35,070.11
TOPS - Balances	(917.11)	389.00	1,306.11	(7,997.76)	3,112.00	11,109.76
No Benefit Full-Time Employees	29,885.10	21,746.00	(8,139.10)	199,683.11	173,968.00	(25,715.11)
No Benefit Part-Time Employees	15,639.23	12,785.00	(2,854.23)	151,076.48	102,280.00	(48,796.48)
TOPS - FICA	(70.16)	29.00	99.16	(611.83)	232.00	843.83
Social Security - Employer	5,342.06	5,145.00	(197.06)	44,384.96	41,160.00	(3,224.96)
IMRF - Employer Cost	7,169.43	6,942.00	(227.43)	59,536.24	55,536.00	(4,000.24)
Workers' Compensation Insurance	3,879.54	1,895.00	(1,984.54)	31,403.74	15,160.00	(16,243.74)
Unemployment Insurance	2,320.59	1,500.00	(820.59)	25,159.16	12,000.00	(13,159.16)
Employee Health/Life Insurance	4,147.70	3,783.00	(364.70)	34,218.14	30,264.00	(3,954.14)
Operational Supplies	8.99	77.00	68.01	13.47	616.00	602.53
Conferences & Training	360.00	238.00	(122.00)	416.89	1,904.00	1,487.11
ARD - Contract Nursing	2,493.65	5,833.00	3,339.35	83,626.75	46,664.00	(36,962.75)
Total Alzheimers and Related Disorders	95,247.79	94,632.00	(615.79)	856,111.91	757,056.00	(99,055.91)
Total Expenses	1,289,682.96	1,310,708.00	21,025.04	10,198,443.66	10,475,264.00	276,820.34
Net Operating Income	(138,440.53)	(96,021.00)	(42,419.53)	(1,184,184.22)	(757,768.00)	(426,416.22)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	86,530.67	86,531.00	(0.33)	692,245.36	692,248.00	(2.64)
Payment in Lieu of Taxes				276.39		276.39
Total Local Taxes	86,530.67	86,531.00	(0.33)	692,521.75	692,248.00	273.75
Miscellaneous NI Revenue						
Investment Interest	33.53	84.00	(50.47)	441.91	672.00	(230.09)
Restricted Donations	694.01	417.00	277.01	2,225.77	3,336.00	(1,110.23)

Monday, August 26, 2013

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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
Interfund Transfer-From General Corporate Fund				333,141.98		333,141.98
Total Miscellaneous NI Revenue	727.54	501.00	226.54	335,809.66	4,008.00	331,801.66
Total NonOperating Income	87,258.21	87,032.00	226.21	1,028,331.41	696,256.00	332,075.41
Net Income (Loss)	(51,182.32)	(8,989.00)	(42,193.32)	(155,852.81)	(61,512.00)	(94,340.81)

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Champaign County Nursing Home
Historical Statement of Operations

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Description	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	Total
Operating Income													
Miscellaneous Revenue					2,456	1,918	3,428	4,383	2,163	1,153	3,890	1,639	21,029
Medicare A Revenue					301,248	295,937	277,220	188,321	192,160	199,944	221,044	265,534	1,941,408
Medicare B Revenue					18,755	28,429	30,091	37,847	38,973	30,598	29,596	29,679	243,970
Medicaid Revenue					537,381	501,772	398,469	456,539	471,542	480,012	411,246	405,035	3,661,996
Private Pay Revenue					391,185	364,838	328,549	415,104	347,588	328,008	401,996	428,065	3,005,333
Adult Day Care Revenue					13,672	15,063	15,680	17,217	19,663	19,241	18,696	21,289	140,523
Total Income					1,264,698	1,207,956	1,053,437	1,119,412	1,072,089	1,058,957	1,086,468	1,151,242	9,014,259
Operating Expenses													
Administration					231,058	251,349	237,521	254,453	254,568	255,334	241,931	269,495	1,995,708
Environmental Services					87,632	93,798	85,490	87,980	84,140	93,743	87,856	90,975	711,613
Laundry					14,973	17,831	13,530	15,528	17,910	19,434	15,911	17,138	132,255
Maintenance					18,267	24,768	24,718	24,941	18,426	20,861	18,430	18,728	169,140
Nursing Services					552,005	579,190	466,414	504,022	527,094	553,455	520,431	532,437	4,235,049
Activities					18,781	19,303	17,914	18,980	23,271	24,100	19,485	20,831	162,664
Social Services					17,742	23,734	24,210	26,125	16,994	17,438	15,917	16,351	158,511
Physical Therapy					35,207	40,049	35,595	39,943	34,063	37,057	31,399	38,391	291,703
Occupational Therapy					31,508	34,749	31,096	32,362	33,202	33,902	31,099	36,018	263,937
Speech Therapy					9,665	9,168	9,122	10,260	10,034	10,505	9,343	10,687	78,784
Respiratory Therapy													
Respiratory Therapy						3,658	7,466	2,640	9,543	10,079	8,745	10,038	52,168
Total This Department					9,665	12,825	16,588	12,900	19,576	20,584	18,088	20,725	130,951
Food Services					114,446	116,161	96,372	120,503	113,126	121,715	108,647	103,642	894,612
Barber & Beauty					6,026	7,414	6,307	6,276	6,948	7,689	6,319	6,803	53,781
Adult Day Care					14,430	16,659	17,019	15,430	17,350	20,034	18,583	22,902	142,406
Alzheimers and Related Disorders					120,139	124,016	94,922	116,236	104,549	107,732	93,270	95,248	856,112
Total Expenses					1,271,877	1,361,847	1,167,695	1,275,676	1,271,218	1,333,080	1,227,367	1,289,683	10,198,444
Net Operating Income					(7,180)	(153,891)	(114,258)	(156,264)	(199,129)	(274,123)	(140,899)	(138,441)	(1,184,184)
NonOperating Income													
Local Taxes					86,531	86,807	86,531	86,522	86,540	86,531	86,531	86,531	692,522
Miscellaneous NI Revenue					424	134	77	120	333,326	501	499	728	335,810
Total NonOperating Income					86,955	86,941	86,608	86,642	419,866	87,032	87,030	87,258	1,028,331
Net Income (Loss)					79,775	(66,949)	(27,650)	(69,623)	220,737	(187,091)	(53,869)	(51,182)	(155,853)

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Champaign County Nursing Home
Historical Statement of Operations

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Description	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement					540	363	445	300	619	189	579	327	3,362
Late Charge, NSF Check Charge					1,896	1,469	2,798	3,783	1,485	925	3,201	1,306	16,863
Other Miscellaneous Revenue					20	86	185	301	58	39	110	6	805
Total Miscellaneous Revenue					2,456	1,918	3,428	4,383	2,163	1,153	3,890	1,639	21,029
Medicare A Revenue													
Medicare A					231,485	238,703	186,112	142,592	122,972	141,611	166,874	183,825	1,414,174
ARD - Medicare A					16,789	8,559	20,014	20,716	20,000	10,741	15,073	26,751	138,643
NH Pt_Care - Medicare Advantage/ H					52,974	48,675	71,095	25,014	49,188	42,752	39,096	54,958	383,751
ARD_Pt Care - Medicare Advantage/										4,840			4,840
Total Medicare A Revenue					301,248	295,937	277,220	188,321	192,160	199,944	221,044	265,534	1,941,408
Medicare B Revenue													
Medicare B					18,755	28,429	30,091	37,847	38,973	30,598	29,596	29,679	243,970
Total Medicare B Revenue					18,755	28,429	30,091	37,847	38,973	30,598	29,596	29,679	243,970
Medicaid Revenue													
Medicaid Title XIX (IDHFS)					335,488	329,806	248,269	297,643	304,079	277,908	254,595	221,254	2,269,041
ARD - Medicaid Title XIX (IDHFS)					123,845	118,928	107,281	117,893	109,481	144,680	102,104	107,022	931,234
Patient Care-Hospice					40,248	30,754	27,927	25,358	33,394	37,767	35,523	60,913	291,884
ARD Patient Care - Hospice					37,800	22,284	14,992	15,646	24,588	19,657	19,023	15,846	169,837
Total Medicaid Revenue					537,381	501,772	398,469	456,539	471,542	480,012	411,246	405,035	3,661,996
Private Pay Revenue													
VA-Veterans Nursing Home Care					20,154	15,820	12,136	13,436	13,003	14,953	13,003	20,371	122,875
ARD - VA - Veterans Care										3,034	6,935		9,969
Nursing Home Patient Care - Private					274,061	247,268	216,613	288,007	219,126	257,207	271,390	300,800	2,074,473
Nursing Home Beauty Shop Revenue					3,372	3,580	3,244	3,161	3,491	3,170	3,002	3,375	26,395
Medical Supplies Revenue					5,409	6,091	4,480	5,903	7,518	4,200	6,127	6,808	46,537
Patient Transportation Charges					1,087	1,702	2,383	1,199	1,425	2,599	800	1,445	12,640
ARD Patient Care- Private Pay					87,102	90,376	89,693	103,398	103,025	42,845	100,740	95,267	712,445
Total Private Pay Revenue					391,185	364,838	328,549	415,104	347,588	328,008	401,996	428,065	3,005,333
Adult Day Care Revenue													
VA-Veterans Adult Daycare					3,343	4,241	3,793	3,473	4,889	4,494	4,149	4,345	32,726
IL Department Of Aging-Day Care Gra					9,968	10,128	9,991	11,557	12,508	12,523	12,358	14,802	93,836
Adult Day Care Charges-Private Pay					361	694	1,897	2,187	2,266	2,224	2,190	2,142	13,961

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**Champaign County Nursing Home
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Description	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	Total
Total Adult Day Care Revenue					13,672	15,063	15,680	17,217	19,663	19,241	18,696	21,289	140,523
Total Income					1,264,698	1,207,956	1,053,437	1,119,412	1,072,089	1,058,957	1,086,468	1,151,242	9,014,259

Operating Expenses

Administration

Reg. Full-Time Employees					23,217	26,711	24,019	25,679	26,880	28,686	24,551	29,192	208,935
Temp. Salaries & Wages					1,639	1,992	1,522	1,624	1,342	1,592	1,324	1,432	12,466
Per Diem						232	239	310	239	239	169	287	1,715
Overtime					265	129	68	744	85	135	34	214	1,674
TOPS - Balances					(1,320)	482	1,664	1,282	171	(987)	303	1,181	2,776
TOPS - FICA					(101)	37	127	98	13	(75)	23	90	212
Social Security - Employer					1,754	2,040	1,814	1,996	2,001	2,234	1,830	2,180	15,849
IMRF - Employer Cost					2,171	2,509	2,265	2,521	2,531	2,814	2,312	2,752	19,875
Workers' Compensation Insurance					1,923	1,696	1,526	514	1,687	2,558	1,547	1,807	13,257
Unemployment Insurance					78	1,782	1,285	1,143	744	697	460	211	6,400
Employee Health/Life Insurance					3,859	3,859	3,859	3,991	5,066	4,430	4,430	4,606	34,100
IMRF - Early Retirement Obligation					3,465	3,465	3,465	3,465	3,465	3,465	3,465	3,465	27,724
Employee Development/Recognition					34	29	21	26	29	21	91	13	264
Employee Physicals/Lab					1,500	1,493	3,034	3,650	2,698		2,548	1,384	16,307
Stationary & Printing						499						142	641
Books, Periodicals & Manuals					69	97				97			263
Copier Supplies					771	731	183	731	731	914	731	366	5,157
Postage, UPS, Federal Express					330	360	415	1,019	829	363	475	322	4,114
Operational Supplies					1,307	1,567	387	1,072	475	629	177	236	5,850
Audit & Accounting Fees					4,024	4,024	4,024	4,024	9,484	15,774	4,994	4,024	50,368
Attorney Fees						2,503	2,719	3,491	1,935	(715)	89	5,411	15,431
Engineering Fees							99	1,554	3,183				4,836
Professional Services					28,733	41,881	37,298	37,644	36,544	34,799	35,713	36,976	289,588
Job Required Travel Expense					69	151	472	515	343	106	193	256	2,104
Insurance					22,442	22,508	22,508	23,167	23,167	23,167	23,567	23,167	183,692
Computer Services					8,462	3,373	3,316	4,284	3,309	3,251	5,955	3,464	35,414
Telephone Services					1,511	1,633	1,381	1,368	1,473	1,451	1,418	1,724	11,958
Equipment Maintenance												245	245
Legal Notices, Advertising					218	4,047	2,489	5,388	1,476	3,327	4,882	1,477	23,304
Photocopy Services					1,100	800	800	800	2,348	750	750	750	8,097
Public Relations					292	14		78	24	16	152	80	656
Dues & Licenses					1,625	1,833	1,725	1,625	1,975	1,625	1,625	2,157	14,191
Conferences & Training						42	462	1,575	2,645	3,532	(9)	232	8,479
Finance Charges, Bank Fees					1,284	1,616	1,290	1,547	1,135	1,509			8,381
Cable/Satellite TV Expense					2,474	909	2,504	2,643	2,643	2,643	2,534	2,534	18,884
IPA Licensing Fee					46,512	44,163	38,395	42,949	41,959	42,724	41,716	42,627	341,043

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Champaign County Nursing Home
Historical Statement of Operations

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Description	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	Total
Fines & Penalties													
General Liability Claims												22,250	22,250
Furnishings, Office Equipment													
Depreciation Expense					60,511	61,305	61,304	61,097	61,097	61,097	61,097	61,096	488,603
Transfers to General Corporate Fund													
Interest-Tax Anticipation Notes Payabl										1,628	1,947	306	3,882
Interest- Bonds Payable					10,841	10,841	10,841	10,841	10,841	10,841	10,841	10,841	86,727
Total Administration					231,058	251,349	237,521	254,453	254,568	255,334	241,931	269,495	1,995,708
Environmental Services													
Reg. Full-Time Employees					25,732	26,386	27,561	30,691	31,132	38,205	27,086	28,095	234,888
Overtime					2,406	2,190	27	884	23	1,091	4	1,305	7,928
TOPS - Balances					(1,866)	1,670	1,217	1,295	(455)	(6,233)	(2,368)	159	(6,582)
TOPS- FICA					2,208	128	93	99	(35)	(477)	(181)	12	1,848
Social Security - Employer					2,121	2,148	2,077	2,378	2,345	2,980	2,038	2,217	18,305
IMRF - Employer Cost					2,792	2,886	2,792	3,225	3,149	3,993	2,748	2,975	24,560
Workers' Compensation Insurance					1,963	1,558	1,635	656	1,816	3,105	1,624	1,663	14,020
Unemployment Insurance					188	1,869	1,435	1,678	1,584	1,497	1,369	1,265	10,884
Employee Health/Life Insurance					6,283	6,283	6,283	6,465	7,158	6,826	6,256	6,509	52,066
Books, Periodicals & Manuals						98							98
Operational Supplies					5,178	7,324	4,531	5,525	5,368	4,825	4,391	6,394	43,537
Professional Services						1,554		(1,554)					
Gas Service					12,000	13,429	13,086	11,493	4,287	9,662	11,999	4,038	79,993
Electric Service					19,054	18,895	17,679	18,020	21,017	21,326	25,403	27,511	168,905
Water Service					2,586	2,832	2,523	2,385	2,579	2,547	2,602	3,074	21,130
Pest Control Service					482	482	482	482	482	482	482	482	3,856
Waste Disposal & Recycling					4,745	2,441	2,512	2,809	2,087	2,312	2,744	3,512	23,162
Equipment Rentals					258	258	258	258	258	258	258	258	2,064
Sewer Service & Tax					1,500	1,365	1,300	1,192	1,346	1,343	1,400	1,505	10,951
Total Environmental Services					87,632	93,798	85,490	87,980	84,140	93,743	87,856	90,975	711,613
Laundry													
Reg. Full-Time Employees					7,745	7,909	7,344	8,707	9,598	11,451	9,481	9,969	72,204
Overtime					418	500		255		393	4	381	1,951
TOPS Balances					216	704	399	1,338	(266)	375	(793)	(1,151)	821
TOPS - FICA					17	54	31	102	(20)	29	(61)	(88)	63
Social Security - Employer					612	630	550	673	714	893	708	771	5,552
IMRF - Employer Cost					806	847	740	911	959	1,196	955	1,035	7,450
Workers' Compensation Insurance					587	468	438	203	519	933	570	590	4,307
Unemployment Insurance						561	382	537	493	531	428	357	3,290
Employee Health/Life Insurance					2,258	2,258	554	1,756	1,928	1,690	1,690	1,762	13,896
Laundry Supplies					755	2,343	1,955	398	2,900	876		2,780	12,007

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Champaign County Nursing Home
Historical Statement of Operations

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Description	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	Total
Linen & Bedding					1,559	1,558	1,137	648	1,084	1,068	2,927	734	10,714
Total Laundry					14,973	17,831	13,530	15,528	17,910	19,434	15,911	17,138	132,255
Maintenance													
Reg. Full-Time Employees					3,251	3,667	3,189	4,028	4,823	5,271	5,281	3,215	32,725
Overtime								120					120
TOPS - Balances					(125)	(20)	172	293	301	193	(1,149)	(86)	(421)
TOPS - FICA					(10)	(2)	13	22	23	15	(88)	(7)	(32)
Social Security - Employer					248	279	243	316	368	402	403	245	2,503
IMRF - Employer Cost					326	375	327	427	494	539	543	329	3,360
Workers' Compensation Insurance					243	217	190	77	281	438	318	193	1,957
Unemployment Insurance						239	167	230	248	257	299	162	1,603
Employee Health/Life Insurance					573	573	573	590	653	573	573	593	4,701
Gasoline & Oil					2,614								2,614
Maintenance Supplies					2,701	3,251	3,139	3,422	2,368	5,047	1,096	2,613	23,638
Professional Services											589		589
Automobile Maintenance					377	340	294	128	215	385	1,246	1,719	4,703
Equipment Maintenance					2,171	2,541	2,472	3,137	2,858	4,735	1,706		19,620
Equipment Rentals					276	18	276	13	13	13	4	4	617
Nursing Home Building Repair/Mainte					5,296	8,706	12,863	9,738	5,782	2,994	7,608	9,748	62,733
Parking Lot/Sidewalk Maintenance					325	4,583	800	2,400					8,108
Nursing Home Building Construction/I													
Total Maintenance					18,267	24,768	24,718	24,941	18,426	20,861	18,430	18,728	169,140
Nursing Services													
Reg. Full-Time Employees					110,538	123,306	114,314	132,963	137,290	143,964	134,474	142,309	1,039,157
Temp. Salaries & Wages					15,620	13,565	9,681	6,021	10,719	12,412	17,802	16,589	102,407
Overtime					60,651	51,047	18,417	27,655	24,419	38,424	30,189	39,524	290,326
TOPS - Balances					2,368	3,204	1,284	4,643	(1,885)	962	1,239	(3,977)	7,839
No Benefit Full-Time Employees					76,201	85,292	79,515	87,232	88,790	97,418	90,760	91,187	696,395
No Benefit Part-Time Employees					41,074	34,926	30,776	36,349	36,743	37,886	35,471	27,676	280,902
TOPS - FICA					181	245	98	355	(144)	74	95	(304)	600
Social Security - Employer					22,889	23,075	18,837	21,673	22,360	24,955	23,131	23,737	180,658
IMRF - Employer Cost					28,319	29,461	24,357	28,638	28,776	31,950	29,005	30,013	230,519
Workers' Compensation Insurance					18,316	15,173	13,968	5,267	15,765	24,852	16,569	16,478	126,389
Unemployment Insurance					3,338	19,704	13,306	13,324	9,549	8,105	6,076	4,149	77,551
Employee Health/Life Insurance					18,813	18,813	19,377	19,927	22,803	19,371	19,936	21,298	160,337
Books, Periodicals & Manuals					140				361		75		576
Stocked Drugs					1,853	1,581	2,240	1,868	1,779	1,524	1,318	2,058	14,220
Pharmacy Charges-Public Aid					2,039	1,039	757	1,009	807	809	1,016	1,557	9,031
Oxygen					61	5,104		4,581	3,468	4,685	3,137	4,171	25,208
Incontinence Supplies					10,024	11,212	8,189	6,366	6,064	8,217	6,832	8,193	65,096

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Historical Statement of Operations

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Description	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	Total
Pharmacy Charges - Insurance					4,232	1,771	7,222	(551)	2,300	4,336	1,455	4,834	25,598
Equipment < \$2,500					5,247	2,540	318		1,233	485	902	287	11,012
Operational Supplies					22,162	23,181	13,641	11,461	13,353	15,284	10,748	13,515	123,344
Pharmacy Charges-Medicare					14,670	16,519	11,920	20,051	19,583	12,337	13,875	29,434	138,390
Medical/Dental/Mental Health					3,400	3,400	3,400	3,400	3,400	3,400	3,400	5,200	29,000
Professional Services					25,881	37,256	35,604	33,622	34,854	40,765	38,521	33,265	279,768
Job Require Travel									181				181
Laboratory Fees					2,895			5,811	2,727	2,519	13,152	3,816	30,920
Equipment Rentals					7,433	5,397	4,360	3,347	9,690	3,188	2,941	3,660	40,016
Conferences & Training											3,180	199	3,379
Contract Nursing Services					53,531	51,579	32,469	24,826	20,944	11,302	12,995	12,113	219,759
Medicare Medical Services					133	802	2,364	4,184	11,165	4,231	2,135	1,457	26,471
Total Nursing Services					552,005	579,190	466,414	504,022	527,094	553,455	520,431	532,437	4,235,049
Activities													
Reg. Full-Time Employees					12,269	14,254	10,666	12,707	15,053	16,394	13,370	13,832	108,544
Overtime					120	114	(97)	340		25	303		804
TOPS - Balances					7	(1,873)	1,356	(78)	713	(178)	(1,475)	209	(1,318)
TOPS - FICA					1	(143)	104	(6)	55	(14)	(113)	16	(101)
Social Security - Employer					905	1,023	761	937	1,089	1,215	989	995	7,912
IMRF - Employer Cost					1,192	1,375	1,022	1,271	1,462	1,630	1,332	1,333	10,615
Workers' Compensation Insurance					931	845	634	239	816	1,392	803	816	6,475
Unemployment Insurance					230	816	547	703	754	670	449	386	4,555
Employee Health/Life Insurance					2,801	2,230	2,231	2,325	2,549	2,234	3,375	2,917	20,661
Books, Periodicals & Manuals										143	(143)		
Equipment < \$2,500													
Operational Supplies					326	664	440	419	418	465	348	202	3,281
Professional Services							249	125	363	125	249	125	1,236
Total Activities					18,781	19,303	17,914	18,980	23,271	24,100	19,485	20,831	162,664
Social Services													
Reg. Full-Time Employees					6,835	7,373	8,037	10,240	10,774	11,971	10,145	11,137	76,511
Overtime					66	29	143	197	28	23		12	498
TOPS - Balances					(191)	525	453	(225)	419	214	370	100	1,666
TOPS - FICA					(15)	40	35	(17)	32	16	28	8	127
Social Security - Employer					520	564	607	798	806	537	761	836	5,429
IMRF - Employer Cost					685	757	814	577	1,083	1,219	1,025	1,121	7,280
Workers' Compensation Insurance					512	436	473	251	624	998	608	659	4,560
Unemployment Insurance						485	419	575	551	521	255	43	2,848
Employee Health/Life Insurance					1,695	1,695	1,695	1,744	1,933	1,695	2,238	2,310	15,005
Operational Supplies							35		19				54
Professional Services					7,635	11,832	11,535	11,951	725	244	487	125	44,532

07/31/13

Champaign County Nursing Home
Historical Statement of Operations

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Description	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	Total
Total Social Services					17,742	23,734	24,210	26,125	16,994	17,438	15,917	16,351	158,511
Physical Therapy													
Reg. Full-Time Employees					4,153	4,548	3,955	4,064	4,351	5,348	3,961	4,543	34,924
Overtime					8			137					146
TOPS - Balances					(192)	(342)	477	258	(96)	591	(444)	149	400
TOPS - FICA					(15)	(26)	36	20	(7)	45	(34)	11	31
Social Security - Employer					308	335	291	310	321	774	293	336	2,969
IMRF - Employer Cost					406	450	392	927	431	537	396	450	3,991
Workers' Compensation Ins.					310	269	236	79	253	431	240	269	2,086
Unemployment Insurance						291	204	228	219	246	171	65	1,424
Employee Health/Life Insurance					1,141	1,141	1,141	1,174	1,300	1,141	1,141	1,185	9,366
Professional Services					29,088	33,382	28,861	32,745	27,292	27,943	25,675	31,383	236,368
Total Physical Therapy					35,207	40,049	35,595	39,943	34,063	37,057	31,399	38,391	291,703
Occupational Therapy													
Reg. Full-Time Employees					2,066	2,263	1,968	1,968	2,165	2,713	1,968	2,263	17,375
Overtime					(11)			148					136
TOPS - Balances					(131)	129	18	30	30	(4)	30	98	200
TOPS - FICA					(10)	10	1	2	2		2	7	15
Social Security - Employer					157	172	149	161	164	207	149	172	1,331
IMRF - Employer Cost					207	231	201	218	221	276	202	230	1,785
Workers' Compensation Ins.					154	134	117	39	122	217	119	134	1,037
Unemployment Insurance						148	103	117	111	125	103	6	712
Employee Health/Life Insurance					571	571	571	587	650	571	571	593	4,683
Professional Services					28,506	31,093	27,968	29,092	29,737	29,798	27,955	32,515	236,663
Total Occupational Therapy					31,508	34,749	31,096	32,362	33,202	33,902	31,099	36,018	263,937
Speech Therapy													
Professional Services					9,665	9,168	9,122	10,260	10,034	10,505	9,343	10,687	78,784
Total Speech Therapy					9,665	9,168	9,122	10,260	10,034	10,505	9,343	10,687	78,784
Respiratory Therapy													
Professional Services													
Professional Services						3,658	7,466	2,640	9,543	10,079	8,745	10,038	52,168
Total Respiratory Therapy						3,658	7,466	2,640	9,543	10,079	8,745	10,038	52,168
Total This Department					9,665	12,825	16,588	12,900	19,576	20,584	18,088	20,725	130,951
Food Services													
Reg. Full-Time Employees					37,426	40,318	33,425	40,886	33,628	38,859	34,083	35,124	293,750
Reg. Part-Time Employees					1,814	1,968	1,771	2,628	4,102	3,442	3,908	3,133	22,766

Monday, August 26, 2013

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

07/31/13

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Description	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	Total
Overtime					4,831	3,678	392	1,561	812	1,700	374	2,070	15,418
TOPS - Balances					(733)	(2,473)	(2,352)	(703)	1,030	652	1,077	(4,868)	(8,370)
TOPS - FICA					(56)	(189)	(180)	(54)	79	50	82	(372)	(640)
Social Security - Employer					3,322	3,462	2,683	3,406	2,940	3,354	2,917	3,062	25,145
IMRF - Employer Cost					4,372	4,652	3,614	4,611	3,948	4,496	3,925	4,113	33,732
Workers' Compensation Insurance					2,921	2,500	2,102	1,121	2,102	3,609	2,264	2,272	18,892
Unemployment Insurance					752	2,818	2,138	2,063	2,015	2,133	1,971	1,708	15,598
Employee Health/Life Insurance					7,369	7,372	6,801	6,455	5,209	5,143	4,573	5,380	48,302
Food					41,233	38,436	34,287	39,087	42,025	43,194	31,561	35,684	305,507
Nutritional Supplements					3,386	2,845	3,452	2,475	2,350	6,155	4,065	4,250	28,977
Equipment < \$2,500										34		(34)	
Operational Supplies					4,805	5,967	4,753	5,246	2,765	4,377	3,654	5,287	36,853
Professional Services					2,601	4,402	3,079	11,640	9,716	3,708	13,788	6,429	55,363
Equipment Rentals					405	405	405		405	810	405	405	3,240
Dues & Licenses								80					80
Total Food Services					114,446	116,161	96,372	120,503	113,126	121,715	108,647	103,642	894,612
Barber & Beauty													
Reg. Full-Time Employees					4,171	4,569	3,973	4,171	4,370	5,269	3,973	4,569	35,065
Overtime					(19)	5							(14)
TOPS - Balances					(212)	241	120	(320)	108	(374)	118	(8)	(326)
TOPS - FICA					(16)	18	9	(24)	8	(29)	9	(1)	(25)
Social Security - Employer					281	305	265	278	291	375	267	304	2,364
IMRF - Employer Cost					369	409	356	377	391	502	361	408	3,172
Workers' Compensation Insurance					310	270	237	79	259	427	240	270	2,094
Unemployment Insurance						294	206	228	220	245	210	21	1,424
Employee Health/Life Insurance					1,141	1,141	1,141	1,174	1,300	1,141	1,141	1,185	9,366
Operational Supplies						162		153		133		54	503
Conferences & Training								160					160
Total Barber & Beauty					6,026	7,414	6,307	6,276	6,948	7,689	6,319	6,803	53,781
Adult Day Care													
Reg. Full-Time Employees					9,284	10,150	8,839	9,273	9,713	11,848	11,551	14,601	85,260
Overtime					28		31	20	21	1	86	64	251
TOPS - Balances					(537)	1,090	896	437	597	1,019	127	807	4,436
TOPS - FICA					(41)	83	69	33	46	78	10	62	339
Social Security - Employer					697	758	663	694	728	896	885	1,096	6,416
IMRF - Employer Cost					918	1,018	892	943	977	1,198	1,191	1,470	8,606
Workers' Compensation Insurance					691	600	528	176	576	957	700	856	5,085
Unemployment Insurance						654	459	508	491	515	362	232	3,222
Employee Health/Life Insurance					2,282	2,282	2,282	2,348	2,600	2,282	2,282	2,370	18,731
Gasoline & Oil					1,069		2,312	992	1,415	1,200	1,223	1,108	9,319

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Champaign County Nursing Home
Historical Statement of Operations

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Description	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	Total
Equipment < \$2,500									119				119
Operational Supplies					37	22	49	5		35	166	131	446
Field Trips/Activities									66	5			71
Conferences & Training												105	105
Total Adult Day Care					14,430	16,659	17,019	15,430	17,350	20,034	18,583	22,902	142,406
Alzheimers and Related Disord													
Reg. Full-Time Employees					23,994	25,449	23,639	32,316	15,937	17,532	16,714	19,997	175,577
Overtime					13,488	9,951	5,488	9,328	5,051	8,028	3,299	4,992	59,626
TOPS - Balances					148	326	(5,545)	(6,050)	(92)	2,764	1,368	(917)	(7,998)
No Benefit Full-Time Employees					21,713	23,823	19,402	22,023	27,381	26,328	29,127	29,885	199,683
No Benefit Part-Time Employees					14,250	20,076	19,826	23,108	21,275	20,342	16,561	15,639	151,076
TOPS - FICA					11	25	(424)	(463)	(7)	211	105	(70)	(612)
Social Security - Employer					5,546	5,981	5,173	6,574	5,296	5,495	4,979	5,342	44,385
IMRF - Employer Cost					7,300	8,032	6,965	8,901	7,106	7,361	6,701	7,169	59,536
Workers' Compensation Insurance					4,580	4,086	3,747	1,907	3,891	5,596	3,718	3,880	31,404
Unemployment Insurance					1,512	4,786	3,845	3,951	3,117	2,814	2,813	2,321	25,159
Employee Health/Life Insurance					4,522	4,522	4,522	4,084	4,509	3,955	3,955	4,148	34,218
Operational Supplies							4					9	13
Conferences & Training							57					360	417
ARD - Contract Nursing					23,073	16,958	8,224	10,557	11,085	7,306	3,931	2,494	83,627
Total Alzheimers and Related Disorde					120,139	124,016	94,922	116,236	104,549	107,732	93,270	95,248	856,112
Total Expenses					1,271,877	1,361,847	1,167,695	1,275,676	1,271,218	1,333,080	1,227,367	1,289,683	10,198,444
Net Operating Income					(7,180)	(153,891)	(114,258)	(156,264)	(199,129)	(274,123)	(140,899)	(138,441)	(1,184,184)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating					86,531	86,531	86,531	86,522	86,540	86,531	86,531	86,531	692,245
Payment in Lieu of Taxes						276							276
Total Local Taxes					86,531	86,807	86,531	86,522	86,540	86,531	86,531	86,531	692,522
Miscellaneous NI Revenue													
Investment Interest						134	67	50	58	63	36	34	442
Restricted Donations					424		10	70	126	438	463	694	2,226
Interfund Transfer-From General Corp									333,142				333,142
Total Miscellaneous NI Revenue					424	134	77	120	333,326	501	499	728	335,810
Total NonOperating Income					86,955	86,941	86,608	86,642	419,866	87,032	87,030	87,258	1,028,331
Net Income (Loss)					79,775	(66,949)	(27,650)	(69,623)	220,737	(187,091)	(53,869)	(51,182)	(155,853)

**Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
8 Months
November 30, 2012 through July 31, 2013**

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ (155,853)
Depreciation Expense	488,603
(Incr.)/Decr. in Accounts Receivable	68,510
(Incr.)/Decr. in Prepaid Expenses	(52,337)
(Incr.)/Decr. in Inventory	347
(Incr.)/Decr. in Patient Trust	205
Incr./(Decr.) in Accounts Payable	(603,510)
Incr./(Decr.) in Salaries and Wages Payable	44,425
Incr./(Decr.) in Interest Payable	21,682
Incr./(Decr.) in Accrued Com. Absences	(4,824)
Incr./(Decr.) in Other Liabilities	<u>263</u>
Net Cash Provided by Operating Activities	(192,489)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(24,418)
Improvements / (CIP)	<u>(50,151)</u>
Net Cash Provided by Investing Activities	(74,569)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	342,050
(Decrease) Due to General Corp. Fund	(333,141)
(Decrease) in Bonds Payable	-
Increase in Equity Adjustment	<u>243,824</u>
Net Cash Provided by Financing Activities	252,733

Total Cash Flow	(14,325)
Beginning Cash Flow - 11/30/2012	<u>798,749</u>
ENDING CASH - 7/31/2013	<u><u>\$ 784,424</u></u>

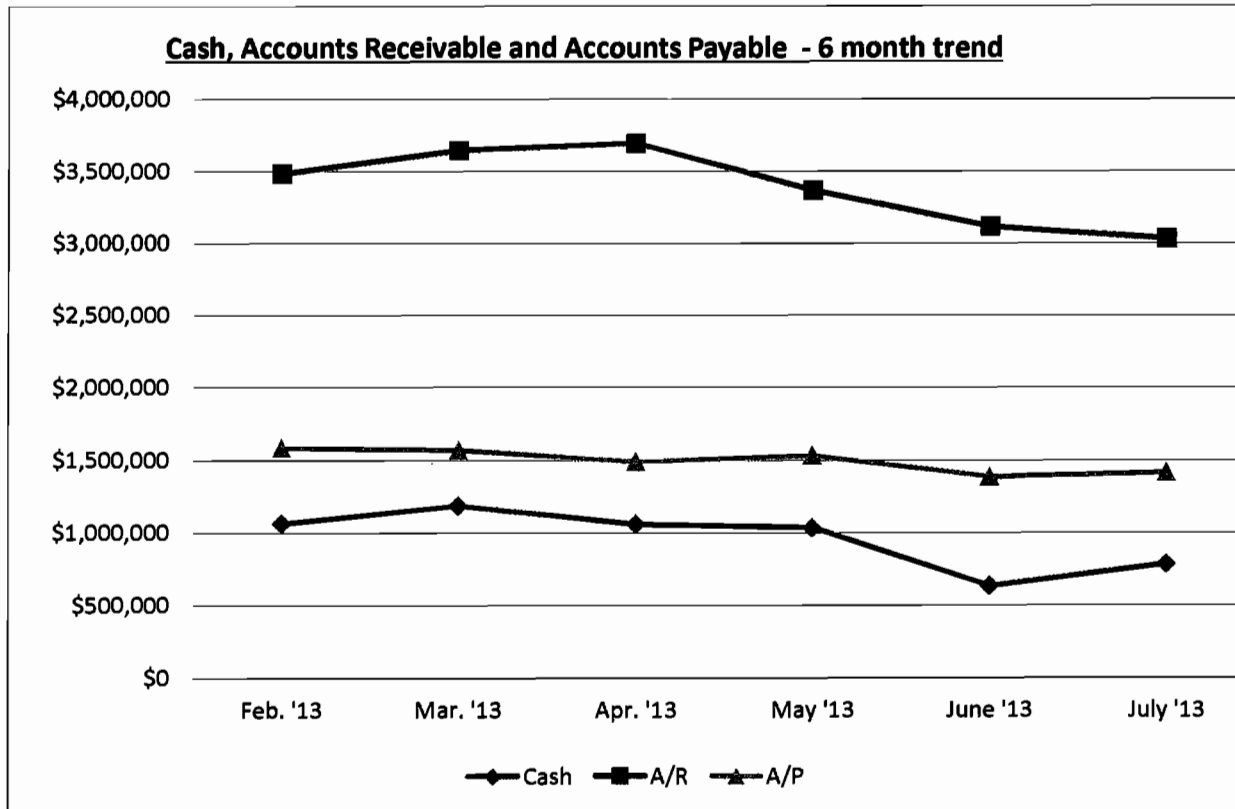
Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
February 28, 2013 through July 31, 2013

	<u>Feb. '13</u>	<u>Mar. '13</u>	<u>Apr. '13</u>	<u>May '13</u>	<u>June '13</u>	<u>July '13</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ (27,650)	\$ (69,623)	\$ 220,737	\$ (187,091)	\$ (53,869)	\$ (51,182)
Depreciation Expense	61,304	61,097	61,097	61,097	61,097	61,097
(Incr.)/Decr. in Accounts Receivable	(138,238)	(162,236)	(49,068)	326,114	248,832	84,047
(Incr.)/Decr. in Prepaid Expenses	(57,863)	1,242	(4,059)	1,241	1,152	10,983
(Incr.)/Decr. in Inventory	-	-	347	-	-	-
(Incr.)/Decr. in Patient Trust	(1,411)	25	716	(99)	(1,225)	1,734
Incr./(Decr.) in Accounts Payable	107,155	(11,254)	(81,188)	42,010	(143,789)	29,725
Incr./(Decr.) in Salaries and Wages Payable	(11,761)	68,431	31,760	(152,075)	(6,541)	51,211
Incr./(Decr.) in Interest Payable	10,841	(1)	21,682	10,841	(54,204)	10,841
Incr./(Decr.) in Accrued Com. Absences	171	2,368	845	(1,082)	(1,719)	(8,937)
Incr./(Decr.) in Other Liabilities	1,410	(24)	2,559	99	1,225	(1,734)
Net Cash Provided (Used) by Operating Activities	<u>(56,042)</u>	<u>(109,975)</u>	<u>205,428</u>	<u>101,055</u>	<u>50,959</u>	<u>187,785</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	(14,298)	(6,934)	-	-	-	(3,186)
Improvements / (CIP)	(10,700)	(2,461)	-	-	(30,966)	(6,024)
Net Cash Provided (Used) by Investing Activities	<u>(24,998)</u>	<u>(9,395)</u>	<u>-</u>	<u>-</u>	<u>(30,966)</u>	<u>(9,210)</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./(Decr.) in Tax Anticipation Note	-	-	-	(124,823)	(421,397)	(25,730)
Incr./(Decr.) in Due to General Corp. Fund	-	-	(333,141)	-	-	-
Incr./(Decr.) in Bonds Payable	-	-	-	-	-	-
Incr./(Decr.) in Equity Adjustment	-	244,488	(664)	-	-	-
Net Cash Provided (Used) by Financing Activities	<u>-</u>	<u>244,488</u>	<u>(333,805)</u>	<u>(124,823)</u>	<u>(421,397)</u>	<u>(25,730)</u>
Total Cash Flow	(81,040)	125,118	(128,377)	(23,768)	(401,404)	152,845
Beginning Cash Balance (Prior Month's)	1,141,050	1,060,010	1,185,128	1,056,751	1,032,983	631,579
MONTH ENDING CASH BALANCE	<u>\$ 1,060,010</u>	<u>\$ 1,185,128</u>	<u>\$ 1,056,751</u>	<u>\$ 1,032,983</u>	<u>\$ 631,579</u>	<u>\$ 784,424</u>

Champaign County Nursing Home February 28, 2013 through July 31, 2013

Key Balance Sheet Items Charted Below:

	<u>Feb. '13</u>	<u>Mar. '13</u>	<u>Apr. '13</u>	<u>May '13</u>	<u>June '13</u>	<u>July '13</u>
Cash	1,060,010	1,185,128	1,056,751	1,032,983	631,579	784,424
A/R	3,478,707	3,640,945	3,690,012	3,363,897	3,115,064	3,031,015
A/P	1,579,466	1,568,212	1,487,024	1,529,034	1,385,245	1,414,970



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

Cash	\$784,124.43
Petty Cash	\$300.00
Total Cash	\$784,424.43

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$889,223.88
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$762,312.24
Total Rec., Net of Uncollectible Amounts	\$1,651,536.12

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$123,719.65
Allowance for Uncollectible Accts-Private Pay	(\$42,520.00)
Allowance for Uncollectible Accts-Patient Care P	(\$5,093.00)
Allowance for Uncollectible Accts-Patient Care H	(\$3,258.00)
Total Rec., Net of Uncollectible Amounts	\$72,848.65

Accrued Interest

Property Tax Revenue Receivable	\$117,107.08
Total Accrued Interest	\$117,107.08

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$0.00
Due From Other Funds	\$0.00
Due from Other Governmental Units	\$301,178.54
Due from IL Public Aid	\$360,988.61
Due from IL Department of Aging-Title XX	\$62,226.23
Due from US Treasury-Medicare	\$484,254.55
Due From VA-Adult Daycare	\$12,296.96
Due From VA-Nursing Home Care	\$61,666.34
Allowance for Uncollectible Accts-IPA	(\$63,244.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$1,630.00)
Allowance for Uncollectible Accts-Medicare	(\$26,119.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$362.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$1,734.00)
Total Intergvt. Rec., Net of Uncollectibl	\$1,189,522.23

Prepaid Expenses

Prepaid Expenses	\$60,930.99
Stores Inventory	\$11,276.20
Total Prepaid Expenses	\$72,207.19

Long-Term Investments

Patient Trust Cash, Invested	\$7,598.89
Total Long-Term Investments	\$7,598.89
Total Current Assets	\$3,895,244.59

Fixed Assets

Nursing Home Buildings	\$23,254,596.10
Improvements not Buildings	\$474,730.44
Equipment, Furniture & Autos	\$1,337,609.99
Construction in Progress	\$14,199.37
Accumulated Depreciation-Land Improvements	(\$240,247.83)
Accumulated Depreciation-Equipment, Furniture, &	(\$843,587.48)
Accumulated Depreciation-Buildings	(\$3,766,138.65)
Total Fixed Assets	<u>\$20,231,161.94</u>
Total ASSETS	<u><u>\$24,126,406.53</u></u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$1,414,969.62
Salaries & Wages Payable	\$190,436.50
Interest Payable - Bonds	\$21,681.63
Due to General Corporate Fund	\$0.00
Due to Others (Non-Government)	\$0.00
Tax Anticipation Notes Payable	\$342,050.38
Total Current Liabilities	\$1,969,138.13

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$7,598.89
Bonds Payable	\$3,065,000.00
Accrued Compensated Absences	\$334,684.99
Total Non-Current Liabilities	\$3,407,283.88
Total Current Liabilities	\$5,376,422.01

Equity

Revenues	\$0.00
Retained Earnings-Unreserved	\$18,905,837.33
Year To Date Earnings	\$0.00
Contributed Capital	\$0.00
Year To Date Earnings	(\$155,852.81)
Total Equity	\$18,749,984.52
Total LIABILITIES & EQUITY	\$24,126,406.53