



CHAMPAIGN COUNTY NURSING HOME BOARD OF DIRECTORS

AGENDA

County of Champaign, Urbana, Illinois

Monday, August 14, 2017 - 6:00 p.m.

In-Service Training Room

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

Committee Members:

Jack Anderson – Chair

Sam Banks

Deb Busey

Catherine Emanuel

Josh Hartke

Mary Hodson

Edmund Sutton

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda/Addenda
- IV. Approval of Minutes
 - A. July 10, 2017 1 - 2
 - B. July 31, 2017 3 - 4
- V. Public Participation
- VI. Communications
- VII. Management Update
 - A. Financial Report
 - i. May 2017 5 - 50
 - ii. June 2017 51 - 98
- VIII. Old Business
 - A. Publicity for August 27 Social Event 99
- IX. Next Meeting Date & Time
 - A. Monday, August 14, 2017 at 6:00 p.m.
- X. Adjournment

**Board of Directors
Champaign County Nursing Home (CCNH) –Minutes
Urbana, Illinois
July 10, 2017**

Directors Present: Anderson, Busey, Hartke, Hodson, Sutton
Directors Absent/Excused: Banks, Emanuel
Also Present: Asplund, Esry, Koenig, McGuire, Petrie, Snider, Weibel

I. Call to Order

Chair Anderson called the meeting to order at 6:05 p.m.

II. Roll Call

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

III. Approval of Agenda

The board approved the agenda as distributed (motion by Hartke, second by Hodson, unanimous).

IV. Approval of Minutes

The board approved the open session minutes of June 12, 2017 as distributed (motion by Hartke, second by Busey, unanimous).

V. Public Participation

David Laker commented the biggest problem is the turnover in staff. He recommended changing the practice of scheduling employees for 12-hour shifts. He believes everything revolves around dietary. He stated he welcomes any questions the new management team has for him.

Richard Kruidenier stated he has been a resident for six years. He expressed interest in meeting the new management team and offering his viewpoint on the nursing home.

VI. Communications

Mary Hodson informed everyone the auxiliary and Friends of Champaign County Nursing Home has arranged a musician (Dorothy Martirano) to perform on Sunday, August 27 at 2:00 p.m. They are also planning an ice-cream social at that time. Ms. Hodson asked for volunteers to assist with several tasks associated with the event, including set-up, advertising, serving, tours, and clean-up. Mr. Snider, Mr. Anderson, Ms. Busey, and Mr. Hartke all agreed to help.

VII. Management Update

Introductions were made, including the Board members, new Nursing Home employees, and SAK employees. SAK employees Suzanne Koenig, Joyce Ciyou, Keith Hufsey, and Loretta Price introduced themselves. Ms. Koenig noted that the new Nursing Home Administrator (Kim Colbrook) and Director of Nursing (Michelle Hogan) are County employees, not SAK employees.

In response to a question from Mr. McGuire, Ms. Koenig asked the board to table the conversation on the evaluation and assessment until the next meeting. She stated that SAK will need at least thirty days to provide a thorough assessment.

VIII. New Business

A. Discussion – Under new management branding/marketing planning

Mr. Anderson suggested the Nursing Home should draw attention to the fact it is “under new management”. Mr. Hartke suggested a press release and the use of social media. Ms. Busey encouraged focus on community partnerships with Carle and Presence. Mr. Snider referenced the University marketing school regarding brand and image. He indicated they are willing to work for free. Mr. Hartke suggested re-naming the facility.

IX. Old Business

B. Status of Subcommittee to Assess Feasibility of future Nonprofit Operation of Nursing Home

Mr. Anderson stated there is a meeting planned on July 20 with Carle and Presence.

X. Other Business

- A. Approval of CLOSED session minutes of May 8, 2017
- B. Approval of CLOSED session minutes of June 12, 2017

The board approved the CLOSED session minutes of May 8, 2017 and June 12, 2017 as distributed (motion by Hartke, second by Busey, unanimous).

XI. Next Meeting Date & Time

Monday, August 14, 2017 at 6:00 p.m.

XII. CLOSED Session

Mr. Snider stated there is no need for CLOSED session at this meeting.

XIII. Adjournment

Mr. Anderson declared the meeting adjourned at 6:54 p.m.

Respectfully submitted:
Tammy Asplund
Recording Secretary

**Board of Directors
Champaign County Nursing Home (CCNH) –Minutes
Urbana, Illinois
July 31, 2017**

Directors Present: Anderson, Emanuel, Hodson

Directors Absent/Excused: Banks, Busey, Hartke, Sutton

Also Present: Asplund, Colbrook, Koenig, Snider

I. Call to Order

Chair Anderson called the meeting to order at 1:06 p.m.

II. Roll Call

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

III. Approval of Agenda

The board approved the agenda as distributed (motion by Hodson, second by Emanuel, unanimous).

IV. Public Participation

V. Communications

VI. New Business

A. August Social Event

Ms. Emanuel provided a handout summarizing items for the August 27, 2017 event. Ms. Hodson stated Dorothy Martirano, along with two other musicians, will play music at the event. She stated all items to be purchased will be based on the assumption there will be 100 guests who attend.

According to Ms. Emanuel, the Auxiliary (up to \$300 for ice cream) and the Friends of Champaign County Nursing Home (up to \$200 for advertising) have agreed to donate money toward the event.

The committee identified several groups of people and organizations to send a flyer, including churches, rotaries, and assisted living communities.

Rick Snider entered the meeting at 1:22 p.m.

Mr. Anderson volunteered to bring a canopy to set up in the courtyard to provide additional shade. Ms. Hodson agreed to develop a tour guide to assist tour guides in where to go and what to say. The group discussed the potential to stage some of the rooms for the tour. Ms. Colbrook stated the nursing home staff is responsible for preparing the facility (cleaning, maintenance, set-up, etc.). She also agreed to staff serving the food and beverages. Mr. Snider will announce the event at the August Committee of the Whole and County Board meetings.

Suzie Koenig entered the meeting at 2:03 p.m.

The committee discussed potential advertising including "Penny for Your Thoughts", CI-Living, radio PSAs, and the News Gazette. Suzie Koenig agreed to participate/be interviewed to highlight the fact the home is under new management.

Ms. Koenig stated she is scheduled for a lunch-n-learn at Presence on August 14. She suggested August 15 as a potential date for media interviews. Ms. Koenig described an event held at another nursing home she works with which allows local artists to display and sell their work. She suggested a separate event, perhaps in the fall.

The group discussed the need for volunteers for the event, including greeters, tours, food service and clean up.

VII. Next Meeting Date & Time

Monday, August 14, 2017 at 6:00 p.m.

VIII. Adjournment

Mr. Anderson declared the meeting adjourned 2:26 p.m.

Respectfully submitted:
Tammy Asplund
Recording Secretary

Champaign County Nursing Home
 Census Summary Report
 For May-17

	May-17					May'17 YTD			
	Total Days	ADC	Incr/(Ocr) to Pr Mth	Mix	Occupancy	Total Days	ADC	Mix	Occupancy
Medicare A	217	7.00	6.83	5.24%	2.88%	1,371	9.08	5.88%	3.74%
Medicaid	2,519	84.48	97.29	63.26%	34.77%	15,044	99.63	64.53%	41.00%
Medicaid Pending	287	9.26	7.91	6.93%	3.81%	1,022	6.77	4.38%	2.79%
Managed Care	29	0.94	0.85	0.70%	0.38%	63	0.42	0.27%	0.17%
Private Pay	771	24.87	28.76	18.62%	10.23%	4,616	30.57	19.80%	12.58%
Veterans	217	7.00	7.75	5.24%	2.88%	1,196	7.92	5.13%	3.26%
Total	4,140	133.55	149.39	100.00%	54.96%	23,312	154.38	100.00%	63.53%

Champaign County Nursing Home
Historical Census Summary Report

	Jan-17					Feb-17					Mar-17				
	Total Days	ADC	Mix	Occupancy	Total Days	ADC	Incr/(Dcr) to Pr Mth	Mix	Occupancy	Total Days	ADC	Incr/(Dcr) to Pr Mth	Mix	Occupancy	
Medicare A	344	11.10	6.51%	4.57%	362	12.93	1.83	7.67%	5.32%	253	8.16	6.33	5.19%	3.36%	
Medicaid	3,449	111.26	65.28%	45.79%	2,987	106.68	(4.58)	63.31%	43.90%	3,169	102.23	106.81	65.03%	47.07%	
Medicaid Pending	173	5.58	3.27%	2.30%	168	6.00	0.42	3.56%	2.47%	186	6.00	5.58	3.82%	2.47%	
Managed Care	14	0.45	0.27%	0.19%	-	-	(0.45)	0.00%	0.00%	2	0.06	0.52	0.04%	0.03%	
Private Pay	1,035	33.39	19.59%	13.74%	956	34.14	0.76	20.26%	14.05%	1,013	32.68	31.92	20.79%	13.45%	
Veterans	268	8.65	5.07%	3.56%	245	8.75	0.10	5.19%	3.60%	250	8.06	7.96	5.13%	3.32%	
Total	5,283	170.42	100.00%	70.13%	4,718	168.50	(1.92)	100.00%	69.34%	4,873	157.19	159.11	100.00%	64.69%	

Champaign County Nursing Home
Historical Census Summary Report

	Apr-17					May-17					May17 YTD				
	Total Days	ADC	Incr/(Dcrr) to Pr Mth.	Mix	Occupancy	Total Days	ADC	Incr/(Dcrr) to Pr Mth.	Mix	Occupancy	Total Days	ADC	Mix	Occupancy	
Medicare A	195	6.50	0.17	4.54%	2.67%	217	7.00	6.83	5.24%	2.88%	1,371	9.08	5.88%	3.74%	
Medicaid	2,820	94.00	(12.81)	65.61%	38.68%	2,619	84.48	97.29	63.26%	34.77%	15,044	99.63	64.53%	41.00%	
Medicaid Pending	208	6.93	1.35	4.84%	2.85%	287	9.26	7.91	6.93%	3.91%	1,022	6.77	4.36%	2.79%	
Managed Care	18	0.60	0.08	0.42%	0.25%	29	0.94	0.85	0.70%	0.38%	63	0.42	0.27%	0.17%	
Private Pay	841	28.03	(3.89)	19.57%	11.54%	771	24.87	28.76	18.62%	10.23%	4,616	30.57	19.80%	12.58%	
Veterans	216	7.20	(0.76)	5.03%	2.96%	217	7.00	7.76	5.24%	2.88%	1,196	7.92	5.13%	3.26%	
Total	4,298	143.27	(15.85)	100.00%	58.96%	4,140	133.55	149.39	100.00%	54.96%	23,312	154.38	100.00%	63.53%	

**Champaign County Nursing Home
Census Impact to Monthly Revenue**

	<u>Revenue</u>	<u>Days</u>	<u>Avg Daily Rate</u>	<u>ADC</u>		<u>Census Impact to Revenue</u>
Jan-17	\$ 941,995	5,283	\$ 178.31	170.42		
Feb-17	\$ 923,888	4,718	\$ 195.82	168.50	\$	(10,523.86)
Mar-17	\$ 910,172	4,873	\$ 186.78	157.19	\$	(65,465.89)
Apr-17	\$ 849,880	4,298	\$ 197.74	143.27	\$	(82,616.44)
May-17	\$ 826,591	4,140	\$ 199.66	133.55	\$	(60,150.77)
2017 YTD	\$ 4,452,526	23,312		154.38	\$	(218,756.96)

05/31/17

Champaign County Nursing Home
Balance Sheet

1

ASSETS

Current Assets

Cash	\$91,350.58
Rec., Net of Uncollectible Amounts	\$2,886,456.52
Rec., Net of Uncollectible Amounts	(\$660,126.68)
Accrued Interest	\$538,383.58
Intergvt Rec., Net of Uncollectibl	\$2,440,783.16
Prepaid Expenses	\$78,370.02
Long-Term Investments	\$16,652.95
Total Current Assets	\$5,391,868.13

Fixed Assets

Fixed Assets	\$18,527,750.97
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Total ASSETS

\$23,919,619.10

LIABILITIES & EQUITY

Current Liabilities

Current Liabilities	\$5,181,702.29
Non-Current Liabilities	\$2,782,661.18
Total Current Liabilities	\$7,964,363.47

Equity

Equity	\$15,955,255.63
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Total LIABILITIES & EQUITY

\$23,919,619.10

05/31/17

Champaign County Nursing Home
Statement of Operations

1

Description	Current Activity	Year-to-Date
Operating Income		
Miscellaneous Revenue	\$1,067.51	\$1,188.02
Medicare A Revenue	\$102,584.01	\$740,799.45
Medicare B Revenue	\$21,305.12	\$96,700.48
Medicaid Revenue	\$431,741.80	\$2,386,679.45
Private Pay Revenue	\$292,264.71	\$1,325,047.21
Adult Day Care Revenue	\$17,152.92	\$95,052.15
Total Income	\$866,116.07	\$4,645,466.76
Operating Expenses		
Administration	\$339,490.58	\$1,384,453.85
Environmental Services	\$124,200.10	\$464,490.64
Laundry	\$11,732.42	\$62,600.99
Maintenance	\$7,975.22	\$71,063.48
Nursing Services	\$485,233.54	\$2,481,802.97
Activities	\$23,048.76	\$106,007.45
Social Services	\$18,878.95	\$98,844.59
Physical Therapy	\$29,662.83	\$153,863.72
Occupational Therapy	\$14,334.12	\$97,905.00
Speech Therapy	\$5,696.25	\$35,192.80
Respiratory Therapy	\$1,962.50	\$9,024.85
Total This Department	\$7,658.75	\$44,217.65
Food Services	\$95,267.78	\$508,389.35
Barber & Beauty	\$7,312.67	\$35,173.04
Adult Day Care	\$16,028.63	\$75,762.00
Alzheimers and Related Disorders	\$27,304.80	\$131,037.78
Total Expenses	\$1,208,129.15	\$5,715,611.51
	(\$342,013.08)	(\$1,070,144.75)
NonOperating Income		
Local Taxes	\$100,172.26	\$500,861.30
Miscellaneous NI Revenue	\$913.08	\$3,000.42
Total NonOperating Income	\$101,085.34	\$503,861.72
NET INCOME (LOSS)	(\$240,927.74)	(\$566,283.03)

ASSETS

Current Assets

Cash

Cash	\$91,050.58
Petty Cash	\$300.00
Total Cash	<u>\$91,350.58</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$1,865,549.02
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$1,020,907.50
Total Rec., Net of Uncollectible Amounts	<u>\$2,886,456.52</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$141,598.35
Allowance for Uncollectible Accts-Private Pay	(\$291,955.29)
Allowance for Uncollectible Accts-Patient Care P	(\$521,579.20)
Allowance for Uncollectible Accts-Patient Care H	\$11,807.46
Total Rec., Net of Uncollectible Amounts	<u>(\$660,128.88)</u>

Accrued Interest

Property Tax Revenue Receivable	\$538,383.58
Total Accrued Interest	<u>\$538,383.58</u>

Intergvt. Rec., Net of Uncollectibl

Due From Collector Funds	\$586.42
Due from Other Governmental Units	\$1,256,197.43
Due from IL Public Aid	\$419,944.39
Due from IL Department of Aging-Title XX	\$106,108.16
Due from US Treasury-Medicare	\$397,755.00
Due From VA-Adult Daycare	\$61,253.19
Due From VA-Nursing Home Care	\$279,982.85
Allowance for Uncollectible Accts-IPA	(\$80,848.84)
Allowance for Uncollectible Accts-Medicare	\$1,160.40
Allowance For Uncollectible Accts-VA Adult Day C	(\$1,355.84)
Total Intergvt. Rec., Net of Uncollectibl	<u>\$2,440,783.16</u>

Prepaid Expenses

Prepaid Expenses	\$78,370.02
Stores Inventory	\$0.00
Total Prepaid Expenses	<u>\$78,370.02</u>

Long-Term Investments

Patient Trust Cash, Invested	\$16,652.95
Total Long-Term Investments	<u>\$16,652.95</u>
Total Current Assets	<u>\$5,391,868.13</u>

Fixed Assets

Nursing Home Buildings	\$23,473,119.72
Improvements not Buildings	\$1,113,407.49
Equipment, Furniture & Autos	\$1,654,610.55
Construction in Progress	\$0.00
Accumulated Depreciation-Land Improvements	(\$346,342.27)
Accumulated Depreciation-Equipment, Furniture, &	(\$1,284,819.03)
Accumulated Depreciation-Buildings	(\$6,082,305.49)
Total Fixed Assets	\$18,527,750.97
Total ASSETS	\$23,919,619.10

LIABILITIES & EQUITY

Current Liabilities

A/R Refunds	\$19,748.73
Accounts Payable	\$3,577,307.06
Salaries & Wages Payable	\$226,323.29
Interest Payable - Bonds	\$40,700.95
Due To Accounts Payable Fund	(\$216.40)
Due to General Corporate Fund	\$282,802.00
Due to Other Funds	\$13,000.00
Tax Anticipation Notes Payable	\$1,021,757.00
Notes Payable	\$279.66
Total Current Liabilities	\$5,181,782.29

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$16,652.95
Bonds Payable	\$2,505,000.00
Accrued Compensated Absences	\$261,008.23
Total Non-Current Liabilities	\$2,782,661.18
Total Current Liabilities	\$7,964,363.47

Equity

Revenues	(\$21.60)
Retained Earnings-Unreserved	\$16,521,560.26
Year To Date Earnings	\$0.00
Contributed Capital	\$0.00
Year To Date Earnings	(\$566,283.03)
Total Equity	\$15,955,255.63
Total LIABILITIES & EQUITY	\$23,919,619.10

05/31/17

*Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	1,067.51	1,084.00	(16.49)	1,188.02	5,420.00	(4,231.98)
Medicare A Revenue	102,584.01	225,845.00	(123,260.99)	740,799.45	1,129,225.00	(388,425.55)
Medicare B Revenue	21,305.12	17,917.00	3,388.12	96,700.48	89,585.00	7,115.48
Medicaid Revenue	431,741.60	547,765.00	(116,023.20)	2,386,679.45	2,738,825.00	(352,145.55)
Private Pay Revenue	292,264.71	293,757.00	(1,492.29)	1,325,047.21	1,468,785.00	(143,737.79)
Adult Day Care Revenue	17,152.92	19,584.00	(2,431.08)	95,052.15	97,920.00	(2,867.85)
Total Income	866,116.07	1,105,952.00	(239,835.93)	4,645,466.76	5,529,760.00	(684,293.24)
Operating Expenses						
Administration	339,490.58	291,243.00	(48,247.58)	1,384,453.85	1,456,215.00	71,761.15
Environmental Services	124,200.10	95,164.00	(29,036.10)	454,490.64	475,820.00	11,329.36
Laundry	11,732.42	17,577.00	5,844.58	62,600.99	87,885.00	25,284.01
Maintenance	7,975.22	22,535.00	14,559.78	71,063.48	112,675.00	41,611.52
Nursing Services	485,233.54	490,901.00	5,667.46	2,481,802.97	2,454,505.00	(27,297.97)
Activities	23,048.76	26,369.00	3,320.24	106,007.45	131,845.00	25,837.55
Social Services	18,878.95	23,668.00	4,789.05	98,844.59	118,340.00	19,495.41
Physical Therapy	29,662.83	30,539.00	876.17	153,863.72	152,695.00	(1,168.72)
Occupational Therapy	14,334.12	33,578.00	19,243.88	97,905.00	167,890.00	69,985.00
Speech Therapy	5,695.25	8,969.00	3,272.75	35,192.80	44,845.00	9,652.20
Respiratory Therapy	1,962.50	4,577.00	2,614.50	9,024.85	22,885.00	13,860.15
Total This Department	7,658.75	13,546.00	5,887.25	44,217.65	67,730.00	23,512.35
Food Services	95,267.78	118,437.00	23,169.22	508,388.35	592,185.00	83,796.65
Barber & Beauty	7,312.67	7,751.00	438.33	35,173.04	38,755.00	3,581.96
Adult Day Care	16,028.63	18,331.00	2,302.37	75,762.00	91,655.00	15,893.00
Alzheimers and Related Disorders	27,304.80	59,943.00	32,638.20	131,037.78	299,715.00	168,677.22
Total Expenses	1,208,129.15	1,249,582.00	41,452.85	5,715,611.51	6,247,910.00	532,298.49
Net Operating Income	(342,013.09)	(143,630.00)	(198,383.08)	(1,070,144.75)	(718,150.00)	(351,994.75)
NonOperating Income						
Local Taxes	100,172.26	98,805.00	1,367.26	500,861.30	494,025.00	6,836.30
Miscellaneous NI Revenue	913.08	359.00	554.08	3,000.42	1,795.00	1,205.42
Total NonOperating Income	101,085.34	99,164.00	1,921.34	503,861.72	495,820.00	8,041.72
Net Income (Loss)	(240,927.74)	(44,466.00)	(196,461.74)	(566,283.03)	(222,330.00)	(343,953.03)

Thursday, August 10, 2017

4:05 PM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

05/31/17

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	96.00	167.00	(71.00)	231.00	835.00	(604.00)
Late Charge, NSF Check Charge	1.28	417.00	(415.72)	(252.21)	2,085.00	(2,337.21)
Other Miscellaneous Revenue	970.23	500.00	470.23	1,209.23	2,500.00	(1,290.77)
Total Miscellaneous Revenue	1,067.51	1,084.00	(16.49)	1,188.02	5,420.00	(4,231.98)
Medicare A Revenue						
Medicare A	56,448.71	75,282.00	(18,833.29)	425,546.18	376,410.00	50,136.18
NH Pt_Care - Medicare Advantage/Hmo	46,135.30	150,563.00	(104,427.70)	309,871.27	752,815.00	(442,943.73)
ARD_Pt Care - Medicare Advantage/HMD				4,382.00		4,382.00
Total Medicare A Revenue	102,584.01	225,845.00	(123,260.99)	740,799.45	1,129,225.00	(388,425.55)
Medicare B Revenue						
Medicare B	21,305.12	17,917.00	3,388.12	96,700.48	89,585.00	7,115.48
Total Medicare B Revenue	21,305.12	17,917.00	3,388.12	96,700.48	89,585.00	7,115.48
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	353,607.38	444,737.00	(91,129.62)	1,841,284.17	2,223,685.00	(382,400.83)
ARD - Medicaid Title XIX (IDHFS)	29,321.16	69,734.00	(40,412.84)	306,153.95	348,670.00	(42,516.15)
Patient Care-Hospice	48,813.26	33,215.00	15,598.26	234,602.62	166,075.00	68,527.62
ARD Patient Care - Hospice		79.00	(79.00)	4,638.81	395.00	4,243.81
Total Medicaid Revenue	431,741.80	547,765.00	(116,023.20)	2,386,679.45	2,738,825.00	(352,145.55)
Private Pay Revenue						
VA Veterans Nursing Home Care	73,824.75	30,946.00	42,878.75	310,998.63	154,730.00	156,268.63
ARD - VA - Veterans Care	5,940.00		5,940.00	32,780.00		32,780.00
Nursing Home Patient Care - Private Pay	202,342.41	232,127.00	(29,784.59)	870,365.95	1,160,635.00	(290,268.05)
Nursing Home Beauty Shop Revenue	2,234.60	2,917.00	(683.00)	11,113.50	14,585.00	(3,471.50)
Medical Supplies Revenue	2,405.57	5,000.00	(2,594.43)	8,014.43	25,000.00	(16,985.57)
Patient Transportation Charges	(4.02)	1,667.00	(1,671.02)	4,675.70	8,335.00	(3,659.30)
ARD Patient Care - Private Pay	5,522.00	21,100.00	(15,578.00)	87,097.00	105,500.00	(18,403.00)
Total Private Pay Revenue	292,264.71	293,757.00	(1,492.29)	1,325,047.21	1,468,785.00	(143,737.79)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	4,188.36	8,334.00	(4,145.64)	29,682.77	41,670.00	(11,987.23)
IL Department Of Aging Day Care Grant (Title XX)	9,313.56	8,750.00	563.56	49,340.38	43,750.00	5,590.38
Adult Day Care Charges-Private Pay	3,651.00	2,500.00	1,151.00	16,029.00	12,500.00	3,529.00
Total Adult Day Care Revenue	17,152.92	19,584.00	(2,431.08)	95,052.15	97,920.00	(2,867.85)
Total Income	866,116.07	1,105,952.00	(239,835.93)	4,645,466.75	5,529,760.00	(884,293.24)
Operating Expenses						
Administration						
Reg. Full-Time Employees	24,823.91	33,731.00	8,907.09	115,244.86	168,655.00	53,410.14
Reg. Part-Time Employees		616.00	616.00		3,080.00	3,080.00
Temp. Salaries & Wages	1,167.85	833.00	(334.85)	5,338.42	4,165.00	(1,173.42)
Per Diem	180.00	250.00	70.00	900.00	1,250.00	350.00
Overtime	500.29		(500.29)	2,190.78		(2,190.78)
TOPS - Balances	7.40	370.00	362.60	4,377.75	1,850.00	(2,527.75)
TOPS - FICA	0.57	47.00	46.43	334.90	235.00	(99.90)
Social Security - Employer	1,957.34	2,672.00	714.66	9,122.91	13,360.00	4,237.09
IMRF - Employer Cost	2,093.32	2,952.00	858.68	9,672.64	14,760.00	5,087.36
Workers' Compensation Insurance	777.07	1,044.00	266.93	3,609.32	5,220.00	1,510.68
Unemployment Insurance	370.50	1,358.00	987.50	2,250.61	6,790.00	4,539.39

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Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	5,142.48	6,219.00	1,076.52	25,607.50	31,095.03	5,487.50
Employee Development/Recognition	21.98	208.00	186.02	131.10	1,040.00	908.90
Employee Physicals/Lab	1,095.20	3,750.00	2,654.80	13,347.90	18,750.03	5,402.10
Stationary & Printing		250.00	250.00		1,250.00	1,250.00
Books, Periodicals & Manuals		16.00	16.00	69.00	80.03	11.03
Copier Supplies		500.00	500.00		2,500.03	2,500.00
Postage, UPS, Federal Express	434.74	333.00	(101.74)	1,910.84	1,665.00	(245.84)
Equipment < \$2,500		25.00	25.00	65.89	125.00	59.12
Operational Supplies	1,080.52	541.00	(539.52)	6,835.36	2,705.00	(4,130.36)
Audit & Accounting Fees	3,141.00	4,583.00	1,442.00	15,705.00	22,915.00	7,210.00
Attorney Fees	14,455.75	5,000.00	(9,455.75)	35,391.46	25,000.00	(10,391.46)
Engineering Fees		1,250.00	1,250.00	162.91	6,250.00	6,087.09
Professional Services	42,265.46	41,794.00	(471.46)	262,623.59	208,970.00	(53,653.59)
Job Required Travel Expense	70.91	166.00	95.09	302.65	830.00	527.35
Insurance	22,841.42	24,166.00	1,324.58	114,207.10	120,830.00	6,622.90
Property Loss & Liability Claims		166.00	166.00		830.00	830.00
Computer Services	8,530.52	8,333.00	(197.52)	47,010.53	41,665.03	(5,345.53)
Telephone Services	1,322.76	1,666.00	343.24	7,844.90	8,330.00	485.10
Equipment Maintenance		83.00	83.00		415.00	415.00
Legal Notices, Advertising	414.00	3,333.00	2,919.00	6,145.49	16,665.00	10,519.51
Photocopy Services	649.57	894.00	244.43	3,598.28	4,470.00	871.72
Public Relations	384.32	166.00	(218.32)	73.29	830.00	756.71
Dues & Licenses	1,625.08	1,708.00	82.92	1,133.54	8,540.00	7,406.46
Conferences & Training		833.00	833.00		4,165.00	4,165.00
Finance Charges, Bank Fees	1,478.41	833.00	(645.41)	13,343.71	4,165.00	(9,178.71)
Cable/Satellite TV Expense	2,639.77	2,500.00	(139.77)	13,411.80	12,500.00	(911.80)
IPA Licensing Fee	36,411.09	45,565.00	9,153.91	188,635.09	227,825.00	39,189.91
Fines & Penalties	2,696.00	2,500.00	(196.00)	44,813.00	12,500.00	(32,313.00)
General Liability Claims		2,500.00	2,500.00		12,500.00	12,500.00
Furnishings, Office Equipment		1,750.00	1,750.00		8,750.00	8,750.00
Depreciation Expense	64,700.00	65,227.00	527.00	318,345.02	326,135.00	7,789.98
Bad Debt Expense	92,509.33	16,666.00	(76,243.33)	92,909.29	83,330.00	(9,579.29)
Interest-Tax Anticipation Notes Payable		291.00	291.00		1,455.00	1,455.00
Interest- Bonds Payable	3,301.02	3,555.00	253.98	17,787.43	17,775.00	(12.43)
Total Administration	339,490.58	291,243.00	(48,247.58)	1,384,453.85	1,456,215.00	71,761.15
Environmental Services						
Reg. Full-Time Employees	29,257.74	27,174.00	(2,083.74)	143,172.29	135,870.00	(7,302.29)
Reg. Part-Time Employees	856.54	834.00	(22.54)	4,075.74	4,170.00	94.26
Overtime	1,416.35	305.00	(1,111.35)	4,153.68	1,525.00	(2,628.68)
TOPS - Balances	(1,371.52)	250.00	1,621.52	(1,004.75)	1,250.00	2,254.75
TOPS - FICA	(104.92)	83.00	187.92	(76.87)	415.00	491.87
Social Security - Employer	2,375.08	2,166.00	(209.08)	11,465.98	10,830.00	(635.98)
IMRF - Employer Cost	2,692.23	2,392.00	(300.23)	12,855.04	11,960.00	(895.04)
Workers' Compensation Insurance	891.99	846.00	(45.99)	4,394.34	4,230.00	(164.34)
Unemployment Insurance	796.48	1,529.00	732.52	3,467.50	7,645.00	4,177.50
Employee Health/Life Insurance	3,725.50	7,110.00	3,384.50	15,678.92	35,550.00	19,871.08
Equipment < \$2,500				49.82		(48.82)
Operational Supplies	5,214.60	4,583.00	(631.60)	18,115.01	22,915.00	4,799.99
Gas Service	9,759.81	14,583.00	4,823.19	62,225.97	72,915.00	10,689.03
Electric Service	61,438.97	25,000.00	(36,438.97)	145,566.35	125,000.00	(20,566.35)
Water Service	2,726.69	2,916.00	189.31	15,787.76	14,580.00	(1,207.76)
Pest Control Service	511.35	520.00	8.65	2,045.40	2,600.00	554.60
Waste Disposal & Recycling	2,395.68	2,916.00	520.32	13,738.12	14,580.00	841.88
Equipment Rentals	258.00	291.00	33.00	1,290.00	1,455.00	165.00
Sewer Service & Tax	1,359.53	1,666.00	306.47	7,491.34	8,330.00	838.66

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Total Environmental Services	124,200.10	95,164.00	(29,036.10)	464,490.64	475,820.00	11,329.36
Laundry						
Reg. Full-Time Employees	6,772.32	7,437.00	664.68	33,667.90	37,185.00	3,517.10
Reg. Part-Time Employees		823.00	823.00	3,876.66	4,115.00	238.34
Overtime	314.56	122.00	(192.56)	1,207.54	610.00	(597.54)
TOPS Balances	(115.89)	83.00	198.89	(60.64)	415.00	475.64
TOPS - FICA	(8.86)	8.00	16.86	(4.64)	40.00	44.64
Social Security - Employer	530.97	641.00	110.03	2,900.20	3,205.00	304.80
IMRF - Employer Cost	608.40	708.00	99.60	3,248.15	3,540.00	291.85
Workers' Compensation Insurance	202.70	250.00	47.30	1,122.84	1,250.00	127.16
Unemployment Insurance	214.03	457.00	242.97	973.47	2,285.00	1,311.53
Employee Health/Life Insurance	2,230.88	4,008.00	1,777.12	11,154.40	20,040.00	8,885.60
Laundry Supplies		833.00	833.00	4,868.00	4,165.00	(703.00)
Linen & Bedding	542.61	1,666.00	1,123.39	1,078.41	8,330.00	7,251.59
Laundry & Cleaning Service	440.70	541.00	100.30	(1,431.30)	2,705.00	4,136.30
Total Laundry	11,732.42	17,577.00	5,844.58	62,600.99	87,885.00	25,284.01
Maintenance						
Reg. Full-Time Employees	2,140.25	5,471.00	3,330.75	17,836.19	27,355.00	9,518.81
Overtime	9.18	67.00	57.82	496.72	335.00	(161.72)
TOPS - Balances	(39.42)	83.00	122.42	(199.76)	415.00	614.76
TOPS - FICA	(3.01)	19.00	22.01	(15.28)	95.00	110.28
Social Security - Employer	165.50	423.00	257.50	1,397.40	2,115.00	717.60
IMRF - Employer Cost	185.98	468.00	282.02	1,556.19	2,340.00	783.81
Workers' Compensation Insurance	64.43	165.00	100.57	533.73	825.00	291.27
Unemployment Insurance	68.59	305.00	236.41	410.58	1,525.00	1,114.42
Employee Health/Life Insurance	(464.32)	1,335.00	1,799.32	3,620.48	6,675.00	3,054.52
Gasoline & Oil		125.00	125.00		625.00	625.00
Tools		20.00	20.00	(188.59)	100.00	288.59
Ground Supplies		83.00	83.00		415.00	415.00
Maintenance Supplies	613.70	1,666.00	1,052.30	4,357.89	8,330.00	3,972.11
Equipment < \$2,500		166.00	166.00	1,444.42	830.00	(614.42)
Operational Supplies		20.00	20.00	211.10	100.00	(111.10)
Professional Services		29.00	29.00		145.00	145.00
Automobile Maintenance	1,775.47	833.00	(942.47)	2,423.51	4,165.00	1,741.49
Equipment Maintenance	249.09	2,083.00	1,833.91	8,868.30	10,415.00	1,546.70
Equipment Rentals		8.00	8.00		40.00	40.00
Nursing Home Building Repair/Maintenance	2,452.78	8,333.00	5,880.22	27,029.90	41,665.00	14,635.10
Dues & Licenses				75.00		(75.00)
Conferences & Training				300.30		(300.30)
Parking Lot/Sidewalk Maintenance	757.00	833.00	76.00	905.40	4,165.00	3,259.60
Total Maintenance	7,975.22	22,535.00	14,559.78	71,063.48	112,675.00	41,611.52
Nursing Services						
Reg. Full-Time Employees	133,199.78	129,152.00	(4,047.78)	675,397.83	645,760.00	(29,637.83)
Reg. Part-Time Employees	6,288.38	3,856.00	(2,432.38)	36,526.38	19,280.00	(17,246.38)
Temp. Salaries & Wages	22,799.24	5,000.00	(17,799.24)	105,150.80	25,000.00	(80,150.80)
Overtime	51,008.74	27,395.00	(24,413.74)	249,015.85	136,975.00	(112,040.85)
TOPS - Balances	(2,676.44)	833.00	3,509.44	(2,705.42)	4,165.00	6,870.42
No Benefit Full-Time Employees	84,299.57	105,995.00	21,695.43	482,219.32	529,975.00	47,755.68
No Benefit Part-Time Employees	17,224.31	23,489.00	6,264.69	87,669.44	117,445.00	29,775.56
TOPS - FICA	(204.75)	63.00	267.75	(206.96)	315.00	521.96
Social Security - Employer	23,246.51	22,559.00	(687.51)	122,404.61	112,795.00	(3,609.61)
IMRF - Employer Cost	23,877.85	24,918.00	1,040.15	125,707.64	124,590.00	(1,117.64)
Workers' Compensation Insurance	7,835.35	8,817.00	981.65	41,417.41	44,085.00	2,667.59

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance	3,673.05	7,589.00	3,915.95	28,074.05	37,945.00	9,870.95
Employee Health/Life Insurance	27,705.41	28,842.00	1,136.59	140,752.73	144,210.00	3,457.27
Books, Periodicals & Manuals		166.00	166.00	292.77	830.00	537.23
Stacked Drugs	2,111.77	3,091.00	979.23	13,189.77	15,455.00	2,265.23
Pharmacy Charges-Public Aid	1,943.24	1,914.00	(29.24)	6,949.19	9,570.00	2,620.81
Oxygen	1,259.79	1,408.00	148.21	5,563.63	7,040.00	1,476.37
Incontinence Supplies	7,021.99	9,266.00	2,244.01	27,293.38	46,330.00	19,036.62
Pharmacy Charges - Insurance	7,679.83	9,760.00	2,080.17	37,972.91	48,800.00	10,827.09
Equipment < \$2,500	118.32	833.00	714.68	831.70	4,165.00	3,333.30
Operational Supplies	7,983.11	17,066.00	9,182.89	54,750.04	85,330.00	30,579.96
Pharmacy Charges-Medicare	6,156.23	8,420.00	2,263.77	45,970.33	42,100.00	(3,870.33)
Medical/Dental/Mental Health	5,600.00	4,166.00	(1,434.00)	29,125.00	20,830.00	(8,295.00)
Professional Services	23,633.90	31,666.00	8,032.10	112,791.55	158,330.00	45,538.45
Job Require Travel	56.71		(56.71)	56.71		(56.71)
Laboratory Fees	500.13	1,395.00	894.87	2,746.57	6,975.00	4,228.43
Equipment Rentals	2,832.62	2,500.00	(332.62)	23,713.28	12,500.00	(11,213.28)
Dues & Licenses		41.00	41.00	50.00	205.00	155.00
Conferences & Training		500.00	500.00	697.00	2,500.00	1,803.00
Contract Nursing Services		9,166.00	9,166.00		45,830.00	45,830.00
Medicare Medical Services	19,358.90	1,035.00	(18,323.90)	28,385.46	5,175.00	(23,210.46)
Total Nursing Services	485,233.54	490,901.00	5,667.46	2,481,802.97	2,454,505.00	(27,297.97)
Activities						
Reg. Full-Time Employees	14,713.16	16,007.00	1,293.84	66,233.15	80,035.00	13,801.84
Reg. Part-Time Employees	1,144.29	1,397.00	252.71	8,114.75	5,985.00	(1,129.75)
Overtime	93.49	39.00	(54.49)	569.63	195.00	(374.63)
TOPS - Balances	835.09	166.00	(669.09)	2,192.41	830.00	(1,352.41)
TOPS - FICA	63.89	12.00	(51.89)	167.72	60.00	(107.72)
Social Security - Employer	1,193.97	1,334.00	140.03	5,613.11	6,670.00	1,056.89
IMRF - Employer Cost	1,331.12	1,474.00	142.88	6,277.00	7,370.00	1,093.00
Workers' Compensation Insurance	475.10	521.00	45.90	2,223.97	2,605.00	381.03
Unemployment Insurance	299.06	963.00	663.94	1,638.47	4,815.00	3,176.53
Employee Health/Life Insurance	2,253.62	3,630.00	1,376.38	10,527.94	13,150.00	2,622.06
Equipment < \$2,500		8.00	8.00		40.00	40.00
Operational Supplies	391.27	625.00	233.73	1,660.79	3,125.00	1,464.21
Professional Services	254.70	150.00	(104.70)	773.50	750.00	(23.50)
Conferences & Training		43.00	43.00	15.00	215.00	200.00
Total Activities	23,048.76	26,369.00	3,320.24	106,007.45	131,845.00	25,837.55
Social Services						
Reg. Full-Time Employees	12,039.99	15,991.00	3,951.01	65,483.83	79,955.00	14,471.17
Reg. Part-Time Employees	1,101.51		(1,101.51)	5,545.92		(5,545.92)
Overtime	364.20	205.00	(159.20)	1,211.94	1,025.00	(186.94)
TOPS - Balances	149.22	166.00	16.78	(1,838.13)	830.00	2,668.13
TOPS - FICA	11.42	12.00	0.58	(140.61)	60.00	200.61
Social Security - Employer	1,031.41	1,239.00	207.59	5,480.78	6,195.00	714.22
IMRF - Employer Cost	1,160.59	1,368.00	187.41	6,140.54	6,840.00	699.46
Workers' Compensation Insurance	394.60	484.00	89.40	2,125.48	2,420.00	294.52
Unemployment Insurance	243.74	793.00	549.26	1,637.69	3,965.00	2,327.31
Employee Health/Life Insurance	2,232.57	3,187.00	954.43	12,548.65	15,935.00	3,386.35
Operational Supplies		16.00	16.00		80.00	80.00
Professional Services	129.70	166.00	36.30	648.50	830.00	181.50
Conferences & Training		41.00	41.00		205.00	205.00
Total Social Services	18,878.95	23,668.00	4,789.05	98,944.59	118,340.00	19,495.41
Physical Therapy						

Physical Therapy

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	4,770.51	4,733.00	(37.61)	23,360.17	23,665.00	304.83
Overtime	235.66	23.00	(212.66)	1,966.55	115.00	(1,851.55)
TOPS - Balances	(70.70)	83.00	153.70	(567.54)	415.00	982.54
No Benefit Full-Time Employees	2,495.65		(2,495.65)	10,339.02		(10,339.02)
TOPS - FICA	(5.41)	6.00	11.41	(43.42)	30.00	73.42
Social Security - Employer	564.31	363.00	(201.31)	2,671.01	1,815.00	(856.01)
IMRF - Employer Cost	643.24	402.00	(241.24)	2,995.50	2,010.00	(985.50)
Workers' Compensation Insurance	217.14	142.00	(75.14)	1,007.49	710.00	(297.49)
Unemployment Insurance	156.06	267.00	110.94	848.46	1,335.00	486.54
Employee Health/Life Insurance	1,485.52	1,854.00	368.48	7,427.60	9,270.00	1,842.40
Professional Services	19,170.75	22,666.00	3,495.25	103,858.88	113,330.00	9,471.12
Total Physical Therapy	29,662.83	30,539.00	876.17	153,863.72	152,695.00	(1,168.72)
Occupational Therapy						
Reg. Full-Time Employees		4,541.00	4,541.00		22,705.00	22,705.00
TOPS - Balances		8.00	8.00		40.00	40.00
Social Security - Employer		347.00	347.00		1,735.00	1,735.00
IMRF - Employer Cost		383.00	383.00		1,915.00	1,915.00
Workers' Compensation Ins		135.00	135.00		675.00	675.00
Unemployment Insurance		216.00	216.00		1,080.00	1,080.00
Employee Health/Life Insurance		1,417.00	1,417.00		7,085.00	7,085.00
Professional Services	14,334.12	26,531.00	12,196.88	97,905.00	132,655.00	34,750.00
Total Occupational Therapy	14,334.12	33,578.00	19,243.88	97,905.00	167,890.00	69,985.00
Speech Therapy						
Professional Services	5,696.25	8,969.00	3,272.75	35,192.80	44,845.00	9,652.20
Total Speech Therapy	5,696.25	8,969.00	3,272.75	35,192.80	44,845.00	9,652.20
Respiratory Therapy						
Professional Services	1,962.50		(1,962.50)	9,024.85		(9,024.85)
Professional Services		4,577.00	4,577.00		22,885.00	22,885.00
Total Respiratory Therapy	1,962.50	4,577.00	2,614.50	9,024.85	22,885.00	13,860.15
Total This Department	7,658.75	13,546.00	5,887.25	44,217.65	67,730.00	23,512.35
Food Services						
Reg. Full-Time Employees	27,538.97	30,691.00	3,152.03	141,497.45	153,455.00	11,957.55
Reg. Part-Time Employees	3,590.21	1,709.00	(1,881.21)	8,674.07	8,545.00	(129.07)
Temp Salaries & Wages	548.69		(548.69)	9,294.79		(9,294.79)
Overtime	5,108.85	3,258.00	(1,850.85)	17,862.34	16,290.00	(1,572.34)
TOPS - Balances	(1,494.75)	83.00	1,577.75	(891.20)	415.00	1,306.28
TOPS - FICA	(114.34)	6.00	120.34	(68.18)	30.00	98.18
Social Security - Employer	2,731.56	2,728.00	(3.56)	13,376.14	13,640.00	263.86
IMRF - Employer Cost	3,035.41	3,013.00	(22.41)	14,175.22	15,065.00	889.78
Workers' Compensation Insurance	938.58	1,066.00	127.42	4,759.38	5,330.00	570.62
Unemployment Insurance	1,000.18	1,981.00	980.82	4,197.63	9,905.00	5,707.37
Employee Health/Life Insurance	4,466.96	7,047.00	3,380.04	24,568.28	39,235.00	14,666.72
Food				(0.24)		0.24
Non-Food Supply	185.09		(185.09)	185.09		(185.09)
Nutritional Supplements	1,689.43	5,000.00	3,310.57	13,115.01	25,000.00	11,884.99
Equipment < \$2,500	495.98	41.00	(454.98)	495.98	205.00	(290.98)
Operational Supplies	440.81		(440.81)	2,746.61		(2,746.61)
Professional Services		125.00	125.00		625.00	625.00
Equipment Rentals	404.95	416.00	11.05	2,024.75	2,080.00	55.25
Dues & Licenses		16.00	16.00	85.00	80.00	(5.00)
Conferences & Training	60.00	41.00	(19.00)	180.00	205.00	25.00
Food Service	44,641.20	60,416.00	15,774.80	252,110.31	302,080.00	49,969.69

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

05/31/17

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Total Food Services	95,267.78	118,437.00	23,169.22	508,368.35	592,185.00	83,796.65
Barber & Beauty						
Reg. Full-Time Employees	4,816.48	4,676.00	(140.48)	22,727.72	23,380.00	652.28
TOPS - Balances	54.22	166.00	111.78	482.46	830.00	347.54
TOPS - FICA	4.15	12.00	7.85	35.91	60.00	23.09
Social Security - Employer	310.73	357.00	46.27	1,485.14	1,785.00	299.86
IMRF - Employer Cost	351.79	395.00	43.21	1,663.29	1,975.00	311.71
Workers' Compensation Insurance	144.92	139.00	(5.92)	680.52	695.00	14.48
Unemployment Insurance	144.86	256.00	111.14	557.99	1,280.00	722.01
Employee Health/Life Insurance	1,485.52	1,667.00	181.48	7,427.60	8,335.00	907.40
Operational Supplies		83.00	83.00	111.41	415.00	303.59
Total Barber & Beauty	7,312.67	7,751.00	438.33	35,173.04	38,755.00	3,581.96
Adult Day Care						
Reg. Full-Time Employees	11,282.52	10,996.00	(286.52)	48,301.54	54,930.00	6,628.46
Reg. Part-Time Employees				5.83		(5.83)
Overtime	12.06	77.00	64.94	581.10	385.00	(196.10)
TOPS - Balances	(813.56)		813.56	166.70		(166.70)
TOPS - FICA	(62.23)		62.23	12.76		(12.76)
Social Security - Employer	832.01	840.00	7.99	3,569.91	4,200.00	610.09
IMRF - Employer Cost	941.63	928.00	(13.63)	4,026.53	4,640.00	613.47
Workers' Compensation Insurance	339.18	328.00	(11.18)	1,446.06	1,640.00	193.94
Unemployment Insurance	161.69	539.00	377.31	999.21	2,695.00	1,695.79
Employee Health/Life Insurance	2,248.42	3,365.00	1,116.58	11,984.86	16,825.00	4,840.14
Gasoline & Oil	925.25	833.00	(92.25)	4,260.86	4,165.00	(95.86)
Equipment < \$2,500		41.00	41.00		205.00	205.00
Operational Supplies	161.66	125.00	(36.66)	310.14	625.00	314.86
Field Trips/Activities		41.00	41.00		205.00	205.00
Dues & Licenses		20.00	20.00		100.00	100.00
Conferences & Training		208.00	208.00	50.00	1,040.00	990.00
Automobiles, Vehicles				26.50		(26.50)
Total Adult Day Care	16,028.63	18,331.00	2,302.37	75,762.00	91,655.00	15,893.00
Alzheimers and Related Disord						
Reg. Full-Time Employees	12,727.36	21,010.00	8,282.64	55,225.67	105,050.00	49,824.33
Overtime	1,704.56	3,044.00	1,339.44	2,412.15	15,220.00	12,807.85
TOPS - Balances	(3,055.86)	250.00	3,305.86	(4,459.31)	1,250.00	5,709.31
No Benefit Full-Time Employees	5,050.43	13,965.00	8,915.57	25,695.41	69,830.00	44,134.59
No Benefit Part-Time Employees	3,399.60	6,502.00	3,102.40	16,322.40	32,510.00	16,187.60
TOPS - FICA	(233.78)	19.00	252.78	(341.14)	95.00	436.14
Social Security - Employer	1,715.17	3,405.00	1,690.83	7,505.40	17,030.00	9,524.60
IMRF - Employer Cost	1,926.68	3,762.00	1,835.32	8,396.78	18,810.00	10,413.22
Workers' Compensation Insurance	641.25	1,331.00	689.75	2,915.64	6,655.00	3,739.36
Unemployment Insurance	310.71	2,151.00	1,840.29	2,061.92	10,755.00	8,693.08
Employee Health/Life Insurance	2,921.18	4,277.00	1,355.82	14,605.90	21,385.00	6,779.10
Equipment < \$2,500				89.46		(89.46)
Professional Services	102.58	100.00	(2.50)	512.50	500.00	(12.50)
Conferences & Training	95.00	125.00	30.00	95.00	625.00	530.00
Total Alzheimers and Related Disorders	27,304.80	59,943.00	32,638.20	131,037.78	299,715.00	168,677.22
Total Expenses	1,208,129.15	1,249,582.00	41,452.85	5,715,611.51	6,247,910.00	532,298.49
Net Operating Income	(342,013.08)	(143,630.00)	(198,383.08)	(1,070,144.75)	(718,150.00)	(351,994.75)

NonOperating Income

Local Taxes

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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
Current-Nursing Home Operating	100,172.26	98,805.00	1,367.26	500,861.30	494,025.00	6,836.30
Total Local Taxes	100,172.26	98,805.00	1,367.26	500,861.30	494,025.00	6,836.30
Miscellaneous NI Revenue						
Restricted Donations	75.00	167.00	(92.00)	1,265.02	835.00	430.02
Vending Machine Revenue	838.08	192.00	646.08	1,735.40	960.00	775.40
Total Miscellaneous NI Revenue	913.08	359.00	554.08	3,000.42	1,795.00	1,205.42
Total NonOperating Income	101,085.34	99,164.00	1,921.34	503,861.72	495,820.00	8,041.72
Net Income (Loss)	(240,927.74)	(44,466.00)	(196,461.74)	(566,283.03)	(222,330.00)	(343,953.03)

Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
For the Period of
January 2017 to May 2017

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) YTD	\$ (566,283.03)
Depreciation Expense	318,345.02
(Incr.)/Decr. In Accounts Receivable	(\$252,490.62)
(Incr.)/Decr. In Prepaid Expenses	(\$57,173.03)
(Incr.)/Decr. In Inventory	-
(Incr.)/Decr. In Patient Trust	\$4,853.59
Incr./(Decr.) in Accounts Payable	\$389,454.73
Incr./(Decr.) in Salaries and Wages Payable	(\$72,292.19)
Incr./(Decr.) in Interest Payable	\$17,787.43
Incr./(Decr.) in Accrued Com. Absences	(\$4,852.32)
Incr./(Decr.) in Other Liabilities	<u>\$27,895.14</u>
Net Cash Provided by Operating Activities	(194,755.28)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(\$12,430.52)
Improvements / (CIP)	<u>(\$18,899.62)</u>
Net Cash Provided by Investing Activities	(31,330.14)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	-
Notes Payable - Medicaid	-
(Decrease) Due to General Corp. Fund	-
(Decrease) in Bonds Payable	-
Increase in Equity Adjustment	<u>4,430.66</u>
Net Cash Provided by Financing Activities	<u>4,430.66</u>

TOTAL CASH FLOW	(221,654.76)
BEGINNING CASH, 01/01/17	<u>313,005.34</u>
ENDING CASH, 05/31/17	<u>\$ 91,350.58</u>

Champaign County Nursing Home
Historical Statement of Operations
May 2017

Description	17/Jan	17/Feb	17/Mar	17/Apr	17/May	Total
Operating Income						
Miscellaneous Revenue	\$27.00	\$54.00	\$18.00	\$36.00	\$66.00	\$231.00
Lunch Reimbursement	\$85.26		\$1.48	\$1.48	\$1.28	(\$22.01)
Late Charge NSF Check Charge		\$10.00	\$209.00	\$20.00	\$970.23	\$1,209.23
Other Miscellaneous Revenue	\$112.26	\$64.00	(\$113.23)	\$57.49	\$1,067.51	\$1,168.02
Total Miscellaneous Revenue						
Medicare A Revenue						
Medicare A	\$79,798.14	\$134,160.50	\$87,972.87	\$68,145.06	\$56,448.71	\$426,546.18
NH Pt Care - Medicare Advantage/ HMO	\$88,270.47	\$70,829.49	\$57,371.86	\$47,264.15	\$46,135.30	\$309,871.27
ARD Pt Care - Medicare Advantage/ HMO	\$4,382.00					\$4,382.00
Total Medicare A Revenue	\$172,450.61	\$205,000.99	\$145,344.73	\$115,410.11	\$102,584.01	\$740,799.45
Medicare B Revenue						
Medicare B	\$23,385.16	\$10,071.53	\$23,966.47	\$17,972.20	\$21,305.12	\$96,700.48
Total Medicare B Revenue	\$23,385.16	\$10,071.53	\$23,966.47	\$17,972.20	\$21,305.12	\$96,700.48
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	\$375,730.13	\$426,513.46	\$365,867.86	\$339,565.34	\$353,607.38	\$1,841,284.17
ARD - Medicaid Title XIX (IDHFS)	\$69,106.05	\$60,994.92	\$70,903.17	\$75,827.95	\$29,321.16	\$306,153.85
Patient Care - Hospice	\$26,447.27	\$55,825.73	\$62,087.73	\$41,417.63	\$48,813.28	\$234,602.62
ARD Patient Care - Hospice	\$4,334.73	\$304.08				\$4,638.81
Total Medicaid Revenue	\$475,618.18	\$543,638.19	\$528,069.36	\$456,810.92	\$431,741.80	\$2,386,678.45
Private Pay Revenue						
VA-Veterans Nursing Home Care	\$51,635.00	\$50,225.00	\$47,375.00	\$67,938.89	\$73,824.75	\$310,988.63
ARD - VA - Veterans Care	\$6,820.00	\$6,160.00	\$7,260.00	\$6,600.00	\$5,940.00	\$32,780.00
Nursing Home Patient Care - Private Pay	\$258,949.33	\$98,781.82	\$162,501.92	\$169,811.47	\$202,342.41	\$870,368.95
Nursing Home Beauty Shop Revenue	\$2,412.00	\$1,994.50	\$2,412.50	\$2,060.50	\$2,234.00	\$11,113.50
Medical Supplies Revenue	(\$381.00)	\$4,089.70	\$1,981.70	\$178.51	\$2,405.67	\$8,014.43
Patient Transportation Charges	\$1,658.75	\$1,952.21	\$932.84	\$236.92	(\$4,000)	\$4,678.70
ARD Patient Care - Private Pay	\$23,062.00	\$14,055.00	\$23,594.00	\$20,833.00	\$5,522.00	\$87,097.00
Total Private Pay Revenue	\$343,926.03	\$175,239.23	\$235,957.96	\$277,858.28	\$292,264.71	\$1,325,047.21
Adult Day Care Revenue						
VA-Veterans Adult Daycare	\$8,504.78	\$6,933.26	\$6,898.46	\$3,369.91	\$4,188.36	\$29,692.77
IL Department Of Aging-Day Care Grant (Title XX)	\$6,560.00	\$10,128.76	\$15,035.58	\$8,362.47	\$9,313.56	\$49,340.38
Adult Day Care Charges-Private Pay	\$3,020.00	\$1,734.00	\$4,368.00	\$3,256.00	\$3,651.00	\$16,029.00
Total Adult Day Care Revenue	\$18,024.78	\$18,796.02	\$26,090.05	\$14,986.38	\$17,152.92	\$95,662.15
Total Operating Income	\$983,617.02	\$852,819.96	\$960,115.34	\$882,898.37	\$866,116.07	\$4,645,466.76

Champaign County Nursing Home
Historical Statement of Operations
May 2017

Description	17/Jan	17/Feb	17/Mar	17/Apr	17/May	Total
Operating Expenses						
Administration						
Reg. Full-Time Employees	\$22,819.70	\$21,909.37	\$23,794.60	\$71,897.22	\$24,823.91	\$115,244.86
Temp. Salaries & Wages	\$1,170.22	\$1,142.76	\$1,021.32	\$636.27	\$1,167.65	\$5,338.42
Per Diem	\$135.00	\$135.00	\$225.00	\$225.00	\$180.00	\$900.00
Overtime	\$1,120.98	\$87.03	\$56.26	\$426.34	\$500.29	\$2,190.78
TOPS - Balances	\$948.35	\$134.23	\$1,985.90	\$1,301.87	\$7.40	\$4,377.75
TOPS - FICA	\$72.55	\$10.27	\$151.92	\$69.59	\$0.57	\$334.90
Social Security - Employer	\$1,666.48	\$1,710.39	\$1,842.11	\$1,740.59	\$1,057.34	\$9,122.91
IMRF - Employer Cost	\$2,035.22	\$1,731.75	\$1,887.90	\$1,924.85	\$2,093.32	\$9,672.04
Workers' Compensation Insurance	\$718.04	\$689.99	\$724.77	\$699.46	\$777.07	\$3,609.32
Unemployment Insurance	\$798.94	\$705.00	(9,461)	\$452.78	\$370.50	\$2,250.81
Employee Health/Life Insurance	\$5,072.48	\$5,072.48	\$5,177.58	\$5,142.48	\$5,142.48	\$25,807.50
Employee Development/Recognition	\$29.98	\$24.17	\$29.98	\$24.99	\$21.98	\$131.10
Employee Physicals/Lab	\$1,270.00	\$4,679.10	\$3,864.60	\$2,609.00	\$1,095.20	\$13,347.90
Books, Periodicals & Manuals	\$69.00					\$69.00
Postage, UPS, Federal Express		\$504.69	\$411.78	\$559.63	\$434.74	\$1,910.84
Equipment < \$2,500			\$23.88	\$42.00		\$65.88
Operational Supplies	\$2,366.58	\$856.64	\$1,721.37	\$780.25	\$1,080.52	\$6,635.36
Audit & Accounting Fees	\$3,141.00	\$3,141.00	\$3,141.00	\$3,141.00	\$3,141.00	\$15,705.00
Attorney Fees	\$1,000.00	\$11,457.21	\$5,482.50	\$2,995.00	\$14,456.75	\$35,391.46
Engineering Fees			\$162.91			\$162.91
Professional Services	\$59,595.39	\$57,273.66	\$48,595.20	\$54,693.88	\$42,265.46	\$262,623.59
Job Required Travel Expense	\$43.34	\$60.97	\$70.66	\$68.77	\$70.91	\$302.65
Insurance	\$22,841.42	\$22,841.42	\$22,841.42	\$22,841.42	\$22,841.42	\$114,207.10
Computer Services	\$12,815.33	\$8,605.64	\$8,535.68	\$6,523.38	\$8,530.52	\$47,010.53
Telephone Services	\$1,056.13	\$1,286.14	\$1,330.93	\$2,849.94	\$1,322.76	\$7,644.90
Legal Notices, Advertising	\$1,981.50	\$912.00	\$1,073.75	\$1,764.24	\$414.00	\$6,145.49
Photocopy Services	\$250.00	\$889.57	\$1,884.32	(585.18)	\$649.57	\$3,598.28
Public Relations	\$32.70	\$5.59	(5,349.32)		\$384.32	\$73.29
Dues & Licenses	\$1,625.08	\$1,775.08	(55,516.70)	\$1,625.08	\$1,625.08	\$1,133.54
Finance Charges, Bank Fees	\$1,506.56	\$4,257.47	\$319.40	\$5,781.78	\$1,478.41	\$13,343.71
Cable/Satellite TV Expense	\$2,681.17	\$2,639.77	\$2,901.32	\$2,639.77	\$2,639.77	\$13,411.80
IPA Licensing Fee	\$40,988.00	\$36,847.00	\$39,301.00	\$35,688.00	\$36,411.09	\$188,635.09
Fines & Penalties			\$5,875.00	\$36,242.00	\$2,686.00	\$44,813.00
Furnishings, Office Equipment	\$62,601.88	\$61,587.34	\$64,777.97	\$64,677.83	\$64,700.00	\$318,345.02
Depreciation Expense				(80.04)	\$92,909.33	\$92,909.29
Bad Debt Expense						
Interest - Tax Anticipation Notes Payable		\$3,565.83	\$3,555.83	\$3,555.83	\$3,301.02	\$17,787.43
Interest - Bonds Payable	\$3,818.92	\$256,528.55	\$246,656.90	\$285,568.00	\$339,480.58	\$1,364,453.65
Total Administration	\$256,409.82	\$256,528.55	\$246,656.90	\$285,568.00	\$339,480.58	\$1,364,453.65

Champaign County Nursing Home
 Historical Statement of Operations
 May 2017

Description	17/Jan	17/Feb	17/Mar	17/Apr	17/May	Total
Environmental Services						
Reg. Full-Time Employees	\$28,122.79	\$25,114.04	\$33,421.56	\$27,256.14	\$29,257.74	\$143,172.20
Reg. Part-Time Employees	\$845.04	\$895.28	\$764.56	\$764.56	\$656.54	\$4,076.74
Overtime	\$2,128.41	\$294.85	\$121.35	\$192.72	\$1,418.35	\$4,153.68
TOPS - Balances	\$182.68	\$558.72	(\$820.04)	\$517.41	(\$1,371.52)	(\$1,004.75)
TOPS - FICA	\$13.87	\$42.59	(\$568.05)	\$39.58	(\$104.92)	(\$,037)
Social Security - Employer	\$2,358.08	\$1,875.06	\$2,584.76	\$2,173.00	\$2,375.08	\$11,465.98
IMRF - Employer Cost	\$2,729.40	\$2,093.62	\$2,812.33	\$2,121.46	\$2,692.23	\$12,855.04
Workers' Compensation Insurance	\$866.08	\$772.58	\$1,040.10	\$823.59	\$891.99	\$4,384.34
Employee Health/Life Insurance	\$950.83	\$845.54	\$2.22	\$872.43	\$796.48	\$3,467.50
Equipment < \$7,500	\$2,988.33	\$2,988.33	\$2,988.33	\$2,988.43	\$3,725.50	\$15,678.92
Operational Supplies	\$3,373.76	\$3,012.06	\$48.82	\$1,362.76	\$5,214.60	\$18,115.01
Gas Service	\$17,246.53	\$12,146.75	\$5,151.83	\$10,911.77	\$9,758.81	\$62,225.97
Electric Service	\$20,073.90	\$27,480.78	\$26,172.07	\$8,390.63	\$81,438.87	\$145,566.35
Water Service	\$2,697.22	\$4,069.16	\$3,121.73	\$3,172.96	\$2,726.69	\$15,787.76
Pest Control Service	\$511.35	\$2,280.21	\$511.35	\$511.35	\$511.35	\$2,045.40
Waste Disposal & Recycling	\$3,305.68	\$258.00	\$3,036.75	\$2,719.79	\$2,395.68	\$13,738.12
Equipment Rentals	\$258.00	\$258.00	\$258.00	\$258.00	\$258.00	\$1,290.00
Sewer Service & Tax	\$1,853.40	\$938.05	\$1,661.08	\$1,679.28	\$1,358.53	\$7,491.34
Total Environmental Services	\$90,505.46	\$85,608.65	\$87,070.56	\$67,155.88	\$124,200.10	\$484,480.64
Laundry						
Reg. Full-Time Employees	\$6,892.88	\$6,770.54	\$7,624.52	\$5,607.64	\$6,772.32	\$31,687.90
Reg. Part-Time Employees	\$1,308.65	\$1,189.76	\$1,069.84	\$278.31	\$387.66	\$3,876.66
Overtime	\$795.09	\$89.17	\$4.36	\$4.36	\$314.56	\$1,207.54
TOPS Balances	\$534.09	\$161.82	(\$197.50)	(\$458.15)	(\$115.98)	(\$60.64)
TOPS - FICA	\$40.85	\$12.38	(\$13.96)	(\$35.05)	(\$0.86)	(\$1.71)
Social Security - Employer	\$672.35	\$601.34	\$643.11	\$452.43	\$530.97	\$2,900.20
IMRF - Employer Cost	\$782.37	\$638.11	\$686.73	\$522.54	\$688.40	\$3,248.15
Workers' Compensation Insurance	\$245.21	\$236.02	\$263.00	\$173.91	\$202.70	\$1,122.84
Unemployment Insurance	\$279.30	\$264.55	(\$12.45)	\$228.08	\$214.03	\$873.47
Employee Health/Life Insurance	\$2,230.88	\$2,230.88	\$2,230.88	\$2,230.88	\$2,230.88	\$11,154.40
Laundry Supplies	\$279.30	\$1,222.00	\$2,230.88	\$3,646.00	\$2,230.88	\$4,868.00
Linen & Bedding		\$235.80			\$542.61	\$1,078.41
Laundry & Cleaning Service		(\$1,033.10)	\$524.94	\$641.16	\$440.70	(\$1,431.30)
Total Laundry	\$13,781.67	\$10,616.27	\$12,878.53	\$13,592.10	\$11,732.42	\$62,600.98

Champaign County Nursing Home
Historical Statement of Operations
May 2017

Description	17/Jan	17/Feb	17/Mar	17/Apr	17/May	Total
Maintenance						
Reg. Full-Time Employees	\$4,073.92	\$3,866.46	\$4,272.36	\$3,483.30	\$2,140.25	\$17,836.19
Overtime	\$1,009.73	(554.00)	\$4.58	\$13.77	\$9.18	\$498.72
TOPS - Balances	\$31.21	\$743.29	(\$33.15)	(\$2.69)	(\$39.42)	(\$158.76)
Social Security - Employer	\$2.39	\$57.32	(\$7.71)	(\$0.21)	(\$1.01)	(\$15.28)
IMRF - Employer Cost	\$342.84	\$268.16	\$350.86	\$242.04	\$165.50	\$1,389.40
Workers' Compensation Insurance	\$396.66	\$316.45	\$381.26	\$276.84	\$185.98	\$1,566.19
Unemployment Insurance	\$121.80	\$115.62	\$128.29	\$105.98	\$64.43	\$533.73
Employee Health/Life Insurance	\$142.88	\$120.39	\$129.75	\$101.20	\$68.59	\$410.58
Tools	\$1,021.20	\$1,021.20	\$1,021.20	\$1,021.20	(5,453.32)	\$3,620.48
Maintenance Supplies		(5,188.59)				(5,188.59)
Equipment < \$2,500	\$456.13	\$1,270.29	\$609.06	\$1,408.71	\$613.70	\$4,357.89
Operational Supplies	\$773.15	\$569.42	\$101.85			\$1,444.42
Automobile Maintenance		\$39.52	\$98.52	\$51.50	\$1,775.47	\$2,443.51
Equipment Maintenance	\$53.25	\$3,750.20	\$4,263.48	\$562.28		\$8,868.30
Nursing Home Building Repair/Maintenance	\$4,534.60	\$1,987.63	\$4,136.47	\$14,018.52	\$2,452.78	\$27,029.90
Dues & Licenses				\$75.00		\$75.00
Conferences & Training			\$300.30			\$300.30
Parking Lot/Sidewalk Maintenance	\$148.40				\$757.00	\$905.40
Nursing Home Building Construction/Improvements						
Total Maintenance	\$13,566.46	\$13,549.91	\$14,638.29	\$21,335.60	\$7,975.22	\$71,063.48

Nursing Services

Reg. Full-Time Employees	\$139,159.95	\$129,888.29	\$142,838.32	\$130,313.49	\$133,199.78	\$675,387.83
Reg. Part-Time Employees	\$6,505.74	\$4,243.63	\$10,615.77	\$8,872.88	\$6,288.38	\$36,526.38
Temp. Salaries & Wages	\$23,648.49	\$20,417.54	\$17,283.27	\$20,782.26	\$22,799.24	\$105,150.80
Overtime	\$78,403.91	\$37,469.75	\$38,790.17	\$41,543.38	\$51,808.74	\$249,015.85
TOPS - Balances	(\$4,530.14)	\$6,382.74	(5829.06)	(\$1,045.42)	(\$2,676.44)	(\$6,705.42)
No Benefit Full-Time Employees	\$115,981.47	\$89,123.78	\$97,098.92	\$95,715.58	\$84,293.57	\$482,219.32
Unemployment Insurance	\$16,556.32	\$12,957.91	\$21,078.88	\$19,852.22	\$17,224.31	\$87,669.44
TOPS - FICA	(\$346.55)	\$488.28	(\$2,591.15)	(\$1,041.75)	(\$1,041.75)	(\$3,000.90)
Social Security - Employer	\$28,701.62	\$21,979.29	\$24,899.21	\$23,378.98	\$23,246.51	\$122,404.61
IMRF - Employer Cost	\$29,677.21	\$21,375.48	\$25,379.44	\$25,397.66	\$23,877.85	\$125,707.64
Workers' Compensation Insurance	\$9,028.82	\$7,677.87	\$8,031.99	\$8,245.38	\$7,835.35	\$41,417.41
Unemployment Insurance	\$11,355.20	\$8,598.43	\$8,153.63	\$5,600.40	\$3,673.05	\$28,074.05
Employee Health/Life Insurance	\$29,188.33	\$28,448.17	\$27,705.41	\$27,705.41	\$27,705.41	\$140,752.73
Books, Periodicals & Manuals			\$144.72	\$148.05		\$292.77
Stocked Drugs	\$2,898.41	\$2,108.27	\$3,866.13	\$2,105.19	\$2,111.77	\$13,189.77
Pharmacy Charges-Public Aid	\$1,469.04	\$1,110.91	\$1,308.85	\$1,117.15	\$1,943.24	\$6,949.19
Oxygen	\$1,310.38	\$1,141.47	\$803.69	\$1,048.30	\$1,259.79	\$5,563.63
Incontinence Supplies	\$5,430.91	\$5,351.53	\$5,561.00	\$3,827.95	\$7,021.99	\$27,293.38
Pharmacy Charges - Insurance	\$6,407.21	\$11,386.87	\$6,382.20	\$6,120.60	\$7,679.83	\$37,972.91
Equipment < \$2,500			\$451.44		\$118.32	\$831.70
Operational Supplies	\$18,980.47	\$11,041.36	\$10,546.89	\$8,299.21	\$7,883.11	\$54,750.04
Pharmacy Charges-Medicare	\$7,581.40	\$16,199.70	\$8,547.23	\$7,515.77	\$8,156.23	\$45,970.33
Medical/Dental/Mental Health	\$4,175.00	\$7,775.00	\$5,975.00	\$5,600.00	\$5,800.00	\$28,125.00
Professional Services	\$23,857.69	\$24,692.75	\$27,046.95	\$13,560.26	\$23,633.90	\$112,791.55
Job Require Travel					\$56.71	\$56.71
Laboratory Fees	\$874.78	\$1,269.98	\$401.64	(\$200.00)	\$800.13	\$2,746.57
Equipment Rentals	\$4,589.78	\$5,846.24	\$6,732.48	\$3,712.16	\$2,852.62	\$23,713.28
Dues & Licenses	\$50.00					\$50.00
Conferences & Training	\$687.00					\$687.00
Medicare Medical Services	\$240.00					\$240.00
Total Nursing Services	\$563,352.28	\$477,286.17	\$490,406.32	\$8,172.66	\$485,233.54	\$2,481,802.97

Champaign County Nursing Home
Historical Statement of Operations
May 2017

Description	17/Jan	17/Feb	17/Mar	17/Apr	17/May	Total
Activities						
Reg. Full-Time Employees	\$13,261.54	\$11,667.73	\$13,242.99	\$13,347.74	\$14,713.18	\$66,233.16
Reg. Part-Time Employees	\$2,444.86	\$1,937.47	\$1,589.02	\$1,099.11	\$1,144.29	\$8,114.75
Overtime	\$414.14	\$7.38	\$39.69	\$14.93	\$93.49	\$569.63
TOPS - Balances	\$450.81	\$551.96	\$67.10	\$287.42	\$835.09	\$2,192.41
TOPS - FICA	\$34.49	\$42.22	\$5.14	\$1.98	\$63.89	\$167.72
Social Security - Employer	\$1,207.66	\$1,006.71	\$1,097.36	\$1,105.41	\$1,193.97	\$5,613.11
IMRF - Employer Cost	\$1,394.97	\$1,072.75	\$1,192.55	\$1,285.61	\$1,331.12	\$6,277.00
Workers' Compensation Insurance	\$469.67	\$403.76	\$429.88	\$445.96	\$475.10	\$2,223.97
Unemployment Insurance	\$495.03	\$450.99	\$523.17	\$416.56	\$475.10	\$2,223.97
Employee Health/Life Insurance	\$1,513.46	\$2,251.02	\$2,253.62	\$2,255.22	\$2,255.62	\$10,527.94
Operational Supplies	\$222.24	\$189.05	\$497.15	\$361.08	\$391.27	\$1,660.79
Professional Services		\$129.70	\$129.70	\$259.40	\$254.70	\$773.50
Conferences & Training				\$15.00		\$15.00
Total Activities	\$21,908.87	\$19,612.74	\$20,521.06	\$20,016.02	\$23,046.76	\$106,007.45
Social Services						
Reg. Full-Time Employees	\$15,123.52	\$17,577.64	\$11,502.48	\$9,240.19	\$12,039.99	\$65,483.83
Reg. Part-Time Employees	\$704.00	\$1,350.25	\$1,279.06	\$1,111.10	\$1,101.51	\$5,545.92
Overtime	\$567.98	\$88.00	\$165.34	\$26.42	\$364.20	\$1,211.94
TOPS - Balances	\$772.30	(\$2,028.52)	(\$374.29)	(\$346.56)	\$149.22	(\$1,838.13)
TOPS - FICA	\$59.09	(\$175.21)	(\$27.91)	(\$27.91)	\$11.42	(\$140.61)
Social Security - Employer	\$1,296.95	\$1,439.31	\$953.11	\$820.60	\$1,031.41	\$5,480.76
IMRF - Employer Cost	\$1,443.14	\$1,588.41	\$976.67	\$951.73	\$1,180.59	\$6,140.54
Workers' Compensation Insurance	\$473.25	\$566.95	\$373.65	\$318.03	\$394.60	\$2,125.48
Unemployment Insurance	\$519.43	\$537.45	(\$91.30)	\$392.45	\$243.74	\$1,637.89
Employee Health/Life Insurance	\$2,925.47	\$2,925.47	\$2,925.47	\$3,539.67	\$2,232.57	\$12,548.65
Professional Services	\$259.40	\$129.70	\$129.70	\$1,539.67	\$129.70	\$2,188.17
Total Social Services	\$24,079.99	\$24,018.11	\$17,851.19	\$14,016.35	\$18,878.95	\$98,844.50
Physical Therapy						
Reg. Full-Time Employees	\$4,922.82	\$4,998.11	\$4,661.07	\$4,007.56	\$4,770.61	\$23,360.17
Overtime	\$756.51	\$621.36	\$367.41	\$5.61	\$235.66	\$1,966.55
TOPS - Balances	(\$604.91)	(\$7,991.12)	\$540.89	(\$356.72)	(\$70.76)	(\$567.54)
No Benefit Full-Time Employees	\$1,888.28	\$1,789.81	\$2,101.15	\$2,064.03	\$2,495.65	\$10,339.02
TOPS - FICA	(\$43.78)	(\$5.92)	\$41.38	(\$27.29)	(\$3.41)	(\$34.52)
Social Security - Employer	\$563.40	\$541.46	\$528.35	\$473.48	\$564.31	\$2,671.01
IMRF - Employer Cost	\$659.53	\$568.32	\$576.15	\$548.28	\$643.24	\$2,995.50
Workers' Compensation Insurance	\$203.65	\$197.76	\$197.50	\$191.44	\$217.14	\$1,007.49
Unemployment Insurance	\$236.59	\$247.80	(\$24.50)	\$247.61	\$166.06	\$848.46
Employee Health/Life Insurance	\$1,485.52	\$1,485.52	\$1,485.52	\$1,485.52	\$1,485.52	\$7,427.60
Professional Services	\$18,847.71	\$22,277.01	\$22,349.36	\$21,214.05	\$19,170.75	\$103,858.88
Total Physical Therapy	\$28,692.75	\$32,645.44	\$32,814.19	\$29,848.51	\$29,662.83	\$153,863.72

Champaign County Nursing Home
 Historical Statement of Operations
 May 2017

Description	17/Jan	17/Feb	17/Mar	17/Apr	17/May	Total
Occupational Therapy						
Professional Services	\$23,243.30	\$23,502.08	\$21,474.51	\$15,350.09	\$14,334.12	\$97,905.00
Total Occupational Therapy	\$23,243.30	\$23,502.08	\$21,474.51	\$15,350.09	\$14,334.12	\$97,905.00
Speech Therapy						
Professional Services	\$9,045.55	\$5,058.45	\$8,775.22	\$6,619.33	\$5,696.25	\$35,192.80
Total Speech Therapy	\$9,045.55	\$5,058.45	\$8,775.22	\$6,619.33	\$5,696.25	\$35,192.80
Respiratory Therapy						
Professional Services	\$2,101.21	\$2,104.16	\$1,611.23	\$1,245.75	\$1,952.50	\$9,024.85
Total Respiratory Therapy	\$2,101.21	\$2,104.16	\$1,611.23	\$1,245.75	\$1,952.50	\$9,024.85
Total This Department	\$11,148.76	\$7,160.61	\$10,386.45	\$7,865.08	\$7,658.75	\$44,217.65
Food Services						
Reg. Full-Time Employees	\$27,319.28	\$28,443.06	\$28,154.75	\$29,040.49	\$27,539.97	\$141,497.45
Reg. Part-Time Employees	\$676.40	\$826.08	\$729.47	\$2,851.31	\$3,590.21	\$8,674.07
Temp. Salaries & Wages	\$2,424.29	\$2,340.09	\$2,654.63	\$1,307.09	\$548.69	\$9,284.79
Overtime	\$6,190.25	\$3,033.83	\$1,726.98	\$1,802.45	\$5,108.85	\$17,862.34
TOPS - Balances	\$2,303.14	(\$1,053.40)	\$1,163.19	(\$1,709.46)	(\$1,454.75)	(\$899.28)
TOPS - FICA	\$176.19	(\$53.65)	\$88.99	(\$125.37)	(\$114.34)	(\$88.18)
Social Security - Employer	\$2,768.15	\$2,020.17	\$2,643.10	\$2,813.18	\$2,731.56	\$13,376.14
IMRF - Employer Cost	\$3,014.00	\$2,574.98	\$2,647.41	\$2,803.42	\$3,035.41	\$14,175.22
Workers' Compensation Insurance	\$809.63	\$945.17	\$975.69	\$950.31	\$938.58	\$4,759.38
Unemployment Insurance	\$1,151.75	\$1,122.13	(\$72.63)	\$956.15	\$1,000.18	\$4,197.63
Employee Health/Life Insurance	\$4,466.96	\$5,965.08	\$5,212.32	\$4,466.96	\$4,466.96	\$24,568.28
Food		\$99.86	(\$100.10)			(\$2.24)
Non-Food Supply					\$185.09	\$185.09
Nutritional Supplements	\$771.77	\$8,445.05	\$1,313.77	\$2,894.99	\$1,689.43	\$13,115.01
Equipment < \$2,500					\$495.98	\$495.98
Operational Supplies		\$1,212.48	\$703.90	\$380.42	\$440.81	\$2,748.61
Equipment Rentals	\$404.95	\$404.95	\$404.95	\$404.95	\$404.95	\$2,024.75
Dues & Licenses		\$85.00				\$85.00
Conferences & Training		\$15.00		\$75.00	\$60.00	\$180.00
Food Service	\$55,702.71	\$56,044.48	\$52,477.92	\$43,244.00	\$44,641.20	\$252,110.31
Furnishings, Office Equipment						
Total Food Services	\$108,278.47	\$110,906.66	\$101,839.37	\$92,094.87	\$95,287.78	\$508,388.35
Barber & Beauty						
Reg. Full-Time Employees	\$4,535.84	\$4,214.40	\$4,846.56	\$4,314.44	\$4,816.48	\$22,727.72
TOPS - Balances	\$706.91	\$59.94	(\$238.25)	(\$59.62)	\$54.22	\$462.46
TOPS - FICA	\$54.08	\$4.59	(\$18.25)	(\$7.07)	\$4.15	\$36.91
Social Security - Employer	\$297.20	\$270.19	\$327.19	\$279.83	\$310.73	\$1,485.14
IMRF - Employer Cost	\$346.60	\$265.84	\$355.67	\$323.39	\$351.79	\$1,663.29
Workers' Compensation Insurance	\$139.62	\$126.02	\$140.44	\$130.52	\$144.92	\$680.52
Unemployment Insurance	\$144.86	\$158.53	(\$39.88)	\$168.52	\$144.86	\$557.99
Employee Health/Life Insurance	\$1,485.52	\$1,465.52	\$1,485.52	\$1,485.52	\$1,485.52	\$7,427.60
Operational Supplies	\$265.18	(\$215.78)	\$111.41	\$111.41		\$111.41
Total Barber & Beauty	\$8,074.81	\$6,319.85	\$6,859.62	\$6,606.09	\$7,312.67	\$35,173.04

Champaign County Nursing Home
Historical Statement of Operations
May 2017

Description	17/Jan	17/Feb	17/Mar	17/Apr	17/May	Total
Adult Day Care	\$8,955.81	\$8,105.02	\$10,074.91	\$9,883.28	\$11,282.52	\$48,301.54
Reg. Full-Time Employees			\$5.83	\$5.83		\$5.83
Reg. Part-Time Employees						
Overtime	\$477.02	\$62.40	\$5.83	\$23.71	\$12.06	\$581.10
TOPS - Balances	\$611.44	\$519.88	(5,414.65)	\$382.50	(813.56)	\$166.70
TOPS - FICA	\$46.78	\$39.77	(511.87)	\$30.11	(562.23)	\$12.76
Social Security - Employer	\$686.05	\$584.55	\$724.82	\$752.48	\$832.01	\$3,568.91
IMRF - Employer Cost	\$793.49	\$633.15	\$768.48	\$869.78	\$941.63	\$4,028.53
Workers' Compensation Insurance	\$287.81	\$242.33	\$283.78	\$312.98	\$339.18	\$1,446.06
Unemployment Insurance	\$274.65	\$267.15	\$4.19	\$291.53	\$181.69	\$999.21
Employee Health/Life Insurance	\$2,991.18	\$2,248.42	\$2,248.42	\$2,248.42	\$2,248.42	\$11,984.86
Gasoline & Oil	\$988.90	\$770.17	\$843.02	\$653.52	\$925.25	\$4,260.86
Operational Supplies	\$41.80	\$21.57	\$38.01	\$49.10	\$161.66	\$310.14
Conferences & Training						
Automobiles, Vehicles						
Total Adult Day Care	\$16,141.42	\$13,554.49	\$14,523.14	\$15,514.32	\$16,028.63	\$75,782.00

Alzheimers and Related Disorders

Reg. Full-Time Employees	\$10,869.49	\$9,733.63	\$11,795.12	\$10,070.07	\$12,727.38	\$55,225.67
Overtime	\$356.30	\$321.17	\$31.17	\$31.12	\$1,704.56	\$2,412.15
TOPS - Balances	(5963.95)	\$355.25	\$244.55	(1,013.30)	(3,055.83)	(54,459.31)
No Benefit Full-Time Employees	\$5,262.59	\$4,825.13	\$5,449.35	\$5,107.81	\$5,050.43	\$25,695.41
No Benefit Part-Time Employees	\$3,882.82	\$2,435.00	\$3,235.44	\$3,309.54	\$3,399.60	\$16,322.40
TOPS - FICA	(1,673.41)	\$27.18	\$18.70	(375.61)	(423.78)	(341.16)
Social Security - Employer	\$1,537.07	\$1,291.08	\$1,565.24	\$1,404.94	\$1,715.17	\$7,505.40
IMRF - Employer Cost	\$1,769.40	\$1,376.58	\$1,697.94	\$1,628.20	\$1,926.68	\$8,396.78
Workers' Compensation Insurance	\$599.37	\$509.94	\$625.60	\$539.28	\$641.35	\$2,915.64
Unemployment Insurance	\$851.93	\$51.69	\$24.51	\$53.08	\$310.71	\$2,051.92
Employee Health/Life Insurance	\$2,821.18	\$2,921.18	\$2,921.18	\$2,921.18	\$2,921.18	\$14,605.00
Equipment < \$2,500		\$102.50	\$102.50	\$89.46	\$102.50	\$394.46
Professional Services						
Conferences & Training						
Total Alzheimers and Related Disorders	\$20,915.97	\$24,180.04	\$28,002.50	\$24,634.47	\$27,504.90	\$131,037.78

Total Operating Expenses

Total Operating Expenses	\$1,206,299.03	\$1,108,489.78	\$1,116,870.63	\$1,079,822.92	\$1,208,129.16	\$6,715,611.51
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Net Operating Income

Net Operating Income	(\$22,732.01)	(\$152,669.82)	(\$155,755.29)	(\$196,924.55)	(\$342,013.08)	(\$1,070,134.73)
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Non-Operating Income

Local Taxes	\$100,172.26	\$100,172.26	\$100,172.26	\$100,172.26	\$100,172.26	\$500,861.30
Current-Nursing Home Operating	\$100,172.26	\$100,172.26	\$100,172.26	\$100,172.26	\$100,172.26	\$500,861.30
Total Local Taxes	\$200,344.52	\$200,344.52	\$200,344.52	\$200,344.52	\$200,344.52	\$1,001,722.60

Miscellaneous NI Revenue

Miscellaneous NI Revenue	\$300.00	\$162.10	\$591.04	\$135.98	\$75.00	\$1,265.02
Restricted Donations		\$897.32			\$638.08	\$1,735.40
Vending Machine Revenue	\$300.00	\$1,059.42	\$591.94	\$135.98	\$913.08	\$3,000.42
Total Miscellaneous NI Revenue	\$1,000.00	\$2,118.84	\$1,183.98	\$271.96	\$706.16	\$5,178.90
Total Non-Operating Income	\$300,344.52	\$300,344.52	\$300,344.52	\$300,344.52	\$300,344.52	\$1,501,688.72

NET INCOME (LOSS)

NET INCOME (LOSS)	(\$122,309.75)	(\$51,438.14)	(\$54,991.09)	(\$96,616.31)	(\$240,907.74)	(\$506,293.03)
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Champaign County Nursing Home
 Historical Statement of Operations
 May 2017

Description	Monthly Avg 5	Var To Prior Month	Var to Monthly Avg
Operating Income			
Miscellaneous Revenue	\$ 237.60	\$ 1,010.03	\$ 829.91
Lunch Reimbursement			
Late Charge NSF Check Charge			
Other Miscellaneous Revenue			
Total Miscellaneous Revenue	\$ 237.60	\$ 1,010.03	\$ 829.91
Medicare A Revenue			
Medicare A			
NH Pt_Care - Medicare Advantage/HMO			
ARD Pt_Care - Medicare Advantage/HMO			
Total Medicare A Revenue	\$ 148,159.89	\$ 12,125.19	\$ (45,575.88)
Medicare B Revenue			
Medicare B			
Total Medicare B Revenue	\$ 19,340.10	\$ 3,332.92	\$ 1,965.02
Medicaid Revenue			
Medicaid Title XIX (IDHFS)			
ARD - Medicaid Title XIX (IDHFS)			
Patient Care-Hospice			
ARD Patient Care - Hospice			
Total Medicaid Revenue	\$ 477,335.69	\$ 127,059.12	\$ (45,594.09)
Private Pay Revenue			
VA-Veterans Nursing Home Care			
ARD - VA - Veterans Care			
Nursing Home Patient Care - Private Pay			
Nursing Home Beauty Shop Revenue			
Medical Supplies Revenue			
Patient Transportation Charges			
ARD Patient Care- Private Pay			
Total Private Pay Revenue	\$ 265,009.44	\$ 14,605.43	\$ 27,255.27
Adult Day Care Revenue			
VA-Veterans Adult Daycare			
IL Department Of Aging Day Care Grant (Title X)			
Adult Day Care Charges-Private Pay			
Total Adult Day Care Revenue	\$ 19,010.43	\$ 2,164.54	\$ (1,857.51)
Total Operating Income	\$ 929,093.35	\$ (518,792.30)	\$ (62,977.28)

Champaign County Nursing Home
Historical Statement of Operations
May 2017

Description	Monthly Avg	Var To Prior Month	Var to Monthly Avg
Operating Expenses			
Administration	\$ 23,048.97	\$2,926.69	\$ 1,774.94
Reg. Full-Time Employees	\$ 1,067.68	\$331.58	\$ 100.17
Temp. Salaries & Wages	\$ 180.00	(\$45.00)	
Per Diem	\$ 438.16	\$73.95	\$ 62.13
Overtime	\$ 875.55	(\$1,024.47)	(\$868.15)
TOPS - Balances	\$ 60.98	(\$59.02)	(\$66.41)
TOPS - FICA	\$ 1,824.58	\$210.75	\$ 132.76
Social Security - Employer	\$ 1,934.53	\$168.47	\$ 158.79
UMRF - Employer Cost	\$ 721.86	\$77.61	\$ 55.21
Workers' Compensation Insurance	\$ 450.12	(\$27.28)	(\$79.62)
Unemployment Insurance	\$ 5,121.50	\$0.00	\$ 20.98
Employee Health/Life Insurance	\$ 26.22	(\$1,011)	(\$ 4.24)
Employee Development/Recognition	\$ 2,669.58	(\$1,513.80)	(\$1,574.38)
Employee Physicals/Lab	\$ 13.80	\$0.00	(\$12.80)
Books, Periodicals & Manuals	\$ 382.17	(\$124.93)	\$ 52.57
Postage, UPS, Federal Express	\$ 13.18	(\$24.95)	(\$13.18)
Equipment < \$2,500	\$ 1,367.07	\$300.27	(\$286.55)
Operational Supplies	\$ 3,141.00	\$0.00	
Audit & Accounting Fees	\$ 7,078.29	\$11,461.75	\$ 7,378.46
Attorney Fees	\$ 32.56	\$0.00	(\$2.58)
Engineering Fees	\$ 52,524.72	(\$12,028.42)	(\$10,259.26)
Professional Services	\$ 60.53	\$4.14	\$ 10.38
Job Required Travel Expense	\$ 20,841.42	\$0.00	
Insurance	\$ 9,402.11	\$7.16	(\$71.59)
Computer Services	\$ 1,568.98	(\$1,526.18)	(\$246.22)
Telephone Services	\$ 1,229.10	(\$1,350.24)	(\$815.10)
Legal Notices, Advertising	\$ 719.66	\$734.75	(\$70.09)
Photocopy Services	\$ 14.66	\$384.32	\$ 369.66
Public Relations	\$ 226.71	\$0.00	\$ 1,398.37
Dues & Licenses	\$ 2,068.74	(\$4,203.37)	(\$1,190.33)
Finance Charges, Bank Fees	\$ 2,682.36	\$0.00	(\$2.59)
Cable/Satellite TV Expense	\$ 97,727.02	\$1,323.09	(\$1,315.83)
iPA Licensing Fee	\$ 8,562.60	(\$3,545.00)	(\$6,286.60)
Fines & Penalties	\$ 63,699.00	\$0.00	
Furnishings - Office Equipment	\$ 22.17	\$22.17	\$ 1,031.00
Depreciation Expense	\$ 18,581.86	\$2,909.37	\$ 74,327.47
Bad Debt Expense	\$ 3,557.49	\$0.00	
Interest - Tax Anticipation Notes Payable	\$ 276,890.77	(\$2,481.1)	(\$256.47)
Interest - Bonds Payable			
Total Administration	\$ 62,599.81	\$54,122.68	\$ 62,599.81

Champaign County Nursing Home
 Historical Statement of Operations
 May 2017

Description	Monthly Avg	Var To Prior Month	Var to Monthly Avg
Environmental Services			
Reg. Full-Time Employees	\$ 28,634.46	\$2,001.60	\$ 623.28
Reg. Part-Time Employees	\$ 815.15	\$81.96	\$ 41.39
Overtime	\$ 830.74	\$1,223.63	\$ 585.61
TOPS - Balances	\$ (200.95)	(51,868.93)	(1,170.57)
TOPS - FICA	\$ (15.37)	(5,144.50)	(89.55)
Social Security - Employer	\$ 2,203.20	\$202.08	\$ 81.88
IMRF - Employer Cost	\$ 2,571.01	\$170.77	\$ 121.22
Workers' Compensation Insurance	\$ 878.87	\$68.40	\$ 13.12
Employee Health/Life Insurance	\$ 693.50	(575.95)	\$ 102.99
Equipment < \$2,500	\$ 3,135.78	\$737.07	\$ 589.72
Operational Supplies	\$ 9.76	\$0.00	\$ (9.76)
Gas Service	\$ 3,023.00	\$3,851.84	\$ 1,591.60
Electric Service	\$ 12,445.19	(1,151.95)	(2,685.38)
Water Service	\$ 29,113.27	\$53,048.34	\$ 32,325.70
Pest Control Service	\$ 3,157.55	\$5,465.27	(430.66)
Waste Disposal & Recycling	\$ 409.08	\$0.00	\$ 102.27
Equipment Rentals	\$ 2,747.62	(3,541.11)	(351.94)
Sewer Service & Tax	\$ 298.00	\$0.00	\$ -
Total Environmental Services	\$ 92,898.13	\$57,044.24	(138.74)
			\$ 31,301.97
Laundry			
Reg. Full-Time Employees	\$ 6,733.58	\$ 1,164.68	\$ 36.74
Reg. Part-Time Employees	\$ 775.33	(4,276.91)	(775.33)
Overtime	\$ 241.51	\$310.20	\$ 73.05
TOPS Balances	\$ (12.13)	\$342.27	(103.76)
TOPS - FICA	\$ (0.93)	\$28.19	(7.93)
Social Security - Employer	\$ 580.04	\$78.54	(49.07)
IMRF - Employer Cost	\$ 649.63	\$85.86	(41.23)
Workers' Compensation Insurance	\$ 224.57	\$28.79	(21.87)
Unemployment Insurance	\$ 194.69	(514.05)	19.34
Employee Health/Life Insurance	\$ 2,230.88	\$0.00	\$ -
Laundry Supplies	\$ 973.60	(3,636.60)	(873.60)
Linens & Restock	\$ 215.68	\$242.61	\$ 26.93
Laundry & Cleaning Service	\$ (286.26)	(5,230.46)	(726.96)
Total Laundry	\$ 12,520.20	\$1,959.68	(787.78)

Champaign County Nursing Home
Historical Statement of Operations
May 2017

Description	Monthly Avg	Var To Prior Month	Var to Monthly Avg
Maintenance			
Reg. Full-Time Employees	\$ 3,587.24	\$ (1,343.05)	\$ (1,426.99)
Overtime	\$ 99.34	\$ (54.59)	\$ (90.16)
TOPS - Balances	\$ (39.95)	\$ (26.73)	\$ 0.53
TOPS - FICA	\$ (3.06)	\$ (2.80)	\$ 0.05
Social Security - Employer	\$ 279.48	\$ (570.54)	\$ (113.98)
IMRF - Employer Cost	\$ 311.24	\$ (592.86)	\$ (125.26)
Workers' Compensation Insurance	\$ 106.75	\$ (41.15)	\$ (42.32)
Unemployment Insurance	\$ 82.12	\$ (51.16)	\$ (13.53)
Employee Health/Life Insurance	\$ 724.10	\$ (1,885.52)	\$ (1,189.42)
Tools	\$ (37.72)	\$ 80.00	\$ 37.72
Maintenance Supplies	\$ 871.58	\$ (57.93)	\$ (257.88)
Equipment < \$2,500	\$ 288.88	\$ 80.00	\$ (288.88)
Operational Supplies	\$ 42.22	\$ 80.00	\$ (42.22)
Automobile Maintenance	\$ 484.70	\$ (1,723.97)	\$ 1,290.77
Equipment Maintenance	\$ 1,773.66	\$ (533.19)	\$ (1,524.57)
Nursing Home Building Repair/Maintenance	\$ 5,405.50	\$ (1,555.74)	\$ (2,953.20)
Dues & Licenses	\$ 15.00	\$ (575.00)	\$ (15.00)
Conferences & Training	\$ 60.06	\$ 80.00	\$ (60.06)
Parking Lot/Sidewalk Maintenance	\$ 191.08	\$ (737.00)	\$ (575.92)
Nursing Home Building Construction/Improvement	\$ -	\$ 80.00	\$ -
Total Maintenance	\$ 14,212.70	\$ (3,357.38)	\$ (6,237.48)

Nursing Services

Reg. Full-Time Employees	\$ 135,079.57	\$ 2,886.29	\$ (1,879.79)
Reg. Part-Time Employees	\$ 7,305.28	\$ (2,592.48)	\$ (1,016.90)
Temp. Salaries & Wages	\$ 21,030.16	\$ 2,006.08	\$ 1,769.08
Overtime	\$ 49,803.17	\$ (541.06)	\$ 2,065.57
TOPS - Balances	\$ 96,443.86	\$ (1,039.62)	\$ (2,135.36)
No Benefit Full-Time Employees	\$ 17,533.89	\$ (4,195.01)	\$ (12,144.29)
No Benefit Part-Time Employees	\$ (41.39)	\$ (2,927.51)	\$ (309.58)
TOPS - FICA	\$ 24,480.92	\$ (512.77)	\$ (183.36)
Social Security - Employer	\$ 25,141.53	\$ (332.47)	\$ (1,234.41)
IMRF - Employer Cost	\$ 8,283.48	\$ (519.81)	\$ (1,263.68)
Workers' Compensation Insurance	\$ 5,614.81	\$ (479.33)	\$ (448.13)
Unemployment Insurance	\$ 28,150.55	\$ (572.58)	\$ (1,541.78)
Employee Health/Life Insurance	\$ 58.55	\$ (145.69)	\$ (445.14)
Books, Periodicals & Manuals	\$ 2,637.95	\$ 36.58	\$ (58.55)
Stocked Drugs	\$ 1,389.84	\$ 826.09	\$ (526.18)
Pharmacy Charges-Public Aid	\$ 1,112.73	\$ 211.49	\$ 553.40
Oxygen	\$ 5,458.68	\$ 3,094.04	\$ 147.06
Incontinence Supplies	\$ 7,594.58	\$ (1,553.03)	\$ 1,563.31
Pharmacy Charges - Insurance	\$ 166.34	\$ 1,118.32	\$ 85.25
Equipment < \$2,500	\$ 10,950.01	\$ (1,584.90)	\$ (48.02)
Operational Supplies	\$ 9,194.07	\$ (3,329.54)	\$ (3,066.80)
Pharmacy Charges-Medicare	\$ 8,825.00	\$ 80.00	\$ (3,037.64)
Medical/Dental/Mental Health	\$ 22,556.31	\$ 10,073.64	\$ (226.00)
Professional Services	\$ 11.34	\$ 56.71	\$ 1,075.59
Job Require Travel	\$ 549.31	\$ 800.09	\$ 45.37
Laboratory Fees	\$ 4,742.60	\$ (597.54)	\$ (49.18)
Equipment Rentals	\$ 10.00	\$ 80.00	\$ (1,910.04)
Dues & Licenses	\$ 139.40	\$ 80.00	\$ (10.00)
Conferences & Training	\$ 5,877.06	\$ (1,186.24)	\$ (139.40)
Medicare Medical Services	\$ 496,360.59	\$ 19,708.68	\$ 13,681.81
Total Nursing Services	\$ 496,360.59	\$ 19,708.68	\$ (11,127.05)

Champaign County Nursing Home
 Historical Statement of Operations
 May 2017

Description	Monthly Avg	Var To Prior Month	Var to Monthly Avg
Activities			
Reg. Full-Time Employees	\$ 13,245.63	\$ 1,365.42	\$ 1,466.53
Reg. Part-Time Employees	\$ 45.18	\$ (478.66)	\$ (478.66)
Overtime	\$ 113.93	\$ 78.56	\$ (20.44)
TOPS - Balances	\$ 438.48	\$ 547.67	\$ 306.61
TOPS - FICA	\$ 33.54	\$ 41.91	\$ 30.35
Social Security - Employer	\$ 1,122.62	\$ 68.56	\$ 71.35
IMRF - Employer Cost	\$ 1,255.40	\$ 45.51	\$ 75.72
Workers' Compensation Insurance	\$ 444.79	\$ 29.54	\$ 30.31
Unemployment Insurance	\$ 327.69	\$ (517.50)	\$ (28.63)
Employee Health/Life Insurance	\$ 2,105.59	\$ (52.66)	\$ 148.03
Operational Supplies	\$ 32.16	\$ 30.19	\$ 59.11
Professional Services	\$ 154.70	\$ (4,170)	\$ 100.00
Conferences & Training	\$ 3.00	\$ (515.62)	\$ (3.00)
Total Activities	\$ 21,201.49	\$ 2,132.74	\$ 1,847.27
Social Services			
Reg. Full-Time Employees	\$ 13,096.77	\$ 2,709.80	\$ (1,056.78)
Reg. Part-Time Employees	\$ 1,106.16	\$ (59.99)	\$ (7.67)
Overtime	\$ 242.39	\$ 337.78	\$ 121.81
TOPS - Balances	\$ (367.63)	\$ 505.78	\$ 516.85
TOPS - FICA	\$ (28.12)	\$ 38.70	\$ 39.54
Social Security - Employer	\$ 1,096.16	\$ 210.81	\$ (64.75)
IMRF - Employer Cost	\$ 1,228.11	\$ 228.86	\$ (47.52)
Workers' Compensation Insurance	\$ 425.10	\$ 78.57	\$ (30.50)
Unemployment Insurance	\$ 327.54	\$ (5148.71)	\$ (83.80)
Employee Health/Life Insurance	\$ 2,508.73	\$ 692.90	\$ (277.16)
Professional Services	\$ 129.70	\$ 129.70	\$ -
Total Social Services	\$ 19,768.92	\$ 4,962.60	\$ (889.97)
Physical Therapy			
Reg. Full-Time Employees	\$ 4,072.03	\$ 703.05	\$ 98.58
Overtime	\$ 393.31	\$ 230.05	\$ (157.65)
TOPS - Balances	\$ (113.51)	\$ 286.07	\$ 42.81
No Benefit Full Time Employees	\$ 2,087.80	\$ 431.62	\$ 427.85
TOPS - FICA	\$ (6.68)	\$ 21.88	\$ 3.27
Social Security - Employer	\$ 534.20	\$ 90.62	\$ 30.11
IMRF - Employer Cost	\$ 599.10	\$ 94.98	\$ 44.14
Workers' Compensation Insurance	\$ 201.50	\$ 25.70	\$ 15.64
Unemployment Insurance	\$ 169.69	\$ (566.55)	\$ (13.63)
Employee Health/Life Insurance	\$ 1,485.52	\$ 30.00	\$ -
Professional Services	\$ 20,771.78	\$ (2,043.20)	\$ (1,601.03)
Total Physical Therapy	\$ 30,772.74	\$ (515.66)	\$ (1,108.91)

Champaign County Nursing Home
 Historical Statement of Operations
 May 2017
 Description

	Monthly Avg	Var To Prior Month	Var to Monthly Avg
Occupational Therapy			
Professional Services	\$ 19,581.00	(\$1,016.87)	\$ (5,246.88)
Total Occupational Therapy	\$ 19,581.00	(\$1,016.87)	\$ (5,246.88)
Speech Therapy			
Professional Services	\$ 7,038.56	(\$523.03)	\$ (1,342.31)
Total Speech Therapy	\$ 7,038.56	(\$523.03)	\$ (1,342.31)
Respiratory Therapy			
Professional Services	\$ 1,804.97	\$716.75	\$ 157.53
Total Respiratory Therapy	\$ 1,804.97	\$716.75	\$ 157.53
Total This Department	\$ 8,843.53	(\$290.33)	\$ (1,184.78)
Food Services			
Reg. Full-Time Employees	\$ 28,298.49	(\$1,501.52)	\$ (760.52)
Reg. Part-Time Employees	\$ 1,734.81	\$738.90	\$ 1,855.40
Temp. Salaries & Wages	\$ 1,858.96	(\$778.46)	\$ (1,310.27)
Overtime	\$ 3,572.47	\$3,306.40	\$ 1,536.38
TOPS - Balances	\$ (178.26)	\$274.71	\$ (1,316.49)
TOPS - FICA	\$ (13.64)	\$21.03	\$ (100.70)
Social Security - Employer	\$ 2,675.23	\$118.40	\$ 56.33
IMRF - Employer Cost	\$ 2,825.04	\$131.09	\$ 200.37
Workers' Compensation Insurance	\$ 951.88	(\$51.73)	\$ (13.30)
Unemployment Insurance	\$ 839.53	\$4.03	\$ 160.65
Employee Health/Life Insurance	\$ 4,913.66	\$0.00	\$ (440.70)
Food	\$ (0.05)	\$0.00	\$ 0.05
Non Food Supply	\$ 37.02	\$185.09	\$ 148.07
Nutritional Supplements	\$ 2,823.00	(\$1,203.53)	\$ (933.57)
Equipment < \$2,500	\$ 59.20	\$405.68	\$ 396.78
Operational Supplies	\$ 549.32	\$51.39	\$ (108.51)
Equipment Rentals	\$ 404.85	\$0.00	\$ (17.00)
Dues & Licenses	\$ 17.00	\$0.00	\$ (17.00)
Conferences & Training	\$ 36.00	(\$15.00)	\$ 24.00
Food Service	\$ 50,422.06	\$1,397.20	\$ (5,780.86)
Furnishings, Office Equipment	\$ 50.00	\$0.00	\$ -
Total Food Services	\$ 101,677.67	\$3,172.91	\$ (6,409.89)
Barber & Beauty			
Reg. Full-Time Employees	\$ 4,545.54	\$602.04	\$ 270.94
TOPS - Balances	\$ 96.49	\$153.84	\$ (42.27)
TOPS - FICA	\$ 7.38	\$11.77	\$ (3.23)
Social Security - Employer	\$ 297.03	\$30.90	\$ 13.70
IMRF - Employer Cost	\$ 332.68	\$28.40	\$ 19.13
Workers' Compensation Insurance	\$ 136.10	\$14.40	\$ 8.82
Unemployment Insurance	\$ 111.60	(\$23.39)	\$ 33.28
Employee Health/Life Insurance	\$ 1,465.52	\$0.00	\$ -
Operational Supplies	\$ 27.28	(\$11.41)	\$ (23.28)
Total Barber & Beauty	\$ 7,034.61	\$708.58	\$ 278.06

Champaign County Nursing Home
Historical Statement of Operations
May 2017

Description	Monthly Avg	Var To Prior Month	Var to Monthly Avg
Adult Day Care			
Reg. Full-Time Employees	\$ 9,660.31	\$ 1,359.24	\$ 1,622.21
Reg. Part-Time Employees	\$ 1.17	(1.24)	\$ (1.17)
Overtime	\$ 16.22	(1.05)	\$ (104.16)
TOPS - Balances	\$ 33.34	(1,207.15)	\$ (846.99)
TOPS - FICA	\$ 2.55	(592.34)	\$ (64.78)
Social Security - Employer	\$ 717.98	\$ 79.53	\$ 114.03
IMRF - Employer Cost	\$ 805.31	\$ 71.84	\$ 136.32
Workers' Compensation Insurance	\$ 289.21	\$ 28.22	\$ 49.97
Unemployment Insurance	\$ 199.84	(5176.24)	\$ (38.15)
Employee Health/Life Insurance	\$ 2,386.97	\$ 0.00	\$ (148.55)
Gasoline & Oil	\$ 832.17	\$ 271.73	\$ 73.08
Operational Supplies	\$ 62.03	\$ 112.56	\$ 99.63
Conferences & Training	\$ 10.00	\$ 0.00	\$ (10.00)
Automobiles, Vehicles	\$ 5.30	\$ 0.00	\$ (5.30)
Total Adult Day Care	\$ 15,152.40	\$ 5,514.31	\$ 8,762.23

Alzheimers and Related Disorders			
Reg. Full-Time Employees	\$ 11,045.13	\$ 2,657.29	\$ 1,682.23
Overtime	\$ 482.43	\$ 1,673.44	\$ 1,222.13
TOPS - Balances	\$ (891.86)	(52,042.50)	\$ (2,164.00)
No Benefit Full-Time Employees	\$ 5,139.08	(457.48)	\$ (88.85)
No Benefit Part-Time Employees	\$ 3,264.48	\$ 90.06	\$ 135.12
TOPS - FICA	\$ (88.23)	(5128.27)	\$ (185.55)
Social Security - Employer	\$ 1,501.08	\$ 310.23	\$ 214.09
IMRF - Employer Cost	\$ 1,679.26	\$ 300.48	\$ 247.32
Workers' Compensation Insurance	\$ 583.13	\$ 101.97	\$ 58.12
Unemployment Insurance	\$ 412.38	(372.37)	\$ (101.67)
Employee Health/Life Insurance	\$ 2,921.18	\$ 0.00	\$ -
Equipment < \$2,500	\$ 17.89	(585.46)	\$ (17.89)
Professional Services	\$ 102.50	\$ 0.00	\$ -
Conferences & Training	\$ 19.00	\$ 95.00	\$ 76.00
Total Alzheimers and Related Disorders	\$ 20,207.56	\$ 2,670.33	\$ 1,097.24

Total Operating Expenses	\$ 1,143,122.30	\$ 128,306.23	\$ 65,006.85
Net Operating Income	\$ (214,028.95)	(145,066.51)	\$ (127,884.33)

NonOperating Income			
Local Taxes	\$ 100,172.26	\$ 0.00	\$ -
Current-Nursing Home Operating	\$ 100,172.26	\$ 0.00	\$ -
Total Local Taxes	\$ 200,344.52	\$ 0.00	\$ -

Miscellaneous NI Revenue			
Restricted Donations	\$ 253.00	(550.93)	\$ (178.00)
Vending Machine Revenue	\$ 347.08	\$ 936.09	\$ 491.00
Total Miscellaneous NI Revenue	\$ 600.08	\$ 777.10	\$ 313.00
Total NonOperating Income	\$ 100,772.34	\$ 777.10	\$ 313.00
NET INCOME (LOSS)	\$ (113,256.61)	(544,311.43)	\$ (127,671.33)

May 2017 Notes

Champaign County Nursing Home
Historical Statement of Operations
May 2017

Operating Income

Miscellaneous Revenue
Lunch Reimbursement
Late Charge, NSF, Check Charge
Other Miscellaneous Revenue
Total Miscellaneous Revenue

Medicare A Revenue

Medicare A
NH PL Care - Medicare Advantage/Hmo
ARD Pt Care - Medicare Advantage/HMO
Total Medicare A Revenue

Medicare B Revenue

Medicare B
Total Medicare B Revenue

Medicaid Revenue

Medicaid Title XIX (IDHFS)
ARD - Medicaid Title XIX (IDHFS)
Patient Care-Hospice
ARD Patient Care - Hospice
Total Medicaid Revenue

Private Pay Revenue

VA-Veterans Nursing Home Care
ARD - VA - Veterans Care
Nursing Home Patient Care - Private Pay
Nursing Home Beauty Shop Revenue
Medical Supplies Revenue
Patient Transportation Charges
ARD Patient Care-Private Pay
Total Private Pay Revenue

Adult Day Care Revenue

VA-Veterans Adult Daycare
IL Department Of Aging-Day Care Grant (Title XX)
Adult Day Care Charges-Private Pay
Total Adult Day Care Revenue

Total Operating Income

Champaign County Nursing Home
 Historical Statement of Operations
 May 2017

May 2017 Notes

Operating Expenses

Description	
Administration	
Reg. Full-Time Employees	
Temp. Salaries & Wages	
Per Diem	
Overtime	
TOPS - Balances	
TOPS - FICA	
Social Security - Employer	
IMRF - Employer Cost	
Workers' Compensation Insurance	
Unemployment Insurance	
Employee Health/Life Insurance	
Employee Development/Recognition	
Employee Physicals/Lab	
Books, Periodicals & Manuals	
Postage, UPS, Federal Express,	
Equipment < \$2,500	
Operational Supplies	
Audit & Accounting Fees	
Attorney Fees	
Engineering Fees	
Professional Services	
Job Required Travel Expense	
Insurance	
Computer Services	
Telephone Services	
Legal Notices, Advertising	
Photocopy Services	
Public Relations	
Dues & Licenses	
Finance Charges, Bank Fees	
Cable/Satellite TV Expense	
PA Licensing Fee	
Fines & Penalties	
Furnishings - Office Equipment	
Depreciation Expense	
Bad Debt Expense	
Interest-Tax Anticipation Notes Payable	
Interest - Bonds Payable	
Total Administration	

Polsheim PC - \$10,839.25

2% of Operating Revenue, \$75,587 is for 01/17-04/17 \$17,322 is May'17

Champaign County Nursing Home
 Historical Statement of Operations
 May 2017
 Description

Environmental Services
 Reg. Full-Time Employees
 Reg. Part-Time Employees
 Overtime
 TOPS - Balances
 TOPS - FICA
 Social Security - Employer
 IMRF - Employer Cost
 Workers' Compensation Insurance
 Unemployment Insurance
 Employee Health/Life Insurance
 Equipment < \$2,500
 Operational Supplies
 Gas Service
 Electric Service
 Water Service
 Pest Control Service
 Waste Disposal & Recycling
 Equipment Rentals
 Sewer Service & Tax
 Total Environmental Services

overall seasonal increase plus \$24,000 that was missed to be accrued in April 17

Laundry
 Reg. Full-Time Employees
 Reg. Part-Time Employees
 Overtime
 TOPS Balances
 TOPS - FICA
 Social Security - Employer
 IMRF - Employer Cost
 Workers' Compensation Insurance
 Unemployment Insurance
 Employee Health/Life Insurance
 Laundry Supplies
 Linen & Bedding
 Laundry & Cleaning Service
 Total Laundry

Champaign County Nursing Home
 Historical Statement of Operations
 May 2017

May 2017 Notes

Maintenance
 Reg. Full-Time Employees
 Overtime
 TOPS - Balanzas
 TOPS - FICA
 Social Security - Employer
 IMRF - Employer Cost
 Workers' Compensation Insurance
 Unemployment Insurance
 Employee Health/Life Insurance
 Tools
 Maintenance Supplies
 Equipment < \$2,500
 Operational Supplies
 Automobile Maintenance
 Equipment Maintenance
 Nursing Home Building Repair/Maintenance
 Dues & Licenses
 Conferences & Training
 Parking Lot/Sidewalk Maintenance
 Nursing Home Building Construction/Improvement
 Total Maintenance

Illinois Secretary of State \$932

Nursing Services

Reg. Full-Time Employees
 Reg. Part-Time Employees
 Temp. Salaries & Wages
 Overtime
 TOPS - Balanzas
 No Benefit Full-Time Employees
 No Benefit Part-Time Employees
 TOPS - FICA
 Social Security - Employer
 IMRF - Employer Cost
 Workers' Compensation Insurance
 Unemployment Insurance
 Employee Health/Life Insurance
 Books, Periodicals & Manuals
 Stocked Drugs
 Pharmacy Charges-Public Aid
 Oxygen
 Incontinence Supplies
 Pharmacy Charges - Insurance
 Equipment < \$2,500
 Operational Supplies
 Pharmacy Charges-Medicare
 Medical/Dental/Mental Health
 Professional Services
 Job Requirre Travel
 Laboratory Fees
 Equipment Rentals
 Dues & Licenses
 Conferences & Training
 Medicare Medical Services
 Total Nursing Services

Williamson, Loretta \$16,134; \$5k higher than '17 avg

Carle Foundation Patient Prims \$18,023

Champaign County Nursing Home
 Historical Statement of Operations
 May 2017

May 2017 Notes

Description

Activities

Reg. Full-Time Employees
 Reg. Part-Time Employees
 Overtime
 TOPS - Balances
 TOPS - FICA
 Social Security - Employer
 IMRF - Employer Cost
 Workers' Compensation Insurance
 Unemployment Insurance
 Employee Health/Life Insurance
 Operational Supplies
 Professional Services
 Conferences & Training
 Total Activities

Social Services

Reg. Full-Time Employees
 Reg. Part-Time Employees
 Overtime
 TOPS - Balances
 TOPS - FICA
 Social Security - Employer
 IMRF - Employer Cost
 Workers' Compensation Insurance
 Unemployment Insurance
 Employee Health/Life Insurance
 Professional Services
 Total Social Services

Physical Therapy

Reg. Full-Time Employees
 Overtime
 TOPS - Balances
 No Benefit Full-Time Employees
 TOPS - FICA
 Social Security - Employer
 IMRF - Employer Cost
 Workers' Compensation Insurance
 Unemployment Insurance
 Employee Health/Life Insurance
 Professional Services
 Total Physical Therapy

Champaign County Nursing Home
 Historical Statement of Operations
 May 2017
 Description

May 2017 Notes.

Occupational Therapy
 Professional Services
 Total Occupational Therapy

Speech Therapy
 Professional Services
 Total Speech Therapy

Respiratory Therapy
 Professional Services
 Total Respiratory Therapy
 Total This Department

Food Services
 Reg. Full-Time Employees
 Reg. Part-Time Employees
 Temp. Salaries & Wages
 Overtime
 TOPS - Balances
 TOPS - FICA
 Social Security - Employer
 IMRF - Employer Cost
 Workers' Compensation Insurance
 Unemployment Insurance
 Employee Health/Life Insurance
 Food
 Non-Food Supply
 Nutritional Supplements
 Equipment < \$2,500
 Operational Supplies
 Equipment Rentals
 Dues & Licenses
 Conferences & Training
 Food Service
 Furnishings, Office Equipment
 Total Food Services

Barber & Beauty
 Reg. Full-Time Employees
 TOPS - Balances
 TOPS - FICA
 Social Security - Employer
 IMRF - Employer Cost
 Workers' Compensation Insurance
 Unemployment Insurance
 Employee Health/Life Insurance
 Operational Supplies
 Total Barber & Beauty

May 2017 Notes:

Champaign County Nursing Home
Historical Statement of Operations

May 2017

Description	
Adult Day Care	
Reg Full-Time Employees	
Reg Part-Time Employees	
Overtime	
TOPS - Balances	
TOPS - FICA	
Social Security - Employer	
IMRF - Employer Cost	
Workers' Compensation Insurance	
Unemployment Insurance	
Employee Health/Life Insurance	
Gasoline & Oil	
Operational Supplies	
Conferences & Training	
Automobiles, Vehicles	
Total Adult Day Care	
Alzheimers and Related Disorders	
Reg. Full-Time Employees	
Overtime	
TOPS - Balances	
No Benefit Full-Time Employees	
No Benefit Part-Time Employees	
TOPS - FICA	
Social Security - Employer	
IMRF - Employer Cost	
Workers' Compensation Insurance	
Unemployment Insurance	
Employee Health/Life Insurance	
Equipment < \$2,500	
Professional Services	
Conferences & Training	
Total Alzheimers and Related Disorders	

Total Operating Expenses

Net Operating Income

Non-Operating Income

Local Taxes

Current Nursing Home Operating

Total Local Taxes

Miscellaneous NI Revenue

Restricted Donations

Vending Machine Revenue

Total Miscellaneous NI Revenue

Total Non-Operating Income

NET INCOME (LOSS)

Champaign County Nursing Home Historical Statement of Operations May 2017		April 2017 PPD 4209	May 2017 PPD 4264
in house:			
Description			
Operating Income			
Miscellaneous Revenue			
Lunch Reimbursement			
Late Charge NSF Check Charge			
Other Miscellaneous Revenue			
Total Miscellaneous Revenue			
Medicare A Revenue			
Medicare A			
NH PI Care - Medicare Advantage/ HMO			
ARD PI Care - Medicare Advantage/ HMO			
Total Medicare A Revenue			
Medicare B Revenue			
Medicare B			
Total Medicare B Revenue			
Medicaid Revenue			
Medicaid Title XIX (IDHFS)			
ARD - Medicaid Title XIX (IDHFS)			
Patient Care-Hospice			
ARD Patient Care- Hospice			
Total Medicaid Revenue			
Private Pay Revenue			
VA Veterans Nursing Home Care			
ARD -VA - Veterans Care			
Nursing Home Patient Care - Private Pay			
Nursing Home Beauty Shop Revenue			
Medical Supplies Revenue			
Patient Transportation Charges			
ARD Patient Care- Private Pay			
Total Private Pay Revenue			
Adult Day Care Revenue			
VA-Veterans Adult Daycare			
Department Of Aging-Day Care Grant (Title XIX)			
Adult Day Care Charges-Private Pay			
Total Adult Day Care Revenue			
Total Operating Income		209.76	202.17

Champaign County Nursing Home
 Historical Statement of Operations
 May 2017

Description	April 2017 PPD	May 2017 PPD
Operating Expenses		
Administration		
Reg. Full-Time Employees	5.20	5.79
Temp. Salaries & Wages	0.20	0.27
Per Diem	0.05	0.04
Overtime	0.10	0.12
TOPS - Balances	0.31	0.00
TOPS - FICA	0.02	0.00
Social Security - Employer	0.41	0.46
IMRF - Employer Cost	0.46	0.49
Workers' Compensation Insurance	0.17	0.18
Unemployment Insurance	0.11	0.09
Employee Health/Life Insurance	1.22	1.20
Employee Development/Recognition	0.01	0.01
Employee Physicals/Lab	0.01	0.01
Books, Periodicals & Manuals	0.62	0.26
Postage, UPS, Federal Express	-	-
Equipment < \$2,500	0.13	0.10
Operational Supplies	0.01	-
Audit & Accounting Fees	0.19	0.26
Attorney Fees	0.75	0.73
Engineering Fees	0.71	3.37
Professional Services	-	-
Job Required Travel Expense	13.04	9.87
Insurance	0.02	0.02
Computer Services	5.43	5.33
Telephone Services	2.03	1.99
Legal Notices, Advertising	0.68	0.31
Photocopy Services	0.42	0.10
Public Relations	(0.02)	0.15
Dues & Licenses	-	0.09
Finance Charges, Bank Fees	0.39	0.38
Cable/Satellite TV Expense	1.37	0.35
IPA Licensing Fee	0.63	0.62
Fines & Penalties	8.24	8.50
Furnishings, Office Equipment	8.61	0.63
Depreciation Expense	-	-
Bad Debt Expense	15.37	15.10
Interest-Tax Anticipation Notes Payable	(0.09)	21.69
Interest - Bonds Payable	-	-
Total Administration	67.80	79.25

Champaign County Nursing Home
 Historical Statement of Operations
 May 2017

April 2017 PPD May 2017 PPD

Description

	April 2017 PPD	May 2017 PPD
Environmental Services		
Reg Full-Time Employees	6.48	6.83
Reg Part-Time Employees	0.18	0.20
Overtime	0.05	0.33
TOPS - Balances	0.12	(0.32)
TOPS - FICA	0.01	(0.07)
Social Security - Employer	0.52	0.55
IMRF - Employer Cost	0.60	0.03
Workers' Compensation Insurance	0.20	0.21
Unemployment Insurance	0.21	0.19
Employee Health/Life Insurance	0.71	0.87
Equipment < \$2,500	-	-
Operational Supplies	0.32	1.22
Gas Service	2.59	2.28
Water Service	1.98	14.34
Electric Service	0.73	0.64
Pest Control Service	0.12	0.12
Waste Disposal & Recycling	0.65	0.56
Equipment Rentals	0.06	0.06
Sewer Service & Tax	0.40	0.32
Total Environmental Services	15.96	28.99

Laundry		
Reg Full-Time Employees	1.33	1.58
Reg Part-Time Employees	0.07	-
Overtime	0.00	0.07
TOPS Balances	(0.11)	(0.03)
TOPS - FICA	(0.01)	(0.00)
Social Security - Employer	0.11	0.12
IMRF - Employer Cost	0.12	0.14
Workers' Compensation Insurance	0.04	0.05
Unemployment Insurance	0.05	0.05
Employee Health/Life Insurance	0.53	0.52
Laundry Supplies	0.87	-
Linen & Bedding	0.07	0.13
Laundry & Cleaning Service	0.15	0.10
Total Laundry	3.23	2.74

Champaign County Nursing Home
Historical Statement of Operations
May 2017

Description	April 2017 PPD	May 2017 PPD
Maintenance		
Reg. Full-Time Employees	0.83	0.50
Overtime	0.00	0.00
TOPS - Balances	(0.00)	(0.01)
TOPS - FICA	(0.00)	(0.00)
Social Security - Employer	0.06	0.04
IMRF - Employer Cost	0.07	0.04
Workers' Compensation Insurance	0.03	0.02
Unemployment Insurance	0.02	0.02
Employee Health/Life Insurance	0.24	(0.11)
Tools	-	-
Maintenance Supplies	0.33	0.14
Equipment < \$2,500	-	-
Operational Supplies	-	-
Automobile Maintenance	0.01	0.41
Equipment Maintenance	0.13	0.06
Nursing Home Building Repair/Maintenance	3.33	0.57
Dues & Licenses	0.02	-
Conferences & Training	-	-
Parking Lot/Sidewalk Maintenance	-	0.18
Nursing Home Building Construction/Improvement	-	-
Total Maintenance	5.07	1.88

Nursing Services

Reg. Full-Time Employees	30.66	31.09
Reg. Part-Time Employees	2.11	1.47
Temp. Salaries & Wages	4.94	5.32
Overtime	9.67	12.09
TOPS - Balances	(0.25)	(0.62)
No Benefit Full-Time Employees	22.74	19.68
No Benefit Part-Time Employees	4.72	4.02
TOPS - FICA	(0.02)	(0.05)
Social Security - Employer	5.60	5.43
IMRF - Employer Cost	6.03	5.37
Workers' Compensation Insurance	1.96	1.83
Unemployment Insurance	1.33	0.96
Employee Health/Life Insurance	6.58	6.47
Boots, Periodicals & Manuals	0.04	-
Stocked Drugs	0.50	0.49
Pharmacy Charges-Public Aid	0.27	0.45
Oxygen	0.25	0.20
Incontinence Supplies	0.93	1.64
Pharmacy Charges - Insurance	1.46	1.79
Equipment < \$2,500	-	0.03
Operational Supplies	1.50	1.84
Pharmacy Charges-Medicare	1.78	1.44
Medical/Dental/Mental Health	1.33	1.31
Professional Services	3.22	5.52
Job Requiring Travel	-	0.01
Laboratory Fees	(0.07)	0.12
Equipment Rentals	0.88	0.66
Dues & Licenses	-	-
Conferences & Training	-	-
Medicare Medical Services	1.94	4.52
Total Nursing Services	110.60	113.27

Champaign County Nursing Home
 Historical Statement of Operations

May 2017 Description	April 2017 PPD	May 2017 PPD
Activities		
Reg. Full-Time Employees	3.17	3.43
Reg. Part-Time Employees	0.26	0.27
Overtime	0.00	0.02
TOPS - Balances	0.07	0.19
TOPS - FICA	0.01	0.01
Social Security - Employer	0.26	0.26
IMRF - Employer Cost	0.31	0.31
Workers' Compensation Insurance	0.11	0.11
Unemployment Insurance	0.10	0.07
Employee Health/Life Insurance	0.54	0.53
Operational Supplies	0.09	0.09
Professional Services	0.06	0.06
Conferences & Training	0.00	-
Total Activities	4.97	5.38
Social Services		
Reg. Full-Time Employees	2.20	2.81
Reg. Part-Time Employees	0.26	0.26
Overtime	0.01	0.09
TOPS - Balances	(0.08)	0.03
TOPS - FICA	(0.01)	0.00
Social Security - Employer	0.19	0.24
IMRF - Employer Cost	0.23	0.28
Workers' Compensation Insurance	0.08	0.09
Unemployment Insurance	0.09	0.06
Employee Health/Life Insurance	0.37	0.52
Professional Services	-	0.03
Total Social Services	3.33	4.41
Physical Therapy		
Reg. Full-Time Employees	0.95	1.11
Overtime	0.00	0.06
TOPS - Balances	(0.06)	(0.02)
No Benefit Full-Time Employees	0.49	0.58
TOPS - FICA	(0.01)	(0.00)
Social Security - Employer	0.11	0.13
IMRF - Employer Cost	0.13	0.15
Workers' Compensation Insurance	0.05	0.05
Unemployment Insurance	0.06	0.04
Employee Health/Life Insurance	0.35	0.35
Professional Services	5.04	4.47
Total Physical Therapy	7.09	6.92

Champaign County Nursing Home
 Historical Statement of Operations
 May 2017

Description	April 2017 PPD	May 2017 PPD
Occupational Therapy		
Professional Services	3.65	3.35
Total Occupational Therapy	3.65	3.35
Speech Therapy		
Professional Services	1.57	1.33
Total Speech Therapy	1.57	1.33
Respiratory Therapy		
Professional Services	0.30	0.48
Total Respiratory Therapy	0.30	0.46
Total This Department	1.67	1.79
Food Services		
Reg. Full-Time Employees	6.90	6.43
Reg. Part-Time Employees	0.68	0.84
Temp. Salaries & Wages	0.32	0.13
Overtime	0.43	1.19
TOPS - Balances	(0.42)	(0.35)
TOPS - FICA	(0.03)	(0.03)
Social Security - Employer	0.62	0.64
IMRF - Employer Cost	0.69	0.71
Workers' Compensation Insurance	0.24	0.22
Unemployment Insurance	0.24	0.23
Employee Health/Life Insurance	1.06	1.04
Food	-	-
Non-Food Supply	-	0.04
Nutritional Supplements	0.69	0.39
Equipment < \$2,500	-	0.12
Operational Supplies	0.09	0.10
Equipment Rentals	0.10	0.09
Dues & Licenses	-	-
Conferences & Training	0.02	0.01
Food Service	10.27	10.42
Furnishings, Office Equipment	-	-
Total Food Services	21.88	22.24
Barber & Beauty		
Reg. Full-Time Employees	1.60	1.12
TOPS - Balances	(0.02)	0.01
TOPS - FICA	(0.00)	0.00
Social Security - Employer	0.07	0.07
IMRF - Employer Cost	0.08	0.08
Workers' Compensation Insurance	0.03	0.03
Unemployment Insurance	0.04	0.03
Employee Health/Life Insurance	0.35	0.35
Operational Supplies	0.03	-
Total Barber & Beauty	1.57	1.71

Champaign County Nursing Home
 Historical Statement of Operations
 May 2017

Description	April 2017 PPD	May 2017 PPD
Adult Day Care		
Reg. Full-Time Employees	2.35	2.63
Reg. Part-Time Employees	0.00	-
Overtime	0.01	0.00
TOPS - Balances	0.09	(0.19)
TOPS - FICA	0.01	(0.01)
Social Security - Employer	0.18	0.19
IMRF - Employer Cost	0.21	0.22
Workers' Compensation Insurance	0.07	0.08
Unemployment Insurance	0.07	0.04
Employee Health/Life Insurance	0.53	0.52
Gasoline & Oil	0.16	0.22
Operational Supplies	0.01	0.04
Conferences & Training	-	-
Automobiles, Vehicles	-	-
Total Adult Day Care	3.69	3.74

Alzheimers and Related Disorders

Reg. Full-Time Employees	2.39	2.97
Overtime	0.01	0.40
TOPS - Balances	(0.24)	(0.71)
No Benefit Full-Time Employees	1.21	1.16
No Benefit Part-Time Employees	0.79	0.79
TOPS - FICA	(0.02)	(0.05)
Social Security - Employer	0.33	0.40
IMRF - Employer Cost	0.39	0.45
Workers' Compensation Insurance	0.13	0.15
Unemployment Insurance	0.12	0.07
Employee Health/Life Insurance	0.69	0.68
Equipment <\$2,500	0.02	-
Professional Services	0.02	0.02
Conferences & Training	-	0.02
Total Alzheimers and Related Disorders	5.85	6.37

Total Operating Expenses

268.55 282.01

Net Operating Income

(46.79) (79.83)

Non-Operating Income

Local Taxes	23.80	23.38
Current Nursing Home Operating	23.00	23.38
Total Local Taxes		

Miscellaneous NI Revenue

Restricted Donations	0.03	0.02
Vending Machine Revenue	-	0.20
Total Miscellaneous NI Revenue	0.03	0.21
Total Non-Operating Income	23.83	23.60
NET INCOME (LOSS)	(22.96)	(56.24)

Champaign County Nursing Home
 Census Summary Report
 For Jun-17

	Jun-17					June'17 YTD			
	Total Days	ADC	Incr/(Decr) to Pr Mth	Mix	Occupancy	Total Days	ADC	Mix	Occupancy
Medicare A	275	9.17	2.34	6.46%	3.77%	1,646	9.09	5.97%	3.74%
Medicaid	2,727	90.90	(6.35)	64.07%	37.41%	17,771	99.18	64.46%	40.40%
Medicaid Pending	311	10.37	2.46	7.31%	4.27%	1,333	7.36	4.84%	3.03%
Managed Care	15	0.50	(0.35)	0.35%	0.21%	78	0.43	0.28%	0.19%
Private Pay	740	24.67	(4.09)	17.39%	10.15%	5,356	29.59	19.43%	12.18%
Veterans	188	6.27	(1.49)	4.42%	2.58%	1,384	7.55	5.02%	3.15%
Total	4,256	141.87	(7.53)	100.00%	58.38%	27,568	152.31	100.00%	62.68%

Champaign County Nursing Home
Historical Census Summary Report

	Jan-17				Feb-17				Mar-17			
	Total Days	ADC	Mix	Occupancy	Total Days	ADC	Mix	Occupancy	Total Days	ADC	Mix	Occupancy
Medicare A	344	11.10	6.51%	4.57%	362	12.93	1.83	7.67%	253	8.16	6.33	3.36%
Medicaid	3,449	111.20	65.28%	45.75%	2,987	106.68	(4.58)	63.31%	3,169	102.23	106.81	42.07%
Medicaid Pending	173	5.58	3.27%	2.30%	168	6.00	0.42	3.56%	186	6.00	5.58	2.47%
Managed Care	14	0.45	0.17%	0.19%			(0.45)	0.00%	2	0.06	0.52	0.03%
Private Pay	1,035	33.39	19.59%	13.74%	956	34.14	0.76	20.20%	1,013	32.68	31.92	13.45%
Veterans	268	8.65	5.07%	3.55%	245	8.75	0.10	5.19%	250	8.06	7.96	3.32%
Total	5,283	170.42	100.00%	70.13%	4,718	168.50	(1.92)	100.00%	4,873	157.19	155.11	64.65%

Champaign County Nursing Home
Historical Census Summary Report

	Apr-17						May-17						Jun-17						June 17 YTD					
	Total Days	ADC	Inc/(Dcr) to Pr Mth.	Mix	Occupancy		Total Days	ADC	Inc/(Dcr) to Pr Mth.	Mix	Occupancy		Total Days	ADC	Inc/(Dcr) to Pr Mth.	Mix	Occupancy		Total Days	ADC	Mix	Occupancy		
Medicare A	195	6.50	0.17	4.54%	2.67%		217	7.00	6.83	5.24%	2.88%		275	9.17	2.34	6.46%	3.77%		1,546	9.09	5.97%	3.74%		
Medicaid	2,820	94.00	(12.81)	65.61%	38.68%		2,619	84.48	97.29	63.26%	34.77%		2,727	90.90	(6.39)	64.07%	37.41%		17,771	98.18	64.46%	40.40%		
Medicaid Pending	208	6.93	1.35	4.04%	2.85%		287	9.26	7.91	6.93%	3.81%		311	10.37	2.46	7.31%	4.27%		1,333	7.36	4.84%	3.03%		
Managed Care	18	0.60	0.08	0.42%	0.25%		29	0.94	0.65	0.70%	0.38%		15	0.50	(0.35)	0.35%	0.21%		78	0.43	0.28%	0.18%		
Private Pay	841	28.03	(3.89)	19.57%	11.54%		771	24.87	28.76	18.62%	10.23%		740	24.67	(4.09)	17.39%	10.15%		5,356	29.59	19.43%	12.18%		
Veterans	216	7.20	(0.76)	5.03%	2.96%		217	7.00	7.76	5.24%	2.88%		188	6.27	(1.49)	4.42%	2.58%		1,384	7.65	5.07%	3.15%		
Total	4,298	143.27	(15.85)	100.00%	58.96%		4,140	133.55	149.39	100.00%	54.96%		4,256	141.87	(7.53)	100.00%	58.38%		27,568	152.31	100.00%	62.68%		

**Champaign County Nursing Home
Census Impact to Monthly Revenue**

	Revenue	Days	Avg Daily Rate	ADC	Census Impact to Revenue
Jan-17	\$ 941,995	5,283	\$ 178.31	170.42	
Feb-17	\$ 923,888	4,718	\$ 195.82	168.50	\$ (10,523.86)
Mar-17	\$ 910,172	4,873	\$ 186.78	157.19	\$ (65,465.89)
Apr-17	\$ 849,880	4,298	\$ 197.74	143.27	\$ (82,616.44)
May-17	\$ 826,591	4,140	\$ 199.66	133.55	\$ (60,150.77)
Jun-17	\$ 815,102	4,256	\$ 191.52	141.87	\$ 47,793.07
2017 YTD	\$ 5,267,628	27,568		152.31	\$ (170,963.89)

06/30/17

Champaign County Nursing Home
Balance Sheet

1

ASSETS

Current Assets

Cash	\$73,534.86
Rec., Net of Uncollectible Amounts	\$3,020,138.87
Rec., Net of Uncollectible Amounts	(\$681,497.85)
Accrued Interest	\$638,555.84
Intergvt. Rec., Net of Uncollectible	\$2,257,709.05
Prepaid Expenses	\$57,153.30
Long-Term Investments	\$15,829.52
Total Current Assets	\$5,381,423.59

Fixed Assets

Fixed Assets	\$18,488,765.97
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Total ASSETS

\$23,870,189.56

LIABILITIES & EQUITY

Current Liabilities

Current Liabilities	\$5,355,525.65
Non-Current Liabilities	\$2,771,370.10
Total Current Liabilities	\$8,126,895.75

Equity

Equity	\$15,743,293.81
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Total LIABILITIES & EQUITY

\$23,870,189.56

06/30/17

Champaign County Nursing Home
Statement of Operations

1

Description	Current Activity	Year-to-Date
Operating Income		
Miscellaneous Revenue	(\$165.15)	\$1,022.87
Medicare A Revenue	\$141,200.65	\$882,000.10
Medicare B Revenue	\$13,258.28	\$109,958.76
Medicaid Revenue	\$457,092.24	\$2,843,771.69
Private Pay Revenue	\$216,808.80	\$1,541,856.01
Adult Day Care Revenue	\$16,748.61	\$111,800.76
Total Income	\$844,943.43	\$5,490,410.19
Operating Expenses		
Administration	\$277,973.14	\$1,662,426.99
Environmental Services	\$100,693.18	\$565,183.82
Laundry	\$12,982.25	\$75,583.24
Maintenance	\$23,165.75	\$94,249.23
Nursing Services	\$518,541.26	\$3,000,344.23
Activities	\$19,090.21	\$125,097.66
Social Services	\$18,653.20	\$117,497.79
Physical Therapy	\$23,019.52	\$176,883.24
Occupational Therapy	\$15,210.50	\$113,115.50
Speech Therapy	\$5,260.47	\$40,453.27
Respiratory Therapy	\$2,425.00	\$11,449.85
Total This Department	\$7,685.47	\$51,903.12
Food Services	\$82,277.25	\$590,665.60
Barber & Beauty	\$7,942.31	\$43,115.35
Adult Day Care	\$16,619.97	\$92,381.97
Alzheimers and Related Disorders	\$33,253.50	\$164,291.28
Total Expenses	\$1,157,127.51	\$5,872,739.02
	(\$312,184.08)	(\$1,382,320.83)
NonOperating Income		
Local Taxes	\$100,172.26	\$601,033.56
Miscellaneous NI Revenue	\$50.00	\$3,050.42
Total NonOperating Income	\$100,222.26	\$604,083.98
NET INCOME (LOSS)	(\$211,961.62)	(\$778,244.85)

ASSETS

Current Assets

Cash

Cash	\$73,234.86
Petty Cash	\$300.00
Total Cash	\$73,534.86

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$1,948,019.82
Accts Rec-Nursing Home Med Adv/HMO/Ins	\$1,072,119.05
Total Rec., Net of Uncollectible Amounts	\$3,020,138.87

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$137,128.05
Allowance for Uncollectible Accts-Private Pay	(\$297,588.25)
Allowance for Uncollectible Accts-Patient Care P	(\$532,845.11)
Allowance for Uncollectible Accts-Patient Care H	\$11,807.46
Total Rec., Net of Uncollectible Amounts	(\$681,497.85)

Accrued Interest

Property Tax Revenue Receivable	\$638,555.84
Total Accrued Interest	\$638,555.84

Intergvt. Rec., Net of Uncollectibl

Due From Collector Funds	\$586.42
Due from Other Governmental Units	\$1,133,659.60
Due from IL, Public Aid	\$353,306.16
Due from IL, Department of Aging-Title XX	\$84,220.99
Due from US Treasury-Medicare	\$428,614.09
Due From VA-Adult Daycare	\$51,466.86
Due From VA-Nursing Home Care	\$276,899.21
Allowance for Uncollectible Accts-IPA	(\$80,848.84)
Allowance for Uncollectible Accts-Medicare	\$1,160.40
Allowance For Uncollectible Accts-VA Adult Day C	(\$1,355.84)
Total Intergvt. Rec., Net of Uncollectibl	\$2,257,709.05

Prepaid Expenses

Prepaid Expenses	\$57,153.30
Stores Inventory	\$0.00
Total Prepaid Expenses	\$57,153.30

Long-Term Investments

Patient Trust Cash, Invested	\$15,829.52
Total Long-Term Investments	\$15,829.52
Total Current Assets	\$5,381,423.59

Fixed Assets

Nursing Home Buildings	\$23,473,119.72
Improvements not Buildings	\$1,139,202.49
Equipment, Furniture & Autos	\$1,654,610.55
Construction in Progress	\$0.00
Accumulated Depreciation-Land Improvements	(\$350,342.27)
Accumulated Depreciation-Equipment, Furniture, &	(\$1,293,519.03)
Accumulated Depreciation-Buildings	(\$6,134,305.49)
Total Fixed Assets	<u>\$18,488,765.97</u>
Total ASSETS	<u>\$23,870,189.56</u>

LIABILITIES & EQUITY

Current Liabilities

A/R Refunds	\$27,661.21
Accounts Payable	\$3,645,481.33
Salaries & Wages Payable	\$270,502.41
Interest Payable - Bonds	\$44,258.44
Due To Accounts Payable Fund	(\$216.40)
Due to General Corporate Fund	\$282,802.00
Due to Other Funds	\$63,000.00
Tax Anticipation Notes Payable	\$1,021,757.00
Notes Payable	\$279.66
Total Current Liabilities	\$5,355,525.65

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$15,829.52
Bonds Payable	\$2,505,000.00
Accrued Compensated Absences	\$250,540.58
Total Non-Current Liabilities	\$2,771,370.10
Total Current Liabilities	\$8,126,895.75

Equity

Revenues	(\$21.60)
Retained Earnings-Unreserved	\$16,521,560.26
Year To Date Earnings	\$0.00
Contributed Capital	\$0.00
Year To Date Earnings	(\$778,244.85)
Total Equity	\$15,743,293.81
Total LIABILITIES & EQUITY	\$23,870,189.56

**Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
For the Period of
January 2017 to June 2017**

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) YTD	(\$778,244.85)
Depreciation Expense	383,045.02
(Incr.)/Decr. In Accounts Receivable	(\$281,901.95)
(Incr.)/Decr. In Prepaid Expenses	(\$35,956.31)
(Incr.)/Decr. In Inventory	-
(Incr.)/Decr. In Patient Trust	\$5,677.02
Incr./(Decr.) in Accounts Payable	\$457,629.00
Incr./(Decr.) in Salaries and Wages Payable	(\$28,113.07)
Incr./(Decr.) in Interest Payable	\$21,344.92
Incr./(Decr.) in Accrued Com. Absences	(\$15,319.97)
Incr./(Decr.) in Other Liabilities	<u>\$84,984.19</u>
Net Cash Provided by Operating Activities	(186,856.00)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(\$12,430.52)
Improvements / (CIP)	<u>(\$44,614.62)</u>
Net Cash Provided by Investing Activities	(57,045.14)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	-
Notes Payable - Medicaid	-
(Decrease) Due to General Corp. Fund	-
(Decrease) in Bonds Payable	-
Increase in Equity Adjustment	<u>\$4,430.66</u>
Net Cash Provided by Financing Activities	<u>4,430.66</u>

TOTAL CASH FLOW	(239,470.48)
BEGINNING CASH, 01/01/17	<u>313,005.34</u>
ENDING CASH, 06/30/17	<u>\$ 73,534.86</u>

Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
For the Period of
Jun-17

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) for the Period	(\$211,961.82)
Depreciation Expense	64,700.00
(Incr.)/Decr. In Accounts Receivable	(\$29,411.33)
(Incr.)/Decr. In Prepaid Expenses	\$21,216.72
(Incr.)/Decr. In Inventory	-
(Incr.)/Decr. In Patient Trust	\$823.43
Incr./(Decr.) in Accounts Payable	\$68,174.27
Incr./(Decr.) in Salaries and Wages Payable	\$44,179.12
Incr./(Decr.) in Interest Payable	\$3,557.49
Incr./(Decr.) in Accrued Com. Absences	(\$10,467.65)
Incr./(Decr.) in Other Liabilities	<u>\$57,089.05</u>
Net Cash Provided by Operating Activities	7,899.28

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	\$0.00
Improvements / (CIP)	<u>(\$25,715.00)</u>
Net Cash Provided by Investing Activities	(25,715.00)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	-
Notes Payable - Medicaid	-
(Decrease) Due to General Corp. Fund	-
(Decrease) in Bonds Payable	-
Increase in Equity Adjustment	<u>\$0.00</u>
Net Cash Provided by Financing Activities	-

TOTAL CASH FLOW	(17,815.72)
BEGINNING CASH, 06/01/17	<u>\$91,350.58</u>
ENDING CASH, 06/30/17	<u>\$ 73,534.86</u>

Champaign County Nursing Home
Statement of Cash Flows (Indirect Method, Historical Presentation)
For the Period of
January 2017 to June 2017

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
CASH FLOW FROM OPERATING ACTIVITIES:						
Net Income (loss) for the Period	\$ (122,310)	\$ (57,152)	\$ (54,991)	\$ (96,616)	\$ (240,928)	\$ (211,962)
Depreciation Expense	\$ 62,602	\$ 61,587	\$ 64,778	\$ 64,678	\$ 64,700	\$ 64,700
(Incr.)/Decr. In Accounts Receivable	\$ (181,616)	\$ (148,226)	\$ 598,126	\$ (286,112)	\$ 229,620	\$ (29,411)
(Incr.)/Decr. In Prepaid Expenses	\$ (54,531)	\$ (125,904)	\$ 1,468	\$ (972)	\$ 122,766	\$ 21,217
(Incr.)/Decr. In Inventory	\$ -	\$ -	\$ 21,112	\$ -	\$ -	\$ -
(Incr.)/Decr. In Patient Trust	\$ -	\$ (757)	\$ 1,945	\$ 2,111	\$ 1,555	\$ 823
Incr. / (Decr.) in Accounts Payable	\$ 233,415	\$ 316,636	\$ (98,291)	\$ 79,011	\$ (86,478)	\$ 68,174
Incr. / (Decr.) in Salaries and Wages Payable	\$ 46,360	\$ 35,741	\$ (147,686)	\$ 25,202	\$ 65,258	\$ 44,179
(Incr.)/ (Decr.) in Interest Payable	\$ 3,818	\$ 3,556	\$ 3,556	\$ 3,556	\$ 3,301	\$ 3,557
Incr. / (Decr.) in Accrued Com. Absences	\$ 447	\$ 6,754	\$ 34,416	\$ (2,803)	\$ (9,249)	\$ (10,468)
Incr. / (Decr.) in Other Liabilities	\$ 3	\$ 21,728	\$ (1,945)	\$ 147,889	\$ (139,780)	\$ 57,089
Net Cash Provided by Operating Activities	\$ (11,812)	\$ 113,963	\$ 422,488	\$ (64,056)	\$ 10,764	\$ 7,899
CASH FLOW FROM INVESTING ACTIVITIES:						
Purchase of Equipment Improvements / (CIP)	\$ -	\$ -	\$ (10,439)	\$ (12,431)	\$ -	\$ -
Net Cash Provided by Investing Activities	\$ -	\$ (18,899)	\$ 14,011	\$ -	\$ -	\$ (25,715)
CASH FLOW FROM FINANCING ACTIVITIES:						
Increase in Tax Anticipation Note	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Notes Payable - Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Decrease) Due to General Corp. Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Decrease) in Bonds Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase in Equity Adjustment	\$ -	\$ (76,388)	\$ (586,789)	\$ -	\$ -	\$ -
Net Cash Provided by Financing Activities	\$ -	\$ (76,388)	\$ (586,789)	\$ -	\$ -	\$ -
TOTAL CASH FLOW	\$ (11,812)	\$ 18,676	\$ (160,729)	\$ (76,487)	\$ 10,764	\$ (17,816)
BEGINNING CASH, Prior Month	\$ 310,939	\$ 299,127	\$ 317,803	\$ 157,074	\$ 80,587	\$ 91,351
ENDING CASH, Month Ending Balance	\$ 299,127	\$ 317,803	\$ 157,074	\$ 80,587	\$ 91,351	\$ 73,535

Champaign County Nursing Home
Actual vs Budget Statement of Operations

06/30/17

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	(165.15)	1,084.00	(1,249.15)	1,022.87	6,504.00	(5,481.13)
Medicare A Revenue	141,200.65	225,845.00	(84,644.35)	882,000.10	1,355,070.00	(473,069.90)
Medicare B Revenue	13,258.28	17,917.00	(4,658.72)	109,958.76	107,502.00	2,456.76
Medicaid Revenue	457,092.24	547,765.00	(90,672.76)	2,843,771.69	3,286,590.00	(442,818.31)
Private Pay Revenue	216,808.80	293,757.00	(76,948.20)	1,541,856.01	1,762,542.00	(220,685.99)
Adult Day Care Revenue	16,748.61	19,584.00	(2,835.39)	111,800.76	117,504.00	(5,703.24)
Total Income	844,943.43	1,105,952.00	(261,008.57)	5,490,410.19	6,635,712.00	(1,145,301.81)
Operating Expenses						
Administration	277,973.14	291,243.00	13,269.86	1,662,426.99	1,747,458.00	85,031.01
Environmental Services	100,693.18	95,164.00	(5,529.18)	565,183.82	570,984.00	5,800.18
Laundry	12,982.25	17,577.00	4,594.75	75,583.24	105,462.00	29,878.76
Maintenance	23,185.75	22,535.00	(650.75)	94,249.23	135,210.00	40,960.77
Nursing Services	518,541.26	490,901.00	(27,640.26)	3,000,344.23	2,945,406.00	(54,938.23)
Activities	19,090.21	26,369.00	7,278.79	125,097.66	158,214.00	33,116.34
Social Services	18,653.20	23,668.00	5,014.80	117,497.79	142,008.00	24,510.21
Physical Therapy	23,019.52	30,539.00	7,519.48	176,883.24	183,234.00	6,350.76
Occupational Therapy	15,210.50	33,578.00	18,367.50	113,115.50	201,468.00	88,352.50
Speech Therapy	5,260.47	8,969.00	3,708.53	40,453.27	53,814.00	13,360.73
Respiratory Therapy	2,425.00	4,577.00	2,152.00	11,449.85	27,462.00	16,012.15
Total This Department	7,685.47	13,546.00	5,860.53	51,903.12	81,276.00	29,372.88
Food Services	82,277.25	118,437.00	36,159.75	590,665.60	710,622.00	119,956.40
Barber & Beauty	7,942.31	7,751.00	(191.31)	43,115.35	46,506.00	3,390.65
Adult Day Care	16,619.97	18,331.00	1,711.03	92,391.97	109,986.00	17,604.03
Alzheimers and Related Disorders	33,253.50	59,943.00	26,689.50	184,291.28	359,658.00	195,366.72
Total Expenses	1,157,127.51	1,249,582.00	92,454.49	6,872,739.02	7,497,492.00	624,752.98
Net Operating Income	(312,184.08)	(143,630.00)	(168,554.08)	(1,382,328.83)	(861,780.00)	(520,548.83)
NonOperating Income						
Local Taxes	100,172.26	98,805.00	1,367.26	601,033.56	592,830.00	8,203.56
Miscellaneous NI Revenue	50.00	359.00	(309.00)	3,050.42	2,154.00	896.42
Total NonOperating Income	100,222.26	99,164.00	1,058.26	604,083.98	594,984.00	9,099.98
Net Income (Loss)	(211,961.82)	(44,466.00)	(167,495.82)	(778,244.85)	(266,796.00)	(511,448.85)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

06/30/17

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	39.00	167.00	(128.00)	270.00	1,002.00	(732.00)
Late Charge, NSF Check Charge	(234.15)	417.00	(651.15)	(486.36)	2,502.00	(2,988.36)
Other Miscellaneous Revenue	30.00	500.00	(470.00)	1,239.23	3,000.00	(1,760.77)
Total Miscellaneous Revenue	(165.15)	1,084.00	(1,249.15)	1,022.87	6,504.00	(5,481.13)
Medicare A Revenue						
Medicare A	84,981.59	75,282.00	9,699.59	511,527.77	451,692.00	59,835.77
NH_Pt_Care - Medicare Advantage/Hmo	56,219.06	150,563.00	(94,343.94)	366,090.33	903,378.00	(537,287.67)
ARD_Pt_Care - Medicare Advantage/HMO				4,382.00		4,382.00
Total Medicare A Revenue	141,200.65	225,845.00	(84,644.35)	882,000.10	1,355,070.00	(473,069.90)
Medicare B Revenue						
Medicare B	13,259.28	17,917.00	(4,658.72)	109,958.76	107,502.00	2,456.76
Total Medicare B Revenue	13,259.28	17,917.00	(4,658.72)	109,958.76	107,502.00	2,456.76
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	397,412.40	444,737.00	(47,324.60)	2,238,596.57	2,668,422.00	(429,825.43)
ARD - Medicaid Title XIX (IDHFS)		69,734.00	(69,734.00)	306,153.65	418,404.00	(112,250.35)
Patient Care-Hospice	59,679.84	33,215.00	26,464.84	294,282.46	199,290.00	94,992.46
ARD Patient Care - Hospice		79.00	(79.00)	4,638.81	474.00	4,164.81
Total Medicaid Revenue	457,092.24	547,765.00	(90,672.76)	2,843,771.69	3,286,590.00	(442,818.31)
Private Pay Revenue						
VA-Veterans Nursing Home Care	38,165.37	30,946.00	7,219.37	349,164.00	185,676.00	163,488.00
ARD - VA - Veterans Care				32,780.00		32,780.00
Nursing Home Patient Care - Private Pay	171,957.87	232,127.00	(60,169.13)	1,042,324.82	1,392,762.00	(350,437.18)
Nursing Home Beauty Shop Revenue	2,249.50	2,917.00	(667.50)	13,363.00	17,502.00	(4,139.00)
Medical Supplies Revenue	2,779.99	5,000.00	(2,220.01)	10,794.42	30,000.00	(19,205.58)
Patient Transportation Charges	1,656.07	1,667.00	(10.93)	6,332.77	10,002.00	(3,669.23)
ARD Patient Care - Private Pay		21,100.00	(21,100.00)	87,097.00	126,600.00	(39,503.00)
Total Private Pay Revenue	216,808.80	293,757.00	(76,948.20)	1,541,856.01	1,762,542.00	(220,685.99)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	4,308.30	8,334.00	(4,025.70)	33,991.07	50,004.00	(16,012.93)
IL Department Of Aging Day Care Grant (Title XX)	8,248.31	8,750.00	(501.69)	57,588.59	52,500.00	5,088.59
Adult Day Care Charges-Private Pay	4,192.00	2,500.00	1,692.00	20,221.00	15,000.00	5,221.00
Total Adult Day Care Revenue	16,748.61	19,584.00	(2,835.39)	111,800.76	117,504.00	(5,703.24)
Total Income	844,943.43	1,105,952.00	(261,008.57)	5,490,410.19	6,635,712.00	(1,145,301.81)
Operating Expenses						
Administration						
Reg. Full-Time Employees	24,035.31	33,731.00	9,695.69	139,280.17	202,386.00	63,105.83
Reg. Part-Time Employees		616.00	616.00		3,696.00	3,696.00
Temp. Salaries & Wages	5,040.20	833.00	(4,207.20)	10,378.62	4,998.00	(5,380.62)
Per Diem	180.00	250.00	70.00	1,080.00	1,500.00	420.00
Overtime	328.07		(328.07)	2,518.85		(2,518.85)
TOPS - Balances	(167.59)	370.00	537.59	4,210.16	2,220.00	(1,990.16)
TOPS - FICA	(12.82)	47.00	59.82	322.08	282.00	(40.08)
Social Security - Employer	1,925.70	2,672.00	746.30	11,048.61	16,032.00	4,983.39
IMRF - Employer Cost	2,054.25	2,952.00	897.75	11,726.89	17,712.00	5,985.11
Workers' Compensation Insurance	773.47	1,044.00	270.53	4,382.79	6,264.00	1,881.21
Unemployment Insurance	361.92	1,359.00	996.08	2,612.53	8,148.00	5,535.47

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

06/30/17

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	5,142.48	6,219.00	1,076.52	30,749.98	37,314.00	6,564.02
Employee Development/Recognition	23.98	298.00	184.02	155.08	1,248.00	1,092.92
Employee Physicals/Lab	1,594.40	3,750.00	2,155.60	14,942.30	22,500.00	7,557.70
Stationary & Printing	373.62	250.00	(123.62)	373.62	1,500.00	1,126.38
Books, Periodicals & Manuals	403.75	16.00	(387.75)	472.75	96.00	(376.75)
Copier Supplies		500.00	500.00		3,000.00	3,000.00
Postage, UPS, Federal Express	501.50	333.00	(168.50)	2,412.34	1,998.00	(414.34)
Equipment < \$2,500		25.00	25.00	65.88	150.00	84.12
Operational Supplies	786.57	541.00	(245.57)	7,621.93	3,246.00	(4,375.93)
Audit & Accounting Fees	3,141.00	4,583.00	1,442.00	18,846.00	27,498.00	8,652.00
Attorney Fees	17,377.13	5,000.00	(12,377.13)	52,768.59	30,000.00	(22,768.59)
Engineering Fees		1,250.00	1,250.00	162.91	7,500.00	7,337.09
Professional Services	52,739.53	41,794.00	(10,944.53)	315,362.12	250,764.00	(64,598.12)
Job Required Travel Expense	40.70	166.00	125.30	343.35	996.00	652.65
Insurance	22,841.42	24,166.00	1,324.58	137,048.52	144,996.00	7,947.48
Property Loss & Liability Claims		166.00	166.00		996.00	996.00
Computer Services	8,522.47	8,333.00	(189.47)	55,533.00	49,998.00	(5,535.00)
Telephone Services	1,189.49	1,666.00	476.51	9,034.39	9,996.00	961.61
Equipment Maintenance		83.00	83.00		498.00	498.00
Legal Notices, Advertising	1,942.50	3,333.00	1,390.50	8,087.99	19,998.00	11,910.01
Photocopy Services	649.57	894.00	244.43	4,247.85	5,364.00	1,116.15
Public Relations	12.76	166.00	153.24	86.05	996.00	909.95
Dues & Licenses	1,625.08	1,708.00	82.92	2,758.62	10,248.00	7,489.38
Conferences & Training		833.00	833.00		4,998.00	4,998.00
Finance Charges, Bank Fees	65.64	833.00	767.36	13,409.35	4,998.00	(8,411.35)
Cable/Satellite TV Expense	2,639.77	2,500.00	(139.77)	16,051.57	15,000.00	(1,051.57)
IPA Licensing Fee	35,239.28	45,565.00	10,325.72	223,874.37	273,390.00	49,515.63
Fines & Penalties		2,500.00	2,500.00	44,813.00	15,000.00	(29,813.00)
General Liability Claims		2,500.00	2,500.00		15,000.00	15,000.00
Furnishings, Office Equipment	1,447.00	1,750.00	303.00	1,447.00	10,500.00	9,053.00
Depreciation Expense	64,700.00	65,227.00	527.00	383,045.02	391,362.00	8,316.98
Bad Debt Expense	16,898.50	16,666.00	(232.50)	109,807.79	99,996.00	(9,811.79)
Interest-Tax Anticipation Notes Payable		291.00	291.00		1,746.00	1,746.00
Interest- Bonds Payable	3,557.49	3,555.00	(2.49)	21,344.92	21,330.00	(14.92)
Total Administration	277,973.14	291,243.00	13,269.86	1,662,426.99	1,747,458.00	85,031.01
Environmental Services						
Reg. Full-Time Employees	32,886.21	27,174.00	(5,712.21)	176,058.50	163,044.00	(13,014.50)
Reg. Part-Time Employees	1,114.56	834.00	(280.56)	5,190.30	5,004.00	(186.30)
Overtime	846.93	305.00	(541.93)	5,000.61	1,930.00	(3,170.61)
TQPS - Balances	(795.70)	250.00	1,045.70	(1,800.45)	1,500.00	3,300.45
TQPS - FICA	(60.87)	83.00	143.87	(137.74)	498.00	635.74
Social Security - Employer	2,683.83	2,166.00	(517.83)	14,149.81	12,996.00	(1,153.81)
IMRF - Employer Cost	2,989.06	2,392.00	(597.06)	15,844.10	14,352.00	(1,492.10)
Workers' Compensation Insurance	1,038.31	846.00	(192.31)	5,432.65	5,076.00	(356.65)
Unemployment Insurance	774.34	1,529.00	754.66	4,241.84	9,174.00	4,932.16
Employee Health/Life Insurance	3,725.50	7,110.00	3,384.50	19,404.42	42,660.00	23,255.58
Equipment < \$2,500				48.82		(48.82)
Operational Supplies	1,636.91	4,583.00	2,946.09	19,751.92	27,498.00	7,746.08
Gas Service	6,837.37	14,583.00	7,745.63	69,063.34	87,498.00	18,434.66
Electric Service	38,646.89	25,000.00	(13,646.89)	184,213.24	150,000.00	(34,213.24)
Water Service	2,813.95	2,916.00	102.05	18,601.71	17,496.00	(1,105.71)
Pest Control Service	636.35	520.00	(116.35)	2,681.75	3,120.00	438.25
Waste Disposal & Recycling	3,267.61	2,916.00	(351.61)	17,005.73	17,496.00	490.27
Equipment Rentals	258.00	291.00	33.00	1,548.00	1,746.00	198.00
Sewer Service & Tax	1,393.93	1,666.00	272.07	8,885.27	9,996.00	1,110.73

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06/30/17

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Total Environmental Services	100,693.18	95,164.00	(5,529.18)	565,183.02	570,984.00	5,800.16
Laundry						
Reg Full-Time Employees	8,476.56	7,437.00	(1,039.56)	42,144.45	44,522.00	2,477.54
Reg Part-Time Employees		823.00	823.00	3,875.65	4,938.00	1,061.34
Overtime	121.23	122.00	0.77	1,328.77	732.00	(596.77)
TOPS Balances	(1,176.29)	63.00	1,259.29	(1,236.93)	498.00	1,734.93
TOPS - FICA	(89.99)	0.00	89.99	(94.63)	48.00	142.63
Social Security - Employer	640.54	641.00	0.46	3,540.74	3,846.00	305.26
IMRF - Employer Cost	713.68	708.00	(5.68)	3,961.83	4,248.00	286.17
Workers' Compensation Insurance	255.12	250.00	(5.12)	1,377.96	1,500.00	122.04
Unemployment Insurance	264.35	457.00	192.65	1,237.82	2,742.00	1,504.18
Employee Health/Life Insurance	2,230.88	4,008.00	1,777.12	13,385.28	24,048.00	10,662.72
Laundry Supplies		833.00	833.00	4,868.00	4,998.00	130.00
Linen & Bedding	1,111.32	1,666.00	554.68	2,189.73	9,996.00	7,806.27
Laundry & Cleaning Service	434.85	541.00	106.15	(996.45)	3,246.00	4,242.45
Total Laundry	12,982.25	17,577.00	4,594.75	75,583.24	105,462.00	29,878.76
Maintenance						
Reg Full Time Employees	2,398.46	5,471.00	3,072.54	20,234.65	32,826.00	12,591.35
Overtime	29.84	67.00	37.16	526.56	402.00	(124.56)
TOPS - Balances	43.33	83.00	39.67	(156.43)	498.00	654.43
TOPS - FICA	3.31	19.00	15.69	(11.97)	114.00	125.97
Social Security - Employer	190.22	423.00	232.78	1,587.62	2,538.00	950.38
IMRF - Employer Cost	213.82	468.00	254.18	1,770.01	2,808.00	1,037.99
Workers' Compensation Insurance	73.40	165.00	91.60	607.13	990.00	382.87
Unemployment Insurance	37.05	305.00	267.95	447.63	1,830.00	1,382.37
Employee Health/Life Insurance	278.44	1,335.00	1,056.56	3,898.92	8,010.00	4,111.08
Gasoline & Oil		125.00	125.00		750.00	750.00
Tools		20.00	20.00	(188.59)	120.00	308.59
Ground Supplies		83.00	83.00		498.00	498.00
Maintenance Supplies	556.06	1,666.00	1,109.94	4,913.95	9,996.00	5,082.05
Equipment < \$2,500	244.39	166.00	(78.39)	1,688.81	996.00	(692.81)
Operational Supplies		20.00	20.00	211.10	120.00	(91.10)
Professional Services		29.00	29.00		174.00	174.00
Automobile Maintenance	439.90	833.00	393.10	2,863.41	4,998.00	2,134.59
Equipment Maintenance	1,214.89	2,083.00	868.11	10,083.19	12,498.00	2,414.81
Equipment Rentals		8.00	8.00		48.00	48.00
Nursing Home Building Repair/Maintenance	17,462.64	8,333.00	(9,129.64)	44,492.54	49,998.00	5,505.46
Dues & Licenses				75.00		(75.00)
Conferences & Training				300.30		(300.30)
Parking Lot/Sidewalk Maintenance		833.00	833.00	905.40	4,998.00	4,092.60
Total Maintenance	23,185.75	22,535.00	(650.75)	94,249.23	135,210.00	40,960.77
Nursing Services						
Reg Full-Time Employees	140,476.20	129,152.00	(11,324.20)	815,974.03	774,912.00	(40,962.03)
Reg Part-Time Employees	5,824.09	3,856.00	(1,968.09)	42,350.47	23,136.00	(19,214.47)
Temp Salaries & Wages	18,721.63	5,000.00	(13,721.63)	123,872.43	30,000.00	(93,872.43)
Overtime	50,654.32	27,395.00	(23,259.32)	299,670.17	164,370.00	(135,300.17)
TOPS - Balances	5,141.15	833.00	(4,308.15)	2,435.73	4,998.00	2,562.27
No Benefit Full-Time Employees	82,319.00	105,995.00	23,675.20	564,539.12	635,970.00	71,430.88
No Benefit Part-Time Employees	27,855.04	23,489.00	(4,366.04)	115,524.48	140,934.00	25,409.52
TOPS - FICA	393.30	63.00	(330.30)	186.34	378.00	191.66
Social Security - Employer	24,770.05	22,559.00	(2,211.05)	147,174.66	135,354.00	(11,820.66)
IMRF - Employer Cost	25,774.29	24,918.00	(856.29)	151,481.93	149,508.00	(1,973.93)
Workers' Compensation Insurance	8,353.80	8,817.00	463.20	49,771.21	52,902.00	3,130.79

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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
Unemployment Insurance	2,807.68	7,589.00	4,781.32	30,861.73	45,534.00	14,652.27
Employee Health/Life Insurance	29,925.89	28,842.00	(1,083.89)	170,678.62	173,052.00	2,373.38
Books, Periodicals & Manuals		166.00	166.00	292.77	996.00	703.23
Stocked Drugs	3,624.94	3,091.00	(533.94)	16,814.71	18,546.00	1,731.29
Pharmacy Charges-Public Aid	2,185.25	1,914.00	(271.25)	9,134.44	11,484.00	2,349.56
Oxygen	885.62	1,408.00	522.38	6,449.25	8,448.00	1,998.75
Incontinence Supplies	6,826.46	9,266.00	2,439.54	34,119.84	55,596.00	21,476.16
Pharmacy Charges - Insurance	7,227.71	9,760.00	2,532.29	45,200.62	58,560.00	13,359.38
Equipment < \$2,500	3,556.83	833.00	(2,723.83)	4,388.53	4,998.00	609.47
Operational Supplies	10,297.96	17,066.00	6,768.04	65,048.00	102,396.00	37,348.00
Pharmacy Charges-Medicare	4,694.03	8,420.00	3,725.97	50,664.36	50,520.00	(144.36)
Medical/Dental/Mental Health	5,600.00	4,166.00	(1,434.00)	34,725.00	24,996.00	(9,729.00)
Professional Services	33,693.81	31,666.00	(2,032.81)	146,490.36	189,996.00	43,505.64
Job Require Travel				56.71		(56.71)
Laboratory Fees	633.11	1,395.00	761.89	3,379.68	9,370.00	4,990.32
Equipment Rentals	3,218.12	2,500.00	(718.12)	26,931.40	15,000.00	(11,931.40)
Dues & Licenses		41.00	41.00	50.00	246.00	196.00
Conferences & Training	705.00	500.00	(205.00)	1,402.00	3,000.00	1,598.00
Contract Nursing Services		9,166.00	9,166.00		54,996.00	54,996.00
Medicare Medical Services	12,370.18	1,035.00	(11,335.18)	40,755.64	6,210.00	(34,545.64)
Total Nursing Services	518,541.26	490,901.00	(27,640.26)	3,000,344.23	2,945,406.00	(54,938.23)
Activities						
Reg. Full-Time Employees	13,856.02	16,007.00	2,150.98	80,089.18	96,042.00	15,952.82
Reg. Part-Time Employees	937.34	1,397.00	459.66	9,052.09	8,382.00	(670.09)
Overtime	5.23	39.00	33.77	574.86	234.00	(340.86)
TOPS - Balances	(1,412.15)	166.00	1,578.15	780.26	996.00	215.74
TOPS - FICA	(108.03)	12.00	120.03	59.69	72.00	12.31
Social Security - Employer	1,131.65	1,334.00	202.35	6,744.76	8,004.00	1,259.24
IMRF - Employer Cost	1,269.89	1,474.00	205.11	7,545.89	8,844.00	1,298.11
Workers' Compensation Insurance	452.18	521.00	68.82	2,676.15	3,126.00	449.85
Unemployment Insurance	253.42	963.00	709.58	1,891.89	5,778.00	3,886.11
Employee Health/Life Insurance	2,253.62	3,630.00	1,376.38	12,781.56	21,780.00	8,998.44
Equipment < \$2,500		8.00	8.00		48.00	48.00
Operational Supplies	322.34	625.00	302.66	1,963.13	3,750.00	1,766.87
Professional Services	129.70	150.00	20.30	903.20	900.00	(3.20)
Conferences & Training		43.00	43.00	15.00	258.00	243.00
Total Activities	19,090.21	26,369.00	7,278.79	125,097.66	158,214.00	33,116.34
Social Services						
Reg. Full-Time Employees	16,166.93	15,991.00	(175.93)	81,650.76	95,946.00	14,295.24
Reg. Part-Time Employees	80.89		(80.89)	5,626.61		(5,626.81)
Overtime	338.02	205.00	(133.02)	1,549.96	1,230.00	(319.96)
TOPS - Balances	(3,310.73)	166.00	3,476.73	(5,148.86)	996.00	6,144.86
TOPS - FICA	(253.28)	12.00	265.28	(393.89)	72.00	465.89
Social Security - Employer	1,267.59	1,239.00	(28.59)	6,749.37	7,434.00	685.63
IMRF - Employer Cost	1,394.68	1,368.00	(26.68)	7,535.22	8,208.00	672.78
Workers' Compensation Insurance	487.27	484.00	(3.27)	2,612.75	2,904.00	291.25
Unemployment Insurance	119.56	793.00	673.44	1,757.25	4,758.00	3,000.75
Employee Health/Life Insurance	2,232.57	3,187.00	954.43	14,781.22	19,122.00	4,340.78
Operational Supplies		16.00	16.00		96.00	96.00
Professional Services	129.70	165.00	36.30	778.20	996.00	217.80
Conferences & Training		41.00	41.00		246.00	246.00
Total Social Services	18,653.20	23,668.00	5,014.80	117,497.79	142,008.00	24,510.21

Physical Therapy

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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
Reg. Full-Time Employees	5,443.50	4,733.00	(710.50)	28,803.67	28,398.00	(405.67)
Overtime	64.27	23.00	(41.27)	2,030.82	138.00	(1,892.82)
TOPS - Balances	(1,193.63)	83.00	1,276.63	(1,761.17)	498.00	2,259.17
No Benefit Full-Time Employees	698.41		(698.41)	11,037.43		(11,037.43)
TOPS - FICA	(91.31)	6.00	97.31	(134.73)	36.00	170.73
Social Security - Employer	468.16	363.00	(105.16)	3,139.17	2,178.00	(961.17)
IMRF - Employer Cost	505.89	402.00	(103.89)	3,501.39	2,412.00	(1,089.39)
Workers' Compensation Insurance	188.37	142.00	(46.37)	1,195.86	852.00	(343.86)
Unemployment Insurance	24.81	267.00	242.19	873.27	1,602.00	728.73
Employee Health/Life Insurance	1,485.52	1,854.00	368.48	8,913.12	11,124.00	2,210.88
Professional Services	15,425.53	22,666.00	7,240.47	119,284.41	135,996.00	16,711.59
Total Physical Therapy	23,019.52	30,539.00	7,519.48	176,883.24	183,234.00	6,350.76
Occupational Therapy						
Reg. Full-Time Employees		4,541.00	4,541.00		27,246.00	27,246.00
TOPS - Balances		8.00	8.00		48.00	48.00
Social Security - Employer		347.00	347.00		2,082.00	2,082.00
IMRF - Employer Cost		383.00	383.00		2,298.00	2,298.00
Workers' Compensation Ins		135.00	135.00		810.00	810.00
Unemployment Insurance		216.00	216.00		1,296.00	1,296.00
Employee Health/Life Insurance		1,417.00	1,417.00		8,502.00	8,502.00
Professional Services	15,210.50	26,531.00	11,320.50	113,115.50	159,186.00	46,070.50
Total Occupational Therapy	15,210.50	33,578.00	18,367.50	113,115.50	201,468.00	88,352.50
Speech Therapy						
Professional Services	5,260.47	8,969.00	3,708.53	40,453.27	53,814.00	13,360.73
Total Speech Therapy	5,260.47	8,969.00	3,708.53	40,453.27	53,814.00	13,360.73
Respiratory Therapy						
Professional Services	2,425.00		(2,425.00)	11,449.85		(11,449.85)
Professional Services		4,577.00	4,577.00		27,462.00	27,462.00
Total Respiratory Therapy	2,425.00	4,577.00	2,152.00	11,449.85	27,462.00	16,012.15
Total This Department	7,685.47	13,546.00	5,860.53	51,903.12	81,276.00	29,372.88
Food Services						
Reg. Full-Time Employees	25,836.40	30,691.00	4,854.60	167,333.65	184,146.00	16,812.15
Reg. Part-Time Employees	3,546.29	1,709.00	(1,837.29)	12,220.36	10,254.00	(1,966.36)
Temp. Salaries & Wages	1,042.27		(1,042.27)	10,337.06		(10,337.06)
Overtime	3,383.25	3,258.00	(125.25)	21,245.59	19,548.00	(1,697.59)
TOPS - Balances	(1,542.73)	83.00	1,625.73	(2,434.01)	498.00	2,932.01
TOPS - FICA	(118.02)	6.00	124.02	(186.20)	36.00	222.20
Social Security - Employer	2,584.35	2,728.00	143.65	15,960.49	16,368.00	407.51
IMRF - Employer Cost	2,772.99	3,013.00	240.01	16,948.21	18,078.00	1,129.79
Workers' Compensation Insurance	921.26	1,066.00	144.74	5,680.64	6,396.00	715.36
Unemployment Insurance	807.90	1,981.00	1,173.10	5,005.53	11,886.00	6,880.47
Employee Health/Life Insurance	4,464.36	7,847.00	3,382.64	29,032.64	47,082.00	18,049.36
Food				(0.24)		0.24
Non-Food Supply	686.18		(686.18)	871.27		(871.27)
Nutritional Supplements	1,381.44	5,000.00	3,618.56	14,496.45	30,000.00	15,503.55
Equipment < \$2,500		41.00	41.00	495.98	246.00	(249.98)
Operational Supplies	38.00		(38.00)	2,784.61		(2,784.61)
Professional Services		125.00	125.00		750.00	750.00
Equipment Rentals	404.95	416.00	11.05	2,429.70	2,496.00	66.30
Dues & Licenses		16.00	16.00	85.00	96.00	11.00
Conferences & Training	30.00	41.00	11.00	210.00	246.00	36.00
Food Service	36,038.36	60,416.00	24,377.64	288,148.67	362,496.00	74,347.33

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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
Total Food Services	82,277.25	118,437.00	36,159.75	590,665.60	710,622.00	119,956.40
Barber & Beauty						
Reg. Full-Time Employees	5,415.44	4,676.00	(739.44)	28,143.16	28,056.00	(87.16)
TOPS - Balances	54.21	166.00	111.79	536.67	996.00	459.33
TOPS - FICA	4.15	12.00	7.85	41.06	72.00	30.94
Social Security - Employer	366.04	357.00	(9.04)	1,851.18	2,142.00	290.82
IMRF - Employer Cost	410.05	395.00	(15.05)	2,073.34	2,370.00	296.66
Workers' Compensation Insurance	165.51	139.00	(26.51)	846.03	834.00	(12.03)
Unemployment Insurance	41.39	256.00	214.61	599.38	1,536.00	936.62
Employee Health/Life Insurance	1,485.52	1,667.00	181.48	8,913.12	10,002.00	1,088.88
Operational Supplies		83.00	83.00	111.41	498.00	386.59
Total Barber & Beauty	7,942.31	7,751.00	(191.31)	43,115.35	46,506.00	3,390.65
Adult Day Care						
Reg. Full-Time Employees	17,040.11	10,986.00	(6,054.11)	65,341.65	65,916.00	574.35
Reg. Part-Time Employees				5.83		(5.83)
Overtime	199.28	77.00	(122.28)	780.38	462.00	(318.38)
TOPS - Balances	(5,931.36)		5,931.36	(5,764.66)		5,764.66
TOPS - FICA	(453.75)		453.75	(440.99)		440.99
Social Security - Employer	886.92	840.00	(46.92)	4,476.83	5,040.00	563.17
IMRF - Employer Cost	999.81	928.00	(71.81)	5,026.34	5,568.00	541.66
Workers' Compensation Insurance	353.69	328.00	(25.69)	1,799.75	1,968.00	168.25
Unemployment Insurance	163.56	539.00	375.44	1,162.77	3,234.00	2,071.23
Employee Health/Life Insurance	2,248.42	3,365.00	1,116.58	14,233.28	20,190.00	5,956.72
Gasoline & Oil	882.96	833.00	(49.96)	5,143.82	4,998.00	(145.82)
Equipment < \$2,500		41.00	41.00		246.00	246.00
Operational Supplies	170.33	125.00	(45.33)	480.47	750.00	269.53
Professional Services	60.00		(60.00)	60.00		(60.00)
Field Trips/Activities		41.00	41.00		246.00	246.00
Dues & Licenses		20.00	20.00		120.00	120.00
Conferences & Training		208.00	208.00	50.00	1,248.00	1,198.00
Automobiles, Vehicles				26.50		(26.50)
Total Adult Day Care	16,619.97	18,331.00	1,711.03	92,381.97	109,986.00	17,604.03
Alzheimers and Related Disord						
Reg. Full-Time Employees	10,283.37	21,010.00	10,726.63	65,509.04	126,060.00	60,550.96
Overtime	3,956.46	3,044.00	(912.46)	6,368.61	18,264.00	11,895.39
TOPS - Balances	567.72	250.00	(317.72)	(3,891.59)	1,500.00	5,391.59
No Benefit Full-Time Employees	5,349.24	13,966.00	8,616.76	31,044.65	83,796.00	52,751.35
No Benefit Part-Time Employees	4,975.90	6,502.00	1,526.10	21,298.30	39,012.00	17,713.70
TOPS - FICA	43.43	19.00	(24.43)	(297.71)	114.00	411.71
Social Security - Employer	1,860.29	3,406.00	1,545.71	9,365.69	20,436.00	11,070.31
IMRF - Employer Cost	2,112.93	3,762.00	1,649.07	10,509.71	22,572.00	12,062.29
Workers' Compensation Insurance	616.60	1,331.00	714.40	3,532.24	7,986.00	4,453.76
Unemployment Insurance	364.88	2,151.00	1,786.12	2,426.80	12,906.00	10,479.20
Employee Health/Life Insurance	2,921.18	4,277.00	1,355.82	17,527.08	25,662.00	8,134.92
Equipment < \$2,500				89.46		(89.46)
Professional Services	102.50	100.00	(2.50)	615.00	600.00	(15.00)
Conferences & Training	99.00	125.00	26.00	194.00	750.00	556.00
Total Alzheimers and Related Disorders	33,253.50	59,943.00	26,689.50	164,291.28	359,658.00	195,366.72
Total Expenses	1,157,127.51	1,249,582.00	92,454.49	6,872,739.02	7,497,492.00	624,752.98
Net Operating Income	(312,184.08)	(143,630.00)	(168,554.08)	(1,382,328.83)	(861,780.00)	(520,548.83)

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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
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	100,172.26	98,805.00	1,367.26	601,033.56	592,630.00	8,203.56
Total Local Taxes	100,172.26	98,805.00	1,367.26	601,033.56	592,630.00	8,203.56
Miscellaneous NI Revenue						
Restricted Donations	50.00	167.00	(117.00)	1,315.02	1,002.00	313.02
Vending Machine Revenue		192.00	(192.00)	1,735.40	1,152.00	583.40
Total Miscellaneous NI Revenue	50.00	359.00	(309.00)	3,050.42	2,154.00	896.42
Total NonOperating Income	100,222.26	99,164.00	1,058.26	604,083.98	594,784.00	9,099.98
Net Income (Loss)	(211,961.82)	(44,466.00)	(167,495.82)	(778,244.85)	(266,796.00)	(511,448.85)

Champaign County Nursing Home
 Historical Statement of Operations
 June 2017

Description	17/Jan	17/Feb	17/Mar	17/Apr	17/May	17/June	Total
Operating Income							
Miscellaneous Revenue	\$27.00	\$54.00	\$18.00	\$36.00	\$96.00	\$39.00	\$270.00
Lunch Reimbursement	\$85.26	\$10.00	\$340.21	\$1.48	\$1.28	\$234.15	\$896.23
Late Charge, NSF Check Charge		\$10.00	\$209.00	\$20.00	\$970.23	\$30.00	\$1,239.23
Other Miscellaneous Revenue	\$112.26	\$64.00	\$113.23	\$57.48	\$1,067.51	\$168.11	\$1,622.87
Total Miscellaneous Revenue							
Medicare A Revenue							
Medicare A	\$79,798.14	\$134,180.50	\$87,972.87	\$68,145.96	\$58,448.71	\$84,981.59	\$511,527.77
NH PL Care - Medicare Advantage/HMO	\$88,270.47	\$70,829.49	\$57,371.86	\$47,264.15	\$46,135.30	\$56,219.06	\$366,090.33
ARD_PL Care - Medicare Advantage/HMO	\$4,382.00						\$4,382.00
Total Medicare A Revenue	\$172,450.61	\$205,009.99	\$145,344.73	\$115,410.11	\$102,584.01	\$141,200.65	\$882,000.10
Medicare B Revenue							
Medicare B	\$23,385.16	\$10,071.53	\$20,966.47	\$17,972.20	\$21,305.12	\$13,258.28	\$109,958.76
Total Medicare B Revenue	\$23,385.16	\$10,071.53	\$20,966.47	\$17,972.20	\$21,305.12	\$13,258.28	\$109,958.76
Medicaid Revenue							
Medicaid Title XIX (IDHFS)	\$325,730.13	\$428,513.46	\$395,867.86	\$339,565.34	\$353,607.38	\$307,412.40	\$2,238,696.47
ARD - Medicaid Title XIX (IDHFS)	\$69,106.05	\$60,994.92	\$70,903.77	\$75,827.95	\$39,321.15	\$306,153.95	\$306,153.95
Patient Care-Hospice	\$26,447.27	\$55,826.73	\$62,067.73	\$41,417.63	\$48,813.25	\$59,679.84	\$294,282.46
ARD Patient Care - Hospice	\$4,334.73	\$104.08					\$4,538.81
Total Medicaid Revenue	\$425,618.18	\$545,339.19	\$528,869.36	\$456,810.92	\$431,741.60	\$457,092.24	\$2,843,771.09
Private Pay Revenue							
VA-Veterans Nursing Home Care	\$51,635.00	\$50,225.00	\$47,375.00	\$87,938.88	\$73,824.75	\$38,165.37	\$349,164.00
ARD - VA - Veterans Care	\$6,820.00	\$6,160.00	\$7,260.00	\$6,600.00	\$5,940.00		\$32,780.00
Nursing Home Patient Care - Private Pay	\$258,949.33	\$66,761.82	\$152,501.92	\$159,811.47	\$202,342.41	\$171,957.87	\$1,042,324.82
Nursing Home Beauty Shop Revenue	\$2,412.00	\$1,094.50	\$2,412.50	\$2,060.50	\$2,234.00	\$2,249.50	\$13,363.00
Medical Supplies Revenue	\$341.05	\$4,089.70	\$1,981.70	\$178.51	\$2,405.57	\$2,779.99	\$10,794.42
Patient Transportation Charges	\$1,658.75	\$1,952.21	\$832.84	\$236.92	\$14.00	\$1,696.07	\$6,332.77
ARD Patient Care- Private Pay	\$23,092.00	\$14,056.00	\$23,394.00	\$20,933.00	\$5,522.00		\$87,097.00
Total Private Pay Revenue	\$343,925.03	\$175,239.23	\$235,057.99	\$277,659.28	\$292,264.71	\$216,008.80	\$1,541,656.01
Adult Day Care Revenue							
VA-Veterans Adult Daycare	\$6,504.78	\$8,933.26	\$6,686.46	\$3,369.91	\$4,188.36	\$4,308.30	\$33,991.07
IL Department Of Aging Day Care Grant (Title X)	\$6,500.00	\$10,129.76	\$15,035.59	\$8,362.47	\$9,313.56	\$8,248.31	\$57,588.69
Adult Day Care Charges-Private Pay	\$3,020.00	\$1,734.00	\$4,368.00	\$3,266.00	\$3,651.00	\$4,192.00	\$20,221.00
Total Adult Day Care Revenue	\$16,024.78	\$16,796.02	\$26,090.05	\$14,968.38	\$17,152.92	\$16,748.61	\$111,900.76
Total Operating Income	\$883,517.02	\$962,818.96	\$960,115.34	\$882,696.37	\$866,116.07	\$844,943.43	\$5,490,410.19

Champaign County Nursing Home
 Historical Statement of Operations
 June 2017

Description	17/Jan	17/Feb	17/Mar	17/Apr	17/May	17/June	Total
Operating Expenses							
Administration							
Reg. Full-Time Employees	\$22,819.70	\$21,909.37	\$23,794.66	\$21,897.22	\$24,823.91	\$24,035.31	\$139,280.17
Temp. Salaries & Wages	\$1,170.22	\$1,142.76	\$1,021.32	\$836.27	\$1,167.85	\$5,040.20	\$10,378.62
Per Dem	\$135.00	\$135.00	\$225.00	\$225.00	\$180.00	\$180.00	\$1,080.00
Overtime	\$1,120.86	\$87.03	\$56.28	\$426.34	\$500.29	\$328.07	\$2,518.85
TOPS - Balances	\$648.35	\$134.23	\$1,985.90	\$1,301.87	\$7.40	(\$767.50)	\$4,210.16
TOPS - FICA	\$72.55	\$10.27	\$151.92	\$99.89	\$0.57	(\$12,924)	\$322.88
Social Security - Employer	\$1,866.48	\$1,710.39	\$1,842.11	\$1,746.59	\$1,957.34	\$1,825.70	\$11,048.61
IMRF - Employer Cost	\$2,035.22	\$1,731.75	\$1,897.50	\$1,924.85	\$2,093.32	\$2,054.25	\$11,726.89
Workers' Compensation Insurance	\$718.04	\$689.98	\$1,607.50	\$699.46	\$777.07	\$773.47	\$4,382.79
Unemployment Insurance	\$786.94	\$705.00	(\$74,611)	\$452.78	\$370.50	\$361.92	\$2,812.53
Employee Health/ Life Insurance	\$5,072.48	\$5,072.48	\$5,177.58	\$5,142.48	\$5,142.48	\$5,142.48	\$30,749.98
Employee Development/Recognition	\$29.98	\$24.17	\$29.98	\$24.98	\$21.98	\$23.98	\$165.98
Employee Physicals/Lab	\$1,270.00	\$4,679.10	\$3,684.60	\$2,608.00	\$1,095.20	\$1,594.40	\$14,942.30
Stationary & Printing	\$69.00					\$373.62	\$373.62
Books, Periodicals & Manuals			\$411.78	\$559.63	\$434.74	\$403.75	\$472.75
Postage, UPS, Federal Express		\$504.69	\$23.88	\$42.00		\$501.50	\$2,417.34
Equipment < \$2,500			\$1,721.37	\$780.25	\$1,080.52	\$766.57	\$7,621.93
Operational Supplies	\$2,390.58	\$850.64	\$3,141.00	\$3,141.00	\$3,141.00	\$3,141.00	\$18,846.00
Audit & Accounting Fees	\$1,000.00	\$11,467.21	\$5,482.50	\$2,995.00	\$14,466.75	\$17,377.13	\$52,768.59
Attorney Fees			\$162.91				\$162.91
Engineering Fees			\$48,385.20	\$4,893.88	\$42,265.46	\$52,738.53	\$316,362.12
Professional Services	\$59,595.39	\$57,273.66	\$48,385.20	\$4,893.88	\$42,265.46	\$52,738.53	\$316,362.12
Job Required Travel Expense	\$43.34	\$50.97	\$70.66	\$66.77	\$70.91	\$40.70	\$343.35
Insurance	\$22,841.42	\$22,841.42	\$22,841.42	\$22,841.42	\$22,841.42	\$22,841.42	\$137,040.52
Computer Services	\$12,815.33	\$8,609.64	\$8,535.68	\$8,523.36	\$8,530.52	\$8,522.47	\$55,533.00
Telephone Services	\$1,056.13	\$1,286.14	\$1,330.93	\$2,848.94	\$1,322.76	\$1,189.49	\$9,034.39
Legal Notices, Advertising	\$1,981.50	\$912.00	\$1,073.75	\$1,764.24	\$414.00	\$1,942.50	\$8,087.99
Photocopy Services	\$250.00	\$899.57	\$1,884.32	\$1,764.24	\$649.57	\$649.57	\$4,247.85
Public Relations	\$32.70	\$5.59	(\$349.37)	(\$35.16)	\$384.32	\$12.76	\$86.05
Dues & Licenses	\$1,625.08	\$1,775.08	(\$9,157.78)	\$1,025.08	\$1,625.08	\$1,625.08	\$2,758.82
Finance Charges, Bank Fees	\$1,506.56	\$4,257.47	\$319.49	\$5,781.78	\$1,478.41	\$85.64	\$13,409.35
Cable/Satellite TV Expense	\$2,591.17	\$2,639.77	\$2,901.32	\$2,639.77	\$2,639.77	\$2,639.77	\$16,051.57
IPA Licensing Fee	\$40,668.00	\$36,947.00	\$39,301.00	\$35,088.00	\$36,411.09	\$35,239.28	\$223,874.37
Fines & Penalties			\$5,875.00	\$36,242.00	\$2,696.00		\$44,813.00
Furnishings, Office Equipment							
Depreciation Expense	\$62,601.88	\$61,587.34	\$64,777.97	\$64,677.83	\$64,700.00	\$1,447.00	\$1,447.00
Bad Debt Expense				(\$0.64)	\$92,909.33	\$16,868.50	\$383,045.02
Interest Tax Anticipation Notes Payable							\$109,807.79
Interest - Bonds Payable	\$3,818.82	\$3,556.83	\$3,555.83	\$3,555.83	\$3,301.02	\$3,557.49	\$21,344.82
Total Administration	\$296,409.62	\$296,328.55	\$240,656.90	\$285,368.00	\$346,034.08	\$277,973.14	\$1,662,426.99

Champaign County Nursing Home
Historical Statement of Operations
June 2017

Description	17/Jan	17/Feb	17/Mar	17/Apr	17/May	17/June	Total
Environmental Services							
Reg. Full-Time Employees	\$28,122.79	\$25,114.04	\$33,421.59	\$27,256.14	\$29,257.74	\$32,898.21	\$176,058.50
Reg. Part-Time Employees	\$845.04	\$724.32	\$885.28	\$764.56	\$656.54	\$1,114.56	\$5,190.30
Overtime	\$2,128.41	\$284.85	\$121.35	\$192.77	\$1,416.35	\$846.93	\$5,000.61
TOPS - Balances	\$162.68	\$556.72	(\$692.04)	\$517.41	(\$1,371.52)	(\$735.70)	(\$1,630.45)
TOPS - FICA	\$13.97	\$42.59	(\$68.09)	\$39.58	(\$104.92)	(\$50.67)	(\$137.74)
Social Security - Employer	\$2,358.08	\$1,975.06	\$2,584.76	\$2,173.08	\$2,975.08	\$2,680.63	\$14,149.61
IMRF - Employer Cost	\$2,729.40	\$2,095.62	\$2,812.33	\$2,521.46	\$2,982.23	\$2,969.06	\$15,844.10
Workers' Compensation Insurance	\$866.08	\$772.58	\$1,040.10	\$823.59	\$891.99	\$1,036.31	\$5,432.65
Unemployment Insurance	\$950.83	\$845.54	\$72.22	\$872.43	\$796.48	\$774.34	\$4,241.84
Employee Health/Life Insurance	\$2,988.33	\$2,988.33	\$2,088.33	\$2,988.43	\$3,725.50	\$3,725.50	\$19,404.42
Equipment < \$2,500		\$48.82					\$48.82
Operational Supplies	\$3,373.76	\$3,012.05	\$5,151.83	\$1,362.76	\$5,214.60	\$1,636.91	\$19,751.92
Gas Service	\$17,246.53	\$12,146.75	\$12,161.11	\$10,911.77	\$9,759.81	\$8,847.37	\$69,053.34
Electric Service	\$20,073.90	\$27,490.78	\$28,172.07	\$8,390.63	\$61,439.97	\$39,648.89	\$184,213.24
Water Service	\$2,687.22	\$4,069.16	\$3,121.73	\$3,172.96	\$2,728.69	\$2,813.95	\$18,601.71
Pest Control Service	\$511.35		\$511.35	\$511.35	\$511.35	\$636.35	\$2,681.75
Waste Disposal & Recycling	\$3,305.69	\$2,280.21	\$3,086.75	\$2,719.79	\$2,395.68	\$3,267.61	\$17,005.73
Equipment Rentals	\$258.00	\$258.00	\$258.00	\$258.00	\$258.00	\$258.00	\$1,548.00
Sewer Service & Tax	\$1,853.40	\$938.05	\$1,681.08	\$1,879.28	\$1,359.53	\$1,393.93	\$8,885.27
Total Environmental Services	\$90,505.46	\$85,608.66	\$97,020.56	\$67,155.86	\$124,200.10	\$100,693.18	\$565,183.82

Laundry

Reg. Full-Time Employees	\$6,892.88	\$6,770.54	\$7,624.52	\$5,607.64	\$6,772.32	\$8,476.56	\$42,144.46
Reg. Part-Time Employees	\$1,308.65	\$1,169.76	\$1,099.94	\$218.31		\$121.23	\$3,816.66
Overtime	\$795.93	\$89.17	\$4.36	\$4.36	\$314.56		\$1,328.77
TOPS Balances	\$534.09	\$161.62	(\$162.50)	(\$458.16)	(\$112.89)	(\$1,779.29)	(\$1,230.93)
TOPS - FICA	\$40.85	\$12.38	\$13.86	(\$35.65)	(\$8.26)	(\$89.59)	(\$44.63)
Social Security - Employer	\$672.35	\$601.34	\$643.11	\$452.43	\$530.97	\$640.54	\$3,540.74
IMRF - Employer Cost	\$782.37	\$638.11	\$696.73	\$522.54	\$608.40	\$713.68	\$3,961.83
Workers' Compensation Insurance	\$245.21	\$238.02	\$263.00	\$173.91	\$203.70	\$255.12	\$1,377.96
Unemployment Insurance	\$279.30	\$264.55	(\$12.49)	\$228.08	\$214.03	\$264.35	\$1,237.82
Employee Health/Life Insurance	\$2,230.88	\$2,230.88	\$2,230.88	\$2,230.88	\$2,230.88	\$2,230.88	\$13,385.28
Laundry Supplies	\$1,223.00	\$1,223.00	\$3,646.00	\$3,646.00	\$3,646.00	\$3,646.00	\$4,868.00
Linens & Bedding		\$235.80	\$300.00	\$300.00	\$542.61	\$1,111.32	\$2,189.73
Laundry & Cleaning Service		\$524.94	\$641.16	\$440.70	\$454.85	\$454.85	\$2,566.45
Total Laundry	\$13,781.67	\$10,616.27	\$12,878.53	\$13,592.10	\$11,732.42	\$12,982.25	\$75,953.24

Maintenance

Reg. Full-Time Employees	\$4,073.82	\$3,866.46	\$4,272.36	\$3,483.30	\$2,140.25	\$2,398.46	\$20,234.85
Overtime	\$1,008.73	(\$243.55)	\$4.59	\$13.77	\$9.16	\$29.84	\$526.56
TOPS - Balances	\$31.21	\$749.29	(\$230.15)	(\$2.09)	(\$38.42)	\$43.33	(\$155.43)
TOPS - FICA	\$2.39	\$7.32	(\$11.77)	(\$6.21)	(\$3.31)	\$3.31	(\$11.97)
Social Security - Employer	\$342.84	\$296.16	\$350.66	\$242.04	\$185.50	\$190.22	\$1,597.62
IMRF - Employer Cost	\$396.66	\$315.45	\$381.28	\$276.84	\$185.98	\$213.82	\$1,770.01
Workers' Compensation Insurance	\$121.80	\$115.62	\$126.29	\$105.59	\$64.43	\$73.40	\$607.13
Unemployment Insurance	\$142.88	\$129.39	(\$10.03)	\$79.75	\$69.59	\$37.05	\$447.63
Employee Health/Life Insurance	\$1,021.20	\$1,021.20	\$1,021.20	\$1,021.20	(\$546.32)	\$278.44	\$3,688.92
Tools		(\$184.59)					(\$184.59)
Maintenance Supplies	\$456.13	\$1,270.29	\$609.06	\$1,408.71	\$613.70	\$556.06	\$4,913.95
Equipment < \$2,500	\$773.15	\$569.42	\$101.85		\$244.39		\$1,688.81
Operational Supplies		\$211.10					\$211.10
Automobile Maintenance	\$458.50	\$39.52	\$98.52	\$51.50	\$1,775.47	\$439.90	\$2,863.41
Equipment Maintenance	\$53.25	\$3,750.20	\$4,253.48	\$248.28	\$248.09	\$1,214.89	\$10,083.19
Nursing Home Building Renovation/Maintenance	\$4,534.50	\$1,887.63	\$4,136.47	\$1,401.57	\$2,452.78	\$17,467.64	\$44,492.54
Dues & Licenses				\$75.00			\$75.00
Conferences & Training			\$300.30		\$757.00		\$300.30
Parking Lot/Sidewalk Maintenance	\$148.40						\$148.40
Nursing Home Building Construction/Improvements							\$905.40
Total Maintenance	\$13,566.46	\$13,549.91	\$14,636.29	\$21,335.60	\$7,975.22	\$23,185.75	\$94,249.23

Champaign County Nursing Home
 Historical Statement of Operations
 June 2017

Description	17/Jan	17/Feb	17/Mar	17/Apr	17/May	17/June	Total
Nursing Services							
Reg - Full-Time Employees	\$139,159.95	\$129,889.29	\$142,436.32	\$130,313.49	\$133,169.78	\$140,476.20	\$815,874.03
Reg - Part-Time Employees	\$6,505.74	\$4,243.63	\$10,616.77	\$8,872.86	\$6,289.24	\$5,824.09	\$42,350.47
Temp Salaries & Wages	\$23,848.49	\$20,417.54	\$17,293.27	\$20,792.26	\$22,799.24	\$18,721.63	\$123,872.43
Overtime	\$79,403.81	\$37,469.75	\$38,790.17	\$41,543.38	\$41,808.74	\$50,654.32	\$299,670.17
TOPS - Balances	(\$4,630.14)	\$6,382.74	(\$836.06)	(\$1,045.62)	(\$2,575.44)	\$3,141.15	\$2,435.73
No Benefit Full-Time Employees	\$115,981.47	\$89,123.78	\$97,088.92	\$95,715.58	\$84,299.57	\$82,319.80	\$564,539.12
No Benefit Part-Time Employees	\$16,556.32	\$12,957.91	\$21,078.68	\$19,852.22	\$17,224.31	\$27,855.04	\$115,524.48
TOPS - FICA	(\$346.55)	\$486.28	(\$53.06)	(\$12.89)	(\$24.75)	\$93.30	\$186.34
Social Security - Employer	\$28,701.62	\$21,979.29	\$24,899.21	\$23,578.98	\$23,246.51	\$24,770.05	\$147,174.66
IMRF - Employer Cost	\$28,677.21	\$21,375.48	\$25,379.44	\$25,397.66	\$23,877.85	\$25,774.29	\$151,481.93
Workers' Compensation Insurance	\$9,026.82	\$7,877.87	\$8,631.99	\$8,245.38	\$7,835.35	\$8,353.80	\$49,771.21
Unemployment Insurance	\$11,355.20	\$8,599.43	\$9,153.01	\$5,600.40	\$3,873.05	\$2,807.68	\$30,881.73
Employee Health/Life Insurance	\$29,188.33	\$28,448.17	\$27,705.41	\$27,705.41	\$27,705.41	\$29,925.89	\$170,678.62
Books, Periodicals & Manuals			\$144.72	\$148.05			\$292.77
Stocked Drugs	\$2,898.41	\$2,108.27	\$3,966.13	\$2,105.19	\$2,111.77	\$3,624.94	\$16,814.71
Pharmacy Charges-Public Aid	\$1,469.04	\$1,110.91	\$1,308.85	\$1,117.15	\$1,943.24	\$2,185.25	\$9,134.44
Oxygen	\$1,310.38	\$1,141.47	\$803.69	\$1,048.30	\$1,259.79	\$885.62	\$6,449.25
Incontinence Supplies	\$5,430.91	\$5,351.53	\$5,561.00	\$3,927.85	\$7,021.99	\$5,826.46	\$34,118.84
Pharmacy Charges - Insurance	\$6,407.21	\$11,396.87	\$6,362.20	\$6,126.80	\$7,679.83	\$7,227.71	\$45,200.62
Equipment < \$2,500	\$261.54		\$451.44		\$118.32	\$1,556.83	\$4,388.53
Operational Supplies	\$18,990.47	\$11,041.26	\$10,548.89	\$6,298.21	\$7,893.11	\$40,297.66	\$65,048.00
Pharmacy Charges-Medicare	\$7,581.40	\$16,169.70	\$8,547.23	\$7,516.77	\$6,166.23	\$4,694.03	\$50,664.36
Medical/Dental/Mental Health	\$4,175.00	\$7,775.00	\$5,875.00	\$5,600.00	\$5,600.00	\$5,600.00	\$34,725.00
Professional Services	\$23,857.88	\$24,692.75	\$27,046.95	\$13,560.26	\$23,633.90	\$33,888.81	\$146,460.36
Job Recurse Travel					\$56.71		\$56.71
Laboratory Fees	\$874.78	\$1,269.98	\$401.64	(\$299.95)	\$500.13	\$633.11	\$3,378.68
Equipment Rentals	\$4,589.78	\$5,846.24	\$6,732.48	\$3,712.16	\$2,832.62	\$3,218.12	\$26,931.40
Dues & Licenses	\$50.00						\$50.00
Conferences & Training	\$697.00						\$697.00
Medicare Medical Services	\$240.00						\$240.00
Total Nursing Services	\$563,352.28	\$477,288.17	\$490,406.32	\$465,524.66	\$468,233.54	\$516,941.26	\$3,000,344.23

Champaign County Nursing Home
Historical Statement of Operations
June 2017

Description	17/Jan	17/Feb	17/Mar	17/Apr	17/May	17/June	Total
Activities							
Reg Full-Time Employees	\$13,261.54	\$11,697.73	\$13,242.99	\$10,347.74	\$14,713.16	\$13,656.02	\$80,069.18
Reg. Part-Time Employees	\$2,444.88	\$1,837.47	\$1,569.02	\$1,099.11	\$1,144.29	\$937.34	\$9,052.09
Overtime	\$414.14	\$7.38	\$39.69	\$14.93	\$93.49	\$5.23	\$574.86
TOPS - Balances	\$450.81	\$51.96	\$67.13	\$287.42	\$835.09	(\$1,412.15)	\$780.26
TOPS - FICA	\$34.49	\$42.22	\$5.14	\$23.98	\$63.89	(\$108.03)	\$59.69
Social Security - Employer	\$1,207.66	\$1,008.71	\$1,097.36	\$1,105.41	\$1,193.87	\$1,131.65	\$8,744.76
IMRF - Employer Cost	\$1,394.97	\$1,072.75	\$1,192.55	\$1,285.61	\$1,331.12	\$1,268.89	\$7,545.89
Workers' Compensation Insurance	\$469.67	\$403.76	\$440.66	\$446.58	\$475.10	\$422.18	\$2,676.15
Unemployment Insurance	\$485.03	\$450.99	(\$23.11)	\$416.58	\$475.10	\$253.42	\$1,891.89
Employee Health/Life Insurance	\$1,513.46	\$2,251.02	\$2,253.62	\$2,256.22	\$2,253.62	\$2,253.42	\$12,781.56
Operational Supplies	\$222.24	\$189.05	\$497.15	\$361.08	\$391.27	\$322.34	\$1,983.13
Professional Services		\$128.70	\$129.70	\$259.40	\$254.70	\$129.70	\$903.20
Conferences & Training				\$15.00			\$15.00
Total Activities	\$21,608.87	\$19,612.74	\$20,621.05	\$20,916.02	\$23,048.76	\$19,090.21	\$126,097.66
Social Services							
Reg Full-Time Employees	\$15,123.52	\$17,577.64	\$11,502.49	\$9,240.19	\$12,039.99	\$16,166.03	\$81,650.76
Reg. Part-Time Employees	\$704.00	\$1,350.25	\$1,279.06	\$1,111.10	\$1,101.51	\$90.89	\$5,026.81
Overtime	\$567.98	\$88.00	\$165.34	\$26.42	\$364.20	\$338.02	\$1,549.96
TOPS - Balances	\$772.36	(\$2,028.68)	(\$274.20)	(\$356.58)	\$149.20	\$310.73	(\$1,449.86)
TOPS - FICA	\$59.09	(\$175.11)	(\$28.63)	(\$27.29)	\$11.42	(\$263.78)	(\$363.69)
Social Security - Employer	\$1,236.35	\$1,439.31	\$953.11	\$820.60	\$1,031.41	\$1,267.59	\$6,748.37
IMRF - Employer Cost	\$1,443.14	\$1,588.41	\$953.11	\$820.60	\$1,180.59	\$1,394.68	\$7,535.22
Workers' Compensation Insurance	\$473.25	\$565.95	\$713.65	\$318.03	\$394.60	\$487.27	\$2,612.75
Unemployment Insurance	\$315.43	\$57.45	(\$1.58)	\$392.45	\$243.74	\$119.56	\$1,557.25
Employee Health/Life Insurance	\$2,925.47	\$2,925.47	\$2,925.47	\$1,539.67	\$2,232.57	\$2,232.57	\$14,781.22
Professional Services	\$259.40	\$129.70	\$129.70	\$129.70	\$129.70	\$129.70	\$778.20
Total Social Services	\$24,079.59	\$24,018.11	\$17,851.19	\$14,016.35	\$18,878.95	\$18,653.20	\$117,497.79
Physical Therapy							
Reg. Full-Time Employees	\$4,922.82	\$4,988.11	\$4,661.07	\$4,007.56	\$4,770.61	\$5,443.50	\$28,803.67
Overtime	\$736.61	\$621.36	\$367.41	\$5.61	\$235.66	\$64.27	\$2,030.82
TOPS - Balances	(\$564.91)	(\$175.99)	(\$40.69)	(\$369.74)	\$79.70	(\$1,183.63)	(\$1,761.17)
No Benefit Full Time Employees	\$1,868.28	\$1,789.91	\$2,101.15	\$2,064.03	\$2,495.65	\$698.41	\$11,037.43
TOPS - FICA	(\$40.24)	(\$5.82)	\$41.38	(\$27.29)	(\$5.41)	(\$91.31)	(\$134.73)
Social Security - Employer	\$563.40	\$541.45	\$528.35	\$473.49	\$564.31	\$468.16	\$3,139.17
IMRF - Employer Cost	\$659.53	\$688.32	\$576.15	\$548.26	\$643.24	\$505.89	\$3,501.39
Workers' Compensation Insurance	\$203.65	\$197.76	\$197.50	\$191.44	\$217.14	\$189.37	\$1,195.86
Unemployment Insurance	\$236.58	\$247.80	(\$54.50)	\$242.61	\$156.06	\$24.81	\$873.27
Employee Health/Life Insurance	\$1,485.52	\$1,485.52	\$1,485.52	\$1,485.52	\$1,485.52	\$1,485.52	\$8,913.12
Professional Services	\$18,847.71	\$2,277.01	\$22,349.36	\$2,124.05	\$19,179.75	\$15,425.53	\$119,284.41
Total Physical Therapy	\$28,892.75	\$32,643.44	\$32,614.19	\$29,848.51	\$29,662.83	\$23,019.52	\$176,883.24
Occupational Therapy							
Professional Services	\$23,243.30	\$23,502.08	\$21,474.51	\$15,350.99	\$14,334.12	\$15,210.50	\$113,115.50
Total Occupational Therapy	\$23,243.30	\$23,502.08	\$21,474.51	\$15,350.99	\$14,334.12	\$15,210.50	\$113,115.50
Speech Therapy							
Professional Services	\$9,045.55	\$5,056.45	\$8,775.22	\$6,819.33	\$5,008.25	\$5,260.47	\$40,463.27
Total Speech Therapy	\$9,045.55	\$5,056.45	\$8,775.22	\$6,819.33	\$5,008.25	\$5,260.47	\$40,463.27

Champaign County Nursing Home
Historical Statement of Operations
June 2017

Description	17/Jan	17/Feb	17/Mar	17/Apr	17/May	17/June	Total
Respiratory Therapy							
Professional Services	\$2,101.21	\$2,104.16	\$1,611.23	\$1,245.75	\$1,962.50	\$2,425.00	\$11,449.85
Total Respiratory Therapy	\$2,101.21	\$2,104.16	\$1,611.23	\$1,245.75	\$1,962.50	\$2,425.00	\$11,449.85
Total This Department	\$11,146.76	\$7,160.61	\$10,386.45	\$7,965.08	\$7,658.75	\$7,688.47	\$51,993.12
Food Services							
Reg. Full-Time Employees	\$27,319.28	\$28,443.56	\$29,154.75	\$29,040.49	\$27,538.97	\$25,636.40	\$167,333.65
Reg. Part-Time Employees	1676.40	\$266.68	\$729.47	\$2,851.31	\$3,590.21	\$3,546.29	\$12,220.36
Temp. Salaries & Wages	\$2,424.29	\$2,340.09	\$2,654.63	\$1,327.00	\$548.69	\$1,042.27	\$10,337.06
Overtime	\$6,190.25	\$3,033.83	\$1,728.95	\$1,802.45	\$5,108.85	\$3,383.25	\$21,245.59
TOPS - Balances	\$2,303.14	(5,153.40)	\$1,163.19	(1,795.40)	(1,434.75)	(5,152.73)	(6,234.01)
TOPS - FICA	\$176.19	(583.65)	\$88.99	(635.37)	(514.24)	(518.02)	(1,865.20)
Social Security - Employer	\$2,768.15	\$2,620.17	\$2,643.10	\$2,613.16	\$2,731.56	\$2,584.35	\$15,960.49
IMRF - Employer Cost	\$3,014.00	\$2,574.98	\$2,647.41	\$2,903.42	\$3,035.41	\$2,772.99	\$16,948.21
Workers' Compensation Insurance	\$909.63	\$945.17	\$975.59	\$950.31	\$938.58	\$921.26	\$5,060.64
Unemployment Insurance	\$1,151.75	\$1,122.13	(172.58)	\$956.15	\$1,000.18	\$807.90	\$5,005.53
Employee Health/Life Insurance	\$4,466.96	\$5,955.03	\$5,212.32	\$4,466.96	\$4,466.96	\$4,464.36	\$28,032.64
Food		\$59.86	(519.17)				(50.24)
Non-Food Supply					\$185.09	\$686.16	\$871.27
Nutritional Supplements	\$771.77	\$6,445.05	\$1,313.77	\$2,854.99	\$1,689.43	\$1,381.44	\$14,496.45
Equipment < \$2,500					\$495.98		\$495.98
Operational Supplies	\$404.95	\$1,212.48	\$703.90	\$389.42	\$440.81	\$38.00	\$2,784.61
Equipment Rentals		\$404.95	\$404.95	\$404.95	\$404.95	\$404.95	\$2,428.70
Dues & Licenses		\$85.00					\$85.00
Conferences & Training		\$15.00	\$30.00		\$60.00	\$30.00	\$210.00
Food Service	\$55,702.71	\$56,044.48	\$52,477.92	\$43,244.00	\$44,641.20	\$36,038.36	\$288,148.67
Furnishings - Office Equipment							
Total Food Services	\$108,279.47	\$110,906.85	\$101,839.37	\$92,094.87	\$95,267.78	\$82,277.25	\$580,665.60
Barber & Beauty							
Reg. Full-Time Employees	\$4,035.84	\$4,214.40	\$4,646.56	\$4,214.44	\$4,816.48	\$5,415.44	\$28,143.16
TOPS - Balances	\$706.91	\$59.94	(3,239.98)	(500.62)	\$54.22	\$4.21	\$536.67
TOPS - FICA	\$54.08	\$4.59	(376.28)	(37.62)	\$4.15	\$4.15	\$41.06
Social Security - Employer	\$297.20	\$270.19	\$327.19	\$279.83	\$310.73	\$366.04	\$1,851.18
IMRF - Employer Cost	\$346.80	\$285.84	\$355.67	\$323.39	\$351.79	\$410.05	\$2,073.34
Workers' Compensation Insurance	\$139.62	\$126.02	\$140.44	\$130.52	\$144.92	\$165.51	\$848.03
Unemployment Insurance	\$144.86	\$138.53	\$133.88	\$169.22	\$144.86	\$41.39	\$699.38
Employee Health/Life Insurance	\$1,485.52	\$1,485.52	\$1,485.52	\$1,485.52	\$1,485.52	\$1,485.52	\$8,913.12
Operational Supplies	\$265.18	(1,265.18)		\$111.41			\$111.41
Total Barber & Beauty	\$8,074.81	\$6,310.85	\$6,659.62	\$6,606.09	\$7,312.67	\$7,942.31	\$43,115.35

Champaign County Nursing Home
Historical Statement of Operations
June 2017

Description	17/Jan	17/Feb	17/Mar	17/Apr	17/May	17/June	Total
Adult Day Care	\$8,855.81	\$9,105.02	\$10,074.91	\$9,883.28	\$11,282.52	\$17,040.11	\$65,341.65
Reg. Full-Time Employees	\$477.02	\$62.48	\$5.83	\$23.71	\$12.06	\$199.28	\$5.83
Reg. Part-Time Employees	\$611.44	\$519.88	(3,044.65)	\$393.69	(6,813.59)	(65,931.36)	\$5,784.60
Overtime	\$46.78	\$39.77	(5,416.71)	\$30.11	(897.22)	(5,453.75)	(5,410.99)
TOPS - Balances	\$686.05	\$594.55	\$724.82	\$752.48	\$832.01	\$989.92	\$4,476.63
Social Security - Employer	\$793.48	\$633.15	\$788.48	\$669.79	\$941.63	\$899.81	\$5,028.34
IMRF - Employer Cost	\$267.81	\$242.33	\$283.78	\$312.86	\$339.18	\$353.89	\$1,783.75
Workers' Compensation Insurance	\$274.65	\$287.15	\$4.19	\$291.53	\$163.56	\$163.56	\$1,162.77
Unemployment Insurance	\$2,991.18	\$2,248.42	\$2,248.42	\$2,248.42	\$2,248.42	\$2,248.42	\$14,233.28
Employee Health/Life Insurance	\$968.90	\$770.17	\$943.02	\$653.52	\$925.25	\$842.96	\$5,143.82
Gasoline & Oil	\$41.80	\$21.57	\$36.01	\$49.10	\$161.66	\$170.33	\$480.47
Operational Supplies							\$60.00
Professional Services	\$26.50	\$50.00					\$50.00
Conferences & Training							\$26.50
Automobiles, Vehicles							\$26.50
Total Adult Day Care	\$16,141.42	\$13,554.49	\$14,523.14	\$15,514.32	\$18,028.63	\$16,619.97	\$92,381.87

Alzheimers and Related Disorders

Reg. Full-Time Employees	\$10,899.49	\$9,733.83	\$11,795.12	\$10,070.07	\$12,727.36	\$10,283.37	\$65,500.04
Overtime	\$355.30	\$355.25	\$321.17	\$31.12	\$1,704.58	\$3,956.46	\$6,368.81
TOPS - Balances	(5,066.55)	\$4,825.13	\$244.55	(5,013.28)	(53,059.86)	\$567.72	(53,059.86)
No Benefit Full-Time Employees	\$5,262.59	\$2,495.00	\$5,448.35	\$5,107.91	\$5,050.43	\$5,349.24	\$31,044.85
No Benefit Part-Time Employees	\$3,882.82	\$27.18	\$3,235.44	\$3,309.54	\$3,399.60	\$4,975.90	\$21,298.30
TOPS - FICA	(575.51)	\$27.18	\$18.70	(377.51)	(233.76)	\$43.43	(629.71)
Social Security - Employer	\$1,537.07	\$1,281.98	\$1,566.24	\$1,404.94	\$1,715.17	\$1,660.29	\$9,365.89
IMRF - Employer Cost	\$1,769.40	\$1,376.56	\$1,697.94	\$1,626.20	\$1,928.68	\$2,112.93	\$10,509.71
Workers' Compensation Insurance	\$599.37	\$509.94	\$625.80	\$539.28	\$641.25	\$616.60	\$3,532.24
Unemployment Insurance	\$651.93	\$551.69	\$24.51	\$523.08	\$310.71	\$364.88	\$2,476.80
Employee Health/Life Insurance	\$2,921.18	\$2,921.18	\$2,921.18	\$2,921.18	\$2,921.18	\$2,921.18	\$17,527.08
Equipment < \$2,500	\$102.50	\$102.50	\$102.50	\$102.50	\$102.50	\$102.50	\$615.00
Professional Services					\$95.00	\$99.00	\$184.00
Conferences & Training							\$95.00
Total Alzheimers and Related Disorders	\$26,515.87	\$24,180.04	\$28,002.50	\$24,634.47	\$27,304.80	\$33,253.50	\$184,291.28

Total Operating Expenses

Total Operating Expenses	\$1,206,299.03	\$1,105,489.78	\$1,116,870.63	\$1,079,822.82	\$1,214,672.65	\$1,167,127.51	\$6,872,739.02
Net Operating Income	(522,782.01)	(515,265.82)	(515,755.29)	(5196,421.55)	(5,348,556.58)	(5,112,184.02)	(51,332,328.83)

Non-Operating Income

Local Taxes	\$100,172.28	\$100,172.26	\$100,172.26	\$100,172.26	\$100,172.26	\$100,172.26	\$601,033.56
Current-Nursing Home Operating	\$100,172.26	\$100,172.26	\$100,172.26	\$100,172.26	\$100,172.26	\$100,172.26	\$601,033.56
Total Local Taxes	\$200,344.54	\$200,344.52	\$200,344.52	\$200,344.52	\$200,344.52	\$200,344.52	\$1,202,067.12

Miscellaneous NI Revenue

Miscellaneous NI Revenue	\$300.00	\$162.10	\$591.94	\$135.98	\$75.00	\$50.00	\$1,315.02
Rescinded Donations		\$897.32		\$638.06			\$1,735.40
Vending Machine Revenue	\$300.00	\$1,059.42	\$591.94	\$135.98	\$913.08	\$50.00	\$3,050.42
Total Miscellaneous NI Revenue	\$1,000,472.26	\$1,012,311.68	\$1,000,764.20	\$1,000,308.24	\$1,010,886.34	\$1,000,222.26	\$6,040,083.98
Total Non-Operating Income	(522,782.01)	(515,265.82)	(515,755.29)	(5,196,421.55)	(5,348,556.58)	(5,112,184.02)	(51,332,328.83)
NET INCOME (LOSS)	\$1,206,299.03	\$1,105,489.78	\$1,116,870.63	\$1,079,822.82	\$1,214,672.65	\$1,167,127.51	\$6,872,739.02

Champaign County Nursing Home
Historical Statement of Operations
June 2017

Description	Monthly Avg	Var To Prior Month	Var to Monthly Avg
Operating Income			
Miscellaneous Revenue	\$ 170,48	(51,232.69)	\$(335.80)
Lunch Reimbursement			
Late Charge, NSF Check Charge			
Other Miscellaneous Revenue			
Total Miscellaneous Revenue	\$ 170,48	(51,232.69)	\$(335.80)
Medicare A Revenue			
Medicare A			
NH Pt. Care - Medicare Advantage/Hmo			
ARD Pt Care - Medicare Advantage/HMO			
Total Medicare A Revenue	\$ 147,000.02	\$38,616.64	\$(5,769.37)
Medicare B Revenue			
Medicare B	\$ 18,326.46	155,046.84	\$(5,008.18)
Total Medicare B Revenue	\$ 18,326.46	155,046.84	\$(5,008.18)
Medicaid Revenue			
Medicaid Title XIX (IDHFS)			
ARD - Medicaid Title XIX (IDHFS)			
Patient Care-Hospice			
ARD Patient Care - Hospice			
Total Medicaid Revenue	\$ 473,961.95	\$25,350.44	\$(18,866.71)
Private Pay Revenue			
VA-Veterans Nursing Home Care			
ARD - VA - Veterans Care			
Nursing Home Patient Care - Private Pay			
Nursing Home Beauty Shop Revenue			
Medical Supplies Revenue			
Patient Transportation Charges			
ARD Patient Care- Private Pay			
Total Private Pay Revenue	\$ 256,976.00	(575,420.31)	\$(40,167.20)
Adult Day Care Revenue			
VA-Veterans Adult Daycare			
IL Department Of Aging-Day Care Grant (Title X)			
Adult Day Care Charges-Private Pay			
Total Adult Day Care Revenue	\$ 18,633.46	\$(414.31)	\$(1,884.65)
Total Operating Income	\$ 816,068.37	\$(521,172.64)	\$(70,124.94)

Champaign County Nursing Home
Historical Statement of Operations
June 2017

Description

Description	Monthly Avg	Var To Prior Month	Var to Monthly Avg
Operating Expenses			
Administration	\$ 23,213.36	(\$720.60)	\$ 821.95
Reg. Full-time Employees	\$ 1,729.77	\$3,672.35	\$ 3,310.43
Per Diem	\$ 180.00	\$ 0.00	\$ -
Overtime	\$ 419.81	(\$172.20)	\$ (91.74)
TOPS - Balances	\$ 701.69	(\$174.96)	\$ (669.28)
TOPS - ITCA	\$ 53.68	(\$313.39)	\$ (66.50)
Social Security - Employer	\$ 1,841.44	(\$316.64)	\$ 24.26
IMRF - Employer Cost	\$ 1,954.48	(\$390.07)	\$ 99.77
Workers' Compensation Insurance	\$ 730.47	(\$3.67)	\$ 43.01
Unemployment Insurance	\$ 435.42	(\$9.58)	\$ (73.50)
Employee Health/Life Insurance	\$ 5,125.00	\$ 0.00	\$ 17.48
Employee Development/Recognition	\$ 25.85	\$ 2.00	\$ (1.87)
Employee Physicals/Lab	\$ 2,490.38	\$ 499.20	\$ (865.98)
Stationary & Printing	\$ 62.27	\$ 379.62	\$ 311.35
Books, Periodicals & Manuals	\$ 78.79	\$ 403.75	\$ 324.96
Postage, UPS, Federal Express	\$ 402.06	\$ 66.76	\$ 99.44
Equipment < \$2,500	\$ 10.98	\$ 0.00	\$ (10.98)
Operational Supplies	\$ 1,270.32	(\$293.55)	\$ (483.75)
Audit & Accounting Fees	\$ 3,141.00	\$ 0.00	\$ -
Attorney Fees	\$ 8,794.77	\$ 2,920.38	\$ 8,582.37
Engineering Fees	\$ 27.15	\$ 0.00	\$ (27.15)
Professional Services	\$ 52,560.35	\$ 10,473.07	\$ 176.18
Job Required Travel Expense	\$ 57.23	(\$90.91)	\$ (16.53)
Insurance	\$ 22,841.42	\$ 0.00	\$ -
Computer Services	\$ 9,255.50	(\$8.05)	\$ (733.03)
Telephone Services	\$ 1,505.73	(\$133.27)	\$ (316.24)
Legal Notices, Advertising	\$ 1,348.00	\$ 1,528.50	\$ 594.50
Photocopy Services	\$ 707.98	\$ 0.00	\$ (56.41)
Public Relations	\$ 14.34	(\$371.56)	\$ (1.58)
Dues & Licenses	\$ 459.77	\$ 0.00	\$ 1,165.31
Finance Charges, Bank Fees	\$ 2,234.89	(\$1,412.77)	\$ (2,169.25)
Cable/Satellite TV Expense	\$ 2,675.26	\$ 0.00	\$ (35.49)
IPA Licensing Fee	\$ 37,312.40	(\$1,177.81)	\$ (2,073.12)
Fines & Penalties	\$ 7,468.83	(\$2,556.00)	\$ (7,468.83)
Furnishings - Office Equipment	\$ 241.17	\$ 1,447.00	\$ 1,205.83
Depreciation Expense	\$ 63,840.84	\$ 0.00	\$ 859.16
Bad Debt Expense	\$ 18,301.90	(\$79,070.83)	\$ (1,402.80)
Interest-Tax Anticipation Notes Payable	\$ -	(\$9,543.70)	\$ -
Interest- Bonds Payable	\$ -	\$ 258.47	\$ -
Total Administration	\$ 277,071.17	(\$59,630.54)	\$ 901.58

Champaign County Nursing Home
 Historical Statement of Operations
 June 2017

Description	Monthly Avg	Var To Prior Month	Var to Monthly Avg
Environmental Services			
Reg. Full-Time Employees	\$ 29,343.08	\$3,628.47	\$ 3,543.13
Reg. Part-Time Employees	\$ 865.05	\$258.02	\$ 249.51
Overtime	\$ 833.44	(\$569.42)	\$ 13.50
TOPS - Balances	\$ (300.08)	\$575.82	\$ (495.63)
TOPS - FICA	\$ (22.96)	\$44.05	\$ (37.91)
Social Security - Employer	\$ 2,358.30	\$308.75	\$ 325.53
IMRF - Employer Cost	\$ 2,640.68	\$296.83	\$ 348.38
Workers' Compensation Insurance	\$ 905.44	\$146.32	\$ 132.87
Unemployment Insurance	\$ 706.97	(\$22.44)	\$ 67.37
Employee Health/Life Insurance	\$ 3,234.07	\$0.00	\$ 491.43
Equipment < \$2,500	\$ 8.14	\$0.00	\$ (6.14)
Operational Supplies	\$ 3,291.99	(\$3,577.57)	\$ (1,655.08)
Gas Service	\$ 11,510.56	\$2,922.43	\$ (4,873.16)
Electric Service	\$ 30,702.21	(\$2,792.68)	\$ 7,944.68
Water Service	\$ 3,100.29	\$97.26	\$ (286.34)
Pest Control Service	\$ 448.96	\$125.00	\$ 189.39
Waste Disposal & Recycling	\$ 2,834.29	\$871.93	\$ 433.32
Equipment Rentals	\$ 238.00	\$0.00	\$
Sewer Service & Tax	\$ 1,460.88	\$34.40	\$ (86.95)
Total Environmental Services	\$ 94,187.30	(\$2,526.52)	\$ 6,495.88

Laundry			
Reg. Full-Time Employees	\$ 7,024.08	\$0.00	\$ 1,452.48
Reg. Part-Time Employees	\$ 646.11	\$0.00	\$ (646.11)
Overtime	\$ 221.46	(\$182.38)	\$ (100.23)
TOPS Balances	\$ (206.16)	(\$1,000.49)	\$ (970.14)
TOPS - FICA	\$ (16.77)	(\$81.12)	\$ (74.22)
Social Security - Employer	\$ 590.12	\$109.57	\$ 50.42
IMRF - Employer Cost	\$ 660.31	\$105.28	\$ 53.38
Workers' Compensation Insurance	\$ 229.66	\$52.42	\$ 25.45
Unemployment Insurance	\$ 206.30	\$50.32	\$ 56.05
Employee Health/Life Insurance	\$ 2,230.88	\$0.00	\$ (811.33)
Laundry Supplies	\$ 811.33	\$0.00	\$ 746.37
Linen & Bleeding	\$ 364.98	\$568.71	\$ 600.93
Laundry & Cleaning Service	\$ (165.08)	(\$5.69)	\$
Total Laundry	\$ 12,597.21	\$1,249.83	\$ 385.04

Maintenance			
Reg. Full-Time Employees	\$ 3,372.44	\$258.21	\$ (973.98)
Overtime	\$ 87.76	\$20.66	\$ (57.92)
TOPS - Balances	\$ (28.07)	\$62.75	\$ 69.40
TOPS - FICA	\$ (2.00)	\$6.32	\$ 5.31
Social Security - Employer	\$ 284.60	\$24.72	\$ (74.38)
IMRF - Employer Cost	\$ 295.00	\$27.84	\$ (81.16)
Workers' Compensation Insurance	\$ 101.19	\$8.97	\$ (27.79)
Unemployment Insurance	\$ 74.01	(\$31.54)	\$ (37.56)
Employee Health/Life Insurance	\$ 649.82	\$742.76	\$ (371.38)
Tools	\$ (31.43)	\$0.00	\$ 31.43
Maintenance Supplies	\$ 818.99	(\$57.64)	\$ (262.93)
Equipment < \$2,500	\$ 281.47	\$244.39	\$ (37.08)
Operational Supplies	\$ 35.18	\$0.00	\$ (35.18)
Automobile Maintenance	\$ 477.24	(\$1,335.67)	\$ (37.34)
Equipment Maintenance	\$ 1,680.53	\$965.80	\$ (485.64)
Nursing Home Building Repair/Maintenance	\$ 7,415.47	\$15,009.86	\$ 10,047.59
Dues & Licenses	\$ 12.50	\$0.00	\$ (12.50)
Conferences & Training	\$ 50.05	\$0.00	\$ (50.05)
Parking Lot/Sidewalk Maintenance	\$ 150.90	(\$73.02)	\$ (150.90)
Nursing Home Building Construction/Improvement	\$	\$0.00	\$
Total Maintenance	\$ 15,708.21	\$15,210.53	\$ 7,477.55

Champaign County Nursing Home
 Historical Statement of Operations
 June 2017

Description	Monthly Avg	Var To Prior Month	Var to Monthly Avg
Nursing Services	\$	\$0.00	\$
Reg Full-Time Employees	\$ 135,979.01	\$7,276.42	\$ 4,497.20
Reg Part-Time Employees	\$ 7,058.41	(\$4,514.21)	\$(1,234.32)
Temp Salaries & Wages	\$ 20,645.41	(\$4,077.51)	\$(1,923.78)
Overtime	\$ 49,945.03	(\$1,154.42)	\$ 709.29
TOPS - Balances	\$ 405.96	\$7,817.59	\$ 4,735.20
No Benefit Full-Time Employees	\$ 94,069.85	(\$1,919.11)	\$(11,770.05)
TOPS - FICA	\$ 19,254.08	\$10,630.73	\$ 8,000.95
Social Security - Employer	\$ 31.06	\$598.05	\$ 362.24
IMRF - Employer Cost	\$ 24,529.11	\$1,523.54	\$ 240.94
Workers' Compensation Insurance	\$ 25,246.99	\$1,896.44	\$ 577.30
Unemployment Insurance	\$ 8,295.20	\$518.45	\$ 58.60
Employee Health/Life Insurance	\$ 5,148.96	(\$565.37)	\$(2,339.28)
Books, Periodicals & Manuals	\$ 28,446.44	\$2,220.48	\$ 1,479.45
Stocked Drugs	\$ 48.80	\$0.00	\$ (48.80)
Pharmacy Charges-Public Aid	\$ 2,802.45	\$1,513.17	\$ 822.49
Oxygen	\$ 1,522.41	\$242.01	\$ 662.84
Incontinence Supplies	\$ 1,074.88	(\$3,241.17)	\$(189.26)
Pharmacy Charges - Insurance	\$ 5,686.64	(\$155.63)	\$ 1,139.82
Equipment < \$2,500	\$ 7,533.44	(\$452.13)	\$(305.73)
Operational Supplies	\$ 731.42	\$3,438.51	\$ 2,825.41
Pharmacy Charges-Medicare	\$ 10,841.33	\$2,414.85	\$ (543.37)
Medical/Dental/Mental Health	\$ 8,444.06	(\$1,450.20)	\$(3,760.03)
Professional Services	\$ 5,787.50	\$0.00	\$(187.50)
Job Require Travel	\$ 24,415.06	\$10,064.91	\$ 9,280.76
Laboratory Fees	\$ 9.45	(\$26.71)	\$ (9.45)
Equipment Rentals	\$ 563.28	\$132.98	\$ 69.83
Dues & Licenses	\$ 4,488.57	\$385.50	\$(1,270.45)
Conferences & Training	\$ 8.33	\$0.00	\$ (8.33)
Medicare Medical Services	\$ 233.67	\$705.00	\$ 471.33
Total Nursing Services	\$ 500,057.97	\$33,307.72	\$ 5,577.57
			\$ 18,483.89

Champaign County Nursing Home
 Historical Statement of Operations
 June 2017

Description	Monthly Avg	Var To Prior Month	Var to Monthly Avg
Activities			
Reg Full-Time Employees	\$ 13,348.20	\$0.00	\$
Reg Part-Time Employees	\$ 1,508.68	\$ (857.14)	\$ 507.82
Overtime	\$ 95.81	\$ (5295.95)	\$ (671.34)
TOPS - Balances	\$ 130.04	\$ (539.25)	\$ (90.58)
TOPS - FICA	\$ 9.95	\$ (2,247.24)	\$ (1,542.19)
Social Security - Employer	\$ 1,241.13	\$ (171.94)	\$ (117.98)
IMRF - Employer Cost	\$ 1,257.65	\$ (532.32)	\$ 7.52
Workers' Compensation Insurance	\$ 448.03	\$ (562.23)	\$ 11.24
Unemployment Insurance	\$ 315.32	\$ (422.97)	\$ 6.15
Employee Health/Life Insurance	\$ 2,130.26	\$ (545.04)	\$ (61.90)
Operational Supplies	\$ 330.52	\$ (56.97)	\$ 123.36
Professional Services	\$ 2.50	\$ (5125.00)	\$ (8.18)
Conferences & Training	\$ 20,849.61	\$0.00	\$ (20.83)
Total Activities	\$ 20,849.61	\$ (53,598.25)	\$ (1,759.40)
Social Services			
Reg Full-Time Employees	\$ 13,608.46	\$4,126.94	\$ 2,558.47
Reg Part-Time Employees	\$ 937.80	\$ (1,020.50)	\$ (856.91)
Overtime	\$ 268.33	\$ (525.15)	\$ 79.89
TOPS - Balances	\$ (868.14)	\$ (3,456.95)	\$ (2,452.59)
TOPS - FICA	\$ (65.65)	\$ (264.70)	\$ (187.63)
Social Security - Employer	\$ 1,124.73	\$ (238.18)	\$ 142.86
IMRF - Employer Cost	\$ 1,255.87	\$ (214.09)	\$ 136.81
Workers' Compensation Insurance	\$ 435.46	\$ (92.67)	\$ 51.81
Unemployment Insurance	\$ 262.88	\$ (312.18)	\$ (173.32)
Employee Health/Life Insurance	\$ 2,463.54	\$0.00	\$ (230.97)
Professional Services	\$ 129.70	\$ (2,237.75)	\$
Total Social Services	\$ 19,582.97	\$ (2,237.75)	\$ (929.76)
Physical Therapy			
Reg Full-Time Employees	\$ 4,800.61	\$0.00	\$
Overtime	\$ 338.47	\$ (672.89)	\$ 642.89
TOPS - Balances	\$ (283.53)	\$ (517.32)	\$ (274.20)
No Benefit Full-Time Employees	\$ 1,839.57	\$ (172.93)	\$ (900.10)
TOPS - FICA	\$ (22.46)	\$ (1,797.34)	\$ (1,141.16)
Social Security - Employer	\$ 523.20	\$ (555.93)	\$ (66.86)
IMRF - Employer Cost	\$ 583.57	\$ (556.16)	\$ (65.04)
Workers' Compensation Insurance	\$ 199.31	\$ (137.35)	\$ (77.68)
Unemployment Insurance	\$ 145.55	\$ (228.77)	\$ (10.94)
Employee Health/Life Insurance	\$ 1,485.52	\$ (513.25)	\$ (120.74)
Professional Services	\$ 19,880.74	\$0.00	\$
Total Physical Therapy	\$ 29,480.54	\$ (3,745.22)	\$ (4,455.21)
Occupational Therapy			
Professional Services	\$ 18,952.58	\$ (5,643.31)	\$ (6,461.02)
Total Occupational Therapy	\$ 18,952.58	\$ (5,643.31)	\$ (6,461.02)
Speech Therapy			
Professional Services	\$ 6,742.21	\$ (548.58)	\$ (1,481.74)
Total Speech Therapy	\$ 6,742.21	\$ (548.58)	\$ (1,481.74)

Champaign County Nursing Home
 Historical Statement of Operations
 June 2017

Description	Monthly Avg	Var To Prior Month	Var to Monthly Avg
Respiratory Therapy			
Professional Services	\$ 1,908.31	\$462.50	\$ 516.69
Total Respiratory Therapy	\$ 1,908.31	\$462.50	\$ 516.69
Total This Department	\$ 8,650.52	\$29.72	\$ (965.05)
Food Services			
Reg Full-Time Employees	\$ 27,888.98	(\$1,732.67)	\$ (2,052.58)
Reg Part-Time Employees	\$ 2,036.73	(643.92)	\$ 1,509.56
Temp. Salaries & Wages	\$ 1,722.84	\$493.58	\$ (680.57)
Overtime	\$ 3,540.93	(\$1,725.65)	\$ (157.68)
TOPS - Balances	\$ (405.67)	(\$47.98)	\$ (1,137.06)
TOPS - FICA	\$ (31.03)	(\$3.68)	\$ (86.89)
Social Security - Employer	\$ 2,660.08	(\$117.21)	\$ (75.73)
IMRF - Employer Cost	\$ 2,824.70	(\$262.42)	\$ (51.71)
Workers' Compensation Insurance	\$ 946.77	(\$17,321)	\$ (25.51)
Unemployment Insurance	\$ 834.26	(\$192.28)	\$ (28.36)
Employee Health/Life Insurance	\$ 4,838.77	(\$2.60)	\$ (374.41)
Food	\$ (0.04)	\$0.00	\$ 0.04
Non-Food Supply	\$ 145.21	\$501.09	\$ 540.97
Nutritional Supplements	\$ 2,418.08	(\$367.92)	\$ (1,034.64)
Equipment - \$2,500	\$ 82.66	(\$495.93)	\$ (82.66)
Operational Supplies	\$ 464.10	(\$422.81)	\$ (426.10)
Equipment Rentals	\$ 404.95	\$0.00	\$ -
Dues & Licenses	\$ 14.17	\$0.00	\$ (14.17)
Conferences & Training	\$ 35.00	(\$30.66)	\$ (5.00)
Food Service	\$ 48,024.78	(\$8,502.24)	\$ (11,986.42)
Furnishings, Office Equipment			
Total Food Services	\$ 98,444.27	(\$12,950.53)	\$ (16,167.02)
Barber & Beauty			
Reg Full-Time Employees	\$ 4,690.53	\$558.96	\$ 724.91
TOPS - Balances	\$ 89.45	(\$9.01)	\$ (35.24)
TOPS - FICA	\$ 6.84	\$0.00	\$ (2.69)
Social Security - Employer	\$ 309.53	\$55.31	\$ 57.51
IMRF - Employer Cost	\$ 345.56	\$58.26	\$ 64.49
Workers' Compensation Insurance	\$ 141.01	\$20.59	\$ 24.51
Unemployment Insurance	\$ 99.90	(\$163.42)	\$ (58.51)
Employee Health/Life Insurance	\$ 1,485.52	\$0.00	\$ -
Operational Supplies	\$ 18.57	\$0.00	\$ (18.57)
Total Barber & Beauty	\$ 7,185.89	\$629.64	\$ 756.42

Champaign County Nursing Home
Historical Statement of Operations
June 2017

Description	Monthly Avg	Var To Prior Month	Var to Monthly Avg
Adult Day Care	\$ 10,890.28	\$5,757.59	\$ 6,149.84
Reg. Full-Time Employees	\$ 0.97	\$0.00	\$ (0.97)
Reg. Part-Time Employees	\$ 130.36	\$187.22	\$ 69.22
Overtime	\$ (960.78)	\$5,117.80	\$ (4,970.58)
TOPS - Balances	\$ (73.50)	(5,991.82)	\$ (380.25)
TOPS - FICA	\$ 746.14	\$54.91	\$ 140.78
Social Security - Employer	\$ 837.72	\$58.18	\$ 162.09
IMRF - Employer Cost	\$ 299.96	\$14.51	\$ 53.73
Workers' Compensation Insurance	\$ 193.80	\$1.87	\$ (30.24)
Unemployment Insurance	\$ 2,372.21	\$0.00	\$ (123.79)
Employee Health/Life Insurance	\$ 857.30	(542.25)	\$ 25.60
Gasoline & Oil	\$ 80.08	\$8.67	\$ 90.25
Operational Supplies	\$ 10.00	\$80.00	\$ 50.00
Professional Services	\$ 8.33	\$0.00	\$ (8.33)
Conferences & Training	\$ 4.42	\$0.00	\$ (4.42)
Automobiles, Vehicles	\$ 15,367.00	\$591.34	\$ 1,222.98
Total Adult Day Care			

Alzheimers and Related Disorders

Reg. Full-Time Employees	\$ 10,918.17	(52,442.92)	\$ (634.80)
Overtime	\$ 1,061.44	\$2,251.90	\$ 2,895.03
TOPS - Balances	\$ (648.60)	\$3,623.58	\$ 1,216.32
No Benefit Full-Time Employees	\$ 5,174.11	\$798.81	\$ 175.13
TOPS - FICA	\$ 3,548.72	\$1,576.30	\$ 1,428.18
Social Security - Employer	\$ (49.62)	\$277.21	\$ 93.05
IMRF - Employer Cost	\$ 1,560.95	\$145.12	\$ 299.34
Workers' Compensation Insurance	\$ 1,751.62	\$186.25	\$ 361.31
Unemployment Insurance	\$ 588.71	(524.65)	\$ 27.89
Employee Health/Life Insurance	\$ 404.47	\$54.17	\$ (39.59)
Equipment < \$2,500	\$ 2,021.18	\$0.00	\$ -
Professional Services	\$ 14.91	\$0.00	\$ (14.91)
Conferences & Training	\$ 107.50	\$0.00	\$ -
Total Alzheimers and Related Disorders	\$ 27,381.88	\$5,948.70	\$ 5,871.62

Total Operating Expenses

Total Operating Expenses	\$ 1,145,456.50	(557,545.14)	\$ 11,671.01
Net Operating Income	\$ (230,388.14)	\$36,372.50	\$ (61,795.94)

NonOperating Income

Local Taxes	\$ 100,172.26	\$0.00	\$ -
Current-Nursing Home Operating	\$ 100,172.26	\$0.00	\$ -
Total Local Taxes	\$ 200,344.52	\$0.00	\$ -

Miscellaneous NI Revenue

Miscellaneous NI Revenue	\$ 269.23	(5839.08)	\$ (289.23)
Restricted Donations	\$ 508.40	(8653.08)	\$ (458.40)
Vending Machine Revenue	\$ 100,680.66	(8653.08)	\$ (458.40)
Total Miscellaneous NI Revenue	\$ 101,458.29	(13,145.24)	\$ (12,254.35)
Total NonOperating Income	\$ 301,796.81	\$36,372.50	\$ (25,480.94)
NET INCOME (LOSS)	\$ (128,707.48)	\$35,509.42	\$ (82,254.35)

Champaign County Nursing Home
 Historical Statement of Operations
 June 2017

June 2017 Notes:

Operating Income

Miscellaneous Revenue
 Lunch Reimbursement
 Late Charge, NSF, Check Charge
 Other Miscellaneous Revenue
 Total Miscellaneous Revenue

Medicare A Revenue

Medicare A
 NH_PI_Care - Medicare Advantage/HMO
 ARD_PI_Care - Medicare Advantage/HMO
 Total Medicare A Revenue

Medicare B Revenue

Medicare B
 Total Medicare B Revenue

Medicaid Revenue

Medicaid Title XIX (IDHFS)
 ARD - Medicaid Title XIX (IDHFS)
 Patient Care-Hospice
 ARD Patient Care - Hospice
 Total Medicaid Revenue

Private Pay Revenue

VA-Veterans Nursing Home Care
 ARD - VA - Veterans Care
 Nursing Home Patient Care - Private Pay
 Nursing Home Beauty Shop Revenue
 Medical Supplies Revenue
 Patient Transportation Charges
 ARD Patient Care- Private Pay
 Total Private Pay Revenue

Adult Day Care Revenue

VA-Veterans Adult Daycare
 IL Department Of Aging-Day Care Grant (Title X)
 Adult Day Care Charges-Private Pay
 Total Adult Day Care Revenue

Total Operating Income

Champion County Nursing Home
 Historical Statement of Operations
 June 2017

June 2017 Notes:

Description	Amount
Operating Expenses	
Administration	
Req. Full-Time Employees	
Temp. Salaries & Wages	
Per Diem	
Overtime	
TOPS - Balances	
TOPS - FICA	
Social Security - Employer	
IMRF - Employer Cost	
Workers' Compensation Insurance	
Unemployment Insurance	
Employee Health/Life Insurance	
Employee Development/Recognition	
Employee Physicals/Lab	
Stationery & Printing	
Books, Periodicals & Manuals	
Postage, UPS, Federal Express	
Equipment < \$2,500	
Operational Supplies	
Audit & Accounting Fees	
Attorney Fees	
Engineering Fees	
Professional Services	
Job Required Travel Expense	
Insurance	
Computer Services	
Telephone Services	
Legal Notices, Advertising	
Photocopy Services	
Public Relations	
Dues & Licenses	
Finance Charges, Bank Fees	
Cable/Satellite TV Expense	
IPA Licensing Fee	
Fines & Penalties	
Furnishings, Office Equipment	
Depreciation Expense	
Bad Debt Expense	
Interest Tax Anticipation Notes Payable	
Interest Bonds Payable	
Total Administration	Police \$18,957
	County June 17 \$1,447

June 2017 Notes:

Champaign County Nursing Home
Historical Statement of Operations
June 2017

Environmental Services
Reg. Full-Time Employees
Reg. Part-Time Employees
Overtime
TOPS - Balances
TOPS - FICA
Social Security - Employer
IMRF - Employer Cost
Workers' Compensation Insurance
Unemployment Insurance
Employee Health/Life Insurance
Equipment - \$2,500
Operational Supplies
Gas Service
Electric Service
Water Service
Pest Control Service
Waste Disposal & Recycling
Equipment Rentals
Sewer Service & Tax
Total Environmental Services

Actual Charge
Actual Charge

Laundry

Reg. Full-Time Employees
Reg. Part-Time Employees
Overtime
TOPS Balances
TOPS - FICA
Social Security - Employer
IMRF - Employer Cost
Workers' Compensation Insurance
Unemployment Insurance
Employee Health/Life Insurance
Laundry Supplies
Linen & Bedding
Laundry & Cleaning Service
Total Laundry

Maintenance

Reg. Full-Time Employees
Overhead
TOPS - Balances
TOPS - FICA
Social Security - Employer
IMRF - Employer Cost
Workers' Compensation Insurance
Unemployment Insurance
Employee Health/Life Insurance
Tools
Maintenance Supplies
Equipment - \$2,500
Operational Supplies
Automobile Maintenance
Equipment Maintenance
Nursing Home Building Repair/Maintenance
Dues & Licenses
Conferences & Training
Parking Lot/Sidewalk Maintenance
Nursing Home Building Construction/Improvement
Total Maintenance

County, June 17, \$11,150

Champaign County Nursing Home
 Historical Statement of Operations
 June 2017
 Description

June 2017 Notes:

Nursing Services
 Reg. Full-Time Employees
 Reg. Part-Time Employees
 Temp. Salaries & Wages
 Overtime
 TOPS - Balances
 No Benefit Full-Time Employees
 No Benefit Part-Time Employees
 TOPS - FICA
 Social Security - Employer
 IMRF - Employer Cost
 Workers' Compensation Insurance
 Unemployment Insurance
 Employee Health/Life Insurance
 Books, Periodicals & Manuals
 Stocked Drugs
 Pharmacy Charges+Public Aid
 Oxygen
 Insurance Supplies
 Pharmacy Charges - Insurance
 Equipment < \$2,500
 Operational Supplies
 Pharmacy Charges-Medicare
 Medical/Dental/Mental Health
 Professional Services
 Job Require Travel
 Laboratory Fees
 Equipment Rentals
 Dues & Licenses
 Conferences & Training
 Medicare Medical Services
 Total Nursing Services

Direct Supply, 2 sep invoices
 Actual

Actual, Williamson - \$13.5k, Clinical Resources - \$16.1k (unusually high)

Carle Foundation Patient Prints \$12,530

Champaign County Nursing Home
 Historical Statement of Operations
 June 2017

June 2017 Notes:

Description

Activities

- Reg. Full-Time Employees
- Reg. Part-Time Employees
- Overtime
- TOPS - Balances
- TOPS - FICA
- Social Security - Employer
- IMRF - Employer Cost
- Workers' Compensation Insurance
- Unemployment Insurance
- Employee Health/Life Insurance
- Operational Supplies
- Professional Services
- Conferences & Training
- Total Activities

Social Services

- Reg. Full-Time Employees
- Reg. Part-Time Employees
- Overtime
- TOPS - Balances
- TOPS - FICA
- Social Security - Employer
- IMRF - Employer Cost
- Workers' Compensation Insurance
- Unemployment Insurance
- Employee Health/Life Insurance
- Professional Services
- Total Social Services

PPE 06/17/17, offset against TOPS

Physical Therapy

- Reg. Full-Time Employees
- Overtime
- TOPS - Balances
- No Benefit Full Time Employees
- TOPS - FICA
- Social Security - Employer
- IMRF - Employer Cost
- Workers' Compensation Insurance
- Unemployment Insurance
- Employee Health/Life Insurance
- Professional Services
- Total Physical Therapy

Occupational Therapy

- Professional Services
- Total Occupational Therapy

Speech Therapy

- Professional Services
- Total Speech Therapy

Champaign County Nursing Home
 Historical Statement of Operations
 June 2017

June 2017 Notes:

Description

Respiratory Therapy
 Professional Services
 Total Respiratory Therapy

Total This Department

Food Services

Reg Full-Time Employees
 Reg Part Time Employees
 Temp Salaries & Wages
 Overtime
 TOPS - Balances
 TOPS - FICA
 Social Security - Employer
 IMRF - Employer Cost
 Workers' Compensation Insurance
 Unemployment Insurance
 Employee Health/Life Insurance
 Food
 Non-Food Supply
 Nutritional Supplements
 Equipment < \$2 500
 Operational Supplies
 Equipment Rentals
 Dues & Licenses
 Conferences & Training
 Food Services
 Furnishings, Office Equipment
 Total Food Services

Healthcare Services Group (\$7,425) credit from 06/22/17

Barber & Beauty

Reg Full-Time Employees
 TOPS - Balances
 TOPS - FICA
 Social Security - Employer
 IMRF - Employer Cost
 Workers' Compensation Insurance
 Unemployment Insurance
 Employee Health/Life Insurance
 Operational Supplies
 Total Barber & Beauty

Champaign County Nursing Home
Historical Statement of Operations
June 2017

June 2017 Notes:

PPE 07/01/17, offset against TOPS

Adult Day Care

- Reg. Full-Time Employees
- Reg. Part-Time Employees
- Overtime
- TOPS - Balances
- TOPS - FICA
- Social Security - Employer
- IMRF - Employer Cost
- Workers' Compensation Insurance
- Unemployment Insurance
- Employee Health/Life Insurance
- Gasoline & Oil
- Operational Supplies
- Professional Services
- Conferences & Training
- Automobiles, Vehicles
- Total Adult Day Care

Alzheimers and Related Disorders

- Reg. Full-Time Employees
- Overtime
- TOPS - Balances
- No Benefit Full-Time Employees
- No Benefit Part-Time Employees
- TOPS - FICA
- Social Security - Employer
- IMRF - Employer Cost
- Workers' Compensation Insurance
- Unemployment Insurance
- Employee Health/Life Insurance
- Equipment < \$2,500
- Professional Services
- Conferences & Training
- Total Alzheimers and Related Disorders

Total Operating Expenses

Net Operating Income

Local Taxes

Current-Nursing Home Operating
Total Local Taxes

Underacquired by \$3,744 based on revised County Budget, will adjust in July 17

Miscellaneous NJ Revenue

- Restricted Donations
- Vending Machine Revenue
- Total Miscellaneous NJ Revenue
- Total Non-Operating Income

NET INCOME (LOSS)

	PPD		
	Apr-17	May-17	Jun-17
Champaign County Nursing Home			
Historical Statement of Operations			
June 2017			
Description	in house		
Operating Expense	4,209	4,294	4,172
Miscellaneous Revenue			
Lunch Reimbursement			
Late Charge- NSF Check Charge			
Other Miscellaneous Revenue			
Total Miscellaneous Revenue			
Medicare A Revenue			
Medicare A			
NH Pt. Care - Medicare Advantage/Hmo			
ARD Pt. Care - Medicare Advantage/HMO			
Total Medicare A Revenue			
Medicare B Revenue			
Medicare B			
Total Medicare B Revenue			
Medicaid Revenue			
Medicaid Title XIX (IDHFS)			
ARD - Medicaid Title XIX (IDHFS)			
Patient Care-Hospice			
ARD Patient Care - Hospice			
Total Medicaid Revenue			
Private Pay Revenue			
VA-Veterans Nursing Home Care			
ARD - VA - Veterans Care			
Nursing Home Patient Care - Private Pay			
Nursing Home Beauty Shop Revenue			
Medical Supplies Revenue			
Patient Transportation Charges			
ARD Patient Care- Private Pay			
Total Private Pay Revenue			
Adult Day Care Revenue			
VA-Veterans Adult Daycare			
IL Department Of Aging-Day Care Grant (Title X)			
Adult Day Care Charges-Private Pay			
Total Adult Day Care Revenue			
Total Operating Income	209.76	202.17	202.53

Champaign County Nursing Home
Historical Statement of Operations
June 2017

Description	PPD		
	Apr-17	May-17	Jun-17
Operating Expenses			
Administration			
Reg. Full-Time Employees	5.20	5.78	5.76
Temp. Salaries & Wages	0.20	1.21	1.21
Per Diem	0.05	0.04	0.04
Overtime	0.10	0.12	0.08
TOPS - Balances	0.31	0.00	(0.04)
TOPS - FICA	0.02	0.00	(0.00)
Social Security - Employer	0.41	0.45	0.46
IMRF - Employer Cost	0.46	0.49	0.48
Workers' Compensation Insurance	0.17	0.18	0.19
Unemployment Insurance	0.11	0.09	0.09
Employee Health/Life Insurance	1.22	1.20	1.23
Employee Development/Recognition	0.01	0.01	0.01
Employee Physicals/Lab	0.62	0.26	0.38
Stationery & Printing	-	-	0.09
Books, Periodicals & Manuals	-	-	0.10
Postage, UPS, Federal Express	0.13	0.10	0.12
Equipment < \$2,500	0.01	-	-
Operational Supplies	0.19	0.25	0.19
Audit & Accounting Fees	0.75	0.75	0.75
Attorney Fees	0.71	3.37	4.17
Engineering Fees	-	-	-
Professional Services	13.04	8.87	12.64
Job Required Travel Expense	0.02	0.02	0.01
Insurance	5.43	5.33	5.47
Computer Services	2.03	1.99	2.04
Telephone Services	0.31	0.31	0.29
Legal Notices, Advertising	0.68	0.31	0.47
Photocopy Services	0.42	0.10	0.47
Public Relations	(0.02)	0.15	0.16
Dues & Licenses	0.39	0.09	0.00
Finance Charges, Bank Fees	1.37	0.35	0.39
Cable/Satellite TV Expense	0.63	0.62	0.63
IPA Licensing Fee	8.34	8.90	8.45
Fines & Penalties	8.61	0.63	-
Furnishings, Office Equipment	-	-	0.35
Depreciation Expense	15.37	15.10	15.51
Bad Debt Expense	(0.00)	21.69	4.05
Interest-Tax Anticipation Notes Payable	-	1.53	-
Interest - Bonds Payable	-	-	-
Total Administration	67.80	80.77	66.83

Champaign County Nursing Home
 Historical Statement of Operations
 June 2017

Description	PPD		
	Apr-17	May-17	Jun-17
Environmental Services			
Reg. Full-Time Employees	6.48	6.83	7.88
Reg. Part-Time Employees	0.18	0.20	0.27
Overtime	0.33	0.20	0.20
TOPS - Balances	(0.12)	(0.33)	(0.19)
TOPS - FICA	0.01	(0.02)	(0.01)
Social Security - Employer	0.52	0.55	0.64
IMRF - Employer Cost	0.60	0.63	0.72
Workers' Compensation Insurance	0.20	0.21	0.23
Unemployment Insurance	0.21	0.19	0.19
Employee Health/Life Insurance	0.71	0.87	0.89
Equipment < \$2,500	-	-	-
Operational Supplies	0.32	1.22	0.39
Gas Service	2.59	2.28	1.64
Electric Service	1.60	14.34	9.26
Water Service	0.75	0.64	0.67
Pest Control Service	0.12	0.12	0.15
Waste Disposal & Recycling	0.85	0.56	0.78
Equipment Rentals	0.08	0.06	0.06
Sewer Service & Tax	0.40	0.32	0.33
Total Environmental Services	13.96	28.99	24.14

Laundry

Reg. Full-Time Employees	1.33	1.58	2.03
Reg. Part-Time Employees	0.07	-	-
Overtime	0.00	0.07	0.03
TOPS Balances	(0.11)	(0.03)	(0.28)
TOPS - FICA	(0.01)	(0.00)	(0.02)
Social Security - Employer	0.11	0.12	0.15
IMRF - Employer Cost	0.12	0.14	0.17
Workers' Compensation Insurance	0.04	0.05	0.05
Unemployment Insurance	0.05	0.05	0.05
Employee Health/Life Insurance	0.53	0.52	0.53
Laundry Supplies	0.87	-	-
Linen & Bedding	0.07	0.13	0.27
Laundry & Cleaning Service	0.15	0.10	0.10
Total Laundry	3.23	2.74	3.11

Maintenance

Reg. Full-Time Employees	0.83	0.50	0.57
Overtime	0.00	0.00	0.01
TOPS - Balances	(0.00)	(0.01)	0.01
TOPS - FICA	(0.00)	(0.00)	0.00
Social Security - Employer	0.06	0.04	0.05
IMRF - Employer Cost	0.07	0.04	0.05
Workers' Compensation Insurance	0.03	0.02	0.02
Unemployment Insurance	0.02	0.02	0.01
Employee Health/Life Insurance	0.24	(0.11)	0.07
Tools	-	-	-
Maintenance Supplies	0.33	0.14	0.13
Equipment < \$2,500	-	-	0.06
Operational Supplies	-	-	-
Automobile Maintenance	0.01	0.41	0.11
Equipment Maintenance	0.13	0.06	0.29
Nursing Home Building Repair/Maintenance	3.33	0.57	4.19
Dues & Licenses	0.02	-	-
Conferences & Training	-	-	-
Parking Lots/Sidewalk Maintenance	-	0.18	-
Nursing Home Building Construction/Improvement	-	-	-
Total Maintenance	5.07	1.86	5.56

Champaign County Nursing Home
 Historical Statement of Operations
 June 2017

Description	PPD		
	Apr-17	May-17	Jun-17
Nursing Services	30.96	31.00	33.67
Reg Full-Time Employees	2.11	1.47	1.40
Reg Part-Time Employees	4.94	5.32	4.49
Temp. Salaries & Wages	9.87	17.09	12.14
Overtime	(0.25)	(0.62)	1.23
TOPS - Balances	22.74	19.68	19.73
No Benefit Full-Time Employees	4.72	4.02	6.68
No Benefit Part-Time Employees	(0.02)	(0.05)	0.09
TOPS - FICA	5.60	5.43	5.94
Social Security - Employer	6.03	5.57	6.18
IMRF - Employer Cost	1.56	1.63	2.00
Workers' Compensation Insurance	1.33	0.86	0.67
Unemployment Insurance	6.58	6.47	7.17
Employee Health/Life Insurance	0.04	-	-
Books, Periodicals & Manuals	0.50	0.48	0.87
Stocked Drugs	0.27	0.45	0.52
Pharmacy Charges-Public Aid	0.25	0.29	0.21
Oxygen	0.93	1.64	1.64
Incontinence Supplies	1.46	1.79	1.73
Pharmacy Charges - Insurance	-	0.03	0.65
Equipment < \$2,500	1.50	1.84	2.47
Operational Supplies	1.79	1.44	1.13
Pharmacy Charges-Medicare	1.33	1.31	1.34
Medical/Dental/Mental Health	3.22	5.52	8.08
Professional Services	-	0.01	-
Job Require Travel	(0.07)	0.12	0.15
Laboratory Fees	0.88	0.66	0.77
Equipment Rentals	-	-	-
Dues & Licenses	-	-	0.17
Conferences & Training	1.94	4.52	2.97
Medicare Medical Services	110.60	113.27	124.29
Total Nursing Services			

Champaign County Nursing Home
 Historical Statement of Operations
 June 2017

Description	PPD		
	Apr-17	May-17	Jun-17
Activities			
Reg. Full-Time Employees	3.17	3.43	3.32
Reg. Part-Time Employees	0.26	0.27	0.22
Overtime	0.00	0.02	0.00
TOPS - Balances	0.07	0.19	(0.34)
TOPS - FICA	0.01	0.01	(0.03)
Social Security - Employer	0.26	0.28	0.27
IMRF - Employer Cost	0.31	0.31	0.30
Workers' Compensation Insurance	0.11	0.11	0.11
Unemployment Insurance	0.10	0.07	0.06
Employee Health/Life Insurance	0.54	0.53	0.54
Operational Supplies	0.09	0.09	0.08
Professional Services	0.06	0.06	0.03
Conferences & Training	0.00	-	-
Total Activities	4.97	5.35	4.58
Social Services			
Reg. Full-Time Employees	2.20	2.81	3.88
Reg. Part-Time Employees	0.26	0.28	0.02
Overtime	0.01	0.09	0.08
TOPS - Balances	(0.08)	0.03	(0.79)
TOPS - FICA	(0.01)	0.00	(0.06)
Social Security - Employer	0.19	0.24	0.30
IMRF - Employer Cost	0.23	0.28	0.33
Workers' Compensation Insurance	0.08	0.09	0.12
Unemployment Insurance	0.09	0.06	0.03
Employee Health/Life Insurance	0.37	0.52	0.54
Professional Services	-	0.03	0.03
Total Social Services	3.33	4.41	4.47
Physical Therapy			
Reg. Full-Time Employees	0.95	1.11	1.30
Overtime	0.00	0.00	0.02
TOPS - Balances	(0.08)	(0.02)	(0.29)
No Benefit Full-Time Employees	0.49	0.58	0.17
TOPS - FICA	(0.01)	(0.00)	(0.02)
Social Security - Employer	0.11	0.13	0.11
IMRF - Employer Cost	0.13	0.15	0.12
Workers' Compensation Insurance	0.05	0.05	0.05
Unemployment Insurance	0.06	0.04	0.01
Employee Health/Life Insurance	0.35	0.35	0.36
Professional Services	5.04	4.47	3.70
Total Physical Therapy	7.09	6.92	5.52
Occupational Therapy			
Professional Services	3.65	3.35	3.65
Total Occupational Therapy	3.65	3.35	3.65
Speech Therapy			
Professional Services	1.57	1.33	1.28
Total Speech Therapy	1.57	1.33	1.28

Champaign County Nursing Home
 Historical Statement of Operations
 June 2017

Description	PPD		
	Apr-17	May-17	Jun-17
Respiratory Therapy			
Professional Services	0.30	0.46	0.58
Total Respiratory Therapy	0.30	0.46	0.58
Total Tns Department	1.87	1.79	1.84
Food Services			
Reg Full-Time Employees	6.90	6.43	6.19
Reg Part-Time Employees	0.68	0.84	0.85
Temp. Salaries & Wages	0.32	0.13	0.25
Overtime	0.43	1.19	0.81
TOPS - Balances	(0.42)	(0.35)	(0.37)
TOPS - FICA	(0.03)	(0.03)	(0.03)
Social Security - Employer	0.62	0.64	0.62
IMRF - Employer Cost	0.69	0.71	0.66
Workers' Compensation Insurance	0.24	0.22	0.22
Unemployment Insurance	0.24	0.23	0.19
Employee Health/Life Insurance	1.06	1.04	1.07
Food	-	-	-
Non-Food Supply	-	0.04	0.16
Nutritional Supplements	0.69	0.39	0.33
Equipment < \$2,500	-	0.12	-
Operational Supplies	0.09	0.10	0.01
Equipment Rentals	0.10	0.09	0.10
Dues & Licenses	-	-	-
Conferences & Training	0.02	0.01	0.01
Food Service	10.27	10.42	8.64
Furnishings, Office Equipment	-	-	-
Total Food Services	21.88	22.24	18.72
Barber & Beauty			
Reg Full-Time Employees	1.00	1.12	1.30
TOPS - Balances	(0.02)	0.01	0.01
TOPS - FICA	(0.00)	0.00	0.00
Social Security - Employer	0.07	0.07	0.09
IMRF - Employer Cost	0.08	0.08	0.10
Workers' Compensation Insurance	0.03	0.03	0.04
Unemployment Insurance	0.04	0.03	0.01
Employee Health/Life Insurance	0.35	0.35	0.36
Operational Supplies	0.03	-	-
Total Barber & Beauty	1.57	1.71	1.90

Champaign County Nursing Home
Historical Statement of Operations
June 2017

Description	PPD		
	Apr-17	May-17	Jun-17
Adult Day Care	-	-	-
Reg Full-Time Employees	2.35	2.63	4.06
Reg Part-Time Employees	0.00	-	-
Overtime	0.01	0.00	0.05
TOPS - Balances	0.09	(0.19)	(1.42)
TOPS - FICA	0.01	(0.01)	(0.11)
Social Security - Employer	0.18	0.18	0.21
IMRF - Employer Cost	0.21	0.22	0.24
Workers' Compensation Insurance	0.07	0.08	0.08
Unemployment Insurance	0.07	0.04	0.04
Employee Health/Life Insurance	0.53	0.52	0.54
Gasoline & Oil	0.16	0.22	0.21
Operational Supplies	0.01	0.04	0.04
Professional Services	-	-	0.01
Conferences & Training	-	-	-
Automobiles, Vehicles	-	-	-
Total Adult Day Care	3.69	3.74	3.98
Alzheimers and Related Disorders	-	-	-
Reg. Full-Time Employees	2.39	2.97	2.46
Overtime	0.01	0.40	0.95
TOPS - Balances	(0.24)	(0.71)	0.14
No Benefit Full Time Employees	1.21	1.18	1.28
No Benefit Part-Time Employees	0.79	0.79	1.19
TOPS - FICA	(0.02)	(0.05)	0.01
Social Security - Employer	0.33	0.40	0.45
IMRF - Employer Cost	0.39	0.45	0.51
Workers' Compensation Insurance	0.13	0.15	0.15
Unemployment Insurance	0.12	0.07	0.09
Employee Health/Life Insurance	0.69	0.68	0.70
Equipment - \$2,500	0.02	-	-
Professional Services	0.02	0.02	0.02
Conferences & Training	0.02	0.02	0.02
Total Alzheimers and Related Disorders	5.85	6.37	7.97
Total Operating Expenses	256.55	283.54	277.36
Net Operating Income	(46.79)	(81.36)	(74.83)
NonOperating Income	-	-	-
Local Taxes	23.60	23.38	24.01
Current Nursing Home Operating	23.60	23.38	24.01
Miscellaneous NI Revenue	-	-	-
Restricted Donations	0.03	0.02	0.01
Vending Machine Revenue	-	0.20	-
Total Miscellaneous NI Revenue	0.03	0.21	0.01
Total NonOperating Income	23.63	23.60	24.02
NET INCOME (LOSS)	(22.95)	(57.77)	(60.81)



Sun. Aug. 27

CONCERT & ICE CREAM SOCIAL



Like good music? Ice cream? Bring the family!

Almost "A" Trio will provide a concert refreshed by an ice cream social at 2 pm on Sunday, Aug. 27 -- a great event for the entire family. Come out to the courtyard of the Champaign County Nursing Home and enjoy the prominent CU based trio -- Almost "A" Trio -- with Dorothy Martirano, long time CUSO concertmaster on violin; Armand Beaudoin on bass and Sam Gingher on piano/accordion. Free for the family -- sponsored by Friends of CCNH and CCNH Auxiliary.

Music by

Almost "A" Trio

Free !

**A Perfect Sunday
Outing!**

**2-3:30 pm Sunday,
Aug. 27**

Ice Cream provided by

**Red Bicycle Ice
Cream (corner of
Windsor & Philo, Urbana)**

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Urbana

Come and find out why so
many patients, residents and
families prefer Champaign
County Nursing Home for
their care