



NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, January 10 – 6:00pm

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

CHAIR:

Mary Ellen O'Shaughnessey

DIRECTORS:

Jan Anderson, Peter Czajkowski, Jason Hirsbrunner, Lashunda Hambrick,
Alan Nudo,

ITEM

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA/ADDENDUM

IV. APPROVAL OF MINUTES

November 8, 2010

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS

None

VII. NEW BUSINESS

- a. IDPH Update
- b. Election of Officers: Chair, Vice-Chair, Secretary
- c. Management Report
- d. CCNH Objectives, Status & Discussion

VIII. OTHER BUSINESS

None

IX. NEXT MEETING DATE & TIME

- a. February 14, 2011

XII. ADJOURNMENT

Attachments: Management Report, CCNH Objectives Memorandum, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
November 8, 2010**

Directors Present: Nudo, Lansford, Hirsbrunner, O'Shaughnessey, Hambrick, Andersen

Directors Excused: Czajkowski

Also Present: Busey, Scavotto, Buffenbarger, Noffke

1. Call to Order

The meeting was called to order at 6:02 pm by Chair O'Shaughnessey

2. Roll Call

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

3. Agenda & Addendum

On motion by Lansford (second Andersen) the agenda was approved (unanimous).

4. Approval of Minutes

On motion by Hirsbrunner (second Lansford), the Board approved the minutes of October 18, 2010.

5. Public Participation

There was no public participation.

6. Old Business

None

7. New Business

a. IDPH Update

Noffke and Buffenbarger brought the Board up to date on the status current IDPH affairs. CCNH is preparing for the annual survey. There are three investigations under way concerning resident fall events. The nursing staff is becoming more diligent in reporting

events. The position of RN Supervisor on the day shift has made a difference in day-to-day supervision. Recruitment continues for evening and night supervisors.

b. Management Report

Scavotto reviewed the financial affairs through September.

October’s census was lower than in prior months, particularly in regard to Medicare where volume represented only 7 percent of total days; in prior months, Medicare volume was 10-11 percent. October’s census averaged 193.8, down considerably from prior months. Projected revenue for October is \$1.239 million, which indicates that posting a gain may prove to be a challenge. The following table characterizes recent CCNH operating history:

Item	May-10	June	July	Aug	Sept	Oct
ADC	205.9	205.6	204.5	205.5	206.1	193.8
Med A Days	976	852	835	868	744	418
Med A \$\$	\$433k	\$349k	\$375k	\$393k	\$366k	\$226k
Medicaid Days	3043	3038	3224	3177	3092	3361
Pvt Days	2364	2279	2282	2325	2096	2229
Pt Revenue	\$1.300 M	\$1.206	\$1.276	\$1.290	\$1.251	\$1.158
Avg P-Tax	\$0.081	\$0.081	\$0.081	\$0.081	\$0.081	\$0.081
Total Rev	\$1.382	\$1.288	\$1.359	\$1.371	\$1.332	\$1.239
Gain(Loss)	\$92k	\$73K	\$66k	\$(24)k	\$(15)k	??????

The immediate concern for October is revenues. Medicare revenue is down over September by \$140k. Using an average Private Pay per diem of \$155, October’s Private Pay revenue is up by approximately \$20k, leaving a large revenue disparity that may not be off-set by expense reduction.

Cash slow remains thin; despite CCNH’s better profitability, improved cash flow remains dependent upon resolving the IGT.

8. Other Business

Chair O’Shaughnessey reported that she would be drafting a second guest editorial for the News-Gazette to report on progress at CCNH.

Chair O’Shaughnessey commended Director Charles Lansford for his service to the CCNH Board of Directors. Her commendation was enthusiastically endorsed by all other Directors. Dr.

Lansford's service as Board Chair was critical to stabilizing the leadership of CCNH and his contributions to CCNH cannot receive enough recognition and acclaim. He will be missed.

9. Next Meeting Date

Monday December 13, 2010, 6 pm.

10. Adjournment

Acting Chair O'Shaughnessey declared meeting adjourned at 6:45 pm.

Respectfully submitted

Michael A. Scavotto
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: January 3, 2011

Re: Management Report

As I write this update, census had been running between 195 and 200. As expected, census dropped over the holidays; if history is to be instructive, census will re-build over the next few weeks. CCNH finished the year with an ADC of 196.5, which met our objective of 195 and which was the best extended performance for CCNH in some time.

Here's what's happened on admissions and discharges.

	July	Aug	Sept	Oct	Nov	Dec
Admits						
Pvt Pay/Insurance	8	9	10	12	8	14
Medicare A	22	9	13	11	12	13
Medicaid						
Total	30	18	23	23	20	27
Discharges						
Pvt Pay/Insurance	6	18	6	15	10	16
Medicare A	16	7	13	9	11	11
Medicaid	1	2	1	4	3	4
Total	23	27	20	28	23	31

November's payer mix was 35 percent Private Pay, 55 percent Medicaid, and 10 percent Medicare. This was a better mix than October; Pvt Pay was down 2 point; Medicaid was down one; both of these were off-set by a gain of 3 points in Medicare A.

November's results reflect a gain of \$128k, which includes the recognition of \$94k of Medicare revenue previously written off plus a reduction in expense (Fines) of \$(14)k for favorable resolving IDPH penalties assessed earlier in the year. Year-to-date, CCNH is reporting a gain of \$233k.

Medicaid revenues were down by almost \$70k versus October; Medicare was up by \$253k over October and this represents a huge swing, largely due to an adjustment of \$39k that should have been posted to October. (The industry-wide conversion to RUGs 3.0 was the main reason for October revenues being under-stated; once the systems at CMS were able to process claims, providers were able to record revenues accurately.) Private Pay revenue was not as strong as recent months, \$8k under October. **Take a look at the figures in bold type-face as they represent significant changes from prior months.** (Figures will not add to 100 percent.)

	Aug-10	As Pct of Pt Revenue	Sep-10	As Pct of Pt Revenue	Oct-10	As Pct of Pt Revenue	Nov-10	As Pct of Pt Revenue
Medicare A	\$393k	30.6%	\$366k	29.9%	\$226k	19.5%	\$479	37%
Medicaid	\$452k	35.2%	\$464k	37.9%	\$544k	47%	\$476k	37%
Pvt Pay	\$378k	29.4%	\$323k	26.4%	\$287k	24.8%	\$279k	21%

Misc Revenue and Property Taxes excluded from calculation

Expenses came in at \$1.260 million, \$38k higher than October and almost all of the increase attributable to agency staffing. Agency costs were higher (\$107k) due to Veterans' Day Thanksgiving holiday coverage requirements. A few other accounts experienced variation. Gas, which had run below \$10k during the previous three months, shot up to \$27k; Nursing Overtime was up \$17k. The largest expense, salaries, remained at a level consistent with prior months - \$534k. Salary expense per resident was \$90.04, not a great performance but acceptable given the high benefit costs incurred in November. Salaries per day were consistently over \$92 prior to May 2010; salaries per day had dropped considerably until this month's level of \$90.04.

Average daily census is showing signs of stabilizing. October took a dip, but the broader picture is stabilizing. The recent history has been:

**CCNH Average Daily Census
Dec 2008 thru September 2010
without bedholds**

Dec	190.9	Aug	182.4
Jan 09	198.4	Sep	181.5
Feb	195.8	Oct	183
Mar	188.4	Nov	179.2
Apr	186.9	Dec	187.7
May	188.6	Jan-10	188.5
June	178.9	Feb	185.2
July	179.8	Mar	192.1
		Apr	195.9
		May	205.9
		June	205.6
		July	204.5
		Aug	205.5
		Sep	201.1
		Oct	196.8
		Nov	197.9

There is no question that census continues to be better than when we first began the turnaround effort. If you start with August 2009, it looks like CCNH has settled in to a much more predictable census pattern. I'd still like to see CCNH's census higher and I believe we can get to that goal over time. CCNH is a large facility with high fixed cost load; as a result, it has a high break-even point and census remains the critical factor in improving its position.

Medicare days were 613 in November for an ADC of 20.4, including the Medicare Advantage days, which do not pay on a par with traditional Medicare. Based on CCNH's recent experience, the last 3 months' Medicare census has not been as strong as what we witnessed in May 2010. Here's the pattern:

Dec	884	July	442	Feb	471	Sep	744
Jan 09	938	Aug	485	Mar	803	Oct	418
Feb	755	Sep	470	Apr	741	Nov	613
Mar	675	Oct	528	May	976		
Apr	540	Nov	448	June	852		
May	573	Dec	451	July	835		
June	396	Jan 10	644	Aug	868		

This month's Medicare revenues (November) rebounded dramatically. However, of the \$479k in Medicare A revenue recorded in November, \$39.6k belongs in October, thereby mitigating an otherwise-fine performance. March's Medicare A revenues snapped our slump; April, without considering the government sanction, was better than many prior months, but not equal to March. In May, volume was up strongly, thanks to increased activity at Carle. June and July kept things rolling. Compare the results for Medicare A for the last 19 months versus the start of last fiscal year; we had been mired right around \$200k and hadn't been able to get back to earlier levels, which at times approached \$400k.

Medicare A Revenues

First 4 months		Last 19 Months-----			
Dec	\$379k	May 09	\$211k	Jan-10	\$276k
Jan-09	\$396k	June	\$195k	Feb	\$208k
Feb	\$313k	July	\$179k	Mar	\$434k
Mar	\$308k	Aug	\$198k	Apr*	\$283k
		Sep	\$196k	May	\$433k
		Oct	\$226k	June	\$349k
		Nov	\$218k	July	\$375k
		Dec	\$209k	Aug	\$393k
				Sep	\$366k
				Oct	\$226k
				Nov	\$479k

*Without deduction for government sanction

Med B came in at \$49k – an acceptable performance; Medicare B continues to elude any signs of stability, but the trend since May has been up.

In terms of days, the Medicaid pattern had been smoothing out. Medicaid revenues, however, reflect adjustments for conversion days; as a result, there is still some fluctuation in the revenue figures. Overall, the Medicaid trend is positive despite a rather noticeable spike in October. The spike in October represented the biggest monthly Medicaid census for fiscal 2010.

When looking over the table below, keep in mind that CCNH went to the Standard Rate on October 1, 2009.

Medicaid Revenues Compared

Month	Net Revenues	Chg	Days	Chg
April	\$633k		2885	
May	\$596k	(5.8)%	2941	1.9%
June	\$497k	(16.6)%	2725	(7.3)%
July	\$538k	8.2%	2791	2.4%
Aug	\$511k	(5)%	2652	(5)%
Sep	\$561k	9.8%	2818	6.3%
Oct*	\$382k	(32)%	3160	12.1%
Nov	\$416k [^]	8.9%	2837	(10.2)%
Dec	\$377k	(9.4)%	2937	3.5%
Jan 10	\$430k	14 %	2839	(3.3)%
Feb	\$376k	(13)%	2788	(1.8)%
Mar	\$389k	3.5%	2982	7%
Apr [#]	\$540k	38.8%	2935 ^{**}	(1.7)%
May	\$480k	(11.1)%	3043	3.7%
June	\$422k	(12.1)%	3038	(0.2)%
July	\$436k	3.3 %	3224	6.1%
Aug	\$452k	3.7%	3177	(4.4)%
Sep	\$464k	2.7%	3092	(2.7)%
Oct	\$544k	17.2%	3361	8.7%
Nov	\$476k	(12.5)	3255	(3.2)%

**Medicaid revenues now recorded at net.*

[^] Includes October's portion of certified costs

[#] Without deduction for government sanction

*^{**} Without Medicaid conversion days*

CCNH's payer mix continues to move in a direction that is, overall, positive. The following table provides the comparisons in this significant change

**Comparative Payer Mix
CCNH**

	Dec-07 thru June 08	Sep-08 thru Nov-10
Medicaid	62%	51.9%
Medicare	9%	10.6%
Pvt Pay	29%	37.5%
Totals	100%	100%

The Medicare per diem has been consistently over \$400. September continued this trend with a result of \$492. For reasons explained above, the per diems for both October and November are skewed and unreliable (although the per diems for both months should be over \$400).

For the three months ended November 2010, the results of operations are posted below: November includes revenue previously written off due to government sanctions, but later restored.

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

	Sep-10	Oct-10	Nov-10
Medicare A	\$366,280	\$225,974	\$478,536
Medicare B	\$70,432	\$78,283	\$49,402
Medicaid	\$463,695	\$543,884	\$476,298
Pvt Pay	\$323,154	\$286,828	\$279,195
Adult Day-Private	\$11,748	\$11,765	\$8,003
Adult Day-TXX	\$12,677	\$13,068	\$12,790
Miscellaneous	\$3,091	\$(860)	\$3,090
Property Tax	\$80,973	\$80,973	\$80,973
All Revenues	\$1,332,050	\$1,239,915	\$1,388,288
All Expenses	\$1,347,117	\$1,222,889	\$1,260,029
Net Income/(Loss)	\$(15,068)	\$17,026	\$128,259
Census	6032	6008	5936
Change		(0.4)%	(1.2)%
ADC	201.1	193.8	197.8
Change		(3.6)%	2.1%
<i>FTE</i>	181	178.4	185

November's cash balance was \$1.016 million at month-end. Cash position remains tight and this should come as no surprise as census has tanked a bit and as there remains no resolution to the IGT restructuring Cash position is still critical. As you will readily discern below, the forecast low balances continue to be awfully low.

Month	Forecast High Balance	Forecast Ending Balance
Dec	\$2.213million	\$254k
Jan 2011	\$480k	\$101k
Feb	\$631k	\$37k

The following graphs provide a comparative statement of position for CCNH through November 2010.

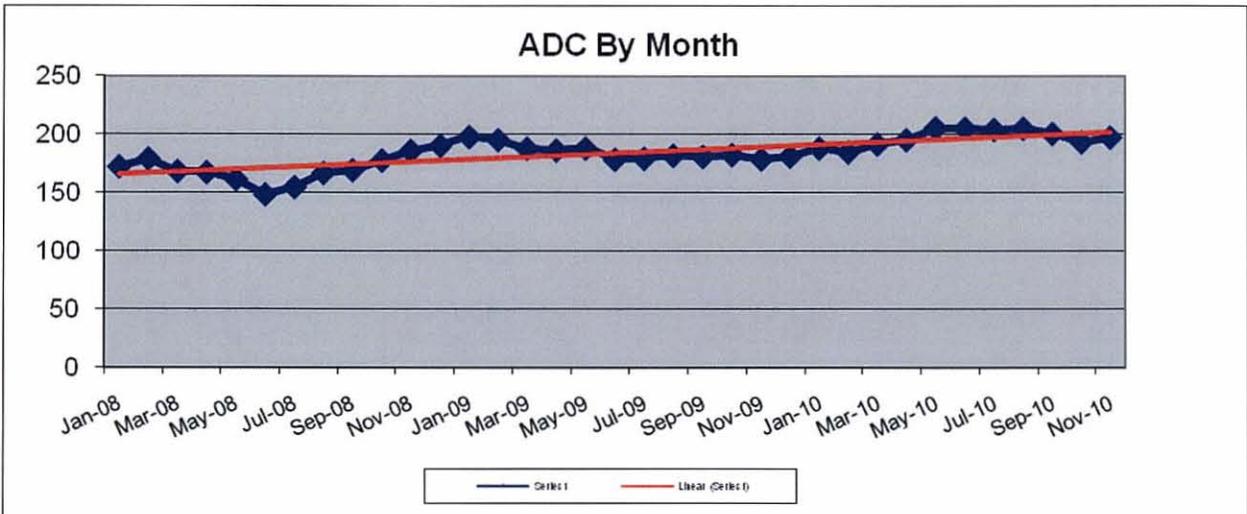
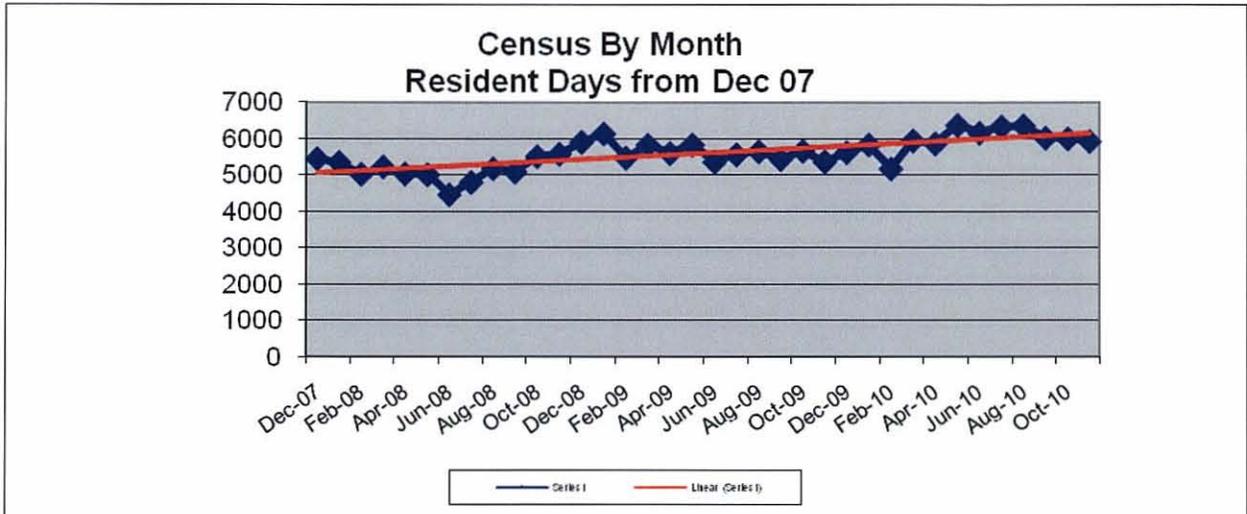
The solid line is a trend line for the displayed data and it should appear in red on your computers. (These graphs will display best when viewed on your screens.)

Census

Census continues to receive a lot of attention. Fiscal 2010 ended with an ADC of 196.5 versus our target of 195.

Current Census by Payer by Month (without bedholds)

Month	Pvt Pay	Medicaid	Medicare	Total
Aug -2008	1707	3140	341	5188
Sep	1587	3003	505	5095
Oct	1796	3069	607	5472
Nov	1704	3070	917	5691
Dec	1788	3246	884	5918
Jan-2009	1906	3306	938	6150
Feb	1773	2955	755	5483
Mar	2102	3064	675	5841
Apr	2183	2885	540	5608
May	2332	2941	573	5846
June	2248	2725	396	5369
July	2342	2791	442	5575
Aug	2517	2652	485	5654
Sep	2156	2818	470	5444
Oct	1985	3160	528	5673
Nov	2092	2837	448	5377
Dec	2244	2937	451	5632
Jan-2010	2362	2839	644	5845
Feb	1926	2788	471	5185
Mar	2171	2982	803	5956
Apr	2200	2935	741	5876
May	2364	3043	976	6383
June	2279	3038	852	6169
July	2282	3224	835	6341
August	2325	3177	868	6370
September	2096	3092	744	6032
October	2229	3361	418	6008
November	2068	3255	613	5936



Revenues

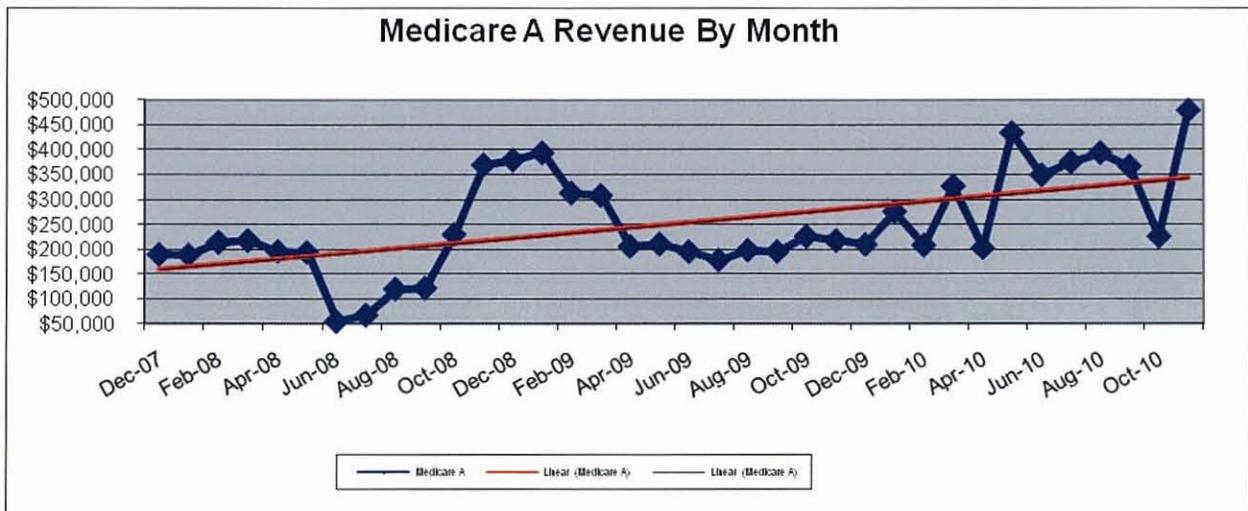
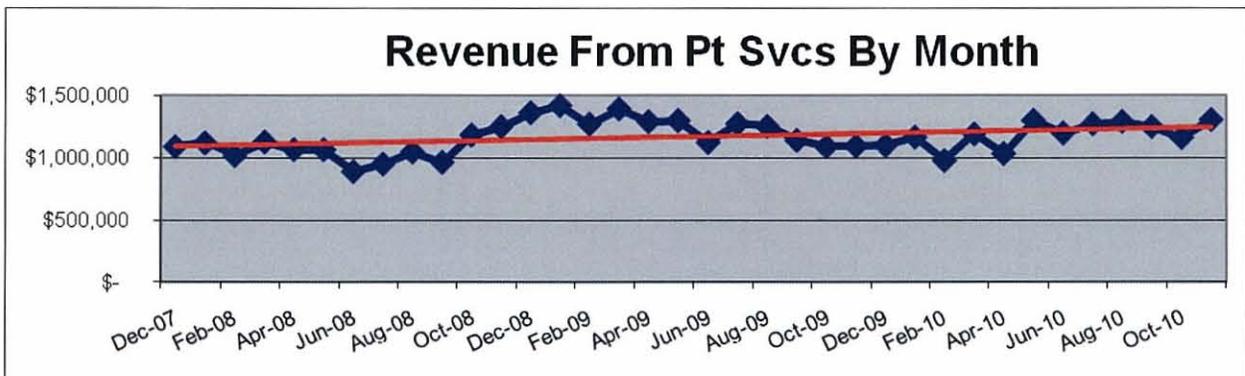
Since May, Revenue From Patient Services have plateaued, fortunately at a higher level – about \$200k per month – than what CCNH experienced earlier in the fiscal year. November’s results correct for approximately \$94k in revenue that was written off in April; obviously, this is a one-time adjustment.

Medicare volume and revenues continue to be erratic, reflecting the activity at the local hospitals. When the hospitals are busy, so are the skilled nursing facilities. Generally, however, the trend in Medicare revenues is up, particularly since May.

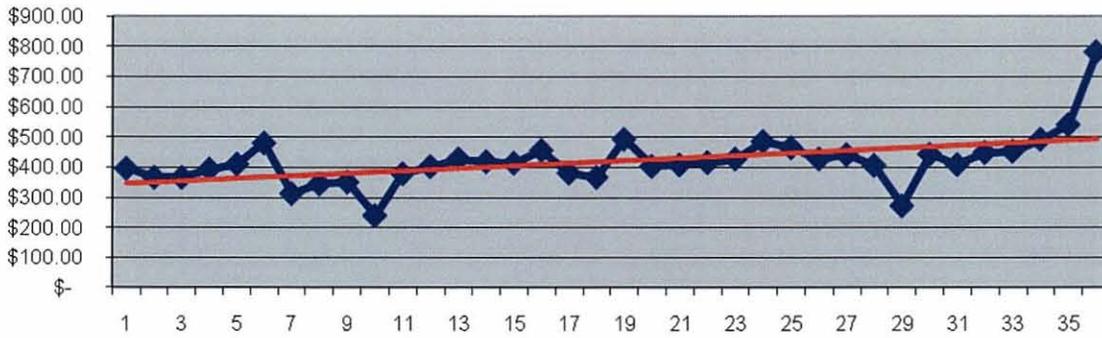
The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance. October’s per diem of \$492 was a record performance; lately, CCNH has had excellent per diem experience. November’s per diem is skewed by \$39k in revenues (and days) that properly belong in October; when you see the graph, take it with a large dose of skepticism.

The trend line in Medicare A is fragile. Because of better volumes since April, the trend has returned to positive. Medicare census remains a critical ingredient to success and it also remains elusive. Also, take a look at the chart for Part B revenue; this classification continues to defy any prediction.

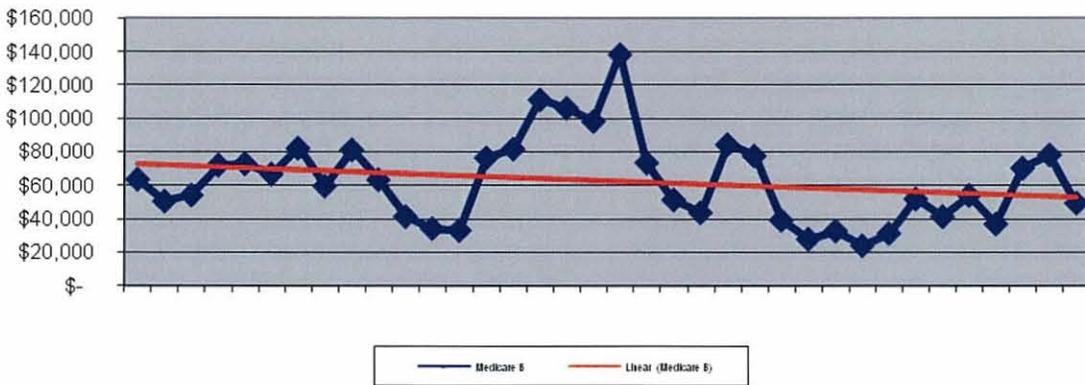
For the most part, Medicaid revenues continue to be stable although CCNH was up a bit in September, more so in October, down a few points in November. You will see from the graph that Medicaid revenues dived with the elimination of the old IGT program; however, our expenses also were reduced significantly. Generally, Medicaid revenues have been stable with some exceptions caused by conversions from Private Pay to Medicaid. Private Pay had been holding steady, but dove badly in September to the lowest level in four months, only to dive deeper in October and November.



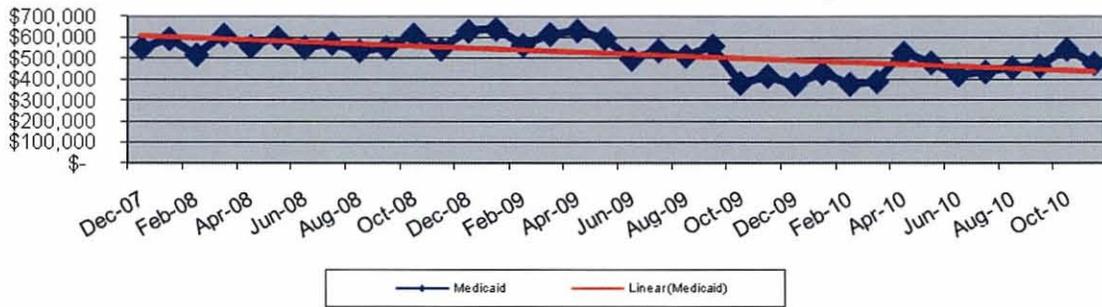
Medicare A Per Diem By Month

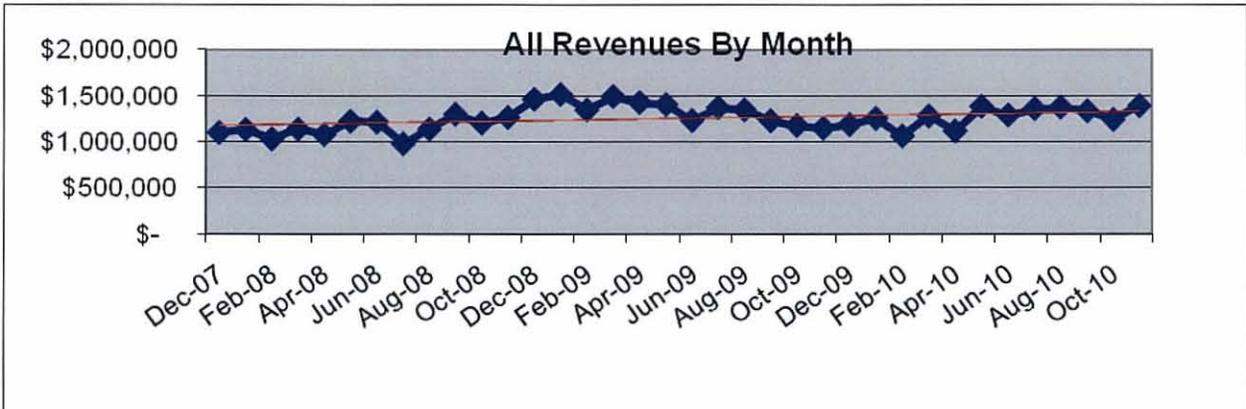
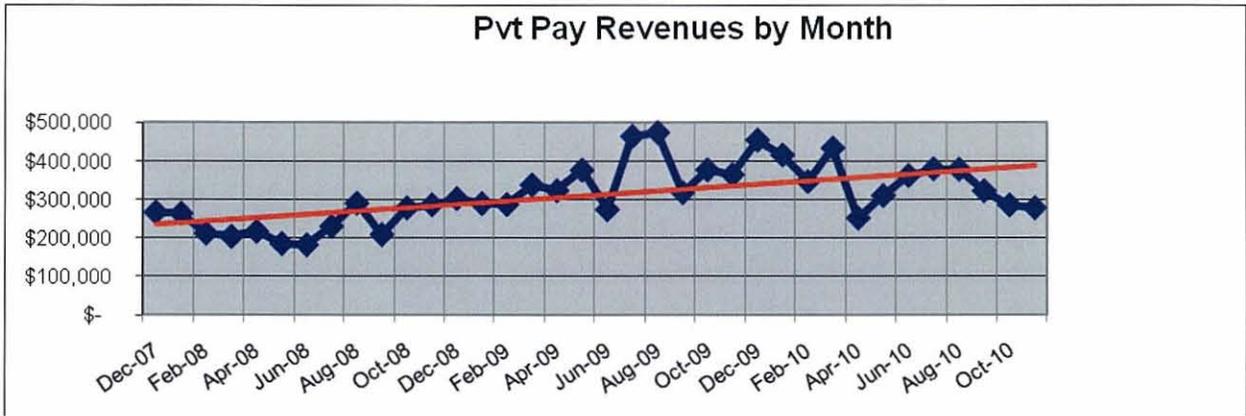


Medicare B Revenue by Month



Medicaid Revenues by Month

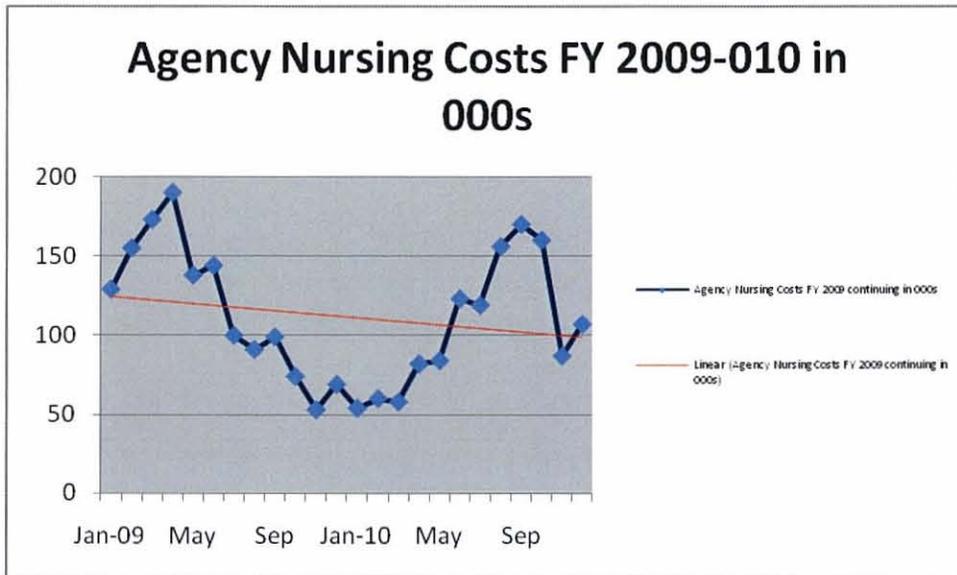




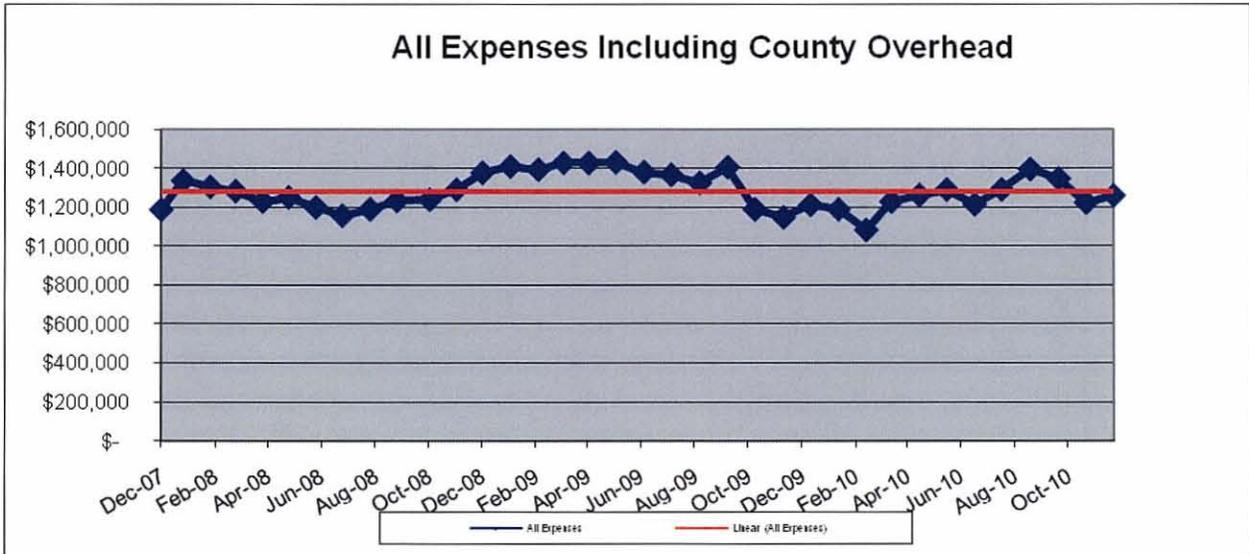
Expenses

CCNH’s expense control got realigned in October and the results were good. For the most part, expenses were within normal limits; agency staffing costs improved significantly over August and September. However, agency costs were up markedly in November to \$107k. CCNH’s salary expense for its own nursing cadre was up slightly over August as you will see in the graph Salaries per Resident Day.

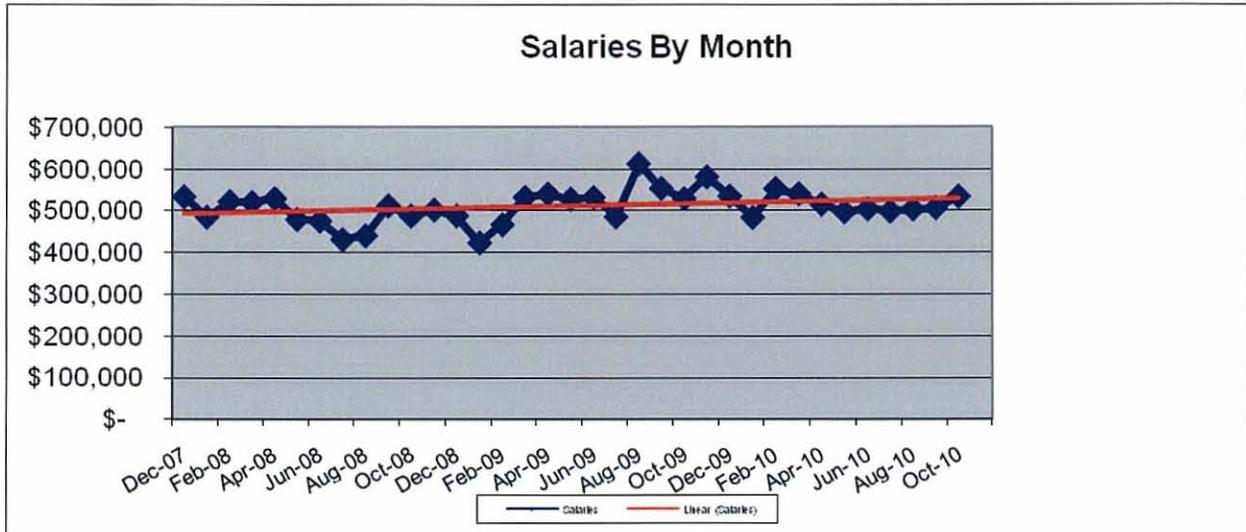
The following graph illustrates agency expense through November 2010. We have had a horrible summer in this regard, but responded well with better controls.



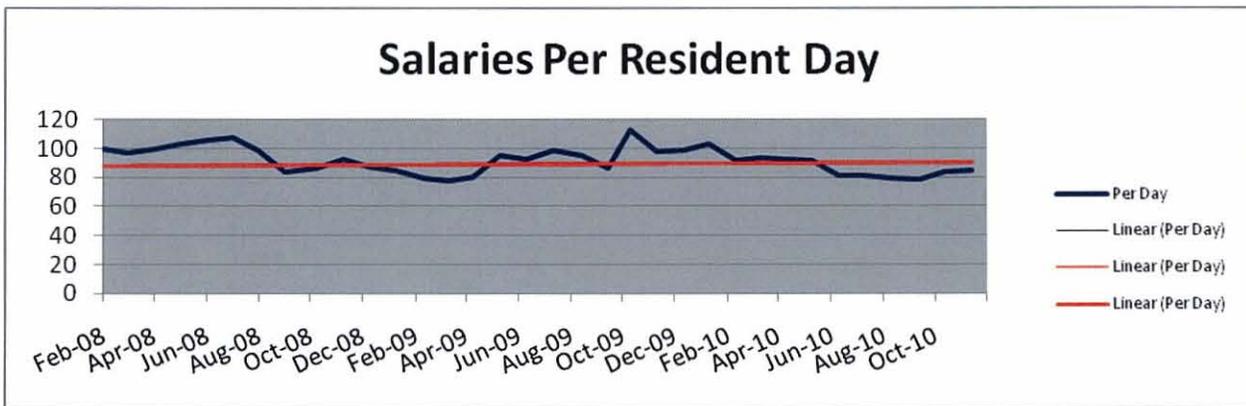
The big picture view appears in the following graph. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program.



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



November's salary expense was up, the highest we have experienced since March. Salaries per resident day also were up over prior months. November expense per day shot up to \$90.04, the highest CCNH has experienced since April 2010. The FTE complement for November was 185 and 178.4 for October; September was 181; August was 177; July was 178. CCNH staffing controls are usually effective.



Summary

Census continues to be the big determinant of success and one can see the results of improved census in the past few months. Accounts Payable continues to be a major source of concern as current cash flow is not sufficient to reduce payables by a significant amount; the outstanding

balances are better than when the turnaround began, but nobody is comfortable with the current cash position. CCNH continues to have far more obligations than it does cash on hand. We are pushing our contacts for a resolution to the impasse with the Intergovernmental Agreement, which represents the best solution for CCNH's cash flow and payables back-log.

It appears that CCNH will end the fiscal year with a gain in excess of \$200k. Through November, CCNH is posting an operating gain of \$233k. Compared to last year, Fiscal 2010 should represent a gain of over \$2 million. Cash remains tight and nobody can afford to take this year's success for granted.

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: December 6, 2010

Re: CCNH Objectives
FY 2011

Following this memorandum is a summary of CCNH's progress against its objectives for the fiscal year ending November 30, 2010.

CCNH made solid progress towards a number of goals. Some objectives will never be finished and, among these, I include customer service/satisfaction, the IDPH relationship, management training and supervision, maintaining coding skills, and strengthening the balance sheet. This last item remains elusive, but I am hopeful that a resolution to the Intergovernmental Agreement is in our near-term future; such a resolution should bring with it a retroactive payment of the "Federal portion" representing over a year's worth of Medicaid days and amounting to as much as \$750k. That kind of cash infusion would go a long way to resolving CCNH's current payables backlog as well as setting the stage for becoming more self-sufficient.

For 2011, we have the opportunity of using objectives to set direction. I offer a few suggestions:

- Improve rehab program at the sub-acute level;
- Develop programs in Congestive Heart Failure & Chronic Obstructive Pulmonary Disease to reduce hospital re-admits
- Move dementia marketing and promotion directly to the community

The current reporting format is long-winded and can be better focused. I'll spend some time working on a better reporting format.

There is no requirement that we set objectives at the December meeting, although we may reach a consensus on a number of them. This should be a good discussion!

Objectives for CCNH

Status at November 23 2010 reported in bold-face text

I. Quality of medical services

- a. Integrate Medical Director into daily operations at CCNH; move as many residents as possible to direct supervision by Medical Director (consolidate medical direction)

Status – in progress but moving residents to Medical Director’s care has proven to problematical; as of November 2010 the Medical Director was responsible for 19 residents. We are pleased with the service provided by the Medical Director.

We are currently planning improvements in physician coverage, particularly in rehab.

- b. Develop a sub-acute service or its equivalent

Status – developing nursing management skills at the floor level with unit managers remains a first priority. Our clinical oversight and skills need to improve. CCNH is not ready for sub-acute programming yet. Floor nurse skills and clinical outcomes need to stabilize. Revisit in January, 2011.

- c. Develop state-of-the-art dementia program; position CCNH as market leader in dementia (programming, media, community education, client service)

Recruit director

Status - Accomplished January 2010; re-started after an untimely death; new director has been trained and in place September 2010

Develop program

Status – director will start developing the program in September 2010

Continue to 2011

Promote program featuring education about dementia and caregiving

Status – will follow program development; no progress on this objective yet

Continue to 2011

Quarterly Alzheimer’s Support groups open to the community. Led by Dementia Director and ADC Director.

Use Adult Day Care as a gateway or feeder

Status – will follow programming. Loosely in place now but no formal programs/plans are in place yet.

d. Improve IDPH regulatory position

Status – June 2010, improving nursing supervision was identified as a key prerequisite to success; nursing supervision was to be beefed up after Denial of Payment was lifted and as cash flow improved. As of this update, a Day Shift Nursing Supervisor has been hired and CCNH continues to recruit for Evening Shift. Orientation is underway for the Day Shift Nursing Supervisor.

As of November 23, 2010, CCNH has been two (2) months without undergoing any IDPH complaint surveys.

Annual survey included four deficiencies in November 2010. This is the best survey CCNH has had in several years.

No survey cycle problems

Status – as of June 2010, CNH was not doing well in this area. The August complaint survey did not yield any “survey cycle problems”, but IDPH’s presence is far too frequent. As a result, CCNH must continue to work on supervisory skills, staff training, and procedure updates.

No G-level deficiencies or fines

CCNH avoided G-level deficiencies and fines in the August complaint survey. The recently-completed November survey (Annual Licensure Survey) is likely to yield a G-level deficiency under F 323.

Programmatic Quality Initiative: Commitment to Quality

Objective: Advance quality initiative from infancy to maturity

Method: Develop overall quality goals, separate action items into subcommittees, communicate goals and responsibilities with Department Leaders, measure and track progress.

Outcome	Action	Responsible	Completion Date
Develop quality goals	Define quality indicators with expected results.	Andrew B, Karen Noffke, Traci Heiden	7/31/10 Done
Define sub-committee responsibilities	Draft responsibility statement. Separate quality indicators into sub-committee responsibilities.	Andrew B, Karen Noffke, Traci Heiden	8/31/10 Done
Draft program parameters for each sub-committee	Define information used to derive quality indicator results. Develop meeting schedule and expected output including meeting minutes, completed measurement tools, actions to resolve variances from expected outcomes.	Andrew B, Karen Noffke, Traci Heiden	8/31/10 Not done. Amend target date to 9/30/10 Done
Draft measurement tools	Prepare tracking tools for each indicator.	Andrew B, Karen Noffke, Traci Heiden	9/30/10 Done
Draft central tracking	Summary report for the central Quality Committee used during	Andrew B, Karen Noffke, Traci	9/30/10 Still on track.

mechanism	monthly review.	Heiden	Done
Launch meeting with Department Leaders	Present prepared information, responsibilities, assign sub-committee members, schedule meetings for FY10.	Andrew B	9/30/10 Done
Program inception	Begin sub-committee and central Quality Committee reviews.	Andrew B	10/1/10 Done
Quality indicator performance within established thresholds	Complete above. Monthly monitoring, review of quality indicators, refinement of variance reporting procedure, document steps of the Quality Process, develop Quality training manual to embed program in CCNH culture.	Quality Committee Andrew B, Karen Noffke, Traci Heiden	11/30/10 Ongoing monitor of performance against thresholds. Monthly monitoring/review is done. Training manual development completion revised to 6/30/2011.

Comment: This has been a serious undertaking with good results. Department leaders evaluate the effectiveness of their departments each month according to prescribed criteria. These measures are quantitative and will be included in the dashboard metrics in future reports. The metrics are different from customer satisfaction.

II. Strategy

- a. Improve reputation and community image of CCNH

Consistent rankings of 4.5 or better on Pinnacle scores

Status- April 2010 Pinnacle survey shows Overall Quality, Nursing, Therapy, response to Problems improving; other areas show scores that are unacceptable. Overall, CCNH needs an overhaul in customer service. Support services are particularly disconcerting.

Partnership with U of I to develop ongoing customer service training program. First focus group met September 2, 2010. Project was to conclude by October 31st with a written program and fully implemented training, but was delayed by illness. As of this writing, the final survey has been re-written and accepted by CCNH and is ready to launch; this objective should continue to fiscal 2011.

September Pinnacle score was 4.23.
Management evaluations tied to customer satisfaction

Status – Rankings ranged from 3.87 to 4.49 over the last 12-months ended April 2010. Results are below our target of 4.5 or better. Results remained below target in August. Management evaluations are tied to

scores and improvement is expected. Management performance objectives and subsequent evals will include customer satisfaction scores.

October overall average score was 4.04. Overall quality score was 4.17. Food scored lowest. CCNH improved the executive food committee to include residents that can provide useful feedback and work with dietary to continuously monitor quality.

b. Strengthen CCNH position versus competitors

Measures of effectiveness:

ADC
Medicare load
Private pay mix

Status – hired Marketing/Admission Coordinator on May 24, 2010. Daily hospital rounds conducted; working with the Medical Director for a physician meet-and-greet at CCNH and other marketing outreach activities. Held open house in July, 2010. Outreach and relationship building activities continue.

Census goal remains an ADC of 195. For fiscal 2010, CCNH should be very close to realizing the goal. Thru October, ADC was 196.9.

c. Improve coding capabilities for Medicare and Medicaid

Comparative reimbursement per diems

Quarterly Medicaid rate history for the nursing component

Status – MDS Coordinator trained at RAC-CT program through Life Services Network of Illinois on June 15th. Medicaid rate increased from \$129.53 in January to \$137.02 in March as a result of an improvement in the nursing component. CCNH departments that participate in MDS coding participated in a 9-part MDS seminar through LSN starting the week of June 9th. MDS Coordinator position turned over and is currently vacant. We are recruiting. August 2010.

New MDS Coordinator hired November 1, 2010.

Programmatic Strategy Initiative: Marketing

Objective: Develop a sustainable, fluid marketing plan; get census to 195 or better and maintain it

Method:

- a. Hire a Marketing/Admissions Director, draft a marketing plan that includes communications and positioning.

All marketing objectives should continue to 2011.

- i. **Status – Hired Admissions Director May 24th. Marketing plan with communications and positioning to be drafted by July 1st. This deadline has not been met.**

The communication plan is in its infancy. The plan needs to be finalized and will be ready by the end of September. We have made significant progress in establishing and maintaining regular communication with local discharge planners and physicians.

CCNH hosted a luncheon for local discharge planners, held an open house, and participated in two local public events at Carle and the Danville VA.

- b. Identify referral targets; track activities and effectiveness.

Status – done

- c. Develop positioning statement for communications plan; adopt identity materials that complement the positioning statement; incorporate identity package into all CCNH communications

Status – no action yet – target date of September 30th.

Still being developed. New target date of November, 30th.

- d. Identify media placements and message; determine most effective means of communicating CCNH's position including Web opportunities

Status – no action yet – target date of September 30th.

Status – no action yet – new target date of November 30th.

- e. TBD.... Research on public image and recognition

Measures of effectiveness:

ADC at 195 or better

III. **Financing**

- a. Strengthen CCNH balance sheet
- b. Develop cash reserves so that CCNH has a cash surplus of \$1m (this will take some time)
- c. Create a positive current ratio

Programmatic Financing Initiative: Integrate clinical and financial information to achieve maximum reimbursement

Objective: Identify those information support activities that promote coding effectiveness using the Minimum Data Set

Method: Develop a standard set of procedures that optimizes CCNH's ability to identify and respond to the most critical clinical needs of residents; capture those needs on the Minimum Data Set and measure CCNH's effectiveness.

Measures of effectiveness:

Number of default assessments

Status: No defaults in the latest rate-setting round (eff 7-1-2010). There has been no feedback from CMS on defaults associated with the October 1 conversion to MDS 3.0. CCNH investigation has detected three (3) defaults that are still being analyzed as of December 6, 2010.

Number of logic errors that go uncorrected

There have been no uncorrected logic errors. Errors, as above, involve improper dates.

Quarterly change in the Medicaid Standard Rate

Status: Medicaid standard rate improved from \$116.74 to \$121 from Jan 2010 to March 2010.

Medicaid standard rate for October 1st is \$120.32, a slight decrease.

IV. **Policy**

- a. Implement corporate compliance including red flags identity theft program
- b. Emphasize management development as a means of improving labor-mgt relations and productivity

Improved employee screening leading to lower turnover

More rigorous employee evaluations, training, and supervision

Reduced call-ins and higher productivity ratio

Fewer grievances; better in-house resolution of problems

Commitment to employee recognition

Programmatic Policy Initiative: Human Resources

Objective: Advance the skill level of CCNH supervisors through management development and on-the-job experience; specific emphasis shall be placed on verbal and written communication skills, documentation of events worthy of either discipline or recognition, and consistent, even-handed enforcement of CCNH policies.

Method: Provide development opportunities through supervisory workshops, in-service education sessions, practice sessions to build skills in documentation and in investigation, grievance and policy analysis, and CCNH-wide assessments of HR strengths and weaknesses. When feasible, add an experienced HR specialist to the management staff or provide the equivalent talent via a consultant.

Measures of effectiveness:

Nature of grievances filed and experience in handling them (attests to strength of management's documentation and investigation skills)

Status: Grievances have decreased dramatically. Through August, we have not had an arbitration recently to test the strength of our new evaluation and documentation skills. Total grievance volume as decreased from a high point of 7 in February to 1 in May. The most prevalent type of grievance relates to shift issues, followed by elder abuse, employee behavior, and employee to employee or employee-supervisor conflict. No Step II grievances were processed in the Sept and Oct.

Consistency in documentation and in employee evaluation

Status: Documentation continues to improve our success at the Step III level. Of the 24 grievances this year, 2 have been overturned at Step III equating to a 92% management success rate.

Internal training on collective bargaining agreement, the Just Cause test, documentation, and evaluation are yielding tighter investigatory conclusions. Training conducted by Mary Ellen O'Shaughnessey on evaluations and partnering with employees to improve performance was very helpful.

Employee acquisition, retention and turnover by department (includes use of the Predictive Index)

Status- Predictive Index implemented May 2010; it is too early to tell if this initiative has been successful

Key Dashboard Metrics

ADC: 195 [196.9 through Oct 2010]

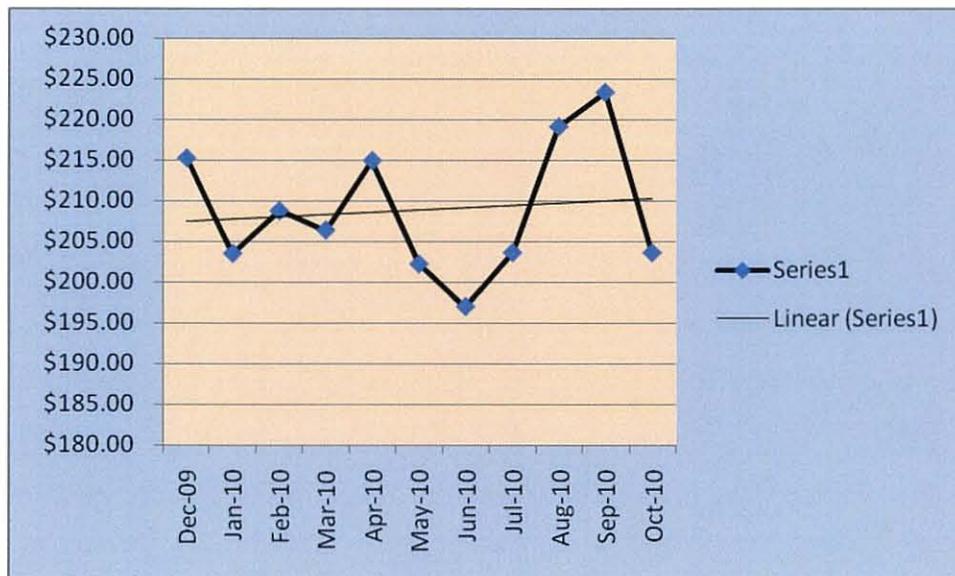
	Mix		ADC		Per Diem
Medicare	12%	[12%]	25	[23.6]	\$425-\$450 [\$437] [up]
Medicaid	50%	[51%]	98	[100.4]	
Pvt Pay	38%	[37%]	72	[72.9]	\$180-\$195 [\$161] [down \$5]

Expense Control, cost per day target

Dec	\$215	May	\$202	Oct	\$204
Jan	\$203	Jun	\$197		
Feb	\$209	Jul	\$204		
Mar	\$206	Aug	\$219		
Apr	\$215	Sep	\$203		

Expenses Per Day December 2009 thru October 2010

The following graph presents results for Fiscal 2010. The expense run-up in August and September set back our progress and altered the trend line.



Cash Balance.... Remains far too small

Timely financial and statistical reporting

Status: Financial and statistical reporting is more timely, though we will improve accuracy with a more stringent review at the facility level. Resident statements out by the 5th business day of the month. First draft of financial statements ready by the 15th of the month.

Quality indicators continue to 2011: these are in process with the Medical Director and Director of Nursing.

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: January 3, 2011

Re: Management Update

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

1. **Census:** CCNH's mix has softened in recent weeks but we managed to close the year with a census of 196.5 versus of our goal of 195. Census dropped over the holidays – as expected. It should re-build in a few weeks. Accordingly, let's not be overly optimistic about December's operating results. I would err on the side of "ugly".
2. **Operations:** Over the New Year's Day weekend a sprinkler pipe broke and we sustained some damage in the attic. It appears that most of the bad news will be limited to drywall and about 40 ceiling tiles. I'll post you if the assessment indicates anything more serious. The sprinkler system has been repaired and all systems are in service.

We keep pressing to resolve the IGT. There are signs that State HFS wants a resolution as well. Beyond that, all we have are expressions of good intent; what we, including State HFS, need is cash.

Expect a legislative initiative on boosting the provider bed tax, currently at \$1.50 per licensed bed, whether occupied or not. By using the bed tax, the State Medicaid program can increase the Federal funds for use in its Medicaid budget. Of course, the constant issue is off-setting the bed tax by increased reimbursement and that is the tug-of-war that is going on now between the Work Group (the long-term care associations working on this challenge) and State HFS. This is a big deal. One would expect for a certain amount of logic to prevail in that nursing homes cannot pay the maximum bed tax without a reimbursement off-set. There is too much Federal assistance that is not being tapped by the current bed tax and the State is in too much financial difficulty for the bed tax to be ignored. All homes will be affected by a bed tax so this is a global issue that has big ramifications for all providers.

The latest update on bed tax is that discussions are off until January 2011. It doesn't take much reading between the lines to figure out that HFS is determined to push through a bed tax.

From last month's update:

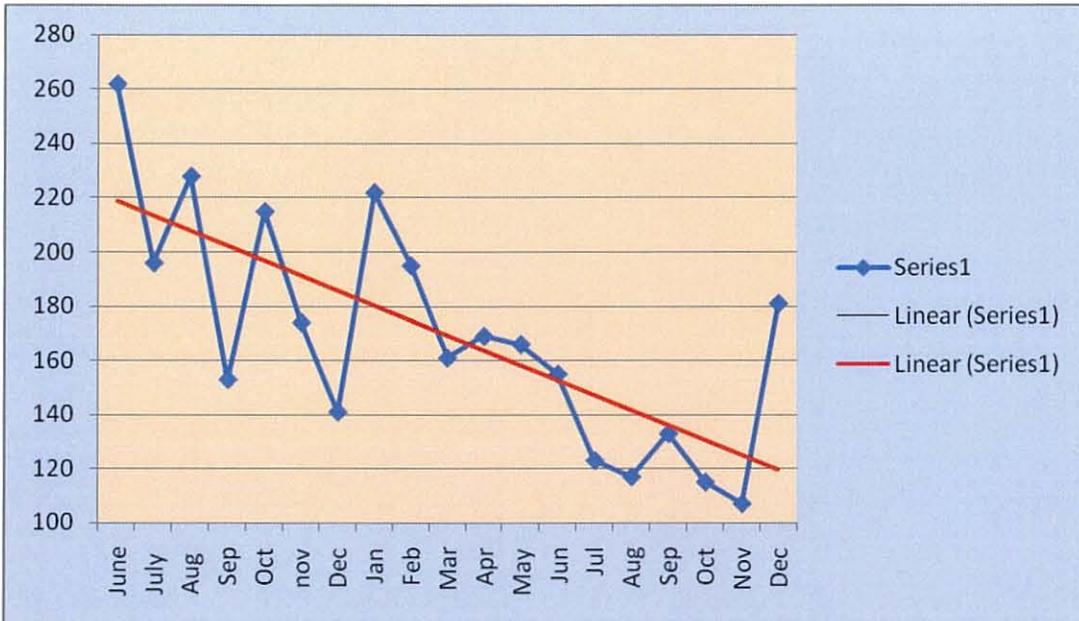
Illinois is one of the last States to adopt the Federal Deficit Reduction Act. State DHFS is in the process of submitting rules to JCAR and the process may become heated. The DRA targets Medicaid eligibility regulations with the intention of making it more difficult for individuals to transfer assets. Currently, certain asset transfers are allowed and, as a result, Medicaid expenditures have escalated. The proposed rules seek to dis-allow certain asset transfers and impose penalties whereby the government can "recover" the transferred assets by reducing Medicaid expenditures. The hitch is that the nursing homes end up not getting paid during the recovery period. It is not clear that this is an unintended consequence – it may be deliberate. I am not aware of too many nursing homes that can afford to forego payments for either Medicaid or private pay residents; this is worth following and watching. The rules are complicated, but the gist is that the penalty will be extracted on the nursing home rather than on the senior who perpetrated the asset transfer.

It appears that any Deficit Reduction activity will not take place until after January 2011. So, in a sense, we have bought more time. We have been working legislators to educate them about the serious impact the proposed regs would have on skilled facilities if adapted in their present form. This is a very big deal....on a par with the IGT.

The transition to MDS 3.0 went well but was not problem-free. There are some assessments (3 in total) that have errors. We are tracking them down and deciphering the root-cause as well as the financial ramifications. We also see that in the results for November. Medicare revenues are extraordinarily high, in large measure due to revenues that we were unable to record properly in October. The good news is that we think we have things accounted for correctly despite the fact that not every Medicare dollar may be in the correct month.

- 3. Employees:** Over time, the unscheduled absence position is looking pretty good; CCNH is showing a big improvement that appears to be standing the test of time. For the specific month of November, performance was awful; having two holidays in a month does not help matters, especially when there is an extended break like Thanksgiving.

June 2009 thru December 2010



As always, give me a call (314-434-4227) or zap me via e-mail if you have questions or want to discuss anything.

11/30/10

Champaign County Nursing Home
Balance Sheet

1

ASSETS

Current Assets

Cash

Cash	\$1,016,788.16
Petty Cash	\$300.00
Total Cash	<u>\$1,017,088.16</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$409,101.05
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$794,986.88
Total Rec., Net of Uncollectible Amounts	<u>\$1,204,087.93</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$41,474.62
Allowance for Uncollectible Accts-Private Pay	\$46.41
Allowance for Uncollectible Accts-Patient Care P	\$0.00
Allowance for Uncollectible Accts-Patient Care H	\$0.00
Total Rec., Net of Uncollectible Amounts	<u>\$41,521.03</u>

Accrued Interest

Property Tax Revenue Receivable	\$43,784.61
Total Accrued Interest	<u>\$43,784.61</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$0.00
Due from Other Governmental Units	\$716,274.00
Due from IL Public Aid	(\$383,625.84)
Due from IL Department of Aging-Title XX	\$111,386.24
Due from US Treasury-Medicare	\$572,793.64
Due From VA-Adult Daycare	\$8,040.00
Due From VA-Nursing Home Care	\$84,853.56
Allowance for Uncollectible Accts-IPA	\$0.00
Allow For Uncollectible Accts-IL Dept Of Aging	\$0.00
Allowance for Uncollectible Accts-Medicare	\$0.00
Allowance For Uncollectible Accts-VA Adult Day C	\$0.00
Allowance for Uncollectible Accts-VA Veterans Nu	\$0.00
Total Intergvt. Rec., Net of Uncollectibl	<u>\$1,109,721.60</u>

Prepaid Expenses

Prepaid Expenses	\$12,271.05
Stores Inventory	\$21,484.31
Total Prepaid Expenses	<u>\$33,755.36</u>

Long-Term Investments

Patient Trust Cash, Invested	\$6,565.46
Total Long-Term Investments	<u>\$6,565.46</u>
Total Current Assets	<u>\$3,456,524.15</u>

Fixed Assets

Nursing Home Buildings	\$23,101,202.71
Improvements not Buildings	\$463,525.63
Equipment, Furniture & Autos	\$1,139,367.36
Construction in Progress	\$92,279.38
Accumulated Depreciation-Land Improvements	(\$140,403.44)
Accumulated Depreciation-Equipment, Furniture, &	(\$545,965.68)
Accumulated Depreciation-Buildings	(\$2,214,124.59)
Total Fixed Assets	\$21,895,881.37
Total ASSETS	\$25,352,405.52

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
A/R Refunds	(\$28,862.22)
Accounts Payable	\$2,146,598.40
Salaries & Wages Payable	\$290,207.03
TOPS & TOPS FICA Payable	\$0.00
Interest Payable - Bonds	\$62,982.00
Due to General Corporate Fund	\$333,141.98
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	(\$12.96)
Notes Payable	\$0.00
Total Current Liabilities	<u>\$2,804,054.23</u>

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$6,565.46
Bonds Payable	\$3,560,000.00
Accrued Compensated Absences	\$399,966.86
Total Non-Current Liabilities	<u>\$3,966,532.32</u>
Total Current Liabilities	<u>\$6,770,586.55</u>

Equity

Retained Earnings-Unreserved	\$18,334,289.00
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Year To Date Earnings	\$232,688.39
Total Equity	<u>\$18,581,818.97</u>
Total LIABILITIES & EQUITY	<u><u>\$25,352,405.52</u></u>

11/30/10 Champaign County Nursing Home
Historical Statement of Operations 1

Description	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	Total
Operating Income													
Miscellaneous Revenue													
Sale of Fixed Assets													
Lunch Reimbursement	381	454	462	633	531	522	309	405	405	675	336	320	5,433
Late Charge, NSF Check Charge	1,849	4,039	4,165	4,005	52	(1,786)	778	2,744	(59)	2,294	(1,789)	1,810	18,104
Other Miscellaneous Revenue		10	30	17	247		4,168			72	50		4,594
Total Miscellaneous Revenue	2,230	4,503	4,657	4,655	831	(1,264)	5,256	3,149	346	3,041	(1,403)	2,130	28,131
Medicare A Revenue													
Sanctioning Loss Of Revenue					(95,629)							94,071	(1,558)
Medicare A	209,875	223,259	163,599	326,417	282,660	315,271	259,124	237,879	287,269	288,774	139,487	309,894	3,043,507
ARD - Medicare A							14,852	23,121	13,987	167	2,030	476	54,633
NH Pt_Care - Medicare Advantage/ H	114,865	100,381	75,896	78,209	79,455	117,809	68,856	109,928	92,003	77,339	84,456	74,095	1,073,292
ARD_Pt Care - Medicare Advantage/							6,000	3,750					9,750
Total Medicare A Revenue	324,740	323,640	239,495	404,625	266,486	433,080	348,833	374,677	393,258	366,280	225,974	478,536	4,179,624
Medicare B Revenue													
Medicare B	39,154	27,840	32,779	23,882	31,245	52,030	41,374	54,024	36,932	70,432	78,283	49,402	537,378
Total Medicare B Revenue	39,154	27,840	32,779	23,882	31,245	52,030	41,374	54,024	36,932	70,432	78,283	49,402	537,378
Medicaid Revenue													
Medicaid Title XIX (IDHFS)	377,223	420,619	373,260	385,474	537,971	476,657	289,061	306,823	316,783	313,163	353,186	333,347	4,483,567
ARD - Medicaid Title XIX (IDHFS)							131,755	128,740	134,609	147,061	186,649	139,527	868,341
Patient Care-Hospice	12,784	10,189	3,451	3,438	3,392	3,505	1,158	42	730	5	505	(5)	39,192
ARD Patient Care - Hospice							3,844	5,200	3,582	3,467	3,543	3,429	23,065
Total Medicaid Revenue	390,007	430,809	376,710	388,912	541,363	480,162	425,818	440,805	455,704	463,695	543,884	476,298	5,414,165
Private Pay Revenue													
VA-Veterans Nursing Home Care	6,287	6,720	6,070	6,937	11,273	13,441	6,504	6,720	6,720	6,070	6,832	5,401	88,978
ARD - VA - Veterans Care							6,504	6,720	6,720	6,504	6,720	6,029	39,198
Nursing Home Patient Care - Private	314,237	353,096	303,314	342,068	160,515	294,528	251,675	247,375	241,187	220,897	239,709	180,465	3,149,066
Nursing Home Beauty Shop Revenue	2,579	2,229	2,365	2,950	2,765	2,327	2,801	2,432	2,540	3,939	4,097	4,125	35,149
Medical Supplies Revenue	6,553	8,466	7,061	6,793	1,976	3,547	922	5,959	5,839	4,343	3,285	3,671	58,416
Patient Transportation Charges	38	129	125	(956)		1,045	506	(79)	2,257	2,952	1,975	2,021	10,013
ARD Patient Care- Private Pay							93,600	108,304	113,556	78,449	24,209	77,482	495,600
Total Private Pay Revenue	329,695	370,641	318,936	357,793	176,528	314,888	362,512	377,432	378,819	323,154	286,828	279,195	3,876,420
Adult Day Care Revenue													
VA-Veterans Adult Daycare	1,005	938	938	1,139	1,206	1,072	1,407	1,407	1,407	1,340	1,355	353	13,567

Monday, January 03, 2011

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11/30/10

Champaign County Nursing Home
Historical Statement of Operations

2

Description	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	Total
IL Department Of Aging-Day Care Gra	14,146	8,943	9,740	13,108	11,743	13,122	12,030	12,449	12,499	12,677	13,068	12,790	146,315
Adult Day Care Charges-Private Pay	4,562	5,271	2,517	3,527	8,234	7,107	8,642	11,936	11,505	10,408	10,410	7,650	91,768
Total Adult Day Care Revenue	19,713	15,152	13,195	17,774	21,182	21,300	22,079	25,792	25,411	24,425	24,833	20,793	251,650
Total Income	1,105,540	1,172,584	985,771	1,197,641	1,037,634	1,300,196	1,205,871	1,275,879	1,290,470	1,251,027	1,158,399	1,306,355	14,287,368

Operating Expenses

Administration

Reg. Full-Time Employees	27,188	27,537	25,974	31,281	26,312	29,748	46,000	27,828	28,821	29,683	29,002	28,106	357,480
Temp. Salaries & Wages	925	1,041	522	871	988	1,249	1,453	1,488	870	777	886	842	11,913
Per Diem		228	274	212	276	226	162	181	276	212	276	209	2,532
Overtime	129	688	118	164	230	152	509	335	76	263	126	438	3,229
TOPS - Balances						2,712	(19,380)	904	(1,150)	1,202	(10,378)	105	(25,984)
TOPS - FICA						208	(1,483)	69	(88)	92	(794)	8	(1,988)
Social Security - Employer	2,052	1,905	2,090	2,309	1,956	2,240	3,551	2,226	2,194	2,258	2,213	2,139	27,134
IMRF - Employer Cost	1,986	1,992	2,177	2,429	2,261	2,362	3,802	2,330	2,828	2,833	2,754	2,681	30,435
Workers' Compensation Insurance	1,097	481	1,018	1,159	1,084	1,131	1,312	1,733	1,292	1,326	1,301	1,372	14,306
Unemployment Insurance	19	1,044	684	602	499	385	1,660	489	450	(128)	210	6	5,919
Employee Health/Life Insurance	3,972	3,972	3,972	3,972	3,972	3,462	3,462	2,981	2,981	3,462	3,856	4,369	44,434
IMRF - Early Retirement Obligation	3,471	3,471	3,471	3,471	3,471	3,471	7,132	3,471	3,471	3,471	3,471	3,282	41,656
Employee Development/Recognition	3,586	402	429	1,129	61	1,262	275	(970)	(1,047)	83	621	331	6,160
Employee Physicals/Lab	2,000	1,156	700	802	1,204		1,198	2,300	3,479	1,418	3,818	4,668	22,743
Stationary & Printing	185	250		150		610		666				195	2,056
Copier Supplies	851	661	456	304	946	352	549	554	808	627	717	767	7,593
Postage, UPS, Federal Express	790	464	642	858	481	940	630	548	869	591	715	589	8,116
Equipment < \$2,500				5,331	4,060	3,774	934				3,051		17,150
Operational Supplies	2,214	3,019	1,957	952	1,878	2,201	1,584	2,415	2,138	3,131	2,110	1,591	25,190
Audit & Accounting Fees	3,229	3,229	3,229	3,229	3,229	3,229	3,229	3,229	13,172	3,229	3,229	3,229	42,231
Architect Fees													
Attorney Fees	5,761	5,665	4,243	1,707	2,931	9,620	9,267	3,530	12,528	5,606	3,186	4,340	68,383
Professional Services	27,387	21,104	31,509	24,218	48,711	31,730	29,859	27,802	30,409	43,151	34,995	31,364	382,239
Job Required Travel Expense	252	156	30	127	39	12	413	153	140	226	307	238	2,094
Insurance	19,189	40,233	23,240	40,550	(18,142)	18,918	3,173	19,168	19,168	19,168	17,109	12,173	213,945
Property Loss & Liability Claims	44				6	42		1,158			125	1,308	2,684
Computer Services	1,837	1,868	1,875	1,904	1,846	1,937	1,866	6,025	1,892	1,853	1,968	2,230	27,100
Telephone Services	1,149	1,549	1,987	1,514	1,580	1,519	1,703	1,679	2,117	1,789	1,644	1,579	19,810
Witness Fees												57	57
Legal Notices, Advertising	6,869	4,459	4,105	2,293	3,349	3,954	5,026	3,194	6,061	6,154	5,359	1,967	52,790
Photocopy Services	760	760	760	760		760	760	760	760	760	760	1,520	9,119
Public Relations			109	370			93	391	445	497	(108)	184	1,981
Dues & Licenses	132	6,235			425					188	2,165		9,145
Conferences & Training		853		4,505	1,012	2,076	2,450	3,130	145		2,400	175	16,746

Monday, January 03, 2011

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11/30/10

Champaign County Nursing Home
Historical Statement of Operations

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Description	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	Total
Finance Charges, Bank Fees	1,385	1,295	1,365	1,258	1,419	1,297	1,767	2,331	2,115	2,254	2,693	3,315	22,493
Cable/Satellite TV Expense	2,175	2,090	2,090	2,090	2,261	2,176	2,175	2,175	2,175	2,175	2,175	2,175	25,936
IPA Licensing Fee	11,300	11,300	10,206	11,299	10,935	11,300	10,936	11,300	11,300	10,935	11,300	10,935	133,043
Fines & Penalties					50,000			9,295	975			(14,000)	46,270
General Liability Claims			7,500										7,500
Depreciation Expense	60,513	60,513	60,531	60,531	60,463	60,463	60,463	60,463	60,462	59,654	59,654	59,538	723,246
Transfers to General Corporate Fund	2,500	1,138	850	(2,500)	2,100	1,200	(25)	575	1,063	4,155	713	1,388	13,155
Interest-Tax Anticipation Notes Payabl						745	1,652	72	710	1,350			4,529
Interest- Bonds Payable				51,769	13,324	13,324	13,324	12,542	12,542	12,542	9,667	12,542	151,579
Total Administration	194,947	210,757	198,114	254,921	235,169	220,786	201,482	218,517	226,448	226,989	203,296	184,724	2,576,152
Environmental Services													
Reg. Full-Time Employees	29,483	27,854	29,435	34,242	34,177	31,599	31,122	31,171	31,235	31,688	32,831	29,558	374,397
Temp. Salaries & Wages	1,216	1,344	768										3,328
Overtime	1,427	2,044	4			239	1,082	718	239	838		2,168	8,760
TOPS - Balances							1,132	(2,889)	1,037	346	1,173	1,127	1,925
TOPS- FICA							87	(221)	79	26	90	86	147
Social Security - Employer	2,430	2,295	2,328	2,578	2,574	2,395	2,422	2,416	2,364	2,444	2,466	2,382	29,094
IMRF - Employer Cost	2,184	2,385	2,358	2,671	2,728	2,655	2,685	2,678	3,164	3,169	3,198	3,093	32,966
Workers' Compensation Insurance	1,125	1,513	1,071	1,173	1,197	1,126	649	1,908	1,359	1,379	1,428	1,402	15,329
Unemployment Insurance	221	403	425	879	831	836	1,111	692	239	364	39	(36)	6,004
Employee Health/Life Insurance	6,036	5,523	5,523	5,533	5,523	5,523	5,523	6,036	5,523	6,036	6,036	6,048	68,864
Operational Supplies	7,048	5,169	3,667	5,803	4,457	5,464	6,814	4,802	4,355	6,162	5,160	5,323	64,224
Gas Service	16,232	19,237	20,623	17,501	17,157	16,025	8,744	10,147	9,960	8,856	6,118	27,378	177,978
Electric Service	15,041	16,076	20,917	21,013	24,973	25,399	29,371	27,406	29,602	22,570	23,466	19,403	275,235
Water Service	1,424	1,379	1,347	923	1,420	1,950	2,186	2,079	2,226	2,074	1,992	1,961	20,962
Pest Control Service	468	468	468	468	480	480	468	468	468	468	468	468	5,637
Waste Disposal & Recycling	4,144	2,647	2,285	2,421	2,418	2,287	2,200	2,878	2,205	3,527	2,305	1,001	30,316
Equipment Rentals	268	268	268	268	268	268	268	268	268	268	268	268	2,948
Sewer Service & Tax	1,200	1,306	1,242	12	1,303	1,327	1,213	1,390	1,302	1,427	1,263	2,466	15,451
Total Environmental Services	89,946	89,911	92,729	95,484	99,506	97,574	97,076	91,947	95,625	91,641	88,299	103,828	1,133,566
Laundry													
Reg. Full-Time Employees	9,509	9,761	8,628	10,404	10,414	9,709	9,469	9,531	9,784	9,519	9,617	9,295	115,639
Overtime	492	614					240	245	8	248	4	499	2,350
TOPS Balances							(209)	(420)	39	(84)	(491)	(70)	(1,236)
TOPS - FICA							(16)	(32)	3	(6)	(38)	(5)	(95)
Social Security - Employer	757	763	668	783	785	730	731	741	737	735	724	735	8,890
IMRF - Employer Cost	720	788	762	834	807	810	810	822	987	953	938	955	10,185
Workers' Compensation Insurance	354	171	334	366	354	347	202	578	426	414	418	441	4,405
Unemployment Insurance	49	309	258	305	288	290	336	184	16	128			2,163
Employee Health/Life Insurance	1,422	1,422	1,422	2,222	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	17,869

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Champaign County Nursing Home
Historical Statement of Operations

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Description	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	Total
Laundry Supplies	1,721	2,014	1,243	1,803	1,663	1,447	1,223	1,571	2,044	1,659	1,618	1,646	19,652
Linen & Bedding	127	576	254	560	1,259	781	1,288	2,234	1,100	1,498	1,198	1,285	12,161
Total Laundry	15,153	16,419	13,569	17,278	16,992	15,536	15,496	16,876	16,564	16,487	15,410	16,205	191,984
Maintenance													
Reg. Full-Time Employees	5,806	5,005	5,483	5,881	6,234	5,491	5,686	5,671	5,671	5,526	5,417	5,469	67,341
Overtime										14			14
TOPS - Balances							(266)	(451)	(168)	47	21	(299)	(1,116)
TOPS - FICA							(20)	(35)	(13)	4	2	(23)	(85)
Social Security - Employer	416	342	377	403	432	377	391	410	390	379	372	369	4,659
IMRF - Employer Cost	381	401	387	430	440	418	433	454	522	491	482	481	5,322
Workers' Compensation Insurance	209	105	186	208	211	201	118	342	247	240	236	259	2,562
Unemployment Insurance	52	269	25	154	154	151	200	162	56	91			1,313
Employee Health/Life Insurance	1,302	1,302	1,302	1,302	1,321	1,439	1,865	1,302	2,102	1,302	1,306	1,302	17,147
Gasoline & Oil		44	6		49	50		(2)			5		152
Ground Supplies	276		138		29	14						115	572
Maintenance Supplies	1,935	1,917	1,871	2,700	1,413	3,069	1,187	598	1,729	3,128	2,155	6,170	27,870
Professional Services												3,854	3,854
Automobile Maintenance		499	388	307	165	716	155	111	274	1,644	97	654	5,010
Equipment Maintenance	1,743	1,855	2,100	921	1,065	4,984	1,047	3,914	1,477	1,553	2,017	2,242	24,919
Equipment Rentals											35		35
Nursing Home Building Repair/Mainte	4,026	6,925	6,704	4,693	3,912	3,630	3,613	2,212	9,372	5,353	6,491	5,045	61,976
Conferences & Training		284		132	533								950
Parking Lot/Sidewalk Maintenance	3,860	4,517	2,790										11,167
Nursing Home Building Construction/ Furnishings, Office Equipment										5,317			5,317
Total Maintenance	20,006	23,466	21,757	17,129	15,958	20,540	14,409	14,688	21,660	25,090	18,635	25,640	238,978
Nursing Services													
Reg. Full-Time Employees	125,928	113,727	94,190	111,523	100,725	96,344	86,707	90,020	89,622	85,892	85,760	92,379	1,172,817
Reg. Part-Time Employees	609	5,194	10,407	14,322	14,354	16,243	10,790	11,177	9,329	5,333	5,446	4,525	107,729
Temp. Salaries & Wages	27,233	27,127	25,117	23,535	16,767	19,637	18,455	26,545	28,354	30,692	33,295	39,892	316,649
Overtime	58,298	41,099	24,839	31,776	33,211	29,159	34,824	33,491	24,814	34,017	30,177	47,337	423,041
TOPS - Balances							(168)	(15,054)	4,906	823	3,170	5,002	(1,322)
No Benefit Full-Time Employees	124,400	109,988	95,152	112,840	129,547	92,746	72,975	74,415	81,963	77,481	78,935	72,386	1,122,826
No Benefit Part-Time Employees	9,841	10,543	7,836	8,678	15,191	23,026	22,096	28,942	33,244	40,446	40,123	38,554	278,518
TOPS - FICA							(13)	(1,152)	375	63	242	383	(101)
Social Security - Employer	26,337	21,385	21,462	22,958	23,531	21,045	18,660	20,352	20,311	20,807	20,803	22,478	260,128
IMRF - Employer Cost	22,620	22,196	20,811	23,244	24,243	21,405	19,014	20,009	24,143	23,852	23,563	25,002	270,102
Workers' Compensation Insurance	10,591	4,693	9,464	9,862	10,005	8,737	4,649	13,686	10,549	10,433	10,595	11,788	115,053
Unemployment Insurance	3,221	15,802	2,004	8,713	7,484	6,706	7,594	5,160	5,014	(2,328)	2,347	384	62,102
Employee Health/Life Insurance	14,709	15,216	14,712	14,704	13,690	15,101	14,588	13,063	13,169	12,143	12,650	12,154	165,898

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Historical Statement of Operations

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Description	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	Total
Books, Periodicals & Manuals			483			366				209	367		1,425
Stocked Drugs	1,970	2,299	2,092	1,937	2,211	2,326	3,305	3,072	2,740	1,723	2,038	3,009	28,723
Pharmacy Charges-Public Aid	1,040	1,654	1,244	1,420	3,042	1,628	2,363	1,357	1,357	2,167	876	2,051	20,198
Oxygen		3,045	2,185	2,785	1,729	1,768	2,041	2,557	2,950	3,465	2,494		25,019
Incontinence Supplies	9,221	9,651	5,499	6,052	9,879	7,612	9,424	6,526	8,542	9,679	8,799	5,661	96,544
Pharmacy Charges - Insurance	4,575	6,175	5,075	3,725	5,800	7,750	6,225	9,400	6,950	8,830	3,466	5,268	73,238
Operational Supplies	19,998	21,454	12,207	22,000	14,684	22,446	19,994	22,661	22,271	21,991	15,003	17,661	232,370
Pharmacy Charges-Medicare	11,275	12,600	8,575	12,825	14,025	17,995	17,475	20,131	17,025	27,208	8,660	16,819	184,613
Medical/Dental/Mental Health	1,600	(1,600)											
Professional Services	2,106	8,728	9,356	1,714	3,112	11,570	26,694	20,169	27,844	25,079	26,034	13,864	176,268
Laboratory Fees	3,014	2,306	1,750	3,247	2,930	2,550	3,630	2,963	2,507	1,880	1,422	2,298	30,496
Equipment Rentals	196	409	2,174	4,294	5,532	2,506	5,450	4,999	2,563	3,055	3,393	5,488	40,061
Dues & Licenses		120		150	87						110		467
Conferences & Training		834	472	203	717	1,485	1,721	899	1,584	2,200	682	650	11,447
Contract Nursing Services	53,992	59,967	58,247	78,015	84,279	122,776	118,790	155,875	170,205	160,116	86,578	107,414	1,256,254
Medicare Medical Services		357	614	5,026	3,545	4,955	3,071	3,869	3,414	1,078	1,371	14,364	41,665
Furnishings, Office Equipment													
Medical/ Health Equipment					6,182						11,090		17,271
Total Nursing Services	532,772	514,967	435,968	525,546	546,502	557,881	530,355	575,131	615,745	608,333	519,487	566,811	6,529,498
Activities													
Reg. Full-Time Employees	13,290	13,083	11,996	13,391	14,951	13,514	14,074	14,346	13,851	11,923	11,457	11,667	157,545
Temp. Salaries & Wages								322	2				324
Overtime										4		115	119
TOPS - Balances							170	787	(13)	(12,281)	972	171	(10,193)
TOPS - FICA							13	60	(1)	(939)	74	13	(780)
Social Security - Employer	952	895	856	975	996	930	968	1,062	955	857	833	848	11,125
IMRF - Employer Cost	897	932	924	1,039	1,078	1,030	1,073	1,150	1,282	1,112	1,080	1,099	12,696
Workers' Compensation Insurance	490	249	439	495	513	495	293	873	603	519	498	552	6,018
Unemployment Insurance	62	431	294	398	367	290	485	287	165	229	62	(14)	3,057
Employee Health/Life Insurance	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	29,023
Books, Periodicals & Manuals		60											349
Operational Supplies	280	302	207	257	207	433	315	209	206	312	179	136	3,043
Professional Services	121	121	121	121	121	121	121		121	247	121	121	1,454
Field Trips											19		19
Conferences & Training		284		140	267				15	263			969
Total Activities	18,510	18,776	17,255	19,236	20,917	19,231	19,931	21,514	19,604	4,663	17,714	17,476	214,828
Social Services													
Reg. Full-Time Employees	8,784	7,769	7,231	8,702	6,956	11,011	11,697	11,750	9,697	8,057	12,087	13,936	117,678
Overtime	10	218	285	974	318	485	422	681	694	792	1,010	494	6,383
TOPS - Balances							126	454	719	312	11,564	(545)	12,630

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Description	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	Total
TOPS - FICA							10	35	55	24	885	(42)	966
Social Security - Employer	656	592	550	668	581	857	904	937	769	652	976	1,080	9,222
IMRF - Employer Cost	797	568	544	688	597	950	1,002	1,038	1,041	846	1,266	1,400	10,737
Workers' Compensation Insurance	421	67	236	273	257	403	250	699	422	350	526	661	4,565
Unemployment Insurance	35	221	193	248	210	256	398	165	16	106			1,849
Employee Health/Life Insurance	996	515	515	515	515	515	515	515	996	996	996	996	8,587
Professional Services	121	121	121	121	121	121	121	2,500	8,273	18,978	1,822	121	32,539
Conferences & Training										263			263
Total Social Services	11,820	10,072	9,676	12,189	9,555	14,598	15,445	18,775	22,681	31,376	31,132	18,102	205,420
Physical Therapy													
Reg. Full-Time Employees	2,623	1,860	2,429	2,490	2,704	2,307	2,373	2,328	2,329	2,353	2,190	2,340	28,325
Overtime						388	417	20				40	865
No Benefit Full-Time Employees	2,191	1,631	2,594	2,453	2,405	2,025	2,405	2,273	2,405	2,191	2,298	2,191	27,061
Social Security - Employer	363	341	296	370	384	353	390	349	354	340	336	341	4,217
IMRF - Employer Cost	329	366	349	406	395	392	432	387	475	441	436	444	4,850
Workers' Compensation Ins.	315	(57)	154	179	174	159	99	280	206	198	195	215	2,117
Unemployment Insurance	22	140	124	145	144	144	151			3			874
Employee Health/Life Insurance	513	513	513	513	513	513	513	513	513	513	513	513	6,151
Operational Supplies	(180)	285	61			605							771
Professional Services	39,447	37,321	25,065	29,700	35,508	48,107	42,346	42,200	44,070	53,740	52,058	39,826	489,387
Total Physical Therapy	45,622	42,399	31,584	36,256	42,227	54,993	49,125	48,350	50,351	59,778	58,024	45,909	564,618
Occupational Therapy													
Reg. Full-Time Employees	2,214	1,565	2,173	2,346	1,819	2,006	2,101	2,126	2,101	2,101	2,006	2,101	24,661
TOPS - Balances							(103)	198	64	(127)	(199)	(204)	(371)
TOPS - FICA							(8)	15	5	(10)	(15)	(16)	(28)
Social Security - Employer	169	158	128	179	139	153	161	163	161	161	153	160	1,886
IMRF - Employer Cost	159	172	138	177	172	170	178	180	215	208	199	208	2,177
Workers' Compensation Ins.	149	(28)	59	76	74	73	44	127	91	91	87	100	946
Unemployment Insurance	11	67	50	62	60	65	71	12		34			431
Employee Health/Life Insurance	395	395	395	395	395	395	395	395	395	395	395	395	4,735
Operational Supplies		18	271	95		136			854				1,374
Professional Services	48,990	42,552	35,850	50,213	47,216	51,473	49,018	49,325	49,956	45,355	46,190	48,565	564,703
Total Occupational Therapy	52,087	44,900	39,063	53,544	49,875	54,470	51,857	52,541	53,842	48,209	48,817	51,309	600,514
Speech Therapy													
Professional Services	15,649	18,000	15,172	20,750	17,275	18,917	17,144	19,226	11,521	10,184	9,783	7,924	181,546
Total Speech Therapy	15,649	18,000	15,172	20,750	17,275	18,917	17,144	19,226	11,521	10,184	9,783	7,924	181,546
Food Services													
Reg. Full-Time Employees	33,497	30,135	31,331	35,767	36,185	34,993	32,331	36,738	40,062	39,065	41,205	40,682	431,992

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Description	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	Total
Reg. Part-Time Employees	6,799	6,219	5,087	5,205	3,596	5,156	3,675	2,189	897	1,036	1,306	995	42,159
Temp. Salaries & Wages	736	910	851	1,038	208								3,743
Overtime	3,111	2,875	133	106	466	5	1,993	1,837	1,356	2,352	1,175	3,903	19,313
TOPS - Balances							403	33	1,400	184	(434)	2,033	3,618
TOPS - FICA							31	3	107	14	(33)	156	277
Social Security - Employer	3,322	2,824	2,945	3,133	3,011	2,987	2,827	3,066	3,156	3,162	3,234	3,349	37,014
IMRF - Employer Cost	2,825	3,027	2,999	3,184	3,071	3,248	3,133	3,345	4,155	4,034	4,063	4,308	41,391
Workers' Compensation Insurance	2,734	(503)	1,431	1,476	1,377	1,407	775	2,331	1,782	1,744	1,849	1,981	18,384
Unemployment Insurance	369	1,809	581	1,276	1,191	1,134	1,334	793	440	557	305	(5)	9,783
Employee Health/Life Insurance	9,164	9,164	9,164	8,651	8,651	8,651	8,651	8,651	8,138	8,138	8,651	8,651	104,325
Food	34,018	28,602	28,636	33,364	29,556	30,683	36,122	37,069	36,076	32,926	36,063	37,396	400,510
Nutritional Supplements	1,921	1,683	1,957	2,202	2,068	2,014	2,133	1,352	2,327	2,029	2,837	3,129	25,652
Operational Supplies	4,259	2,475	2,653	4,460	7,164	3,154	3,194	(263)	4,065	4,375	2,831	4,558	42,925
Professional Services	1,451	1,344	1,835	1,534	2,269	1,869	2,264	2,359	1,912	2,399	2,033	1,933	23,203
Equipment Rentals	380	380	380	380	380	380	380	380	380	380	380	89	4,268
Dues & Licenses				80									80
Conferences & Training		334		137	267					80			818
Total Food Services	104,584	91,278	89,981	101,994	99,460	95,681	99,245	99,882	106,253	102,475	105,464	113,157	1,209,453
Barber & Beauty													
Reg. Full-Time Employees	3,314	2,666	2,989	3,389	2,389	2,065	2,188	2,163	2,163	3,957	4,097	4,265	35,645
TOPS - Balances							87	(169)	22	(60)	287	(8)	159
TOPS - FICA							7	(13)	2	(5)	22	(1)	12
Social Security - Employer	221	146	172	199	133	116	123	141	121	224	233	240	2,067
IMRF - Employer Cost	208	183	172	200	143	128	73	157	162	290	365	311	2,391
Workers' Compensation Insurance	224	(38)	101	115	86	76	46	130	94	172	178	202	1,386
Unemployment Insurance	8	51	43	51	48	45	76	57	29	50			459
Employee Health/Life Insurance	513	513	513	513	513	513	513	513	513	513	513	513	6,151
Operational Supplies		177		110	143		113		149	139		63	893
Total Barber & Beauty	4,488	3,696	3,990	4,577	3,453	2,942	3,224	2,978	3,255	5,280	5,695	5,585	49,163
Adult Day Care													
Reg. Full-Time Employees	13,614	12,185	11,818	14,700	14,271	12,915	13,583	13,570	13,580	13,625	12,963	13,645	160,469
Temp. Salaries & Wages							508	1,452	584	146	14	1,116	3,820
Overtime	65	5	18	14	50	75	35	29	28	61	40		420
TOPS - Balances							(581)	223	(192)	(164)	1,404	(858)	(168)
TOPS - FICA							(44)	17	(15)	(13)	107	(66)	(13)
Social Security - Employer	1,029	880	907	1,097	1,068	968	1,053	1,137	1,058	1,031	970	1,102	12,299
IMRF - Employer Cost	999	1,030	1,056	1,137	1,125	1,073	1,124	1,135	1,357	1,322	1,256	1,309	13,924
Workers' Compensation Insurance	941	(180)	467	504	497	473	292	891	616	599	565	700	6,365
Unemployment Insurance	65	420	348	417	287	265	448	46	26	53	2	34	2,410
Employee Health/Life Insurance	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	30,043

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Champaign County Nursing Home
Historical Statement of Operations

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Description	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	Total
Books, Periodicals & Manuals				71							13		84
Gasoline & Oil	840	(235)	502	716	651	1,495	754	1,158	1,580	(533)	1,140	897	8,966
Operational Supplies	32	40	138	113	29	157	235	134	90	69	84	148	1,269
Dues & Licenses						250						10	260
Conferences & Training	215	284		152	1,480	(276)			15	484	186		2,540
Total Adult Day Care	20,303	16,934	17,759	21,424	21,962	19,898	19,911	22,295	21,233	19,185	21,246	20,541	242,689
Alzheimers and Related Disorde													
Reg. Full-Time Employees	17,938	27,163	32,961	32,611	26,056	28,957	25,013	25,830	28,523	30,989	29,899	28,765	334,706
Reg. Part-Time Employees				1,438	1,939	2,607	2,746	2,752	2,192	1,367			15,041
Overtime	12,592	13,086	6,579	6,789	8,689	8,545	13,802	11,562	8,430	8,702	6,846	11,763	117,385
TOPS - Balances							(1,004)	1,014	922	15,969	892	1,519	19,311
No Benefit Full-Time Employees	31,787	26,999	33,180	32,354	26,259	28,462	24,444	25,223	22,635	20,769	22,770	17,998	312,880
No Benefit Part-Time Employees	5,880	3,248	4,672	3,854	2,972	4,868	2,698	3,683	3,300	2,420	3,889	6,789	48,272
TOPS - FICA							(77)	78	71	1,222	68	116	1,477
Social Security - Employer	5,192	5,811	5,335	5,805	4,961	5,551	5,203	5,254	4,772	4,989	4,778	4,898	62,548
IMRF - Employer Cost	4,882	5,717	5,918	6,322	5,724	10,964	956	5,823	6,608	6,270	6,195	6,358	71,738
Workers' Compensation Insurance	3,827	(704)	2,398	2,523	2,191	2,234	1,245	3,461	2,464	2,416	2,460	2,549	27,065
Unemployment Insurance	515	2,832	1,221	2,294	1,766	1,599	1,981	851	592	(271)	30	10	13,419
Employee Health/Life Insurance	3,579	3,076	3,076	2,563	2,563	2,563	2,563	2,563	2,563	2,563	2,050	2,050	31,772
Operational Supplies			228							24	8		260
Conferences & Training		284			828	903	645						2,661
Total Alzheimers and Related Disord	86,194	87,512	95,568	96,552	83,948	97,253	80,215	88,092	83,072	97,427	79,886	82,817	1,058,536
Total Expenses	1,212,081	1,189,086	1,082,184	1,276,881	1,262,798	1,290,299	1,214,917	1,290,811	1,347,853	1,347,117	1,222,889	1,260,029	14,996,945
Net Operating Income	(106,541)	(16,502)	(96,413)	(79,239)	(225,164)	9,897	(9,046)	(14,932)	(57,383)	(96,091)	(64,490)	46,326	(709,577)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	971,676
Back Tax-Nursing Home Operating													
Payment in Lieu of Taxes	464												464
Total Local Taxes	81,437	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	972,140
Miscellaneous NI Revenue													
Investment Interest				353	373	304	256				83		1,368
Restricted Donations	447	20	28		410	592	410	150		50	460	960	3,528
Interfund Transfer-From General Cor				13,342									13,342
Total Miscellaneous NI Revenue	447	20	28	13,695	783	896	667	150		50	543	960	18,239
Total NonOperating Income	81,884	80,993	81,001	94,668	81,756	81,869	81,640	81,123	80,973	81,023	81,516	81,933	990,379

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Champaign County Nursing Home													9
Historical Statement of Operations													
11/30/10	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	Total

NonOperatingExpense

Prior Period Adjustment									47,864				47,864
Total									47,864				47,864
Net NonOperating Income	81,884	80,993	81,001	94,668	81,756	81,869	81,640	81,123	33,109	81,023	81,516	81,933	942,515
Net Income (Loss)	(24,657)	64,491	(15,411)	15,429	(143,408)	91,766	72,594	66,191	(24,273)	(15,068)	17,026	128,259	232,938

Champaign County Nursing Home
Actual vs Budget Statement of Operations

11/30/10

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	320.00		320.00	5,433.00		5,433.00
Late Charge, NSF Check Charge	1,810.24		1,810.24	18,104.41		18,104.41
Other Miscellaneous Revenue				4,593.66		4,593.66
Total Miscellaneous Revenue	2,130.24		2,130.24	28,131.07		28,131.07
Medicare A Revenue						
Sanctioning Loss Of Revenue	94,071.27		94,071.27	(1,557.99)		(1,557.99)
Medicare A	309,894.08		309,894.08	3,043,507.10		3,043,507.10
ARD - Medicare A	475.66		475.66	54,633.10		54,633.10
NH Pt_Care - Medicare Advantage/ Hmo	74,095.20		74,095.20	1,073,291.87		1,073,291.87
ARD_Pt Care - Medicare Advantage/ HMO				9,750.00		9,750.00
Total Medicare A Revenue	478,536.21		478,536.21	4,179,624.08		4,179,624.08
Medicare B Revenue						
Medicare B	49,402.48		49,402.48	537,378.22		537,378.22
Total Medicare B Revenue	49,402.48		49,402.48	537,378.22		537,378.22
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	333,346.84		333,346.84	4,483,566.59		4,483,566.59
ARD - Medicaid Title XIX (IDHFS)	139,526.80		139,526.80	868,341.26		868,341.26
Patient Care-Hospice	(4.71)		(4.71)	39,192.31		39,192.31
ARD Patient Care - Hospice	3,429.00		3,429.00	23,064.64		23,064.64
Total Medicaid Revenue	476,297.93		476,297.93	5,414,164.80		5,414,164.80
Private Pay Revenue						
VA-Veterans Nursing Home Care	5,401.35		5,401.35	88,977.50		88,977.50
ARD - VA - Veterans Care	6,029.08		6,029.08	39,197.95		39,197.95
Nursing Home Patient Care - Private Pay	180,465.14		180,465.14	3,149,066.29		3,149,066.29
Nursing Home Beauty Shop Revenue	4,124.70		4,124.70	35,148.50		35,148.50
Medical Supplies Revenue	3,671.35		3,671.35	58,416.37		58,416.37
Patient Transportation Charges	2,020.75		2,020.75	10,012.96		10,012.96
ARD Patient Care- Private Pay	77,482.20		77,482.20	495,600.10		495,600.10
Total Private Pay Revenue	279,194.57		279,194.57	3,876,419.67		3,876,419.67
Adult Day Care Revenue						
VA-Veterans Adult Daycare	353.20		353.20	13,567.20		13,567.20
IL Department Of Aging-Day Care Grant (Title XX)	12,790.27		12,790.27	146,314.82		146,314.82
Adult Day Care Charges-Private Pay	7,650.00		7,650.00	91,767.73		91,767.73
Total Adult Day Care Revenue	20,793.47		20,793.47	251,649.75		251,649.75
Total Income	1,306,354.90		1,306,354.90	14,287,367.59		14,287,367.59

Operating Expenses

Administration

Reg. Full-Time Employees	28,105.98		(28,105.98)	357,479.74		(357,479.74)
Temp. Salaries & Wages	842.36		(842.36)	11,912.95		(11,912.95)
Per Diem	209.00		(209.00)	2,532.00		(2,532.00)
Overtime	438.38		(438.38)	3,229.28		(3,229.28)
TOPS - Balances	104.65		(104.65)	(25,984.42)		25,984.42
TOPS - FICA	8.01		(8.01)	(1,987.80)		1,987.80
Social Security - Employer	2,138.89		(2,138.89)	27,133.84		(27,133.84)
IMRF - Employer Cost	2,681.00		(2,681.00)	30,435.10		(30,435.10)
Workers' Compensation Insurance	1,371.73		(1,371.73)	14,305.78		(14,305.78)

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

11/30/10

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance	6.22		(6.22)	5,919.45		(5,919.45)
Employee Health/Life Insurance	4,369.00		(4,369.00)	44,434.00		(44,434.00)
IMRF - Early Retirement Obligation	3,281.91		(3,281.91)	41,655.62		(41,655.62)
Employee Development/Recognition	330.56		(330.56)	6,160.47		(6,160.47)
Employee Physicals/Lab	4,668.20		(4,668.20)	22,743.49		(22,743.49)
Stationary & Printing	194.66		(194.66)	2,056.32		(2,056.32)
Copier Supplies	767.48		(767.48)	7,593.01		(7,593.01)
Postage, UPS, Federal Express	589.11		(589.11)	8,115.85		(8,115.85)
Equipment < \$2,500				17,150.47		(17,150.47)
Operational Supplies	1,590.64		(1,590.64)	25,190.20		(25,190.20)
Audit & Accounting Fees	0.26		(0.26)	42,231.46		(42,231.46)
Attorney Fees	4,340.00		(4,340.00)	68,383.33		(68,383.33)
Professional Services	31,363.91		(31,363.91)	382,239.17		(382,239.17)
Job Required Travel Expense	237.90		(237.90)	2,093.75		(2,093.75)
Insurance	12,172.67		(12,172.67)	213,944.81		(213,944.81)
Property Loss & Liability Claims	1,308.12		(1,308.12)	2,684.08		(2,684.08)
Computer Services	2,229.50		(2,229.50)	27,099.70		(27,099.70)
Telephone Services	1,579.26		(1,579.26)	19,809.70		(19,809.70)
Witness Fees	56.80		(56.80)	56.80		(56.80)
Legal Notices, Advertising	1,967.26		(1,967.26)	52,790.35		(52,790.35)
Photocopy Services	1,519.90		(1,519.90)	9,119.40		(9,119.40)
Public Relations	183.72		(183.72)	1,980.97		(1,980.97)
Dues & Licenses				9,145.10		(9,145.10)
Conferences & Training	174.50		(174.50)	16,745.97		(16,745.97)
Finance Charges, Bank Fees	3,314.52		(3,314.52)	22,493.48		(22,493.48)
Cable/Satellite TV Expense	2,175.49		(2,175.49)	25,935.78		(25,935.78)
IPA Licensing Fee	10,935.00		(10,935.00)	133,043.00		(133,043.00)
Fines & Penalties	(14,000.00)		14,000.00	46,270.00		(46,270.00)
General Liability Claims				7,500.00		(7,500.00)
Depreciation Expense	59,537.80		(59,537.80)	723,246.33		(723,246.33)
Transfers to General Corporate Fund	1,387.50		(1,387.50)	13,155.08		(13,155.08)
Interest-Tax Anticipation Notes Payable				4,529.41		(4,529.41)
Interest- Bonds Payable	12,542.40		(12,542.40)	151,578.81		(151,578.81)
Total Administration	184,724.29		(184,724.29)	2,576,151.83		(2,576,151.83)
Environmental Services						
Reg. Full-Time Employees	29,558.27		(29,558.27)	374,397.16		(374,397.16)
Temp. Salaries & Wages				3,328.00		(3,328.00)
Overtime	2,168.49		(2,168.49)	8,759.83		(8,759.83)
TOPS - Balances	1,126.56		(1,126.56)	1,924.53		(1,924.53)
TOPS- FICA	86.18		(86.18)	147.23		(147.23)
Social Security - Employer	2,381.93		(2,381.93)	29,093.99		(29,093.99)
IMRF - Employer Cost	3,092.68		(3,092.68)	32,966.47		(32,966.47)
Workers' Compensation Insurance	1,402.48		(1,402.48)	15,329.23		(15,329.23)
Unemployment Insurance	(36.40)		36.40	6,003.80		(6,003.80)
Employee Health/Life Insurance	6,048.41		(6,048.41)	68,864.13		(68,864.13)
Operational Supplies	5,323.41		(5,323.41)	64,223.64		(64,223.64)
Gas Service	27,377.97		(27,377.97)	177,978.23		(177,978.23)
Electric Service	19,402.67		(19,402.67)	275,235.27		(275,235.27)
Water Service	1,961.47		(1,961.47)	20,961.52		(20,961.52)
Pest Control Service	467.67		(467.67)	5,637.20		(5,637.20)
Waste Disposal & Recycling	1,000.50		(1,000.50)	30,316.07		(30,316.07)
Equipment Rentals				2,948.00		(2,948.00)
Sewer Service & Tax	2,465.86		(2,465.86)	15,451.37		(15,451.37)
Total Environmental Services	103,828.15		(103,828.15)	1,133,565.67		(1,133,565.67)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

11/30/10

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Laundry						
Reg. Full-Time Employees	9,295.39		(9,295.39)	115,639.25		(115,639.25)
Overtime	499.13		(499.13)	2,349.92		(2,349.92)
TOPS Balances	(70.02)		70.02	(1,235.60)		1,235.60
TOPS - FICA	(5.36)		5.36	(94.52)		94.52
Social Security - Employer	735.47		(735.47)	8,889.75		(8,889.75)
IMRF - Employer Cost	955.22		(955.22)	10,185.48		(10,185.48)
Workers' Compensation Insurance	441.05		(441.05)	4,404.63		(4,404.63)
Unemployment Insurance				2,162.86		(2,162.86)
Employee Health/Life Insurance	1,422.40		(1,422.40)	17,868.80		(17,868.80)
Laundry Supplies	1,646.00		(1,646.00)	19,651.77		(19,651.77)
Linen & Bedding	1,285.42		(1,285.42)	12,161.41		(12,161.41)
Total Laundry	16,204.70		(16,204.70)	191,983.75		(191,983.75)
Maintenance						
Reg. Full-Time Employees	5,469.05		(5,469.05)	67,340.92		(67,340.92)
Overtime				13.97		(13.97)
TOPS - Balances	(298.55)		298.55	(1,115.55)		1,115.55
TOPS - FICA	(22.84)		22.84	(85.34)		85.34
Social Security - Employer	369.37		(369.37)	4,658.92		(4,658.92)
IMRF - Employer Cost	481.34		(481.34)	5,321.59		(5,321.59)
Workers' Compensation Insurance	259.02		(259.02)	2,562.15		(2,562.15)
Unemployment Insurance				1,313.11		(1,313.11)
Employee Health/Life Insurance	1,301.80		(1,301.80)	17,146.60		(17,146.60)
Gasoline & Oil				152.20		(152.20)
Ground Supplies	115.00		(115.00)	571.71		(571.71)
Maintenance Supplies	6,169.89		(6,169.89)	27,869.94		(27,869.94)
Professional Services	3,854.29		(3,854.29)	3,854.29		(3,854.29)
Automobile Maintenance	653.80		(653.80)	5,009.65		(5,009.65)
Equipment Maintenance	2,242.40		(2,242.40)	24,919.03		(24,919.03)
Equipment Rentals				35.00		(35.00)
Nursing Home Building Repair/Maintenance	5,045.24		(5,045.24)	61,976.06		(61,976.06)
Conferences & Training				949.60		(949.60)
Parking Lot/Sidewalk Maintenance				11,167.00		(11,167.00)
Furnishings, Office Equipment				5,317.22		(5,317.22)
Total Maintenance	25,639.81		(25,639.81)	238,978.07		(238,978.07)
Nursing Services						
Reg. Full-Time Employees	92,379.46		(92,379.46)	1,172,817.01		(1,172,817.01)
Reg. Part-Time Employees	4,524.73		(4,524.73)	107,728.98		(107,728.98)
Temp. Salaries & Wages	39,891.59		(39,891.59)	316,648.54		(316,648.54)
Overtime	47,336.83		(47,336.83)	423,041.06		(423,041.06)
TOPS - Balances	5,002.09		(5,002.09)	(1,321.61)		1,321.61
No Benefit Full-Time Employees	72,386.29		(72,386.29)	1,122,825.56		(1,122,825.56)
No Benefit Part-Time Employees	38,553.78		(38,553.78)	278,517.95		(278,517.95)
TOPS - FICA	382.66		(382.66)	(101.10)		101.10
Social Security - Employer	22,477.80		(22,477.80)	260,128.33		(260,128.33)
IMRF - Employer Cost	25,002.23		(25,002.23)	270,102.04		(270,102.04)
Workers' Compensation Insurance	11,788.33		(11,788.33)	115,052.75		(115,052.75)
Unemployment Insurance	384.45		(384.45)	62,102.36		(62,102.36)
Employee Health/Life Insurance	12,154.32		(12,154.32)	165,898.12		(165,898.12)
Books, Periodicals & Manuals				1,424.95		(1,424.95)
Stocked Drugs	3,009.11		(3,009.11)	28,722.72		(28,722.72)
Pharmacy Charges-Public Aid	2,051.10		(2,051.10)	20,198.32		(20,198.32)
Oxygen				25,019.38		(25,019.38)

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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
Incontinence Supplies	5,660.81		(5,660.81)	96,543.91		(96,543.91)
Pharmacy Charges - Insurance	5,267.50		(5,267.50)	73,238.25		(73,238.25)
Operational Supplies	17,661.25		(17,661.25)	232,370.20		(232,370.20)
Pharmacy Charges-Medicare	16,819.00		(16,819.00)	184,613.00		(184,613.00)
Professional Services	13,864.06		(13,864.06)	176,267.99		(176,267.99)
Laboratory Fees	2,297.68		(2,297.68)	30,495.99		(30,495.99)
Equipment Rentals	5,487.88		(5,487.88)	40,060.64		(40,060.64)
Dues & Licenses				466.58		(466.58)
Conferences & Training	650.00		(650.00)	11,446.56		(11,446.56)
Contract Nursing Services	107,414.42		(107,414.42)	1,256,253.66		(1,256,253.66)
Medicare Medical Services	14,364.07		(14,364.07)	41,664.63		(41,664.63)
Medical/ Health Equipment				17,271.37		(17,271.37)
Total Nursing Services	566,811.44		(566,811.44)	6,529,498.14		(6,529,498.14)
Activities						
Reg. Full-Time Employees	11,667.23		(11,667.23)	157,544.91		(157,544.91)
Temp. Salaries & Wages				323.83		(323.83)
Overtime	115.44		(115.44)	119.29		(119.29)
TOPS - Balances	171.03		(171.03)	(10,193.39)		10,193.39
TOPS - FICA	13.09		(13.09)	(779.79)		779.79
Social Security - Employer	847.70		(847.70)	11,125.02		(11,125.02)
IMRF - Employer Cost	1,099.23		(1,099.23)	12,696.19		(12,696.19)
Workers' Compensation Insurance	552.14		(552.14)	6,017.71		(6,017.71)
Unemployment Insurance	(14.05)		14.05	3,056.97		(3,056.97)
Employee Health/Life Insurance	2,418.60		(2,418.60)	29,023.20		(29,023.20)
Books, Periodicals & Manuals	349.00		(349.00)	409.00		(409.00)
Operational Supplies	136.29		(136.29)	3,043.43		(3,043.43)
Professional Services	120.70		(120.70)	1,454.10		(1,454.10)
Field Trips				18.51		(18.51)
Conferences & Training				968.52		(968.52)
Total Activities	17,476.40		(17,476.40)	214,827.50		(214,827.50)
Social Services						
Reg. Full-Time Employees	13,936.26		(13,936.26)	117,677.70		(117,677.70)
Overtime	494.12		(494.12)	6,382.85		(6,382.85)
TOPS - Balances	(545.06)		545.06	12,630.24		(12,630.24)
TOPS - FICA	(41.70)		41.70	966.21		(966.21)
Social Security - Employer	1,080.01		(1,080.01)	9,222.28		(9,222.28)
IMRF - Employer Cost	1,400.48		(1,400.48)	10,737.01		(10,737.01)
Workers' Compensation Insurance	660.64		(660.64)	4,565.42		(4,565.42)
Unemployment Insurance				1,849.28		(1,849.28)
Employee Health/Life Insurance	996.20		(996.20)	8,587.40		(8,587.40)
Professional Services	120.70		(120.70)	32,538.82		(32,538.82)
Conferences & Training				262.50		(262.50)
Total Social Services	18,101.65		(18,101.65)	205,419.71		(205,419.71)
Physical Therapy						
Reg. Full-Time Employees	2,340.25		(2,340.25)	28,325.28		(28,325.28)
Overtime	40.24		(40.24)	864.87		(864.87)
No Benefit Full-Time Employees	2,190.80		(2,190.80)	27,061.06		(27,061.06)
Social Security - Employer	341.46		(341.46)	4,217.48		(4,217.48)
IMRF - Employer Cost	443.56		(443.56)	4,850.10		(4,850.10)
Workers' Compensation Ins.	214.67		(214.67)	2,116.93		(2,116.93)
Unemployment Insurance				873.64		(873.64)
Employee Health/Life Insurance	512.60		(512.60)	6,151.20		(6,151.20)
Operational Supplies				770.70		(770.70)

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Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Professional Services	39,825.77		(39,825.77)	489,386.99		(489,386.99)
Total Physical Therapy	45,909.35		(45,909.35)	564,618.25		(564,618.25)
Occupational Therapy						
Reg. Full-Time Employees	2,101.44		(2,101.44)	24,660.58		(24,660.58)
TOPS - Balances	(204.41)		204.41	(370.86)		370.86
TOPS - FICA	(15.64)		15.64	(28.37)		28.37
Social Security - Employer	160.25		(160.25)	1,886.03		(1,886.03)
IMRF - Employer Cost	207.81		(207.81)	2,177.06		(2,177.06)
Workers' Compensation Ins.	99.54		(99.54)	945.55		(945.55)
Unemployment Insurance				431.05		(431.05)
Employee Health/Life Insurance	394.60		(394.60)	4,735.20		(4,735.20)
Operational Supplies				1,374.09		(1,374.09)
Professional Services	48,564.92		(48,564.92)	564,703.44		(564,703.44)
Total Occupational Therapy	51,308.51		(51,308.51)	600,513.77		(600,513.77)
Speech Therapy						
Professional Services	7,924.41		(7,924.41)	181,546.27		(181,546.27)
Total Speech Therapy	7,924.41		(7,924.41)	181,546.27		(181,546.27)
Food Services						
Reg. Full-Time Employees	40,682.20		(40,682.20)	431,992.23		(431,992.23)
Reg. Part-Time Employees	994.80		(994.80)	42,158.68		(42,158.68)
Temp. Salaries & Wages				3,743.00		(3,743.00)
Overtime	3,902.67		(3,902.67)	19,312.69		(19,312.69)
TOPS - Balances	2,032.78		(2,032.78)	3,618.10		(3,618.10)
TOPS - FICA	155.50		(155.50)	276.78		(276.78)
Social Security - Employer	3,348.70		(3,348.70)	37,014.00		(37,014.00)
IMRF - Employer Cost	4,307.93		(4,307.93)	41,390.94		(41,390.94)
Workers' Compensation Insurance	1,981.12		(1,981.12)	18,384.47		(18,384.47)
Unemployment Insurance	(5.08)		5.08	9,782.72		(9,782.72)
Employee Health/Life Insurance	8,651.00		(8,651.00)	104,324.60		(104,324.60)
Food	37,396.26		(37,396.26)	400,510.11		(400,510.11)
Nutritional Supplements	3,129.39		(3,129.39)	25,651.61		(25,651.61)
Operational Supplies	4,558.29		(4,558.29)	42,924.65		(42,924.65)
Professional Services	1,933.20		(1,933.20)	23,203.07		(23,203.07)
Equipment Rentals	88.65		(88.65)	4,268.10		(4,268.10)
Dues & Licenses				80.00		(80.00)
Conferences & Training				817.57		(817.57)
Total Food Services	113,157.41		(113,157.41)	1,209,453.32		(1,209,453.32)
Barber & Beauty						
Reg. Full-Time Employees	4,264.84		(4,264.84)	35,645.11		(35,645.11)
TOPS - Balances	(7.74)		7.74	159.16		(159.16)
TOPS - FICA	(0.59)		0.59	12.18		(12.18)
Social Security - Employer	239.93		(239.93)	2,066.90		(2,066.90)
IMRF - Employer Cost	311.15		(311.15)	2,390.88		(2,390.88)
Workers' Compensation Insurance	201.94		(201.94)	1,385.75		(1,385.75)
Unemployment Insurance				458.98		(458.98)
Employee Health/Life Insurance	512.60		(512.60)	6,151.20		(6,151.20)
Operational Supplies	62.98		(62.98)	893.15		(893.15)
Total Barber & Beauty	5,585.11		(5,585.11)	49,163.31		(49,163.31)
Adult Day Care						
Reg. Full-Time Employees	13,644.89		(13,644.89)	160,469.17		(160,469.17)
Temp. Salaries & Wages	1,115.82		(1,115.82)	3,820.40		(3,820.40)

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Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Overtime				420.30		(420.30)
TOPS - Balances	(858.16)		858.16	(168.24)		168.24
TOPS - FICA	(65.65)		65.65	(12.87)		12.87
Social Security - Employer	1,102.14		(1,102.14)	12,299.36		(12,299.36)
IMRF - Employer Cost	1,309.04		(1,309.04)	13,923.71		(13,923.71)
Workers' Compensation Insurance	699.75		(699.75)	6,364.81		(6,364.81)
Unemployment Insurance	34.24		(34.24)	2,410.41		(2,410.41)
Employee Health/Life Insurance	2,503.60		(2,503.60)	30,043.20		(30,043.20)
Books, Periodicals & Manuals				84.26		(84.26)
Gasoline & Oil	897.32		(897.32)	8,965.59		(8,965.59)
Operational Supplies	147.62		(147.62)	1,269.34		(1,269.34)
Dues & Licenses	10.00		(10.00)	260.00		(260.00)
Conferences & Training				2,539.89		(2,539.89)
Total Adult Day Care	20,540.61		(20,540.61)	242,689.33		(242,689.33)
Alzheimers and Related Disorde						
Reg. Full-Time Employees	28,765.44		(28,765.44)	334,706.28		(334,706.28)
Reg. Part-Time Employees				15,041.04		(15,041.04)
Overtime	11,763.24		(11,763.24)	117,384.62		(117,384.62)
TOPS - Balances	1,519.05		(1,519.05)	19,311.00		(19,311.00)
No Benefit Full-Time Employees	17,998.36		(17,998.36)	312,880.20		(312,880.20)
No Benefit Part-Time Employees	6,789.49		(6,789.49)	48,272.39		(48,272.39)
TOPS - FICA	116.20		(116.20)	1,477.27		(1,477.27)
Social Security - Employer	4,897.92		(4,897.92)	62,548.36		(62,548.36)
IMRF - Employer Cost	6,358.19		(6,358.19)	71,737.77		(71,737.77)
Workers' Compensation Insurance	2,548.88		(2,548.88)	27,065.06		(27,065.06)
Unemployment Insurance	9.63		(9.63)	13,419.09		(13,419.09)
Employee Health/Life Insurance	2,050.40		(2,050.40)	31,772.20		(31,772.20)
Operational Supplies				259.73		(259.73)
Conferences & Training				2,660.84		(2,660.84)
Total Alzheimers and Related Disorders	82,816.80		(82,816.80)	1,058,535.85		(1,058,535.85)
Total Expenses	1,260,028.64		(1,260,028.64)	14,996,944.77		(14,996,944.77)
Net Operating Income	46,326.26		46,326.26	(709,577.18)		(709,577.18)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	80,973.00		80,973.00	971,676.00		971,676.00
Payment in Lieu of Taxes				464.05		464.05
Total Local Taxes	80,973.00		80,973.00	972,140.05		972,140.05
Miscellaneous NI Revenue						
Investment Interest				1,368.36		1,368.36
Restricted Donations	960.01		960.01	3,528.23		3,528.23
Interfund Transfer-From General Corporate Fund				13,342.42		13,342.42
Total Miscellaneous NI Revenue	960.01		960.01	18,239.01		18,239.01
Total NonOperating Income	81,933.01		81,933.01	990,379.06		990,379.06
NonOperatingExpense						
Prior Period Adjustment				47,863.63		(47,863.63)
Total				47,863.63		(47,863.63)
Net NonOperating Income	81,933.01		81,933.01	942,515.43		942,515.43

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Actual vs Budget Statement of Operations						
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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Net Income (Loss)	128,259.27		128,259.27	232,938.25		232,938.25