



## **NURSING HOME BOARD OF DIRECTORS AGENDA**

**County of Champaign, Urbana, Illinois**

**Monday, March 14, 2011 – 6:00pm**

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

**CHAIR:** Mary Ellen O'Shaughnessey

**DIRECTORS:** Jan Anderson, Peter Czajkowski, LaShunda Hambrick, Jason Hirsbrunner, Alan Nudo,  
Robert Palinkas

### **ITEM**

**I. CALL TO ORDER**

**II. ROLL CALL**

**III. APPROVAL OF AGENDA/ADDENDUM**

**IV. APPROVAL OF MINUTES**

February 14, 2011

**V. PUBLIC PARTICIPATION**

**VI. OLD BUSINESS**

None

**VII. NEW BUSINESS**

- a. IDPH Update
- b. Management Report
- c. Repayment Options – County Loan to CCNH
- d. Appointment of Sub-Committee to conduct MPA Performance Evaluation

**VIII. OTHER BUSINESS**

None

**IX. NEXT MEETING DATE & TIME**

- a. April 11, 2011

**XII. ADJOURNMENT**

**Attachments: Management Report, Management Update**

**Board of Directors  
Champaign County Nursing Home  
Urbana, Illinois  
February 14, 2011**

Directors Present: Nudo, Palinkas, Hirsbrunner, O'Shaughnessey, Hambrick, Anderson, Czajkowski

Directors Excused: None

Also Present: Busey, Scavotto, Buffenbarger

**1. Call to Order**

The meeting was called to order at 6:00 pm by Chair O'Shaughnessey

**2. Roll Call**

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

**3. Agenda & Addendum**

On motion by Anderson (second Palinkas) the agenda was approved as submitted (unanimous).

**4. Approval of Minutes**

The January minutes were corrected to read January 10 rather than the 11<sup>th</sup>. On motion by Hambrick (second Palinkas) the Board approved the minutes of January 10, 2010.

**5. Public Participation**

There was no public participation.

**6. Old Business**

None

**7. New Business**

**a. IDPH Update**

Buffenbarger brought the Board up to date on the status of the recent Life Safety survey. There were 12 deficiencies cited. The nature of the deficiencies was explained including the Scope & Severity, some of which were at the E and F level. The deficiencies have

been corrected without cost and a Plan of Correction has been submitted. Management expects that this Life safety survey will be resolved without a re-visit.

**c. Management Report**

Scavotto reviewed the operating results for December, which posted a gain of \$17k. January's average daily census was 198.8 with a mix of 51 percent Medicaid, 10 percent Medicare, and 30 percent Private Pay. The preliminary revenue estimate for January is \$1.3 million with payables closing tomorrow. Payables have been reduced to approximately 60 days.

Scavotto followed up on several public policy matters that will have an impact on CCNH in the year ahead:

1. Bed Tax

Life Services Network continues to oppose the bed tax and has announced plans to take up the issue at the Federal level. There is no indication that the Feds will approve the bed tax, so this policy initiative remains ambiguous.

2. Deficit Reduction Act

Hearings on the rules proposed by State HFS have been set by the Joint Committee on Administrative Rules (JCAR). There has been considerable industry opposition to the rules as proposed. All industry observers will be watching the HFS submittals as it is possible for HFS to revise the proposed rules before submitting to JCAR. The proposed DRA rules are worrisome, particularly in terms of potential interrupted cash payments to all Medicaid providers.

**d. Objectives**

Scavotto reviewed the organizational objectives proposed for CCNH and the general direction that they represent. There was extended discussion about the nature of the objectives; in particular, the Board concentrated on measurability, on prioritizing, and on stretching the organization, particularly in the area of quality and survey results.

The Board agreed with the general direction represented by the objectives. Scavotto will develop more detailed plans to include scheduled implementation and priorities. Writing an objective for a deficiency-free performance in specific targeted areas like F323 (Accidents & Supervision) will be part of this effort.

**8. Other Business**

Chair O'Shaughnessey announced that, since the management contract with MPA expires at the end of June, she will commission a review of MPA's performance under the management contract.

**9. Next Meeting Date**

Monday March 14, 2011, 6 pm.

**10. Adjournment**

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

Respectfully submitted

Michael A. Scavotto  
Recording Secretary

To: Board of Directors  
Champaign County Nursing Home

From: M.A. Scavotto  
Manager

Date: March 7, 2011

Re: Management Report

As I write this update, census had been running over 200 but has dipped to the high 190s for the past week.

Here's what's happened on admissions and discharges; January's figures have been adjusted from last month's report.

	Sept	Oct	Nov	Dec	Jan
<b>Admits</b>					
Pvt Pay/Insurance	10	12	8	14	10
Medicare A	13	11	12	13	10
Medicaid					
<b>Total</b>	<b>23</b>	<b>23</b>	<b>20</b>	<b>27</b>	<b>20</b>
<b>Discharges</b>					
Pvt Pay/Insurance	6	15	10	16	8
Medicare A	13	9	11	11	6
Medicaid	1	4	3	4	3
<b>Total</b>	<b>20</b>	<b>28</b>	<b>23</b>	<b>31</b>	<b>17</b>

January's payer mix was 39 percent Private Pay, 51 percent Medicaid, and 10 percent Medicare. December's payer mix was 35 percent Private Pay, 55 percent Medicaid, and 10 percent Medicare. So, immediately you will see a positive shift between Medicaid and Pvt Pay and you would expect that shift to translate into a better bottom line.

January's results reflect a gain of \$40k versus December's \$17k.

Medicaid revenues were down from immediately prior months and were the lowest since June 2010. Medicare was down from December by about \$6k. Looking at CCNH's trend in Medicare revenues, January's performance was acceptable, but we'd all like to see more Medicare volume. A welcome change in January was a jump in Pvt Pay revenues to \$399k; the highest in recent

history was \$434k back in March 2010. Given the mix, January's revenue showing was as expected; for the last three months CCNH has been over \$1.3 million in revenues.

**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.)

	Oct-10	As Pct of Pt Revenue	Nov-10	As Pct of Pt Revenue	Dec-10	As Pct of Pt Revenue	Jan-11	As Pct of Pt Revenue
Medicare A	\$226k	19.5%	\$479	37%	\$333k	27%	\$326k	26.5%
Medicaid	<b>\$544k</b>	47%	<b>\$476k</b>	37%	<b>\$451k</b>	37%	<b>\$434k</b>	<b>35%</b>
Pvt Pay	<b>\$287k</b>	24.8%	<b>\$279k</b>	21%	<b>\$364k</b>	30%	<b>\$399k</b>	<b>32.3%</b>

*Misc Revenue and Property Taxes excluded from calculation*

Expenses came in at \$1.276 million, \$11k lower than December. Agency costs were \$103k, also \$11k less than December. The trend for Contract Nursing Services is decidedly down, which is good. We experienced a few months where usage dropped precipitously, only to climb back to higher levels. A few other accounts experienced variation. Maintenance supplies and Professional Fees were \$7k over budget. Nursing temporary salaries were up \$20k, but more than off-set by full-time no benefit employees, which were down \$(52)k. Nursing Professional Fees were over budget by \$19k. All told, all department categories were at or very close their budgets with the overall difference of \$(11)k working very much in our favor.

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 2009 thru Jan 2011  
without bedholds**

Dec 09	187.7	Aug 10	205.5
Jan 10	188.5	Sep	201.1
Feb	185.2	Oct	196.8
Mar	192.1	Nov	197.9
Apr	195.9	Dec	195
May	205.9	Jan 11	198.8
June	205.6		
July	204.5		

Medicare days were 621 in January for an ADC of 20, 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	Dec	609
Apr	540	Nov	448	June	852	Jan 11	621
May	573	Dec	451	July	835		
June	396	Jan 10	644	Aug	868		

This month's Medicare revenues (January) dropped slightly from December. Compare the results for Medicare A for the last 20 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. Since May 2010, CCNH has done much better with Medicare, experiencing only one slow month.

#### Medicare A Revenues

First 4 months		Last 20 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
				Dec	\$333k
				Jan 11	\$326k

\*Without deduction for government sanction

Med B came in at \$55k – a good 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. There were no conversion days in January. Overall, the Medicaid trend is positive despite a rather noticeable spike in October 2010. The spike in October represented the biggest monthly Medicaid census for fiscal 2010.

### Medicaid Revenues Compared

Month	Net Revenues	Chg	Days	Chg
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)%
Dec	\$451k	(5.3)%	3305	1.5%
Jan	\$433k	(4)%	3137	(5.1)%

*\*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 Dec-10
Medicaid	62%	52.1%
Medicare	9%	11.2%
Pvt Pay	29%	36.7%
<b>Totals</b>	<b>100%</b>	<b>100%</b>

The Medicare per diem has been increasing since the change-over to the new reimbursement classifications. December's was \$548 and January's was \$525.

For the four months ended January 2011, the results of operations are posted below: November includes revenue previously written off due to government sanctions, but later restored.



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

	<b>Oct-10</b>	<b>Nov-10</b>	<b>Dec-10</b>	<b>Jan-11</b>
Medicare A	\$225,974	\$478,536	\$333,442	\$326,089
Medicare B	\$78,283	\$49,402	\$47,064	\$54,966
Medicaid	\$543,884	\$476,298	\$451,018	\$433,497
Pvt Pay	\$286,828	\$279,195	\$364,326	\$399,164
Adult Day-Private	\$11,765	\$8,003	\$7,003	\$6,112
Adult Day-TXX	\$13,068	\$12,790	\$14,341	\$12,634
Miscellaneous	\$(860)	\$3,090	\$3,466	\$1437
Property Tax	\$80,973	\$80,973	\$82,997	\$82,997
All Revenues	\$1,239,915	\$1,388,288	\$1,303,658	\$1,316,896
All Expenses	\$1,222,889	\$1,260,029	\$1,286,626	\$1,276,453
Net Income/(Loss)	\$17,026	\$128,259	\$17,032	\$ 40,443
Census	6008	5936	6046	6163
Change		(1.2)%	1.9%	1.9%
ADC	193.8	197.8	195	198.8
Change		2.1%	(1.4)%	1.9%
FTE	178.4	185	180	174.5

December's cash balance was \$262k at month-end, which was painfully low. January ended with \$401k, better but still very low. Accounts Payable has been reduced and the goal is to maintain 60 days or better. As a point of contrast, when the turnaround started there were large A/P balances in the 150+ day classification. Cash position remains tight and this situation continues to retard overall performance.

<b>Month</b>	<b>Forecast High Balance</b>	<b>Forecast Low Balance</b>
Feb	\$726k	\$156k
Mar	\$598k	\$64k
Apr	\$722k	\$113k

The following graphs provide a comparative statement of position for CCNH through January 2011.

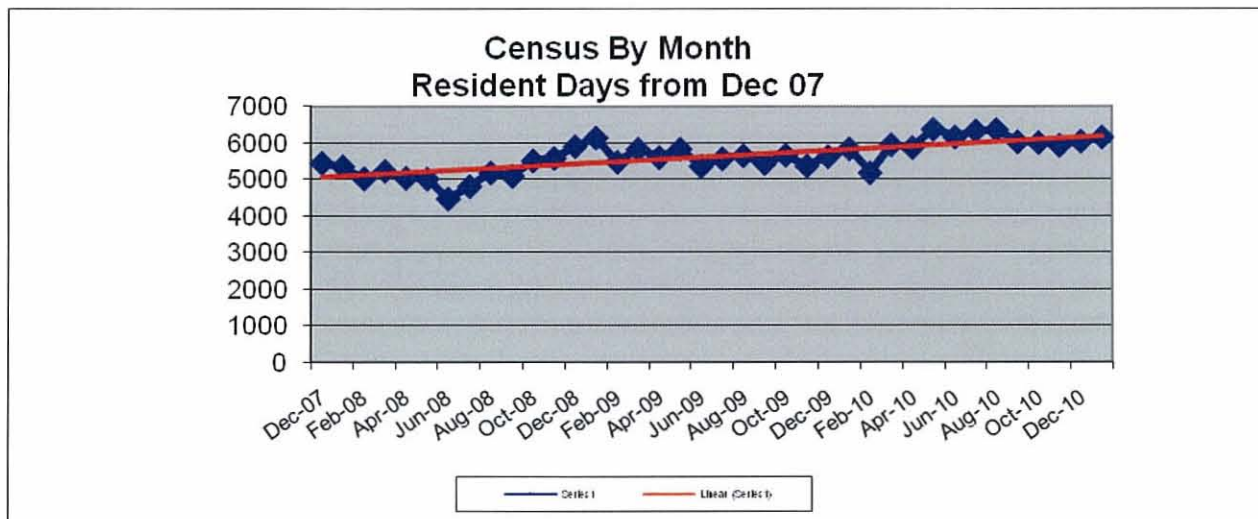
The solid line is a trend line for the displayed data and it should appear in red on your computers. (These graphs will display best when viewed on your screens.)

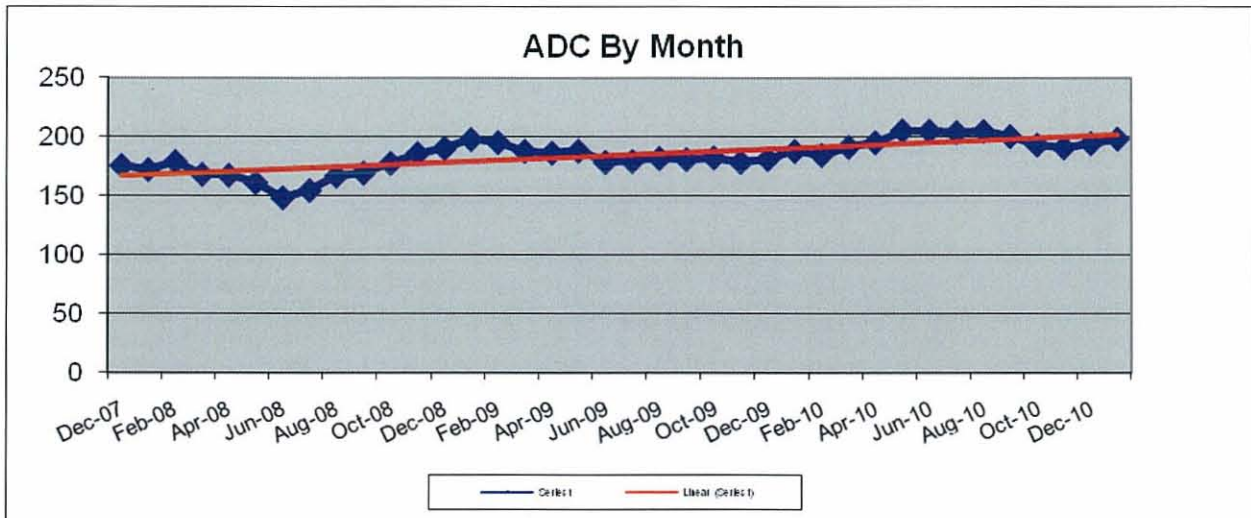
### Census

Census continues to receive a lot of attention. Fiscal 2010 ended with an ADC of 196.5 versus our target of 195. Fiscal 2011 (December and January) is off to a good start. Most importantly, the trend lines are looking good.

**Current Census by Payer by Month  
(without bedholds)**

Month	Pvt Pay	Medicaid	Medicare	Total
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
December	2132	3305	609	6046
January 2011	2405	3137	621	6163





## Revenues

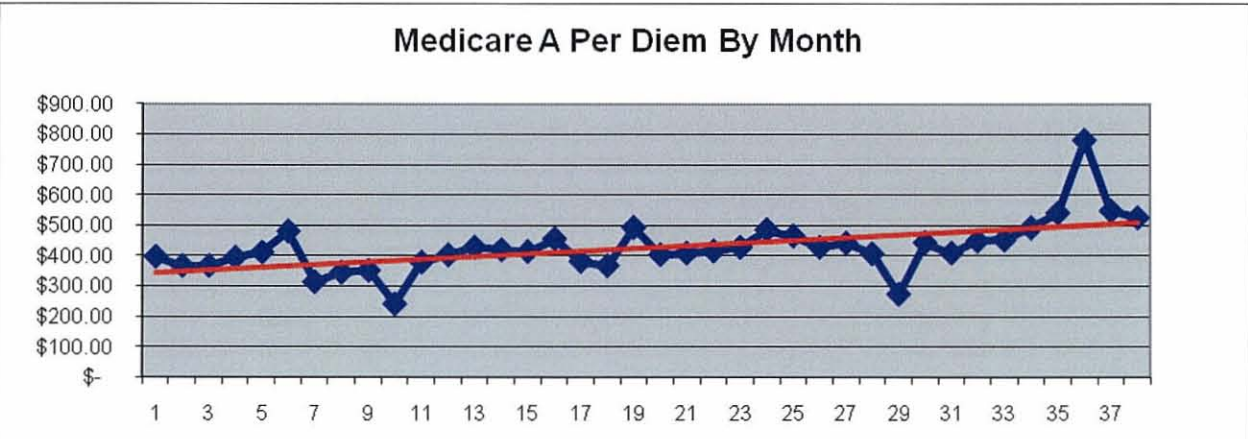
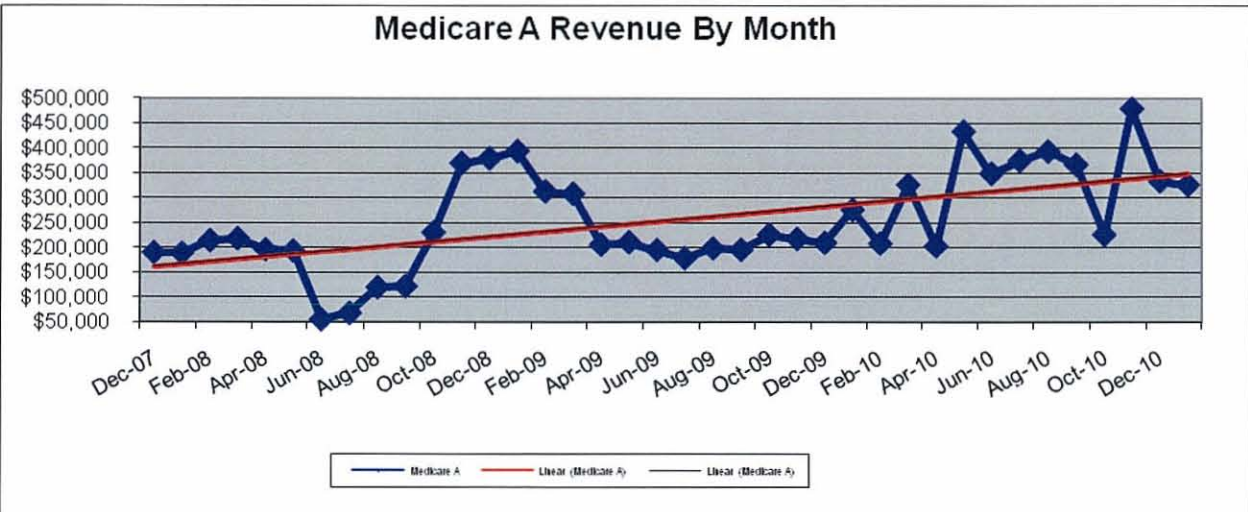
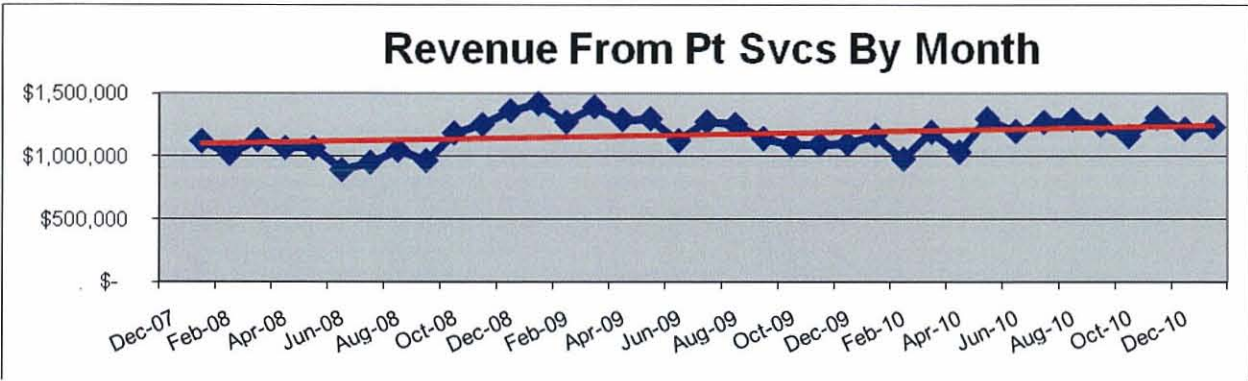
For seven of the last nine months, total revenues have been over \$1.3 million. This is a good trend. As expenses continue to rise, however, we must continue to develop the revenue base. As government reimbursements tighten, that challenge will stiffen.

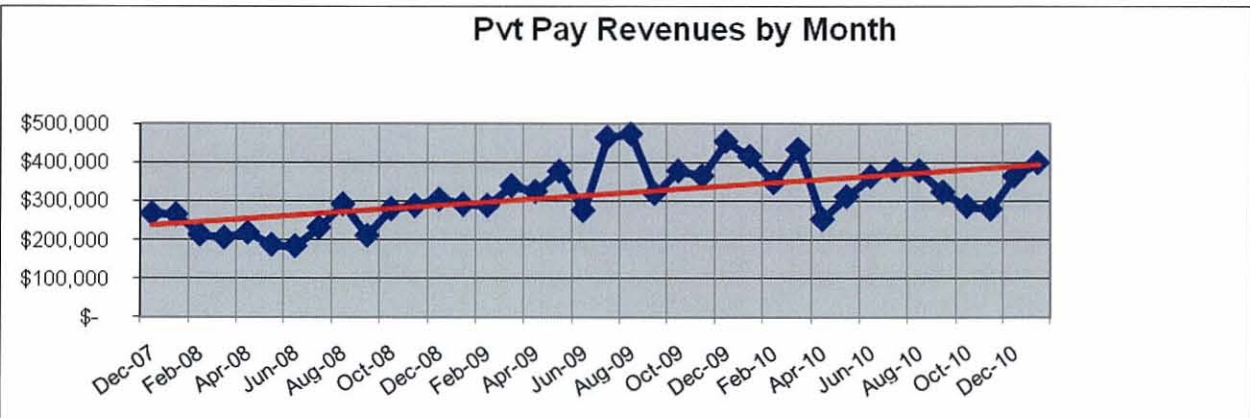
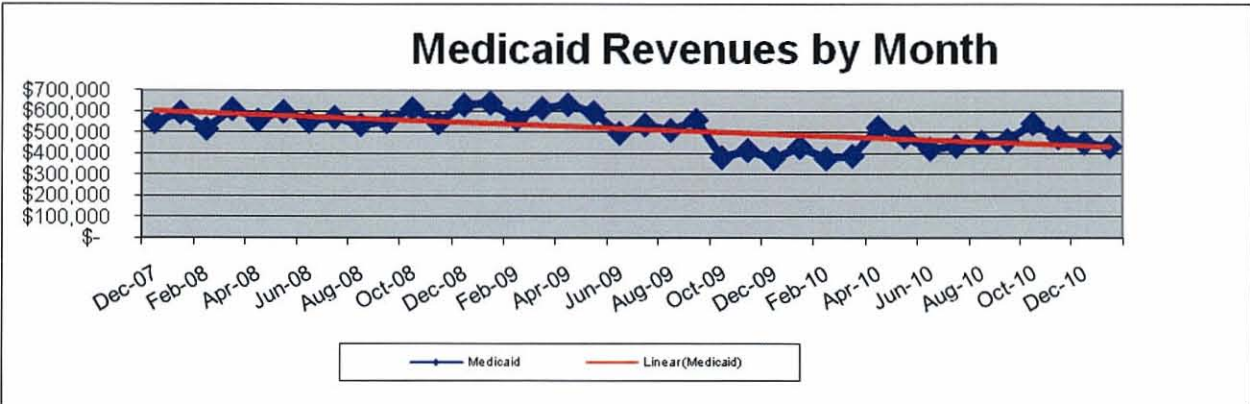
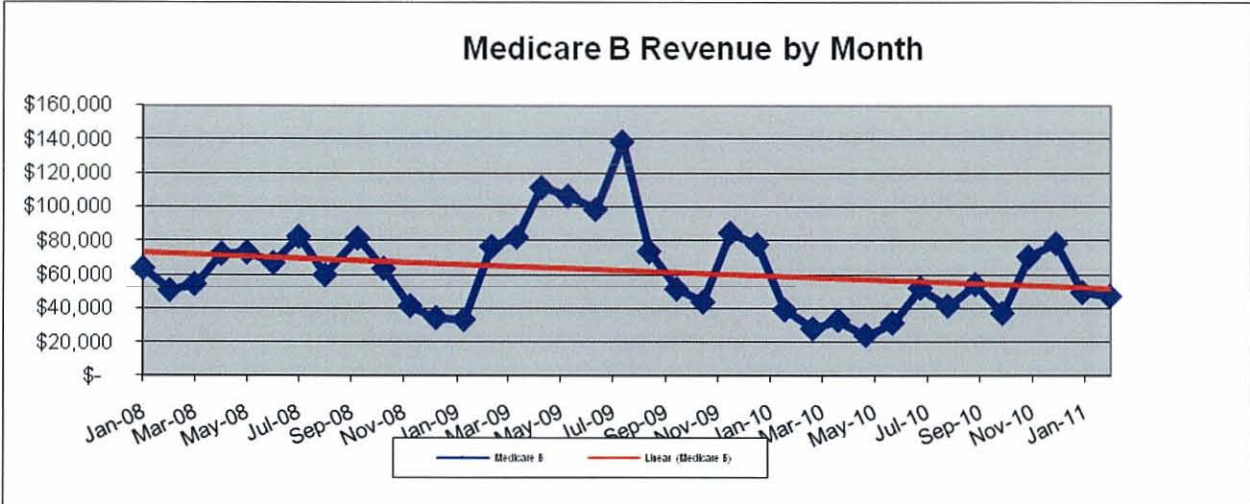
Medicare volume and revenues continue to be erratic, reflecting the activity at the local hospitals. When the hospitals are busy, so are the skilled nursing facilities. Generally, however, the trend in Medicare revenues is up, particularly since May.

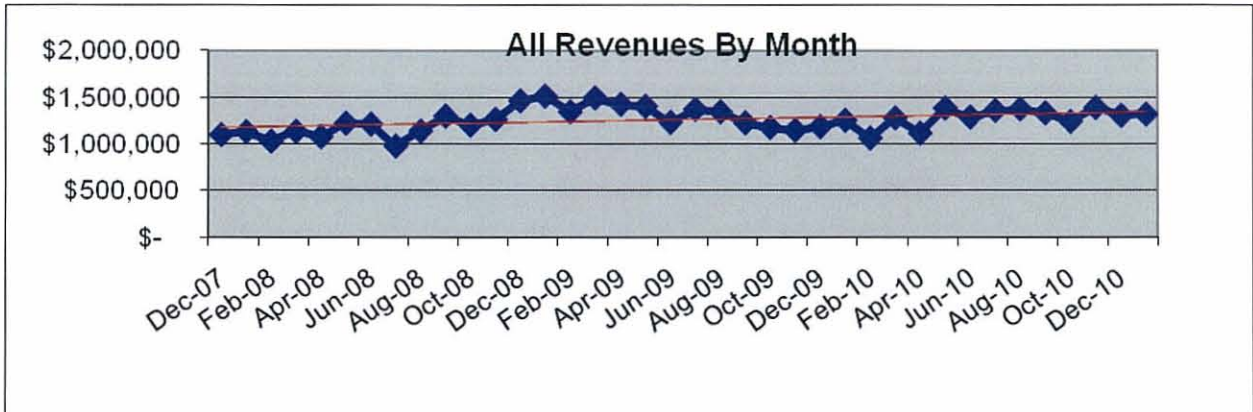
The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance. December per diem was very good (\$548); January's was bit lower at \$525.

The trend line in Medicare A is fragile. Because of better volumes since March 2010, 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. Since November, Medicaid revenues have decreased slightly, only to be off-set by Private Pay.



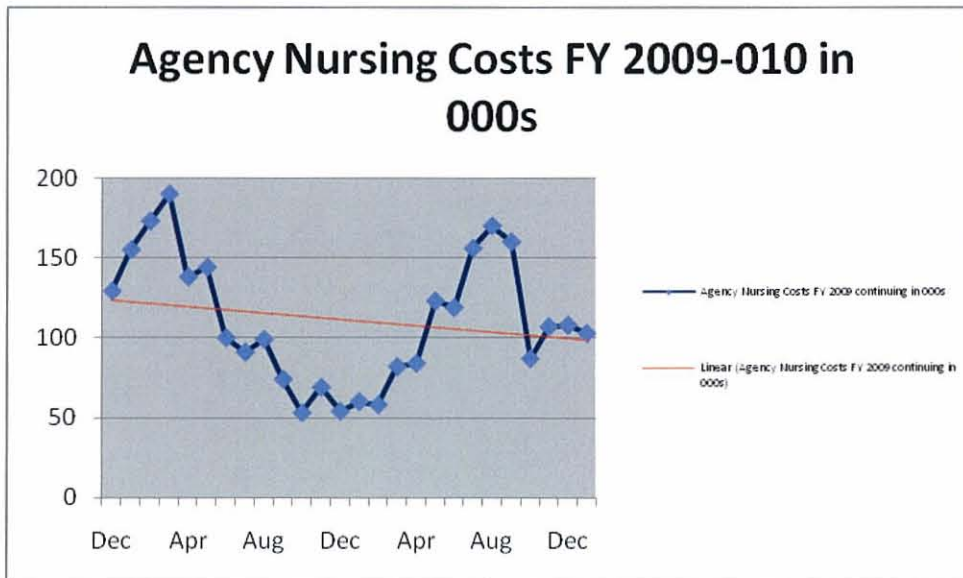




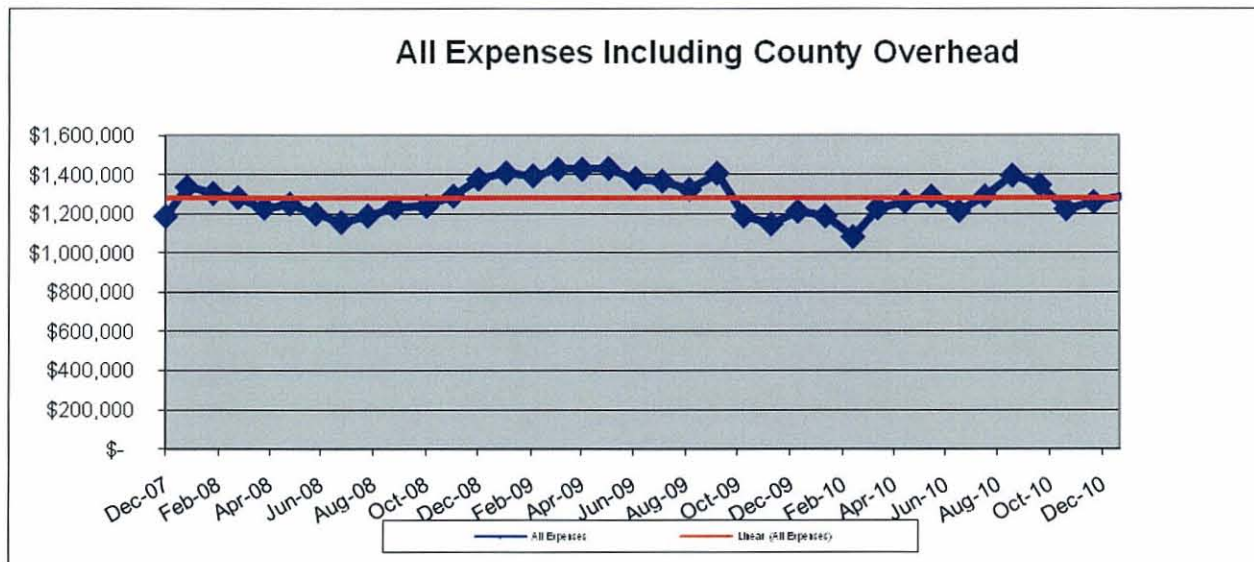
**Expenses**

Total expenses for January amounted to \$1.276 million, right at the budget level. As noted earlier in this report, there were some variations in specific expense accounts; overall, the performance was at budget and below December's actual by \$(11)k.

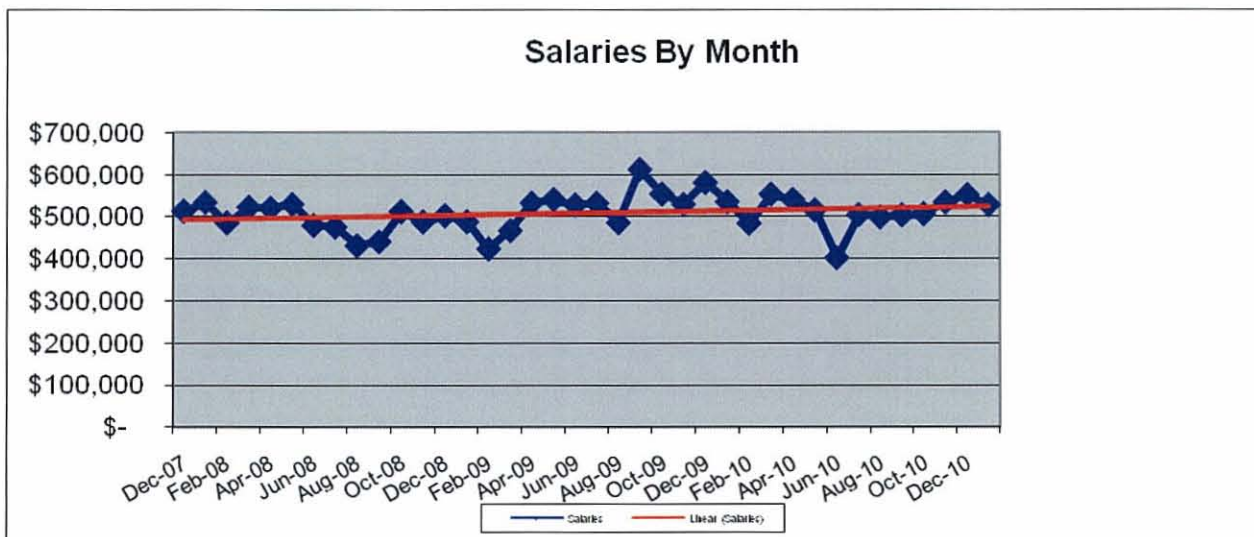
The following graph illustrates agency expense through January 2011. We have had a horrible summer in this regard, but responded well with better controls.



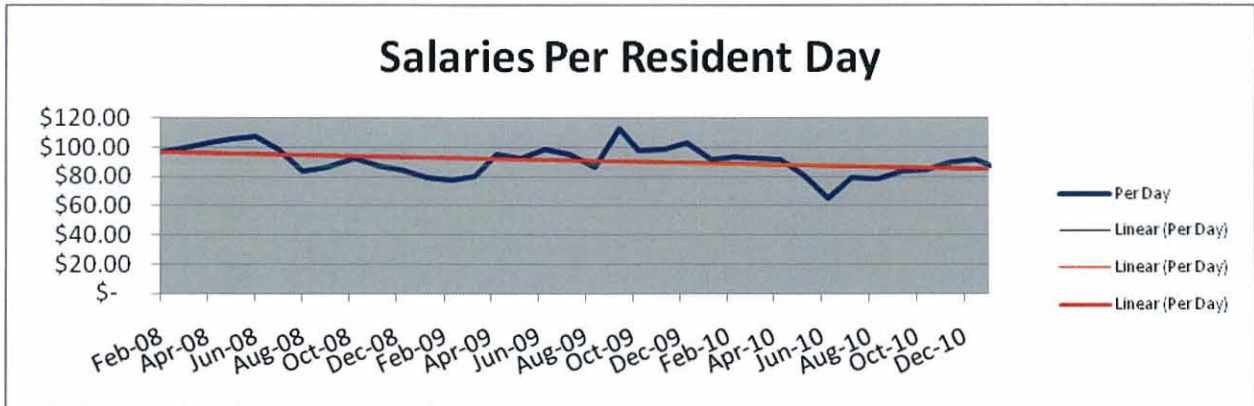
The big picture view appears in the following graph. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program.



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



Salary expense in January was down from November and December. Salaries per resident day (\$85.69) also were down and are consistent with levels we saw in September (\$83.64) and in October (\$84.39). The FTE complement for January was 175, which is one of the lowest FTE levels in recent experience and the main driver behind these results. Despite a few stumbles here and there, 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. Nobody is comfortable with the current cash position. CCNH continues to have far more obligations that it does cash on hand. Increased census consistent with CCNH's improved payer mix would certainly advance its cash position; several of this year's objectives reflect seek to boost cash holdings.

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. As of this writing, the IGA remains the single largest deterrent to CCNH's cash flow.

CCNH must continue its drive for improvements in operational effectiveness and in workforce development. Customer service scores must continue to improve.



To: Board of Directors  
Champaign County Nursing Home

From: M. A. Scavotto  
Manager

Date: March 7, 2011

Re: County Loan to CCNH

The purpose of this memorandum is to initiate discussion on the repayment of the County loan (principal amount \$330k) and to formulate a recommendation to the County Board regarding such repayment.

As background, there are two loan balances for which the nursing home is responsible. The first loan is for approximately \$4 million and represents additional debt, in the form of bonds, which were issued to cover additional costs of constructing the new facility. An amortization schedule has been prepared and approved; in 2010, CCNH made its first scheduled debt service payment on this loan.

The second loan is in the amount of \$330k and was lent to CCNH by the County at a time when CCNH needed general operating cash. Consistent with our current understanding with the County, there are no plans to repay this loan.

However, there has been recent discussion regarding the desirability of beginning to repay the smaller loan. Below is an approach that will definitely work, and I am sure that we can create some permutations as well.

- A. Adopt a principal-only amortization schedule at \$11k per year.
- B. When permitted by cash resources, make additional payment to reduce the debt further.

What comes to mind with Step B is the resolution of the Intergovernmental Agreement. If restructured, as it appears to be likely, CCNH will experience a welcome increase in cash. Not all of that cash need be spent on debt reduction, but some of it certainly can be.

Think about this and we'll formulate a recommendation to the County Board on the 14<sup>th</sup>.

To: Board of Directors  
Champaign County Nursing Home

From: M. A. Scavotto  
Manager

Date: March 7, 2011

Re: Management Update

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

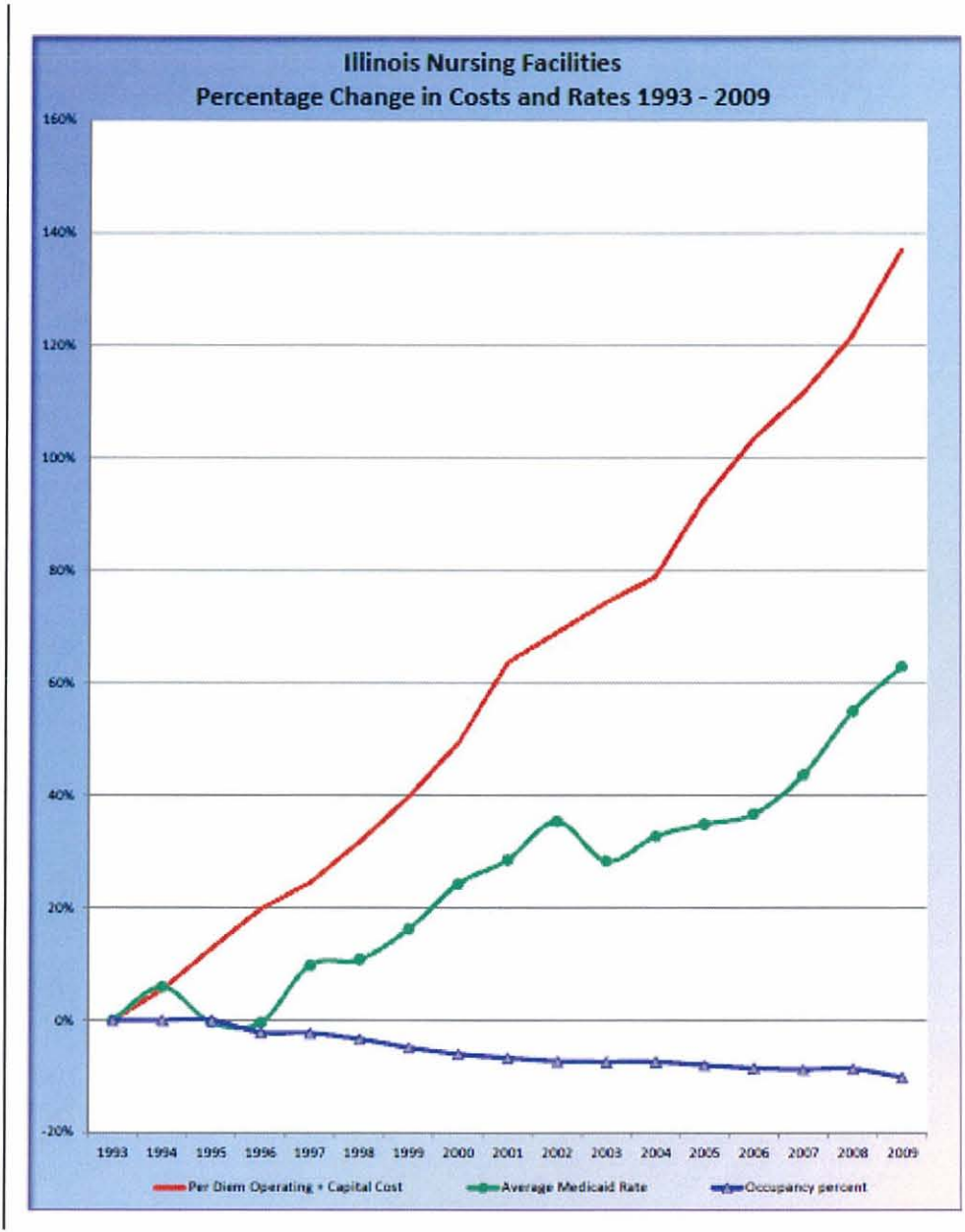
1. **Census:** CCNH's census ran up to over 200, stayed there for over a week, and then dipped to 197. The total has been averaging over 195.
2. **Operations:** The fiscal year is off to a good start with the first two months being profitable. A shortage of cash still remains a critical weakness. CCNH managed to pay down many outstanding Accounts Payable balances. On average, the outstanding claims are down to 60 days. Maintaining that 60-day average is dependent upon cash.

We still await the results of the recent Medicaid audit.

We keep pressing to resolve the IGT. Resolving the IGT should make a significant difference in cash flow to CCNH. I am hearing that most counties, save one, will have their outstanding liabilities under the old IGT program dismissed; this understanding has not been confirmed, so don't head for the exits until it is. Counties continue to suffer from a lack of information.

The legislature passed an increase in the provider bed tax. The current tax is \$1.50 per licensed bed, whether occupied or not. The new bed tax is an additional \$6.07; however, it applies only to occupied beds, as opposed to licensed beds, and it excludes Medicare. I have learned that there may be some difficulties in securing Federal approval of the bed tax as structured. If the Feds disapprove of the \$6.07 bed tax, the State is preparing another proposal that appears to be in the \$2.50-\$3.00 range. This development may prove to be troubling since that level of tax is unlikely to fund an MDS-based reimbursement system; consequently, the bed tax is far more likely to represent additional expense with little to no revenue offset.

The chart that follows was prepared by Medicaid expert Margel Peddicord and presents a good summary of the reimbursement disparity all providers face with Medicaid:



Hopefully, you are looking at this on your monitors. The red line represents Per Diem Operating and Capital Costs. (If you are viewing this in black-and-white, look at the upper line. The green (middle) line denotes the Average Medicaid Rate while the Blue (bottom) line represents Occupancy. This is State-wide data, but the trend is very clear. And, since 2003, the reimbursement disparity has only worsened.

The Deficit Reduction Act (DRA) remains a big deal. State HFS has amended its position on a number of items. The crucial issue for providers, though, remains the imposition of the

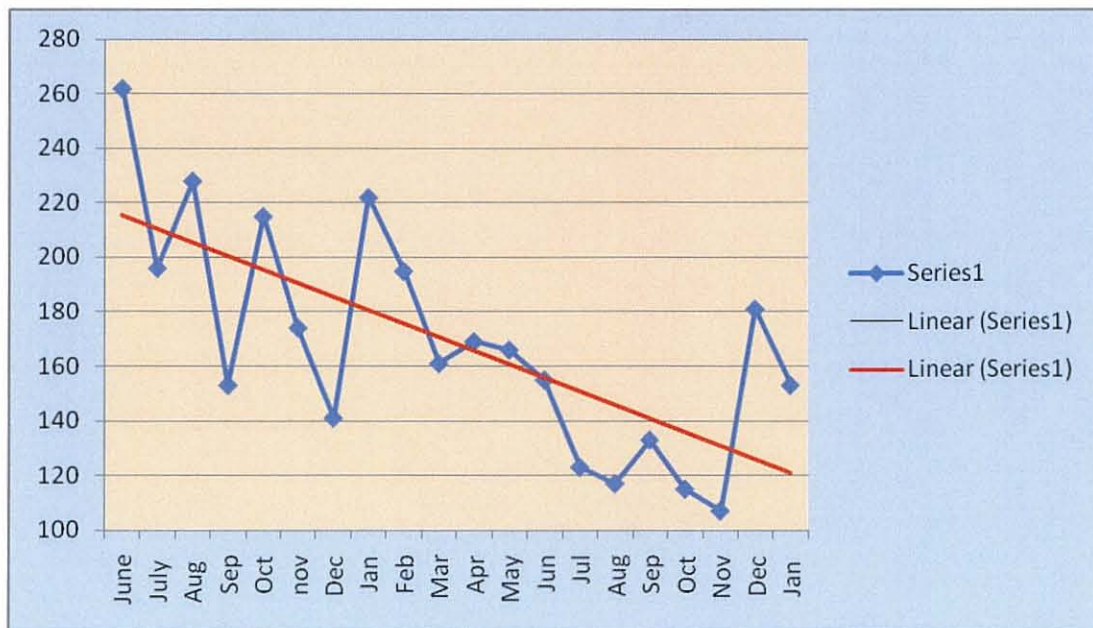
penalty upon admission to a facility. It's a cash flow killer and it is hard to imagine the workability of any such provision.

CCNH continues to work towards a solution to a potentially huge data glitch between MDI, the current information systems vendor, and eHDS, the developer of the CareWatch and UBWatch applications. We have created a lot of chatter, but no resolution. There are significant compliance implications for Medicare if UBWatch proves to be unworkable with MDI. Our disappointment with MDI will be hard to overcome, especially if it sticks with its current response. It is particularly galling to be unable to have access to and use our own information.

The November Annual Licensing Survey is resolved with IDPH. There was one G-level citation with a fine of \$400 per day. Over 3 days, the period during which we were not in compliance, the fine amounted to \$1200. CCNH will waive its repeal rights and the fine will drop by 35 percent to \$780. This survey issue is now closed. The Life Safety survey remains open; we expect the Plan of Correction to be accepted; all deficiencies cited have been corrected.

- 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 December, performance was awful. January was better and we'll probably keep on improving as the year progress.

June 2009 thru Jan 2011



\*\*\*\*\*

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

## For Fiscal 2011

### Continuing Strategic Objectives

#### 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).*

*The goal is to get Dr. Thakkar to care for as many residents as possible. With consolidated medical direction, CCNH is in a better position to not only manage the care process, but also to advance it, particularly in terms of reducing unnecessary hospitalizations and of doing a better job of managing chronic conditions within the nursing home.*

*There is no cost to this initiative beyond the existing contractual obligation to Dr. Thakkar (\$1,800 per month).*

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

*Advancing our capabilities in rehab will require a physician with rehabilitation skills, i.e., a psychiatrist or the equivalent. This physician will serve as rehab director; compensation for administrative services will likely be in the range of \$1,500 - \$2,000 per month. On the clinical side, the rehab director will attend patients, will see them once weekly while they are receiving rehab care, and provide a higher level of service than what CCNH is currently able to provide. (Patients have the right to be followed in rehab by their own physicians in the event they do not want to be care for by the rehab director.)*

*The rehab director bills for clinical services, which are distinct from administrative duties. The primary payer is Medicare. Facilities that have employed this approach report better use of therapy and significant improvements in relationships with residents and their families.*

#### Marketing

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

- a. **Move dementia marketing to the community through education and support groups**

*CCNH is off to a good start rejuvenating its dementia program. Gail Shivers has taken on a significant increase in responsibility and has been equal to the challenge. One of operational difficulties is that the understanding of the disease*

*progression. In some cases, families are reluctant to see their residents transferred from the dementia program to the general unit. This dilemma presents an immediate opportunity to educate families about the disease and a broader opportunity to do the same thing in the community at-large.*

*Speaking to civic church groups seems to be a logical starting point to experiment with marketing the CCNH dementia program. Education about what to expect in dealing with dementia, the disease progression, and how the CCNH program responds to the different levels of dementia can prepare the way for better family experiences at CCNH. More to the point, though, this type of education should position CCNH as the first top-of-mind response in the community's dementia options.*

*There is no additional cost to do this. We do need to develop presentation materials and identify support resources for Gail.*

## **Continuing Operating Objectives**

### **Human resources**

**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.**

*The department managers continue to receive training and education on supervision, communication, and documentation. Costs are built in to the CCNH operating budget. Manuals, webinars, and seminars targeted to the needs of the long-term care industry have been successful. Performance improvement plans have also been employed.*

### **Improve IDPH regulatory position**

*CCNH shall receive no citations under F 323 (Accidents & Supervision).*

### **Customer Service**

#### **a. Commit to Quality program continues**

*Commit to Quality, with its department-specific measurement system, has been moved into CCNH's daily operating routine. Recent experience indicates that some measures might be more effective if monitored more often. For example, only a small percentage of rooms were inspected under Environmental Services; CCNH might have better customer satisfaction results if a higher number – say 25 percent – of all rooms were inspected. Commit to Quality is off to a good start and will respond to adjustments throughout the year.*

#### **b. Pinnacle scores at 4.5 or better each month**

*There is not much to add to develop this objective. CCNH is not where it should be. Department managers are being evaluated on their ability to provide good customer experiences.*

### **Training/education for clinical coding skills; organize nursing to function without the MDS Coordinator position**

*Most skilled nursing homes employ MDS Coordinators. These positions are usually filled by RNs with special certification in the Resident Assessment Instrument. Their coding skills represent a specialty that is in high demand but in short supply. CCNH is like most other homes in this regard in that it is holding its breath until the MDS Coordinator turns over.*

*The MDS Coordinator is not a required position. Clinical skills are required in order to*



*understand the relationships built into the Minimum Data Set (MDS). However, nurses with a good working knowledge of the MDS should be able to do the job provided that CCNH employs the logic checks available with the CareWatch software. Organizing the work flow to concentrate around the Unit Manager rather than the MDS Coordinator becomes the immediate task at hand.*

*There is no program development cost to this initiative, but it is clearly longer in horizon and dependent upon being able to stay the course in re-organizing nursing documentation activities.*

**Improve financial position**

- a. Cash**
- b. ADC**
- c. Payer mix**
- d. Profitability**

*These objectives are circular in that CCNH's financial position depends upon payer mix, volume, and payment. If we have the volume and mix right, we'll be profitable; if we resolve the IGT deal, we'll have the cash.*

## **New Initiatives**

### **Institute a regulatory compliance program**

*That the regulatory environment is becoming more complex is a given. Under the Deficit Reduction Act of 2005, facilities with more than \$45 million in Medicaid receipts are required to have compliance plans in place; CCNH does not meet this requirement yet, but it is close. The recent health reform legislation requires compliance plans of all providers; they are to be in place by 2013. It is unlikely that this requirement is removed.*

*The primary purposes of a compliance plan are to assure the governing body that management is taking prudent steps to:*

- *Secure the privacy of protected health information*
- *Reduce the risk of identity theft*
- *Record clinical documentation accurately and in accord with resident needs*
- *Submit claims for services that are accurate*
- *Train and educate the workforce on fraud & abuse and its detection/prevention*
- *Provide a protected format for employees to report suspected incidents of fraud*
- *Identify areas needing improvement and implement corrective action*

*Information technology plays a pivotal role in developing compliance skills. Medicare claims involve two separate forms – the MDS and the Uniform Billing Form 04. The UBWatch software provides a ready format for matching up the information in the UB04 and the MDS and screening for inconsistencies. Actually getting usable information from our current IT vendor, MDI, to make UBWatch functional is proving to be difficult. We continue to work towards a resolution.*

*Medicaid claims are census-based, for now. However, reimbursement is moving towards a needs-based system. Eventually, clinical documentation and billing data will need to match. Right now, CCNH checks for accurate Medicaid census counts, accurate resident claim numbers, and timely submittals of the MDS, without which reimbursement denials can result.*

*One of the goals of a compliance program is to reduce work processes to the minimum essential steps necessary to accomplish the work and to provide a basis for auditing its effectiveness. Standardizing procedures among several homes – in this case County homes – also provides for stronger reviewability, for better ability to replicate results, and for a common support group.*

*The cost of implementing a compliance plan can range from \$75,000 to \$100,000 if a facility elects to implement and supervise the program on its own. MPA is working on a shared format for compliance programs where the cost is reduced considerably to a range of \$35-\$40k.*

*Time frame for implementation should be by mid-2011 or as soon as operating abnormalities with the current IT vendor are rectified.*

**Develop protocols for providing more advanced nursing care for congestive heart failure (CHF) and Chronic Obstructive Pulmonary Disease (COPD); work with local hospitals to institute the protocols at CCNH.**

*The current industry environment drives this objective as it focuses on better management of chronic disease at the SNF level. Readmissions to the hospital are being targeted by CMS and bundled reimbursement is on the horizon. Under bundled reimbursement, CMS would reimburse the hospital for all services associated with a Medicare episode of care. If skilled nursing services were part of the Medicare episode, the nursing facility would be paid by the hospital, not by the Medicare program as is currently the case. In the same thought process, if the hospital is at risk for an episode of care, it will seek to have that care provided in the least costly setting – for example, outpatient rather than inpatient, skilled rather than hospital inpatient. Under bundled payment, cost will emerge very quickly as a driving factor.*

*Low-tech chronic diseases are good candidates for evaluation in a skilled setting. Congestive Heart Failure (CHF) and Chronic Obstructive Pulmonary Disease (COPD) are two prime diseases where CCNH might be able to make a difference for the hospitals. There are sure to be more.*

*Program implementation requires, first, an approved protocol. Dr. Thakkar is working with us on that now. A major factor in his review is how CCNH should integrate its services with the hospital. Second, clinical staff may need to be trained in new techniques involving IV medication administration, electrocardiograms, and blood gases. Third, some clinical testing equipment will likely be required to do some basic blood analysis and cardiac testing; any equipment investment is budgeted not to exceed \$50k.*

Champaign County Nursing Home

01/31/11

Balance Sheet

1

**ASSETS**

**Current Assets**

**Cash**

Cash	\$401,396.40
Petty Cash	\$300.00
Total Cash	<u>\$401,696.40</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Private Pay	\$486,237.01
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$867,108.91
Total Rec., Net of Uncollectible Amounts	<u>\$1,353,345.92</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Hospice	\$46,191.29
Allowance for Uncollectible Accts-Private Pay	(\$11,218.00)
Allowance for Uncollectible Accts-Patient Care P	(\$3,613.00)
Allowance for Uncollectible Accts-Patient Care H	(\$208.00)
Total Rec., Net of Uncollectible Amounts	<u>\$31,152.29</u>

**Accrued Interest**

Property Tax Revenue Receivable	\$165,994.00
Total Accrued Interest	<u>\$165,994.00</u>

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

Due from Collector Funds	\$749.31
Due From Other Funds	\$48.72
Due from Other Governmental Units	\$920,376.00
Due from IL Public Aid	(\$465,351.53)
Due from IL Department of Aging-Title XX	\$88,761.10
Due from US Treasury-Medicare	\$590,415.52
Due From VA-Adult Daycare	\$4,938.00
Due From VA-Nursing Home Care	\$58,414.94
Allowance for Uncollectible Accts-IPA	(\$17,855.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$488.00)
Allowance for Uncollectible Accts-Medicare	(\$12,129.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$45.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$428.00)
Total Intergvt. Rec., Net of Uncollectibl	<u>\$1,167,407.06</u>

**Prepaid Expenses**

Prepaid Expenses	\$72,141.11
Stores Inventory	\$24,604.20
Total Prepaid Expenses	<u>\$96,745.31</u>

**Long-Term Investments**

Patient Trust Cash, Invested	\$6,316.35
Total Long-Term Investments	<u>\$6,316.35</u>
Total Current Assets	<u>\$3,222,657.33</u>

**Fixed Assets**

Nursing Home Buildings	\$23,191,082.13
Improvements not Buildings	\$465,852.99
Equipment, Furniture & Autos	\$1,154,790.68
Accumulated Depreciation-Land Improvements	(\$146,635.30)
Accumulated Depreciation-Equipment, Furniture, &	(\$559,751.28)
Accumulated Depreciation-Buildings	(\$2,312,663.98)
Total Fixed Assets	<u>\$21,792,675.24</u>
Total ASSETS	<u><u>\$25,015,332.57</u></u>

01/31/11

Champaign County Nursing Home  
Balance Sheet

3

**LIABILITIES & EQUITY**

**Current Liabilities**

Accounts Payable	\$1,313,722.62
Salaries & Wages Payable	\$142,119.04
Interest Payable - Bonds	\$10,642.38
Due to General Corporate Fund	\$333,141.98
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	\$856,415.00
Total Current Liabilities	\$2,656,041.02

**Non-Current Liabilities**

Nursing Home Patient Trust Fund	\$6,316.35
Bonds Payable	\$3,400,000.00
Accrued Compensated Absences	\$381,044.82
Total Non-Current Liabilities	\$3,787,361.17
Total Current Liabilities	\$6,443,402.19

**Equity**

Retained Earnings-Unreserved	\$18,500,290.02
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Total Equity	\$18,571,930.38
Total LIABILITIES & EQUITY	\$25,015,332.57

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

01/31/11

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
<b>Miscellaneous Revenue</b>						
Lunch Reimbursement	456.00	495.00	(39.00)	768.00	990.00	(222.00)
Late Charge, NSF Check Charge	(0.59)	309.00	(309.59)	2,533.30	618.00	1,915.30
Other Miscellaneous Revenue	277.73	22.00	255.73	287.73	44.00	243.73
<b>Total Miscellaneous Revenue</b>	<b>733.14</b>	<b>826.00</b>	<b>(92.86)</b>	<b>3,589.03</b>	<b>1,652.00</b>	<b>1,937.03</b>
<b>Medicare A Revenue</b>						
Medicare A	221,780.88	345,628.00	(123,847.12)	481,756.50	691,256.00	(209,499.50)
ARD - Medicare A	12,340.28		12,340.28	21,561.45		21,561.45
NH Pt_Care - Medicare Advantage/ Hmo	91,967.49	19,144.00	72,823.49	156,213.12	38,288.00	117,925.12
<b>Total Medicare A Revenue</b>	<b>326,088.65</b>	<b>364,772.00</b>	<b>(38,683.35)</b>	<b>659,531.07</b>	<b>729,544.00</b>	<b>(70,012.93)</b>
<b>Medicare B Revenue</b>						
Medicare B	54,965.78	39,673.00	15,292.78	102,029.68	79,346.00	22,683.68
<b>Total Medicare B Revenue</b>	<b>54,965.78</b>	<b>39,673.00</b>	<b>15,292.78</b>	<b>102,029.68</b>	<b>79,346.00</b>	<b>22,683.68</b>
<b>Medicaid Revenue</b>						
Medicaid Title XIX (IDHFS)	293,898.08	405,838.00	(111,939.92)	603,832.69	811,676.00	(207,843.31)
ARD - Medicaid Title XIX (IDHFS)	136,050.50		136,050.50	273,590.54		273,590.54
Patient Care-Hospice		7,215.00	(7,215.00)		14,430.00	(14,430.00)
ARD Patient Care - Hospice	3,548.57		3,548.57	7,091.87		7,091.87
<b>Total Medicaid Revenue</b>	<b>433,497.15</b>	<b>413,053.00</b>	<b>20,444.15</b>	<b>884,515.10</b>	<b>826,106.00</b>	<b>58,409.10</b>
<b>Private Pay Revenue</b>						
VA-Veterans Nursing Home Care	6,718.01	8,455.00	(1,736.99)	12,352.47	16,910.00	(4,557.53)
ARD - VA - Veterans Care	6,718.01		6,718.01	13,652.73		13,652.73
Nursing Home Patient Care - Private Pay	285,495.84	336,562.00	(51,066.16)	544,668.92	673,124.00	(128,455.08)
Nursing Home Beauty Shop Revenue	3,998.00	2,619.00	1,379.00	8,094.80	5,238.00	2,856.80
Medical Supplies Revenue	5,983.93	5,922.00	61.93	10,525.51	11,844.00	(1,318.49)
Patient Transportation Charges	2,297.18	67.00	2,230.18	3,557.05	134.00	3,423.05
ARD Patient Care- Private Pay	87,952.90		87,952.90	170,638.70		170,638.70
<b>Total Private Pay Revenue</b>	<b>399,163.87</b>	<b>353,625.00</b>	<b>45,538.87</b>	<b>763,490.18</b>	<b>707,250.00</b>	<b>56,240.18</b>
<b>Adult Day Care Revenue</b>						
VA-Veterans Adult Daycare	1,186.00	1,050.00	136.00	2,459.00	2,100.00	359.00
IL Department Of Aging-Day Care Grant (Title XX)	12,633.65	11,800.00	833.65	26,975.10	23,600.00	3,375.10
Adult Day Care Charges-Private Pay	4,926.00	5,359.00	(433.00)	10,656.00	10,718.00	(62.00)
<b>Total Adult Day Care Revenue</b>	<b>18,745.65</b>	<b>18,209.00</b>	<b>536.65</b>	<b>40,090.10</b>	<b>36,418.00</b>	<b>3,672.10</b>
<b>Total Income</b>	<b>1,233,194.24</b>	<b>1,190,158.00</b>	<b>43,036.24</b>	<b>2,453,245.16</b>	<b>2,380,316.00</b>	<b>72,929.16</b>
<b>Operating Expenses</b>						
<b>Administration</b>						
Reg. Full-Time Employees	27,288.78	29,643.00	2,354.22	56,554.16	59,286.00	2,731.84
Temp. Salaries & Wages	741.92	827.00	85.08	1,299.94	1,654.00	354.06
Per Diem	135.00	165.00	30.00	135.00	330.00	195.00
Overtime	329.10	245.00	(84.10)	585.37	490.00	(95.37)
TOPS - Balances	699.72		(699.72)	1,687.04		(1,687.04)
TOPS - FICA	53.53		(53.53)	129.06		(129.06)
Social Security - Employer	2,042.10	2,362.00	319.90	4,261.88	4,724.00	462.12
IMRF - Employer Cost	2,687.68	3,215.00	527.32	5,539.81	6,430.00	890.19
Workers' Compensation Insurance	2,069.01	1,130.00	(939.01)	2,928.02	2,260.00	(668.02)
Unemployment Insurance	1,119.42	350.00	(769.42)	1,333.90	700.00	(633.90)
Employee Health/Life Insurance	4,666.80	4,276.00	(390.80)	9,365.20	8,552.00	(813.20)

Wednesday, February 23, 2011

9:59 AM

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

01/31/11

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	6,950.72		(6,950.72)
Employee Development/Recognition	133.01	768.00	634.99	170.48	1,536.00	1,365.52
Employee Physicals/Lab	1,481.70	1,492.00	10.30	4,126.70	2,984.00	(1,142.70)
Stationary & Printing	273.37	203.00	(70.37)	605.14	406.00	(199.14)
Copier Supplies	900.12	607.00	(293.12)	1,559.91	1,214.00	(345.91)
Postage, UPS, Federal Express	622.80	710.00	87.20	1,433.15	1,420.00	(13.15)
Operational Supplies	3,230.12	2,078.00	(1,152.12)	4,965.53	4,156.00	(809.53)
Audit & Accounting Fees	3,624.87	2,745.00	(879.87)	7,249.74	5,490.00	(1,759.74)
Attorney Fees	2,816.00	5,088.00	2,272.00	6,591.00	10,176.00	3,585.00
Professional Services	37,766.53	31,392.00	(6,374.53)	68,034.04	62,784.00	(5,250.04)
Job Required Travel Expense	252.21	105.00	(147.21)	624.01	210.00	(414.01)
Insurance	19,428.44	21,078.00	1,649.56	39,257.71	42,156.00	2,898.29
Property Loss & Liability Claims		16.00	16.00		32.00	32.00
Computer Services	3,636.01	1,915.00	(1,721.01)	3,720.80	3,830.00	109.20
Telephone Services	1,882.35	1,581.00	(301.35)	3,316.84	3,162.00	(154.84)
Legal Notices, Advertising	4,187.32	4,255.00	67.68	7,622.13	8,510.00	887.87
Photocopy Services	759.95	646.00	(113.95)	759.95	1,292.00	532.05
Public Relations	172.29	81.00	(91.29)	369.95	162.00	(207.95)
Dues & Licenses		1,155.00	1,155.00	13,981.67	2,310.00	(11,671.67)
Conferences & Training	(1,800.00)	1,436.00	3,236.00	488.74	2,872.00	2,383.26
Finance Charges, Bank Fees	1.07	1,363.00	1,361.93	3,589.05	2,726.00	(863.05)
Cable/Satellite TV Expense	2,260.11	2,190.00	(70.11)	4,520.22	4,380.00	(140.22)
IPA Licensing Fee	11,299.50	11,057.00	(242.50)	22,599.00	22,114.00	(485.00)
Fines & Penalties		417.00	417.00		834.00	834.00
General Liability Claims		1,275.00	1,275.00		2,550.00	2,550.00
Depreciation Expense	59,432.14	61,894.00	2,461.86	118,593.10	123,788.00	5,194.90
Transfers to General Corporate Fund	687.50	14,123.00	13,435.50	1,037.50	28,246.00	27,208.50
Interest-Tax Anticipation Notes Payable		333.00	333.00		666.00	666.00
Interest on Interfund Loan		3,333.00	3,333.00		6,666.00	6,666.00
Interest- Bonds Payable	11,992.40		(11,992.40)	23,984.80		(23,984.80)
<b>Total Administration</b>	<b>210,348.23</b>	<b>215,549.00</b>	<b>5,200.77</b>	<b>429,971.26</b>	<b>431,098.00</b>	<b>1,126.74</b>
<b>Environmental Services</b>						
Reg. Full-Time Employees	30,907.97	28,356.00	(2,551.97)	62,383.75	56,712.00	(5,671.75)
Temp. Salaries & Wages		555.00	555.00		1,110.00	1,110.00
Overtime	1,775.77	619.00	(1,156.77)	3,561.57	1,238.00	(2,323.57)
TOPS - Balances	(1,229.32)		1,229.32	(1,334.54)		1,334.54
TOPS- FICA	(94.04)		94.04	(102.09)		102.09
Social Security - Employer	2,449.84	2,259.00	(190.84)	4,966.77	4,518.00	(448.77)
IMRF - Employer Cost	3,333.68	3,074.00	(259.68)	6,630.54	6,148.00	(482.54)
Workers' Compensation Insurance	2,224.06	1,081.00	(1,143.06)	3,156.39	2,162.00	(994.39)
Unemployment Insurance	1,761.24	477.00	(1,284.24)	1,773.81	954.00	(819.81)
Employee Health/Life Insurance	6,448.80	6,171.00	(277.80)	12,897.60	12,342.00	(555.60)
Operational Supplies	6,875.07	6,140.00	(735.07)	13,561.11	12,280.00	(1,281.11)
Gas Service	23,618.89	21,351.00	(2,267.89)	37,118.89	42,702.00	5,583.11
Electric Service	15,374.26	24,680.00	9,305.74	29,032.39	49,360.00	20,327.61
Water Service	2,152.91	1,688.00	(464.91)	3,528.12	3,376.00	(152.12)
Pest Control Service	467.67	481.00	13.33	935.34	962.00	26.66
Waste Disposal & Recycling	3,778.56	2,754.00	(1,024.56)	8,029.65	5,508.00	(2,521.65)
Equipment Rentals	258.00	273.00	15.00	794.00	546.00	(248.00)
Sewer Service & Tax	1,364.57	1,087.00	(277.57)	1,364.57	2,174.00	809.43
<b>Total Environmental Services</b>	<b>101,467.93</b>	<b>101,046.00</b>	<b>(421.93)</b>	<b>188,297.87</b>	<b>202,092.00</b>	<b>13,794.13</b>
<b>Laundry</b>						
Reg. Full-Time Employees	8,376.83	9,966.00	1,589.17	19,177.35	19,932.00	754.65
Overtime	538.47	185.00	(353.47)	915.81	370.00	(545.81)



Champaign County Nursing Home  
Actual vs Budget Statement of Operations

01/31/11

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS Balances	509.71		(509.71)	(1,047.29)		1,047.29
TOPS - FICA	38.99		(38.99)	(80.12)		80.12
Social Security - Employer	675.06	778.00	102.94	1,521.95	1,556.00	34.05
IMRF - Employer Cost	918.59	1,057.00	138.41	2,024.41	2,114.00	89.59
Workers' Compensation Insurance	712.14	372.00	(340.14)	973.31	744.00	(229.31)
Unemployment Insurance	481.52	127.00	(354.52)	481.52	254.00	(227.52)
Employee Health/Life Insurance	1,589.80	1,711.00	121.20	3,719.20	3,422.00	(297.20)
Laundry Supplies	1,571.00	1,860.00	289.00	4,102.00	3,720.00	(382.00)
Linen & Bedding		669.00	669.00	2,641.49	1,338.00	(1,303.49)
<b>Total Laundry</b>	<b>15,412.11</b>	<b>16,725.00</b>	<b>1,312.89</b>	<b>34,429.63</b>	<b>33,450.00</b>	<b>(979.63)</b>
<b>Maintenance</b>						
Reg. Full-Time Employees	5,353.46	5,722.00	368.54	11,280.01	11,444.00	163.99
TOPS - Balances	107.21		(107.21)	190.48		(190.48)
TOPS - FICA	8.20		(8.20)	14.57		(14.57)
Social Security - Employer	361.34	438.00	76.66	784.27	876.00	91.73
IMRF - Employer Cost	491.66	596.00	104.34	1,045.67	1,192.00	146.33
Workers' Compensation Insurance	400.08	209.00	(191.08)	570.79	418.00	(152.79)
Unemployment Insurance	301.32	95.00	(206.32)	301.32	190.00	(111.32)
Employee Health/Life Insurance	1,079.20	1,461.00	381.80	2,158.40	2,922.00	763.60
Gasoline & Oil	7.91	26.00	18.09	15.91	52.00	36.09
Ground Supplies	138.00	78.00	(60.00)	414.00	156.00	(258.00)
Maintenance Supplies	4,150.70	2,194.00	(1,956.70)	11,026.54	4,388.00	(6,638.54)
Professional Services	5,353.00		(5,353.00)	9,962.86		(9,962.86)
Automobile Maintenance	656.15	353.00	(303.15)	1,232.03	706.00	(526.03)
Equipment Maintenance	2,099.97	2,154.00	54.03	6,091.53	4,308.00	(1,783.53)
Nursing Home Building Repair/Maintenance	2,271.80	5,081.00	2,809.20	11,098.24	10,162.00	(936.24)
Conferences & Training		165.00	165.00		330.00	330.00
Parking Lot/Sidewalk Maintenance	3,250.00	1,898.00	(1,352.00)	9,775.00	3,796.00	(5,979.00)
<b>Total Maintenance</b>	<b>26,030.00</b>	<b>20,470.00</b>	<b>(5,560.00)</b>	<b>65,961.62</b>	<b>40,940.00</b>	<b>(25,021.62)</b>
<b>Nursing Services</b>						
Reg. Full-Time Employees	90,966.73	101,972.00	11,005.27	206,055.48	203,944.00	(2,111.48)
Reg. Part-Time Employees	3,415.31	9,229.00	5,813.69	8,259.32	18,458.00	10,198.68
Temp. Salaries & Wages	42,049.19	21,336.00	(20,713.19)	79,292.73	42,672.00	(36,620.73)
Overtime	43,755.34	35,474.00	(8,281.34)	91,124.82	70,948.00	(20,176.82)
TOPS - Balances	3,220.83		(3,220.83)	(255.51)		255.51
No Benefit Full-Time Employees	71,037.05	123,682.00	52,644.95	132,914.23	247,364.00	114,449.77
No Benefit Part-Time Employees	30,051.22	10,790.00	(19,261.22)	66,959.37	21,580.00	(45,379.37)
TOPS - FICA	246.39		(246.39)	(19.55)		19.55
Social Security - Employer	21,365.57	23,140.00	1,774.43	44,434.91	46,280.00	1,845.09
IMRF - Employer Cost	24,561.30	29,267.00	4,705.70	49,779.22	58,534.00	8,754.78
Workers' Compensation Insurance	18,048.10	11,071.00	(6,977.10)	24,937.43	22,142.00	(2,795.43)
Unemployment Insurance	7,788.06	4,930.00	(2,858.06)	10,789.92	9,860.00	(929.92)
Employee Health/Life Insurance	12,585.00	16,157.00	3,572.00	24,697.20	32,314.00	7,616.80
Books, Periodicals & Manuals	(0.83)	144.00	144.83	170.10	288.00	117.90
Stocked Drugs	3,732.52	2,493.00	(1,239.52)	6,375.55	4,986.00	(1,389.55)
Pharmacy Charges-Public Aid	1,821.50	1,948.00	126.50	2,572.53	3,896.00	1,323.47
Oxygen		2,236.00	2,236.00	2,458.75	4,472.00	2,013.25
Incontinence Supplies	9,085.17	9,307.00	221.83	19,597.38	18,614.00	(983.38)
Pharmacy Charges - Insurance	6,292.00	6,430.00	138.00	10,042.00	12,860.00	2,818.00
Operational Supplies	14,670.42	21,910.00	7,239.58	38,821.33	43,820.00	4,998.67
Pharmacy Charges-Medicare	13,945.25	22,242.00	8,296.75	27,520.25	44,484.00	16,963.75
Professional Services	25,179.02	6,219.00	(18,960.02)	34,143.01	12,438.00	(21,705.01)
Laboratory Fees	2,362.00	2,685.00	323.00	2,362.00	5,370.00	3,008.00
Equipment Rentals	3,208.47	2,569.00	(639.47)	6,683.81	5,138.00	(1,545.81)

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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
Dues & Licenses	50.00	61.00	11.00	50.00	122.00	72.00
Conferences & Training	(25.00)	631.00	656.00		1,262.00	1,262.00
Contract Nursing Services	103,365.74	88,828.00	(14,537.74)	217,489.91	177,656.00	(39,833.91)
Medicare Medical Services	3,162.65	2,465.00	(697.65)	11,778.16	4,930.00	(6,848.16)
Furnishings, Office Equipment				(0.04)		0.04
Medical/ Health Equipment		1,051.00	1,051.00	0.04	2,102.00	2,101.96
<b>Total Nursing Services</b>	<b>555,939.00</b>	<b>558,267.00</b>	<b>2,328.00</b>	<b>1,119,034.35</b>	<b>1,116,534.00</b>	<b>(2,500.35)</b>
<b>Activities</b>						
Reg. Full-Time Employees	9,928.12	12,092.00	2,163.88	22,316.45	24,184.00	1,867.55
TOPS - Balances	(717.27)		717.27	(1,114.13)		1,114.13
TOPS - FICA	(54.87)		54.87	(85.23)		85.23
Social Security - Employer	705.11	925.00	219.89	1,616.92	1,850.00	233.08
IMRF - Employer Cost	959.50	1,259.00	299.50	2,153.44	2,518.00	364.56
Workers' Compensation Insurance	776.07	443.00	(333.07)	1,129.09	886.00	(243.09)
Unemployment Insurance	453.50	191.00	(262.50)	506.41	382.00	(124.41)
Employee Health/Life Insurance	2,700.60	2,661.00	(39.60)	5,401.20	5,322.00	(79.20)
Books, Periodicals & Manuals		10.00	10.00		20.00	20.00
Operational Supplies	90.62	328.00	237.38	322.34	656.00	333.66
Professional Services	241.40	123.00	(118.40)	241.40	246.00	4.60
Conferences & Training		118.00	118.00		236.00	236.00
<b>Total Activities</b>	<b>15,082.78</b>	<b>18,150.00</b>	<b>3,067.22</b>	<b>32,487.89</b>	<b>36,300.00</b>	<b>3,812.11</b>
<b>Social Services</b>						
Reg. Full-Time Employees	19,437.39	9,897.00	(9,540.39)	33,661.78	19,794.00	(13,867.78)
Temp. Salaries & Wages	1,240.48		(1,240.48)	1,240.48		(1,240.48)
Overtime	975.32	348.00	(627.32)	1,680.18	696.00	(984.18)
TOPS - Balances	(5,703.50)		5,703.50	(5,926.85)		5,926.85
TOPS - FICA	(436.32)		436.32	(453.40)		453.40
Social Security - Employer	1,635.24	784.00	(851.24)	2,765.47	1,568.00	(1,197.47)
IMRF - Employer Cost	2,096.09	1,066.00	(1,030.09)	3,575.93	2,132.00	(1,443.93)
Workers' Compensation Insurance	1,363.04	375.00	(988.04)	1,766.03	750.00	(1,016.03)
Unemployment Insurance	1,142.55	95.00	(1,047.55)	1,142.55	190.00	(952.55)
Employee Health/Life Insurance	2,151.40	655.00	(1,496.40)	4,302.80	1,310.00	(2,992.80)
Professional Services	241.40	123.00	(118.40)	241.40	246.00	4.60
<b>Total Social Services</b>	<b>24,143.09</b>	<b>13,343.00</b>	<b>(10,800.09)</b>	<b>43,996.37</b>	<b>26,686.00</b>	<b>(17,310.37)</b>
<b>Physical Therapy</b>						
Reg. Full-Time Employees	4,007.97	2,490.00	(1,517.97)	8,435.35	4,980.00	(3,455.35)
Overtime		46.00	46.00		92.00	92.00
No Benefit Full-Time Employees		2,340.00	2,340.00		4,680.00	4,680.00
Social Security - Employer	298.25	373.00	74.75	631.79	746.00	114.21
IMRF - Employer Cost	405.83	507.00	101.17	842.93	1,014.00	171.07
Workers' Compensation Ins.	298.11	178.00	(120.11)	426.81	356.00	(70.81)
Unemployment Insurance	232.49	64.00	(168.49)	232.49	128.00	(104.49)
Employee Health/Life Insurance	1,079.20	575.00	(504.20)	2,158.40	1,150.00	(1,008.40)
Operational Supplies		131.00	131.00		262.00	262.00
Professional Services	41,164.14	36,575.00	(4,589.14)	78,186.08	73,150.00	(5,036.08)
<b>Total Physical Therapy</b>	<b>47,485.99</b>	<b>43,279.00</b>	<b>(4,206.99)</b>	<b>90,913.85</b>	<b>86,558.00</b>	<b>(4,355.85)</b>
<b>Occupational Therapy</b>						
Reg. Full-Time Employees	2,005.93	2,078.00	72.07	4,227.89	4,156.00	(71.89)
TOPS - Balances	(64.95)		64.95	(72.35)		72.35
TOPS - FICA	(4.97)		4.97	(5.53)		5.53
Social Security - Employer	152.56	159.00	6.44	322.00	318.00	(4.00)
IMRF - Employer Cost	207.60	216.00	8.40	429.65	432.00	2.35

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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
Workers' Compensation Ins.	149.81	76.00	(73.81)	213.86	152.00	(61.86)
Unemployment Insurance	117.17	32.00	(85.17)	117.17	64.00	(53.17)
Employee Health/Life Insurance	539.60	575.00	35.40	1,079.20	1,150.00	70.80
Operational Supplies		131.00	131.00		262.00	262.00
Professional Services	45,645.76	46,970.00	1,324.24	90,496.41	93,940.00	3,443.59
Total Occupational Therapy	48,748.51	50,237.00	1,488.49	96,808.30	100,474.00	3,665.70
<b>Speech Therapy</b>						
Professional Services	8,452.85	17,980.00	9,527.15	16,053.58	35,960.00	19,906.42
Total Speech Therapy	8,452.85	17,980.00	9,527.15	16,053.58	35,960.00	19,906.42
<b>Food Services</b>						
Reg. Full-Time Employees	46,499.72	38,160.00	(8,339.72)	89,210.71	76,320.00	(12,890.71)
Reg. Part-Time Employees	636.34	4,575.00	3,938.66	1,914.02	9,150.00	7,235.98
Overtime	3,837.34	1,116.00	(2,721.34)	6,827.52	2,232.00	(4,595.52)
TOPS - Balances	(8,256.04)		8,256.04	(8,756.15)		8,756.15
TOPS - FICA	(631.59)		631.59	(669.84)		669.84
Social Security - Employer	3,766.15	3,355.00	(411.15)	7,278.39	6,710.00	(568.39)
IMRF - Employer Cost	5,069.59	4,565.00	(504.59)	9,601.54	9,130.00	(471.54)
Workers' Compensation Insurance	3,329.80	1,605.00	(1,724.80)	4,600.33	3,210.00	(1,390.33)
Unemployment Insurance	2,038.80	668.00	(1,370.80)	2,302.17	1,336.00	(966.17)
Employee Health/Life Insurance	8,538.80	9,798.00	1,259.20	17,077.60	19,596.00	2,518.40
Food	30,699.05	35,910.00	5,210.95	66,131.45	71,820.00	5,688.55
Nutritional Supplements	2,823.71	2,301.00	(522.71)	5,235.53	4,602.00	(633.53)
Operational Supplies	3,863.69	4,694.00	830.31	7,386.49	9,388.00	2,001.51
Professional Services	4,490.08	1,752.00	(2,738.08)	4,769.84	3,504.00	(1,265.84)
Equipment Rentals	379.95	388.00	8.05	1,051.20	776.00	(275.20)
Dues & Licenses		14.00	14.00		28.00	28.00
Conferences & Training		126.00	126.00		252.00	252.00
Total Food Services	107,085.39	109,027.00	1,941.61	213,960.80	218,054.00	4,093.20
<b>Barber &amp; Beauty</b>						
Reg. Full-Time Employees	4,072.13	4,219.00	146.87	8,529.69	8,438.00	(91.69)
TOPS - Balances	(66.85)		66.85	66.86		(66.86)
TOPS - FICA	(5.12)		5.12	5.11		(5.11)
Social Security - Employer	227.05	323.00	95.95	515.83	646.00	130.17
IMRF - Employer Cost	309.00	439.00	130.00	686.88	878.00	191.12
Workers' Compensation Insurance	303.56	154.00	(149.56)	431.53	308.00	(123.53)
Unemployment Insurance	216.15	64.00	(152.15)	216.15	128.00	(88.15)
Employee Health/Life Insurance	1,079.20	1,150.00	70.80	2,158.40	2,300.00	141.60
Operational Supplies	(48.70)	73.00	121.70	111.58	146.00	34.42
Total Barber & Beauty	6,086.42	6,422.00	335.58	12,722.03	12,844.00	121.97
<b>Adult Day Care</b>						
Reg. Full-Time Employees	12,897.09	13,547.00	649.91	26,857.92	27,094.00	236.08
Temp. Salaries & Wages	363.00		(363.00)	1,388.06		(1,388.06)
Overtime	10.54	14.00	3.46	15.75	28.00	12.25
TOPS - Balances	(739.86)		739.86	(1,836.65)		1,836.65
TOPS - FICA	(56.60)		56.60	(140.51)		140.51
Social Security - Employer	989.25	1,037.00	47.75	2,120.19	2,074.00	(46.19)
IMRF - Employer Cost	1,308.37	1,412.00	103.63	2,701.13	2,824.00	122.87
Workers' Compensation Insurance	994.45	496.00	(498.45)	1,429.24	992.00	(437.24)
Unemployment Insurance	724.05	159.00	(565.05)	748.63	318.00	(430.63)
Employee Health/Life Insurance	2,588.40	2,754.00	165.60	5,176.80	5,508.00	331.20
Books, Periodicals & Manuals	170.93	12.00	(158.93)	170.93	24.00	(146.93)
Gasoline & Oil	851.56	675.00	(176.56)	2,053.15	1,350.00	(703.15)

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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
Operational Supplies		87.00	87.00	42.01	174.00	131.99
Dues & Licenses		42.00	42.00		84.00	84.00
Conferences & Training		309.00	309.00		618.00	618.00
Total Adult Day Care	20,101.18	20,544.00	442.82	40,726.65	41,088.00	361.35
<b>Alzheimers and Related Disorde</b>						
Reg. Full-Time Employees	32,470.42	25,137.00	(7,333.42)	65,795.60	50,274.00	(15,521.60)
Reg. Part-Time Employees		805.00	805.00		1,610.00	1,610.00
Overtime	11,827.09	9,006.00	(2,821.09)	24,505.89	18,012.00	(6,493.89)
TOPS - Balances	(423.19)		423.19	821.72		(821.72)
No Benefit Full-Time Employees	12,822.00	28,303.00	15,481.00	26,488.51	56,606.00	30,117.49
No Benefit Part-Time Employees	8,379.24	3,846.00	(4,533.24)	16,422.79	7,692.00	(8,730.79)
TOPS - FICA	(32.37)	5,133.00	5,165.37	62.87	10,266.00	10,203.13
Social Security - Employer	4,888.34	6,985.00	2,096.66	9,998.51	13,970.00	3,971.49
IMRF - Employer Cost	6,651.89		(6,651.89)	13,333.02		(13,333.02)
Workers' Compensation Insurance	3,948.38	2,456.00	(1,492.38)	5,500.37	4,912.00	(588.37)
Unemployment Insurance	3,178.09	1,102.00	(2,076.09)	3,215.82	2,204.00	(1,011.82)
Employee Health/Life Insurance	5,888.60	3,193.00	(2,695.60)	11,777.20	6,386.00	(5,391.20)
Operational Supplies		39.00	39.00		78.00	78.00
Conferences & Training	470.92	336.00	(134.92)	470.92	672.00	201.08
Total Alzheimers and Related Disorders	90,069.41	86,341.00	(3,728.41)	178,393.22	172,682.00	(5,711.22)
Total Expenses	1,276,452.89	1,277,380.00	927.11	2,563,757.42	2,554,760.00	(8,997.42)
Net Operating Income	(43,258.65)	(87,222.00)	43,963.35	(110,512.26)	(174,444.00)	63,931.74
<b>NonOperating Income</b>						
<b>Local Taxes</b>						
Current-Nursing Home Operating	82,997.00	82,997.00		165,994.00	165,994.00	
Mobile Home Tax	3.05		3.05	3.05		3.05
Total Local Taxes	83,000.05	82,997.00	3.05	165,997.05	165,994.00	3.05
<b>Miscellaneous NI Revenue</b>						
Investment Interest	133.80	301.00	(167.20)	133.80	602.00	(468.20)
Restricted Donations	570.00	276.00	294.00	1,180.19	552.00	628.19
Total Miscellaneous NI Revenue	703.80	577.00	126.80	1,313.99	1,154.00	159.99
Total NonOperating Income	83,703.85	83,574.00	129.85	167,311.04	167,148.00	163.04
Net Income (Loss)	40,445.20	(3,648.00)	44,093.20	56,798.78	(7,296.00)	64,094.78

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

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Description	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	Total
<b>Operating Income</b>													
<b>Miscellaneous Revenue</b>													
Sale of Fixed Assets										2,032			2,032
Lunch Reimbursement	462	633	531	522	309	405	405	675	336	452	312	456	5,498
Late Charge, NSF Check Charge	4,165	4,005	52	(1,786)	778	2,744	(59)	2,294	(1,789)	1,812	2,534	(1)	14,752
Other Miscellaneous Revenue	30	17	247		4,168			72	50	(186)	10	278	4,685
<b>Total Miscellaneous Revenue</b>	<b>4,657</b>	<b>4,655</b>	<b>831</b>	<b>(1,264)</b>	<b>5,256</b>	<b>3,149</b>	<b>346</b>	<b>3,041</b>	<b>(1,403)</b>	<b>4,111</b>	<b>2,856</b>	<b>733</b>	<b>26,967</b>
<b>Medicare A Revenue</b>													
Sanctioning Loss Of Revenue			(95,629)							94,071			(1,558)
Medicare A	163,599	326,417	282,660	315,271	259,124	237,879	287,269	288,774	139,487	299,555	259,976	221,781	3,081,791
ARD - Medicare A					14,852	23,121	13,987	167	2,030	476	9,221	12,340	76,195
NH Pt_Care - Medicare Advantage/ H	75,896	78,209	79,455	117,809	68,856	109,928	92,003	77,339	84,456	82,060	64,246	91,967	1,022,223
ARD_Pt Care - Medicare Advantage/					6,000	3,750							9,750
<b>Total Medicare A Revenue</b>	<b>239,495</b>	<b>404,625</b>	<b>266,486</b>	<b>433,080</b>	<b>348,833</b>	<b>374,677</b>	<b>393,258</b>	<b>366,280</b>	<b>225,974</b>	<b>476,162</b>	<b>333,442</b>	<b>326,089</b>	<b>4,188,401</b>
<b>Medicare B Revenue</b>													
Medicare B	32,779	23,882	31,245	52,030	41,374	54,024	36,932	70,432	78,283	47,609	47,064	54,966	570,620
<b>Total Medicare B Revenue</b>	<b>32,779</b>	<b>23,882</b>	<b>31,245</b>	<b>52,030</b>	<b>41,374</b>	<b>54,024</b>	<b>36,932</b>	<b>70,432</b>	<b>78,283</b>	<b>47,609</b>	<b>47,064</b>	<b>54,966</b>	<b>570,620</b>
<b>Medicaid Revenue</b>													
Medicaid Title XIX (IDHFS)	373,260	385,474	537,971	476,657	289,061	306,823	316,783	313,163	353,186	315,492	309,935	293,898	4,271,702
ARD - Medicaid Title XIX (IDHFS)					131,755	128,740	134,609	147,061	186,649	139,527	137,540	136,051	1,141,932
Patient Care-Hospice	3,451	3,438	3,392	3,505	1,158	42	730	5	505	(213)			16,011
ARD Patient Care - Hospice					3,844	5,200	3,582	3,467	3,543	3,429	3,543	3,549	30,157
<b>Total Medicaid Revenue</b>	<b>376,710</b>	<b>388,912</b>	<b>541,363</b>	<b>480,162</b>	<b>425,818</b>	<b>440,805</b>	<b>455,704</b>	<b>463,695</b>	<b>543,884</b>	<b>458,235</b>	<b>451,018</b>	<b>433,497</b>	<b>5,459,802</b>
<b>Private Pay Revenue</b>													
VA-Veterans Nursing Home Care	6,070	6,937	11,273	13,441	6,504	6,720	6,720	6,070	6,832	4,973	5,634	6,718	87,895
ARD - VA - Veterans Care					6,504	6,720	6,720	6,504	6,720	6,029	6,935	6,718	52,851
Nursing Home Patient Care - Private	303,314	342,068	160,515	294,528	251,675	247,375	241,187	220,897	239,709	168,073	259,173	285,496	3,014,010
Nursing Home Beauty Shop Revenue	2,365	2,950	2,765	2,327	2,801	2,432	2,540	3,939	4,097	4,125	4,097	3,998	38,435
Medical Supplies Revenue	7,061	6,793	1,976	3,547	922	5,959	5,839	4,343	3,285	3,671	4,542	5,984	53,922
Patient Transportation Charges	125	(956)		1,045	506	(79)	2,257	2,952	1,975	2,021	1,260	2,297	13,402
ARD Patient Care- Private Pay					93,600	108,304	113,556	78,449	24,209	77,482	82,686	87,953	666,239
<b>Total Private Pay Revenue</b>	<b>318,936</b>	<b>357,793</b>	<b>176,528</b>	<b>314,888</b>	<b>362,512</b>	<b>377,432</b>	<b>378,819</b>	<b>323,154</b>	<b>286,828</b>	<b>266,374</b>	<b>364,326</b>	<b>399,164</b>	<b>3,926,754</b>
<b>Adult Day Care Revenue</b>													
VA-Veterans Adult Daycare	938	1,139	1,206	1,072	1,407	1,407	1,407	1,340	1,355	308	1,273	1,186	14,038

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Description	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	Total
IL Department Of Aging-Day Care Gra	9,740	13,108	11,743	13,122	12,030	12,449	12,499	12,677	13,068	12,302	14,341	12,634	149,713
Adult Day Care Charges-Private Pay	2,517	3,527	8,234	7,107	8,642	11,936	11,505	10,408	10,410	7,525	5,730	4,926	92,466
Total Adult Day Care Revenue	13,195	17,774	21,182	21,300	22,079	25,792	25,411	24,425	24,833	20,135	21,344	18,746	256,216
Total Income	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	1,272,626	1,220,051	1,233,194	14,428,761

## Operating Expenses

## Administration

Reg. Full-Time Employees	25,974	31,281	26,312	29,748	46,000	27,828	28,821	29,683	29,002	28,106	29,265	27,289	359,309
Temp. Salaries & Wages	522	871	988	1,249	1,453	1,488	870	777	886	842	558	742	11,247
Per Diem	274	212	276	226	162	181	276	212	276	(253)		135	1,977
Overtime	118	164	230	152	509	335	76	263	126	438	256	329	2,998
TOPS - Balances				2,712	(19,380)	904	(1,150)	1,202	(10,378)	105	987	700	(24,297)
TOPS - FICA				208	(1,483)	69	(88)	92	(794)	8	76	54	(1,859)
Social Security - Employer	2,090	2,309	1,956	2,240	3,551	2,226	2,194	2,258	2,213	2,151	2,220	2,042	27,451
IMRF - Employer Cost	2,177	2,429	2,261	2,362	3,802	2,330	2,828	2,833	2,754	5,621	2,852	2,688	34,937
Workers' Compensation Insurance	1,018	1,159	1,084	1,131	1,312	1,733	1,292	1,326	1,301	1,850	859	2,069	16,134
Unemployment Insurance	684	602	499	385	1,660	489	450	(128)	210	(1,465)	214	1,119	4,719
Employee Health/Life Insurance	3,972	3,972	3,972	3,462	3,462	2,981	2,981	3,462	3,856	4,369	4,698	4,667	45,855
IMRF - Early Retirement Obligation	3,471		3,471	3,471	7,132	3,471	3,471	3,471	3,471	3,233	3,475	3,475	41,615
Employee Development/Recognition	429	1,129	61	1,262	275	(970)	(1,047)	83	621	331	37	133	2,343
Employee Physicals/Lab	700	802	1,204		1,198	2,300	3,479	1,418	3,818	4,668	2,645	1,482	23,714
Stationary & Printing		150		610		666				195	332	273	2,226
Copier Supplies	456	304	946	352	549	554	808	627	717	767	660	900	7,642
Postage, UPS, Federal Express	642	858	481	940	630	548	869	591	715	789	810	623	8,496
Equipment < \$2,500		5,331	4,060	3,774	934				3,051				17,150
Operational Supplies	1,957	952	1,878	2,201	1,584	2,415	2,138	3,131	2,110	1,649	1,735	3,230	24,981
Audit & Accounting Fees	3,229		3,229	3,229	3,229	3,229	13,172	3,229	3,229		3,625	3,625	43,024
Attorney Fees	4,243	1,707	2,931	9,620	9,267	3,530	12,528	5,606	3,186	1,255	3,775	2,816	60,464
Professional Services	31,509	24,218	48,711	31,730	29,859	27,802	30,409	43,151	34,995	42,704	30,268	37,767	413,122
Job Required Travel Expense	30	127	39	12	413	153	140	226	307	700	372	252	2,771
Insurance	23,240	40,550	(18,142)	18,918	3,173	19,168	19,168	19,168	17,109	19,187	19,829	19,428	200,795
Property Loss & Liability Claims			6	42		1,158			125	1,308			2,640
Computer Services	1,875	1,904	1,846	1,937	1,866	6,025	1,892	1,853	1,968	4,092	85	3,636	28,978
Telephone Services	1,987	1,514	1,580	1,519	1,703	1,679	2,117	1,789	1,644	1,822	1,434	1,882	20,671
Witness Fees										57			57
Legal Notices, Advertising	4,105	2,293	3,349	3,954	5,026	3,194	6,061	6,154	5,359	1,892	3,435	4,187	49,010
Photocopy Services	760	760		760	760	760	760	760	760	1,520		760	8,359
Public Relations	109	370			93	391	445	497	(108)	184	198	172	2,351
Dues & Licenses			425					188	2,165		13,982		16,759
Conferences & Training		4,505	1,012	2,076	2,450	3,130	145		2,400	(1,771)	2,289	(1,800)	14,436
Finance Charges, Bank Fees	1,365	1,258	1,419	1,297	1,767	2,331	2,115	2,254	2,693	1,931	3,588	1	22,019

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Description	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	Total
Cable/Satellite TV Expense	2,090	2,090	2,261	2,176	2,175	2,175	2,175	2,175	2,175	2,175	2,260	2,260	26,190
IPA Licensing Fee	10,206	11,299	10,935	11,300	10,936	11,300	11,300	10,935	11,300	10,935	11,300	11,300	133,043
Fines & Penalties			50,000			9,295	975			(24,000)			36,270
General Liability Claims	7,500												7,500
Depreciation Expense	60,531	60,531	60,463	60,463	60,463	60,463	60,462	59,654	59,654	61,985	59,161	59,432	723,261
Transfers to General Corporate Fund	850	(2,500)	2,100	1,200	(25)	575	1,063	4,155	713	3,888	350	688	13,055
Interest-Tax Anticipation Notes Payabl				745	1,652	72	710	1,350		13			4,542
Interest- Bonds Payable		51,769	13,324	13,324	13,324	12,542	12,542	12,542	9,667	11,472	11,992	11,992	174,494
<b>Total Administration</b>	<b>198,114</b>	<b>254,921</b>	<b>235,169</b>	<b>220,786</b>	<b>201,482</b>	<b>218,517</b>	<b>226,448</b>	<b>226,989</b>	<b>203,296</b>	<b>194,754</b>	<b>219,623</b>	<b>210,348</b>	<b>2,610,448</b>
<b>Environmental Services</b>													
Reg. Full-Time Employees	29,435	34,242	34,177	31,599	31,122	31,171	31,235	31,688	32,831	29,558	31,476	30,908	379,443
Temp. Salaries & Wages	768												768
Overtime	4			239	1,082	718	239	838		2,168	1,786	1,776	8,850
TOPS - Balances					1,132	(2,889)	1,037	346	1,173	1,127	(105)	(1,229)	590
TOPS - FICA					87	(221)	79	26	90	86	(8)	(94)	45
Social Security - Employer	2,328	2,578	2,574	2,395	2,422	2,416	2,364	2,444	2,466	2,386	2,517	2,450	29,340
IMRF - Employer Cost	2,358	2,671	2,728	2,655	2,685	2,678	3,164	3,169	3,198	6,154	3,297	3,334	38,090
Workers' Compensation Insurance	1,071	1,173	1,197	1,126	649	1,908	1,359	1,379	1,428	909	932	2,224	15,353
Unemployment Insurance	425	879	831	836	1,111	692	239	364	39	75	13	1,761	7,265
Employee Health/Life Insurance	5,523	5,533	5,523	5,523	5,523	6,036	5,523	6,036	6,036	6,848	6,449	6,449	71,003
Operational Supplies	3,667	5,803	4,457	5,464	6,814	4,802	4,355	6,162	5,160	5,323	6,686	6,875	65,568
Gas Service	20,623	17,501	17,157	16,025	8,744	10,147	9,960	8,856	6,118	25,727	13,500	23,619	177,977
Electric Service	20,917	21,013	24,973	25,399	29,371	27,406	29,602	22,570	23,466	19,403	13,658	15,374	273,151
Water Service	1,347	923	1,420	1,950	2,186	2,079	2,226	2,074	1,992	2,741	1,375	2,153	22,466
Pest Control Service	468	468	480	480	468	468	468	468	468	468	468	468	5,637
Waste Disposal & Recycling	2,285	2,421	2,418	2,287	2,200	2,878	2,205	3,527	2,305	1,001	4,251	3,779	31,555
Equipment Rentals	268	268	268	268	268	268	268	268	268		536	258	3,206
Sewer Service & Tax	1,242	12	1,303	1,327	1,213	1,390	1,302	1,427	1,263	2,466		1,365	14,310
<b>Total Environmental Services</b>	<b>92,729</b>	<b>95,484</b>	<b>99,506</b>	<b>97,574</b>	<b>97,076</b>	<b>91,947</b>	<b>95,625</b>	<b>91,641</b>	<b>88,299</b>	<b>106,440</b>	<b>86,830</b>	<b>101,468</b>	<b>1,144,618</b>
<b>Laundry</b>													
Reg. Full-Time Employees	8,628	10,404	10,414	9,709	9,469	9,531	9,784	9,519	9,617	9,295	10,801	8,377	115,546
Overtime					240	245	8	248	4	499	377	538	2,159
TOPS Balances					(209)	(420)	39	(84)	(491)	(70)	(1,557)	510	(2,283)
TOPS - FICA					(16)	(32)	3	(6)	(38)	(5)	(119)	39	(175)
Social Security - Employer	668	783	785	730	731	741	737	735	724	737	847	675	8,893
IMRF - Employer Cost	762	834	807	810	810	822	987	953	938	1,906	1,106	919	11,653
Workers' Compensation Insurance	334	366	354	347	202	578	426	414	418	593	261	712	5,004
Unemployment Insurance	258	305	288	290	336	184	16	128		(254)		482	2,032
Employee Health/Life Insurance	1,422	2,222	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	2,129	1,590	18,743
Laundry Supplies	1,243	1,803	1,663	1,447	1,223	1,571	2,044	1,659	1,618	1,646	2,531	1,571	20,019

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Description	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	Total
Linen & Bedding	254	560	1,259	781	1,288	2,234	1,100	1,498	1,198	1,285	2,641		14,100
Total Laundry	13,569	17,278	16,992	15,536	15,496	16,876	16,564	16,487	15,410	17,055	19,018	15,412	195,693
<b>Maintenance</b>													
Reg. Full-Time Employees	5,483	5,881	6,234	5,491	5,686	5,671	5,671	5,526	5,417	5,469	5,927	5,353	67,810
Overtime								14					14
TOPS - Balances					(266)	(451)	(168)	47	21	(299)	83	107	(925)
TOPS - FICA					(20)	(35)	(13)	4	2	(23)	6	8	(71)
Social Security - Employer	377	403	432	377	391	410	390	379	372	374	423	361	4,690
IMRF - Employer Cost	387	430	440	418	433	454	522	491	482	986	554	492	6,090
Workers' Compensation Insurance	186	208	211	201	118	342	247	240	236	348	171	400	2,907
Unemployment Insurance	25	154	154	151	200	162	56	91		(140)		301	1,154
Employee Health/Life Insurance	1,302	1,302	1,321	1,439	1,865	1,302	2,102	1,302	1,306	502	1,079	1,079	15,901
Gasoline & Oil	6		49	50		(2)			5	48	8	8	172
Ground Supplies	138		29	14						115	276	138	710
Maintenance Supplies	1,871	2,700	1,413	3,069	1,187	598	1,729	3,128	2,155	5,521	6,876	4,151	34,396
Professional Services										3,854	4,610	5,353	13,817
Automobile Maintenance	388	307	165	716	155	111	274	1,644	97	653	576	656	5,742
Equipment Maintenance	2,100	921	1,065	4,984	1,047	3,914	1,477	1,553	2,017	2,088	3,992	2,100	27,258
Equipment Rentals									35				35
Nursing Home Building Repair/Mainte	6,704	4,693	3,912	3,630	3,613	2,212	9,372	5,353	6,491	11,709	8,826	2,272	68,787
Conferences & Training		132	533										685
Parking Lot/Sidewalk Maintenance	2,790										6,525	3,250	12,565
Nursing Home Building Construction/I													
Furnishings, Office Equipment								5,317		(5,317)			
Total Maintenance	21,757	17,129	15,958	20,540	14,409	14,688	21,660	25,090	18,635	25,889	39,932	26,030	261,717
<b>Nursing Services</b>													
Reg. Full-Time Employees	94,190	111,523	100,725	96,344	86,707	90,020	89,622	85,892	85,760	92,385	115,089	90,967	1,139,223
Reg. Part-Time Employees	10,407	14,322	14,354	16,243	10,790	11,177	9,329	5,333	5,446	4,525	4,844	3,415	110,185
Temp. Salaries & Wages	25,117	23,535	16,767	19,637	18,455	26,545	28,354	30,692	33,295	39,892	37,244	42,049	341,581
Overtime	24,839	31,776	33,211	29,159	34,824	33,491	24,814	34,017	30,177	47,337	47,369	43,755	414,769
TOPS - Balances					(168)	(15,054)	4,906	823	3,170	5,002	(3,476)	3,221	(1,577)
No Benefit Full-Time Employees	95,152	112,840	129,547	92,746	72,975	74,415	81,963	77,481	78,935	73,014	61,877	71,037	1,021,981
No Benefit Part-Time Employees	7,836	8,678	15,191	23,026	22,096	28,942	33,244	40,446	40,123	38,554	36,908	30,051	325,094
TOPS - FICA					(13)	(1,152)	375	63	242	383	(266)	246	(121)
Social Security - Employer	21,462	22,958	23,531	21,045	18,660	20,352	20,311	20,807	20,803	22,491	23,069	21,366	256,855
IMRF - Employer Cost	20,811	23,244	24,243	21,405	19,014	20,009	24,143	23,852	23,563	50,579	25,218	24,561	300,642
Workers' Compensation Insurance	9,464	9,862	10,005	8,737	4,649	13,686	10,549	10,433	10,595	15,955	6,889	18,048	128,873
Unemployment Insurance	2,004	8,713	7,484	6,706	7,594	5,160	5,014	(2,328)	2,347	(8,501)	3,002	7,788	44,983
Employee Health/Life Insurance	14,712	14,704	13,690	15,101	14,588	13,063	13,169	12,143	12,650	12,159	12,112	12,585	160,675
Books, Periodicals & Manuals	483			366				209	367		171	(1)	1,595

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Description	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	Total
Stocked Drugs	2,092	1,937	2,211	2,326	3,305	3,072	2,740	1,723	2,038	2,642	2,643	3,733	30,462
Pharmacy Charges-Public Aid	1,244	1,420	3,042	1,628	2,363	1,357	1,357	2,167	876	2,051	751	1,822	20,077
Oxygen	2,185	2,785	1,729	1,768	2,041	2,557	2,950	3,465	2,494	2,210	2,459		26,643
Incontinence Supplies	5,499	6,052	9,879	7,612	9,424	6,526	8,542	9,679	8,799	5,671	10,512	9,085	97,280
Pharmacy Charges - Insurance	5,075	3,725	5,800	7,750	6,225	9,400	6,950	8,830	3,466	5,268	3,750	6,292	72,530
Operational Supplies	12,207	22,000	14,684	22,446	19,994	22,661	22,271	21,991	15,003	20,157	24,151	14,670	232,236
Pharmacy Charges-Medicare	8,575	12,825	14,025	17,995	17,475	20,131	17,025	27,208	8,660	16,819	13,575	13,945	188,258
Professional Services	9,356	1,714	3,112	11,570	26,694	20,169	27,844	25,079	26,034	13,864	8,964	25,179	199,578
Laboratory Fees	1,750	3,247	2,930	2,550	3,630	2,963	2,507	1,880	1,422	2,298		2,362	27,538
Equipment Rentals	2,174	4,294	5,532	2,506	5,450	4,999	2,563	3,055	3,393	5,488	3,475	3,208	46,139
Dues & Licenses		150	87						110			50	397
Conferences & Training	472	203	717	1,485	1,721	899	1,584	2,200	682	625	25	(25)	10,587
Contract Nursing Services	58,247	78,015	84,279	122,776	118,790	155,875	170,205	160,116	86,578	123,538	114,124	103,366	1,375,908
Medicare Medical Services	614	5,026	3,545	4,955	3,071	3,869	3,414	1,078	1,371	15,325	8,616	3,163	54,047
Furnishings, Office Equipment													
Medical/ Health Equipment			6,182						11,090	(11,090)			6,182
Total Nursing Services	435,968	525,546	546,502	557,881	530,355	575,131	615,745	608,333	519,487	598,639	563,095	555,939	6,632,621
<b>Activities</b>													
Reg. Full-Time Employees	11,996	13,391	14,951	13,514	14,074	14,346	13,851	11,923	11,457	11,667	12,388	9,928	153,488
Temp. Salaries & Wages						322	2						324
Overtime								4		115			119
TOPS - Balances					170	787	(13)	(12,281)	972	171	(397)	(717)	(11,308)
TOPS - FICA					13	60	(1)	(939)	74	13	(30)	(55)	(865)
Social Security - Employer	856	975	996	930	968	1,062	955	857	833	853	912	705	10,901
IMRF - Employer Cost	924	1,039	1,078	1,030	1,073	1,150	1,282	1,112	1,080	2,320	1,194	960	14,242
Workers' Compensation Insurance	439	495	513	495	293	873	603	519	498	746	353	776	6,602
Unemployment Insurance	294	398	367	290	485	287	165	229	62	(340)	53	454	2,744
Employee Health/Life Insurance	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	3,219	2,701	2,701	30,387
Books, Periodicals & Manuals										349			349
Operational Supplies	207	257	207	433	315	209	206	312	179	847	232	91	3,495
Professional Services	121	121	121	121	121		121	247	121	121		241	1,454
Field Trips									19				19
Conferences & Training		140	267				15	263					684
Total Activities	17,255	19,236	20,917	19,231	19,931	21,514	19,604	4,663	17,714	20,082	17,405	15,083	212,635
<b>Social Services</b>													
Reg. Full-Time Employees	7,231	8,702	6,956	11,011	11,697	11,750	9,697	8,057	12,087	13,936	14,224	19,437	134,786
Temp. Salaries & Wages												1,240	1,240
Overtime	285	974	318	485	422	681	694	792	1,010	494	705	975	7,835
TOPS - Balances					126	454	719	312	11,564	(545)	(223)	(5,704)	6,703
TOPS - FICA					10	35	55	24	885	(42)	(17)	(436)	513

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Historical Statement of Operations

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Description	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	Total
Social Security - Employer	550	668	581	857	904	937	769	652	976	1,082	1,130	1,635	10,742
IMRF - Employer Cost	544	688	597	950	1,002	1,038	1,041	846	1,266	2,292	1,480	2,096	13,839
Workers' Compensation Insurance	236	273	257	403	250	699	422	350	526	840	403	1,363	6,023
Unemployment Insurance	193	248	210	256	398	165	16	106		(322)		1,143	2,414
Employee Health/Life Insurance	515	515	515	515	515	515	996	996	996	996	2,151	2,151	11,379
Professional Services	121	121	121	121	121	2,500	8,273	18,978	1,822	121		241	32,539
Conferences & Training								263					263
<b>Total Social Services</b>	<b>9,676</b>	<b>12,189</b>	<b>9,555</b>	<b>14,598</b>	<b>15,445</b>	<b>18,775</b>	<b>22,681</b>	<b>31,376</b>	<b>31,132</b>	<b>18,853</b>	<b>19,853</b>	<b>24,143</b>	<b>228,275</b>
<b>Physical Therapy</b>													
Reg. Full-Time Employees	2,429	2,490	2,704	2,307	2,373	2,328	2,329	2,353	2,190	2,340	4,427	4,008	32,278
Overtime				388	417	20				40			865
No Benefit Full-Time Employees	2,594	2,453	2,405	2,025	2,405	2,273	2,405	2,191	2,298	2,191			23,240
Social Security - Employer	296	370	384	353	390	349	354	340	336	342	334	298	4,146
IMRF - Employer Cost	349	406	395	392	432	387	475	441	436	903	437	406	5,457
Workers' Compensation Ins.	154	179	174	159	99	280	206	198	195	289	129	298	2,359
Unemployment Insurance	124	145	144	144	151			3		(110)		232	834
Employee Health/Life Insurance	513	513	513	513	513	513	513	513	513	513	1,079	1,079	7,284
Operational Supplies	61			605						(45)			621
Professional Services	25,065	29,700	35,508	48,107	42,346	42,200	44,070	53,740	52,058	39,826	37,022	41,164	490,805
<b>Total Physical Therapy</b>	<b>31,584</b>	<b>36,256</b>	<b>42,227</b>	<b>54,993</b>	<b>49,125</b>	<b>48,350</b>	<b>50,351</b>	<b>59,778</b>	<b>58,024</b>	<b>46,289</b>	<b>43,428</b>	<b>47,486</b>	<b>567,890</b>
<b>Occupational Therapy</b>													
Reg. Full-Time Employees	2,173	2,346	1,819	2,006	2,101	2,126	2,101	2,101	2,006	2,101	2,222	2,006	25,109
TOPS - Balances					(103)	198	64	(127)	(199)	(204)	(7)	(65)	(443)
TOPS - FICA					(8)	15	5	(10)	(15)	(16)	(1)	(5)	(34)
Social Security - Employer	128	179	139	153	161	163	161	161	153	160	169	153	1,881
IMRF - Employer Cost	138	177	172	170	178	180	215	208	199	408	222	208	2,476
Workers' Compensation Ins.	59	76	74	73	44	127	91	91	87	134	64	150	1,073
Unemployment Insurance	50	62	60	65	71	12		34		(49)		117	421
Employee Health/Life Insurance	395	395	395	395	395	395	395	395	395	395	540	540	5,025
Operational Supplies	271	95		136			854						1,356
Professional Services	35,850	50,213	47,216	51,473	49,018	49,325	49,956	45,355	46,190	48,565	44,851	45,646	563,658
<b>Total Occupational Therapy</b>	<b>39,063</b>	<b>53,544</b>	<b>49,875</b>	<b>54,470</b>	<b>51,857</b>	<b>52,541</b>	<b>53,842</b>	<b>48,209</b>	<b>48,817</b>	<b>51,494</b>	<b>48,060</b>	<b>48,749</b>	<b>600,521</b>
<b>Speech Therapy</b>													
Professional Services	15,172	20,750	17,275	18,917	17,144	19,226	11,521	10,184	9,783	7,924	7,601	8,453	163,950
<b>Total Speech Therapy</b>	<b>15,172</b>	<b>20,750</b>	<b>17,275</b>	<b>18,917</b>	<b>17,144</b>	<b>19,226</b>	<b>11,521</b>	<b>10,184</b>	<b>9,783</b>	<b>7,924</b>	<b>7,601</b>	<b>8,453</b>	<b>163,950</b>
<b>Food Services</b>													
Reg. Full-Time Employees	31,331	35,767	36,185	34,993	32,331	36,738	40,062	39,065	41,205	40,682	42,711	46,500	457,571
Reg. Part-Time Employees	5,087	5,205	3,596	5,156	3,675	2,189	897	1,036	1,306	995	1,278	636	31,055

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Description	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	Total
Temp. Salaries & Wages	851	1,038	208										2,097
Overtime	133	106	466	5	1,993	1,837	1,356	2,352	1,175	3,903	2,990	3,837	20,154
TOPS - Balances					403	33	1,400	184	(434)	2,033	(500)	(8,256)	(5,138)
TOPS - FICA					31	3	107	14	(33)	156	(38)	(632)	(393)
Social Security - Employer	2,945	3,133	3,011	2,987	2,827	3,066	3,156	3,162	3,234	3,362	3,512	3,766	38,159
IMRF - Employer Cost	2,999	3,184	3,071	3,248	3,133	3,345	4,155	4,034	4,063	8,007	4,532	5,070	48,840
Workers' Compensation Insurance	1,431	1,476	1,377	1,407	775	2,331	1,782	1,744	1,849	2,613	1,271	3,330	21,387
Unemployment Insurance	581	1,276	1,191	1,134	1,334	793	440	557	305	(687)	263	2,039	9,225
Employee Health/Life Insurance	9,164	8,651	8,651	8,651	8,651	8,651	8,138	8,138	8,651	8,651	8,539	8,539	103,075
Food	28,636	33,364	29,556	30,683	36,122	37,069	36,076	32,926	36,063	33,271	35,432	30,699	399,896
Nutritional Supplements	1,957	2,202	2,068	2,014	2,133	1,352	2,327	2,029	2,837	3,005	2,412	2,824	27,159
Operational Supplies	2,653	4,460	7,164	3,154	3,194	(263)	4,065	4,375	2,831	5,297	3,523	3,864	44,316
Professional Services	1,835	1,534	2,269	1,869	2,264	2,359	1,912	2,399	2,033	2,291	280	4,490	25,536
Equipment Rentals	380	380	380	380	380	380	380	380	380	89	671	380	4,559
Dues & Licenses		80											80
Conferences & Training		137	267					80					483
<b>Total Food Services</b>	<b>89,981</b>	<b>101,994</b>	<b>99,460</b>	<b>95,681</b>	<b>99,245</b>	<b>99,882</b>	<b>106,253</b>	<b>102,475</b>	<b>105,464</b>	<b>113,667</b>	<b>106,875</b>	<b>107,085</b>	<b>1,228,062</b>
<b>Barber &amp; Beauty</b>													
Reg. Full-Time Employees	2,989	3,389	2,389	2,065	2,188	2,163	2,163	3,957	4,097	4,265	4,458	4,072	38,195
TOPS - Balances					87	(169)	22	(60)	287	(8)	134	(67)	226
TOPS - FICA					7	(13)	2	(5)	22	(1)	10	(5)	17
Social Security - Employer	172	199	133	116	123	141	121	224	233	248	289	227	2,224
IMRF - Employer Cost	172	200	143	128	73	157	162	290	365	512	378	309	2,888
Workers' Compensation Insurance	101	115	86	76	46	130	94	172	178	246	128	304	1,675
Unemployment Insurance	43	51	48	45	76	57	29	50		7		216	623
Employee Health/Life Insurance	513	513	513	513	513	513	513	513	513	513	1,079	1,079	7,284
Operational Supplies		110	143		113		149	139		14	160	(49)	779
<b>Total Barber &amp; Beauty</b>	<b>3,990</b>	<b>4,577</b>	<b>3,453</b>	<b>2,942</b>	<b>3,224</b>	<b>2,978</b>	<b>3,255</b>	<b>5,280</b>	<b>5,695</b>	<b>5,796</b>	<b>6,636</b>	<b>6,086</b>	<b>53,912</b>
<b>Adult Day Care</b>													
Reg. Full-Time Employees	11,818	14,700	14,271	12,915	13,583	13,570	13,580	13,625	12,963	13,511	13,961	12,897	161,394
Temp. Salaries & Wages					508	1,452	584	146	14	1,250	1,025	363	5,343
Overtime	18	14	50	75	35	29	28	61	40		5	11	366
TOPS - Balances					(581)	223	(192)	(164)	1,404	(858)	(1,097)	(740)	(2,005)
TOPS - FICA					(44)	17	(15)	(13)	107	(66)	(84)	(57)	(153)
Social Security - Employer	907	1,097	1,068	968	1,053	1,137	1,058	1,031	970	1,105	1,131	989	12,513
IMRF - Employer Cost	1,056	1,137	1,125	1,073	1,124	1,135	1,357	1,322	1,256	2,609	1,393	1,308	15,895
Workers' Compensation Insurance	467	504	497	473	292	891	616	599	565	911	435	994	7,244
Unemployment Insurance	348	417	287	265	448	46	26	53	2	(347)	25	724	2,293
Employee Health/Life Insurance	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,588	2,588	30,213
Books, Periodicals & Manuals		71							13			171	255

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Description	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	Total
Gasoline & Oil	502	716	651	1,495	754	1,158	1,580	(533)	1,140	1,590	1,202	852	11,107
Operational Supplies	138	113	29	157	235	134	90	69	84	604	42		1,696
Dues & Licenses				250						10			260
Conferences & Training		152	1,480	(276)			15	484	186	100			2,140
Total Adult Day Care	17,759	21,424	21,962	19,898	19,911	22,295	21,233	19,185	21,246	22,922	20,625	20,101	248,561
<b>Alzheimers and Related Disorde</b>													
Reg. Full-Time Employees	32,961	32,611	26,056	28,957	25,013	25,830	28,523	30,989	29,899	28,765	33,325	32,470	355,401
Reg. Part-Time Employees		1,438	1,939	2,607	2,746	2,752	2,192	1,367					15,041
Overtime	6,579	6,789	8,689	8,545	13,802	11,562	8,430	8,702	6,846	11,763	12,679	11,827	116,213
TOPS - Balances					(1,004)	1,014	922	15,969	892	1,519	1,245	(423)	20,133
No Benefit Full-Time Employees	33,180	32,354	26,259	28,462	24,444	25,223	22,635	20,769	22,770	17,998	13,667	12,822	280,583
No Benefit Part-Time Employees	4,672	3,854	2,972	4,868	2,698	3,683	3,300	2,420	3,889	6,790	8,044	8,379	55,567
TOPS - FICA					(77)	78	71	1,222	68	116	95	(32)	1,540
Social Security - Employer	5,335	5,805	4,961	5,551	5,203	5,254	4,772	4,989	4,778	4,910	5,110	4,888	61,555
IMRF - Employer Cost	5,918	6,322	5,724	10,964	956	5,823	6,608	6,270	6,195	13,319	6,681	6,652	81,432
Workers' Compensation Insurance	2,398	2,523	2,191	2,234	1,245	3,461	2,464	2,416	2,460	3,480	1,552	3,948	30,374
Unemployment Insurance	1,221	2,294	1,766	1,599	1,981	851	592	(271)	30	(2,103)	38	3,178	11,176
Employee Health/Life Insurance	3,076	2,563	2,563	2,563	2,563	2,563	2,563	2,563	2,050	2,050	5,889	5,889	36,895
Operational Supplies	228							24	8				260
Conferences & Training			828	903	645							471	2,847
Total Alzheimers and Related Disord	95,568	96,552	83,948	97,253	80,215	88,092	83,072	97,427	79,886	88,608	88,324	90,069	1,069,015
Total Expenses	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	1,318,413	1,287,305	1,276,453	15,217,920
Net Operating Income	(96,413)	(79,239)	(225,164)	9,897	(9,046)	(14,932)	(57,383)	(96,091)	(64,490)	(45,787)	(67,254)	(43,259)	(789,159)
<b>NonOperating Income</b>													
<b>Local Taxes</b>													
Current-Nursing Home Operating	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	73,046	82,997	82,997	967,797
Back Tax-Nursing Home Operating										436			436
Mobile Home Tax										1,074	3		1,077
Payment in Lieu of Taxes										431			431
Total Local Taxes	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	74,987	83,000	82,997	969,741
<b>Miscellaneous NI Revenue</b>													
Investment Interest		353	373	304	256				83	2,180		134	3,682
Restricted Donations	28		410	592	410	150		50	460	6,508	610	570	9,789
Interfund Transfer-From General Cor		13,342											13,342
Total Miscellaneous NI Revenue	28	13,695	783	896	667	150		50	543	8,687	610	704	26,813
Total NonOperating Income	81,001	94,668	81,756	81,869	81,640	81,123	80,973	81,023	81,516	83,674	83,610	83,701	996,554

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01/31/11	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	Total
Description													

**NonOperatingExpense**

Prior Period Adjustment							47,864			(47,864)			
Total							47,864			(47,864)			
Net NonOperating Income	81,001	94,668	81,756	81,869	81,640	81,123	33,109	81,023	81,516	131,538	83,610	83,701	996,554
Net Income (Loss)	(15,411)	15,429	(143,408)	91,766	72,594	66,191	(24,273)	(15,068)	17,026	85,751	16,357	40,442	207,395