

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, April 11, 2011 – 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

Open Session March 14, 2011

Closed Session March 14, 2011

Open Session MPA Evaluation Subcommittee March 21, 2011

Closed Session MPA Evaluation Subcommittee March 21, 2011

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS

None

VII. NEW BUSINESS

a. IDPH Update

b. Management Report

c. Need and Process for Establishing an HR Position for CCNH

d. MPA Evaluation report by Subcommittee

VIII. OTHER BUSINESS

None

IX. NEXT MEETING DATE & TIME

a. May 9, 2011

XII. ADJOURNMENT

Attachments: Management Report, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
March 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 and addendum were approved as submitted (unanimous).

4. Approval of Minutes

The February minutes were approved as submitted (motion Nudo, second Hambrick).

5. Public Participation

A CCNH resident addressed the Board indicating that she had concerns and would like to speak to someone at CCNH about them.

6. Old Business

None

7. New Business

a. IDPH Update

Buffenbarger brought the Board up to date on the status of the recent complaint survey. CCNH was cited by IDPH under F222 and F314 for abuse and neglect regarding wound care for one resident. The date of the incident was February 11, 2011. The date of

abatement is March 10, 2011. The citations are at the Immediate Jeopardy level and will carry a fine from CMS of \$10k each plus daily fines from IDPH, which are yet to be determined. CCNH has drafted a Plan of Correction. The primary issues to be addressed are the proper of bed pans and the treatment of pressure ulcers. Supervisory rounds are being made every 2 hours; the entire CCNH resident population has been reviewed for compliance with physician orders and for coordination with care plans. Several new air mattresses and a new bariatric bed have been ordered.

b. Management Report

Scavotto reviewed the operating results for January, which posted a gain of \$40k. January's average daily census was 198.8 with a mix of 51 percent Medicaid, 10 percent Medicare, and 30 percent Private Pay. February's mix was very similar: 51 percent Medicaid; 38 percent Private Pay, and 11 percent Medicare. The preliminary revenue estimate for February is \$1.215 million. On a resident day basis, February's revenues (\$217) are expected to be higher than January's (\$200).

Scavotto followed up on several public policy matters that will have an impact on CCNH in the year ahead including the Intergovernmental Transfer, the proposed bed tax, the proposed Medicaid rate cut, and compliance activities.

Scavotto reviewed the problem that has developed with MDI over the inability to use the UBWatch software application with the MDI MDS module. Management continues to work on a solution but the outlook appears to be negative. There are other system options than MDI.

c. Repayment Options – County Loan to CCNH

There was discussion about adopting a payment program for repaying the County Loan of \$330k to CCNH. (CCNH has begun repaying the \$4m construction loan.) After considerable discussion, Palinkas moved (second Nudo) that management adopt a plan that provided for monthly payments of \$1k supplemented by additional principal in the event that CCNH's cash position provided for such additional loan repayments. A formal recommendation in this regard will be made to the County Board.

d. MPA Evaluation Sub-Committee

O'Shaughnessey appointed Czajkowski, Hambrick, and Hirsbrunner to review MPA's performance under the management contract and to report back to the Nursing Board so that a recommendation on contract renewal can be made to the County Board at its May meeting.

e. Closed Session

It was moved (Nudo), seconded Palinkas, that the Board enter closed session pursuant to 5 ILCS 120/2 (c) 11 to consider litigation when an action against the public body is probable or imminent. Busey called the roll and closed session commenced. The Board returned to open session at 7:43 pm with no action being taken.

8. Other Business

None

9. Next Meeting Date

Monday April 11, 2011, 6 pm.

10. Adjournment

Chair O'Shaughnessey declared meeting adjourned at 7:45 pm.

Respectfully submitted

Michael A. Scavotto
Recording Secretary

NURSING HOME BOARD OF DIRECTORS
PERFORMANCE REVIEW SUB-COMMITTEE
OPEN SESSION MINUTES

Monday, March 21, 2011
Meeting Room 4, Brookens Administrative Center
1776 East Washington, Urbana, IL

MEMBERS PRESENT: Peter Czajkowski, Jason Hirsbrunner, LaShunda Hambrick

MEMBERS ABSENT: None

OTHERS PRESENT: Deb Busey

CALL TO ORDER –

The meeting was called to order by Chair Czajkowki at 6:00pm.

ROLL CALL -

Deb Busey called the roll and established a quorum was present.

APPROVAL OF AGENDA –

MOTION by Hirsbrunner to approve the Agenda; second by Hambrick. **Motion carried.**

PUBLIC PARTICIPATION -

There was no public participation.

CLOSED SESSION PURSUANT TO 5 ILCS 120/2 (C) 17 TO CONSIDER FORMAL REVIEW OF HEALTH CARE PROFESSIONALS FOR AN INSTITUTION PROVIDING MEDICAL CARE THAT IS OPERATED BY CHAMPAIGN COUNTY

MOTION by Hirsbrunner to enter into closed session pursuant to 5 ILCS 120/2 (c) 17 to consider formal review of health care professionals for an institution providing medical care that is operated by Champaign County. He further moved the following individuals remain present: Deb Busey. The motion was seconded by Hambrick. **Motion carried with a roll call vote of 3 to 0.** The Board entered into closed session at 6:02 p.m.

The Sub-Committee resumed open session at 7:15 p.m.

ADJOURNMENT –

MOTION by Hambrick to adjourn; second by Hirsbrunner. Chair Czajkowski declared the meeting adjourned at 7:15pm.

Respectfully Submitted,

Deb Busey
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: April 4, 2011

Re: Management Report

As I write this update, census had been running under our target of 195 and has recently dipped to 183 with 5 scheduled to return from the hospital.

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

| | Nov | Dec | Jan | Feb |
|-------------------|-----------|-----------|-----------|-----------|
| Admits | | | | |
| Pvt Pay/Insurance | 8 | 14 | 10 | 7 |
| Medicare A | 12 | 13 | 10 | 15 |
| Medicaid | | | | 1 |
| Total | 20 | 27 | 20 | 23 |
| | | | | |
| Discharges | | | | |
| Pvt Pay/Insurance | 10 | 16 | 8 | 12 |
| Medicare A | 11 | 11 | 6 | 11 |
| Medicaid | 3 | 4 | 3 | 4 |
| Total | 23 | 31 | 17 | 27 |

February's payer mix was 38 percent Private Pay, 51 percent Medicaid, and 11 percent Medicare. This was a virtual mirror image of January.

February's results reflect a loss of \$(8205) versus January's \$40,442k. For the fiscal year, CCNH still shows a gain of \$48k.

Medicaid revenues were down from immediately prior months, partly due to a short month in February, and were the lowest since March 2010. Medicare was down from January by about \$4k, which is good. Private Pay revenues fell in February to \$351k – again, February is a short month. Given the mix, February's revenue showing was as expected; for Nov-Dec-Jan CCNH has been over \$1.3 million in revenues. February, adjusting for the shorter month, continued that trend, which is a very positive sign.

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.)

| | Nov-10 | As Pct of Pt Revenue | Dec-10 | As Pct of Pt Revenue | Jan-11 | As Pct of Pt Revenue | Feb-11 | As Pct of Pt Revenue |
|------------|--------|----------------------|--------|----------------------|---------------|----------------------|---------------|----------------------|
| Medicare A | \$479 | 37% | \$333k | 27% | \$326k | 26.5% | \$322k | 28.5% |
| Medicaid | \$476k | 37% | \$451k | 37% | \$434k | 35% | \$401k | 35.5% |
| Pvt Pay | \$279k | 21% | \$364k | 30% | \$399k | 32.3% | \$351k | 31% |

Misc Revenue and Property Taxes excluded from calculation

Expenses came in at \$1.2224 million. Agency costs were \$82k, quite a bit less than December and January. 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. Gas service was up over January by about \$4k. Food was up \$5k over January. The overages in both Food and Gas were due to January invoices being received after the January closing date.

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 | Feb | 200.1 |
| July | 204.5 | | |

Medicare days were 621 in February for an ADC of 22.1, 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 | Feb | 621 |

June

396

Jan 10 644

Aug 868

This month's Medicare revenues (February) dropped slightly from January. 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

| | |
|--------|--------|
| Dec | \$379k |
| Jan-09 | \$396k |
| Feb | \$313k |
| Mar | \$308k |

Last 20 Months-----

| | | | |
|--------|--------|--------|--------|
| May 09 | \$211k | Jan-10 | \$276k |
| June | \$195k | Feb | \$208k |
| July | \$179k | Mar | \$434k |
| 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 |
| | | Feb | \$322k |

*Without deduction for government sanction

Med B came in at \$41k – a not-so-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 was only one conversion day in February. 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 11 | \$433k | (4)% | 3137 | (5.1)% |
| Feb | \$401k | (7.4)% | 2859 | (8.7)% |

**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 Feb-11 |
|---------------|---------------------|--------------------|
| Medicaid | 62% | 51.7% |
| Medicare | 9% | 11.0% |
| Pvt Pay | 29% | 37.3% |
| Totals | 100% | 100% |

The Medicare per diem has been increasing since the change-over to the new reimbursement classifications. December's was \$548; January's was \$525; February's \$519.

For the four months ended February 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**

| | Nov-10 | Dec-10 | Jan-11 | Feb-11 |
|----------------------|---------------|---------------|---------------|---------------|
| Medicare A | \$478,536 | \$333,442 | \$326,089 | \$322,404 |
| Medicare B | \$49,402 | \$47,064 | \$54,966 | \$41,209 |
| Medicaid | \$476,298 | \$451,018 | \$433,497 | \$401,051 |
| Pvt Pay | \$279,195 | \$364,326 | \$399,164 | \$351,477 |
| Adult Day-Private | \$8,003 | \$7,003 | \$6,112 | \$6,007 |
| Adult Day-TXX | \$12,790 | \$14,341 | \$12,634 | \$8,751 |
| Miscellaneous | \$3,090 | \$3,466 | \$,437 | \$2,050 |
| Property Tax | \$80,973 | \$82,997 | \$82,997 | \$82,997 |
| | | | | |
| All Revenues | \$1,388,288 | \$1,303,658 | \$1,316,896 | \$1,215,946 |
| | | | | |
| All Expenses | \$1,260,029 | \$1,286,626 | \$1,276,453 | \$,224,152 |
| | | | | |
| Net Income/(Loss) | \$128,259 | \$17,032 | \$40,443 | \$(8,206) |
| | | | | |
| Census | 5936 | 6046 | 6163 | 5602 |
| Change | | 1.9% | 1.9% | (9.1)% |
| ADC | 197.8 | 195 | 198.8 | 200.1 |
| Change | | (1.4)% | 1.9% | 0.7% |
| | | | | |
| FTE | 185 | 180 | 174.5 | 178 |

February's ending cash balance was \$371k at month-end, which continued a trend of being painfully 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.

| Month | Forecast High Balance | Forecast Low Balance |
|--------------|------------------------------|-----------------------------|
| | | |
| Mar | \$921k | \$388k |
| Apr | \$779k | \$430k |

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

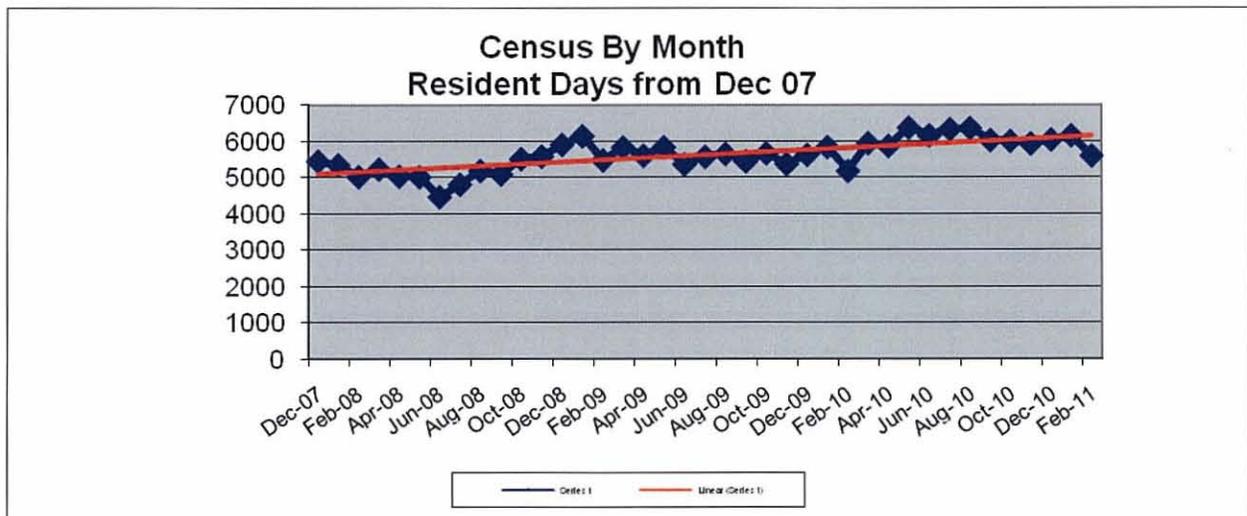
The solid line is a trend line for the displayed data and it should appear in red on your computers. (These graphs will display best when viewed on your screens.)

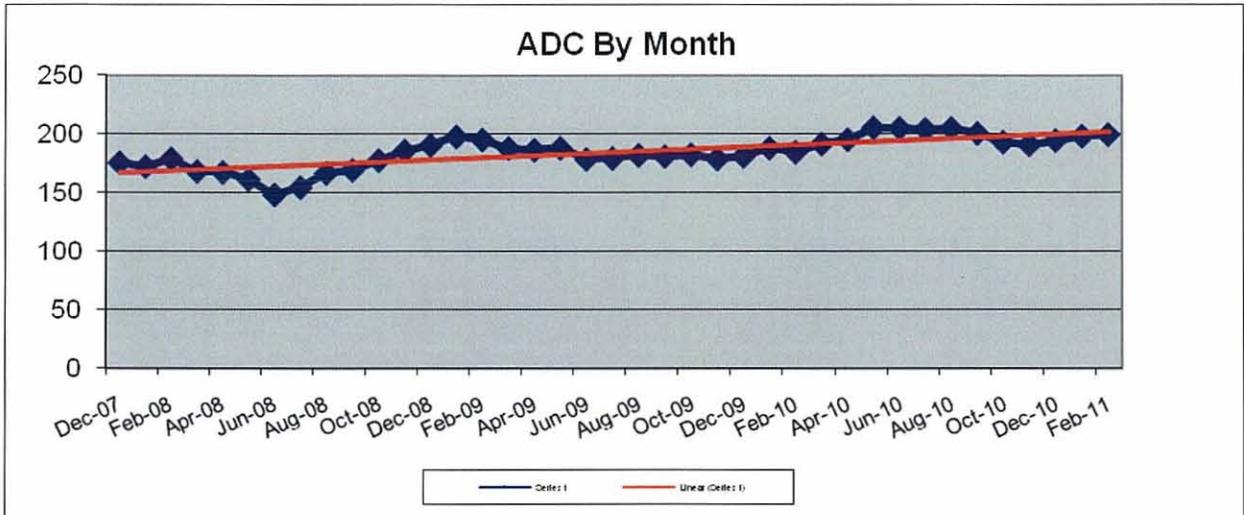
Census

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 |
| February | 2122 | 2859 | 621 | 5602 |





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.

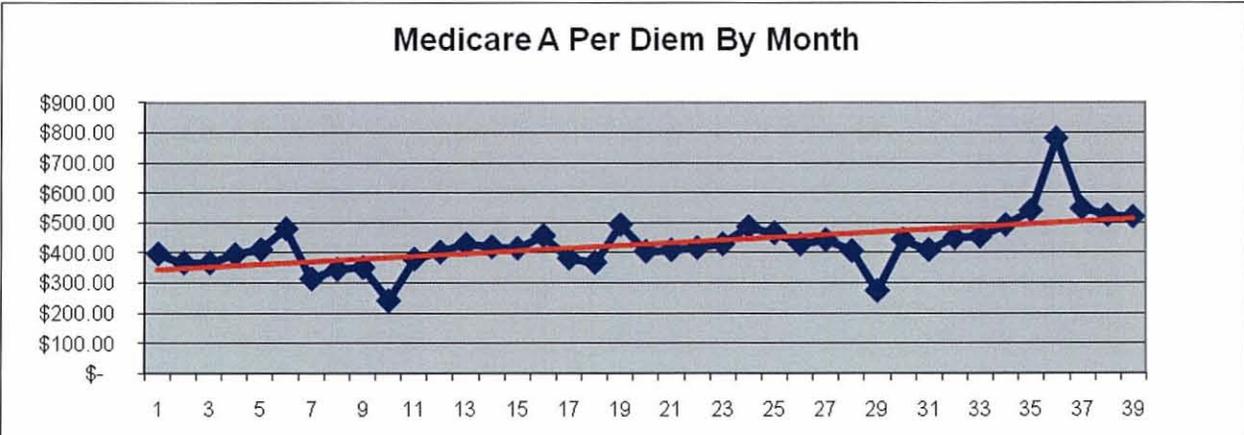
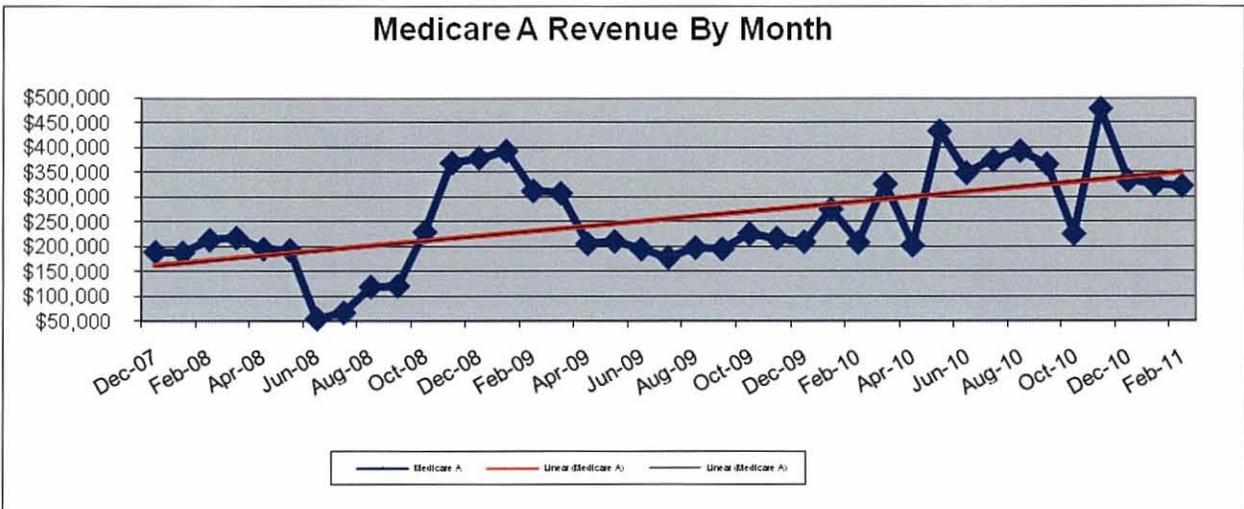
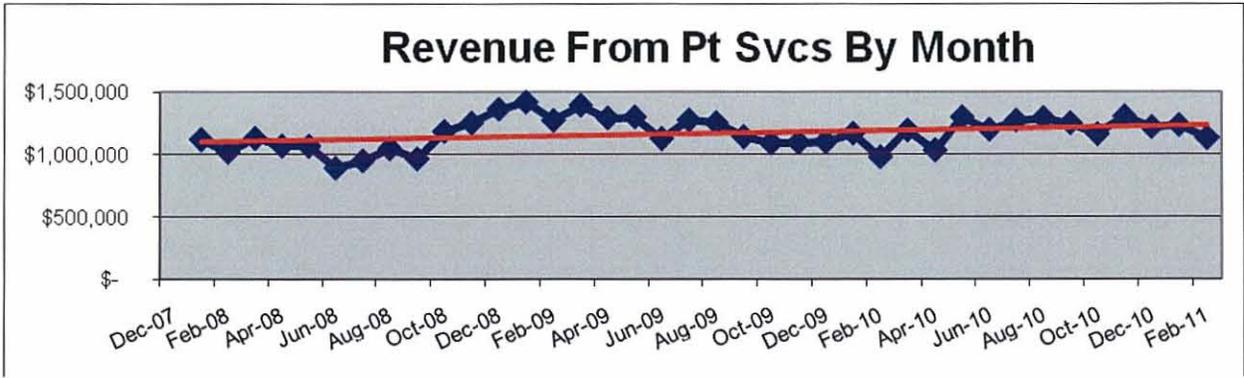
Revenues for February were \$57k under budget with most of the variation occurring in the Medicare A revenue classification.

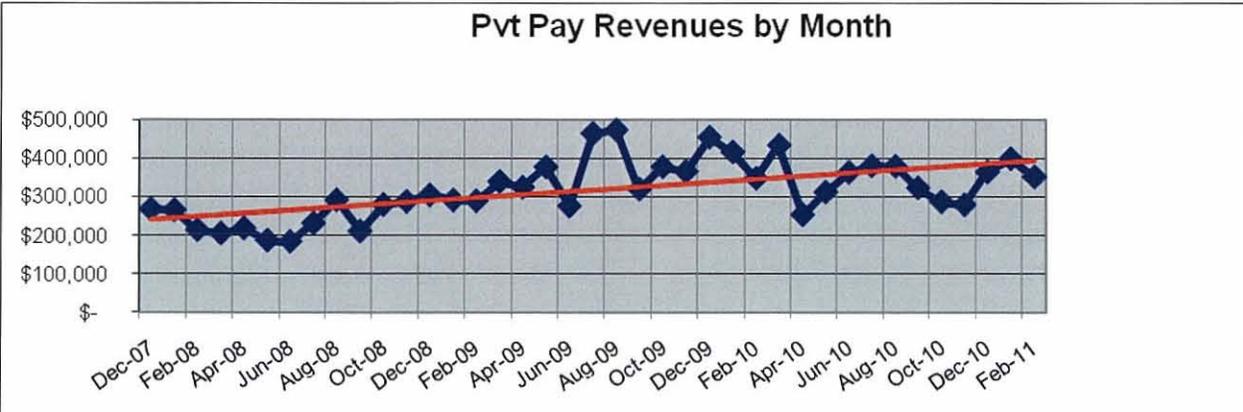
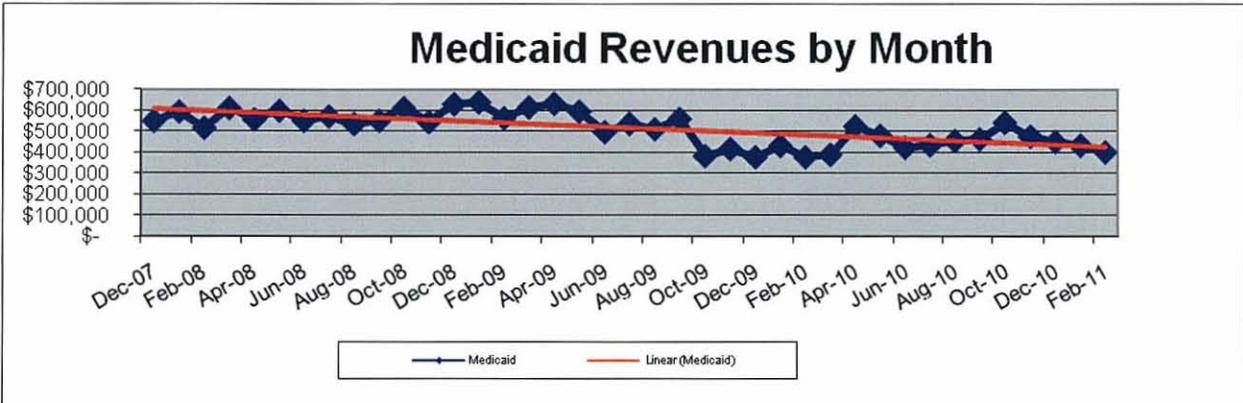
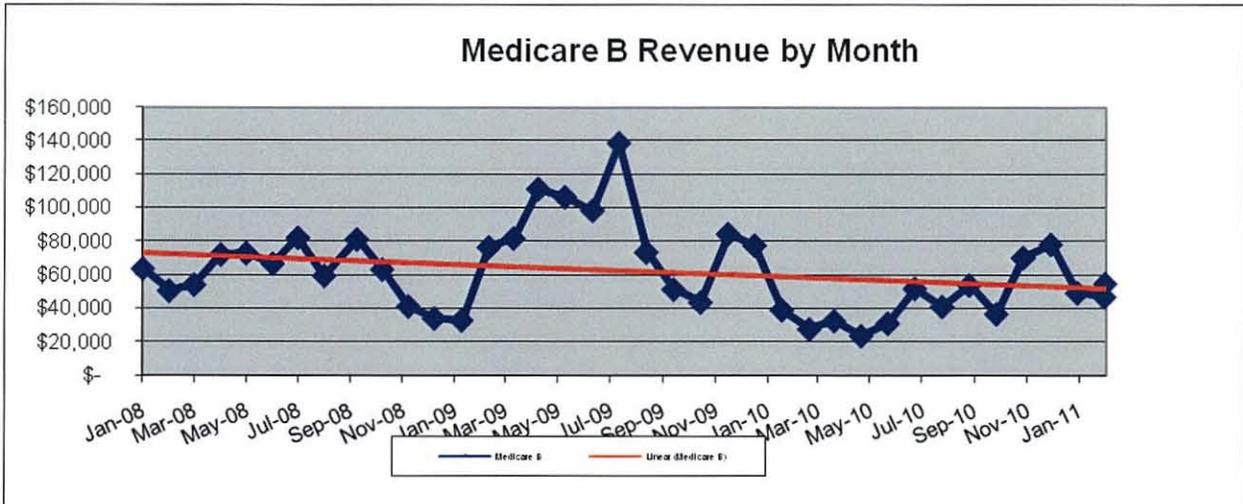
Medicare volume and revenues continue to be erratic, reflecting the activity at the local hospitals. When the hospitals are busy, so are the skilled nursing facilities. Generally, however, the trend in Medicare revenues is up, particularly since May.

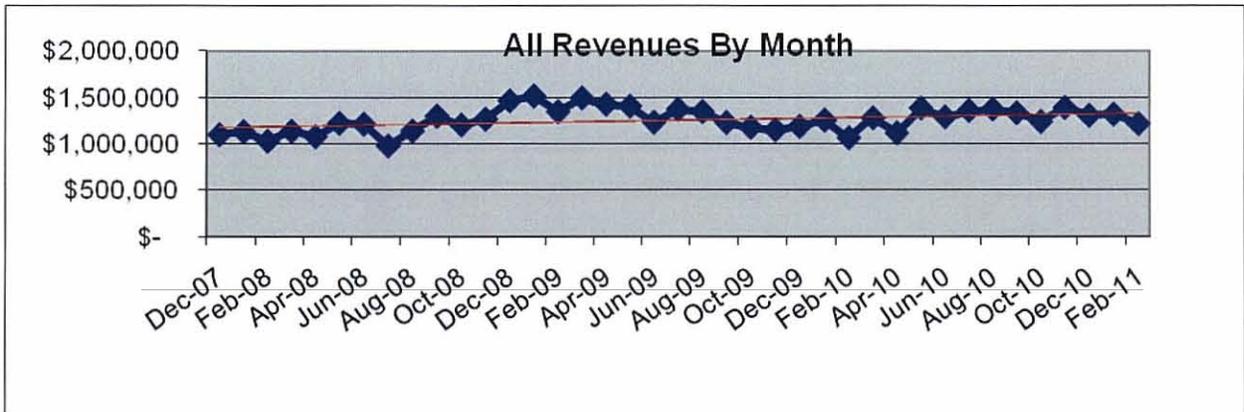
The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance. December per diem was very good (\$548): January's was bit lower at \$525. February was \$519.

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.







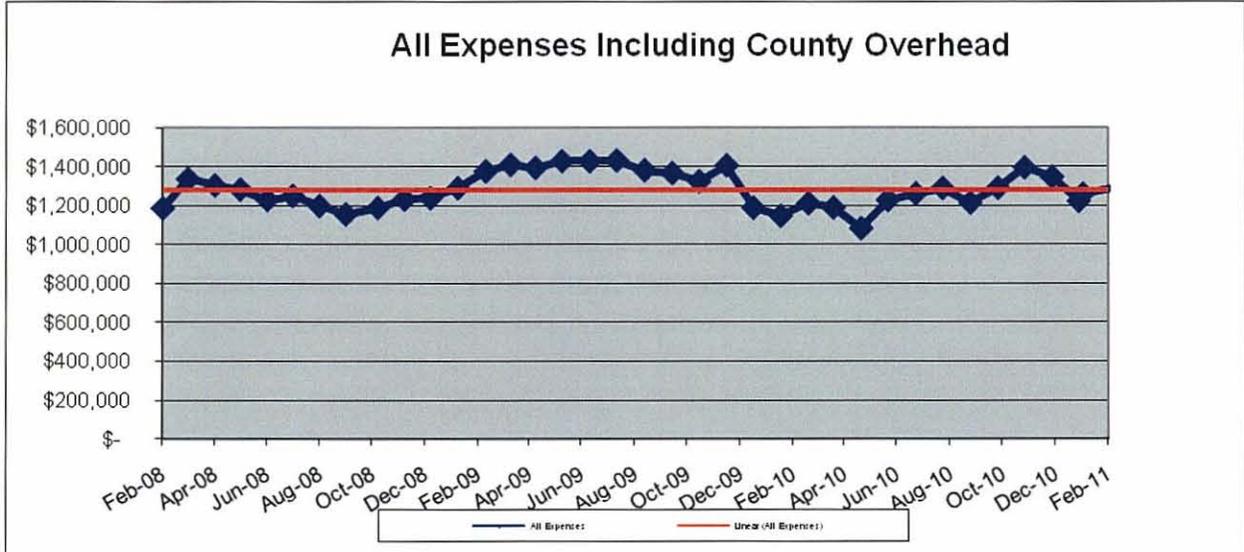
Expenses

Total expenses for February amounted to \$1.224 million, about \$53k under budget. As noted earlier in this report, there were some variations in specific expense accounts; overall, the expense performance compared to budget was good.

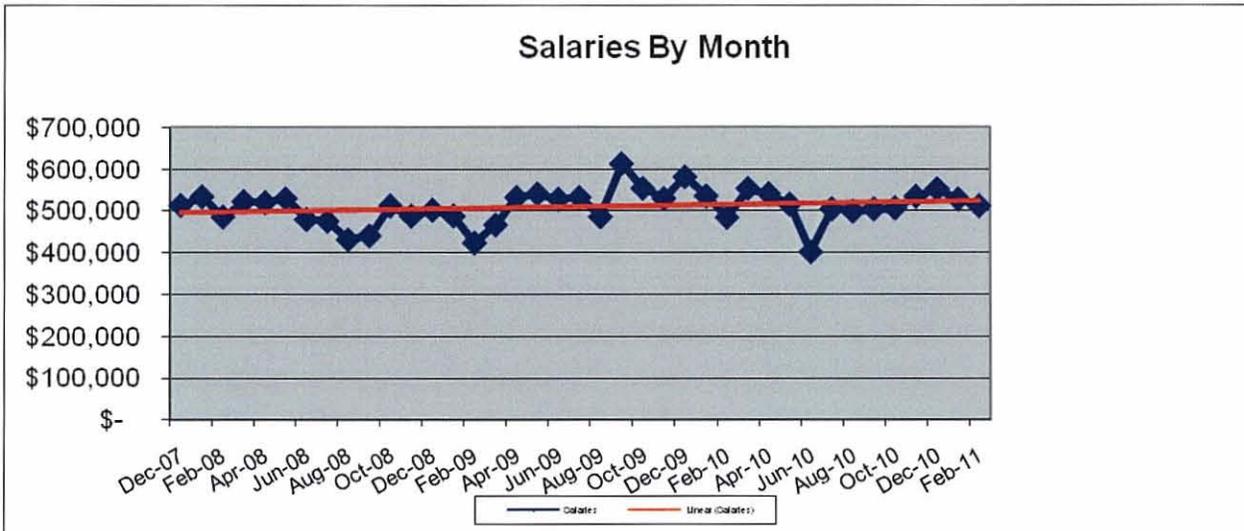
The following graph illustrates agency expense through February 2011. We have had a horrible summer in this regard, but responded well with better controls.



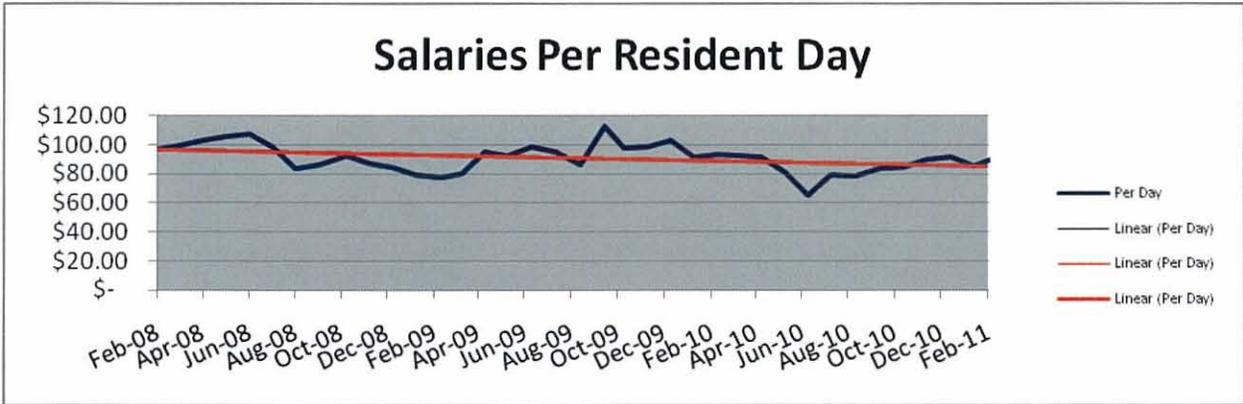
The big picture view appears in the following graph. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program.



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



As expected, salary expense in February was down from prior months. Salaries per resident day (\$91.41) were up from January's \$85.69 but consistent with levels we saw in December (\$91.28) and in November (\$90.04). The FTE complement for February was 178. Despite a few stumbles here and there, CCNH staffing controls are usually effective.



Summary

Census continues to be the big determinant of success. 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.

Just as we are pushing our contacts for a resolution to the impasse with the Intergovernmental Agreement, we learned that one of our main contacts, Kelley Cunningham, is being promoted. We don’t know if she will handle the IGA in her new responsibilities. The IGA represents the best solution for CCNH’s cash flow and payables back-log.

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: April 4, 2011

Re: Management Update

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

1. **Census:** CCNH's census has been soft of late, giving us a realistic reminder of how difficult it can be to maintain a constant volume. As of March 31, census was 183 with 5 in the hospital.
2. **Operations:** The fiscal year is off to a profitable start. 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.

There is no news on the bed tax issue. 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 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.

I have no update on resolving our potential data glitch with MDI.

The Life Safety Survey is closed out, leaving just the recent complaint survey open. The Plan of Correction has been accepted and CCNH staff is following up with IDPH on getting the re-visit scheduled as soon as possible.

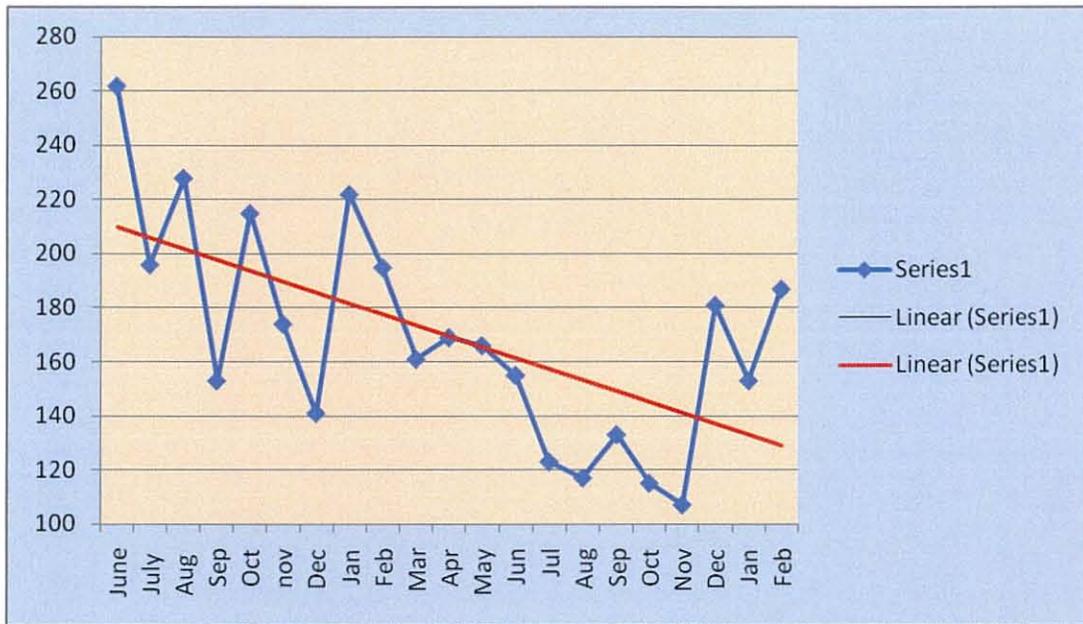
Remember the smoke barrier project? Well, it was never closed out by IDPH. The inspector shows up last week and wants more access hatches added to the project. Fortunately, the timing was good as the construction crew is in the building fixing damaged ceiling tile and drywall from a broken sprinkler head in the Alzheimer's unit. It should not take much to resolve this matter.

Other area facilities are beginning to feature private rooms and CCNH's lack of private rooms has become a vulnerability to our marketing efforts. There are 14 rooms on the rehab unit that can be converted easily to private status without compromising our overall census target. The thought process on this has been in the works for some time.

Prepare for a new look in the dining rooms! New dishes and table service are being implemented. We'll be making some changes to the menu and in our presentation of the meals. We have to see better satisfaction scores in the dining experience.

- 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 but we can see the impact of severe weather in February as absences spiked.

June 2009 thru February
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.

02/28/11

Champaign County Nursing Home
Balance Sheet

1

ASSETS

Current Assets

Cash

| | |
|------------|--------------|
| Cash | \$370,916.12 |
| Petty Cash | \$300.00 |
| Total Cash | \$371,216.12 |

Rec., Net of Uncollectible Amounts

| | |
|--|----------------|
| Accts Rec-Nursing Home Private Pay | \$465,788.01 |
| Accts Rec-Nursing Home Med Adv/ HMO/ Ins | \$862,322.23 |
| Total Rec., Net of Uncollectible Amounts | \$1,328,110.24 |

Rec., Net of Uncollectible Amounts

| | |
|--|---------------|
| Accts Rec-Nursing Home Hospice | \$58,858.94 |
| Allowance for Uncollectible Accts-Private Pay | (\$14,516.00) |
| Allowance for Uncollectible Accts-Patient Care P | (\$3,691.00) |
| Allowance for Uncollectible Accts-Patient Care H | (\$208.00) |
| Total Rec., Net of Uncollectible Amounts | \$40,443.94 |

Accrued Interest

| | |
|---------------------------------|--------------|
| Property Tax Revenue Receivable | \$248,991.00 |
| Total Accrued Interest | \$248,991.00 |

Intergvt. Rec., Net of Uncollectibl

| | |
|--|----------------|
| Due from Collector Funds | \$749.31 |
| Due From Other Funds | \$48.72 |
| Due from Other Governmental Units | \$970,740.00 |
| Due from IL Public Aid | (\$447,229.83) |
| Due from IL Department of Aging-Title XX | \$97,512.00 |
| Due from US Treasury-Medicare | \$714,416.43 |
| Due From VA-Adult Daycare | \$6,471.66 |
| Due From VA-Nursing Home Care | \$70,550.70 |
| 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 | \$1,382,313.99 |

Prepaid Expenses

| | |
|------------------------|-------------|
| Prepaid Expenses | \$74,389.34 |
| Stores Inventory | \$24,602.21 |
| Total Prepaid Expenses | \$98,991.55 |

Long-Term Investments

| | |
|------------------------------|----------------|
| Patient Trust Cash, Invested | \$6,804.65 |
| Total Long-Term Investments | \$6,804.65 |
| Total Current Assets | \$3,476,871.49 |

Champaign County Nursing Home
Balance Sheet

02/28/11

2

Fixed Assets

| | |
|--|-------------------------------|
| Nursing Home Buildings | \$23,191,082.13 |
| Improvements not Buildings | \$463,525.63 |
| Equipment, Furniture & Autos | \$1,169,458.38 |
| Accumulated Depreciation-Land Improvements | (\$149,699.29) |
| Accumulated Depreciation-Equipment, Furniture, & | (\$569,264.90) |
| Accumulated Depreciation-Buildings | (\$2,361,022.74) |
| Total Fixed Assets | <u>\$21,744,079.21</u> |
| Total ASSETS | <u><u>\$25,220,950.70</u></u> |

LIABILITIES & EQUITY**Current Liabilities**

| | |
|--------------------------------|----------------|
| Accounts Payable | \$1,505,480.32 |
| Salaries & Wages Payable | \$147,617.10 |
| Interest Payable - Bonds | \$22,634.78 |
| Due to General Corporate Fund | \$333,141.98 |
| Due to Other Funds | \$0.00 |
| Tax Anticipation Notes Payable | \$856,415.00 |
| Total Current Liabilities | \$2,865,289.18 |

Non-Current Liabilities

| | |
|---------------------------------|----------------|
| Nursing Home Patient Trust Fund | \$6,804.65 |
| Bonds Payable | \$3,400,000.00 |
| Accrued Compensated Absences | \$375,726.71 |
| Total Non-Current Liabilities | \$3,782,531.36 |
| Total Current Liabilities | \$6,647,820.54 |

Equity

| | |
|------------------------------|-----------------|
| Retained Earnings-Unreserved | \$18,509,695.10 |
| Year To Date Earnings | \$14,841.58 |
| Contributed Capital | \$0.00 |
| Total Equity | \$48,593.48 |
| Total LIABILITIES & EQUITY | \$18,573,130.16 |
| | \$25,220,950.70 |

02/28/11

Champaign County Nursing Home
Historical Statement of Operations

1

| Description | 03/10 | 04/10 | 05/10 | 06/10 | 07/10 | 08/10 | 09/10 | 10/10 | 11/10 | 12/10 | 01/11 | 02/11 | Total |
|-------------------------------------|---------|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
| Operating Income | | | | | | | | | | | | | |
| Miscellaneous Revenue | | | | | | | | | | | | | |
| Sale of Fixed Assets | | | | | | | | | 2,032 | | | | 2,032 |
| Lunch Reimbursement | 633 | 531 | 522 | 309 | 405 | 405 | 675 | 336 | 452 | 312 | 456 | 309 | 5,345 |
| Late Charge, NSF Check Charge | 4,005 | 52 | (1,786) | 778 | 2,744 | (59) | 2,294 | (1,789) | 1,812 | 2,534 | (1) | 1,148 | 11,735 |
| Other Miscellaneous Revenue | 17 | 247 | | 4,168 | | | 72 | 50 | (186) | 10 | 278 | 555 | 5,211 |
| Total Miscellaneous Revenue | 4,655 | 831 | (1,264) | 5,256 | 3,149 | 346 | 3,041 | (1,403) | 4,111 | 2,856 | 733 | 2,012 | 24,323 |
| Medicare A Revenue | | | | | | | | | | | | | |
| Sanctioning Loss Of Revenue | | (95,629) | | | | | | | 94,071 | | | | (1,558) |
| Medicare A | 326,417 | 282,660 | 315,271 | 259,124 | 237,879 | 287,269 | 288,774 | 139,487 | 299,555 | 259,976 | 221,781 | 234,516 | 3,152,708 |
| ARD - Medicare A | | | | 14,852 | 23,121 | 13,987 | 167 | 2,030 | 476 | 9,221 | 12,340 | 16,700 | 92,895 |
| NH Pt Care - Medicare Advantage/ H | 78,209 | 79,455 | 117,809 | 68,856 | 109,928 | 92,003 | 77,339 | 84,456 | 82,021 | 64,246 | 91,967 | 71,188 | 1,017,476 |
| ARD Pt Care - Medicare Advantage/ | | | | 6,000 | 3,750 | | | | | | | | 9,750 |
| Total Medicare A Revenue | 404,625 | 266,486 | 433,080 | 348,833 | 374,677 | 393,258 | 366,280 | 225,974 | 476,123 | 333,442 | 326,089 | 322,404 | 4,271,271 |
| Medicare B Revenue | | | | | | | | | | | | | |
| Medicare B | 23,882 | 31,245 | 52,030 | 41,374 | 54,024 | 36,932 | 70,432 | 78,283 | 47,609 | 47,064 | 54,966 | 41,209 | 579,051 |
| Total Medicare B Revenue | 23,882 | 31,245 | 52,030 | 41,374 | 54,024 | 36,932 | 70,432 | 78,283 | 47,609 | 47,064 | 54,966 | 41,209 | 579,051 |
| Medicaid Revenue | | | | | | | | | | | | | |
| Medicaid Title XIX (IDHFS) | 385,474 | 537,971 | 476,657 | 289,061 | 306,823 | 316,783 | 313,163 | 353,186 | 315,492 | 309,935 | 293,898 | 268,628 | 4,167,070 |
| ARD - Medicaid Title XIX (IDHFS) | | | | 131,755 | 128,740 | 134,609 | 147,061 | 186,649 | 139,527 | 137,540 | 136,051 | 114,722 | 1,256,654 |
| Patient Care-Hospice | 3,438 | 3,392 | 3,505 | 1,158 | 42 | 730 | 5 | 505 | (213) | | | 11,122 | 23,683 |
| ARD Patient Care - Hospice | | | | 3,844 | 5,200 | 3,582 | 3,467 | 3,543 | 3,429 | 3,543 | 3,549 | 6,579 | 36,736 |
| Total Medicaid Revenue | 388,912 | 541,363 | 480,162 | 425,818 | 440,805 | 455,704 | 463,695 | 543,884 | 458,235 | 451,018 | 433,497 | 401,051 | 5,484,142 |
| Private Pay Revenue | | | | | | | | | | | | | |
| VA-Veterans Nursing Home Care | 6,937 | 11,273 | 13,441 | 6,504 | 6,720 | 6,720 | 6,070 | 6,832 | 4,973 | 5,634 | 6,718 | 6,068 | 87,892 |
| ARD - VA - Veterans Care | | | | 6,504 | 6,720 | 6,720 | 6,504 | 6,720 | 6,029 | 6,935 | 6,718 | 6,068 | 58,919 |
| Nursing Home Patient Care - Private | 342,068 | 160,515 | 294,528 | 251,675 | 247,375 | 241,187 | 220,897 | 239,709 | 166,424 | 259,173 | 285,496 | 238,490 | 2,947,537 |
| Nursing Home Beauty Shop Revenue | 2,950 | 2,765 | 2,327 | 2,801 | 2,432 | 2,540 | 3,939 | 4,097 | 4,125 | 4,097 | 3,998 | 3,508 | 39,578 |
| Medical Supplies Revenue | 6,793 | 1,976 | 3,547 | 922 | 5,959 | 5,839 | 4,343 | 3,285 | 3,671 | 4,542 | 5,984 | 7,133 | 53,994 |
| Patient Transportation Charges | (956) | | 1,045 | 506 | (79) | 2,257 | 2,952 | 1,975 | 2,021 | 1,260 | 2,297 | 1,243 | 14,520 |
| ARD Patient Care- Private Pay | | | | 93,600 | 108,304 | 113,556 | 78,449 | 24,209 | 77,482 | 82,686 | 87,953 | 88,968 | 755,207 |
| Total Private Pay Revenue | 357,793 | 176,528 | 314,888 | 362,512 | 377,432 | 378,819 | 323,154 | 286,828 | 264,725 | 364,326 | 399,164 | 351,477 | 3,957,646 |
| Adult Day Care Revenue | | | | | | | | | | | | | |
| VA-Veterans Adult Daycare | 1,139 | 1,206 | 1,072 | 1,407 | 1,407 | 1,407 | 1,340 | 1,355 | 308 | 1,273 | 1,186 | 1,534 | 14,634 |

Friday, April 01, 2011

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Champaign County Nursing Home
Historical Statement of Operations

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| Description | 03/10 | 04/10 | 05/10 | 06/10 | 07/10 | 08/10 | 09/10 | 10/10 | 11/10 | 12/10 | 01/11 | 02/11 | Total |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| IL Department Of Aging-Day Care Gra | 13,108 | 11,743 | 13,122 | 12,030 | 12,449 | 12,499 | 12,677 | 13,068 | 12,302 | 14,341 | 12,634 | 8,751 | 148,723 |
| Adult Day Care Charges-Private Pay | 3,527 | 8,234 | 7,107 | 8,642 | 11,936 | 11,505 | 10,408 | 10,410 | 7,525 | 5,730 | 4,926 | 4,473 | 94,422 |
| Total Adult Day Care Revenue | 17,774 | 21,182 | 21,300 | 22,079 | 25,792 | 25,411 | 24,425 | 24,833 | 20,135 | 21,344 | 18,746 | 14,758 | 257,779 |
| Total Income | 1,197,641 | 1,037,634 | 1,300,196 | 1,205,871 | 1,275,879 | 1,290,470 | 1,251,027 | 1,158,399 | 1,270,938 | 1,220,051 | 1,233,194 | 1,132,911 | 14,574,213 |

Operating Expenses

Administration

| | | | | | | | | | | | | | |
|------------------------------------|--------|----------|--------|----------|--------|---------|--------|----------|---------|--------|---------|--------|----------|
| Reg. Full-Time Employees | 31,281 | 26,312 | 29,748 | 46,000 | 27,828 | 28,821 | 29,683 | 29,002 | 28,106 | 29,265 | 27,289 | 25,745 | 359,080 |
| Temp. Salaries & Wages | 871 | 988 | 1,249 | 1,453 | 1,488 | 870 | 777 | 886 | 842 | 558 | 742 | 657 | 11,381 |
| Per Diem | 212 | 276 | 226 | 162 | 181 | 276 | 212 | 276 | (253) | | 135 | 270 | 1,973 |
| Overtime | 164 | 230 | 152 | 509 | 335 | 76 | 263 | 126 | 438 | 256 | 329 | 316 | 3,195 |
| TOPS - Balances | | | 2,712 | (19,380) | 904 | (1,150) | 1,202 | (10,378) | 105 | 987 | 700 | 448 | (23,849) |
| TOPS - FICA | | | 208 | (1,483) | 69 | (88) | 92 | (794) | 8 | 76 | 54 | 34 | (1,824) |
| Social Security - Employer | 2,309 | 1,956 | 2,240 | 3,551 | 2,226 | 2,194 | 2,258 | 2,213 | 2,151 | 2,220 | 2,042 | 1,935 | 27,296 |
| IMRF - Employer Cost | 2,429 | 2,261 | 2,362 | 3,802 | 2,330 | 2,828 | 2,833 | 2,754 | 5,621 | 2,852 | 2,688 | 2,537 | 35,296 |
| Workers' Compensation Insurance | 1,159 | 1,084 | 1,131 | 1,312 | 1,733 | 1,292 | 1,326 | 1,301 | 1,850 | 859 | 2,069 | 1,337 | 16,453 |
| Unemployment Insurance | 602 | 499 | 385 | 1,660 | 489 | 450 | (128) | 210 | (1,465) | 214 | 1,119 | 1,088 | 5,123 |
| Employee Health/Life Insurance | 3,972 | 3,972 | 3,462 | 3,462 | 2,981 | 2,981 | 3,462 | 3,856 | 4,369 | 4,698 | 4,667 | 4,667 | 46,549 |
| IMRF - Early Retirement Obligation | | 3,471 | 3,471 | 7,132 | 3,471 | 3,471 | 3,471 | 3,471 | 3,233 | 3,475 | 3,475 | 3,475 | 41,619 |
| Employee Development/Recognition | 1,129 | 61 | 1,262 | 275 | (970) | (1,047) | 83 | 621 | 331 | 37 | 133 | 70 | 1,984 |
| Employee Physicals/Lab | 802 | 1,204 | | 1,198 | 2,300 | 3,479 | 1,418 | 3,818 | 4,668 | 2,645 | 1,482 | 385 | 23,399 |
| Stationary & Printing | 150 | | 610 | | 666 | | | | 195 | 332 | 273 | | 2,226 |
| Copier Supplies | 304 | 946 | 352 | 549 | 554 | 808 | 627 | 717 | 767 | 660 | 900 | 586 | 7,771 |
| Postage, UPS, Federal Express | 858 | 481 | 940 | 630 | 548 | 869 | 591 | 715 | 789 | 810 | 623 | 732 | 8,586 |
| Equipment < \$2,500 | 5,331 | 4,060 | 3,774 | 934 | | | | 3,051 | (9,986) | | | | 7,164 |
| Operational Supplies | 952 | 1,878 | 2,201 | 1,584 | 2,415 | 2,138 | 3,131 | 2,110 | 3,149 | 1,735 | 3,230 | 1,376 | 25,900 |
| Audit & Accounting Fees | | 3,229 | 3,229 | 3,229 | 3,229 | 13,172 | 3,229 | 3,229 | | 3,625 | 3,625 | 3,625 | 43,420 |
| Attorney Fees | 1,707 | 2,931 | 9,620 | 9,267 | 3,530 | 12,528 | 5,606 | 3,186 | 1,255 | 3,775 | 2,816 | 10,859 | 67,079 |
| Professional Services | 24,218 | 48,711 | 31,730 | 29,859 | 27,802 | 30,409 | 43,151 | 34,995 | 42,704 | 30,268 | 37,767 | 30,708 | 412,321 |
| Job Required Travel Expense | 127 | 39 | 12 | 413 | 153 | 140 | 226 | 307 | 700 | 372 | 252 | 216 | 2,958 |
| Insurance | 40,550 | (18,142) | 18,918 | 3,173 | 19,168 | 19,168 | 19,168 | 17,109 | 19,187 | 19,829 | 19,428 | 19,829 | 197,385 |
| Property Loss & Liability Claims | | 6 | 42 | | 1,158 | | | 125 | 1,308 | | | | 2,640 |
| Computer Services | 1,904 | 1,846 | 1,937 | 1,866 | 6,025 | 1,892 | 1,853 | 1,968 | 4,107 | 85 | 3,636 | 2,712 | 29,830 |
| Telephone Services | 1,514 | 1,580 | 1,519 | 1,703 | 1,679 | 2,117 | 1,789 | 1,644 | 1,822 | 1,434 | 1,882 | 1,821 | 20,505 |
| Witness Fees | | | | | | | | | 57 | | | | 57 |
| Legal Notices, Advertising | 2,293 | 3,349 | 3,954 | 5,026 | 3,194 | 6,061 | 6,154 | 5,359 | 1,892 | 3,435 | 4,187 | 2,426 | 47,331 |
| Photocopy Services | 760 | | 760 | 760 | 760 | 760 | 760 | 760 | 1,520 | | 760 | 760 | 8,359 |
| Public Relations | 370 | | | 93 | 391 | 445 | 497 | (108) | 184 | 198 | 172 | 114 | 2,355 |
| 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 | 1,258 | 1,419 | 1,297 | 1,767 | 2,331 | 2,115 | 2,254 | 2,693 | 1,931 | 3,588 | 1 | | 20,654 |

Friday, April 01, 2011

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Champaign County Nursing Home
Historical Statement of Operations

3

| Description | 03/10 | 04/10 | 05/10 | 06/10 | 07/10 | 08/10 | 09/10 | 10/10 | 11/10 | 12/10 | 01/11 | 02/11 | Total |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Cable/Satellite TV Expense | 2,090 | 2,261 | 2,176 | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 | 2,260 | 2,260 | 2,379 | 26,479 |
| IPA Licensing Fee | 11,299 | 10,935 | 11,300 | 10,936 | 11,300 | 11,300 | 10,935 | 11,300 | 10,935 | 11,300 | 11,300 | 10,206 | 133,043 |
| Fines & Penalties | | 50,000 | | | 9,295 | 975 | | | (24,000) | | | 780 | 37,050 |
| Depreciation Expense | 60,531 | 60,463 | 60,463 | 60,463 | 60,463 | 60,462 | 59,654 | 59,654 | 63,306 | 59,161 | 59,432 | 59,615 | 723,667 |
| Transfers to General Corporate Fund | (2,500) | 2,100 | 1,200 | (25) | 575 | 1,063 | 4,155 | 713 | 3,888 | 350 | 688 | 1,375 | 13,580 |
| 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 | 11,992 | 186,486 |
| Total Administration | 254,921 | 235,169 | 220,786 | 201,482 | 218,517 | 226,448 | 226,989 | 203,296 | 187,604 | 219,623 | 210,348 | 205,077 | 2,610,261 |
| Environmental Services | | | | | | | | | | | | | |
| Reg. Full-Time Employees | 34,242 | 34,177 | 31,599 | 31,122 | 31,171 | 31,235 | 31,688 | 32,831 | 29,558 | 31,476 | 30,908 | 29,329 | 379,337 |
| Overtime | | | 239 | 1,082 | 718 | 239 | 838 | | 2,168 | 1,786 | 1,776 | 741 | 9,588 |
| TOPS - Balances | | | | 1,132 | (2,889) | 1,037 | 346 | 1,173 | 1,127 | (105) | (1,229) | (3,429) | (2,839) |
| TOPS - FICA | | | | 87 | (221) | 79 | 26 | 90 | 86 | (8) | (94) | (262) | (217) |
| Social Security - Employer | 2,578 | 2,574 | 2,395 | 2,422 | 2,416 | 2,364 | 2,444 | 2,466 | 2,386 | 2,517 | 2,450 | 2,254 | 29,266 |
| IMRF - Employer Cost | 2,671 | 2,728 | 2,655 | 2,685 | 2,678 | 3,164 | 3,169 | 3,198 | 6,154 | 3,297 | 3,334 | 3,067 | 38,799 |
| Workers' Compensation Insurance | 1,173 | 1,197 | 1,126 | 649 | 1,908 | 1,359 | 1,379 | 1,428 | 909 | 932 | 2,224 | 1,484 | 15,766 |
| Unemployment Insurance | 879 | 831 | 836 | 1,111 | 692 | 239 | 364 | 39 | 75 | 13 | 1,761 | 1,266 | 8,106 |
| Employee Health/Life Insurance | 5,533 | 5,523 | 5,523 | 5,523 | 6,036 | 5,523 | 6,036 | 6,036 | 6,848 | 6,449 | 6,449 | 5,909 | 71,389 |
| Operational Supplies | 5,803 | 4,457 | 5,464 | 6,814 | 4,802 | 4,355 | 6,162 | 5,160 | 5,323 | 6,686 | 6,875 | 6,343 | 68,244 |
| Gas Service | 17,501 | 17,157 | 16,025 | 8,744 | 10,147 | 9,960 | 8,856 | 6,118 | 25,727 | 13,500 | 23,619 | 27,809 | 185,163 |
| Electric Service | 21,013 | 24,973 | 25,399 | 29,371 | 27,406 | 29,602 | 22,570 | 23,466 | 19,403 | 13,658 | 15,374 | 15,151 | 267,385 |
| Water Service | 923 | 1,420 | 1,950 | 2,186 | 2,079 | 2,226 | 2,074 | 1,992 | 2,741 | 1,375 | 2,153 | 1,969 | 23,088 |
| Pest Control Service | 468 | 480 | 480 | 468 | 468 | 468 | 468 | 468 | 468 | 468 | 468 | 468 | 5,637 |
| Waste Disposal & Recycling | 2,421 | 2,418 | 2,287 | 2,200 | 2,878 | 2,205 | 3,527 | 2,305 | 1,001 | 4,251 | 3,779 | 3,278 | 32,548 |
| Equipment Rentals | 268 | 268 | 268 | 268 | 268 | 268 | 268 | 268 | | 536 | 258 | 258 | 3,196 |
| Sewer Service & Tax | 12 | 1,303 | 1,327 | 1,213 | 1,390 | 1,302 | 1,427 | 1,263 | 2,466 | | 1,365 | 1,355 | 14,424 |
| Total Environmental Services | 95,484 | 99,506 | 97,574 | 97,076 | 91,947 | 95,625 | 91,641 | 88,299 | 106,440 | 86,830 | 101,468 | 96,989 | 1,148,879 |
| Laundry | | | | | | | | | | | | | |
| Reg. Full-Time Employees | 10,404 | 10,414 | 9,709 | 9,469 | 9,531 | 9,784 | 9,519 | 9,617 | 9,295 | 10,801 | 8,377 | 8,494 | 115,413 |
| Overtime | | | | 240 | 245 | 8 | 248 | 4 | 499 | 377 | 538 | 129 | 2,288 |
| TOPS Balances | | | | (209) | (420) | 39 | (84) | (491) | (70) | (1,557) | 510 | 286 | (1,997) |
| TOPS - FICA | | | | (16) | (32) | 3 | (6) | (38) | (5) | (119) | 39 | 22 | (153) |
| Social Security - Employer | 783 | 785 | 730 | 731 | 741 | 737 | 735 | 724 | 737 | 847 | 675 | 644 | 8,869 |
| IMRF - Employer Cost | 834 | 807 | 810 | 810 | 822 | 987 | 953 | 938 | 1,906 | 1,106 | 919 | 877 | 11,768 |
| Workers' Compensation Insurance | 366 | 354 | 347 | 202 | 578 | 426 | 414 | 418 | 593 | 261 | 712 | 427 | 5,097 |
| Unemployment Insurance | 305 | 288 | 290 | 336 | 184 | 16 | 128 | | (254) | | 482 | 368 | 2,143 |
| Employee Health/Life Insurance | 2,222 | 1,422 | 1,422 | 1,422 | 1,422 | 1,422 | 1,422 | 1,422 | 1,422 | 2,129 | 1,590 | 1,590 | 18,911 |
| Laundry Supplies | 1,803 | 1,663 | 1,447 | 1,223 | 1,571 | 2,044 | 1,659 | 1,618 | 1,646 | 2,531 | 1,571 | 1,646 | 20,422 |
| Linen & Bedding | 560 | 1,259 | 781 | 1,288 | 2,234 | 1,100 | 1,498 | 1,198 | 1,285 | 2,641 | | 1,119 | 14,965 |
| Total Laundry | 17,278 | 16,992 | 15,536 | 15,496 | 16,876 | 16,564 | 16,487 | 15,410 | 17,055 | 19,018 | 15,412 | 15,602 | 197,726 |

Friday, April 01, 2011

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Champaign County Nursing Home
Historical Statement of Operations

4

| Description | 03/10 | 04/10 | 05/10 | 06/10 | 07/10 | 08/10 | 09/10 | 10/10 | 11/10 | 12/10 | 01/11 | 02/11 | Total |
|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Maintenance | | | | | | | | | | | | | |
| Reg. Full-Time Employees | 5,881 | 6,234 | 5,491 | 5,686 | 5,671 | 5,671 | 5,526 | 5,417 | 5,469 | 5,927 | 5,353 | 4,995 | 67,322 |
| Overtime | | | | | | | 14 | | | | | | 14 |
| TOPS - Balances | | | | (266) | (451) | (168) | 47 | 21 | (299) | 83 | 107 | 352 | (573) |
| TOPS - FICA | | | | (20) | (35) | (13) | 4 | 2 | (23) | 6 | 8 | 27 | (44) |
| Social Security - Employer | 403 | 432 | 377 | 391 | 410 | 390 | 379 | 372 | 374 | 423 | 361 | 337 | 4,649 |
| IMRF - Employer Cost | 430 | 440 | 418 | 433 | 454 | 522 | 491 | 482 | 986 | 554 | 492 | 458 | 6,161 |
| Workers' Compensation Insurance | 208 | 211 | 201 | 118 | 342 | 247 | 240 | 236 | 348 | 171 | 400 | 253 | 2,974 |
| Unemployment Insurance | 154 | 154 | 151 | 200 | 162 | 56 | 91 | | (140) | | 301 | 202 | 1,331 |
| Employee Health/Life Insurance | 1,302 | 1,321 | 1,439 | 1,865 | 1,302 | 2,102 | 1,302 | 1,306 | 502 | 1,079 | 1,079 | 1,329 | 15,929 |
| Gasoline & Oil | | 49 | 50 | | (2) | | | 5 | 48 | 8 | 8 | 16 | 182 |
| Ground Supplies | | 29 | 14 | | | | | | 115 | 276 | 138 | | 572 |
| Maintenance Supplies | 2,700 | 1,413 | 3,069 | 1,187 | 598 | 1,729 | 3,128 | 2,155 | 5,521 | 6,876 | 4,151 | 3,534 | 36,060 |
| Professional Services | | | | | | | | | 3,854 | 4,610 | 5,353 | 4,789 | 18,607 |
| Automobile Maintenance | 307 | 165 | 716 | 155 | 111 | 274 | 1,644 | 97 | 653 | 576 | 656 | 135 | 5,488 |
| Equipment Maintenance | 921 | 1,065 | 4,984 | 1,047 | 3,914 | 1,477 | 1,553 | 2,017 | 2,088 | 3,992 | 2,100 | 2,079 | 27,237 |
| Equipment Rentals | | | | | | | | 35 | | | | 408 | 443 |
| Nursing Home Building Repair/Mainte | 4,693 | 3,912 | 3,630 | 3,613 | 2,212 | 9,372 | 5,353 | 6,491 | 11,709 | 8,826 | 2,272 | 2,993 | 65,077 |
| Conferences & Training | 132 | 533 | | | | | | | | | | | 665 |
| Landscaping Services | | | | | | | | | 2,327 | | | | 2,327 |
| Parking Lot/Sidewalk Maintenance | | | | | | | | | | 6,525 | 3,250 | 5,440 | 15,215 |
| Nursing Home Building Construction/I | | | | | | | | | | | | | |
| Furnishings, Office Equipment | | | | | | | 5,317 | | (5,317) | | | | |
| Total Maintenance | 17,129 | 15,958 | 20,540 | 14,409 | 14,688 | 21,660 | 25,090 | 18,635 | 28,216 | 39,932 | 26,030 | 27,347 | 269,635 |
| Nursing Services | | | | | | | | | | | | | |
| Reg. Full-Time Employees | 111,523 | 100,725 | 96,344 | 86,707 | 90,020 | 89,622 | 85,892 | 85,760 | 92,385 | 115,089 | 90,967 | 117,407 | 1,162,440 |
| Reg. Part-Time Employees | 14,322 | 14,354 | 16,243 | 10,790 | 11,177 | 9,329 | 5,333 | 5,446 | 4,525 | 4,844 | 3,415 | 3,399 | 103,177 |
| Temp. Salaries & Wages | 23,535 | 16,767 | 19,637 | 18,455 | 26,545 | 28,354 | 30,692 | 33,295 | 39,892 | 37,244 | 42,049 | 28,488 | 344,953 |
| Overtime | 31,776 | 33,211 | 29,159 | 34,824 | 33,491 | 24,814 | 34,017 | 30,177 | 47,337 | 47,369 | 43,755 | 36,933 | 426,863 |
| TOPS - Balances | | | | (168) | (15,054) | 4,906 | 823 | 3,170 | 5,002 | (3,476) | 3,221 | 270 | (1,307) |
| No Benefit Full-Time Employees | 112,840 | 129,547 | 92,746 | 72,975 | 74,415 | 81,963 | 77,481 | 78,935 | 73,014 | 61,877 | 71,037 | 87,343 | 1,014,172 |
| No Benefit Part-Time Employees | 8,678 | 15,191 | 23,026 | 22,096 | 28,942 | 33,244 | 40,446 | 40,123 | 38,554 | 36,908 | 30,051 | 28,811 | 346,069 |
| TOPS - FICA | | | | (13) | (1,152) | 375 | 63 | 242 | 383 | (266) | 246 | 21 | (100) |
| Social Security - Employer | 22,958 | 23,531 | 21,045 | 18,660 | 20,352 | 20,311 | 20,807 | 20,803 | 22,491 | 23,069 | 21,366 | 22,983 | 258,375 |
| IMRF - Employer Cost | 23,244 | 24,243 | 21,405 | 19,014 | 20,009 | 24,143 | 23,852 | 23,563 | 50,579 | 25,218 | 24,561 | 24,492 | 304,323 |
| Workers' Compensation Insurance | 9,862 | 10,005 | 8,737 | 4,649 | 13,686 | 10,549 | 10,433 | 10,595 | 15,955 | 6,889 | 18,048 | 13,432 | 132,840 |
| Unemployment Insurance | 8,713 | 7,484 | 6,706 | 7,594 | 5,160 | 5,014 | (2,328) | 2,347 | (8,501) | 3,002 | 7,788 | 12,624 | 55,603 |
| Employee Health/Life Insurance | 14,704 | 13,690 | 15,101 | 14,588 | 13,063 | 13,169 | 12,143 | 12,650 | 12,159 | 12,112 | 12,585 | 11,506 | 157,470 |
| Books, Periodicals & Manuals | | | 366 | | | | 209 | 367 | | 171 | (1) | | 1,112 |
| Stocked Drugs | 1,937 | 2,211 | 2,326 | 3,305 | 3,072 | 2,740 | 1,723 | 2,038 | 2,642 | 2,643 | 3,733 | 2,692 | 31,062 |

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Historical Statement of Operations

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| Description | 03/10 | 04/10 | 05/10 | 06/10 | 07/10 | 08/10 | 09/10 | 10/10 | 11/10 | 12/10 | 01/11 | 02/11 | Total |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Pharmacy Charges-Public Aid | 1,420 | 3,042 | 1,628 | 2,363 | 1,357 | 1,357 | 2,167 | 876 | 2,051 | 751 | 1,822 | 854 | 19,687 |
| Oxygen | 2,785 | 1,729 | 1,768 | 2,041 | 2,557 | 2,950 | 3,465 | 2,494 | 2,210 | 2,459 | | 5,453 | 29,910 |
| Incontinence Supplies | 6,052 | 9,879 | 7,612 | 9,424 | 6,526 | 8,542 | 9,679 | 8,799 | 5,671 | 10,512 | 9,085 | 5,291 | 97,072 |
| Pharmacy Charges - Insurance | 3,725 | 5,800 | 7,750 | 6,225 | 9,400 | 6,950 | 8,830 | 3,466 | 5,268 | 3,750 | 6,292 | 4,575 | 72,030 |
| Operational Supplies | 22,000 | 14,684 | 22,446 | 19,994 | 22,661 | 22,271 | 21,991 | 15,003 | 20,157 | 24,151 | 14,670 | 15,363 | 235,392 |
| Pharmacy Charges-Medicare | 12,825 | 14,025 | 17,995 | 17,475 | 20,131 | 17,025 | 27,208 | 8,660 | 16,819 | 13,575 | 13,945 | 12,825 | 192,508 |
| Professional Services | 1,714 | 3,112 | 11,570 | 26,694 | 20,169 | 27,844 | 25,079 | 26,034 | 13,864 | 8,964 | 25,179 | 25,737 | 215,959 |
| Laboratory Fees | 3,247 | 2,930 | 2,550 | 3,630 | 2,963 | 2,507 | 1,880 | 1,422 | 2,298 | | 2,362 | | 25,788 |
| Equipment Rentals | 4,294 | 5,532 | 2,506 | 5,450 | 4,999 | 2,563 | 3,055 | 3,393 | 5,488 | 3,475 | 3,208 | 2,908 | 46,873 |
| Dues & Licenses | 150 | 87 | | | | | | 110 | | | 50 | | 397 |
| Conferences & Training | 203 | 717 | 1,485 | 1,721 | 899 | 1,584 | 2,200 | 682 | 625 | 25 | (25) | 100 | 10,215 |
| Contract Nursing Services | 78,015 | 84,279 | 122,776 | 118,790 | 155,875 | 170,205 | 160,116 | 86,578 | 123,538 | 114,124 | 103,366 | 81,910 | 1,399,571 |
| Medicare Medical Services | 5,026 | 3,545 | 4,955 | 3,071 | 3,869 | 3,414 | 1,078 | 1,371 | 15,325 | 8,616 | 3,163 | 2,586 | 56,018 |
| Furnishings, Office Equipment | | | | | | | | | | | | | |
| Medical/ Health Equipment | | 6,182 | | | | | | 11,090 | (17,271) | | | | |
| Total Nursing Services | 525,546 | 546,502 | 557,881 | 530,355 | 575,131 | 615,745 | 608,333 | 519,487 | 592,458 | 563,095 | 555,939 | 548,001 | 6,738,472 |
| Activities | | | | | | | | | | | | | |
| Reg. Full-Time Employees | 13,391 | 14,951 | 13,514 | 14,074 | 14,346 | 13,851 | 11,923 | 11,457 | 11,667 | 12,388 | 9,928 | 10,508 | 152,000 |
| Temp. Salaries & Wages | | | | | 322 | 2 | | | | | | | 324 |
| Overtime | | | | | | | 4 | | 115 | | | 214 | 334 |
| TOPS - Balances | | | | 170 | 787 | (13) | (12,281) | 972 | 171 | (397) | (717) | 983 | (10,325) |
| TOPS - FICA | | | | 13 | 60 | (1) | (939) | 74 | 13 | (30) | (55) | 75 | (790) |
| Social Security - Employer | 975 | 996 | 930 | 968 | 1,062 | 955 | 857 | 833 | 853 | 912 | 705 | 764 | 10,809 |
| IMRF - Employer Cost | 1,039 | 1,078 | 1,030 | 1,073 | 1,150 | 1,282 | 1,112 | 1,080 | 2,320 | 1,194 | 960 | 1,040 | 14,358 |
| Workers' Compensation Insurance | 495 | 513 | 495 | 293 | 873 | 603 | 519 | 498 | 746 | 353 | 776 | 532 | 6,696 |
| Unemployment Insurance | 398 | 367 | 290 | 485 | 287 | 165 | 229 | 62 | (340) | 53 | 454 | 443 | 2,892 |
| Employee Health/Life Insurance | 2,419 | 2,419 | 2,419 | 2,419 | 2,419 | 2,419 | 2,419 | 2,419 | 3,219 | 2,701 | 2,701 | 2,951 | 30,919 |
| Books, Periodicals & Manuals | | | | | | | | | 349 | | | | 349 |
| Operational Supplies | 257 | 207 | 433 | 315 | 209 | 206 | 312 | 179 | 847 | 232 | 91 | 231 | 3,519 |
| Professional Services | 121 | 121 | 121 | 121 | | 121 | 247 | 121 | 121 | | 241 | 121 | 1,454 |
| Field Trips | | | | | | | | 19 | | | | | 19 |
| Conferences & Training | 140 | 267 | | | | 15 | 263 | | | | | | 684 |
| Total Activities | 19,236 | 20,917 | 19,231 | 19,931 | 21,514 | 19,604 | 4,663 | 17,714 | 20,082 | 17,405 | 15,083 | 17,862 | 213,242 |
| Social Services | | | | | | | | | | | | | |
| Reg. Full-Time Employees | 8,702 | 6,956 | 11,011 | 11,697 | 11,750 | 9,697 | 8,057 | 12,087 | 13,936 | 14,224 | 19,437 | 11,268 | 138,823 |
| Temp. Salaries & Wages | | | | | | | | | | | 1,240 | 1,206 | 2,446 |
| Overtime | 974 | 318 | 485 | 422 | 681 | 694 | 792 | 1,010 | 494 | 705 | 975 | 678 | 8,229 |
| TOPS - Balances | | | | 126 | 454 | 719 | 312 | 11,564 | (545) | (223) | (5,704) | 971 | 7,674 |
| TOPS - FICA | | | | 10 | 35 | 55 | 24 | 885 | (42) | (17) | (436) | 74 | 587 |
| Social Security - Employer | 668 | 581 | 857 | 904 | 937 | 769 | 652 | 976 | 1,082 | 1,130 | 1,635 | 987 | 11,178 |

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Historical Statement of Operations

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| Description | 03/10 | 04/10 | 05/10 | 06/10 | 07/10 | 08/10 | 09/10 | 10/10 | 11/10 | 12/10 | 01/11 | 02/11 | Total |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| IMRF - Employer Cost | 688 | 597 | 950 | 1,002 | 1,038 | 1,041 | 846 | 1,266 | 2,292 | 1,480 | 2,096 | 1,216 | 14,511 |
| Workers' Compensation Insurance | 273 | 257 | 403 | 250 | 699 | 422 | 350 | 526 | 840 | 403 | 1,363 | 631 | 6,418 |
| Unemployment Insurance | 248 | 210 | 256 | 398 | 165 | 16 | 106 | | (322) | | 1,143 | 581 | 2,801 |
| Employee Health/Life Insurance | 515 | 515 | 515 | 515 | 515 | 996 | 996 | 996 | | 2,151 | 2,151 | 2,149 | 13,012 |
| Professional Services | 121 | 121 | 121 | 121 | 2,500 | 8,273 | 18,978 | 1,822 | 121 | | 241 | 121 | 32,539 |
| Conferences & Training | | | | | | | 263 | | | | | | 263 |
| Total Social Services | 12,189 | 9,555 | 14,598 | 15,445 | 18,775 | 22,681 | 31,376 | 31,132 | 18,853 | 19,853 | 24,143 | 19,882 | 238,482 |
| Physical Therapy | | | | | | | | | | | | | |
| Reg. Full-Time Employees | 2,490 | 2,704 | 2,307 | 2,373 | 2,328 | 2,329 | 2,353 | 2,190 | 2,340 | 4,427 | 4,008 | 3,582 | 33,431 |
| Overtime | | | 388 | 417 | 20 | | | | 40 | | | 164 | 1,029 |
| No Benefit Full-Time Employees | 2,453 | 2,405 | 2,025 | 2,405 | 2,273 | 2,405 | 2,191 | 2,298 | 2,191 | | | | 20,646 |
| Social Security - Employer | 370 | 384 | 353 | 390 | 349 | 354 | 340 | 336 | 342 | 334 | 298 | 378 | 4,228 |
| IMRF - Employer Cost | 406 | 395 | 392 | 432 | 387 | 475 | 441 | 436 | 903 | 437 | 406 | 379 | 5,487 |
| Workers' Compensation Ins. | 179 | 174 | 159 | 99 | 280 | 206 | 198 | 195 | 289 | 129 | 298 | 82 | 2,287 |
| Unemployment Insurance | 145 | 144 | 144 | 151 | | | 3 | | (110) | | 232 | 153 | 864 |
| Employee Health/Life Insurance | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 1,079 | 1,079 | 1,079 | 7,851 |
| Operational Supplies | | | 605 | | | | | | (45) | | | | 560 |
| Professional Services | 29,700 | 35,508 | 48,107 | 42,346 | 42,200 | 44,070 | 53,740 | 52,058 | 39,826 | 37,022 | 41,164 | 37,872 | 503,613 |
| Total Physical Therapy | 36,256 | 42,227 | 54,993 | 49,125 | 48,350 | 50,351 | 59,778 | 58,024 | 46,289 | 43,428 | 47,486 | 43,689 | 579,996 |
| Occupational Therapy | | | | | | | | | | | | | |
| Reg. Full-Time Employees | 2,346 | 1,819 | 2,006 | 2,101 | 2,126 | 2,101 | 2,101 | 2,006 | 2,101 | 2,222 | 2,006 | 1,935 | 24,872 |
| Overtime | | | | | | | | | | | | 5 | 5 |
| TOPS - Balances | | | | (103) | 198 | 64 | (127) | (199) | (204) | (7) | (65) | 279 | (164) |
| TOPS - FICA | | | | (8) | 15 | 5 | (10) | (15) | (16) | (1) | (5) | 21 | (13) |
| Social Security - Employer | 179 | 139 | 153 | 161 | 163 | 161 | 161 | 153 | 160 | 169 | 153 | 148 | 1,900 |
| IMRF - Employer Cost | 177 | 172 | 170 | 178 | 180 | 215 | 208 | 199 | 408 | 222 | 208 | 201 | 2,539 |
| Workers' Compensation Ins. | 76 | 74 | 73 | 44 | 127 | 91 | 91 | 87 | 134 | 64 | 150 | 98 | 1,111 |
| Unemployment Insurance | 62 | 60 | 65 | 71 | 12 | | 34 | | (49) | | 117 | 87 | 458 |
| Employee Health/Life Insurance | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 540 | 540 | 540 | 5,170 |
| Operational Supplies | 95 | | 136 | | | 854 | | | | | | | 1,084 |
| Professional Services | 50,213 | 47,216 | 51,473 | 49,018 | 49,325 | 49,956 | 45,355 | 46,190 | 48,565 | 44,851 | 45,646 | 35,874 | 563,681 |
| Total Occupational Therapy | 53,544 | 49,875 | 54,470 | 51,857 | 52,541 | 53,842 | 48,209 | 48,817 | 51,494 | 48,060 | 48,749 | 39,187 | 600,645 |
| Speech Therapy | | | | | | | | | | | | | |
| Professional Services | 20,750 | 17,275 | 18,917 | 17,144 | 19,226 | 11,521 | 10,184 | 9,783 | 7,924 | 7,601 | 8,453 | 12,096 | 160,874 |
| Total Speech Therapy | 20,750 | 17,275 | 18,917 | 17,144 | 19,226 | 11,521 | 10,184 | 9,783 | 7,924 | 7,601 | 8,453 | 12,096 | 160,874 |
| Food Services | | | | | | | | | | | | | |
| Reg. Full-Time Employees | 35,767 | 36,185 | 34,993 | 32,331 | 36,738 | 40,062 | 39,065 | 41,205 | 40,682 | 42,711 | 46,500 | 35,670 | 461,910 |
| Reg. Part-Time Employees | 5,205 | 3,596 | 5,156 | 3,675 | 2,189 | 897 | 1,036 | 1,306 | 995 | 1,278 | 636 | 491 | 26,460 |

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Historical Statement of Operations

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| Description | 03/10 | 04/10 | 05/10 | 06/10 | 07/10 | 08/10 | 09/10 | 10/10 | 11/10 | 12/10 | 01/11 | 02/11 | Total |
|----------------------------------|----------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|------------------|
| Temp. Salaries & Wages | 1,038 | 208 | | | | | | | | | | | 1,246 |
| Overtime | 106 | 466 | 5 | 1,993 | 1,837 | 1,356 | 2,352 | 1,175 | 3,903 | 2,990 | 3,837 | 2,564 | 22,586 |
| TOPS - Balances | | | | 403 | 33 | 1,400 | 184 | (434) | 2,033 | (500) | (8,256) | (4,612) | (9,750) |
| TOPS - FICA | | | | 31 | 3 | 107 | 14 | (33) | 156 | (38) | (632) | (353) | (746) |
| Social Security - Employer | 3,133 | 3,011 | 2,987 | 2,827 | 3,066 | 3,156 | 3,162 | 3,234 | 3,362 | 3,512 | 3,766 | 2,836 | 38,051 |
| IMRF - Employer Cost | 3,184 | 3,071 | 3,248 | 3,133 | 3,345 | 4,155 | 4,034 | 4,063 | 8,007 | 4,532 | 5,070 | 3,809 | 49,650 |
| Workers' Compensation Insurance | 1,476 | 1,377 | 1,407 | 775 | 2,331 | 1,782 | 1,744 | 1,849 | 2,613 | 1,271 | 3,330 | 1,830 | 21,785 |
| Unemployment Insurance | 1,276 | 1,191 | 1,134 | 1,334 | 793 | 440 | 557 | 305 | (687) | 263 | 2,039 | 1,719 | 10,364 |
| Employee Health/Life Insurance | 8,651 | 8,651 | 8,651 | 8,651 | 8,651 | 8,138 | 8,138 | 8,651 | 8,651 | 8,539 | 8,539 | 9,828 | 103,740 |
| Food | 33,364 | 29,556 | 30,683 | 36,122 | 37,069 | 36,076 | 32,926 | 36,063 | 33,273 | 35,432 | 30,699 | 35,025 | 406,287 |
| Nutritional Supplements | 2,202 | 2,068 | 2,014 | 2,133 | 1,352 | 2,327 | 2,029 | 2,837 | 3,005 | 2,412 | 2,824 | 2,901 | 28,103 |
| Operational Supplies | 4,460 | 7,164 | 3,154 | 3,194 | (263) | 4,065 | 4,375 | 2,831 | 5,297 | 3,523 | 3,864 | 3,388 | 45,052 |
| Professional Services | 1,534 | 2,269 | 1,869 | 2,264 | 2,359 | 1,912 | 2,399 | 2,033 | 2,291 | 280 | 4,490 | 2,635 | 26,336 |
| Equipment Rentals | 380 | 380 | 380 | 380 | 380 | 380 | 380 | 380 | 89 | 671 | 380 | 380 | 4,559 |
| Dues & Licenses | 80 | | | | | | | | | | | | 80 |
| Conferences & Training | 137 | 267 | | | | | 80 | | | | | | 483 |
| Total Food Services | 101,994 | 99,460 | 95,681 | 99,245 | 99,882 | 106,253 | 102,475 | 105,464 | 113,669 | 106,875 | 107,085 | 98,113 | 1,236,195 |
| Barber & Beauty | | | | | | | | | | | | | |
| Reg. Full-Time Employees | 3,389 | 2,389 | 2,065 | 2,188 | 2,163 | 2,163 | 3,957 | 4,097 | 4,265 | 4,458 | 4,072 | 3,854 | 39,060 |
| TOPS - Balances | | | | 87 | (169) | 22 | (60) | 287 | (8) | 134 | (67) | 106 | 332 |
| TOPS - FICA | | | | 7 | (13) | 2 | (5) | 22 | (1) | 10 | (5) | 8 | 25 |
| Social Security - Employer | 199 | 133 | 116 | 123 | 141 | 121 | 224 | 233 | 248 | 289 | 227 | 215 | 2,267 |
| IMRF - Employer Cost | 200 | 143 | 128 | 73 | 157 | 162 | 290 | 365 | 512 | 378 | 309 | 292 | 3,008 |
| Workers' Compensation Insurance | 115 | 86 | 76 | 46 | 130 | 94 | 172 | 178 | 246 | 128 | 304 | 195 | 1,769 |
| Unemployment Insurance | 51 | 48 | 45 | 76 | 57 | 29 | 50 | | 7 | | 216 | 136 | 716 |
| Employee Health/Life Insurance | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 1,079 | 1,079 | 1,079 | 7,851 |
| Operational Supplies | 110 | 143 | | 113 | | 149 | 139 | | 14 | 160 | (49) | 174 | 953 |
| Total Barber & Beauty | 4,577 | 3,453 | 2,942 | 3,224 | 2,978 | 3,255 | 5,280 | 5,695 | 5,796 | 6,636 | 6,086 | 6,060 | 55,982 |
| Adult Day Care | | | | | | | | | | | | | |
| Reg. Full-Time Employees | 14,700 | 14,271 | 12,915 | 13,583 | 13,570 | 13,580 | 13,625 | 12,963 | 13,511 | 13,961 | 12,897 | 12,331 | 161,907 |
| Temp. Salaries & Wages | | | | 508 | 1,452 | 584 | 146 | 14 | 1,250 | 1,025 | 363 | | 5,343 |
| Overtime | 14 | 50 | 75 | 35 | 29 | 28 | 61 | 40 | | 5 | 11 | 5 | 353 |
| TOPS - Balances | | | | (581) | 223 | (192) | (164) | 1,404 | (858) | (1,097) | (740) | 1,022 | (982) |
| TOPS - FICA | | | | (44) | 17 | (15) | (13) | 107 | (66) | (84) | (57) | 78 | (75) |
| Social Security - Employer | 1,097 | 1,068 | 968 | 1,053 | 1,137 | 1,058 | 1,031 | 970 | 1,105 | 1,131 | 989 | 919 | 12,525 |
| IMRF - Employer Cost | 1,137 | 1,125 | 1,073 | 1,124 | 1,135 | 1,357 | 1,322 | 1,256 | 2,609 | 1,393 | 1,308 | 1,250 | 16,089 |
| Workers' Compensation Insurance | 504 | 497 | 473 | 292 | 891 | 616 | 599 | 565 | 911 | 435 | 994 | 624 | 7,401 |
| Unemployment Insurance | 417 | 287 | 265 | 448 | 46 | 26 | 53 | 2 | (347) | 25 | 724 | 540 | 2,486 |
| Employee Health/Life Insurance | 2,504 | 2,504 | 2,504 | 2,504 | 2,504 | 2,504 | 2,504 | 2,504 | 2,504 | 2,588 | 2,588 | 2,588 | 30,298 |
| Books, Periodicals & Manuals | 71 | | | | | | | 13 | | | 171 | | 255 |

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Historical Statement of Operations

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| Description | 03/10 | 04/10 | 05/10 | 06/10 | 07/10 | 08/10 | 09/10 | 10/10 | 11/10 | 12/10 | 01/11 | 02/11 | Total |
|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Gasoline & Oil | 716 | 651 | 1,495 | 754 | 1,158 | 1,580 | (533) | 1,140 | 1,590 | 1,202 | 852 | 955 | 11,560 |
| Operational Supplies | 113 | 29 | 157 | 235 | 134 | 90 | 69 | 84 | 604 | 42 | | 22 | 1,579 |
| Dues & Licenses | | | 250 | | | | | | 10 | | | | 260 |
| Conferences & Training | 152 | 1,480 | (276) | | | 15 | 484 | 186 | 9 | | | | 2,050 |
| Total Adult Day Care | 21,424 | 21,962 | 19,898 | 19,911 | 22,295 | 21,233 | 19,185 | 21,246 | 22,832 | 20,625 | 20,101 | 20,336 | 251,047 |
| Alzheimers and Related Disorde | | | | | | | | | | | | | |
| Reg. Full-Time Employees | 32,611 | 26,056 | 28,957 | 25,013 | 25,830 | 28,523 | 30,989 | 29,899 | 28,765 | 33,325 | 32,470 | 29,638 | 352,077 |
| Reg. Part-Time Employees | 1,438 | 1,939 | 2,607 | 2,746 | 2,752 | 2,192 | 1,367 | | | | | | 15,041 |
| Overtime | 6,789 | 8,689 | 8,545 | 13,802 | 11,562 | 8,430 | 8,702 | 6,846 | 11,763 | 12,679 | 11,827 | 6,847 | 116,482 |
| TOPS - Balances | | | | (1,004) | 1,014 | 922 | 15,969 | 892 | 1,519 | 1,245 | (423) | (1,618) | 18,515 |
| No Benefit Full-Time Employees | 32,354 | 26,259 | 28,462 | 24,444 | 25,223 | 22,635 | 20,769 | 22,770 | 17,998 | 13,667 | 12,822 | 13,069 | 260,471 |
| No Benefit Part-Time Employees | 3,854 | 2,972 | 4,868 | 2,698 | 3,683 | 3,300 | 2,420 | 3,889 | 6,790 | 8,044 | 8,379 | 5,256 | 56,151 |
| TOPS - FICA | | | | (77) | 78 | 71 | 1,222 | 68 | 116 | 95 | (32) | (124) | 1,416 |
| Social Security - Employer | 5,805 | 4,961 | 5,551 | 5,203 | 5,254 | 4,772 | 4,989 | 4,778 | 4,910 | 5,110 | 4,888 | 4,077 | 60,297 |
| IMRF - Employer Cost | 6,322 | 5,724 | 10,964 | 956 | 5,823 | 6,608 | 6,270 | 6,195 | 13,319 | 6,681 | 6,652 | 5,548 | 81,062 |
| Workers' Compensation Insurance | 2,523 | 2,191 | 2,234 | 1,245 | 3,461 | 2,464 | 2,416 | 2,460 | 3,480 | 1,552 | 3,948 | 2,427 | 30,402 |
| Unemployment Insurance | 2,294 | 1,766 | 1,599 | 1,981 | 851 | 592 | (271) | 30 | (2,103) | 38 | 3,178 | 2,195 | 12,149 |
| Employee Health/Life Insurance | 2,563 | 2,563 | 2,563 | 2,563 | 2,563 | 2,563 | 2,563 | 2,050 | 2,050 | 5,889 | 5,889 | 5,889 | 39,708 |
| Operational Supplies | | | | | | | 24 | 8 | | | | | 32 |
| Conferences & Training | | 828 | 903 | 645 | | | | | | | 471 | (8) | 2,840 |
| ARD - Contract Nursing | | | | | | | | | | | | 716 | 716 |
| Total Alzheimers and Related Disord | 96,552 | 83,948 | 97,253 | 80,215 | 88,092 | 83,072 | 97,427 | 79,886 | 88,608 | 88,324 | 90,069 | 73,912 | 1,047,358 |
| Total Expenses | 1,276,881 | 1,262,798 | 1,290,299 | 1,214,917 | 1,290,811 | 1,347,853 | 1,347,117 | 1,222,889 | 1,307,320 | 1,287,305 | 1,276,453 | 1,224,152 | 15,348,795 |
| Net Operating Income | (79,239) | (225,164) | 9,897 | (9,046) | (14,932) | (57,383) | (96,091) | (64,490) | (36,382) | (67,254) | (43,259) | (91,241) | (774,582) |
| NonOperating Income | | | | | | | | | | | | | |
| Local Taxes | | | | | | | | | | | | | |
| Current-Nursing Home Operating | 80,973 | 80,973 | 80,973 | 80,973 | 80,973 | 80,973 | 80,973 | 80,973 | 73,046 | 82,997 | 82,997 | 82,997 | 969,821 |
| 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 | 74,987 | 83,000 | 82,997 | 82,997 | 971,765 |
| Miscellaneous NI Revenue | | | | | | | | | | | | | |
| Investment Interest | 353 | 373 | 304 | 256 | | | | 83 | 2,180 | | 134 | 38 | 3,720 |
| Restricted Donations | | 410 | 592 | 410 | 150 | | 50 | 460 | 6,508 | 610 | 570 | | 9,761 |
| Interfund Transfer-From General Cor | 13,342 | | | | | | | | | | | | 13,342 |
| Total Miscellaneous NI Revenue | 13,695 | 783 | 896 | 667 | 150 | | 50 | 543 | 8,687 | 610 | 704 | 38 | 26,823 |
| Total NonOperating Income | 94,668 | 81,756 | 81,869 | 81,640 | 81,123 | 80,973 | 81,023 | 81,516 | 83,674 | 83,610 | 83,701 | 83,035 | 998,588 |

Friday, April 01, 2011

12:03 PM

02/28/11 Champaign County Nursing Home
Historical Statement of Operations 9

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

NonOperatingExpense

| | | | | | | | | | | | | | |
|-------------------------|--------|-----------|--------|--------|--------|----------|----------|--------|----------|--------|--------|---------|---------|
| Prior Period Adjustment | | | | | | 47,864 | | | (47,864) | | | | |
| Total | | | | | | 47,864 | | | (47,864) | | | | |
| Net NonOperating Income | 94,668 | 81,756 | 81,869 | 81,640 | 81,123 | 33,109 | 81,023 | 81,516 | 131,538 | 83,610 | 83,701 | 83,035 | 998,588 |
| Net Income (Loss) | 15,429 | (143,408) | 91,766 | 72,594 | 66,191 | (24,273) | (15,068) | 17,026 | 95,156 | 16,357 | 40,442 | (8,205) | 224,006 |

Champaign County Nursing Home
Actual vs Budget Statement of Operations

02/28/11

1

| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|--|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|
| Operating Income | | | | | | |
| Miscellaneous Revenue | | | | | | |
| Lunch Reimbursement | 309.00 | 495.00 | (186.00) | 1,077.00 | 1,485.00 | (408.00) |
| Late Charge, NSF Check Charge | 1,148.06 | 309.00 | 839.06 | 3,681.36 | 927.00 | 2,754.36 |
| Other Miscellaneous Revenue | 555.32 | 22.00 | 533.32 | 843.05 | 66.00 | 777.05 |
| Total Miscellaneous Revenue | 2,012.38 | 826.00 | 1,186.38 | 5,601.41 | 2,478.00 | 3,123.41 |
| Medicare A Revenue | | | | | | |
| Medicare A | 234,515.78 | 345,628.00 | (111,112.22) | 716,272.28 | 1,036,884.00 | (320,611.72) |
| ARD - Medicare A | 16,700.41 | | 16,700.41 | 38,261.86 | | 38,261.86 |
| NH Pt_Care - Medicare Advantage/ Hmo | 71,187.54 | 19,144.00 | 52,043.54 | 227,400.66 | 57,432.00 | 169,968.66 |
| Total Medicare A Revenue | 322,403.73 | 364,772.00 | (42,368.27) | 981,934.80 | 1,094,316.00 | (112,381.20) |
| Medicare B Revenue | | | | | | |
| Medicare B | 41,209.36 | 39,673.00 | 1,536.36 | 143,239.04 | 119,019.00 | 24,220.04 |
| Total Medicare B Revenue | 41,209.36 | 39,673.00 | 1,536.36 | 143,239.04 | 119,019.00 | 24,220.04 |
| Medicaid Revenue | | | | | | |
| Medicaid Title XIX (IDHFS) | 268,627.87 | 405,838.00 | (137,210.13) | 872,460.56 | 1,217,514.00 | (345,053.44) |
| ARD - Medicaid Title XIX (IDHFS) | 114,722.00 | | 114,722.00 | 388,312.54 | | 388,312.54 |
| Patient Care-Hospice | 11,122.35 | 7,215.00 | 3,907.35 | 11,122.35 | 21,645.00 | (10,522.65) |
| ARD Patient Care - Hospice | 6,579.16 | | 6,579.16 | 13,671.03 | | 13,671.03 |
| Total Medicaid Revenue | 401,051.38 | 413,053.00 | (12,001.62) | 1,285,566.48 | 1,239,159.00 | 46,407.48 |
| Private Pay Revenue | | | | | | |
| VA-Veterans Nursing Home Care | 6,067.88 | 8,455.00 | (2,387.12) | 18,420.35 | 25,365.00 | (6,944.65) |
| ARD - VA - Veterans Care | 6,067.88 | | 6,067.88 | 19,720.61 | | 19,720.61 |
| Nursing Home Patient Care - Private Pay | 238,489.83 | 336,562.00 | (98,072.17) | 783,158.75 | 1,009,686.00 | (226,527.25) |
| Nursing Home Beauty Shop Revenue | 3,507.50 | 2,619.00 | 888.50 | 11,602.30 | 7,857.00 | 3,745.30 |
| Medical Supplies Revenue | 7,133.12 | 5,922.00 | 1,211.12 | 17,658.63 | 17,766.00 | (107.37) |
| Patient Transportation Charges | 1,242.72 | 67.00 | 1,175.72 | 4,799.77 | 201.00 | 4,598.77 |
| ARD Patient Care- Private Pay | 88,968.00 | | 88,968.00 | 259,606.70 | | 259,606.70 |
| Total Private Pay Revenue | 351,476.93 | 353,625.00 | (2,148.07) | 1,114,967.11 | 1,060,875.00 | 54,092.11 |
| Adult Day Care Revenue | | | | | | |
| VA-Veterans Adult Daycare | 1,533.66 | 1,050.00 | 483.66 | 3,992.66 | 3,150.00 | 842.66 |
| IL Department Of Aging-Day Care Grant (Title XX) | 8,750.90 | 11,800.00 | (3,049.10) | 35,726.00 | 35,400.00 | 326.00 |
| Adult Day Care Charges-Private Pay | 4,473.00 | 5,359.00 | (886.00) | 15,129.00 | 16,077.00 | (948.00) |
| Total Adult Day Care Revenue | 14,757.56 | 18,209.00 | (3,451.44) | 54,847.66 | 54,627.00 | 220.66 |
| Total Income | 1,132,911.34 | 1,190,158.00 | (57,246.66) | 3,586,156.50 | 3,570,474.00 | 15,682.50 |
| Operating Expenses | | | | | | |
| Administration | | | | | | |
| Reg. Full-Time Employees | 25,745.25 | 29,643.00 | 3,897.75 | 82,299.41 | 88,929.00 | 6,629.59 |
| Temp. Salaries & Wages | 656.79 | 827.00 | 170.21 | 1,956.73 | 2,481.00 | 524.27 |
| Per Diem | 270.00 | 165.00 | (105.00) | 405.00 | 495.00 | 90.00 |
| Overtime | 315.83 | 245.00 | (70.83) | 901.20 | 735.00 | (166.20) |
| TOPS - Balances | 447.99 | | (447.99) | 2,135.03 | | (2,135.03) |
| TOPS - FICA | 34.27 | | (34.27) | 163.33 | | (163.33) |
| Social Security - Employer | 1,935.00 | 2,362.00 | 427.00 | 6,196.88 | 7,086.00 | 889.12 |
| IMRF - Employer Cost | 2,536.65 | 3,215.00 | 678.35 | 8,076.46 | 9,645.00 | 1,568.54 |
| Workers' Compensation Insurance | 1,337.13 | 1,130.00 | (207.13) | 4,265.15 | 3,390.00 | (875.15) |
| Unemployment Insurance | 1,087.53 | 350.00 | (737.53) | 2,421.43 | 1,050.00 | (1,371.43) |
| Employee Health/Life Insurance | 4,666.80 | 4,276.00 | (390.80) | 14,032.00 | 12,828.00 | (1,204.00) |

Thursday, March 31, 2011

1:34 PM

02/28/11

Champaign County Nursing Home
Actual vs Budget Statement of Operations

2

| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|---|-------------------|-------------------|------------------|-------------------|-------------------|------------------|
| IMRF - Early Retirement Obligation | 3,475.36 | | (3,475.36) | 10,426.08 | | (10,426.08) |
| Employee Development/Recognition | 70.07 | 768.00 | 697.93 | 240.55 | 2,304.00 | 2,063.45 |
| Employee Physicals/Lab | 385.10 | 1,492.00 | 1,106.90 | 4,511.80 | 4,476.00 | (35.80) |
| Stationary & Printing | | 203.00 | 203.00 | 605.14 | 609.00 | 3.86 |
| Copier Supplies | 586.09 | 607.00 | 20.91 | 2,146.00 | 1,821.00 | (325.00) |
| Postage, UPS, Federal Express | 732.38 | 710.00 | (22.38) | 2,165.53 | 2,130.00 | (35.53) |
| Operational Supplies | 1,376.40 | 2,078.00 | 701.60 | 6,341.93 | 6,234.00 | (107.93) |
| Audit & Accounting Fees | 3,624.87 | 2,745.00 | (879.87) | 10,874.61 | 8,235.00 | (2,639.61) |
| Attorney Fees | 10,858.65 | 5,088.00 | (5,770.65) | 17,449.65 | 15,264.00 | (2,185.65) |
| Professional Services | 30,707.93 | 31,392.00 | 684.07 | 98,741.97 | 94,176.00 | (4,565.97) |
| Job Required Travel Expense | 216.31 | 105.00 | (111.31) | 840.32 | 315.00 | (525.32) |
| Insurance | 19,829.26 | 21,078.00 | 1,248.74 | 59,086.97 | 63,234.00 | 4,147.03 |
| Property Loss & Liability Claims | | 16.00 | 16.00 | | 48.00 | 48.00 |
| Computer Services | 2,712.06 | 1,915.00 | (797.06) | 6,432.86 | 5,745.00 | (687.86) |
| Telephone Services | 1,821.34 | 1,581.00 | (240.34) | 5,138.18 | 4,743.00 | (395.18) |
| Legal Notices, Advertising | 2,426.40 | 4,255.00 | 1,828.60 | 10,048.53 | 12,765.00 | 2,716.47 |
| Photocopy Services | 759.95 | 646.00 | (113.95) | 1,519.90 | 1,938.00 | 418.10 |
| Public Relations | 113.52 | 81.00 | (32.52) | 483.47 | 243.00 | (240.47) |
| Dues & Licenses | | 1,155.00 | 1,155.00 | 13,981.67 | 3,465.00 | (10,516.67) |
| Conferences & Training | | 1,436.00 | 1,436.00 | 488.74 | 4,308.00 | 3,819.26 |
| Finance Charges, Bank Fees | | 1,363.00 | 1,363.00 | 3,589.05 | 4,089.00 | 499.95 |
| Cable/Satellite TV Expense | 2,379.18 | 2,190.00 | (189.18) | 6,899.40 | 6,570.00 | (329.40) |
| IPA Licensing Fee | 10,206.00 | 11,057.00 | 851.00 | 32,805.00 | 33,171.00 | 366.00 |
| Fines & Penalties | 780.00 | 417.00 | (363.00) | 780.00 | 1,251.00 | 471.00 |
| General Liability Claims | | 1,275.00 | 1,275.00 | | 3,825.00 | 3,825.00 |
| Depreciation Expense | 59,615.36 | 61,894.00 | 2,278.64 | 178,208.46 | 185,682.00 | 7,473.54 |
| Transfers to General Corporate Fund | 1,375.00 | 14,123.00 | 12,748.00 | 2,412.50 | 42,369.00 | 39,956.50 |
| Interest-Tax Anticipation Notes Payable | | 333.00 | 333.00 | | 999.00 | 999.00 |
| Interest on Interfund Loan | | 3,333.00 | 3,333.00 | | 9,999.00 | 9,999.00 |
| Interest- Bonds Payable | 11,992.40 | | (11,992.40) | 35,977.20 | | (35,977.20) |
| Total Administration | 205,076.87 | 215,549.00 | 10,472.13 | 635,048.13 | 646,647.00 | 11,598.87 |
| Environmental Services | | | | | | |
| Reg. Full-Time Employees | 29,328.78 | 28,356.00 | (972.78) | 91,712.53 | 85,068.00 | (6,644.53) |
| Temp. Salaries & Wages | | 555.00 | 555.00 | | 1,665.00 | 1,665.00 |
| Overtime | 740.88 | 619.00 | (121.88) | 4,302.45 | 1,857.00 | (2,445.45) |
| TOPS - Balances | (3,429.13) | | 3,429.13 | (4,763.67) | | 4,763.67 |
| TOPS- FICA | (262.33) | | 262.33 | (364.42) | | 364.42 |
| Social Security - Employer | 2,253.82 | 2,259.00 | 5.18 | 7,220.59 | 6,777.00 | (443.59) |
| IMRF - Employer Cost | 3,067.07 | 3,074.00 | 6.93 | 9,697.61 | 9,222.00 | (475.61) |
| Workers' Compensation Insurance | 1,484.02 | 1,081.00 | (403.02) | 4,640.41 | 3,243.00 | (1,397.41) |
| Unemployment Insurance | 1,265.60 | 477.00 | (788.60) | 3,039.41 | 1,431.00 | (1,608.41) |
| Employee Health/Life Insurance | 5,909.20 | 6,171.00 | 261.80 | 18,806.80 | 18,513.00 | (293.80) |
| Operational Supplies | 6,343.15 | 6,140.00 | (203.15) | 19,904.26 | 18,420.00 | (1,484.26) |
| Gas Service | 27,809.23 | 21,351.00 | (6,458.23) | 64,928.12 | 64,053.00 | (875.12) |
| Electric Service | 15,151.05 | 24,680.00 | 9,528.95 | 44,183.44 | 74,040.00 | 29,856.56 |
| Water Service | 1,969.41 | 1,688.00 | (281.41) | 5,497.53 | 5,064.00 | (433.53) |
| Pest Control Service | 467.67 | 481.00 | 13.33 | 1,403.01 | 1,443.00 | 39.99 |
| Waste Disposal & Recycling | 3,277.56 | 2,754.00 | (523.56) | 11,307.21 | 8,262.00 | (3,045.21) |
| Equipment Rentals | 258.00 | 273.00 | 15.00 | 1,052.00 | 819.00 | (233.00) |
| Sewer Service & Tax | 1,355.25 | 1,087.00 | (268.25) | 2,719.82 | 3,261.00 | 541.18 |
| Total Environmental Services | 96,989.23 | 101,046.00 | 4,056.77 | 285,287.10 | 303,138.00 | 17,850.90 |
| Laundry | | | | | | |
| Reg. Full-Time Employees | 8,494.00 | 9,966.00 | 1,472.00 | 27,671.35 | 29,898.00 | 2,226.65 |
| Overtime | 128.81 | 185.00 | 56.19 | 1,044.62 | 555.00 | (489.62) |

Thursday, March 31, 2011

1:34 PM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

02/28/11

3

| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|--|------------------|------------------|-------------------|------------------|------------------|--------------------|
| TOPS Balances | 286.35 | | (286.35) | (760.94) | | 760.94 |
| TOPS - FICA | 21.91 | | (21.91) | (58.21) | | 58.21 |
| Social Security - Employer | 644.27 | 778.00 | 133.73 | 2,166.22 | 2,334.00 | 167.78 |
| IMRF - Employer Cost | 876.74 | 1,057.00 | 180.26 | 2,901.15 | 3,171.00 | 269.85 |
| Workers' Compensation Insurance | 426.84 | 372.00 | (54.84) | 1,400.15 | 1,116.00 | (284.15) |
| Unemployment Insurance | 368.37 | 127.00 | (241.37) | 849.89 | 381.00 | (468.89) |
| Employee Health/Life Insurance | 1,589.80 | 1,711.00 | 121.20 | 5,309.00 | 5,133.00 | (176.00) |
| Laundry Supplies | 1,646.00 | 1,860.00 | 214.00 | 5,748.00 | 5,580.00 | (168.00) |
| Linen & Bedding | 1,119.40 | 669.00 | (450.40) | 3,760.89 | 2,007.00 | (1,753.89) |
| Total Laundry | 15,602.49 | 16,725.00 | 1,122.51 | 50,032.12 | 50,175.00 | 142.88 |
| Maintenance | | | | | | |
| Reg. Full-Time Employees | 4,995.16 | 5,722.00 | 726.84 | 16,275.17 | 17,166.00 | 890.83 |
| TOPS - Balances | 352.38 | | (352.38) | 542.86 | | (542.86) |
| TOPS - FICA | 26.96 | | (26.96) | 41.53 | | (41.53) |
| Social Security - Employer | 336.56 | 438.00 | 101.44 | 1,120.83 | 1,314.00 | 193.17 |
| IMRF - Employer Cost | 457.98 | 596.00 | 138.02 | 1,503.65 | 1,788.00 | 284.35 |
| Workers' Compensation Insurance | 252.76 | 209.00 | (43.76) | 823.55 | 627.00 | (196.55) |
| Unemployment Insurance | 202.07 | 95.00 | (107.07) | 503.39 | 285.00 | (218.39) |
| Employee Health/Life Insurance | 1,329.20 | 1,461.00 | 131.80 | 3,487.60 | 4,383.00 | 895.40 |
| Gasoline & Oil | 15.75 | 26.00 | 10.25 | 31.66 | 78.00 | 46.34 |
| Ground Supplies | | 78.00 | 78.00 | 414.00 | 234.00 | (180.00) |
| Maintenance Supplies | 3,534.20 | 2,194.00 | (1,340.20) | 14,560.74 | 6,582.00 | (7,978.74) |
| Professional Services | 4,789.40 | | (4,789.40) | 14,752.26 | | (14,752.26) |
| Automobile Maintenance | 135.12 | 353.00 | 217.88 | 1,367.15 | 1,059.00 | (308.15) |
| Equipment Maintenance | 2,079.13 | 2,154.00 | 74.87 | 8,170.66 | 6,462.00 | (1,708.66) |
| Equipment Rentals | 407.60 | | (407.60) | 407.60 | | (407.60) |
| Nursing Home Building Repair/Maintenance | 2,993.06 | 5,081.00 | 2,087.94 | 14,091.30 | 15,243.00 | 1,151.70 |
| Conferences & Training | | 165.00 | 165.00 | | 495.00 | 495.00 |
| Parking Lot/Sidewalk Maintenance | 5,440.00 | 1,898.00 | (3,542.00) | 15,215.00 | 5,694.00 | (9,521.00) |
| Total Maintenance | 27,347.33 | 20,470.00 | (6,877.33) | 93,308.95 | 61,410.00 | (31,898.95) |
| Nursing Services | | | | | | |
| Reg. Full-Time Employees | 117,406.59 | 101,972.00 | (15,434.59) | 323,462.07 | 305,916.00 | (17,546.07) |
| Reg. Part-Time Employees | 3,399.18 | 9,229.00 | 5,829.82 | 11,658.50 | 27,687.00 | 16,028.50 |
| Temp. Salaries & Wages | 28,488.30 | 21,336.00 | (7,152.30) | 107,781.03 | 64,008.00 | (43,773.03) |
| Overtime | 36,933.27 | 35,474.00 | (1,459.27) | 128,058.09 | 106,422.00 | (21,636.09) |
| TOPS - Balances | 270.27 | | (270.27) | 14.76 | | (14.76) |
| No Benefit Full-Time Employees | 87,342.62 | 123,682.00 | 36,339.38 | 220,256.85 | 371,046.00 | 150,789.15 |
| No Benefit Part-Time Employees | 28,810.80 | 10,790.00 | (18,020.80) | 95,770.17 | 32,370.00 | (63,400.17) |
| TOPS - FICA | 20.68 | | (20.68) | 1.13 | | (1.13) |
| Social Security - Employer | 22,982.88 | 23,140.00 | 157.12 | 67,417.79 | 69,420.00 | 2,002.21 |
| IMRF - Employer Cost | 24,492.00 | 29,267.00 | 4,775.00 | 74,271.22 | 87,801.00 | 13,529.78 |
| Workers' Compensation Insurance | 13,431.57 | 11,071.00 | (2,360.57) | 38,369.00 | 33,213.00 | (5,156.00) |
| Unemployment Insurance | 12,624.12 | 4,930.00 | (7,694.12) | 23,414.04 | 14,790.00 | (8,624.04) |
| Employee Health/Life Insurance | 11,505.80 | 16,157.00 | 4,651.20 | 36,203.00 | 48,471.00 | 12,268.00 |
| Books, Periodicals & Manuals | | 144.00 | 144.00 | 170.10 | 432.00 | 261.90 |
| Stocked Drugs | 2,691.73 | 2,493.00 | (198.73) | 9,067.28 | 7,479.00 | (1,588.28) |
| Pharmacy Charges-Public Aid | 853.74 | 1,948.00 | 1,094.26 | 3,426.27 | 5,844.00 | 2,417.73 |
| Oxygen | 5,452.65 | 2,236.00 | (3,216.65) | 7,911.40 | 6,708.00 | (1,203.40) |
| Incontinence Supplies | 5,290.52 | 9,307.00 | 4,016.48 | 24,887.90 | 27,921.00 | 3,033.10 |
| Pharmacy Charges - Insurance | 4,575.00 | 6,430.00 | 1,855.00 | 14,617.00 | 19,290.00 | 4,673.00 |
| Operational Supplies | 15,363.37 | 21,910.00 | 6,546.63 | 54,184.70 | 65,730.00 | 11,545.30 |
| Pharmacy Charges-Medicare | 12,825.00 | 22,242.00 | 9,417.00 | 40,345.25 | 66,726.00 | 26,380.75 |
| Professional Services | 25,736.55 | 6,219.00 | (19,517.55) | 59,879.56 | 18,657.00 | (41,222.56) |
| Laboratory Fees | | 2,685.00 | 2,685.00 | 2,362.00 | 8,055.00 | 5,693.00 |

Champaign County Nursing Home
Actual vs Budget Statement of Operations

02/28/11

4

| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|---------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|
| Equipment Rentals | 2,907.87 | 2,569.00 | (338.87) | 9,591.68 | 7,707.00 | (1,884.68) |
| Dues & Licenses | | 61.00 | 61.00 | 50.00 | 183.00 | 133.00 |
| Conferences & Training | 100.00 | 631.00 | 531.00 | 100.00 | 1,893.00 | 1,793.00 |
| Contract Nursing Services | 81,910.31 | 88,828.00 | 6,917.69 | 299,400.22 | 266,484.00 | (32,916.22) |
| Medicare Medical Services | 2,585.77 | 2,465.00 | (120.77) | 14,363.93 | 7,395.00 | (6,968.93) |
| Furnishings, Office Equipment | | | | (0.04) | | 0.04 |
| Medical/ Health Equipment | | 1,051.00 | 1,051.00 | 0.04 | 3,153.00 | 3,152.96 |
| Total Nursing Services | 548,000.59 | 558,267.00 | 10,266.41 | 1,667,034.94 | 1,674,801.00 | 7,766.06 |
| Activities | | | | | | |
| Reg. Full-Time Employees | 10,508.27 | 12,092.00 | 1,583.73 | 32,824.72 | 36,276.00 | 3,451.28 |
| Overtime | 214.33 | | (214.33) | 214.33 | | (214.33) |
| TOPS - Balances | 982.79 | | (982.79) | (131.34) | | 131.34 |
| TOPS - FICA | 75.18 | | (75.18) | (10.05) | | 10.05 |
| Social Security - Employer | 764.03 | 925.00 | 160.97 | 2,380.95 | 2,775.00 | 394.05 |
| IMRF - Employer Cost | 1,039.67 | 1,259.00 | 219.33 | 3,193.11 | 3,777.00 | 583.89 |
| Workers' Compensation Insurance | 531.70 | 443.00 | (88.70) | 1,660.79 | 1,329.00 | (331.79) |
| Unemployment Insurance | 443.04 | 191.00 | (252.04) | 949.45 | 573.00 | (376.45) |
| Employee Health/Life Insurance | 2,950.60 | 2,661.00 | (289.60) | 8,351.80 | 7,983.00 | (368.80) |
| Books, Periodicals & Manuals | | 10.00 | 10.00 | | 30.00 | 30.00 |
| Operational Supplies | 231.30 | 328.00 | 96.70 | 553.64 | 984.00 | 430.36 |
| Professional Services | 120.70 | 123.00 | 2.30 | 362.10 | 369.00 | 6.90 |
| Conferences & Training | | 118.00 | 118.00 | | 354.00 | 354.00 |
| Total Activities | 17,861.61 | 18,150.00 | 288.39 | 50,349.50 | 54,450.00 | 4,100.50 |
| Social Services | | | | | | |
| Reg. Full-Time Employees | 11,267.56 | 9,897.00 | (1,370.56) | 44,929.34 | 29,691.00 | (15,238.34) |
| Temp. Salaries & Wages | 1,206.01 | | (1,206.01) | 2,446.49 | | (2,446.49) |
| Overtime | 678.16 | 348.00 | (330.16) | 2,358.34 | 1,044.00 | (1,314.34) |
| TOPS - Balances | 971.00 | | (971.00) | (4,955.85) | | 4,955.85 |
| TOPS - FICA | 74.28 | | (74.28) | (379.12) | | 379.12 |
| Social Security - Employer | 987.19 | 784.00 | (203.19) | 3,752.66 | 2,352.00 | (1,400.66) |
| IMRF - Employer Cost | 1,216.27 | 1,066.00 | (150.27) | 4,792.20 | 3,198.00 | (1,594.20) |
| Workers' Compensation Insurance | 631.23 | 375.00 | (256.23) | 2,397.26 | 1,125.00 | (1,272.26) |
| Unemployment Insurance | 580.90 | 95.00 | (485.90) | 1,723.45 | 285.00 | (1,438.45) |
| Employee Health/Life Insurance | 2,148.80 | 655.00 | (1,493.80) | 6,451.60 | 1,965.00 | (4,486.60) |
| Professional Services | 120.70 | 123.00 | 2.30 | 362.10 | 369.00 | 6.90 |
| Total Social Services | 19,882.10 | 13,343.00 | (6,539.10) | 63,878.47 | 40,029.00 | (23,849.47) |
| Physical Therapy | | | | | | |
| Reg. Full-Time Employees | 3,582.09 | 2,490.00 | (1,092.09) | 12,017.44 | 7,470.00 | (4,547.44) |
| Overtime | 163.76 | 46.00 | (117.76) | 163.76 | 138.00 | (25.76) |
| No Benefit Full-Time Employees | | 2,340.00 | 2,340.00 | | 7,020.00 | 7,020.00 |
| Social Security - Employer | 378.04 | 373.00 | (5.04) | 1,009.83 | 1,119.00 | 109.17 |
| IMRF - Employer Cost | 378.90 | 507.00 | 128.10 | 1,221.83 | 1,521.00 | 299.17 |
| Workers' Compensation Ins. | 81.64 | 178.00 | 96.36 | 508.45 | 534.00 | 25.55 |
| Unemployment Insurance | 152.98 | 64.00 | (88.98) | 385.47 | 192.00 | (193.47) |
| Employee Health/Life Insurance | 1,079.20 | 575.00 | (504.20) | 3,237.60 | 1,725.00 | (1,512.60) |
| Operational Supplies | | 131.00 | 131.00 | | 393.00 | 393.00 |
| Professional Services | 37,872.33 | 36,575.00 | (1,297.33) | 116,058.41 | 109,725.00 | (6,333.41) |
| Total Physical Therapy | 43,688.94 | 43,279.00 | (409.94) | 134,602.79 | 129,837.00 | (4,765.79) |
| Occupational Therapy | | | | | | |
| Reg. Full-Time Employees | 1,935.42 | 2,078.00 | 142.58 | 6,163.31 | 6,234.00 | 70.69 |
| Overtime | 4.52 | | (4.52) | 4.52 | | (4.52) |
| TOPS - Balances | 279.27 | | (279.27) | 206.92 | | (206.92) |

Thursday, March 31, 2011

1:34 PM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

02/28/11

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| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|-----------------------------------|------------------|-------------------|------------------|-------------------|-------------------|------------------|
| TOPS - FICA | 21.36 | | (21.36) | 15.83 | | (15.83) |
| Social Security - Employer | 147.57 | 159.00 | 11.43 | 469.57 | 477.00 | 7.43 |
| IMRF - Employer Cost | 200.80 | 216.00 | 15.20 | 630.45 | 648.00 | 17.55 |
| Workers' Compensation Ins. | 97.93 | 76.00 | (21.93) | 311.79 | 228.00 | (83.79) |
| Unemployment Insurance | 86.78 | 32.00 | (54.78) | 203.95 | 96.00 | (107.95) |
| Employee Health/Life Insurance | 539.60 | 575.00 | 35.40 | 1,618.80 | 1,725.00 | 106.20 |
| Operational Supplies | | 131.00 | 131.00 | | 393.00 | 393.00 |
| Professional Services | 35,873.64 | 46,970.00 | 11,096.36 | 126,370.05 | 140,910.00 | 14,539.95 |
| Total Occupational Therapy | 39,186.89 | 50,237.00 | 11,050.11 | 135,995.19 | 150,711.00 | 14,715.81 |
| Speech Therapy | | | | | | |
| Professional Services | 12,096.01 | 17,980.00 | 5,883.99 | 28,149.59 | 53,940.00 | 25,790.41 |
| Total Speech Therapy | 12,096.01 | 17,980.00 | 5,883.99 | 28,149.59 | 53,940.00 | 25,790.41 |
| Food Services | | | | | | |
| Reg. Full-Time Employees | 35,670.16 | 38,160.00 | 2,489.84 | 124,880.87 | 114,480.00 | (10,400.87) |
| Reg. Part-Time Employees | 491.14 | 4,575.00 | 4,083.86 | 2,405.16 | 13,725.00 | 11,319.84 |
| Overtime | 2,564.47 | 1,116.00 | (1,448.47) | 9,391.99 | 3,348.00 | (6,043.99) |
| TOPS - Balances | (4,611.69) | | 4,611.69 | (13,367.84) | | 13,367.84 |
| TOPS - FICA | (352.80) | | 352.80 | (1,022.64) | | 1,022.64 |
| Social Security - Employer | 2,836.37 | 3,355.00 | 518.63 | 10,114.76 | 10,065.00 | (49.76) |
| IMRF - Employer Cost | 3,808.60 | 4,565.00 | 756.40 | 13,410.14 | 13,695.00 | 284.86 |
| Workers' Compensation Insurance | 1,829.73 | 1,605.00 | (224.73) | 6,430.06 | 4,815.00 | (1,615.06) |
| Unemployment Insurance | 1,719.40 | 668.00 | (1,051.40) | 4,021.57 | 2,004.00 | (2,017.57) |
| Employee Health/Life Insurance | 9,828.40 | 9,798.00 | (30.40) | 26,906.00 | 29,394.00 | 2,488.00 |
| Food | 35,024.90 | 35,910.00 | 885.10 | 101,156.35 | 107,730.00 | 6,573.65 |
| Nutritional Supplements | 2,900.71 | 2,301.00 | (599.71) | 8,136.24 | 6,903.00 | (1,233.24) |
| Operational Supplies | 3,388.39 | 4,694.00 | 1,305.61 | 10,774.88 | 14,082.00 | 3,307.12 |
| Professional Services | 2,634.88 | 1,752.00 | (882.88) | 7,404.72 | 5,256.00 | (2,148.72) |
| Equipment Rentals | 379.95 | 388.00 | 8.05 | 1,431.15 | 1,164.00 | (267.15) |
| Dues & Licenses | | 14.00 | 14.00 | | 42.00 | 42.00 |
| Conferences & Training | | 126.00 | 126.00 | | 378.00 | 378.00 |
| Total Food Services | 98,112.61 | 109,027.00 | 10,914.39 | 312,073.41 | 327,081.00 | 15,007.59 |
| Barber & Beauty | | | | | | |
| Reg. Full-Time Employees | 3,854.40 | 4,219.00 | 364.60 | 12,384.09 | 12,657.00 | 272.91 |
| TOPS - Balances | 106.06 | | (106.06) | 172.92 | | (172.92) |
| TOPS - FICA | 8.12 | | (8.12) | 13.23 | | (13.23) |
| Social Security - Employer | 214.73 | 323.00 | 108.27 | 730.56 | 969.00 | 238.44 |
| IMRF - Employer Cost | 292.21 | 439.00 | 146.79 | 979.09 | 1,317.00 | 337.91 |
| Workers' Compensation Insurance | 195.04 | 154.00 | (41.04) | 626.57 | 462.00 | (164.57) |
| Unemployment Insurance | 136.39 | 64.00 | (72.39) | 352.54 | 192.00 | (160.54) |
| Employee Health/Life Insurance | 1,079.20 | 1,150.00 | 70.80 | 3,237.60 | 3,450.00 | 212.40 |
| Operational Supplies | 173.64 | 73.00 | (100.64) | 285.22 | 219.00 | (66.22) |
| Total Barber & Beauty | 6,059.79 | 6,422.00 | 362.21 | 18,781.82 | 19,266.00 | 484.18 |
| Adult Day Care | | | | | | |
| Reg. Full-Time Employees | 12,330.88 | 13,547.00 | 1,216.12 | 39,188.80 | 40,641.00 | 1,452.20 |
| Temp. Salaries & Wages | | | | 1,388.06 | | (1,388.06) |
| Overtime | 5.21 | 14.00 | 8.79 | 20.96 | 42.00 | 21.04 |
| TOPS - Balances | 1,022.49 | | (1,022.49) | (814.16) | | 814.16 |
| TOPS - FICA | 78.23 | | (78.23) | (62.28) | | 62.28 |
| Social Security - Employer | 918.94 | 1,037.00 | 118.06 | 3,039.13 | 3,111.00 | 71.87 |
| IMRF - Employer Cost | 1,250.49 | 1,412.00 | 161.51 | 3,951.62 | 4,236.00 | 284.38 |
| Workers' Compensation Insurance | 623.97 | 496.00 | (127.97) | 2,053.21 | 1,488.00 | (565.21) |
| Unemployment Insurance | 540.16 | 159.00 | (381.16) | 1,288.79 | 477.00 | (811.79) |

02/28/11

Champaign County Nursing Home
Actual vs Budget Statement of Operations

6

| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|---|---------------------|---------------------|-------------------|---------------------|---------------------|------------------|
| Employee Health/Life Insurance | 2,588.40 | 2,754.00 | 165.60 | 7,765.20 | 8,262.00 | 496.80 |
| Books, Periodicals & Manuals | | 12.00 | 12.00 | 170.93 | 36.00 | (134.93) |
| Gasoline & Oil | 955.09 | 675.00 | (280.09) | 3,008.24 | 2,025.00 | (983.24) |
| Operational Supplies | 21.71 | 87.00 | 65.29 | 63.72 | 261.00 | 197.28 |
| Dues & Licenses | | 42.00 | 42.00 | | 126.00 | 126.00 |
| Conferences & Training | | 309.00 | 309.00 | | 927.00 | 927.00 |
| Total Adult Day Care | 20,335.57 | 20,544.00 | 208.43 | 61,062.22 | 61,632.00 | 569.78 |
| Alzheimers and Related Disorde | | | | | | |
| Reg. Full-Time Employees | 29,637.86 | 25,137.00 | (4,500.86) | 95,433.46 | 75,411.00 | (20,022.46) |
| Reg. Part-Time Employees | | 805.00 | 805.00 | | 2,415.00 | 2,415.00 |
| Overtime | 6,846.86 | 9,006.00 | 2,159.14 | 31,352.75 | 27,018.00 | (4,334.75) |
| TOPS - Balances | (1,617.97) | | 1,617.97 | (796.25) | | 796.25 |
| No Benefit Full-Time Employees | 13,069.18 | 28,303.00 | 15,233.82 | 39,557.69 | 84,909.00 | 45,351.31 |
| No Benefit Part-Time Employees | 5,256.36 | 3,846.00 | (1,410.36) | 21,679.15 | 11,538.00 | (10,141.15) |
| TOPS - FICA | (123.78) | 5,133.00 | 5,256.78 | (60.91) | 15,399.00 | 15,459.91 |
| Social Security - Employer | 4,076.93 | 6,985.00 | 2,908.07 | 14,075.44 | 20,955.00 | 6,879.56 |
| IMRF - Employer Cost | 5,547.90 | | (5,547.90) | 18,880.92 | | (18,880.92) |
| Workers' Compensation Insurance | 2,426.99 | 2,456.00 | 29.01 | 7,927.36 | 7,368.00 | (559.36) |
| Unemployment Insurance | 2,194.82 | 1,102.00 | (1,092.82) | 5,410.64 | 3,306.00 | (2,104.64) |
| Employee Health/Life Insurance | 5,888.60 | 3,193.00 | (2,695.60) | 17,665.80 | 9,579.00 | (8,086.80) |
| Operational Supplies | | 39.00 | 39.00 | | 117.00 | 117.00 |
| Conferences & Training | (7.52) | 336.00 | 343.52 | 463.40 | 1,008.00 | 544.60 |
| ARD - Contract Nursing | 715.59 | | (715.59) | 715.59 | | (715.59) |
| Total Alzheimers and Related Disorders | 73,911.82 | 86,341.00 | 12,429.18 | 252,305.04 | 259,023.00 | 6,717.96 |
| Total Expenses | 1,224,151.85 | 1,277,380.00 | 53,228.15 | 3,787,909.27 | 3,832,140.00 | 44,230.73 |
| Net Operating Income | (91,240.51) | (87,222.00) | (4,018.51) | (201,752.77) | (261,666.00) | 59,913.23 |
| NonOperating Income | | | | | | |
| Local Taxes | | | | | | |
| Current-Nursing Home Operating | 82,997.00 | 82,997.00 | | 248,991.00 | 248,991.00 | |
| Mobile Home Tax | | | | 3.05 | | 3.05 |
| Total Local Taxes | 82,997.00 | 82,997.00 | | 248,994.05 | 248,991.00 | 3.05 |
| Miscellaneous NI Revenue | | | | | | |
| Investment Interest | 38.21 | 301.00 | (262.79) | 172.01 | 903.00 | (730.99) |
| Restricted Donations | | 276.00 | (276.00) | 1,180.19 | 828.00 | 352.19 |
| Total Miscellaneous NI Revenue | 38.21 | 577.00 | (538.79) | 1,352.20 | 1,731.00 | (378.80) |
| Total NonOperating Income | 83,035.21 | 83,574.00 | (538.79) | 250,346.25 | 250,722.00 | (375.75) |
| Net Income (Loss) | (8,205.30) | (3,648.00) | (4,557.30) | 48,593.48 | (10,944.00) | 59,537.48 |