



NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois
Monday, June 13, 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, Robert Palinkas

ITEM

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA/ADDENDUM

IV. APPROVAL OF MINUTES

May 9, 2011 – Open Session

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS

None

VII. NEW BUSINESS

a. IDPH Update

VIII. Management Report

OTHER BUSINESS

None

IX. CLOSED SESSION

Closed Session Pursuant to 5 ILCS 120/2 (c) 1 to Consider the Appointment, Employment, Compensation, Discipline, Performance or Dismissal of an Employee

X. NEXT MEETING DATE & TIME

a. July 11, 2011

XII. ADJOURNMENT

Attachments: Management Report, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
May 9, 2011**

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

Directors Excused: None

Also Present: Scavotto, Buffenbarger

1. Call to Order

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

2. Roll Call

O'Shaughnessey called the roll of Directors. A quorum was established.

3. Agenda & Addendum

On motion by Hambrick (second Palinkas) the agenda and addendum were approved as submitted (unanimous).

4. Approval of Minutes

The open session minutes of April 11, 2011 were approved as submitted (motion Nudo, second Palinkas, unanimous).

The closed session minutes of April 11, 2011 were approved as submitted (motion Hambrick, second Palinkas, unanimous).

5. Public Participation

Marilyn Lindholm brought several issues to the attention of the Board:

- a. To assist residents with low vision, a visual stripe could be placed around the front walkway
- b. Neighborhoods would benefit from additional identification by placing large numbers at hand-rail height
- c. Discrepancies between sidewalks and roadways could be better navigated with ramps

- d. Families should be informed of the facility’s crisis procedures so families know what the facility will do in an emergency; written directives for what the facility will do and for what the family should do would be beneficial
- e. The “who to call” sheet should be separate from other forms so that it can be retained and used by families for reference.

Chair O’Shaughnessey thanked ms Lindholm for bringing these issues to the Board’s attention.

6. Old Business

None

7. New Business

a. IDPH Update

Buffenbarger brought the Board up to date on the status of recent IDPH activity. CCNH has filed an appeal with CMS and with IDPH regarding multiple State fines for the same incident. The matter is still pending resolution.

All survey windows are closed. The access panels in the smoke barrier await completion and certification by IDPH.

b. Management Report

Scavotto reviewed the operating results for March, representing a loss of \$(54k). Year-to-date operating results display a small loss. Census in April was the lowest yet this year; the census decline has affected other skilled nursing facilities as well.

April closed with a census of 185.9. The mix was excellent – and a significant departure from the pattern that CCNH has experienced in recent months. Medicaid was down and Pvt Pay was up, each by roughly 3 points.

Payer	April	CCNH Pattern
Medicare	9.2%	10%
Medicaid	50.5	53
Pvt Pay	40.3	37
	100%	100%

Through March, CCNH had been right at the target census objective, posting an average daily census of 195.6. April’s performance will bring CCNH below 195 and does not portend well for revenues. Paid hours and agency staffing were under control in April. Nonetheless, April’s outlook is negative.

Cash remains an over-riding concern. In this regard, Scavotto brought the Board up to date on developments with the IGT restructuring, Medicaid and Medicare reimbursement developments, and the Deficit Reduction Act ---- all of which represent major implications to improving CCNH's cash position.

There was general discussion initiated by Palinkas about strategic moves that could be made to bolster CCNH's revenues. Pharmacy and renal services are under consideration.

c. MPA Disclosure Item

Scavotto presented to the Board an opportunity that MPA had to perform market research for proposed Supportive Living Facility to be developed in Urbana by Kensington Management Group. There was considerable discussion about supportive and assisted living, about the state of dementia care in the community, and about the role CCNH should play as these services become more developed.

It was moved (Palinkas) and seconded (Hambrick) that the Board acknowledge MPA's disclosure and MPA be authorized to move forward with Kensington Management Group.

d. Capital Expenditure Planning

There was continued discussion of the need to set reserves aside for capital purposes. The format that was presented in the April Board mailing was accepted as a starting point for further discussion and refinement. Short-term and long-term considerations must be accommodated along with program development. As CCNH's cash position improves, the Board should have the flexibility of designated capital reserves.

8. Other Business

None

9. Next Meeting Date

Monday June 13, 2011, 6 pm.

10. Adjournment

Chair O'Shaughnessey declared meeting adjourned at 7:05 pm.

Respectfully submitted

Michael A. Scavotto
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: June 6, 2011

Re: Management Report

April census came in at 185.7. As I write this update, census continues to run under our target of 195 and has been running in the mid-180s. This is not a good development, but it happens from time to time. Local intelligence is that this malaise is not limited to CCNH. In terms of Medicare, however, there may well be several issues that are specific to CCNH. Compared to last year, Medicare volume is off by about 50 percent and CCNH's financial results reflect this shift.

Here's what's happened on admissions and discharges. This is the third consecutive month where discharges outnumbered admissions.

	Nov	Dec	Jan	Feb	Mar	Apr
Admits						
Pvt Pay/Insurance	8	14	10	7	8	4
Medicare A	12	13	10	15	11	11
Medicaid				1		2
Total	20	27	20	23	19	17
Discharges						
Pvt Pay/Insurance	10	16	8	12	11	12
Medicare A	11	11	6	11	15	7
Medicaid	3	4	3	4	4	5
Total	23	31	17	27	30	24

April's payer mix was 40 percent Private Pay, 51 percent Medicaid, and 9 percent Medicare. CCNH trend of late has been 38 percent Private Pay, 51 percent Medicaid, and 11 percent Medicare. The news for April is that Pvt Pay was up notably while Medicare was down; Medicare has the greater revenue implications.

March's results reflect a loss of \$(52,434), just a bit better than March's loss.

Noteworthy items for April include:

- Revenue was down \$(60)k from budget. Within this figure is a shortfall in Medicare A revenues of \$(91)k. (Pvt Pay revenues were over budget by about \$32k.) The Medicare per diem came in at \$533, roughly the same as March's level of \$535, and this represents a good yield even though volume was below what we'd like to see.
- Expenses were under budget by \$(12)k, which is good news. With census being soft, expenses should be down.
- Within expenses, Administration was over budget by \$20k. Legal notices, professional fees including attorneys, and insurance were the main variances. Nursing was well under budget – almost by \$50k. Agency costs were down to \$57k. Most expense line items were well within normal limits.

Food costs came in under budget, a performance which is appreciated.

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.)* The obvious highlight is the low Medicare A revenue.

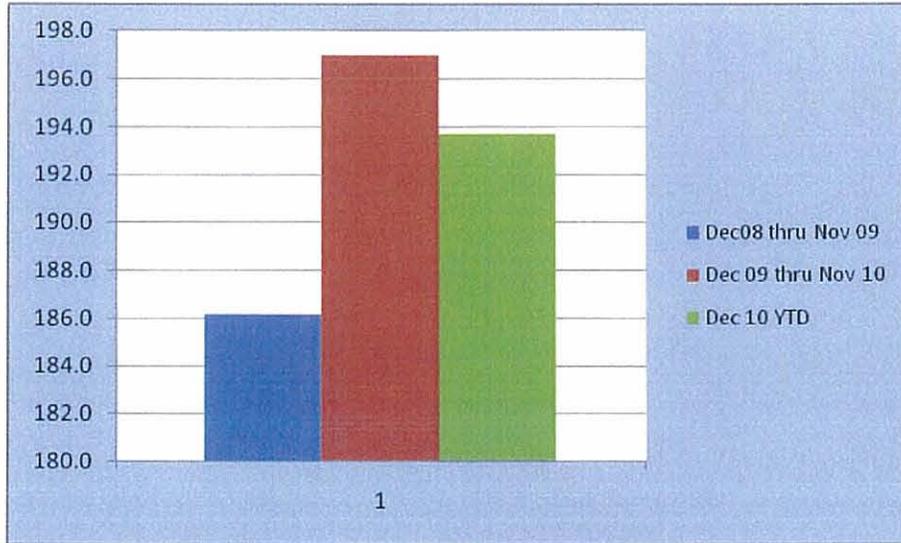
	Jan-11	As Pct of Pt Revenue	Feb-11	As Pct of Pt Revenue	Mar-11	As Pct of Pt Revenue	Apr-11	As Pct of Pt Revenue
Medicare A	\$326k	26.5%	\$322k	28.5%	\$327k	29.2%	\$273k	24%
Medicaid	\$434k	35%	\$401k	35.5%	\$429K	38.3%	\$390k	34.5%
Pvt Pay	\$399k	32.3%	\$351k	31%	\$365k	32.6%	\$386k	34.2%

Misc Revenue and Property Taxes excluded from calculation

Expenses came in at \$1.265 million. Agency costs were \$57k in total, representing one of CCNH's best cost containment efforts to-date. 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.

Average daily census has stabilized at a higher level. The current downturn has had a definite impact CCNH. Nonetheless, recent history is better than in 2008 when the turnaround began. This fiscal year, we are behind our level for 2010.

ADC By Fiscal Year



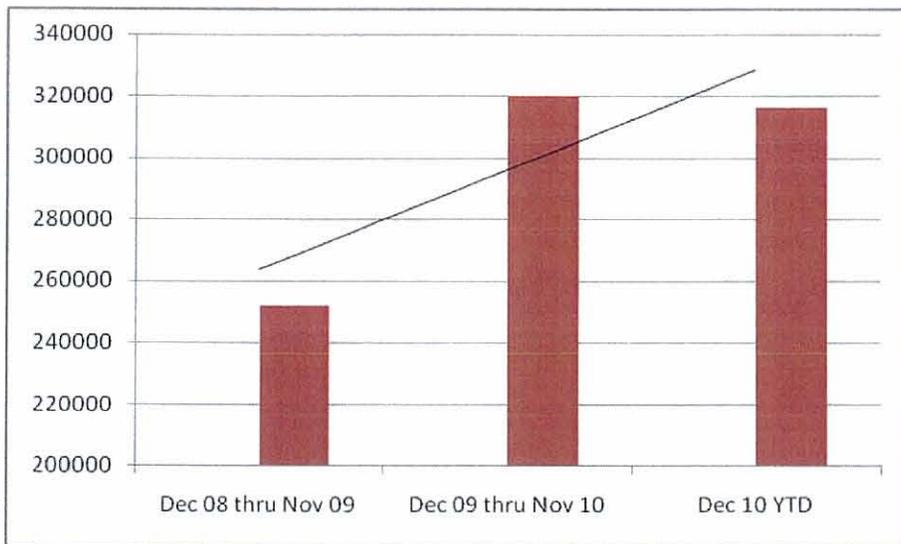
Medicare days were 512 in April for an ADC of 17.1, including the Medicare Advantage days, which do not pay on a par with traditional Medicare. Based on CCNH's recent experience, the last 3 months' Medicare census has not been as strong as what we witnessed in May 2010. Here's the pattern for Medicare A since May of last year:

Medicare A Resident Days
May 2010 thru March 2011



This month's Medicare revenues (April) were low; so was census. on a par with January. CCNH had a bad Medicare month in October 2010 when Med A revenues were \$225k. 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. Here's the pattern dating back to fiscal 2008. CCNH is doing better but still needs better Medicare performance.

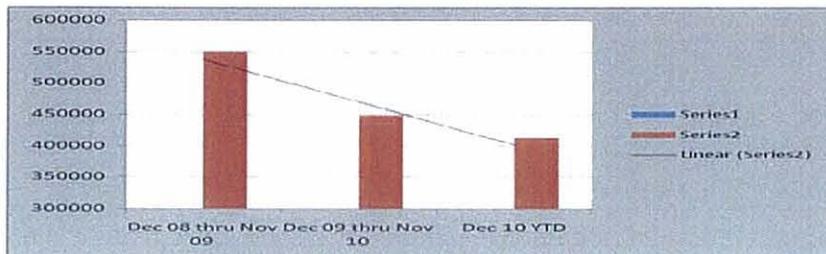
**Medicare A Revenues
Monthly Average By Fiscal Year**



Med B came in at \$61k, the best yet for the fiscal year.

In terms of days, the Medicaid pattern had been smoothing out. Medicaid revenues, however, continue to reflect adjustments for conversion days; as a result, there is still some fluctuation in the revenue figures. On a strategic level, CCNH's Medicaid position has improved.

**Medicaid Revenues
Monthly Average By Fiscal Year**



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 Apr-11
Medicaid	62%	52.1%
Medicare	9%	11.1%
Pvt Pay	29%	36.8%
Totals	100%	100%

For the four months ended April 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**

	Jan-11	Feb-11	Mar-11	Apr-11
Medicare A	\$326,089	\$322,404	\$327,283	\$272,978
Medicare B	\$54,966	\$41,209	\$41,730	\$60,847
Medicaid	\$433,497	\$401,051	\$429,232	\$389,996
Pvt Pay	\$399,164	\$351,477	\$365,483	\$386,259
Adult Day-Private	\$6,112	\$6,007	\$7,946	\$4,827
Adult Day-TXX	\$12,634	\$8,751	\$13,795	\$14,949
Miscellaneous	\$1,437	\$2,050	\$8,183	\$111
Property Tax	\$82,997	\$82,997	\$82,997	\$82,997
All Revenues	\$1,316,896	\$1,215,946	\$1,276,649	\$1,212,964
All Expenses	\$1,276,453	\$1,237,189	\$1,330,695	\$1,265,398
Net Income/(Loss)	\$ 40,443	\$(21,243)	\$(54,046)	\$(52,434)
Census	6163	5602	5682	5570
Change		(9.1%)	1.4%	(2.0)%
ADC	198.8	200.1	189.1	185.7
Change		0.7%	(5.5)%	(1.8)%
FTE	174.5	178	182	183

April's ending cash balance was \$680k at month-end, which continued a trend of being painfully low. Accounts Payable for April was \$1.840 million, or about 2.7 times as much as cash on hand. Cash position remains tight and this roller-coaster situation continues to retard overall performance.

Month	Forecast High Balance	Forecast Low Balance
May	\$402k	\$885k
June	\$273k	\$1.042 million
July	\$360k	\$1.009 million

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

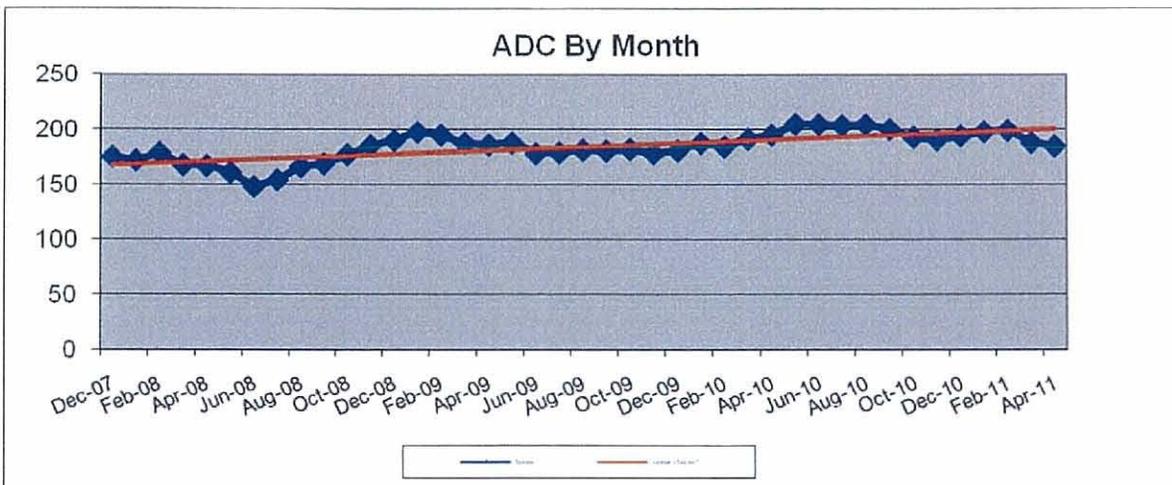
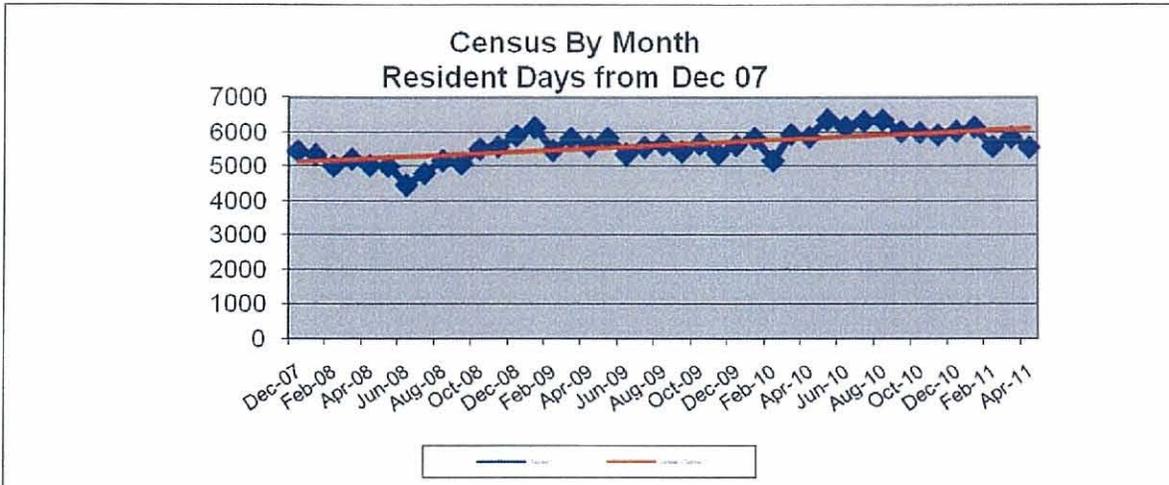
The solid line is a trend line for the displayed data and it should appear in red on your computers. (These graphs will display best when viewed on your screens.)

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. However, as you have been following things via the flash updates, census has trailed off. March posted a notable decline at 189.1. April's performance is softer.

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
March	2171	3080	611	5862
April	2232	2826	512	5570



Revenues

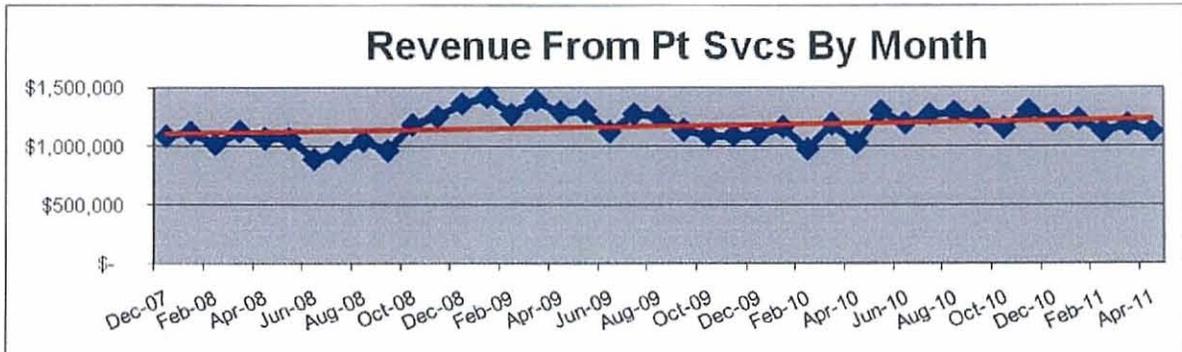
For seven of the last twelve months, total revenues have been over \$1.3 million. For the last three months, revenues have been less than \$1.3 million (over \$1.2m but under \$1.3m). Overall, the trend is good. Medicare is the biggest revenue concern. CCNH's Medicare A volume is virtually the same as last year's when compared to the same period. It is a different story when one compares CCNH's current performance against its mid-year figures; the drop has been significant and it has had a telling impact on revenues.

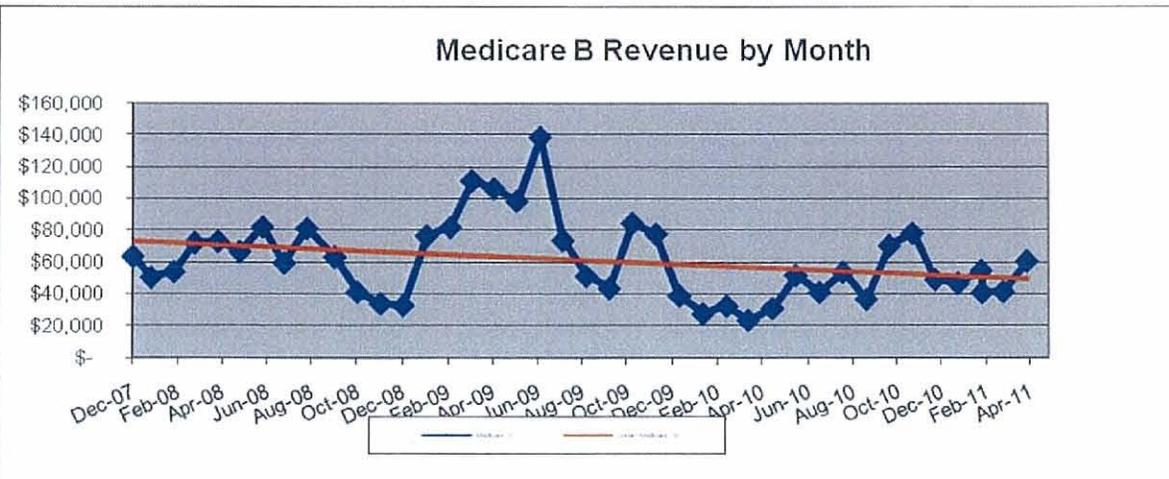
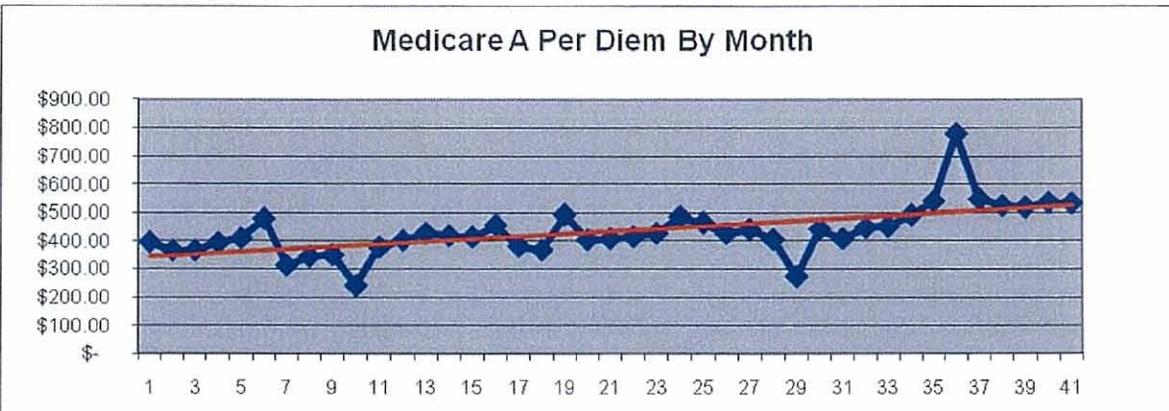
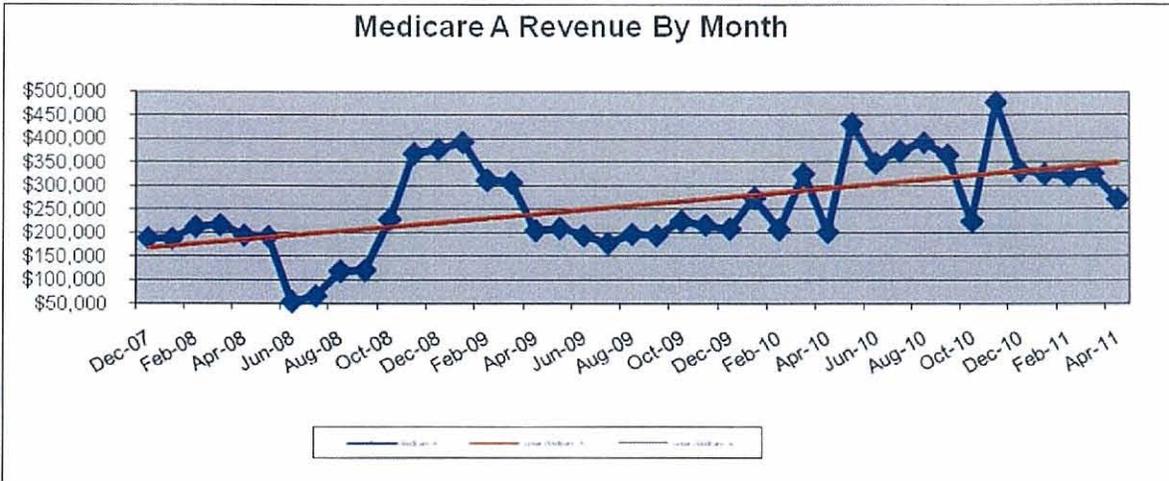
Period	Avg census/month
Dec09-Mar 2010	592
Dec10-Mar 2011	595
Apr10-Nov 2010	756
Pct Chg	(21) pct

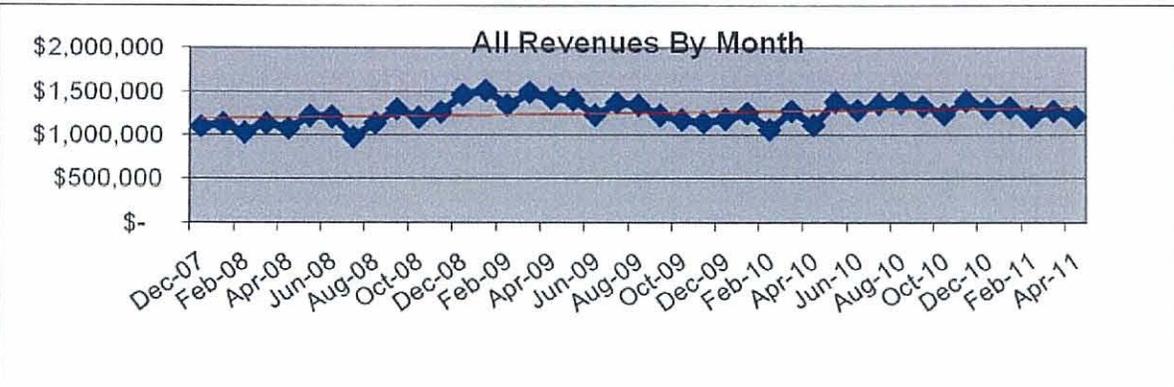
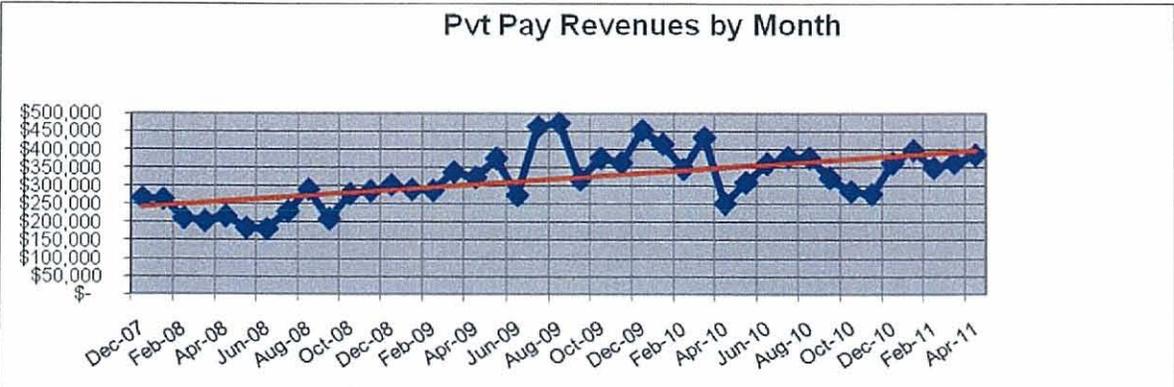
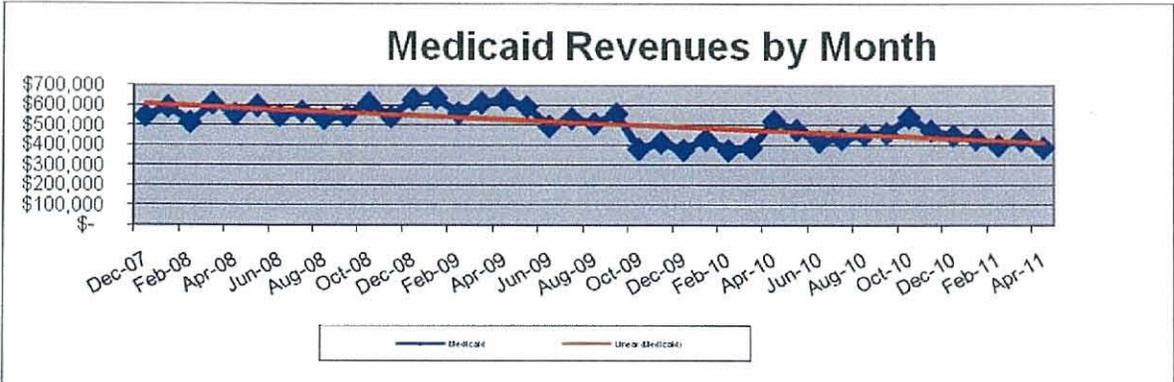
Generally, however, the trend in Medicare revenues is up, particularly since May 2010. The trend line in Medicare A is fragile. Because of better volumes since March 2010, the trend returned to positive. However, if the current Medicare malaise continues, CCNH's trend line will turn negative. Medicare 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.

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. March was \$536 and April \$533. The per diem yield is good; volume is soft.

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.



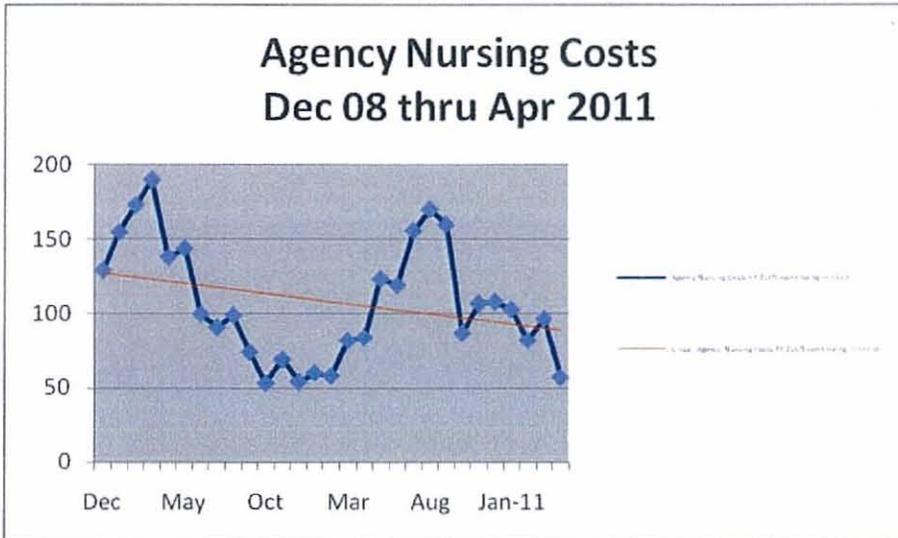




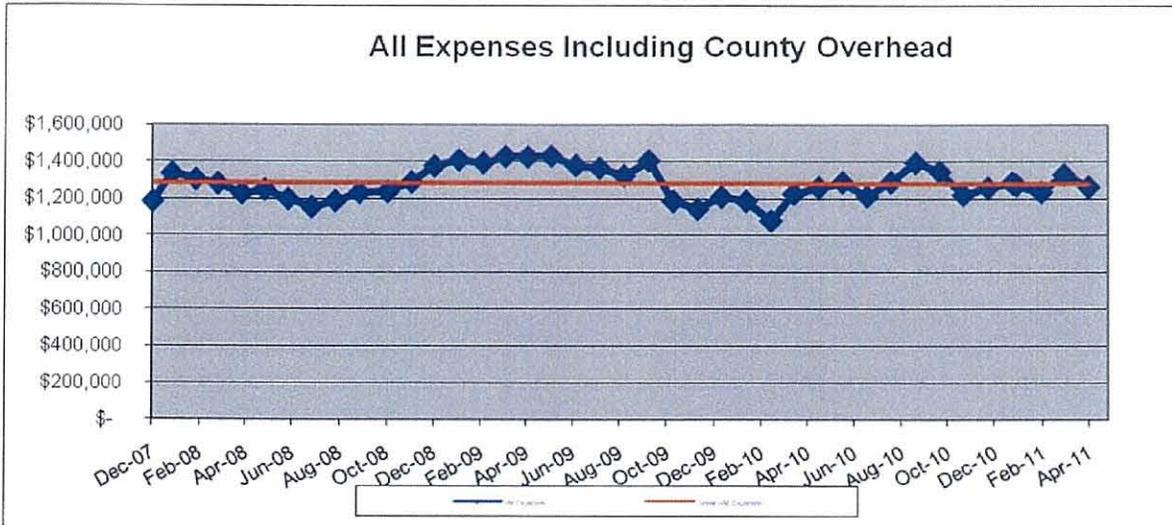
Expenses

Total expenses for March amounted to \$1.265 million, about \$12k under budget.

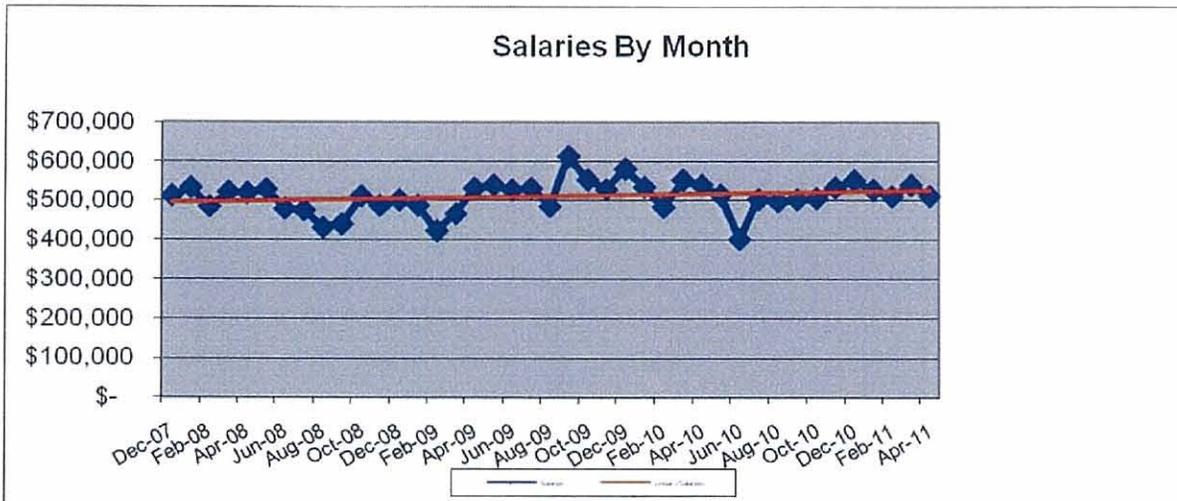
The following graph illustrates agency expense through April 2011. April's control of agency expense was exemplary.



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.

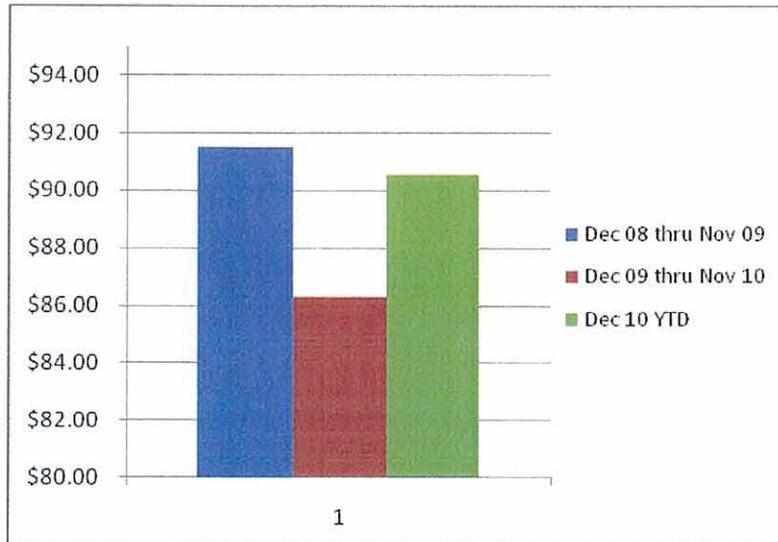


Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below.

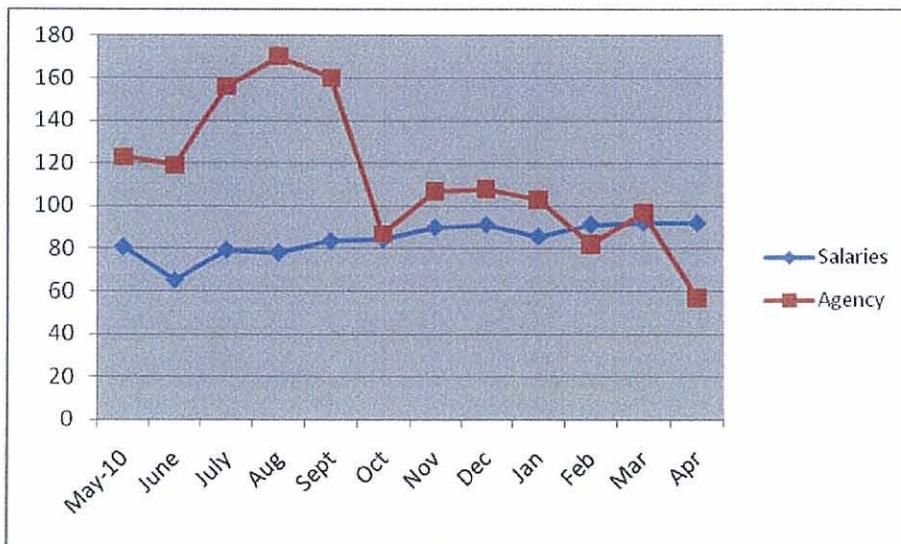


Salaries per resident day are settling in at \$90-\$92. Salaries per day are up compared to last year, but that is more than off-set by the reduction agency costs. The last graph, below, compares salaries to agency, and there has been a big improvement in containing outside staffing costs. The FTE complement for March was 182 and 183 in April. Despite a few stumbles here and there, CCNH staffing controls are usually effective.

Salaries Per Resident Day By Fiscal Year



CCNH Salaries Per Resident Day vs Agency Expense May 2010 thru Apr 2011



Summary

Census continues to be the big determinant of success. Nothing drives that home more than the experience of the last few months where census has been lower than our target level of 195. The

current drop in volume will test our ability to manage expenses, especially staffing levels including agency. Our initial response has been good.

Nobody is comfortable with the current cash position. Trade payables were 2.7 times the amount of cash-on-hand – and that does not take into consideration other continuing obligations such as payroll and benefits.

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: June 6, 2011

Re: Management Update

This is the thirty-fifth 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. March closed at 189 and April at 186, well below our target. As I write this update, census is 188. The general census drought is not limited to CCNH; rather, we understand it include CURR and Heartland. That said, the Medicare census is particular to CCNH and it is clear that CCNH is not receiving referrals at the same rate as it did in the recent past.
2. **Operations:** The fiscal year got off to a profitable start and then tanked. February, March, and April were not good census experiences. Keeping the turnaround going will be difficult without sufficient census.

I have no update on the Medicaid audit.

Customer service continues to receive emphasis. We expect to see improvements in the dining experience; we are placing a lot of emphasis on food and on service in the dining rooms. As always, there are personnel issues that develop and we end up working through them. I am looking forward to May's scores as they should be up significantly.

We keep pressing to resolve the IGT. HFS has called a meeting of county homes on June 22. This is a very positive development as it indicates that there is something to talk about. I am hopeful that County homes will receive sample agreements and calculations prior to the 22nd.

There is no news on the bed tax issue. CMS must approve the Illinois proposal, which is running into opposition. Certain organizations are taking their case directly to Washington. It's anybody's guess what will happen. One veteran lobbyist feels that CMS will approve the bed tax. The fact that the proposed bed tax was approved by the State legislature is likely to trump the hurt feelings of one organization.

CCNH depends upon Medicaid for more than fifty (50) percent of its revenues. The Governor requested a cut of six (6) percent. The problem with that approach is that the State would reduce Federal matching dollars. In a move that turns out to be characteristic of Illinois, both Houses of the legislature sent the Governor a bill adopting a rate freeze with extended payments. For revenue purposes, rates are not cut. For cash purposes, payments are delayed further – accounting for the desired reduction in State Medicaid expenditures. In regard to Medicaid, County homes have enjoyed prompt payment under the IGT program. It is entirely possible that we will be able to extend accelerated payment for County homes. With a little luck, we will know more after the 22nd.

The Deficit Reduction Act (DRA) remains a big deal. The providers won a big round when JCAR refused HFS proposed regs. HFS has gone to the Feds and it appears that this Illinois spat has awakened the Federal regulators – at least that’s one reading. The Feds are telling the State that retroactivity must be in the final rules. At the same time, there are many States that have had retroactivity approved by the Feds; so, why must Illinois be different? This is high stakes poker.

I still have no update on resolving our potential data glitch with MDI. I am following up with MDI but have nothing to show for it yet. We are researching our options as I am convinced that there will be no resolution without fireworks of some sort.

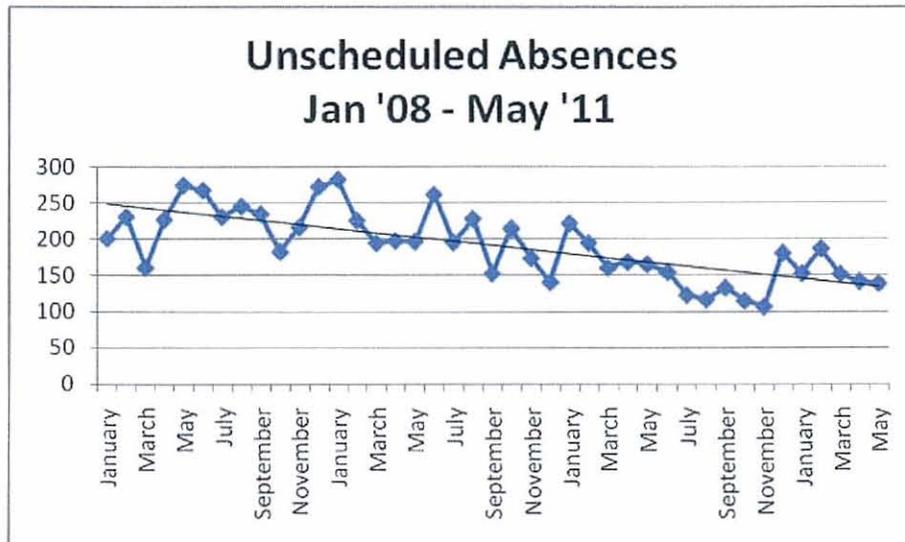
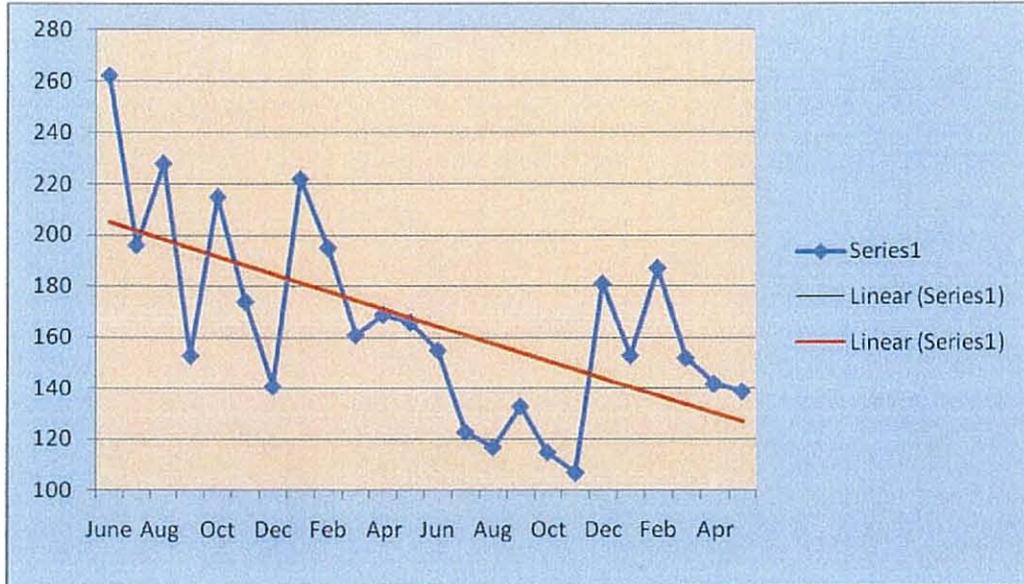
Dr. Karleen McNeil is on board Rehab Director. Getting Dr. McNeil better known at the Christie Clinic and at Provena is a requisite activity.

We received a proposal to establish renal dialysis at CCNH. The market analysis is the focus of my attention. There is not a big market for renal services; there have been only 200-300 discharges from the hospitals in each of the last 2 years. However, if you need renal dialysis and you’re in a nursing home, your life gets turned upside down. I’m interested in this service and willing to give it a solid look. If it makes sense, we do it.

We are beginning to resolve our Medicare Advantage problems. Initial discussions with Health Alliance have been positive. CCNH looks like it is position to begin some worthwhile experiments in delivering long-term care services to Medicare Advantage residents. I’ll keep you posted as things develop.

- 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. March, April and May were much better performances.

**Unscheduled Absences
June 2009 thru May 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.

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

Cash	\$679,392.18
Petty Cash	\$300.00
Total Cash	<u>\$679,692.18</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$573,207.54
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$792,752.60
Total Rec., Net of Uncollectible Amounts	<u>\$1,365,960.14</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$69,137.55
Allowance for Uncollectible Accts-Private Pay	(\$14,516.00)
Allowance for Uncollectible Accts-Patient Care P	(\$3,690.99)
Allowance for Uncollectible Accts-Patient Care H	(\$208.00)
Total Rec., Net of Uncollectible Amounts	<u>\$50,722.56</u>

Accrued Interest

Property Tax Revenue Receivable	\$414,985.00
Total Accrued Interest	<u>\$414,985.00</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$749.31
Due From Other Funds	\$48.72
Due from Other Governmental Units	\$1,076,922.00
Due from IL Public Aid	(\$443,980.64)
Due from IL Department of Aging-Title XX	\$87,557.41
Due from US Treasury-Medicare	\$597,834.81
Due From VA-Adult Daycare	\$10,019.42
Due From VA-Nursing Home Care	\$35,226.97
Allowance for Uncollectible Accts-IPA	(\$17,855.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$488.00)
Allowance for Uncollectible Accts-Medicare	(\$12,129.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$45.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$428.00)
Total Intergvt. Rec., Net of Uncollectibl	<u>\$1,333,433.00</u>

Prepaid Expenses

Prepaid Expenses	\$83,983.99
Stores Inventory	\$24,602.21
Total Prepaid Expenses	<u>\$108,586.20</u>

Long-Term Investments

Patient Trust Cash, Invested	\$7,166.22
Total Long-Term Investments	<u>\$7,166.22</u>
Total Current Assets	<u>\$3,960,545.30</u>

Champaign County Nursing Home

04/30/11

Balance Sheet

2

Fixed Assets

Nursing Home Buildings	\$23,191,082.13
Improvements not Buildings	\$463,525.63
Equipment, Furniture & Autos	\$1,201,116.16
Accumulated Depreciation-Land Improvements	(\$155,866.07)
Accumulated Depreciation-Equipment, Furniture, &	(\$585,875.48)
Accumulated Depreciation-Buildings	(\$2,457,740.26)
Total Fixed Assets	<u>\$21,656,242.11</u>
Total ASSETS	<u><u>\$25,616,787.41</u></u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$15,370.84
Accounts Payable	\$1,840,853.69
Salaries & Wages Payable	\$248,068.22
Interest Payable - Bonds	\$46,619.58
Due to General Corporate Fund	\$333,141.98
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	\$856,415.00
Total Current Liabilities	<u>\$3,340,469.31</u>

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$7,166.22
Bonds Payable	\$3,400,000.00
Accrued Compensated Absences	\$415,538.28
Total Non-Current Liabilities	<u>\$3,822,704.50</u>
Total Current Liabilities	<u>\$7,163,173.81</u>

Equity

Retained Earnings-Unreserved	\$18,509,695.10
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Total Equity	<u>(\$70,923.08)</u> <u>\$18,453,613.60</u>
Total LIABILITIES & EQUITY	<u>\$25,616,787.41</u>

04/30/11 Champaign County Nursing Home
Historical Statement of Operations 1

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

Miscellaneous Revenue

Sale of Fixed Assets							2,032						2,032
Lunch Reimbursement	522	309	405	405	675	336	452	312	456	309	687	219	5,087
Late Charge, NSF Check Charge	(1,786)	778	2,744	(59)	2,294	(1,789)	1,812	2,534	(1)	1,148	1,599	(208)	9,069
Other Miscellaneous Revenue		4,168			72	50	(186)	10	278	555	5,142		10,089
Total Miscellaneous Revenue	(1,264)	5,256	3,149	346	3,041	(1,403)	4,111	2,856	733	2,012	7,428	11	26,277

Medicare A Revenue

Sanctioning Loss Of Revenue							94,071						94,071
Medicare A	315,271	259,124	237,879	287,269	288,774	139,487	299,555	259,976	221,781	234,516	238,924	219,416	3,001,972
ARD - Medicare A		14,852	23,121	13,987	167	2,030	476	9,221	12,340	16,700	9,633	17,605	120,134
NH Pt_Care - Medicare Advantage/ H	117,809	68,856	109,928	92,003	77,339	84,456	82,021	64,246	91,967	71,188	78,726	35,957	974,495
ARD_Pt Care - Medicare Advantage/		6,000	3,750										9,750
Total Medicare A Revenue	433,080	348,833	374,677	393,258	366,280	225,974	476,123	333,442	326,089	322,404	327,283	272,978	4,200,422

Medicare B Revenue

Medicare B	52,030	41,374	54,024	36,932	70,432	78,283	47,609	47,064	54,966	41,209	41,730	60,847	626,501
Total Medicare B Revenue	52,030	41,374	54,024	36,932	70,432	78,283	47,609	47,064	54,966	41,209	41,730	60,847	626,501

Medicaid Revenue

Medicaid Title XIX (IDHFS)	476,657	289,061	306,823	316,783	313,163	353,186	315,492	309,935	293,898	268,628	296,093	263,677	3,803,395
ARD - Medicaid Title XIX (IDHFS)		131,755	128,740	134,609	147,061	186,649	139,527	137,540	136,051	114,722	124,479	119,783	1,500,916
Patient Care-Hospice	3,505	1,158	42	730	5	505	(213)			11,122	5,112	3,103	25,068
ARD Patient Care - Hospice		3,644	5,200	3,582	3,467	3,543	3,429	3,543	3,549	6,579	3,549	3,434	43,718
Total Medicaid Revenue	480,162	425,818	440,805	455,704	463,695	543,884	458,235	451,018	433,497	401,051	429,232	389,996	5,373,097

Private Pay Revenue

VA-Veterans Nursing Home Care	13,441	6,504	6,720	6,720	6,070	6,832	4,973	5,634	6,718	6,068	2,384		72,066
ARD - VA - Veterans Care		6,504	6,720	6,720	6,504	6,720	6,029	6,935	6,718	6,068	6,718	6,501	72,138
Nursing Home Patient Care - Private	294,528	251,675	247,375	241,187	220,897	239,709	166,424	259,173	285,496	238,490	238,860	266,751	2,950,566
Nursing Home Beauty Shop Revenue	2,327	2,801	2,432	2,540	3,939	4,097	4,125	4,097	3,998	3,508	4,192	4,165	42,220
Medical Supplies Revenue	3,547	922	5,959	5,839	4,343	3,285	3,671	4,542	5,984	7,133	6,843	5,441	57,510
Patient Transportation Charges	1,045	506	(79)	2,257	2,952	1,975	2,021	1,260	2,297	1,243	1,857	1,256	18,589
ARD Patient Care- Private Pay		93,600	108,304	113,556	78,449	24,209	77,482	82,686	87,953	88,968	104,628	102,143	961,978
Total Private Pay Revenue	314,888	362,512	377,432	378,819	323,154	286,828	264,725	364,326	399,164	351,477	365,483	386,259	4,175,066

Adult Day Care Revenue

VA-Veterans Adult Daycare	1,072	1,407	1,407	1,407	1,340	1,355	308	1,273	1,186	1,534	1,889	1,659	15,837
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Champaign County Nursing Home
Historical Statement of Operations

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Description	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	Total
IL Department Of Aging-Day Care Gra	13,122	12,030	12,449	12,499	12,677	13,068	12,302	14,341	12,634	8,751	13,795	14,949	152,616
Adult Day Care Charges-Private Pay	7,107	8,642	11,936	11,505	10,408	10,410	7,525	5,730	4,926	4,473	6,057	3,168	91,886
Total Adult Day Care Revenue	21,300	22,079	25,792	25,411	24,425	24,833	20,135	21,344	18,746	14,758	21,741	19,776	260,339
Total Income	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	1,192,898	1,129,867	14,661,702

Operating Expenses

Administration

Reg. Full-Time Employees	29,748	46,000	27,828	28,821	29,683	29,002	28,106	29,265	27,289	25,745	29,615	27,296	358,398
Temp. Salaries & Wages	1,249	1,453	1,488	870	777	886	842	558	742	657	662	406	10,590
Per Diem	226	162	181	276	212	276	(253)		135	270	405	180	2,070
Overtime	152	509	335	76	263	126	438	256	329	316	79	143	3,024
TOPS - Balances	2,712	(19,380)	904	(1,150)	1,202	(10,378)	105	987	700	448	751	249	(22,849)
TOPS - FICA	208	(1,483)	69	(88)	92	(794)	8	76	54	34	57	19	(1,748)
Social Security - Employer	2,240	3,551	2,226	2,194	2,258	2,213	2,151	2,220	2,042	1,935	2,202	2,013	27,246
IMRF - Employer Cost	2,362	3,802	2,330	2,828	2,833	2,754	5,621	2,852	2,688	2,537	2,890	2,674	36,171
Workers' Compensation Insurance	1,131	1,312	1,733	1,292	1,326	1,301	1,850	859	2,069	1,337	1,534	1,403	17,146
Unemployment Insurance	385	1,660	489	450	(128)	210	(1,465)	214	1,119	1,088	936	886	5,844
Employee Health/Life Insurance	3,462	3,462	2,981	2,981	3,462	3,856	4,369	4,698	4,667	4,667	4,667	4,622	47,893
IMRF - Early Retirement Obligation	3,471	7,132	3,471	3,471	3,471	3,471	3,233	3,475	3,475	3,475	3,475	3,475	45,098
Employee Development/Recognition	1,262	275	(970)	(1,047)	83	621	331	37	133	70	309	44	1,148
Employee Physicals/Lab		1,198	2,300	3,479	1,418	3,818	4,668	2,645	1,482	385	4,971	2,062	28,426
Stationary & Printing	610		666				195	332	273		760		2,835
Copier Supplies	352	549	554	808	627	717	767	660	900	586	931	720	8,172
Postage, UPS, Federal Express	940	630	548	869	591	715	789	810	623	732	485	600	8,332
Equipment < \$2,500	3,774	934				3,051	(9,986)						(2,227)
Operational Supplies	2,201	1,584	2,415	2,138	3,131	2,110	3,149	1,735	3,230	1,376	4,483	1,119	28,673
Audit & Accounting Fees	3,229	3,229	3,229	13,172	3,229	3,229		3,625	3,625	3,625	3,625	3,625	47,441
Attorney Fees	9,620	9,267	3,530	12,528	5,606	3,186	1,255	3,775	2,816	10,859	2,671	14,188	79,301
Professional Services	31,730	29,859	27,802	30,409	43,151	34,995	42,704	30,268	37,767	30,708	34,689	39,586	413,667
Job Required Travel Expense	12	413	153	140	226	307	700	372	252	216	697	311	3,800
Insurance	18,918	3,173	19,168	19,168	19,168	17,109	19,187	19,829	19,428	19,829	19,643	24,650	219,270
Property Loss & Liability Claims	42		1,158			125	1,308				408	174	3,216
Computer Services	1,937	1,866	6,025	1,892	1,853	1,968	4,107	85	3,636	2,712	4,284	1,883	32,248
Telephone Services	1,519	1,703	1,679	2,117	1,789	1,644	1,822	1,434	1,882	1,821	1,679	1,465	20,554
Witness Fees							57						57
Legal Notices, Advertising	3,954	5,026	3,194	6,061	6,154	5,359	1,892	3,435	4,187	2,426	4,607	9,048	55,344
Photocopy Services	760	760	760	760	760	760	1,520		760	760	760	760	9,119
Public Relations		93	391	445	497	(108)	184	198	172	114		670	2,655
Dues & Licenses					188	2,165		13,982					16,334
Conferences & Training	2,076	2,450	3,130	145		2,400	(1,771)	2,289	(1,800)		4,739	268	13,926
Finance Charges, Bank Fees	1,297	1,767	2,331	2,115	2,254	2,693	1,931	3,588	1		1,695	4,315	23,987

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Champaign County Nursing Home
Historical Statement of Operations

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Description	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	Total
Cable/Satellite TV Expense	2,176	2,175	2,175	2,175	2,175	2,175	2,175	2,260	2,260	2,379	2,379	2,379	26,886
IPA Licensing Fee	11,300	10,936	11,300	11,300	10,935	11,300	10,935	11,300	11,300	10,206	11,300	10,935	133,043
Fines & Penalties			9,295	975			(24,000)			780			(12,950)
Depreciation Expense	60,463	60,463	60,463	60,462	59,654	59,654	63,306	59,161	59,432	59,615	59,615	59,880	722,168
Transfers to General Corporate Fund	1,200	(25)	575	1,063	4,155	713	3,888	350	688	1,375	1,675	1,988	17,643
Interest-Tax Anticipation Notes Payabl	745	1,652	72	710	1,350		13						4,542
Interest- Bonds Payable	13,324	13,324	12,542	12,542	12,542	9,667	11,472	11,992	11,992	11,992	11,992	11,992	145,378
Total Administration	220,786	201,482	218,517	226,448	226,989	203,296	187,604	219,623	210,348	205,077	225,670	236,028	2,581,869
Environmental Services													
Reg. Full-Time Employees	31,599	31,122	31,171	31,235	31,688	32,831	29,558	31,476	30,908	29,329	32,836	29,902	373,656
Overtime	239	1,082	718	239	838		2,168	1,786	1,776	741		60	9,648
TOPS - Balances		1,132	(2,889)	1,037	346	1,173	1,127	(105)	(1,229)	310	1,261	(771)	1,390
TOPS- FICA		87	(221)	79	26	90	86	(8)	(94)	24	97	(59)	106
Social Security - Employer	2,395	2,422	2,416	2,364	2,444	2,466	2,386	2,517	2,450	2,254	2,463	2,248	28,824
IMRF - Employer Cost	2,655	2,685	2,678	3,164	3,169	3,198	6,154	3,297	3,334	3,067	3,351	3,059	39,811
Workers' Compensation Insurance	1,126	649	1,908	1,359	1,379	1,428	909	932	2,224	1,484	1,662	1,513	16,572
Unemployment Insurance	836	1,111	692	239	364	39	75	13	1,761	1,266	1,165	1,437	8,997
Employee Health/Life Insurance	5,523	5,523	6,036	5,523	6,036	6,036	6,848	6,449	6,449	5,909	5,909	5,857	72,098
Operational Supplies	5,464	6,814	4,802	4,355	6,162	5,160	5,323	6,686	6,875	6,343	6,043	3,843	67,870
Gas Service	16,025	8,744	10,147	9,960	8,856	6,118	25,727	13,500	23,619	27,809	2,433	872	153,811
Electric Service	25,399	29,371	27,406	29,602	22,570	23,466	19,403	13,658	15,374	15,151	17,389	18,597	257,386
Water Service	1,950	2,186	2,079	2,226	2,074	1,992	2,741	1,375	2,153	1,969	2,232	2,395	25,373
Pest Control Service	480	468	468	468	468	468	468	468	468	468	468	468	5,625
Waste Disposal & Recycling	2,287	2,200	2,878	2,205	3,527	2,305	1,001	4,251	3,779	3,278	2,754	4,865	35,327
Equipment Rentals	268	268	268	268	268	268		536	258	258	258	258	3,176
Sewer Service & Tax	1,327	1,213	1,390	1,302	1,427	1,263	2,466		1,365	1,355	1,239	1,466	15,812
Total Environmental Services	97,574	97,076	91,947	95,625	91,641	88,299	106,440	86,830	101,468	101,015	81,559	76,009	1,115,482
Laundry													
Reg. Full-Time Employees	9,709	9,469	9,531	9,784	9,519	9,617	9,295	10,801	8,377	8,494	9,815	9,126	113,536
Overtime		240	245	8	248	4	499	377	538	129			2,288
TOPS Balances		(209)	(420)	39	(84)	(491)	(70)	(1,557)	510	286	371	410	(1,216)
TOPS - FICA		(16)	(32)	3	(6)	(38)	(5)	(119)	39	22	28	31	(93)
Social Security - Employer	730	731	741	737	735	724	737	847	675	644	739	687	8,728
IMRF - Employer Cost	810	810	822	987	953	938	1,906	1,106	919	877	1,006	935	12,068
Workers' Compensation Insurance	347	202	578	426	414	418	593	261	712	427	497	462	5,335
Unemployment Insurance	290	336	184	16	128		(254)		482	368	398	535	2,484
Employee Health/Life Insurance	1,422	1,422	1,422	1,422	1,422	1,422	1,422	2,129	1,590	1,590	1,590	1,577	18,433
Laundry Supplies	1,447	1,223	1,571	2,044	1,659	1,618	1,846	2,531	1,571	1,646	2,830	976	20,763
Linen & Bedding	781	1,288	2,234	1,100	1,498	1,198	1,285	2,641		1,119	2,175	137	15,459
Total Laundry	15,536	15,496	16,876	16,564	16,487	15,410	17,055	19,018	15,412	15,602	19,450	14,879	197,785

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Champaign County Nursing Home
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Description	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	Total
Maintenance													
Reg. Full-Time Employees	5,491	5,686	5,671	5,671	5,526	5,417	5,469	5,927	5,353	4,995	5,842	4,622	65,671
Overtime					14							9	23
TOPS - Balances		(266)	(451)	(168)	47	21	(299)	83	107	352	246	205	(121)
TOPS - FICA		(20)	(35)	(13)	4	2	(23)	6	8	27	19	16	(9)
Social Security - Employer	377	391	410	390	379	372	374	423	361	337	394	309	4,516
IMRF - Employer Cost	418	433	454	522	491	482	986	554	492	458	537	420	6,247
Workers' Compensation Insurance	201	118	342	247	240	236	348	171	400	253	296	234	3,084
Unemployment Insurance	151	200	162	56	91		(140)		301	202	207	253	1,483
Employee Health/Life Insurance	1,439	1,865	1,302	2,102	1,302	1,306	502	1,079	1,079	1,329	1,079	1,072	15,457
Gasoline & Oil	50		(2)			5	48	8	8	16		59	191
Ground Supplies	14						115	276	138				543
Maintenance Supplies	3,069	1,187	598	1,729	3,128	2,155	5,521	6,876	4,151	3,534	4,567	5,857	42,372
Professional Services							3,854	4,610	5,353	4,789	3,573		22,179
Automobile Maintenance	716	55	111	274	1,644	97	653	576	656	135	299	504	5,820
Equipment Maintenance	4,984	1,047	3,914	1,477	1,553	2,017	2,088	3,992	2,100	2,079	4,466	1,446	31,163
Equipment Rentals						35				408			443
Nursing Home Building Repair/Mainte	3,630	3,613	2,212	9,372	5,353	6,491	11,709	8,826	2,272	2,993	8,138	3,092	67,701
Conferences & Training											471		471
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	20,540	14,409	14,688	21,660	25,090	18,635	28,216	39,932	26,030	27,347	30,134	18,096	284,777
Nursing Services													
Reg. Full-Time Employees	96,344	86,707	90,020	89,622	85,892	85,760	92,385	115,089	90,967	117,407	115,582	104,884	1,170,657
Reg. Part-Time Employees	16,243	10,790	11,177	9,329	5,333	5,446	4,525	4,844	3,415	3,399	3,427	3,712	81,641
Temp. Salaries & Wages	19,637	18,455	26,545	28,354	30,692	33,295	39,892	37,244	42,049	28,488	26,371	21,812	352,833
Overtime	29,159	34,824	33,491	24,814	34,017	30,177	47,337	47,369	43,755	36,933	27,866	33,077	422,820
TOPS - Balances		(168)	(15,054)	4,906	823	3,170	5,002	(3,476)	3,221	5,401	70	6,120	10,015
No Benefit Full-Time Employees	92,746	72,975	74,415	81,963	77,481	78,935	73,014	61,877	71,037	87,343	88,981	84,473	945,239
No Benefit Part-Time Employees	23,026	22,096	28,942	33,244	40,446	40,123	38,554	36,908	30,051	28,811	34,063	33,105	389,369
TOPS - FICA		(13)	(1,152)	375	63	242	383	(266)	246	413	5	468	766
Social Security - Employer	21,045	18,660	20,352	20,311	20,807	20,803	22,491	23,069	21,366	22,983	22,507	21,350	255,744
IMRF - Employer Cost	21,405	19,014	20,009	24,143	23,852	23,563	50,579	25,218	24,561	24,492	27,711	26,639	311,186
Workers' Compensation Insurance	8,737	4,649	13,686	10,549	10,433	10,595	15,955	6,889	18,048	13,432	13,582	12,548	139,103
Unemployment Insurance	6,706	7,594	5,160	5,014	(2,328)	2,347	(8,501)	3,002	7,788	12,624	10,006	10,867	60,279
Employee Health/Life Insurance	15,101	14,588	13,063	13,169	12,143	12,650	12,159	12,112	12,585	11,506	12,795	11,963	153,834
Books, Periodicals & Manuals	366				209	367		171	(1)				1,112
Stocked Drugs	2,326	3,305	3,072	2,740	1,723	2,038	2,642	2,643	3,733	2,692	3,320	3,003	33,237

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Champaign County Nursing Home
Historical Statement of Operations

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Description	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	Total
Pharmacy Charges-Public Aid	1,628	2,363	1,357	1,357	2,167	876	2,051	751	1,822	854	1,185	1,179	17,589
Oxygen	1,768	2,041	2,557	2,950	3,465	2,494	2,210	2,459		5,453	2,485		27,881
Incontinence Supplies	7,612	9,424	6,526	8,542	9,679	8,799	5,671	10,512	9,085	5,291	9,738	7,753	98,633
Pharmacy Charges - Insurance	7,750	6,225	9,400	6,950	8,830	3,466	5,268	3,750	6,292	4,575	5,335	5,941	73,780
Operational Supplies	22,446	19,994	22,661	22,271	21,991	15,003	20,157	24,151	14,670	15,363	23,314	15,609	237,631
Pharmacy Charges-Medicare	17,995	17,475	20,131	17,025	27,208	8,660	16,819	13,575	13,945	12,825	14,429	12,250	192,338
Medical/Dental/Mental Health											6,400		6,400
Professional Services	11,570	26,894	20,169	27,844	25,079	26,034	13,864	8,964	25,179	25,737	25,639	19,741	256,514
Laboratory Fees	2,550	3,630	2,963	2,507	1,880	1,422	2,298		2,362		6,957	1,838	28,407
Equipment Rentals	2,506	5,450	4,999	2,563	3,055	3,393	5,488	3,475	3,208	2,908	5,856	1,701	44,603
Dues & Licenses						110			50				160
Conferences & Training	1,485	1,721	899	1,584	2,200	682	625	25	(25)	100	1,352	537	11,184
Contract Nursing Services	122,776	118,790	155,875	170,205	160,116	86,578	123,538	114,124	103,366	81,910	69,008	57,092	1,363,377
Medicare Medical Services	4,955	3,071	3,869	3,414	1,078	1,371	15,325	8,616	3,163	2,586	2,579	11,148	61,173
Furnishings, Office Equipment													
Medical/ Health Equipment						11,090	(17,271)						(6,182)
Total Nursing Services	557,881	530,355	575,131	615,745	608,333	519,487	592,458	563,095	555,939	553,524	560,566	508,810	6,741,324
Activities													
Reg. Full-Time Employees	13,514	14,074	14,346	13,851	11,923	11,457	11,667	12,388	9,928	10,508	12,535	11,669	147,861
Temp. Salaries & Wages			322	2									324
Overtime					4		115			214			334
TOPS - Balances		170	787	(13)	(12,281)	972	171	(397)	(717)	983	741	943	(8,641)
TOPS - FICA		13	60	(1)	(939)	74	13	(30)	(55)	75	57	72	(661)
Social Security - Employer	930	968	1,062	955	857	833	853	912	705	764	896	835	10,569
IMRF - Employer Cost	1,030	1,073	1,150	1,282	1,112	1,080	2,320	1,194	960	1,040	1,219	1,136	14,596
Workers' Compensation Insurance	495	293	873	603	519	498	746	353	776	532	634	590	6,912
Unemployment Insurance	290	485	287	165	229	62	(340)	53	454	443	476	594	3,197
Employee Health/Life Insurance	2,419	2,419	2,419	2,419	2,419	2,419	3,219	2,701	2,701	2,951	3,201	2,676	31,958
Books, Periodicals & Manuals							349						349
Operational Supplies	433	315	209	206	312	179	847	232	91	231	355	485	3,896
Professional Services	121	121		121	247	121	121		241	121	129	125	1,466
Field Trips						19							19
Conferences & Training				15	263						441		719
Total Activities	19,231	19,931	21,514	19,604	4,663	17,714	20,082	17,405	15,083	17,862	20,683	19,125	212,897
Social Services													
Reg. Full-Time Employees	11,011	11,697	11,750	9,697	8,057	12,087	13,936	14,224	19,437	11,268	14,834	13,003	151,002
Reg. Part-Time Employees												307	307
Temp. Salaries & Wages									1,240	1,206			2,446
Overtime	485	422	681	694	792	1,010	494	705	975	678	1,108	413	8,457
TOPS - Balances		126	454	719	312	11,564	(545)	(223)	(5,704)	971	899	327	8,901

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Champaign County Nursing Home
Historical Statement of Operations

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Description	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	Total
TOPS - FICA		10	35	55	24	885	(42)	(17)	(436)	74	69	25	681
Social Security - Employer	857	904	937	769	652	976	1,082	1,130	1,635	987	1,197	1,029	12,156
IMRF - Employer Cost	950	1,002	1,038	1,041	846	1,266	2,292	1,480	2,096	1,216	1,629	1,401	16,256
Workers' Compensation Insurance	403	250	699	422	350	526	840	403	1,363	631	751	658	7,296
Unemployment Insurance	256	398	165	16	106		(322)		1,143	581	614	606	3,562
Employee Health/Life Insurance	515	515	515	996	996	996	996	2,151	2,151	2,149	2,149	2,129	16,260
Professional Services	121	121	2,500	8,273	18,978	1,822	121		241	121	129	125	32,551
Conferences & Training					263						481		744
Total Social Services	14,598	15,445	18,775	22,681	31,376	31,132	18,853	19,853	24,143	19,882	23,859	20,023	260,619
Physical Therapy													
Reg. Full-Time Employees	2,307	2,573	2,328	2,329	2,353	2,190	2,340	4,427	4,008	3,582	4,305	4,013	36,555
Overtime	388	417	20				40			164			1,029
TOPS - Balances												4,851	4,851
No Benefit Full-Time Employees	2,025	2,405	2,273	2,405	2,191	2,298	2,191						15,787
TOPS - FICA												371	371
Social Security - Employer	353	390	349	354	340	336	342	334	298	378	221	299	3,994
IMRF - Employer Cost	392	432	387	475	441	436	903	437	406	379	436	407	5,529
Workers' Compensation Ins.	159	99	280	206	198	195	289	129	298	82	317	203	2,455
Unemployment Insurance	144	151			3		(110)		232	153	171	234	979
Employee Health/Life Insurance	513	513	513	513	513	513	513	1,079	1,079	1,079	1,329	1,069	9,224
Operational Supplies	605						(45)						560
Professional Services	48,107	42,346	42,200	44,070	53,740	52,058	39,826	37,022	41,164	37,872	35,340	36,613	510,357
Total Physical Therapy	54,993	49,125	48,350	50,351	59,778	58,024	46,289	43,428	47,486	43,689	42,119	48,058	591,691
Occupational Therapy													
Reg. Full-Time Employees	2,006	2,101	2,126	2,101	2,101	2,006	2,101	2,222	2,006	1,935	1,935	2,006	24,649
Overtime										5			5
TOPS - Balances		(103)	198	64	(127)	(199)	(204)	(7)	(65)	279	207	58	102
TOPS - FICA		(8)	15	5	(10)	(15)	(16)	(1)	(5)	21	16	4	8
Social Security - Employer	153	161	163	161	161	153	160	169	153	148	147	153	1,881
IMRF - Employer Cost	170	178	180	215	208	199	408	222	208	201	200	208	2,598
Workers' Compensation Ins.	73	44	127	91	91	87	134	64	150	98	98	101	1,160
Unemployment Insurance	65	71	12		34		(49)		117	87	77	116	529
Employee Health/Life Insurance	395	395	395	395	395	395	395	540	540	540	540	535	5,455
Operational Supplies	136			854									989
Professional Services	51,473	49,018	49,325	49,956	45,355	46,190	48,565	44,851	45,646	35,874	36,119	43,302	545,673
Total Occupational Therapy	54,470	51,857	52,541	53,842	48,209	48,817	51,494	48,060	48,749	39,187	39,340	46,483	583,049
Speech Therapy													
Professional Services	18,917	17,144	19,226	11,521	10,184	9,783	7,924	7,601	8,453	12,096	18,604	18,947	160,400
Total Speech Therapy	18,917	17,144	19,226	11,521	10,184	9,783	7,924	7,601	8,453	12,096	18,604	18,947	160,400

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Historical Statement of Operations

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Description	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	Total
Food Services													
Reg. Full-Time Employees	34,993	32,331	36,738	40,062	39,065	41,205	40,682	42,711	46,500	35,670	47,033	39,934	476,925
Reg. Part-Time Employees	5,156	3,675	2,189	897	1,036	1,306	995	1,278	636	491	617	484	18,760
Overtime	5	1,993	1,837	1,356	2,352	1,175	3,903	2,990	3,837	2,564	725	1,399	24,137
TOPS - Balances		403	33	1,400	184	(434)	2,033	(500)	(8,256)	(4,612)	2,041	1,978	(5,731)
TOPS - FICA		31	3	107	14	(33)	156	(38)	(632)	(353)	156	151	(438)
Social Security - Employer	2,987	2,827	3,066	3,156	3,162	3,234	3,362	3,512	3,766	2,836	3,559	3,071	38,537
IMRF - Employer Cost	3,248	3,133	3,345	4,155	4,034	4,063	8,007	4,532	5,070	3,809	4,778	4,129	52,301
Workers' Compensation Insurance	1,407	775	2,331	1,782	1,744	1,849	2,613	1,271	3,330	1,830	2,411	2,045	23,389
Unemployment Insurance	1,134	1,334	793	440	557	305	(687)	263	2,039	1,719	1,732	2,306	11,935
Employee Health/Life Insurance	8,651	8,651	8,651	8,138	8,138	8,651	8,651	8,539	8,539	9,828	8,570	8,533	103,541
Food	30,683	36,122	37,069	36,076	32,926	36,063	33,273	35,432	30,699	35,025	38,278	33,836	415,481
Nutritional Supplements	2,014	2,133	1,352	2,327	2,029	2,837	3,005	2,412	2,824	2,901	3,455	3,749	31,037
Operational Supplies	3,154	3,194	(263)	4,065	4,375	2,831	5,297	3,523	3,864	3,388	5,200	3,495	42,123
Professional Services	1,869	2,264	2,359	1,912	2,399	2,033	2,291	280	4,490	2,635	3,499	4,333	30,364
Equipment Rentals	380	380	380	380	380	380	89	671	380	380	380	380	4,559
Dues & Licenses												80	80
Conferences & Training					80						441		521
Kitchen/ Laundry													
Total Food Services	95,681	99,245	99,882	106,253	102,475	105,464	113,669	106,875	107,085	98,113	122,874	109,904	1,267,520
Barber & Beauty													
Reg. Full-Time Employees	2,065	2,188	2,163	2,163	3,957	4,097	4,265	4,458	4,072	3,854	4,458	4,072	41,811
TOPS - Balances		87	(169)	22	(60)	287	(8)	134	(67)	106	78	1,622	2,032
TOPS - FICA		7	(13)	2	(5)	22	(1)	10	(5)	8	6	124	155
Social Security - Employer	116	123	141	121	224	233	248	289	227	215	249	228	2,412
IMRF - Employer Cost	128	73	157	162	290	365	512	378	309	292	339	311	3,315
Workers' Compensation Insurance	76	46	130	94	172	178	246	128	304	195	226	206	2,000
Unemployment Insurance	45	76	57	29	50		7		216	136	131	179	926
Employee Health/Life Insurance	513	513	513	513	513	513	513	1,079	1,079	1,079	1,079	1,069	8,974
Operational Supplies		113	149	139	139		14	160	(49)	174	120	51	871
Total Barber & Beauty	2,942	3,224	2,978	3,255	5,280	5,695	5,796	6,636	6,086	6,060	6,685	7,862	62,498
Adult Day Care													
Reg. Full-Time Employees	12,915	13,583	13,570	13,580	13,625	12,963	13,511	13,961	12,897	12,331	14,135	12,961	160,031
Temp. Salaries & Wages		508	1,452	584	146	14	1,250	1,025	363		33	330	5,706
Overtime	75	35	29	28	61	40		5	11	5	10	5	304
TOPS - Balances		(581)	223	(192)	(164)	1,404	(858)	(1,097)	(740)	1,022	895	659	571
TOPS - FICA		(44)	17	(15)	(13)	107	(66)	(84)	(57)	78	68	50	44
Social Security - Employer	968	1,053	1,137	1,058	1,031	970	1,105	1,131	989	919	1,057	992	12,408
IMRF - Employer Cost	1,073	1,124	1,135	1,357	1,322	1,256	2,609	1,393	1,308	1,250	1,434	1,316	16,578

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Champaign County Nursing Home
Historical Statement of Operations

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Description	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	Total
Workers' Compensation Insurance	473	292	891	616	599	565	911	435	994	624	717	673	7,790
Unemployment Insurance	265	448	46	26	53	2	(347)	25	724	540	553	608	2,943
Employee Health/Life Insurance	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,588	2,588	2,588	2,588	2,565	30,444
Books, Periodicals & Manuals						13			171		15		199
Gasoline & Oil	1,495	754	1,158	1,580	(533)	1,140	1,590	1,202	852	955	1,297	1,155	12,645
Operational Supplies	157	235	134	90	69	84	604	42		22	37	50	1,524
Dues & Licenses	250						10					250	510
Conferences & Training	(276)			15	484	186	9				529		948
Total Adult Day Care	19,898	19,911	22,295	21,233	19,185	21,246	22,832	20,625	20,101	20,336	23,370	21,613	252,643
Alzheimers and Related Disorde													
Reg. Full-Time Employees	28,957	25,013	25,830	28,523	30,989	29,899	28,765	33,325	32,470	29,638	35,883	37,155	366,447
Reg. Part-Time Employees	2,607	2,746	2,752	2,192	1,367								11,664
Overtime	8,545	13,802	11,562	8,430	8,702	6,846	11,763	12,679	11,827	6,847	5,404	6,526	112,934
TOPS - Balances		(1,004)	1,014	922	15,969	892	1,519	1,245	(423)	1,622	891	(230)	22,416
No Benefit Full-Time Employees	28,462	24,444	25,223	22,635	20,769	22,770	17,998	13,667	12,822	13,069	17,346	17,451	236,656
No Benefit Part-Time Employees	4,868	2,698	3,683	3,300	2,420	3,889	6,790	8,044	8,379	5,256	5,311	8,563	63,201
TOPS - FICA		(77)	78	71	1,222	68	116	95	(32)	124	68	(18)	1,715
Social Security - Employer	5,551	5,203	5,254	4,772	4,989	4,778	4,910	5,110	4,888	4,077	4,765	5,218	59,514
IMRF - Employer Cost	10,964	956	5,823	6,608	6,270	6,195	13,319	6,681	6,652	5,548	6,485	7,101	82,602
Workers' Compensation Insurance	2,234	1,245	3,461	2,464	2,416	2,460	3,480	1,552	3,948	2,427	2,962	3,196	31,847
Unemployment Insurance	1,599	1,981	851	592	(271)	30	(2,103)	38	3,178	2,195	2,505	2,789	13,383
Employee Health/Life Insurance	2,563	2,563	2,563	2,563	2,563	2,050	2,050	5,889	5,889	5,889	5,889	5,834	46,304
Operational Supplies					24	8							32
Dues & Licenses												110	110
Conferences & Training	903	645							471	(8)	491	952	3,455
ARD - Contract Nursing										716	27,782	24,915	53,413
Total Alzheimers and Related Disord	97,253	80,215	88,092	83,072	97,427	79,886	88,608	88,324	90,069	77,400	115,784	119,562	1,105,691
Total Expenses	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	1,237,189	1,330,695	1,265,398	15,418,247
Net Operating Income	9,897	(9,046)	(14,932)	(57,383)	(96,091)	(64,490)	(36,382)	(67,254)	(43,259)	(104,277)	(137,797)	(135,531)	(756,545)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating	80,973	80,973	80,973	80,973	80,973	80,973	73,046	82,997	82,997	82,997	82,997	82,997	973,869
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	74,987	83,000	82,997	82,997	82,997	82,997	975,813
Miscellaneous NI Revenue													

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Champaign County Nursing Home													9
Historical Statement of Operations													
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Description	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	Total
Investment Interest	304	256				83	2,180		134	38	30		3,025
Restricted Donations	592	410	150		50	460	6,508	610	570		725	100	10,176
Interfund Transfer-From General Cor													
Total Miscellaneous NI Revenue	896	667	150		50	543	8,687	610	704	38	755	100	13,201
Total NonOperating Income	81,869	81,640	81,123	80,973	81,023	81,516	83,674	83,610	83,701	83,035	83,752	83,097	989,014

NonOperatingExpense

Prior Period Adjustment				47,864			(47,864)						
Total				47,864			(47,864)						
Net NonOperating Income	81,869	81,640	81,123	33,109	81,023	81,516	131,538	83,610	83,701	83,035	83,752	83,097	989,014
Net Income (Loss)	91,766	72,594	66,191	(24,273)	(15,068)	17,026	95,156	16,357	40,442	(21,242)	(54,045)	(52,434)	232,469

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	219.00	495.00	(276.00)	1,983.00	2,475.00	(492.00)
Late Charge, NSF Check Charge	(208.01)	309.00	(517.01)	5,072.50	1,545.00	3,527.50
Other Miscellaneous Revenue		22.00	(22.00)	5,985.05	110.00	5,875.05
Total Miscellaneous Revenue	10.99	826.00	(815.01)	13,040.55	4,130.00	8,910.55
Medicare A Revenue						
Medicare A	219,416.46	345,628.00	(126,211.54)	1,174,612.44	1,728,140.00	(553,527.56)
ARD - Medicare A	17,605.27		17,605.27	65,500.47		65,500.47
NH Pt_Care - Medicare Advantage/ Hmo	35,956.64	19,144.00	16,812.64	342,083.35	95,720.00	246,363.35
Total Medicare A Revenue	272,978.37	364,772.00	(91,793.63)	1,582,196.26	1,823,860.00	(241,663.74)
Medicare B Revenue						
Medicare B	60,846.63	39,673.00	21,173.63	245,816.01	198,365.00	47,451.01
Total Medicare B Revenue	60,846.63	39,673.00	21,173.63	245,816.01	198,365.00	47,451.01
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	263,676.59	405,838.00	(142,161.41)	1,432,230.35	2,029,190.00	(596,959.65)
ARD - Medicaid Title XIX (IDHFS)	119,783.00		119,783.00	632,574.28		632,574.28
Patient Care-Hospice	3,102.75	7,215.00	(4,112.25)	19,336.98	36,075.00	(16,738.02)
ARD Patient Care - Hospice	3,434.10		3,434.10	20,653.70		20,653.70
Total Medicaid Revenue	389,996.44	413,053.00	(23,056.56)	2,104,795.31	2,065,265.00	39,530.31
Private Pay Revenue						
VA-Veterans Nursing Home Care		8,455.00	(8,455.00)	20,804.16	42,275.00	(21,470.84)
ARD - VA - Veterans Care	6,501.30		6,501.30	32,939.92		32,939.92
Nursing Home Patient Care - Private Pay	266,751.48	336,562.00	(69,810.52)	1,288,770.59	1,682,810.00	(394,039.41)
Nursing Home Beauty Shop Revenue	4,165.00	2,619.00	1,546.00	19,959.69	13,095.00	6,864.69
Medical Supplies Revenue	5,441.05	5,922.00	(480.95)	29,942.94	29,610.00	332.94
Patient Transportation Charges	1,256.49	67.00	1,189.49	7,913.55	335.00	7,578.55
ARD Patient Care- Private Pay	102,143.20		102,143.20	466,377.40		466,377.40
Total Private Pay Revenue	386,258.52	353,625.00	32,633.52	1,866,708.25	1,768,125.00	98,583.25
Adult Day Care Revenue						
VA-Veterans Adult Daycare	1,658.75	1,050.00	608.75	7,540.42	5,250.00	2,290.42
IL Department Of Aging-Day Care Grant (Title XX)	14,948.86	11,800.00	3,148.86	64,470.26	59,000.00	5,470.26
Adult Day Care Charges-Private Pay	3,168.00	5,359.00	(2,191.00)	24,354.00	26,795.00	(2,441.00)
Total Adult Day Care Revenue	19,775.61	18,209.00	1,566.61	96,364.68	91,045.00	5,319.68
Total Income	1,129,866.56	1,190,158.00	(60,291.44)	5,908,921.06	5,950,790.00	(41,868.94)

Operating Expenses

Administration

Reg. Full-Time Employees	27,296.16	29,643.00	2,346.84	139,210.68	148,215.00	9,004.32
Temp. Salaries & Wages	406.17	827.00	420.83	3,025.15	4,135.00	1,109.85
Per Diem	180.12	165.00	(15.12)	990.00	825.00	(165.00)
Overtime	143.01	245.00	101.99	1,123.43	1,225.00	101.57
TOPS - Balances	248.67		(248.67)	3,134.96		(3,134.96)
TOPS - FICA	19.02		(19.02)	239.82		(239.82)
Social Security - Employer	2,012.96	2,362.00	349.04	10,411.74	11,810.00	1,398.26
IMRF - Employer Cost	2,673.53	3,215.00	541.47	13,639.90	16,075.00	2,435.10
Workers' Compensation Insurance	1,402.73	1,130.00	(272.73)	7,201.53	5,650.00	(1,551.53)
Unemployment Insurance	885.94	350.00	(535.94)	4,243.71	1,750.00	(2,493.71)
Employee Health/Life Insurance	4,621.80	4,276.00	(345.80)	23,320.60	21,380.00	(1,940.60)

Champaign County Nursing Home
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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	17,376.80		(17,376.80)
Employee Development/Recognition	44.17	768.00	723.83	593.67	3,840.00	3,246.33
Employee Physicals/Lab	2,062.19	1,492.00	(570.19)	11,544.83	7,460.00	(4,084.83)
Stationary & Printing		203.00	203.00	1,364.80	1,015.00	(349.80)
Copier Supplies	719.52	607.00	(112.52)	3,796.21	3,035.00	(761.21)
Postage, UPS, Federal Express	599.89	710.00	110.11	3,250.52	3,550.00	299.48
Operational Supplies	1,119.03	2,078.00	958.97	11,944.27	10,390.00	(1,554.27)
Audit & Accounting Fees	3,624.87	2,745.00	(879.87)	18,124.35	13,725.00	(4,399.35)
Attorney Fees	14,188.24	5,088.00	(9,100.24)	34,308.89	25,440.00	(8,868.89)
Professional Services	39,586.07	31,392.00	(8,194.07)	173,017.14	156,960.00	(16,057.14)
Job Required Travel Expense	311.41	105.00	(206.41)	1,848.46	525.00	(1,323.46)
Insurance	24,650.27	21,078.00	(3,572.27)	103,380.26	105,390.00	2,009.74
Property Loss & Liability Claims	174.10	16.00	(158.10)	581.88	80.00	(501.88)
Computer Services	1,883.43	1,915.00	31.57	12,600.51	9,575.00	(3,025.51)
Telephone Services	1,464.68	1,581.00	116.32	8,281.50	7,905.00	(376.50)
Legal Notices, Advertising	9,047.62	4,255.00	(4,792.62)	23,703.56	21,275.00	(2,428.56)
Photocopy Services	759.95	646.00	(113.95)	3,039.80	3,230.00	190.20
Public Relations	669.89	81.00	(588.89)	1,153.36	405.00	(748.36)
Dues & Licenses		1,155.00	1,155.00	13,981.67	5,775.00	(8,206.67)
Conferences & Training	268.00	1,436.00	1,168.00	5,495.63	7,180.00	1,684.37
Finance Charges, Bank Fees	4,315.49	1,363.00	(2,952.49)	9,599.05	6,815.00	(2,784.05)
Cable/Satellite TV Expense	2,379.18	2,190.00	(189.18)	11,657.76	10,950.00	(707.76)
IPA Licensing Fee	10,935.00	11,057.00	122.00	55,039.50	55,285.00	245.50
Fines & Penalties		417.00	417.00	780.00	2,085.00	1,305.00
General Liability Claims		1,275.00	1,275.00		6,375.00	6,375.00
Depreciation Expense	59,879.52	61,894.00	2,014.48	297,703.34	309,470.00	11,766.66
Transfers to General Corporate Fund	1,987.50	14,123.00	12,135.50	6,075.00	70,615.00	64,540.00
Interest-Tax Anticipation Notes Payable		333.00	333.00		1,665.00	1,665.00
Interest on Interfund Loan		3,333.00	3,333.00		16,665.00	16,665.00
Interest- Bonds Payable	11,992.40		(11,992.40)	59,962.00		(59,962.00)
Total Administration	236,027.89	215,549.00	(20,478.89)	1,096,746.28	1,077,745.00	(19,001.28)
Environmental Services						
Reg. Full-Time Employees	29,901.83	28,356.00	(1,545.83)	154,450.65	141,780.00	(12,670.65)
Temp. Salaries & Wages		555.00	555.00		2,775.00	2,775.00
Overtime	60.09	619.00	558.91	4,362.54	3,095.00	(1,267.54)
TOPS - Balances	(771.47)		771.47	(534.36)		534.36
TOPS- FICA	(59.02)		59.02	(40.88)		40.88
Social Security - Employer	2,248.00	2,259.00	11.00	11,931.29	11,295.00	(636.29)
IMRF - Employer Cost	3,059.05	3,074.00	14.95	16,107.86	15,370.00	(737.86)
Workers' Compensation Insurance	1,513.00	1,081.00	(432.00)	7,814.99	5,405.00	(2,409.99)
Unemployment Insurance	1,436.52	477.00	(959.52)	5,640.45	2,385.00	(3,255.45)
Employee Health/Life Insurance	5,856.80	6,171.00	314.20	30,572.80	30,855.00	282.20
Operational Supplies	3,843.21	6,140.00	2,296.79	29,790.45	30,700.00	909.55
Gas Service	872.11	21,351.00	20,478.89	68,233.28	106,755.00	38,521.72
Electric Service	18,597.45	24,680.00	6,082.55	80,169.61	123,400.00	43,230.39
Water Service	2,394.83	1,688.00	(706.83)	10,124.82	8,440.00	(1,684.82)
Pest Control Service	467.67	481.00	13.33	2,338.35	2,405.00	66.65
Waste Disposal & Recycling	4,865.00	2,754.00	(2,111.00)	18,925.89	13,770.00	(5,155.89)
Equipment Rentals	258.00	273.00	15.00	1,568.00	1,365.00	(203.00)
Sewer Service & Tax	1,465.54	1,087.00	(378.54)	5,424.25	5,435.00	10.75
Total Environmental Services	76,008.61	101,046.00	25,037.39	446,879.99	505,230.00	58,350.01
Laundry						
Reg. Full-Time Employees	9,126.45	9,966.00	839.55	46,612.80	49,830.00	3,217.20
Overtime		185.00	185.00	1,044.62	925.00	(119.62)

Champaign County Nursing Home
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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS Balances	410.11		(410.11)	19.77		(19.77)
TOPS - FICA	31.37		(31.37)	1.51		(1.51)
Social Security - Employer	687.47	778.00	90.53	3,592.86	3,890.00	297.14
IMRF - Employer Cost	935.49	1,057.00	121.51	4,842.50	5,285.00	442.50
Workers' Compensation Insurance	461.82	372.00	(89.82)	2,358.60	1,860.00	(498.60)
Unemployment Insurance	535.43	127.00	(408.43)	1,783.67	635.00	(1,148.67)
Employee Health/Life Insurance	1,577.40	1,711.00	133.60	8,476.20	8,555.00	78.80
Laundry Supplies	976.00	1,860.00	884.00	9,554.35	9,300.00	(254.35)
Linen & Bedding	137.28	669.00	531.72	6,073.57	3,345.00	(2,728.57)
Total Laundry	14,878.82	16,725.00	1,846.18	84,360.45	83,625.00	(735.45)
Maintenance						
Reg. Full-Time Employees	4,621.51	5,722.00	1,100.49	26,738.59	28,610.00	1,871.41
Overtime	9.23		(9.23)	9.23		(9.23)
TOPS - Balances	205.40		(205.40)	994.26		(994.26)
TOPS - FICA	15.71		(15.71)	76.06		(76.06)
Social Security - Employer	308.50	438.00	129.50	1,823.78	2,190.00	366.22
IMRF - Employer Cost	419.80	596.00	176.20	2,460.22	2,980.00	519.78
Workers' Compensation Insurance	233.88	209.00	(24.88)	1,353.01	1,045.00	(308.01)
Unemployment Insurance	252.54	95.00	(157.54)	962.70	475.00	(487.70)
Employee Health/Life Insurance	1,071.80	1,461.00	389.20	5,638.60	7,305.00	1,666.40
Gasoline & Oil	58.75	26.00	(32.75)	90.41	130.00	39.59
Ground Supplies		78.00	78.00	414.00	390.00	(24.00)
Maintenance Supplies	5,856.70	2,194.00	(3,662.70)	24,984.88	10,970.00	(14,014.88)
Professional Services				18,325.06		(18,325.06)
Automobile Maintenance	504.40	353.00	(151.40)	2,170.65	1,765.00	(405.65)
Equipment Maintenance	1,445.74	2,154.00	708.26	14,082.30	10,770.00	(3,312.30)
Equipment Rentals				407.60		(407.60)
Nursing Home Building Repair/Maintenance	3,092.00	5,081.00	1,989.00	25,321.06	25,405.00	83.94
Conferences & Training		165.00	165.00	471.00	825.00	354.00
Parking Lot/Sidewalk Maintenance		1,898.00	1,898.00	15,215.00	9,490.00	(5,725.00)
Total Maintenance	18,095.96	20,470.00	2,374.04	141,538.41	102,350.00	(39,188.41)
Nursing Services						
Reg. Full-Time Employees	104,883.93	101,972.00	(2,911.93)	543,927.54	509,860.00	(34,067.54)
Reg. Part-Time Employees	3,712.00	9,229.00	5,517.00	18,797.91	46,145.00	27,347.09
Temp. Salaries & Wages	21,811.96	21,336.00	(475.96)	155,963.73	106,680.00	(49,283.73)
Overtime	33,077.49	35,474.00	2,396.51	189,001.94	177,370.00	(11,631.94)
TOPS - Balances	6,120.25		(6,120.25)	11,336.35		(11,336.35)
No Benefit Full-Time Employees	84,472.91	123,682.00	39,209.09	393,710.93	618,410.00	224,699.07
No Benefit Part-Time Employees	33,105.20	10,790.00	(22,315.20)	162,938.04	53,950.00	(108,988.04)
TOPS - FICA	468.20		(468.20)	867.23		(867.23)
Social Security - Employer	21,349.75	23,140.00	1,790.25	111,274.75	115,700.00	4,425.25
IMRF - Employer Cost	26,638.71	29,267.00	2,628.29	128,621.40	146,335.00	17,713.60
Workers' Compensation Insurance	12,548.17	11,071.00	(1,477.17)	64,498.98	55,355.00	(9,143.98)
Unemployment Insurance	10,867.20	4,930.00	(5,937.20)	44,287.11	24,650.00	(19,637.11)
Employee Health/Life Insurance	11,962.60	16,157.00	4,194.40	60,961.00	80,785.00	19,824.00
Books, Periodicals & Manuals		144.00	144.00	170.10	720.00	549.90
Stocked Drugs	3,003.01	2,493.00	(510.01)	15,390.56	12,465.00	(2,925.56)
Pharmacy Charges-Public Aid	1,178.65	1,948.00	769.35	5,790.29	9,740.00	3,949.71
Oxygen		2,236.00	2,236.00	10,396.75	11,180.00	783.25
Incontinence Supplies	7,753.42	9,307.00	1,553.58	42,379.64	46,535.00	4,155.36
Pharmacy Charges - Insurance	5,940.61	6,430.00	489.39	25,892.11	32,150.00	6,257.89
Operational Supplies	15,608.89	21,910.00	6,301.11	93,107.93	109,550.00	16,442.07
Pharmacy Charges-Medicare	12,250.00	22,242.00	9,992.00	67,024.50	111,210.00	44,185.50
Medical/Dental/Mental Health				6,400.00		(6,400.00)

Champaign County Nursing Home
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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Professional Services	19,741.32	6,219.00	(13,522.32)	105,260.32	31,095.00	(74,165.32)
Laboratory Fees	1,838.05	2,685.00	846.95	11,157.47	13,425.00	2,267.53
Equipment Rentals	1,701.23	2,569.00	867.77	17,148.91	12,845.00	(4,303.91)
Dues & Licenses		61.00	61.00	50.00	305.00	255.00
Conferences & Training	536.68	631.00	94.32	1,988.48	3,155.00	1,166.52
Contract Nursing Services	57,092.42	88,828.00	31,735.58	425,500.34	444,140.00	18,639.66
Medicare Medical Services	11,147.52	2,465.00	(8,682.52)	28,090.05	12,325.00	(15,765.05)
Furnishings, Office Equipment				(0.04)		0.04
Medical/ Health Equipment		1,051.00	1,051.00	0.04	5,255.00	5,254.96
Total Nursing Services	508,810.17	558,267.00	49,456.83	2,741,934.36	2,791,335.00	49,400.64
Activities						
Reg. Full-Time Employees	11,668.60	12,092.00	423.40	57,028.09	60,460.00	3,431.91
Overtime				214.33		(214.33)
TOPS - Balances	943.14		(943.14)	1,552.51		(1,552.51)
TOPS - FICA	72.16		(72.16)	118.77		(118.77)
Social Security - Employer	834.69	925.00	90.31	4,111.61	4,625.00	513.39
IMRF - Employer Cost	1,135.80	1,259.00	123.20	5,548.10	6,295.00	746.90
Workers' Compensation Insurance	590.44	443.00	(147.44)	2,885.49	2,215.00	(670.49)
Unemployment Insurance	594.09	191.00	(403.09)	2,019.80	955.00	(1,064.80)
Employee Health/Life Insurance	2,675.60	2,661.00	(14.60)	14,228.00	13,305.00	(923.00)
Books, Periodicals & Manuals		10.00	10.00		50.00	50.00
Operational Supplies	485.38	328.00	(157.38)	1,394.33	1,640.00	245.67
Professional Services	124.70	123.00	(1.70)	615.50	615.00	(0.50)
Conferences & Training		118.00	118.00	441.00	590.00	149.00
Total Activities	19,124.60	18,150.00	(974.60)	90,157.53	90,750.00	592.47
Social Services						
Reg. Full-Time Employees	13,002.81	9,897.00	(3,105.81)	72,765.93	49,485.00	(23,280.93)
Reg. Part-Time Employees	307.15		(307.15)	307.15		(307.15)
Temp. Salaries & Wages				2,446.49		(2,446.49)
Overtime	413.00	348.00	(65.00)	3,879.60	1,740.00	(2,139.60)
TOPS - Balances	327.49		(327.49)	(3,729.68)		3,729.68
TOPS - FICA	25.05		(25.05)	(285.32)		285.32
Social Security - Employer	1,029.38	784.00	(245.38)	5,979.19	3,920.00	(2,059.19)
IMRF - Employer Cost	1,400.74	1,066.00	(334.74)	7,822.06	5,330.00	(2,492.06)
Workers' Compensation Insurance	657.96	375.00	(282.96)	3,805.81	1,875.00	(1,930.81)
Unemployment Insurance	605.67	95.00	(510.67)	2,943.01	475.00	(2,468.01)
Employee Health/Life Insurance	2,128.80	655.00	(1,473.80)	10,729.20	3,275.00	(7,454.20)
Professional Services	124.70	123.00	(1.70)	615.50	615.00	(0.50)
Conferences & Training				481.00		(481.00)
Total Social Services	20,022.75	13,343.00	(6,679.75)	107,759.94	66,715.00	(41,044.94)
Physical Therapy						
Reg. Full-Time Employees	4,012.52	2,490.00	(1,522.52)	20,335.20	12,450.00	(7,885.20)
Overtime		46.00	46.00	163.76	230.00	66.24
TOPS - Balances	4,850.78		(4,850.78)	4,850.78		(4,850.78)
No Benefit Full-Time Employees		2,340.00	2,340.00		11,700.00	11,700.00
TOPS - FICA	371.08		(371.08)	371.08		(371.08)
Social Security - Employer	298.79	373.00	74.21	1,529.38	1,865.00	335.62
IMRF - Employer Cost	406.56	507.00	100.44	2,064.34	2,535.00	470.66
Workers' Compensation Ins.	203.04	178.00	(25.04)	1,028.95	890.00	(138.95)
Unemployment Insurance	233.72	64.00	(169.72)	789.95	320.00	(469.95)
Employee Health/Life Insurance	1,069.20	575.00	(494.20)	5,636.00	2,875.00	(2,761.00)
Operational Supplies		131.00	131.00		655.00	655.00
Professional Services	36,612.80	36,575.00	(37.80)	188,010.81	182,875.00	(5,135.81)

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Total Physical Therapy	48,058.49	43,279.00	(4,779.49)	224,780.25	216,395.00	(8,385.25)
Occupational Therapy						
Reg. Full-Time Employees	2,005.92	2,078.00	72.08	10,104.63	10,390.00	285.37
Overtime				4.52		(4.52)
TOPS - Balances	58.15		(58.15)	472.47		(472.47)
TOPS - FICA	4.45		(4.45)	36.15		(36.15)
Social Security - Employer	152.56	159.00	6.44	769.23	795.00	25.77
IMRF - Employer Cost	207.61	216.00	8.39	1,038.23	1,080.00	41.77
Workers' Compensation Ins.	101.49	76.00	(25.49)	511.21	380.00	(131.21)
Unemployment Insurance	115.66	32.00	(83.66)	396.84	160.00	(236.84)
Employee Health/Life Insurance	534.60	575.00	40.40	2,693.00	2,875.00	182.00
Operational Supplies		131.00	131.00		655.00	655.00
Professional Services	43,302.39	46,970.00	3,667.61	205,791.58	234,850.00	29,058.42
Total Occupational Therapy	46,482.83	50,237.00	3,754.17	221,817.86	251,185.00	29,367.14
Speech Therapy						
Professional Services	18,947.45	17,980.00	(967.45)	65,701.05	89,900.00	24,198.95
Total Speech Therapy	18,947.45	17,980.00	(967.45)	65,701.05	89,900.00	24,198.95
Food Services						
Reg. Full-Time Employees	39,934.12	38,160.00	(1,774.12)	211,847.61	190,800.00	(21,047.61)
Reg. Part-Time Employees	483.94	4,575.00	4,091.06	3,506.26	22,875.00	19,368.74
Overtime	1,399.34	1,116.00	(283.34)	11,515.85	5,580.00	(5,935.85)
TOPS - Balances	1,977.54		(1,977.54)	(9,349.46)		9,349.46
TOPS - FICA	151.28		(151.28)	(715.23)		715.23
Social Security - Employer	3,071.24	3,355.00	283.76	16,744.74	16,775.00	30.26
IMRF - Employer Cost	4,129.02	4,565.00	435.98	22,317.44	22,825.00	507.56
Workers' Compensation Insurance	2,045.16	1,605.00	(440.16)	10,886.21	8,025.00	(2,861.21)
Unemployment Insurance	2,305.50	668.00	(1,637.50)	8,059.56	3,340.00	(4,719.56)
Employee Health/Life Insurance	8,533.03	9,798.00	1,264.97	44,009.43	48,990.00	4,980.57
Food	33,836.13	35,910.00	2,073.87	173,270.23	179,550.00	6,279.77
Nutritional Supplements	3,749.32	2,301.00	(1,448.32)	15,340.33	11,505.00	(3,835.33)
Operational Supplies	3,495.25	4,694.00	1,198.75	19,469.93	23,470.00	4,000.07
Professional Services	4,333.36	1,752.00	(2,581.36)	15,236.91	8,760.00	(6,476.91)
Equipment Rentals	379.95	388.00	8.05	2,191.05	1,940.00	(251.05)
Dues & Licenses	80.00	14.00	(66.00)	80.00	70.00	(10.00)
Conferences & Training		126.00	126.00	441.00	630.00	189.00
Total Food Services	109,904.18	109,027.00	(877.18)	544,851.86	545,135.00	283.14
Barber & Beauty						
Reg. Full-Time Employees	4,072.12	4,219.00	146.88	20,913.77	21,095.00	181.23
TOPS - Balances	1,621.80		(1,621.80)	1,873.13		(1,873.13)
TOPS - FICA	124.07		(124.07)	143.29		(143.29)
Social Security - Employer	228.27	323.00	94.73	1,207.58	1,615.00	407.42
IMRF - Employer Cost	310.63	439.00	128.37	1,628.22	2,195.00	566.78
Workers' Compensation Insurance	206.05	154.00	(52.05)	1,058.17	770.00	(288.17)
Unemployment Insurance	178.59	64.00	(114.59)	662.13	320.00	(342.13)
Employee Health/Life Insurance	1,069.20	1,150.00	80.80	5,386.00	5,750.00	364.00
Operational Supplies	50.85	73.00	22.15	456.01	365.00	(91.01)
Total Barber & Beauty	7,861.58	6,422.00	(1,439.58)	33,328.30	32,110.00	(1,218.30)
Adult Day Care						
Reg. Full-Time Employees	12,960.84	13,547.00	586.16	66,284.59	67,735.00	1,450.41
Temp. Salaries & Wages	330.00		(330.00)	1,751.06		(1,751.06)
Overtime	5.25	14.00	8.75	36.53	70.00	33.47

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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04/30/11

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS - Balances	658.50		(658.50)	739.45		(739.45)
TOPS - FICA	50.38		(50.38)	56.57		(56.57)
Social Security - Employer	992.05	1,037.00	44.95	5,087.83	5,185.00	97.17
IMRF - Employer Cost	1,315.60	1,412.00	96.40	6,701.66	7,060.00	358.34
Workers' Compensation Insurance	672.57	496.00	(176.57)	3,442.67	2,480.00	(962.67)
Unemployment Insurance	607.62	159.00	(448.62)	2,449.84	795.00	(1,654.84)
Employee Health/Life Insurance	2,565.40	2,754.00	188.60	12,919.00	13,770.00	851.00
Books, Periodicals & Manuals		12.00	12.00	185.93	60.00	(125.93)
Gasoline & Oil	1,154.54	675.00	(479.54)	5,459.89	3,375.00	(2,084.89)
Operational Supplies	50.00	87.00	37.00	150.47	435.00	284.53
Dues & Licenses	250.00	42.00	(208.00)	250.00	210.00	(40.00)
Conferences & Training		309.00	309.00	529.45	1,545.00	1,015.55
Total Adult Day Care	21,612.75	20,544.00	(1,068.75)	106,044.94	102,720.00	(3,324.94)
Alzheimers and Related Disorde						
Reg. Full-Time Employees	37,154.51	25,137.00	(12,017.51)	168,471.07	125,685.00	(42,786.07)
Reg. Part-Time Employees		805.00	805.00		4,025.00	4,025.00
Overtime	6,526.16	9,006.00	2,479.84	43,283.21	45,030.00	1,746.79
TOPS - Balances	(229.83)		229.83	3,104.69		(3,104.69)
No Benefit Full-Time Employees	17,451.39	28,303.00	10,851.61	74,355.52	141,515.00	67,159.48
No Benefit Part-Time Employees	8,563.16	3,846.00	(4,717.16)	35,553.79	19,230.00	(16,323.79)
TOPS - FICA	(17.58)	5,133.00	5,150.58	237.51	25,665.00	25,427.49
Social Security - Employer	5,217.89	6,985.00	1,767.11	24,058.79	34,925.00	10,866.21
IMRF - Employer Cost	7,100.55		(7,100.55)	32,466.08		(32,466.08)
Workers' Compensation Insurance	3,196.28	2,456.00	(740.28)	14,085.75	12,280.00	(1,805.75)
Unemployment Insurance	2,788.67	1,102.00	(1,686.67)	10,704.79	5,510.00	(5,194.79)
Employee Health/Life Insurance	5,833.60	3,193.00	(2,640.60)	29,388.00	15,965.00	(13,423.00)
Operational Supplies		39.00	39.00		195.00	195.00
Dues & Licenses	110.00		(110.00)	110.00		(110.00)
Conferences & Training	952.12	336.00	(616.12)	1,906.52	1,680.00	(226.52)
ARD - Contract Nursing	24,914.93		(24,914.93)	53,412.59		(53,412.59)
Total Alzheimers and Related Disorders	119,561.85	86,341.00	(33,220.85)	491,138.31	431,705.00	(59,433.31)
Total Expenses	1,265,397.93	1,277,380.00	11,982.07	6,397,039.53	6,386,900.00	(10,139.53)
Net Operating Income	(135,531.37)	(87,222.00)	(48,309.37)	(488,118.47)	(436,110.00)	(52,008.47)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	82,997.00	82,997.00		414,985.00	414,985.00	
Mobile Home Tax				3.05		3.05
Total Local Taxes	82,997.00	82,997.00		414,988.05	414,985.00	3.05
Miscellaneous NI Revenue						
Investment Interest		301.00	(301.00)	202.14	1,505.00	(1,302.86)
Restricted Donations	100.00	276.00	(176.00)	2,005.20	1,380.00	625.20
Total Miscellaneous NI Revenue	100.00	577.00	(477.00)	2,207.34	2,885.00	(677.66)
Total NonOperating Income	83,097.00	83,574.00	(477.00)	417,195.39	417,870.00	(674.61)
Net Income (Loss)	(52,434.37)	(3,648.00)	(48,786.37)	(70,923.08)	(18,240.00)	(52,683.08)