

# NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, July 11, 2011 – 6:00pm

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

**CHAIR:** Mary Ellen O'Shaughnessey  
**DIRECTORS:** Jan Anderson, Peter Czajkowski, 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**

June 13, 2011 – Open Session

June 13, 2011- Closed session

**V. PUBLIC PARTICIPATION**

**VI. OLD BUSINESS**

None

**VII. NEW BUSINESS**

a. IDPH Update

b. Management report

Operations

Restructured Intergovernmental Agreement

**VIII. OTHER BUSINESS**

None

**IX. CLOSED SESSION**

Closed session pursuant to 5 ILCS 120/2(c)2 to consider collective negotiating matters between Champaign County and its employees or their representatives.

**X. NEXT MEETING DATE & TIME**

a. August 8, 2011

**XII. ADJOURNMENT**

**Attachments: Management Report, Management Update**

**Board of Directors  
Champaign County Nursing Home  
Urbana, Illinois  
June 13, 2011**

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

Directors Excused: Czajkowski

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

**4. Approval of Minutes**

The minutes of May 9, 2011 were approved as submitted (motion Anderson, second Nudo, unanimous).

**5. Public Participation**

**6. Old Business**

There was considerable discussion on CCNH follow-up to Ms Lindholm's comments at the May meeting. Buffenbarger reported on the meeting between CCNH and Ms Lindholm where advanced directives, the use of a non-emergency procedures sheet, improvement of forms sent to families, the enlargement and placement of numbers to aid in visibility by residents in wheelchairs, and the CCNH process for dealing with families in the event of non-critical conditions.

**7. New Business**

**a. IDPH Update**

There are no outstanding IDPH issues. CCNH has not heard back on its appeal. All survey windows are closed.

**b. Management Report**

Scavotto reviewed the operating results for April, representing a loss of \$(52k). Census, particularly Medicare, is a major concern.

May closed with a census of 184. The mix was different from CCNH established pattern. May's Medicare was lower than April. Medicaid was higher while Private Pay was lower. May's results were not good by any measure.

Payer	May	April	CCNH Pattern
Medicare	7.8%	9.2%	10%
Medicaid	55.4%	50.5	53
Pvt Pay	<u>36.7%</u>	<u>40.3</u>	<u>37</u>
	100%	100%	100%

The comparative census pattern for the past six months reveals significant changes in Medicare volume, particularly since March; prior to March, CCNH census was comparable to last year.

**CCNH Medicare Days by Month**

	FY 2010	FY 2011	Difference in Pct
Dec	451	609	35%
Jan	644	621	(3.6)%
Feb	471	626	31.8%
Mar	804	611	(24)%
Apr	741	512	(31)%
May	976	415	(57.5)%
Total	4087	3395	(17)%

Expenses have been under tight control. In May, for example, outside agency expense was among the lowest levels experienced in recent years. Staffing levels reflect actual census requirements.

Cash remains an over-riding concern. In this regard, Scavotto brought the Board up to date on developments with the IGT restructuring with a meeting between State HFS and County homes scheduled for June 22. Advance documents and rate calculations have been received and are under review. At long last, it appears that the restructuring of the Intergovernmental Agreement will proceed and that CCNH will get some much needed relief on cash flow. Scavotto will keep the Board apprised as this restructuring of the Intergovernmental Agreement takes shape.

**8. Other Business**

None

**9. Closed Session**

It was moved (Hirsbrunner, second Palinkas) that the Board enter into executive session pursuant to 5 ILCS 120/2©1 to consider the employment, compensation, discipline, performance, or dismissal of specific employees of Champaign County. It was further moved that Deb Busey and Michael Scavotto remain present.

Busey called the roll; unanimous.

The Board emerged from executive session at 7:15 pm with no action being taken.

**10. Next Meeting Date**

Monday July 11, 2011, 6 pm.

**11. Adjournment**

Chair O'Shaughnessey declared meeting adjourned at 7:20 pm.

Respectfully submitted

Michael A. Scavotto  
Recording Secretary

To: Board of Directors  
Champaign County Nursing Home

From: M.A. Scavotto  
Manager

Date: July 5, 2011

Re: Management Report

May census came in at 185, just a bit under April's 185.7. As I write this report, census has rebounded and is at 195.

Here's what's happened on admissions and discharges. April was the third consecutive month where discharges outnumbered admissions; that pattern reversed in May.

	Nov	Dec	Jan	Feb	Mar	Apr	May
<b>Admits</b>							
Pvt Pay/Insurance	8	14	10	7	8	4	13
Medicare A	12	13	10	15	11	11	10
Medicaid				1		2	0
<b>Total</b>	<b>20</b>	<b>27</b>	<b>20</b>	<b>23</b>	<b>19</b>	<b>17</b>	<b>23</b>
<b>Discharges</b>							
Pvt Pay/Insurance	10	16	8	12	11	12	12
Medicare A	11	11	6	11	15	7	5
Medicaid	3	4	3	4	4	5	3
<b>Total</b>	<b>23</b>	<b>31</b>	<b>17</b>	<b>27</b>	<b>30</b>	<b>24</b>	<b>20</b>

May's payer mix was 37 percent Private Pay, 55 percent Medicaid, and 8 percent Medicare. CCNH trend of late has been 38 percent Private Pay, 51 percent Medicaid, and 11 percent Medicare. The news for May is that 248 conversion days shrunk Pvt Pay and increased Medicaid revenues disproportionately; this phenomenon happens several times a year in skilled nursing. Unfortunately, Medicare remained down and has the greater revenue implications.

May's results reflect a gain of \$6,031, significantly better than each of the previous three months and quite welcome given the low census.

Noteworthy items for May include:

- Revenue was down \$(47)k from budget. Within this figure is a shortfall in Medicare A revenues of \$(89)k. Pvt Pay revenues were under budget by about \$34k while Medicaid was \$58k over budget. The Medicare per diem came in at \$600, which was a very high per diem, and this represents a good yield even though volume was below what we'd like to see.
- Expenses were under budget by \$(66)k, which is good news. With census being soft, expenses should be down.
- Within expenses, the IPA Licensing Fee was significantly under budget due to prior period adjustment. (You will note that the monthly Net Income figures disagree between the Historical & Actual v. Budget formats. The YTD totals for Net Income are the same, however. Craziest financial system I have seen in a while....) Agency expenses were down to about \$65k, CCNH's strongest performance in quite some time.

**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.

	Mar-11	As Pct of Pt Revenue	Apr-11	As Pct of Pt Revenue	May-11	As Pct of Pt Revenue
Medicare A	\$327k	29.2%	\$273k	24%	\$275k	<b>24%</b>
Medicaid	\$429K	38.3%	\$390k	34.5%	\$472k	<b>41.3%</b>
Pvt Pay	\$365k	32.6%	\$386k	34.2%	\$320k	<b>28%</b>

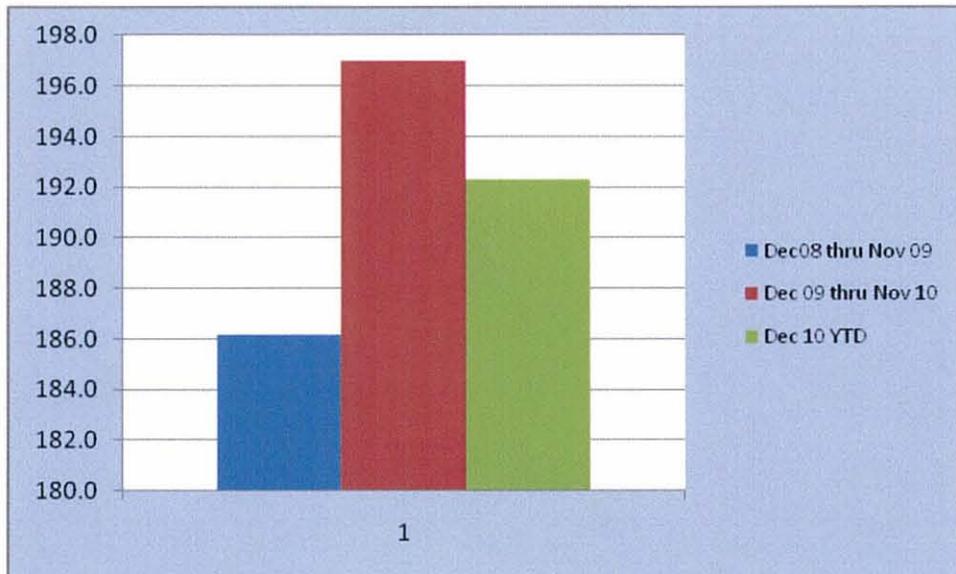
*Misc Revenue and Property Taxes excluded from calculation*

The 248 conversion days that I mentioned earlier represent residents who were admitted as Pvt Pay and then converted to Medicaid once eligibility was determined; these are Pvt Pay residents who have exhausted their assets and who subsequently qualified for Medicaid. The effect is to skew Pvt Pay (decrease) and Medicaid (increase) within the same month, even though the 248 conversion days are spread out over several months. This point becomes clear when Medicaid for May (table above) was 41 percent versus 28 percent for Pvt Pay; both are major departures from CCNH's established pattern.

Expenses came in at \$1.209 million. Agency costs were \$65k 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.

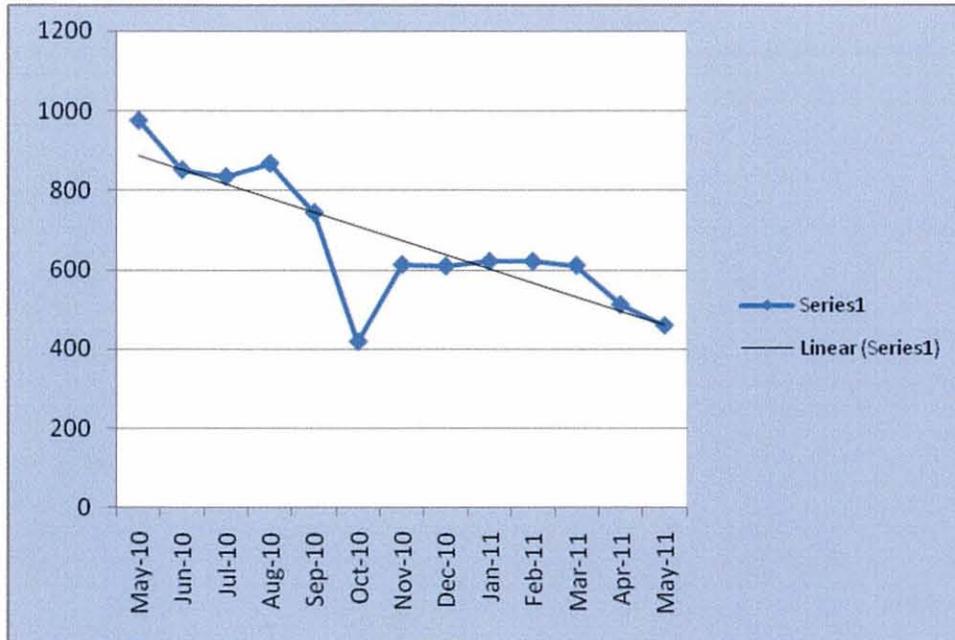
Average daily census has stabilized at a higher level. The current downturn has had a definite impact CCNH. Nonetheless, recent history is better than in 2008 when the turnaround began. This fiscal year, we are behind our level for 2010.

**ADC By Fiscal Year**



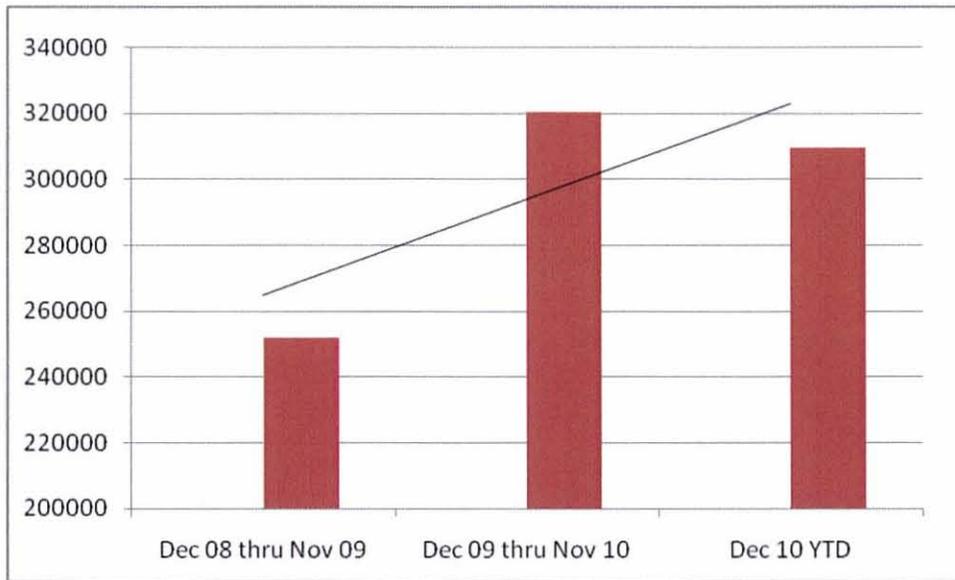
Medicare days were 459 in May for an ADC of 14.8, including the Medicare Advantage days, which do not pay on a par with traditional Medicare. Based on CCNH's recent experience, the last 3 months' Medicare census has not been as strong as what we witnessed in May 2010. Here's the pattern for Medicare A since May of last year:

**Medicare A Resident Days  
May 2010 thru May 2011**



This month's Medicare revenues (May) were low; so was census. 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.

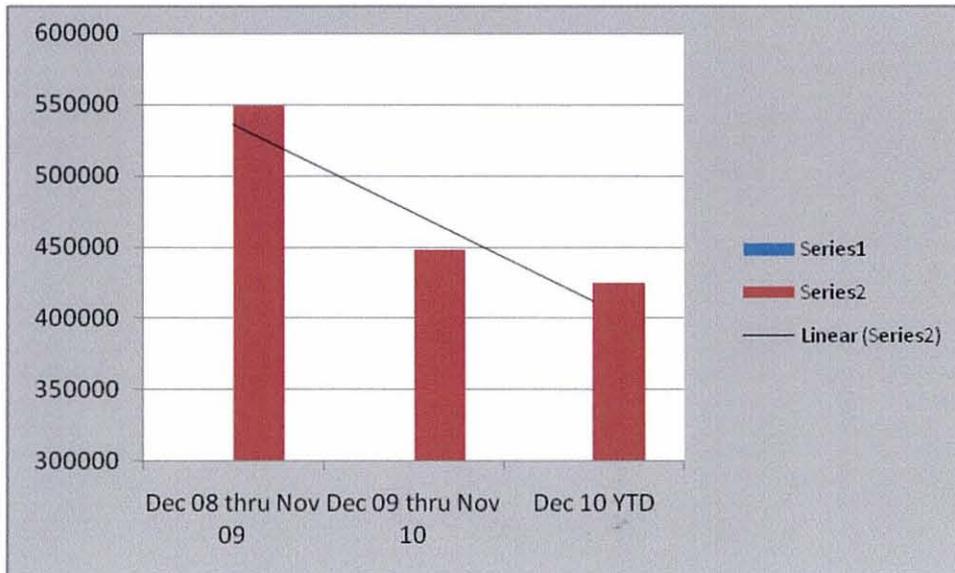
**Medicare A Revenues  
Monthly Average By Fiscal Year**



Med B came in at \$53k - better than average.

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

<b>Comparative Payer Mix CCNH</b>		
	<b>Dec-07 thru June 08</b>	<b>Sep-08 thru May-11</b>
Medicaid	62%	52.1%
Medicare	9%	11.1%
Pvt Pay	29%	36.8%
<b>Totals</b>	<b>100%</b>	<b>100%</b>

For the four months ended May 2011, the results of operations are posted below:

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

	<b>Feb-11</b>	<b>Mar-11</b>	<b>Apr-11</b>	<b>May-11</b>
Medicare A	\$322,404	\$327,283	\$272,978	\$275,632
Medicare B	\$41,209	\$41,730	\$60,847	\$53,316
Medicaid	\$401,051	\$429,232	\$389,996	\$471,670
Pvt Pay	\$351,477	\$365,483	\$386,259	\$320,134
Adult Day-Private	\$6,007	\$7,946	\$4,827	\$5,330
Adult Day-TXX	\$8,751	\$13,795	\$4,949	\$16,385
Miscellaneous	\$2,050	\$8,183	\$111	\$816
Property Tax	\$82,997	\$82,997	\$82,997	\$82,997
All Revenues	\$1,215,946	\$1,276,649	\$1,212,964	\$1,226,280
All Expenses	\$1,237,189	\$1,330,695	\$1,265,398	\$1,220,249
Net Income/(Loss)	\$(21,243)	\$(54,046)	\$(52,434)	\$6,031
Census Change	5602	5682 1.4%	5570 (2.0)%	5736 3.0%
ADC Change	200.1	189.1 (5.5)%	185.7 (1.8)%	185 (0.4)%
FTE	178	182	183	186

May's ending cash balance was \$729k at month-end, which continued a trend of being painfully low. Accounts Payable for May was \$2.158 million, or about 3.0 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
June	\$1.006 million	\$402k
July	\$700k	\$51k
August	\$907k	\$139k

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

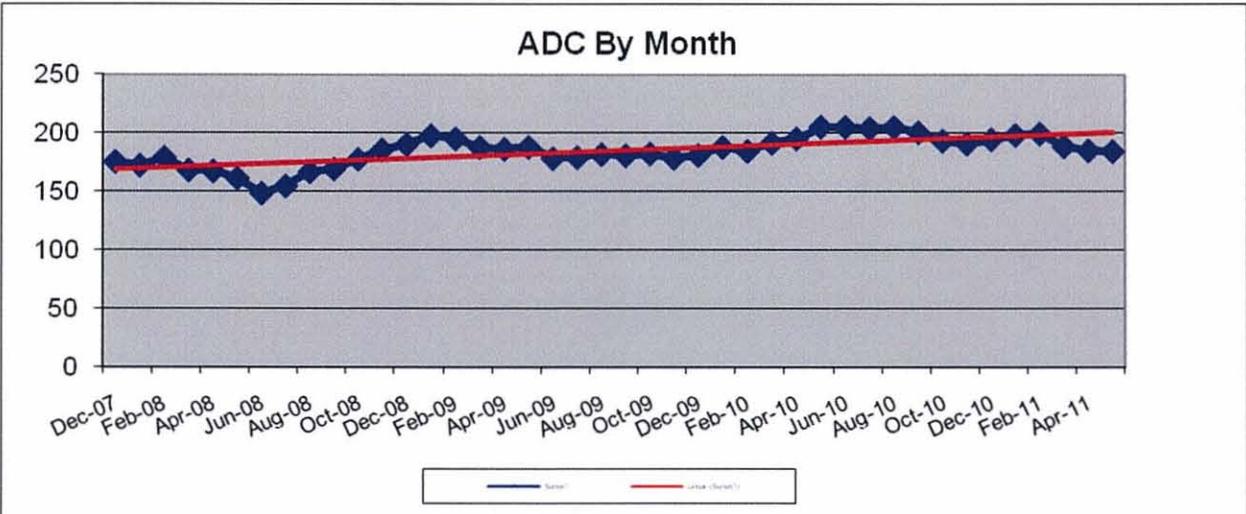
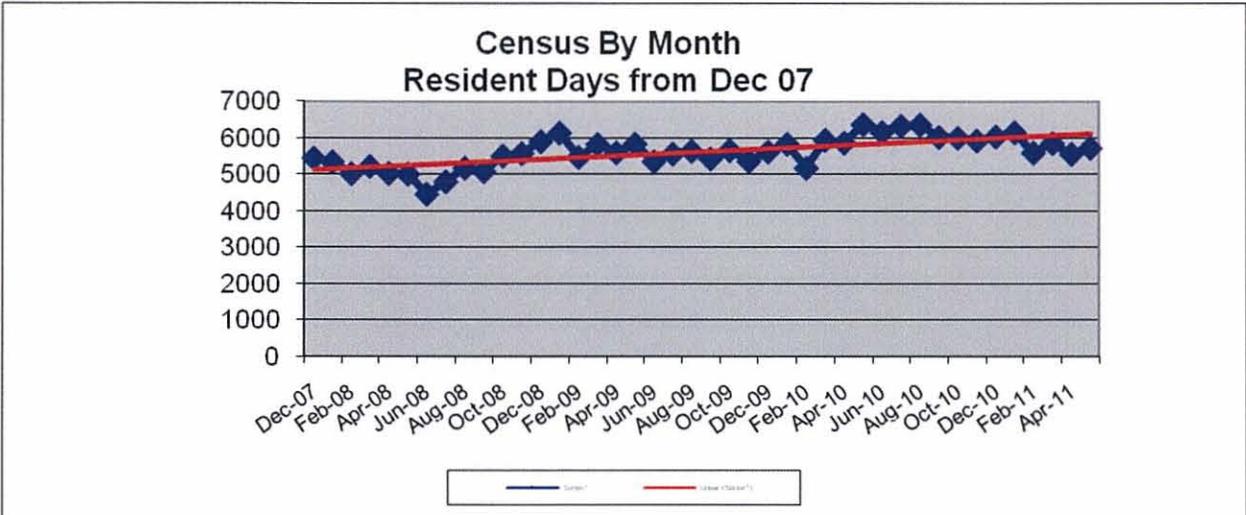
The solid line is a trend line for the displayed data and it should appear in red on your computers. (These graphs will display best when viewed on your screens.)

### 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. Performance was softer in both April and May.

#### 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
May	2128	3149	459	5736



**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 \$1.1m 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.

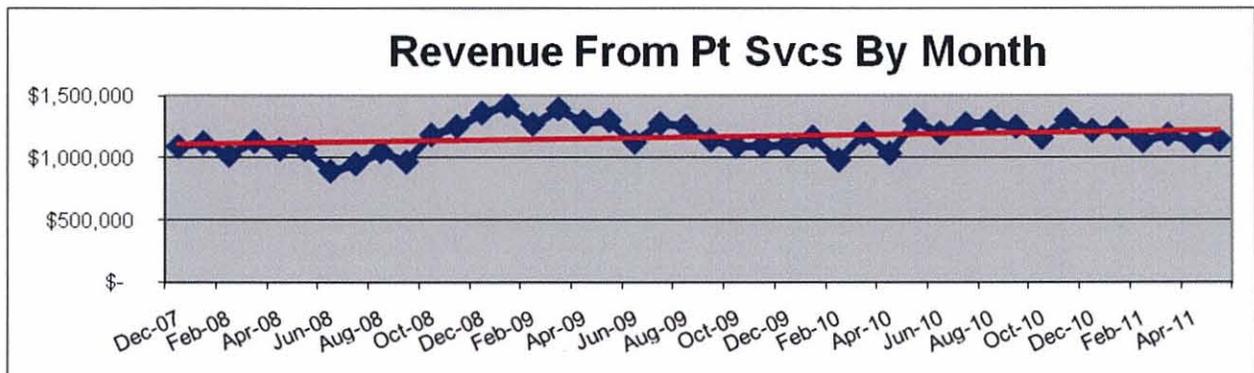
### Medicare Census Days

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

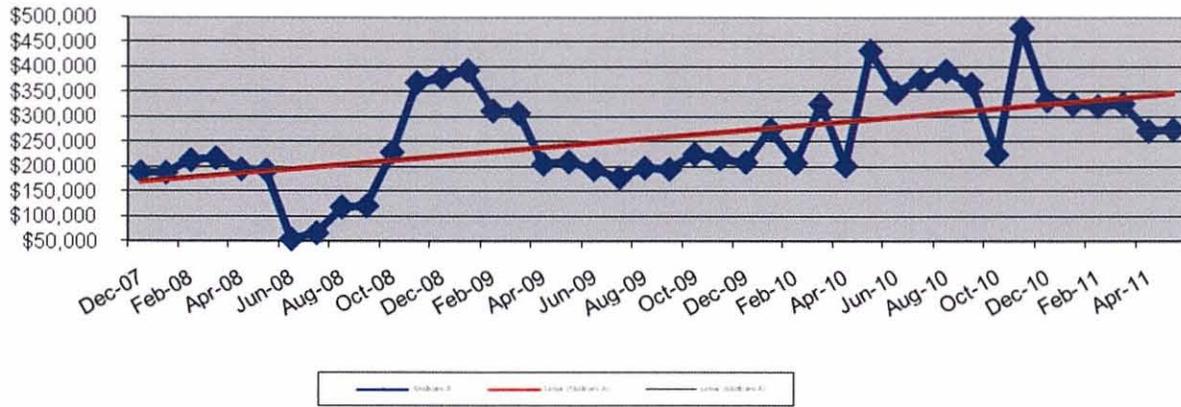
Generally, however, the trend in Medicare revenues is up, particularly since May 2010. The trend line in Medicare A is fragile. Because of better volumes since March 2010, the trend returned to positive. However, if the current Medicare malaise continues, CCNH's trend line will turn negative. Medicare 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. May shot up to \$600. The per diem yield is good; volume is soft.

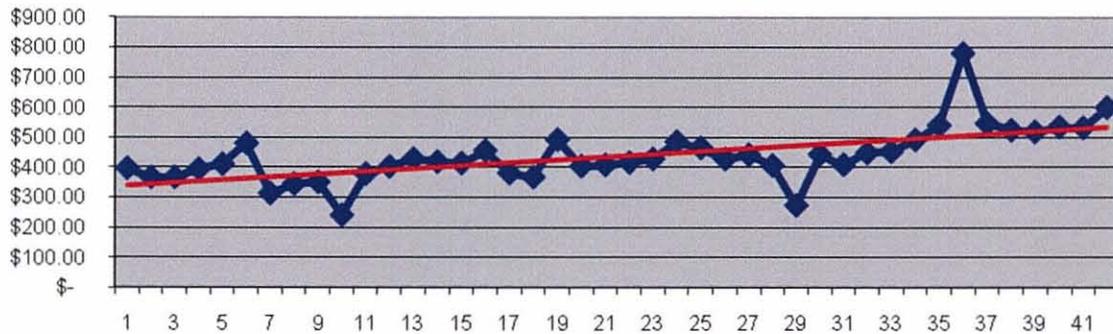
For the most part, Medicaid revenues continue to be stable. Since November, Medicaid revenues have decreased slightly, only to be off-set by Private Pay.



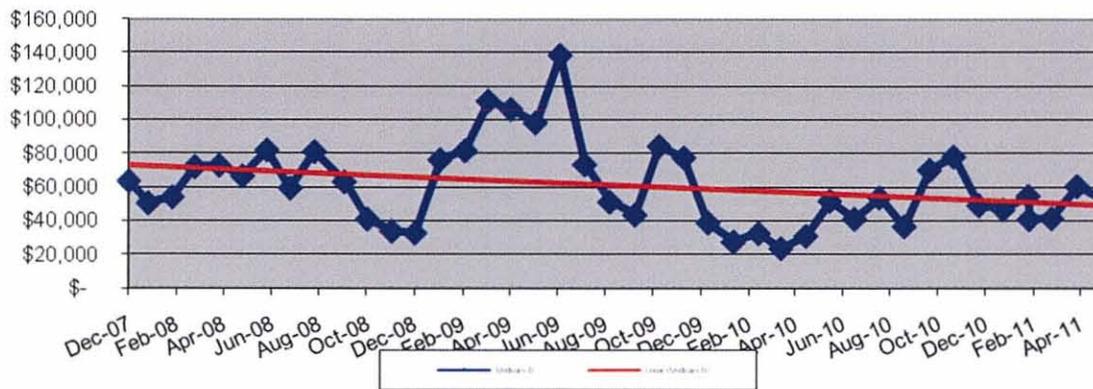
### Medicare A Revenue By Month



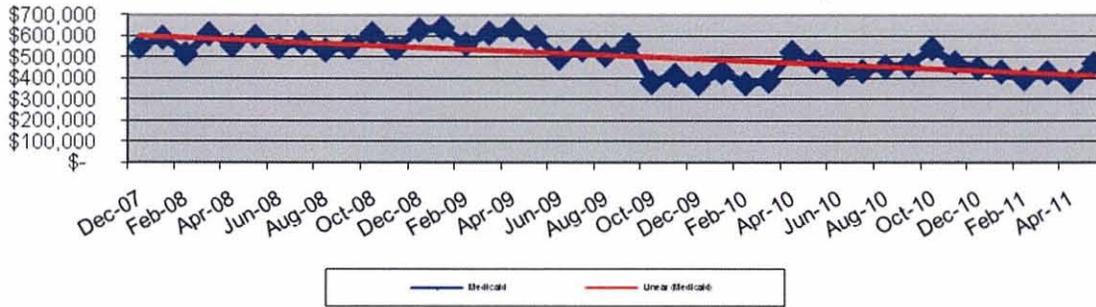
### Medicare A Per Diem By Month



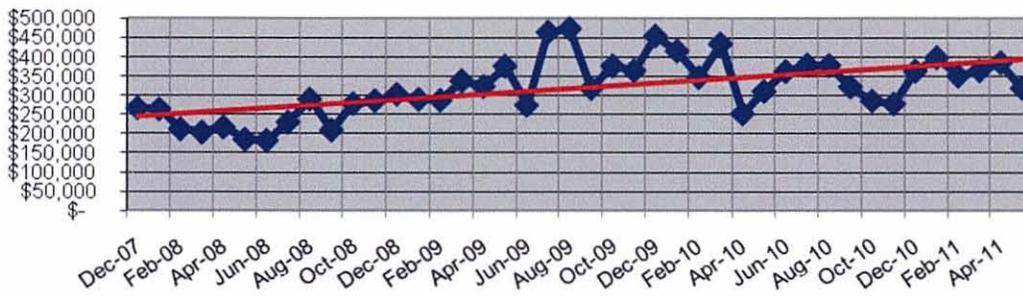
### Medicare B Revenue by Month



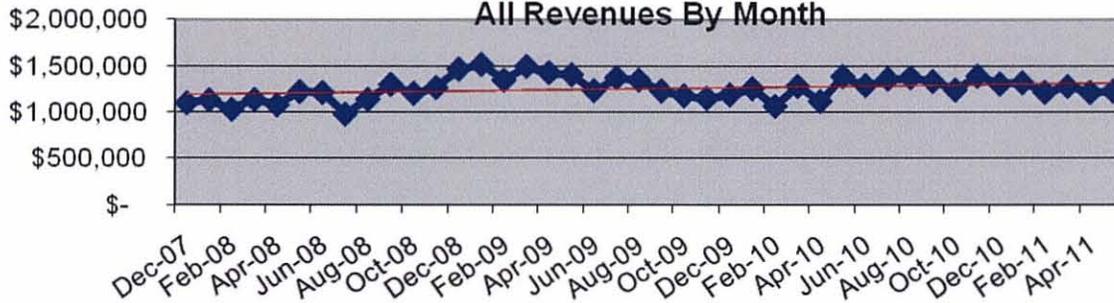
### Medicaid Revenues by Month



### Pvt Pay Revenues by Month



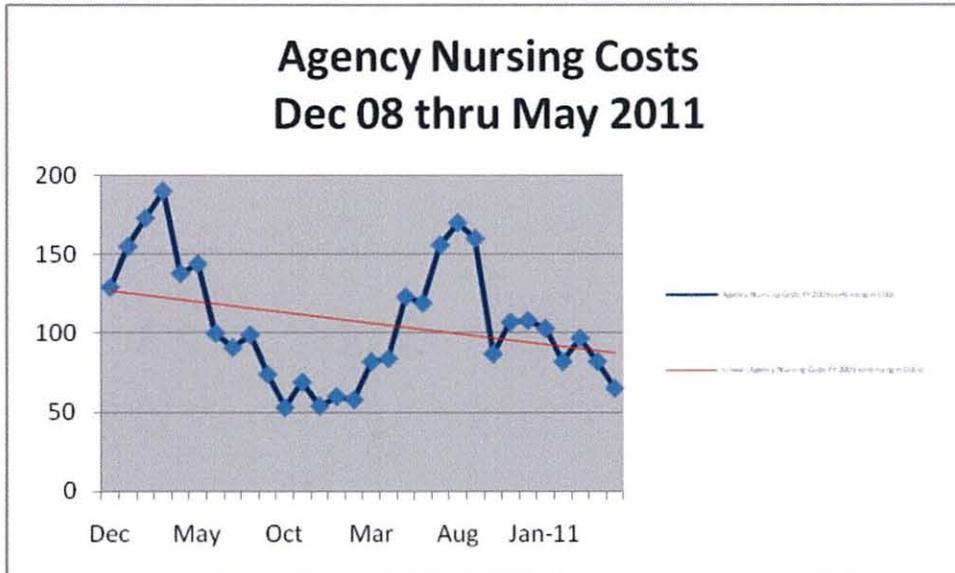
### All Revenues By Month



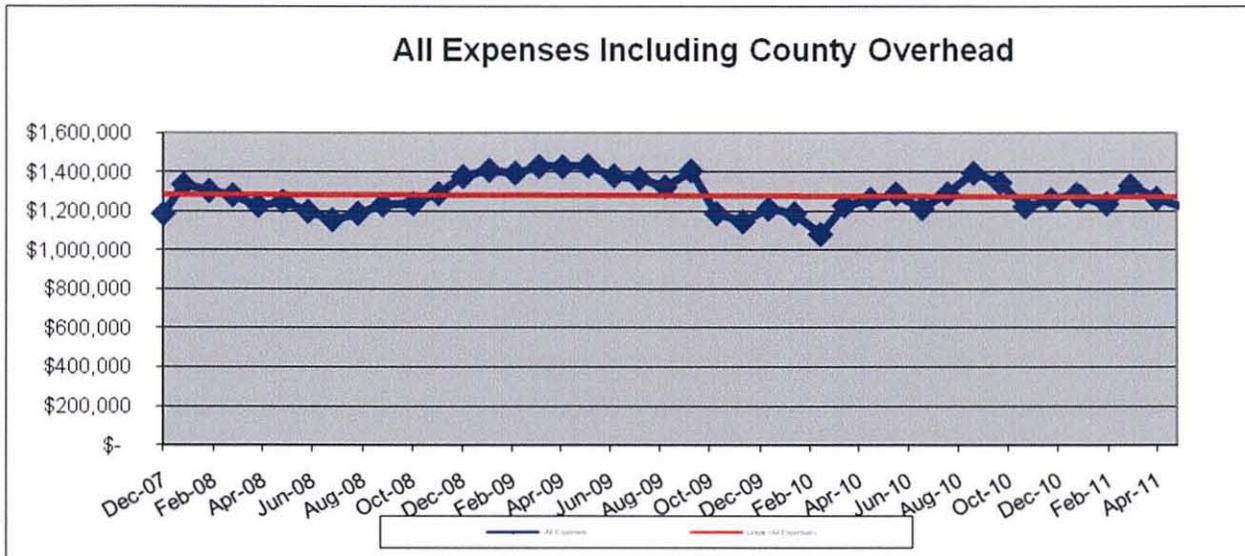
## Expenses

Total expenses for May amounted to \$1.209 million, about \$68k under budget.

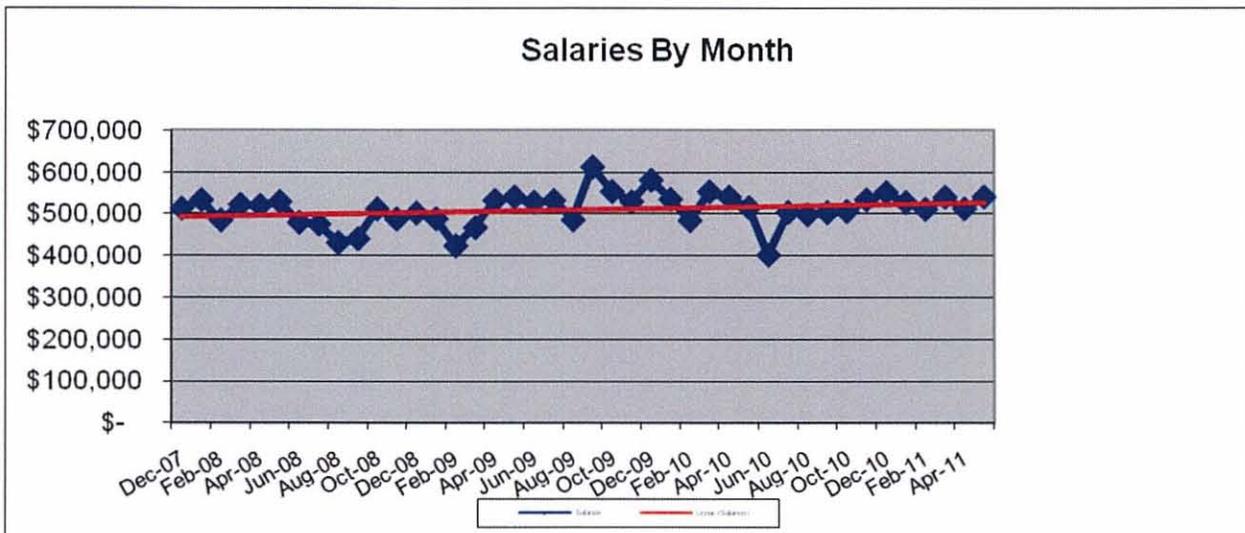
The following graph illustrates agency expense through May 2011. April's control of agency expense was good: May's was even better.



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.

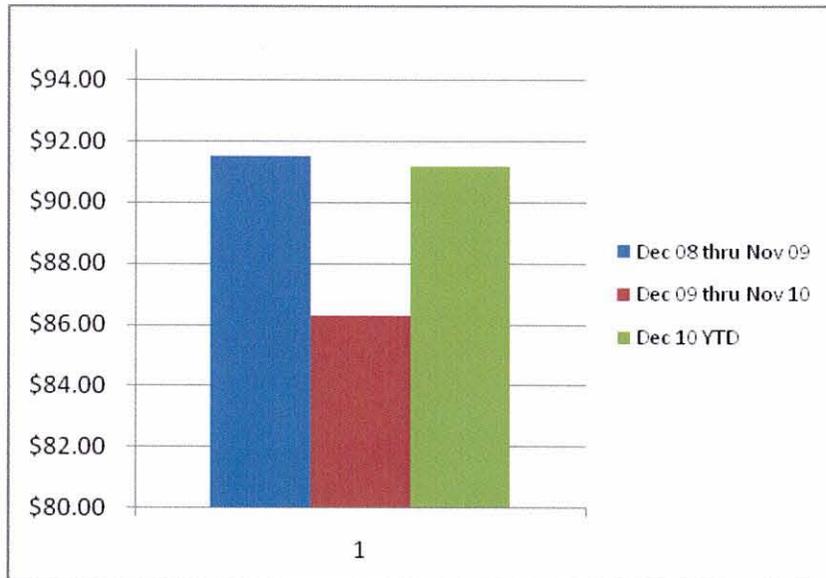


Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below.

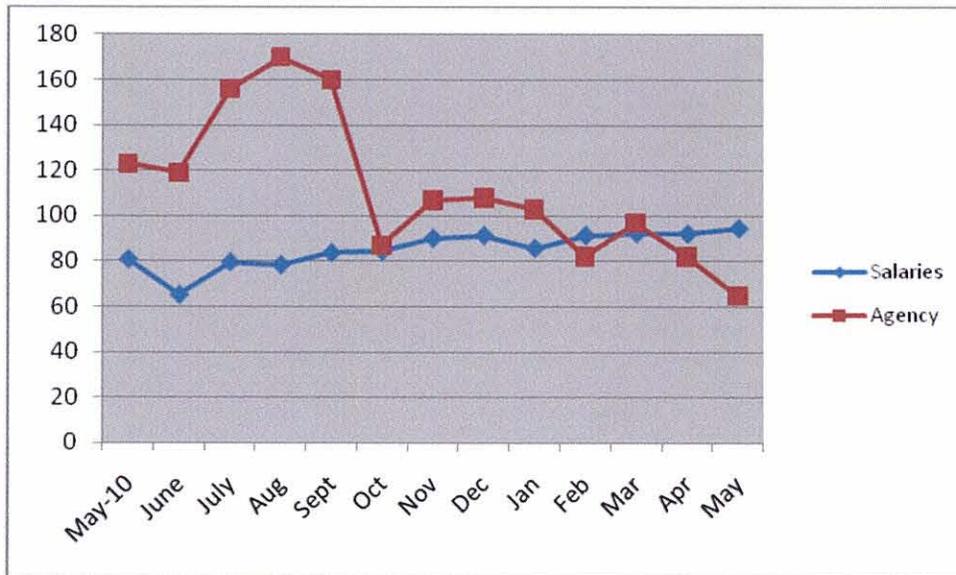


Salaries per resident day are settling in at \$90-\$92. Salaries per day are up compared to last year, but that is more than off-set by the reduction agency costs. The last graph, below, compares salaries to agency, and there has been a big improvement in containing outside staffing costs. The FTE complement for April was 18 and 186 in May. 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 Mar 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 has tested 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 3.0 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: July 5, 2011

Re: Restructured Intergovernmental Transfer

The documents that I provided earlier via Flash Update are included here along with the cover letter I prepared for Chairman Weibel.

The agreement document was prepared by Illinois HFS and has been reviewed by the State's Attorney (DDT).

To: C. Pius Weibel  
Chair  
Champaign County Board

From: M.A. Scavotto  
Manager  
Champaign County Nursing Home

Date: June 28, 2011

Re: Restructured Intergovernmental Agreement

At long last, it appears that Intergovernmental Agreement between Illinois County nursing homes, the Illinois Department of Healthcare & Family Services (HFS), and the Federal government will be restructured. The restructured program resumes increased Medicaid reimbursement to County homes retroactive to October 1, 2009 and resolves outstanding payments that date back to the end of the former Intergovernmental Transfer (IGT) program (September 30, 2009).

Our analysis of the program is favorable. CCNH benefits from increased Medicaid reimbursement; outstanding liabilities from the old IGT program are resolved in CCNH's favor; and the program represents an effective way to begin resolving CCNH's long-standing cash flow dilemma.

A formal agreement will be required between the parties. Accordingly, the Champaign County Board will be a signatory to the agreement.

The Nursing Board will address this item at its next meeting (July 11) and will make its recommendation to the County Board immediately following that meeting.

I am enclosing with this memorandum the materials that the Nursing Board will review. Please keep in mind that the situation remains fluid for all parties. As a result, our calculations are best estimates based on the methodology that has been approved by the Feds and advanced by State HFS. That said, the impact on CCNH will be positive; the question is by exactly how much. The agreement has been reviewed by the office of the State's Attorney. There are no fundamental impediments to executing the agreement nor are there expected to be any legal barriers erected by the Feds. In other words, the work to-date appears to be solid.

Please let me know if I can do anything to facilitate the understanding and processing of this transaction.



**Management Performance Associates**

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To: Nursing Board of Directors  
Champaign County Nursing Home

From: M.A. Scavotto  
Manager

Date: June 27, 2011

Re: **Flash Update**  
**Certified Cost Payment Program (Inter-Governmental Transfer Program)**  
**Update**

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On June 22, 2011, representatives from the Department of Healthcare and Family Services (HFS) met with Illinois County Nursing Home representatives to discuss what we are now calling the Certified Cost Payment (CCP) program. The name change is warranted with the elimination of transfer payments between the county and the state. The intergovernmental transfers (IGT) ended on October 1, 2009 due to the decision of the Center for Medicare and Medicaid Services (CMS) to restructure a secondary payment methodology based on the cost reports.

***Certified Cost Payment Program***

Here is how the program is going to work. Since October 1, 2009, county nursing homes are paid a “base” Medicaid rate (called the MDS rate) the same way all other non-county homes are paid. This base rate has three components, nursing, support and capital. The support component has not changed for years. Capital improvements increase the capital rate, but only to a maximum level; CCNH is currently at that max now. The nursing component is based on each resident’s MDS assessment. The nursing component is currently frozen while HFS determines a new payment methodology based on the new MDS 3.0 assessment.

Like the predecessor IGT program, the Certified Cost Payment (CCP) program will provide county nursing homes with additional Medicaid revenue over and above the base rate. The mechanism to determine this “secondary payment” is the Medicaid cost report.

The county nursing homes will receive 55% of the federal share of the difference between the MDS base rate and the average cost per diem. In the table below, I have two calculations; the “example” column uses whole dollars that hopefully allows an easier track of the calculation. The far right column is the actual numbers for CCNH that will be effective as of July 1, 2011.

	<b>Example</b>	<b>CCNH Actual</b>
MDS Rate	\$120 per day	\$120.50 per day
Cost Report Per Diem Rate	\$200 per day	\$200.03
Difference between the Cost Report Per Diem and the MDS Rate	\$80	\$79.53
FMAP Percentage	50%	50.2%
Federal Portion of the Difference	\$40	\$39.92
CCP Payment to County	\$22	\$21.96
Total Payment	\$144	\$142.86

The \$142.86 is an interim rate which is based on the 2008 Medicaid cost report with an inflation factor of 4.16 percent. The CCP payment will be reconciled against the 2009 and 2010 cost reports. HFS must formally audit the cost reports, which is always a slow process. There will be a 2 year lag for reconciliations.

Based on the methodology, CCNH is owed \$1,655 million based on the 2008 cost report. This covers the period from October 1, 2009 to March 31, 2011. Tack on about another \$235,000 for April through June, and we’re making some real progress. The final revenue numbers will change and may be higher or lower when the payments are reconciled against the 2009 and 2010 Medicaid cost report.

### ***2008 Reconciliation***

The State is also reconciling old credits that county homes owe to the State going back to July 2008. At that time, the State had miscalculated the IGT payments which resulted in overpayments to the homes.

Between October 2008 and October 2009, the state miscalculated the transfer payments that county homes made to the State. The result was that County homes owe the State a sizable amount of money. During this same time period, the FMAP for Illinois increased from 50 to 60 percent under the American Recovery and Reinvestment Act. The ARRA stipulated that local governmental bodies could not contribute a higher percentage of the non-federal share in an IGT program. This means that the transfer payments that the counties were sending back to the State should have decreased under ARRA. The end result --- and the good news we were all looking for -- is that we anticipate that CCNH will be receiving an additional amount estimated at \$188k.

Putting it all together, CCNH should receive approximately \$1.8 million (\$1.655 million + \$188k). Current indications are that the payment will be made sometime in late August or early September. At the meeting on the 20<sup>th</sup>, we were told that CMS has not approved the changes but the only remaining issues are minor language changes in the State Plan Amendment. CMS has not raised any further objections or questions to the specific calculations of the cost estimates

based on the Medicaid cost report. HFS believes that Federal approval will occur very soon.

***Agreement between HFS and Counties***

HFS has also provided an agreement between the State and each county which is enclosed for your review. A copy has been sent to the States Attorney for review, and we have received comments back. The agreement was reviewed at the meeting and I have not identified any changes that are needed to the Agreement. There is a requirement for an audit to accompany the cost reports when submitted; this is an existing rule but one that has not been enforced by the State in regard to Medicaid. We are boning up on our Medicaid history to learn where this audit requirement might take us. As a practical matter, there is too much cash flow at stake to get derailed by an audit requirement.

If you have any questions, please call me at 313-434-4227, x13 or email me directly at [mas@healthcareperformance.com](mailto:mas@healthcareperformance.com).

**Agreement between the  
Illinois Department of Healthcare and Family Services**

**and the  
County of \_\_\_\_\_  
regarding the funding of nursing facility services**

**Whereas**, the Illinois Department of Healthcare and Family Services (DEPARTMENT) is the designated Medicaid single State agency for the State of Illinois, administering the Illinois' Medicaid program under Title XIX of the *Social Security Act*; and

**Whereas**, the DEPARTMENT is responsible for securing federal financial participation (FFP) earned on expenditures incurred by the State and local governments in support of the Medicaid program; and

**Whereas**, the County of \_\_\_\_\_ (COUNTY) is a subdivision of State of Illinois responsible for the governance of the County of \_\_\_\_\_; and

**Whereas**, \_\_\_\_\_ (FACILITY) is a nursing facility operated by the COUNTY, the DEPARTMENT is responsible for establishing methods of reimbursement for nursing facility services pursuant to Article V of the *Illinois Public Aid Code*; and

**Whereas**, Section 12-4.7 of Article XII of the *Illinois Public Aid Code* authorizes the DEPARTMENT to make use of, aid, and cooperate with local governmental agencies; and

**Whereas**, the COUNTY and the DEPARTMENT desire to execute an intergovernmental agreement, pursuant to Section 12-4.7 of Article XII of the *Illinois Public Aid Code* and the Intergovernmental Cooperation Act, 5 ILCS 220/1 *et seq.*;

**Therefore**, the DEPARTMENT and the COUNTY enter into this intergovernmental agreement (AGREEMENT) to delineate respective roles, responsibilities and financial obligations associated with the services provided by the FACILITY owned and operated by the COUNTY.

**I. Introduction**

This AGREEMENT covers eligible expenditures of funds made by the COUNTY, in support of nursing facility services provided to participants in the medical programs administered by the DEPARTMENT who are residents of the FACILITY, that are in excess of reimbursement received by the FACILITY from the DEPARTMENT.

**II. Covered expenditures**

The FACILITY has enrolled with DEPARTMENT as a provider and is certified to participate in the Illinois Medicaid program and is, therefore, reimbursed for nursing facility services provided to enrollees of the medical assistance programs administered by the DEPARTMENT.

The COUNTY is expending additional funds above the reimbursements received from the DEPARTMENT for the provision of these services; these expenditures are eligible for federal financial participation. Covered expenditures for purposes of this Agreement are those expenditures eligible for FFP funds in excess of payments made by the DEPARTMENT for such services. Covered expenditures will be determined using the COUNTY's actual allowable costs as 1) reported on its Medicaid Cost Report, 2) audited by the DEPARTMENT, and 3) approved by the Centers for Medicare and Medicaid Services (CMS).

**III. Mutual responsibilities**

Both parties agree to:

- A. Develop intergovernmental procedures to facilitate the necessary implementation of this Agreement and to include the procedures in their respective policy manual or like documents, and to share said procedures with the other party within a reasonable time period.
- B. Reconcile outstanding amounts due from the FACILITY to the DEPARTMENT, as well as from the DEPARTMENT to the COUNTY, for rate periods prior to October 1, 2009. This one-time reconciliation will include overpayments made by the DEPARTMENT to the FACILITY which were never recouped, as well as excess

transfer amounts paid from the COUNTY to the DEPARTMENT. This reconciliation will not include the routine adjustment processing which the DEPARTMENT conducts on a monthly basis.

#### **IV. County responsibilities**

The COUNTY shall be responsible for:

- A. Obtaining all funds necessary for the covered expenditures.
- B. Annually submitting, to the DEPARTMENT, a Medicaid cost report, prepared in accordance with the requirements of *OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments,"* and certifying that the reported expenditures were:
  1. The actual costs incurred.
  2. Paid prior to submittal of the report.
  3. Paid using State or local funds that were not otherwise used to match federal funds, or if federal funds were used, their use was authorized by federal law to be used to match other federal funds.
- C. Annually submitting, to the DEPARTMENT, a Medicare cost report, prepared in accordance with the requirements of *OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments."*
- D. Providing to the DEPARTMENT all documents and other information necessary to allow the DEPARTMENT to submit and justify the claim for FFP. Said documentation shall be submitted in a timely fashion in order to facilitate the claim for FFP in a form and format specified by the DEPARTMENT.

#### **V. Department responsibilities**

The DEPARTMENT shall be responsible for:

- A. Reimbursing the FACILITY for nursing facility services provided to residents enrolled in the DEPARTMENT's medical assistance programs using the same methodology used for other, non-governmental nursing facilities.
- B. Receiving and reviewing the cost reports and other documentation submitted by the COUNTY.
- C. Calculating the COUNTY's allowable expenditures and the annual allowable per diem reimbursement rate in accordance with the methodologies approved in the Illinois Title XIX State Plan.
- D. Submitting claims for, and drawing into the State treasury, FFP.
- E. Authorizing, on at least a quarterly basis, payment to the COUNTY in an amount equal to 55% of the FFP drawn on the difference between the allowable per diem reimbursement rate and the payment made for each day of nursing facility services provided by the FACILITY. Upon final reconciliation, pursuant to paragraph (F) of this section, this payment must ensure that the COUNTY receives a total payment rate in the cost report year equal to or greater than the net reimbursement rate from the FY 2010 alternate reimbursement rate methodology.
- F. Auditing all cost reports received from the COUNTY for the purpose of determining the COUNTY's final allowable expenditures for the cost report period. Based upon the audit results, the DEPARTMENT shall reconcile the final allowable expenditures against the expenditures reported previously to the federal government and make all necessary adjustments to claim for FFP and to the payments to the COUNTY pursuant to paragraph (E) of this section.

#### **VI. Records and audits**

- A. The COUNTY agrees to maintain complete and accurate ongoing documentation and record-keeping capability appropriate to disclose the extent of all financial transactions authorized under this AGREEMENT. Records must be maintained in accordance with the *Illinois Local Records Act (50 ILCS 205/1, et. seq.)*.
- B. With respect to all data, records, and other information collected, gathered, obtained, accessed or otherwise received by each party under this AGREEMENT, each party shall:
  1. Protect the same from unauthorized disclosure. All information regarding applicants and enrollees in the DEPARTMENT's medical assistance programs is confidential and each party shall follow the appropriate requirements to maintain the confidentiality of such

information. Any violation of this provision shall be considered cause for immediate termination of this AGREEMENT.

2. Maintain and make the same available to each other or its designee, or other entity with competent authority, including the United States Department of Health and Human Services. Such records shall be maintained for a period of not less than five (5) years, except that if an audit or litigation is initiated within the required retention period the records must be retained until the audit or litigation is completed and every exception resolved.
- C. The parties agree to cooperate fully with any review or audit, including monitoring the use of federal money through use of site visits, audits or other means. Upon reasonable notice by competent authority, each party will provide full and complete access to the relevant portions of its account books, records and documents as they relate to this AGREEMENT.

## VII. Federal auditing

- A. In the event that a federal audit results in a finding that FFP was obtained or distributed incorrectly for expenditures reimbursed under this AGREEMENT, and the finding requires repayment of such funds, the DEPARTMENT will take action to recover the federal funds that were incorrectly distributed, including requiring the COUNTY to return the funds. The repayment shall be processed through the DEPARTMENT'S current FFP cash draw-down procedure and be debited against the fund into which the FFP was initially deposited.
- B. The COUNTY agrees to comply with the provisions of *OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations,"* concerning single audits. Local governments that expend \$300,000 or more a year in federal financial assistance must have an audit performed in accordance with the *OMB Circular A-133*. Such audit report(s), if required, should be completed within nine months following the end of the COUNTY'S fiscal year. The COUNTY must submit to the DEPARTMENT one copy of any required audit within thirty calendar days after receipt of the auditor's report(s). The auditor's report(s) shall be sent to:  
Illinois Department of Healthcare and Family Services  
Office of Procurement Management  
201 South Grand Avenue East  
Springfield, Illinois 62763

## VIII. Notices

All written notices, requests and communications, unless specifically required to be given by a specific method, may be: (i) delivered in person, obtaining a signature indicating successful delivery; (ii) sent by a recognized overnight delivery service, obtaining a signature indicating successful delivery; (iii) sent by certified mail, obtaining a signature indicating successful delivery; or (iv) transmitted by telefacsimile, producing a document indicating the date and time of successful transmission, to the address or telefacsimile number set forth below. All telephonic communications between the parties shall be made to the telephone number(s) set forth below. Either party may at any time give notice in writing to the other party of a change of name, address, or telephone or telefacsimile number.

To the DEPARTMENT: Kelly Cunningham, Chief  
Illinois Department of Healthcare and Family Services  
Division of Medical Programs  
Bureau of Long Term Care  
201 South Grand Avenue East  
Springfield, Illinois 62763  
Telephone: (217) 524-7245

Telefacsimile: (217) 524-7114

To the County:

Telephone: ( ) -

Telefacsimile: ( ) -

**X. General provisions**

- A. Termination without cause. Either party may terminate this AGREEMENT with ninety days written notice to the other. Upon the mutual written consent of both parties, the AGREEMENT may be terminated sooner. In the event of termination, the DEPARTMENT shall process all data and matching funds requests for expenditures made prior to the effective date of termination even though such processing activities may extend beyond the termination date.
- B. Termination for cause. In the event of a party's failure to comply with the terms of this AGREEMENT, or with applicable State or federal law, the other party will notify the non-complying party of the breach. If such breach is not cured to the notifying party's satisfaction within thirty days after such notice, the notifying party may proceed to termination by serving a notice of termination upon the non-complying party, which shall immediately terminate this AGREEMENT.
- C. The parties may, by mutual consent, amend this AGREEMENT. Amendments shall be in writing and signed by the parties.
- D. Either party may assign, directly or indirectly, any of its rights, duties or obligations under this AGREEMENT, in whole or in part, upon thirty days written notice to the other party prior to the assignments. This AGREEMENT shall be binding upon the parties and their respective transferees, successors, and assigns.
- E. This AGREEMENT shall be effective upon federal approval of State plan amendment transmittal number 09-08, shall apply to services provided since the October 1, 2009, effective date of the amendment, and shall continue in full force and effect for a period of four years from the effective date, unless terminated as provided herein. On the date of the fourth anniversary of this AGREEMENT, the parties may renew and re-execute an AGREEMENT for an additional four year period.
- F. Nothing contained herein shall be construed as an agreement to perform any illegal act or to perform any act not permitted to be performed by either the DEPARTMENT or the COUNTY. In the event that this AGREEMENT, as a whole, is determined to be invalid by a court of law with jurisdiction over the parties, it shall be terminated immediately, subject to processing data and matching fund requests for services provided prior to such termination. Should any portion or portions of the AGREEMENT be found to be invalid by a court of law with jurisdiction over the parties, the said portion or portions shall not be construed to render the entire AGREEMENT void, but shall be severed from the AGREEMENT upon such finding.
- G. Nothing contained herein serves to limit, alter or amend the parties' duties, rights or responsibilities as set out in the applicable State and federal statutes, law or regulations.
- H. Funding for the implementation of this AGREEMENT consists of federal funds obtained by and dispersible through the DEPARTMENT. This AGREEMENT is subject to the availability to the DEPARTMENT of both appropriation authority and federal funds for the purpose outlined in the AGREEMENT. The DEPARTMENT's obligations hereunder shall cease immediately, without penalty or further payment being required, in any year for which the General Assembly of the State of

Illinois or federal funding sources fail to make available, respectively, appropriation authority or federal funds sufficient to pay such obligation. The DEPARTMENT shall give the COUNTY reasonable notice of such termination for funding as soon as practicable after the DEPARTMENT becomes aware of the failure of funding. The COUNTY's obligation to perform shall cease upon reasonable notice by the DEPARTMENT of lack of funds.

- I. Failure of either party to insist on performance of any term or condition of this AGREEMENT or to exercise any right or privilege hereunder shall not be construed as a continuing or future waiver of such term, condition, right or privilege.
- J. The DEPARTMENT and the COUNTY shall, respectively, at all times observe, comply with, and perform all obligations hereunder in accordance with, all laws, ordinances, codes and regulations of federal, State, county and local governmental agencies which in any manner affect the terms of this AGREEMENT.
- K. Either party shall, upon the written request by the other party and receipt of a proposed amendment to this AGREEMENT, negotiate in good faith with the other party to amend the AGREEMENT if and when required, in the opinion of the DEPARTMENT, to comply with federal or State laws or regulations. If the parties are unable to agree upon an amendment within sixty days, or such shorter time required by federal or State law or regulation, the DEPARTMENT may terminate this AGREEMENT.

**IN WITNESS WHEREOF**, the parties sign their names as evidence of their authority to enter into, and their approval of, this AGREEMENT.

\_\_\_\_\_  
Julie Hamos, Director, HFS

\_\_\_\_\_  
County

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

To: Board of Directors  
Champaign County Nursing Home

From: M. A. Scavotto  
Manager

Date: July 5, 2011

Re: Management Update

This is the thirty-sixth 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, April at 186, and May at 185. All of these are well below our target. As I write this update, census has rebounded to 195, having rebuilt over the past week.
2. **Operations:** The fiscal year got off to a profitable start and then tanked. February, March, April, and May were not good census experiences. Fortunately, CCNH broke even in May. Keeping the turnaround going will be difficult without sufficient census.

I have no update on the Medicaid audit. It is highly likely that some of the repayments requested by the State OIG (auditor) involve Intergovernmental Transfer amounts. CCNH is running down this information and providing it to McGladrey Pullen's Mike Martin, who is assisting in the audit challenge.

Customer service continues to receive emphasis. We saw some nice improvements in April, only to see May slip. I am sending you both of these monthly results under separate cover. There are some extenuating circumstances, but the basic results remains short of our goal of 4.5.

As you can tell from my last Flash Update, the IGT restructuring is very much in process. Keep your fingers crossed on thins and pray for cash.

I suspect that MPA is rapidly becoming persona non grata with our IT vendor, MDI. That said, MDI is providing assurances that our issue of the 837 file format is getting top level management attention. We keep observing to MDI that talk is cheap and that MDI owes its customers better service. Nonetheless, the issue has been joined and I am hopeful for a constructive resolution. No one wants to contemplate a conversion; MDI's behavior, however, definitely has me considering one.

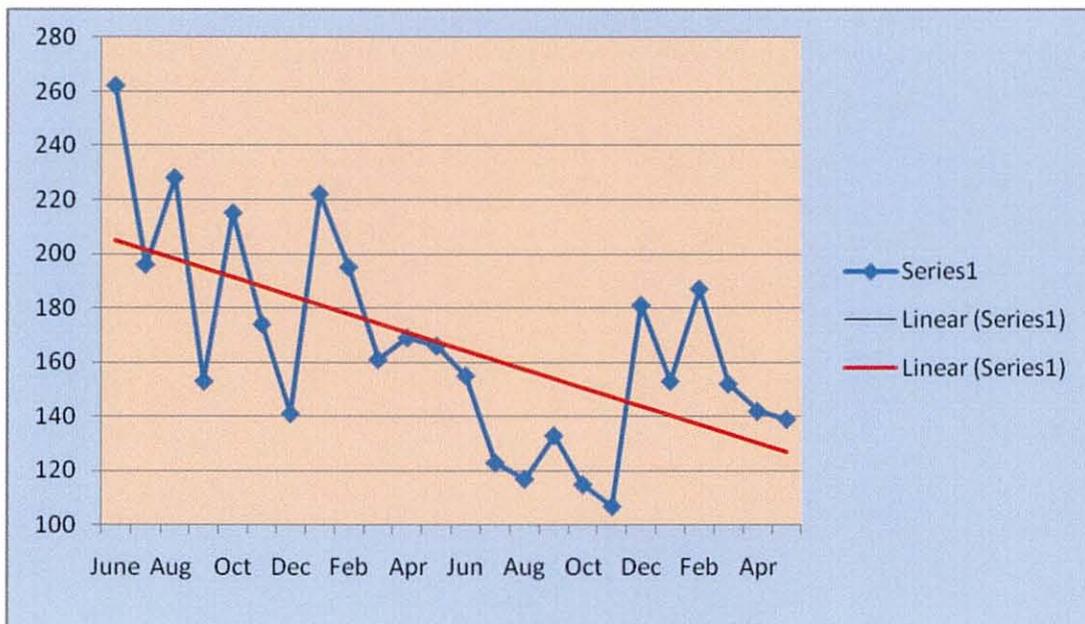
The budget process for Fiscal 2011 is underway. We'll have a review document for you soon.

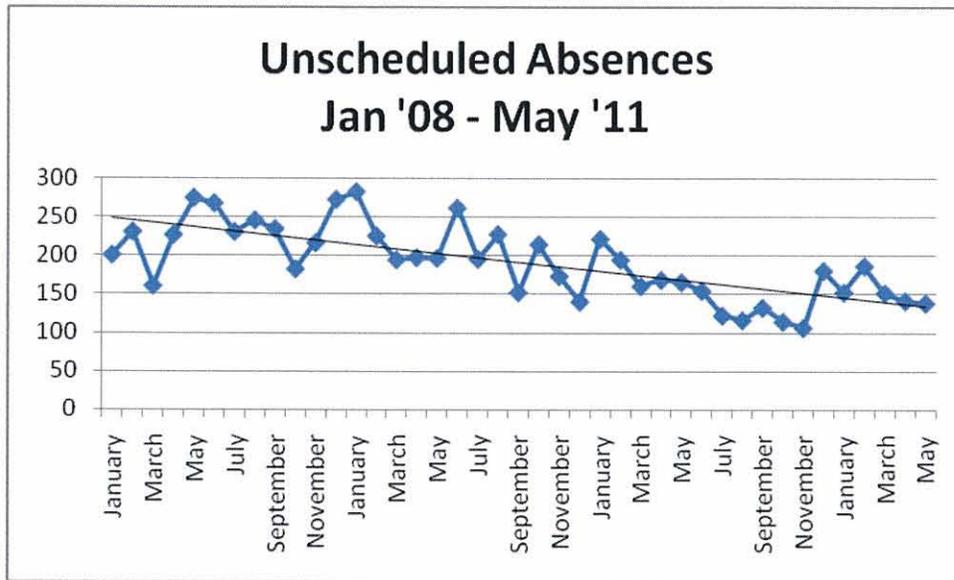
Management turnover has hit CCNH. Kirk Kirkland has left as Environmental Services Manager; Kirk accepted another position within the County. Lauren, our Marketing/Admissions Coordinator, accepted a position much closer to home (Mattoon). Replacements for both positions are in sight.

We continue to work on renal services. We have taken a different approach to the market analysis than the one provided by the vendor. Demand makes the project look feasible; I have a few more items to check out before getting to the capital investment. (Yes, there is no capital for this until the IGT gets resolved.)

- 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**





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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	\$729,632.29
Petty Cash	\$300.00
Total Cash	<u>\$729,932.29</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Private Pay	\$616,618.99
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$791,560.28
Total Rec., Net of Uncollectible Amounts	<u>\$1,408,179.27</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Hospice	\$68,815.50
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>\$50,400.51</u>

**Accrued Interest**

Property Tax Revenue Receivable	\$497,982.00
Total Accrued Interest	<u>\$497,982.00</u>

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

Due from Collector Funds	\$749.31
Due From Other Funds	\$48.72
Due from Other Governmental Units	\$1,138,518.00
Due from IL Public Aid	(\$416,556.19)
Due from IL Department of Aging-Title XX	\$86,600.38
Due from US Treasury-Medicare	\$606,257.36
Due From VA-Adult Daycare	\$12,388.87
Due From VA-Nursing Home Care	\$41,728.27
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>\$1,438,789.72</u>

**Prepaid Expenses**

Prepaid Expenses	\$86,244.28
Stores Inventory	\$24,602.21
Total Prepaid Expenses	<u>\$110,846.49</u>

**Long-Term Investments**

Patient Trust Cash, Invested	\$7,166.11
Total Long-Term Investments	<u>\$7,166.11</u>
Total Current Assets	<u>\$4,243,296.39</u>

**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	(\$158,949.46)
Accumulated Depreciation-Equipment, Furniture, &	(\$594,586.93)
Accumulated Depreciation-Buildings	(\$2,506,099.02)
Total Fixed Assets	<u>\$21,596,088.51</u>
Total ASSETS	<u><u>\$25,839,384.90</u></u>

**LIABILITIES & EQUITY****Current Liabilities**

A/R Refunds	\$20,374.41
Accounts Payable	\$2,157,888.04
Salaries & Wages Payable	\$301,876.12
Interest Payable - Bonds	\$58,611.98
Due to General Corporate Fund	\$333,141.98
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	\$712,074.12
Total Current Liabilities	\$3,583,966.65

**Non-Current Liabilities**

Nursing Home Patient Trust Fund	\$7,166.11
Bonds Payable	\$3,400,000.00
Accrued Compensated Absences	\$388,607.22
Total Non-Current Liabilities	\$3,795,773.33
Total Current Liabilities	\$7,379,739.98

**Equity**

Retained Earnings-Unreserved	\$18,509,695.10
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Total Equity	\$18,459,644.92
Total LIABILITIES & EQUITY	\$25,839,384.90

05/31/11

Champaign County Nursing Home  
Historical Statement of Operations

1

Description	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	Total
<b>Operating Income</b>													
<b>Miscellaneous Revenue</b>													
Sale of Fixed Assets						2,032							2,032
Lunch Reimbursement	309	405	405	675	336	452	312	456	309	687	219	327	4,892
Late Charge, NSF Check Charge	778	2,744	(59)	2,294	(1,789)	1,812	2,534	(1)	1,148	1,599	(208)	(23)	10,831
Other Miscellaneous Revenue	4,168			72	50	(186)	10	278	555	5,142		195	10,284
Total Miscellaneous Revenue	5,256	3,149	346	3,041	(1,403)	4,111	2,856	733	2,012	7,428	11	499	28,039
<b>Medicare A Revenue</b>													
Sanctioning Loss Of Revenue						94,071							94,071
Medicare A	259,124	237,879	287,269	288,774	139,487	299,555	259,976	221,781	234,516	238,924	219,416	206,636	2,893,337
ARD - Medicare A	14,852	23,121	13,987	167	2,030	476	9,221	12,340	16,700	9,633	17,605	5,305	125,438
NH Pt_Care - Medicare Advantage/ H	68,856	109,928	92,003	77,339	84,456	82,021	64,246	91,967	71,188	78,726	35,957	63,692	920,377
ARD_Pt Care - Medicare Advantage/	6,000	3,750											9,750
Total Medicare A Revenue	348,833	374,677	393,258	366,280	225,974	476,123	333,442	326,089	322,404	327,283	272,978	275,632	4,042,973
<b>Medicare B Revenue</b>													
Medicare B	41,374	54,024	36,932	70,432	78,283	47,609	47,064	54,966	41,209	41,730	60,847	53,316	627,787
Total Medicare B Revenue	41,374	54,024	36,932	70,432	78,283	47,609	47,064	54,966	41,209	41,730	60,847	53,316	627,787
<b>Medicaid Revenue</b>													
Medicaid Title XIX (IDHFS)	289,061	306,823	316,783	313,163	353,186	315,492	309,935	293,898	268,628	296,093	263,677	339,180	3,665,919
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	128,941	1,629,857
Patient Care-Hospice	1,158	42	730	5	505	(213)			11,122	5,112	3,103		21,563
ARD Patient Care - Hospice	3,844	5,200	3,582	3,467	3,543	3,429	3,543	3,549	6,579	3,549	3,434	3,549	47,267
Total Medicaid Revenue	425,818	440,805	455,704	463,695	543,884	458,235	451,018	433,497	401,051	429,232	389,996	471,670	5,364,605
<b>Private Pay Revenue</b>													
VA-Veterans Nursing Home Care	6,504	6,720	6,720	6,070	6,832	4,973	5,634	6,718	6,068	2,384			58,625
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	6,501	78,639
Nursing Home Patient Care - Private	251,675	247,375	241,187	220,897	239,709	166,424	259,173	285,496	238,490	238,860	266,751	205,023	2,861,060
Nursing Home Beauty Shop Revenue	2,801	2,432	2,540	3,939	4,097	4,125	4,097	3,998	3,508	4,192	4,165	3,789	43,682
Medical Supplies Revenue	922	5,959	5,839	4,343	3,285	3,671	4,542	5,984	7,133	6,843	5,441	4,036	57,999
Patient Transportation Charges	506	(79)	2,257	2,952	1,975	2,021	1,260	2,297	1,243	1,857	1,256	1,545	19,090
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	99,241	1,061,218
Total Private Pay Revenue	362,512	377,432	378,819	323,154	286,828	264,725	364,326	399,164	351,477	365,483	386,259	320,134	4,180,313
<b>Adult Day Care Revenue</b>													
VA-Veterans Adult Daycare	1,407	1,407	1,407	1,340	1,355	308	1,273	1,186	1,534	1,889	1,659	2,369	17,134

Monday, June 27, 2011

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1:13 PM

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

05/31/11

2

Description	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	Total
IL Department Of Aging-Day Care Gra	12,030	12,449	12,499	12,677	13,068	12,302	14,341	12,634	8,751	13,795	14,949	16,385	155,880
Adult Day Care Charges-Private Pay	8,642	11,936	11,505	10,408	10,410	7,525	5,730	4,926	4,473	6,057	3,168	2,961	87,741
<b>Total Adult Day Care Revenue</b>	<b>22,079</b>	<b>25,792</b>	<b>25,411</b>	<b>24,425</b>	<b>24,833</b>	<b>20,135</b>	<b>21,344</b>	<b>18,746</b>	<b>14,758</b>	<b>21,741</b>	<b>19,776</b>	<b>21,716</b>	<b>260,755</b>
<b>Total Income</b>	<b>1,205,871</b>	<b>1,275,879</b>	<b>1,290,470</b>	<b>1,251,027</b>	<b>1,158,399</b>	<b>1,270,938</b>	<b>1,220,051</b>	<b>1,233,194</b>	<b>1,132,911</b>	<b>1,192,898</b>	<b>1,129,867</b>	<b>1,142,967</b>	<b>14,504,472</b>

**Operating Expenses**

**Administration**

Reg. Full-Time Employees	46,000	27,828	28,821	29,683	29,002	28,106	29,265	27,289	25,745	29,615	27,296	28,616	357,266
Temp. Salaries & Wages	1,453	1,488	870	777	886	842	558	742	657	662	406	629	9,970
Per Diem	162	181	276	212	276	(253)		135	270	405	180	225	2,069
Overtime	509	335	76	263	126	438	256	329	316	79	143	311	3,183
TOPS - Balances	(19,380)	904	(1,150)	1,202	(10,378)	105	987	700	448	751	249	(4,550)	(30,111)
TOPS - FICA	(1,483)	69	(88)	92	(794)	8	76	54	34	57	19	(348)	(2,304)
Social Security - Employer	3,551	2,226	2,194	2,258	2,213	2,151	2,220	2,042	1,935	2,202	2,013	2,138	27,144
IMRF - Employer Cost	3,802	2,330	2,828	2,833	2,754	5,621	2,852	2,688	2,537	2,890	2,674	2,821	36,630
Workers' Compensation Insurance	1,312	1,733	1,292	1,326	1,301	1,850	859	2,069	1,337	1,534	1,403	1,476	17,492
Unemployment Insurance	1,660	489	450	(128)	210	(1,465)	214	1,119	1,088	936	886	411	5,871
Employee Health/Life Insurance	3,462	2,981	2,981	3,462	3,856	4,369	4,698	4,667	4,667	4,667	4,622	4,868	49,299
IMRF - Early Retirement Obligation	7,132	3,471	3,471	3,471	3,471	3,233	3,475	3,475	3,475	3,475	3,475	3,475	45,103
Employee Development/Recognition	275	(970)	(1,047)	83	621	331	37	133	70	309	44	254	139
Employee Physicals/Lab	1,198	2,300	3,479	1,418	3,818	4,668	2,645	1,482	385	4,971	2,062	1,591	30,016
Stationary & Printing		666				195	332	273		760			2,225
Copier Supplies	549	554	808	627	717	767	660	900	586	931	720	687	8,506
Postage, UPS, Federal Express	630	548	869	591	715	789	810	623	732	485	600	889	8,281
Equipment < \$2,500	934				3,051	(9,986)							(6,001)
Operational Supplies	1,584	2,415	2,138	3,131	2,110	3,149	1,735	3,230	1,376	4,483	1,119	1,508	27,980
Audit & Accounting Fees	3,229	3,229	13,172	3,229	3,229		3,625	3,625	3,625	3,625	3,625	3,625	47,837
Architect Fees												570	570
Attorney Fees	9,267	3,530	12,528	5,606	3,186	1,255	3,775	2,816	10,859	2,671	14,188	16,819	86,500
Professional Services	29,859	27,802	30,409	43,151	34,995	42,704	30,268	37,767	30,708	34,689	39,586	30,586	412,523
Job Required Travel Expense	413	153	140	226	307	700	372	252	216	697	311	325	4,113
Insurance	3,173	19,168	19,168	19,168	17,109	19,187	19,829	19,428	19,829	19,643	24,650	19,829	220,182
Property Loss & Liability Claims		1,158			125	1,308				408	174		3,173
Computer Services	1,866	6,025	1,892	1,853	1,968	4,107	85	3,636	2,712	4,284	1,883	1,947	32,258
Telephone Services	1,703	1,679	2,117	1,789	1,644	1,822	1,434	1,882	1,821	1,679	1,465	1,482	20,517
Witness Fees						57							57
Legal Notices, Advertising	5,026	3,194	6,061	6,154	5,359	1,892	3,435	4,187	2,426	4,607	9,048	7,159	58,550
Photocopy Services	760	760	760	760	760	1,520		760	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	2,450	3,130	145		2,400	(1,771)	2,289	(1,800)		4,739	268	195	12,045

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Champaign County Nursing Home  
Historical Statement of Operations

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Description	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	Total
Finance Charges, Bank Fees	1,767	2,331	2,115	2,254	2,693	1,931	3,588	1		1,695	4,315	5,827	28,516
Cable/Satellite TV Expense	2,175	2,175	2,175	2,175	2,175	2,175	2,260	2,260	2,379	2,379	2,379	2,379	27,090
IPA Licensing Fee	10,936	11,300	11,300	10,935	11,300	10,935	11,300	11,300	10,206	11,300	10,935	11,300	133,043
Fines & Penalties		9,295	975			(24,000)			780			5,428	(7,523)
Depreciation Expense	60,463	60,463	60,462	59,654	59,654	63,306	59,161	59,432	59,615	59,615	59,880	60,154	721,859
Transfers to General Corporate Fund	(25)	575	1,063	4,155	713	3,888	350	688	1,375	1,675	1,988	788	17,230
Interest-Tax Anticipation Notes Payabl	1,652	72	710	1,350		13						2,484	6,281
Interest- Bonds Payable	13,324	12,542	12,542	12,542	9,667	11,472	11,992	11,992	11,992	11,992	11,992	11,992	144,046
<b>Total Administration</b>	<b>201,482</b>	<b>218,517</b>	<b>226,448</b>	<b>226,989</b>	<b>203,296</b>	<b>187,604</b>	<b>219,623</b>	<b>210,348</b>	<b>205,077</b>	<b>225,670</b>	<b>236,028</b>	<b>228,649</b>	<b>2,589,732</b>
<b>Environmental Services</b>													
Reg. Full-Time Employees	31,122	31,171	31,235	31,688	32,831	29,558	31,476	30,908	29,329	32,836	29,902	33,611	375,668
Overtime	1,082	718	239	838		2,168	1,786	1,776	741		60		9,409
TOPS - Balances	1,132	(2,889)	1,037	346	1,173	1,127	(105)	(1,229)	310	1,261	(771)	(2,680)	(1,290)
TOPS- FICA	87	(221)	79	26	90	86	(8)	(94)	24	97	(59)	(205)	(99)
Social Security - Employer	2,422	2,416	2,364	2,444	2,466	2,386	2,517	2,450	2,254	2,463	2,248	2,536	28,965
IMRF - Employer Cost	2,685	2,678	3,164	3,169	3,198	6,154	3,297	3,334	3,067	3,351	3,059	3,451	40,606
Workers' Compensation Insurance	649	1,908	1,359	1,379	1,428	909	932	2,224	1,484	1,662	1,513	1,670	17,116
Unemployment Insurance	1,111	692	239	364	39	75	13	1,761	1,266	1,165	1,437	1,065	9,225
Employee Health/Life Insurance	5,523	6,036	5,523	6,036	6,036	6,848	6,449	6,449	5,909	5,909	5,857	5,854	72,429
Operational Supplies	6,814	4,802	4,355	6,162	5,160	5,323	6,686	6,875	6,343	6,043	3,843	5,335	67,742
Gas Service	8,744	10,147	9,960	8,856	6,118	25,727	13,500	23,619	27,809	2,433	872	12,357	150,143
Electric Service	29,371	27,406	29,602	22,570	23,466	19,403	13,658	15,374	15,151	17,389	18,597	20,961	252,947
Water Service	2,186	2,079	2,226	2,074	1,992	2,741	1,375	2,153	1,969	2,232	2,395	2,237	25,660
Pest Control Service	468	468	468	468	468	468	468	468	468	468	468	468	5,612
Waste Disposal & Recycling	2,200	2,878	2,205	3,527	2,305	1,001	4,251	3,779	3,278	2,754	4,865	5,762	38,801
Equipment Rentals	268	268	268	268	268		536	258	258	258	258	258	3,166
Sewer Service & Tax	1,213	1,390	1,302	1,427	1,263	2,466		1,365	1,355	1,239	1,466	1,240	15,725
<b>Total Environmental Services</b>	<b>97,076</b>	<b>91,947</b>	<b>95,625</b>	<b>91,641</b>	<b>88,299</b>	<b>106,440</b>	<b>86,830</b>	<b>101,468</b>	<b>101,015</b>	<b>81,559</b>	<b>76,009</b>	<b>93,917</b>	<b>1,111,826</b>
<b>Laundry</b>													
Reg. Full-Time Employees	9,469	9,531	9,784	9,519	9,617	9,295	10,801	8,377	8,494	9,815	9,126	9,884	113,711
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	(101)	(1,317)
TOPS - FICA	(16)	(32)	3	(6)	(38)	(5)	(119)	39	22	28	31	(8)	(101)
Social Security - Employer	731	741	737	735	724	737	847	675	644	739	687	745	8,742
IMRF - Employer Cost	810	822	987	953	938	1,906	1,106	919	877	1,006	935	1,014	12,272
Workers' Compensation Insurance	202	578	426	414	418	593	261	712	427	497	462	482	5,470
Unemployment Insurance	336	184	16	128		(254)		482	368	398	535	365	2,559
Employee Health/Life Insurance	1,422	1,422	1,422	1,422	1,422	1,422	2,129	1,590	1,590	1,590	1,577	1,576	18,586
Laundry Supplies	1,223	1,571	2,044	1,659	1,618	1,646	2,531	1,571	1,646	2,830	976	2,089	21,404
Linen & Bedding	1,288	2,234	1,100	1,498	1,198	1,285	2,641		1,119	2,175	137	1,198	15,876

Monday, June 27, 2011

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Champaign County Nursing Home  
Historical Statement of Operations

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Description	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	Total
Total Laundry	15,496	16,876	16,564	16,487	15,410	17,055	19,018	15,412	15,602	19,450	14,879	17,243	199,492
<b>Maintenance</b>													
Reg. Full-Time Employees	5,686	5,671	5,671	5,526	5,417	5,469	5,927	5,353	4,995	5,842	4,622	2,568	62,747
Overtime				14							9	2,451	2,475
TOPS - Balances	(266)	(451)	(168)	47	21	(299)	83	107	352	246	205	(199)	(320)
TOPS - FICA	(20)	(35)	(13)	4	2	(23)	6	8	27	19	16	(15)	(24)
Social Security - Employer	391	410	390	379	372	374	423	361	337	394	309	338	4,476
IMRF - Employer Cost	433	454	522	491	482	986	554	492	458	537	420	460	6,289
Workers' Compensation Insurance	118	342	247	240	236	348	171	400	253	296	234	254	3,137
Unemployment Insurance	200	162	56	91		(140)		301	202	207	253	170	1,502
Employee Health/Life Insurance	1,865	1,302	2,102	1,302	1,306	502	1,079	1,079	1,329	1,079	1,072	536	14,555
Gasoline & Oil		(2)			5	48	8	8	16		59		141
Ground Supplies						115	276	138					529
Maintenance Supplies	1,187	598	1,729	3,128	2,155	5,521	6,876	4,151	3,534	4,567	5,857	4,909	44,212
Professional Services						3,854	4,610	5,353	4,789	3,573			22,179
Automobile Maintenance	155	111	274	1,644	97	653	576	656	135	299	504	443	5,547
Equipment Maintenance	1,047	3,914	1,477	1,553	2,017	2,088	3,992	2,100	2,079	4,466	1,446	1,155	27,334
Equipment Rentals					35				408				443
Nursing Home Building Repair/Mainte	3,613	2,212	9,372	5,353	6,491	11,709	8,826	2,272	2,993	8,138	3,092	3,214	67,285
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	14,409	14,688	21,660	25,090	18,635	28,216	39,932	26,030	27,347	30,134	18,096	16,282	280,519
<b>Nursing Services</b>													
Reg. Full-Time Employees	86,707	90,020	89,622	85,892	85,760	92,385	115,089	90,967	117,407	115,582	104,884	115,196	1,189,509
Reg. Part-Time Employees	10,790	11,177	9,329	5,333	5,446	4,525	4,844	3,415	3,399	3,427	3,712	5,678	71,076
Temp. Salaries & Wages	18,455	26,545	28,354	30,692	33,295	39,892	37,244	42,049	28,488	26,371	21,812	24,296	357,493
Overtime	34,824	33,491	24,814	34,017	30,177	47,337	47,369	43,755	36,933	27,866	33,077	28,033	421,694
TOPS - Balances	(168)	(15,054)	4,906	823	3,170	5,002	(3,476)	3,221	5,401	70	6,120	(13,445)	(3,430)
No Benefit Full-Time Employees	72,975	74,415	81,963	77,481	78,935	73,014	61,877	71,037	87,343	88,981	84,473	93,655	946,148
No Benefit Part-Time Employees	22,096	28,942	33,244	40,446	40,123	38,554	36,908	30,051	28,811	34,063	33,105	33,303	399,646
TOPS - FICA	(13)	(1,152)	375	63	242	383	(266)	246	413	5	468	(1,029)	(262)
Social Security - Employer	18,660	20,352	20,311	20,807	20,803	22,491	23,069	21,366	22,983	22,507	21,350	22,828	257,526
IMRF - Employer Cost	19,014	20,009	24,143	23,852	23,563	50,579	25,218	24,561	24,492	27,711	26,639	28,421	318,202
Workers' Compensation Insurance	4,649	13,686	10,549	10,433	10,595	15,955	6,889	18,048	13,432	13,582	12,548	13,247	143,613
Unemployment Insurance	7,594	5,160	5,014	(2,328)	2,347	(8,501)	3,002	7,788	12,624	10,006	10,867	6,122	59,695
Employee Health/Life Insurance	14,588	13,063	13,169	12,143	12,650	12,159	12,112	12,585	11,506	12,795	11,963	13,538	152,271
Books, Periodicals & Manuals				209	367		171	(1)					747

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Champaign County Nursing Home  
Historical Statement of Operations

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Description	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	Total
Stocked Drugs	3,305	3,072	2,740	1,723	2,038	2,642	2,643	3,733	2,692	3,320	3,003	2,615	33,525
Pharmacy Charges-Public Aid	2,363	1,357	1,357	2,167	876	2,051	751	1,822	854	1,185	1,179	1,663	17,625
Oxygen	2,041	2,557	2,950	3,465	2,494	2,210	2,459		5,453	2,485		2,232	28,346
Incontinence Supplies	9,424	6,526	8,542	9,679	8,799	5,671	10,512	9,085	5,291	9,738	7,753	9,086	100,107
Pharmacy Charges - Insurance	6,225	9,400	6,950	8,830	3,466	5,268	3,750	6,292	4,575	5,335	5,941	(1,906)	64,124
Operational Supplies	19,994	22,661	22,271	21,991	15,003	20,157	24,151	14,670	15,363	23,314	15,609	14,341	229,526
Pharmacy Charges-Medicare	17,475	20,131	17,025	27,208	8,660	16,819	13,575	13,945	12,825	14,429	12,250	10,375	184,718
Medical/Dental/Mental Health										6,400			6,400
Professional Services	26,694	20,169	27,844	25,079	26,034	13,864	8,964	25,179	25,737	25,639	19,741	11,699	256,642
Laboratory Fees	3,630	2,963	2,507	1,880	1,422	2,298		2,362		6,957	1,838	1,651	27,508
Equipment Rentals	5,450	4,999	2,563	3,055	3,393	5,488	3,475	3,208	2,908	5,856	1,701	5,111	47,207
Dues & Licenses					110			50				70	230
Conferences & Training	1,721	899	1,584	2,200	682	625	25	(25)	100	1,352	537	208	9,906
Contract Nursing Services	118,790	155,875	170,205	160,116	86,578	123,538	114,124	103,366	81,910	69,008	57,092	44,713	1,285,313
Medicare Medical Services	3,071	3,869	3,414	1,078	1,371	15,325	8,616	3,163	2,586	2,579	11,148	3,128	59,347
Furnishings, Office Equipment													
Medical/ Health Equipment					11,090	(17,271)							(6,182)
<b>Total Nursing Services</b>	<b>530,355</b>	<b>575,131</b>	<b>615,745</b>	<b>608,333</b>	<b>519,487</b>	<b>592,458</b>	<b>563,095</b>	<b>555,939</b>	<b>553,524</b>	<b>560,566</b>	<b>508,810</b>	<b>474,828</b>	<b>6,658,270</b>
<b>Activities</b>													
Reg. Full-Time Employees	14,074	14,346	13,851	11,923	11,457	11,667	12,388	9,928	10,508	12,535	11,669	12,002	146,349
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	292	(8,348)
TOPS - FICA	13	60	(1)	(939)	74	13	(30)	(55)	75	57	72	22	(639)
Social Security - Employer	968	1,062	955	857	833	853	912	705	764	896	835	858	10,498
IMRF - Employer Cost	1,073	1,150	1,282	1,112	1,080	2,320	1,194	960	1,040	1,219	1,136	1,167	14,733
Workers' Compensation Insurance	293	873	603	519	498	746	353	776	532	634	590	607	7,024
Unemployment Insurance	485	287	165	229	62	(340)	53	454	443	476	594	305	3,213
Employee Health/Life Insurance	2,419	2,419	2,419	2,419	2,419	3,219	2,701	2,701	2,951	3,201	2,676	2,672	32,212
Books, Periodicals & Manuals						349							349
Operational Supplies	315	209	206	312	179	847	232	91	231	355	485	246	3,709
Professional Services	121		121	247	121	121		241	121	129	125	125	1,470
Field Trips					19								19
Conferences & Training			15	263						441			719
<b>Total Activities</b>	<b>19,931</b>	<b>21,514</b>	<b>19,604</b>	<b>4,663</b>	<b>17,714</b>	<b>20,082</b>	<b>17,405</b>	<b>15,083</b>	<b>17,862</b>	<b>20,683</b>	<b>19,125</b>	<b>18,298</b>	<b>211,964</b>
<b>Social Services</b>													
Reg. Full-Time Employees	11,697	11,750	9,697	8,057	12,087	13,936	14,224	19,437	11,268	14,834	13,003	13,922	153,912
Reg. Part-Time Employees											307		307
Temp. Salaries & Wages								1,240	1,206				2,446
Overtime	422	681	694	792	1,010	494	705	975	678	1,108	413	316	8,288

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Champaign County Nursing Home  
Historical Statement of Operations

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Description	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	Total
TOPS - Balances	126	454	719	312	11,564	(545)	(223)	(5,704)	971	899	327	370	9,271
TOPS - FICA	10	35	55	24	885	(42)	(17)	(436)	74	69	25	28	709
Social Security - Employer	904	937	769	652	976	1,082	1,130	1,635	987	1,197	1,029	1,068	12,367
IMRF - Employer Cost	1,002	1,038	1,041	846	1,266	2,292	1,480	2,096	1,216	1,629	1,401	1,453	16,760
Workers' Compensation Insurance	250	699	422	350	526	840	403	1,363	631	751	658	705	7,598
Unemployment Insurance	398	165	16	106		(322)		1,143	581	614	606	194	3,500
Employee Health/Life Insurance	515	515	996	996	996	996	2,151	2,151	2,149	2,149	2,129	2,377	18,122
Professional Services	121	2,500	8,273	18,978	1,822	121		241	121	129	125	125	32,555
Conferences & Training				263						481			744
<b>Total Social Services</b>	<b>15,445</b>	<b>18,775</b>	<b>22,681</b>	<b>31,376</b>	<b>31,132</b>	<b>18,853</b>	<b>19,853</b>	<b>24,143</b>	<b>19,882</b>	<b>23,859</b>	<b>20,023</b>	<b>20,558</b>	<b>266,579</b>
<b>Physical Therapy</b>													
Reg. Full-Time Employees	2,373	2,328	2,329	2,353	2,190	2,340	4,427	4,008	3,582	4,305	4,013	4,095	38,343
Overtime	417	20				40			164				640
TOPS - Balances											4,851	(234)	4,616
No Benefit Full-Time Employees	2,405	2,273	2,405	2,191	2,298	2,191							13,762
TOPS - FICA											371	(18)	353
Social Security - Employer	390	349	354	340	336	342	334	298	378	221	299	305	3,945
IMRF - Employer Cost	432	387	475	441	436	903	437	406	379	436	407	415	5,552
Workers' Compensation Ins.	99	280	206	198	195	289	129	298	82	317	203	207	2,503
Unemployment Insurance	151			3		(110)		232	153	171	234	152	986
Employee Health/Life Insurance	513	513	513	513	513	513	1,079	1,079	1,079	1,329	1,069	1,068	9,780
Operational Supplies						(45)							(45)
Professional Services	42,346	42,200	44,070	53,740	52,058	39,826	37,022	41,164	37,872	35,340	36,613	35,156	497,407
<b>Total Physical Therapy</b>	<b>49,125</b>	<b>48,350</b>	<b>50,351</b>	<b>59,778</b>	<b>58,024</b>	<b>46,289</b>	<b>43,428</b>	<b>47,486</b>	<b>43,689</b>	<b>42,119</b>	<b>48,058</b>	<b>41,146</b>	<b>577,844</b>
<b>Occupational Therapy</b>													
Reg. Full-Time Employees	2,101	2,126	2,101	2,101	2,006	2,101	2,222	2,006	1,935	1,935	2,006	2,127	24,770
Overtime									5				5
TOPS - Balances	(103)	198	64	(127)	(199)	(204)	(7)	(65)	279	207	58	(198)	(97)
TOPS - FICA	(8)	15	5	(10)	(15)	(16)	(1)	(5)	21	16	4	(15)	(7)
Social Security - Employer	161	163	161	161	153	160	169	153	148	147	153	162	1,890
IMRF - Employer Cost	178	180	215	208	199	408	222	208	201	200	208	220	2,648
Workers' Compensation Ins.	44	127	91	91	87	134	64	150	98	98	101	108	1,194
Unemployment Insurance	71	12		34		(49)		117	87	77	116	81	546
Employee Health/Life Insurance	395	395	395	395	395	395	540	540	540	540	535	534	5,595
Operational Supplies			854										854
Professional Services	49,018	49,325	49,956	45,355	46,190	48,565	44,851	45,646	35,874	36,119	43,302	48,349	542,549
<b>Total Occupational Therapy</b>	<b>51,857</b>	<b>52,541</b>	<b>53,842</b>	<b>48,209</b>	<b>48,817</b>	<b>51,494</b>	<b>48,060</b>	<b>48,749</b>	<b>39,187</b>	<b>39,340</b>	<b>46,483</b>	<b>51,367</b>	<b>579,945</b>
<b>Speech Therapy</b>													
Professional Services	17,144	19,226	11,521	10,184	9,783	7,924	7,601	8,453	12,096	18,604	18,947	18,150	159,634

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Champaign County Nursing Home  
Historical Statement of Operations

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Description	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	Total
Total Speech Therapy	17,144	19,226	11,521	10,184	9,783	7,924	7,601	8,453	12,096	18,604	18,947	18,150	159,634
<b>Food Services</b>													
Reg. Full-Time Employees	32,331	36,738	40,062	39,065	41,205	40,682	42,711	46,500	35,670	47,033	39,934	40,652	482,583
Reg. Part-Time Employees	3,675	2,189	897	1,036	1,306	995	1,278	636	491	617	484	515	14,118
Overtime	1,993	1,837	1,356	2,352	1,175	3,903	2,990	3,837	2,564	725	1,399	775	24,907
TOPS - Balances	403	33	1,400	184	(434)	2,033	(500)	(8,256)	(4,612)	2,041	1,978	(3,586)	(9,318)
TOPS - FICA	31	3	107	14	(33)	156	(38)	(632)	(353)	156	151	(274)	(713)
Social Security - Employer	2,827	3,066	3,156	3,162	3,234	3,362	3,512	3,766	2,836	3,559	3,071	3,078	38,628
IMRF - Employer Cost	3,133	3,345	4,155	4,034	4,063	8,007	4,532	5,070	3,809	4,778	4,129	4,135	53,189
Workers' Compensation Insurance	775	2,331	1,782	1,744	1,849	2,613	1,271	3,330	1,830	2,411	2,045	2,017	23,998
Unemployment Insurance	1,334	793	440	557	305	(687)	263	2,039	1,719	1,732	2,306	1,320	12,122
Employee Health/Life Insurance	8,651	8,651	8,138	8,138	8,651	8,651	8,539	8,539	9,828	8,570	8,533	8,736	103,627
Food	36,122	37,069	36,076	32,926	36,063	33,273	35,432	30,699	35,025	38,278	33,836	32,487	417,286
Nutritional Supplements	2,133	1,352	2,327	2,029	2,837	3,005	2,412	2,824	2,901	3,455	3,749	2,798	31,820
Operational Supplies	3,194	(263)	4,065	4,375	2,831	5,297	3,523	3,864	3,388	5,200	3,495	3,671	42,640
Professional Services	2,264	2,359	1,912	2,399	2,033	2,291	280	4,490	2,635	3,499	4,333	2,629	31,124
Equipment Rentals	380	380	380	380	380	89	671	380	380	380	380	380	4,559
Dues & Licenses											80		80
Conferences & Training				80						441			521
Kitchen/ Laundry												675	675
Total Food Services	99,245	99,882	106,253	102,475	105,464	113,669	106,875	107,085	98,113	122,874	109,904	100,007	1,271,847
<b>Barber &amp; Beauty</b>													
Reg. Full-Time Employees	2,188	2,163	2,163	3,957	4,097	4,265	4,458	4,072	3,854	4,458	4,072	4,265	44,011
TOPS - Balances	87	(169)	22	(60)	287	(8)	134	(67)	106	78	1,622	(186)	1,847
TOPS - FICA	7	(13)	2	(5)	22	(1)	10	(5)	8	6	124	(14)	141
Social Security - Employer	123	141	121	224	233	248	289	227	215	249	228	239	2,536
IMRF - Employer Cost	73	157	162	290	365	512	378	309	292	339	311	325	3,512
Workers' Compensation Insurance	46	130	94	172	178	246	128	304	195	226	206	216	2,141
Unemployment Insurance	76	57	29	50		7		216	136	131	179	119	1,000
Employee Health/Life Insurance	513	513	513	513	513	513	1,079	1,079	1,079	1,079	1,069	1,068	9,530
Operational Supplies	113		149	139		14	160	(49)	174	120	51	87	958
Total Barber & Beauty	3,224	2,978	3,255	5,280	5,695	5,796	6,636	6,086	6,060	6,685	7,862	6,120	65,677
<b>Adult Day Care</b>													
Reg. Full-Time Employees	13,583	13,570	13,580	13,625	12,963	13,511	13,961	12,897	12,331	14,135	12,961	13,505	160,621
Temp. Salaries & Wages	508	1,452	584	146	14	1,250	1,025	363		33	330	132	5,838
Overtime	35	29	28	61	40		5	11	5	10	5		229
TOPS - Balances	(581)	223	(192)	(164)	1,404	(858)	(1,097)	(740)	1,022	895	659	(114)	458
TOPS - FICA	(44)	17	(15)	(13)	107	(66)	(84)	(57)	78	68	50	(9)	35
Social Security - Employer	1,053	1,137	1,058	1,031	970	1,105	1,131	989	919	1,057	992	1,017	12,458

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Champaign County Nursing Home  
Historical Statement of Operations

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Description	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	Total
IMRF - Employer Cost	1,124	1,135	1,357	1,322	1,256	2,609	1,393	1,308	1,250	1,434	1,316	1,370	16,876
Workers' Compensation Insurance	292	891	616	599	565	911	435	994	624	717	673	690	8,007
Unemployment Insurance	448	46	26	53	2	(347)	25	724	540	553	608	359	3,037
Employee Health/Life Insurance	2,504	2,504	2,504	2,504	2,504	2,504	2,588	2,588	2,588	2,588	2,565	2,563	30,504
Books, Periodicals & Manuals					13			171		15			199
Gasoline & Oil	754	1,158	1,580	(533)	1,140	1,590	1,202	852	955	1,297	1,155	1,100	12,250
Operational Supplies	235	134	90	69	84	604	42		22	37	50	153	1,520
Field Trips/Activities												16	16
Dues & Licenses						10					250		260
Conferences & Training			15	484	186	9				529			1,224
Total Adult Day Care	19,911	22,295	21,233	19,185	21,246	22,832	20,625	20,101	20,336	23,370	21,613	20,784	253,529
<b>Alzheimers and Related Disorder</b>													
Reg. Full-Time Employees	25,013	25,830	28,523	30,989	29,899	28,765	33,325	32,470	29,638	35,883	37,155	32,823	370,313
Reg. Part-Time Employees	2,746	2,752	2,192	1,367									9,057
Overtime	13,802	11,562	8,430	8,702	6,846	11,763	12,679	11,827	6,847	5,404	6,526	7,212	111,601
TOPS - Balances	(1,004)	1,014	922	15,969	892	1,519	1,245	(423)	1,622	891	(230)	(387)	22,029
No Benefit Full-Time Employees	24,444	25,223	22,635	20,769	22,770	17,998	13,667	12,822	13,069	17,346	17,451	19,642	227,835
No Benefit Part-Time Employees	2,698	3,683	3,300	2,420	3,889	6,790	8,044	8,379	5,256	5,311	8,563	11,462	69,795
TOPS - FICA	(77)	78	71	1,222	68	116	95	(32)	124	68	(18)	(30)	1,685
Social Security - Employer	5,203	5,254	4,772	4,989	4,778	4,910	5,110	4,888	4,077	4,765	5,218	5,329	59,292
IMRF - Employer Cost	956	5,823	6,608	6,270	6,195	13,319	6,681	6,652	5,548	6,485	7,101	7,079	78,717
Workers' Compensation Insurance	1,245	3,461	2,464	2,416	2,460	3,480	1,552	3,948	2,427	2,962	3,196	3,096	32,710
Unemployment Insurance	1,981	851	592	(271)	30	(2,103)	38	3,178	2,195	2,505	2,789	1,315	13,099
Employee Health/Life Insurance	2,563	2,563	2,563	2,563	2,050	2,050	5,889	5,889	5,889	5,889	5,834	5,300	49,041
Operational Supplies				24	8								32
Dues & Licenses											110		110
Conferences & Training	645							471	(8)	491	952		2,552
ARD - Contract Nursing									716	27,782	24,915	20,058	73,470
Total Alzheimers and Related Disord	80,215	88,092	83,072	97,427	79,886	88,608	88,324	90,069	77,400	115,784	119,562	112,900	1,121,339
Total Expenses	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	1,220,249	15,348,196
Net Operating Income	(9,046)	(14,932)	(57,383)	(96,091)	(64,490)	(36,382)	(67,254)	(43,259)	(104,277)	(137,797)	(135,531)	(77,283)	(843,725)
<b>NonOperating Income</b>													
<b>Local Taxes</b>													
Current-Nursing Home Operating	80,973	80,973	80,973	80,973	80,973	73,046	82,997	82,997	82,997	82,997	82,997	82,997	975,893
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	74,987	83,000	82,997	82,997	82,997	82,997	82,997	977,837

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Champaign County Nursing Home  
Historical Statement of Operations

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Description	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	Total
<b>Miscellaneous NI Revenue</b>													
Investment Interest	256				83	2,180		134	38	30			2,721
Restricted Donations	410	150		50	460	6,508	610	570		725	100	317	9,900
Interfund Transfer-From General Cor													
<b>Total Miscellaneous NI Revenue</b>	<b>667</b>	<b>150</b>		<b>50</b>	<b>543</b>	<b>8,687</b>	<b>610</b>	<b>704</b>	<b>38</b>	<b>755</b>	<b>100</b>	<b>317</b>	<b>12,622</b>
<b>Total NonOperating Income</b>	<b>81,640</b>	<b>81,123</b>	<b>80,973</b>	<b>81,023</b>	<b>81,516</b>	<b>83,674</b>	<b>83,610</b>	<b>83,701</b>	<b>83,035</b>	<b>83,752</b>	<b>83,097</b>	<b>83,314</b>	<b>990,459</b>

**NonOperatingExpense**

Prior Period Adjustment			47,864			(47,864)							
<b>Total</b>			<b>47,864</b>			<b>(47,864)</b>							
<b>Net NonOperating Income</b>	<b>81,640</b>	<b>81,123</b>	<b>33,109</b>	<b>81,023</b>	<b>81,516</b>	<b>131,538</b>	<b>83,610</b>	<b>83,701</b>	<b>83,035</b>	<b>83,752</b>	<b>83,097</b>	<b>83,314</b>	<b>990,459</b>
<b>Net Income (Loss)</b>	<b>72,594</b>	<b>66,191</b>	<b>(24,273)</b>	<b>(15,068)</b>	<b>17,026</b>	<b>95,156</b>	<b>16,357</b>	<b>40,442</b>	<b>(21,242)</b>	<b>(54,045)</b>	<b>(52,434)</b>	<b>6,031</b>	<b>146,734</b>

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

05/31/11

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
<b>Miscellaneous Revenue</b>						
Lunch Reimbursement	327.00	495.00	(168.00)	2,310.00	2,970.00	(660.00)
Late Charge, NSF Check Charge	(23.14)	309.00	(332.14)	5,049.36	1,854.00	3,195.36
Other Miscellaneous Revenue	195.00	22.00	173.00	6,180.05	132.00	6,048.05
<b>Total Miscellaneous Revenue</b>	<b>498.86</b>	<b>826.00</b>	<b>(327.14)</b>	<b>13,539.41</b>	<b>4,956.00</b>	<b>8,583.41</b>
<b>Medicare A Revenue</b>						
Medicare A	206,635.78	345,628.00	(138,992.22)	1,381,248.22	2,073,768.00	(692,519.78)
ARD - Medicare A	5,304.64		5,304.64	70,805.11		70,805.11
NH Pt_Care - Medicare Advantage/ Hmo	63,691.53	19,144.00	44,547.53	405,774.88	114,864.00	290,910.88
<b>Total Medicare A Revenue</b>	<b>275,631.95</b>	<b>364,772.00</b>	<b>(89,140.05)</b>	<b>1,857,828.21</b>	<b>2,188,632.00</b>	<b>(330,803.79)</b>
<b>Medicare B Revenue</b>						
Medicare B	53,315.72	39,673.00	13,642.72	299,131.73	238,038.00	61,093.73
<b>Total Medicare B Revenue</b>	<b>53,315.72</b>	<b>39,673.00</b>	<b>13,642.72</b>	<b>299,131.73</b>	<b>238,038.00</b>	<b>61,093.73</b>
<b>Medicaid Revenue</b>						
Medicaid Title XIX (IDHFS)	339,180.32	405,838.00	(66,657.68)	1,771,410.67	2,435,028.00	(663,617.33)
ARD - Medicaid Title XIX (IDHFS)	128,941.00		128,941.00	761,515.28		761,515.28
Patient Care-Hospice		7,215.00	(7,215.00)	19,336.98	43,290.00	(23,953.02)
ARD Patient Care - Hospice	3,548.57		3,548.57	24,202.27		24,202.27
<b>Total Medicaid Revenue</b>	<b>471,669.89</b>	<b>413,053.00</b>	<b>58,616.89</b>	<b>2,576,465.20</b>	<b>2,478,318.00</b>	<b>98,147.20</b>
<b>Private Pay Revenue</b>						
VA-Veterans Nursing Home Care		8,455.00	(8,455.00)	20,804.16	50,730.00	(29,925.84)
ARD - VA - Veterans Care	6,501.30		6,501.30	39,441.22		39,441.22
Nursing Home Patient Care - Private Pay	205,022.61	336,562.00	(131,539.39)	1,493,793.20	2,019,372.00	(525,578.80)
Nursing Home Beauty Shop Revenue	3,788.70	2,619.00	1,169.70	23,748.39	15,714.00	8,034.39
Medical Supplies Revenue	4,035.91	5,922.00	(1,886.09)	33,978.85	35,532.00	(1,553.15)
Patient Transportation Charges	1,545.16	67.00	1,478.16	9,458.71	402.00	9,056.71
ARD Patient Care- Private Pay	99,240.80		99,240.80	565,618.20		565,618.20
<b>Total Private Pay Revenue</b>	<b>320,134.48</b>	<b>353,625.00</b>	<b>(33,490.52)</b>	<b>2,186,842.73</b>	<b>2,121,750.00</b>	<b>65,092.73</b>
<b>Adult Day Care Revenue</b>						
VA-Veterans Adult Daycare	2,369.45	1,050.00	1,319.45	9,909.87	6,300.00	3,609.87
IL Department Of Aging-Day Care Grant (Title XX)	16,385.15	11,800.00	4,585.15	80,855.41	70,800.00	10,055.41
Adult Day Care Charges-Private Pay	2,961.00	5,359.00	(2,398.00)	27,315.00	32,154.00	(4,839.00)
<b>Total Adult Day Care Revenue</b>	<b>21,715.60</b>	<b>18,209.00</b>	<b>3,506.60</b>	<b>118,080.28</b>	<b>109,254.00</b>	<b>8,826.28</b>
<b>Total Income</b>	<b>1,142,966.50</b>	<b>1,190,158.00</b>	<b>(47,191.50)</b>	<b>7,051,887.56</b>	<b>7,140,948.00</b>	<b>(89,060.44)</b>
<b>Operating Expenses</b>						
<b>Administration</b>						
Reg. Full-Time Employees	28,615.63	29,643.00	1,027.37	167,826.31	177,858.00	10,031.69
Temp. Salaries & Wages	629.38	827.00	197.62	3,654.53	4,962.00	1,307.47
Per Diem	225.00	165.00	(60.00)	1,215.00	990.00	(225.00)
Overtime	311.06	245.00	(66.06)	1,434.49	1,470.00	35.51
TOPS - Balances	(4,549.52)		4,549.52	(1,414.56)		1,414.56
TOPS - FICA	(348.03)		348.03	(108.21)		108.21
Social Security - Employer	2,138.27	2,362.00	223.73	12,550.01	14,172.00	1,621.99
IMRF - Employer Cost	2,820.80	3,215.00	394.20	16,460.70	19,290.00	2,829.30
Workers' Compensation Insurance	1,476.03	1,130.00	(346.03)	8,677.56	6,780.00	(1,897.56)
Unemployment Insurance	411.11	350.00	(61.11)	4,654.82	2,100.00	(2,554.82)
Employee Health/Life Insurance	4,868.20	4,276.00	(592.20)	28,188.80	25,656.00	(2,532.80)

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Champaign County Nursing Home  
Actual vs Budget Statement of Operations

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	20,852.16		(20,852.16)
Employee Development/Recognition	253.70	768.00	514.30	847.37	4,608.00	3,760.63
Employee Physicals/Lab	1,590.55	1,492.00	(98.55)	13,135.38	8,952.00	(4,183.38)
Stationary & Printing		203.00	203.00	1,364.80	1,218.00	(146.80)
Copier Supplies	686.53	607.00	(79.53)	4,482.74	3,642.00	(840.74)
Postage, UPS, Federal Express	888.56	710.00	(178.56)	4,139.08	4,260.00	120.92
Operational Supplies	1,507.76	2,078.00	570.24	13,452.03	12,468.00	(984.03)
Audit & Accounting Fees	3,624.87	2,745.00	(879.87)	21,749.22	16,470.00	(5,279.22)
Architect Fees	570.00		(570.00)	570.00		(570.00)
Attorney Fees	16,819.14	5,088.00	(11,731.14)	51,128.03	30,528.00	(20,600.03)
Professional Services	30,585.95	31,392.00	806.05	203,603.09	188,352.00	(15,251.09)
Job Required Travel Expense	325.46	105.00	(220.46)	2,173.92	630.00	(1,543.92)
Insurance	19,829.27	21,078.00	1,248.73	123,209.53	126,468.00	3,258.47
Property Loss & Liability Claims		16.00	16.00	581.88	96.00	(485.88)
Computer Services	1,947.09	1,915.00	(32.09)	14,547.60	11,490.00	(3,057.60)
Telephone Services	1,482.34	1,581.00	98.66	9,763.84	9,486.00	(277.84)
Legal Notices, Advertising	7,159.29	4,255.00	(2,904.29)	30,862.85	25,530.00	(5,332.85)
Photocopy Services	759.95	646.00	(113.95)	3,799.75	3,876.00	76.25
Public Relations		81.00	81.00	1,153.36	486.00	(667.36)
Dues & Licenses		1,155.00	1,155.00	13,981.67	6,930.00	(7,051.67)
Conferences & Training	195.00	1,436.00	1,241.00	5,690.63	8,616.00	2,925.37
Finance Charges, Bank Fees	5,826.78	1,363.00	(4,463.78)	15,425.83	8,178.00	(7,247.83)
Cable/Satellite TV Expense	2,379.18	2,190.00	(189.18)	14,036.94	13,140.00	(896.94)
IPA Licensing Fee	364.50	11,057.00	10,692.50	66,339.00	66,342.00	3.00
Fines & Penalties	5,427.50	417.00	(5,010.50)	6,207.50	2,502.00	(3,705.50)
General Liability Claims		1,275.00	1,275.00		7,650.00	7,650.00
Depreciation Expense	60,153.60	61,894.00	1,740.40	357,856.94	371,364.00	13,507.06
Transfers to General Corporate Fund	787.50	14,123.00	13,335.50	6,862.50	84,738.00	77,875.50
Interest-Tax Anticipation Notes Payable	2,483.61	333.00	(2,150.61)	2,483.61	1,998.00	(485.61)
Interest on Interfund Loan		3,333.00	3,333.00		19,998.00	19,998.00
Interest- Bonds Payable	11,992.40		(11,992.40)	71,954.40		(71,954.40)
<b>Total Administration</b>	<b>217,713.82</b>	<b>215,549.00</b>	<b>(2,164.82)</b>	<b>1,325,395.10</b>	<b>1,293,294.00</b>	<b>(32,101.10)</b>
<b>Environmental Services</b>						
Reg. Full-Time Employees	33,610.65	28,356.00	(5,254.65)	188,061.30	170,136.00	(17,925.30)
Temp. Salaries & Wages		555.00	555.00		3,330.00	3,330.00
Overtime		619.00	619.00	4,362.54	3,714.00	(648.54)
TOPS - Balances	(2,680.49)		2,680.49	(3,214.85)		3,214.85
TOPS- FICA	(205.06)		205.06	(245.94)		245.94
Social Security - Employer	2,535.70	2,259.00	(276.70)	14,466.99	13,554.00	(912.99)
IMRF - Employer Cost	3,450.59	3,074.00	(376.59)	19,558.45	18,444.00	(1,114.45)
Workers' Compensation Insurance	1,670.08	1,081.00	(589.08)	9,485.07	6,486.00	(2,999.07)
Unemployment Insurance	1,064.68	477.00	(587.68)	6,705.13	2,862.00	(3,843.13)
Employee Health/Life Insurance	5,853.80	6,171.00	317.20	36,426.60	37,026.00	599.40
Operational Supplies	5,335.35	6,140.00	804.65	35,125.80	36,840.00	1,714.20
Gas Service	12,357.11	21,351.00	8,993.89	80,590.39	128,106.00	47,515.61
Electric Service	20,960.78	24,680.00	3,719.22	101,130.39	148,080.00	46,949.61
Water Service	2,237.17	1,688.00	(549.17)	12,361.99	10,128.00	(2,233.99)
Pest Control Service	467.67	481.00	13.33	2,806.02	2,886.00	79.98
Waste Disposal & Recycling	5,761.59	2,754.00	(3,007.59)	24,687.48	16,524.00	(8,163.48)
Equipment Rentals	258.00	273.00	15.00	1,826.00	1,638.00	(188.00)
Sewer Service & Tax	1,239.80	1,087.00	(152.80)	6,664.05	6,522.00	(142.05)
<b>Total Environmental Services</b>	<b>93,917.42</b>	<b>101,046.00</b>	<b>7,128.58</b>	<b>540,797.41</b>	<b>606,276.00</b>	<b>65,478.59</b>
<b>Laundry</b>						
Reg. Full-Time Employees	9,883.72	9,966.00	82.28	56,496.52	59,796.00	3,299.48

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

05/31/11

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Overtime		185.00	185.00	1,044.62	1,110.00	65.38
TOPS Balances	(101.07)		101.07	(81.30)		81.30
TOPS - FICA	(7.73)		7.73	(6.22)		6.22
Social Security - Employer	745.12	778.00	32.88	4,337.98	4,668.00	330.02
IMRF - Employer Cost	1,013.93	1,057.00	43.07	5,856.43	6,342.00	485.57
Workers' Compensation Insurance	481.75	372.00	(109.75)	2,840.35	2,232.00	(608.35)
Unemployment Insurance	364.96	127.00	(237.96)	2,148.63	762.00	(1,386.63)
Employee Health/Life Insurance	1,575.60	1,711.00	135.40	10,051.80	10,266.00	214.20
Laundry Supplies	2,088.50	1,860.00	(228.50)	11,642.85	11,160.00	(482.85)
Linen & Bedding	1,198.34	669.00	(529.34)	7,271.91	4,014.00	(3,257.91)
<b>Total Laundry</b>	<b>17,243.12</b>	<b>16,725.00</b>	<b>(518.12)</b>	<b>101,603.57</b>	<b>100,350.00</b>	<b>(1,253.57)</b>
<b>Maintenance</b>						
Reg. Full-Time Employees	2,567.51	5,722.00	3,154.49	29,306.10	34,332.00	5,025.90
Overtime	2,451.41		(2,451.41)	2,460.64		(2,460.64)
TOPS - Balances	(198.88)		198.88	795.38		(795.38)
TOPS - FICA	(15.21)		15.21	60.85		(60.85)
Social Security - Employer	337.76	438.00	100.24	2,161.54	2,628.00	466.46
IMRF - Employer Cost	459.61	596.00	136.39	2,919.83	3,576.00	656.17
Workers' Compensation Insurance	253.92	209.00	(44.92)	1,606.93	1,254.00	(352.93)
Unemployment Insurance	169.52	95.00	(74.52)	1,132.22	570.00	(562.22)
Employee Health/Life Insurance	536.40	1,461.00	924.60	6,175.00	8,766.00	2,591.00
Gasoline & Oil		26.00	26.00	90.41	156.00	65.59
Ground Supplies		78.00	78.00	414.00	468.00	54.00
Maintenance Supplies	4,909.23	2,194.00	(2,715.23)	29,894.11	13,164.00	(16,730.11)
Professional Services				18,325.06		(18,325.06)
Automobile Maintenance	442.60	353.00	(89.60)	2,613.25	2,118.00	(495.25)
Equipment Maintenance	1,154.74	2,154.00	999.26	15,237.04	12,924.00	(2,313.04)
Equipment Rentals				407.60		(407.60)
Nursing Home Building Repair/Maintenance	3,213.55	5,081.00	1,867.45	28,534.61	30,486.00	1,951.39
Conferences & Training		165.00	165.00	471.00	990.00	519.00
Parking Lot/Sidewalk Maintenance		1,898.00	1,898.00	15,215.00	11,388.00	(3,827.00)
<b>Total Maintenance</b>	<b>16,282.16</b>	<b>20,470.00</b>	<b>4,187.84</b>	<b>157,820.57</b>	<b>122,820.00</b>	<b>(35,000.57)</b>
<b>Nursing Services</b>						
Reg. Full-Time Employees	115,195.78	101,972.00	(13,223.78)	659,123.32	611,832.00	(47,291.32)
Reg. Part-Time Employees	5,678.20	9,229.00	3,550.80	24,476.11	55,374.00	30,897.89
Temp. Salaries & Wages	24,296.26	21,336.00	(2,960.26)	180,259.99	128,016.00	(52,243.99)
Overtime	28,032.54	35,474.00	7,441.46	217,034.48	212,844.00	(4,190.48)
TOPS - Balances	(13,444.64)		13,444.64	(2,108.29)		2,108.29
No Benefit Full-Time Employees	93,654.74	123,682.00	30,027.26	487,365.67	742,092.00	254,726.33
No Benefit Part-Time Employees	33,302.78	10,790.00	(22,512.78)	196,240.82	64,740.00	(131,500.82)
TOPS - FICA	(1,028.51)		1,028.51	(161.28)		161.28
Social Security - Employer	22,827.83	23,140.00	312.17	134,102.58	138,840.00	4,737.42
IMRF - Employer Cost	28,420.65	29,267.00	846.35	157,042.05	175,602.00	18,559.95
Workers' Compensation Insurance	13,246.60	11,071.00	(2,175.60)	77,745.58	66,426.00	(11,319.58)
Unemployment Insurance	6,122.08	4,930.00	(1,192.08)	50,409.19	29,580.00	(20,829.19)
Employee Health/Life Insurance	13,538.40	16,157.00	2,618.60	74,499.40	96,942.00	22,442.60
Books, Periodicals & Manuals		144.00	144.00	170.10	864.00	693.90
Stocked Drugs	2,614.79	2,493.00	(121.79)	18,005.35	14,958.00	(3,047.35)
Pharmacy Charges-Public Aid	1,663.48	1,948.00	284.52	7,453.77	11,688.00	4,234.23
Oxygen	2,232.30	2,236.00	3.70	12,629.05	13,416.00	786.95
Incontinence Supplies	9,086.17	9,307.00	220.83	51,465.81	55,842.00	4,376.19
Pharmacy Charges - Insurance	(1,905.97)	6,430.00	8,335.97	23,986.14	38,580.00	14,593.86
Operational Supplies	14,341.03	21,910.00	7,568.97	107,448.96	131,460.00	24,011.04
Pharmacy Charges-Medicare	10,375.00	22,242.00	11,867.00	77,399.50	133,452.00	56,052.50

Monday, June 27, 2011

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Medical/Dental/Mental Health				6,400.00		(6,400.00)
Professional Services	11,698.56	6,219.00	(5,479.56)	116,958.88	37,314.00	(79,644.88)
Laboratory Fees	1,650.50	2,685.00	1,034.50	12,807.97	16,110.00	3,302.03
Equipment Rentals	5,110.75	2,569.00	(2,541.75)	22,259.66	15,414.00	(6,845.66)
Dues & Licenses	70.00	61.00	(9.00)	120.00	366.00	246.00
Conferences & Training	207.50	631.00	423.50	2,195.98	3,786.00	1,590.02
Contract Nursing Services	44,712.54	88,828.00	44,115.46	470,212.88	532,968.00	62,755.12
Medicare Medical Services	3,128.38	2,465.00	(663.38)	31,218.43	14,790.00	(16,428.43)
Furnishings, Office Equipment				(0.04)		0.04
Medical/ Health Equipment		1,051.00	1,051.00	0.04	6,306.00	6,305.96
<b>Total Nursing Services</b>	<b>474,827.74</b>	<b>558,267.00</b>	<b>83,439.26</b>	<b>3,216,762.10</b>	<b>3,349,602.00</b>	<b>132,839.90</b>
<b>Activities</b>						
Reg. Full-Time Employees	12,002.46	12,092.00	89.54	69,030.55	72,552.00	3,521.45
Overtime				214.33		(214.33)
TOPS - Balances	292.44		(292.44)	1,844.95		(1,844.95)
TOPS - FICA	22.37		(22.37)	141.14		(141.14)
Social Security - Employer	857.82	925.00	67.18	4,969.43	5,550.00	580.57
IMRF - Employer Cost	1,167.49	1,259.00	91.51	6,715.59	7,554.00	838.41
Workers' Compensation Insurance	607.33	443.00	(164.33)	3,492.82	2,658.00	(834.82)
Unemployment Insurance	305.41	191.00	(114.41)	2,325.21	1,146.00	(1,179.21)
Employee Health/Life Insurance	2,672.36	2,661.00	(11.36)	16,900.36	15,966.00	(934.36)
Books, Periodicals & Manuals		10.00	10.00		60.00	60.00
Operational Supplies	246.06	328.00	81.94	1,640.39	1,968.00	327.61
Professional Services	124.70	123.00	(1.70)	740.20	738.00	(2.20)
Conferences & Training		118.00	118.00	441.00	708.00	267.00
<b>Total Activities</b>	<b>18,298.44</b>	<b>18,150.00</b>	<b>(148.44)</b>	<b>108,455.97</b>	<b>108,900.00</b>	<b>444.03</b>
<b>Social Services</b>						
Reg. Full-Time Employees	13,921.89	9,897.00	(4,024.89)	86,687.82	59,382.00	(27,305.82)
Reg. Part-Time Employees				307.15		(307.15)
Temp. Salaries & Wages				2,446.49		(2,446.49)
Overtime	315.77	348.00	32.23	4,195.37	2,088.00	(2,107.37)
TOPS - Balances	370.20		(370.20)	(3,359.48)		3,359.48
TOPS - FICA	28.32		(28.32)	(257.00)		257.00
Social Security - Employer	1,068.02	784.00	(284.02)	7,047.21	4,704.00	(2,343.21)
IMRF - Employer Cost	1,453.36	1,066.00	(387.36)	9,275.42	6,396.00	(2,879.42)
Workers' Compensation Insurance	704.50	375.00	(329.50)	4,510.31	2,250.00	(2,260.31)
Unemployment Insurance	194.01	95.00	(99.01)	3,137.02	570.00	(2,567.02)
Employee Health/Life Insurance	2,377.20	655.00	(1,722.20)	13,106.40	3,930.00	(9,176.40)
Professional Services	124.70	123.00	(1.70)	740.20	738.00	(2.20)
Conferences & Training				481.00		(481.00)
<b>Total Social Services</b>	<b>20,557.97</b>	<b>13,343.00</b>	<b>(7,214.97)</b>	<b>128,317.91</b>	<b>80,058.00</b>	<b>(48,259.91)</b>
<b>Physical Therapy</b>						
Reg. Full-Time Employees	4,094.99	2,490.00	(1,604.99)	24,430.19	14,940.00	(9,490.19)
Overtime		46.00	46.00	163.76	276.00	112.24
TOPS - Balances	(234.49)		234.49	4,616.29		(4,616.29)
No Benefit Full-Time Employees		2,340.00	2,340.00		14,040.00	14,040.00
TOPS - FICA	(17.93)		17.93	353.15		(353.15)
Social Security - Employer	304.72	373.00	68.28	1,834.10	2,238.00	403.90
IMRF - Employer Cost	414.64	507.00	92.36	2,478.98	3,042.00	563.02
Workers' Compensation Ins.	207.24	178.00	(29.24)	1,236.19	1,068.00	(168.19)
Unemployment Insurance	151.60	64.00	(87.60)	941.55	384.00	(557.55)
Employee Health/Life Insurance	1,068.40	575.00	(493.40)	6,704.40	3,450.00	(3,254.40)
Operational Supplies		131.00	131.00		786.00	786.00

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Professional Services	35,156.45	36,575.00	1,418.55	223,167.26	219,450.00	(3,717.26)
Total Physical Therapy	41,145.62	43,279.00	2,133.38	265,925.87	259,674.00	(6,251.87)
<b>Occupational Therapy</b>						
Reg. Full-Time Employees	2,126.80	2,078.00	(48.80)	12,231.43	12,468.00	236.57
Overtime				4.52		(4.52)
TOPS - Balances	(198.44)		198.44	274.03		(274.03)
TOPS - FICA	(15.19)		15.19	20.96		(20.96)
Social Security - Employer	161.74	159.00	(2.74)	930.97	954.00	23.03
IMRF - Employer Cost	220.10	216.00	(4.10)	1,258.33	1,296.00	37.67
Workers' Compensation Ins.	107.59	76.00	(31.59)	618.80	456.00	(162.80)
Unemployment Insurance	80.83	32.00	(48.83)	477.67	192.00	(285.67)
Employee Health/Life Insurance	534.20	575.00	40.80	3,227.20	3,450.00	222.80
Operational Supplies		131.00	131.00		786.00	786.00
Professional Services	48,349.01	46,970.00	(1,379.01)	254,140.59	281,820.00	27,679.41
Total Occupational Therapy	51,366.64	50,237.00	(1,129.64)	273,184.50	301,422.00	28,237.50
<b>Speech Therapy</b>						
Professional Services	18,149.72	17,980.00	(169.72)	83,850.77	107,880.00	24,029.23
Total Speech Therapy	18,149.72	17,980.00	(169.72)	83,850.77	107,880.00	24,029.23
<b>Food Services</b>						
Reg. Full-Time Employees	40,651.95	38,160.00	(2,491.95)	252,499.56	228,960.00	(23,539.56)
Reg. Part-Time Employees	514.55	4,575.00	4,060.45	4,020.81	27,450.00	23,429.19
Overtime	775.34	1,116.00	340.66	12,291.19	6,696.00	(5,595.19)
TOPS - Balances	(3,586.30)		3,586.30	(12,935.76)		12,935.76
TOPS - FICA	(274.35)		274.35	(989.58)		989.58
Social Security - Employer	3,078.19	3,355.00	276.81	19,822.93	20,130.00	307.07
IMRF - Employer Cost	4,135.15	4,565.00	429.85	26,452.59	27,390.00	937.41
Workers' Compensation Insurance	2,016.71	1,605.00	(411.71)	12,902.92	9,630.00	(3,272.92)
Unemployment Insurance	1,320.43	668.00	(652.43)	9,379.99	4,008.00	(5,371.99)
Employee Health/Life Insurance	8,736.40	9,798.00	1,061.60	52,745.83	58,788.00	6,042.17
Food	32,486.95	35,910.00	3,423.05	205,757.18	215,460.00	9,702.82
Nutritional Supplements	2,797.78	2,301.00	(496.78)	18,138.11	13,806.00	(4,332.11)
Operational Supplies	3,671.00	4,694.00	1,023.00	23,140.93	28,164.00	5,023.07
Professional Services	2,629.16	1,752.00	(877.16)	17,866.07	10,512.00	(7,354.07)
Equipment Rentals	379.95	388.00	8.05	2,571.00	2,328.00	(243.00)
Dues & Licenses		14.00	14.00	80.00	84.00	4.00
Conferences & Training		126.00	126.00	441.00	756.00	315.00
Kitchen/ Laundry	674.52		(674.52)	674.52		(674.52)
Total Food Services	100,007.43	109,027.00	9,019.57	644,859.29	654,162.00	9,302.71
<b>Barber &amp; Beauty</b>						
Reg. Full-Time Employees	4,264.85	4,219.00	(45.85)	25,178.62	25,314.00	135.38
TOPS - Balances	(185.51)		185.51	1,687.62		(1,687.62)
TOPS - FICA	(14.19)		14.19	129.10		(129.10)
Social Security - Employer	239.03	323.00	83.97	1,446.61	1,938.00	491.39
IMRF - Employer Cost	325.29	439.00	113.71	1,953.51	2,634.00	680.49
Workers' Compensation Insurance	215.81	154.00	(61.81)	1,273.98	924.00	(349.98)
Unemployment Insurance	119.41	64.00	(55.41)	781.54	384.00	(397.54)
Employee Health/Life Insurance	1,068.40	1,150.00	81.60	6,454.40	6,900.00	445.60
Operational Supplies	87.07	73.00	(14.07)	543.08	438.00	(105.08)
Total Barber & Beauty	6,120.16	6,422.00	301.84	39,448.46	38,532.00	(916.46)
<b>Adult Day Care</b>						
Reg. Full-Time Employees	13,505.21	13,547.00	41.79	79,789.80	81,282.00	1,492.20

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

05/31/11

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Temp. Salaries & Wages	132.00		(132.00)	1,883.06		(1,883.06)
Overtime		14.00	14.00	36.53	84.00	47.47
TOPS - Balances	(113.70)		113.70	625.75		(625.75)
TOPS - FICA	(8.70)		8.70	47.87		(47.87)
Social Security - Employer	1,017.22	1,037.00	19.78	6,105.05	6,222.00	116.95
IMRF - Employer Cost	1,370.45	1,412.00	41.55	8,072.11	8,472.00	399.89
Workers' Compensation Insurance	690.05	496.00	(194.05)	4,132.72	2,976.00	(1,156.72)
Unemployment Insurance	358.72	159.00	(199.72)	2,808.56	954.00	(1,854.56)
Employee Health/Life Insurance	2,563.40	2,754.00	190.60	15,482.40	16,524.00	1,041.60
Books, Periodicals & Manuals		12.00	12.00	185.93	72.00	(113.93)
Gasoline & Oil	1,100.00	675.00	(425.00)	6,559.89	4,050.00	(2,509.89)
Operational Supplies	152.74	87.00	(65.74)	303.21	522.00	218.79
Field Trips/Activities	16.17		(16.17)	16.17		(16.17)
Dues & Licenses		42.00	42.00	250.00	252.00	2.00
Conferences & Training		309.00	309.00	529.45	1,854.00	1,324.55
<b>Total Adult Day Care</b>	<b>20,783.56</b>	<b>20,544.00</b>	<b>(239.56)</b>	<b>126,828.50</b>	<b>123,264.00</b>	<b>(3,564.50)</b>
<b>Alzheimers and Related Disorde</b>						
Reg. Full-Time Employees	32,822.80	25,137.00	(7,685.80)	201,293.87	150,822.00	(50,471.87)
Reg. Part-Time Employees		805.00	805.00		4,830.00	4,830.00
Overtime	7,212.20	9,006.00	1,793.80	50,495.41	54,036.00	3,540.59
TOPS - Balances	(386.86)		386.86	2,717.83		(2,717.83)
No Benefit Full-Time Employees	19,641.89	28,303.00	8,661.11	93,997.41	169,818.00	75,820.59
No Benefit Part-Time Employees	11,462.29	3,846.00	(7,616.29)	47,016.08	23,076.00	(23,940.08)
TOPS - FICA	(29.59)	5,133.00	5,162.59	207.92	30,798.00	30,590.08
Social Security - Employer	5,328.63	6,985.00	1,656.37	29,387.42	41,910.00	12,522.58
IMRF - Employer Cost	7,079.34		(7,079.34)	39,545.42		(39,545.42)
Workers' Compensation Insurance	3,096.37	2,456.00	(640.37)	17,182.12	14,736.00	(2,446.12)
Unemployment Insurance	1,315.21	1,102.00	(213.21)	12,020.00	6,612.00	(5,408.00)
Employee Health/Life Insurance	5,300.40	3,193.00	(2,107.40)	34,688.40	19,158.00	(15,530.40)
Operational Supplies		39.00	39.00		234.00	234.00
Dues & Licenses				110.00		(110.00)
Conferences & Training		336.00	336.00	1,906.52	2,016.00	109.48
ARD - Contract Nursing	20,057.69		(20,057.69)	73,470.28		(73,470.28)
<b>Total Alzheimers and Related Disorders</b>	<b>112,900.37</b>	<b>86,341.00</b>	<b>(26,559.37)</b>	<b>604,038.68</b>	<b>518,046.00</b>	<b>(85,992.68)</b>
<b>Total Expenses</b>	<b>1,209,314.17</b>	<b>1,277,380.00</b>	<b>68,065.83</b>	<b>7,617,288.70</b>	<b>7,664,280.00</b>	<b>46,991.30</b>
<b>Net Operating Income</b>	<b>(66,347.67)</b>	<b>(87,222.00)</b>	<b>20,874.33</b>	<b>(565,401.14)</b>	<b>(523,332.00)</b>	<b>(42,069.14)</b>
<b>NonOperating Income</b>						
<b>Local Taxes</b>						
Current-Nursing Home Operating	82,997.00	82,997.00		497,982.00	497,982.00	
Mobile Home Tax				3.05		3.05
<b>Total Local Taxes</b>	<b>82,997.00</b>	<b>82,997.00</b>		<b>497,985.05</b>	<b>497,982.00</b>	<b>3.05</b>
<b>Miscellaneous NI Revenue</b>						
Investment Interest		301.00	(301.00)	202.14	1,806.00	(1,603.86)
Restricted Donations	316.99	276.00	40.99	2,322.19	1,656.00	666.19
<b>Total Miscellaneous NI Revenue</b>	<b>316.99</b>	<b>577.00</b>	<b>(260.01)</b>	<b>2,524.33</b>	<b>3,462.00</b>	<b>(937.67)</b>
<b>Total NonOperating Income</b>	<b>83,313.99</b>	<b>83,574.00</b>	<b>(260.01)</b>	<b>500,509.38</b>	<b>501,444.00</b>	<b>(934.62)</b>
<b>Net Income (Loss)</b>	<b>16,966.32</b>	<b>(3,648.00)</b>	<b>20,614.32</b>	<b>(64,891.76)</b>	<b>(21,888.00)</b>	<b>(43,003.76)</b>