

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, October 7, 2013 – 6:00pm

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

CHAIR: Catherine Emanuel
DIRECTORS: Peter Czajkowski, Lashunda Hambrick, Josh Hartke, Mary Hodson, Gary Maxwell, Robert Palinkas

ITEM

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. APPROVAL OF AGENDA**
- IV. APPROVAL OF MINUTES**
July 29, 2013 – Strategic Planning Session
September 9, 2013
- V. PUBLIC PARTICIPATION**
- OLD BUSINESS**
Strategic Objectives Metrics
- VI. NEW BUSINESS**
Management report
 Operations (Management Report)
 Cash Position
2013 Budget Amendment (action required)
- VII. OTHER BUSINESS**
- VIII. NEXT MEETING DATE & TIME**
November 18, 2013 – 6:00pm
- X. ADJOURNMENT**

Attachments: Management Report, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
July 29, 2013**

Directors Present: Czajkowski, Emanuel, Hambrick, Hartke, Hodson, Maxwell, Palinkas

Directors Absent/Excused: none

Also Present: Busey, Gima, Noffke

1. Call to Order

The meeting was called to order at 6:05 pm by Vice Chair Palinkas

2. Roll Call

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

3. Agenda & Addendum

Agenda was approved (motion by Hodson, second by Maxwell, unanimous).

4. Public Participation

County Board Chairman, Al Kurtz wished the Board luck in the strategic planning session.

5. New Business

A brief discussion concerning the public perception of the Home's operation ensued. The Board discussed concerns regarding the public perception of CCNH and the importance of improving the Home's public image.

Gima provided a summary of the current and pending market changes, risks and opportunities that will impact CCNH including payment and health care delivery reforms. The major pending change is the implementation of the dual-eligible managed care program that is projected to start in 2014. The focus of referrals will shift from the hospitals to the health plans – Health Alliance and Molina Health Care, who will control the health care provider referrals. The Christie Clinic will be participating in a Medicare demonstration program (separate from the dual-eligible program) and will be responsible for coordinating the care of a select group of Medicare recipients.

In both programs the health plans and Christie Clinic will require relationships with SNFs. The referral process will be based on quality criteria. CCNH has been and will continue to collaborate with these entities on the referral criteria. Future trends by these providers will be a focus on care

provided at the appropriate level in the care continuum. Nursing home must be able to care for medically complex hospital transfers. Nursing home Medicare residents will see higher percentages of discharges to home, and placement of long term residents to home and community based services when appropriate.

A SWOT analysis of CCNH was conducted. The Board of Directors directed Gima to develop a set of metrics for the strategic objectives which will be presented at the August meeting.

6. Adjournment

Chair Emanuel declared meeting adjourned at 8:00 p.m.

Respectfully submitted

Scott T. Gima
Recording Secretary

**Champaign County Nursing Home Board of Directors
Strategic Planning Session – July 29, 2013
SWOT ANALYSIS SUMMARY**

Strengths:

- We have one of the newest facilities
- The Nursing Home has operated without a loan from the County for 6 years
- We have a long history of providing long term and skilled nursing care to the elderly in our community
- Our Mission includes providing care to Medicaid (indigent) residents
- Our employees are provided with good wage/benefits packages
- Adult Day Care Program
- Respiratory Care Services
- We currently have a positive relationship with local hospitals and physicians which has increased the medical presence in our facility
- Our physical plant with capacity for 240 residents gives us excess capacity to be strategically utilized and expanded
- Dental Clinic with full-time dental hygienist and pro-bono dentist
- Alzheimer's Unit
- County subsidy
- Increased medical presence
- Large patient rooms
- Not-for-profit

Weaknesses:

- Current cash flow – lack of reserves
- No marketing department
- Deferred maintenance on routine maintenance needs of the facility
- Current negative legacy in the community promulgated by public media coverage
- Current census
- Lack of DON
- Don't have an identified strength which we have marketed to the community
- High percentage of LPNs vs. RNs

Opportunities:

- Provide luxury, private rooms – specific to Medicare recruitment
- Name change – to change public perception
- Fundraising and development opportunities
- Baby Boomers – aging demographic
- Expand to provide home care – build relationship to provide continuum of care from facility to home and back
- Provide supportive living
- Respite care
- Expand Alzheimer's in acknowledgment of growing need

Create a Demonstration Unit for training of new staff – where our best staff and best practices are implemented on a regular basis
Focused Medicare Unit

Threats:

Expanding market – more competition
Volatile market in Medicare
State reimbursements and rates
Lack of excess revenues
Excess bed capacity in this region
Narrow networks – always need to be positioning
Increasing use of home care vs. facility care

OBJECTIVES – 1-3 YEARS

Medical Management:

Expand Specialized Services:

- Alzheimer's
- Respiratory Therapy/Pulmonary Therapy
- Rehab Services
- Wound Care Services

Increase medical presence

Nursing Management:

Improve clinical nursing skills (RNs vs. LPNs)
Collaborative training with Carle
Create Demonstration/Training Unit within the facility
DON on board

Outcome Measures:

Management inspections of operations
IDPH Scores
5-Star Rating
Increased transparency on our mission and outcomes
Readmission rates tracked and improved
Select 3-5 key objectives to improve:

- FIM scores
- Patient satisfaction score – “would you refer?”

Financial Measures:

Improved census
Reduce operating loss
Achieve Payor mix goals

Increase in Medicare

Develop defined marketing strategy

Fund development through fundraising projects/efforts

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
September 9, 2013**

Directors Present: Emanuel, Hartke, Hodson, Maxwell, Palinkas

Directors Absent/Excused: Czajkowski, Hambrick

Also Present: Busey, Gima, Noffke

1. Call to Order

The meeting was called to order at 6:10 pm by Chair Emanuel

2. Roll Call

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

3. Agenda & Addendum

Agenda was approved (motion by Hodson, second by Maxwell, unanimous).

4. Approval of Minutes

The minutes of August 12, 2013 were approved as submitted (motion by Hartke, second by Hodson, unanimous).

5. Public Participation

Patsi Petri, Champaign County Board member made the following points: 1) the strategic objectives metrics were not included in the board packet, 2) because of the consistent inquires from the public, the county board members should receive the flash updates, and 3) as it is budget time, the members of the Board of Directors should be judicious with the expenditures of the Home.

6. Old Business

The list of strategic objectives/metrics for medical management, nursing management, non-financial metrics and financial metrics were presented to the Board of Directors. There were no changes to the medical management metrics. The metric for all nurse education/training will be 90% by the end of 2014. Skills training and staff education metric will be combined. At the October meeting, Gima will provide the comparative 30-day readmission rate, the percentage of Pinnacle scores above the national average, and a comparative turnover rate metric. The Board also requested that agency usage also be added to the metrics.

7. New Business

Gima reviewed the statistics through August 2013 and financials/cash position as of July 2013. The average daily census (ADC) increased from 182.3 in July to 188.7 in August. Medicare dropped from 18.2 in July to 14.3 in August.

Admissions in August were down to 25 from 37 in July, but discharges at 13 were also down in August compared to 27 in July. Private pay admissions have increased in the past three months.

July showed an operating loss of \$51k, with a positive operating cash position of \$10k after adding back depreciation. On a year-to-date basis, cash from operations close to breakeven, showing a small cash loss of \$394 after adjusting for the \$333k loan write-off that was booked in April. Revenues increased from \$1.09 million in June to \$1.15 million in July. Medicare revenue increased from \$221k to \$266k. Private pay revenue increased from \$402k to \$428k. Expenses increased from \$1.225 million to \$1.290 million. The two contributing factors were wages due to the 4th of July holiday and Medicare pharmacy expenses due to a handful of high cost medications.

The cash balance increased from \$632k in June to \$784k in July, showing a slow rebound from May.

The new Assistant Dietary Director started on August 28th. No update on the Director of Nursing vacancy. A change in the November meeting from November 4th to November 18th was approved (motion by Hartke, second by Palinkas, unanimous). Czajkowski's term ends in November and recommendations were requested for individuals with an accounting/financial background.

Gima discussed the current efforts to preserve the IGT in the MMAI program. HFS continues to work on the issue and has stated their commitment to continue the IGT program.

8. Next Meeting Date

Monday, October 7, 2013

9. Adjournment

Chair Emanuel declared meeting adjourned at 7:10 p.m.

Respectfully submitted

Scott T. Gima
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: October 1, 2013

Re: August 2013 Financial Management Report

Statistics

September statistics are not included with the end of September falling only a week prior to the board meeting. Unofficially, the September census through the 26th day of the month is between 192 and 193 with Medicare averaging just below 15. This shows a continued increase from 183.7 in July and 188.7 in August. Medicare has fluctuated at 18.2 in July and 14.3 in August.

Admissions so far in September are matching the same pace seen in August – a continued good sign. There have been 23 admissions through September 26.

**Admissions and Discharges
December 2012 to September 2013 (partial month)**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
Dec 12	23	3	26	19	15	34
Jan	11	11	22	27	11	38
Feb	15	7	22	18	13	31
Mar	6	13	19	15	6	21
Apr	14	7	21	21	8	29
May	13	11	24	22	8	30
June	23	16	39	27	7	34
July	18	19	37	27	9	36
August	11	14	25	13	4	17
Sept (thru the 26 th)	9	14	23	15	3	18

Net Income/(Loss)/Cash from Operations

The net loss fell from -\$51k in July to -\$21k in August.. Adding back depreciation, cash from operations increased from \$10k in July to \$40k in August. On a year-to date basis, cash is a positive \$40k after adjusting for the \$333k loan write-off in April.

Revenues

Revenues did not show much change between July and August. The drop in Medicare census seen between the two months was offset by the increase in overall census as the number of Medicare residents converted into long term residents instead of discharges to home.

Revenue was \$1.151k in July and \$1.158 in August, an increase of \$6,884. Medicare revenue fell from \$265,534 in July to \$190,676 in August – reflecting the drop in Medicare census. Private pay increased \$428,065 to \$461,160. Medicaid also show an increase from \$405,035 to \$431,913.

In August, there were 154 days converted from private pay to Medicaid, slightly more than the 106 conversion days in July.

Expenses

Expenses fell from \$1.290 million in July to \$1.266 million in August, a decrease of \$23,216.

Wages dropped from \$553,265 in July to \$537,300 in August. Wages per day decreased from \$97.90 per day to \$91.83.

Non-labor expenses also decreased from \$553,235 in July to \$543,170 in August.

Cash Position

The month ending cash balance fell from \$784,424 in July to \$589,939 in August. Accounts receivable increased from \$3.031 million in July to \$3.267 million in August. Accounts payable was unchanged at \$1.415 million in July and \$1.417 million in August.

Cash was down and accounts receivable was up in August due to a 12 day Medicaid payment delay. This Medicaid payment totaling \$200k was received in early September. The September payment will be delayed by approximately 25 days – payment should occur in mid October.

Cash Projection

An updated cash projection through December 2013 is included in the management report. There are two things to point out. First, September's cash balance is expected to get back to the \$1 million level. Second, the cash balance at the end of the year is expected to be close to \$1.4 million.

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: October 1, 2013

Re: Management Update

Compliance Program Acknowledgement Forms and Board Education

This is just a reminder to complete the Compliance Program acknowledgement form.

County Borrowing – Senate Bill 1430

Senate Bill 1430 was recently passed by the Illinois General Assembly. This is the County Borrowing legislation that now allows counties to obtain loans directly from banks and other lending institutions. This eliminates the need for tax anticipation warrants and revenue anticipation notes.

MMAI Program

Once again, there are no new updates on the status of the IGT in the MMAI program. We are hearing rumblings that there may be a delay of one month in the start of the program, but there is nothing officially. In a recent meeting between the health plans, HFS was very much against any delays. I believe that HFS is really trying to swim against a very strong current here. The State and Feds have yet to determine the capitated Medicare and Medicaid payment rates that the health plans will receive. As a result, all provider agreements with the health plans do not have any reimbursement rates. CCNH does have Letters of Agreements signed with Health Alliance and Molina Health care, but has yet to sign a formal contract the health plans.

In addition to reimbursement rates and the IGT (which is the single most important issue), there are a number of significant contractual issues that remain unresolved. Here are a couple of examples:

- 1) Deficit Reduction Act Penalties. Under the DRA, disallowed asset transfers result in non-payment to the SNF. This potential scenario is not currently covered in any of the contracts.
- 2) If the health plan refers a covered individual, CCNH requires contractual language that states that the health plan cannot retroactively deny payment. While this sounds like paranoia, our managed care experience in California has shown us that this is a legitimate request.

November Meeting Date

Just a reminder that next month's meeting was rescheduled for November 18th.

Operating Board Turnover

Peter Czajkowski's term on the Operating Board will expire in November. LaShunda will not be reapplying for re-appointment. The search expands to two replacements.

As always, give me a call (314-434-4227, x21) or contact me via e-mail at stg@healthcareperformance.com.

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/13

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	3,511.55	2,576.00	935.55	24,540.87	23,184.00	1,356.87
Medicare A Revenue	190,676.03	259,235.00	(68,558.97)	2,132,084.20	2,333,115.00	(201,030.80)
Medicare B Revenue	48,505.95	39,052.00	9,453.95	292,475.63	351,468.00	(58,992.37)
Medicaid Revenue	431,912.54	510,368.00	(78,455.46)	4,093,909.02	4,593,312.00	(499,402.98)
Private Pay Revenue	461,159.55	383,372.00	77,787.55	3,466,492.36	3,450,348.00	16,144.36
Adult Day Care Revenue	22,360.81	20,084.00	2,276.81	162,883.79	180,756.00	(17,872.21)
Total Income	1,158,126.43	1,214,687.00	(56,560.57)	10,172,385.87	10,932,183.00	(759,797.13)
Operating Expenses						
Administration	265,541.25	278,982.00	13,440.75	2,261,249.46	2,510,838.00	249,588.54
Environmental Services	89,674.48	95,640.00	5,965.52	801,287.53	860,760.00	59,472.47
Laundry	15,748.83	16,978.00	1,229.17	148,004.12	152,802.00	4,797.88
Maintenance	14,842.94	22,035.00	7,192.06	183,982.46	198,315.00	14,332.54
Nursing Services	506,499.49	514,356.00	7,856.51	4,741,548.65	4,629,204.00	(112,344.65)
Activities	24,872.51	24,589.00	(283.51)	187,536.84	221,301.00	33,764.16
Social Services	16,174.57	18,599.00	2,424.43	174,685.70	167,391.00	(7,294.70)
Physical Therapy	39,125.31	41,418.00	2,292.69	330,828.40	372,762.00	41,933.60
Occupational Therapy	38,167.65	43,501.00	5,333.35	302,104.22	391,509.00	89,404.78
Speech Therapy	9,385.71	13,724.00	4,338.29	88,169.39	123,516.00	35,346.61
Respiratory Therapy	9,680.00	10,400.00	720.00	61,847.50	83,200.00	21,352.50
Total This Department	19,065.71	24,124.00	5,058.29	150,016.89	206,716.00	56,699.11
Food Services	108,696.86	108,349.00	(347.86)	1,003,309.31	975,141.00	(28,168.31)
Barber & Beauty	6,336.59	6,928.00	591.41	60,118.02	62,352.00	2,233.98
Adult Day Care	19,514.77	20,577.00	1,062.23	161,921.11	185,193.00	23,271.89
Alzheimers and Related Disorders	102,207.46	94,632.00	(7,575.46)	958,319.37	851,688.00	(106,631.37)
Total Expenses	1,266,468.42	1,310,708.00	44,239.58	11,464,912.08	11,785,972.00	321,059.92
Net Operating Income	(108,341.99)	(96,021.00)	(12,320.99)	(1,292,526.21)	(853,789.00)	(438,737.21)
NonOperating Income						
Local Taxes	86,530.67	86,531.00	(0.33)	779,052.42	778,779.00	273.42
Miscellaneous NI Revenue	743.55	501.00	242.55	336,553.21	4,509.00	332,044.21
Total NonOperating Income	87,274.22	87,032.00	242.22	1,115,605.63	783,288.00	332,317.63
Net Income (Loss)	(21,067.77)	(8,989.00)	(12,078.77)	(176,920.58)	(70,501.00)	(106,419.58)

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

08/31/13

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	186.00	525.00	(339.00)	3,548.00	4,725.00	(1,177.00)
Late Charge, NSF Check Charge	1,898.05	1,334.00	564.05	18,760.75	12,006.00	6,754.75
Other Miscellaneous Revenue	1,427.50	717.00	710.50	2,232.12	6,453.00	(4,220.88)
Total Miscellaneous Revenue	3,511.55	2,576.00	935.55	24,540.87	23,184.00	1,356.87
Medicare A Revenue						
Medicare A	143,064.07	201,154.00	(58,089.93)	1,557,238.17	1,810,386.00	(253,147.83)
ARD - Medicare A	18,082.68	14,568.00	3,514.68	156,725.33	131,112.00	25,613.33
NH Pt_Care - Medicare Advantage/ Hmo	29,529.28	42,629.00	(13,099.72)	413,280.70	383,661.00	29,619.70
ARD_Pt Care - Medicare Advantage/ HMO		884.00	(884.00)	4,840.00	7,956.00	(3,116.00)
Total Medicare A Revenue	190,676.03	259,235.00	(68,558.97)	2,132,084.20	2,333,115.00	(201,030.80)
Medicare B Revenue						
Medicare B	48,505.95	39,052.00	9,453.95	292,475.63	351,468.00	(58,992.37)
Total Medicare B Revenue	48,505.95	39,052.00	9,453.95	292,475.63	351,468.00	(58,992.37)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	245,587.96	341,342.00	(95,754.04)	2,514,629.35	3,072,078.00	(557,448.65)
ARD - Medicaid Title XIX (IDHFS)	120,868.94	155,113.00	(34,244.06)	1,052,103.30	1,396,017.00	(343,913.70)
Patient Care-Hospice	48,315.27	8,071.00	40,244.27	340,199.07	72,639.00	267,560.07
ARD Patient Care - Hospice	17,140.37	5,842.00	11,298.37	186,977.30	52,578.00	134,399.30
Total Medicaid Revenue	431,912.54	510,368.00	(78,455.46)	4,093,909.02	4,593,312.00	(499,402.98)
Private Pay Revenue						
VA-Veterans Nursing Home Care	18,637.06	11,507.00	7,130.06	141,511.63	103,563.00	37,948.63
ARD - VA - Veterans Care		2,923.00	(2,923.00)	9,968.66	26,307.00	(16,338.34)
Nursing Home Patient Care - Private Pay	375,134.28	273,516.00	101,618.28	2,449,607.46	2,461,644.00	(12,036.54)
Nursing Home Beauty Shop Revenue	3,129.00	3,731.00	(602.00)	29,523.50	33,579.00	(4,055.50)
Medical Supplies Revenue	7,759.03	5,594.00	2,165.03	54,295.54	50,346.00	3,949.54
Patient Transportation Charges	1,605.18	1,626.00	(20.82)	14,245.37	14,634.00	(388.63)
ARD Patient Care- Private Pay	54,895.00	84,475.00	(29,580.00)	767,340.20	760,275.00	7,065.20
Total Private Pay Revenue	461,159.55	383,372.00	77,787.55	3,466,492.36	3,450,348.00	16,144.36
Adult Day Care Revenue						
VA-Veterans Adult Daycare	5,161.80	2,500.00	2,661.80	37,888.20	22,500.00	15,388.20
IL Department Of Aging-Day Care Grant (Title XX)	15,146.01	12,917.00	2,229.01	108,981.62	116,253.00	(7,271.38)
Adult Day Care Charges-Private Pay	2,053.00	4,667.00	(2,614.00)	16,013.97	42,003.00	(25,989.03)
Total Adult Day Care Revenue	22,360.81	20,084.00	2,276.81	162,883.79	180,756.00	(17,872.21)
Total Income	1,158,126.43	1,214,687.00	(56,560.57)	10,172,385.87	10,932,183.00	(759,797.13)

Operating Expenses

Administration

Reg. Full-Time Employees	26,894.38	29,665.00	2,770.62	235,829.84	266,985.00	31,155.16
Temp. Salaries & Wages	1,970.36	903.00	(1,067.36)	14,435.96	8,127.00	(6,308.96)
Per Diem	90.00	209.00	119.00	1,804.55	1,881.00	76.45
Overtime	(45.65)	103.00	148.65	1,628.28	927.00	(701.28)
TOPS - Balances	890.95	1,185.00	294.05	3,667.19	10,665.00	6,997.81
TOPS - FICA	68.16	90.00	21.84	280.54	810.00	529.46
Social Security - Employer	2,041.59	2,210.00	168.41	17,890.16	19,890.00	1,999.84
IMRF - Employer Cost	2,556.70	2,866.00	309.30	22,431.45	25,794.00	3,362.55
Workers' Compensation Insurance	1,718.23	1,707.00	(11.23)	14,975.39	15,363.00	387.61
Unemployment Insurance	112.23	500.00	387.77	6,511.87	4,500.00	(2,011.87)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/13

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,429.80	4,840.00	410.20	38,529.73	43,560.00	5,030.27
IMRF - Early Retirement Obligation	3,465.44	3,510.00	44.56	31,188.96	31,590.00	401.04
Employee Development/Recognition	20.98	154.00	133.02	284.80	1,386.00	1,101.20
Employee Physicals/Lab	2,000.00	1,922.00	(78.00)	18,307.20	17,298.00	(1,009.20)
Stationary & Printing		322.00	322.00	641.09	2,898.00	2,256.91
Books, Periodicals & Manuals		11.00	11.00	262.90	99.00	(163.90)
Copier Supplies	365.52	749.00	383.48	5,522.41	6,741.00	1,218.59
Postage, UPS, Federal Express	373.60	619.00	245.40	4,487.11	5,571.00	1,083.89
Operational Supplies	451.70	2,133.00	1,681.30	6,301.21	19,197.00	12,895.79
Audit & Accounting Fees	4,023.50	3,661.00	(362.50)	54,391.50	32,949.00	(21,442.50)
Attorney Fees	2,445.62	7,249.00	4,803.38	17,876.99	65,241.00	47,364.01
Engineering Fees				4,836.10		(4,836.10)
Professional Services	57,818.54	50,250.00	(7,568.54)	347,406.47	452,250.00	104,843.53
Job Required Travel Expense	88.71	165.00	76.29	2,192.61	1,485.00	(707.61)
Insurance	23,249.67	20,620.00	(2,629.67)	206,941.40	185,580.00	(21,361.40)
Property Loss & Liability Claims		481.00	481.00		4,329.00	4,329.00
Computer Services	3,311.28	4,203.00	891.72	38,725.51	37,827.00	(898.51)
Telephone Services	1,528.94	1,475.00	(53.94)	13,486.75	13,275.00	(211.75)
Automobile Maintenance		48.00	48.00		432.00	432.00
Equipment Maintenance	4,456.64		(4,456.64)	4,701.58		(4,701.58)
Legal Notices, Advertising	(1,043.40)	3,924.00	4,967.40	22,260.67	35,316.00	13,055.33
Photocopy Services	749.68	870.00	120.32	8,846.84	7,830.00	(1,016.84)
Public Relations	23.14	3.00	(20.14)	678.99	27.00	(651.99)
Dues & Licenses	1,625.08	1,115.00	(510.08)	15,815.79	10,035.00	(5,780.79)
Conferences & Training	824.45	389.00	(435.45)	9,303.74	3,501.00	(5,802.74)
Finance Charges, Bank Fees	4.00	218.00	214.00	8,384.70	1,962.00	(6,422.70)
Cable/Satellite TV Expense	2,533.73	2,465.00	(68.73)	21,417.53	22,185.00	767.47
IPA Licensing Fee	44,484.50	53,444.00	8,959.50	385,527.00	480,996.00	95,469.00
Fines & Penalties		1,225.00	1,225.00		11,025.00	11,025.00
General Liability Claims				22,250.00		(22,250.00)
Depreciation Expense	60,972.81	61,763.00	790.19	549,575.73	555,867.00	6,291.27
Interest-Tax Anticipation Notes Payable	199.54	583.00	383.46	4,081.45	5,247.00	1,165.55
Interest- Bonds Payable	10,840.83	11,133.00	292.17	97,567.47	100,197.00	2,629.53
Total Administration	265,541.25	278,982.00	13,440.75	2,261,249.46	2,510,838.00	249,588.54
Environmental Services						
Reg. Full-Time Employees	28,968.63	30,627.00	1,658.37	263,856.87	275,643.00	11,786.13
Reg. Part-Time Employees	553.15		(553.15)	553.15		(553.15)
Overtime	1,316.74	751.00	(565.74)	9,244.85	6,759.00	(2,485.85)
TOPS - Balances	(176.04)	1,274.00	1,450.04	(6,757.72)	11,466.00	18,223.72
TOPS- FICA	(13.46)	97.00	110.46	1,834.14	873.00	(961.14)
Social Security - Employer	2,314.15	2,328.00	13.85	20,619.00	20,952.00	333.00
IMRF - Employer Cost	3,135.62	3,138.00	2.38	27,696.09	28,242.00	545.91
Workers' Compensation Insurance	1,749.62	1,735.00	(14.62)	15,769.13	15,615.00	(154.13)
Unemployment Insurance	488.70	833.00	344.30	11,372.26	7,497.00	(3,875.26)
Employee Health/Life Insurance	6,256.49	7,236.00	979.51	58,322.00	65,124.00	6,802.00
Books, Periodicals & Manuals				98.45		(98.45)
Operational Supplies	5,148.22	4,744.00	(404.22)	48,685.06	42,696.00	(5,989.06)
Gas Service	6,124.66	12,106.00	5,981.34	86,118.01	108,954.00	22,835.99
Electric Service	26,879.23	21,891.00	(4,988.23)	195,784.09	197,019.00	1,234.91
Water Service	2,630.70	2,307.00	(323.70)	23,760.48	20,763.00	(2,997.48)
Pest Control Service	482.00	554.00	72.00	4,338.00	4,986.00	648.00
Waste Disposal & Recycling	2,058.07	4,125.00	2,066.93	25,220.40	37,125.00	11,904.60
Equipment Rentals	258.00	260.00	2.00	2,322.00	2,340.00	18.00
Sewer Service & Tax	1,500.00	1,634.00	134.00	12,451.27	14,706.00	2,254.73
Total Environmental Services	89,674.48	95,640.00	5,965.52	801,287.53	860,760.00	59,472.47

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Champaign County Nursing Home
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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Laundry						
Reg. Full-Time Employees	9,936.96	9,083.00	(853.96)	82,141.18	81,747.00	(394.18)
Overtime		229.00	229.00	1,950.78	2,061.00	110.22
TOPS Balances	22.08	507.00	484.92	843.38	4,563.00	3,719.62
TOPS - FICA	1.69	38.00	36.31	64.52	342.00	277.48
Social Security - Employer	740.28	688.00	(52.28)	6,292.64	6,192.00	(100.64)
IMRF - Employer Cost	1,003.48	928.00	(75.48)	8,452.99	8,352.00	(100.99)
Workers' Compensation Insurance	589.26	515.00	(74.26)	4,896.50	4,635.00	(261.50)
Unemployment Insurance	32.80	233.00	200.20	3,322.82	2,097.00	(1,225.82)
Employee Health/Life Insurance	1,677.00	1,782.00	105.00	15,572.97	16,038.00	465.03
Laundry Supplies	306.00	1,601.00	1,295.00	12,312.73	14,409.00	2,096.27
Linen & Bedding	1,439.28	1,374.00	(65.28)	12,153.61	12,366.00	212.39
Total Laundry	15,748.83	16,978.00	1,229.17	148,004.12	152,802.00	4,797.88
Maintenance						
Reg. Full-Time Employees	1,796.96	4,105.00	2,308.04	34,522.39	36,945.00	2,422.61
Overtime		26.00	26.00	120.25	234.00	113.75
TOPS - Balances	169.48	223.00	53.52	(251.19)	2,007.00	2,258.19
TOPS - FICA	12.97	17.00	4.03	(19.22)	153.00	172.22
Social Security - Employer	136.13	312.00	175.87	2,639.01	2,808.00	168.99
IMRF - Employer Cost	184.53	421.00	236.47	3,544.07	3,789.00	244.93
Workers' Compensation Insurance	106.56	228.00	121.44	2,063.14	2,052.00	(11.14)
Unemployment Insurance	23.52	145.00	121.48	1,626.86	1,305.00	(321.86)
Employee Health/Life Insurance	570.60	4.00	(566.60)	5,271.59	36.00	(5,235.59)
Gasoline & Oil		12.00	12.00	2,614.34	108.00	(2,506.34)
Ground Supplies		23.00	23.00		207.00	207.00
Maintenance Supplies	3,371.93	4,682.00	1,310.07	27,010.10	42,138.00	15,127.90
Professional Services		20.00	20.00	589.00	180.00	(409.00)
Automobile Maintenance	226.95	573.00	346.05	4,930.43	5,157.00	226.57
Equipment Maintenance	1,707.39	1,758.00	50.61	21,327.51	15,822.00	(5,505.51)
Equipment Rentals	4.40		(4.40)	621.60		(621.60)
Nursing Home Building Repair/Maintenance	6,531.52	7,500.00	968.48	69,264.58	67,500.00	(1,764.58)
Conferences & Training		243.00	243.00		2,187.00	2,187.00
Landscaping Services		4.00	4.00		36.00	36.00
Parking Lot/Sidewalk Maintenance		961.00	961.00	8,108.00	8,649.00	541.00
Nursing Home Building Construction/Improvements		778.00	778.00		7,002.00	7,002.00
Total Maintenance	14,842.94	22,035.00	7,192.06	183,982.46	198,315.00	14,332.54
Nursing Services						
Reg. Full-Time Employees	133,139.18	111,176.00	(21,963.18)	1,172,296.21	1,000,584.00	(171,712.21)
Reg. Part-Time Employees		2,911.00	2,911.00		26,199.00	26,199.00
Temp. Salaries & Wages	11,218.33	27,780.00	16,561.67	113,625.80	250,020.00	136,394.20
Overtime	35,945.09	40,254.00	4,308.91	326,270.86	362,286.00	36,015.14
TOPS - Balances	(3,065.87)	3,706.00	6,771.87	4,773.07	33,354.00	28,580.93
No Benefit Full-Time Employees	90,641.25	86,145.00	(4,496.25)	787,035.96	775,305.00	(11,730.96)
No Benefit Part-Time Employees	33,771.98	30,710.00	(3,061.98)	314,673.84	276,390.00	(38,283.84)
TOPS - FICA	(234.54)	283.00	517.54	365.14	2,547.00	2,181.86
Social Security - Employer	22,802.60	22,525.00	(277.60)	203,460.56	202,725.00	(735.56)
IMRF - Employer Cost	29,686.38	27,043.00	(2,643.38)	260,205.52	243,387.00	(16,818.52)
Workers' Compensation Insurance	15,964.25	16,533.00	568.75	142,353.14	148,797.00	6,443.86
Unemployment Insurance	3,045.19	5,833.00	2,787.81	80,596.04	52,497.00	(28,099.04)
Employee Health/Life Insurance	20,500.30	17,316.00	(3,184.30)	180,837.49	155,844.00	(24,993.49)
Books, Periodicals & Manuals		64.00	64.00	576.19	576.00	(0.19)
Stocked Drugs	1,870.94	3,333.00	1,462.06	16,091.26	29,997.00	13,905.74
Pharmacy Charges-Public Aid	1,246.27	992.00	(254.27)	10,277.65	8,928.00	(1,349.65)

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Champaign County Nursing Home
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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Oxygen	2,856.35	3,333.00	476.65	28,063.99	29,997.00	1,933.01
Incontinence Supplies	14,757.87	9,000.00	(5,757.87)	79,853.83	81,000.00	1,146.17
Pharmacy Charges - Insurance	2,456.95	6,666.00	4,209.05	28,055.18	59,994.00	31,938.82
Equipment < \$2,500	4,372.73		(4,372.73)	15,384.55		(15,384.55)
Operational Supplies	17,777.90	15,240.00	(2,537.90)	141,122.35	137,160.00	(3,962.35)
Pharmacy Charges-Medicare	16,990.77	13,449.00	(3,541.77)	155,381.10	121,041.00	(34,340.10)
Medical/Dental/Mental Health	1,600.00	1,616.00	16.00	30,600.00	14,544.00	(16,056.00)
Professional Services	33,546.26	5,000.00	(28,546.26)	313,314.17	45,000.00	(268,314.17)
Job Require Travel		81.00	81.00	181.44	729.00	547.56
Laboratory Fees	2,383.55	2,013.00	(370.55)	33,303.26	18,117.00	(15,186.26)
Equipment Rentals	2,685.50	4,084.00	1,398.50	42,701.06	36,756.00	(5,945.06)
Dues & Licenses		45.00	45.00		405.00	405.00
Conferences & Training	929.60	526.00	(403.60)	4,308.60	4,734.00	425.40
Contract Nursing Services	8,988.97	50,000.00	41,011.03	228,748.04	450,000.00	221,251.96
Medicare Medical Services	621.69	6,250.00	5,628.31	27,092.35	56,250.00	29,157.65
Medical/ Health Equipment		449.00	449.00		4,041.00	4,041.00
Total Nursing Services	506,499.49	514,356.00	7,856.51	4,741,548.65	4,629,204.00	(112,344.65)
Activities						
Reg. Full-Time Employees	15,627.32	16,666.00	1,038.68	124,171.38	149,994.00	25,822.62
Overtime	112.88	38.00	(74.88)	916.90	342.00	(574.90)
TOPS - Balances	831.46	250.00	(581.46)	(486.56)	2,250.00	2,736.56
TOPS - FICA	63.61	19.00	(44.61)	(37.22)	171.00	208.22
Social Security - Employer	1,143.36	1,245.00	101.64	9,055.84	11,205.00	2,149.16
IMRF - Employer Cost	1,548.32	1,677.00	128.68	12,163.24	15,093.00	2,929.76
Workers' Compensation Insurance	924.19	923.00	(1.19)	7,399.47	8,307.00	907.53
Unemployment Insurance	464.87	308.00	(156.87)	5,019.87	2,772.00	(2,247.87)
Employee Health/Life Insurance	2,799.00	3,012.00	213.00	23,459.75	27,108.00	3,648.25
Books, Periodicals & Manuals	419.00		(419.00)	419.00		(419.00)
Operational Supplies	321.72	245.00	(76.72)	3,602.79	2,205.00	(1,397.79)
Professional Services	124.70	125.00	0.30	1,360.30	1,125.00	(235.30)
Job Required Travel	116.62		(116.62)	116.62		(116.62)
Conferences & Training	375.46	81.00	(294.46)	375.46	729.00	353.54
Total Activities	24,872.51	24,589.00	(283.51)	187,536.84	221,301.00	33,764.16
Social Services						
Reg. Full-Time Employees	10,844.47	11,489.00	644.53	87,355.80	103,401.00	16,045.20
Temp. Salaries & Wages		601.00	601.00		5,409.00	5,409.00
Overtime	5.97	387.00	381.03	503.89	3,483.00	2,979.11
TOPS - Balances	372.96	533.00	160.04	2,038.98	4,797.00	2,758.02
TOPS - FICA	28.53	40.00	11.47	155.98	360.00	204.02
Social Security - Employer	813.45	918.00	104.55	6,242.68	8,262.00	2,019.32
IMRF - Employer Cost	1,102.80	1,176.00	73.20	8,382.59	10,584.00	2,201.41
Workers' Compensation Insurance	643.29	690.00	46.71	5,203.65	6,210.00	1,006.35
Unemployment Insurance		275.00	275.00	2,847.62	2,475.00	(372.62)
Employee Health/Life Insurance	2,238.40	2,076.00	(162.40)	17,243.47	18,684.00	1,440.53
Books, Periodicals & Manuals		58.00	58.00		522.00	522.00
Operational Supplies				53.86		(53.86)
Professional Services	124.70	235.00	110.30	44,657.18	2,115.00	(42,542.18)
Conferences & Training		121.00	121.00		1,089.00	1,089.00
Total Social Services	16,174.57	18,599.00	2,424.43	174,685.70	167,391.00	(7,294.70)
Physical Therapy						
Reg. Full-Time Employees	4,350.72	4,377.00	26.28	39,274.56	39,393.00	118.44
Overtime	37.41	3.00	(34.41)	182.97	27.00	(155.97)
TOPS - Balances	(194.86)	324.00	518.86	205.42	2,916.00	2,710.58

Champaign County Nursing Home
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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS - FICA	(14.91)	24.00	38.91	15.71	216.00	200.29
Social Security - Employer	324.36	339.00	14.64	3,293.54	3,051.00	(242.54)
IMRF - Employer Cost	439.67	431.00	(8.67)	4,430.18	3,879.00	(551.18)
Workers' Compensation Ins.	257.98	242.00	(15.98)	2,343.70	2,178.00	(165.70)
Unemployment Insurance		91.00	91.00	1,423.80	819.00	(604.80)
Employee Health/Life Insurance	1,141.20	1,204.00	62.80	10,506.78	10,836.00	329.22
Professional Services	32,783.74	34,383.00	1,599.26	269,151.74	309,447.00	40,295.26
Total Physical Therapy	39,125.31	41,418.00	2,292.69	330,828.40	372,762.00	41,933.60
Occupational Therapy						
Reg. Full-Time Employees	2,164.81	2,102.00	(62.81)	19,539.64	18,918.00	(621.64)
Overtime				136.29		(136.29)
TOPS - Balances	180.81	36.00	(144.81)	380.32	324.00	(56.32)
TOPS - FICA	13.83	2.00	(11.83)	29.09	18.00	(11.09)
Social Security - Employer	164.25	149.00	(15.25)	1,494.80	1,341.00	(153.80)
IMRF - Employer Cost	222.67	217.00	(5.67)	2,007.77	1,953.00	(54.77)
Workers' Compensation Ins.	128.37	116.00	(12.37)	1,165.75	1,044.00	(121.75)
Unemployment Insurance		46.00	46.00	711.90	414.00	(297.90)
Employee Health/Life Insurance	570.60	602.00	31.40	5,253.39	5,418.00	164.61
Professional Services	34,722.31	40,231.00	5,508.69	271,385.27	362,079.00	90,693.73
Total Occupational Therapy	38,167.65	43,501.00	5,333.35	302,104.22	391,509.00	89,404.78
Speech Therapy						
Professional Services	9,385.71	13,724.00	4,338.29	88,169.39	123,516.00	35,346.61
Total Speech Therapy	9,385.71	13,724.00	4,338.29	88,169.39	123,516.00	35,346.61
Respiratory Therapy						
Professional Services	9,680.00	10,400.00	720.00	61,847.50	83,200.00	21,352.50
Total Respiratory Therapy	9,680.00	10,400.00	720.00	61,847.50	83,200.00	21,352.50
Total This Department	19,065.71	24,124.00	5,058.29	150,016.89	206,716.00	56,699.11
Food Services						
Reg. Full-Time Employees	33,002.95	39,617.00	6,614.05	326,753.20	356,553.00	29,799.80
Reg. Part-Time Employees	1,261.02	2,422.00	1,160.98	24,027.28	21,798.00	(2,229.28)
Overtime	1,791.32	1,471.00	(320.32)	17,209.29	13,239.00	(3,970.29)
TOPS - Balances	601.96	498.00	(103.96)	(7,767.76)	4,482.00	12,249.76
TOPS - FICA	46.05	38.00	(8.05)	(594.23)	342.00	936.23
Social Security - Employer	2,736.52	3,222.00	485.48	27,881.34	28,998.00	1,116.66
IMRF - Employer Cost	3,709.16	4,344.00	634.84	37,440.99	39,096.00	1,655.01
Workers' Compensation Insurance	2,050.28	2,406.00	355.72	20,942.42	21,654.00	711.58
Unemployment Insurance	869.87	1,083.00	213.13	16,468.18	9,747.00	(6,721.18)
Employee Health/Life Insurance	5,116.20	7,803.00	2,686.80	53,417.73	70,227.00	16,809.27
Food	41,184.96	36,083.00	(5,101.96)	346,692.44	324,747.00	(21,945.44)
Nutritional Supplements	5,433.76	2,500.00	(2,933.76)	34,410.83	22,500.00	(11,910.83)
Operational Supplies	5,580.84	3,756.00	(1,824.84)	42,433.52	33,804.00	(8,629.52)
Professional Services	4,907.02	2,616.00	(2,291.02)	60,269.53	23,544.00	(36,725.53)
Equipment Rentals	404.95	394.00	(10.95)	3,644.55	3,546.00	(98.55)
Dues & Licenses		13.00	13.00	80.00	117.00	37.00
Conferences & Training		83.00	83.00		747.00	747.00
Total Food Services	108,696.86	108,349.00	(347.86)	1,003,309.31	975,141.00	(28,168.31)
Barber & Beauty						
Reg. Full-Time Employees	4,370.09	4,446.00	75.91	39,434.83	40,014.00	579.17
Overtime		4.00	4.00	(14.09)	36.00	50.09
TOPS - Balances	(219.19)	155.00	374.19	(545.58)	1,395.00	1,940.58
TOPS - FICA	(16.76)	11.00	27.76	(41.73)	99.00	140.73

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Social Security - Employer	290.96	242.00	(48.96)	2,655.29	2,178.00	(477.29)
IMRF - Employer Cost	394.41	336.00	(58.41)	3,566.37	3,024.00	(542.37)
Workers' Compensation Insurance	259.17	246.00	(13.17)	2,352.99	2,214.00	(138.99)
Unemployment Insurance		166.00	166.00	1,423.78	1,494.00	70.22
Employee Health/Life Insurance	1,141.20	1,204.00	62.80	10,506.78	10,836.00	329.22
Operational Supplies	116.71	118.00	1.29	619.38	1,062.00	442.62
Conferences & Training				160.00		(160.00)
Total Barber & Beauty	6,336.59	6,928.00	591.41	60,118.02	62,352.00	2,233.98
Adult Day Care						
Reg. Full-Time Employees	12,056.56	12,908.00	851.44	97,316.70	116,172.00	18,855.30
Temp. Salaries & Wages		32.00	32.00		288.00	288.00
Overtime	76.72	50.00	(26.72)	327.57	450.00	122.43
TOPS - Balances	450.97	340.00	(110.97)	4,887.28	3,060.00	(1,827.28)
TOPS - FICA	34.49	26.00	(8.49)	373.87	234.00	(139.87)
Social Security - Employer	911.44	958.00	46.56	7,327.30	8,622.00	1,294.70
IMRF - Employer Cost	1,236.91	1,288.00	51.09	9,843.03	11,592.00	1,748.97
Workers' Compensation Insurance	722.54	718.00	(4.54)	5,807.07	6,462.00	654.93
Unemployment Insurance	124.46	250.00	125.54	3,346.65	2,250.00	(1,096.65)
Employee Health/Life Insurance	2,282.40	2,598.00	315.60	21,013.57	23,382.00	2,368.43
Books, Periodicals & Manuals		30.00	30.00		270.00	270.00
Gasoline & Oil	1,468.95	1,319.00	(149.95)	10,787.97	11,871.00	1,083.03
Equipment < \$2,500				119.00		(119.00)
Operational Supplies	149.33	35.00	(114.33)	595.03	315.00	(280.03)
Field Trips/Activities				71.21		(71.21)
Conferences & Training		25.00	25.00	104.86	225.00	120.14
Total Adult Day Care	19,514.77	20,577.00	1,062.23	161,921.11	185,193.00	23,271.89
Alzheimers and Related Disord						
Reg. Full-Time Employees	22,998.61	22,433.00	(565.61)	198,575.28	201,897.00	3,321.72
Overtime	5,769.96	11,837.00	6,067.04	65,395.85	106,533.00	41,137.15
TOPS - Balances	581.59	389.00	(192.59)	(7,416.17)	3,501.00	10,917.17
No Benefit Full-Time Employees	33,040.18	21,746.00	(11,294.18)	232,723.29	195,714.00	(37,009.29)
No Benefit Part-Time Employees	13,591.21	12,785.00	(806.21)	164,667.69	115,065.00	(49,602.69)
TOPS - FICA	44.49	29.00	(15.49)	(567.34)	261.00	828.34
Social Security - Employer	5,715.22	5,145.00	(570.22)	50,100.18	46,305.00	(3,795.18)
IMRF - Employer Cost	7,743.07	6,942.00	(801.07)	67,279.31	62,478.00	(4,801.31)
Workers' Compensation Insurance	4,122.11	1,895.00	(2,227.11)	35,525.85	17,055.00	(18,470.85)
Unemployment Insurance	1,879.29	1,500.00	(379.29)	27,038.45	13,500.00	(13,538.45)
Employee Health/Life Insurance	3,955.20	3,783.00	(172.20)	38,173.34	34,047.00	(4,126.34)
Operational Supplies		77.00	77.00	13.47	693.00	679.53
Conferences & Training	185.00	238.00	53.00	601.89	2,142.00	1,540.11
ARD - Contract Nursing	2,581.53	5,833.00	3,251.47	86,208.28	52,497.00	(33,711.28)
Total Alzheimers and Related Disorders	102,207.46	94,632.00	(7,575.46)	958,319.37	851,688.00	(106,631.37)
Total Expenses	1,266,468.42	1,310,708.00	44,239.58	11,464,912.08	11,785,972.00	321,059.92
Net Operating Income	(108,341.99)	(96,021.00)	(12,320.99)	(1,292,526.21)	(853,789.00)	(438,737.21)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	86,530.67	86,531.00	(0.33)	778,776.03	778,779.00	(2.97)
Payment in Lieu of Taxes				276.39		276.39
Total Local Taxes	86,530.67	86,531.00	(0.33)	779,052.42	778,779.00	273.42
Miscellaneous NI Revenue						
Investment Interest	23.55	84.00	(60.45)	465.46	756.00	(290.54)

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Restricted Donations	720.00	417.00	303.00	2,945.77	3,753.00	(807.23)
Interfund Transfer-From General Corporate Fund				333,141.98		333,141.98
Total Miscellaneous NI Revenue	743.55	501.00	242.55	336,553.21	4,509.00	332,044.21
Total NonOperating Income	87,274.22	87,032.00	242.22	1,115,605.63	783,288.00	332,317.63
Net Income (Loss)	(21,067.77)	(8,989.00)	(12,078.77)	(176,920.58)	(70,501.00)	(106,419.58)

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Champaign County Nursing Home
Historical Statement of Operations

1

Description	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	Total
Operating Income													
Miscellaneous Revenue				2,456	1,918	3,428	4,383	2,163	1,153	3,890	1,639	3,512	24,541
Medicare A Revenue				301,248	295,937	277,220	188,321	192,160	199,944	221,044	265,534	190,676	2,132,084
Medicare B Revenue				18,755	28,429	30,091	37,847	38,973	30,598	29,596	29,679	48,506	292,476
Medicaid Revenue				537,381	501,772	398,469	456,539	471,542	480,012	411,246	405,035	431,913	4,093,909
Private Pay Revenue				391,185	364,838	328,549	415,104	347,588	328,008	401,996	428,065	461,160	3,466,492
Adult Day Care Revenue				13,672	15,063	15,680	17,217	19,663	19,241	18,696	21,289	22,361	162,884
Total Income				1,264,698	1,207,956	1,053,437	1,119,412	1,072,089	1,058,957	1,086,468	1,151,242	1,158,126	10,172,386
Operating Expenses													
Administration				231,058	251,349	237,521	254,453	254,568	255,334	241,931	269,495	265,541	2,261,249
Environmental Services				87,632	93,798	85,490	87,980	84,140	93,743	87,856	90,975	89,674	801,288
Laundry				14,973	17,831	13,530	15,528	17,910	19,434	15,911	17,138	15,749	148,004
Maintenance				18,267	24,768	24,718	24,941	18,426	20,861	18,430	18,728	14,843	183,982
Nursing Services				552,005	579,190	466,414	504,022	527,094	553,455	520,431	532,437	506,499	4,741,549
Activities				18,781	19,303	17,914	18,980	23,271	24,100	19,485	20,831	24,873	187,537
Social Services				17,742	23,734	24,210	26,125	16,994	17,438	15,917	16,351	16,175	174,686
Physical Therapy				35,207	40,049	35,595	39,943	34,063	37,057	31,399	38,391	39,125	330,828
Occupational Therapy				31,508	34,749	31,096	32,362	33,202	33,902	31,099	36,018	38,168	302,104
Speech Therapy				9,665	9,168	9,122	10,260	10,034	10,505	9,343	10,687	9,386	88,169
Respiratory Therapy													
Respiratory Therapy					3,658	7,466	2,640	9,543	10,079	8,745	10,038	9,680	61,848
Total This Department				9,665	12,825	16,588	12,900	19,576	20,584	18,088	20,725	19,066	150,017
Food Services				114,446	116,161	96,372	120,503	113,126	121,715	108,647	103,642	108,697	1,003,309
Barber & Beauty				6,026	7,414	6,307	6,276	6,948	7,689	6,319	6,803	6,337	60,118
Adult Day Care				14,430	16,659	17,019	15,430	17,350	20,034	18,583	22,902	19,515	161,921
Alzheimers and Related Disorders				120,139	124,016	94,922	116,236	104,549	107,732	93,270	95,248	102,207	958,319
Total Expenses				1,271,877	1,361,847	1,167,695	1,275,676	1,271,218	1,333,080	1,227,367	1,289,683	1,266,468	11,464,912
Net Operating Income				(7,180)	(153,891)	(114,258)	(156,264)	(199,129)	(274,123)	(140,899)	(138,441)	(108,342)	(1,292,526)
NonOperating Income													
Local Taxes				86,531	86,807	86,531	86,522	86,540	86,531	86,531	86,531	86,531	779,052
Miscellaneous NI Revenue				424	134	77	120	333,326	501	499	728	744	336,553
Total NonOperating Income				86,955	86,941	86,608	86,642	419,866	87,032	87,030	87,258	87,274	1,115,606
Net Income (Loss)				79,775	(66,949)	(27,650)	(69,623)	220,737	(187,091)	(53,869)	(51,182)	(21,068)	(176,921)

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Champaign County Nursing Home
Historical Statement of Operations

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Description	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement				540	363	445	300	619	189	579	327	186	3,548
Late Charge, NSF Check Charge				1,896	1,469	2,798	3,783	1,485	925	3,201	1,306	1,898	18,761
Other Miscellaneous Revenue				20	86	185	301	58	39	110	6	1,428	2,232
Total Miscellaneous Revenue				2,456	1,918	3,428	4,383	2,163	1,153	3,890	1,639	3,512	24,541
Medicare A Revenue													
Medicare A				231,485	238,703	186,112	142,592	122,972	141,611	166,874	183,825	143,064	1,557,238
ARD - Medicare A				16,789	8,559	20,014	20,716	20,000	10,741	15,073	26,751	18,083	156,725
NH Pt_Care - Medicare Advantage/ H				52,974	48,675	71,095	25,014	49,188	42,752	39,096	54,958	29,529	413,281
ARD_Pt Care - Medicare Advantage/									4,840				4,840
Total Medicare A Revenue				301,248	295,937	277,220	188,321	192,160	199,944	221,044	265,534	190,676	2,132,084
Medicare B Revenue													
Medicare B				18,755	28,429	30,091	37,847	38,973	30,598	29,596	29,679	48,506	292,476
Total Medicare B Revenue				18,755	28,429	30,091	37,847	38,973	30,598	29,596	29,679	48,506	292,476
Medicaid Revenue													
Medicaid Title XIX (IDHFS)				335,488	329,806	248,269	297,643	304,079	277,908	254,595	221,254	245,588	2,514,629
ARD - Medicaid Title XIX (IDHFS)				123,845	118,928	107,281	117,893	109,481	144,680	102,104	107,022	120,869	1,052,103
Patient Care-Hospice				40,248	30,754	27,927	25,358	33,394	37,767	35,523	60,913	48,315	340,199
ARD Patient Care - Hospice				37,800	22,284	14,992	15,646	24,588	19,657	19,023	15,846	17,140	186,977
Total Medicaid Revenue				537,381	501,772	398,469	456,539	471,542	480,012	411,246	405,035	431,913	4,093,909
Private Pay Revenue													
VA-Veterans Nursing Home Care				20,154	15,820	12,136	13,436	13,003	14,953	13,003	20,371	18,637	141,512
ARD - VA - Veterans Care									3,034	6,935			9,969
Nursing Home Patient Care - Private				274,061	247,268	216,613	288,007	219,126	257,207	271,390	300,800	375,134	2,449,607
Nursing Home Beauty Shop Revenue				3,372	3,580	3,244	3,161	3,491	3,170	3,002	3,375	3,129	29,524
Medical Supplies Revenue				5,409	6,091	4,480	5,903	7,518	4,200	6,127	6,808	7,759	54,296
Patient Transportation Charges				1,087	1,702	2,383	1,199	1,425	2,599	800	1,445	1,605	14,245
ARD Patient Care- Private Pay				87,102	90,376	89,693	103,398	103,025	42,845	100,740	95,267	54,895	767,340
Total Private Pay Revenue				391,185	364,838	328,549	415,104	347,588	328,008	401,996	428,065	461,160	3,466,492
Adult Day Care Revenue													
VA-Veterans Adult Daycare				3,343	4,241	3,793	3,473	4,889	4,494	4,149	4,345	5,162	37,888
IL Department Of Aging-Day Care Gra				9,968	10,128	9,991	11,557	12,508	12,523	12,358	14,802	15,146	108,982
Adult Day Care Charges-Private Pay				361	694	1,897	2,187	2,266	2,224	2,190	2,142	2,053	16,014

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Champaign County Nursing Home
Historical Statement of Operations

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Description	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	Total
Total Adult Day Care Revenue				13,672	15,063	15,680	17,217	19,663	19,241	18,696	21,289	22,361	162,884
Total Income				1,264,698	1,207,956	1,053,437	1,119,412	1,072,089	1,058,957	1,086,468	1,151,242	1,158,126	10,172,386

Operating Expenses**Administration**

Reg. Full-Time Employees				23,217	26,711	24,019	25,679	26,880	28,686	24,551	29,192	26,894	235,830
Temp. Salaries & Wages				1,639	1,992	1,522	1,624	1,342	1,592	1,324	1,432	1,970	14,436
Per Diem					232	239	310	239	239	169	287	90	1,805
Overtime				265	129	68	744	85	135	34	214	(46)	1,628
TOPS - Balances				(1,320)	482	1,664	1,282	171	(987)	303	1,181	891	3,667
TOPS - FICA				(101)	37	127	98	13	(75)	23	90	68	281
Social Security - Employer				1,754	2,040	1,814	1,996	2,001	2,234	1,830	2,180	2,042	17,890
IMRF - Employer Cost				2,171	2,509	2,265	2,521	2,531	2,814	2,312	2,752	2,557	22,431
Workers' Compensation Insurance				1,923	1,696	1,526	514	1,687	2,558	1,547	1,807	1,718	14,975
Unemployment Insurance				78	1,782	1,285	1,143	744	697	460	211	112	6,512
Employee Health/Life Insurance				3,859	3,859	3,859	3,991	5,066	4,430	4,430	4,606	4,430	38,530
IMRF - Early Retirement Obligation				3,465	3,465	3,465	3,465	3,465	3,465	3,465	3,465	3,465	31,189
Employee Development/Recognition				34	29	21	26	29	21	91	13	21	285
Employee Physicals/Lab				1,500	1,493	3,034	3,650	2,698		2,548	1,384	2,000	18,307
Stationary & Printing					499						142		641
Books, Periodicals & Manuals				69	97				97				263
Copier Supplies				771	731	183	731	731	914	731	366	366	5,522
Postage, UPS, Federal Express				330	360	415	1,019	829	363	475	322	374	4,487
Operational Supplies				1,307	1,567	387	1,072	475	629	177	236	452	6,301
Audit & Accounting Fees				4,024	4,024	4,024	4,024	9,484	15,774	4,994	4,024	4,024	54,392
Attorney Fees					2,503	2,719	3,491	1,935	(715)	89	5,411	2,446	17,877
Engineering Fees						99	1,554	3,183					4,836
Professional Services				28,733	41,881	37,298	37,644	36,544	34,799	35,713	36,976	57,819	347,406
Job Required Travel Expense				69	151	472	515	343	106	193	256	89	2,193
Insurance				22,442	22,508	22,508	23,167	23,167	23,167	23,567	23,167	23,250	206,941
Computer Services				8,462	3,373	3,316	4,284	3,309	3,251	5,955	3,464	3,311	38,726
Telephone Services				1,511	1,633	1,381	1,368	1,473	1,451	1,418	1,724	1,529	13,487
Equipment Maintenance											245	4,457	4,702
Legal Notices, Advertising				218	4,047	2,489	5,388	1,476	3,327	4,882	1,477	(1,043)	22,261
Photocopy Services				1,100	800	800	800	2,348	750	750	750	750	8,847
Public Relations				292	14		78	24	16	152	80	23	679
Dues & Licenses				1,625	1,833	1,725	1,625	1,975	1,625	1,625	2,157	1,625	15,816
Conferences & Training					42	462	1,575	2,645	3,532	(9)	232	824	9,304
Finance Charges, Bank Fees				1,284	1,616	1,290	1,547	1,135	1,509			4	8,385
Cable/Satellite TV Expense				2,474	909	2,504	2,643	2,643	2,643	2,534	2,534	2,534	21,418
IPA Licensing Fee				46,512	44,163	38,395	42,949	41,959	42,724	41,716	42,627	44,485	385,527

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Champaign County Nursing Home
Historical Statement of Operations

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Description	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	Total
Fines & Penalties													
General Liability Claims											22,250		22,250
Furnishings, Office Equipment													
Depreciation Expense				60,511	61,305	61,304	61,097	61,097	61,097	61,097	61,096	60,973	549,576
Transfers to General Corporate Fund													
Interest-Tax Anticipation Notes Payabl									1,628	1,947	306	200	4,081
Interest- Bonds Payable				10,841	10,841	10,841	10,841	10,841	10,841	10,841	10,841	10,841	97,567
Total Administration				231,058	251,349	237,521	254,453	254,568	255,334	241,931	269,495	265,541	2,261,249
Environmental Services													
Reg. Full-Time Employees				25,732	26,386	27,561	30,691	31,132	38,205	27,086	28,095	28,969	263,857
Reg. Part-Time Employees												553	553
Overtime		2,406	2,190	27	884	23	1,091	4	1,305		1,317	1,317	9,245
TOPS - Balances		(1,866)	1,670	1,217	1,295	(455)	(6,233)	(2,368)	159	(176)	(176)	(176)	(6,758)
TOPS- FICA		2,208	128	93	99	(35)	(477)	(181)	12	(13)	(13)	(13)	1,834
Social Security - Employer		2,121	2,148	2,077	2,378	2,345	2,980	2,038	2,217	2,314	2,314	2,314	20,619
IMRF - Employer Cost		2,792	2,886	2,792	3,225	3,149	3,993	2,748	2,975	3,136	3,136	3,136	27,696
Workers' Compensation Insurance		1,963	1,558	1,635	656	1,816	3,105	1,624	1,663	1,750	1,750	1,750	15,769
Unemployment Insurance		188	1,869	1,435	1,678	1,584	1,497	1,369	1,265	489	1,265	489	11,372
Employee Health/Life Insurance		6,283	6,283	6,283	6,465	7,158	6,826	6,256	6,509	6,256	6,509	6,256	58,322
Books, Periodicals & Manuals			98										98
Operational Supplies		5,178	7,324	4,531	5,525	5,368	4,825	4,391	6,394	5,148	5,148	5,148	48,685
Professional Services			1,554	(1,554)									
Gas Service		12,000	13,429	13,086	11,493	4,287	9,662	11,999	4,038	6,125	6,125	6,125	86,118
Electric Service		19,054	18,895	17,679	18,020	21,017	21,326	25,403	27,511	26,879	26,879	26,879	195,784
Water Service		2,586	2,832	2,523	2,385	2,579	2,547	2,602	3,074	2,631	2,631	2,631	23,760
Pest Control Service		482	482	482	482	482	482	482	482	482	482	482	4,338
Waste Disposal & Recycling		4,745	2,441	2,512	2,809	2,087	2,312	2,744	3,512	2,058	2,058	2,058	25,220
Equipment Rentals		258	258	258	258	258	258	258	258	258	258	258	2,322
Sewer Service & Tax		1,500	1,365	1,300	1,192	1,346	1,343	1,400	1,505	1,500	1,500	1,500	12,451
Total Environmental Services				87,632	93,798	85,490	87,980	84,140	93,743	87,856	90,975	89,674	801,288
Laundry													
Reg. Full-Time Employees				7,745	7,909	7,344	8,707	9,598	11,451	9,481	9,969	9,937	82,141
Overtime				418	500		255	393	4	381			1,951
TOPS Balances				216	704	399	1,338	(266)	375	(793)	(1,151)	22	843
TOPS - FICA				17	54	31	102	(20)	29	(61)	(88)	2	65
Social Security - Employer				612	630	550	673	714	893	708	771	740	6,293
IMRF - Employer Cost				806	847	740	911	959	1,196	955	1,035	1,003	8,453
Workers' Compensation Insurance				587	468	438	203	519	933	570	590	589	4,897
Unemployment Insurance					561	382	537	493	531	428	357	33	3,323
Employee Health/Life Insurance				2,258	2,258	554	1,756	1,928	1,690	1,690	1,762	1,677	15,573

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Champaign County Nursing Home
Historical Statement of Operations

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Description	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	Total
Laundry Supplies				755	2,343	1,955	398	2,900	876		2,780	306	12,313
Linen & Bedding				1,559	1,558	1,137	648	1,084	1,068	2,927	734	1,439	12,154
Total Laundry				14,973	17,831	13,530	15,528	17,910	19,434	15,911	17,138	15,749	148,004
Maintenance													
Reg. Full-Time Employees				3,251	3,667	3,189	4,028	4,823	5,271	5,281	3,215	1,797	34,522
Overtime							120						120
TOPS - Balances				(125)	(20)	172	293	301	193	(1,149)	(86)	169	(251)
TOPS - FICA				(10)	(2)	13	22	23	15	(88)	(7)	13	(19)
Social Security - Employer				248	279	243	316	368	402	403	245	136	2,639
IMRF - Employer Cost				326	375	327	427	494	539	543	329	185	3,544
Workers' Compensation Insurance				243	217	190	77	281	438	318	193	107	2,063
Unemployment Insurance					239	167	230	248	257	299	162	24	1,627
Employee Health/Life Insurance				573	573	573	590	653	573	573	593	571	5,272
Gasoline & Oil				2,614									2,614
Maintenance Supplies				2,701	3,251	3,139	3,422	2,368	5,047	1,096	2,613	3,372	27,010
Professional Services										589			589
Automobile Maintenance				377	340	294	128	215	385	1,246	1,719	227	4,930
Equipment Maintenance				2,171	2,541	2,472	3,137	2,858	4,735	1,706		1,707	21,328
Equipment Rentals				276	18	276	13	13	13	4	4	4	622
Nursing Home Building Repair/Mainte				5,296	8,706	12,863	9,738	5,782	2,994	7,608	9,748	6,532	69,265
Parking Lot/Sidewalk Maintenance				325	4,583	800	2,400						8,108
Nursing Home Building Construction/I													
Total Maintenance				18,267	24,768	24,718	24,941	18,426	20,861	18,430	18,728	14,843	183,982
Nursing Services													
Reg. Full-Time Employees				110,538	123,306	114,314	132,963	137,290	143,964	134,474	142,309	133,139	1,172,296
Temp. Salaries & Wages				15,620	13,565	9,681	6,021	10,719	12,412	17,802	16,589	11,218	113,626
Overtime				60,651	51,047	18,417	27,655	24,419	38,424	30,189	39,524	35,945	326,271
TOPS - Balances				2,368	3,204	1,284	4,643	(1,885)	962	1,239	(3,977)	(3,066)	4,773
No Benefit Full-Time Employees				76,201	85,292	79,515	87,232	88,790	97,418	90,760	91,187	90,641	787,036
No Benefit Part-Time Employees				41,074	34,926	30,776	36,349	36,743	37,886	35,471	27,676	33,772	314,674
TOPS - FICA				181	245	98	355	(144)	74	95	(304)	(235)	365
Social Security - Employer				22,889	23,075	18,837	21,673	22,360	24,955	23,131	23,737	22,803	203,461
IMRF - Employer Cost				28,319	29,461	24,357	28,638	28,776	31,950	29,005	30,013	29,686	260,206
Workers' Compensation Insurance				18,316	15,173	13,968	5,267	15,765	24,852	16,569	16,478	15,964	142,353
Unemployment Insurance				3,338	19,704	13,306	13,324	9,549	8,105	6,076	4,149	3,045	80,596
Employee Health/Life Insurance				18,813	18,813	19,377	19,927	22,803	19,371	19,936	21,298	20,500	180,837
Books, Periodicals & Manuals				140				361		75			576
Stocked Drugs				1,853	1,581	2,240	1,868	1,779	1,524	1,318	2,058	1,871	16,091
Pharmacy Charges-Public Aid				2,039	1,039	757	1,009	807	809	1,016	1,557	1,246	10,278
Oxygen				61	5,104		4,581	3,468	4,685	3,137	4,171	2,856	28,064

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Champaign County Nursing Home
Historical Statement of Operations

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Description	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	Total
Incontinence Supplies				10,024	11,212	8,189	6,366	6,064	8,217	6,832	8,193	14,758	79,854
Pharmacy Charges - Insurance				4,232	1,771	7,222	(551)	2,300	4,336	1,455	4,834	2,457	28,055
Equipment < \$2,500				5,247	2,540	318		1,233	485	902	287	4,373	15,385
Operational Supplies				22,162	23,181	13,641	11,461	13,353	15,284	10,748	13,515	17,778	141,122
Pharmacy Charges-Medicare				14,670	16,519	11,920	20,051	19,583	12,337	13,875	29,434	16,991	155,381
Medical/Dental/Mental Health				3,400	3,400	3,400	3,400	3,400	3,400	3,400	5,200	1,600	30,600
Professional Services				25,881	37,256	35,604	33,622	34,854	40,765	38,521	33,265	33,546	313,314
Job Require Travel								181					181
Laboratory Fees				2,895			5,811	2,727	2,519	13,152	3,816	2,384	33,303
Equipment Rentals				7,433	5,397	4,360	3,347	9,690	3,188	2,941	3,660	2,686	42,701
Conferences & Training										3,180	199	930	4,309
Contract Nursing Services				53,531	51,579	32,469	24,826	20,944	11,302	12,995	12,113	8,989	228,748
Medicare Medical Services				133	802	2,364	4,184	11,165	4,231	2,135	1,457	622	27,092
Total Nursing Services				552,005	579,190	466,414	504,022	527,094	553,455	520,431	532,437	506,499	4,741,549

Activities

Reg. Full-Time Employees				12,269	14,254	10,666	12,707	15,053	16,394	13,370	13,832	15,627	124,171
Overtime				120	114	(97)	340		25	303		113	917
TOPS - Balances				7	(1,873)	1,356	(78)	713	(178)	(1,475)	209	831	(487)
TOPS - FICA				1	(143)	104	(6)	55	(14)	(113)	16	64	(37)
Social Security - Employer				905	1,023	761	937	1,089	1,215	989	995	1,143	9,056
IMRF - Employer Cost				1,192	1,375	1,022	1,271	1,462	1,630	1,332	1,333	1,548	12,163
Workers' Compensation Insurance				931	845	634	239	816	1,392	803	816	924	7,399
Unemployment Insurance				230	816	547	703	754	670	449	386	465	5,020
Employee Health/Life Insurance				2,801	2,230	2,231	2,325	2,549	2,234	3,375	2,917	2,799	23,460
Books, Periodicals & Manuals									143	(143)		419	419
Equipment < \$2,500													
Operational Supplies				326	664	440	419	418	465	348	202	322	3,603
Professional Services						249	125	363	125	249	125	125	1,360
Job Required Travel												117	117
Conferences & Training												375	375
Total Activities				18,781	19,303	17,914	18,980	23,271	24,100	19,485	20,831	24,873	187,537

Social Services

Reg. Full-Time Employees				6,835	7,373	8,037	10,240	10,774	11,971	10,145	11,137	10,844	87,356
Overtime				66	29	143	197	28	23		12	6	504
TOPS - Balances				(191)	525	453	(225)	419	214	370	100	373	2,039
TOPS - FICA				(15)	40	35	(17)	32	16	28	8	29	156
Social Security - Employer				520	564	607	798	806	537	761	836	813	6,243
IMRF - Employer Cost				685	757	814	577	1,083	1,219	1,025	1,121	1,103	8,383
Workers' Compensation Insurance				512	436	473	251	624	998	608	659	643	5,204
Unemployment Insurance					485	419	575	551	521	255	43		2,848

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Champaign County Nursing Home													
Historical Statement of Operations												6	
08/31/13	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	Total
Employee Health/Life Insurance				1,695	1,695	1,695	1,744	1,933	1,695	2,238	2,310	2,238	17,243
Operational Supplies							35	19					54
Professional Services				7,635	11,832	11,535	11,951	725	244	487	125	125	44,657
Total Social Services				17,742	23,734	24,210	26,125	16,994	17,438	15,917	16,351	16,175	174,686
Physical Therapy													
Reg. Full-Time Employees				4,153	4,548	3,955	4,064	4,351	5,348	3,961	4,543	4,351	39,275
Overtime				8			137					37	183
TOPS - Balances				(192)	(342)	477	258	(96)	591	(444)	149	(195)	205
TOPS - FICA				(15)	(26)	36	20	(7)	45	(34)	11	(15)	16
Social Security - Employer				308	335	291	310	321	774	293	336	324	3,294
IMRF - Employer Cost				406	450	392	927	431	537	396	450	440	4,430
Workers' Compensation Ins.				310	269	236	79	253	431	240	269	258	2,344
Unemployment Insurance					291	204	228	219	246	171	65		1,424
Employee Health/Life Insurance				1,141	1,141	1,141	1,174	1,300	1,141	1,141	1,185	1,141	10,507
Professional Services				29,088	33,382	28,861	32,745	27,292	27,943	25,675	31,383	32,784	269,152
Total Physical Therapy				35,207	40,049	35,595	39,943	34,063	37,057	31,399	38,391	39,125	330,828
Occupational Therapy													
Reg. Full-Time Employees				2,066	2,263	1,968	1,968	2,165	2,713	1,968	2,263	2,165	19,540
Overtime				(11)			148						136
TOPS - Balances				(131)	129	18	30	30	(4)	30	98	181	380
TOPS - FICA				(10)	10	1	2	2		2	7	14	29
Social Security - Employer				157	172	149	161	164	207	149	172	164	1,495
IMRF - Employer Cost				207	231	201	218	221	276	202	230	223	2,008
Workers' Compensation Ins.				154	134	117	39	122	217	119	134	128	1,166
Unemployment Insurance					148	103	117	111	125	103	6		712
Employee Health/Life Insurance				571	571	571	587	650	571	571	593	571	5,253
Professional Services				28,506	31,093	27,968	29,092	29,737	29,798	27,955	32,515	34,722	271,385
Total Occupational Therapy				31,508	34,749	31,096	32,362	33,202	33,902	31,099	36,018	38,168	302,104
Speech Therapy													
Professional Services				9,665	9,168	9,122	10,260	10,034	10,505	9,343	10,687	9,386	88,169
Total Speech Therapy				9,665	9,168	9,122	10,260	10,034	10,505	9,343	10,687	9,386	88,169
Respiratory Therapy													
Professional Services					3,658	7,466	2,640	9,543	10,079	8,745	10,038	9,680	61,848
Total Respiratory Therapy					3,658	7,466	2,640	9,543	10,079	8,745	10,038	9,680	61,848
Total This Department				9,665	12,825	16,588	12,900	19,576	20,584	18,088	20,725	19,066	150,017

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Champaign County Nursing Home
Historical Statement of Operations

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Description	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	Total
Food Services													
Reg. Full-Time Employees				37,426	40,318	33,425	40,886	33,628	38,859	34,083	35,124	33,003	326,753
Reg. Part-Time Employees				1,814	1,968	1,771	2,628	4,102	3,442	3,908	3,133	1,261	24,027
Overtime				4,831	3,678	392	1,561	812	1,700	374	2,070	1,791	17,209
TOPS - Balances				(733)	(2,473)	(2,352)	(703)	1,030	652	1,077	(4,868)	602	(7,768)
TOPS - FICA				(56)	(189)	(180)	(54)	79	50	82	(372)	46	(594)
Social Security - Employer				3,322	3,462	2,683	3,406	2,940	3,354	2,917	3,062	2,737	27,881
IMRF - Employer Cost				4,372	4,652	3,614	4,611	3,948	4,496	3,925	4,113	3,709	37,441
Workers' Compensation Insurance				2,921	2,500	2,102	1,121	2,102	3,609	2,264	2,272	2,050	20,942
Unemployment Insurance				752	2,818	2,138	2,063	2,015	2,133	1,971	1,708	870	16,468
Employee Health/Life Insurance				7,369	7,372	6,801	6,455	5,209	5,143	4,573	5,380	5,116	53,418
Food				41,233	38,436	34,287	39,087	42,025	43,194	31,561	35,684	41,185	346,692
Nutritional Supplements				3,386	2,845	3,452	2,475	2,350	6,155	4,065	4,250	5,434	34,411
Equipment < \$2,500									34		(34)		
Operational Supplies				4,805	5,967	4,753	5,246	2,765	4,377	3,654	5,287	5,581	42,434
Professional Services				2,601	4,402	3,079	11,640	9,716	3,708	13,788	6,429	4,907	60,270
Equipment Rentals				405	405	405		405	810	405	405	405	3,645
Dues & Licenses							80						80
Total Food Services				114,446	116,161	96,372	120,503	113,126	121,715	108,647	103,642	108,697	1,003,309
Barber & Beauty													
Reg. Full-Time Employees				4,171	4,569	3,973	4,171	4,370	5,269	3,973	4,569	4,370	39,435
Overtime				(19)	5								(14)
TOPS - Balances				(212)	241	120	(320)	108	(374)	118	(8)	(219)	(546)
TOPS - FICA				(16)	18	9	(24)	8	(29)	9	(1)	(17)	(42)
Social Security - Employer				281	305	265	278	291	375	267	304	291	2,655
IMRF - Employer Cost				369	409	356	377	391	502	361	408	394	3,566
Workers' Compensation Insurance				310	270	237	79	259	427	240	270	259	2,353
Unemployment Insurance					294	206	228	220	245	210	21		1,424
Employee Health/Life Insurance				1,141	1,141	1,141	1,174	1,300	1,141	1,141	1,185	1,141	10,507
Operational Supplies					162		153		133		54	117	619
Conferences & Training							160						160
Total Barber & Beauty				6,026	7,414	6,307	6,276	6,948	7,689	6,319	6,803	6,337	60,118
Adult Day Care													
Reg. Full-Time Employees				9,284	10,150	8,839	9,273	9,713	11,848	11,551	14,601	12,057	97,317
Overtime				28		31	20	21	1	86	64	77	328
TOPS - Balances				(537)	1,090	896	437	597	1,019	127	807	451	4,887
TOPS - FICA				(41)	83	69	33	46	78	10	62	34	374
Social Security - Employer				697	758	663	694	728	896	885	1,096	911	7,327
IMRF - Employer Cost				918	1,018	892	943	977	1,198	1,191	1,470	1,237	9,843

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Champaign County Nursing Home
Historical Statement of Operations

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Description	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	Total
Workers' Compensation Insurance				691	600	528	176	576	957	700	856	723	5,807
Unemployment Insurance					654	459	508	491	515	362	232	124	3,347
Employee Health/Life Insurance				2,282	2,282	2,282	2,348	2,600	2,282	2,282	2,370	2,282	21,014
Gasoline & Oil				1,069		2,312	992	1,415	1,200	1,223	1,108	1,469	10,788
Equipment < \$2,500								119					119
Operational Supplies				37	22	49	5		35	166	131	149	595
Field Trips/Activities								66	5				71
Conferences & Training											105		105
Total Adult Day Care				14,430	16,659	17,019	15,430	17,350	20,034	18,583	22,902	19,515	161,921
Alzheimers and Related Disord													
Reg. Full-Time Employees				23,994	25,449	23,639	32,316	15,937	17,532	16,714	19,997	22,999	198,575
Overtime				13,488	9,951	5,488	9,328	5,051	8,028	3,299	4,992	5,770	65,396
TOPS - Balances				148	326	(5,545)	(6,050)	(92)	2,764	1,368	(917)	582	(7,416)
No Benefit Full-Time Employees				21,713	23,823	19,402	22,023	27,381	26,328	29,127	29,885	33,040	232,723
No Benefit Part-Time Employees				14,250	20,076	19,826	23,108	21,275	20,342	16,561	15,639	13,591	164,668
TOPS - FICA				11	25	(424)	(463)	(7)	211	105	(70)	44	(567)
Social Security - Employer				5,546	5,981	5,173	6,574	5,296	5,495	4,979	5,342	5,715	50,100
IMRF - Employer Cost				7,300	8,032	6,965	8,901	7,106	7,361	6,701	7,169	7,743	67,279
Workers' Compensation Insurance				4,580	4,086	3,747	1,907	3,891	5,596	3,718	3,880	4,122	35,526
Unemployment Insurance				1,512	4,786	3,845	3,951	3,117	2,814	2,813	2,321	1,879	27,038
Employee Health/Life Insurance				4,522	4,522	4,522	4,084	4,509	3,955	3,955	4,148	3,955	38,173
Operational Supplies						4					9		13
Conferences & Training						57					360	185	602
ARD - Contract Nursing				23,073	16,958	8,224	10,557	11,085	7,306	3,931	2,494	2,582	86,208
Total Alzheimers and Related Disorde				120,139	124,016	94,922	116,236	104,549	107,732	93,270	95,248	102,207	958,319
Total Expenses				1,271,877	1,361,847	1,167,695	1,275,676	1,271,218	1,333,080	1,227,367	1,289,683	1,266,468	11,464,912
Net Operating Income				(7,180)	(153,891)	(114,258)	(156,264)	(199,129)	(274,123)	(140,899)	(138,441)	(108,342)	(1,292,526)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating				86,531	86,531	86,531	86,522	86,540	86,531	86,531	86,531	86,531	778,776
Payment in Lieu of Taxes					276								276
Total Local Taxes				86,531	86,807	86,531	86,522	86,540	86,531	86,531	86,531	86,531	779,052
Miscellaneous NI Revenue													
Investment Interest					134	67	50	58	63	36	34	24	465
Restricted Donations				424		10	70	126	438	463	694	720	2,946
Interfund Transfer-From General Corp								333,142					333,142
Total Miscellaneous NI Revenue				424	134	77	120	333,326	501	499	728	744	336,553

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Champaign County Nursing Home
Historical Statement of Operations

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Description	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	Total
Total NonOperating Income				86,955	86,941	86,608	86,642	419,866	87,032	87,030	87,258	87,274	1,115,606
Net Income (Loss)				79,775	(66,949)	(27,650)	(69,623)	220,737	(187,091)	(53,869)	(51,182)	(21,068)	(176,921)

Champaign County Nursing Home

08/31/13

Balance Sheet

1

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

Cash	\$589,638.90
Petty Cash	\$300.00
Total Cash	\$589,938.90

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$979,035.81
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$746,937.95
Total Rec., Net of Uncollectible Amounts	\$1,725,973.76

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$144,135.29
Allowance for Uncollectible Accts-Private Pay	(\$42,520.00)
Allowance for Uncollectible Accts-Patient Care P	(\$5,093.05)
Allowance for Uncollectible Accts-Patient Care H	(\$3,258.00)
Total Rec., Net of Uncollectible Amounts	\$93,264.24

Accrued Interest

Property Tax Revenue Receivable	\$137,415.49
Total Accrued Interest	\$137,415.49

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$0.00
Due From Other Funds	\$0.00
Due from Other Governmental Units	\$346,520.54
Due from IL Public Aid	\$570,359.64
Due from IL Department of Aging-Title XX	\$55,101.66
Due from US Treasury-Medicare	\$349,384.53
Due From VA-Adult Daycare	\$13,310.21
Due From VA-Nursing Home Care	\$68,429.91
Allowance for Uncollectible Accts-IPA	(\$63,244.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$1,630.00)
Allowance for Uncollectible Accts-Medicare	(\$26,119.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$362.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$1,734.00)
Total Intergvt. Rec., Net of Uncollectibl	\$1,310,017.49

Prepaid Expenses

Prepaid Expenses	\$44,647.58
Stores Inventory	\$11,276.20
Total Prepaid Expenses	\$55,923.78

Long-Term Investments

Patient Trust Cash, Invested	\$8,822.30
Total Long-Term Investments	\$8,822.30
Total Current Assets	\$3,921,355.96

Champaign County Nursing Home
Balance Sheet

08/31/13

2

Fixed Assets

Nursing Home Buildings	\$23,254,596.10
Improvements not Buildings	\$474,730.44
Equipment, Furniture & Autos	\$1,343,397.39
Construction in Progress	\$15,238.06
Accumulated Depreciation-Land Improvements	(\$243,434.85)
Accumulated Depreciation-Equipment, Furniture, &	(\$852,806.76)
Accumulated Depreciation-Buildings	(\$3,814,705.16)
Total Fixed Assets	<u>\$20,177,015.22</u>
Total ASSETS	<u><u>\$24,098,371.18</u></u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$1,417,348.08
Salaries & Wages Payable	\$234,568.49
Interest Payable - Bonds	\$32,522.46
Due to General Corporate Fund	\$0.00
Due to Others (Non-Government)	\$0.00
Tax Anticipation Notes Payable	\$276,027.66
Total Current Liabilities	\$1,960,466.69

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$8,822.30
Bonds Payable	\$3,065,000.00
Accrued Compensated Absences	\$335,165.44
Total Non-Current Liabilities	\$3,408,987.74
Total Current Liabilities	\$5,369,454.43

Equity

Revenues	\$0.00
Retained Earnings-Unreserved	\$18,905,837.33
Year To Date Earnings	\$0.00
Contributed Capital	\$0.00
Year To Date Earnings	(\$176,920.58)
Total Equity	\$18,728,916.75
Total LIABILITIES & EQUITY	\$24,098,371.18

Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
9 Months
November 30, 2012 through August 31, 2013

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$	(176,921)
Depreciation Expense		549,576
(Incr.)/Decr. in Accounts Receivable		(167,145)
(Incr.)/Decr. in Prepaid Expenses		(36,054)
(Incr.)/Decr. in Inventory		347
(Incr.)/Decr. in Patient Trust		(1,018)
Incr./(Decr.) in Accounts Payable		(601,132)
Incr./(Decr.) in Salaries and Wages Payable		88,557
Incr./(Decr.) in Interest Payable		32,522
Incr./(Decr.) in Accrued Com. Absences		(4,344)
Incr./(Decr.) in Other Liabilities		1,486
Net Cash Provided by Operating Activities		(314,126)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment		(30,205)
Improvements / (CIP)		(51,190)
Net Cash Provided by Investing Activities		(81,395)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note		276,028
(Decrease) Due to General Corp. Fund		(333,141)
(Decrease) in Bonds Payable		-
Increase in Equity Adjustment		243,824
Net Cash Provided by Financing Activities		186,711

Total Cash Flow		(208,810)
Beginning Cash Flow - 11/30/2012		798,749
ENDING CASH - 8/31/2013	\$	589,939

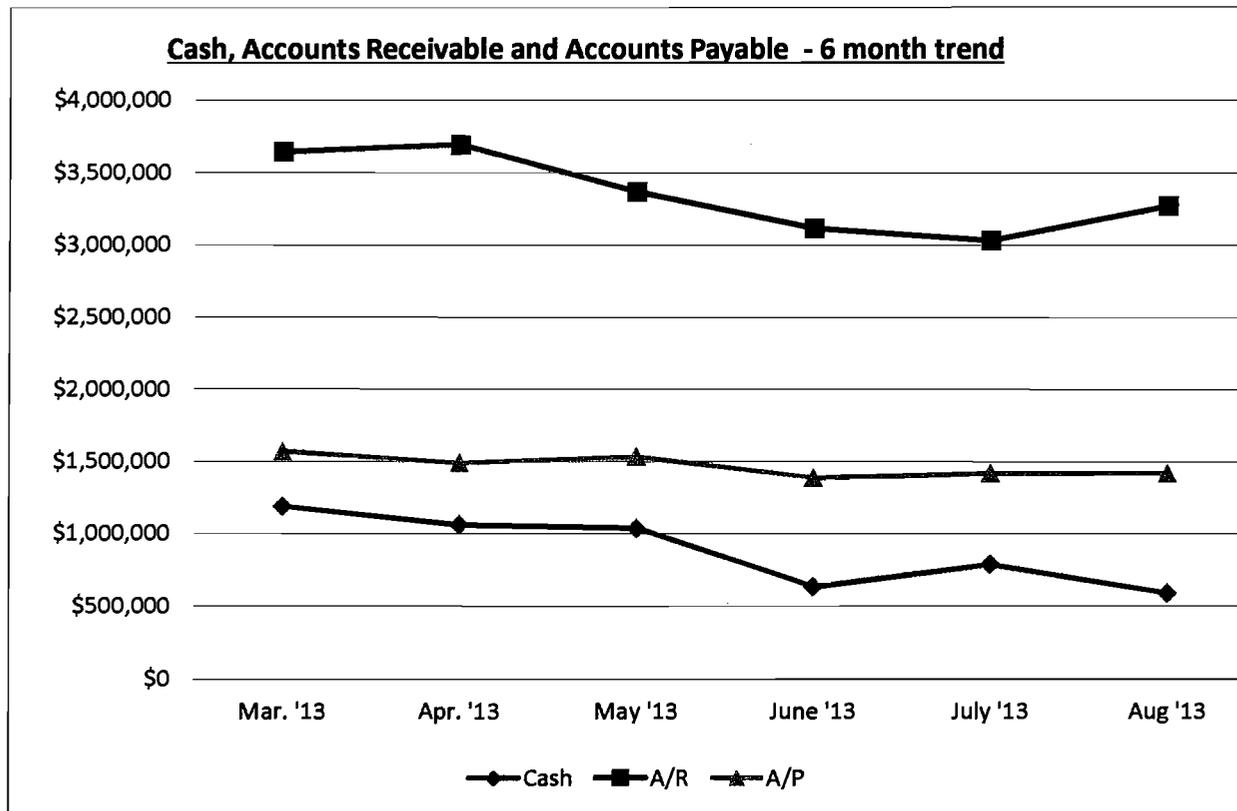
Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
March 31, 2013 through August 31, 2013

	<u>Mar. '13</u>	<u>Apr. '13</u>	<u>May '13</u>	<u>June '13</u>	<u>July '13</u>	<u>Aug '13</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ (69,623)	\$ 220,737	\$ (187,091)	\$ (53,869)	\$ (51,182)	\$ (21,068)
Depreciation Expense	61,097	61,097	61,097	61,097	61,097	60,973
(Incr.)/Decr. in Accounts Receivable	(162,236)	(49,068)	326,114	248,832	84,047	(235,656)
(Incr.)/Decr. in Prepaid Expenses	1,242	(4,059)	1,241	1,152	10,983	16,283
(Incr.)/Decr. in Inventory	-	347	-	-	-	-
(Incr.)/Decr. in Patient Trust	25	716	(99)	(1,225)	1,734	(1,223)
Incr./(Decr.) in Accounts Payable	(11,254)	(81,188)	42,010	(143,789)	29,725	2,378
Incr./(Decr.) in Salaries and Wages Payable	68,431	31,760	(152,075)	(6,541)	51,211	44,133
Incr./(Decr.) in Interest Payable	(1)	21,682	10,841	(54,204)	10,841	10,840
Incr./(Decr.) in Accrued Com. Absences	2,368	845	(1,082)	(1,719)	(8,937)	480
Incr./(Decr.) in Other Liabilities	(24)	2,559	99	1,225	(1,734)	1,223
Net Cash Provided (Used) by Operating Activities	<u>(109,975)</u>	<u>205,428</u>	<u>101,055</u>	<u>50,959</u>	<u>187,785</u>	<u>(121,637)</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	(6,934)	-	-	-	(3,186)	(5,787)
Improvements / (CIP)	(2,461)	-	-	(30,966)	(6,024)	(1,039)
Net Cash Provided (Used) by Investing Activities	<u>(9,395)</u>	<u>-</u>	<u>-</u>	<u>(30,966)</u>	<u>(9,210)</u>	<u>(6,826)</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./(Decr.) in Tax Anticipation Note	-	-	(124,823)	(421,397)	(25,730)	(66,022)
Incr./(Decr.) in Due to General Corp. Fund	-	(333,141)	-	-	-	-
Incr./(Decr.) in Bonds Payable	-	-	-	-	-	-
Incr./(Decr.) in Equity Adjustment	244,488	(664)	-	-	-	-
Net Cash Provided (Used) by Financing Activities	<u>244,488</u>	<u>(333,805)</u>	<u>(124,823)</u>	<u>(421,397)</u>	<u>(25,730)</u>	<u>(66,022)</u>
Total Cash Flow	125,118	(128,377)	(23,768)	(401,404)	152,845	(194,485)
Beginning Cash Balance (Prior Month's)	1,060,010	1,185,128	1,056,751	1,032,983	631,579	784,424
MONTH ENDING CASH BALANCE	<u>\$ 1,185,128</u>	<u>\$ 1,056,751</u>	<u>\$ 1,032,983</u>	<u>\$ 631,579</u>	<u>\$ 784,424</u>	<u>\$ 589,939</u>

Champaign County Nursing Home March 31, 2013 through August 31, 2013

Key Balance Sheet Items Charted Below:

	<u>Mar. '13</u>	<u>Apr. '13</u>	<u>May '13</u>	<u>June '13</u>	<u>July '13</u>	<u>Aug '13</u>
Cash	1,185,128	1,056,751	1,032,983	631,579	784,424	589,939
A/R	3,640,945	3,690,012	3,363,897	3,115,064	3,031,015	3,266,671
A/P	1,568,212	1,487,024	1,529,034	1,385,245	1,414,970	1,417,348



Champaign County Nursing Home
Cash Flow Analysis

		Deposits Pending Deposits Estimated Deposits	<u>Running Balance</u>
<u>Aug</u>	Beginning Balance	784,008	784,008
8/1/2013	Facility Deposit/ Refund Check	10,433	794,441
8/2/2013	Medicare Deposit	50,400	844,841
8/6/2013	Facility Deposit	16,258	861,099
8/6/2013	Medicaid Deposit	91	861,190
8/7/2013	Facility Deposit/ Medicare Deposit	25,155	886,345
8/8/2013	Refund Check	280	886,625
8/8/2013	A/P Check Run	(271,206)	615,419
8/8/2013	Rollins Settlement	(22,250)	593,169
8/8/2013	Bed Tax	(28,189)	564,980
8/9/2013	Facility Deposit/ Medicare Deposit	72,661	637,642
8/9/2013	Payroll	(244,762)	392,880
8/12/2013	Facility Deposit	64,643	457,523
8/13/2013	Facility Deposit	84,570	542,093
8/14/2013	Facility Deposit	50,109	592,202
8/15/2013	Facility Deposit	35,478	627,680
8/15/2013	A/P Check Run	(46,697)	580,983
8/16/2013	Facility Deposit	30,838	611,821
8/19/2013	Facility/Medicare/ VA Deposits	186,950	798,771
8/20/2013	Medicare Deposit	3,044	801,815
8/21/2013	Facility/ Medicare Deposits	62,316	864,131
8/22/2013	Facility Deposit	16,059	880,190
8/22/2013	County Collector - R/E Tax	66,222	946,412
8/22/2013	Midland Bank - TAW Loan	(66,222)	880,190
8/23/2013	A/P Check Run	(98,672)	781,518
8/23/2013	Payroll	(248,420)	533,098
8/26/2013	Medicare Deposit	55,220	588,318
8/27/2013	Facility/ Medicare Deposits	55,187	643,505
8/28/2013	Facility/ Medicare Deposits	75,450	718,955
8/28/2013	Medicaid Deposit	13,262	732,217
8/29/2013	Facility Deposit	10,172	742,390
8/30/2013	Medicare Deposit	33,439	775,828
8/30/2013	A/P Check Run	(186,674)	589,155
<u>Sept</u>	Beginning Balance	589,155	589,155
9/3/2013	Medicare Deposit	20,402	609,557
9/4/2013	Facility/ Medicare Deposits	42,528	652,085
9/5/2013	Medicaid Deposit	192,655	844,740
9/5/2013	Facility Deposit	27,544	872,284
9/6/2013	Facility/ Medicare Deposits	35,481	907,765
9/6/2013	Payroll	(234,567)	673,198
9/6/2013	A/P Check Run	(68,493)	604,706
9/6/2013	Bed Tax - 3/13	(31,649)	573,057
9/9/2013	Facility/ Medicare Deposits	17,796	590,853
9/10/2013	Facility Deposit	9,410	600,263
9/11/2013	Facility/ Medicare Deposits	9,193	609,456
9/12/2013	Medicare Deposit	23,715	633,170
9/12/2013	A/P Check Run	(249,964)	383,206
9/16/2013	Facility Deposit	69,744	452,950
9/17/2013	Medicare/VA Deposits	27,540	480,490
9/18/2013	Facility Deposit	230,531	711,021
9/19/2013	Facility Deposit	29,496	740,517
9/20/2013	Payroll	(253,647)	486,869
	Estimated Medicare Deposit	143,241	630,111

Champaign County Nursing Home
Cash Flow Analysis

	Deposits Pending Deposits Estimated Deposits	<u>Running Balance</u>
Estimated Private Pay Deposit	259,147	889,258
Estimated Insurance Deposits	21,657	910,915
Estimated Title XX Deposits	12,000	922,915
Estimated Medicaid Deposit	225,000	1,147,915
IGT/FFP Payment	175,000	1,322,915
Estimated Property Tax Monies	125,000	1,447,915
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(278,543)	1,169,372
<u>Oct</u> Beginning Balance	1,169,372	1,169,372
Estimated Medicare Deposit	170,000	1,339,372
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	30,000	1,369,372
Estimated Private Pay Deposit	512,000	1,881,372
Estimated VA Deposits	17,000	1,898,372
Estimated Insurance Deposits	75,000	1,973,372
Estimated Hospice Deposits	20,000	1,993,372
Estimated Title XX Deposits	12,000	2,005,372
Estimated Medicaid Deposit	225,000	2,230,372
Estimated Bed Tax	(36,000)	2,194,372
Estimated Payroll	(500,000)	1,694,372
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(627,000)	1,067,372
<u>Nov</u> Beginning Balance	1,067,372	1,067,372
Estimated Medicare Deposit	170,000	1,237,372
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	30,000	1,267,372
Estimated Private Pay Deposit	512,000	1,779,372
Estimated VA Deposits	17,000	1,796,372
Estimated Insurance Deposits	75,000	1,871,372
Estimated Hospice Deposits	20,000	1,891,372
Estimated Title XX Deposits	12,000	1,903,372
Estimated Medicaid Deposit	225,000	2,128,372
Estimated Property Tax Monies	15,000	2,143,372
Estimated Bed Tax	(36,000)	2,107,372
Estimated Payroll	(750,000)	1,357,372
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(592,000)	765,372
Estimated IMRF Early Obligation Payment	(36,000)	729,372
Estimated Property/Liability Insurance	(110,000)	619,372
<u>Dec</u> Beginning Balance	619,372	619,372
Estimated Medicare Deposit	170,000	789,372
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	30,000	819,372
Estimated Private Pay Deposit	512,000	1,331,372
Estimated VA Deposits	17,000	1,348,372
Estimated Insurance Deposits	75,000	1,423,372
Estimated Hospice Deposits	20,000	1,443,372
Estimated Title XX Deposits	15,000	1,458,372
Estimated Medicaid Deposit	225,000	1,683,372
IGT/FFP Payment	175,000	1,858,372
Estimated Tax Warrants	900,000	2,758,372
Estimated Bed Tax	(36,000)	2,722,372
Estimated Payroll	(500,000)	2,222,372
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(578,000)	1,644,372
Estimated Bond Payment	(245,045)	1,399,327
Estimated FY13 County Billings	(40,000)	1,359,327