

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: November 1, 2013

Re: Flash Update
September 2013 Financial Management Report

Net income fell in September, despite a higher census. The primary contributing factors were 900+ Medicaid days that were converted, a shorter month in September, and a catch up on agency expenses for invoices not received for July and August.

Statistics

The census increased from 188.7 in August to 193.3 in September. The census by payor is significantly skewed due to 936 Medicaid conversion days, which is the equivalent of more than 31 residents in a 30-day month. Backing out the conversion days indicates that Medicaid census fell by 3 residents while private pay increased by about 7.5.

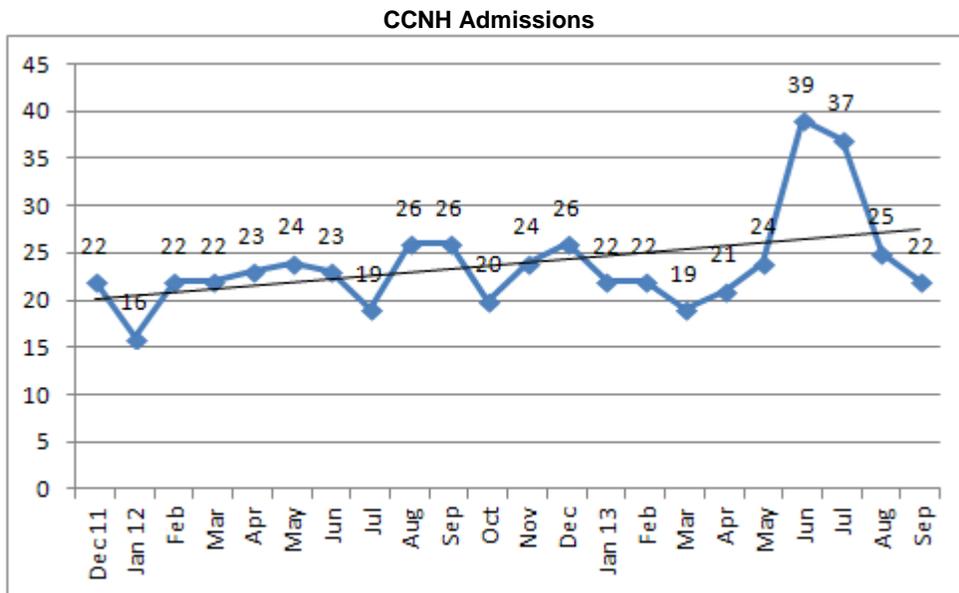
September admission remained solid. October shows a very small decline in admission, but Medicare admissions were ahead of August and September Medicare admissions.

The estimated October average census is around 195. The current census is 195 and has ranged between 101 and 200 in October.

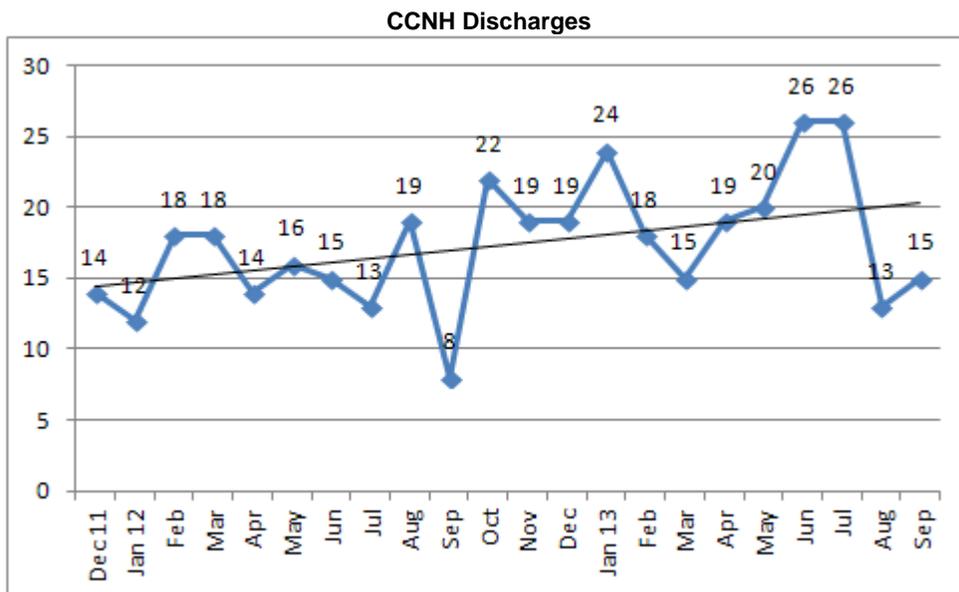
**Admissions and Discharges
December 2012 to October 2013**

	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	11	14	25	16	4	20
Oct	13	9	22	16	10	26

In FY2012, monthly admissions averaged 22.2 per month. The chart below shows monthly admissions between December 2011 and September 2013. Through September FY2013, the average is 25.7 per month.



Discharges, however, have been occurring at a high pace compared to FY2012. In FY2012, the average monthly discharges was 15.7, ranging between 8 and 22. The current monthly average is 19.5.



Net Income/(Loss)/Cash from Operations

September showed a net loss of -\$71k. Adding back depreciation, cash from operations was -\$9,747. On a year-to-date basis, cash is a positive \$30k after adjusting for the \$333k loan write-off in April.

Revenues

Revenues fell from \$1.158 million in August to \$1.073 million in September. A decrease of \$84,673. The conversion of 936 private pay days to Medicaid reduced revenue by \$25k. The loss of one calendar day when going from a 31 day month to a 30 day month reduced revenue by about \$34k. Medicare Part B revenue decreased by \$12k.

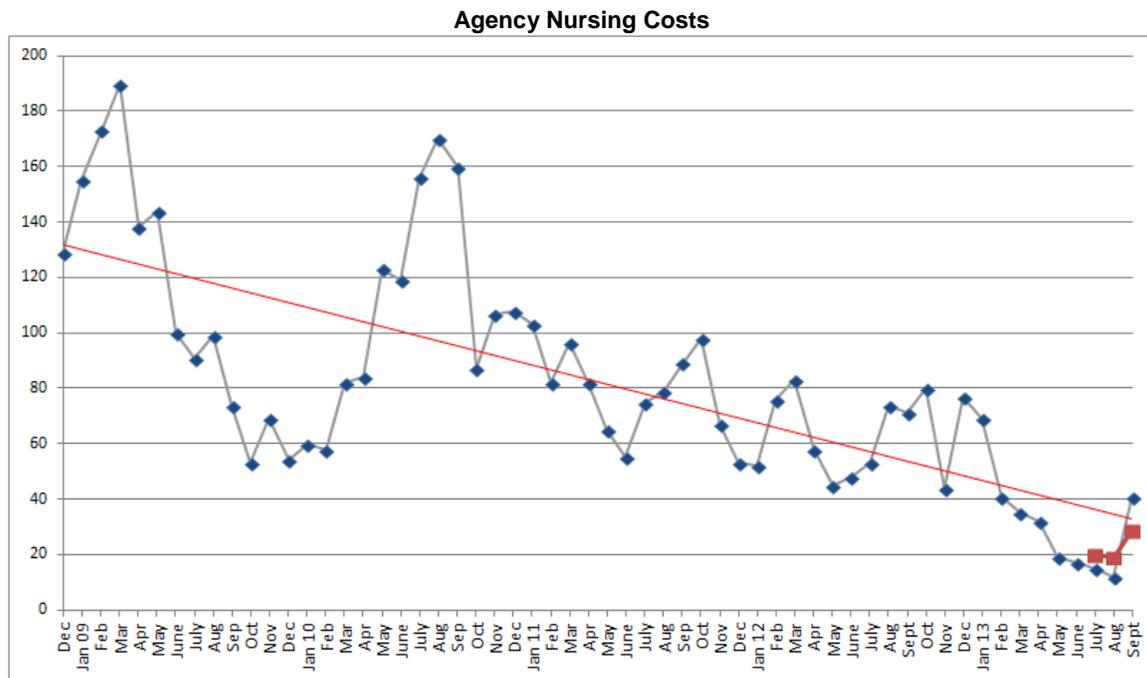
Expenses

Expenses fell from \$1.266 million in August to \$1.234 million, a decrease of \$35,254.

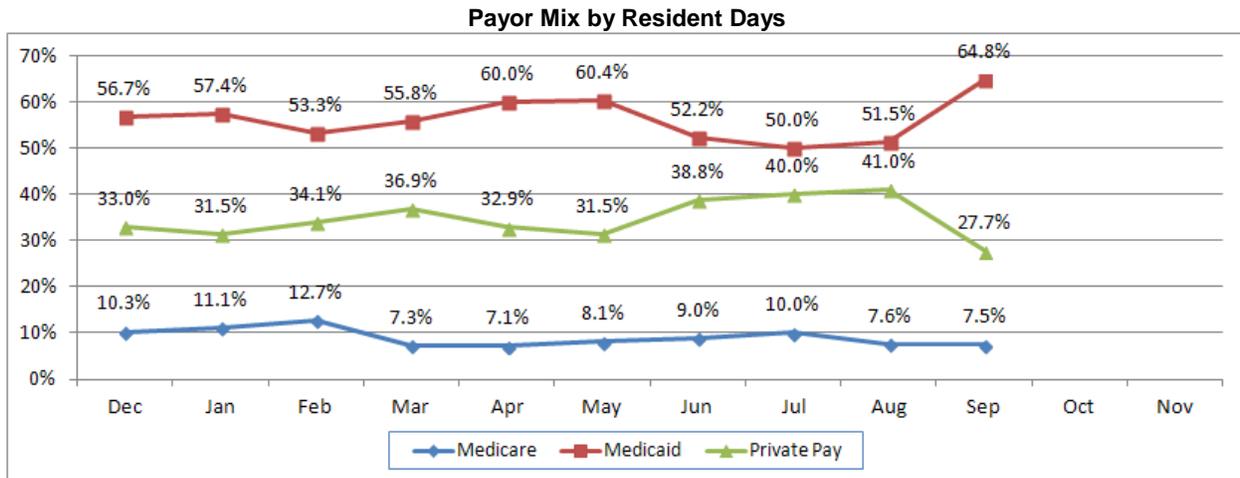
Wages dropped from \$537,300 in August to \$533,058. Wages per day decreased from \$91.83 to \$89.72

Non-labor expenses were down slightly from \$543,170 in August to \$533,058, a decrease of \$10,112. Non-labor expenses per day fell from \$92.83 to \$91.91

Agency expenses in July and August were previously stated at \$14,607 and \$18,595 respectively. It turns out that additional invoices for both months were not billed. These missing invoices were received and recorded in September. As a result, September agency costs totaled \$41,267. In the graph below, the red line indicates the corrected expenses for July (\$19,839), August (\$18,595) and September (\$29,010).



The chart below illustrates the impact of the 936 conversion days, resulting in a very distorted payor mix for September.



Cash Position

The month ending cash balance fell from \$589,939 in August to \$478,616 in September. Accounts receivable fell from \$3.267 million in August to \$3.094 million in September. Accounts payable dropped from \$1.417 million in August to \$1.368 million in September.

Cash dipped in August due to the 25 day Medicaid payment delay that delayed the August payment into September, which was the reason for cash falling by almost \$200k between July and August. No additional delays are expected at this time. The \$111,323 drop in cash seen between August and September is due to a \$276k final payment on the 2013 tax anticipation warrant. The payment is also reflected in the drop in accounts payable.

Cash Projection

An updated cash flow projection is included in the management report. Cash has increased to \$652,220 at the end of October. Because November is a three-payroll month, cash is projected to fall to \$389k. While cash is down, keep in mind that payables is now at 60 days or less, the lowest level seen for a long time. Cash is expected to rebound in October. Cash payments in November include three payrolls plus a \$110k property/liability insurance payment. December's cash balance is expected to reach just under \$1 million by month's end. The tax anticipation warrant will provide a cash infusion of \$900k. December will also show a \$245k bond payment.

Champaign County Nursing Home
Actual vs Budget Statement of Operations

09/30/13

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	3,843.98	2,576.00	1,267.98	28,384.85	25,760.00	2,624.85
Medicare A Revenue	188,704.52	259,235.00	(70,530.48)	2,320,788.72	2,592,350.00	(271,561.28)
Medicare B Revenue	36,506.52	39,052.00	(2,545.48)	328,982.15	390,520.00	(61,537.85)
Medicaid Revenue	538,758.93	510,368.00	28,390.93	4,632,667.95	5,103,680.00	(471,012.05)
Private Pay Revenue	285,685.05	383,372.00	(97,686.95)	3,752,177.41	3,833,720.00	(81,542.59)
Adult Day Care Revenue	19,953.94	20,084.00	(130.06)	182,837.73	200,840.00	(18,002.27)
Total Income	1,073,452.94	1,214,687.00	(141,234.06)	11,245,838.81	12,146,870.00	(901,031.19)
Operating Expenses						
Administration	245,982.69	278,982.00	32,999.31	2,507,232.15	2,789,820.00	282,587.85
Environmental Services	82,885.37	95,640.00	12,754.63	884,172.90	956,400.00	72,227.10
Laundry	14,735.53	16,978.00	2,242.47	162,739.65	169,780.00	7,040.35
Maintenance	5,234.94	22,035.00	16,800.06	189,217.40	220,350.00	31,132.60
Nursing Services	500,139.17	514,356.00	14,216.83	5,241,687.82	5,143,560.00	(98,127.82)
Activities	22,485.65	24,589.00	2,103.35	210,022.49	245,890.00	35,867.51
Social Services	15,164.67	18,599.00	3,434.33	189,850.37	185,990.00	(3,860.37)
Physical Therapy	36,680.75	41,418.00	4,737.25	367,509.15	414,180.00	46,670.85
Occupational Therapy	33,508.51	43,501.00	9,992.49	335,612.73	435,010.00	99,397.27
Speech Therapy	9,613.58	13,724.00	4,110.42	97,782.97	137,240.00	39,457.03
Respiratory Therapy	9,240.00	10,400.00	1,160.00	71,087.50	93,600.00	22,512.50
Total This Department	18,853.58	24,124.00	5,270.42	168,870.47	230,840.00	61,969.53
Food Services	109,128.90	108,349.00	(779.90)	1,112,438.21	1,083,490.00	(28,948.21)
Barber & Beauty	6,121.35	6,928.00	806.65	66,239.37	69,280.00	3,040.63
Adult Day Care	21,369.00	20,577.00	(792.00)	183,290.11	205,770.00	22,479.89
Alzheimers and Related Disorders	114,943.93	94,632.00	(20,311.93)	1,073,263.30	946,320.00	(126,943.30)
Total Expenses	1,227,234.04	1,310,708.00	83,473.96	12,692,146.12	13,096,680.00	404,533.88
Net Operating Income	(153,781.10)	(96,021.00)	(57,760.10)	(1,446,307.31)	(949,810.00)	(496,497.31)
NonOperating Income						
Local Taxes	86,530.67	86,531.00	(0.33)	865,583.09	865,310.00	273.09
Miscellaneous NI Revenue	510.18	501.00	9.18	337,063.39	5,010.00	332,053.39
Total NonOperating Income	87,040.85	87,032.00	8.85	1,202,646.48	870,320.00	332,326.48
Net Income (Loss)	(66,740.25)	(8,989.00)	(57,751.25)	(243,660.83)	(79,490.00)	(164,170.83)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

09/30/13

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	366.00	525.00	(159.00)	3,914.00	5,250.00	(1,336.00)
Late Charge, NSF Check Charge	2,837.94	1,334.00	1,503.94	21,598.69	13,340.00	8,258.69
Other Miscellaneous Revenue	640.04	717.00	(76.96)	2,872.16	7,170.00	(4,297.84)
Total Miscellaneous Revenue	3,843.98	2,576.00	1,267.98	28,384.85	25,760.00	2,624.85
Medicare A Revenue						
Medicare A	148,191.13	201,154.00	(52,962.87)	1,705,429.30	2,011,540.00	(306,110.70)
ARD - Medicare A	13,335.04	14,568.00	(1,232.96)	170,060.37	145,680.00	24,380.37
NH Pt_Care - Medicare Advantage/ Hmo	27,178.35	42,629.00	(15,450.65)	440,459.05	426,290.00	14,169.05
ARD_Pt Care - Medicare Advantage/ HMO		884.00	(884.00)	4,840.00	8,840.00	(4,000.00)
Total Medicare A Revenue	188,704.52	259,235.00	(70,530.48)	2,320,788.72	2,592,350.00	(271,561.28)
Medicare B Revenue						
Medicare B	36,506.52	39,052.00	(2,545.48)	328,982.15	390,520.00	(61,537.85)
Total Medicare B Revenue	36,506.52	39,052.00	(2,545.48)	328,982.15	390,520.00	(61,537.85)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	309,029.36	341,342.00	(32,312.64)	2,823,658.71	3,413,420.00	(589,761.29)
ARD - Medicaid Title XIX (IDHFS)	171,249.14	155,113.00	16,136.14	1,223,352.44	1,551,130.00	(327,777.56)
Patient Care-Hospice	41,967.71	8,071.00	33,896.71	382,166.78	80,710.00	301,456.78
ARD Patient Care - Hospice	16,512.72	5,842.00	10,670.72	203,490.02	58,420.00	145,070.02
Total Medicaid Revenue	538,758.93	510,368.00	28,390.93	4,632,667.95	5,103,680.00	(471,012.05)
Private Pay Revenue						
VA-Veterans Nursing Home Care	23,687.24	11,507.00	12,180.24	165,198.87	115,070.00	50,128.87
ARD - VA - Veterans Care	4,550.91	2,923.00	1,627.91	14,519.57	29,230.00	(14,710.43)
Nursing Home Patient Care - Private Pay	263,238.42	273,516.00	(10,277.58)	2,712,845.88	2,735,160.00	(22,314.12)
Nursing Home Beauty Shop Revenue	3,155.10	3,731.00	(575.90)	32,678.60	37,310.00	(4,631.40)
Medical Supplies Revenue	2,866.90	5,594.00	(2,727.10)	57,162.44	55,940.00	1,222.44
Patient Transportation Charges	1,541.08	1,626.00	(84.92)	15,786.45	16,260.00	(473.55)
ARD Patient Care- Private Pay	(13,354.60)	84,475.00	(97,829.60)	753,985.60	844,750.00	(90,764.40)
Total Private Pay Revenue	285,685.05	383,372.00	(97,686.95)	3,752,177.41	3,833,720.00	(81,542.59)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	5,609.10	2,500.00	3,109.10	43,497.30	25,000.00	18,497.30
IL Department Of Aging-Day Care Grant (Title XX)	12,281.84	12,917.00	(635.16)	121,263.46	129,170.00	(7,906.54)
Adult Day Care Charges-Private Pay	2,063.00	4,667.00	(2,604.00)	18,076.97	46,670.00	(28,593.03)
Total Adult Day Care Revenue	19,953.94	20,084.00	(130.06)	182,837.73	200,840.00	(18,002.27)
Total Income	1,073,452.94	1,214,687.00	(141,234.06)	11,245,838.81	12,146,870.00	(901,031.19)

Operating Expenses

Administration

Reg. Full-Time Employees	25,801.91	29,665.00	3,863.09	261,631.75	296,650.00	35,018.25
Temp. Salaries & Wages	1,303.88	903.00	(400.88)	15,739.84	9,030.00	(6,709.84)
Per Diem	168.90	209.00	40.10	1,973.45	2,090.00	116.55
Overtime	4.44	103.00	98.56	1,632.72	1,030.00	(602.72)
TOPS - Balances	445.89	1,185.00	739.11	4,113.08	11,850.00	7,736.92
TOPS - FICA	34.11	90.00	55.89	314.65	900.00	585.35
Social Security - Employer	1,912.89	2,210.00	297.11	19,803.05	22,100.00	2,296.95
IMRF - Employer Cost	2,422.34	2,866.00	443.66	24,853.79	28,660.00	3,806.21
Workers' Compensation Insurance	1,613.50	1,707.00	93.50	16,588.89	17,070.00	481.11
Unemployment Insurance	76.05	500.00	423.95	6,587.92	5,000.00	(1,587.92)

Thursday, October 31, 2013

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

09/30/13

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,517.80	4,840.00	322.20	43,047.53	48,400.00	5,352.47
IMRF - Early Retirement Obligation	3,465.44	3,510.00	44.56	34,654.40	35,100.00	445.60
Employee Development/Recognition	33.97	154.00	120.03	318.77	1,540.00	1,221.23
Employee Physicals/Lab	2,814.40	1,922.00	(892.40)	21,121.60	19,220.00	(1,901.60)
Stationary & Printing		322.00	322.00	641.09	3,220.00	2,578.91
Books, Periodicals & Manuals	86.90	11.00	(75.90)	349.80	110.00	(239.80)
Copier Supplies	731.04	749.00	17.96	6,253.45	7,490.00	1,236.55
Postage, UPS, Federal Express	714.93	619.00	(95.93)	5,202.04	6,190.00	987.96
Operational Supplies	119.42	2,133.00	2,013.58	6,420.63	21,330.00	14,909.37
Audit & Accounting Fees	4,023.50	3,661.00	(362.50)	58,415.00	36,610.00	(21,805.00)
Attorney Fees	894.00	7,249.00	6,355.00	18,770.99	72,490.00	53,719.01
Engineering Fees				4,836.10		(4,836.10)
Professional Services	38,447.05	50,250.00	11,802.95	385,853.52	502,500.00	116,646.48
Job Required Travel Expense	134.61	165.00	30.39	2,327.22	1,650.00	(677.22)
Insurance	23,166.67	20,620.00	(2,546.67)	230,108.07	206,200.00	(23,908.07)
Property Loss & Liability Claims		481.00	481.00		4,810.00	4,810.00
Computer Services	4,315.57	4,203.00	(112.57)	43,041.08	42,030.00	(1,011.08)
Telephone Services	1,517.99	1,475.00	(42.99)	15,004.74	14,750.00	(254.74)
Automobile Maintenance		48.00	48.00		480.00	480.00
Equipment Maintenance	90.00		(90.00)	4,791.58		(4,791.58)
Legal Notices, Advertising	5,932.94	3,924.00	(2,008.94)	28,193.61	39,240.00	11,046.39
Photocopy Services	749.68	870.00	120.32	9,596.52	8,700.00	(896.52)
Public Relations	123.40	3.00	(120.40)	802.39	30.00	(772.39)
Dues & Licenses	1,735.08	1,115.00	(620.08)	17,550.87	11,150.00	(6,400.87)
Conferences & Training	254.00	389.00	135.00	9,557.74	3,890.00	(5,667.74)
Finance Charges, Bank Fees		218.00	218.00	8,384.70	2,180.00	(6,204.70)
Cable/Satellite TV Expense	2,533.73	2,465.00	(68.73)	23,951.26	24,650.00	698.74
IPA Licensing Fee	43,822.00	53,444.00	9,622.00	429,349.00	534,440.00	105,091.00
Fines & Penalties		1,225.00	1,225.00		12,250.00	12,250.00
General Liability Claims				22,250.00		(22,250.00)
Depreciation Expense	60,972.81	61,763.00	790.19	610,548.54	617,630.00	7,081.46
Interest-Tax Anticipation Notes Payable	161.02	583.00	421.98	4,242.47	5,830.00	1,587.53
Interest- Bonds Payable	10,840.83	11,133.00	292.17	108,408.30	111,330.00	2,921.70
Total Administration	245,982.69	278,982.00	32,999.31	2,507,232.15	2,789,820.00	282,587.85
Environmental Services						
Reg. Full-Time Employees	27,569.14	30,627.00	3,057.86	291,426.01	306,270.00	14,843.99
Reg. Part-Time Employees	772.01		(772.01)	1,325.16		(1,325.16)
Overtime	1,090.08	751.00	(339.08)	10,334.93	7,510.00	(2,824.93)
TOPS - Balances	(21.12)	1,274.00	1,295.12	(6,778.84)	12,740.00	19,518.84
TOPS- FICA	(1.62)	97.00	98.62	1,832.52	970.00	(862.52)
Social Security - Employer	2,211.17	2,328.00	116.83	22,830.17	23,280.00	449.83
IMRF - Employer Cost	2,970.49	3,138.00	167.51	30,666.58	31,380.00	713.42
Workers' Compensation Insurance	1,683.38	1,735.00	51.62	17,452.51	17,350.00	(102.51)
Unemployment Insurance	213.94	833.00	619.06	11,586.20	8,330.00	(3,256.20)
Employee Health/Life Insurance	7,529.69	7,236.00	(293.69)	65,851.69	72,360.00	6,508.31
Books, Periodicals & Manuals				98.45		(98.45)
Operational Supplies	5,539.22	4,744.00	(795.22)	54,224.28	47,440.00	(6,784.28)
Gas Service	1,886.17	12,106.00	10,219.83	88,004.18	121,060.00	33,055.82
Electric Service	25,486.51	21,891.00	(3,595.51)	221,270.60	218,910.00	(2,360.60)
Water Service	2,035.25	2,307.00	271.75	25,795.73	23,070.00	(2,725.73)
Pest Control Service	482.00	554.00	72.00	4,820.00	5,540.00	720.00
Waste Disposal & Recycling	2,598.86	4,125.00	1,526.14	27,819.26	41,250.00	13,430.74
Equipment Rentals	258.00	260.00	2.00	2,580.00	2,600.00	20.00
Sewer Service & Tax	582.20	1,634.00	1,051.80	13,033.47	16,340.00	3,306.53
Total Environmental Services	82,885.37	95,640.00	12,754.63	884,172.90	956,400.00	72,227.10

Champaign County Nursing Home
Actual vs Budget Statement of Operations

09/30/13

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Laundry						
Reg. Full-Time Employees	9,367.82	9,083.00	(284.82)	91,509.00	90,830.00	(679.00)
Overtime	311.42	229.00	(82.42)	2,262.20	2,290.00	27.80
TOPS Balances	(231.03)	507.00	738.03	612.35	5,070.00	4,457.65
TOPS - FICA	(17.67)	38.00	55.67	46.85	380.00	333.15
Social Security - Employer	721.18	688.00	(33.18)	7,013.82	6,880.00	(133.82)
IMRF - Employer Cost	968.92	928.00	(40.92)	9,421.91	9,280.00	(141.91)
Workers' Compensation Insurance	556.90	515.00	(41.90)	5,453.40	5,150.00	(303.40)
Unemployment Insurance		233.00	233.00	3,322.82	2,330.00	(992.82)
Employee Health/Life Insurance	2,296.50	1,782.00	(514.50)	17,869.47	17,820.00	(49.47)
Laundry Supplies	729.15	1,601.00	871.85	13,041.88	16,010.00	2,968.12
Linen & Bedding	32.34	1,374.00	1,341.66	12,185.95	13,740.00	1,554.05
Total Laundry	14,735.53	16,978.00	2,242.47	162,739.65	169,780.00	7,040.35
Maintenance						
Reg. Full-Time Employees	1,716.32	4,105.00	2,388.68	36,238.71	41,050.00	4,811.29
Overtime		26.00	26.00	120.25	260.00	139.75
TOPS - Balances	5.31	223.00	217.69	(245.88)	2,230.00	2,475.88
TOPS - FICA	0.41	17.00	16.59	(18.81)	170.00	188.81
Social Security - Employer	130.02	312.00	181.98	2,769.03	3,120.00	350.97
IMRF - Employer Cost	174.70	421.00	246.30	3,718.77	4,210.00	491.23
Workers' Compensation Insurance	102.07	228.00	125.93	2,165.21	2,280.00	114.79
Unemployment Insurance	11.16	145.00	133.84	1,638.02	1,450.00	(188.02)
Employee Health/Life Insurance	581.60	4.00	(577.60)	5,853.19	40.00	(5,813.19)
Gasoline & Oil		12.00	12.00	2,614.34	120.00	(2,494.34)
Ground Supplies		23.00	23.00		230.00	230.00
Maintenance Supplies	605.68	4,682.00	4,076.32	27,615.78	46,820.00	19,204.22
Professional Services		20.00	20.00	589.00	200.00	(389.00)
Automobile Maintenance	1,009.09	573.00	(436.09)	5,939.52	5,730.00	(209.52)
Equipment Maintenance	461.02	1,758.00	1,296.98	21,788.53	17,580.00	(4,208.53)
Equipment Rentals	4.40		(4.40)	626.00		(626.00)
Nursing Home Building Repair/Maintenance	433.16	7,500.00	7,066.84	69,697.74	75,000.00	5,302.26
Conferences & Training		243.00	243.00		2,430.00	2,430.00
Landscaping Services		4.00	4.00		40.00	40.00
Parking Lot/Sidewalk Maintenance		961.00	961.00	8,108.00	9,610.00	1,502.00
Nursing Home Building Construction/Improvements		778.00	778.00		7,780.00	7,780.00
Total Maintenance	5,234.94	22,035.00	16,800.06	189,217.40	220,350.00	31,132.60
Nursing Services						
Reg. Full-Time Employees	120,911.27	111,176.00	(9,735.27)	1,293,207.48	1,111,760.00	(181,447.48)
Reg. Part-Time Employees	824.46	2,911.00	2,086.54	824.46	29,110.00	28,285.54
Temp. Salaries & Wages	8,303.94	27,780.00	19,476.06	121,929.74	277,800.00	155,870.26
Overtime	41,431.78	40,254.00	(1,177.78)	367,702.64	402,540.00	34,837.36
TOPS - Balances	(1,438.15)	3,706.00	5,144.15	3,334.92	37,060.00	33,725.08
No Benefit Full-Time Employees	90,177.64	86,145.00	(4,032.64)	877,213.60	861,450.00	(15,763.60)
No Benefit Part-Time Employees	30,708.00	30,710.00	2.00	345,381.84	307,100.00	(38,281.84)
TOPS - FICA	(110.02)	283.00	393.02	255.12	2,830.00	2,574.88
Social Security - Employer	21,918.88	22,525.00	606.12	225,379.44	225,250.00	(129.44)
IMRF - Employer Cost	28,589.96	27,043.00	(1,546.96)	288,795.48	270,430.00	(18,365.48)
Workers' Compensation Insurance	14,896.02	16,533.00	1,636.98	157,249.16	165,330.00	8,080.84
Unemployment Insurance	2,277.44	5,833.00	3,555.56	82,873.48	58,330.00	(24,543.48)
Employee Health/Life Insurance	19,831.10	17,316.00	(2,515.10)	200,668.59	173,160.00	(27,508.59)
Books, Periodicals & Manuals	599.81	64.00	(535.81)	1,176.00	640.00	(536.00)
Stocked Drugs	7,011.20	3,333.00	(3,678.20)	23,102.46	33,330.00	10,227.54
Pharmacy Charges-Public Aid	1,031.80	992.00	(39.80)	11,309.45	9,920.00	(1,389.45)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Oxygen	3,199.35	3,333.00	133.65	31,263.34	33,330.00	2,066.66
Incontinence Supplies	7,211.99	9,000.00	1,788.01	87,065.82	90,000.00	2,934.18
Pharmacy Charges - Insurance	7,958.18	6,666.00	(1,292.18)	36,013.36	66,660.00	30,646.64
Equipment < \$2,500	753.01		(753.01)	16,137.56		(16,137.56)
Operational Supplies	12,453.63	15,240.00	2,786.37	153,575.98	152,400.00	(1,175.98)
Pharmacy Charges-Medicare	13,307.93	13,449.00	141.07	168,689.03	134,490.00	(34,199.03)
Medical/Dental/Mental Health	3,400.00	1,616.00	(1,784.00)	34,000.00	16,160.00	(17,840.00)
Professional Services	27,297.08	5,000.00	(22,297.08)	340,611.25	50,000.00	(290,611.25)
Job Require Travel		81.00	81.00	181.44	810.00	628.56
Laboratory Fees	1,271.06	2,013.00	741.94	34,574.32	20,130.00	(14,444.32)
Equipment Rentals	6,105.07	4,084.00	(2,021.07)	48,806.13	40,840.00	(7,966.13)
Dues & Licenses		45.00	45.00		450.00	450.00
Conferences & Training	30.00	526.00	496.00	4,338.60	5,260.00	921.40
Contract Nursing Services	29,227.84	50,000.00	20,772.16	257,975.88	500,000.00	242,024.12
Medicare Medical Services	958.90	6,250.00	5,291.10	28,051.25	62,500.00	34,448.75
Medical/ Health Equipment		449.00	449.00		4,490.00	4,490.00
Total Nursing Services	500,139.17	514,356.00	14,216.83	5,241,687.82	5,143,560.00	(98,127.82)
Activities						
Reg. Full-Time Employees	13,992.26	16,666.00	2,673.74	138,163.64	166,660.00	28,496.36
Overtime	5.71	38.00	32.29	922.61	380.00	(542.61)
TOPS - Balances	1,107.80	250.00	(857.80)	621.24	2,500.00	1,878.76
TOPS - FICA	84.74	19.00	(65.74)	47.52	190.00	142.48
Social Security - Employer	1,012.97	1,245.00	232.03	10,068.81	12,450.00	2,381.19
IMRF - Employer Cost	1,361.22	1,677.00	315.78	13,524.46	16,770.00	3,245.54
Workers' Compensation Insurance	834.78	923.00	88.22	8,234.25	9,230.00	995.75
Unemployment Insurance	382.95	308.00	(74.95)	5,402.82	3,080.00	(2,322.82)
Employee Health/Life Insurance	2,867.60	3,012.00	144.40	26,327.35	30,120.00	3,792.65
Books, Periodicals & Manuals				419.00		(419.00)
Operational Supplies	344.73	245.00	(99.73)	3,947.52	2,450.00	(1,497.52)
Professional Services	124.70	125.00	0.30	1,485.00	1,250.00	(235.00)
Job Required Travel				116.62		(116.62)
Conferences & Training	366.19	81.00	(285.19)	741.65	810.00	68.35
Total Activities	22,485.65	24,589.00	2,103.35	210,022.49	245,890.00	35,867.51
Social Services						
Reg. Full-Time Employees	10,440.46	11,489.00	1,048.54	97,796.26	114,890.00	17,093.74
Temp. Salaries & Wages		601.00	601.00		6,010.00	6,010.00
Overtime		387.00	387.00	503.89	3,870.00	3,366.11
TOPS - Balances	(127.74)	533.00	660.74	1,911.24	5,330.00	3,418.76
TOPS - FICA	(9.77)	40.00	49.77	146.21	400.00	253.79
Social Security - Employer	782.63	918.00	135.37	7,025.31	9,180.00	2,154.69
IMRF - Employer Cost	1,051.41	1,176.00	124.59	9,434.00	11,760.00	2,326.00
Workers' Compensation Insurance	620.58	690.00	69.42	5,824.23	6,900.00	1,075.77
Unemployment Insurance		275.00	275.00	2,847.62	2,750.00	(97.62)
Employee Health/Life Insurance	2,282.40	2,076.00	(206.40)	19,525.87	20,760.00	1,234.13
Books, Periodicals & Manuals		58.00	58.00		580.00	580.00
Operational Supplies				53.86		(53.86)
Professional Services	124.70	235.00	110.30	44,781.88	2,350.00	(42,431.88)
Conferences & Training		121.00	121.00		1,210.00	1,210.00
Total Social Services	15,164.67	18,599.00	3,434.33	189,850.37	185,990.00	(3,860.37)
Physical Therapy						
Reg. Full-Time Employees	4,106.29	4,377.00	270.71	43,380.85	43,770.00	389.15
Overtime		3.00	3.00	182.97	30.00	(152.97)
TOPS - Balances	(212.68)	324.00	536.68	(7.26)	3,240.00	3,247.26

Champaign County Nursing Home
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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS - FICA	(16.27)	24.00	40.27	(0.56)	240.00	240.56
Social Security - Employer	303.32	339.00	35.68	3,596.86	3,390.00	(206.86)
IMRF - Employer Cost	507.99	431.00	(76.99)	4,938.17	4,310.00	(628.17)
Workers' Compensation Ins.	244.49	242.00	(2.49)	2,588.19	2,420.00	(168.19)
Unemployment Insurance		91.00	91.00	1,423.80	910.00	(513.80)
Employee Health/Life Insurance	1,163.20	1,204.00	40.80	11,669.98	12,040.00	370.02
Professional Services	30,584.41	34,383.00	3,798.59	299,736.15	343,830.00	44,093.85
Total Physical Therapy	36,680.75	41,418.00	4,737.25	367,509.15	414,180.00	46,670.85
Occupational Therapy						
Reg. Full-Time Employees	2,066.40	2,102.00	35.60	21,606.04	21,020.00	(586.04)
Overtime				136.29		(136.29)
TOPS - Balances	128.53	36.00	(92.53)	508.85	360.00	(148.85)
TOPS - FICA	9.84	2.00	(7.84)	38.93	20.00	(18.93)
Social Security - Employer	156.80	149.00	(7.80)	1,651.60	1,490.00	(161.60)
IMRF - Employer Cost	110.26	217.00	106.74	2,118.03	2,170.00	51.97
Workers' Compensation Ins.	122.92	116.00	(6.92)	1,288.67	1,160.00	(128.67)
Unemployment Insurance		46.00	46.00	711.90	460.00	(251.90)
Employee Health/Life Insurance	581.60	602.00	20.40	5,834.99	6,020.00	185.01
Professional Services	30,332.16	40,231.00	9,898.84	301,717.43	402,310.00	100,592.57
Total Occupational Therapy	33,508.51	43,501.00	9,992.49	335,612.73	435,010.00	99,397.27
Speech Therapy						
Professional Services	9,613.58	13,724.00	4,110.42	97,782.97	137,240.00	39,457.03
Total Speech Therapy	9,613.58	13,724.00	4,110.42	97,782.97	137,240.00	39,457.03
Respiratory Therapy						
Professional Services	9,240.00	10,400.00	1,160.00	71,087.50	93,600.00	22,512.50
Total Respiratory Therapy	9,240.00	10,400.00	1,160.00	71,087.50	93,600.00	22,512.50
Total This Department	18,853.58	24,124.00	5,270.42	168,870.47	230,840.00	61,969.53
Food Services						
Reg. Full-Time Employees	27,274.57	39,617.00	12,342.43	354,027.77	396,170.00	42,142.23
Reg. Part-Time Employees	3,563.39	2,422.00	(1,141.39)	27,590.67	24,220.00	(3,370.67)
Overtime	1,729.57	1,471.00	(258.57)	18,938.86	14,710.00	(4,228.86)
TOPS - Balances	(2,277.14)	498.00	2,775.14	(10,044.90)	4,980.00	15,024.90
TOPS - FICA	(174.20)	38.00	212.20	(768.43)	380.00	1,148.43
Social Security - Employer	2,474.25	3,222.00	747.75	30,355.59	32,220.00	1,864.41
IMRF - Employer Cost	3,324.38	4,344.00	1,019.62	40,765.37	43,440.00	2,674.63
Workers' Compensation Insurance	1,823.86	2,406.00	582.14	22,766.28	24,060.00	1,293.72
Unemployment Insurance	902.95	1,083.00	180.05	17,371.13	10,830.00	(6,541.13)
Employee Health/Life Insurance	4,661.10	7,803.00	3,141.90	58,078.83	78,030.00	19,951.17
Food	50,345.83	36,083.00	(14,262.83)	397,038.27	360,830.00	(36,208.27)
Nutritional Supplements	6,801.19	2,500.00	(4,301.19)	41,212.02	25,000.00	(16,212.02)
Operational Supplies	3,488.62	3,756.00	267.38	45,922.14	37,560.00	(8,362.14)
Professional Services	4,510.58	2,616.00	(1,894.58)	64,780.11	26,160.00	(38,620.11)
Equipment Rentals	404.95	394.00	(10.95)	4,049.50	3,940.00	(109.50)
Dues & Licenses		13.00	13.00	80.00	130.00	50.00
Conferences & Training	275.00	83.00	(192.00)	275.00	830.00	555.00
Total Food Services	109,128.90	108,349.00	(779.90)	1,112,438.21	1,083,490.00	(28,948.21)
Barber & Beauty						
Reg. Full-Time Employees	4,171.44	4,446.00	274.56	43,606.27	44,460.00	853.73
Overtime		4.00	4.00	(14.09)	40.00	54.09
TOPS - Balances	(104.38)	155.00	259.38	(649.96)	1,550.00	2,199.96
TOPS - FICA	(7.99)	11.00	18.99	(49.72)	110.00	159.72

Champaign County Nursing Home
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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Social Security - Employer	277.72	242.00	(35.72)	2,933.01	2,420.00	(513.01)
IMRF - Employer Cost	373.19	336.00	(37.19)	3,939.56	3,360.00	(579.56)
Workers' Compensation Insurance	248.17	246.00	(2.17)	2,601.16	2,460.00	(141.16)
Unemployment Insurance		166.00	166.00	1,423.78	1,660.00	236.22
Employee Health/Life Insurance	1,163.20	1,204.00	40.80	11,669.98	12,040.00	370.02
Operational Supplies		118.00	118.00	619.38	1,180.00	560.62
Conferences & Training				160.00		(160.00)
Total Barber & Beauty	6,121.35	6,928.00	806.65	66,239.37	69,280.00	3,040.63
Adult Day Care						
Reg. Full-Time Employees	15,160.56	12,908.00	(2,252.56)	112,477.26	129,080.00	16,602.74
Temp. Salaries & Wages		32.00	32.00		320.00	320.00
Overtime	10.74	50.00	39.26	338.31	500.00	161.69
TOPS - Balances	(2,108.54)	340.00	2,448.54	2,778.74	3,400.00	621.26
TOPS - FICA	(161.30)	26.00	187.30	212.57	260.00	47.43
Social Security - Employer	1,146.61	958.00	(188.61)	8,473.91	9,580.00	1,106.09
IMRF - Employer Cost	1,541.07	1,288.00	(253.07)	11,384.10	12,880.00	1,495.90
Workers' Compensation Insurance	896.70	718.00	(178.70)	6,703.77	7,180.00	476.23
Unemployment Insurance	249.86	250.00	0.14	3,596.51	2,500.00	(1,096.51)
Employee Health/Life Insurance	2,326.40	2,598.00	271.60	23,339.97	25,980.00	2,640.03
Books, Periodicals & Manuals		30.00	30.00		300.00	300.00
Gasoline & Oil	1,208.07	1,319.00	110.93	11,996.04	13,190.00	1,193.96
Equipment < \$2,500				119.00		(119.00)
Operational Supplies	38.83	35.00	(3.83)	633.86	350.00	(283.86)
Field Trips/Activities				71.21		(71.21)
Conferences & Training	1,060.00	25.00	(1,035.00)	1,164.86	250.00	(914.86)
Total Adult Day Care	21,369.00	20,577.00	(792.00)	183,290.11	205,770.00	22,479.89
Alzheimers and Related Disord						
Reg. Full-Time Employees	22,233.28	22,433.00	199.72	220,808.56	224,330.00	3,521.44
Overtime	8,776.43	11,837.00	3,060.57	74,172.28	118,370.00	44,197.72
TOPS - Balances	2,447.55	389.00	(2,058.55)	(4,968.62)	3,890.00	8,858.62
No Benefit Full-Time Employees	32,870.90	21,746.00	(11,124.90)	265,594.19	217,460.00	(48,134.19)
No Benefit Part-Time Employees	13,517.80	12,785.00	(732.80)	178,185.49	127,850.00	(50,335.49)
TOPS - FICA	187.24	29.00	(158.24)	(380.10)	290.00	670.10
Social Security - Employer	5,867.71	5,145.00	(722.71)	55,967.89	51,450.00	(4,517.89)
IMRF - Employer Cost	7,883.34	6,942.00	(941.34)	75,162.65	69,420.00	(5,742.65)
Workers' Compensation Insurance	4,080.29	1,895.00	(2,185.29)	39,606.14	18,950.00	(20,656.14)
Unemployment Insurance	1,578.60	1,500.00	(78.60)	28,617.05	15,000.00	(13,617.05)
Employee Health/Life Insurance	3,461.60	3,783.00	321.40	41,634.94	37,830.00	(3,804.94)
Operational Supplies		77.00	77.00	13.47	770.00	756.53
Conferences & Training		238.00	238.00	601.89	2,380.00	1,778.11
ARD - Contract Nursing	12,039.19	5,833.00	(6,206.19)	98,247.47	58,330.00	(39,917.47)
Total Alzheimers and Related Disorders	114,943.93	94,632.00	(20,311.93)	1,073,263.30	946,320.00	(126,943.30)
Total Expenses	1,227,234.04	1,310,708.00	83,473.96	12,692,146.12	13,096,680.00	404,533.88
Net Operating Income	(153,781.10)	(96,021.00)	(57,760.10)	(1,446,307.31)	(949,810.00)	(496,497.31)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	86,530.67	86,531.00	(0.33)	865,306.70	865,310.00	(3.30)
Payment in Lieu of Taxes				276.39		276.39
Total Local Taxes	86,530.67	86,531.00	(0.33)	865,583.09	865,310.00	273.09
Miscellaneous NI Revenue						
Investment Interest	21.80	84.00	(62.20)	487.26	840.00	(352.74)

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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	488.38	417.00	71.38	3,434.15	4,170.00	(735.85)
Interfund Transfer-From General Corporate Fund				333,141.98		333,141.98
Total Miscellaneous NI Revenue	510.18	501.00	9.18	337,063.39	5,010.00	332,053.39
Total NonOperating Income	87,040.85	87,032.00	8.85	1,202,646.48	870,320.00	332,326.48
Net Income (Loss)	(66,740.25)	(8,989.00)	(57,751.25)	(243,660.83)	(79,490.00)	(164,170.83)

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

09/30/13	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	Total
Operating Income													
Miscellaneous Revenue			2,456	1,918	3,428	4,383	2,163	1,153	3,890	1,639	3,512	3,844	28,385
Medicare A Revenue			301,248	295,937	277,220	188,321	192,160	199,944	221,044	265,534	190,676	188,705	2,320,789
Medicare B Revenue			18,755	28,429	30,091	37,847	38,973	30,598	29,596	29,679	48,506	36,507	328,982
Medicaid Revenue			537,381	501,772	398,469	456,539	471,542	480,012	411,246	405,035	431,913	538,759	4,632,668
Private Pay Revenue			391,185	364,838	328,549	415,104	347,588	328,008	401,996	428,065	461,160	285,685	3,752,177
Adult Day Care Revenue			13,672	15,063	15,680	17,217	19,663	19,241	18,696	21,289	22,361	19,954	182,838
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	1,073,453	11,245,839
Operating Expenses													
Administration			231,058	251,349	237,521	254,453	254,568	255,334	241,931	269,495	265,541	245,983	2,507,232
Environmental Services			87,632	93,798	85,490	87,980	84,140	93,743	87,856	90,975	89,674	82,885	884,173
Laundry			14,973	17,831	13,530	15,528	17,910	19,434	15,911	17,138	15,749	14,736	162,740
Maintenance			18,267	24,768	24,718	24,941	18,426	20,861	18,430	18,728	14,843	5,235	189,217
Nursing Services			552,005	579,190	466,414	504,022	527,094	553,455	520,431	532,437	506,499	500,139	5,241,688
Activities			18,781	19,303	17,914	18,980	23,271	24,100	19,485	20,831	24,873	22,486	210,022
Social Services			17,742	23,734	24,210	26,125	16,994	17,438	15,917	16,351	16,175	15,165	189,850
Physical Therapy			35,207	40,049	35,595	39,943	34,063	37,057	31,399	38,391	39,125	36,681	367,509
Occupational Therapy			31,508	34,749	31,096	32,362	33,202	33,902	31,099	36,018	38,168	33,509	335,613
Speech Therapy			9,665	9,168	9,122	10,260	10,034	10,505	9,343	10,687	9,386	9,614	97,783
Respiratory Therapy													
Respiratory Therapy				3,658	7,466	2,640	9,543	10,079	8,745	10,038	9,680	9,240	71,088
Total This Department			9,665	12,825	16,588	12,900	19,576	20,584	18,088	20,725	19,066	18,854	168,870
Food Services			114,446	116,161	96,372	120,503	113,126	121,715	108,647	103,642	108,697	109,129	1,112,438
Barber & Beauty			6,026	7,414	6,307	6,276	6,948	7,689	6,319	6,803	6,337	6,121	66,239
Adult Day Care			14,430	16,659	17,019	15,430	17,350	20,034	18,583	22,902	19,515	21,369	183,290
Alzheimers and Related Disorders			120,139	124,016	94,922	116,236	104,549	107,732	93,270	95,248	102,207	114,944	1,073,263
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	1,227,234	12,692,146
Net Operating Income			(7,180)	(153,891)	(114,258)	(156,264)	(199,129)	(274,123)	(140,899)	(138,441)	(108,342)	(153,781)	(1,446,307)
NonOperating Income													
Local Taxes			86,531	86,807	86,531	86,522	86,540	86,531	86,531	86,531	86,531	86,531	865,583
Miscellaneous NI Revenue			424	134	77	120	333,326	501	499	728	744	510	337,063
Total NonOperating Income			86,955	86,941	86,608	86,642	419,866	87,032	87,030	87,258	87,274	87,041	1,202,646
Net Income (Loss)			79,775	(66,949)	(27,650)	(69,623)	220,737	(187,091)	(53,869)	(51,182)	(21,068)	(66,740)	(243,661)

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Historical Statement of Operations

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Description	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement			540	363	445	300	619	189	579	327	186	366	3,914
Late Charge, NSF Check Charge			1,896	1,469	2,798	3,783	1,485	925	3,201	1,306	1,898	2,838	21,599
Other Miscellaneous Revenue			20	86	185	301	58	39	110	6	1,428	640	2,872
Total Miscellaneous Revenue			2,456	1,918	3,428	4,383	2,163	1,153	3,890	1,639	3,512	3,844	28,385
Medicare A Revenue													
Medicare A		231,485	238,703	186,112	142,592	122,972	141,611	166,874	183,825	143,064	148,191	148,191	1,705,429
ARD - Medicare A		16,789	8,559	20,014	20,716	20,000	10,741	15,073	26,751	18,083	13,335	13,335	170,060
NH Pt_Care - Medicare Advantage/ H		52,974	48,675	71,095	25,014	49,188	42,752	39,096	54,958	29,529	29,529	27,178	440,459
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	188,705	188,705	2,320,789
Medicare B Revenue													
Medicare B			18,755	28,429	30,091	37,847	38,973	30,598	29,596	29,679	48,506	36,507	328,982
Total Medicare B Revenue			18,755	28,429	30,091	37,847	38,973	30,598	29,596	29,679	48,506	36,507	328,982
Medicaid Revenue													
Medicaid Title XIX (IDHFS)			335,488	329,806	248,269	297,643	304,079	277,908	254,595	221,254	245,588	309,029	2,823,659
ARD - Medicaid Title XIX (IDHFS)			123,845	118,928	107,281	117,893	109,481	144,680	102,104	107,022	120,869	171,249	1,223,352
Patient Care-Hospice			40,248	30,754	27,927	25,358	33,394	37,767	35,523	60,913	48,315	41,968	382,167
ARD Patient Care - Hospice			37,800	22,284	14,992	15,646	24,588	19,657	19,023	15,846	17,140	16,513	203,490
Total Medicaid Revenue			537,381	501,772	398,469	456,539	471,542	480,012	411,246	405,035	431,913	538,759	4,632,668
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	23,687	23,687	165,199
ARD - VA - Veterans Care							3,034	6,935			4,551	4,551	14,520
Nursing Home Patient Care - Private		274,061	247,268	216,613	288,007	219,126	257,207	271,390	300,800	375,134	263,238	263,238	2,712,846
Nursing Home Beauty Shop Revenue		3,372	3,580	3,244	3,161	3,491	3,170	3,002	3,375	3,129	3,155	3,155	32,679
Medical Supplies Revenue		5,409	6,091	4,480	5,903	7,518	4,200	6,127	6,808	7,759	2,867	2,867	57,162
Patient Transportation Charges		1,087	1,702	2,383	1,199	1,425	2,599	800	1,445	1,605	1,541	1,541	15,786
ARD Patient Care- Private Pay		87,102	90,376	89,693	103,398	103,025	42,845	100,740	95,267	54,895	(13,355)	(13,355)	753,986
Total Private Pay Revenue		391,185	364,838	328,549	415,104	347,588	328,008	401,996	428,065	461,160	285,685	285,685	3,752,177
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	5,609	5,609	43,497
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	12,282	12,282	121,263
Adult Day Care Charges-Private Pay		361	694	1,897	2,187	2,266	2,224	2,190	2,142	2,053	2,063	2,063	18,077

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Historical Statement of Operations

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Description	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	Total
Total Adult Day Care Revenue			13,672	15,063	15,680	17,217	19,663	19,241	18,696	21,289	22,361	19,954	182,838
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	1,073,453	11,245,839	

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	25,802	261,632
Temp. Salaries & Wages		1,639	1,992	1,522	1,624	1,342	1,592	1,324	1,432	1,970	1,304	15,740
Per Diem			232	239	310	239	239	169	287	90	169	1,973
Overtime		265	129	68	744	85	135	34	214	(46)	4	1,633
TOPS - Balances		(1,320)	482	1,664	1,282	171	(987)	303	1,181	891	446	4,113
TOPS - FICA		(101)	37	127	98	13	(75)	23	90	68	34	315
Social Security - Employer		1,754	2,040	1,814	1,996	2,001	2,234	1,830	2,180	2,042	1,913	19,803
IMRF - Employer Cost		2,171	2,509	2,265	2,521	2,531	2,814	2,312	2,752	2,557	2,422	24,854
Workers' Compensation Insurance		1,923	1,696	1,526	514	1,687	2,558	1,547	1,807	1,718	1,614	16,589
Unemployment Insurance		78	1,782	1,285	1,143	744	697	460	211	112	76	6,588
Employee Health/Life Insurance		3,859	3,859	3,859	3,991	5,066	4,430	4,430	4,606	4,430	4,518	43,048
IMRF - Early Retirement Obligation		3,465	3,465	3,465	3,465	3,465	3,465	3,465	3,465	3,465	3,465	34,654
Employee Development/Recognition		34	29	21	26	29	21	91	13	21	34	319
Employee Physicals/Lab		1,500	1,493	3,034	3,650	2,698		2,548	1,384	2,000	2,814	21,122
Stationary & Printing			499						142			641
Books, Periodicals & Manuals		69	97				97				87	350
Copier Supplies		771	731	183	731	731	914	731	366	366	731	6,253
Postage, UPS, Federal Express		330	360	415	1,019	829	363	475	322	374	715	5,202
Operational Supplies		1,307	1,567	387	1,072	475	629	177	236	452	119	6,421
Audit & Accounting Fees		4,024	4,024	4,024	4,024	9,484	15,774	4,994	4,024	4,024	4,024	58,415
Attorney Fees			2,503	2,719	3,491	1,935	(715)	89	5,411	2,446	894	18,771
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	38,447	385,854
Job Required Travel Expense		69	151	472	515	343	106	193	256	89	135	2,327
Insurance		22,442	22,508	22,508	23,167	23,167	23,167	23,567	23,167	23,250	23,167	230,108
Computer Services		8,462	3,373	3,316	4,284	3,309	3,251	5,955	3,464	3,311	4,316	43,041
Telephone Services		1,511	1,633	1,381	1,368	1,473	1,451	1,418	1,724	1,529	1,518	15,005
Equipment Maintenance									245	4,457	90	4,792
Legal Notices, Advertising		218	4,047	2,489	5,388	1,476	3,327	4,882	1,477	(1,043)	5,933	28,194
Photocopy Services		1,100	800	800	800	2,348	750	750	750	750	750	9,597
Public Relations		292	14		78	24	16	152	80	23	123	802
Dues & Licenses		1,625	1,833	1,725	1,625	1,975	1,625	1,625	2,157	1,625	1,735	17,551
Conferences & Training			42	462	1,575	2,645	3,532	(9)	232	824	254	9,558
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	2,534	23,951
IPA Licensing Fee		46,512	44,163	38,395	42,949	41,959	42,724	41,716	42,627	44,485	43,822	429,349

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Description	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	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	60,973	610,549
Transfers to General Corporate Fund													
Interest-Tax Anticipation Notes Payabl								1,628	1,947	306	200	161	4,242
Interest- Bonds Payable			10,841	10,841	10,841	10,841	10,841	10,841	10,841	10,841	10,841	10,841	108,408
Total Administration			231,058	251,349	237,521	254,453	254,568	255,334	241,931	269,495	265,541	245,983	2,507,232
Environmental Services													
Reg. Full-Time Employees			25,732	26,386	27,561	30,691	31,132	38,205	27,086	28,095	28,969	27,569	291,426
Reg. Part-Time Employees											553	772	1,325
Overtime			2,406	2,190	27	884	23	1,091	4	1,305	1,317	1,090	10,335
TOPS - Balances			(1,866)	1,670	1,217	1,295	(455)	(6,233)	(2,368)	159	(176)	(21)	(6,779)
TOPS- FICA			2,208	128	93	99	(35)	(477)	(181)	12	(13)	(2)	1,833
Social Security - Employer			2,121	2,148	2,077	2,378	2,345	2,980	2,038	2,217	2,314	2,211	22,830
IMRF - Employer Cost			2,792	2,886	2,792	3,225	3,149	3,993	2,748	2,975	3,136	2,970	30,667
Workers' Compensation Insurance			1,963	1,558	1,635	656	1,816	3,105	1,624	1,663	1,750	1,683	17,453
Unemployment Insurance			188	1,869	1,435	1,678	1,584	1,497	1,369	1,265	489	214	11,586
Employee Health/Life Insurance			6,283	6,283	6,283	6,465	7,158	6,826	6,256	6,509	6,256	7,530	65,852
Books, Periodicals & Manuals				98									98
Equipment < \$2,500													
Operational Supplies			5,178	7,324	4,531	5,525	5,368	4,825	4,391	6,394	5,148	5,539	54,224
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	1,886	88,004
Electric Service			19,054	18,895	17,679	18,020	21,017	21,326	25,403	27,511	26,879	25,487	221,271
Water Service			2,586	2,832	2,523	2,385	2,579	2,547	2,602	3,074	2,631	2,035	25,796
Pest Control Service			482	482	482	482	482	482	482	482	482	482	4,820
Waste Disposal & Recycling			4,745	2,441	2,512	2,809	2,087	2,312	2,744	3,512	2,058	2,599	27,819
Equipment Rentals			258	258	258	258	258	258	258	258	258	258	2,580
Sewer Service & Tax			1,500	1,365	1,300	1,192	1,346	1,343	1,400	1,505	1,500	582	13,033
Total Environmental Services			87,632	93,798	85,490	87,980	84,140	93,743	87,856	90,975	89,674	82,885	884,173
Laundry													
Reg. Full-Time Employees			7,745	7,909	7,344	8,707	9,598	11,451	9,481	9,969	9,937	9,368	91,509
Overtime			418	500		255		393	4	381		311	2,262
TOPS Balances			216	704	399	1,338	(266)	375	(793)	(1,151)	22	(231)	612
TOPS - FICA			17	54	31	102	(20)	29	(61)	(88)	2	(18)	47
Social Security - Employer			612	630	550	673	714	893	708	771	740	721	7,014
IMRF - Employer Cost			806	847	740	911	959	1,196	955	1,035	1,003	969	9,422
Workers' Compensation Insurance			587	468	438	203	519	933	570	590	589	557	5,453
Unemployment Insurance				561	382	537	493	531	428	357	33		3,323

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Champaign County Nursing Home
Historical Statement of Operations

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Description	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	Total
Employee Health/Life Insurance			2,258	2,258	554	1,756	1,928	1,690	1,690	1,762	1,677	2,297	17,869
Laundry Supplies			755	2,343	1,955	398	2,900	876		2,780	306	729	13,042
Linen & Bedding			1,559	1,558	1,137	648	1,084	1,068	2,927	734	1,439	32	12,186
Total Laundry			14,973	17,831	13,530	15,528	17,910	19,434	15,911	17,138	15,749	14,736	162,740
Maintenance													
Reg. Full-Time Employees			3,251	3,667	3,189	4,028	4,823	5,271	5,281	3,215	1,797	1,716	36,239
Overtime						120							120
TOPS - Balances			(125)	(20)	172	293	301	193	(1,149)	(86)	169	5	(246)
TOPS - FICA			(10)	(2)	13	22	23	15	(88)	(7)	13		(19)
Social Security - Employer			248	279	243	316	368	402	403	245	136	130	2,769
IMRF - Employer Cost			326	375	327	427	494	539	543	329	185	175	3,719
Workers' Compensation Insurance			243	217	190	77	281	438	318	193	107	102	2,165
Unemployment Insurance				239	167	230	248	257	299	162	24	11	1,638
Employee Health/Life Insurance			573	573	573	590	653	573	573	593	571	582	5,853
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	606	27,616
Professional Services									589				589
Automobile Maintenance			377	340	294	128	215	385	1,246	1,719	227	1,009	5,940
Equipment Maintenance			2,171	2,541	2,472	3,137	2,858	4,735	1,706		1,707	461	21,789
Equipment Rentals			276	18	276	13	13	13	4	4	4	4	626
Nursing Home Building Repair/Mainte			5,296	8,706	12,863	9,738	5,782	2,994	7,608	9,748	6,532	433	69,698
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	5,235	189,217
Nursing Services													
Reg. Full-Time Employees			110,538	123,306	114,314	132,963	137,290	143,964	134,474	142,309	133,139	120,911	1,293,207
Reg. Part-Time Employees												824	824
Temp. Salaries & Wages			15,620	13,565	9,681	6,021	10,719	12,412	17,802	16,589	11,218	8,304	121,930
Overtime			60,651	51,047	18,417	27,655	24,419	38,424	30,189	39,524	35,945	41,432	367,703
TOPS - Balances			2,368	3,204	1,284	4,643	(1,885)	962	1,239	(3,977)	(3,066)	(1,438)	3,335
No Benefit Full-Time Employees			76,201	85,292	79,515	87,232	88,790	97,418	90,760	91,187	90,641	90,178	877,214
No Benefit Part-Time Employees			41,074	34,926	30,776	36,349	36,743	37,886	35,471	27,676	33,772	30,708	345,382
TOPS - FICA			181	245	98	355	(144)	74	95	(304)	(235)	(110)	255
Social Security - Employer			22,889	23,075	18,837	21,673	22,360	24,955	23,131	23,737	22,803	21,919	225,379
IMRF - Employer Cost			28,319	29,461	24,357	28,638	28,776	31,950	29,005	30,013	29,686	28,590	288,795
Workers' Compensation Insurance			18,316	15,173	13,968	5,267	15,765	24,852	16,569	16,478	15,964	14,896	157,249
Unemployment Insurance			3,338	19,704	13,306	13,324	9,549	8,105	6,076	4,149	3,045	2,277	82,873
Employee Health/Life Insurance			18,813	18,813	19,377	19,927	22,803	19,371	19,936	21,298	20,500	19,831	200,669
Books, Periodicals & Manuals			140				361		75			600	1,176
Stocked Drugs			1,853	1,581	2,240	1,868	1,779	1,524	1,318	2,058	1,871	7,011	23,102

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Historical Statement of Operations

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Description	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	Total
Pharmacy Charges-Public Aid			2,039	1,039	757	1,009	807	809	1,016	1,557	1,246	1,032	11,309
Oxygen			61	5,104		4,581	3,468	4,685	3,137	4,171	2,856	3,199	31,263
Incontinence Supplies			10,024	11,212	8,189	6,366	6,064	8,217	6,832	8,193	14,758	7,212	87,066
Pharmacy Charges - Insurance			4,232	1,771	7,222	(551)	2,300	4,336	1,455	4,834	2,457	7,958	36,013
Equipment < \$2,500			5,247	2,540	318		1,233	485	902	287	4,373	753	16,138
Operational Supplies			22,162	23,181	13,641	11,461	13,353	15,284	10,748	13,515	17,778	12,454	153,576
Pharmacy Charges-Medicare			14,670	16,519	11,920	20,051	19,583	12,337	13,875	29,434	16,991	13,308	168,689
Medical/Dental/Mental Health			3,400	3,400	3,400	3,400	3,400	3,400	3,400	5,200	1,600	3,400	34,000
Professional Services			25,881	37,256	35,604	33,622	34,854	40,765	38,521	33,265	33,546	27,297	340,611
Job Require Travel							181						181
Laboratory Fees			2,895			5,811	2,727	2,519	13,152	3,816	2,384	1,271	34,574
Equipment Rentals			7,433	5,397	4,360	3,347	9,690	3,188	2,941	3,660	2,686	6,105	48,806
Conferences & Training									3,180	199	930	30	4,339
Contract Nursing Services			53,531	51,579	32,469	24,826	20,944	11,302	12,995	12,113	8,989	29,228	257,976
Medicare Medical Services			133	802	2,364	4,184	11,165	4,231	2,135	1,457	622	959	28,051
Total Nursing Services			552,005	579,190	466,414	504,022	527,094	553,455	520,431	532,437	506,499	500,139	5,241,688

Activities

Reg. Full-Time Employees			12,269	14,254	10,666	12,707	15,053	16,394	13,370	13,832	15,627	13,992	138,164
Overtime			120	114	(97)	340		25	303		113	6	923
TOPS - Balances			7	(1,873)	1,356	(78)	713	(178)	(1,475)	209	831	1,108	621
TOPS - FICA			1	(143)	104	(6)	55	(14)	(113)	16	64	85	48
Social Security - Employer			905	1,023	761	937	1,089	1,215	989	995	1,143	1,013	10,069
IMRF - Employer Cost			1,192	1,375	1,022	1,271	1,462	1,630	1,332	1,333	1,548	1,361	13,524
Workers' Compensation Insurance			931	845	634	239	816	1,392	803	816	924	835	8,234
Unemployment Insurance			230	816	547	703	754	670	449	386	465	383	5,403
Employee Health/Life Insurance			2,801	2,230	2,231	2,325	2,549	2,234	3,375	2,917	2,799	2,868	26,327
Books, Periodicals & Manuals								143	(143)		419		419
Equipment < \$2,500													
Operational Supplies			326	664	440	419	418	465	348	202	322	345	3,948
Professional Services					249	125	363	125	249	125	125	125	1,485
Job Required Travel												117	117
Conferences & Training											375	366	742
Total Activities			18,781	19,303	17,914	18,980	23,271	24,100	19,485	20,831	24,873	22,486	210,022

Social Services

Reg. Full-Time Employees			6,835	7,373	8,037	10,240	10,774	11,971	10,145	11,137	10,844	10,440	97,796
Overtime			66	29	143	197	28	23		12	6		504
TOPS - Balances			(191)	525	453	(225)	419	214	370	100	373	(128)	1,911
TOPS - FICA			(15)	40	35	(17)	32	16	28	8	29	(10)	146
Social Security - Employer			520	564	607	798	806	537	761	836	813	783	7,025
IMRF - Employer Cost			685	757	814	577	1,083	1,219	1,025	1,121	1,103	1,051	9,434

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Champaign County Nursing Home
Historical Statement of Operations

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Description	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	Total
Workers' Compensation Insurance			512	436	473	251	624	998	608	659	643	621	5,824
Unemployment Insurance				485	419	575	551	521	255	43			2,848
Employee Health/Life Insurance			1,695	1,695	1,695	1,744	1,933	1,695	2,238	2,310	2,238	2,282	19,526
Operational Supplies						35	19						54
Professional Services			7,635	11,832	11,535	11,951	725	244	487	125	125	125	44,782
Total Social Services			17,742	23,734	24,210	26,125	16,994	17,438	15,917	16,351	16,175	15,165	189,850
Physical Therapy													
Reg. Full-Time Employees			4,153	4,548	3,955	4,064	4,351	5,348	3,961	4,543	4,351	4,106	43,381
Overtime			8			137					37		183
TOPS - Balances			(192)	(342)	477	258	(96)	591	(444)	149	(195)	(213)	(7)
TOPS - FICA			(15)	(26)	36	20	(7)	45	(34)	11	(15)	(16)	(1)
Social Security - Employer			308	335	291	310	321	774	293	336	324	303	3,597
IMRF - Employer Cost			406	450	392	927	431	537	396	450	440	508	4,938
Workers' Compensation Ins.			310	269	236	79	253	431	240	269	258	244	2,588
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	1,163	11,670
Professional Services			29,088	33,382	28,861	32,745	27,292	27,943	25,675	31,383	32,784	30,584	299,736
Total Physical Therapy			35,207	40,049	35,595	39,943	34,063	37,057	31,399	38,391	39,125	36,681	367,509
Occupational Therapy													
Reg. Full-Time Employees			2,066	2,263	1,968	1,968	2,165	2,713	1,968	2,263	2,165	2,066	21,606
Overtime			(11)			148							136
TOPS - Balances			(131)	129	18	30	30	(4)	30	98	181	129	509
TOPS - FICA			(10)	10	1	2	2		2	7	14	10	39
Social Security - Employer			157	172	149	161	164	207	149	172	164	157	1,652
IMRF - Employer Cost			207	231	201	218	221	276	202	230	223	110	2,118
Workers' Compensation Ins.			154	134	117	39	122	217	119	134	128	123	1,289
Unemployment Insurance				148	103	117	111	125	103	6			712
Employee Health/Life Insurance			571	571	571	587	650	571	571	593	571	582	5,835
Professional Services			28,506	31,093	27,968	29,092	29,737	29,798	27,955	32,515	34,722	30,332	301,717
Total Occupational Therapy			31,508	34,749	31,096	32,362	33,202	33,902	31,099	36,018	38,168	33,509	335,613
Speech Therapy													
Professional Services			9,665	9,168	9,122	10,260	10,034	10,505	9,343	10,687	9,386	9,614	97,783
Total Speech Therapy			9,665	9,168	9,122	10,260	10,034	10,505	9,343	10,687	9,386	9,614	97,783
Respiratory Therapy													
Professional Services				3,658	7,466	2,640	9,543	10,079	8,745	10,038	9,680	9,240	71,088
Total Respiratory Therapy				3,658	7,466	2,640	9,543	10,079	8,745	10,038	9,680	9,240	71,088

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Champaign County Nursing Home
Historical Statement of Operations

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Description	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	Total
Total This Department			9,665	12,825	16,588	12,900	19,576	20,584	18,088	20,725	19,066	18,854	168,870
Food Services													
Reg. Full-Time Employees			37,426	40,318	33,425	40,886	33,628	38,859	34,083	35,124	33,003	27,275	354,028
Reg. Part-Time Employees			1,814	1,968	1,771	2,628	4,102	3,442	3,908	3,133	1,261	3,563	27,591
Overtime			4,831	3,678	392	1,561	812	1,700	374	2,070	1,791	1,730	18,939
TOPS - Balances			(733)	(2,473)	(2,352)	(703)	1,030	652	1,077	(4,868)	602	(2,277)	(10,045)
TOPS - FICA			(56)	(189)	(180)	(54)	79	50	82	(372)	46	(174)	(768)
Social Security - Employer			3,322	3,462	2,683	3,406	2,940	3,354	2,917	3,062	2,737	2,474	30,356
IMRF - Employer Cost			4,372	4,652	3,614	4,611	3,948	4,496	3,925	4,113	3,709	3,324	40,765
Workers' Compensation Insurance			2,921	2,500	2,102	1,121	2,102	3,609	2,264	2,272	2,050	1,824	22,766
Unemployment Insurance			752	2,818	2,138	2,063	2,015	2,133	1,971	1,708	870	903	17,371
Employee Health/Life Insurance			7,369	7,372	6,801	6,455	5,209	5,143	4,573	5,380	5,116	4,661	58,079
Food			41,233	38,436	34,287	39,087	42,025	43,194	31,561	35,684	41,185	50,346	397,038
Nutritional Supplements			3,386	2,845	3,452	2,475	2,350	6,155	4,065	4,250	5,434	6,801	41,212
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	3,489	45,922
Professional Services			2,601	4,402	3,079	11,640	9,716	3,708	13,788	6,429	4,907	4,511	64,780
Equipment Rentals			405	405	405		405	810	405	405	405	405	4,050
Dues & Licenses						80							80
Conferences & Training												275	275
Total Food Services			114,446	116,161	96,372	120,503	113,126	121,715	108,647	103,642	108,697	109,129	1,112,438
Barber & Beauty													
Reg. Full-Time Employees			4,171	4,569	3,973	4,171	4,370	5,269	3,973	4,569	4,370	4,171	43,606
Overtime			(19)	5									(14)
TOPS - Balances			(212)	241	120	(320)	108	(374)	118	(8)	(219)	(104)	(650)
TOPS - FICA			(16)	18	9	(24)	8	(29)	9	(1)	(17)	(8)	(50)
Social Security - Employer			281	305	265	278	291	375	267	304	291	278	2,933
IMRF - Employer Cost			369	409	356	377	391	502	361	408	394	373	3,940
Workers' Compensation Insurance			310	270	237	79	259	427	240	270	259	248	2,601
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	1,163	11,670
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	6,121	66,239
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	15,161	112,477
Overtime			28		31	20	21	1	86	64	77	11	338
TOPS - Balances			(537)	1,090	896	437	597	1,019	127	807	451	(2,109)	2,779
TOPS - FICA			(41)	83	69	33	46	78	10	62	34	(161)	213

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Champaign County Nursing Home
Historical Statement of Operations

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Description	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	Total
Social Security - Employer			697	758	663	694	728	896	885	1,096	911	1,147	8,474
IMRF - Employer Cost			918	1,018	892	943	977	1,198	1,191	1,470	1,237	1,541	11,384
Workers' Compensation Insurance			691	600	528	176	576	957	700	856	723	897	6,704
Unemployment Insurance				654	459	508	491	515	362	232	124	250	3,597
Employee Health/Life Insurance			2,282	2,282	2,282	2,348	2,600	2,282	2,282	2,370	2,282	2,326	23,340
Gasoline & Oil			1,069		2,312	992	1,415	1,200	1,223	1,108	1,469	1,208	11,996
Equipment < \$2,500							119						119
Operational Supplies			37	22	49	5		35	166	131	149	39	634
Field Trips/Activities							66	5					71
Conferences & Training										105		1,060	1,165
Total Adult Day Care			14,430	16,659	17,019	15,430	17,350	20,034	18,583	22,902	19,515	21,369	183,290
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	22,233	220,809
Overtime			13,488	9,951	5,488	9,328	5,051	8,028	3,299	4,992	5,770	8,776	74,172
TOPS - Balances			148	326	(5,545)	(6,050)	(92)	2,764	1,368	(917)	582	2,448	(4,969)
No Benefit Full-Time Employees			21,713	23,823	19,402	22,023	27,381	26,328	29,127	29,885	33,040	32,871	265,594
No Benefit Part-Time Employees			14,250	20,076	19,826	23,108	21,275	20,342	16,561	15,639	13,591	13,518	178,185
TOPS - FICA			11	25	(424)	(463)	(7)	211	105	(70)	44	187	(380)
Social Security - Employer			5,546	5,981	5,173	6,574	5,296	5,495	4,979	5,342	5,715	5,868	55,968
IMRF - Employer Cost			7,300	8,032	6,965	8,901	7,106	7,361	6,701	7,169	7,743	7,883	75,163
Workers' Compensation Insurance			4,580	4,086	3,747	1,907	3,891	5,596	3,718	3,880	4,122	4,080	39,606
Unemployment Insurance			1,512	4,786	3,845	3,951	3,117	2,814	2,813	2,321	1,879	1,579	28,617
Employee Health/Life Insurance			4,522	4,522	4,522	4,084	4,509	3,955	3,955	4,148	3,955	3,462	41,635
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	12,039	98,247
Total Alzheimers and Related Disorde			120,139	124,016	94,922	116,236	104,549	107,732	93,270	95,248	102,207	114,944	1,073,263
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	1,227,234	12,692,146
Net Operating Income			(7,180)	(153,891)	(114,258)	(156,264)	(199,129)	(274,123)	(140,899)	(138,441)	(108,342)	(153,781)	(1,446,307)
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	86,531	865,307
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	86,531	865,583
Miscellaneous NI Revenue													
Investment Interest				134	67	50	58	63	36	34	24	22	487
Restricted Donations			424		10	70	126	438	463	694	720	488	3,434

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Champaign County Nursing Home
Historical Statement of Operations

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Description	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	Total
Interfund Transfer-From General Corp							333,142						333,142
Total Miscellaneous NI Revenue			424	134	77	120	333,326	501	499	728	744	510	337,063
Total NonOperating Income			86,955	86,941	86,608	86,642	419,866	87,032	87,030	87,258	87,274	87,041	1,202,646
Net Income (Loss)			79,775	(66,949)	(27,650)	(69,623)	220,737	(187,091)	(53,869)	(51,182)	(21,068)	(66,740)	(243,661)

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

Cash	\$478,316.49
Petty Cash	\$300.00
Total Cash	\$478,616.49

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$955,322.23
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$714,560.02
Total Rec., Net of Uncollectible Amounts	\$1,669,882.25

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$147,394.93
Allowance for Uncollectible Accts-Private Pay	(\$42,520.00)
Allowance for Uncollectible Accts-Patient Care P	(\$5,093.00)
Allowance for Uncollectible Accts-Patient Care H	(\$3,258.00)
Total Rec., Net of Uncollectible Amounts	\$96,523.93

Accrued Interest

Property Tax Revenue Receivable	(\$152,856.43)
Total Accrued Interest	(\$152,856.43)

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$0.00
Due From Other Funds	\$0.00
Due from Other Governmental Units	\$405,920.54
Due from IL Public Aid	\$656,789.38
Due from IL Department of Aging-Title XX	\$67,383.50
Due from US Treasury-Medicare	\$353,887.11
Due From VA-Adult Daycare	\$13,873.88
Due From VA-Nursing Home Care	\$75,810.09
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	\$1,480,575.50

Prepaid Expenses

Prepaid Expenses	\$32,344.17
Stores Inventory	\$11,276.20
Total Prepaid Expenses	\$43,620.37

Long-Term Investments

Patient Trust Cash, Invested	\$9,734.76
Total Long-Term Investments	\$9,734.76
Total Current Assets	\$3,626,096.87

Fixed Assets

Nursing Home Buildings	\$23,254,596.10
Improvements not Buildings	\$474,730.44
Equipment, Furniture & Autos	\$1,348,933.88
Construction in Progress	\$15,238.06
Accumulated Depreciation-Land Improvements	(\$246,621.87)
Accumulated Depreciation-Equipment, Furniture, &	(\$862,026.04)
Accumulated Depreciation-Buildings	(\$3,863,271.67)
Total Fixed Assets	\$20,121,578.90
Total ASSETS	\$23,747,675.77

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$1,368,076.31
Salaries & Wages Payable	\$266,737.19
Interest Payable - Bonds	\$43,363.29
Due to General Corporate Fund	\$0.00
Due to Others (Non-Government)	\$0.00
Tax Anticipation Notes Payable	(\$9.52)
Total Current Liabilities	\$1,678,167.27

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$9,734.76
Bonds Payable	\$3,065,000.00
Accrued Compensated Absences	\$332,597.24
Total Non-Current Liabilities	\$3,407,332.00
Total Current Liabilities	\$5,085,499.27

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	(\$243,660.83)
Total Equity	\$18,662,176.50
Total LIABILITIES & EQUITY	\$23,747,675.77

Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
March 31, 2013 through September 30, 2013

	<u>Apr. '13</u>	<u>May '13</u>	<u>June '13</u>	<u>July '13</u>	<u>Aug '13</u>	<u>Sept. '13</u>
CASH FLOW FROM OPERATING ACTIVITIES:						
Net Income (Loss) - Monthly	\$ 220,737	\$ (187,091)	\$ (53,869)	\$ (51,182)	\$ (21,068)	\$ (66,740)
Depreciation Expense	61,097	61,097	61,097	61,097	60,973	60,973
(Incr.)/(Decr. in Accounts Receivable	(49,068)	326,114	248,832	84,047	(235,656)	172,546
(Incr.)/(Decr. in Prepaid Expenses	(4,059)	1,241	1,152	10,983	16,283	12,304
(Incr.)/(Decr. in Inventory	347	-	-	-	-	-
(Incr.)/(Decr. in Patient Trust	716	(99)	(1,225)	1,734	(1,223)	(913)
Incr.)/(Decr.) in Accounts Payable	(81,188)	42,010	(143,789)	29,725	2,378	(49,272)
Incr.)/(Decr.) in Salaries and Wages Payable	31,760	(152,075)	(6,541)	51,211	44,133	32,168
Incr.)/(Decr.) in Interest Payable	21,682	10,841	(54,204)	10,841	10,840	10,841
Incr.)/(Decr.) in Accrued Com. Absences	845	(1,082)	(1,719)	(8,937)	480	(2,568)
Incr.)/(Decr.) in Other Liabilities	2,559	99	1,225	(1,734)	1,223	913
Net Cash Provided (Used) by Operating Activities	205,428	101,055	50,959	187,785	(121,637)	170,252

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	-	-	-	(3,186)	(5,787)	(5,537)
Improvements / (CIP)	-	-	(30,966)	(6,024)	(1,039)	-
Net Cash Provided (Used) by Investing Activities	-	-	(30,966)	(9,210)	(6,826)	(5,537)

CASH FLOW FROM FINANCING ACTIVITIES:

Incr.)/(Decr.) in Tax Anticipation Note	-	(124,823)	(421,397)	(25,730)	(66,022)	(276,038)
Incr.)/(Decr.) in Due to General Corp. Fund	(333,141)	-	-	-	-	-
Incr.)/(Decr.) in Bonds Payable	-	-	-	-	-	-
Incr.)/(Decr.) in Equity Adjustment	(664)	-	-	-	-	-
Net Cash Provided (Used) by Financing Activities	(333,805)	(124,823)	(421,397)	(25,730)	(66,022)	(276,038)

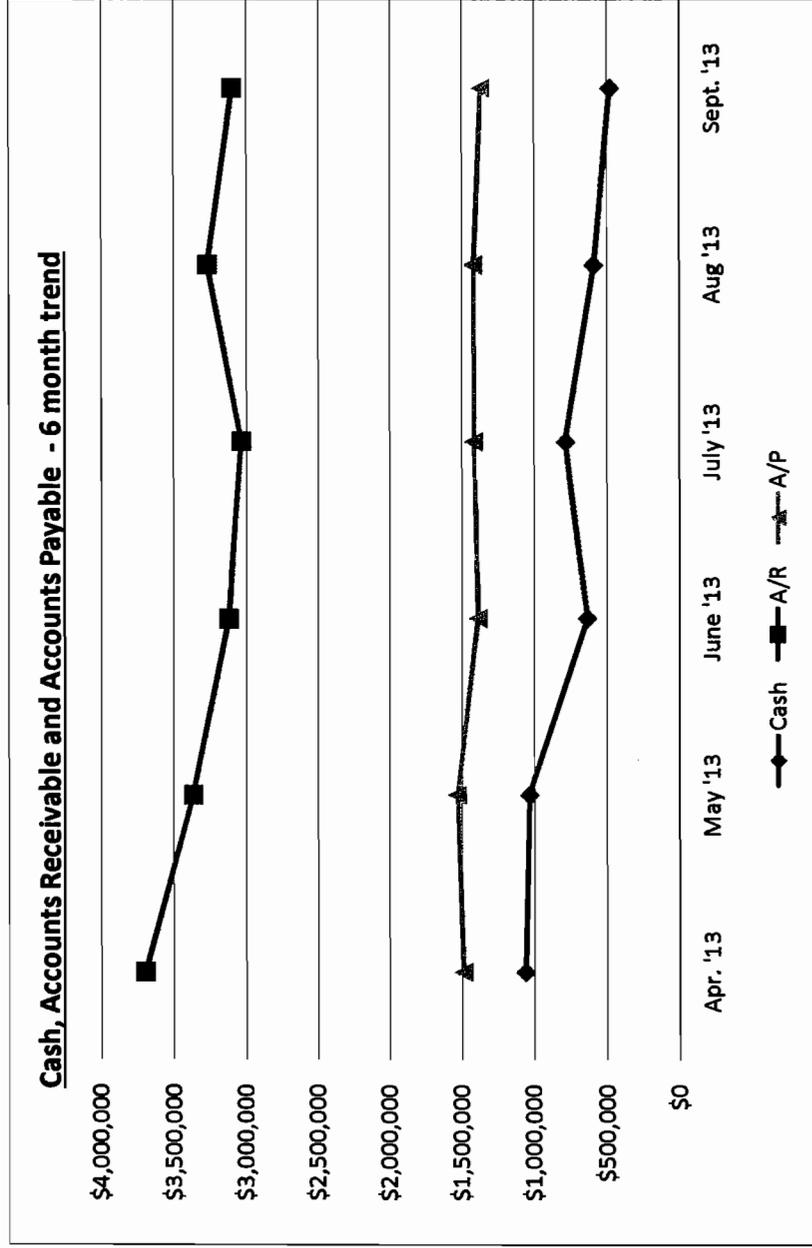
Total Cash Flow

Beginning Cash Balance (Prior Month's)	1,185,128	1,056,751	1,032,983	631,579	784,424	589,939
MONTH ENDING CASH BALANCE	\$ 1,056,751	\$ 1,032,983	\$ 631,579	\$ 784,424	\$ 589,939	\$ 478,616

**Champaign County Nursing Home
March 31, 2013 through September 30, 2013**

Key Balance Sheet Items Charted Below:

	<u>Apr. '13</u>	<u>May '13</u>	<u>June '13</u>	<u>July '13</u>	<u>Aug '13</u>	<u>Sept. '13</u>
Cash	1,056,751	1,032,983	631,579	784,424	589,939	478,616
A/R	3,690,012	3,363,897	3,115,064	3,031,015	3,266,671	3,094,125
A/P	1,487,024	1,529,034	1,385,245	1,414,970	1,417,348	1,368,076



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

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ (243,661)
Depreciation Expense	610,549
(Incr.)/Decr. in Accounts Receivable	5,401
(Incr.)/Decr. in Prepaid Expenses	(23,750)
(Incr.)/Decr. in Inventory	347
(Incr.)/Decr. in Patient Trust	(1,931)
Incr./(Decr.) in Accounts Payable	(650,404)
Incr./(Decr.) in Salaries and Wages Payable	120,725
Incr./(Decr.) in Interest Payable	43,363
Incr./(Decr.) in Accrued Com. Absences	(6,912)
Incr./(Decr.) in Other Liabilities	<u>2,399</u>
Net Cash Provided by Operating Activities	(143,874)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(35,742)
Improvements / (CIP)	<u>(51,190)</u>
Net Cash Provided by Investing Activities	(86,932)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	(10)
(Decrease) Due to General Corp. Fund	(333,141)
(Decrease) in Bonds Payable	-
Increase in Equity Adjustment	<u>243,824</u>
Net Cash Provided by Financing Activities	(89,327)

Total Cash Flow	(320,133)
Begining Cash Flow - 11/30/2012	<u>798,749</u>
ENDING CASH - 9/31/2013	<u><u>\$ 478,616</u></u>