

# NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois  
Monday, June 9, 2014 – 6:00pm

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

**CHAIR:** Catherine Emanuel  
**DIRECTORS:** Sam Banks, Don Lyn, Josh Hartke, Mary Hodson, Gary Maxwell, Robert Palinkas

<u>ITEM</u>	<u>Page #</u>
I. <u>CALL TO ORDER</u>	
II. <u>ROLL CALL</u>	
III. <u>APPROVAL OF AGENDA</u>	
IV. <u>APPROVAL OF MINUTES</u> Open Session – May 12, 2014	1-3
V. <u>PUBLIC PARTICIPATION</u>	
VI. <u>ADMINISTRATOR'S REPORT</u> a. Quality	
VII. <u>MANAGEMENT REPORT</u> a. Compliance Program Update b. Food Service Management Services– Action Required c. Strategic Metrics Update d. March 2014 Statistics and Financial Management Report e. Management Update 1. 2014-2015 State of Illinois Budget Impact on Nursing Homes 2. Other	
VIII. <u>OTHER BUSINESS</u> a. MPA Management Services Contract with Champaign County	
IX. <u>NEXT MEETING DATE &amp; TIME</u> July 14, 2014 – 6:00pm	
X. <u>ADJOURNMENT</u>	

**Board of Directors  
Champaign County Nursing Home  
Urbana, Illinois  
May 12, 2014**

Directors Present: Banks, Emanuel, Lynn, Hartke, Hodson, Maxwell

Directors Absent/Excused: Palinkas

Also Present: Busey, Gima, Noffke

**1. Call to Order**

The meeting was called to order at 6:00 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 Hartke, second by Banks, unanimous).

**4. Approval of Minutes**

The open session minutes of April 14, 2014 was approved as submitted (motion by Hartke, second by Lynn, unanimous).

**5. Public Participation**

None.

**6. Administrator's Report – Quality**

Ms. Noffke provided an update on the Center for Medicare and Medicaid Services (CMS) Five-Star Nursing Home Quality Rating System. In the last quarterly update (April 2014), CCNH improved its' overall rating from two stars to three stars. The three components include health inspections – 2 stars, quality measures – 4 stars, and staffing – 4 stars. It is possible that the overall rating could improve to 4 stars by the end of 2014. Ms. Noffke also reviewed the quality measures. Many of the quality measure 3-quarter averages show a positive relationship to the national 3-quarter average and/or show a positive trend over the past three quarters.

**7. Management Report – Compliance Program Update**

Mr. Gima provided an update on the status of email encryption, which implementation has been expanded to cover all Champaign County departments. The annual review of CCNH's compliance program will occur on May 23<sup>rd</sup>. Margaret Scavotto, Elizabeth Parker and Andrew Buffenbarger of MPA will be at CCNH to facilitate the program review. Mr. Maxwell asked for the date of the next Board annual compliance training. Mr. Gima stated that the date is unknown but a reminder will be sent to all board members at time of annual renewal.

**8. Management Report – March 2014 Statistics and Financial Management Report**

March's net income was \$57k, the fourth straight month of positive net income in addition to positive cash flow. The year-to date net income total is \$368k. Census was 206.6 in March with 15.5 Medicare. Census fell to just under 200 in April. April admissions were strong at 24, but outflow was 30.

Agency expenses totaled \$100k in April. \$23k was prior period invoices for January and February, but agency expenses are higher in 2014 compared to the same period in 2013. A high number of CNA vacancies is the primary reason for the higher utilization of agency so far in 2014.

A discussion took place on the topic of Medicaid pending applications and the Deficit Reduction Act penalties. Mr. Gima stated that there have been no changes/improvements to the status of Medicaid pending applications. There was discussion on reducing Medicaid pending applications. CCNH will always have conversions to Medicaid due to Medicare and/or Private pay conversions to Medicaid.

Mr. Hartke mentioned that the CCNH ozone laundry system has been nominated for the Governor's Sustainability Award.

**9. Management Update**

MPA and management are continuing to evaluate a management services agreement for dietary management.

Mr. Gima discussed the current evaluation of a building and maintenance software management program. Ms. Busey suggested contacting County Maintenance for assistance and alternatives. Grass cutting and snow removal will also be reviewed with County maintenance.

**10. Other Business**

Ms. Hodson invited the board members to attend the National Nursing Home Week barbeque that will be held on Friday, May 16<sup>th</sup>.

**11. Next Meeting Date**

Monday, June 9, 2014, 6:00 p.m.

**11. Adjournment**

Chair Emanuel declared meeting adjourned at 6:55 pm. (motion by Banks, second by Hartke, unanimous)

Respectfully submitted

Scott T. Gima  
Recording Secretary

To: Board of Directors  
Champaign County Nursing Home

From: Scott Gima  
Manager

Date: June 4, 2014

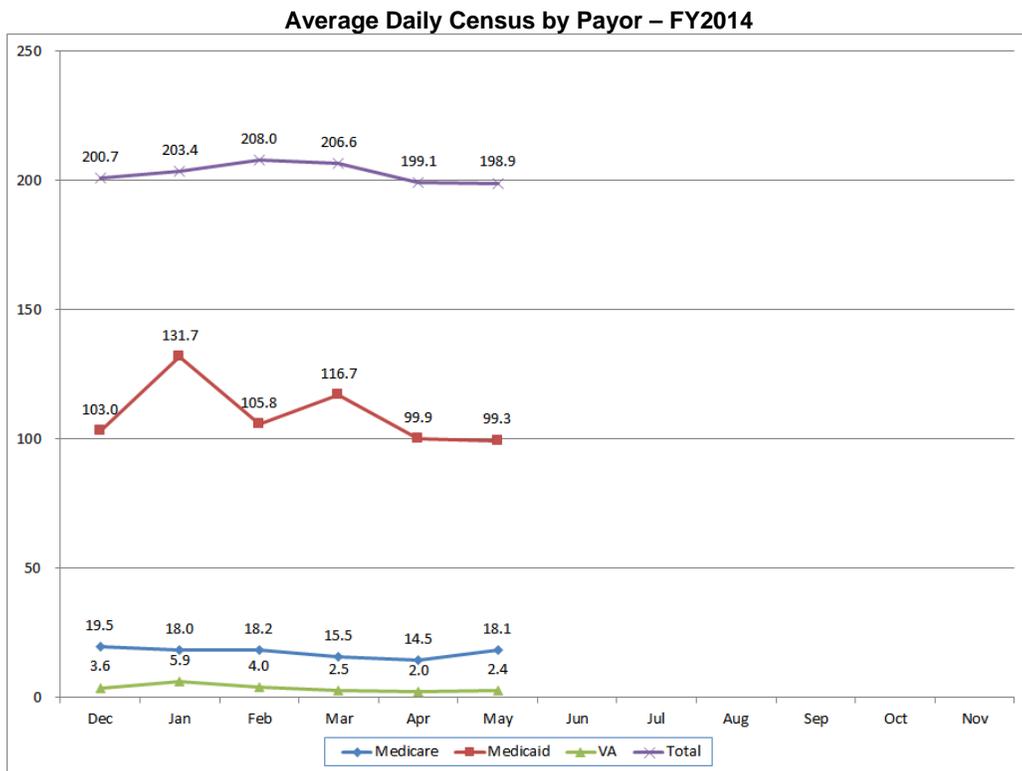
Re: April 2014 Financial Management Report

The census fell from 206.6 in March to 199.1 in April. Medicare was down by one, from 15.5 to 14.5. May's census is 198.9 with Medicare jumping up to 18.1. Medicaid conversion days totaled 160 in May, up slightly from 70 in April, but nowhere near the numbers seen in January (970) or March (437).

April showed a net income of \$26,381, down from \$56,533 in March but we continue the streak with five straight months in the black. Net income for the year is \$324,556. Cash flow from operations totaled \$88,301 in April. For the year, cash flow is a positive \$632,805.

**Statistics**

Medicare census was stagnant in March and April but shows a positive bump in May. The VA census increased to 2.4 in May.

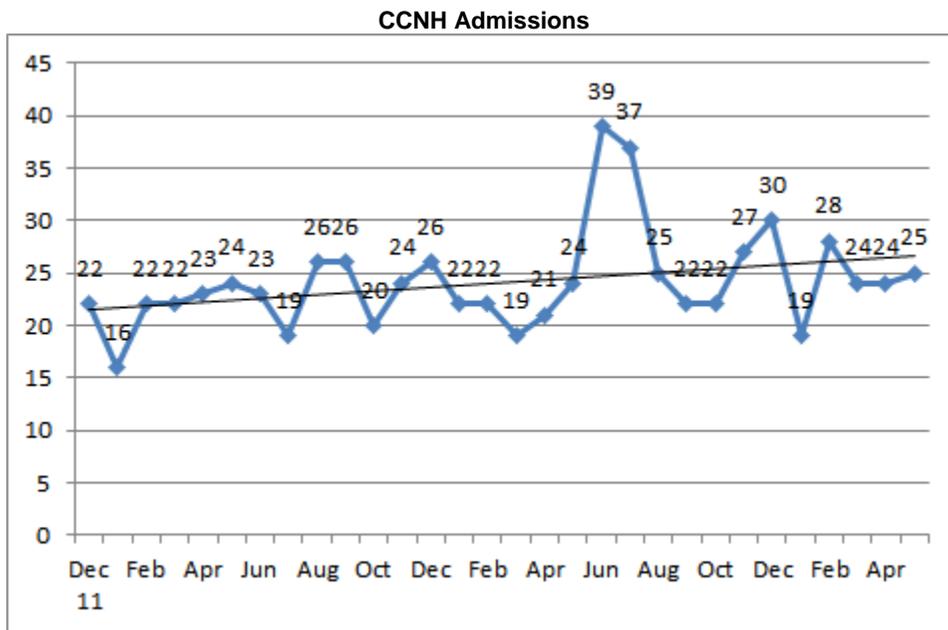


May admissions totaled 25. Medicare admissions were 13. Outflow totaled 21.

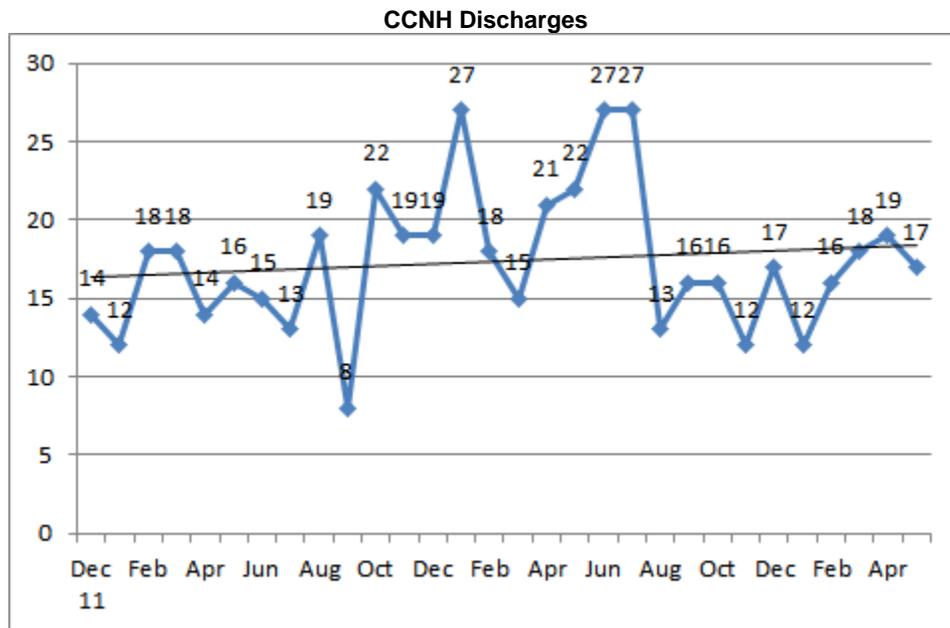
**Admissions and Discharges  
December 2012 to April 2014**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
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
Nov	16	11	27	12	9	21
Dec	16	14	30	17	7	24
Jan 14	9	10	19	12	8	20
Feb	16	12	28	16	6	22
Mar	10	14	24	18	8	26
Apr	18	6	24	19	11	30
May	13	12	25	17	4	21

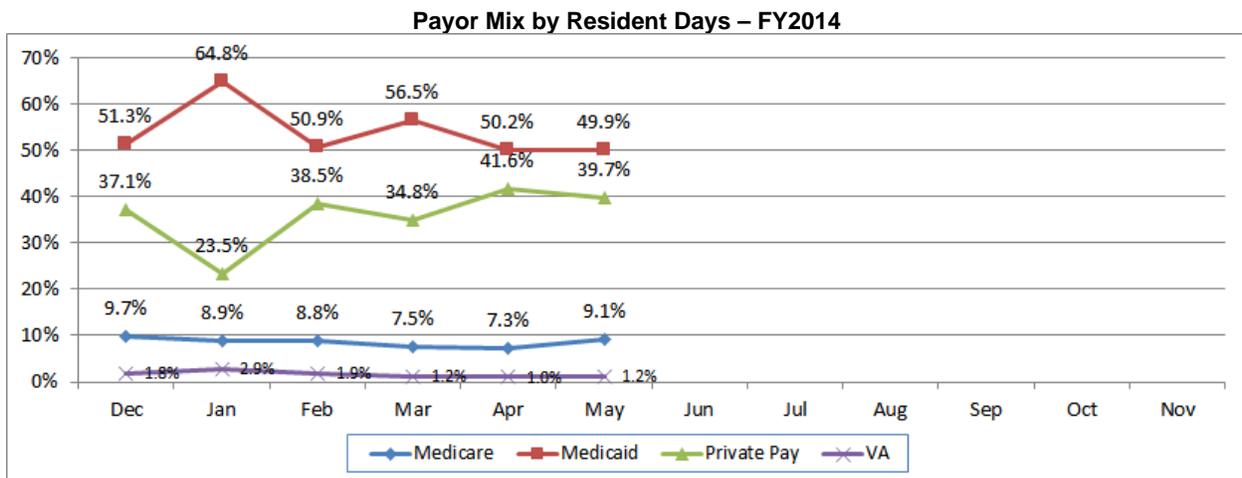
In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5 per month, a 15 percent increase. So far in 2014, the monthly average is 25.0.



Discharges occurred at a higher pace in 2013 compared to 2012. In FY2012, the average monthly discharges was 15.7, ranging between 8 and 22. The monthly average for FY2013 is 19.4, a 24 percent increase from 2012. So far in 2014, the monthly average is 16.5.



The FY2013 payor mix was Medicare – 8.7%, Medicaid – 56.3% and Private pay 35.0%. FY2014 conversion days totaled as follows: December – 87, January – 970, February, 112, and March – 437, April – 70, and May – 160. The 2014YTD payor mix is Medicare – 8.5%, Medicaid – 54.0% and Private pay – 35.8%, and VA – 1.7%.



## Net Income/(Loss)/Cash from Operations

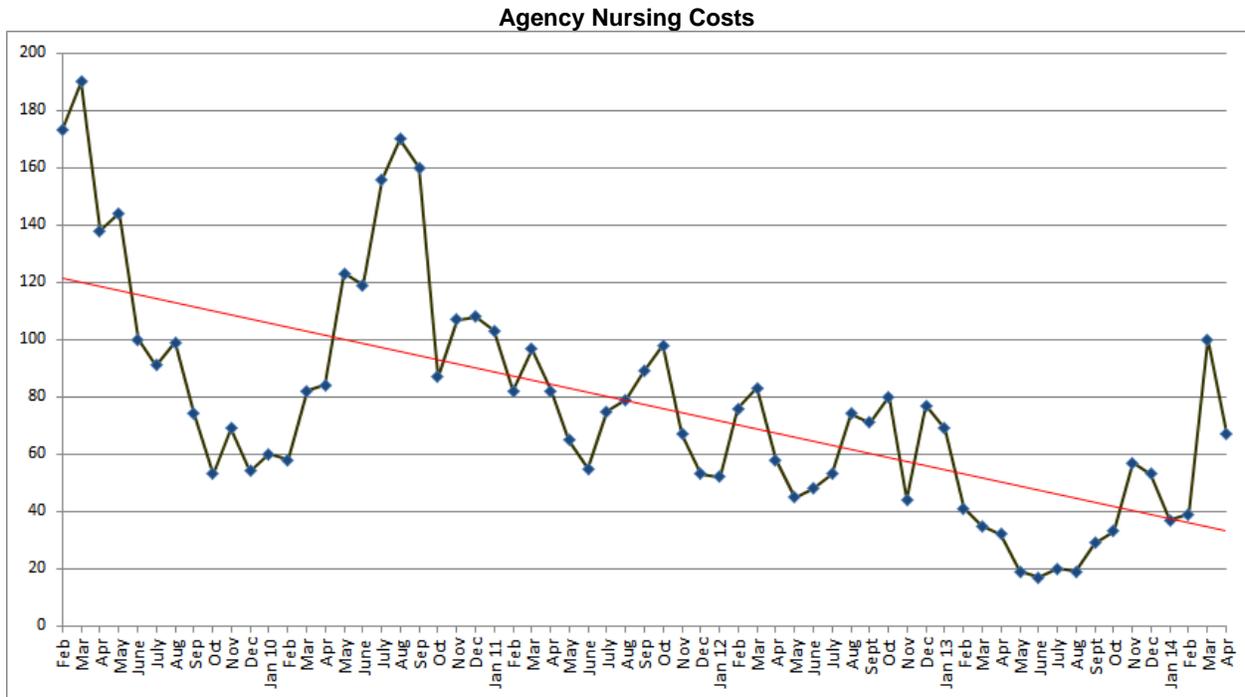
Net income in April was \$26,381, down from \$83,314 in February. Medicaid conversion days totaled 70 – relatively speaking, a low volume month.

### Revenues

- Revenues fell from \$1.266 million in March to \$1,194 million, a decrease of \$71.4k. Medicare revenue fell from \$217,759 to \$170,531. Revenue per day fell increased slightly from \$197.62 to \$199.89. In 2013, the average revenue was \$196.61 per day.

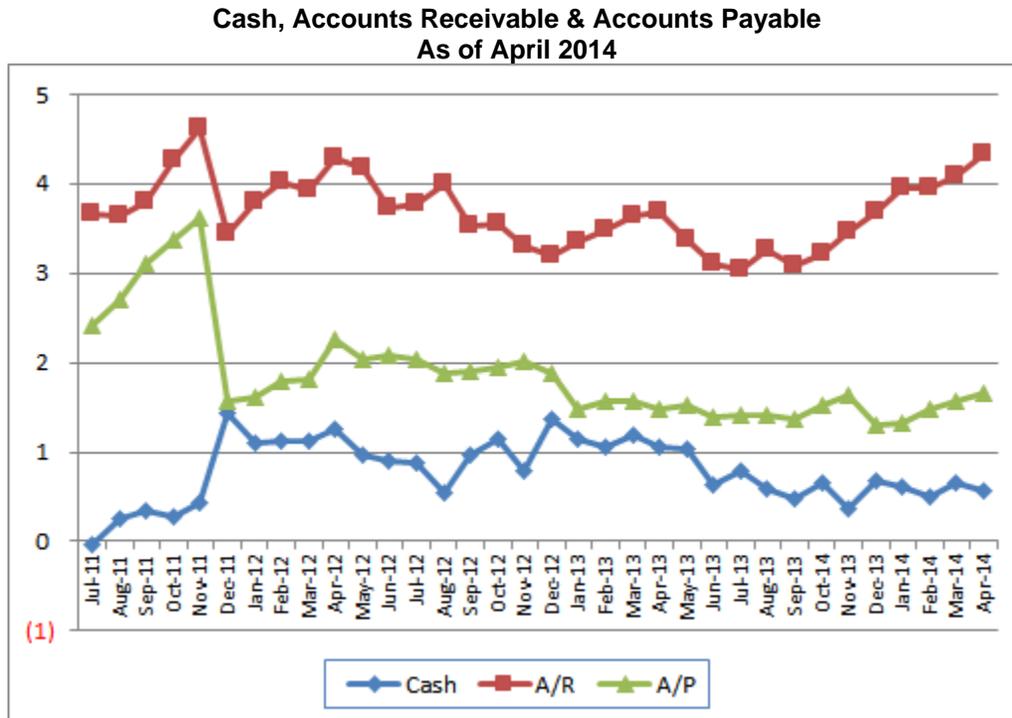
### Expenses

- Expenses decreased from \$1.302 million in March to \$1.260 million in April, a decrease of \$42.3k. Expenses per day increased from \$203 to \$211 per day. The average cost per day in FY2013 was \$220.81 per day.
- Wages fell from \$491,585 in March to \$483,168 in April, but wages per day increased from \$76.76 to \$80.88 due to the drop in total resident days (6,404 down to 5,974).
- Non-labor expenses dropped from \$622,669 in March to \$595,015 in April, but like wages per day, non-labor expenses per day fell increased from \$97.23 to \$99.60. The FY2013 average was \$95.62 per day.
- Agency expenses in April were \$66.5k. CNA vacancies continues to drive higher agency costs this year compared to last year.



## Cash Position

Cash remains stagnant in April with a month ending cash balance of \$556,637, which is down from \$660,010 in March. A/R has totaled \$4.3 million in April, up from just over \$4 million in March. Medicaid pending applications are becoming a serious issue.



The number of pending cases at CCNH is up to 56. The majority of the applications are residents that were admitted as Medicare or private pay and are in the process of converting to Medicaid. In recent months, CCNH has admitted residents from the community who have been approved for “community” Medicaid, but have never required nursing home services. Because they are already receiving Medicaid benefits, the transition to coverage for long term care services is usually a quick process. But these cases are also being delayed and we have had 17 of these cases since November.

The delays in the Medicaid application process is a statewide issue facing all homes that accept Medicaid, which makes it a significant issue for county homes. State budget cutbacks have led to consolidation of local Medicaid offices throughout the State (the Champaign office remains) and less caseworkers handling more applications. We have been “working these applications” on a continuous basis with the caseworkers on speed dial. Local legislative assistance has resulted in temporary payments for a couple of applications. One application has been open since December of 2012. On a positive note, Medicaid will begin making temporary Medicaid payments for this application retroactive to December 2012 – approximately 540 days

The solution is the need for more Medicaid caseworkers. There is nothing that CCNH can do to expedite the process except to make sure the resident/families file the application completely and in a timely fashion.

The recently passed Senate Bill 741 includes legislation to address this issue including a \$50 million advanced payment fund and the requirement to reduce the backlog. The bill also requires 1,500 applications to be released for approval by September 1<sup>st</sup>. My understanding is that these 1,500 applications have been sitting without any processing or investigation taking place and they will be deemed approved applications. There is no information on how to determine if any of our current applications are included in the 1,500. The backlog reduction requirement did not include any funding for more caseworkers. Current information on the legislation is summarized later in the management report.

So what can we do that we are not already doing? The \$50 million advance payment fund provides an opportunity for CCNH and other county homes. In the management report, I discuss MPA's plan to renew lobbying efforts for permanent expedited Medicaid payment status. MPA will also discuss the need for county homes to receive preferential access to the \$50 million advance payment fund. The State should treat CCNH and all Illinois county homes as safety net nursing homes.

To: Board of Directors  
Champaign County Nursing Home

From: Scott T Gima  
Manager

Date: June 4, 2014

Re: Management Update

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### **Impact of Illinois State Budget Bill for FY 2014-15**

What we are hearing from Springfield is that the failure to extend the temporary individual income tax rate significantly increases the chances of Medicaid payment delays sometime after July 1, 2014. The exact timing is unknown. In 2013, MPA was actively in discussions with the Comptroller's office and the Governor's office to get county homes expedited Medicaid payments. The Comptroller was very sympathetic to County homes and has been expediting payment of vouchers. In other words, our vouchers were put on the top of the payment pile. The catch has always been getting the vouchers from the Department of Healthcare and Family Services (HFS). When cash is short, HFS will delay payments by not generating vouchers. The Comptroller has no authority to expedite the creation of vouchers.

That led to meetings with the Governor's office, which has the authority to expedite the vouchers. Discussions with the Governor's office at the time were very positive. No action was taken at that time because Medicaid payments were occurring on a regular basis and pension reform was the primary topic of debate.

With the income tax rollback, it is time to restart our lobbying efforts. This is our best solution to insulate us from payment delays. Without a policy change by the Governor's office, the only options we have are to borrow funds against future Medicaid payments and/or delaying payments to vendors.

### **Senate Bill 741 – Changes to Medicaid**

Senate Bill 741 was also passed last week. It includes a number of elements that will directly impact CCNH.

#### *Increases in Medicaid Funding*

This is not a joke – \$100 million in additional funding will begin on July 1<sup>st</sup>. Life Services Network roughly estimates that CCNH will see a \$5 per day increase in its' Medicaid rate. This would increase Medicaid revenue by \$180k to \$200k on an annual basis.

*Medicaid Application Processing*

SB 471 requires HFS to do the following to reduce the processing time for Medicaid applications:

- Increase caseworker staffing (but where is the money going to come from?)
- Re-engineer and streamline processes to reduce delays in application processing
- Require full disclosure of the status of Medicaid applications
- Require all long-term care caseworkers to focus on current open long-term care applications

*Advance Payments*

\$50 million in advance payments will be made to facilities based on Medicaid pending admissions, facility's proportion of Medicaid and length of time pending applications have been waiting. This provision will provide some cash flow relief. We await the specific qualifying criteria for advance payments.

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

04/30/14

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
Miscellaneous Revenue	3,363.94	2,038.00	1,325.94	11,296.16	10,190.00	1,106.16
Medicare A Revenue	170,530.81	250,040.00	(79,509.19)	1,116,950.29	1,250,200.00	(133,249.71)
Medicare B Revenue	31,074.00	28,462.00	2,612.00	178,966.24	142,310.00	36,656.24
Medicaid Revenue	449,093.94	460,442.00	(11,348.06)	2,486,303.45	2,302,210.00	184,093.45
Private Pay Revenue	517,636.11	387,557.00	130,079.11	2,314,058.16	1,937,785.00	376,273.16
Adult Day Care Revenue	22,448.40	15,467.00	6,981.40	85,872.60	77,335.00	8,537.60
<b>Total Income</b>	<b>1,194,147.20</b>	<b>1,144,006.00</b>	<b>50,141.20</b>	<b>6,193,446.90</b>	<b>5,720,030.00</b>	<b>473,416.90</b>
<b>Operating Expenses</b>						
Administration	261,560.68	236,216.00	(25,344.68)	1,298,017.11	1,181,080.00	(116,937.11)
Environmental Services	88,964.44	90,544.00	1,579.56	450,203.30	452,720.00	2,516.70
Laundry	18,366.84	16,287.00	(2,079.84)	85,126.09	81,435.00	(3,691.09)
Maintenance	24,303.86	31,255.00	6,951.14	125,015.35	156,275.00	31,259.65
Nursing Services	514,092.89	455,596.00	(58,496.89)	2,547,770.13	2,277,980.00	(269,790.13)
Activities	20,060.96	26,859.00	6,798.04	95,039.71	134,295.00	39,255.29
Social Services	10,795.82	18,980.00	8,184.18	69,103.13	94,900.00	25,796.87
Physical Therapy	40,676.55	30,059.00	(10,617.55)	210,901.66	150,295.00	(60,606.66)
Occupational Therapy	28,643.22	26,283.00	(2,360.22)	162,666.55	131,415.00	(31,251.55)
Speech Therapy	12,583.72	7,705.00	(4,878.72)	53,735.73	38,525.00	(15,210.73)
Respiratory Therapy	9,171.25	8,000.00	(1,171.25)	45,320.00	40,000.00	(5,320.00)
<b>Total This Department</b>	<b>21,754.97</b>	<b>15,705.00</b>	<b>(6,049.97)</b>	<b>99,055.73</b>	<b>78,525.00</b>	<b>(20,530.73)</b>
Food Services	119,262.80	128,235.00	8,972.20	572,631.42	641,175.00	68,543.58
Barber & Beauty	7,048.58	6,372.00	(676.58)	32,827.52	31,860.00	(967.52)
Adult Day Care	18,800.32	23,450.00	4,649.68	99,899.14	117,250.00	17,350.86
Alzheimers and Related Disorders	85,698.05	135,748.00	50,049.95	482,782.80	678,740.00	195,957.20
<b>Total Expenses</b>	<b>1,260,029.98</b>	<b>1,241,589.00</b>	<b>(18,440.98)</b>	<b>6,331,039.64</b>	<b>6,207,945.00</b>	<b>(123,094.64)</b>
<b>Net Operating Income</b>	<b>(65,882.78)</b>	<b>(97,583.00)</b>	<b>31,700.22</b>	<b>(137,592.74)</b>	<b>(487,915.00)</b>	<b>350,322.26</b>
<b>NonOperating Income</b>						
Local Taxes	91,949.17	79,877.00	12,072.17	459,747.42	399,385.00	60,362.42
Miscellaneous NI Revenue	314.74	211.00	103.74	2,401.51	1,055.00	1,346.51
<b>Total NonOperating Income</b>	<b>92,263.91</b>	<b>80,088.00</b>	<b>12,175.91</b>	<b>462,148.93</b>	<b>400,440.00</b>	<b>61,708.93</b>
<b>Net Income (Loss)</b>	<b>26,381.13</b>	<b>(17,495.00)</b>	<b>43,876.13</b>	<b>324,556.19</b>	<b>(87,475.00)</b>	<b>412,031.19</b>

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

04/30/14

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
<b>Miscellaneous Revenue</b>						
Lunch Reimbursement	177.00	385.00	(208.00)	1,659.00	1,925.00	(266.00)
Late Charge, NSF Check Charge	628.68	1,538.00	(909.32)	6,928.18	7,690.00	(761.82)
Other Miscellaneous Revenue	2,558.26	115.00	2,443.26	2,708.98	575.00	2,133.98
Total Miscellaneous Revenue	3,363.94	2,038.00	1,325.94	11,296.16	10,190.00	1,106.16
<b>Medicare A Revenue</b>						
Medicare A	65,455.14	192,794.00	(127,338.86)	652,530.18	963,970.00	(311,439.82)
ARD - Medicare A	6,365.24	17,552.00	(11,186.76)	105,914.31	87,760.00	18,154.31
NH Pt_Care - Medicare Advantage/ Hmo	88,781.63	39,042.00	49,739.63	317,382.21	195,210.00	122,172.21
ARD_Pt Care - Medicare Advantage/ HMO	9,928.80	652.00	9,276.80	41,123.59	3,260.00	37,863.59
Total Medicare A Revenue	170,530.81	250,040.00	(79,509.19)	1,116,950.29	1,250,200.00	(133,249.71)
<b>Medicare B Revenue</b>						
Medicare B	31,074.00	28,462.00	2,612.00	178,966.24	142,310.00	36,656.24
Total Medicare B Revenue	31,074.00	28,462.00	2,612.00	178,966.24	142,310.00	36,656.24
<b>Medicaid Revenue</b>						
Medicaid Title XIX (IDHFS)	303,290.51	291,809.00	11,481.51	1,665,957.63	1,459,045.00	206,912.63
ARD - Medicaid Title XIX (IDHFS)	117,739.54	117,509.00	230.54	617,021.95	587,545.00	29,476.95
Patient Care-Hospice	21,220.57	30,241.00	(9,020.43)	152,481.15	151,205.00	1,276.15
ARD Patient Care - Hospice	6,843.32	20,883.00	(14,039.68)	50,842.72	104,415.00	(53,572.28)
Total Medicaid Revenue	449,093.94	460,442.00	(11,348.06)	2,486,303.45	2,302,210.00	184,093.45
<b>Private Pay Revenue</b>						
VA-Veterans Nursing Home Care	17,016.69	12,947.00	4,069.69	131,297.20	64,735.00	66,562.20
ARD - VA - Veterans Care		439.00	(439.00)	10,546.84	2,195.00	8,351.84
Nursing Home Patient Care - Private Pay	342,531.48	270,974.00	71,557.48	1,501,874.05	1,354,870.00	147,004.05
Nursing Home Beauty Shop Revenue	3,344.50	3,141.00	203.50	16,052.50	15,705.00	347.50
Medical Supplies Revenue	8,097.88	5,273.00	2,824.88	35,870.79	26,365.00	9,505.79
Patient Transportation Charges	1,113.31	1,631.00	(517.69)	7,762.78	8,155.00	(392.22)
ARD Patient Care- Private Pay	145,532.25	93,152.00	52,380.25	610,654.00	465,760.00	144,894.00
Total Private Pay Revenue	517,636.11	387,557.00	130,079.11	2,314,058.16	1,937,785.00	376,273.16
<b>Adult Day Care Revenue</b>						
VA-Veterans Adult Daycare	6,054.30	3,728.00	2,326.30	25,141.20	18,640.00	6,501.20
IL Department Of Aging-Day Care Grant (Title XX)	13,184.34	10,258.00	2,926.34	46,760.45	51,290.00	(4,529.55)
Adult Day Care Charges-Private Pay	3,209.76	1,481.00	1,728.76	13,970.95	7,405.00	6,565.95
Total Adult Day Care Revenue	22,448.40	15,467.00	6,981.40	85,872.60	77,335.00	8,537.60
Total Income	1,194,147.20	1,144,006.00	50,141.20	6,193,446.90	5,720,030.00	473,416.90

**Operating Expenses**

**Administration**

Reg. Full-Time Employees	27,838.77	25,061.00	(2,777.77)	129,144.31	125,305.00	(3,839.31)
Temp. Salaries & Wages	1,893.89	1,120.00	(773.89)	11,333.85	5,600.00	(5,733.85)
Per Diem	180.00	203.00	23.00	945.00	1,015.00	70.00
Overtime	313.88	230.00	(83.88)	1,836.39	1,150.00	(686.39)
TOPS - Balances	349.72	199.00	(150.72)	3,117.65	995.00	(2,122.65)
TOPS - FICA	26.76	15.00	(11.76)	238.50	75.00	(163.50)
Social Security - Employer	2,179.08	1,894.00	(285.08)	10,313.18	9,470.00	(843.18)
IMRF - Employer Cost	2,705.91	2,352.00	(353.91)	12,645.05	11,760.00	(885.05)
Workers' Compensation Insurance	923.35	1,589.00	665.65	4,205.40	7,945.00	3,739.60
Unemployment Insurance	812.18	910.00	97.82	5,255.97	4,550.00	(705.97)

Tuesday, June 03, 2014

10:27 AM

04/30/14

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,276.20	4,319.00	42.80	20,853.40	21,595.00	741.60
Employee Development/Recognition	15.98	25.00	9.02	145.90	125.00	(20.90)
Employee Physicals/Lab	5,213.60	1,923.00	(3,290.60)	12,998.40	9,615.00	(3,383.40)
Stationary & Printing	253.55	78.00	(175.55)	1,228.44	390.00	(838.44)
Books, Periodicals & Manuals		41.00	41.00	69.00	205.00	136.00
Copier Supplies	913.80	631.00	(282.80)	3,246.65	3,155.00	(91.65)
Postage, UPS, Federal Express	453.12	515.00	61.88	2,873.34	2,575.00	(298.34)
Equipment < \$2,500				122.48		(122.48)
Operational Supplies	757.56	845.00	87.44	3,977.75	4,225.00	247.25
Audit & Accounting Fees	4,179.00	4,308.00	129.00	20,895.00	21,540.00	645.00
Attorney Fees	4,933.30	4,615.00	(318.30)	25,461.95	23,075.00	(2,386.95)
Professional Services	37,523.28	33,004.00	(4,519.28)	196,555.66	165,020.00	(31,535.66)
Job Required Travel Expense	130.44	257.00	126.56	1,072.17	1,285.00	212.83
Insurance	23,167.00	22,124.00	(1,043.00)	115,835.00	110,620.00	(5,215.00)
Property Loss & Liability Claims				950.00		(950.00)
Computer Services	5,785.00	4,922.00	(863.00)	34,402.92	24,610.00	(9,792.92)
Telephone Services	1,314.20	1,370.00	55.80	7,425.57	6,850.00	(575.57)
Legal Notices, Advertising	4,867.06	2,633.00	(2,234.06)	18,551.70	13,165.00	(5,386.70)
Photocopy Services	1,024.68	1,025.00	0.32	6,489.94	5,125.00	(1,364.94)
Public Relations	221.40	66.00	(155.40)	250.22	330.00	79.78
Dues & Licenses	1,625.08	1,617.00	(8.08)	8,375.40	8,085.00	(290.40)
Conferences & Training	1,661.92	962.00	(699.92)	3,880.92	4,810.00	929.08
Finance Charges, Bank Fees	0.66	192.00	191.34	0.66	960.00	959.34
Cable/Satellite TV Expense	2,234.84	2,147.00	(87.84)	11,771.98	10,735.00	(1,036.98)
IPA Licensing Fee	45,595.00	40,612.00	(4,983.00)	229,534.50	203,060.00	(26,474.50)
Fines & Penalties		2,308.00	2,308.00		11,540.00	11,540.00
Furnishings, Office Equipment		5,769.00	5,769.00		28,845.00	28,845.00
Depreciation Expense	61,920.12	56,361.00	(5,559.12)	308,248.81	281,805.00	(26,443.81)
Miscellaneous Expense	6,048.27		(6,048.27)	32,653.65		(32,653.65)
Interest-Tax Anticipation Notes Payable		538.00	538.00		2,690.00	2,690.00
Interest- Bonds Payable	10,222.08	9,436.00	(786.08)	51,110.40	47,180.00	(3,930.40)
<b>Total Administration</b>	<b>261,560.68</b>	<b>236,216.00</b>	<b>(25,344.68)</b>	<b>1,298,017.11</b>	<b>1,181,080.00</b>	<b>(116,937.11)</b>
<b>Environmental Services</b>						
Reg. Full-Time Employees	27,162.26	32,327.00	5,164.74	132,884.41	161,635.00	28,750.59
Reg. Part-Time Employees	817.71		(817.71)	3,827.90		(3,827.90)
Overtime	67.30	462.00	394.70	11,000.59	2,310.00	(8,690.59)
TOPS - Balances	700.60		(700.60)	6,222.47		(6,222.47)
TOPS- FICA	53.59		(53.59)	476.02		(476.02)
Social Security - Employer	2,094.35	2,394.00	299.65	11,042.67	11,970.00	927.33
IMRF - Employer Cost	2,718.87	3,315.00	596.13	14,425.74	16,575.00	2,149.26
Workers' Compensation Insurance	793.22	1,957.00	1,163.78	4,087.74	9,785.00	5,697.26
Unemployment Insurance	1,239.24	1,452.00	212.76	6,407.02	7,260.00	852.98
Employee Health/Life Insurance	7,449.18	6,772.00	(677.18)	37,445.72	33,860.00	(3,585.72)
Operational Supplies	3,796.44	5,089.00	1,292.56	22,868.29	25,445.00	2,576.71
Gas Service	16,584.45	9,938.00	(6,646.45)	86,084.10	49,690.00	(36,394.10)
Electric Service	17,378.26	19,889.00	2,510.74	71,957.99	99,445.00	27,487.01
Water Service	2,855.83	2,401.00	(454.83)	11,832.98	12,005.00	172.02
Pest Control Service	482.00	449.00	(33.00)	2,410.00	2,245.00	(165.00)
Waste Disposal & Recycling	3,293.86	2,627.00	(666.86)	17,991.16	13,135.00	(4,856.16)
Equipment Rentals	258.00	222.00	(36.00)	1,290.00	1,110.00	(180.00)
Conferences & Training				30.00		(30.00)
Sewer Service & Tax	1,219.28	1,250.00	30.72	7,918.50	6,250.00	(1,668.50)
<b>Total Environmental Services</b>	<b>88,964.44</b>	<b>90,544.00</b>	<b>1,579.56</b>	<b>450,203.30</b>	<b>452,720.00</b>	<b>2,516.70</b>

**Laundry**

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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
Reg. Full-Time Employees	9,785.76	8,763.00	(1,022.76)	47,780.32	43,815.00	(3,965.32)
Overtime		243.00	243.00	2,281.26	1,215.00	(1,066.26)
TOPS Balances	305.05	425.00	119.95	1,469.02	2,125.00	655.98
TOPS - FICA	23.33	33.00	9.67	112.38	165.00	52.62
Social Security - Employer	725.51	675.00	(50.51)	3,720.74	3,375.00	(345.74)
IMRF - Employer Cost	942.00	905.00	(37.00)	4,861.47	4,525.00	(336.47)
Workers' Compensation Insurance	305.24	538.00	232.76	1,428.75	2,690.00	1,261.25
Unemployment Insurance	498.10	415.00	(83.10)	2,218.24	2,075.00	(143.24)
Employee Health/Life Insurance	2,459.40	1,683.00	(776.40)	12,363.00	8,415.00	(3,948.00)
Laundry Supplies	226.44	1,463.00	1,236.56	1,735.39	7,315.00	5,579.61
Linen & Bedding	1,253.59	1,144.00	(109.59)	4,892.25	5,720.00	827.75
Professional Services	1,754.47		(1,754.47)	2,175.32		(2,175.32)
Laundry & Cleaning Service	87.95		(87.95)	87.95		(87.95)
<b>Total Laundry</b>	<b>18,366.84</b>	<b>16,287.00</b>	<b>(2,079.84)</b>	<b>85,126.09</b>	<b>81,435.00</b>	<b>(3,691.09)</b>
<b>Maintenance</b>						
Reg. Full-Time Employees	6,017.96	9,870.00	3,852.04	27,795.78	49,350.00	21,554.22
Overtime		49.00	49.00	833.13	245.00	(588.13)
TOPS - Balances	517.78	77.00	(440.78)	2,680.43	385.00	(2,295.43)
TOPS - FICA	39.62	6.00	(33.62)	205.06	30.00	(175.06)
Social Security - Employer	425.65	756.00	330.35	2,046.52	3,780.00	1,733.48
IMRF - Employer Cost	552.70	1,013.00	460.30	2,672.89	5,065.00	2,392.11
Workers' Compensation Insurance	171.89	592.00	420.11	831.00	2,960.00	2,129.00
Unemployment Insurance	305.20	465.00	159.80	1,390.24	2,325.00	934.76
Employee Health/Life Insurance	1,864.80	609.00	(1,255.80)	8,119.30	3,045.00	(5,074.30)
Gasoline & Oil		406.00	406.00	1,380.72	2,030.00	649.28
Ground Supplies				301.35		(301.35)
Maintenance Supplies	3,662.53	3,097.00	(565.53)	10,983.22	15,485.00	4,501.78
Equipment < \$2,500				985.33		(985.33)
Operational Supplies				61.61		(61.61)
Professional Services				350.00		(350.00)
Automobile Maintenance	1,318.95	270.00	(1,048.95)	4,633.16	1,350.00	(3,283.16)
Equipment Maintenance	1,081.87	2,201.00	1,119.13	13,768.47	11,005.00	(2,763.47)
Equipment Rentals	8.80	95.00	86.20	293.20	475.00	181.80
Nursing Home Building Repair/Maintenance	8,336.11	7,051.00	(1,285.11)	32,117.40	35,255.00	3,137.60
Parking Lot/Sidewalk Maintenance		852.00	852.00	13,566.54	4,260.00	(9,306.54)
Nursing Home Building Construction/Improvements		3,846.00	3,846.00		19,230.00	19,230.00
<b>Total Maintenance</b>	<b>24,303.86</b>	<b>31,255.00</b>	<b>6,951.14</b>	<b>125,015.35</b>	<b>156,275.00</b>	<b>31,259.65</b>
<b>Nursing Services</b>						
Reg. Full-Time Employees	136,769.06	105,916.00	(30,853.06)	623,645.52	529,580.00	(94,065.52)
Reg. Part-Time Employees	3,945.17		(3,945.17)	21,736.53		(21,736.53)
Temp. Salaries & Wages	11,149.13	10,479.00	(670.13)	60,623.23	52,395.00	(8,228.23)
Overtime	27,500.48	33,988.00	6,487.52	216,934.08	169,940.00	(46,994.08)
TOPS - Balances	3,945.18	(355.00)	(4,300.18)	15,107.98	(1,775.00)	(16,882.98)
No Benefit Full-Time Employees	64,171.63	67,719.00	3,547.37	314,574.43	338,595.00	24,020.57
No Benefit Part-Time Employees	27,915.26	33,548.00	5,632.74	124,888.68	167,740.00	42,851.32
TOPS - FICA	301.81	125.00	(176.81)	1,155.76	625.00	(530.76)
Social Security - Employer	20,307.10	18,881.00	(1,426.10)	102,067.59	94,405.00	(7,662.59)
IMRF - Employer Cost	25,136.68	24,203.00	(933.68)	125,965.42	121,015.00	(4,950.42)
Workers' Compensation Insurance	6,900.75	15,024.00	8,123.25	34,250.79	75,120.00	40,869.21
Unemployment Insurance	7,972.58	9,502.00	1,529.42	52,675.93	47,510.00	(5,165.93)
Employee Health/Life Insurance	23,654.19	20,522.00	(3,132.19)	115,205.57	102,610.00	(12,595.57)
Books, Periodicals & Manuals		79.00	79.00		395.00	395.00
Stocked Drugs	1,839.94	1,685.00	(154.94)	9,723.98	8,425.00	(1,298.98)
Pharmacy Charges-Public Aid	1,775.29	1,004.00	(771.29)	8,711.74	5,020.00	(3,691.74)

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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
Oxygen	3,148.30	2,781.00	(367.30)	17,996.70	13,905.00	(4,091.70)
Incontinence Supplies	8,276.33	7,780.00	(496.33)	48,034.51	38,900.00	(9,134.51)
Pharmacy Charges - Insurance	8,428.49	3,000.00	(5,428.49)	41,300.79	15,000.00	(26,300.79)
Equipment < \$2,500	1,255.95	1,511.00	255.05	8,520.97	7,555.00	(965.97)
Operational Supplies	15,208.93	15,396.00	187.07	76,386.74	76,980.00	593.26
Pharmacy Charges-Medicare	9,857.56	14,774.00	4,916.44	49,498.15	73,870.00	24,371.85
Medical/Dental/Mental Health	3,400.00	3,170.00	(230.00)	17,600.00	15,850.00	(1,750.00)
Professional Services	29,140.09	31,997.00	2,856.91	157,658.56	159,985.00	2,326.44
Job Require Travel		28.00	28.00	194.88	140.00	(54.88)
Laboratory Fees	2,759.53	2,168.00	(591.53)	13,744.29	10,840.00	(2,904.29)
Equipment Rentals	4,044.50	4,039.00	(5.50)	18,875.05	20,195.00	1,319.95
Dues & Licenses				150.00		(150.00)
Conferences & Training				1,275.00		(1,275.00)
Contract Nursing Services	57,819.37	23,077.00	(34,742.37)	253,352.56	115,385.00	(137,967.56)
Medicare Medical Services	7,469.59	3,555.00	(3,914.59)	15,914.70	17,775.00	1,860.30
<b>Total Nursing Services</b>	<b>514,092.89</b>	<b>455,596.00</b>	<b>(58,496.89)</b>	<b>2,547,770.13</b>	<b>2,277,980.00</b>	<b>(269,790.13)</b>
<b>Activities</b>						
Reg. Full-Time Employees	12,512.04	18,447.00	5,934.96	61,057.35	92,235.00	31,177.65
Overtime	62.82	114.00	51.18	218.53	570.00	351.47
TOPS - Balances	(461.00)		461.00	(2,653.52)		2,653.52
TOPS - FICA	(35.26)		35.26	(202.99)		202.99
Social Security - Employer	921.01	1,345.00	423.99	4,403.76	6,725.00	2,321.24
IMRF - Employer Cost	1,195.72	1,803.00	607.28	5,750.19	9,015.00	3,264.81
Workers' Compensation Insurance	363.60	1,108.00	744.40	1,825.49	5,540.00	3,714.51
Unemployment Insurance	620.14	844.00	223.86	2,791.91	4,220.00	1,428.09
Employee Health/Life Insurance	4,279.20	2,609.00	(1,670.20)	18,502.09	13,045.00	(5,457.09)
Books, Periodicals & Manuals		22.00	22.00		110.00	110.00
Operational Supplies	477.99	424.00	(53.99)	2,693.40	2,120.00	(573.40)
Professional Services	124.70	143.00	18.30	623.50	715.00	91.50
Conferences & Training				30.00		(30.00)
<b>Total Activities</b>	<b>20,060.96</b>	<b>26,859.00</b>	<b>6,798.04</b>	<b>95,039.71</b>	<b>134,295.00</b>	<b>39,255.29</b>
<b>Social Services</b>						
Reg. Full-Time Employees	6,837.96	12,827.00	5,989.04	45,097.44	64,135.00	19,037.56
Overtime	72.56	113.00	40.44	863.37	565.00	(298.37)
TOPS - Balances	169.85	184.00	14.15	751.21	920.00	168.79
TOPS - FICA	12.99	14.00	1.01	57.47	70.00	12.53
Social Security - Employer	514.44	1,167.00	652.56	3,437.98	5,835.00	2,397.02
IMRF - Employer Cost	667.82	1,192.00	524.18	4,493.92	5,960.00	1,466.08
Workers' Compensation Insurance	193.38	773.00	579.62	1,348.45	3,865.00	2,516.55
Unemployment Insurance	355.73	592.00	236.27	1,940.82	2,960.00	1,019.18
Employee Health/Life Insurance	1,846.39	1,802.00	(44.39)	10,488.97	9,010.00	(1,478.97)
Operational Supplies		8.00	8.00		40.00	40.00
Professional Services	124.70	308.00	183.30	623.50	1,540.00	916.50
<b>Total Social Services</b>	<b>10,795.82</b>	<b>18,980.00</b>	<b>8,184.18</b>	<b>69,103.13</b>	<b>94,900.00</b>	<b>25,796.87</b>
<b>Physical Therapy</b>						
Reg. Full-Time Employees	4,331.33	4,015.00	(316.33)	20,873.06	20,075.00	(798.06)
Overtime	4.16	22.00	17.84	626.53	110.00	(516.53)
TOPS - Balances	23.81	107.00	83.19	405.59	535.00	129.41
TOPS - FICA	1.82	8.00	6.18	31.03	40.00	8.97
Social Security - Employer	319.70	356.00	36.30	1,587.20	1,780.00	192.80
IMRF - Employer Cost	415.13	478.00	62.87	2,073.50	2,390.00	316.50
Workers' Compensation Ins.	123.57	241.00	117.43	653.49	1,205.00	551.51
Unemployment Insurance	218.23	181.00	(37.23)	956.27	905.00	(51.27)

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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
Employee Health/Life Insurance	1,243.20	1,137.00	(106.20)	6,282.00	5,685.00	(597.00)
Professional Services	33,995.60	23,514.00	(10,481.60)	177,412.99	117,570.00	(59,842.99)
<b>Total Physical Therapy</b>	<b>40,676.55</b>	<b>30,059.00</b>	<b>(10,617.55)</b>	<b>210,901.66</b>	<b>150,295.00</b>	<b>(60,606.66)</b>
<b>Occupational Therapy</b>						
Reg. Full-Time Employees	2,164.80	2,003.00	(161.80)	10,627.21	10,015.00	(612.21)
Overtime		21.00	21.00		105.00	105.00
TOPS - Balances	30.13	11.00	(19.13)	(179.58)	55.00	234.58
TOPS - FICA	2.31	1.00	(1.31)	(13.74)	5.00	18.74
Social Security - Employer	164.26	154.00	(10.26)	806.46	770.00	(36.46)
IMRF - Employer Cost	213.29	206.00	(7.29)	1,053.70	1,030.00	(23.70)
Workers' Compensation Ins.	61.62	121.00	59.38	288.29	605.00	316.71
Unemployment Insurance	110.70	92.00	(18.70)	479.70	460.00	(19.70)
Employee Health/Life Insurance	621.60	569.00	(52.60)	3,124.50	2,845.00	(279.50)
Professional Services	25,274.51	23,105.00	(2,169.51)	146,480.01	115,525.00	(30,955.01)
<b>Total Occupational Therapy</b>	<b>28,643.22</b>	<b>26,283.00</b>	<b>(2,360.22)</b>	<b>162,666.55</b>	<b>131,415.00</b>	<b>(31,251.55)</b>
<b>Speech Therapy</b>						
Professional Services	12,583.72	7,705.00	(4,878.72)	53,735.73	38,525.00	(15,210.73)
<b>Total Speech Therapy</b>	<b>12,583.72</b>	<b>7,705.00</b>	<b>(4,878.72)</b>	<b>53,735.73</b>	<b>38,525.00</b>	<b>(15,210.73)</b>
<b>Respiratory Therapy</b>						
Professional Services	9,171.25	8,000.00	(1,171.25)	45,320.00	40,000.00	(5,320.00)
<b>Total Respiratory Therapy</b>	<b>9,171.25</b>	<b>8,000.00</b>	<b>(1,171.25)</b>	<b>45,320.00</b>	<b>40,000.00</b>	<b>(5,320.00)</b>
<b>Total This Department</b>	<b>21,754.97</b>	<b>15,705.00</b>	<b>(6,049.97)</b>	<b>99,055.73</b>	<b>78,525.00</b>	<b>(20,530.73)</b>
<b>Food Services</b>						
Reg. Full-Time Employees	32,594.35	52,089.00	19,494.65	149,321.09	260,445.00	111,123.91
Reg. Part-Time Employees	2,380.73	3,648.00	1,267.27	4,266.01	18,240.00	13,973.99
Overtime	2,835.94	1,513.00	(1,322.94)	15,678.46	7,565.00	(8,113.46)
TOPS - Balances	(908.16)		908.16	2,206.94		(2,206.94)
TOPS - FICA	(69.47)		69.47	168.83		(168.83)
Social Security - Employer	2,840.04	4,333.00	1,492.96	12,772.21	21,665.00	8,892.79
IMRF - Employer Cost	3,686.67	5,809.00	2,122.33	16,658.68	29,045.00	12,386.32
Workers' Compensation Insurance	993.85	3,418.00	2,424.15	4,592.20	17,090.00	12,497.80
Unemployment Insurance	1,952.36	2,695.00	742.64	8,160.93	13,475.00	5,314.07
Employee Health/Life Insurance	8,673.40	6,997.00	(1,676.40)	36,097.30	34,985.00	(1,112.30)
Books, Periodicals & Manuals	208.58		(208.58)	208.58		(208.58)
Food	46,275.06	32,817.00	(13,458.06)	214,711.47	164,085.00	(50,626.47)
Non-Food Supply	(103.11)		103.11	936.32		(936.32)
Nutritional Supplements	3,443.92	3,211.00	(232.92)	15,935.83	16,055.00	119.17
Equipment < \$2,500	76.10		(76.10)	248.88		(248.88)
Operational Supplies	4,128.15	3,854.00	(274.15)	25,255.01	19,270.00	(5,985.01)
Professional Services	9,819.44	3,615.00	(6,204.44)	62,922.47	18,075.00	(44,847.47)
Equipment Rentals	404.95	378.00	(26.95)	2,335.21	1,890.00	(445.21)
Dues & Licenses		12.00	12.00	80.00	60.00	(20.00)
Conferences & Training	30.00		(30.00)	75.00		(75.00)
Kitchen/ Laundry		3,846.00	3,846.00		19,230.00	19,230.00
<b>Total Food Services</b>	<b>119,262.80</b>	<b>128,235.00</b>	<b>8,972.20</b>	<b>572,631.42</b>	<b>641,175.00</b>	<b>68,543.58</b>
<b>Barber &amp; Beauty</b>						
Reg. Full-Time Employees	1,297.40	4,010.00	2,712.60	21,453.12	20,050.00	(1,403.12)
TOPS - Balances	3,255.68		(3,255.68)	866.20		(866.20)
TOPS - FICA	14.00		(14.00)	66.26		(66.26)
Social Security - Employer	288.73	271.00	(17.73)	1,466.28	1,355.00	(111.28)
IMRF - Employer Cost	374.96	364.00	(10.96)	1,915.26	1,820.00	(95.26)

Tuesday, June 03, 2014

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

04/30/14

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Workers' Compensation Insurance	125.02	239.00	113.98	641.51	1,195.00	553.49
Unemployment Insurance	220.35	180.00	(40.35)	954.87	900.00	(54.87)
Employee Health/Life Insurance	1,243.20	1,213.00	(30.20)	5,005.80	6,065.00	1,059.20
Operational Supplies	229.24	70.00	(159.24)	458.22	350.00	(108.22)
Conferences & Training		25.00	25.00		125.00	125.00
<b>Total Barber &amp; Beauty</b>	<b>7,048.58</b>	<b>6,372.00</b>	<b>(676.58)</b>	<b>32,827.52</b>	<b>31,860.00</b>	<b>(967.52)</b>
<b>Adult Day Care</b>						
Reg. Full-Time Employees	10,168.22	12,515.00	2,346.78	66,413.68	62,575.00	(3,838.68)
Temp. Salaries & Wages	1,201.76		(1,201.76)	1,896.58		(1,896.58)
Overtime	138.68	21.00	(117.68)	572.77	105.00	(467.77)
TOPS - Balances	(135.64)		135.64	(6,794.56)		6,794.56
TOPS - FICA	(10.38)		10.38	(519.78)		519.78
Social Security - Employer	863.63	939.00	75.37	5,177.10	4,695.00	(482.10)
IMRF - Employer Cost	1,001.99	1,247.00	245.01	6,556.25	6,235.00	(321.25)
Workers' Compensation Insurance	322.16	748.00	425.84	2,042.52	3,740.00	1,697.48
Unemployment Insurance	522.50	556.00	33.50	3,137.83	2,780.00	(357.83)
Employee Health/Life Insurance	3,081.00	2,426.00	(655.00)	15,487.50	12,130.00	(3,357.50)
Books, Periodicals & Manuals		14.00	14.00		70.00	70.00
Gasoline & Oil	1,211.21	1,086.00	(125.21)	4,699.85	5,430.00	730.15
Equipment < \$2,500		18.00	18.00		90.00	90.00
Operational Supplies	165.07	23.00	(142.07)	852.24	115.00	(737.24)
Job Required Travel	194.88		(194.88)	194.88		(194.88)
Field Trips/Activities	75.24	11.00	(64.24)	152.28	55.00	(97.28)
Conferences & Training				30.00		(30.00)
Furnishings, Office Equipment		3,846.00	3,846.00		19,230.00	19,230.00
<b>Total Adult Day Care</b>	<b>18,800.32</b>	<b>23,450.00</b>	<b>4,649.68</b>	<b>99,899.14</b>	<b>117,250.00</b>	<b>17,350.86</b>
<b>Alzheimers and Related Disord</b>						
Reg. Full-Time Employees	20,366.75	26,821.00	6,454.25	101,229.60	134,105.00	32,875.40
Overtime	4,843.45	12,047.00	7,203.55	44,300.42	60,235.00	15,934.58
TOPS - Balances	26.75	308.00	281.25	2,775.67	1,540.00	(1,235.67)
No Benefit Full-Time Employees	19,039.31	27,244.00	8,204.69	114,993.54	136,220.00	21,226.46
No Benefit Part-Time Employees	13,532.19	27,898.00	14,365.81	71,106.35	139,490.00	68,383.65
TOPS - FICA	2.05	24.00	21.95	212.34	120.00	(92.34)
Social Security - Employer	4,374.35	7,120.00	2,745.65	25,088.41	35,600.00	10,511.59
IMRF - Employer Cost	5,677.67	9,545.00	3,867.33	32,779.07	47,725.00	14,945.93
Workers' Compensation Insurance	1,428.21	5,612.00	4,183.79	8,591.67	28,060.00	19,468.33
Unemployment Insurance	2,459.27	3,081.00	621.73	14,384.01	15,405.00	1,020.99
Employee Health/Life Insurance	4,927.80	4,500.00	(427.80)	22,856.70	22,500.00	(356.70)
Books, Periodicals & Manuals	233.10		(233.10)	233.10		(233.10)
Operational Supplies		1.00	1.00	111.33	5.00	(106.33)
Professional Services				349.04		(349.04)
Conferences & Training	99.00	9.00	(90.00)	99.00	45.00	(54.00)
ARD - Contract Nursing	8,688.15	11,538.00	2,849.85	43,672.55	57,690.00	14,017.45
<b>Total Alzheimers and Related Disorders</b>	<b>85,698.05</b>	<b>135,748.00</b>	<b>50,049.95</b>	<b>482,782.80</b>	<b>678,740.00</b>	<b>195,957.20</b>
<b>Total Expenses</b>	<b>1,260,029.98</b>	<b>1,241,589.00</b>	<b>(18,440.98)</b>	<b>6,331,039.64</b>	<b>6,207,945.00</b>	<b>(123,094.64)</b>
<b>Net Operating Income</b>	<b>(65,882.78)</b>	<b>(97,583.00)</b>	<b>31,700.22</b>	<b>(137,592.74)</b>	<b>(487,915.00)</b>	<b>350,322.26</b>

**NonOperating Income**

**Local Taxes**

Current-Nursing Home Operating	91,949.17	79,877.00	12,072.17	459,747.42	399,385.00	60,362.42
<b>Total Local Taxes</b>	<b>91,949.17</b>	<b>79,877.00</b>	<b>12,072.17</b>	<b>459,747.42</b>	<b>399,385.00</b>	<b>60,362.42</b>

**Miscellaneous NI Revenue**

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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
Investment Interest	24.74	57.00	(32.26)	125.33	285.00	(159.67)
Restricted Donations	290.00	154.00	136.00	2,276.18	770.00	1,506.18
Total Miscellaneous NI Revenue	314.74	211.00	103.74	2,401.51	1,055.00	1,346.51
Total NonOperating Income	92,263.91	80,088.00	12,175.91	462,148.93	400,440.00	61,708.93
Net Income (Loss)	26,381.13	(17,495.00)	43,876.13	324,556.19	(87,475.00)	412,031.19

04/30/14

Champaign County Nursing Home  
Historical Statement of Operations

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Description	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	Total
<b>Operating Income</b>													
Miscellaneous Revenue								1,828	2,486	1,348	2,270	3,364	11,296
Medicare A Revenue								267,837	245,602	215,221	217,759	170,531	1,116,950
Medicare B Revenue								35,157	37,756	45,663	29,316	31,074	178,966
Medicaid Revenue								459,986	601,386	437,374	538,463	449,094	2,486,303
Private Pay Revenue								493,612	358,642	484,074	460,093	517,636	2,314,058
Adult Day Care Revenue								17,903	13,323	14,550	17,648	22,448	85,873
Total Income								1,276,324	1,259,195	1,198,232	1,265,549	1,194,147	6,193,447
<b>Operating Expenses</b>													
Administration								249,903	258,385	263,618	264,550	261,561	1,298,017
Environmental Services								89,239	91,219	90,808	89,972	88,964	450,203
Laundry								15,239	17,613	16,566	17,341	18,367	85,126
Maintenance								20,574	22,631	29,249	28,258	24,304	125,015
Nursing Services								511,150	523,369	468,410	530,748	514,093	2,547,770
Activities								18,500	19,891	17,504	19,083	20,061	95,040
Social Services								16,433	16,243	14,405	11,226	10,796	69,103
Physical Therapy								42,804	45,374	41,437	40,610	40,677	210,902
Occupational Therapy								33,140	37,567	33,600	29,716	28,643	162,667
Speech Therapy								9,543	10,714	9,459	11,436	12,584	53,736
<b>Respiratory Therapy</b>													
Respiratory Therapy								9,226	9,199	8,525	9,199	9,171	45,320
Total This Department								18,769	19,913	17,984	20,635	21,755	99,056
Food Services								122,660	118,964	101,807	109,938	119,263	572,631
Barber & Beauty								6,316	7,212	5,215	7,036	7,049	32,828
Adult Day Care								18,583	19,543	18,670	24,303	18,800	99,899
Alzheimers and Related Disorders								101,641	105,787	87,614	102,043	85,698	482,783
Total Expenses								1,264,950	1,303,712	1,206,888	1,295,460	1,260,030	6,331,040
Net Operating Income								11,374	(44,517)	(8,656)	(29,911)	(65,883)	(137,593)
<b>NonOperating Income</b>													
Local Taxes								91,951	91,949	91,947	91,951	91,949	459,747
Miscellaneous NI Revenue								506	111	23	1,446	315	2,402
Total NonOperating Income								92,457	92,060	91,970	93,398	92,264	462,149
Net Income (Loss)								103,831	47,544	83,314	63,487	26,381	324,556

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

04/30/14

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Description	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	Total
<b>Operating Income</b>													
<b>Miscellaneous Revenue</b>													
Lunch Reimbursement								180		171	1,131	177	1,659
Late Charge, NSF Check Charge								1,648	2,476	1,059	1,116	629	6,928
Other Miscellaneous Revenue									10	118	22	2,558	2,709
<b>Total Miscellaneous Revenue</b>								<b>1,828</b>	<b>2,486</b>	<b>1,348</b>	<b>2,270</b>	<b>3,364</b>	<b>11,296</b>
<b>Medicare A Revenue</b>													
Medicare A								146,013	168,901	130,033	142,128	65,455	652,530
ARD - Medicare A								45,056	14,465	25,253	14,775	6,365	105,914
NH Pt_Care - Medicare Advantage/ H								56,134	58,715	52,895	60,857	88,782	317,382
ARD_Pt Care - Medicare Advantage/								20,635	3,520	7,040		9,929	41,124
<b>Total Medicare A Revenue</b>								<b>267,837</b>	<b>245,602</b>	<b>215,221</b>	<b>217,759</b>	<b>170,531</b>	<b>1,116,950</b>
<b>Medicare B Revenue</b>													
Medicare B								35,157	37,756	45,663	29,316	31,074	178,966
<b>Total Medicare B Revenue</b>								<b>35,157</b>	<b>37,756</b>	<b>45,663</b>	<b>29,316</b>	<b>31,074</b>	<b>178,966</b>
<b>Medicaid Revenue</b>													
Medicaid Title XIX (IDHFS)								277,188	431,022	282,473	371,984	303,291	1,665,958
ARD - Medicaid Title XIX (IDHFS)								126,822	129,179	109,666	133,616	117,740	617,022
Patient Care-Hospice								39,930	30,703	35,788	24,840	21,221	152,481
ARD Patient Care - Hospice								16,047	10,482	9,447	8,023	6,843	50,843
<b>Total Medicaid Revenue</b>								<b>459,986</b>	<b>601,386</b>	<b>437,374</b>	<b>538,463</b>	<b>449,094</b>	<b>2,486,303</b>
<b>Private Pay Revenue</b>													
VA-Veterans Nursing Home Care								25,726	34,966	33,123	20,466	17,017	131,297
ARD - VA - Veterans Care								2,187	8,360				10,547
Nursing Home Patient Care - Private								355,996	199,863	311,187	292,298	342,531	1,501,874
Nursing Home Beauty Shop Revenue								3,074	3,429	3,092	3,112	3,345	16,053
Medical Supplies Revenue								6,717	4,748	7,767	8,541	8,098	35,871
Patient Transportation Charges								2,780	453	2,416	1,000	1,113	7,763
ARD Patient Care- Private Pay								97,132	106,824	126,489	134,677	145,532	610,654
<b>Total Private Pay Revenue</b>								<b>493,612</b>	<b>358,642</b>	<b>484,074</b>	<b>460,093</b>	<b>517,636</b>	<b>2,314,058</b>
<b>Adult Day Care Revenue</b>													
VA-Veterans Adult Daycare								3,572	4,270	5,586	5,658	6,054	25,141
IL Department Of Aging-Day Care Gra								10,258	7,283	6,821	9,215	13,184	46,760
Adult Day Care Charges-Private Pay								4,073	1,770	2,143	2,775	3,210	13,971

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

04/30/14

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Description	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	Total
Total Adult Day Care Revenue								17,903	13,323	14,550	17,648	22,448	85,873
Total Income								1,276,324	1,259,195	1,198,232	1,265,549	1,194,147	6,193,447

**Operating Expenses**

**Administration**

Reg. Full-Time Employees								25,469	24,513	25,345	25,978	27,839	129,144
Temp. Salaries & Wages								1,852	1,884	2,353	3,351	1,894	11,334
Per Diem								180	225	225	135	180	945
Overtime								140	1,093	199	91	314	1,836
TOPS - Balances								(1,100)	1,674	626	1,568	350	3,118
TOPS - FICA								(84)	128	48	120	27	239
Social Security - Employer								1,963	1,992	2,041	2,138	2,179	10,313
IMRF - Employer Cost								2,429	2,376	2,491	2,643	2,706	12,645
Workers' Compensation Insurance								1,026	875	768	613	923	4,205
Unemployment Insurance								116	1,766	1,403	1,158	812	5,256
Employee Health/Life Insurance								4,292	4,249	4,381	3,655	4,276	20,853
Employee Development/Recognition								30		78	22	16	146
Employee Physicals/Lab								100	312	4,094	3,279	5,214	12,998
Stationary & Printing								212		47	716	254	1,228
Books, Periodicals & Manuals								69					69
Copier Supplies								518	536	548	731	914	3,247
Postage, UPS, Federal Express								391	667	534	827	453	2,873
Equipment < \$2,500										160	(37)		122
Operational Supplies								1,081	585	701	853	758	3,978
Audit & Accounting Fees								4,179	4,179	4,179	4,179	4,179	20,895
Attorney Fees								3,281	1,862	7,323	8,064	4,933	25,462
Professional Services								41,722	40,781	38,590	37,939	37,523	196,556
Job Required Travel Expense								123	109	506	204	130	1,072
Insurance								23,167	23,167	23,167	23,167	23,167	115,835
Property Loss & Liability Claims											950		950
Computer Services								10,271	6,116	6,052	6,179	5,785	34,403
Telephone Services								1,872	1,255	1,280	1,705	1,314	7,426
Legal Notices, Advertising								3,008	2,866	4,892	2,918	4,867	18,552
Photocopy Services								1,591	1,025	1,774	1,075	1,025	6,490
Public Relations								70	(55)	5	10	221	250
Dues & Licenses								1,725	1,725	1,675	1,625	1,625	8,375
Conferences & Training								99	1,029	1,228	(137)	1,662	3,881
Finance Charges, Bank Fees												1	1
Cable/Satellite TV Expense								2,534	2,534	2,235	2,235	2,235	11,772
IPA Licensing Fee								46,385	46,591	43,093	47,872	45,595	229,535
Furnishings, Office Equipment													

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

04/30/14

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Description	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	Total
Depreciation Expense								60,971	60,693	62,193	62,472	61,920	308,249
Bad Debt Expense													
Miscellaneous Expense									11,412	9,163	6,030	6,048	32,654
Interest- Bonds Payable								10,222	10,222	10,222	10,222	10,222	51,110
<b>Total Administration</b>								<b>249,903</b>	<b>258,385</b>	<b>263,618</b>	<b>264,550</b>	<b>261,561</b>	<b>1,298,017</b>
<b>Environmental Services</b>													
Reg. Full-Time Employees								27,568	25,755	25,244	27,155	27,162	132,884
Reg. Part-Time Employees								766	709	738	796	818	3,828
Overtime								3,624	6,739	331	240	67	11,001
TOPS - Balances								1,584	1,274	877	1,787	701	6,222
TOPS- FICA								121	97	67	137	54	476
Social Security - Employer								2,392	2,486	1,966	2,105	2,094	11,043
IMRF - Employer Cost								3,218	3,228	2,547	2,714	2,719	14,426
Workers' Compensation Insurance								1,050	885	753	607	793	4,088
Unemployment Insurance								209	2,102	1,376	1,481	1,239	6,407
Employee Health/Life Insurance								7,450	7,450	7,647	7,449	7,449	37,446
Operational Supplies								4,662	5,616	4,078	4,716	3,796	22,868
Gas Service								11,372	18,339	20,970	18,818	16,584	86,084
Electric Service								15,517	11,077	13,640	14,346	17,378	71,958
Water Service								2,631	(766)	4,728	2,384	2,856	11,833
Pest Control Service								482	482	482	482	482	2,410
Waste Disposal & Recycling								5,036	2,738	3,766	3,159	3,294	17,991
Equipment Rentals								258	258	258	258	258	1,290
Conferences & Training										30			30
Sewer Service & Tax								1,300	2,751	1,311	1,337	1,219	7,919
<b>Total Environmental Services</b>								<b>89,239</b>	<b>91,219</b>	<b>90,808</b>	<b>89,972</b>	<b>88,964</b>	<b>450,203</b>
<b>Laundry</b>													
Reg. Full-Time Employees								9,465	9,158	9,382	9,989	9,786	47,780
Overtime								509	1,129		643		2,281
TOPS Balances								(494)	846	273	539	305	1,469
TOPS - FICA								(38)	65	21	41	23	112
Social Security - Employer								744	764	697	791	726	3,721
IMRF - Employer Cost								1,004	993	904	1,019	942	4,861
Workers' Compensation Insurance								336	324	261	203	305	1,429
Unemployment Insurance									668	485	567	498	2,218
Employee Health/Life Insurance								2,462	2,457	2,525	2,459	2,459	12,363
Laundry Supplies								1,029		226	254	226	1,735
Linen & Bedding								222	1,210	1,792	415	1,254	4,892
Professional Services											421	1,754	2,175
Laundry & Cleaning Service												88	88

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

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Description	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	Total
Total Laundry								15,239	17,613	16,566	17,341	18,367	85,126
<b>Maintenance</b>													
Reg. Full-Time Employees								5,557	5,585	5,095	5,540	6,018	27,796
Overtime								63	573	197			833
TOPS - Balances								(120)	44	126	2,113	518	2,680
TOPS - FICA								(9)	3	10	162	40	205
Social Security - Employer								420	437	373	391	426	2,047
IMRF - Employer Cost								564	568	485	503	553	2,673
Workers' Compensation Insurance								208	190	147	115	172	831
Unemployment Insurance								174	331	274	305	305	1,390
Employee Health/Life Insurance								622	1,865	1,903	1,865	1,865	8,119
Gasoline & Oil								1,365		15			1,381
Ground Supplies								258	26		17		301
Maintenance Supplies								2,144	2,508	1,339	1,330	3,663	10,983
Equipment < \$2,500											985		985
Operational Supplies									45	16			62
Professional Services								(653)	1,003				350
Automobile Maintenance								1,227	764	128	1,195	1,319	4,633
Equipment Maintenance								673	1,765	4,225	6,024	1,082	13,768
Equipment Rentals								262	4	9	9	9	293
Nursing Home Building Repair/Mainte								6,318	1,718	9,740	6,005	8,336	32,117
Parking Lot/Sidewalk Maintenance								1,500	5,200	5,167	1,700		13,567
Total Maintenance								20,574	22,631	29,249	28,258	24,304	125,015
<b>Nursing Services</b>													
Reg. Full-Time Employees								124,975	114,312	116,157	131,433	136,769	623,646
Reg. Part-Time Employees								5,299	4,239	3,687	4,566	3,945	21,737
Temp. Salaries & Wages								14,897	15,079	9,722	9,777	11,149	60,623
Overtime								59,507	75,128	28,578	26,220	27,500	216,934
TOPS - Balances								912	1,132	3,302	5,816	3,945	15,108
No Benefit Full-Time Employees								71,239	61,996	55,680	61,488	64,172	314,574
No Benefit Part-Time Employees								17,794	23,177	26,352	29,650	27,915	124,889
TOPS - FICA								70	87	253	445	302	1,156
Social Security - Employer								22,083	22,059	17,940	19,678	20,307	102,068
IMRF - Employer Cost								27,870	26,450	22,092	24,417	25,137	125,965
Workers' Compensation Insurance								8,716	7,335	6,289	5,010	6,901	34,251
Unemployment Insurance								2,046	19,086	12,058	11,513	7,973	52,676
Employee Health/Life Insurance								21,821	22,439	23,638	23,654	23,654	115,206
Stocked Drugs								2,460	985	2,470	1,969	1,840	9,724
Pharmacy Charges-Public Aid								1,082	2,278	1,645	1,931	1,775	8,712
Oxygen								3,808	1,576	5,424	4,040	3,148	17,997

Champaign County Nursing Home  
Historical Statement of Operations

04/30/14

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Description	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	Total
Incontinence Supplies								11,735	7,767	11,821	8,435	8,276	48,035
Pharmacy Charges - Insurance								6,385	10,492	12,466	3,530	8,428	41,301
Equipment < \$2,500								2,471	328	2,414	2,053	1,256	8,521
Operational Supplies								9,278	17,837	19,899	14,165	15,209	76,387
Pharmacy Charges-Medicare								8,754	12,236	9,250	9,401	9,858	49,498
Medical/Dental/Mental Health								3,400	3,600	3,600	3,600	3,400	17,600
Professional Services								30,149	28,388	34,549	35,432	29,140	157,659
Job Require Travel										195			195
Laboratory Fees								3,770	2,795	2,369	2,051	2,760	13,744
Equipment Rentals								3,077	5,437	3,567	2,749	4,045	18,875
Dues & Licenses											150		150
Conferences & Training								120		120	1,035		1,275
Contract Nursing Services								45,410	33,095	32,154	84,875	57,819	253,353
Medicare Medical Services								2,022	4,038	720	1,665	7,470	15,915
Medical/ Health Equipment													
<b>Total Nursing Services</b>								511,150	523,369	468,410	530,748	514,093	2,547,770
<b>Activities</b>													
Reg. Full-Time Employees								12,573	12,951	10,365	12,656	12,512	61,057
Overtime								6	40	103	7	63	219
TOPS - Balances								(799)	(921)	(519)	46	(461)	(2,654)
TOPS - FICA								(61)	(70)	(40)	4	(35)	(203)
Social Security - Employer								897	917	751	917	921	4,404
IMRF - Employer Cost								1,206	1,192	974	1,182	1,196	5,750
Workers' Compensation Insurance								477	426	322	237	364	1,825
Unemployment Insurance								146	803	544	678	620	2,792
Employee Health/Life Insurance								3,687	3,687	3,785	3,065	4,279	18,502
Operational Supplies								244	741	1,064	166	478	2,693
Professional Services								125	125	125	125	125	624
Conferences & Training										30			30
<b>Total Activities</b>								18,500	19,891	17,504	19,083	20,061	95,040
<b>Social Services</b>													
Reg. Full-Time Employees								10,896	10,736	9,670	6,956	6,838	45,097
Overtime								84	602	29	76	73	863
TOPS - Balances								575	(957)	401	562	170	751
TOPS - FICA								(33)	3	31	43	13	57
Social Security - Employer								823	848	728	524	514	3,438
IMRF - Employer Cost								1,107	1,102	941	676	668	4,494
Workers' Compensation Insurance								413	354	340	47	193	1,348
Unemployment Insurance									862	353	370	356	1,941
Employee Health/Life Insurance								2,442	2,442	1,912	1,846	1,846	10,489

04/30/14

Champaign County Nursing Home  
Historical Statement of Operations

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Description	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	Total
Operational Supplies									125	(125)			
Professional Services								125	125		125	125	624
Total Social Services								16,433	16,243	14,405	11,226	10,796	69,103
<b>Physical Therapy</b>													
Reg. Full-Time Employees								4,351	4,098	3,940	4,153	4,331	20,873
Overtime								8	610	4		4	627
TOPS - Balances								(42)	351	(14)	87	24	406
TOPS - FICA								(3)	27	(1)	7	2	31
Social Security - Employer								323	348	291	306	320	1,587
IMRF - Employer Cost								435	452	377	395	415	2,074
Workers' Compensation Ins.								165	167	59	139	124	653
Unemployment Insurance									308	204	226	218	956
Employee Health/Life Insurance								1,243	1,243	1,309	1,243	1,243	6,282
Professional Services								36,324	37,772	35,268	34,054	33,996	177,413
Total Physical Therapy								42,804	45,374	41,437	40,610	40,677	210,902
<b>Occupational Therapy</b>													
Reg. Full-Time Employees								2,165	2,263	1,968	2,066	2,165	10,627
TOPS - Balances								(324)	(10)	227	(103)	30	(180)
TOPS - FICA								(25)	(1)	17	(8)	2	(14)
Social Security - Employer								164	172	149	157	164	806
IMRF - Employer Cost								222	223	194	202	213	1,054
Workers' Compensation Ins.								82	46	29	69	62	288
Unemployment Insurance									151	103	114	111	480
Employee Health/Life Insurance								622	622	638	622	622	3,125
Professional Services								30,235	34,101	30,274	26,596	25,275	146,480
Total Occupational Therapy								33,140	37,567	33,600	29,716	28,643	162,667
<b>Speech Therapy</b>													
Professional Services								9,543	10,714	9,459	11,436	12,584	53,736
Total Speech Therapy								9,543	10,714	9,459	11,436	12,584	53,736
<b>Respiratory Therapy</b>													
Professional Services								9,226	9,199	8,525	9,199	9,171	45,320
Total Respiratory Therapy								9,226	9,199	8,525	9,199	9,171	45,320
Total This Department								18,769	19,913	17,984	20,635	21,755	99,056
<b>Food Services</b>													
Reg. Full-Time Employees								24,375	28,723	29,998	33,630	32,594	149,321
Reg. Part-Time Employees									63	709	1,114	2,381	4,266

Tuesday, June 03, 2014

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

04/30/14

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Description	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	Total
Overtime								4,675	5,538	1,070	1,559	2,836	15,678
TOPS - Balances								646	210	32	2,227	(908)	2,207
TOPS - FICA								49	16	2	170	(69)	169
Social Security - Employer								2,199	2,598	2,403	2,732	2,840	12,772
IMRF - Employer Cost								2,955	3,375	3,118	3,524	3,687	16,659
Workers' Compensation Insurance								885	1,021	396	1,296	994	4,592
Unemployment Insurance								716	1,911	1,687	1,895	1,952	8,161
Employee Health/Life Insurance								5,594	6,189	6,992	8,648	8,673	36,097
Books, Periodicals & Manuals												209	209
Food								49,016	43,855	40,960	34,606	46,275	214,711
Non-Food Supply											1,039	(103)	936
Nutritional Supplements								2,538	4,239	3,072	2,642	3,444	15,936
Equipment < \$2,500										173		76	249
Operational Supplies								5,484	6,881	6,007	2,755	4,128	25,255
Professional Services								22,810	13,939	4,724	11,630	9,819	62,922
Equipment Rentals								715	405	405	405	405	2,335
Dues & Licenses												80	80
Conferences & Training										60	(15)	30	75
Kitchen/ Laundry													
<b>Total Food Services</b>								<b>122,660</b>	<b>118,964</b>	<b>101,807</b>	<b>109,938</b>	<b>119,263</b>	<b>572,631</b>
<b>Barber &amp; Beauty</b>													
Reg. Full-Time Employees								6,611	2,328	3,973	7,244	1,297	21,453
TOPS - Balances								(2,389)	2,225	285	(2,510)	3,256	866
TOPS - FICA								(11)	(1)	22	43	14	66
Social Security - Employer								297	320	278	283	289	1,466
IMRF - Employer Cost								400	415	360	365	375	1,915
Workers' Compensation Insurance								166	152	59	139	125	642
Unemployment Insurance									301	206	228	220	955
Employee Health/Life Insurance								1,243	1,243	33	1,243	1,243	5,006
Operational Supplies									229			229	458
<b>Total Barber &amp; Beauty</b>								<b>6,316</b>	<b>7,212</b>	<b>5,215</b>	<b>7,036</b>	<b>7,049</b>	<b>32,828</b>
<b>Adult Day Care</b>													
Reg. Full-Time Employees								12,615	12,798	10,856	19,976	10,168	66,414
Temp. Salaries & Wages											695	1,202	1,897
Overtime								183	59	136	56	139	573
TOPS - Balances								(985)	(600)	365	(5,440)	(136)	(6,795)
TOPS - FICA								(75)	(46)	28	(416)	(10)	(520)
Social Security - Employer								961	962	823	1,568	864	5,177
IMRF - Employer Cost								1,292	1,239	1,066	1,957	1,002	6,556
Workers' Compensation Insurance								475	427	168	649	322	2,043

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

04/30/14

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Description	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	Total
Unemployment Insurance								265	771	580	999	523	3,138
Employee Health/Life Insurance								3,081	3,081	3,164	3,081	3,081	15,488
Gasoline & Oil								314	961	1,045	1,169	1,211	4,700
Operational Supplies								456	(110)	396	(56)	165	852
Job Required Travel												195	195
Field Trips/Activities										12	65	75	152
Conferences & Training										30			30
<b>Total Adult Day Care</b>								<b>18,583</b>	<b>19,543</b>	<b>18,670</b>	<b>24,303</b>	<b>18,800</b>	<b>99,899</b>
<b>Alzheimers and Related Disord</b>													
Reg. Full-Time Employees								20,160	21,601	19,817	19,285	20,367	101,230
Overtime								12,787	14,469	6,152	6,049	4,843	44,300
TOPS - Balances								72	2,050	(131)	758	27	2,776
No Benefit Full-Time Employees								27,237	23,091	22,762	22,864	19,039	114,994
No Benefit Part-Time Employees								13,494	14,731	13,202	16,147	13,532	71,106
TOPS - FICA								5	157	(10)	58	2	212
Social Security - Employer								5,581	5,583	4,684	4,865	4,374	25,088
IMRF - Employer Cost								7,507	7,251	6,070	6,273	5,678	32,779
Workers' Compensation Insurance								2,225	2,047	838	2,053	1,428	8,592
Unemployment Insurance								892	4,733	3,214	3,085	2,459	14,384
Employee Health/Life Insurance								4,306	4,306	4,389	4,928	4,928	22,857
Books, Periodicals & Manuals												233	233
Operational Supplies								39			72		111
Professional Services								87	87		175		349
Conferences & Training												99	99
ARD - Contract Nursing								7,247	5,680	6,626	15,431	8,688	43,673
<b>Total Alzheimers and Related Disorde</b>								<b>101,641</b>	<b>105,787</b>	<b>87,614</b>	<b>102,043</b>	<b>85,698</b>	<b>482,783</b>
<b>Total Expenses</b>								<b>1,264,950</b>	<b>1,303,712</b>	<b>1,206,888</b>	<b>1,295,460</b>	<b>1,260,030</b>	<b>6,331,040</b>
<b>Net Operating Income</b>								<b>11,374</b>	<b>(44,517)</b>	<b>(8,656)</b>	<b>(29,911)</b>	<b>(65,883)</b>	<b>(137,593)</b>
<b>NonOperating Income</b>													
<b>Local Taxes</b>													
Current-Nursing Home Operating								91,951	91,949	91,947	91,951	91,949	459,747
<b>Total Local Taxes</b>								<b>91,951</b>	<b>91,949</b>	<b>91,947</b>	<b>91,951</b>	<b>91,949</b>	<b>459,747</b>
<b>Miscellaneous NI Revenue</b>													
Investment Interest								25	36	23	16	25	125
Restricted Donations								481	75		1,430	290	2,276
<b>Total Miscellaneous NI Revenue</b>								<b>506</b>	<b>111</b>	<b>23</b>	<b>1,446</b>	<b>315</b>	<b>2,402</b>
<b>Total NonOperating Income</b>								<b>92,457</b>	<b>92,060</b>	<b>91,970</b>	<b>93,398</b>	<b>92,264</b>	<b>462,149</b>

Champaign County Nursing Home													
Historical Statement of Operations													
04/30/14												9	
Description	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	Total
Net Income (Loss)								103,831	47,544	83,314	63,487	26,381	324,556

**Statement of Cash Flows (Indirect Method)**  
**5 Months**  
**November 30, 2013 through April 30, 2014**

**CASH FLOW FROM OPERATING ACTIVITIES:**

Net Income (Loss) - YTD	\$ 324,556
Depreciation Expense	308,249
(Incr.)/Decr. in Accounts Receivable	(873,706)
(Incr.)/Decr. in Prepaid Expenses	(84,433)
(Incr.)/Decr. in Inventory	(463)
(Incr.)/Decr. in Patient Trust	(2,381)
Incr./(Decr.) in Accounts Payable	1,390
Incr./(Decr.) in Salaries and Wages Payable	131,594
Incr./(Decr.) in Interest Payable	(13,935)
Incr./(Decr.) in Accrued Com. Absences	30,923
Incr./(Decr.) in Other Liabilities	<u>2,250</u>
<b>Net Cash Provided by Operating Activities</b>	<b>(175,956)</b>

**CASH FLOW FROM INVESTING ACTIVITIES:**

Purchase of Equipment	(14,729)
Improvements / (CIP)	<u>(7,690)</u>
<b>Net Cash Provided by Investing Activities</b>	<b>(22,419)</b>

**CASH FLOW FROM FINANCING ACTIVITIES:**

Increase in Tax Anticipation Note	937,895
(Decrease) Due to General Corp. Fund	-
(Decrease) in Bonds Payable	(180,000)
Increase in Equity Adjustment	<u>(369,676)</u>
<b>Net Cash Provided by Financing Activities</b>	<b>388,219</b>

<b>Total Cash Flow</b>	<b>189,844</b>
<b>Beginning Cash Flow - 11/30/2013</b>	<b><u>366,793</u></b>
<b>ENDING CASH - 4/30/2014</b>	<b><u><u>\$ 556,637</u></u></b>

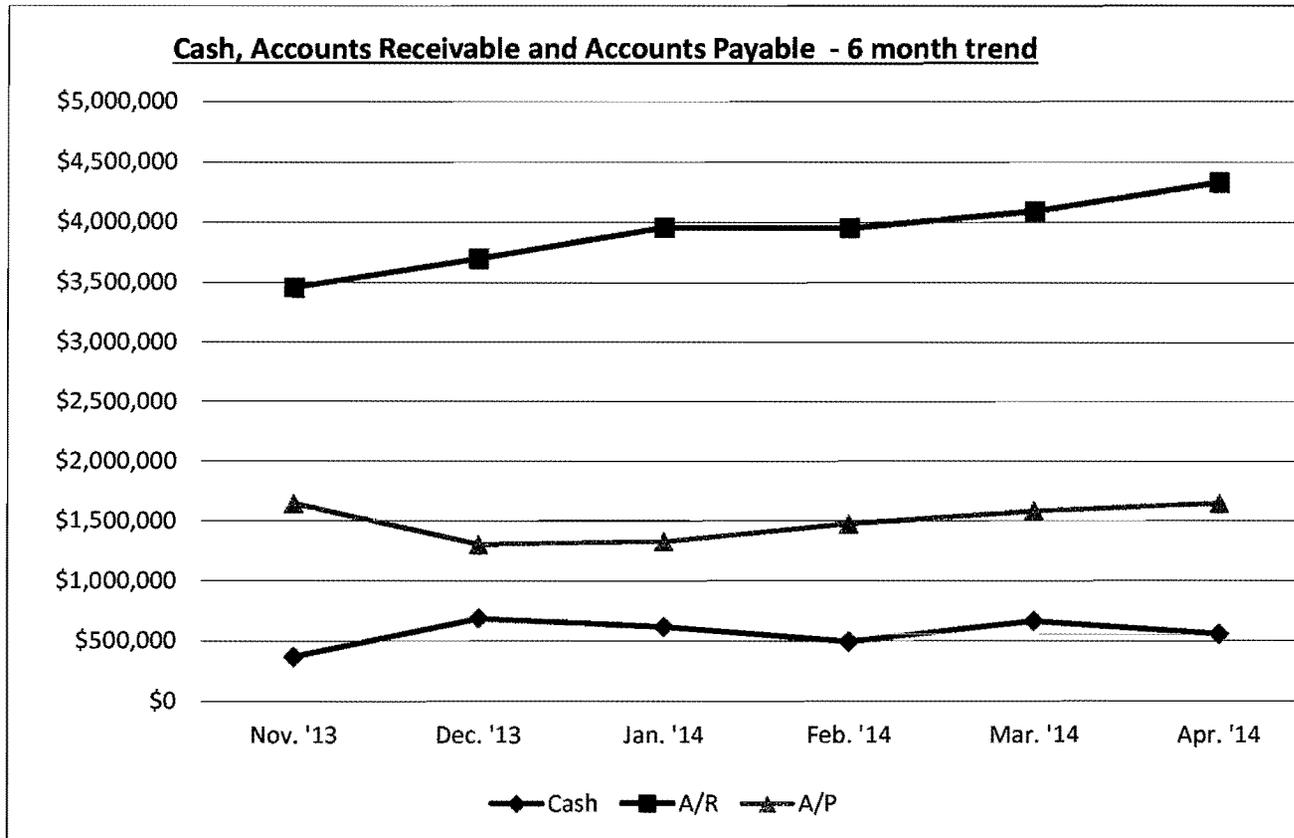
**Champaign County Nursing Home**  
**Monthly Statements of Cash Flow (Indirect Method)**  
**November 30, 2013 through April 30, 2014**

	<u>Nov. '13</u>	<u>Dec. '13</u>	<u>Jan. '14</u>	<u>Feb. '14</u>	<u>Mar. '14</u>	<u>Apr. '14</u>
<b><u>CASH FLOW FROM OPERATING ACTIVITIES:</u></b>						
Net Income (Loss) - Monthly	\$ (53,412)	\$ 103,830	\$ 47,544	\$ 83,314	\$ 63,487	\$ 26,381
Depreciation Expense	60,973	60,971	60,693	62,193	62,472	61,920
(Incr.)/Decr. in Accounts Receivable	(240,843)	(238,594)	(259,929)	5,397	(137,718)	(242,861)
(Incr.)/Decr. in Prepaid Expenses	16,284	(42,224)	16,283	(10,022)	16,283	(64,753)
(Incr.)/Decr. in Inventory	-	-	-	(463)	-	-
(Incr.)/Decr. in Patient Trust	939	(246)	(3,102)	325	(661)	1,303
Incr./(Decr.) in Accounts Payable	116,360	(346,943)	24,829	151,676	103,365	68,463
Incr./(Decr.) in Salaries and Wages Payable	(170,674)	14,690	50,007	(18,231)	46,330	38,798
Incr./(Decr.) in Interest Payable	10,841	10,222	10,222	(54,823)	10,222	10,222
Incr./(Decr.) in Accrued Com. Absences	(15,755)	(319)	5,544	9,257	11,330	5,111
Incr./(Decr.) in Other Liabilities	(939)	246	3,102	(456)	661	(1,303)
Net Cash Provided (Used) by Operating Activities	<u>(276,226)</u>	<u>(438,367)</u>	<u>(44,807)</u>	<u>228,167</u>	<u>175,771</u>	<u>(96,719)</u>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES:</u></b>						
Purchase of Equipment	(3,990)	-	-	(1,141)	(6,934)	(6,654)
Improvements / (CIP)	(8,761)	-	-	(5,143)	(2,547)	-
Net Cash Provided (Used) by Investing Activities	<u>(12,751)</u>	<u>-</u>	<u>-</u>	<u>(6,284)</u>	<u>(9,481)</u>	<u>(6,654)</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES:</u></b>						
Incr./(Decr.) in Tax Anticipation Note	-	937,885	-	10	-	-
Incr./(Decr.) in Due to General Corp. Fund	-	-	-	-	-	-
Incr./(Decr.) in Bonds Payable	-	(180,000)	-	-	-	-
Incr./(Decr.) in Equity Adjustment	-	(2,334)	(25,906)	(341,437)	-	-
Net Cash Provided (Used) by Financing Activities	<u>-</u>	<u>755,551</u>	<u>(25,906)</u>	<u>(341,427)</u>	<u>-</u>	<u>-</u>
<b>Total Cash Flow</b>	<b>(288,977)</b>	<b>317,184</b>	<b>(70,713)</b>	<b>(119,544)</b>	<b>166,290</b>	<b>(103,373)</b>
Beginning Cash Balance (Prior Month's)	655,770	366,793	683,977	613,264	493,720	660,010
<b>MONTH ENDING CASH BALANCE</b>	<b><u>\$ 366,793</u></b>	<b><u>\$ 683,977</u></b>	<b><u>\$ 613,264</u></b>	<b><u>\$ 493,720</u></b>	<b><u>\$ 660,010</u></b>	<b><u>\$ 556,637</u></b>

## Champaign County Nursing Home November 30, 2013 through April 30, 2014

**Key Balance Sheet Items Charted Below:**

	<u>Nov. '13</u>	<u>Dec. '13</u>	<u>Jan. '14</u>	<u>Feb. '14</u>	<u>Mar. '14</u>	<u>Apr. '14</u>
<b>Cash</b>	366,793	683,977	613,264	493,720	660,010	556,637
<b>A/R</b>	3,454,303	3,692,899	3,952,828	3,947,430	4,085,148	4,328,009
<b>A/P</b>	1,646,170	1,299,227	1,324,056	1,475,732	1,579,097	1,647,560



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

Cash	\$556,336.96
Petty Cash	\$300.00
Total Cash	<u>\$556,636.96</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Private Pay	\$1,378,522.47
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$696,413.32
Total Rec., Net of Uncollectible Amounts	<u>\$2,074,935.79</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Hospice	\$114,168.01
Allowance for Uncollectible Accts-Private Pay	(\$42,520.00)
Allowance for Uncollectible Accts-Patient Care P	(\$35,140.60)
Allowance for Uncollectible Accts-Patient Care H	(\$3,258.00)
Total Rec., Net of Uncollectible Amounts	<u>\$33,249.41</u>

**Accrued Interest**

Property Tax Revenue Receivable	\$459,745.85
Total Accrued Interest	<u>\$459,745.85</u>

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

Due from Collector Funds	\$985.42
Due from Other Governmental Units	\$699,908.42
Due from IL Public Aid	\$722,413.37
Due from IL Department of Aging-Title XX	\$48,164.94
Due from US Treasury-Medicare	\$231,517.26
Due From VA-Adult Daycare	\$25,371.56
Due From VA-Nursing Home Care	\$124,805.98
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	<u>\$1,760,077.95</u>

**Prepaid Expenses**

Prepaid Expenses	\$84,210.15
Stores Inventory	\$11,739.41
Total Prepaid Expenses	<u>\$95,949.56</u>

**Long-Term Investments**

Patient Trust Cash, Invested	\$11,345.21
Total Long-Term Investments	<u>\$11,345.21</u>
Total Current Assets	<u>\$4,991,940.73</u>

**Fixed Assets**

Nursing Home Buildings	\$23,291,270.61
Improvements not Buildings	\$469,743.52
Equipment, Furniture & Autos	\$1,369,950.04
Construction in Progress	\$0.00
Accumulated Depreciation-Land Improvements	(\$269,034.64)
Accumulated Depreciation-Equipment, Furniture, &	(\$934,823.18)
Accumulated Depreciation-Buildings	(\$4,209,697.44)
Total Fixed Assets	<u>\$19,717,408.91</u>
Total ASSETS	<u><u>\$24,709,349.64</u></u>

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

A/R Refunds	\$0.00
Accounts Payable	\$1,647,559.90
Salaries & Wages Payable	\$288,974.86
Interest Payable - Bonds	\$51,110.40
Due To Accounts Payable Fund	(\$131.27)
Tax Anticipation Notes Payable	\$937,885.00
Total Current Liabilities	\$2,925,398.89

**Non-Current Liabilities**

Nursing Home Patient Trust Fund	\$11,345.21
Bonds Payable	\$2,885,000.00
Accrued Compensated Absences	\$344,893.69
Total Non-Current Liabilities	\$3,241,238.90
Total Current Liabilities	\$6,166,637.79

**Equity**

Revenues	\$0.00
Retained Earnings-Unreserved	\$18,218,155.66
Year To Date Earnings	\$0.00
Contributed Capital	\$0.00
Year To Date Earnings	\$324,556.19
Total Equity	\$18,542,711.85
Total LIABILITIES & EQUITY	\$24,709,349.64