



CHAMPAIGN COUNTY NURSING HOME BOARD OF DIRECTORS

AGENDA

County of Champaign, Urbana, Illinois

Monday, March 12, 2018 - 6:30 p.m.

In-Service Training Room

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

Committee Members:

Jack Anderson – Chair

Sam Banks

Catherine Emanuel

Josh Hartke

Mary Hodson

Edmund Sutton

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda/Addenda
- IV. Approval of Minutes
 - A. February 12, 2018 1 - 2
- V. Public Participation
- VI. Communications
- VII. Management Update
 - A. January Financials 3 – 15
 - B. Star Rating
- VIII. Chair's Report
- IX. Other Business
 - A. Semi-annual CLOSED Session Minute Review
- X. Next Meeting Date & Time
 - A. Monday, April 9, 2018 at 6:30 p.m.
- XI. Adjournment

**Board of Directors
Champaign County Nursing Home (CCNH) –Minutes
Urbana, Illinois
February 12, 2018**

Directors Present: Anderson, Emanuel, Hodson, Sutton

Directors Absent/Excused: Banks, Hartke

Also Present: Asplund, Ciyou, Koenig, Petrie, Reznik, Weibel

I. Call to Order

Chair Anderson called the meeting to order at 6:32 p.m.

II. Roll Call

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

III. Approval of Agenda

The board approved the agenda as distributed (motion by Emanuel, second by Hodson, unanimous).

IV. Approval of Minutes

The board approved the minutes from January 8, 2018, as distributed (motion by Hodson, second by Emanuel, unanimous).

V. Public Participation

David Laker stated he met with the Sysco representative who services the Nursing Home. Mr. Laker stated most of the products provided come from overseas. He asked for help from the Nursing Home staff to resolve an issue with his wife's new wheelchair.

Richard Kruidenier expressed gratitude for the meeting time change.

VI. Communications

Ms. Emanuel reminded the group the Art Fare is scheduled for February 25 from 1:00 p.m. to 5:00 p.m. She stated the event will need volunteers from this board. Ms. Emanuel shared a submission from the "Above and Beyond" program.

VII. Management Update

A. December Financials

Ms. Koenig reviewed the summary statement included in the packet. Ms. Hodson asked whether it is necessary to continue to pay for membership to the professional association Leading Age. SAK agreed to review it. In response to Mr. Anderson's question, Ms. Koenig stated most facilities census run at approximately 80% Medicaid-pending residents. Ms. Emanuel asked for an update regarding Chair Weibel's email regarding the cash shortfall. Flora Reznik responded that SAK will know by Wednesday whether help is needed to make the payroll.

VIII. Chair's Report

Mr. Anderson is working on the Quarterly report to be presented at the next full County Board meeting. He noted that while the committee members agreed to forego the per diem, they will still be paid mileage for these meetings.

IX. Next Meeting Date & Time

Monday, March 12, 2018 at 6:30 p.m.

XI. Adjournment

Mr. Anderson declared the meeting adjourned 6:55 p.m.

Respectfully submitted:
Tammy Asplund
Recording Secretary

01/31/18

Champaign County Nursing Home
Balance Sheet

1

ASSETS

Current Assets

Cash	\$75,669.79
Rec., Net of Uncollectible Amounts	\$3,602,604.72
Rec., Net of Uncollectible Amounts	(\$821,159.93)
Accrued Interest	\$375,435.72
Intergvt. Rec., Net Of Uncollectibl	\$2,187,132.63
Prepaid Expenses	\$87,790.60
Long-Term Investments	\$15,829.52
Total Current Assets	\$5,523,303.05

Fixed Assets

Fixed Assets	\$17,979,865.97
Total ASSETS	\$23,503,169.02

LIABILITIES & EQUITY

Current Liabilities

Current Liabilities	\$5,888,919.10
Non-Current Liabilities	\$2,485,166.05
Total Current Liabilities	\$8,374,085.15

Equity

Equity	\$15,129,083.87
Total LIABILITIES & EQUITY	\$23,503,169.02

01/31/18

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	92.00	150.00	(58.00)	92.00	150.00	(58.00)
Medicare A Revenue	149,887.48	134,090.50	15,796.98	149,887.48	134,090.50	15,796.98
Medicare B Revenue	16,811.52	18,500.00	(1,688.48)	16,811.52	18,500.00	(1,688.48)
Medicaid Revenue	372,731.25	475,258.95	(102,527.70)	372,731.25	475,258.95	(102,527.70)
Private Pay Revenue	376,116.46	253,966.88	122,149.58	376,116.46	253,966.88	122,149.58
Adult Day Care Revenue	12,000.00	15,000.00	(3,000.00)	12,000.00	15,000.00	(3,000.00)
Total Income	927,638.71	896,966.33	30,672.38	927,638.71	896,966.33	30,672.38
Operating Expenses						
Administration	215,215.16	208,586.36	(6,628.80)	215,215.16	208,586.36	(6,628.80)
Environmental Services	72,299.35	84,826.69	12,527.34	72,299.35	84,826.69	12,527.34
Laundry	22,262.06	12,140.60	(10,121.46)	22,262.06	12,140.60	(10,121.46)
Maintenance	22,597.90	27,016.52	4,418.62	22,597.90	27,016.52	4,418.62
Nursing Services	516,995.56	464,581.02	(52,414.54)	516,995.56	464,581.02	(52,414.54)
Activities	18,772.50	18,692.29	(80.21)	18,772.50	18,692.29	(80.21)
Social Services	22,019.04	19,179.10	(2,839.94)	22,019.04	19,179.10	(2,839.94)
Physical Therapy	19,934.39	20,000.00	65.61	19,934.39	20,000.00	65.61
Occupational Therapy	17,858.71	19,000.00	1,141.29	17,858.71	19,000.00	1,141.29
Speech Therapy	1,413.92	6,750.00	5,336.08	1,413.92	6,750.00	5,336.08
Respiratory Therapy	5,022.61	1,910.00	(3,112.61)	5,022.61	1,910.00	(3,112.61)
Total This Department	6,436.53	8,660.00	2,223.47	6,436.53	8,660.00	2,223.47
Food Services	128,938.75	94,541.43	(34,397.32)	128,938.75	94,541.43	(34,397.32)
Barber & Beauty	3,603.66	3,406.25	(197.41)	3,603.66	3,406.25	(197.41)
Adult Day Care	17,761.54	15,901.91	(1,859.63)	17,761.54	15,901.91	(1,859.63)
Alzheimers and Related Disorders	22,032.61	41,543.35	19,510.74	22,032.61	41,543.35	19,510.74
Total Expenses	1,106,727.76	1,038,075.49	(68,652.27)	1,106,727.76	1,038,075.49	(68,652.27)
Net Operating Income	(179,089.05)	(141,109.17)	(37,979.88)	(179,089.05)	(141,109.17)	(37,979.88)
NonOperating Income						
Local Taxes	105,565.00	105,565.00		105,565.00	105,565.00	
Miscellaneous NI Revenue		290.00	(290.00)		290.00	(290.00)
Total NonOperating Income	105,565.00	105,855.00	(290.00)	105,565.00	105,855.00	(290.00)
Net Income (Loss)	(73,524.05)	(35,254.17)	(38,269.88)	(73,524.05)	(35,254.17)	(38,269.88)

Champaign County Nursing Home
 Census Summary Report
 For Jan-18

	Jan-18				YTD			
	Total Days	ADC	Mix	Occupancy	Total Days	ADC	Mix	Occupancy
Medicare A	258	8.32	6.12%	3.42%	258	8.32	6.12%	3.42%
Medicaid	2,380	76.77	56.47%	31.59%	2,380	76.77	56.47%	31.59%
Medicaid Pending	838	27.03	19.88%	11.12%	838	27.03	19.88%	11.12%
Managed Care	8	0.26	0.19%	0.11%	8	0.26	0.19%	0.11%
Private Pay	656	21.16	15.56%	8.71%	656	21.16	15.56%	8.71%
Veterans	75	2.42	1.78%	1.00%	75	2.42	1.78%	1.00%
Total	4,215	135.97	100.00%	55.95%	4,215	135.97	100.00%	55.95%

Champaign County Nursing Home
 Avg Daily Census Summary Report

For Jan-18

		<u>Jan-18</u>
<u>Actual:</u>		<u>ADC</u>
Medicare A		8.32
	<i>var to budget</i>	1.32
Medicaid		76.77
	<i>var to budget</i>	(18.23)
Medicaid Pending		27.03
	<i>var to budget</i>	16.03
Managed Care		0.26
	<i>var to budget</i>	(2.74)
Private Pay		21.16
	<i>var to budget</i>	(1.84)
Veterans		2.42
	<i>var to budget</i>	(2.58)
Total		135.97
	<i>var to budget</i>	(8.03)

		<u>Jan-18</u>
<u>Budget:</u>		<u>ADC</u>
Medicare A		7.00
Medicaid		95.00
Medicaid Pending		11.00
Managed Care		3.00
Private Pay		23.00
Veterans		5.00
Total		144.00

Varinace:		
	<u>Over/(Under)</u>	<u>(8.03)</u>

ASSETS

Current Assets

Cash

Cash	\$75,369.79
Petty Cash	\$300.00
Total Cash	\$75,669.79

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$2,454,384.70
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$1,148,220.02
Total Rec., Net of Uncollectible Amounts	\$3,602,604.72

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$99,274.96
Allowance for Uncollectible Accts-Private Pay	(\$313,885.45)
Allowance for Uncollectible Accts-Patient Care P	(\$618,356.90)
Allowance for Uncollectible Accts-Patient Care H	\$11,807.46
Total Rec., Net of Uncollectible Amounts	(\$821,159.93)

Accrued Interest

Interest Receivable	(\$10.89)
Property Tax Revenue Receivable	\$375,446.61
Total Accrued Interest	\$375,435.72

Intergvt. Rec., Net Of Uncollectibl

Due from Other Governmental Units	\$1,087,035.76
Due from IL Public Aid	\$336,789.61
Due from IL Department of Aging-Title XX	\$92,276.80
Due from US Treasury-Medicare	\$385,650.57
Due From VA-Adult Daycare	\$65,282.85
Due From VA-Nursing Home Care	\$257,792.86
Allowance for Uncollectible Accts-IPA	(\$21,701.51)
Allowance for Uncollectible Accts-Medicare	(\$14,643.60)
Allowance For Uncollectible Accts-VA Adult Day C	(\$1,350.71)
Total Intergvt. Rec., Net Of Uncollectibl	\$2,187,132.63

Prepaid Expenses

Prepaid Expenses	\$87,790.60
Total Prepaid Expenses	\$87,790.60

Long-Term Investments

Patient Trust Cash, Invested	\$15,829.52
Total Long-Term Investments	\$15,829.52
Total Current Assets	\$5,523,303.05

Fixed Assets

Nursing Home Buildings	\$23,473,119.72
Improvements not Buildings	\$1,083,202.49
Equipment, Furniture & Autos	\$1,654,610.55
Accumulated Depreciation-Land Improvements	(\$378,342.27)
Accumulated Depreciation-Equipment, Furniture, &	(\$1,354,419.03)
Accumulated Depreciation-Buildings	(\$6,498,305.49)
Total Fixed Assets	<u>\$17,979,865.97</u>
Total ASSETS	<u><u>\$23,503,169.02</u></u>

LIABILITIES & EQUITY

Current Liabilities

A/R Refunds	(\$4,982.39)
Accounts Payable	\$3,439,539.91
Salaries & Wages Payable	\$345,314.08
Interest Payable - Bonds	\$26,490.90
Due To Accounts Payable Fund	(\$216.40)
Due to General Corporate Fund	\$726,802.00
Due to Other Funds	\$150,000.00
Due to Others (Non-Government)	(\$3.68)
Tax Anticipation Notes Payable	\$1,205,695.02
Notes Payable	\$279.66
Total Current Liabilities	\$5,888,919.10

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$15,829.52
Bonds Payable	\$2,265,000.00
Accrued Compensated Absences	\$204,336.53
Total Non-Current Liabilities	\$2,485,166.05
Total Current Liabilities	\$8,374,085.15

Equity

Revenues	(\$21.60)
Retained Earnings-Unreserved	\$15,202,629.52
Year To Date Earnings	\$0.00
Contributed Capital	\$0.00
Year To Date Earnings	(\$73,524.05)
Total Equity	\$15,129,083.87
Total LIABILITIES & EQUITY	\$23,503,169.02

01/31/18

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	12.00		12.00	12.00		12.00
Other Miscellaneous Revenue	80.00	150.00	(70.00)	80.00	150.00	(70.00)
Total Miscellaneous Revenue	92.00	150.00	(58.00)	92.00	150.00	(58.00)
Medicare A Revenue						
Medicare A	109,549.32	92,659.00	16,890.32	109,549.32	92,659.00	16,890.32
NH Pt_Care - Medicare Advantage/Hmo	39,145.06	41,431.50	(2,286.44)	39,145.06	41,431.50	(2,286.44)
ARD_Pt Care - Medicare Advantage/HMD	1,193.10		1,193.10	1,193.10		1,193.10
Total Medicare A Revenue	149,887.48	134,090.50	15,796.98	149,887.48	134,090.50	15,796.98
Medicare B Revenue						
Medicare B	16,811.52	18,500.00	(1,688.48)	16,811.52	18,500.00	(1,688.48)
Total Medicare B Revenue	16,811.52	18,500.00	(1,688.48)	16,811.52	18,500.00	(1,688.48)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	292,260.53	360,178.27	(67,917.74)	292,260.53	360,178.27	(67,917.74)
ARD - Medicaid Title XIX (IDHFS)	47,984.80	84,097.42	(36,112.62)	47,984.80	84,097.42	(36,112.62)
Patient Care-Hospice	32,485.92	30,983.26	1,502.66	32,485.92	30,983.26	1,502.66
Total Medicaid Revenue	372,731.25	475,258.95	(102,527.70)	372,731.25	475,258.95	(102,527.70)
Private Pay Revenue						
VA-Veterans Nursing Home Care	17,586.31	36,425.00	(18,838.69)	17,586.31	36,425.00	(18,838.69)
Nursing Home Patient Care - Private Pay	289,850.58	212,891.88	76,958.70	289,850.58	212,891.88	76,958.70
Nursing Home Beauty Shop Revenue	1,657.00	2,200.00	(543.00)	1,657.00	2,200.00	(543.00)
Medical Supplies Revenue	2,240.57	1,800.00	440.57	2,240.57	1,800.00	440.57
Patient Transportation Charges	1,546.28	650.00	896.28	1,546.28	650.00	896.28
ARD Patient Care- Private Pay	63,235.72		63,235.72	63,235.72		63,235.72
Total Private Pay Revenue	376,116.46	253,966.88	122,149.58	376,116.46	253,966.88	122,149.58
Adult Day Care Revenue						
VA-Veterans Adult Daycare	3,000.00	4,000.00	(1,000.00)	3,000.00	4,000.00	(1,000.00)
IL Department Of Aging-Day Care Grant (Title XX)	6,000.00	8,000.00	(2,000.00)	6,000.00	8,000.00	(2,000.00)
Adult Day Care Charges-Private Pay	3,000.00	3,000.00		3,000.00	3,000.00	
Total Adult Day Care Revenue	12,000.00	15,000.00	(3,000.00)	12,000.00	15,000.00	(3,000.00)
Total Income	927,638.71	896,966.33	30,672.38	927,638.71	896,966.33	30,672.38
Operating Expenses						
Administration						
Reg. Full-Time Employees	28,118.69	30,093.21	1,974.52	28,118.69	30,093.21	1,974.52
Temp. Salaries & Wages	992.66		(992.66)	992.66		(992.66)
Per Diem	125.36	250.00	124.64	125.36	250.00	124.64
Overtime	467.57	902.80	435.23	467.57	902.80	435.23
TOPS - Balances	609.23		(609.23)	609.23		(609.23)
TOPS - FICA	46.61		(46.61)	46.61		(46.61)
Social Security - Employer	2,241.59	2,390.32	148.73	2,241.59	2,390.32	148.73
IMRF - Employer Cost	2,822.62	2,574.67	(247.95)	2,822.62	2,574.67	(247.95)
Workers' Compensation Insurance	898.72	934.26	35.54	898.72	934.26	35.54
Unemployment Insurance	922.66	549.88	(372.78)	922.66	549.88	(372.78)
Employee Health/Life Insurance	2,994.80	5,717.71	2,722.91	2,994.80	5,717.71	2,722.91
Employee Development/Recognition		200.00	200.00		200.00	200.00
Employee Physicals/Lab		2,500.00	2,500.00		2,500.00	2,500.00
Stationary & Printing		60.00	60.00		60.00	60.00

Wednesday, March 07, 2018

10:41 AM 10

01/31/18

Champaign County Nursing Home
Actual vs Budget Statement of Operations

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Books, Periodicals & Manuals	69.95	80.00	10.05	69.95	80.00	10.05
Postage, UPS, Federal Express	358.19	400.00	41.81	358.19	400.00	41.81
Equipment < \$2,500		200.00	200.00		200.00	200.00
Operational Supplies	735.48	1,250.00	514.52	735.48	1,250.00	514.52
Audit & Accounting Fees	2,500.00	3,141.00	641.00	2,500.00	3,141.00	641.00
Attorney Fees	(45,139.19)	5,000.00	50,139.19	(45,139.19)	5,000.00	50,139.19
Engineering Fees		1,250.00	1,250.00		1,250.00	1,250.00
Professional Services	51,378.83	63,505.40	12,126.57	51,378.83	63,505.40	12,126.57
Job Required Travel Expense	22.47	175.00	152.53	22.47	175.00	152.53
Insurance	23,000.00	24,166.67	1,166.67	23,000.00	24,166.67	1,166.67
Computer Services	8,301.82	8,333.33	31.51	8,301.82	8,333.33	31.51
Telephone Services	1,119.63	1,666.67	547.04	1,119.63	1,666.67	547.04
Automobile Maintenance	207.31		(207.31)	207.31		(207.31)
Equipment Maintenance	421.44		(421.44)	421.44		(421.44)
Legal Notices, Advertising	2,297.75	3,333.33	1,035.58	2,297.75	3,333.33	1,035.58
Photocopy Services	2,819.97	750.00	(2,069.97)	2,819.97	750.00	(2,069.97)
Public Relations	800.00		(800.00)	800.00		(800.00)
Dues & Licenses	2,276.92	1,500.00	(776.92)	2,276.92	1,500.00	(776.92)
Finance Charges, Bank Fees	1,006.00	2,250.00	1,244.00	1,006.00	2,250.00	1,244.00
Cable/Satellite TV Expense	2,571.94	2,500.00	(71.94)	2,571.94	2,500.00	(71.94)
IPA Licensing Fee	35,553.50	37,078.79	1,525.29	35,553.50	37,078.79	1,525.29
Fines & Penalties		2,500.00	2,500.00		2,500.00	2,500.00
General Liability Claims		2,500.00	2,500.00		2,500.00	2,500.00
Furnishings, Office Equipment		250.00	250.00		250.00	250.00
Depreciation Expense	64,700.00		(64,700.00)	64,700.00		(64,700.00)
Bad Debt Expense	16,415.15		(16,415.15)	16,415.15		(16,415.15)
Interest-Tax Anticipation Notes Payable		583.33	583.33		583.33	583.33
Interest- Bonds Payable	3,557.49		(3,557.49)	3,557.49		(3,557.49)
Total Administration	215,215.16	208,586.37	(6,628.79)	215,215.16	208,586.37	(6,628.79)
Environmental Services						
Reg. Full-Time Employees	21,200.83	26,351.20	5,150.37	21,200.83	26,351.20	5,150.37
Reg. Part-Time Employees	1,086.57		(1,086.57)	1,086.57		(1,086.57)
Overtime	3,365.60	790.54	(2,575.06)	3,365.60	790.54	(2,575.06)
TOPS - Balances	918.79		(918.79)	918.79		(918.79)
TOPS- FICA	70.29		(70.29)	70.29		(70.29)
Social Security - Employer	2,378.36	2,076.34	(302.02)	2,378.36	2,076.34	(302.02)
IMRF - Employer Cost	3,130.67	2,236.48	(894.19)	3,130.67	2,236.48	(894.19)
Workers' Compensation Insurance	1,009.16	811.54	(197.62)	1,009.16	811.54	(197.62)
Unemployment Insurance	973.73	477.65	(496.08)	973.73	477.65	(496.08)
Employee Health/Life Insurance	3,919.69	5,156.93	1,237.24	3,919.69	5,156.93	1,237.24
Equipment < \$2,500	99.95	100.00	0.05	99.95	100.00	0.05
Operational Supplies	3,185.36	3,300.00	114.64	3,185.36	3,300.00	114.64
Gas Service	15,846.70	11,500.00	(4,346.70)	15,846.70	11,500.00	(4,346.70)
Electric Service	6,640.91	23,883.00	17,242.09	6,640.91	23,883.00	17,242.09
Water Service	2,994.25	3,100.00	105.75	2,994.25	3,100.00	105.75
Pest Control Service	938.36	450.00	(488.36)	938.36	450.00	(488.36)
Waste Disposal & Recycling	2,726.20	2,835.00	108.80	2,726.20	2,835.00	108.80
Equipment Rentals	258.00	258.00		258.00	258.00	
Sewer Service & Tax	1,555.93	1,500.00	(55.93)	1,555.93	1,500.00	(55.93)
Total Environmental Services	72,299.35	84,826.68	12,527.33	72,299.35	84,826.68	12,527.33
Laundry						
Reg. Full-Time Employees	7,438.76	6,326.21	(1,112.55)	7,438.76	6,326.21	(1,112.55)
Overtime	1,270.90	189.79	(1,081.11)	1,270.90	189.79	(1,081.11)
TOPS Balances	(148.01)		148.01	(148.01)		148.01

Champaign County Nursing Home
Actual vs Budget Statement of Operations

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS - FICA	(11.33)		11.33	(11.33)		11.33
Social Security - Employer	784.79	498.47	(286.32)	784.79	498.47	(286.32)
IMRF - Employer Cost	1,033.00	536.92	(496.08)	1,033.00	536.92	(496.08)
Workers' Compensation Insurance	327.50	194.83	(132.67)	327.50	194.83	(132.67)
Unemployment Insurance	325.98	114.67	(211.31)	325.98	114.67	(211.31)
Employee Health/Life Insurance	2,345.47	1,238.04	(1,107.43)	2,345.47	1,238.04	(1,107.43)
Laundry Supplies	6,379.00	833.33	(5,545.67)	6,379.00	833.33	(5,545.67)
Linen & Bedding	2,516.00	1,666.67	(849.33)	2,516.00	1,666.67	(849.33)
Laundry & Cleaning Service		541.67	541.67		541.67	541.67
Total Laundry	22,262.06	12,140.60	(10,121.46)	22,262.06	12,140.60	(10,121.46)
Maintenance						
Reg. Full-Time Employees	4,658.87	9,843.76	5,184.89	4,658.87	9,843.76	5,184.89
Overtime	639.30	295.31	(343.99)	639.30	295.31	(343.99)
TOPS - Balances	173.36		(173.36)	173.36		(173.36)
TOPS - FICA	13.26		(13.26)	13.26		(13.26)
Social Security - Employer	395.36	775.64	380.28	395.36	775.64	380.28
IMRF - Employer Cost	520.40	835.46	315.06	520.40	835.46	315.06
Workers' Compensation Insurance	143.87	303.16	159.29	143.87	303.16	159.29
Unemployment Insurance	168.02	178.43	10.41	168.02	178.43	10.41
Employee Health/Life Insurance	1,116.36	1,926.42	810.06	1,116.36	1,926.42	810.06
Ground Supplies	206.34		(206.34)	206.34		(206.34)
Maintenance Supplies	1,605.95	833.33	(772.62)	1,605.95	833.33	(772.62)
Equipment < \$2,500		300.00	300.00		300.00	300.00
Automobile Maintenance		475.00	475.00		475.00	475.00
Equipment Maintenance	5,983.16	2,083.33	(3,899.83)	5,983.16	2,083.33	(3,899.83)
Nursing Home Building Repair/Maintenance	2,493.14	8,333.33	5,840.19	2,493.14	8,333.33	5,840.19
Parking Lot/Sidewalk Maintenance	4,480.51	833.33	(3,647.18)	4,480.51	833.33	(3,647.18)
Total Maintenance	22,597.90	27,016.50	4,418.60	22,597.90	27,016.50	4,418.60
Nursing Services						
Reg. Full-Time Employees	163,211.99	184,628.28	21,416.29	163,211.99	184,628.28	21,416.29
Reg. Part-Time Employees	2,144.90	18,593.64	16,448.74	2,144.90	18,593.64	16,448.74
Temp. Salaries & Wages	14,624.69		(14,624.69)	14,624.69		(14,624.69)
Overtime	60,342.98	5,538.85	(54,804.13)	60,342.98	5,538.85	(54,804.13)
TOPS - Balances	6,846.06		(6,846.06)	6,846.06		(6,846.06)
No Benefit Full-Time Employees	86,986.35	93,053.32	6,066.97	86,986.35	93,053.32	6,066.97
No Benefit Part-Time Employees	16,999.37		(16,999.37)	16,999.37		(16,999.37)
TOPS - FICA	523.73		(523.73)	523.73		(523.73)
Social Security - Employer	26,611.66	23,088.78	(3,522.88)	26,611.66	23,088.78	(3,522.88)
IMRF - Employer Cost	33,216.12	24,869.48	(8,346.64)	33,216.12	24,869.48	(8,346.64)
Workers' Compensation Insurance	9,525.22	9,024.24	(500.98)	9,525.22	9,024.24	(500.98)
Unemployment Insurance	11,226.61	5,311.46	(5,915.15)	11,226.61	5,311.46	(5,915.15)
Employee Health/Life Insurance	29,025.25	38,612.16	9,586.91	29,025.25	38,612.16	9,586.91
Books, Periodicals & Manuals		50.00	50.00		50.00	50.00
Stocked Drugs	1,164.07	2,800.00	1,635.93	1,164.07	2,800.00	1,635.93
Pharmacy Charges-Public Aid	1,000.00	1,520.00	520.00	1,000.00	1,520.00	520.00
Oxygen	2,116.73	1,075.00	(1,041.73)	2,116.73	1,075.00	(1,041.73)
Incontinence Supplies	8,570.36	7,142.40	(1,427.96)	8,570.36	7,142.40	(1,427.96)
Pharmacy Charges - Insurance	2,000.00	7,535.00	5,535.00	2,000.00	7,535.00	5,535.00
Equipment < \$2,500	89.86	730.00	640.14	89.86	730.00	640.14
Operational Supplies	14,473.74	11,606.40	(2,867.34)	14,473.74	11,606.40	(2,867.34)
Pharmacy Charges-Medicare	10,000.00	4,014.50	(5,985.50)	10,000.00	4,014.50	(5,985.50)
Medical/Dental/Mental Health	7,945.04	5,787.50	(2,157.54)	7,945.04	5,787.50	(2,157.54)
Professional Services	3,553.73	7,500.00	3,946.27	3,553.73	7,500.00	3,946.27
Laboratory Fees	703.02	565.00	(138.02)	703.02	565.00	(138.02)

01/31/18

Champaign County Nursing Home
Actual vs Budget Statement of Operations

4

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Equipment Rentals	4,133.94	4,500.00	366.06	4,133.94	4,500.00	366.06
Dues & Licenses	50.00		(50.00)	50.00		(50.00)
Conferences & Training		235.00	235.00		235.00	235.00
Medicare Medical Services		6,800.00	6,800.00		6,800.00	6,800.00
Medical/Health Equipment	(89.86)		89.86	(89.86)		89.86
Total Nursing Services	516,995.56	464,581.01	(52,414.55)	516,995.56	464,581.01	(52,414.55)
Activities						
Reg. Full-Time Employees	10,514.20	12,662.45	2,148.25	10,514.20	12,662.45	2,148.25
Reg. Part-Time Employees	1,488.43		(1,488.43)	1,488.43		(1,488.43)
Overtime	536.63	379.87	(156.76)	536.63	379.87	(156.76)
TOPS - Balances	567.03		(567.03)	567.03		(567.03)
TOPS - FICA	43.38		(43.38)	43.38		(43.38)
Social Security - Employer	1,107.85	997.74	(110.11)	1,107.85	997.74	(110.11)
IMRF - Employer Cost	1,458.23	1,074.69	(383.54)	1,458.23	1,074.69	(383.54)
Workers' Compensation Insurance	495.34	389.97	(105.37)	495.34	389.97	(105.37)
Unemployment Insurance	469.55	229.52	(240.03)	469.55	229.52	(240.03)
Employee Health/Life Insurance	2,351.26	2,478.04	126.78	2,351.26	2,478.04	126.78
Operational Supplies		330.00	330.00		330.00	330.00
Professional Services	(259.40)	150.00	409.40	(259.40)	150.00	409.40
Total Activities	18,772.50	18,692.28	(80.22)	18,772.50	18,692.28	(80.22)
Social Services						
Reg. Full-Time Employees	13,555.38	13,244.26	(311.12)	13,555.38	13,244.26	(311.12)
Overtime	798.08	397.33	(400.75)	798.08	397.33	(400.75)
TOPS - Balances	799.63		(799.63)	799.63		(799.63)
TOPS - FICA	61.17		(61.17)	61.17		(61.17)
Social Security - Employer	967.26	1,043.58	76.32	967.26	1,043.58	76.32
IMRF - Employer Cost	1,273.20	1,124.07	(149.13)	1,273.20	1,124.07	(149.13)
Workers' Compensation Insurance	367.46	407.88	40.42	367.46	407.88	40.42
Unemployment Insurance	461.73	240.07	(221.66)	461.73	240.07	(221.66)
Employee Health/Life Insurance	3,135.13	2,591.90	(543.23)	3,135.13	2,591.90	(543.23)
Professional Services	600.00	130.00	(470.00)	600.00	130.00	(470.00)
Total Social Services	22,019.04	19,179.09	(2,839.95)	22,019.04	19,179.09	(2,839.95)
Physical Therapy						
Workers' Compensation Insurance	(4.63)		4.63	(4.63)		4.63
Professional Services	19,939.02	20,000.00	60.98	19,939.02	20,000.00	60.98
Total Physical Therapy	19,934.39	20,000.00	65.61	19,934.39	20,000.00	65.61
Occupational Therapy						
Professional Services	17,858.71	19,000.00	1,141.29	17,858.71	19,000.00	1,141.29
Total Occupational Therapy	17,858.71	19,000.00	1,141.29	17,858.71	19,000.00	1,141.29
Speech Therapy						
Professional Services	1,413.92	6,750.00	5,336.08	1,413.92	6,750.00	5,336.08
Total Speech Therapy	1,413.92	6,750.00	5,336.08	1,413.92	6,750.00	5,336.08
Respiratory Therapy						
Professional Services	5,022.61	1,910.00	(3,112.61)	5,022.61	1,910.00	(3,112.61)
Total Respiratory Therapy	5,022.61	1,910.00	(3,112.61)	5,022.61	1,910.00	(3,112.61)
Total This Department	6,436.53	8,660.00	2,223.47	6,436.53	8,660.00	2,223.47
Food Services						
Reg. Full-Time Employees	26,828.17	46,054.98	19,226.81	26,828.17	46,054.98	19,226.81
Reg. Part-Time Employees	16,875.74		(16,875.74)	16,875.74		(16,875.74)

01/31/18

Champaign County Nursing Home
Actual vs Budget Statement of Operations

5

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Overtime	7,846.77	1,381.65	(6,465.12)	7,846.77	1,381.65	(6,465.12)
TOPS - Balances	1,439.41		(1,439.41)	1,439.41		(1,439.41)
TOPS - FICA	110.12		(110.12)	110.12		(110.12)
Social Security - Employer	4,363.21	3,628.90	(734.31)	4,363.21	3,628.90	(734.31)
IMRF - Employer Cost	5,743.17	3,908.78	(1,834.39)	5,743.17	3,908.78	(1,834.39)
Workers' Compensation Insurance	1,657.07	1,418.36	(238.71)	1,657.07	1,418.36	(238.71)
Unemployment Insurance	1,814.51	834.81	(979.70)	1,814.51	834.81	(979.70)
Employee Health/Life Insurance	5,411.50	9,012.96	3,601.46	5,411.50	9,012.96	3,601.46
Food	49,452.46	24,909.12	(24,543.34)	49,452.46	24,909.12	(24,543.34)
Non-Food Supply	6,473.13	145.00	(6,328.13)	6,473.13	145.00	(6,328.13)
Nutritional Supplements	3,373.69	2,008.80	(1,364.89)	3,373.69	2,008.80	(1,364.89)
Equipment < \$2,500		85.00	85.00		85.00	85.00
Operational Supplies	3,913.09	446.40	(3,466.69)	3,913.09	446.40	(3,466.69)
Equipment Rentals	404.95	405.00	0.05	404.95	405.00	0.05
Dues & Licenses	30.00	16.67	(13.33)	30.00	16.67	(13.33)
Conferences & Training		35.00	35.00		35.00	35.00
Food Service	(6,798.24)		6,798.24	(6,798.24)		6,798.24
Furnishings, Office Equipment		250.00	250.00		250.00	250.00
Total Food Services	128,938.75	94,541.43	(34,397.32)	128,938.75	94,541.43	(34,397.32)
Barber & Beauty						
Reg. Full-Time Employees	2,403.83	2,379.63	(24.20)	2,403.83	2,379.63	(24.20)
TOPS - Balances	(129.59)		129.59	(129.59)		129.59
TOPS - FICA	(9.91)		9.91	(9.91)		9.91
Social Security - Employer	169.37	182.04	12.67	169.37	182.04	12.67
IMRF - Employer Cost	222.96	196.08	(26.88)	222.96	196.08	(26.88)
Workers' Compensation Insurance	81.91	71.15	(10.76)	81.91	71.15	(10.76)
Unemployment Insurance	77.83	41.88	(35.95)	77.83	41.88	(35.95)
Employee Health/Life Insurance	787.26	452.13	(335.13)	787.26	452.13	(335.13)
Operational Supplies		83.33	83.33		83.33	83.33
Total Barber & Beauty	3,603.66	3,406.24	(197.42)	3,603.66	3,406.24	(197.42)
Adult Day Care						
Reg. Full-Time Employees	10,789.81	10,201.52	(588.29)	10,789.81	10,201.52	(588.29)
Overtime	511.43	306.05	(205.38)	511.43	306.05	(205.38)
TOPS - Balances	985.43		(985.43)	985.43		(985.43)
TOPS - FICA	75.38		(75.38)	75.38		(75.38)
Social Security - Employer	966.54	803.83	(162.71)	966.54	803.83	(162.71)
IMRF - Employer Cost	1,272.24	865.82	(406.42)	1,272.24	865.82	(406.42)
Workers' Compensation Insurance	400.68	314.18	(86.50)	400.68	314.18	(86.50)
Unemployment Insurance	388.41	184.92	(203.49)	388.41	184.92	(203.49)
Employee Health/Life Insurance	2,350.28	1,996.44	(353.84)	2,350.28	1,996.44	(353.84)
Gasoline & Oil		833.33	833.33		833.33	833.33
Operational Supplies	21.34	125.00	103.66	21.34	125.00	103.66
Conferences & Training		270.83	270.83		270.83	270.83
Total Adult Day Care	17,761.54	15,901.92	(1,859.62)	17,761.54	15,901.92	(1,859.62)
Alzheimers and Related Disord						
Reg. Full-Time Employees	7,512.05	28,727.40	21,215.35	7,512.05	28,727.40	21,215.35
Overtime	157.58	861.82	704.24	157.58	861.82	704.24
TOPS - Balances	113.45		(113.45)	113.45		(113.45)
No Benefit Full-Time Employees	4,790.02		(4,790.02)	4,790.02		(4,790.02)
No Benefit Part-Time Employees	3,404.56		(3,404.56)	3,404.56		(3,404.56)
TOPS - FICA	8.68		(8.68)	8.68		(8.68)
Social Security - Employer	1,226.35	2,263.58	1,037.23	1,226.35	2,263.58	1,037.23
IMRF - Employer Cost	1,614.23	2,438.15	823.92	1,614.23	2,438.15	823.92

01/31/18

Champaign County Nursing Home
Actual vs Budget Statement of Operations

6

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Workers' Compensation Insurance	494.58	884.72	390.14	494.58	884.72	390.14
Unemployment Insurance	520.71	520.72	0.01	520.71	520.72	0.01
Employee Health/Life Insurance	1,497.40	5,621.95	4,124.55	1,497.40	5,621.95	4,124.55
Professional Services	693.00	100.00	(593.00)	693.00	100.00	(593.00)
Conferences & Training		125.00	125.00		125.00	125.00
Total Alzheimers and Related Disorders	22,032.61	41,543.34	19,510.73	22,032.61	41,543.34	19,510.73
Total Expenses	1,106,727.76	1,038,075.46	(68,652.30)	1,106,727.76	1,038,075.46	(68,652.30)
Net Operating Income	(179,089.05)	(141,109.13)	(37,979.92)	(179,089.05)	(141,109.13)	(37,979.92)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	105,565.00	105,565.00		105,565.00	105,565.00	
Total Local Taxes	105,565.00	105,565.00		105,565.00	105,565.00	
Miscellaneous NI Revenue						
Vending Machine Revenue		290.00	(290.00)		290.00	(290.00)
Total Miscellaneous NI Revenue		290.00	(290.00)		290.00	(290.00)
Total NonOperating Income	105,565.00	105,855.00	(290.00)	105,565.00	105,855.00	(290.00)
Net Income (Loss)	(73,524.05)	(35,254.13)	(38,269.92)	(73,524.05)	(35,254.13)	(38,269.92)