



CHAMPAIGN COUNTY NURSING HOME BOARD OF DIRECTORS

AGENDA

County of Champaign, Urbana, Illinois

Monday, October 1, 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

Vacant

Mary Hodson

Edmund Sutton

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda/Addenda
- IV. Approval of Minutes
 - A. August 13, 2018 1 - 2
- V. Public Participation
- VI. Communications
- VII. Management Update
 - A. July Financials 3 – 15
 - B. August Financials 16 - 28
- VIII. Chair's Report
- IX. Other Business
 - A. Semi-annual CLOSED Session Minute Review 29 – 30
- X. Next Meeting Date & Time
 - A. Monday, November 12, 2018 at 6:30 p.m.
- XI. Adjournment

**Board of Directors
Champaign County Nursing Home (CCNH) –Minutes
Urbana, Illinois
August 13, 2018**

Directors Present: Anderson, Hodson, Sutton
Directors Absent/Excused: Banks, Emanuel
Also Present: Asplund, Ciyou, Koenig, Miller, Petrie, Reznik

I. Call to Order

Chair Anderson called the meeting to order at 6:33 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 Hodson, second by Sutton, unanimous).

IV. Approval of Minutes

The board approved the minutes from July 9, 2018, as distributed (motion by Sutton, second by Hodson, unanimous).

Mr. Sutton expressed concern that the minutes did not include the comments he made in support of Mr. Kruidenier. Ms. Asplund stated that, if directed, she could amend the minutes. Mr. Sutton commented he did not feel that was necessary.

V. Public Participation

Richard Kruidenier thanked committee members and Nursing Home staff for working with him regarding his mobility inside and outside the nursing home.

Dan Phillips commented that he enjoys the nursing home, but feels the new restrictions are ludicrous. He commended the nursing staff. According to Mr. Phillips, the food is terrible and the staff morale is low.

VI. Communications

None

VII. Management Update

A. June Financials

Suzanne Koenig reviewed the financial reports. Ms. Koenig reported the census for June was 1.52 PPD less than May. She stated the downward trend on food costs continues. In response to a question from Mr. Anderson, Ms. Koenig responded the \$13,000 for food costs included \$8,000 in labor. Ms. Reznik noted the July report will show this detail. SAK explained there were events that included food. Ms. Ciyou stated dietary has experienced a lot of turnover.

VIII. Chair's Report

None

IX. Other Business

None

X. Next Meeting Date & Time

Monday, September 10, 2018 at 6:30 p.m.

Mary Hodson noted she is unable to attend the next meeting.

XI. Adjournment

Mr. Anderson declared the meeting adjourned at 6:50 p.m.

Respectfully submitted:

Tammy Asplund

Recording Secretary

07/31/18

Champaign County Nursing Home
Balance Sheet

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ASSETS

Current Assets

Cash	\$282,131.67
Rec., Net of Uncollectible Amounts	\$3,750,957.76
Rec., Net of Uncollectible Amounts	(\$865,916.04)
Accrued Interest	\$301,129.09
Intergvt. Rec., Net Of Uncollectibl	\$2,756,481.44
Prepaid Expenses	(\$160,383.01)
Long-Term Investments	\$16,366.98
Total Current Assets	\$6,080,767.89

Fixed Assets

Fixed Assets	\$17,591,665.97
Total ASSETS	\$23,672,433.86

LIABILITIES & EQUITY

Current Liabilities

Current Liabilities	\$6,466,501.67
Non-Current Liabilities	\$2,476,874.39
Total Current Liabilities	\$8,943,376.06

Equity

Equity	\$14,729,057.80
Total LIABILITIES & EQUITY	\$23,672,433.86

07/31/18

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	54.00	150.00	(96.00)	1,334.48	1,050.00	284.48
Medicare A Revenue	92,339.48	147,327.50	(54,988.02)	851,691.96	994,293.00	(142,601.04)
Medicare B Revenue	11,231.93	18,500.00	(7,268.07)	88,097.13	129,500.00	(41,402.87)
Medicaid Revenue	568,150.45	500,299.40	67,851.05	3,308,386.22	3,330,544.49	(22,158.27)
Private Pay Revenue	225,591.56	255,671.88	(30,080.32)	1,977,542.16	1,742,263.76	235,278.40
Adult Day Care Revenue	6,675.43	15,000.00	(8,324.57)	79,765.79	105,000.00	(25,234.21)
Total Income	904,042.85	936,948.78	(32,905.93)	6,306,817.74	6,302,651.25	4,166.49
Operating Expenses						
Administration	295,801.10	294,500.78	(1,300.32)	1,967,865.42	2,028,846.65	60,981.23
Environmental Services	78,349.18	84,826.69	6,477.51	530,120.78	587,673.78	57,553.00
Laundry	8,049.15	12,140.60	4,091.45	83,966.93	83,516.62	(450.31)
Maintenance	23,890.42	27,016.52	3,126.10	163,745.37	186,832.03	23,086.66
Nursing Services	444,500.35	465,545.12	21,044.77	3,240,045.70	3,188,565.89	(51,479.81)
Activities	17,822.82	18,692.29	869.47	120,932.23	127,908.55	6,976.32
Social Services	19,445.24	19,179.10	(266.14)	146,168.13	131,181.24	(14,986.89)
Physical Therapy	16,385.15	20,000.00	3,614.85	119,708.94	140,000.00	20,291.06
Occupational Therapy	11,147.29	19,000.00	7,852.71	94,040.37	133,000.00	38,959.63
Speech Therapy	1,630.67	6,750.00	5,119.33	12,143.74	47,250.00	35,106.26
Respiratory Therapy	721.71	1,910.00	1,188.29	14,002.26	13,370.00	(632.26)
Total This Department	2,352.38	8,660.00	6,307.62	26,146.00	60,620.00	34,474.00
Food Services	120,070.50	95,111.52	(24,958.98)	786,940.42	649,285.43	(137,654.99)
Barber & Beauty	3,515.41	3,406.25	(109.16)	25,838.06	23,307.77	(2,530.29)
Adult Day Care	15,625.96	15,901.91	275.95	123,465.14	108,946.79	(14,518.35)
Alzheimers and Related Disorders	5,656.75	41,543.35	35,886.60	91,756.15	284,139.18	192,383.03
Total Expenses	1,062,611.70	1,125,524.10	62,912.40	7,520,739.64	7,733,823.93	213,084.29
Net Operating Income	(158,568.85)	(188,575.33)	30,006.48	(1,213,921.90)	(1,431,172.68)	217,250.78
NonOperating Income						
Local Taxes	105,565.00	105,565.00		738,955.00	738,955.00	
Miscellaneous NI Revenue	1,094.40	290.00	804.40	1,416.78	2,030.00	(613.22)
Total NonOperating Income	106,659.40	105,855.00	804.40	740,371.78	740,985.00	(613.22)
Net Income (Loss)	(51,909.45)	(82,720.33)	30,810.88	(473,550.12)	(690,187.68)	216,637.56

Champaign County Nursing Home
 Census Summary Report
 For Jul-18

	Jul-18				YTD			
	Total Days	ADC	Mix	Occupancy	Total Days	ADC	Mix	Occupancy
Medicare A	174	5.61	3.87%	2.31%	1,596	7.53	5.34%	3.10%
Medicaid	2,546	82.13	56.69%	33.80%	16,457	77.63	55.02%	31.95%
Medicaid Pending	1,068	34.45	23.78%	14.18%	6,920	32.64	23.14%	13.43%
Managed Care	-	-	0.00%	0.00%	15	0.07	0.05%	0.03%
Private Pay	672	21.68	14.96%	8.92%	4,658	21.97	15.57%	9.04%
Veterans	31	1.00	0.69%	0.41%	265	1.25	0.89%	0.51%
Total	4,491	144.87	100.00%	59.62%	29,911	141.09	100.00%	58.06%

Champaign County Nursing Home
 Avg Daily Census Summary Report
 For Jul-18

		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18
<u>Actual:</u>		<u>ADC</u>	<u>ADC</u>	<u>ADC</u>	<u>ADC</u>	<u>ADC</u>	<u>ADC</u>	<u>ADC</u>
Medicare A	Actual	8.32	10.32	7.65	7.83	6.23	7.00	5.61
	Budget	7.00	8.00	8.00	8.00	8.00	8.00	8.00
	Variance	1.32	2.32	-0.35	-0.17	-1.77	-1.00	-2.39
Medicaid	Actual	76.77	75.68	64.03	77.87	83.55	83.37	82.13
	Budget	95.00	96.00	96.00	96.00	96.00	97.00	97.00
	Variance	-18.23	-20.32	-31.97	-18.13	-12.45	-13.63	-14.87
Medicaid Pending	Actual	27.03	28.29	42.35	33.50	31.58	30.83	34.45
	Budget	11.00	11.00	11.00	11.00	11.00	11.00	11.00
	Variance	16.03	17.29	31.35	22.50	20.58	19.83	23.45
Managed Care	Actual	0.26	0.25	0.00	0.00	0.00	0.00	0.00
	Budget	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Variance	-2.74	-2.75	-3.00	-3.00	-3.00	-3.00	-3.00
Private Pay	Actual	21.16	22.43	24.16	23.97	20.90	19.53	21.68
	Budget	23.00	23.00	23.00	23.00	23.00	23.00	23.00
	Variance	-1.84	-0.57	1.16	0.97	-2.10	-3.47	-1.32
Veterans	Actual	2.42	1.36	0.97	1.00	1.00	1.00	1.00
	Budget	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	Variance	-2.58	-3.64	-4.03	-4.00	-4.00	-4.00	-4.00
Total	Actual	135.97	138.32	139.16	144.17	143.26	141.73	144.87
	Budget	144.00	146.00	146.00	146.00	146.00	147.00	147.00
	Variance	-8.03	-7.68	-6.84	-1.83	-2.74	-5.27	-2.13

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

Cash	\$281,831.67
Petty Cash	\$300.00
Total Cash	\$282,131.67

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$2,630,841.15
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$1,120,116.61
Total Rec., Net of Uncollectible Amounts	\$3,750,957.76

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$137,740.91
Allowance for Uncollectible Accts-Private Pay	(\$325,385.11)
Allowance for Uncollectible Accts-Patient Care P	(\$690,079.30)
Allowance for Uncollectible Accts-Patient Care H	\$11,807.46
Total Rec., Net of Uncollectible Amounts	(\$865,916.04)

Accrued Interest

Interest Receivable	(\$18.37)
Property Tax Revenue Receivable	\$301,147.46
Total Accrued Interest	\$301,129.09

Intergvt. Rec., Net Of Uncollectibl

Due from Other Governmental Units	\$1,664,216.56
Due from IL Public Aid	\$533,038.19
Due from IL Department of Aging-Title XX	\$61,089.90
Due from US Treasury-Medicare	\$352,731.22
Due From VA-Adult Daycare	\$74,253.73
Due From VA-Nursing Home Care	\$135,327.66
Allowance for Uncollectible Accts-IPA	(\$21,701.51)
Allowance for Uncollectible Accts-Medicare	(\$41,123.60)
Allowance For Uncollectible Accts-VA Adult Day C	(\$1,350.71)
Total Intergvt. Rec., Net Of Uncollectibl	\$2,756,481.44

Prepaid Expenses

Prepaid Expenses	(\$160,383.01)
Total Prepaid Expenses	(\$160,383.01)

Long-Term Investments

Patient Trust Cash, Invested	\$16,366.98
Total Long-Term Investments	\$16,366.98
Total Current Assets	\$6,080,767.89

Champaign County Nursing Home
Balance Sheet

07/31/18

2

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	(\$402,342.27)
Accumulated Depreciation-Equipment, Furniture, &	(\$1,406,619.03)
Accumulated Depreciation-Buildings	(\$6,810,305.49)
Total Fixed Assets	\$17,591,665.97
Total ASSETS	\$23,672,433.86

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	(\$23,454.49)
Accounts Payable	\$4,781,896.89
Salaries & Wages Payable	\$327,685.34
Interest Payable - Bonds	\$47,835.84
Due To Accounts Payable Fund	(\$216.40)
Due to General Corporate Fund	\$827,802.00
Due to Other Funds	\$0.00
Due to Others (Non-Government)	(\$3.68)
Tax Anticipation Notes Payable	\$504,676.51
Notes Payable	\$279.66
Total Current Liabilities	<u>\$6,466,501.67</u>

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$16,366.98
Bonds Payable	\$2,265,000.00
Accrued Compensated Absences	\$195,507.41
Total Non-Current Liabilities	<u>\$2,476,874.39</u>
Total Current Liabilities	<u>\$8,943,376.06</u>

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	(\$473,550.12)
Total Equity	<u>\$14,729,057.80</u>
Total LIABILITIES & EQUITY	<u>\$23,672,433.86</u>

Champaign County Nursing Home
Actual vs Budget Statement of Operations

07/31/18

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	54.00		54.00	377.50		377.50
Other Miscellaneous Revenue		150.00	(150.00)	956.98	1,050.00	(93.02)
Total Miscellaneous Revenue	54.00	150.00	(96.00)	1,334.48	1,050.00	284.48
Medicare A Revenue						
Medicare A	65,875.24	105,896.00	(40,020.76)	566,212.55	710,955.00	(144,742.45)
NH Pt_Care - Medicare Advantage/ Hmo	26,464.24	41,431.50	(14,967.26)	254,131.86	283,338.00	(29,206.14)
ARD_Pt Care - Medicare Advantage/ HMO				31,347.55		31,347.55
Total Medicare A Revenue	92,339.48	147,327.50	(54,988.02)	851,691.96	994,293.00	(142,601.04)
Medicare B Revenue						
Medicare B	11,231.93	18,500.00	(7,268.07)	88,097.13	129,500.00	(41,402.87)
Total Medicare B Revenue	11,231.93	18,500.00	(7,268.07)	88,097.13	129,500.00	(41,402.87)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	400,549.39	381,188.72	19,360.67	2,592,304.42	2,532,413.13	59,891.29
ARD - Medicaid Title XIX (IDHFS)	115,353.11	87,042.42	28,310.69	417,810.02	583,249.84	(165,439.82)
Patient Care-Hospice	52,247.95	32,068.26	20,179.69	298,271.78	214,881.52	83,390.26
Total Medicaid Revenue	568,150.45	500,299.40	67,851.05	3,308,386.22	3,330,544.49	(22,158.27)
Private Pay Revenue						
VA-Veterans Nursing Home Care	8,680.00	36,425.00	(27,745.00)	69,616.31	249,100.00	(179,483.69)
Nursing Home Patient Care - Private Pay	238,539.77	214,596.88	23,942.89	1,599,744.87	1,460,613.76	139,131.11
Nursing Home Beauty Shop Revenue	1,787.50	2,200.00	(412.50)	11,937.60	15,400.00	(3,462.40)
Medical Supplies Revenue	(669.40)	1,800.00	(2,469.40)	9,120.16	12,600.00	(3,479.84)
Patient Transportation Charges	1,015.31	650.00	365.31	7,028.70	4,550.00	2,478.70
ARD Patient Care- Private Pay	(23,761.62)		(23,761.62)	280,094.52		280,094.52
Total Private Pay Revenue	225,591.56	255,671.88	(30,080.32)	1,977,542.16	1,742,263.76	235,278.40
Adult Day Care Revenue						
VA-Veterans Adult Daycare	3,565.00	4,000.00	(435.00)	22,590.00	28,000.00	(5,410.00)
IL Department Of Aging-Day Care Grant (Title XX)	1,923.43	8,000.00	(6,076.57)	37,515.79	56,000.00	(18,484.21)
Adult Day Care Charges-Private Pay	1,187.00	3,000.00	(1,813.00)	19,660.00	21,000.00	(1,340.00)
Total Adult Day Care Revenue	6,675.43	15,000.00	(8,324.57)	79,765.79	105,000.00	(25,234.21)
Total Income	904,042.85	936,948.78	(32,905.93)	6,306,817.74	6,302,651.25	4,166.49

Operating Expenses

Administration

Reg. Full-Time Employees	34,856.83	30,093.21	(4,763.62)	198,751.94	205,798.70	7,046.76
Reg. Part-Time Employees	405.00		(405.00)	405.00		(405.00)
Temp. Salaries & Wages	10,087.16		(10,087.16)	42,277.51		(42,277.51)
Per Diem		250.00	250.00	125.36	1,750.00	1,624.64
Overtime	508.40	902.80	394.40	1,769.24	6,173.96	4,404.72
TOPS - Balances	(3,640.07)		3,640.07	(4,359.69)		4,359.69
TOPS - FICA	(278.46)		278.46	(333.51)		333.51
Social Security - Employer	3,217.60	2,390.32	(827.28)	18,176.13	16,349.78	(1,826.35)
IMRF - Employer Cost	2,548.62	2,574.67	26.05	16,575.88	17,610.75	1,034.87
Workers' Compensation Insurance	1,523.99	934.26	(589.73)	7,755.88	6,390.31	(1,365.57)
Unemployment Insurance	570.44	549.88	(20.56)	4,352.63	3,761.19	(591.44)
Employee Health/Life Insurance	2,281.26	5,717.71	3,436.45	19,533.92	39,101.75	19,567.83
Employee Development/Recognition		200.00	200.00		1,400.00	1,400.00
Employee Physicals/Lab		2,500.00	2,500.00		17,500.00	17,500.00

Tuesday, September 04, 2018

4:10 PM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

07/31/18

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Stationary & Printing	204.99	60.00	(144.99)	415.77	420.00	4.23
Books, Periodicals & Manuals		80.00	80.00	69.95	560.00	490.05
Postage, UPS, Federal Express	167.30	400.00	232.70	1,790.09	2,800.00	1,009.91
Equipment < \$2,500		200.00	200.00		1,400.00	1,400.00
Operational Supplies	108.48	1,250.00	1,141.52	5,841.29	8,750.00	2,908.71
Audit & Accounting Fees	2,500.00	3,141.00	641.00	18,044.00	21,987.00	3,943.00
Attorney Fees	21,921.00	5,000.00	(16,921.00)	38,664.65	35,000.00	(3,664.65)
Engineering Fees		1,250.00	1,250.00		8,750.00	8,750.00
Professional Services	49,251.34	65,604.48	16,353.14	411,738.07	445,791.86	34,053.79
Job Required Travel Expense	4,070.88	175.00	(3,895.88)	4,420.14	1,225.00	(3,195.14)
Insurance	23,000.00	24,166.67	1,166.67	161,000.00	169,166.67	8,166.67
Computer Services	4,796.83	8,333.33	3,536.50	33,240.98	58,333.33	25,092.35
Telephone Services	1,277.09	1,666.67	389.58	8,566.03	11,666.67	3,100.64
Automobile Maintenance				207.31		(207.31)
Equipment Maintenance	421.44		(421.44)	1,943.57		(1,943.57)
Legal Notices, Advertising	277.12	3,333.33	3,056.21	8,138.90	23,333.33	15,194.43
Business Meals/Expenses				7,573.73		(7,573.73)
Photocopy Services	649.57	750.00	100.43	6,717.39	5,250.00	(1,467.39)
Public Relations				524.21		(524.21)
Dues & Licenses	1,790.83	1,500.00	(290.83)	13,021.90	10,500.00	(2,521.90)
Conferences & Training				204.92		(204.92)
Finance Charges, Bank Fees	1,344.62	2,250.00	905.38	7,603.89	15,750.00	8,146.11
Cable/Satellite TV Expense	2,703.93	2,500.00	(203.93)	18,930.72	17,500.00	(1,430.72)
IPA Licensing Fee	37,667.50	37,455.13	(212.37)	248,448.00	255,040.02	6,592.02
Fines & Penalties	4,415.92	2,500.00	(1,915.92)	52,395.94	17,500.00	(34,895.94)
General Liability Claims		2,500.00	2,500.00		17,500.00	17,500.00
Furnishings, Office Equipment		250.00	250.00	1,664.02	1,750.00	85.98
Depreciation Expense	64,700.00	64,700.00		452,900.00	452,900.00	
Bad Debt Expense	18,080.86	18,739.00	658.14	124,004.23	126,053.00	2,048.77
Miscellaneous Expense				9.87		(9.87)
Interest-Tax Anticipation Notes Payable	813.14	583.33	(229.81)	9,853.13	4,083.33	(5,769.80)
Interest- Bonds Payable	3,557.49		(3,557.49)	24,902.43		(24,902.43)
Total Administration	295,801.10	294,500.79	(1,300.31)	1,967,865.42	2,028,846.65	60,981.23
Environmental Services						
Reg. Full-Time Employees	28,645.07	26,351.20	(2,293.87)	174,204.09	180,208.23	6,004.14
Reg. Part-Time Employees	899.39		(899.39)	7,314.88		(7,314.88)
Overtime	2,115.23	790.54	(1,324.69)	11,306.83	5,406.25	(5,900.58)
TOPS - Balances	(1,063.09)		1,063.09	8,329.71		(8,329.71)
TOPS- FICA	(81.32)		81.32	637.23		(637.23)
Social Security - Employer	2,369.86	2,076.34	(293.52)	14,930.16	14,199.50	(730.66)
IMRF - Employer Cost	2,367.38	2,236.48	(130.90)	16,826.65	15,294.63	(1,532.02)
Workers' Compensation Insurance	1,074.47	811.54	(262.93)	6,247.49	5,549.88	(697.61)
Unemployment Insurance	463.83	477.65	13.82	5,405.61	3,266.53	(2,139.08)
Employee Health/Life Insurance	3,855.48	5,156.93	1,301.45	25,680.08	35,266.75	9,586.67
Equipment < \$2,500		100.00	100.00	99.95	700.00	600.05
Operational Supplies		3,300.00	3,300.00	13,943.40	23,100.00	9,156.60
Gas Service	7,270.84	11,500.00	4,229.16	83,866.95	80,500.00	(3,366.95)
Electric Service	22,934.88	23,883.00	948.12	110,101.00	167,181.00	57,080.00
Water Service	2,917.10	3,100.00	182.90	20,163.38	21,700.00	1,536.62
Pest Control Service	438.36	450.00	11.64	2,723.36	3,150.00	426.64
Waste Disposal & Recycling	2,372.16	2,835.00	462.84	17,737.54	19,845.00	2,107.46
Equipment Rentals	258.00	258.00		1,806.00	1,806.00	
Sewer Service & Tax	1,511.54	1,500.00	(11.54)	8,796.47	10,500.00	1,703.53
Total Environmental Services	78,349.18	84,826.68	6,477.50	530,120.78	587,673.77	57,552.99

Champaign County Nursing Home
Actual vs Budget Statement of Operations

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Laundry						
Reg. Full-Time Employees	11,144.14	6,326.21	(4,817.93)	44,198.77	43,263.13	(935.64)
Reg. Part-Time Employees	2,306.94		(2,306.94)	7,692.93		(7,692.93)
Overtime	604.82	189.79	(415.03)	2,892.96	1,297.90	(1,595.06)
TOPS Balances	(10,495.89)		10,495.89	(12,690.88)		12,690.88
TOPS - FICA	(802.94)		802.94	(970.86)		970.86
Social Security - Employer	1,066.99	498.47	(568.52)	4,157.93	3,408.91	(749.02)
IMRF - Employer Cost	1,103.09	536.92	(566.17)	4,776.60	3,671.83	(1,104.77)
Workers' Compensation Insurance	431.48	194.83	(236.65)	1,722.68	1,332.38	(390.30)
Unemployment Insurance	87.23	114.67	27.44	1,372.66	784.20	(588.46)
Employee Health/Life Insurance	1,561.61	1,238.04	(323.57)	14,066.71	8,466.60	(5,600.11)
Laundry Supplies	358.37	833.33	474.96	10,621.37	5,833.33	(4,788.04)
Linen & Bedding	35.52	1,666.67	1,631.15	3,128.52	11,666.67	8,538.15
Laundry & Cleaning Service	647.79	541.67	(106.12)	2,997.54	3,791.67	794.13
Total Laundry	8,049.15	12,140.60	4,091.45	83,966.93	83,516.62	(450.31)
Maintenance						
Reg. Full-Time Employees	4,924.97	9,843.76	4,918.79	32,934.68	67,318.60	34,383.92
Overtime	556.42	295.31	(261.11)	3,505.53	2,019.56	(1,485.97)
TOPS - Balances	245.84		(245.84)	717.08		(717.08)
TOPS - FICA	18.81		(18.81)	54.86		(54.86)
Social Security - Employer	396.54	775.64	379.10	2,736.73	5,304.37	2,567.64
IMRF - Employer Cost	392.82	835.46	442.64	2,990.38	5,713.46	2,723.08
Workers' Compensation Insurance	184.25	303.16	118.91	1,086.56	2,073.21	986.65
Unemployment Insurance	13.43	178.43	165.00	753.99	1,220.24	466.25
Employee Health/Life Insurance	1,116.36	1,926.42	810.06	7,814.52	13,174.25	5,359.73
Gasoline & Oil	27.94		(27.94)	27.94		(27.94)
Tools				113.97		(113.97)
Ground Supplies				387.94		(387.94)
Maintenance Supplies	29.40	833.33	803.93	4,815.51	5,833.33	1,017.82
Equipment < \$2,500		300.00	300.00	199.96	2,100.00	1,900.04
Operational Supplies	520.46		(520.46)	598.57		(598.57)
Professional Services				(1,451.73)		1,451.73
Automobile Maintenance	587.62	475.00	(112.62)	4,324.37	3,325.00	(999.37)
Equipment Maintenance	3,319.10	2,083.33	(1,235.77)	18,718.02	14,583.33	(4,134.69)
Nursing Home Building Repair/Maintenance	11,556.46	8,333.33	(3,223.13)	71,235.98	58,333.33	(12,902.65)
Parking Lot/Sidewalk Maintenance		833.33	833.33	12,180.51	5,833.33	(6,347.18)
Total Maintenance	23,890.42	27,016.50	3,126.08	163,745.37	186,832.01	23,086.64
Nursing Services						
Reg. Full-Time Employees	176,327.18	184,628.28	8,301.10	1,219,840.59	1,262,619.19	42,778.60
Reg. Part-Time Employees	1,407.85	18,593.64	17,185.79	10,070.26	127,156.53	117,086.27
Temp. Salaries & Wages	9,654.46		(9,654.46)	104,087.13		(104,087.13)
Overtime	54,399.16	5,538.85	(48,860.31)	301,570.70	37,878.58	(263,692.12)
TOPS - Balances	(2,608.67)		2,608.67	4,820.52		(4,820.52)
No Benefit Full-Time Employees	85,141.29	93,053.32	7,912.03	618,362.57	636,364.66	18,002.09
No Benefit Part-Time Employees	7,722.80		(7,722.80)	76,811.12		(76,811.12)
TOPS - FICA	(199.56)		199.56	368.77		(368.77)
Social Security - Employer	24,461.96	23,088.78	(1,373.18)	174,606.46	157,897.45	(16,709.01)
IMRF - Employer Cost	23,194.38	24,869.48	1,675.10	186,824.48	170,075.16	(16,749.32)
Workers' Compensation Insurance	10,390.82	9,024.24	(1,366.58)	67,419.32	61,714.17	(5,705.15)
Unemployment Insurance	2,372.58	5,311.46	2,938.88	41,616.75	36,323.56	(5,293.19)
Employee Health/Life Insurance	28,321.89	38,612.16	10,290.27	209,752.19	264,057.38	54,305.19
Stationary And Printing	89.46		(89.46)	218.84		(218.84)
Books, Periodicals & Manuals		50.00	50.00		350.00	350.00

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Stocked Drugs	1,318.90	2,800.00	1,481.10	13,512.03	19,600.00	6,087.97
Pharmacy Charges-Public Aid	921.45	1,520.00	598.55	5,742.06	10,640.00	4,897.94
Oxygen	1,139.31	1,075.00	(64.31)	13,983.48	7,525.00	(6,458.48)
Incontinence Supplies	5,295.18	7,291.20	1,996.02	34,927.11	49,521.60	14,594.49
Pharmacy Charges - Insurance	253.22	7,535.00	7,281.78	11,417.71	52,745.00	41,327.29
Equipment < \$2,500		730.00	730.00	89.86	5,110.00	5,020.14
Operational Supplies	11,162.31	11,848.20	685.89	78,777.98	80,472.60	1,694.62
Pharmacy Charges-Medicare	2,491.29	4,588.00	2,096.71	44,799.49	30,802.50	(13,996.99)
Medical/Dental/Mental Health		5,787.50	5,787.50	11,639.61	40,512.50	28,872.89
Professional Services	(4,312.28)	7,500.00	11,812.28	13,620.07	52,500.00	38,879.93
Laboratory Fees	795.63	565.00	(230.63)	4,206.75	3,955.00	(251.75)
Equipment Rentals	3,420.52	4,500.00	1,079.48	30,735.02	31,500.00	764.98
Dues & Licenses				200.00		(200.00)
Conferences & Training		235.00	235.00		1,645.00	1,645.00
Contract Nursing Services				(79,740.30)		79,740.30
Medicare Medical Services	603.80	6,800.00	6,196.20	35,412.25	47,600.00	12,187.75
Medical/ Health Equipment	735.42		(735.42)	4,352.88		(4,352.88)
Total Nursing Services	444,500.35	465,545.11	21,044.76	3,240,045.70	3,188,565.88	(51,479.82)
Activities						
Reg. Full-Time Employees	11,449.73	12,662.45	1,212.72	74,769.28	86,594.85	11,825.57
Reg. Part-Time Employees	1,071.62		(1,071.62)	9,358.32		(9,358.32)
Overtime	172.21	379.87	207.66	920.05	2,597.84	1,677.79
TOPS - Balances	69.62		(69.62)	(123.43)		123.43
TOPS - FICA	5.33		(5.33)	(9.44)		9.44
Social Security - Employer	898.24	997.74	99.50	6,540.49	6,823.24	282.75
IMRF - Employer Cost	902.48	1,074.69	172.21	7,345.68	7,349.48	3.80
Workers' Compensation Insurance	443.74	389.97	(53.77)	2,903.38	2,666.87	(236.51)
Unemployment Insurance	163.90	229.52	65.62	2,158.59	1,569.65	(588.94)
Employee Health/Life Insurance	2,348.66	2,478.04	129.38	16,451.02	16,946.61	495.59
Operational Supplies	137.34	330.00	192.66	717.74	2,310.00	1,592.26
Professional Services	159.95	150.00	(9.95)	(99.45)	1,050.00	1,149.45
Total Activities	17,822.82	18,692.28	869.46	120,932.23	127,908.54	6,976.31
Social Services						
Reg. Full-Time Employees	14,257.08	13,244.26	(1,012.82)	94,482.73	90,573.67	(3,909.06)
Reg. Part-Time Employees				392.06		(392.06)
Overtime	189.23	397.33	208.10	2,779.78	2,717.21	(62.57)
TOPS - Balances	(1,124.02)		1,124.02	3,155.38		(3,155.38)
TOPS - FICA	(85.99)		85.99	241.39		(241.39)
Social Security - Employer	1,007.47	1,043.58	36.11	7,014.42	7,136.75	122.33
IMRF - Employer Cost	980.13	1,124.07	143.94	7,982.72	7,687.17	(295.55)
Workers' Compensation Insurance	496.65	407.88	(88.77)	3,010.74	2,789.39	(221.35)
Unemployment Insurance		240.07	240.07	1,422.48	1,641.78	219.30
Employee Health/Life Insurance	3,064.69	2,591.90	(472.79)	21,726.43	17,725.26	(4,001.17)
Professional Services	660.00	130.00	(530.00)	3,960.00	910.00	(3,050.00)
Total Social Services	19,445.24	19,179.09	(266.15)	146,168.13	131,181.23	(14,986.90)
Physical Therapy						
Workers' Compensation Insurance				(4.63)		4.63
Professional Services	16,385.15	20,000.00	3,614.85	119,713.57	140,000.00	20,286.43
Total Physical Therapy	16,385.15	20,000.00	3,614.85	119,708.94	140,000.00	20,291.06
Occupational Therapy						
Professional Services	11,147.29	19,000.00	7,852.71	94,040.37	133,000.00	38,959.63
Total Occupational Therapy	11,147.29	19,000.00	7,852.71	94,040.37	133,000.00	38,959.63

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Speech Therapy						
Professional Services	1,630.67	6,750.00	5,119.33	12,143.74	47,250.00	35,106.26
Total Speech Therapy	1,630.67	6,750.00	5,119.33	12,143.74	47,250.00	35,106.26
Respiratory Therapy						
Professional Services	721.71	1,910.00	1,188.29	14,002.26	13,370.00	(632.26)
Total Respiratory Therapy	721.71	1,910.00	1,188.29	14,002.26	13,370.00	(632.26)
Total This Department	2,352.38	8,660.00	6,307.62	26,146.00	60,620.00	34,474.00
Food Services						
Reg. Full-Time Employees	42,920.46	46,054.98	3,134.52	251,206.47	314,956.65	63,750.18
Reg. Part-Time Employees	10,895.39		(10,895.39)	98,013.31		(98,013.31)
Overtime	5,001.30	1,381.65	(3,619.65)	26,948.41	9,448.70	(17,499.71)
TOPS - Balances	1,109.21		(1,109.21)	3,367.07		(3,367.07)
TOPS - FICA	84.85		(84.85)	257.58		(257.58)
Social Security - Employer	4,407.97	3,628.90	(779.07)	28,799.74	24,817.01	(3,982.73)
IMRF - Employer Cost	4,413.32	3,908.78	(504.54)	32,341.37	26,731.00	(5,610.37)
Workers' Compensation Insurance	1,964.24	1,418.36	(545.88)	11,698.54	9,699.72	(1,998.82)
Unemployment Insurance	1,201.90	834.81	(367.09)	10,740.73	5,709.03	(5,031.70)
Employee Health/Life Insurance	6,911.50	9,012.96	2,101.46	44,810.20	61,637.02	16,826.82
Food	26,350.37	25,428.06	(922.31)	219,340.29	172,706.58	(46,633.71)
Non-Food Supply	4,484.37	145.00	(4,339.37)	28,003.53	1,015.00	(26,988.53)
Nutritional Supplements	2,637.54	2,050.65	(586.89)	19,016.25	13,927.95	(5,088.30)
Equipment < \$2,500		85.00	85.00		595.00	595.00
Operational Supplies	178.49	455.70	277.21	3,355.93	3,095.10	(260.83)
Professional Services	8,312.90		(8,312.90)	12,839.59		(12,839.59)
Equipment Rentals	(803.31)	405.00	1,208.31	2,884.65	2,835.00	(49.65)
Dues & Licenses		16.67	16.67	115.00	116.67	1.67
Conferences & Training		35.00	35.00		245.00	245.00
Food Service				(6,798.24)		6,798.24
Furnishings, Office Equipment		250.00	250.00		1,750.00	1,750.00
Total Food Services	120,070.50	95,111.52	(24,958.98)	786,940.42	649,285.43	(137,654.99)
Barber & Beauty						
Reg. Full-Time Employees	2,403.83	2,379.63	(24.20)	16,889.09	16,273.60	(615.49)
TOPS - Balances	(58.90)		58.90	18.32		(18.32)
TOPS - FICA	(4.50)		4.50	1.41		(1.41)
Social Security - Employer	152.17	182.04	29.87	1,110.33	1,244.93	134.60
IMRF - Employer Cost	150.66	196.08	45.42	1,240.16	1,340.94	100.78
Workers' Compensation Insurance	87.50	71.15	(16.35)	569.04	486.58	(82.46)
Unemployment Insurance		41.88	41.88	372.78	286.39	(86.39)
Employee Health/Life Insurance	787.26	452.13	(335.13)	5,510.82	3,091.99	(2,418.83)
Operational Supplies	(2.61)	83.33	85.94	126.11	583.33	457.22
Total Barber & Beauty	3,515.41	3,406.24	(109.17)	25,838.06	23,307.76	(2,530.30)
Adult Day Care						
Reg. Full-Time Employees	11,174.60	10,201.52	(973.08)	79,670.21	69,765.21	(9,905.00)
Overtime	135.89	306.05	170.16	930.75	2,092.96	1,162.21
TOPS - Balances	(416.78)		416.78	1,660.23		(1,660.23)
TOPS - FICA	(31.89)		31.89	127.00		(127.00)
Social Security - Employer	855.40	803.83	(51.57)	6,188.55	5,497.15	(691.40)
IMRF - Employer Cost	820.55	865.82	45.27	6,912.77	5,921.11	(991.66)
Workers' Compensation Insurance	435.00	314.18	(120.82)	2,705.91	2,148.56	(557.35)
Unemployment Insurance	6.19	184.92	178.73	1,872.21	1,264.80	(607.61)
Employee Health/Life Insurance	2,348.98	1,996.44	(352.54)	16,444.16	13,653.05	(2,791.11)

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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
Gasoline & Oil		833.33	833.33	5,886.75	5,833.33	(53.42)
Operational Supplies	298.02	125.00	(173.02)	909.08	875.00	(34.08)
Field Trips/Activities				117.52		(117.52)
Conferences & Training		270.83	270.83	40.00	1,895.83	1,855.83
Total Adult Day Care	15,625.96	15,901.92	275.96	123,465.14	108,946.80	(14,518.34)
Alzheimers and Related Disord						
Reg, Full-Time Employees	2,088.57	28,727.40	26,638.83	40,390.56	196,458.36	156,067.80
Overtime	61.07	861.82	800.75	286.57	5,893.75	5,607.18
TOPS - Balances	(366.30)		366.30	(921.22)		921.22
No Benefit Full-Time Employees				11,456.88		(11,456.88)
No Benefit Part-Time Employees	2,382.26		(2,382.26)	15,274.81		(15,274.81)
TOPS - FICA	(28.02)		28.02	(70.47)		70.47
Social Security - Employer	349.41	2,263.58	1,914.17	5,250.51	15,479.94	10,229.43
IMRF - Employer Cost	126.50	2,438.15	2,311.65	5,640.26	16,673.81	11,033.55
Workers' Compensation Insurance	177.71	884.72	707.01	2,250.43	6,050.33	3,799.90
Unemployment Insurance	81.69	520.72	439.03	1,859.22	3,561.08	1,701.86
Employee Health/Life Insurance	783.86	5,621.95	4,838.09	9,054.72	38,446.90	29,392.18
Operational Supplies				73.38		(73.38)
Professional Services		100.00	100.00	1,210.50	700.00	(510.50)
Conferences & Training		125.00	125.00		875.00	875.00
Total Alzheimers and Related Disorders	5,656.75	41,543.34	35,886.59	91,756.15	284,139.17	192,383.02
Total Expenses	1,062,611.70	1,125,524.07	62,912.37	7,520,739.64	7,733,823.86	213,084.22
Net Operating Income	(158,568.85)	(188,575.29)	30,006.44	(1,213,921.90)	(1,431,172.61)	217,250.71
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	105,565.00	105,565.00		738,955.00	738,955.00	
Total Local Taxes	105,565.00	105,565.00		738,955.00	738,955.00	
Miscellaneous NI Revenue						
Restricted Donations	91.12		91.12	413.50		413.50
Vending Machine Revenue	1,003.28	290.00	713.28	1,003.28	2,030.00	(1,026.72)
Total Miscellaneous NI Revenue	1,094.40	290.00	804.40	1,416.78	2,030.00	(613.22)
Total NonOperating Income	106,659.40	105,855.00	804.40	740,371.78	740,985.00	(613.22)
Net Income (Loss)	(51,909.45)	(82,720.29)	30,810.84	(473,550.12)	(690,187.61)	216,637.49

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Champaign County Nursing Home
Balance Sheet

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ASSETS

Current Assets

Cash	\$68,563.50
Rec., Net of Uncollectible Amounts	\$3,810,750.63
Rec., Net of Uncollectible Amounts	(\$871,916.97)
Accrued Interest	\$261,894.22
Intergvt. Rec., Net Of Uncollectibl	\$2,813,289.74
Prepaid Expenses	(\$203,776.50)
Long-Term Investments	\$23,386.68
Total Current Assets	\$5,902,191.30

Fixed Assets

Fixed Assets	\$17,526,965.97
Total ASSETS	\$23,429,157.27

LIABILITIES & EQUITY

Current Liabilities

Current Liabilities	\$6,275,260.23
Non-Current Liabilities	\$2,486,997.14
Total Current Liabilities	\$8,762,257.37

Equity

Equity	\$14,666,899.90
Total LIABILITIES & EQUITY	\$23,429,157.27

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/18

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	171.00	150.00	21.00	1,505.48	1,200.00	305.48
Medicare A Revenue	76,062.55	147,327.50	(71,264.95)	927,754.51	1,141,620.50	(213,865.99)
Medicare B Revenue	24,640.70	18,500.00	6,140.70	112,737.83	148,000.00	(35,262.17)
Medicaid Revenue	658,401.13	500,299.40	158,101.73	3,966,787.35	3,830,843.89	135,943.46
Private Pay Revenue	203,073.54	255,671.88	(52,598.34)	2,180,615.70	1,997,935.64	182,680.06
Adult Day Care Revenue	11,237.12	15,000.00	(3,762.88)	91,002.91	120,000.00	(28,997.09)
Total Income	973,586.04	936,948.78	36,637.26	7,280,403.78	7,239,600.03	40,803.75
Operating Expenses						
Administration	316,500.76	294,500.78	(21,999.98)	2,284,366.18	2,323,347.43	38,981.25
Environmental Services	83,619.71	84,826.69	1,206.98	613,740.49	672,500.47	58,759.98
Laundry	5,422.95	12,140.60	6,717.65	89,389.88	95,657.22	6,267.34
Maintenance	13,414.85	27,016.52	13,601.67	177,160.22	213,848.55	36,688.33
Nursing Services	503,631.92	465,545.12	(38,086.80)	3,743,677.62	3,654,111.01	(89,566.61)
Activities	19,791.92	18,692.29	(1,099.63)	140,724.15	146,600.83	5,876.68
Social Services	20,167.02	19,179.10	(987.92)	166,335.15	150,360.34	(15,974.81)
Physical Therapy	19,107.08	20,000.00	892.92	138,816.02	160,000.00	21,183.98
Occupational Therapy	13,296.71	19,000.00	5,703.29	107,337.08	152,000.00	44,662.92
Speech Therapy	1,126.43	6,750.00	5,623.57	13,270.17	54,000.00	40,729.83
Respiratory Therapy	1,567.06	1,910.00	342.94	15,569.32	15,280.00	(289.32)
Total This Department	2,693.49	8,660.00	5,966.51	28,839.49	69,280.00	40,440.51
Food Services	116,940.48	95,111.52	(21,828.96)	903,880.90	744,396.94	(159,483.96)
Barber & Beauty	3,973.65	3,406.25	(567.40)	29,811.71	26,714.02	(3,097.69)
Adult Day Care	18,544.65	15,901.91	(2,642.74)	142,009.79	124,848.70	(17,161.09)
Alzheimers and Related Disorders	4,203.75	41,543.35	37,339.60	95,959.90	325,682.53	229,722.63
Total Expenses	1,141,308.94	1,125,524.10	(15,784.84)	8,662,048.58	8,859,348.03	197,299.45
Net Operating Income	(167,722.90)	(188,575.33)	20,852.43	(1,381,644.80)	(1,619,748.00)	238,103.20
NonOperating Income						
Local Taxes	105,565.00	105,565.00		844,520.00	844,520.00	
Miscellaneous NI Revenue		290.00	(290.00)	1,416.78	2,320.00	(903.22)
Total NonOperating Income	105,565.00	105,855.00	(290.00)	845,936.78	846,840.00	(903.22)
Net Income (Loss)	(62,157.90)	(82,720.33)	20,562.43	(535,708.02)	(772,908.00)	237,199.98

Champaign County Nursing Home
 Census Summary Report
 For Aug-18

	Aug-18					YTD			
	Total Days	ADC	Incr/(Dcr) to Pr Mth	Mix	Occupancy	Total Days	ADC	Mix	Occupancy
Medicare A	171	5.52	(1.48)	3.86%	2.27%	1,767	7.27	5.15%	2.99%
Medicaid	2,577	83.13	(0.24)	58.13%	34.21%	19,034	78.33	55.42%	32.23%
Medicaid Pending	1,001	32.29	1.46	22.58%	13.29%	7,921	32.60	23.06%	13.41%
Managed Care	31	1.00	1.00	0.70%	0.41%	46	0.19	0.13%	0.08%
Private Pay	622	20.06	0.53	14.03%	8.26%	5,280	21.73	15.37%	8.94%
Veterans	31	1.00	-	0.70%	0.41%	296	1.22	0.86%	0.50%
Total	4,433	143.00	1.27	100.00%	58.85%	34,344	141.33	100.00%	58.16%

Champaign County Nursing Home
 Avg Daily Census Summary Report
 For Aug-18

		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18
Actual:		ADC	ADC	ADC	ADC	ADC	ADC	ADC	ADC
Medicare A	Actual	8.32	10.32	7.65	7.83	6.23	7.00	5.61	5.52
	Budget	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
	Variance	1.32	2.32	-0.35	-0.17	-1.77	-1.00	-2.39	-2.48
Medicaid	Actual	76.77	75.68	64.03	77.87	83.55	83.37	82.13	83.13
	Budget	95.00	96.00	96.00	96.00	96.00	97.00	97.00	97.00
	Variance	-18.23	-20.32	-31.97	-18.13	-12.45	-13.63	-14.87	-13.87
Medicaid Pending	Actual	27.03	28.29	42.35	33.50	31.58	30.83	34.45	32.29
	Budget	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
	Variance	16.03	17.29	31.35	22.50	20.58	19.83	23.45	21.29
Managed Care	Actual	0.26	0.25	0.00	0.00	0.00	0.00	0.00	1.00
	Budget	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Variance	-2.74	-2.75	-3.00	-3.00	-3.00	-3.00	-3.00	-2.00
Private Pay	Actual	21.16	22.43	24.16	23.97	20.90	19.53	21.68	20.06
	Budget	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
	Variance	-1.84	-0.57	1.16	0.97	-2.10	-3.47	-1.32	-2.94
Veterans	Actual	2.42	1.36	0.97	1.00	1.00	1.00	1.00	1.00
	Budget	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	Variance	-2.58	-3.64	-4.03	-4.00	-4.00	-4.00	-4.00	-4.00
Total	Actual	135.97	138.32	139.16	144.17	143.26	141.73	144.87	143.00
	Budget	144.00	146.00	146.00	146.00	146.00	147.00	147.00	147.00
	Variance	-8.03	-7.68	-6.84	-1.83	-2.74	-5.27	-2.13	-4.00

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

Cash	\$68,263.50
Petty Cash	\$300.00
Total Cash	<u>\$68,563.50</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$2,699,163.38
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$1,111,587.25
Total Rec., Net of Uncollectible Amounts	<u>\$3,810,750.63</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$153,288.22
Allowance for Uncollectible Accts-Private Pay	(\$333,952.20)
Allowance for Uncollectible Accts-Patient Care P	(\$703,060.45)
Allowance for Uncollectible Accts-Patient Care H	\$11,807.46
Total Rec., Net of Uncollectible Amounts	<u>(\$871,916.97)</u>

Accrued Interest

Interest Receivable	(\$20.87)
Property Tax Revenue Receivable	\$261,915.09
Total Accrued Interest	<u>\$261,894.22</u>

Intergvt. Rec., Net Of Uncollectibl

Due from Other Governmental Units	\$1,707,107.04
Due from IL Public Aid	\$572,746.33
Due from IL Department of Aging-Title XX	\$63,198.01
Due from US Treasury-Medicare	\$324,305.72
Due From VA-Adult Daycare	\$69,553.73
Due From VA-Nursing Home Care	\$144,243.29
Allowance for Uncollectible Accts-IPA	(\$20,437.07)
Allowance for Uncollectible Accts-Medicare	(\$46,076.60)
Allowance For Uncollectible Accts-VA Adult Day C	(\$1,350.71)
Total Intergvt. Rec., Net Of Uncollectibl	<u>\$2,813,289.74</u>

Prepaid Expenses

Prepaid Expenses	(\$203,776.50)
Total Prepaid Expenses	<u>(\$203,776.50)</u>

Long-Term Investments

Patient Trust Cash, Invested	\$23,386.68
Total Long-Term Investments	<u>\$23,386.68</u>
Total Current Assets	<u>\$5,902,191.30</u>

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	(\$406,342.27)
Accumulated Depreciation-Equipment, Furniture, &	(\$1,415,319.03)
Accumulated Depreciation-Buildings	(\$6,862,305.49)
Total Fixed Assets	<u>\$17,526,965.97</u>
Total ASSETS	<u>\$23,429,157.27</u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	(\$22,829.49)
Accounts Payable	\$4,862,051.13
Salaries & Wages Payable	\$143,064.49
Interest Payable - Bonds	\$51,393.33
Due To Accounts Payable Fund	(\$216.40)
Due to General Corporate Fund	\$877,802.00
Due to Other Funds	\$0.00
Due to Others (Non-Government)	(\$3.68)
Tax Anticipation Notes Payable	\$363,719.19
Notes Payable	\$279.66
Total Current Liabilities	<u>\$6,275,260.23</u>

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$23,386.68
Bonds Payable	\$2,265,000.00
Accrued Compensated Absences	\$198,610.46
Total Non-Current Liabilities	<u>\$2,486,997.14</u>
Total Current Liabilities	<u>\$8,762,257.37</u>

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	(\$535,708.02)
Total Equity	<u>\$14,666,899.90</u>
Total LIABILITIES & EQUITY	<u><u>\$23,429,157.27</u></u>

08/31/18

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	69.00		69.00	446.50		446.50
Other Miscellaneous Revenue	102.00	150.00	(48.00)	1,058.98	1,200.00	(141.02)
Total Miscellaneous Revenue	171.00	150.00	21.00	1,505.48	1,200.00	305.48
Medicare A Revenue						
Medicare A	51,620.10	105,896.00	(54,275.90)	617,832.65	816,851.00	(199,018.35)
NH Pt_Care - Medicare Advantage/ Hmo	24,442.45	41,431.50	(16,989.05)	278,574.31	324,769.50	(46,195.19)
ARD_Pt Care - Medicare Advantage/ HMO				31,347.55		31,347.55
Total Medicare A Revenue	76,062.55	147,327.50	(71,264.95)	927,754.51	1,141,620.50	(213,865.99)
Medicare B Revenue						
Medicare B	24,640.70	18,500.00	6,140.70	112,737.83	148,000.00	(35,262.17)
Total Medicare B Revenue	24,640.70	18,500.00	6,140.70	112,737.83	148,000.00	(35,262.17)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	520,398.72	381,188.72	139,210.00	3,112,703.14	2,913,601.85	199,101.29
ARD - Medicaid Title XIX (IDHFS)	88,168.99	87,042.42	1,126.57	505,979.01	670,292.26	(164,313.25)
Patient Care-Hospice	49,833.42	32,068.26	17,765.16	348,105.20	246,949.78	101,155.42
Total Medicaid Revenue	658,401.13	500,299.40	158,101.73	3,966,787.35	3,830,843.89	135,943.46
Private Pay Revenue						
VA-Veterans Nursing Home Care	8,680.00	36,425.00	(27,745.00)	78,296.31	285,525.00	(207,228.69)
Nursing Home Patient Care - Private Pay	161,137.15	214,596.88	(53,459.73)	1,760,882.02	1,675,210.64	85,671.38
Nursing Home Beauty Shop Revenue	2,133.00	2,200.00	(67.00)	14,070.60	17,600.00	(3,529.40)
Medical Supplies Revenue	1,223.97	1,800.00	(576.03)	10,344.13	14,400.00	(4,055.87)
Patient Transportation Charges	401.46	650.00	(248.54)	7,430.16	5,200.00	2,230.16
ARD Patient Care- Private Pay	29,497.96		29,497.96	309,592.48		309,592.48
Total Private Pay Revenue	203,073.54	255,671.88	(52,598.34)	2,180,615.70	1,997,935.64	182,680.06
Adult Day Care Revenue						
VA-Veterans Adult Daycare	3,880.00	4,000.00	(120.00)	26,470.00	32,000.00	(5,530.00)
IL Department Of Aging-Day Care Grant (Title XX)	5,444.12	8,000.00	(2,555.88)	42,959.91	64,000.00	(21,040.09)
Adult Day Care Charges-Private Pay	1,913.00	3,000.00	(1,087.00)	21,573.00	24,000.00	(2,427.00)
Total Adult Day Care Revenue	11,237.12	15,000.00	(3,762.88)	91,002.91	120,000.00	(28,997.09)
Total Income	973,586.04	936,948.78	36,637.26	7,280,403.78	7,239,600.03	40,803.75

Operating Expenses**Administration**

Reg. Full-Time Employees	30,370.01	30,093.21	(276.80)	229,121.95	235,891.91	6,769.96
Reg. Part-Time Employees				405.00		(405.00)
Temp. Salaries & Wages	11,388.61		(11,388.61)	53,666.12		(53,666.12)
Per Diem		250.00	250.00	125.36	2,000.00	1,874.64
Overtime	284.34	902.80	618.46	2,053.58	7,076.76	5,023.18
TOPS - Balances	206.53		(206.53)	(4,153.16)		4,153.16
TOPS - FICA	15.80		(15.80)	(317.71)		317.71
Social Security - Employer	3,427.11	2,390.32	(1,036.79)	21,603.24	18,740.10	(2,863.14)
IMRF - Employer Cost	2,504.97	2,574.67	69.70	19,080.85	20,185.42	1,104.57
Workers' Compensation Insurance	1,208.09	934.26	(273.83)	8,963.97	7,324.57	(1,639.40)
Unemployment Insurance	529.75	549.88	20.13	4,882.38	4,311.07	(571.31)
Employee Health/Life Insurance	2,351.26	5,717.71	3,366.45	21,885.18	44,819.46	22,934.28
Employee Development/Recognition		200.00	200.00		1,600.00	1,600.00
Employee Physicals/Lab		2,500.00	2,500.00		20,000.00	20,000.00

Thursday, September 27, 2018

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Stationary & Printing	2.99	60.00	57.01	418.76	480.00	61.24
Books, Periodicals & Manuals		80.00	80.00	69.95	640.00	570.05
Postage, UPS, Federal Express	320.08	400.00	79.92	2,110.17	3,200.00	1,089.83
Equipment < \$2,500		200.00	200.00		1,600.00	1,600.00
Operational Supplies	1,649.22	1,250.00	(399.22)	7,490.51	10,000.00	2,509.49
Audit & Accounting Fees	2,500.00	3,141.00	641.00	20,544.00	25,128.00	4,584.00
Attorney Fees	19,420.00	5,000.00	(14,420.00)	58,084.65	40,000.00	(18,084.65)
Engineering Fees		1,250.00	1,250.00		10,000.00	10,000.00
Professional Services	65,251.33	65,604.48	353.15	476,989.40	511,396.34	34,406.94
Job Required Travel Expense	22.57	175.00	152.43	4,442.71	1,400.00	(3,042.71)
Insurance	23,000.00	24,166.67	1,166.67	184,000.00	193,333.34	9,333.34
Computer Services	4,796.83	8,333.33	3,536.50	38,037.81	66,666.66	28,628.85
Telephone Services	1,502.60	1,666.67	164.07	10,068.63	13,333.34	3,264.71
Automobile Maintenance				207.31		(207.31)
Equipment Maintenance	421.44		(421.44)	2,365.01		(2,365.01)
Legal Notices, Advertising	316.00	3,333.33	3,017.33	8,454.90	26,666.66	18,211.76
Business Meals/Expenses	3,476.00		(3,476.00)	11,049.73		(11,049.73)
Photocopy Services	649.57	750.00	100.43	7,366.96	6,000.00	(1,366.96)
Public Relations				524.21		(524.21)
Dues & Licenses	1,790.83	1,500.00	(290.83)	14,812.73	12,000.00	(2,812.73)
Conferences & Training				204.92		(204.92)
Finance Charges, Bank Fees	1,892.12	2,250.00	357.88	9,496.01	18,000.00	8,503.99
Cable/Satellite TV Expense	2,703.93	2,500.00	(203.93)	21,634.65	20,000.00	(1,634.65)
IPA Licensing Fee	40,504.06	37,455.13	(3,048.93)	288,952.06	292,495.15	3,543.09
Fines & Penalties	4,415.96	2,500.00	(1,915.96)	56,811.90	20,000.00	(36,811.90)
General Liability Claims		2,500.00	2,500.00		20,000.00	20,000.00
Furnishings, Office Equipment	1,192.00	250.00	(942.00)	2,856.02	2,000.00	(856.02)
Depreciation Expense	64,700.00	64,700.00		517,600.00	517,600.00	
Bad Debt Expense	19,471.72	18,739.00	(732.72)	143,475.95	144,792.00	1,316.05
Miscellaneous Expense				9.87		(9.87)
Interest-Tax Anticipation Notes Payable	657.55	583.33	(74.22)	10,510.68	4,666.66	(5,844.02)
Interest- Bonds Payable	3,557.49		(3,557.49)	28,459.92		(28,459.92)
Total Administration	316,500.76	294,500.79	(21,999.97)	2,284,366.18	2,323,347.44	38,981.26
Environmental Services						
Reg. Full-Time Employees	28,487.16	26,351.20	(2,135.96)	202,691.25	206,559.44	3,868.19
Reg. Part-Time Employees	864.07		(864.07)	8,178.95		(8,178.95)
Overtime	923.44	790.54	(132.90)	12,230.27	6,196.79	(6,033.48)
TOPS - Balances	(373.09)		373.09	7,956.62		(7,956.62)
TOPS- FICA	(28.54)		28.54	608.69		(608.69)
Social Security - Employer	2,313.43	2,076.34	(237.09)	17,243.59	16,275.85	(967.74)
IMRF - Employer Cost	2,288.98	2,236.48	(52.50)	19,115.63	17,531.11	(1,584.52)
Workers' Compensation Insurance	898.20	811.54	(86.66)	7,145.69	6,361.41	(784.28)
Unemployment Insurance	267.94	477.65	209.71	5,673.55	3,744.18	(1,929.37)
Employee Health/Life Insurance	3,855.48	5,156.93	1,301.45	29,535.56	40,423.68	10,888.12
Equipment < \$2,500		100.00	100.00	99.95	800.00	700.05
Operational Supplies	6,794.94	3,300.00	(3,494.94)	20,738.34	26,400.00	5,661.66
Gas Service	7,118.62	11,500.00	4,381.38	90,985.57	92,000.00	1,014.43
Electric Service	21,848.99	23,883.00	2,034.01	131,949.99	191,064.00	59,114.01
Water Service	2,736.55	3,100.00	363.45	22,899.93	24,800.00	1,900.07
Pest Control Service	153.36	450.00	296.64	2,876.72	3,600.00	723.28
Waste Disposal & Recycling	2,174.22	2,835.00	660.78	19,911.76	22,680.00	2,768.24
Equipment Rentals	258.00	258.00		2,064.00	2,064.00	
Sewer Service & Tax	3,037.96	1,500.00	(1,537.96)	11,834.43	12,000.00	165.57
Total Environmental Services	83,619.71	84,826.68	1,206.97	613,740.49	672,500.46	58,759.97

Champaign County Nursing Home
Actual vs Budget Statement of Operations

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Laundry						
Reg. Full-Time Employees	1,394.34	6,326.21	4,931.87	45,593.11	49,589.35	3,996.24
Reg. Part-Time Employees	1,764.38		(1,764.38)	9,457.31		(9,457.31)
Overtime	180.31	189.79	9.48	3,073.27	1,487.68	(1,585.59)
TOPS Balances	115.87		(115.87)	(12,575.01)		12,575.01
TOPS - FICA	8.87		(8.87)	(961.99)		961.99
Social Security - Employer	259.07	498.47	239.40	4,417.00	3,907.39	(509.61)
IMRF - Employer Cost	260.52	536.92	276.40	5,037.12	4,208.75	(828.37)
Workers' Compensation Insurance	97.47	194.83	97.36	1,820.15	1,527.20	(292.95)
Unemployment Insurance	105.18	114.67	9.49	1,477.84	898.88	(578.96)
Employee Health/Life Insurance	781.26	1,238.04	456.78	14,847.97	9,704.64	(5,143.33)
Laundry Supplies		833.33	833.33	10,621.37	6,666.66	(3,954.71)
Linen & Bedding	16.54	1,666.67	1,650.13	3,145.06	13,333.34	10,188.28
Laundry & Cleaning Service	439.14	541.67	102.53	3,436.68	4,333.34	896.66
Total Laundry	5,422.95	12,140.60	6,717.65	89,389.88	95,657.23	6,267.35
Maintenance						
Reg. Full-Time Employees	4,988.32	9,843.76	4,855.44	37,923.00	77,162.36	39,239.36
Overtime	432.05	295.31	(136.74)	3,937.58	2,314.87	(1,622.71)
TOPS - Balances	(223.38)		223.38	493.70		(493.70)
TOPS - FICA	(17.09)		17.09	37.77		(37.77)
Social Security - Employer	407.20	775.64	368.44	3,143.93	6,080.01	2,936.08
IMRF - Employer Cost	405.32	835.46	430.14	3,395.70	6,548.92	3,153.22
Workers' Compensation Insurance	154.87	303.16	148.29	1,241.43	2,376.37	1,134.94
Unemployment Insurance		178.43	178.43	753.99	1,398.68	644.69
Employee Health/Life Insurance	1,116.36	1,926.42	810.06	8,930.88	15,100.67	6,169.79
Gasoline & Oil				27.94		(27.94)
Tools				113.97		(113.97)
Ground Supplies	69.75		(69.75)	457.69		(457.69)
Maintenance Supplies	610.79	833.33	222.54	5,426.30	6,666.66	1,240.36
Equipment < \$2,500		300.00	300.00	199.96	2,400.00	2,200.04
Operational Supplies				598.57		(598.57)
Professional Services				(1,451.73)		1,451.73
Automobile Maintenance	421.63	475.00	53.37	4,746.00	3,800.00	(946.00)
Equipment Maintenance	(44.95)	2,083.33	2,128.28	18,673.07	16,666.66	(2,006.41)
Nursing Home Building Repair/Maintenance	5,093.98	8,333.33	3,239.35	76,329.96	66,666.66	(9,663.30)
Parking Lot/Sidewalk Maintenance		833.33	833.33	12,180.51	6,666.66	(5,513.85)
Total Maintenance	13,414.85	27,016.50	13,601.65	177,160.22	213,848.52	36,688.30
Nursing Services						
Reg. Full-Time Employees	176,650.77	184,628.28	7,977.51	1,396,491.36	1,447,247.46	50,756.10
Reg. Part-Time Employees	1,171.27	18,593.64	17,422.37	11,241.53	145,750.17	134,508.64
Temp. Salaries & Wages	4,983.54		(4,983.54)	109,070.67		(109,070.67)
Overtime	68,225.48	5,538.85	(62,686.63)	369,796.18	43,417.43	(326,378.75)
TOPS - Balances	3,174.03		(3,174.03)	7,994.55		(7,994.55)
No Benefit Full-Time Employees	96,870.31	93,053.32	(3,816.99)	715,232.88	729,417.98	14,185.10
No Benefit Part-Time Employees	6,580.56		(6,580.56)	83,391.68		(83,391.68)
TOPS - FICA	242.81		(242.81)	611.58		(611.58)
Social Security - Employer	27,434.97	23,088.78	(4,346.19)	202,041.43	180,986.23	(21,055.20)
IMRF - Employer Cost	27,079.83	24,869.48	(2,210.35)	213,904.31	194,944.64	(18,959.67)
Workers' Compensation Insurance	8,596.82	9,024.24	427.42	76,016.14	70,738.41	(5,277.73)
Unemployment Insurance	1,946.83	5,311.46	3,364.63	43,563.58	41,635.03	(1,928.55)
Employee Health/Life Insurance	28,320.59	38,612.16	10,291.57	238,072.78	302,669.55	64,596.77
Stationary And Printing	129.38		(129.38)	348.22		(348.22)
Books, Periodicals & Manuals		50.00	50.00		400.00	400.00

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

4

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Stocked Drugs	963.68	2,800.00	1,836.32	14,475.71	22,400.00	7,924.29
Pharmacy Charges-Public Aid	500.00	1,520.00	1,020.00	6,242.06	12,160.00	5,917.94
Oxygen	208.83	1,075.00	866.17	14,192.31	8,600.00	(5,592.31)
Incontinence Supplies	5,876.70	7,291.20	1,414.50	40,803.81	56,812.80	16,008.99
Pharmacy Charges - Insurance		7,535.00	7,535.00	11,417.71	60,280.00	48,862.29
Equipment < \$2,500		730.00	730.00	89.86	5,840.00	5,750.14
Operational Supplies	13,750.32	11,848.20	(1,902.12)	92,528.30	92,320.80	(207.50)
Pharmacy Charges-Medicare	2,500.00	4,588.00	2,088.00	47,299.49	35,390.50	(11,908.99)
Medical/Dental/Mental Health	5,400.00	5,787.50	387.50	17,039.61	46,300.00	29,260.39
Professional Services	1,800.00	7,500.00	5,700.00	15,420.07	60,000.00	44,579.93
Laboratory Fees	330.43	565.00	234.57	4,537.18	4,520.00	(17.18)
Equipment Rentals	7,848.96	4,500.00	(3,348.96)	38,583.98	36,000.00	(2,583.98)
Dues & Licenses				200.00		(200.00)
Conferences & Training		235.00	235.00		1,880.00	1,880.00
Contract Nursing Services				(79,740.30)		79,740.30
Medicare Medical Services	13,130.18	6,800.00	(6,330.18)	48,542.43	54,400.00	5,857.57
Medical/ Health Equipment	(84.37)		84.37	4,268.51		(4,268.51)
Total Nursing Services	503,631.92	465,545.11	(38,086.81)	3,743,677.62	3,654,111.00	(89,566.62)
Activities						
Reg. Full-Time Employees	12,678.79	12,662.45	(16.34)	87,448.07	99,257.30	11,809.23
Reg. Part-Time Employees	1,148.92		(1,148.92)	10,507.24		(10,507.24)
Overtime	548.11	379.87	(168.24)	1,468.16	2,977.72	1,509.56
TOPS - Balances	48.77		(48.77)	(74.66)		74.66
TOPS - FICA	3.73		(3.73)	(5.71)		5.71
Social Security - Employer	1,129.91	997.74	(132.17)	7,670.40	7,820.98	150.58
IMRF - Employer Cost	1,137.96	1,074.69	(63.27)	8,483.64	8,424.17	(59.47)
Workers' Compensation Insurance	416.87	389.97	(26.90)	3,320.25	3,056.83	(263.42)
Unemployment Insurance	153.11	229.52	76.41	2,311.70	1,799.17	(512.53)
Employee Health/Life Insurance	2,348.66	2,478.04	129.38	18,799.68	19,424.65	624.97
Operational Supplies	177.09	330.00	152.91	894.83	2,640.00	1,745.17
Professional Services		150.00	150.00	(99.45)	1,200.00	1,299.45
Total Activities	19,791.92	18,692.28	(1,099.64)	140,724.15	146,600.82	5,876.67
Social Services						
Reg. Full-Time Employees	13,890.91	13,244.26	(646.65)	108,373.64	103,817.93	(4,555.71)
Reg. Part-Time Employees				392.06		(392.06)
Overtime	183.00	397.33	214.33	2,962.78	3,114.54	151.76
TOPS - Balances	(283.76)		283.76	2,871.62		(2,871.62)
TOPS - FICA	(21.71)		21.71	219.68		(219.68)
Social Security - Employer	1,116.50	1,043.58	(72.92)	8,130.92	8,180.33	49.41
IMRF - Employer Cost	1,128.04	1,124.07	(3.97)	9,110.76	8,811.24	(299.52)
Workers' Compensation Insurance	396.35	407.88	11.53	3,407.09	3,197.28	(209.81)
Unemployment Insurance		240.07	240.07	1,422.48	1,881.85	459.37
Employee Health/Life Insurance	3,064.69	2,591.90	(472.79)	24,791.12	20,317.17	(4,473.95)
Professional Services	693.00	130.00	(563.00)	4,653.00	1,040.00	(3,613.00)
Total Social Services	20,167.02	19,179.09	(987.93)	166,335.15	150,360.34	(15,974.81)
Physical Therapy						
Workers' Compensation Insurance				(4.63)		4.63
Professional Services	19,107.08	20,000.00	892.92	138,820.65	160,000.00	21,179.35
Total Physical Therapy	19,107.08	20,000.00	892.92	138,816.02	160,000.00	21,183.98
Occupational Therapy						
Professional Services	13,296.71	19,000.00	5,703.29	107,337.08	152,000.00	44,662.92
Total Occupational Therapy	13,296.71	19,000.00	5,703.29	107,337.08	152,000.00	44,662.92

Thursday, September 27, 2018

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Speech Therapy						
Professional Services	1,126.43	6,750.00	5,623.57	13,270.17	54,000.00	40,729.83
Total Speech Therapy	1,126.43	6,750.00	5,623.57	13,270.17	54,000.00	40,729.83
Respiratory Therapy						
Professional Services	1,567.06	1,910.00	342.94	15,569.32	15,280.00	(289.32)
Total Respiratory Therapy	1,567.06	1,910.00	342.94	15,569.32	15,280.00	(289.32)
Total This Department	2,693.49	8,660.00	5,966.51	28,839.49	69,280.00	40,440.51
Food Services						
Reg. Full-Time Employees	44,786.64	46,054.98	1,268.34	295,993.11	361,011.63	65,018.52
Reg. Part-Time Employees	8,438.56		(8,438.56)	106,451.87		(106,451.87)
Overtime	4,149.85	1,381.65	(2,768.20)	31,098.26	10,830.35	(20,267.91)
TOPS - Balances	453.19		(453.19)	3,820.26		(3,820.26)
TOPS - FICA	34.67		(34.67)	292.25		(292.25)
Social Security - Employer	4,403.04	3,628.90	(774.14)	33,202.78	28,445.91	(4,756.87)
IMRF - Employer Cost	4,381.27	3,908.78	(472.49)	36,722.64	30,639.78	(6,082.86)
Workers' Compensation Insurance	1,594.41	1,418.36	(176.05)	13,292.95	11,118.08	(2,174.87)
Unemployment Insurance	877.94	834.81	(43.13)	11,618.67	6,543.85	(5,074.82)
Employee Health/Life Insurance	6,911.50	9,012.96	2,101.46	51,721.70	70,649.98	18,928.28
Food	32,371.80	25,428.06	(6,943.74)	251,712.09	198,134.64	(53,577.45)
Non-Food Supply	3,646.80	145.00	(3,501.80)	31,650.33	1,160.00	(30,490.33)
Nutritional Supplements	2,949.78	2,050.65	(899.13)	21,966.03	15,978.60	(5,987.43)
Equipment < \$2,500		85.00	85.00		680.00	680.00
Operational Supplies	81.10	455.70	374.60	3,437.03	3,550.80	113.77
Professional Services	1,454.98		(1,454.98)	14,294.57		(14,294.57)
Equipment Rentals	404.95	405.00	0.05	3,289.60	3,240.00	(49.60)
Dues & Licenses		16.67	16.67	115.00	133.34	18.34
Conferences & Training		35.00	35.00		280.00	280.00
Food Service				(6,798.24)		6,798.24
Furnishings, Office Equipment		250.00	250.00		2,000.00	2,000.00
Total Food Services	116,940.48	95,111.52	(21,828.96)	903,880.90	744,396.96	(159,483.94)
Barber & Beauty						
Reg. Full-Time Employees	2,403.83	2,379.63	(24.20)	19,292.92	18,653.23	(639.69)
TOPS - Balances	141.81		(141.81)	160.13		(160.13)
TOPS - FICA	10.84		(10.84)	12.25		(12.25)
Social Security - Employer	168.03	182.04	14.01	1,278.36	1,426.97	148.61
IMRF - Employer Cost	168.21	196.08	27.87	1,408.37	1,537.03	128.66
Workers' Compensation Insurance	74.64	71.15	(3.49)	643.68	557.73	(85.95)
Unemployment Insurance		41.88	41.88	372.78	328.27	(44.51)
Employee Health/Life Insurance	787.26	452.13	(335.13)	6,298.08	3,544.11	(2,753.97)
Operational Supplies	219.03	83.33	(135.70)	345.14	666.66	321.52
Total Barber & Beauty	3,973.65	3,406.24	(567.41)	29,811.71	26,714.00	(3,097.71)
Adult Day Care						
Reg. Full-Time Employees	11,845.08	10,201.52	(1,643.56)	91,515.29	79,966.72	(11,548.57)
Overtime	250.78	306.05	55.27	1,181.53	2,399.01	1,217.48
TOPS - Balances	(449.50)		449.50	1,210.73		(1,210.73)
TOPS - FICA	(34.38)		34.38	92.62		(92.62)
Social Security - Employer	910.34	803.83	(106.51)	7,098.89	6,300.98	(797.91)
IMRF - Employer Cost	909.51	865.82	(43.69)	7,822.28	6,786.93	(1,035.35)
Workers' Compensation Insurance	361.89	314.18	(47.71)	3,067.80	2,462.74	(605.06)
Unemployment Insurance		184.92	184.92	1,872.21	1,449.51	(422.70)
Employee Health/Life Insurance	2,348.98	1,996.44	(352.54)	18,793.14	15,649.49	(3,143.65)

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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
Gasoline & Oil	2,350.08	833.33	(1,516.75)	8,236.83	6,666.66	(1,570.17)
Operational Supplies	51.87	125.00	73.13	960.95	1,000.00	39.05
Field Trips/Activities				117.52		(117.52)
Conferences & Training		270.83	270.83	40.00	2,166.66	2,126.66
Total Adult Day Care	18,544.65	15,901.92	(2,642.73)	142,009.79	124,848.70	(17,161.09)
Alzheimers and Related Disord						
Reg. Full-Time Employees	1,686.77	28,727.40	27,040.63	42,077.33	225,185.76	183,108.43
Overtime	107.28	861.82	754.54	393.85	6,755.57	6,361.72
TOPS - Balances	72.07		(72.07)	(849.15)		849.15
No Benefit Full-Time Employees				11,456.88		(11,456.88)
No Benefit Part-Time Employees	973.03		(973.03)	16,247.84		(16,247.84)
TOPS - FICA	5.51		(5.51)	(64.96)		64.96
Social Security - Employer	199.75	2,263.58	2,063.83	5,450.26	17,743.52	12,293.26
IMRF - Employer Cost	167.44	2,438.15	2,270.71	5,807.70	19,111.96	13,304.26
Workers' Compensation Insurance	84.62	884.72	800.10	2,335.05	6,935.05	4,600.00
Unemployment Insurance	18.52	520.72	502.20	1,877.74	4,081.81	2,204.07
Employee Health/Life Insurance	781.26	5,621.95	4,840.69	9,835.98	44,068.85	34,232.87
Operational Supplies				73.38		(73.38)
Professional Services	107.50	100.00	(7.50)	1,318.00	800.00	(518.00)
Conferences & Training		125.00	125.00		1,000.00	1,000.00
Total Alzheimers and Related Disorders	4,203.75	41,543.34	37,339.59	95,959.90	325,682.52	229,722.62
Total Expenses	1,141,308.94	1,125,524.07	(15,784.87)	8,662,048.58	8,859,347.99	197,299.41
Net Operating Income	(167,722.90)	(188,575.29)	20,852.39	(1,381,644.80)	(1,619,747.96)	238,103.16
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	105,565.00	105,565.00		844,520.00	844,520.00	
Total Local Taxes	105,565.00	105,565.00		844,520.00	844,520.00	
Miscellaneous NI Revenue						
Restricted Donations				413.50		413.50
Vending Machine Revenue		290.00	(290.00)	1,003.28	2,320.00	(1,316.72)
Total Miscellaneous NI Revenue		290.00	(290.00)	1,416.78	2,320.00	(903.22)
Total NonOperating Income	105,565.00	105,855.00	(290.00)	845,936.78	846,840.00	(903.22)
Net Income (Loss)	(62,157.90)	(82,720.29)	20,562.39	(535,708.02)	(772,907.96)	237,199.94



August 29, 2018

[Via Email:
tasplund@co.champaign.il.us]

Mr. Jack Anderson
Champaign County Nursing Home Board of Directors Chair

Re: Closed Session Minutes Review for Nursing Home Board of Directors

Dear Mr. Anderson:

Pursuant to the Open Meetings Act, a public body such as the Nursing Home Board of Directors must review its closed session minutes at least semi-annually. The Committee must then determine whether the need for confidentiality exists as to all or part of those minutes, or that the minutes or portions thereof no longer require confidential treatment, if so, the records would be available for public inspection. Therefore, the question is whether there is no longer a need to keep minutes closed in order to protect either the public interest or the privacy of an individual. Whichever conclusion that the Committee draws must be then be reported in open session.

Please note that the Committee may enter into closed session for the purpose of review of closed session minutes pursuant to 5 ILCS 120/2(c)(21): Discussion of minutes of meetings lawfully closed under the Act. Just as in open session, if the matter requires action by the Committee, the matter must have been noticed on the posted agenda.

The County Board passed Resolution No. 7969, "Resolution Establishing Procedures for Semi-Annual Review of Closed Session Minutes by the Champaign County Board" on November 17th, 2011. Under the parameters established by the full board in Resolution 7969, none of the previously reviewed minutes are ripe for review. Further, no closed session meeting occurred during the previous six-month period.

Sincerely,

A handwritten signature in blue ink that reads "Donna M. Davis". The signature is written in a cursive style with a blue highlight effect.

Donna M. Davis

DMD/cdg

cc: Tammy Asplund, Kay Rhodes (Administrative Services)