

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois
Monday, October 18, 2010 – 6:00pm

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

CHAIR: Mary Ellen O'Shaughnessey
DIRECTORS: Jan Anderson, Peter Czajkowski, Jason Hirsbrunner, Lashunda Hambrick, Alan Nudo, Charles Lansford

ITEM

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA/ADDENDUM

IV. APPROVAL OF MINUTES
September 13, 2010

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS

None

VII. NEW BUSINESS

- a. Annual Employee Recognition Event (discussion)
- b. IDPH Update
- c. Updated/Revised Personnel Policy Manual
- d. Management Report

VIII. OTHER BUSINESS

None

IX. NEXT MEETING DATE & TIME

- a. November 8, 2010

XII. ADJOURNMENT

**Attachments: Updated/Revised Personnel Policy Manual, Management Report,
Management Update**

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
September 13, 2010**

Directors Present: Nudo, Lansford, Czajkowski, O'Shaughnessey, Hambrick, Andersen

Directors Excused: Hirsbrunner

Also Present: Busey, Scavotto, Buffenbarger, Noffke

1. Call to Order

The meeting was called to order at 6:00pm by Chair O'Shaughnessey

2. Roll Call

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

3. Agenda & Addendum

On motion by Lansford (second Andersen) the agenda was approved (unanimous).

4. Approval of Minutes

On motion by Nudo (second Czajkowski), the Board approved the minutes of August 9, 2010.

5. Public Participation

There was no public participation. The League of Women Voters distributed the current version of A Directory of Who's Who n Government for 2010-2011.

6. Old Business

None

7. New Business

a. IDPH Update

Noffke and Buffenbarger brought the Board up to date on the status of the latest complaint investigation. There were no G-level deficiencies or fines. There were, however, three deficiencies involving failure to sanitize glucometers with the

proper solution, accidents involving a resident slipping out of a geri-chair, and treatment of pressure ulcers (three residents). The citations should be resolved with a Plan of Correction, which should be submitted by Wednesday September 14. There were several questions surrounding the adequacy of training of contract agency staff; the joint responsibility of the agencies and CCNH staff for education; and the need to tighten up policies and contracts with agency corporate entities. Management is studying the contract provisions. CCNH nursing supervision is being reinforced. One day supervisor has been hired and two more positions are being recruited.

b. Objectives Status Report

Scavotto reviewed progress on CCNH objectives, which paralleled the memorandum contained in the Board mailing. The major emphasis will continue to involve quality management and regulatory compliance. The Commitment to Quality Initiative will be completed on time; lasting success will be dependent upon improving supervision, and communication and upon improving CCNH's culture of resident satisfaction and care. The dementia program is re-building. Community image, while important, is a second priority to regulatory compliance, customer service, and quality management. Marketing efforts to the hospitals are showing signs of improvement with the increased census. The financial position should remain profitable with higher census levels but sustainability will only come from improved cash flow, which means that the IGT must be resolved. There are signs of productivity with Human Resources as unscheduled absences and grievances are down.

There were extensive questions from Directors about quality, customer service, and the IGT. CCNH is very pleased with the efforts of the Medical Director, especially with his efforts to improve the reporting of test results. His caseload should improve over time. The establishment of a customer service benchmark is under way with the University of Illinois. Training continues and the Pinnacle satisfaction scores are a factor in management evaluations. The IGT has regained a position of higher prominence with County political organizations, such as Metro Counties; a resolution to the proposed restructuring will not take place without a sustained political effort. Large Counties like DuPage, Lake, Peoria, Rock Island, and Winnebago are supportive of the effort. Recent political contacts have confirmed that State HFS is still committed to restructuring the IGT.

c. Management Report

Scavotto reviewed the financial affairs through July.

Census for August was essentially the same as July – 204.9 (August) versus 204.5 (July). August's mix is showing lower Medicaid and higher Medicare than July.

The August per diem for Medicare reflects \$466. Revenues for August are *estimated* at \$1.340 million; if that estimate holds up, August could be a record revenue month for CCNH.

Expenses will reflect higher labor costs. August is a vacation month and turnover has been higher than normal. At this writing, 15 orientees – all of whom took the Predictive Index – are on their way to becoming new employees.

Cash slow remains thin; despite CCNH's better profitability, improved cash flow is dependent upon resolving the IGT.

8. Other Business

There was no Other Business

9. Next Meeting Date

Monday October 18, 2010, 6 pm.

10. Adjournment

Acting Chair O'Shaughnessey declared meeting adjourned at 6:40 pm.

Respectfully submitted

Michael A. Scavotto
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: October 8, 2010

Re: Updated/Revised Personnel Policy Manual

In August, the Nursing Board reviewed and approved changes to Chapter 9, Salary Administration. The appended Personnel Policy Manual includes updates to the remaining chapters; feel free to skip Chapter 9, as you have already been through it.

Like any document of this type, the manual is a work-in-process.

The updated Personnel Policy Manual is designed to recognize the distinct differences the Nursing Home and other County departments. Many policies – affirmative action, information technology, anti-harassment, workplace violence, family medical leave act, military leave – apply across-the-board and reflect the County’s policies. Other policies apply specifically to the Nursing Home; something as basic as “hours of work” is an excellent example, as CCNH operates 24/7 and has myriad work schedules reflecting full- and part-time shifts across multiple job classifications.

The electronic file containing the revised Personnel Policy Manual is a large document. It may be best to review it on your monitors rather than print it out.

The original manual makes reference to the Policy, Personnel, and Appointments Committee. That reference has been replaced with the CCNH Nursing Board. The revised manual eliminates all references to appointed Department Heads and/or elected officials; the Department Managers at CCNH report exclusively to the Administrator and enjoy no other reporting privileges.

Here’s a list of some of the other changes represented in the revised manual:

- Hearing procedures on termination are eliminated.
- Work hours have been adjusted to reflect actual practice at CCNH.
- Hazardous weather, holidays, vacation, sick, and personal leave days have been adjusted to reflect actual practice at CCNH.

- Compensatory time for Department Managers has been dropped. (Compensatory time is accrued, but is not paid on termination. Department Managers, as exempt employees, are paid to accomplish a job; their worth is not measured in terms of hours worked. CCNH Department Managers maintain the flexibility to manage their own work schedules, provided their performance does not suffer.)
- Extended Leave-of-Absence Without Pay has been dropped as it does not fit CCNH's operation.
- Exhibit A, Recommended Disciplinary Procedures, has been dropped as the requirements for discipline are already expressed in the body of the manual.
- Chapter 16, Information Technology, has been added to reflect the digital age in which we now find ourselves. (This County policy has an organization-wide spectrum and may be duplicated in other CCNH policy statements.)
- Chapter 17 has been added to address the rigors of Protected Health Information (PHI) and confidentiality occasioned by the Health Insurance Portability and Accountability Act (HIPAA). (This policy has an organization-wide spectrum.)
- Chapter 18 incorporates a new policy on Social Networking. The policy is designed to alert employees of the dangers and risks associated with disclosing PHI or other confidential information on such new media as Facebook and Twitter. In addition, social media are not to be used to threaten, to intimidate, or to in any way affront members of the CCNH community, with specific reference to residents and fellow employees. (This policy has an organization-wide spectrum.)

The revised manual has been reviewed by the County Administrator and, in our opinion, is ready for your consideration.

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: October 8, 2010

Re: Management Report

As I write this update, census has continued to run under 200, so census has softened during the past few weeks. You get an immediate sense of this in the following table as discharges exceeded admissions for the first time in several months.

Here's what's happened on admissions and discharges.

	Apr	May	June	July	Aug
Admits					
Pvt Pay/Insurance	4	8	1	8	9
Medicare A	21	21	24	22	9
Medicaid			1		
Total	25	29	26	30	18
Discharges					
Pvt Pay/Insurance	11	14	8	6	18
Medicare A	9	12	14	16	7
Medicaid	3	1	3	1	2
Total	23	27	25	23	27

August's payer mix was 36.5 percent Private Pay, 50 percent Medicaid, and 13.5 percent Medicare. This is a good mix, roughly equal to last month..

July's results reflect a gain of \$23k. Year-to-date, CCNH is reporting a gain of \$151k which continues to reflect both the government sanctions for April plus the full impact of all conversion days. (In August, CCNH experienced 114 conversion days; July had 55.)

Medicaid revenues were up versus July; Medicare was up slightly. Private Pay revenue was excellent, just a bit under July. *(Figures will not add to 100 percent.)*

	Jun-10	As Pct of Pt Revenue	Jul-10	As Pct of Pt Revenue	Aug-10	As Pct of Pt Revenue
Medicare A	\$349k	29%	\$375k	30%	\$393k	30.6%
Medicaid	\$422k	35%	\$436K	34%	\$452k	35.2%
Pvt Pay	\$363k	30%	\$381k	30%	\$378k	29.4%

Misc Revenue and Property Taxes excluded from calculation

Expenses were over budget by about \$120k, and this overage represents the real detriment to better performance in August. You know from my updates that agency costs were significantly over budget, by fully \$70k; that is a shocking figure. Other accounts with significant variance were legal & audit at \$18k over budget, electric service at \$10k over, building maintenance at \$6k over, professional services in nursing (MDS replacement) at \$18k over, and professional services in social services at \$8k over (replacement for director). For the professional fees in nursing and social services, the overages are counter-balanced by salaries in vacant positions.

Average daily census is showing signs of stabilizing. The recent history has been:

**CCNH Average Daily Census
Dec 2008 thru August 2010
without bedholds**

Dec	190.9	Aug	182.4
Jan 09	198.4	Sep	181.5
Feb	195.8	Oct	183
Mar	188.4	Nov	179.2
Apr	186.9	Dec	187.7
May	188.6	Jan-10	188.5
June	178.9	Feb	185.2
July	179.8	Mar	192.1
		Apr	195.9
		May	205.9
		June	205.6
		July	204.5
		Aug	205.5

There is no question that census continues to be better than when we first began the turnaround effort. If you start with August 2009, it looks like CCNH is picking up some speed. CCNH is a large facility with high fixed cost load; as a result, it has a high break-even point and census remains the critical factor in improving CCNH's position.

Medicare days were 868 in August for an ADC of 28, including the Medicare Advantage days, which does not pay on a par with traditional Medicare. Based on CCNH's recent experience, the last 4 months' Medicare experience has been positive. Here's the pattern:

Dec	884	July	442	Feb 10	471
Jan 09	938	Aug	485	Mar	803
Feb	755	Sep	470	Apr	741
Mar	675	Oct	528	May	976
Apr	540	Nov	448	June	852
May	573	Dec	451	July	835
June	396	Jan 10	644	Aug	868

March's Medicare A revenues snapped our slump; April, without considering the government sanction, was better than many prior months, but not equal to March. In May, volume was up strongly, thanks to increased activity at Carle. June and July kept things rolling. Compare the results for Medicare A for the last 14 months versus the start of last fiscal year; we had been mired right around \$200k and hadn't been able to get back to earlier levels, which approximated \$400k.

Medicare A Revenues

First 4 months

Dec	\$379k
Jan-09	\$396k
Feb	\$313k
Mar	\$308k

Last 14 Months

May 09	\$211k
June	\$195k
July	\$179k
Aug	\$198k
Sep	\$196k
Oct	\$226k
Nov	\$218k
Dec	\$209k
Jan-10	\$276k
Feb	\$208k
Mar	\$434k
Apr*	\$283k*
May	\$433k
June	\$349k
July	\$375k
Aug	\$393k

*Without deduction for government sanction

Med B came in at \$37k -- quite a bit under July's \$54k; Medicare B continues to elude any signs of stability.

In terms of days, the Medicaid pattern had been smoothing out. Medicaid revenues, however, reflect adjustments for conversion days; as a result, there is still some fluctuation in the revenue figures. Overall, the Medicaid trend is positive.

When looking over the table below, keep in mind that CCNH went to the Standard Rate on October 1, 2009:

Medicaid Revenues Compared

Month	Net Revenues	Chg	Days	Chg
April	\$633k		2885	
May	\$596k	(5.8)%	2941	1.9%
June	\$497k	(16.6)%	2725	(7.3)%
July	\$538k	8.2%	2791	2.4%
Aug	\$511k	(5)%	2652	(5)%
Sep	\$561k	9.8%	2818	6.3%
Oct*	\$382k	(32)%	3160	12.1%
Nov	\$416k [^]	8.9%	2837	(10.2)%
Dec	\$377k	(9.4)%	2937	3.5%
Jan 10	\$430k	14 %	2839	(3.3)%
Feb	\$376k	(13)%	2788	(1.8)%
Mar	\$389k	3.5%	2982	7%
Apr [#]	\$540k	38.8%	2935 ^{**}	(1.7)%
May	\$480k	(11.1)%	3043	3.7%
June	\$422k	(12.1)%	3038	(0.2)%
July	\$436k	3.3 %	3224	6.1%
Aug	\$452k	3.7%	3177	(4.4)%

**Medicaid revenues now recorded at net.
[^] Includes October's portion of certified costs
[#] Without deduction for government sanction
^{**} Without Medicaid conversion days*

CCNH's payer mix continues to move in a direction that is, overall, positive. The following table provides the comparisons in this significant change; there was virtually no change of the same figures for July:

**Comparative Payer Mix
CCNH**

	Dec-07 thru June	Sep-08 thru Aug-10
Medicaid	62%	51.8%
Medicare	9%	11.5%
Pvt Pay	29%	36.7%
Totals	100%	100%

The Medicare per diem has been consistently over \$400. August continued this trend with a result of \$453.

For the five months ended August 2010, the results of operations are posted below and include the impact of government sanctions.

**Last Five Months w/Property Tax and
County
Overhead Allocated Monthly**

	Apr-10	May-10	Jun-10	Jul-10	Aug-10
Medicare A	\$ 202,660	\$433,080	\$348,832	\$374,678	\$393,259
Medicare B	\$31,245	\$52,030	\$41,374	\$54,024	\$36,932
Medicaid	\$525,733	\$480,162	\$421,974	\$435,605	\$452,122
Pvt Pay	\$253,218	\$311,516	\$363,049	\$380,278	\$377,604
Adult Day- Private	\$8,234	\$8,179	\$10,049	\$11,936	\$12,912
Adult Day-TXX	\$12,949	\$13,122	\$12,030	\$13,856	\$12,499
Miscellaneous	\$3,595	\$3,004	\$9,228	\$5,652	\$5,143
Property Tax	\$80,973	\$80,973	\$80,973	\$80,973	\$80,973
All Revenues	\$1,118,607	\$1,382,065	\$1,287,509	\$1,357,002	\$1,371,444
All Expenses	\$1,262,798	\$1,290,299	\$1,214,917	\$1,290,811	\$1,347,853
Net Income/(Loss)	\$(144,191)	\$ 91,766	\$72,592	\$66,191	\$23,591
Census	5876	6383	6169	6341	6370
Change		8.6%	(3.4)%	2.8%	0.5%
ADC	195.9	205.9	205.6	204.5	205.5
Change		5.1%	(0.1)%	(0.5)%	0.5%
FTE	184	179	181	178	177

Cash position remains tight and this should come as no surprise even as census targets materialized over the last 3 months. At August 31, cash was at \$867k. Cash position is still critical. As you will readily discern below, the forecast low balances are awfully low.

Month	Forecast High Balance	Forecast Low Balance
Sept	\$998k	\$381k
Oct	\$925k	\$397k
Nov	\$1.261 million	\$501k

The following graphs provide a comparative statement of position for CCNH through August 2010.

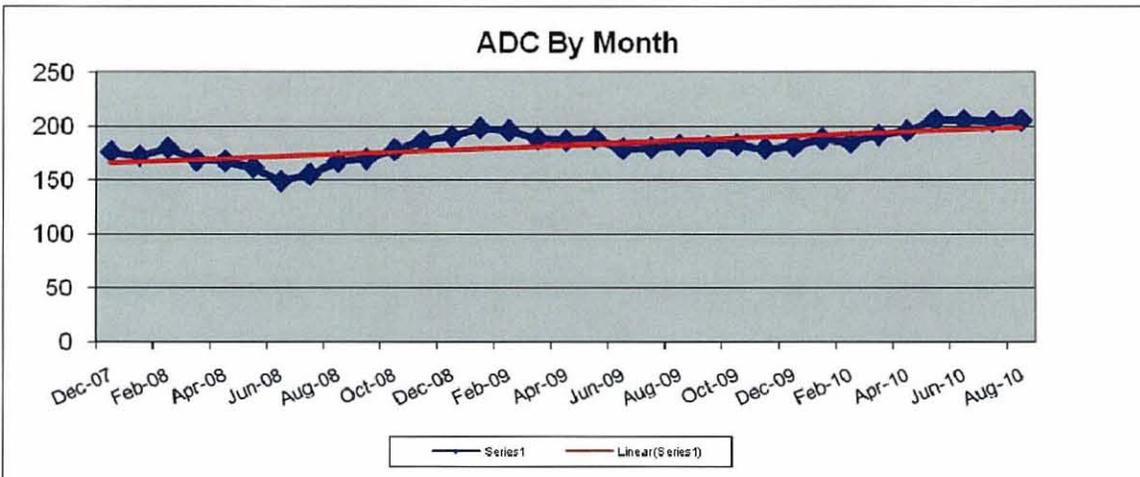
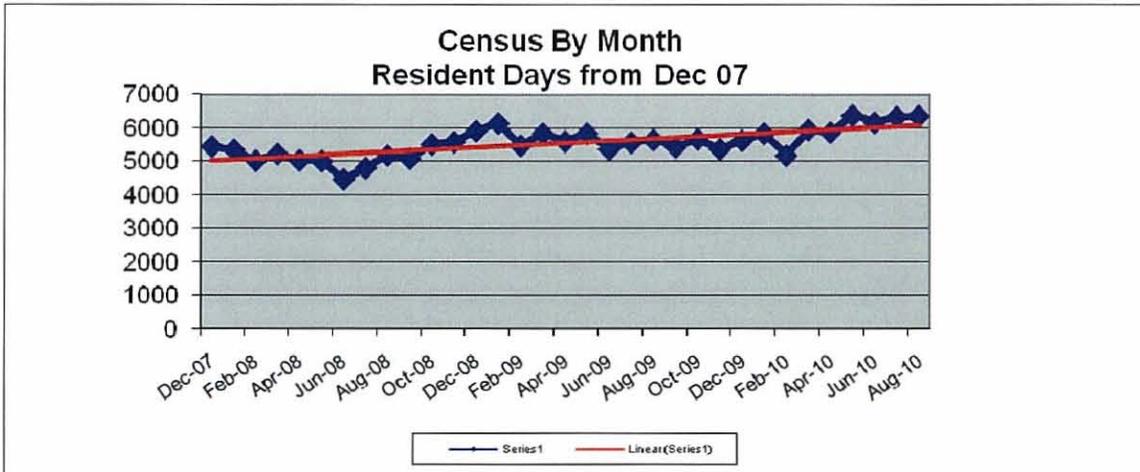
The solid line is a trend line for the displayed data and it should appear in red on your computers. (These graphs will display best when viewed on your screens.)

Census

Census continues to receive a lot of attention. Fiscal 2010 is off to a decent start with an ADC of 195.7 versus our target of 195. The last three months of strong census have pushed us just over our goal.

Current Census by Payer by Month (without bedholds)

Month	Pvt Pay	Medicaid	Medicare	Total
Aug -2008	1707	3140	341	5188
Sep	1587	3003	505	5095
Oct	1796	3069	607	5472
Nov	1704	3070	917	5691
Dec	1788	3246	884	5918
Jan-2009	1906	3306	938	6150
Feb	1773	2955	755	5483
Mar	2102	3064	675	5841
Apr	2183	2885	540	5608
May	2332	2941	573	5846
June	2248	2725	396	5369
July	2342	2791	442	5575
Aug	2517	2652	485	5654
Sep	2156	2818	470	5444
Oct	1985	3160	528	5673
Nov	2092	2837	448	5377
Dec	2244	2937	451	5632
Jan-2010	2362	2839	644	5845
Feb	1926	2788	471	5185
Mar	2171	2982	803	5956
Apr	2200	2935	741	5876
May	2364	3043	976	6383
June	2279	3038	852	6169
July	2282	3224	835	6341
August	2325	3177	868	6370



Revenues

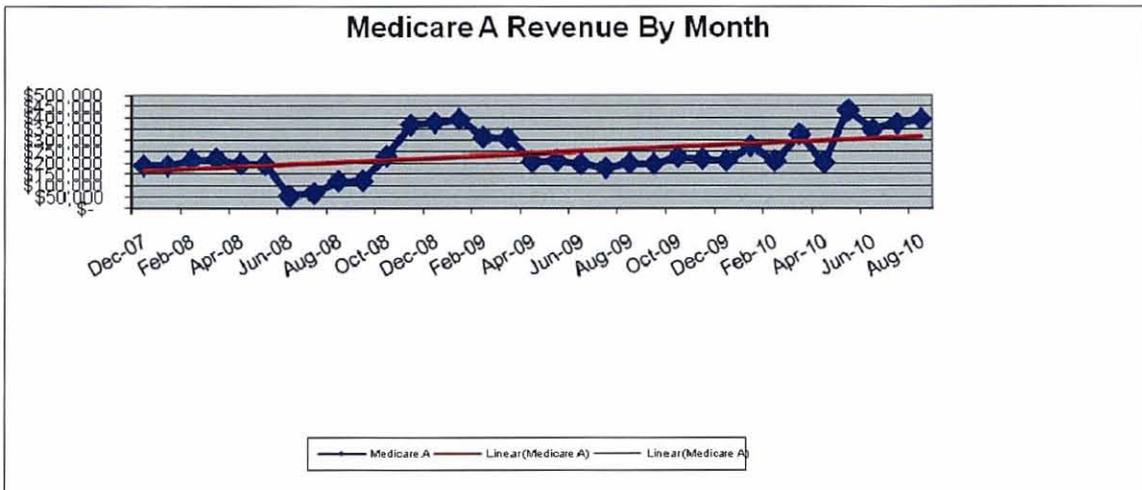
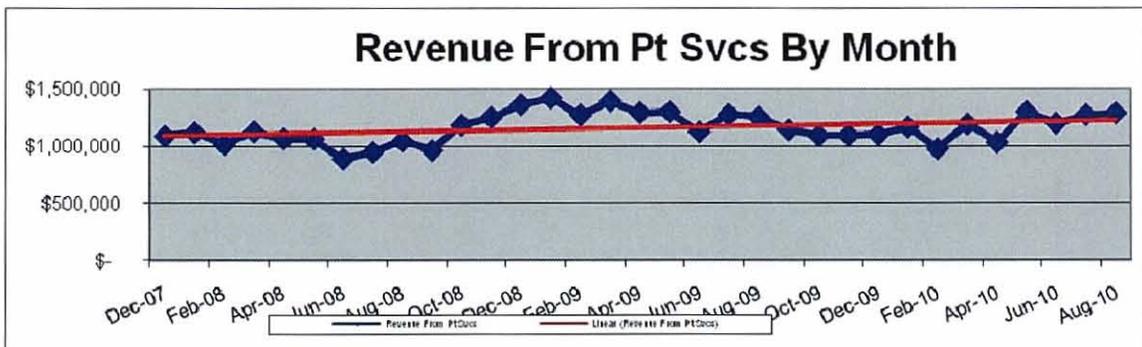
Since May, Revenue From Patient Services have plateaued, fortunately at a higher level – about \$200k per month – than what CCNH experienced earlier in the fiscal year.

March's Medicare A activity reversed the sharp drop in Medicare volume that dates back to April 09. Since March, Medicare A revenues have been consistently up (factoring in April's write-down for denial of payment). August's Medicare A revenue of \$393k was an excellent performance, behind only May-10 of \$433k and Jan-09 of \$396k.

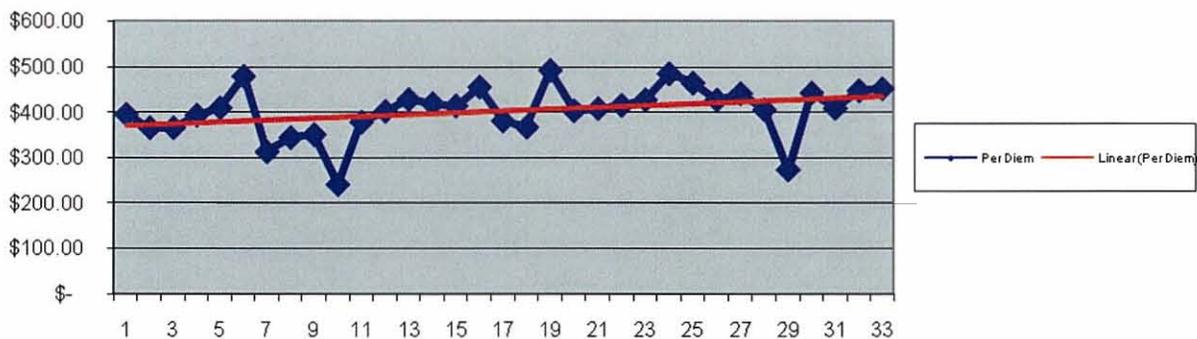
The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance. August's per diem of \$453 exceeded July's \$449; lately, CCNH has had excellent per diem experience.

The trend line in Medicare A is fragile. Because of better volumes since April, the trend has returned to positive. Medicare census remains a critical ingredient to success and it also remains elusive. Also, take a look at the chart for Part B revenue; this classification continues to defy classification.

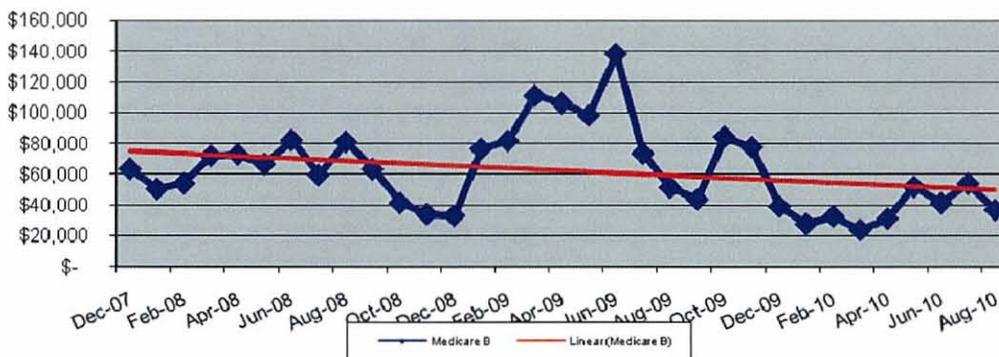
For the most part, Medicaid revenues continue to be stable although CCNH was up a bit in August, as it also was in July. You will see from the graph that Medicaid revenues dived with the elimination of the old IGT program; however, our expenses also were reduced significantly. Generally, Medicaid revenues have been stable with some exceptions caused by conversions from Private Pay to Medicaid. As CCNH has had better total volume since April, Medicare has done much better and Pvt Pay has been holding steady.



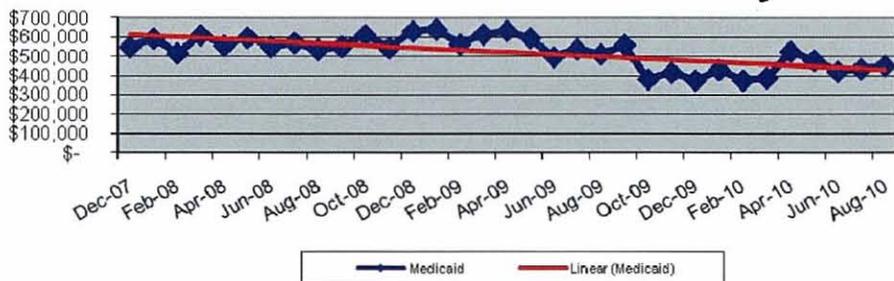
Medicare A Per Diem By Month

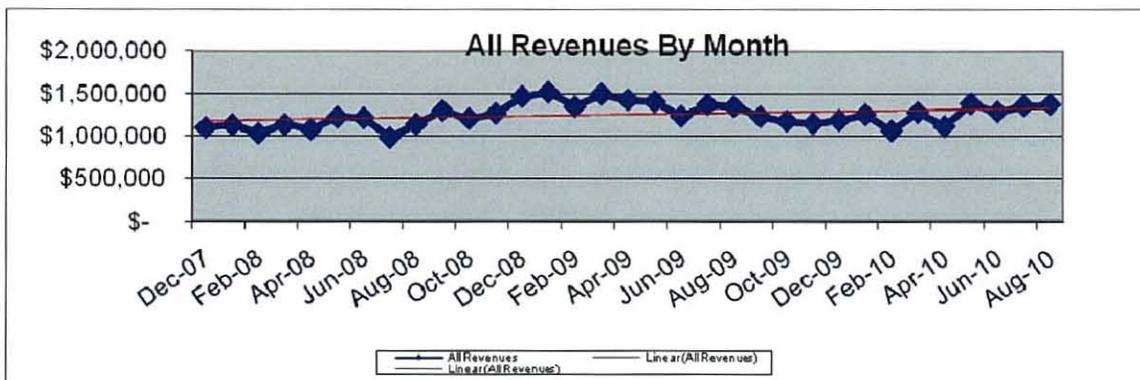
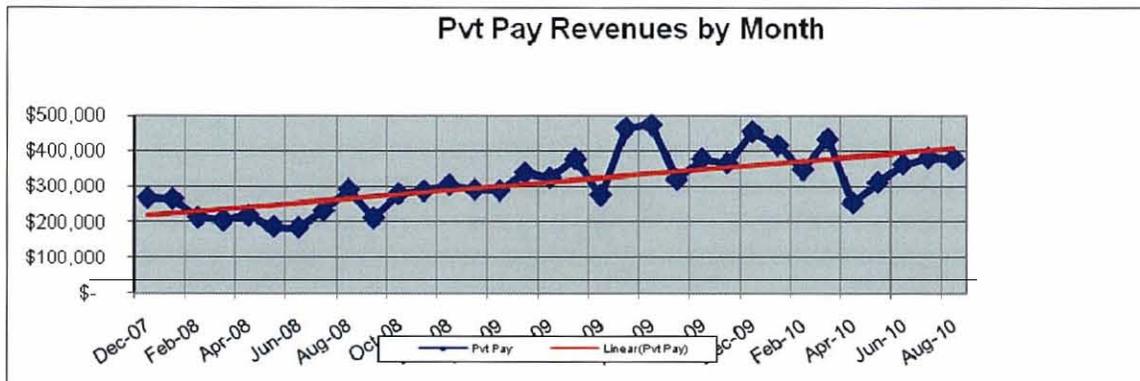


Medicare B Revenue by Month



Medicaid Revenues by Month



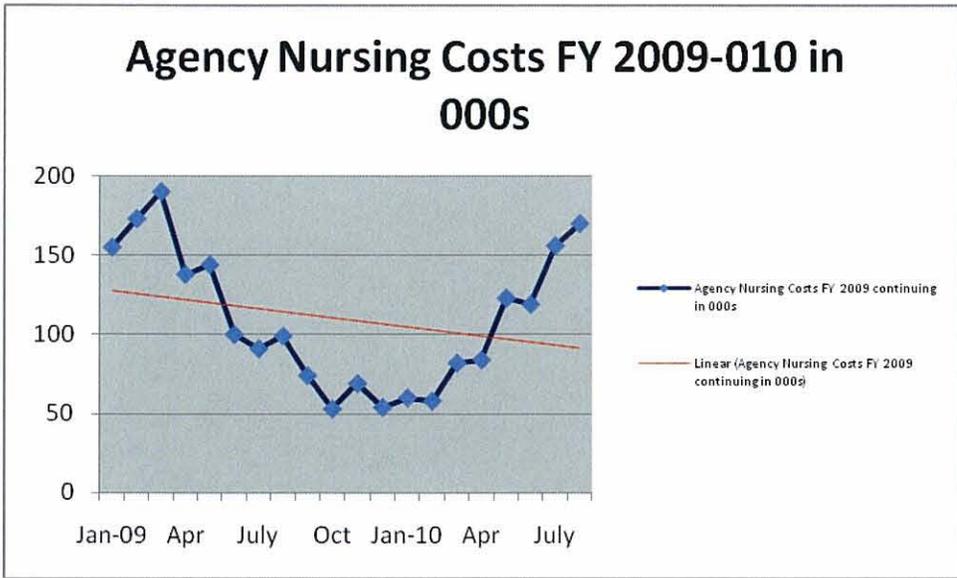


Expenses

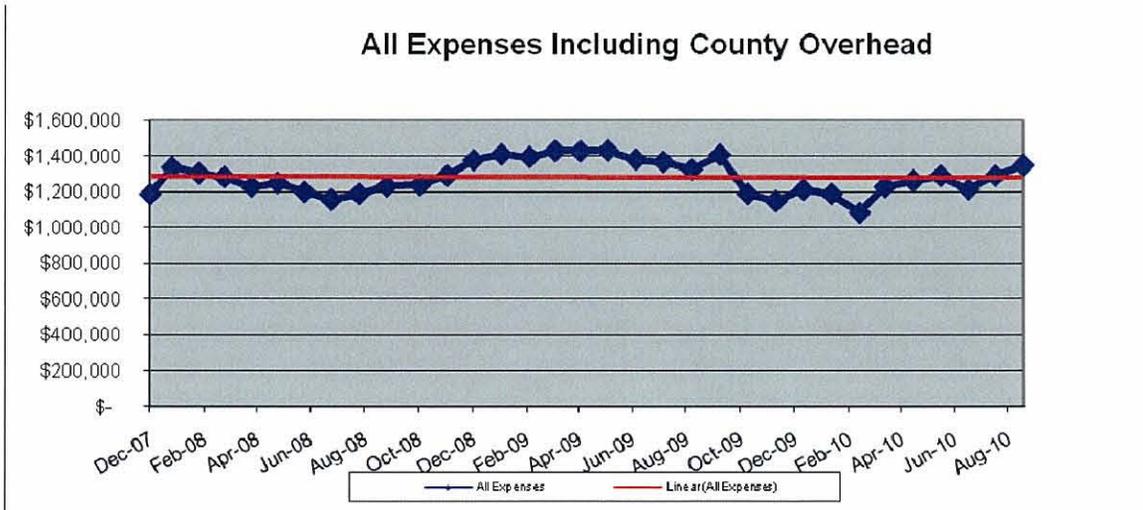
CCNH's expense control went off-track in August. For the most part, expenses were within normal limits; however, the failure to control agency staffing costs hurt badly. In August, and as reported above, expenses were over budget by approximately \$119k with the largest variance of \$70k occurring in agency staffing. Electricity was over budget by \$10k. Temporary professional assistance in Social Service and in Nursing for MDS Coordinator replacements represented about \$26k. These professional service costs are off-set by positions that are vacant. In the case of the Social Services Director, CCNH's salary expense for its own nursing cadre was up slightly over July.

We discovered that CCNH was recording an insufficient amount of IMRF benefit expense. This insufficiency amounts to \$47k year-to-date. August has the correct IMRF expense and we will adjust the year-to-date figures in September.

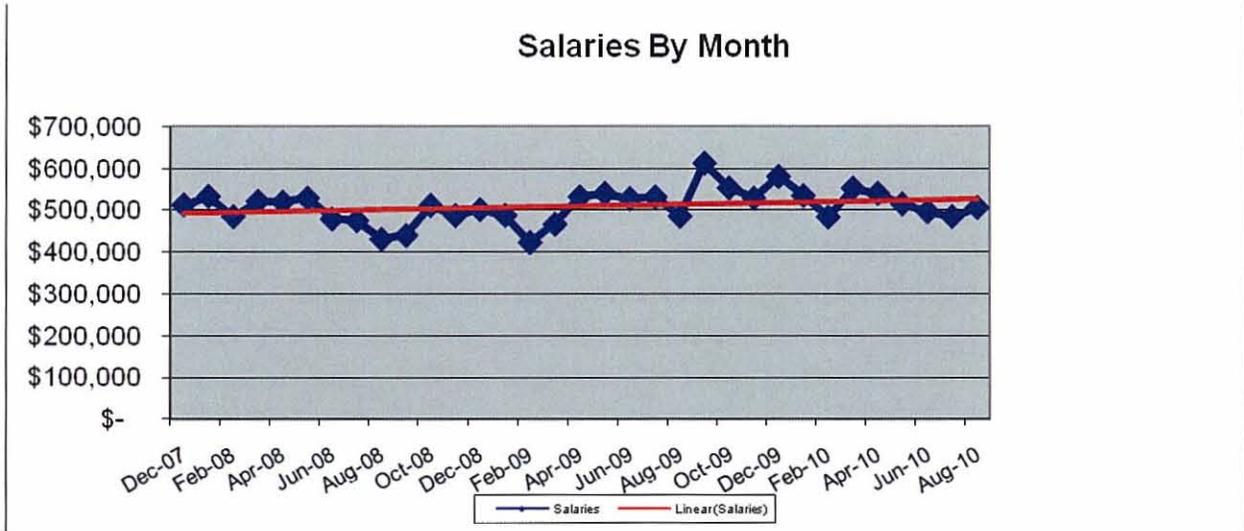
The following graph illustrates agency expense through August 2010. We have had a horrible summer in this regard.



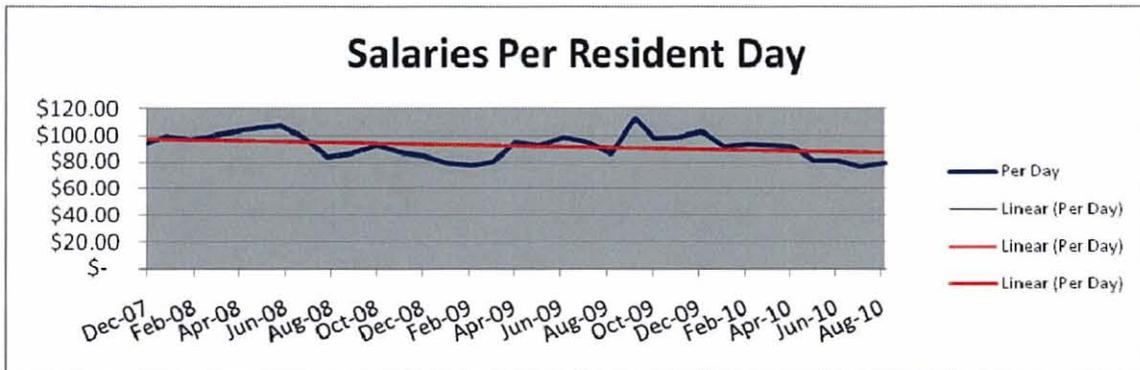
The big picture view appears in the following graph. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program. *The up-tick in August's expenses is of great concern.*



Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below.



August's salary expense displays similar indicators as July's. Overall, salaries per resident day were down over prior months, largely due to the fact that Agency staffing was up. The FTE complement for August was 177; July was 178, well below CCNH's normal operating level



Summary

Census continues to be the big determinant of success and one can see the results of improved census in the past few months. Accounts Payable remains a major source of concern as current cash flow is not sufficient to reduce payables by a significant amount; the outstanding balances are better than when the turnaround began, but nobody is comfortable with the current cash position. CCNH continues to have far more obligations that it does cash on hand.

In terms of goals, CCNH has hit its census target thanks to increased activity at the hospitals. Private Pay census has also been excellent and an indication that CCNH is making progress in the local market. With the higher census, CCNH has returned to consistent profitability, but the cash position is unlikely to be resolved quickly without a resolution to the intergovernmental agreement.

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: October 8, 2010

Re: Management Update

This is the twenty-seventh in a series of updates designed to keep you current on developments at CCNH.

- 1. Census:** CCNH's mix has improved in recent months and may have stabilized. August's census of 205.5 plus the totals since May gives us a year-to-date average of 196.8. The goal is 195. Let's hope the hospitals stay busy as CCNH is one direct beneficiary of their discharge activity. In August, CCNH was over 200 for the entire month. As noted in a recent update, census has slowed in recent weeks and slipped below 200. As of October 6, census was at 194.

Increased census translates into revenue. August had very strong revenue, but it was not quite a record month for CCNH. May 2010 was the high at \$1.382 million; August came in at \$1.371.

- 2. Operations:** IDPH accepted the Plan of Correction and the recent complaint cycle is now officially closed. CCNH has experienced one reviewable case involving a fracture. It is likely that IDPH will become involved. I will have more information as the investigation unfolds.

The MDS Coordinator position is vacant and this is not good news. We secure MDS services via Pathways (a consulting firm); the price is steep but there is no choice. There are far too few MDS Coordinators to meet the demand. We are recruiting for a replacement. On a related point, the industry is now in transition to MDS 3.0. We expect that it will become more difficult just to keep our existing reimbursement. The single most important factor that works on our behalf is the quality of the documentation in the chart. If the documentation supports a certain code level, reimbursement problems are minimized. The common denominator behind coding consistency and integrity is nursing supervision. I am convinced that we are correct in maintaining the emphasis on supervision and training.

Things are moving, albeit slowly, on the U of I customer service assessment. One of the consultants was slowed down by a brief illness. We are anticipating receiving the initial report on the survey questionnaire next week.

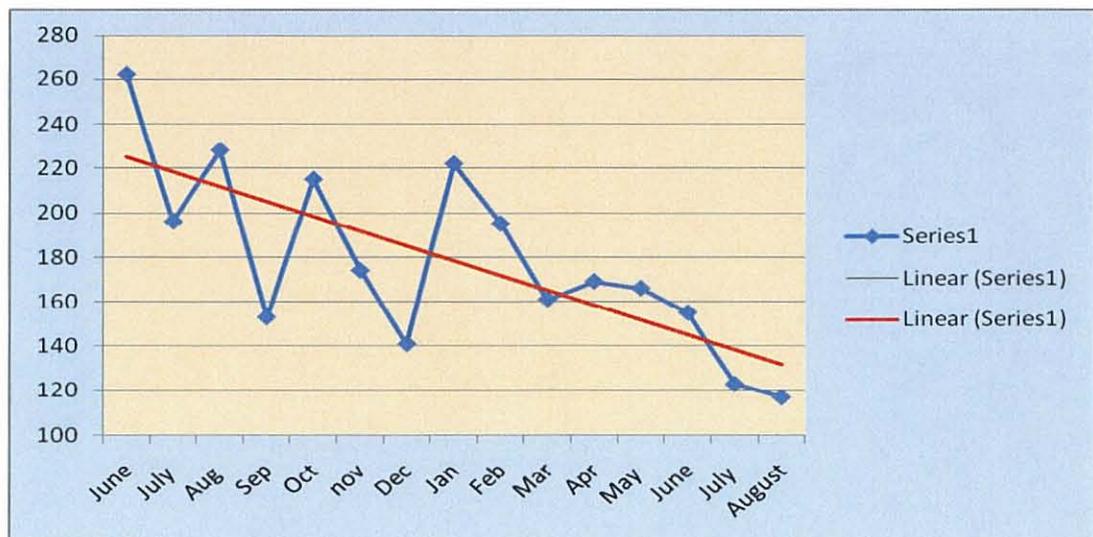
As we learn more about the delays associated with the IGT restructuring, more and more Counties are resolving to break the log jam in Springfield. It is clear that a political solution will be necessary, and I remain confident that Metro Counties will lead the charge.

Effective October 1, CCNH transitions to MDS 3.0 – which is a fancy way of saying that CCNH is now working with a new version of the Minimum Data Set (MDS). The big deal with 3.0 is the requirement to do interviews with residents about various phases of their lives at CCNH. Some involve end-of-life care. All involve more time with residents and families, and all homes are working their way through this transition. If you hear anything about lots of new and different questions being asked, it's true.

The transition to MDS 3.0 will not be problem-free. Several MPA clients have the older, server-based MDI applications, and they are experiencing serious difficulties processing the basic MDS. CCNH has not had that experience, thankfully. As we move forward maintaining the current level of reimbursement will be tougher. There are new criteria for coding that have a significant impact on reimbursement; in other words, the rules of the game have changed dramatically and all providers are embarking on a new learning curve. One emphasis that we can expect is increased scrutiny over hospital admissions, especially in targeted diagnoses like congestive heart failure and chronic obstructive pulmonary disease; hospitals will be under much tougher scrutiny to treat these cases in lower-cost settings – and this may create an opportunity for CCNH in the very near future.

- 3. **Employees:** The unscheduled absence position is looking pretty good; CCNH is showing a big improvement that appears to be standing the test of time.

Unscheduled Absences January 2009 thru August 2010



There has been no action on collective bargaining.

On the agenda is a discussion item for the annual CCNH employee recognition event. Several of you attended last year's event. It's time to get tuned up for this year.

We continue to have all applicants take the Predictive Index. It's going to take some time to see the results of this program, but the strategic direction is correct. Our current dilemma with high agency costs will change. CCNH has been beset with high turnover in the past few months; the replacement process is proceeding. Building a stronger workforce requires that we be patient and willing to ride out the bumps.

As always, give me a call (314-434-4227) or zap me via e-mail if you have questions or want to discuss anything.

08/31/10

Champaign County Nursing Home
Balance Sheet

1

ASSETS

Current Assets

Cash

Cash	\$866,570.41
Petty Cash	\$300.00
Total Cash	\$866,870.41

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$592,642.85
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$749,167.35
Total Rec., Net of Uncollectible Amounts	\$1,341,810.20

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$72,950.55
Allowance for Uncollectible Accts-Private Pay	(\$13,636.59)
Allowance for Uncollectible Accts-Patient Care P	(\$1,119.00)
Allowance for Uncollectible Accts-Patient Care H	(\$276.00)
Total Rec., Net of Uncollectible Amounts	\$57,918.96

Accrued Interest

Property Tax Revenue Receivable	\$18,140.29
Total Accrued Interest	\$18,140.29

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$0.00
Due from Other Governmental Units	\$525,978.00
Due from IL Public Aid	(\$179,100.84)
Due from IL Department of Aging-Title XX	\$74,865.31
Due from US Treasury-Medicare	\$443,153.76
Due From VA-Adult Daycare	\$5,006.80
Due From VA-Nursing Home Care	\$47,408.33
Allowance for Uncollectible Accts-IPA	(\$22,112.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$449.00)
Allowance for Uncollectible Accts-Medicare	(\$13,548.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$15.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$112.00)
Total Intergvt. Rec., Net of Uncollectibl	\$881,075.36

Prepaid Expenses

Prepaid Expenses	\$68,291.46
Stores Inventory	\$21,484.31
Total Prepaid Expenses	\$89,775.77

Long-Term Investments

Patient Trust Cash, Invested	\$10,103.41
Total Long-Term Investments	\$10,103.41
Total Current Assets	\$3,265,694.40

Champaign County Nursing Home
Balance Sheet

08/31/10

2

Fixed Assets

Nursing Home Buildings	\$23,101,202.71
Improvements not Buildings	\$463,525.63
Equipment, Furniture & Autos	\$1,139,367.36
Construction in Progress	\$92,279.38
Accumulated Depreciation-Land Improvements	(\$131,153.27)
Accumulated Depreciation-Equipment, Furniture, &	(\$520,838.75)
Accumulated Depreciation-Buildings	(\$2,069,655.60)
Total Fixed Assets	\$22,074,727.46
Total ASSETS	\$25,340,421.86

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
A/R Refunds	(\$2,848.46)
Accounts Payable	\$2,737,839.04
Salaries & Wages Payable	\$0.00
TOPS & TOPS FICA Payable	\$0.00
Interest Payable - Bonds	\$28,229.86
Due to General Corporate Fund	\$333,141.98
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	\$174,241.03
Notes Payable	\$0.00
Total Current Liabilities	\$3,270,603.45

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$10,103.41
Accrued Compensated Absences	\$0.00
Total Non-Current Liabilities	\$10,103.41
Total Current Liabilities	\$3,280,706.86

Long Term Liabilities

Bonds Payable	\$3,175,000.00
Total	\$3,175,000.00
Total Liabilities	\$6,455,706.86

Equity

Retained Earnings-Unreserved	\$18,719,289.00
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Year To Date Earnings	\$150,584.42
Total Equity	\$18,884,715.00
Total LIABILITIES & EQUITY	\$25,340,421.86

08/31/10

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Census Intergvt. Rev.						
Total Census Intergvt. Rev.						
Intergovernmental Rev.						
VA-Veterans Adult Daycare	1,407.00		1,407.00	10,519.00		10,519.00
VA-Veterans Nursing Home Care	6,720.49		6,720.49	70,673.54		70,673.54
Sanctioning Loss Of Revenue				(95,629.26)		(95,629.26)
Medicare A	287,268.60	330,921.00	(43,652.40)	2,305,351.82	2,978,289.00	(672,937.18)
Medicare B	36,932.22	24,000.00	12,932.22	339,260.84	216,000.00	123,260.84
Medicaid Title XIX (IDHFS)	316,782.88	433,150.00	(116,367.12)	3,483,870.66	3,823,817.00	(339,946.34)
ARD - VA - Veterans Care	6,720.49		6,720.49	19,944.68		19,944.68
ARD - Medicare A	13,986.78		13,986.78	51,960.06		51,960.06
ARD - Medicaid Title XIX (IDHFS)	134,609.04		134,609.04	395,104.26		395,104.26
IL Department of Aging-Day Care Grant (Title XX)	12,499.01	10,381.00	2,118.01	107,779.86	93,429.00	14,350.86
Local Government Reimbursement-Senior Transpo		994.00	(994.00)		8,946.00	(8,946.00)
Total Intergovernmental Rev.	816,926.51	799,446.00	17,480.51	6,688,835.46	7,120,481.00	(431,645.54)
Census Chgs. for Svs-Health Fe						
Total Census Chgs. for Svs-Health Fees Rev.						
Charges for Svs.-Health Fees Re						
Patient Care-Hospice	729.84		729.84	38,687.49		38,687.49
Adult Day Care Charges-Private Pay	11,505.00	7,453.00	4,052.00	63,299.73	67,077.00	(3,777.27)
Nursing Home Patient Care - Private Pay	241,186.66	353,987.00	(112,800.34)	2,507,994.73	3,185,883.00	(677,888.27)
Nursing Home Patient Care - Med Adv/ Hmo	92,002.57		92,002.57	837,401.33		837,401.33
Nursing Home Beauty Shop Revenue	2,540.10	2,581.58	(41.48)	22,988.15	23,234.22	(246.07)
Medical Supplies Revenue	5,839.13	9,502.00	(3,662.87)	47,116.85	85,518.00	(38,401.15)
Patient Transportation Charges	2,256.63	1,155.00	1,101.63	3,065.45	10,395.00	(7,329.55)
ARD Patient Care - Hospice	3,582.05		3,582.05	12,625.84		12,625.84
ARD Patient Care- Private Pay	113,555.90		113,555.90	315,460.10		315,460.10
ARD Patient Care - Med Adv/ HMO				9,750.00		9,750.00
Total Charges for Svs.-Health Fees Rev.	473,197.88	374,678.58	98,519.30	3,858,389.67	3,372,107.22	486,282.45
Miscellaneous Revenue						
Lunch Reimbursement	405.00	444.50	(39.50)	4,102.00	4,000.50	101.50
Late Charge, NSF Check Charge	(58.93)	1,326.90	(1,385.83)	15,788.37	11,942.10	3,846.27
Other Miscellaneous Revenue		54.00	(54.00)	4,472.06	486.00	3,986.06
Total Miscellaneous Revenue	346.07	1,825.40	(1,479.33)	24,362.43	16,428.60	7,933.83
Total Income	1,290,470.46	1,175,949.98	114,520.48	10,571,587.56	10,509,016.82	62,570.74

Operating Expenses**Administration**

Reg. Full-Time Employees	28,821.38	25,464.00	(3,357.38)	270,689.26	229,176.00	(41,513.26)
Temp. Salaries & Wages	869.65	564.00	(305.65)	9,407.82	5,076.00	(4,331.82)
Per Diem	276.00		(276.00)	1,835.00		(1,835.00)
Overtime	76.49	347.00	270.51	2,402.17	3,123.00	720.83
TOPS - Balances	(1,149.54)		1,149.54	(16,913.35)		16,913.35
TOPS - FICA	(87.94)		87.94	(1,293.86)		1,293.86
Social Security - Employer	2,194.23	1,974.50	(219.73)	20,523.87	17,770.50	(2,753.37)
IMRF - Employer Cost	2,828.31	2,150.00	(678.31)	22,167.04	19,350.00	(2,817.04)
Workers' Compensation Insurance	1,292.44	932.00	(360.44)	10,307.35	8,388.00	(1,919.35)
Unemployment Insurance	449.89	377.00	(72.89)	5,831.36	3,393.00	(2,438.36)

Tuesday, September 21, 2010

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/10

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	2,980.80	4,400.00	1,419.20	32,746.80	39,600.00	6,853.20
IMRF - Early Retirement Obligation	3,471.31	3,471.00	(0.31)	31,431.09	31,239.00	(192.09)
Employee Development/Recognition	(1,047.17)	528.00	1,575.17	5,125.82	4,752.00	(373.82)
Employee Physicals/Lab	3,478.79	2,278.00	(1,200.79)	12,839.64	20,502.00	7,662.36
Stationary & Printing		293.00	293.00	1,861.66	2,637.00	775.34
Copier Supplies	807.97	589.00	(218.97)	5,481.39	5,301.00	(180.39)
Postage, UPS, Federal Express	869.19	551.00	(318.19)	6,220.59	4,959.00	(1,261.59)
Equipment < \$2,500				14,099.11		(14,099.11)
Operational Supplies	2,138.19	1,966.00	(172.19)	18,358.78	17,694.00	(664.78)
Audit & Accounting Fees	13,171.82	3,229.00	(9,942.82)	35,773.56	29,061.00	(6,712.56)
Attorney Fees	12,527.76	3,272.00	(9,255.76)	55,250.85	29,448.00	(25,802.85)
Professional Services	30,408.77	29,119.00	(1,289.77)	272,729.00	262,071.00	(10,658.00)
Job Required Travel Expense	140.10	86.00	(54.10)	1,322.55	774.00	(548.55)
Insurance	19,167.71	32,916.00	13,748.29	165,495.15	296,244.00	130,748.85
Property Loss & Liability Claims		92.00	92.00	1,250.48	828.00	(422.48)
Computer Services	1,892.12	731.00	(1,161.12)	21,049.30	6,579.00	(14,470.30)
Telephone Services	2,116.55	1,787.00	(329.55)	14,797.08	16,083.00	1,285.92
Legal Notices, Advertising	6,061.18	5,784.00	(277.18)	39,309.43	52,056.00	12,746.57
Photocopy Services	759.95	652.00	(107.95)	6,079.60	5,868.00	(211.60)
Public Relations	445.01	17.00	(428.01)	1,407.98	153.00	(1,254.98)
Dues & Licenses		855.00	855.00	6,792.60	7,695.00	902.40
Conferences & Training	145.00	812.00	667.00	14,171.47	7,308.00	(6,863.47)
Finance Charges, Bank Fees	2,115.25	554.00	(1,561.25)	14,232.54	4,986.00	(9,246.54)
Cable/Satellite TV Expense	2,175.49	2,145.00	(30.49)	19,409.31	19,305.00	(104.31)
IPA Licensing Fee	11,299.50	11,087.00	(212.50)	99,873.50	99,783.00	(90.50)
Fines & Penalties	975.00	736.00	(239.00)	60,270.00	6,624.00	(53,646.00)
General Liability Claims				7,500.00		(7,500.00)
Depreciation Expense	60,462.30	58,333.00	(2,129.30)	544,400.24	524,997.00	(19,403.24)
Transfers to General Corporate Fund	1,062.50	13,324.00	12,261.50	6,900.00	119,916.00	113,016.00
Interest-Tax Anticipation Notes Payable	709.59		(709.59)	3,178.94		(3,178.94)
Interest on Interfund Loan		3,333.00	3,333.00		29,997.00	29,997.00
Interest- Bonds Payable	12,542.40		(12,542.40)	116,826.67		(116,826.67)
Total Administration	226,447.99	214,748.50	(11,699.49)	1,961,141.79	1,932,736.50	(28,405.29)
Environmental Services						
Reg. Full-Time Employees	31,235.49	26,866.00	(4,369.49)	280,319.25	241,794.00	(38,525.25)
Temp. Salaries & Wages				3,328.00		(3,328.00)
Overtime	239.16	361.00	121.84	5,753.42	3,249.00	(2,504.42)
TOPS - Balances	1,036.76		(1,036.76)	(721.04)		721.04
TOPS- FICA	79.31		(79.31)	(55.16)		55.16
Social Security - Employer	2,363.92	2,083.00	(280.92)	21,802.17	18,747.00	(3,055.17)
IMRF - Employer Cost	3,164.19	2,268.00	(896.19)	23,506.98	20,412.00	(3,094.98)
Workers' Compensation Insurance	1,358.80	997.00	(361.80)	11,120.03	8,973.00	(2,147.03)
Unemployment Insurance	238.62	338.00	99.38	5,637.19	3,042.00	(2,595.19)
Employee Health/Life Insurance	5,523.20	8,250.00	2,726.80	50,744.12	74,250.00	23,505.88
Operational Supplies	4,355.49	5,002.00	646.51	47,578.51	45,018.00	(2,560.51)
Gas Service	9,960.24	18,876.00	8,915.76	135,626.18	169,884.00	34,257.82
Electric Service	29,601.69	18,980.00	(10,621.69)	209,796.96	170,820.00	(38,976.96)
Water Service	2,225.67	1,311.00	(914.67)	14,933.98	11,799.00	(3,134.98)
Pest Control Service	467.67	762.00	294.33	4,234.19	6,858.00	2,623.81
Waste Disposal & Recycling	2,204.76	2,533.00	328.24	23,484.35	22,797.00	(687.35)
Equipment Rentals	268.00	322.00	54.00	2,412.00	2,898.00	486.00
Sewer Service & Tax	1,301.68	1,332.00	30.32	10,295.55	11,988.00	1,692.45
Total Environmental Services	95,624.65	90,281.00	(5,343.65)	849,796.68	812,529.00	(37,267.68)

Laundry

Tuesday, September 21, 2010

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/10

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	9,783.57	8,677.00	(1,106.57)	87,208.02	78,093.00	(9,115.02)
Overtime	7.51	196.00	188.49	1,599.34	1,764.00	164.66
TOPS Balances	38.56		(38.56)	(590.62)		590.62
TOPS - FICA	2.95		(2.95)	(45.18)		45.18
Social Security - Employer	736.74	650.00	(86.74)	6,695.42	5,850.00	(845.42)
IMRF - Employer Cost	986.53	739.00	(247.53)	7,338.52	6,651.00	(687.52)
Workers' Compensation Insurance	425.61	325.00	(100.61)	3,131.16	2,925.00	(206.16)
Unemployment Insurance	15.73	135.00	119.27	2,034.72	1,215.00	(819.72)
Employee Health/Life Insurance	1,422.40	3,300.00	1,877.60	13,601.60	29,700.00	16,098.40
Laundry Supplies	2,044.15	1,669.60	(374.55)	14,728.99	15,026.40	297.41
Linen & Bedding	1,100.39	1,386.00	285.61	8,180.17	12,474.00	4,293.83
Total Laundry	16,564.14	17,077.60	513.46	143,882.14	153,698.40	9,816.26
Maintenance						
Reg. Full-Time Employees	5,671.44	4,755.00	(916.44)	50,928.91	42,795.00	(8,133.91)
TOPS - Balances	(168.17)		168.17	(885.35)		885.35
TOPS - FICA	(12.87)		12.87	(67.73)		67.73
Social Security - Employer	389.82	364.00	(25.82)	3,538.72	3,276.00	(262.72)
IMRF - Employer Cost	521.98	396.00	(125.98)	3,866.58	3,564.00	(302.58)
Workers' Compensation Insurance	246.71	174.00	(72.71)	1,827.13	1,566.00	(261.13)
Unemployment Insurance	56.21	68.00	11.79	1,221.84	612.00	(609.84)
Employee Health/Life Insurance	2,101.80	1,650.00	(451.80)	13,236.55	14,850.00	1,613.45
Gasoline & Oil		14.00	14.00	147.20	126.00	(21.20)
Ground Supplies		79.00	79.00	456.71	711.00	254.29
Maintenance Supplies	1,729.01	1,365.00	(364.01)	16,417.59	12,285.00	(4,132.59)
Automobile Maintenance	274.42	567.00	292.58	2,614.62	5,103.00	2,488.38
Equipment Maintenance	1,477.14	1,113.00	(364.14)	19,106.43	10,017.00	(9,089.43)
Nursing Home Building Repair/Maintenance	9,372.21	3,183.00	(6,189.21)	45,087.34	28,647.00	(16,440.34)
Conferences & Training				949.60		(949.60)
Parking Lot/Sidewalk Maintenance				11,167.00		(11,167.00)
Total Maintenance	21,659.70	13,728.00	(7,931.70)	169,613.14	123,552.00	(46,061.14)
Nursing Services						
Reg. Full-Time Employees	89,621.64	107,709.90	18,088.26	908,785.57	969,389.10	60,603.53
Reg. Part-Time Employees	9,329.11	2,576.00	(6,753.11)	92,425.39	23,184.00	(69,241.39)
Temp. Salaries & Wages	28,354.43	49,803.00	21,448.57	212,769.97	448,227.00	235,457.03
Overtime	24,814.36	20,219.00	(4,595.36)	311,510.99	181,971.00	(129,539.99)
TOPS - Balances	4,905.55		(4,905.55)	(10,316.71)		10,316.71
No Benefit Full-Time Employees	81,963.43	94,841.90	12,878.47	894,023.84	853,577.10	(40,446.74)
No Benefit Part-Time Employees	33,244.01	18,392.00	(14,852.01)	159,395.20	165,528.00	6,132.80
TOPS - FICA	375.27		(375.27)	(789.23)		789.23
Social Security - Employer	20,310.53	22,456.00	2,145.47	196,040.59	202,104.00	6,063.41
IMRF - Employer Cost	24,143.02	24,452.00	308.98	197,684.47	220,068.00	22,383.53
Workers' Compensation Insurance	10,549.23	10,743.60	194.37	82,235.96	96,692.40	14,456.44
Unemployment Insurance	5,013.86	4,223.00	(790.86)	61,698.80	38,007.00	(23,691.80)
Employee Health/Life Insurance	13,168.60	13,783.00	614.40	128,950.40	124,047.00	(4,903.40)
Books, Periodicals & Manuals		15.00	15.00	848.52	135.00	(713.52)
Stocked Drugs	2,740.21	3,115.00	374.79	21,952.76	28,035.00	6,082.24
Pharmacy Charges-Public Aid	1,356.82	434.00	(922.82)	15,104.12	3,906.00	(11,198.12)
Oxygen	2,950.15	1,686.00	(1,264.15)	19,060.28	15,174.00	(3,886.28)
Incontinence Supplies	8,541.65	6,556.00	(1,985.65)	72,405.13	59,004.00	(13,401.13)
Pharmacy Charges - Insurance	6,950.00	5,443.60	(1,506.40)	55,675.00	48,992.40	(6,682.60)
Operational Supplies	22,271.33	16,189.70	(6,081.63)	177,715.08	145,707.30	(32,007.78)
Pharmacy Charges-Medicare	17,025.00	19,579.00	2,554.00	131,926.25	176,211.00	44,284.75
Medical/Dental/Mental Health		361.00	361.00		3,249.00	3,249.00
Professional Services	27,843.56	9,416.00	(18,427.56)	111,291.32	84,744.00	(26,547.32)

Tuesday, September 21, 2010

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

08/31/10

4

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Laboratory Fees	2,507.20	2,879.00	371.80	24,896.61	25,911.00	1,014.39
Equipment Rentals	2,563.36	2,014.00	(549.36)	28,125.03	18,126.00	(9,999.03)
Dues & Licenses				356.58		(356.58)
Conferences & Training	1,584.00	366.00	(1,218.00)	7,915.05	3,294.00	(4,621.05)
Contract Nursing Services	170,204.54	100,000.00	(70,204.54)	902,145.94	900,000.00	(2,145.94)
Medicare Medical Services	3,413.78	8,626.00	5,212.22	24,851.56	77,634.00	52,782.44
Medical/ Health Equipment				6,181.59		(6,181.59)
Total Nursing Services	615,744.64	545,879.70	(69,864.94)	4,834,866.06	4,912,917.30	78,051.24
Activities						
Reg. Full-Time Employees	13,851.29	11,815.70	(2,035.59)	122,497.65	106,341.30	(16,156.35)
Temp. Salaries & Wages	2.06		(2.06)	323.83		(323.83)
TOPS - Balances	(13.04)		13.04	944.25		(944.25)
TOPS - FICA	(1.00)		1.00	72.24		(72.24)
Social Security - Employer	955.06	904.00	(51.06)	8,587.19	8,136.00	(451.19)
IMRF - Employer Cost	1,282.38	984.00	(298.38)	9,405.32	8,856.00	(549.32)
Workers' Compensation Insurance	602.62	432.00	(170.62)	4,448.50	3,888.00	(560.50)
Unemployment Insurance	165.10	135.00	(30.10)	2,780.46	1,215.00	(1,565.46)
Employee Health/Life Insurance	2,418.60	3,850.00	1,431.40	21,767.40	34,650.00	12,882.60
Books, Periodicals & Manuals		71.00	71.00	60.00	639.00	579.00
Operational Supplies	205.65	184.00	(21.65)	2,415.73	1,656.00	(759.73)
Professional Services	120.70	146.00	25.30	965.60	1,314.00	348.40
Conferences & Training	15.00	3.00	(12.00)	706.02	27.00	(679.02)
Total Activities	19,604.42	18,524.70	(1,079.72)	174,974.19	166,722.30	(8,251.89)
Social Services						
Reg. Full-Time Employees	9,696.52	10,786.90	1,090.38	83,597.49	97,082.10	13,484.61
Overtime	693.81	63.00	(630.81)	4,087.17	567.00	(3,520.17)
TOPS - Balances	718.73		(718.73)	1,298.86		(1,298.86)
TOPS - FICA	54.98		(54.98)	99.36		(99.36)
Social Security - Employer	769.41	825.00	55.59	6,514.10	7,425.00	910.90
IMRF - Employer Cost	1,041.02	899.00	(142.02)	7,225.19	8,091.00	865.81
Workers' Compensation Insurance	421.80	395.00	(26.80)	3,028.50	3,555.00	526.50
Unemployment Insurance	15.78	113.00	97.22	1,743.26	1,017.00	(726.26)
Employee Health/Life Insurance	996.20	2,200.00	1,203.80	5,598.80	19,800.00	14,201.20
Professional Services	8,273.03	114.00	(8,159.03)	11,617.93	1,026.00	(10,591.93)
Conferences & Training		19.00	19.00		171.00	171.00
Total Social Services	22,681.28	15,414.90	(7,266.38)	124,810.66	138,734.10	13,923.44
Physical Therapy						
Reg. Full-Time Employees	2,328.51	2,149.00	(179.51)	21,441.97	19,341.00	(2,100.97)
Overtime				824.63		(824.63)
No Benefit Full-Time Employees	2,404.88	2,007.00	(397.88)	20,381.62	18,063.00	(2,318.62)
Social Security - Employer	354.40	318.00	(36.40)	3,200.26	2,862.00	(338.26)
IMRF - Employer Cost	474.83	346.00	(128.83)	3,530.24	3,114.00	(416.24)
Workers' Compensation Ins.	205.89	79.00	(126.89)	1,509.36	711.00	(798.36)
Unemployment Insurance		135.00	135.00	870.52	1,215.00	344.48
Employee Health/Life Insurance	512.60	550.00	37.40	4,613.40	4,950.00	336.60
Operational Supplies		51.00	51.00	770.70	459.00	(311.70)
Professional Services	44,070.08	49,402.00	5,331.92	343,763.96	444,618.00	100,854.04
Total Physical Therapy	50,351.19	55,037.00	4,685.81	400,906.66	495,333.00	94,426.34
Occupational Therapy						
Reg. Full-Time Employees	2,101.44	1,906.00	(195.44)	18,451.78	17,154.00	(1,297.78)
TOPS - Balances	64.12		(64.12)	158.92		(158.92)
TOPS - FICA	4.91		(4.91)	12.16		(12.16)

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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
Social Security - Employer	160.75	146.00	(14.75)	1,411.57	1,314.00	(97.57)
IMRF - Employer Cost	215.35	159.00	(56.35)	1,561.78	1,431.00	(130.78)
Workers' Compensation Ins.	91.42	70.00	(21.42)	667.33	630.00	(37.33)
Unemployment Insurance		23.00	23.00	397.14	207.00	(190.14)
Employee Health/Life Insurance	394.60	550.00	155.40	3,551.40	4,950.00	1,398.60
Operational Supplies	853.52	216.00	(637.52)	1,374.09	1,944.00	569.91
Professional Services	49,956.00	48,091.50	(1,864.50)	424,593.51	432,823.50	8,229.99
Total Occupational Therapy	53,842.11	51,161.50	(2,680.61)	452,179.68	460,453.50	8,273.82
Speech Therapy						
Operational Supplies		42.00	42.00		378.00	378.00
Professional Services	11,520.88	12,331.00	810.12	153,654.71	110,979.00	(42,675.71)
Total Speech Therapy	11,520.88	12,373.00	852.12	153,654.71	111,357.00	(42,297.71)
Food Services						
Reg. Full-Time Employees	40,061.58	47,236.00	7,174.42	311,039.56	425,124.00	114,084.44
Reg. Part-Time Employees	897.22	2,454.90	1,557.68	38,821.95	22,094.10	(16,727.85)
Temp. Salaries & Wages				3,743.00		(3,743.00)
Overtime	1,356.44	1,458.00	101.56	11,883.14	13,122.00	1,238.86
TOPS - Balances	1,399.62		(1,399.62)	1,835.78		(1,835.78)
TOPS - FICA	107.07		(107.07)	140.44		(140.44)
Social Security - Employer	3,155.79	3,913.00	757.21	27,269.92	35,217.00	7,947.08
IMRF - Employer Cost	4,154.60	4,261.00	106.40	28,986.33	38,349.00	9,362.67
Workers' Compensation Insurance	1,781.80	1,872.00	90.20	12,809.57	16,848.00	4,038.43
Unemployment Insurance	440.10	637.00	196.90	8,926.27	5,733.00	(3,193.27)
Employee Health/Life Insurance	8,138.40	9,900.00	1,761.60	78,884.20	89,100.00	10,215.80
Food	36,076.10	29,013.90	(7,062.20)	294,125.23	261,125.10	(33,000.13)
Nutritional Supplements	2,326.86	1,331.00	(995.86)	17,656.39	11,979.00	(5,677.39)
Operational Supplies	4,065.38	2,894.00	(1,171.38)	31,160.33	26,046.00	(5,114.33)
Professional Services	1,912.12	1,771.90	(140.22)	16,837.71	15,947.10	(890.61)
Equipment Rentals	379.95	441.00	61.05	3,419.55	3,969.00	549.45
Dues & Licenses		20.00	20.00	80.00	180.00	100.00
Conferences & Training		55.00	55.00	738.02	495.00	(243.02)
Total Food Services	106,253.03	107,258.70	1,005.67	888,357.39	965,328.30	76,970.91
Barber & Beauty						
Reg. Full-Time Employees	2,163.05	2,791.80	628.75	23,326.51	25,126.20	1,799.69
TOPS - Balances	22.25		(22.25)	(60.46)		60.46
TOPS - FICA	1.71		(1.71)	(4.62)		4.62
Social Security - Employer	120.95	214.00	93.05	1,370.40	1,926.00	555.60
IMRF - Employer Cost	162.03	233.00	70.97	1,424.58	2,097.00	672.42
Workers' Compensation Insurance	94.10	102.10	8.00	833.43	918.90	85.47
Unemployment Insurance	29.45	23.00	(6.45)	408.75	207.00	(201.75)
Employee Health/Life Insurance	512.60	550.00	37.40	4,613.40	4,950.00	336.60
Operational Supplies	148.64	89.59	(59.05)	690.88	806.30	115.42
Total Barber & Beauty	3,254.78	4,003.49	748.71	32,602.87	36,031.40	3,428.53
Adult Day Care						
Reg. Full-Time Employees	13,579.59	15,312.00	1,732.41	120,236.46	137,808.00	17,571.54
Temp. Salaries & Wages	583.69		(583.69)	2,543.70		(2,543.70)
Overtime	28.21	37.90	9.69	319.63	341.10	21.47
TOPS - Balances	(191.56)		191.56	(549.90)		549.90
TOPS - FICA	(14.66)		14.66	(42.07)		42.07
Social Security - Employer	1,058.30	1,174.20	115.90	9,196.94	10,567.80	1,370.86
IMRF - Employer Cost	1,357.49	1,278.60	(78.89)	10,036.79	11,507.40	1,470.61
Workers' Compensation Insurance	616.09	561.80	(54.29)	4,501.50	5,056.20	554.70

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance	26.16	180.40	154.24	2,321.58	1,623.60	(697.98)
Employee Health/Life Insurance	2,503.60	4,400.00	1,896.40	22,532.40	39,600.00	17,067.60
Books, Periodicals & Manuals		9.40	9.40	71.28	84.60	13.32
Gasoline & Oil	1,580.47	724.80	(855.67)	7,460.94	6,523.20	(937.74)
Operational Supplies	90.49	125.10	34.61	969.02	1,125.90	156.88
Dues & Licenses		32.00	32.00	250.00	288.00	38.00
Conferences & Training	15.00		(15.00)	1,869.97		(1,869.97)
Total Adult Day Care	21,232.87	23,836.20	2,603.33	181,718.24	214,525.80	32,807.56
Alzheimers and Related Disorde						
Reg. Full-Time Employees	28,522.64	19,941.00	(8,581.64)	245,052.52	179,469.00	(65,583.52)
Reg. Part-Time Employees	2,192.20	482.00	(1,710.20)	13,674.44	4,338.00	(9,336.44)
Overtime	8,430.16	5,701.70	(2,728.46)	90,072.76	51,315.30	(38,757.46)
TOPS - Balances	921.93		(921.93)	931.34		(931.34)
No Benefit Full-Time Employees	22,634.72	14,627.00	(8,007.72)	251,343.29	131,643.00	(119,700.29)
No Benefit Part-Time Employees	3,299.94	5,366.50	2,066.56	35,173.89	48,298.50	13,124.61
TOPS - FICA	70.53		(70.53)	71.23		(71.23)
Social Security - Employer	4,772.12	3,528.00	(1,244.12)	47,883.62	31,752.00	(16,131.62)
IMRF - Employer Cost	6,608.02	3,848.70	(2,759.32)	52,914.48	34,638.30	(18,276.18)
Workers' Compensation Insurance	2,464.29	1,688.00	(776.29)	19,639.74	15,192.00	(4,447.74)
Unemployment Insurance	592.02	680.00	87.98	13,651.35	6,120.00	(7,531.35)
Employee Health/Life Insurance	2,563.00	3,114.00	551.00	25,108.40	28,026.00	2,917.60
Operational Supplies		114.00	114.00	227.91	1,026.00	798.09
Conferences & Training		15.00	15.00	2,660.84	135.00	(2,525.84)
Total Alzheimers and Related Disorders	83,071.57	59,105.90	(23,965.67)	798,405.81	531,953.10	(266,452.71)
Total Expenses	1,347,853.25	1,228,430.19	(119,423.06)	11,166,910.02	11,055,871.70	(111,038.32)
Net Operating Income	(57,382.79)	(52,480.21)	(4,902.58)	(595,322.46)	(546,854.88)	(48,467.58)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	80,973.00	80,973.00		728,757.00	728,757.00	
Payment in Lieu of Taxes				464.05		464.05
Total Local Taxes	80,973.00	80,973.00		729,221.05	728,757.00	464.05
Miscellaneous NI Revenue						
Investment Interest		301.00	(301.00)	1,285.38	2,709.00	(1,423.62)
Restricted Donations		275.60	(275.60)	2,058.03	2,480.40	(422.37)
Interfund Transfer-From General Corporate Fund				13,342.42		13,342.42
Total Miscellaneous NI Revenue		576.60	(576.60)	16,685.83	5,189.40	11,496.43
Total NonOperating Income	80,973.00	81,549.60	(576.60)	745,906.88	733,946.40	11,960.48
Net Income (Loss)	23,590.21	29,069.39	(5,479.18)	150,584.42	187,091.52	(36,507.10)

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

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Description	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	Total
Operating Expenses													
Administration													
Automobiles, Vehicles													
Total Administration													
Administration													
Reg. Full-Time Employees	39,108	28,654	25,534	27,188	27,537	25,974	31,281	26,312	29,748	46,000	27,828	28,821	363,985
Temp. Salaries & Wages	658	376	816	925	1,041	522	871	988	1,249	1,453	1,488	870	11,257
Per Diem	135	180	180		228	274	212	276	226	162	181	276	2,330
Overtime	727	7	216	129	688	118	164	230	152	509	335	76	3,353
TOPS - Balances									2,712	(19,380)	904	(1,150)	(16,913)
TOPS - FICA									208	(1,483)	69	(88)	(1,294)
Social Security - Employer	2,948	2,140	1,902	2,052	1,905	2,090	2,309	1,956	2,240	3,551	2,226	2,194	27,513
IMRF - Employer Cost	1,751	1,837	1,709	1,986	1,992	2,177	2,429	2,261	2,362	3,802	2,330	2,828	27,465
Workers' Compensation Insurance	976	128	1,944	1,097	481	1,018	1,159	1,084	1,131	1,312	1,733	1,292	13,355
Unemployment Insurance	13	161	(122)	19	1,044	684	602	499	385	1,660	489	450	5,883
Employee Health/Life Insurance	3,824	5,243	2,406	3,972	3,972	3,972	3,972	3,972	3,462	3,462	2,981	2,981	44,220
IMRF - Early Retirement Obligation	3,441	3,441	3,490	3,471	3,471	3,471	3,471	3,471	3,471	7,132	3,471	3,471	41,804
Employee Development/Recognition	32	87	34	3,586	402	429	1,129	61	1,262	275	(970)	(1,047)	5,278
Employee Physicals/Lab	1,755	3,033	3,178	2,000	1,156	700	802	1,204		1,198	2,300	3,479	20,806
Stationary & Printing	380		394	185	250		150		610		666		2,636
Copier Supplies	558	459	416	851	661	456	304	946	352	549	554	808	6,914
Postage, UPS, Federal Express	16	897	(178)	790	464	642	858	481	940	630	548	869	6,955
Equipment < \$2,500							5,331	4,060	3,774	934			14,099
Operational Supplies	2,035	1,602	353	2,214	3,019	1,957	952	1,878	2,201	1,584	2,415	2,138	22,348
Audit & Accounting Fees	12,604	3,135	(6,338)	3,229	3,229	3,229		3,229	3,229	3,229	3,229	13,172	45,175
Architect Fees		7,928	(7,928)										
Attorney Fees	1,760	2,431	7,685	5,761	5,665	4,243	1,707	2,931	9,620	9,267	3,530	12,528	67,126
Professional Services	33,169	41,545	19,765	27,387	21,104	31,509	24,218	48,711	31,730	29,859	27,802	30,409	367,208
Job Required Travel Expense	(32)	53	212	252	156	30	127	39	12	413	153	140	1,556
Insurance	28,416	28,416	28,416	19,189	40,233	23,240	40,550	(18,142)	18,918	3,173	19,168	19,168	250,743
Property Loss & Liability Claims	710	75		44				6	42		1,158		2,035
Computer Services	(8,622)	6,615	9,348	1,837	1,868	1,875	1,904	1,846	1,937	1,866	6,025	1,892	28,390
Telephone Services	1,639	1,642	2,024	1,149	1,549	1,987	1,514	1,580	1,519	1,703	1,679	2,117	20,101
Automobile Maintenance			250										250
Legal Notices, Advertising	1,663	4,814	2,145	6,869	4,459	4,105	2,293	3,349	3,954	5,026	3,194	6,061	47,931
Photocopy Services	760	760	1,520	760	760	760	760		760	760	760	760	9,119
Public Relations		71				109	370			93	391	445	1,479
Dues & Licenses		185	1,157	132	6,235			425					8,135
Conferences & Training		300			853		4,505	1,012	2,076	2,450	3,130	145	14,471

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

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Description	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	Total
Grant Match	171,798	(11,606)	215,638										375,829
Finance Charges, Bank Fees	1,085	1,104	2,857	1,385	1,295	1,365	1,258	1,419	1,297	1,767	2,331	2,115	19,278
Cable/Satellite TV Expense	2,071	2,071	2,071	2,175	2,090	2,090	2,090	2,261	2,176	2,175	2,175	2,175	25,622
IPA Licensing Fee	10,935	11,300	10,935	11,300	11,300	10,206	11,299	10,935	11,300	10,936	11,300	11,300	133,043
Fines & Penalties								50,000			9,295	975	60,270
General Liability Claims	1,000					7,500							8,500
Furnishings, Office Equipment	(14,913)												(14,913)
Depreciation Expense	60,024	59,747	60,715	60,513	60,513	60,531	60,531	60,463	60,463	60,463	60,463	60,462	724,886
Transfers to General Corporate Fund	6,964	2,354	2,354	2,500	1,138	850	(2,500)	2,100	1,200	(25)	575	1,063	18,572
Interest-Tax Anticipation Notes Payabl	388								745	1,652	72	710	3,567
Interest- Bonds Payable							51,769	13,324	13,324	13,324	12,542	12,542	116,827
Total Administration	369,776	211,184	395,094	194,947	210,757	198,114	254,921	235,169	220,786	201,482	218,517	226,448	2,937,195
Environmental Services													
Reg. Full-Time Employees	36,070	30,538	29,655	29,483	27,854	29,435	34,242	34,177	31,599	31,122	31,171	31,235	376,582
Temp. Salaries & Wages			902	1,216	1,344	768							4,230
Overtime	1,187	110	2,011	1,427	2,044	4			239	1,082	718	239	9,062
TOPS - Balances										1,132	(2,889)	1,037	(721)
TOPS- FICA										87	(221)	79	(55)
Social Security - Employer	2,833	2,308	2,434	2,430	2,295	2,328	2,578	2,574	2,395	2,422	2,416	2,364	29,377
IMRF - Employer Cost	2,461	2,087	2,062	2,184	2,385	2,358	2,671	2,728	2,655	2,685	2,678	3,164	30,117
Workers' Compensation Insurance	1,219	124	2,138	1,125	1,513	1,071	1,173	1,197	1,126	649	1,908	1,359	14,601
Unemployment Insurance	99	944	(643)	221	403	425	879	831	836	1,111	692	239	6,037
Employee Health/Life Insurance	5,812	5,812	6,219	6,036	5,523	5,523	5,533	5,523	5,523	5,523	6,036	5,523	68,587
Operational Supplies	6,567	4,384	3,596	7,048	5,169	3,667	5,803	4,457	5,464	6,814	4,802	4,355	62,125
Gas Service	6,887	12,908	15,611	16,232	19,237	20,623	17,501	17,157	16,025	8,744	10,147	9,960	171,033
Electric Service	14,179	22,623	28,745	15,041	16,076	20,917	21,013	24,973	25,399	29,371	27,406	29,602	275,344
Water Service	1,437	1,384	1,758	1,424	1,379	1,347	923	1,420	1,950	2,186	2,079	2,226	19,513
Pest Control Service	468	468	468	468	468	468	468	480	480	468	468	468	5,637
Waste Disposal & Recycling	2,494	1,942	942	4,144	2,647	2,285	2,421	2,418	2,287	2,200	2,878	2,205	28,863
Equipment Rentals	268	268	268	268	268	268	268	268	268	268	268	268	3,216
Sewer Service & Tax	1,147	1,258	1,079	1,200	1,306	1,242	12	1,303	1,327	1,213	1,390	1,302	13,779
Total Environmental Services	83,127	87,158	97,245	89,946	89,911	92,729	95,484	99,506	97,574	97,076	91,947	95,625	1,117,327
Laundry													
Reg. Full-Time Employees	10,426	9,598	9,035	9,509	9,761	8,628	10,404	10,414	9,709	9,469	9,531	9,784	116,267
Overtime	444		747	492	614					240	245	8	2,790
TOPS Balances										(209)	(420)	39	(591)
TOPS - FICA										(16)	(32)	3	(45)
Social Security - Employer	850	735	720	757	763	668	783	785	730	731	741	737	9,001
IMRF - Employer Cost	737	675	633	720	788	762	834	807	810	810	822	987	9,383
Workers' Compensation Insurance	349	52	647	354	171	334	366	354	347	202	578	426	4,179

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Champaign County Nursing Home
Historical Statement of Operations

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Description	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	Total
Unemployment Insurance	25	188	(188)	49	309	258	305	288	290	336	184	16	2,060
Employee Health/Life Insurance	1,325	1,325	2,125	1,422	1,422	1,422	2,222	1,422	1,422	1,422	1,422	1,422	18,376
Laundry Supplies	1,092	1,646	3,014	1,721	2,014	1,243	1,803	1,663	1,447	1,223	1,571	2,044	20,481
Linen & Bedding	1,162	3,018	964	127	576	254	560	1,259	781	1,288	2,234	1,100	13,325
Total Laundry	16,410	17,238	17,696	15,153	16,419	13,569	17,278	16,992	15,536	15,496	16,876	16,564	195,226
Maintenance													
Reg. Full-Time Employees	5,761	6,024	4,954	5,806	5,005	5,483	5,881	6,234	5,491	5,686	5,671	5,671	67,668
Overtime	5	18											23
TOPS - Balances										(266)	(451)	(168)	(885)
TOPS - FICA										(20)	(35)	(13)	(68)
Social Security - Employer	383	460	342	416	342	377	403	432	377	391	410	390	4,723
IMRF - Employer Cost	315	394	323	381	401	387	430	440	418	433	454	522	4,898
Workers' Compensation Insurance	178	37	379	209	105	186	208	211	201	118	342	247	2,422
Unemployment Insurance	35	169	(84)	52	269	25	154	154	151	200	162	56	1,342
Employee Health/Life Insurance	650	650	861	1,302	1,302	1,302	1,302	1,321	1,439	1,865	1,302	2,102	15,397
Gasoline & Oil			1,155		44	6		49	50		(2)		1,302
Ground Supplies			57	276		138		29	14				513
Maintenance Supplies	1,147	2,275	2,372	1,935	1,917	1,871	2,700	1,413	3,069	1,187	598	1,729	22,212
Automobile Maintenance	348	486	103		499	388	307	165	716	155	111	274	3,552
Equipment Maintenance	1,509	1,537	1,680	1,743	1,855	2,100	921	1,065	4,984	1,047	3,914	1,477	23,832
Equipment Rentals			28										28
Nursing Home Building Repair/Mainte	6,817	9,042	3,812	4,026	6,925	6,704	4,693	3,912	3,630	3,613	2,212	9,372	64,758
Conferences & Training		150			284		132	533					1,100
Parking Lot/Sidewalk Maintenance			580	3,860	4,517	2,790							11,747
Nursing Home Building Construction/I													
Total Maintenance	17,148	21,242	16,562	20,006	23,466	21,757	17,129	15,958	20,540	14,409	14,688	21,660	224,565
Nursing Services													
Reg. Full-Time Employees	137,065	123,232	114,749	125,928	113,727	94,190	111,523	100,725	96,344	86,707	90,020	89,622	1,283,831
Reg. Part-Time Employees	2,032	1,939	1,835	609	5,194	10,407	14,322	14,354	16,243	10,790	11,177	9,329	98,231
Temp. Salaries & Wages	40,994	33,695	25,321	27,233	27,127	25,117	23,535	16,767	19,637	18,455	26,545	28,354	312,780
Overtime	36,308	36,435	47,513	58,298	41,099	24,839	31,776	33,211	29,159	34,824	33,491	24,814	431,768
TOPS - Balances										(168)	(15,054)	4,906	(10,317)
No Benefit Full-Time Employees	123,444	122,939	106,361	124,400	109,988	95,152	112,840	129,547	92,746	72,975	74,415	81,963	1,246,768
No Benefit Part-Time Employees	7,693	11,629	10,331	9,841	10,543	7,836	8,678	15,191	23,026	22,096	28,942	33,244	189,048
TOPS - FICA										(13)	(1,152)	375	(789)
Social Security - Employer	25,534	26,010	23,179	26,337	21,385	21,462	22,958	23,531	21,045	18,660	20,352	20,311	270,763
IMRF - Employer Cost	19,493	20,744	19,343	22,620	22,196	20,811	23,244	24,243	21,405	19,014	20,009	24,143	257,265
Workers' Compensation Insurance	10,106	1,565	19,634	10,591	4,693	9,464	9,862	10,005	8,737	4,649	13,686	10,549	113,540
Unemployment Insurance	1,862	7,646	(3,180)	3,221	15,802	2,004	8,713	7,484	6,706	7,594	5,160	5,014	68,027
Employee Health/Life Insurance	13,295	12,298	13,434	14,709	15,216	14,712	14,704	13,690	15,101	14,588	13,063	13,169	167,977

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**Champaign County Nursing Home
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Description	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	Total
Books, Periodicals & Manuals			98			483			366				947
Stocked Drugs	2,138	5,059	2,365	1,970	2,299	2,092	1,937	2,211	2,326	3,305	3,072	2,740	31,514
Pharmacy Charges-Public Aid	890	333	210	1,040	1,654	1,244	1,420	3,042	1,628	2,363	1,357	1,357	16,537
Oxygen	2,234	1,535	3,590		3,045	2,185	2,785	1,729	1,768	2,041	2,557	2,950	26,420
Incontinence Supplies	7,712	5,330	5,127	9,221	9,651	5,499	6,052	9,879	7,612	9,424	6,526	8,542	90,574
Pharmacy Charges - Insurance	3,575	1,725	3,550	4,575	6,175	5,075	3,725	5,800	7,750	6,225	9,400	6,950	64,525
Operational Supplies	19,656	14,834	17,907	19,998	21,454	12,207	22,000	14,684	22,446	19,994	22,661	22,271	230,112
Pharmacy Charges-Medicare	11,750	13,200	11,225	11,275	12,600	8,575	12,825	14,025	17,995	17,475	20,131	17,025	168,101
Medical/Dental/Mental Health	350	350	350	1,600	(1,600)								1,050
Professional Services	11,802	5,219	946	2,106	8,728	9,356	1,714	3,112	11,570	26,694	20,169	27,844	129,259
Laboratory Fees		2,903	2,038	3,014	2,306	1,750	3,247	2,930	2,550	3,630	2,963	2,507	29,838
Equipment Rentals	864	172	285	196	409	2,174	4,294	5,532	2,506	5,450	4,999	2,563	29,446
Dues & Licenses	103		220		120		150	87					679
Conferences & Training	665	1,030	663		834	472	203	717	1,485	1,721	899	1,584	10,273
Contract Nursing Services	93,708	52,752	69,161	53,992	59,967	58,247	78,015	84,279	122,776	118,790	155,875	170,205	1,117,768
Medicare Medical Services		60	(120,010)		357	614	5,026	3,545	4,955	3,071	3,869	3,414	(95,099)
Medical/ Health Equipment								6,182					6,182
Total Nursing Services	573,274	502,635	376,244	532,772	514,967	435,968	525,546	546,502	557,881	530,355	575,131	615,745	6,287,018
Activities													
Reg. Full-Time Employees	13,907	11,782	10,821	13,290	13,083	11,996	13,391	14,951	13,514	14,074	14,346	13,851	159,007
Temp. Salaries & Wages											322	2	324
Overtime		4											4
TOPS - Balances										170	787	(13)	944
TOPS - FICA										13	60	(1)	72
Social Security - Employer	882	840	731	952	895	856	975	996	930	968	1,062	955	11,041
IMRF - Employer Cost	801	774	676	897	932	924	1,039	1,078	1,030	1,073	1,150	1,282	11,655
Workers' Compensation Insurance	488	38	833	490	249	439	495	513	495	293	873	603	5,807
Unemployment Insurance	34	386	(348)	62	431	294	398	367	290	485	287	165	2,853
Employee Health/Life Insurance	2,284	2,284	2,631	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	28,966
Books, Periodicals & Manuals		43	349		60								452
Operational Supplies	118	219	173	280	302	207	257	207	433	315	209	206	2,925
Professional Services	121	121	149	121	121	121	121	121	121	121		121	1,356
Dues & Licenses		50											50
Conferences & Training		750	181		284		140	267				15	1,638
Total Activities	18,635	17,291	16,196	18,510	18,776	17,255	19,236	20,917	19,231	19,931	21,514	19,604	227,096
Social Services													
Reg. Full-Time Employees	12,166	11,688	10,978	8,784	7,769	7,231	8,702	6,956	11,011	11,697	11,750	9,697	118,430
Reg. Part-Time Employees	441												441
Overtime	5			10	218	285	974	318	485	422	681	694	4,092
TOPS - Balances										126	454	719	1,299

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Description	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	Total
TOPS - FICA										10	35	55	99
Social Security - Employer	914	889	809	656	592	550	668	581	857	904	937	769	9,126
IMRF - Employer Cost	780	736	692	797	568	544	688	597	950	1,002	1,038	1,041	9,432
Workers' Compensation Insurance	420	48	747	421	67	236	273	257	403	250	699	422	4,244
Unemployment Insurance	16	156	(156)	35	221	193	248	210	256	398	165	16	1,759
Employee Health/Life Insurance	959	959	959	996	515	515	515	515	515	515	515	996	8,476
Professional Services	121	121	149	121	121	121	121	121	121	121	2,500	8,273	12,009
Conferences & Training		150											150
Total Social Services	15,822	14,748	14,178	11,820	10,072	9,676	12,189	9,555	14,598	15,445	18,775	22,681	169,558
Physical Therapy													
Reg. Full-Time Employees	2,736	2,222	2,048	2,623	1,860	2,429	2,490	2,704	2,307	2,373	2,328	2,329	28,448
Overtime									388	417	20		825
No Benefit Full-Time Employees	2,320	2,276	2,064	2,191	1,631	2,594	2,453	2,405	2,025	2,405	2,273	2,405	27,042
Social Security - Employer	366	359	307	363	341	296	370	384	353	390	349	354	4,232
IMRF - Employer Cost	315	331	286	329	366	349	406	395	392	432	387	475	4,462
Workers' Compensation Ins.	165	24	313	315	(57)	154	179	174	159	99	280	206	2,012
Unemployment Insurance				22	140	124	145	144	144	151			871
Employee Health/Life Insurance	499	499	499	513	513	513	513	513	513	513	513	513	6,109
Operational Supplies	101	38	(598)	(180)	285	61			605				312
Professional Services	39,057	47,658	33,841	39,447	37,321	25,065	29,700	35,508	48,107	42,346	42,200	44,070	464,320
Total Physical Therapy	45,559	53,406	38,760	45,622	42,399	31,584	36,256	42,227	54,993	49,125	48,350	50,351	538,632
Occupational Therapy													
Reg. Full-Time Employees	1,938	1,955	2,021	2,214	1,565	2,173	2,346	1,819	2,006	2,101	2,126	2,101	24,365
TOPS - Balances										(103)	198	64	159
TOPS - FICA										(8)	15	5	12
Social Security - Employer	150	156	155	169	158	128	179	139	153	161	163	161	1,872
IMRF - Employer Cost	158	149	138	159	172	138	177	172	170	178	180	215	2,007
Workers' Compensation Ins.	81	10	143	149	(28)	59	76	74	73	44	127	91	901
Unemployment Insurance		8	(8)	11	67	50	62	60	65	71	12		397
Employee Health/Life Insurance	325	325	332	395	395	395	395	395	395	395	395	395	4,533
Operational Supplies	47	43	860		18	271	95		136			854	2,324
Professional Services	46,586	51,161	43,775	48,990	42,552	35,850	50,213	47,216	51,473	49,018	49,325	49,956	566,115
Total Occupational Therapy	49,284	53,806	47,415	52,087	44,900	39,063	53,544	49,875	54,470	51,857	52,541	53,842	602,685
Speech Therapy													
Professional Services	15,490	19,670	13,367	15,649	18,000	15,172	20,750	17,275	18,917	17,144	19,226	11,521	202,181
Total Speech Therapy	15,490	19,670	13,367	15,649	18,000	15,172	20,750	17,275	18,917	17,144	19,226	11,521	202,181
Food Services													
Reg. Full-Time Employees	39,700	37,521	32,350	33,497	30,135	31,331	35,767	36,185	34,993	32,331	36,738	40,062	420,611

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Description	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	Total
Reg. Part-Time Employees	6,344	7,230	5,623	6,799	6,219	5,087	5,205	3,596	5,156	3,675	2,189	897	58,019
Temp. Salaries & Wages				736	910	851	1,038	208					3,743
Overtime	1,525	100	3,204	3,111	2,875	133	106	466	5	1,993	1,837	1,356	16,711
TOPS - Balances										403	33	1,400	1,836
TOPS - FICA										31	3	107	140
Social Security - Employer	3,572	3,414	3,068	3,322	2,824	2,945	3,133	3,011	2,987	2,827	3,066	3,156	37,324
IMRF - Employer Cost	2,996	3,078	2,530	2,825	3,027	2,999	3,184	3,071	3,248	3,133	3,345	4,155	37,591
Workers' Compensation Insurance	1,580	172	2,990	2,734	(503)	1,431	1,476	1,377	1,407	775	2,331	1,782	17,552
Unemployment Insurance	127	1,052	(710)	369	1,809	581	1,276	1,191	1,134	1,334	793	440	9,395
Employee Health/Life Insurance	9,890	9,392	8,894	9,164	9,164	9,164	8,651	8,651	8,651	8,651	8,651	8,138	107,060
Food	31,153	28,742	27,031	34,018	28,602	28,636	33,364	29,556	30,683	36,122	37,069	36,076	381,052
Nutritional Supplements	1,458	1,710	1,544	1,921	1,683	1,957	2,202	2,068	2,014	2,133	1,352	2,327	22,369
Operational Supplies	3,866	2,494	2,985	4,259	2,475	2,653	4,460	7,164	3,154	3,194	(263)	4,065	40,505
Professional Services	1,013	1,506	1,403	1,451	1,344	1,835	1,534	2,269	1,869	2,264	2,359	1,912	20,759
Equipment Rentals	380	380	380	380	380	380	380	380	380	380	380	380	4,559
Dues & Licenses							80						80
Conferences & Training		150			334		137	267					888
Total Food Services	103,604	96,941	91,291	104,584	91,278	89,981	101,994	99,460	95,681	99,245	99,882	106,253	1,180,193
Barber & Beauty													
Reg. Full-Time Employees	3,299	3,114	2,534	3,314	2,666	2,989	3,389	2,389	2,065	2,188	2,163	2,163	32,274
TOPS - Balances										87	(169)	22	(60)
TOPS - FICA										7	(13)	2	(5)
Social Security - Employer	273	205	155	221	146	172	199	133	116	123	141	121	2,004
IMRF - Employer Cost	243	185	148	208	183	172	200	143	128	73	157	162	2,001
Workers' Compensation Insurance	117	17	197	224	(38)	101	115	86	76	46	130	94	1,164
Unemployment Insurance	37	56	(56)	8	51	43	51	48	45	76	57	29	446
Employee Health/Life Insurance	499	499	499	513	513	513	513	513	513	513	513	513	6,109
Operational Supplies		162			177		110	143		113		149	853
Total Barber & Beauty	4,467	4,238	3,478	4,488	3,696	3,990	4,577	3,453	2,942	3,224	2,978	3,255	44,785
Adult Day Care													
Reg. Full-Time Employees	14,605	15,105	12,980	13,614	12,185	11,818	14,700	14,271	12,915	13,583	13,570	13,580	162,927
Temp. Salaries & Wages	474	382								508	1,452	584	3,400
Overtime	14	68	5	65	5	18	14	50	75	35	29	28	406
TOPS - Balances										(581)	223	(192)	(550)
TOPS - FICA										(44)	17	(15)	(42)
Social Security - Employer	1,147	1,186	972	1,029	880	907	1,097	1,068	968	1,053	1,137	1,058	12,502
IMRF - Employer Cost	943	951	846	999	1,030	1,056	1,137	1,125	1,073	1,124	1,135	1,357	12,778
Workers' Compensation Insurance	527	54	921	941	(180)	467	504	497	473	292	891	616	6,003
Unemployment Insurance	77	261	(255)	65	420	348	417	287	265	448	46	26	2,404
Employee Health/Life Insurance	2,489	2,489	2,489	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	29,999

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Description	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	Total
Books, Periodicals & Manuals							71						71
Gasoline & Oil	948	868	1,072	840	(235)	502	716	651	1,495	754	1,158	1,580	10,348
Operational Supplies	216	70	680	32	40	138	113	29	157	235	134	90	1,935
Dues & Licenses		125	(250)						250				125
Conferences & Training	159	250	(293)	215	284		152	1,480	(276)			15	1,986
Total Adult Day Care	21,599	21,809	19,167	20,303	16,934	17,759	21,424	21,962	19,898	19,911	22,295	21,233	244,294
Alzheimers and Related Disorde													
Reg. Full-Time Employees	18,205	19,045	16,825	17,938	27,163	32,961	32,611	26,056	28,957	25,013	25,830	28,523	299,128
Reg. Part-Time Employees							1,438	1,939	2,607	2,746	2,752	2,192	13,674
Overtime	5,564	3,570	11,396	12,592	13,086	6,579	6,789	8,689	8,545	13,802	11,562	8,430	110,603
TOPS - Balances										(1,004)	1,014	922	931
No Benefit Full-Time Employees	26,059	28,001	33,000	31,787	26,999	33,180	32,354	26,259	28,462	24,444	25,223	22,635	338,403
No Benefit Part-Time Employees	4,281	4,526	3,755	5,880	3,248	4,672	3,854	2,972	4,868	2,698	3,683	3,300	47,736
TOPS - FICA										(77)	78	71	71
Social Security - Employer	4,225	4,208	4,935	5,192	5,811	5,335	5,805	4,961	5,551	5,203	5,254	4,772	61,251
IMRF - Employer Cost	3,910	3,703	4,403	4,882	5,717	5,918	6,322	5,724	10,964	956	5,823	6,608	64,931
Workers' Compensation Insurance	1,722	308	3,592	3,827	(704)	2,398	2,523	2,191	2,234	1,245	3,461	2,464	25,261
Unemployment Insurance	391	1,292	(794)	515	2,832	1,221	2,294	1,766	1,599	1,981	851	592	14,541
Employee Health/Life Insurance	2,992	2,992	2,992	3,579	3,076	3,076	2,563	2,563	2,563	2,563	2,563	2,563	34,083
Books, Periodicals & Manuals		119											119
Operational Supplies			888			228							1,116
Conferences & Training			35		284			828	903	645			2,696
Total Alzheimers and Related Disord	67,348	67,764	81,027	86,194	87,512	95,568	96,552	83,948	97,253	80,215	88,092	83,072	1,014,545
Total Expenses	1,401,541	1,189,130	1,227,719	1,212,081	1,189,086	1,082,184	1,276,881	1,262,798	1,290,299	1,214,917	1,290,811	1,347,853	14,985,300
Net Operating Income	(239,987)	(89,928)	(98,332)	(106,541)	(16,502)	(96,413)	(79,239)	(225,164)	9,897	(9,046)	(14,932)	(57,383)	(1,023,570)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating	78,902	78,902	70,797	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	957,357
Back Tax-Nursing Home Operating			743										743
Mobile Home Tax			1,095										1,095
Payment in Lieu of Taxes				464									464
Total Local Taxes	78,902	78,902	72,635	81,437	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	959,659
Miscellaneous NI Revenue													
Investment Interest	201	141	527				353	373	304	256			2,155
Restricted Donations	3,457	475	7,537	447	20	28		410	592	410	150		13,528
Interfund Transfer-From General Cor			1,000,000				13,342						1,013,342
Total Miscellaneous NI Revenue	3,658	616	1,008,065	447	20	28	13,695	783	896	667	150		1,029,025

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Champaign County Nursing Home													9
Historical Statement of Operations													
08/31/10													
Description	09/09	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	Total
Total NonOperating Income	82,560	79,518	1,080,700	81,884	80,993	81,001	94,668	81,756	81,869	81,640	81,123	80,973	1,988,685
Net Income (Loss)	(157,428)	(10,410)	982,368	(24,657)	64,491	(15,411)	15,429	(143,408)	91,766	72,594	66,191	23,590	965,115