



NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois
Monday, November 8, 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
October 18, 2010
- V. PUBLIC PARTICIPATION
- VI. OLD BUSINESS

None
- VII. NEW BUSINESS
 - a. IDPH Update
 - b. Management Report
- VIII. OTHER BUSINESS

None
- IX. NEXT MEETING DATE & TIME
 - a. December 13, 2010
- XII. ADJOURNMENT

Attachments: Management Report, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
October 18, 2010**

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

Also Present: Busey, Buffenbarger, K. Noffke

1. Call to Order

The meeting was called to order at 6:01pm by Chair O'Shaughnessey

2. Roll Call

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

3. Agenda & Addendum

On motion by Hambrick (second Hirsbrunner) the agenda was approved (unanimous).

4. Approval of Minutes

On motion by Lansford (second Hambrick), the Board approved the minutes of September 13, 2010.

5. Public Participation

There was no public participation.

6. Old Business

None

7. New Business

a. Annual Employee Recognition Event (discussion)

Buffenbarger informed Board that October is typically the time frame in which the Annual Employee Recognition Event occurs. The event is intended to recognize employees who have reached 5-year milestones in their tenure at the Champaign County Nursing Home. Board members discussed the goals tied to the event and that it should be an opportunity for team-building and motivating

the employees. O'Shaughnessey suggested introducing a performance based award – perhaps through the establishment of establishing a joint Employee and Board Committee to create a framework for such an award. Through discussion, it was acknowledged that just the announcement of such an award could be made at this year's event, with the goal of awarding performance-based awards to occur at next year's event. Buffenbarger reported he would work on suggestions for establishment of that, and will also work on getting suggested date and time for this year's event.

b. IDPH Report

Buffenbarger reported that there are no current complaint surveys, but that the Nursing Home is now in the window for the annual survey. He noted that staffing has been an issue of recent attention with the Home conducting House-wide staffing assessments. Buffenbarger provided information to the Board through charts of current CCNH staffing overview as compared to IDPH standards. He also acknowledged that a continuing area of concern is the use of Agency staffing. Discussion followed regarding staffing levels on certain days and times of day, and the response time to call lights. Noffke reviewed with the Board some of the initiatives being developed to address the issue of appropriate staffing, inclusion of all staff in responding to residents' needs, and other opportunities to improve services provided.

c. Updated/Revised Personnel Policy Manual

Motion by Hambrick (second by Lansford) to approve the Nursing Home Personnel Policy as presented.

Buffenbarger pointed out highlights in the new Personnel Policy to include the elimination of sections regarding Name Clearing Hearing, Involuntary Termination Hearing, Work Hours, Hazardous Weather Days, Compensatory Time for Exempt Employees, and Extended Leave of Absence. These articles had been written over twenty years ago when the Policy applied to all Nursing Home Employees, and were taken from the County's General Personnel Policy. The Nursing Home Personnel Policy now primarily applies only to non-bargaining employees, and these articles were no longer necessary. He also advised Board members the new policy updates the procedures for Discipline, incorporates the County's policy regarding the use of technology, and addresses a Social Networking Policy and Confidentiality Procedure. The recommended policy had been reviewed and deemed appropriate by legal counsel Lorna Geiler of Meyer Capel Law Firm.

Motion carried.

d. Management Report

In Scavotto's absence, Buffenbarger presented the Management Report. He reported there has been a recent softening of census, especially on the Rehab side. The census dropping in October to between 190 and 195. Payor mixes still holding steady where they need to be. Upon questions by Board members, Buffenbarger also explained that the drop in census is cyclical in nature and expected at this time of year – as the holidays approach, people are less likely to undergo elective surgery. Buffenbarger also reported that although the August management report indicated a \$23,000 gain, the bottom line did not end up that positive. The staffing model initially used was not completely accurate. There was also an 8-month \$46,000 IMRF adjustment which was completely booked in August and resulted in a negative ending balance of \$24,000.

At this point, there is an anticipated \$15,000 loss for September. This is attributable to a drop in census and revenue and the staffing response to that change was not as rapid as it could have been. There was also an issue of pharmacy costs in September due to Medicare A which allows the pharmaceutical rate to be adjusted up based on utilization, and the upward adjustment in September was 21%.

It is anticipated that the census will be lower over the next couple of months.

Board members Lansford and O'Shaughnessey both commented on positive feedback they had received from family members of residents on the Rehab Unit with regard to the quality of the therapy services. Hirsbrunner also reported having received similar positive feedback.

Czajkowski inquired about the wide variance between budgeted figures and actual figures in certain areas of the budget. He encouraged that attempt be made to develop a budget structure with better alignment so that the budget is a more accurate tool.

8. Other Business

There was no Other Business

9. Next Meeting Date

Monday, November 8, 2010, 6 pm.

10. Adjournment

Nudo moved (second by Hambrick) to adjourn. Chair O'Shaughnessey declared meeting adjourned at 6:43 pm.

Respectfully submitted

Deb Busey
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: November 1, 2010

Re: Management Report

As I write this update, census has accelerated; there is no doubt, though, that CCNH has been hurt by lower census levels.

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

	Apr	May	June	July	Aug	Sept
Admits						
Pvt Pay/Insurance	4	8	1	8	9	10
Medicare A	21	21	24	22	9	13
Medicaid			1			
Total	25	29	26	30	18	23
Discharges						
Pvt Pay/Insurance	11	14	8	6	18	6
Medicare A	9	12	14	16	7	13
Medicaid	3	1	3	1	2	1
Total	23	27	25	23	27	20

September's payer mix was 36 percent Private Pay, 51 percent Medicaid, and 12 percent Medicare. This is a good mix, roughly equal to last month. Medicaid was up a point and Private Pay was down.

September's results reflect a loss of \$(15)k. Year-to-date, CCNH is reporting a gain of \$88k which continues to reflect both the government sanctions for April plus the full impact of all conversion days. In September, CCNH experienced 242 conversion days; August had 114. September's conversions should be associated with a drop in Pvt Pay revenues and a corresponding, but lesser, increase in Medicaid.

Medicaid revenues were up versus August; Medicare was down by \$30k over August. Private Pay revenue was not as strong as recent months, \$55k under August -- which is a lot. (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	Sep-10	As Pct of Pt Revenue
Medicare A	\$349k	29%	\$375k	30%	\$393k	30.6%	\$366k	29.9%
Medicaid	\$422k	35%	\$436K	34%	\$452k	35.2%	\$464k	37.9%
Pvt Pay	\$363k	30%	\$381k	30%	\$378k	29.4%	\$323k	26.4%

Misc Revenue and Property Taxes excluded from calculation

Expenses were over budget by about \$119k, and this overage represents the real detriment to better performance in September. You know from my updates that agency costs were significantly over budget, by fully \$60k; that remains a shocking figure. Other accounts with significant variance were professional fees (administration-401k contribution for the administrator), nursing overtime at \$14k, part-time no-benefit employees in nursing at \$22k, pharmacy at \$8k, professional services in nursing (MDS replacement) at \$16k over, and professional services in social services at \$19k over (replacement for director). The social services overage should be an aberration. Not only is the director out on medical leave, but CCNH geared up for the conversion to MDS 3.0, effective October 1 2010, with extra training in social service. MDS 3.0 represents a Richter event in the lives of skilled nursing facilities and much of the detail work in the new MDS format involves social services.

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

**CCNH Average Daily Census
Dec 2008 thru September 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
		Sep	201.1

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 744 in September for an ADC of 24.8, 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
				Sep	744

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 17 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 at times approached \$400k.

Medicare A Revenues

First 4 months

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

Last 17 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
Sep	\$366k

*Without deduction for government sanction

Med B came in at \$70k – our best performance all year; 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)%
Sep	\$464k	2.7%	3092	(2.7)%

**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 September:

**Comparative Payer Mix
CCNH**

	Dec-07 thru June 08	Sep-08 thru Sep-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. September continued this trend with a result of \$492, which was a record for CCNH.

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

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

	Jun-10	Jul-10	Aug-10	Sep-10
Medicare A	\$348,832	\$374,678	\$393,259	\$366,280
Medicare B	\$41,374	\$54,024	\$36,932	\$70,432
Medicaid	\$421,974	\$435,605	\$452,122	\$463,695
Pvt Pay	\$363,049	\$380,278	\$377,604	\$323,154
Adult Day-Private	\$10,049	\$11,936	\$12,912	\$11,748
Adult Day-TXX	\$12,030	\$13,856	\$12,499	\$12,677
Miscellaneous	\$9,228	\$5,652	\$5,143	\$3,091
Property Tax	\$80,973	\$80,973	\$80,973	\$80,973
All Revenues	\$1,287,509	\$1,357,002	\$1,371,444	\$1,332,050
All Expenses	\$1,214,917	\$1,290,811	\$1,395,717	\$1,347,117
Net Income/(Loss)	\$72,592	\$66,191	\$(24,273)	\$(15,068)
Census	6169	6341	6370	6032
Change		2.8%	0.5%	(5.3)%
ADC	205.6	204.5	205.5	201.1
Change		(0.5)%	0.5%	(2.1)%
FTE	181	178	177	181

Cash position remains tight and this should come as no surprise as census has tanked a bit and as there remains no resolution to the IGT restructuring Cash position is still critical. As you will readily discern below, the forecast low balances are awfully low.

Month	Forecast High Balance	Forecast Ending Balance
Sept	\$998k	\$721k
Oct	\$1.009 million	\$729k
Nov	\$776k	\$675k

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

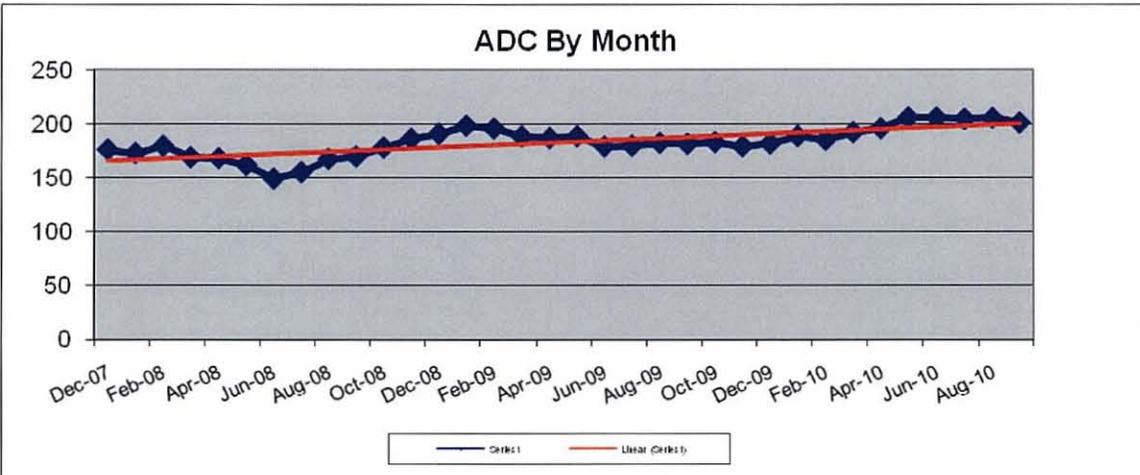
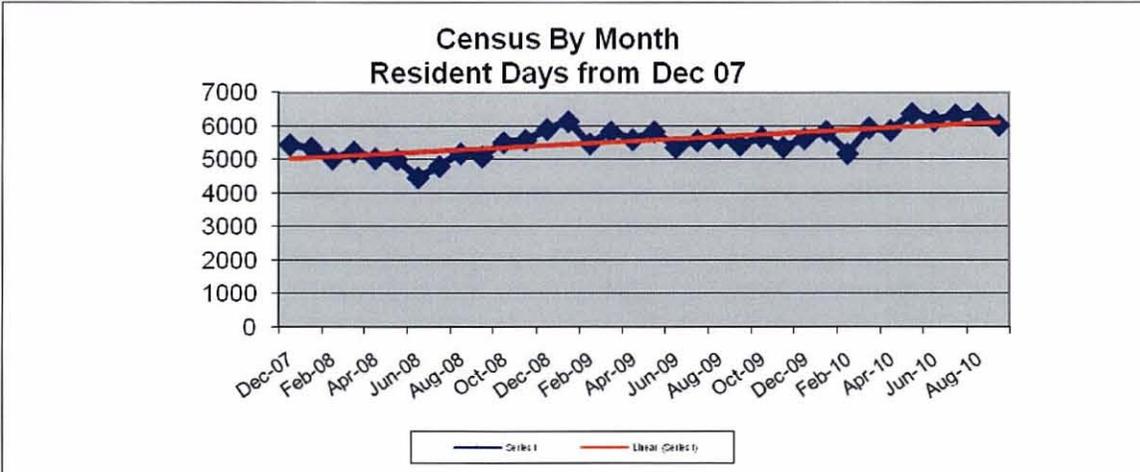
The solid line is a trend line for the displayed data and it should appear in red on your computers. (These graphs will display best when viewed on your screens.)

Census

Census continues to receive a lot of attention. Fiscal 2010 is off to a decent start with an ADC of 197.2 versus our target of 195.

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
September	2096	3092	744	6032



Revenues

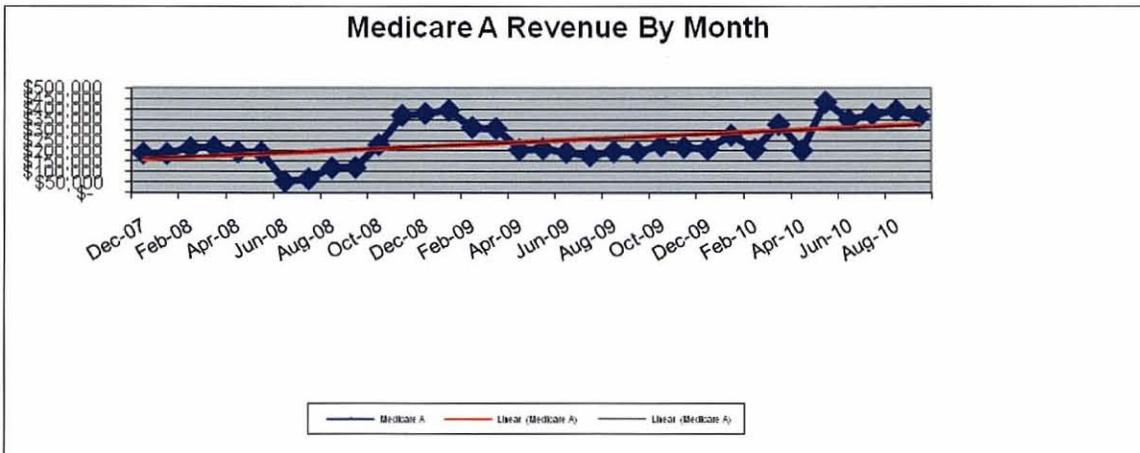
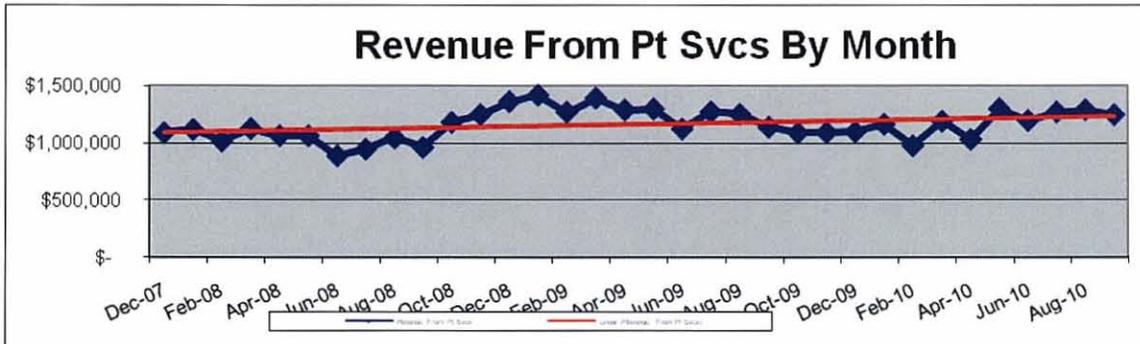
Since May, Revenue From Patient Services have plateaued, fortunately at a higher level – about \$200k per month – than what CCNH experienced earlier in the fiscal year.

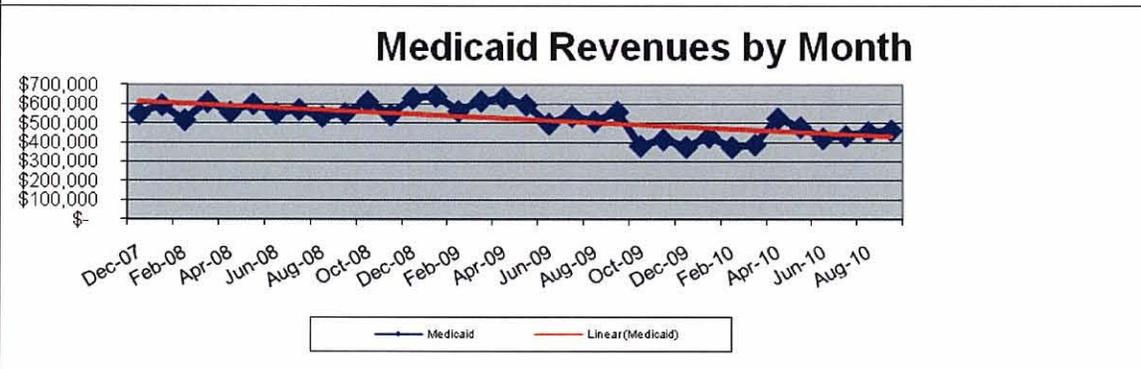
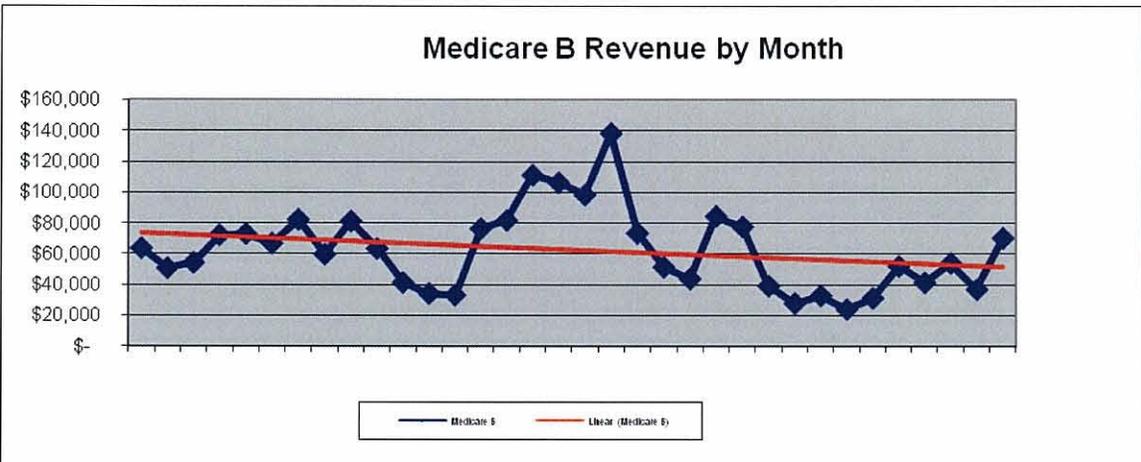
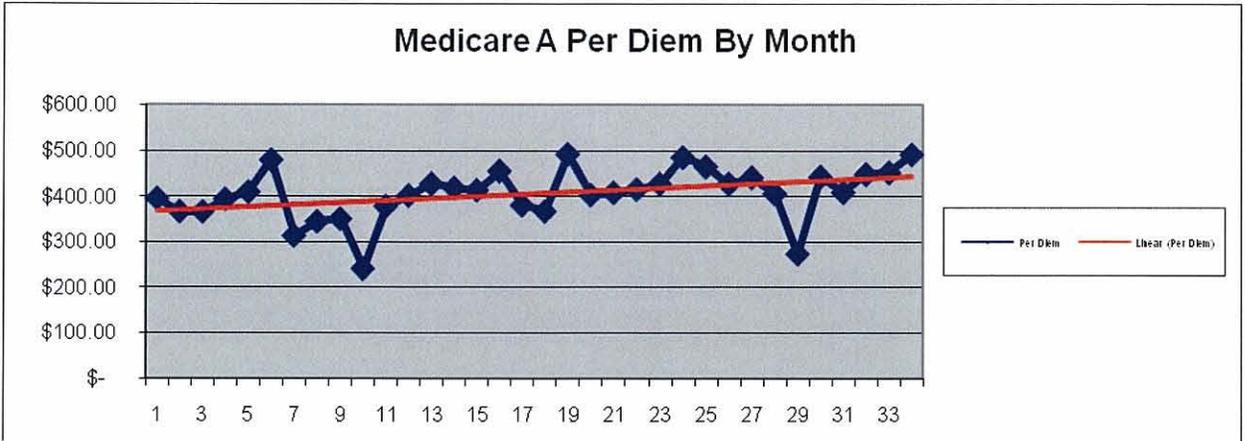
March’s Medicare A activity reversed the sharp drop in Medicare volume that dates back to April 09. Since March, Medicare A revenues have been consistently up (factoring in April’s write-down for denial of payment).September’s Medicare A revenue of \$366k was not as strong as August, but – due to the high per diem - still a decent performance..

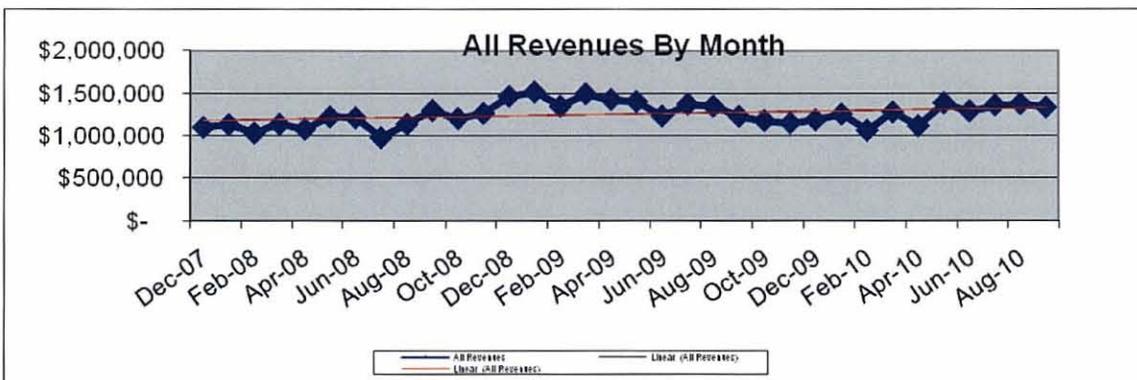
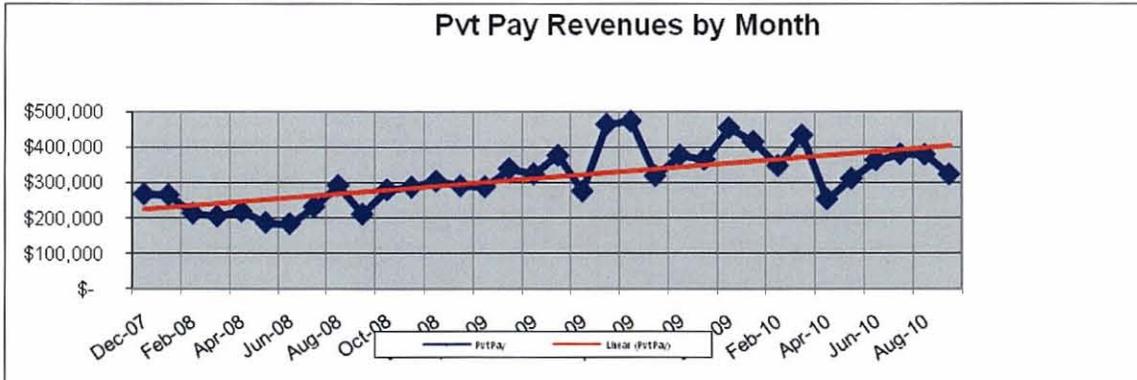
The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance. September’s per diem of \$492 was a record performance; lately, CCNH has had excellent per diem experience.

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 any prediction.

For the most part, Medicaid revenues continue to be stable although CCNH was up a bit in September, as it also was in May. September's Medicaid revenues were the highest they have been since June. 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. Private Pay had been holding steady, but dove badly in September to the lowest level in four months.



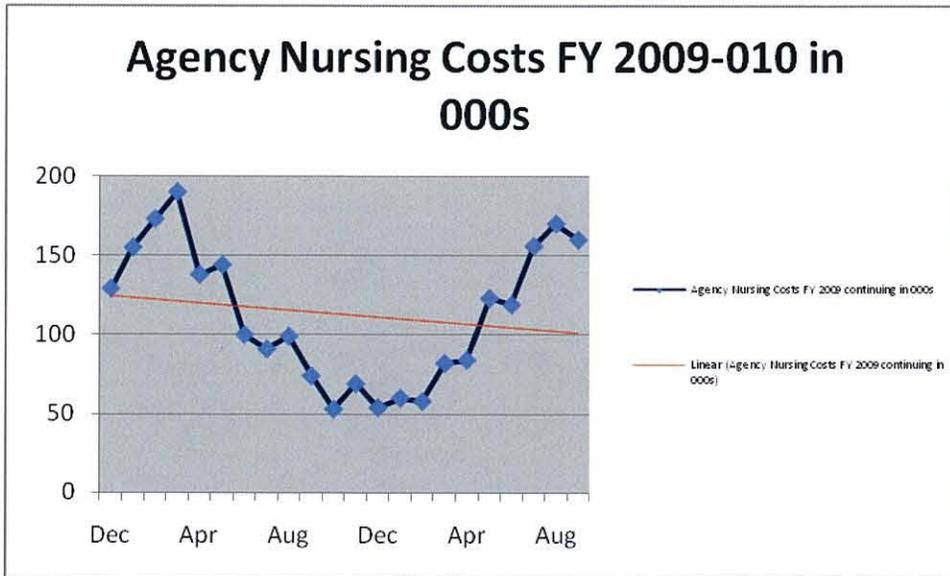




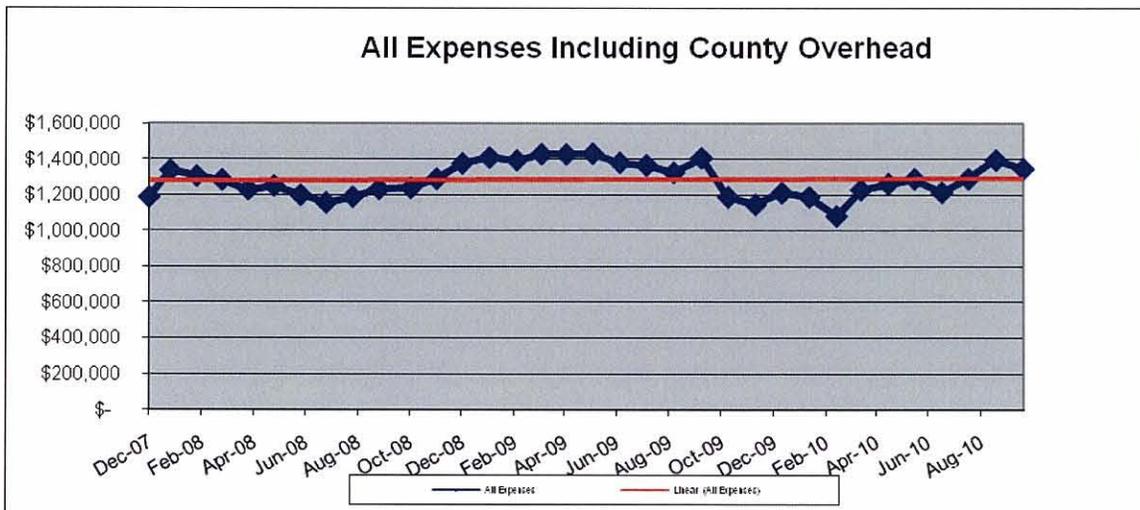
Expenses

CCNH's expense control went off-track in August and stayed that way in September. Nobody is proud of this performance and we have identified the problematic system and fixed it – at least current information indicates that the problem has been rectified. For the most part, expenses were within normal limits; however, the failure to control agency staffing costs hurt badly. In September, and as reported above, expenses were over budget by approximately \$119k with the largest variance of \$60k occurring in agency staffing. Temporary professional assistance in Social Service and in Nursing for MDS Coordinator replacements represented about \$37k, a good measure of this overage is associated with training for the conversion to MDS 3.0. (CCNH came through this in good fashion.). CCNH's salary expense for its own nursing cadre was up slightly over August as you will see in the graph Salaries per Resident Day.

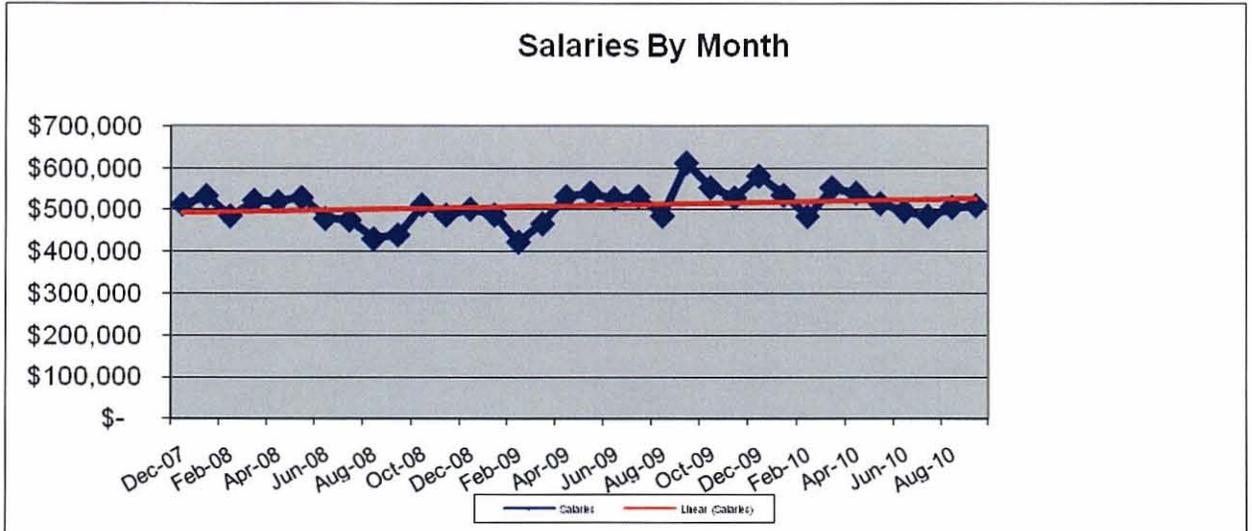
The following graph illustrates agency expense through August 2010. We have had a horrible summer in this regard.



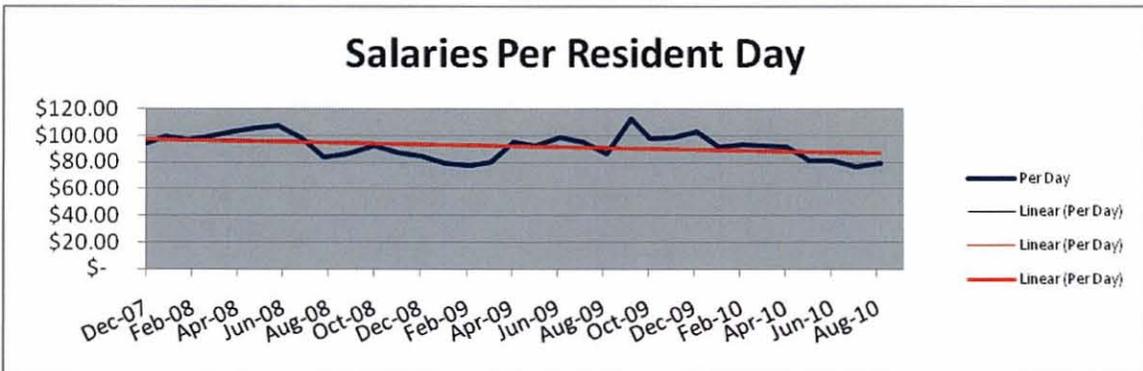
The big picture view appears in the following graph. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program. *The up-tick in expenses is of great concern.*



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



September's salary expense displays similar indicators as August's. Overall, salaries per resident day were down over prior months, largely due to the fact that Agency staffing was up. Nonetheless, September ticked up by \$5 pr day. The FTE complement for September was 181, up slightly over August's 177; July was 178. CCNH staffing controls are usually effective; recent experience controlling agency usage has not been positive.



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 continues to be 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. We are pushing our contacts for a resolution to the

impasse with the Intergovernmental Agreement, which represents the best solution for CCNH's cash flow and payables back-log.

August's performance represented a blown opportunity. CCNH had strong revenue, only to be set back by poor internal controls over agency staffing. Because August's performance was not discovered until mid-September, this month's results suffer from the same malaise. We will continue to use financial information to get at the basic drivers of the organization; CCNH is improving, but has more progress to make on essential management skills and functions.

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: November 1, 2010

Re: Management Update

This is the twenty-eighth 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. Census has been running under 200 for a few weeks; as I write this update, census is at 197. This softening in census is not a welcome development. September's census of 201.1 plus the increased totals since May gives us a year-to-date average of 196.6. The goal is 195. Let's hope the hospitals stay busy as CCNH is one direct beneficiary of their discharge activity.

Increased census translates into revenue. August had very strong revenue, but it was not quite a record month for CCNH. September revenue was about \$390k less than August while expenses for September were \$480k less than August.

- 2. Operations:** There are no open IDPH issues currently. As I reported earlier, there is one reportable incident involving a hip injury that may develop into IDPH involvement.

No one at CCNH is pleased that our internal controls over agency staffing were ineffective. Workflow analysis led to supervision on the nursing units as a main factor in our performance. Tests of the system last week indicate that shifts are down 20 percent from prior levels and I am hoping that this outward sign of progress sticks and generates positive results. We are looking at better tools to use with agency staffing. CCNH is considering two companies - Favorite Staffing (it's the actual name) and MSN - with applications designed to improve communications.

Carle has begun implementing a system whereby nursing homes are notified electronically of potential referral. This Allscripts system involves a subscription of \$3k and is something that to which all homes will have access. There are opportunities to promote one's services by using the Allscripts format.

Interest in resolving the IGT restructuring is heating up and, fortunately, more and more Counties are pressing the issue with HFS. Metro Counties has considerable clout and the County Nursing Association's Terry Stezco has been very diligent keeping the IGT active in his discussions with HFS. In fact, Terry has pushed the restructuring with Director Hamos, which is a step some players were reluctant to take. I cannot think of any County home that is not experiencing the negative impact of the reduced cash flow that has caused by HFS' delay in resolving the intergovernmental agreement. As a result of not having the IGT resolved, CCNH will be forced to use Tax Anticipation Warrants for 2011.

Expect a legislative initiative on boosting the provider bed tax, currently at \$1.50 per licensed bed, whether occupied or not. By using the bed tax, the State Medicaid program can increase the Federal funds for use in its Medicaid budget. Of course, the constant issue is off-setting the bed tax by increased reimbursement and that is the tug-of-war that is going on now between the Work Group (the long-term care associations working on this challenge) and State HFS. This is a big deal. One would expect for a certain amount of logic to prevail in that nursing homes cannot pay the maximum bed tax without a reimbursement off-set. There is too much Federal assistance that is not being tapped by the current bed tax and the State is in too much financial difficulty for the bed tax to be ignored. All homes will be affected by a bed tax so this is a global issue that has big ramifications for all providers.

Effective October 1, CCNH transitioned to MDS 3.0. Largely, CCNH's travails were problem-free – we think. CCNH uses the MDI Matrix software and has been able to transmit the new MDS format to the Centers for Medicare and Medicaid Services (CMS). CMS itself had software problems and could not accept transmissions. CMS' is now accepting MDS transmissions and CCNH may learn that some submissions had errors, in which case they will be corrected. However, many other MDI clients – those on the legacy software applications – have had a host of difficulties as MDI was nowhere near ready for this transition. The not-so-apparent issue with MDI is that, because of MDI's massive software troubles, we may not be able to get CCNH's financial statements automated in a timely fashion for the County Auditor.

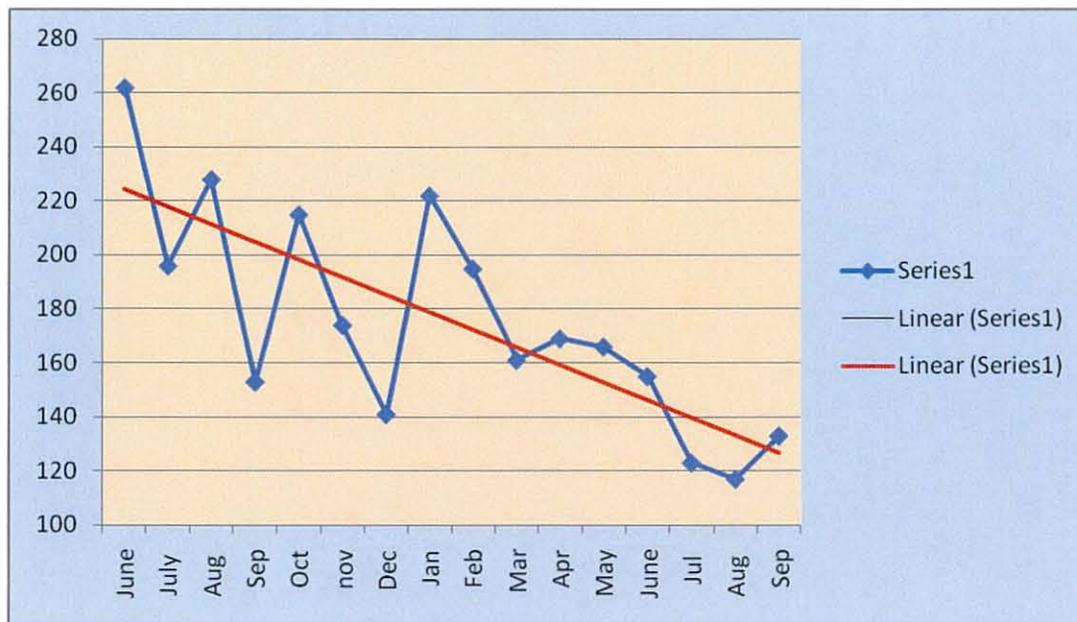
The transition to MDS 3.0 will not be problem-free. As we move forward maintaining the current level of reimbursement will be tougher. There are new criteria for coding that have a significant impact on reimbursement; in other words, the rules of the game have changed dramatically and all providers are embarking on a new learning curve, particularly in social services and nursing. 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.

CCNH has had good success in applying for transportation grants for vans. The current round of applications should be processed by mid-December and we are hopeful that CCNH's program will, once again, get the nod.

There are accountability issues with the Pharmacy vendor. We at MPA have argued for a per diem based contract. We are not at all interested in a contract where the per diem experience can be adjusted upward so that the Pharmacy bears no risk in serving Medicare A residents. The current Pharmacy appears to have had a last-minute epiphany; nonetheless, don't be surprised if CCNH opts to re-bid its Pharmacy service at the first sign of recalcitrance on the part of the vendor. I would rate this as a nuisance issue; per diems are now entrenched in long-term care pharmacy and we should not even be dealing with this as a substantive item.

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.

June 2009 thru September 2010



CCNH has been preparing for collective bargaining. We remain interested in continued improvements in productivity and in revising the attendance policy. At the same time, bolstering our supervision and documentation must continue.

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

Champaign County Nursing Home
Actual vs Budget Statement of Operations

09/30/10

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Census Intergvt. Rev.						
Total Census Intergvt. Rev.						
Intergovernmental Rev.						
Local Government Reimbursement-Senior Transpo		994.00	(994.00)		9,940.00	(9,940.00)
Total Intergovernmental Rev.		994.00	(994.00)		9,940.00	(9,940.00)
Census Chgs. for Svs-Health Fe						
Total Census Chgs. for Svs-Health Fees Rev.						
Miscellaneous Revenue						
Lunch Reimbursement	675.00	444.50	230.50	4,777.00	4,445.00	332.00
Late Charge, NSF Check Charge	2,294.38	1,326.90	967.48	18,082.75	13,269.00	4,813.75
Other Miscellaneous Revenue	71.60	54.00	17.60	4,543.66	540.00	4,003.66
Total Miscellaneous Revenue	3,040.98	1,825.40	1,215.58	27,403.41	18,254.00	9,149.41
Medicare A Revenue						
Sanctioning Loss Of Revenue				(95,629.26)		(95,629.26)
Medicare A	288,773.89	330,921.00	(42,147.11)	2,594,125.71	3,309,210.00	(715,084.29)
ARD - Medicare A	167.28		167.28	52,127.34		52,127.34
NH Pt_Care - Medicare Advantage/ Hmo	77,338.87		77,338.87	914,740.20		914,740.20
ARD_Pt Care - Medicare Advantage/ HMO				9,750.00		9,750.00
Total Medicare A Revenue	366,280.04	330,921.00	35,359.04	3,475,113.99	3,309,210.00	165,903.99
Medicare B Revenue						
Medicare B	70,431.69	24,000.00	46,431.69	409,692.53	240,000.00	169,692.53
Total Medicare B Revenue	70,431.69	24,000.00	46,431.69	409,692.53	240,000.00	169,692.53
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	313,163.14	417,576.00	(104,412.86)	3,797,033.80	4,241,393.00	(444,359.20)
ARD - Medicaid Title XIX (IDHFS)	147,060.76		147,060.76	542,165.02		542,165.02
Patient Care-Hospice	4.71		4.71	38,692.20		38,692.20
ARD Patient Care - Hospice	3,466.50		3,466.50	16,092.34		16,092.34
Total Medicaid Revenue	463,695.11	417,576.00	46,119.11	4,393,983.36	4,241,393.00	152,590.36
Private Pay Revenue						
VA-Veterans Nursing Home Care	6,070.12		6,070.12	76,743.66		76,743.66
ARD - VA - Veterans Care	6,503.70		6,503.70	26,448.38		26,448.38
Nursing Home Patient Care - Private Pay	220,897.10	353,987.00	(133,089.90)	2,728,891.83	3,539,870.00	(810,978.17)
Nursing Home Beauty Shop Revenue	3,938.60	2,581.58	1,357.02	26,926.75	25,815.80	1,110.95
Medical Supplies Revenue	4,343.09	9,502.00	(5,158.91)	51,459.94	95,020.00	(43,560.06)
Patient Transportation Charges	2,952.23	1,155.00	1,797.23	6,017.68	11,550.00	(5,532.32)
ARD Patient Care- Private Pay	78,448.80		78,448.80	393,908.90		393,908.90
Total Private Pay Revenue	323,153.64	367,225.58	(44,071.94)	3,310,397.14	3,672,255.80	(361,858.66)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	1,340.00		1,340.00	11,859.00		11,859.00
IL Department Of Aging-Day Care Grant (Title XX)	12,677.10	10,381.00	2,296.10	120,456.96	103,810.00	16,646.96
Adult Day Care Charges-Private Pay	10,408.00	7,453.00	2,955.00	73,707.73	74,530.00	(822.27)
Total Adult Day Care Revenue	24,425.10	17,834.00	6,591.10	206,023.69	178,340.00	27,683.69
Total Income	1,251,026.56	1,160,375.98	90,650.58	11,822,614.12	11,669,392.80	153,221.32

09/30/10

Champaign County Nursing Home
Actual vs Budget Statement of Operations

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Expenses						
Administration						
Reg. Full-Time Employees	29,682.98	25,464.00	(4,218.98)	300,372.24	254,640.00	(45,732.24)
Temp. Salaries & Wages	777.16	564.00	(213.16)	10,184.98	5,640.00	(4,544.98)
Per Diem	212.00		(212.00)	2,047.00		(2,047.00)
Overtime	262.76	347.00	84.24	2,664.93	3,470.00	805.07
TOPS - Balances	1,202.36		(1,202.36)	(15,710.99)		15,710.99
TOPS - FICA	91.98		(91.98)	(1,201.88)		1,201.88
Social Security - Employer	2,258.17	1,974.50	(283.67)	22,782.04	19,745.00	(3,037.04)
IMRF - Employer Cost	2,833.33	2,150.00	(683.33)	25,000.37	21,500.00	(3,500.37)
Workers' Compensation Insurance	1,325.73	932.00	(393.73)	11,633.08	9,320.00	(2,313.08)
Unemployment Insurance	(127.65)	377.00	504.65	5,703.71	3,770.00	(1,933.71)
Employee Health/Life Insurance	3,461.80	4,400.00	938.20	36,208.60	44,000.00	7,791.40
IMRF - Early Retirement Obligation	3,471.31	3,471.00	(0.31)	34,902.40	34,710.00	(192.40)
Employee Development/Recognition	83.33	528.00	444.67	5,209.15	5,280.00	70.85
Employee Physicals/Lab	1,417.90	2,278.00	860.10	14,257.54	22,780.00	8,522.46
Stationary & Printing		293.00	293.00	1,861.66	2,930.00	1,068.34
Copier Supplies	627.38	589.00	(38.38)	6,108.77	5,890.00	(218.77)
Postage, UPS, Federal Express	591.36	551.00	(40.36)	6,811.95	5,510.00	(1,301.95)
Equipment < \$2,500				14,099.11		(14,099.11)
Operational Supplies	3,130.88	1,966.00	(1,164.88)	21,489.66	19,660.00	(1,829.66)
Audit & Accounting Fees	3,228.82	3,229.00	0.18	39,002.38	32,290.00	(6,712.38)
Attorney Fees	5,606.48	3,272.00	(2,334.48)	60,857.33	32,720.00	(28,137.33)
Professional Services	43,150.92	29,119.00	(14,031.92)	315,879.92	291,190.00	(24,689.92)
Job Required Travel Expense	225.85	86.00	(139.85)	1,548.40	860.00	(688.40)
Insurance	19,167.71	32,916.00	13,748.29	184,662.86	329,160.00	144,497.14
Property Loss & Liability Claims		92.00	92.00	1,250.48	920.00	(330.48)
Computer Services	1,852.84	731.00	(1,121.84)	22,901.94	7,310.00	(15,591.94)
Telephone Services	1,789.16	1,787.00	(2.16)	16,586.24	17,870.00	1,283.76
Legal Notices, Advertising	6,154.20	5,784.00	(370.20)	45,463.63	57,840.00	12,376.37
Photocopy Services	759.95	652.00	(107.95)	6,839.55	6,520.00	(319.55)
Public Relations	496.98	17.00	(479.98)	1,904.96	170.00	(1,734.96)
Dues & Licenses	187.50	855.00	667.50	6,980.10	8,550.00	1,569.90
Conferences & Training		812.00	812.00	14,171.47	8,120.00	(6,051.47)
Finance Charges, Bank Fees	2,253.71	554.00	(1,699.71)	16,486.25	5,540.00	(10,946.25)
Cable/Satellite TV Expense	2,175.49	2,145.00	(30.49)	21,584.80	21,450.00	(134.80)
IPA Licensing Fee	10,935.00	11,087.00	152.00	110,808.50	110,870.00	61.50
Fines & Penalties		736.00	736.00	60,270.00	7,360.00	(52,910.00)
General Liability Claims				7,500.00		(7,500.00)
Depreciation Expense	59,654.23	58,333.00	(1,321.23)	604,054.47	583,330.00	(20,724.47)
Transfers to General Corporate Fund	4,155.08	13,324.00	9,168.92	11,055.08	133,240.00	122,184.92
Interest-Tax Anticipation Notes Payable	1,350.47		(1,350.47)	4,529.41		(4,529.41)
Interest on Interfund Loan		3,333.00	3,333.00		33,330.00	33,330.00
Interest- Bonds Payable	12,542.40		(12,542.40)	129,369.07		(129,369.07)
Total Administration	226,989.37	214,748.50	(12,240.87)	2,188,131.16	2,147,485.00	(40,646.16)
Environmental Services						
Reg. Full-Time Employees	31,688.45	26,866.00	(4,822.45)	312,007.70	268,660.00	(43,347.70)
Temp. Salaries & Wages				3,328.00		(3,328.00)
Overtime	837.92	361.00	(476.92)	6,591.34	3,610.00	(2,981.34)
TOPS - Balances	345.65		(345.65)	(375.39)		375.39
TOPS- FICA	26.45		(26.45)	(28.71)		28.71
Social Security - Employer	2,443.87	2,083.00	(360.87)	24,246.04	20,830.00	(3,416.04)
IMRF - Employer Cost	3,169.04	2,268.00	(901.04)	26,676.02	22,680.00	(3,996.02)

Tuesday, October 26, 2010

3:43 PM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

09/30/10

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Workers' Compensation Insurance	1,378.51	997.00	(381.51)	12,498.54	9,970.00	(2,528.54)
Unemployment Insurance	363.98	338.00	(25.98)	6,001.17	3,380.00	(2,621.17)
Employee Health/Life Insurance	6,035.80	8,250.00	2,214.20	56,779.92	82,500.00	25,720.08
Operational Supplies	6,161.78	5,002.00	(1,159.78)	53,740.29	50,020.00	(3,720.29)
Gas Service	8,856.47	18,876.00	10,019.53	144,482.65	188,760.00	44,277.35
Electric Service	22,570.00	18,980.00	(3,590.00)	232,366.96	189,800.00	(42,566.96)
Water Service	2,073.73	1,311.00	(762.73)	17,007.71	13,110.00	(3,897.71)
Pest Control Service	467.67	762.00	294.33	4,701.86	7,620.00	2,918.14
Waste Disposal & Recycling	3,526.63	2,533.00	(993.63)	27,010.98	25,330.00	(1,680.98)
Equipment Rentals	268.00	322.00	54.00	2,680.00	3,220.00	540.00
Sewer Service & Tax	1,427.46	1,332.00	(95.46)	11,723.01	13,320.00	1,596.99
Total Environmental Services	91,641.41	90,281.00	(1,360.41)	941,438.09	902,810.00	(38,628.09)
Laundry						
Reg. Full-Time Employees	9,519.32	8,677.00	(842.32)	96,727.34	86,770.00	(9,957.34)
Overtime	247.73	196.00	(51.73)	1,847.07	1,960.00	112.93
TOPS Balances	(84.23)		84.23	(674.85)		674.85
TOPS - FICA	(6.44)		6.44	(51.62)		51.62
Social Security - Employer	735.16	650.00	(85.16)	7,430.58	6,500.00	(930.58)
IMRF - Employer Cost	953.30	739.00	(214.30)	8,291.82	7,390.00	(901.82)
Workers' Compensation Insurance	414.09	325.00	(89.09)	3,545.25	3,250.00	(295.25)
Unemployment Insurance	128.14	135.00	6.86	2,162.86	1,350.00	(812.86)
Employee Health/Life Insurance	1,422.40	3,300.00	1,877.60	15,024.00	33,000.00	17,976.00
Laundry Supplies	1,659.28	1,669.60	10.32	16,388.27	16,696.00	307.73
Linen & Bedding	1,497.98	1,386.00	(111.98)	9,678.15	13,860.00	4,181.85
Total Laundry	16,486.73	17,077.60	590.87	160,368.87	170,776.00	10,407.13
Maintenance						
Reg. Full-Time Employees	5,526.34	4,755.00	(771.34)	56,455.25	47,550.00	(8,905.25)
Overtime	13.97		(13.97)	13.97		(13.97)
TOPS - Balances	47.36		(47.36)	(837.99)		837.99
TOPS - FICA	3.63		(3.63)	(64.10)		64.10
Social Security - Employer	378.93	364.00	(14.93)	3,917.65	3,640.00	(277.65)
IMRF - Employer Cost	491.39	396.00	(95.39)	4,357.97	3,960.00	(397.97)
Workers' Compensation Insurance	240.39	174.00	(66.39)	2,067.52	1,740.00	(327.52)
Unemployment Insurance	91.27	68.00	(23.27)	1,313.11	680.00	(633.11)
Employee Health/Life Insurance	1,301.80	1,650.00	348.20	14,538.35	16,500.00	1,961.65
Gasoline & Oil		14.00	14.00	147.20	140.00	(7.20)
Ground Supplies		79.00	79.00	456.71	790.00	333.29
Maintenance Supplies	3,127.64	1,365.00	(1,762.64)	19,545.23	13,650.00	(5,895.23)
Automobile Maintenance	1,644.23	567.00	(1,077.23)	4,258.85	5,670.00	1,411.15
Equipment Maintenance	1,553.05	1,113.00	(440.05)	20,659.48	11,130.00	(9,529.48)
Nursing Home Building Repair/Maintenance	5,352.75	3,183.00	(2,169.75)	50,440.09	31,830.00	(18,610.09)
Conferences & Training				949.60		(949.60)
Parking Lot/Sidewalk Maintenance				11,167.00		(11,167.00)
Furnishings, Office Equipment	5,317.22		(5,317.22)	5,317.22		(5,317.22)
Total Maintenance	25,089.97	13,728.00	(11,361.97)	194,703.11	137,280.00	(57,423.11)
Nursing Services						
Reg. Full-Time Employees	85,892.26	107,709.90	21,817.64	994,677.83	1,077,099.00	82,421.17
Reg. Part-Time Employees	5,332.58	2,576.00	(2,756.58)	97,757.97	25,760.00	(71,997.97)
Temp. Salaries & Wages	30,691.80	49,803.00	19,111.20	243,461.77	498,030.00	254,568.23
Overtime	34,016.71	20,219.00	(13,797.71)	345,527.70	202,190.00	(143,337.70)
TOPS - Balances	823.32		(823.32)	(9,493.39)		9,493.39
No Benefit Full-Time Employees	77,480.53	94,841.90	17,361.37	971,504.37	948,419.00	(23,085.37)
No Benefit Part-Time Employees	40,445.81	18,392.00	(22,053.81)	199,841.01	183,920.00	(15,921.01)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

09/30/10

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS - FICA	62.99		(62.99)	(726.24)		726.24
Social Security - Employer	20,807.38	22,456.00	1,648.62	216,847.97	224,560.00	7,712.03
IMRF - Employer Cost	23,852.49	24,452.00	599.51	221,536.96	244,520.00	22,983.04
Workers' Compensation Insurance	10,433.18	10,743.60	310.42	92,669.14	107,436.00	14,766.86
Unemployment Insurance	(2,327.90)	4,223.00	6,550.90	59,370.90	42,230.00	(17,140.90)
Employee Health/Life Insurance	12,143.40	13,783.00	1,639.60	141,093.80	137,830.00	(3,263.80)
Books, Periodicals & Manuals	209.43	15.00	(194.43)	1,057.95	150.00	(907.95)
Stocked Drugs	1,722.69	3,115.00	1,392.31	23,675.45	31,150.00	7,474.55
Pharmacy Charges-Public Aid	2,166.99	434.00	(1,732.99)	17,271.11	4,340.00	(12,931.11)
Oxygen	3,464.65	1,686.00	(1,778.65)	22,524.93	16,860.00	(5,664.93)
Incontinence Supplies	9,679.09	6,556.00	(3,123.09)	82,084.22	65,560.00	(16,524.22)
Pharmacy Charges - Insurance	8,830.25	5,443.60	(3,386.65)	64,505.25	54,436.00	(10,069.25)
Operational Supplies	21,990.94	16,189.70	(5,801.24)	199,706.02	161,897.00	(37,809.02)
Pharmacy Charges-Medicare	27,208.25	19,579.00	(7,629.25)	159,134.50	195,790.00	36,655.50
Medical/Dental/Mental Health		361.00	361.00		3,610.00	3,610.00
Professional Services	25,078.59	9,416.00	(15,662.59)	136,369.91	94,160.00	(42,209.91)
Laboratory Fees	1,880.09	2,879.00	998.91	26,776.70	28,790.00	2,013.30
Equipment Rentals	3,054.53	2,014.00	(1,040.53)	31,179.56	20,140.00	(11,039.56)
Dues & Licenses				356.58		(356.58)
Conferences & Training	2,199.60	366.00	(1,833.60)	10,114.65	3,660.00	(6,454.65)
Contract Nursing Services	160,115.61	100,000.00	(60,115.61)	1,062,261.55	1,000,000.00	(62,261.55)
Medicare Medical Services	1,077.93	8,626.00	7,548.07	25,929.49	86,260.00	60,330.51
Medical/ Health Equipment				6,181.59		(6,181.59)
Total Nursing Services	608,333.19	545,879.70	(62,453.49)	5,443,199.25	5,458,797.00	15,597.75
Activities						
Reg. Full-Time Employees	11,922.55	11,815.70	(106.85)	134,420.20	118,157.00	(16,263.20)
Temp. Salaries & Wages				323.83		(323.83)
Overtime	3.85		(3.85)	3.85		(3.85)
TOPS - Balances	(12,280.73)		12,280.73	(11,336.48)		11,336.48
TOPS - FICA	(939.48)		939.48	(867.24)		867.24
Social Security - Employer	857.16	904.00	46.84	9,444.35	9,040.00	(404.35)
IMRF - Employer Cost	1,111.52	984.00	(127.52)	10,516.84	9,840.00	(676.84)
Workers' Compensation Insurance	518.68	432.00	(86.68)	4,967.18	4,320.00	(647.18)
Unemployment Insurance	228.76	135.00	(93.76)	3,009.22	1,350.00	(1,659.22)
Employee Health/Life Insurance	2,418.60	3,850.00	1,431.40	24,186.00	38,500.00	14,314.00
Books, Periodicals & Manuals		71.00	71.00	60.00	710.00	650.00
Operational Supplies	312.46	184.00	(128.46)	2,728.19	1,840.00	(888.19)
Professional Services	247.10	146.00	(101.10)	1,212.70	1,460.00	247.30
Conferences & Training	262.50	3.00	(259.50)	968.52	30.00	(938.52)
Total Activities	4,662.97	18,524.70	13,861.73	179,637.16	185,247.00	5,609.84
Social Services						
Reg. Full-Time Employees	8,056.73	10,786.90	2,730.17	91,654.22	107,869.00	16,214.78
Overtime	791.62	63.00	(728.62)	4,878.79	630.00	(4,248.79)
TOPS - Balances	312.05		(312.05)	1,610.91		(1,610.91)
TOPS - FICA	23.88		(23.88)	123.24		(123.24)
Social Security - Employer	652.18	825.00	172.82	7,166.28	8,250.00	1,083.72
IMRF - Employer Cost	845.74	899.00	53.26	8,070.93	8,990.00	919.07
Workers' Compensation Insurance	350.48	395.00	44.52	3,378.98	3,950.00	571.02
Unemployment Insurance	106.02	113.00	6.98	1,849.28	1,130.00	(719.28)
Employee Health/Life Insurance	996.20	2,200.00	1,203.80	6,595.00	22,000.00	15,405.00
Professional Services	18,978.12	114.00	(18,864.12)	30,596.05	1,140.00	(29,456.05)
Conferences & Training	262.50	19.00	(243.50)	262.50	190.00	(72.50)
Total Social Services	31,375.52	15,414.90	(15,960.62)	156,186.18	154,149.00	(2,037.18)

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

09/30/10

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Physical Therapy						
Reg. Full-Time Employees	2,353.48	2,149.00	(204.48)	23,795.45	21,490.00	(2,305.45)
Overtime				824.63		(824.63)
No Benefit Full-Time Employees	2,190.80	2,007.00	(183.80)	22,572.42	20,070.00	(2,502.42)
Social Security - Employer	339.87	318.00	(21.87)	3,540.13	3,180.00	(360.13)
IMRF - Employer Cost	440.74	346.00	(94.74)	3,970.98	3,460.00	(510.98)
Workers' Compensation Ins.	197.67	79.00	(118.67)	1,707.03	790.00	(917.03)
Unemployment Insurance	3.12	135.00	131.88	873.64	1,350.00	476.36
Employee Health/Life Insurance	512.60	550.00	37.40	5,126.00	5,500.00	374.00
Operational Supplies		51.00	51.00	770.70	510.00	(260.70)
Professional Services	53,739.74	49,402.00	(4,337.74)	397,503.70	494,020.00	96,516.30
Total Physical Therapy	59,778.02	55,037.00	(4,741.02)	460,684.68	550,370.00	89,685.32
Occupational Therapy						
Reg. Full-Time Employees	2,101.44	1,906.00	(195.44)	20,553.22	19,060.00	(1,493.22)
TOPS - Balances	(126.80)		126.80	32.12		(32.12)
TOPS - FICA	(9.70)		9.70	2.46		(2.46)
Social Security - Employer	160.77	146.00	(14.77)	1,572.34	1,460.00	(112.34)
IMRF - Employer Cost	208.47	159.00	(49.47)	1,770.25	1,590.00	(180.25)
Workers' Compensation Ins.	91.42	70.00	(21.42)	758.75	700.00	(58.75)
Unemployment Insurance	33.91	23.00	(10.91)	431.05	230.00	(201.05)
Employee Health/Life Insurance	394.60	550.00	155.40	3,946.00	5,500.00	1,554.00
Operational Supplies		216.00	216.00	1,374.09	2,160.00	785.91
Professional Services	45,354.62	48,091.50	2,736.88	469,948.13	480,915.00	10,966.87
Total Occupational Therapy	48,208.73	51,161.50	2,952.77	500,388.41	511,615.00	11,226.59
Speech Therapy						
Operational Supplies		42.00	42.00		420.00	420.00
Professional Services	10,183.97	12,331.00	2,147.03	163,838.68	123,310.00	(40,528.68)
Total Speech Therapy	10,183.97	12,373.00	2,189.03	163,838.68	123,730.00	(40,108.68)
Food Services						
Reg. Full-Time Employees	39,065.05	47,236.00	8,170.95	350,104.61	472,360.00	122,255.39
Reg. Part-Time Employees	1,035.66	2,454.90	1,419.24	39,857.61	24,549.00	(15,308.61)
Temp. Salaries & Wages				3,743.00		(3,743.00)
Overtime	2,352.12	1,458.00	(894.12)	14,235.26	14,580.00	344.74
TOPS - Balances	183.94		(183.94)	2,019.72		(2,019.72)
TOPS - FICA	14.07		(14.07)	154.51		(154.51)
Social Security - Employer	3,161.66	3,913.00	751.34	30,431.58	39,130.00	8,698.42
IMRF - Employer Cost	4,033.98	4,261.00	227.02	33,020.31	42,610.00	9,589.69
Workers' Compensation Insurance	1,744.43	1,872.00	127.57	14,554.00	18,720.00	4,166.00
Unemployment Insurance	556.79	637.00	80.21	9,483.06	6,370.00	(3,113.06)
Employee Health/Life Insurance	8,138.40	9,900.00	1,761.60	87,022.60	99,000.00	11,977.40
Food	32,926.04	29,013.90	(3,912.14)	327,051.27	290,139.00	(36,912.27)
Nutritional Supplements	2,028.84	1,331.00	(697.84)	19,685.23	13,310.00	(6,375.23)
Operational Supplies	4,375.41	2,894.00	(1,481.41)	35,535.74	28,940.00	(6,595.74)
Professional Services	2,399.04	1,771.90	(627.14)	19,236.75	17,719.00	(1,517.75)
Equipment Rentals	379.95	441.00	61.05	3,799.50	4,410.00	610.50
Dues & Licenses		20.00	20.00	80.00	200.00	120.00
Conferences & Training	79.55	55.00	(24.55)	817.57	550.00	(267.57)
Total Food Services	102,474.93	107,258.70	4,783.77	990,832.32	1,072,587.00	81,754.68
Barber & Beauty						
Reg. Full-Time Employees	3,956.64	2,791.80	(1,164.84)	27,283.15	27,918.00	634.85
TOPS - Balances	(59.98)		59.98	(120.44)		120.44

Champaign County Nursing Home
Actual vs Budget Statement of Operations

09/30/10

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS - FICA	(4.59)		4.59	(9.21)		9.21
Social Security - Employer	223.72	214.00	(9.72)	1,594.12	2,140.00	545.88
IMRF - Employer Cost	290.10	233.00	(57.10)	1,714.68	2,330.00	615.32
Workers' Compensation Insurance	172.15	102.10	(70.05)	1,005.58	1,021.00	15.42
Unemployment Insurance	50.23	23.00	(27.23)	458.98	230.00	(228.98)
Employee Health/Life Insurance	512.60	550.00	37.40	5,126.00	5,500.00	374.00
Operational Supplies	139.29	89.59	(49.70)	830.17	895.89	65.72
Total Barber & Beauty	5,280.16	4,003.49	(1,276.67)	37,883.03	40,034.89	2,151.86
Adult Day Care						
Reg. Full-Time Employees	13,625.29	15,312.00	1,686.71	133,861.75	153,120.00	19,258.25
Temp. Salaries & Wages	146.44		(146.44)	2,690.14		(2,690.14)
Overtime	61.10	37.90	(23.20)	380.73	379.00	(1.73)
TOPS - Balances	(163.76)		163.76	(713.66)		713.66
TOPS - FICA	(12.53)		12.53	(54.60)		54.60
Social Security - Employer	1,030.74	1,174.20	143.46	10,227.68	11,742.00	1,514.32
IMRF - Employer Cost	1,322.09	1,278.60	(43.49)	11,358.88	12,786.00	1,427.12
Workers' Compensation Insurance	599.06	561.80	(37.26)	5,100.56	5,618.00	517.44
Unemployment Insurance	53.04	180.40	127.36	2,374.62	1,804.00	(570.62)
Employee Health/Life Insurance	2,503.60	4,400.00	1,896.40	25,036.00	44,000.00	18,964.00
Books, Periodicals & Manuals		9.40	9.40	71.28	94.00	22.72
Gasoline & Oil	(533.03)	724.80	1,257.83	6,927.91	7,248.00	320.09
Operational Supplies	68.91	125.10	56.19	1,037.93	1,251.00	213.07
Dues & Licenses		32.00	32.00	250.00	320.00	70.00
Conferences & Training	484.00		(484.00)	2,353.97		(2,353.97)
Total Adult Day Care	19,184.95	23,836.20	4,651.25	200,903.19	238,362.00	37,458.81
Alzheimers and Related Disorde						
Reg. Full-Time Employees	30,988.99	19,941.00	(11,047.99)	276,041.51	199,410.00	(76,631.51)
Reg. Part-Time Employees	1,366.60	482.00	(884.60)	15,041.04	4,820.00	(10,221.04)
Overtime	8,702.14	5,701.70	(3,000.44)	98,774.90	57,017.00	(41,757.90)
TOPS - Balances	15,968.58		(15,968.58)	16,899.92		(16,899.92)
No Benefit Full-Time Employees	20,768.91	14,627.00	(6,141.91)	272,112.20	146,270.00	(125,842.20)
No Benefit Part-Time Employees	2,420.07	5,366.50	2,946.43	37,593.96	53,665.00	16,071.04
TOPS - FICA	1,221.60		(1,221.60)	1,292.83		(1,292.83)
Social Security - Employer	4,989.16	3,528.00	(1,461.16)	52,872.78	35,280.00	(17,592.78)
IMRF - Employer Cost	6,269.67	3,848.70	(2,420.97)	59,184.15	38,487.00	(20,697.15)
Workers' Compensation Insurance	2,416.14	1,688.00	(728.14)	22,055.88	16,880.00	(5,175.88)
Unemployment Insurance	(271.44)	680.00	951.44	13,379.91	6,800.00	(6,579.91)
Employee Health/Life Insurance	2,563.00	3,114.00	551.00	27,671.40	31,140.00	3,468.60
Operational Supplies	23.82	114.00	90.18	251.73	1,140.00	888.27
Conferences & Training		15.00	15.00	2,660.84	150.00	(2,510.84)
Total Alzheimers and Related Disorders	97,427.24	59,105.90	(38,321.34)	895,833.05	591,059.00	(304,774.05)
Total Expenses	1,347,117.16	1,228,430.19	(118,686.97)	12,514,027.18	12,284,301.89	(229,725.29)
Net Operating Income	(96,090.60)	(68,054.21)	(28,036.39)	(691,413.06)	(614,909.09)	(76,503.97)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	80,973.00	80,973.00		809,730.00	809,730.00	
Payment in Lieu of Taxes				464.05		464.05
Total Local Taxes	80,973.00	80,973.00		810,194.05	809,730.00	464.05
Miscellaneous NI Revenue						
Investment Interest		301.00	(301.00)	1,285.38	3,010.00	(1,724.62)
Restricted Donations	50.00	275.60	(225.60)	2,108.03	2,756.00	(647.97)

09/30/10 Champaign County Nursing Home 7
Actual vs Budget Statement of Operations

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Interfund Transfer-From General Corporate Fund				13,342.42		13,342.42
Total Miscellaneous NI Revenue	50.00	576.60	(526.60)	16,735.83	5,766.00	10,969.83
Total NonOperating Income	81,023.00	81,549.60	(526.60)	826,929.88	815,496.00	11,433.88

NonOperatingExpense

Prior Period Adjustment				47,863.63		(47,863.63)
Total				47,863.63		(47,863.63)
Net NonOperating Income	81,023.00	81,549.60	(526.60)	779,066.25	815,496.00	(36,429.75)
Net Income (Loss)	(15,067.60)	13,495.39	(28,562.99)	87,653.19	200,586.91	(112,933.72)

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

09/30/10

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Description	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	Total
Operating Income													
Miscellaneous Revenue													
Sale of Fixed Assets													
Lunch Reimbursement	210	313	381	454	462	633	531	522	309	405	405	675	5,300
Late Charge, NSF Check Charge	4,524	2,959	1,849	4,039	4,165	4,005	52	(1,786)	778	2,744	(59)	2,294	25,566
Other Miscellaneous Revenue	180	120		10	30	17	247		4,168			72	4,844
Total Miscellaneous Revenue	4,914	3,392	2,230	4,503	4,657	4,655	831	(1,264)	5,256	3,149	346	3,041	35,710
Medicare A Revenue													
Sanctioning Loss Of Revenue							(95,629)						(95,629)
Medicare A	226,202	207,477	209,875	223,259	163,599	326,417	282,660	315,271	259,124	237,879	287,269	288,774	3,027,805
ARD - Medicare A									14,852	23,121	13,987	167	52,127
NH Pt Care - Medicare Advantage/ H	88,611	39,401	114,865	100,381	75,896	78,209	79,455	117,809	68,856	109,928	92,003	77,339	1,042,752
ARD_Pt Care - Medicare Advantage/									6,000	3,750			9,750
Total Medicare A Revenue	314,813	246,878	324,740	323,640	239,495	404,625	266,486	433,080	348,833	374,677	393,258	366,280	4,036,805
Medicare B Revenue													
Medicare B	84,619	78,391	39,154	27,840	32,779	23,882	31,245	52,030	41,374	54,024	36,932	70,432	572,702
Total Medicare B Revenue	84,619	78,391	39,154	27,840	32,779	23,882	31,245	52,030	41,374	54,024	36,932	70,432	572,702
Medicaid Revenue													
Medicaid Title XIX (IDHFS)	361,695	413,840	377,223	420,619	373,260	385,474	537,971	476,657	289,061	306,823	316,783	313,163	4,572,569
ARD - Medicaid Title XIX (IDHFS)									131,755	128,740	134,609	147,061	542,165
Patient Care-Hospice	20,697	18,837	12,784	10,189	3,451	3,438	3,392	3,505	1,158	42	730	5	78,226
ARD Patient Care - Hospice									3,844	5,200	3,582	3,467	16,092
Total Medicaid Revenue	382,392	432,677	390,007	430,809	376,710	388,912	541,363	480,162	425,818	440,805	455,704	463,695	5,209,052
Private Pay Revenue													
VA-Veterans Nursing Home Care	6,720	6,392	6,287	6,720	6,070	6,937	11,273	13,441	6,504	6,720	6,720	6,070	89,856
ARD - VA - Veterans Care									6,504	6,720	6,720	6,504	26,448
Nursing Home Patient Care - Private	274,354	282,469	314,237	353,096	303,314	342,068	160,515	294,528	251,675	247,375	241,187	220,897	3,285,714
Nursing Home Beauty Shop Revenue	2,385	2,026	2,579	2,229	2,365	2,950	2,765	2,327	2,801	2,432	2,540	3,939	31,338
Medical Supplies Revenue	8,044	8,337	6,553	8,466	7,061	6,793	1,976	3,547	922	5,959	5,839	4,343	67,840
Patient Transportation Charges	499	361	38	129	125	(956)		1,045	506	(79)	2,257	2,952	6,878
ARD Patient Care- Private Pay									93,600	108,304	113,556	78,449	393,909
Total Private Pay Revenue	292,002	299,585	329,695	370,641	318,936	357,793	176,528	314,888	362,512	377,432	378,819	323,154	3,901,984
Adult Day Care Revenue													
DOT-FTA-CAP Assist/Elderly		50,944											50,944

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Champaign County Nursing Home
Historical Statement of Operations

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Description	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	Total
VA-Veterans Adult Daycare	1,139	856	1,005	938	938	1,139	1,206	1,072	1,407	1,407	1,407	1,340	13,854
IL Department Of Aging-Day Care Gra	11,731	11,311	14,146	8,943	9,740	13,108	11,743	13,122	12,030	12,449	12,499	12,677	143,499
Adult Day Care Charges-Private Pay	7,592	5,354	4,562	5,271	2,517	3,527	8,234	7,107	8,642	11,936	11,505	10,408	86,654
Total Adult Day Care Revenue	20,462	68,465	19,713	15,152	13,195	17,774	21,182	21,300	22,079	25,792	25,411	24,425	294,951
Total Income	1,099,202	1,129,387	1,105,540	1,172,584	985,771	1,197,641	1,037,634	1,300,196	1,205,871	1,275,879	1,290,470	1,251,027	14,051,203

Operating Expenses

Administration

Automobiles, Vehicles

Total Administration

Administration

Reg. Full-Time Employees	28,654	25,534	27,188	27,537	25,974	31,281	26,312	29,748	46,000	27,828	28,821	29,683	354,560
Temp. Salaries & Wages	376	816	925	1,041	522	871	988	1,249	1,453	1,488	870	777	11,377
Per Diem	180	180		228	274	212	276	226	162	181	276	212	2,407
Overtime	7	216	129	688	118	164	230	152	509	335	76	263	2,888
TOPS - Balances								2,712	(19,380)	904	(1,150)	1,202	(15,711)
TOPS - FICA								208	(1,483)	69	(88)	92	(1,202)
Social Security - Employer	2,140	1,902	2,052	1,905	2,090	2,309	1,956	2,240	3,551	2,226	2,194	2,258	26,824
IMRF - Employer Cost	1,837	1,709	1,986	1,992	2,177	2,429	2,261	2,362	3,802	2,330	2,828	2,833	28,547
Workers' Compensation Insurance	128	1,944	1,097	481	1,018	1,159	1,084	1,131	1,312	1,733	1,292	1,326	13,705
Unemployment Insurance	161	(122)	19	1,044	684	602	499	385	1,660	489	450	(128)	5,742
Employee Health/Life Insurance	5,243	2,406	3,972	3,972	3,972	3,972	3,972	3,462	3,462	2,981	2,981	3,462	43,857
IMRF - Early Retirement Obligation	3,441	3,490	3,471	3,471	3,471		3,471	3,471	7,132	3,471	3,471	3,471	41,834
Employee Development/Recognition	87	34	3,586	402	429	1,129	61	1,262	275	(970)	(1,047)	83	5,330
Employee Physicals/Lab	3,033	3,178	2,000	1,156	700	802	1,204		1,198	2,300	3,479	1,418	20,468
Stationary & Printing		394	185	250		150		610		666			2,256
Copier Supplies	459	416	851	661	456	304	946	352	549	554	808	627	6,983
Postage, UPS, Federal Express	897	(178)	790	464	642	858	481	940	630	548	869	591	7,531
Equipment < \$2,500						5,331	4,060	3,774	934				14,099
Operational Supplies	1,602	353	2,214	3,019	1,957	952	1,878	2,201	1,584	2,415	2,138	3,131	23,445
Audit & Accounting Fees	3,135	(6,338)	3,229	3,229	3,229		3,229	3,229	3,229	3,229	13,172	3,229	35,799
Architect Fees	7,928	(7,928)											
Attorney Fees	2,431	7,685	5,761	5,665	4,243	1,707	2,931	9,620	9,267	3,530	12,528	5,606	70,973
Professional Services	41,545	19,765	27,387	21,104	31,509	24,218	48,711	31,730	29,859	27,802	30,409	43,151	377,190
Job Required Travel Expense	53	212	252	156	30	127	39	12	413	153	140	226	1,813
Insurance	28,416	28,416	19,189	40,233	23,240	40,550	(18,142)	18,918	3,173	19,168	19,168	19,168	241,495
Property Loss & Liability Claims	75		44				6	42		1,158			1,325
Computer Services	6,615	9,348	1,837	1,868	1,875	1,904	1,846	1,937	1,866	6,025	1,892	1,853	38,865
Telephone Services	1,642	2,024	1,149	1,549	1,987	1,514	1,580	1,519	1,703	1,679	2,117	1,789	20,252
Automobile Maintenance		250											250

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Champaign County Nursing Home
Historical Statement of Operations

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Description	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	Total
Legal Notices, Advertising	4,814	2,145	6,869	4,459	4,105	2,293	3,349	3,954	5,026	3,194	6,061	6,154	52,423
Photocopy Services	760	1,520	760	760	760	760		760	760	760	760	760	9,119
Public Relations	71				109	370			93	391	445	497	1,976
Dues & Licenses	185	1,157	132	6,235			425					188	8,322
Conferences & Training	300			853		4,505	1,012	2,076	2,450	3,130	145		14,471
Grant Match	(11,606)	215,638											204,031
Finance Charges, Bank Fees	1,104	2,857	1,385	1,295	1,365	1,258	1,419	1,297	1,767	2,331	2,115	2,254	20,448
Cable/Satellite TV Expense	2,071	2,071	2,175	2,090	2,090	2,090	2,261	2,176	2,175	2,175	2,175	2,175	25,727
IPA Licensing Fee	11,300	10,935	11,300	11,300	10,206	11,299	10,935	11,300	10,936	11,300	11,300	10,935	133,043
Fines & Penalties							50,000			9,295	975		60,270
General Liability Claims					7,500								7,500
Furnishings, Office Equipment													
Depreciation Expense	59,747	60,715	60,513	60,513	60,531	60,531	60,463	60,463	60,463	60,463	60,462	59,654	724,516
Transfers to General Corporate Fund	2,354	2,354	2,500	1,138	850	(2,500)	2,100	1,200	(25)	575	1,063	4,155	15,763
Interest-Tax Anticipation Notes Payabl								745	1,652	72	710	1,350	4,529
Interest- Bonds Payable						51,769	13,324	13,324	13,324	12,542	12,542	12,542	129,369
Total Administration	211,184	395,094	194,947	210,757	198,114	254,921	235,169	220,786	201,482	218,517	226,448	226,989	2,794,409
Environmental Services													
Reg. Full-Time Employees	30,538	29,655	29,483	27,854	29,435	34,242	34,177	31,599	31,122	31,171	31,235	31,688	372,201
Temp. Salaries & Wages		902	1,216	1,344	768								4,230
Overtime	110	2,011	1,427	2,044	4			239	1,082	718	239	838	8,713
TOPS - Balances									1,132	(2,889)	1,037	346	(375)
TOPS- FICA									87	(221)	79	26	(29)
Social Security - Employer	2,308	2,434	2,430	2,295	2,328	2,578	2,574	2,395	2,422	2,416	2,364	2,444	28,988
IMRF - Employer Cost	2,087	2,062	2,184	2,385	2,358	2,671	2,728	2,655	2,685	2,678	3,164	3,169	30,825
Workers' Compensation Insurance	124	2,138	1,125	1,513	1,071	1,173	1,197	1,126	649	1,908	1,359	1,379	14,760
Unemployment Insurance	944	(643)	221	403	425	879	831	836	1,111	692	239	364	6,302
Employee Health/Life Insurance	5,812	6,219	6,036	5,523	5,523	5,533	5,523	5,523	5,523	6,036	5,523	6,036	68,811
Operational Supplies	4,384	3,596	7,048	5,169	3,667	5,803	4,457	5,464	6,814	4,802	4,355	6,162	61,721
Gas Service	12,908	15,611	16,232	19,237	20,623	17,501	17,157	16,025	8,744	10,147	9,960	8,856	173,002
Electric Service	22,623	28,745	15,041	16,076	20,917	21,013	24,973	25,399	29,371	27,406	29,602	22,570	283,734
Water Service	1,384	1,758	1,424	1,379	1,347	923	1,420	1,950	2,186	2,079	2,226	2,074	20,149
Pest Control Service	468	468	468	468	468	468	480	480	468	468	468	468	5,637
Waste Disposal & Recycling	1,942	942	4,144	2,647	2,285	2,421	2,418	2,287	2,200	2,878	2,205	3,527	29,896
Equipment Rentals	268	268	268	268	268	268	268	268	268	268	268	268	3,216
Sewer Service & Tax	1,258	1,079	1,200	1,306	1,242	12	1,303	1,327	1,213	1,390	1,302	1,427	14,060
Total Environmental Services	87,158	97,245	89,946	89,911	92,729	95,484	99,506	97,574	97,076	91,947	95,625	91,641	1,125,841
Laundry													
Reg. Full-Time Employees	9,598	9,035	9,509	9,761	8,628	10,404	10,414	9,709	9,469	9,531	9,784	9,519	115,361
Overtime		747	492	614					240	245	8	248	2,594

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Champaign County Nursing Home
Historical Statement of Operations

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Description	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	Total
TOPS Balances									(209)	(420)	39	(84)	(675)
TOPS - FICA									(16)	(32)	3	(6)	(52)
Social Security - Employer	735	720	757	763	668	783	785	730	731	741	737	735	8,886
IMRF - Employer Cost	675	633	720	788	762	834	807	810	810	822	987	953	9,599
Workers' Compensation Insurance	52	647	354	171	334	366	354	347	202	578	426	414	4,244
Unemployment Insurance	188	(188)	49	309	258	305	288	290	336	184	16	128	2,163
Employee Health/Life Insurance	1,325	2,125	1,422	1,422	1,422	2,222	1,422	1,422	1,422	1,422	1,422	1,422	18,473
Laundry Supplies	1,646	3,014	1,721	2,014	1,243	1,803	1,663	1,447	1,223	1,571	2,044	1,659	21,048
Linen & Bedding	3,018	964	127	576	254	560	1,259	781	1,288	2,234	1,100	1,498	13,661
Total Laundry	17,238	17,696	15,153	16,419	13,569	17,278	16,992	15,536	15,496	16,876	16,564	16,487	195,303
Maintenance													
Reg. Full-Time Employees	6,024	4,954	5,806	5,005	5,483	5,881	6,234	5,491	5,686	5,671	5,671	5,526	67,433
Overtime	18											14	32
TOPS - Balances									(266)	(451)	(168)	47	(838)
TOPS - FICA									(20)	(35)	(13)	4	(64)
Social Security - Employer	460	342	416	342	377	403	432	377	391	410	390	379	4,719
IMRF - Employer Cost	394	323	381	401	387	430	440	418	433	454	522	491	5,074
Workers' Compensation Insurance	37	379	209	105	186	208	211	201	118	342	247	240	2,484
Unemployment Insurance	169	(84)	52	269	25	154	154	151	200	162	56	91	1,398
Employee Health/Life Insurance	650	861	1,302	1,302	1,302	1,302	1,321	1,439	1,865	1,302	2,102	1,302	16,050
Gasoline & Oil		1,155		44	6		49	50		(2)			1,302
Ground Supplies		57	276		138		29	14					513
Maintenance Supplies	2,275	2,372	1,935	1,917	1,871	2,700	1,413	3,069	1,187	598	1,729	3,128	24,193
Automobile Maintenance	486	103		499	388	307	165	716	155	111	274	1,644	4,848
Equipment Maintenance	1,537	1,680	1,743	1,855	2,100	921	1,065	4,984	1,047	3,914	1,477	1,553	23,877
Equipment Rentals		28											28
Nursing Home Building Repair/Mainte	9,042	3,812	4,026	6,925	6,704	4,693	3,912	3,630	3,613	2,212	9,372	5,353	63,294
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/ Furnishings, Office Equipment												5,317	5,317
Total Maintenance	21,242	16,562	20,006	23,466	21,757	17,129	15,958	20,540	14,409	14,688	21,660	25,090	232,508
Nursing Services													
Reg. Full-Time Employees	123,232	114,749	125,928	113,727	94,190	111,523	100,725	96,344	86,707	90,020	89,622	85,892	1,232,658
Reg. Part-Time Employees	1,939	1,835	609	5,194	10,407	14,322	14,354	16,243	10,790	11,177	9,329	5,333	101,532
Temp. Salaries & Wages	33,695	25,321	27,233	27,127	25,117	23,535	16,767	19,637	18,455	26,545	28,354	30,692	302,477
Overtime	36,435	47,513	58,298	41,099	24,839	31,776	33,211	29,159	34,824	33,491	24,814	34,017	429,476
TOPS - Balances									(168)	(15,054)	4,906	823	(9,493)
No Benefit Full-Time Employees	122,939	106,361	124,400	109,988	95,152	112,840	129,547	92,746	72,975	74,415	81,963	77,481	1,200,804
No Benefit Part-Time Employees	11,629	10,331	9,841	10,543	7,836	8,678	15,191	23,026	22,096	28,942	33,244	40,446	221,801

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Description	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	Total
TOPS - FICA									(13)	(1,152)	375	63	(726)
Social Security - Employer	26,010	23,179	26,337	21,385	21,462	22,958	23,531	21,045	18,660	20,352	20,311	20,807	266,037
IMRF - Employer Cost	20,744	19,343	22,620	22,196	20,811	23,244	24,243	21,405	19,014	20,009	24,143	23,852	261,625
Workers' Compensation Insurance	1,565	19,634	10,591	4,693	9,464	9,862	10,005	8,737	4,649	13,686	10,549	10,433	113,868
Unemployment Insurance	7,646	(3,180)	3,221	15,802	2,004	8,713	7,484	6,706	7,594	5,160	5,014	(2,328)	63,837
Employee Health/Life Insurance	12,298	13,434	14,709	15,216	14,712	14,704	13,690	15,101	14,588	13,063	13,169	12,143	166,826
Books, Periodicals & Manuals		98			483			366				209	1,156
Stocked Drugs	5,059	2,365	1,970	2,299	2,092	1,937	2,211	2,326	3,305	3,072	2,740	1,723	31,099
Pharmacy Charges-Public Aid	333	210	1,040	1,654	1,244	1,420	3,042	1,628	2,363	1,357	1,357	2,167	17,814
Oxygen	1,535	3,590		3,045	2,185	2,785	1,729	1,768	2,041	2,557	2,950	3,465	27,651
Incontinence Supplies	5,330	5,127	9,221	9,651	5,499	6,052	9,879	7,612	9,424	6,526	8,542	9,679	92,541
Pharmacy Charges - Insurance	1,725	3,550	4,575	6,175	5,075	3,725	5,800	7,750	6,225	9,400	6,950	8,830	69,780
Operational Supplies	14,834	17,907	19,998	21,454	12,207	22,000	14,684	22,446	19,994	22,661	22,271	21,991	232,447
Pharmacy Charges-Medicare	13,200	11,225	11,275	12,600	8,575	12,825	14,025	17,995	17,475	20,131	17,025	27,208	183,560
Medical/Dental/Mental Health	350	350	1,600	(1,600)									700
Professional Services	5,219	946	2,106	8,728	9,356	1,714	3,112	11,570	26,694	20,169	27,844	25,079	142,535
Laboratory Fees	2,903	2,038	3,014	2,306	1,750	3,247	2,930	2,550	3,630	2,963	2,507	1,880	31,718
Equipment Rentals	172	285	196	409	2,174	4,294	5,532	2,506	5,450	4,999	2,563	3,055	31,637
Dues & Licenses		220		120		150	87						577
Conferences & Training	1,030	663		834	472	203	717	1,485	1,721	899	1,584	2,200	11,807
Contract Nursing Services	52,752	69,161	53,992	59,967	58,247	78,015	84,279	122,776	118,790	155,875	170,205	160,116	1,184,175
Medicare Medical Services	60	(120,010)		357	614	5,026	3,545	4,955	3,071	3,869	3,414	1,078	(94,021)
Medical/ Health Equipment							6,182						6,182
Total Nursing Services	502,635	376,244	532,772	514,967	435,968	525,546	546,502	557,881	530,355	575,131	615,745	608,333	6,322,078
Activities													
Reg. Full-Time Employees	11,782	10,821	13,290	13,083	11,996	13,391	14,951	13,514	14,074	14,346	13,851	11,923	157,023
Temp. Salaries & Wages										322	2		324
Overtime	4											4	8
TOPS - Balances									170	787	(13)	(12,281)	(11,336)
TOPS - FICA									13	60	(1)	(939)	(867)
Social Security - Employer	840	731	952	895	856	975	996	930	968	1,062	955	857	11,016
IMRF - Employer Cost	774	676	897	932	924	1,039	1,078	1,030	1,073	1,150	1,282	1,112	11,966
Workers' Compensation Insurance	38	833	490	249	439	495	513	495	293	873	603	519	5,838
Unemployment Insurance	386	(348)	62	431	294	398	367	290	485	287	165	229	3,048
Employee Health/Life Insurance	2,284	2,631	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	29,101
Books, Periodicals & Manuals	43	349		60									452
Operational Supplies	219	173	280	302	207	257	207	433	315	209	206	312	3,120
Professional Services	121	149	121	121	121	121	121	121	121		121	247	1,483
Dues & Licenses	50												50
Conferences & Training	750	181		284		140	267				15	263	1,900
Total Activities	17,291	16,196	18,510	18,776	17,255	19,236	20,917	19,231	19,931	21,514	19,604	4,663	213,124

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Description	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	Total
Social Services													
Reg. Full-Time Employees	11,688	10,978	8,784	7,769	7,231	8,702	6,956	11,011	11,697	11,750	9,697	8,057	114,321
Overtime			10	218	285	974	318	485	422	681	694	792	4,879
TOPS - Balances									126	454	719	312	1,611
TOPS - FICA									10	35	55	24	123
Social Security - Employer	889	809	656	592	550	668	581	857	904	937	769	652	8,864
IMRF - Employer Cost	736	692	797	568	544	688	597	950	1,002	1,038	1,041	846	9,499
Workers' Compensation Insurance	48	747	421	67	236	273	257	403	250	699	422	350	4,174
Unemployment Insurance	156	(156)	35	221	193	248	210	256	398	165	16	106	1,849
Employee Health/Life Insurance	959	959	996	515	515	515	515	515	515	515	996	996	8,513
Professional Services	121	149	121	121	121	121	121	121	121	2,500	8,273	18,978	30,866
Conferences & Training	150											263	413
Total Social Services	14,748	14,178	11,820	10,072	9,676	12,189	9,555	14,598	15,445	18,775	22,681	31,376	185,112
Physical Therapy													
Reg. Full-Time Employees	2,222	2,048	2,623	1,860	2,429	2,490	2,704	2,307	2,373	2,328	2,329	2,353	28,065
Overtime								388	417	20			825
No Benefit Full-Time Employees	2,276	2,064	2,191	1,631	2,594	2,453	2,405	2,025	2,405	2,273	2,405	2,191	26,912
Social Security - Employer	359	307	363	341	296	370	384	353	390	349	354	340	4,206
IMRF - Employer Cost	331	286	329	366	349	406	395	392	432	387	475	441	4,588
Workers' Compensation Ins.	24	313	315	(57)	154	179	174	159	99	280	206	198	2,044
Unemployment Insurance			22	140	124	145	144	144	151			3	874
Employee Health/Life Insurance	499	499	513	513	513	513	513	513	513	513	513	513	6,123
Operational Supplies	38	(598)	(180)	285	61			605					211
Professional Services	47,658	33,841	39,447	37,321	25,065	29,700	35,508	48,107	42,346	42,200	44,070	53,740	479,003
Total Physical Therapy	53,406	38,760	45,622	42,399	31,584	36,256	42,227	54,993	49,125	48,350	50,351	59,778	552,851
Occupational Therapy													
Reg. Full-Time Employees	1,955	2,021	2,214	1,565	2,173	2,346	1,819	2,006	2,101	2,126	2,101	2,101	24,529
TOPS - Balances									(103)	198	64	(127)	32
TOPS - FICA									(8)	15	5	(10)	2
Social Security - Employer	156	155	169	158	128	179	139	153	161	163	161	161	1,883
IMRF - Employer Cost	149	138	159	172	138	177	172	170	178	180	215	208	2,057
Workers' Compensation Ins.	10	143	149	(28)	59	76	74	73	44	127	91	91	911
Unemployment Insurance	8	(8)	11	67	50	62	60	65	71	12		34	431
Employee Health/Life Insurance	325	332	395	395	395	395	395	395	395	395	395	395	4,603
Operational Supplies	43	860		18	271	95		136			854		2,277
Professional Services	51,161	43,775	48,990	42,552	35,850	50,213	47,216	51,473	49,018	49,325	49,956	45,355	564,883
Total Occupational Therapy	53,806	47,415	52,087	44,900	39,063	53,544	49,875	54,470	51,857	52,541	53,842	48,209	601,609
Speech Therapy													

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Description	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	Total
Professional Services	19,670	13,367	15,649	18,000	15,172	20,750	17,275	18,917	17,144	19,226	11,521	10,184	196,875
Total Speech Therapy	19,670	13,367	15,649	18,000	15,172	20,750	17,275	18,917	17,144	19,226	11,521	10,184	196,875
Food Services													
Reg. Full-Time Employees	37,521	32,350	33,497	30,135	31,331	35,767	36,185	34,993	32,331	36,738	40,062	39,065	419,976
Reg. Part-Time Employees	7,230	5,623	6,799	6,219	5,087	5,205	3,596	5,156	3,675	2,189	897	1,036	52,711
Temp. Salaries & Wages			736	910	851	1,038	208						3,743
Overtime	100	3,204	3,111	2,875	133	106	466	5	1,993	1,837	1,356	2,352	17,539
TOPS - Balances									403	33	1,400	184	2,020
TOPS - FICA									31	3	107	14	155
Social Security - Employer	3,414	3,068	3,322	2,824	2,945	3,133	3,011	2,987	2,827	3,066	3,156	3,162	36,914
IMRF - Employer Cost	3,078	2,530	2,825	3,027	2,999	3,184	3,071	3,248	3,133	3,345	4,155	4,034	38,629
Workers' Compensation Insurance	172	2,990	2,734	(503)	1,431	1,476	1,377	1,407	775	2,331	1,782	1,744	17,716
Unemployment Insurance	1,052	(710)	369	1,809	581	1,276	1,191	1,134	1,334	793	440	557	9,825
Employee Health/Life Insurance	9,392	8,894	9,164	9,164	9,164	8,651	8,651	8,651	8,651	8,651	8,138	8,138	105,308
Food	28,742	27,031	34,018	28,602	28,636	33,364	29,556	30,683	36,122	37,069	36,076	32,926	382,825
Nutritional Supplements	1,710	1,544	1,921	1,683	1,957	2,202	2,068	2,014	2,133	1,352	2,327	2,029	22,940
Operational Supplies	2,494	2,985	4,259	2,475	2,653	4,460	7,164	3,154	3,194	(263)	4,065	4,375	41,014
Professional Services	1,506	1,403	1,451	1,344	1,835	1,534	2,269	1,869	2,264	2,359	1,912	2,399	22,146
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					80	968
Total Food Services	96,941	91,291	104,584	91,278	89,981	101,994	99,460	95,681	99,245	99,882	106,253	102,475	1,179,065
Barber & Beauty													
Reg. Full-Time Employees	3,114	2,534	3,314	2,666	2,989	3,389	2,389	2,065	2,188	2,163	2,163	3,957	32,932
TOPS - Balances									87	(169)	22	(60)	(120)
TOPS - FICA									7	(13)	2	(5)	(9)
Social Security - Employer	205	155	221	146	172	199	133	116	123	141	121	224	1,955
IMRF - Employer Cost	185	148	208	183	172	200	143	128	73	157	162	290	2,048
Workers' Compensation Insurance	17	197	224	(38)	101	115	86	76	46	130	94	172	1,220
Unemployment Insurance	56	(56)	8	51	43	51	48	45	76	57	29	50	459
Employee Health/Life Insurance	499	499	513	513	513	513	513	513	513	513	513	513	6,123
Operational Supplies	162			177		110	143		113		149	139	992
Total Barber & Beauty	4,238	3,478	4,488	3,696	3,990	4,577	3,453	2,942	3,224	2,978	3,255	5,280	45,599
Adult Day Care													
Reg. Full-Time Employees	15,105	12,980	13,614	12,185	11,818	14,700	14,271	12,915	13,583	13,570	13,580	13,625	161,947
Temp. Salaries & Wages	382								508	1,452	584	146	3,072
Overtime	68	5	65	5	18	14	50	75	35	29	28	61	454
TOPS - Balances									(581)	223	(192)	(164)	(714)
TOPS - FICA									(44)	17	(15)	(13)	(55)

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Description	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	Total
Social Security - Employer	1,186	972	1,029	880	907	1,097	1,068	968	1,053	1,137	1,058	1,031	12,386
IMRF - Employer Cost	951	846	999	1,030	1,056	1,137	1,125	1,073	1,124	1,135	1,357	1,322	13,157
Workers' Compensation Insurance	54	921	941	(180)	467	504	497	473	292	891	616	599	6,076
Unemployment Insurance	261	(255)	65	420	348	417	287	265	448	46	26	53	2,380
Employee Health/Life Insurance	2,489	2,489	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	30,014
Books, Periodicals & Manuals						71							71
Gasoline & Oil	868	1,072	840	(235)	502	716	651	1,495	754	1,158	1,580	(533)	8,868
Operational Supplies	70	680	32	40	138	113	29	157	235	134	90	69	1,789
Dues & Licenses	125	(250)						250					125
Conferences & Training	250	(293)	215	284		152	1,480	(276)			15	484	2,311
Total Adult Day Care	21,809	19,167	20,303	16,934	17,759	21,424	21,962	19,898	19,911	22,295	21,233	19,185	241,880
Alzheimers and Related Disorde													
Reg. Full-Time Employees	19,045	16,825	17,938	27,163	32,961	32,611	26,056	28,957	25,013	25,830	28,523	30,989	311,912
Reg. Part-Time Employees						1,438	1,939	2,607	2,746	2,752	2,192	1,367	15,041
Overtime	3,570	11,396	12,592	13,086	6,579	6,789	8,689	8,545	13,802	11,562	8,430	8,702	113,741
TOPS - Balances									(1,004)	1,014	922	15,969	16,900
No Benefit Full-Time Employees	28,001	33,000	31,787	26,999	33,180	32,354	26,259	28,462	24,444	25,223	22,635	20,769	333,113
No Benefit Part-Time Employees	4,526	3,755	5,880	3,248	4,672	3,854	2,972	4,868	2,698	3,683	3,300	2,420	45,875
TOPS - FICA									(77)	78	71	1,222	1,293
Social Security - Employer	4,208	4,935	5,192	5,811	5,335	5,805	4,961	5,551	5,203	5,254	4,772	4,989	62,016
IMRF - Employer Cost	3,703	4,403	4,882	5,717	5,918	6,322	5,724	10,964	956	5,823	6,608	6,270	67,290
Workers' Compensation Insurance	308	3,592	3,827	(704)	2,398	2,523	2,191	2,234	1,245	3,461	2,464	2,416	25,956
Unemployment Insurance	1,292	(794)	515	2,832	1,221	2,294	1,766	1,599	1,981	851	592	(271)	13,878
Employee Health/Life Insurance	2,992	2,992	3,579	3,076	3,076	2,563	2,563	2,563	2,563	2,563	2,563	2,563	33,655
Books, Periodicals & Manuals	119												119
Operational Supplies		888			228							24	1,140
Conferences & Training		35		284			828	903	645				2,696
Total Alzheimers and Related Disord	67,764	81,027	86,194	87,512	95,568	96,552	83,948	97,253	80,215	88,092	83,072	97,427	1,044,624
Total Expenses	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	1,347,117	14,930,876
Net Operating Income	(89,928)	(98,332)	(106,541)	(16,502)	(96,413)	(79,239)	(225,164)	9,897	(9,046)	(14,932)	(57,383)	(96,091)	(879,673)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating	78,902	70,797	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	959,429
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	72,635	81,437	80,973	961,731								

Champaign County Nursing Home
Historical Statement of Operations

09/30/10 9

Description	10/09	11/09	12/09	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	Total
Miscellaneous NI Revenue													
Investment Interest	141	527				353	373	304	256				1,954
Restricted Donations	475	7,537	447	20	28		410	592	410	150		50	10,121
Interfund Transfer-From General Cor		1,000,000				13,342							1,013,342
Total Miscellaneous NI Revenue	616	1,008,065	447	20	28	13,695	783	896	667	150		50	1,025,417
Total NonOperating Income	79,518	1,080,700	81,884	80,993	81,001	94,668	81,756	81,869	81,640	81,123	80,973	81,023	1,987,148

NonOperatingExpense

Prior Period Adjustment												47,864	47,864
Total												47,864	47,864
Net NonOperating Income	79,518	1,080,700	81,884	80,993	81,001	94,668	81,756	81,869	81,640	81,123	33,109	81,023	1,939,284
Net Income (Loss)	(10,410)	982,368	(24,657)	64,491	(15,411)	15,429	(143,408)	91,766	72,594	66,191	(24,273)	(15,068)	1,059,611

09/30/10

Champaign County Nursing Home
Balance Sheet

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ASSETS

Current Assets

Cash

Cash	(\$261,961.80)
Petty Cash	\$300.00
Total Cash	<u>(\$261,661.80)</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$577,395.03
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$747,597.71
Total Rec., Net of Uncollectible Amounts	<u>\$1,324,992.74</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$54,051.97
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	<u>\$39,020.38</u>

Accrued Interest

Property Tax Revenue Receivable	\$99,113.29
Total Accrued Interest	<u>\$99,113.29</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$0.00
Due from Other Governmental Units	\$585,720.00
Due from IL Public Aid	(\$148,699.07)
Due from IL Department of Aging-Title XX	\$87,542.41
Due from US Treasury-Medicare	\$679,265.27
Due From VA-Adult Daycare	\$6,346.80
Due From VA-Nursing Home Care	\$59,982.15
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	<u>\$1,233,921.56</u>

Prepaid Expenses

Prepaid Expenses	\$61,594.09
Stores Inventory	\$21,484.31
Total Prepaid Expenses	<u>\$83,078.40</u>

Long-Term Investments

Patient Trust Cash, Invested	\$9,275.79
Total Long-Term Investments	<u>\$9,275.79</u>
Total Current Assets	<u>\$2,527,740.36</u>

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	(\$134,236.66)
Accumulated Depreciation-Equipment, Furniture, &	(\$529,253.26)
Accumulated Depreciation-Buildings	(\$2,117,811.93)
Total Fixed Assets	\$22,015,073.23
Total ASSETS	\$24,542,813.59

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
A/R Refunds	(\$13,262.50)
Accounts Payable	\$1,594,674.34
Salaries & Wages Payable	\$198,648.37
TOPS & TOPS FICA Payable	\$0.00
Interest Payable - Bonds	\$40,772.26
Due to General Corporate Fund	\$333,141.98
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	(\$12.96)
Notes Payable	\$0.00
Total Current Liabilities	\$2,153,961.49

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$9,275.79
Accrued Compensated Absences	\$382,792.54
Total Non-Current Liabilities	\$392,068.33
Total Current Liabilities	\$2,546,029.82

Long Term Liabilities

Bonds Payable	\$3,175,000.00
Total	\$3,175,000.00
Total Liabilities	\$5,721,029.82

Equity

Retained Earnings-Unreserved	\$18,719,289.00
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Year To Date Earnings	\$87,653.19
Total Equity	\$18,821,783.77
Total LIABILITIES & EQUITY	\$24,542,813.59