

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois
Monday, May 9, 2011 – 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, Robert Palinkas

ITEM

- I. CALL TO ORDER
- II. ROLL CALL
- III. APPROVAL OF AGENDA/ADDENDUM
- IV. APPROVAL OF MINUTES
April 11, 2011 – Open Session
April 11, 2011 – Closed Session
- V. PUBLIC PARTICIPATION
- VI. OLD BUSINESS

None
- VII. NEW BUSINESS
 - a. IDPH Update

 - b. Management Report
 - 1) MPA Disclosure Issue
 - 2) Capital Expenditures
- VIII. OTHER BUSINESS

None
- IX. NEXT MEETING DATE & TIME
 - a. June 13, 2011
- XII. ADJOURNMENT

Attachments: Management Report, Capital Expenditures Worksheet, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
April 11, 2011**

Directors Present: Nudo, Palinkas, Hirsbrunner, O'Shaughnessey, Hambrick, Anderson, Czajkowski

Directors Excused: None

Also Present: Busey, Scavotto, Buffenbarger

1. Call to Order

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

2. Roll Call

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

3. Agenda & Addendum

On motion by Hirsbrunner (second Czajkowski) the agenda and addendum were approved as submitted (unanimous).

4. Approval of Minutes

The open session minutes of March 14 2011 were approved as submitted (motion Anderson, second Palinkas, unanimous).

The closed session minutes of March 14 2011 were approved as submitted (motion Hambrick, second Palinkas, unanimous).

The open session minutes of the MPA Evaluation subcommittee dated March 21 2011 were approved as submitted (motion Palinkas, second Anderson, unanimous).

The closed session minutes of the MPA Evaluation subcommittee were approved as submitted (motion Palinkas, second Anderson, unanimous).

5. Public Participation

There was no public participation.

6. Old Business

None

7. New Business

a. IDPH Update

Buffenbarger brought the Board up to date on the status of the recent complaint survey where CCNH was cited by IDPH under F222 and F314 for abuse and neglect regarding wound care for one resident. Final notices of fines have been received from CMS and from IDPH. The CMS fine is \$8350, which represents the net amount after CCNH waives appeal rights. The IDPH fines total \$16,250 and include a double citation for failure to report an incident; CCNH may challenge the doubling of the fines as the incident was reported. At this juncture, CCNH awaits re-survey; if CCNH passes the survey, the survey closes without further incident and there is no denial of payment. If CCNH fails the survey, Denial of Payment is effective April 7.

b. Management Report

Scavotto reviewed the operating results for February, representing a small loss of \$(8205). The outlook for March is questionable. Volume was down with an average daily census of 190.7; the target census level is 195. The payer mix remains a positive trend with March reporting 52 percent Medicaid, 37.5 percent Private Pay, and approximately 10.5 percent Medicare. Over the past year, there has not been much variation in the mix.

Accounts payable stood at \$1.505 million at February 28; Accounts receivable were \$2.75 million, approximately \$862k of which is due from Medicare Advantage plans. The Medicare Advantage plans have been slow to pay and require significantly more administrative effort to certify stays; this phenomenon does not appear to be limited to CCNH. February's cash balance was \$371k, far too thin for any degree of comfort.

Revenues for March 2011 are estimated to be between \$1.1 and \$1.2 million. Contract agency expense for nursing services should be in the same range as last month (\$80-82k). We are estimating salaries to be down from previous per-day levels. As a point of comparison, March of 2010 had revenues of \$1.197m and a gain of \$15,429.

Additional access openings to the new smoke barrier compartment are being required by ODPH and are in process.

c. Need for Establishing an HR Position for CCNH

O'Shaughnessey led a discussion and outlined the need for such a position. Citing a very small management team and a large, complicated staff, the Board concluded that an HR position would add consistency to management activities in several areas – job descriptions, training, investigation, and early intervention during the probationary period. All of these skills would allow management to move faster in developing a

positive work environment, particularly in the first six (6) months of employment, and a culture of patient safety. Scavotto is to accelerate efforts beginning with a position description and salary estimate for an HR position.

d. MPA Evaluation Sub-Committee Report

Czajkowski presented the subcommittee's report. The ratings were based on the goals expressed in the management contract; the County's rating scale (1-5) was used. Not only did the committee review MPA's performance, but it also took the opportunity to revise several goals for the future. In particular, service development, capital budgeting, and external marketing were mentioned. Palinkas recommended establishing a goal of creating a unified culture oriented to patient safety and quality of care; this change is to be added to Item 4a of the management contract, Primary Goal. The subcommittee's findings were positive, recommending renewal of the MPA management contract.

In addition, the Board recommended that the Nursing Board be responsible for the approval of the Administrator, a power now held by the County Board, that the term of the management contract be renewed for three years, and that the kill penalty be dropped from the contract.

It was moved (Hambrick, second Palinkas) that the Nursing Board forward the MPA Evaluation Report and recommended changes to the management contract to the Finance Committee/Committee of the Whole for processing to the County Board in May.

e. Closed Session

It was moved (Hirsbrunner), seconded Palinkas, that the Board enter closed session pursuant to 5 ILCS 120/2 (c) 11 to consider the appointment, employment, compensation, discipline, performance or dismissal of specific employees. Busey called the roll and closed session commenced at 7:00 pm. Scavotto and Busey were requested to remain. Subsequently, Scavotto was excused from the closed session and was called back at 7:30 pm. The Board returned to open session at 7:45 pm with no action being taken.

8. Other Business

None

9. Next Meeting Date

Monday May 9, 2011, 6 pm.

10. Adjournment

Chair O'Shaughnessey declared meeting adjourned at 7:45 pm.

Respectfully submitted

Michael A. Scavotto
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: May 2, 2011

Re: Management Report

March census came in at 189.1. As I write this update, census continues to run under our target of 195 and has recently dipped to the mid-180's. This is not a good development, but it happens from time to time. Local intelligence is that this malaise is not limited to CCNH.

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

	Nov	Dec	Jan	Feb	Mar
Admits					
Pvt Pay/Insurance	8	14	10	7	8
Medicare A	12	13	10	15	11
Medicaid				1	
Total	20	27	20	23	19
Discharges					
Pvt Pay/Insurance	10	16	8	12	11
Medicare A	11	11	6	11	15
Medicaid	3	4	3	4	4
Total	23	31	17	27	30

March's payer mix was 37 percent Private Pay, 53 percent Medicaid, and 10 percent Medicare. As I reported last month, we are looking at a payer mix that has established itself over the past several months. There is not much change in the percentages. For March, Medicaid is up 2 points with corresponding declines in Pvt Pay and Medicare.

March's results reflect a loss of \$(54,045) which is not what I had expected. February's results have been adjusted to reflect a larger loss - \$(21,242) – following the discovery of some additional salary-related expenses that were not recorded off the Kronos time-clock system. For the fiscal year, CCNH shows a loss of \$(18,488)k.

We took some extraordinary hits in March amounting to \$54,795, just a bit more than the operating loss.

- Several settlement payments from arbitration issues were expensed in March at a value of \$37k; accordingly, salary costs are higher.
- A retirement and a dismissal in March resulted in an extra TOPS payout of \$11,795.
- Unexpected building and equipment repairs claimed \$6k.

March had some bright spots. Per diem revenue performance, as you will see below, was good. Labor hours (excluding the extraordinary TOPS payment and including Overtime) were under good control; in particular, overtime was low. Agency costs were acceptable, nothing great. Most expense line items were well within normal limits.

Food costs could have been better controlled. (That said, we are not looking at mega-bucks like we are with salaries and benefits.) Prices are up this year, about 8 percent, which will come as no surprise to anybody. Despite the inflation impact, food costs were still too high and should have been more closely watched. The timing is right, however, for a prime vendor bid effort as a better hedge against inflation, and that is in the works.

Medicaid revenues were up slightly from February and reflected the slightly higher Medicaid census. Medicare was up from February by about \$5k, essentially no change. Private Pay revenues increased over February by \$14k – since February was a short month, this is virtually no change. Given the mix and the lower census, March’s revenue was down; total revenues before County subsidy were \$1.193 million; in December and January, they were over \$1.2 million.

Take a look at the figures in bold type-face as they represent significant changes from prior months. *(Figures will not add to 100 percent.)*

	Dec-10	As Pct of Pt Revenue	Jan-11	As Pct of Pt Revenue	Feb-11	As Pct of Pt Revenue	Mar-11	As Pct of Pt Revenue
Medicare A	\$333k	27%	\$326k	26.5%	\$322k	28.5%	\$327k	29.2%
Medicaid	\$451k	37%	\$434k	35%	\$401k	35.5%	\$429K	38.3%
Pvt Pay	\$364k	30%	\$399k	32.3%	\$351k	31%	\$365k	32.6%

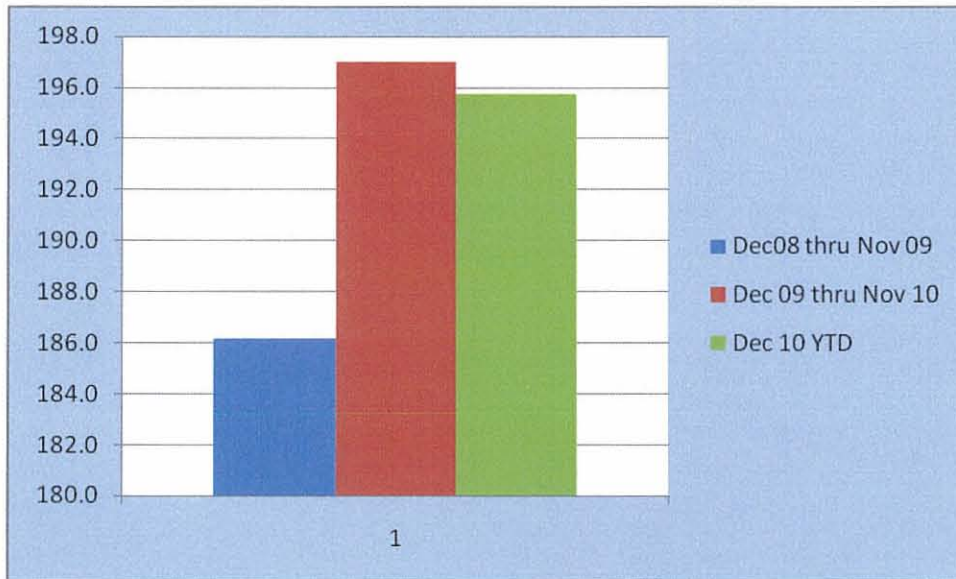
Misc Revenue and Property Taxes excluded from calculation

Expenses came in at \$1.2224 million. Agency costs were \$96k in total, still quite a bit less than CCNH’s historical average. The trend for Contract Nursing Services is decidedly down, which is good. We experienced a few months where usage dropped precipitously, only to climb back to higher levels. March’s agency expense is up over February, but well below our average in 2010.

A few other accounts experienced variation. Food was up \$6k over February. With the exception of some nursing supplies, other line items were in good shape.

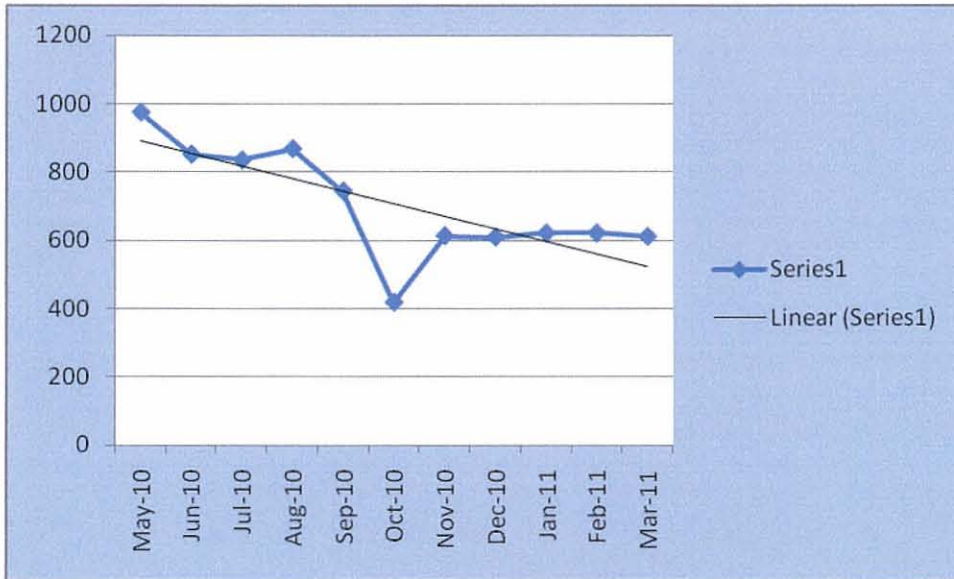
Average daily census has stabilized at a higher level. The current downturn will impact CCNH, for certain. Nonetheless, recent history is better than in 2008 when the turnaround began. This fiscal year, we are behind our level for 2010.

ADC By Fiscal Year



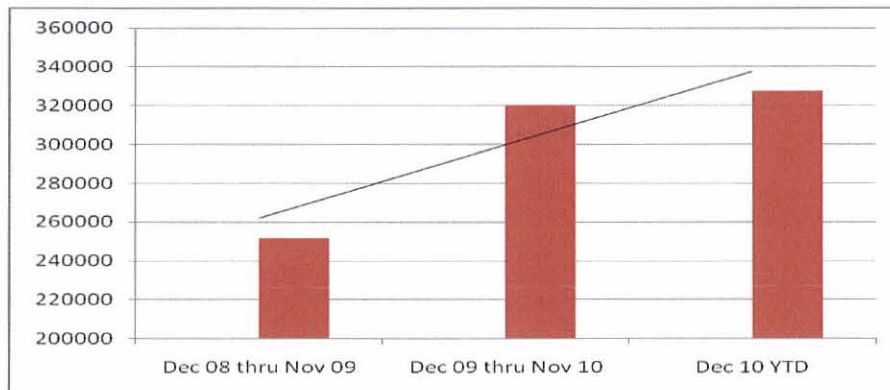
Medicare days were 611 in March for an ADC of 19.7, including the Medicare Advantage days, which do not pay on a par with traditional Medicare. Based on CCNH's recent experience, the last 3 months' Medicare census has not been as strong as what we witnessed in May 2010. Here's the pattern for Medicare A since May of last year:

**Medicare A Resident Days
May 2010 thru March 2011**



This month's Medicare revenues (March) were on a par with January. Compare the results for Medicare A for the last 20 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. Here's the pattern dating back to fiscal 2008. CCNH is doing better but still needs better Medicare performance.

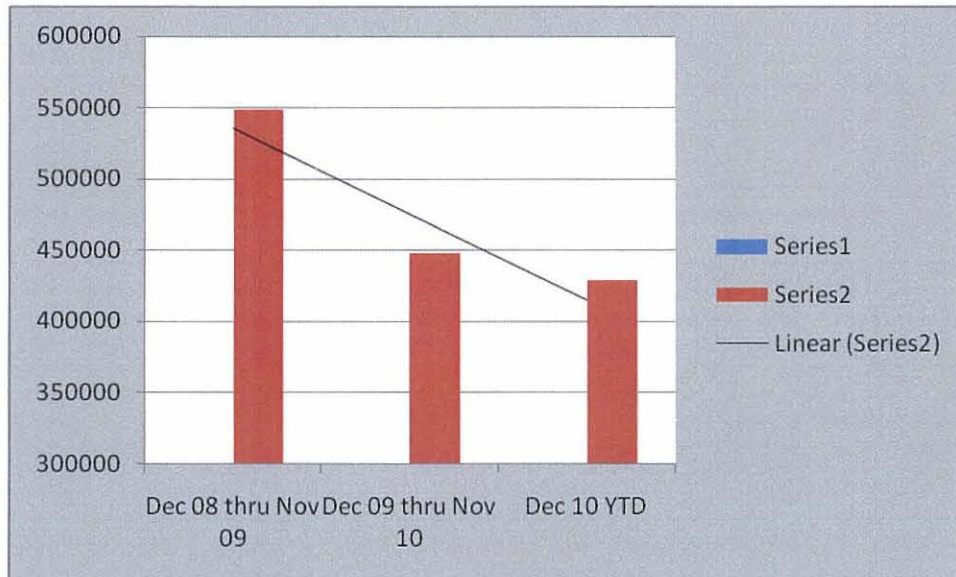
**Medicare A Revenues
Monthly Average By Fiscal Year**



Med B came in at \$41k . We are stagnant in this line item.

In terms of days, the Medicaid pattern had been smoothing out. Medicaid revenues, however, continue to reflect adjustments for conversion days; as a result, there is still some fluctuation in the revenue figures. On a strategic level, CCNH's Medicaid position has improved.

**Medicaid Revenues
Monthly Average By Fiscal Year**



CCNH's payer mix continues to move in a direction that is, overall, positive. The following table provides the comparisons in this significant change

**Comparative Payer Mix
CCNH**

	Dec-07 thru June 08	Sep-08 thru Mar-11
Medicaid	62%	51.7%
Medicare	9%	11.0%
Pvt Pay	29%	37.3%
Totals	100%	100%

The Medicare per diem has been increasing since the change-over to the new reimbursement classifications. December's was \$548; January's was \$525; February's \$519; and March's \$536.

For the four months ended February 2011, the results of operations are posted below: November includes revenue previously written off due to government sanctions, but later restored.

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

	Dec-10	Jan-11	Feb-11	Mar-11
Medicare A	\$333,442	\$326,089	\$322,404	\$327,283
Medicare B	\$47,064	\$54,966	\$41,209	\$41,730
Medicaid	\$451,018	\$433,497	\$401,051	\$429,232
Pvt Pay	\$364,326	\$399,164	\$351,477	\$365,483
Adult Day-Private	\$7,003	\$6,112	\$6,007	\$7,946
Adult Day-TXX	\$14,341	\$12,634	\$8,751	\$13,795
Miscellaneous	\$3,466	\$1,437	\$2,050	\$8,183
Property Tax	\$82,997	\$82,997	\$82,997	\$82,997
All Revenues	\$1,303,658	\$1,316,896	\$1,215,946	\$1,276,649
All Expenses	\$1,286,626	\$1,276,453	\$1,237,189	\$1,330,695
Net Income/(Loss)	\$17,032	\$ 40,443	\$(21,243)	\$(54,046)
Census	6046	6163	5602	5682
Change		1.9%	(9.1)%	1.4%
ADC	195	198.8	200.1	189.1
Change		1.9%	0.7%	(5.5)%
FTE	180	174.5	178	182

March's ending cash balance was \$720k at month-end, which continued a trend of being painfully low. Granted, March's cash balance was better than February's, but it is still grossly inadequate. Accounts Payable for March was \$1.686 million, or about twice as much as cash on hand. Cash position remains tight and this roller-coaster situation continues to retard overall performance.

Month	Forecast High Balance	Forecast Low Balance
Apr	\$984k	\$403k
May	\$557k	\$205k

The following graphs provide a comparative statement of position for CCNH through March 2011.

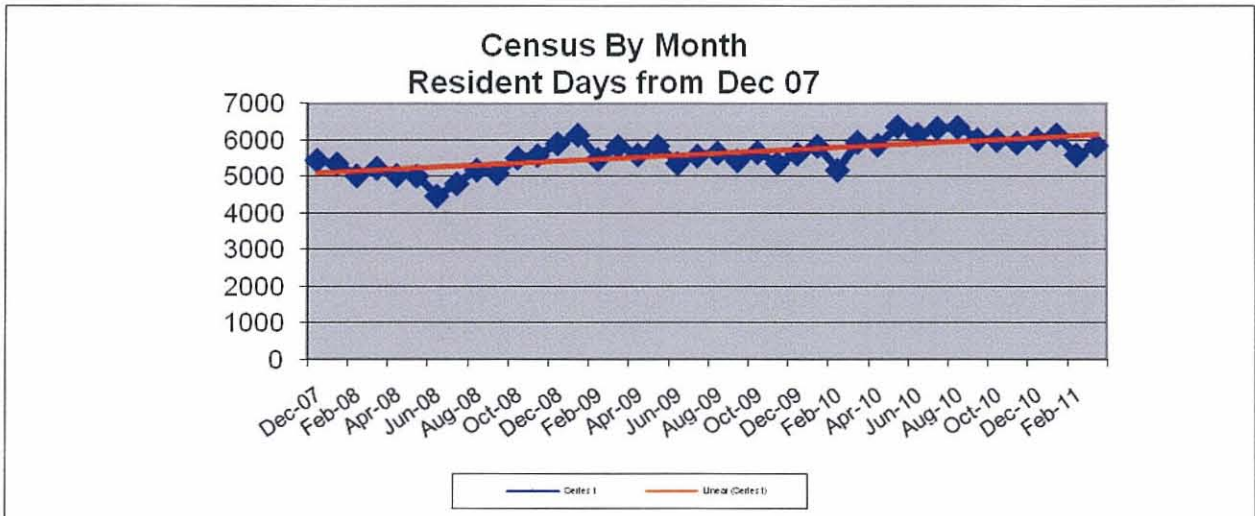
The solid line is a trend line for the displayed data and it should appear in red on your computers. (These graphs will display best when viewed on your screens.)

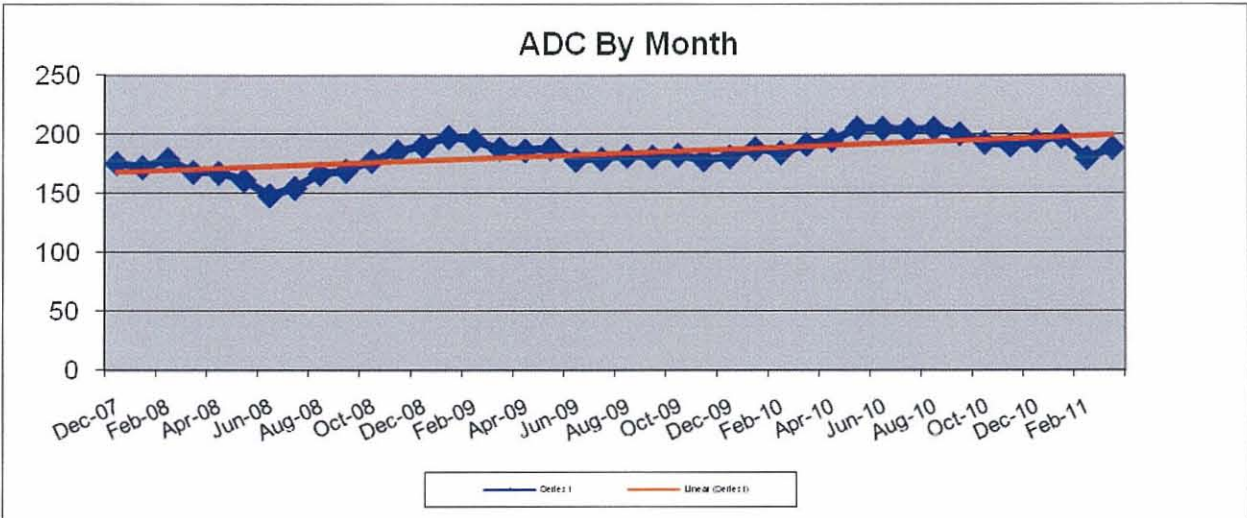
Census

Census continues to receive a lot of attention. Fiscal 2010 ended with an ADC of 196.5 versus our target of 195. Fiscal 2011 (December and January) is off to a good start. However, as you have been following things via the flash updates, census has trailed off. March posted a notable decline at 189.1. April's performance is softer.

**Current Census by Payer by Month
(without bedholds)**

Month	Pvt Pay	Medicaid	Medicare	Total
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
October	2229	3361	418	6008
November	2068	3255	613	5936
December	2132	3305	609	6046
January 2011	2405	3137	621	6163
February	2122	2859	621	5602
March	2171	3080	611	5862





Revenues

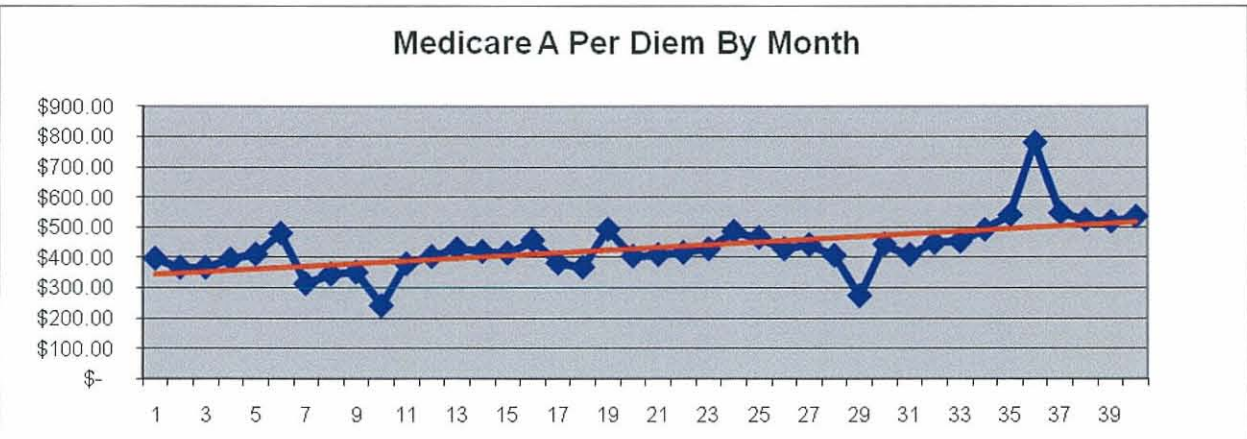
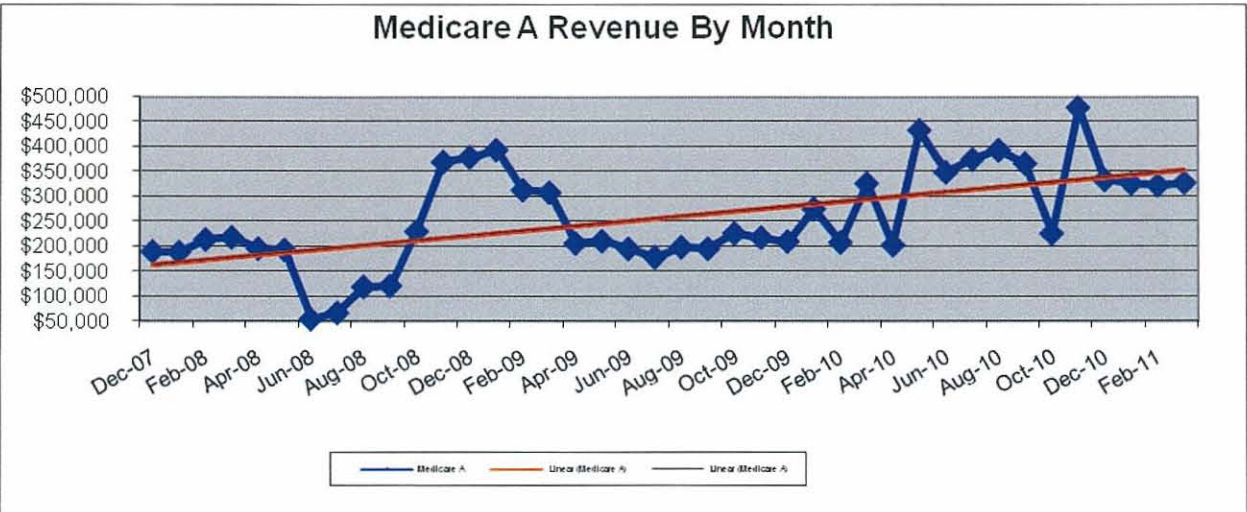
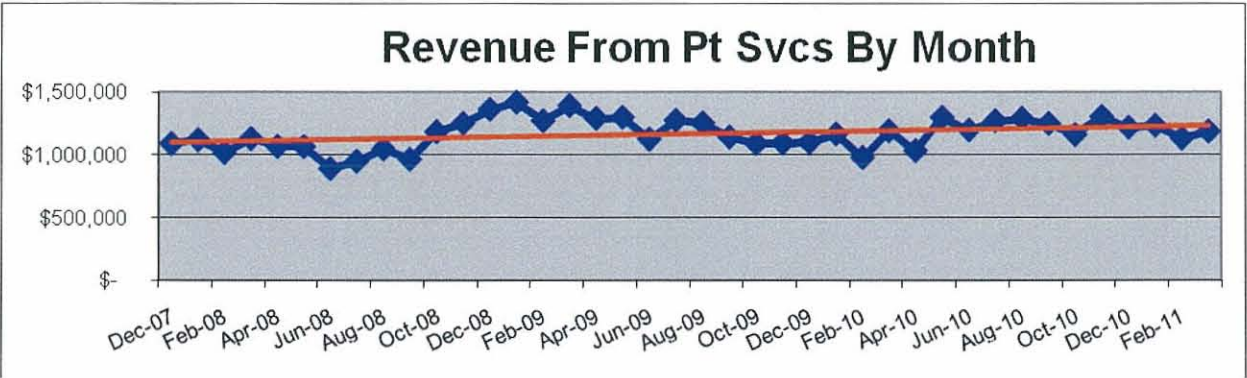
For seven of the last twelve months, total revenues have been over \$1.3 million. For the last two months, revenues have been less than \$1.3 million. (One of these was February, a short month.) Overall, the trend is good. There is always the risk that revenues plateau and this would not be an acceptable development as expenses continue to rise. Consequently, we must continue to develop the revenue base. As government reimbursements tighten, that challenge will stiffen and our response has to be with new services and with new ways of delivering them.

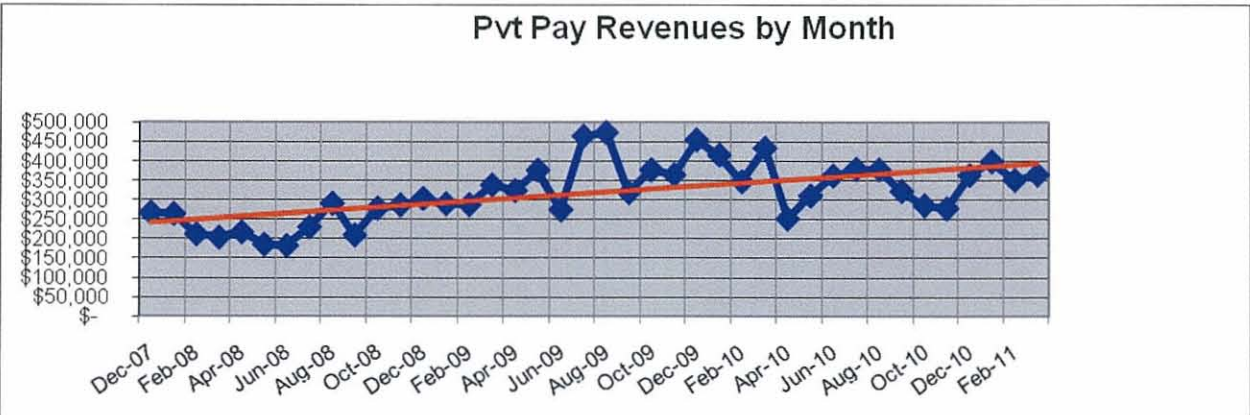
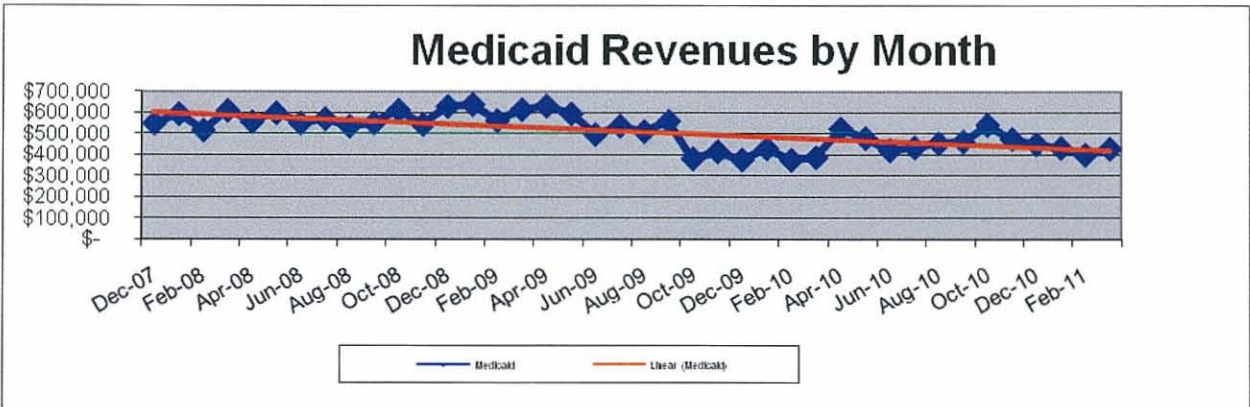
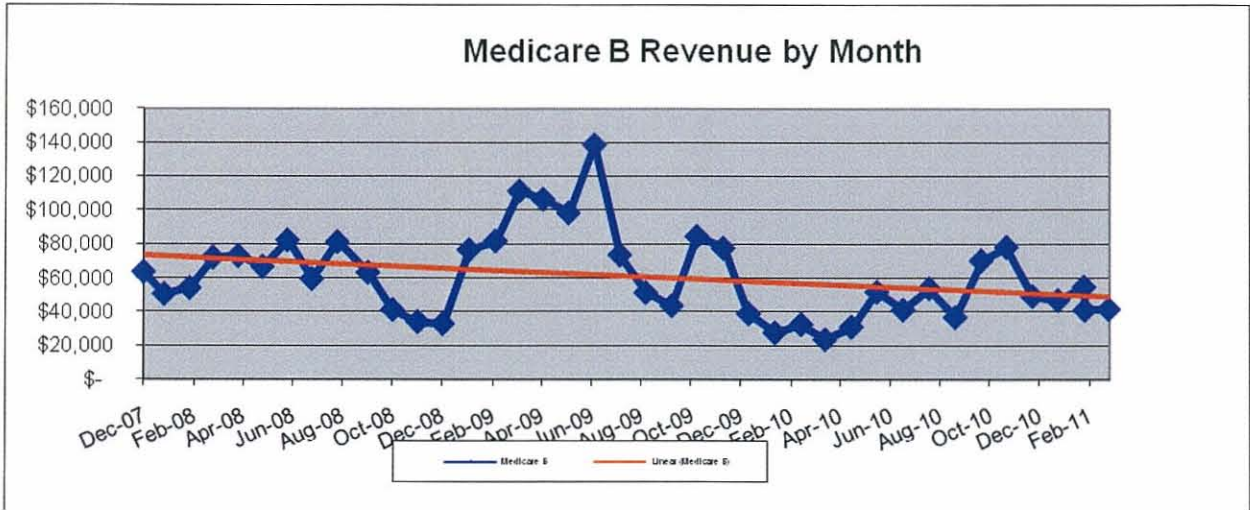
Medicare volume and revenues continue to be erratic, reflecting the activity at the local hospitals. When the hospitals are busy, so are the skilled nursing facilities. Generally, however, the trend in Medicare revenues is up, particularly since May 2010.

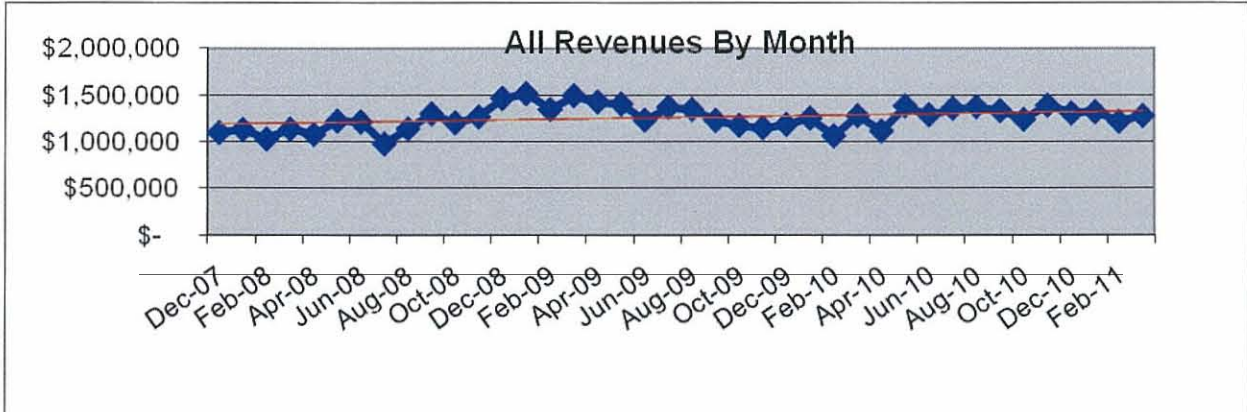
The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance. December per diem was very good (\$548): January's was bit lower at \$525. February was \$519. March was \$536.

The trend line in Medicare A is fragile. Because of better volumes since March 2010, 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. Since November, Medicaid revenues have decreased slightly, only to be off-set by Private Pay.







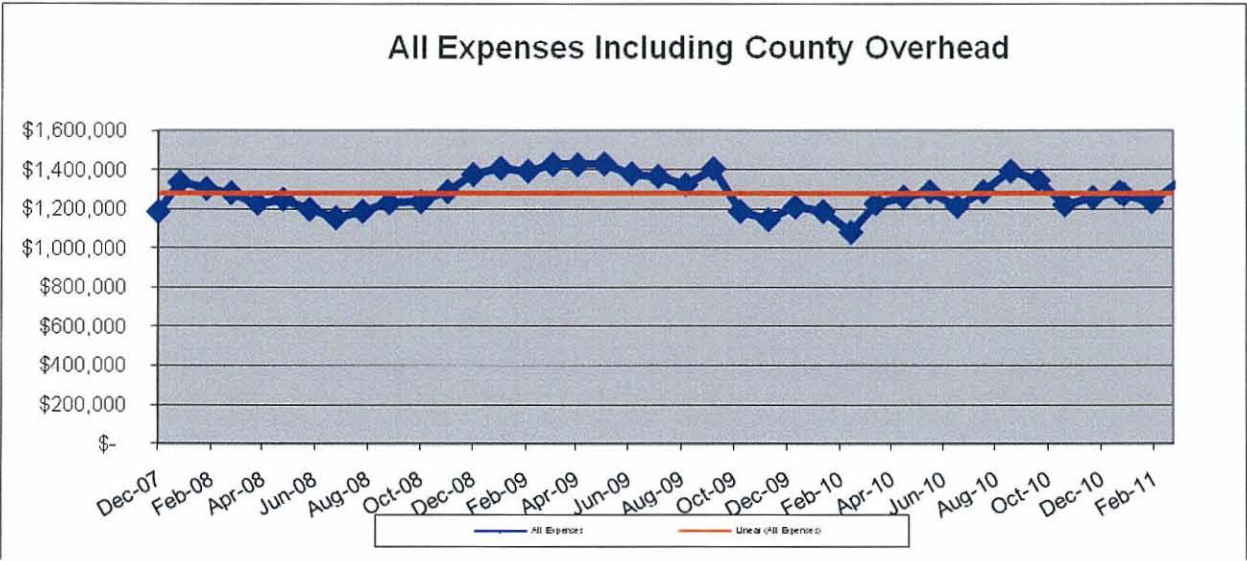
Expenses

Total expenses for March amounted to \$1.333 million, about \$54k over budget. As noted earlier in this report, there were some extraordinary settlement amounts that represent much of this overage; exclude these special items and expense performance compared to budget was good.

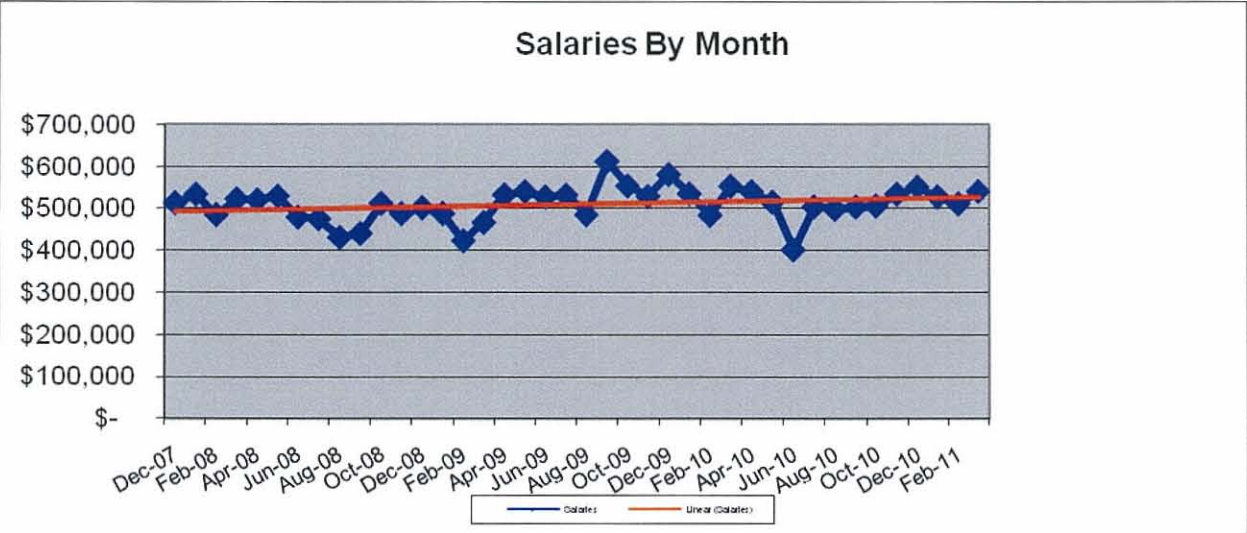
The following graph illustrates agency expense through March 2011. We have had a horrible summer in this regard, but responded well with better controls.



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.

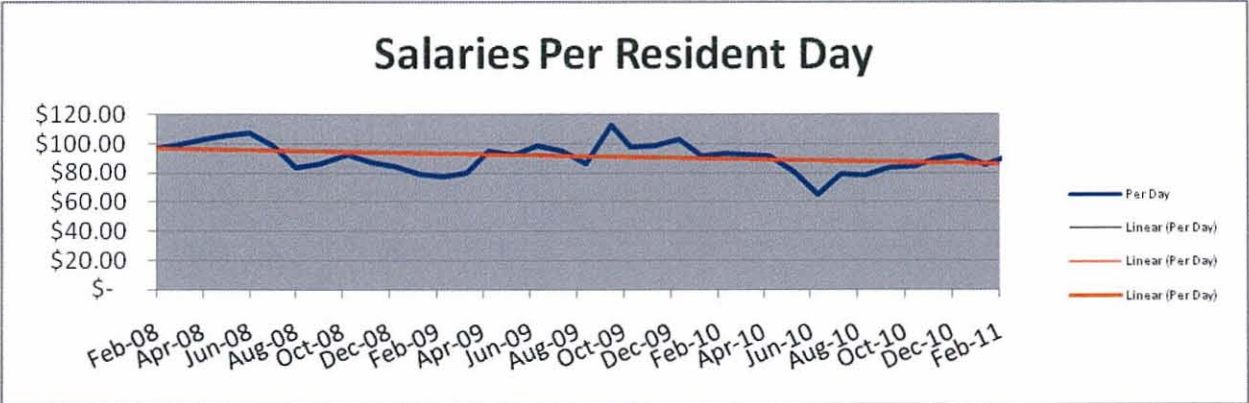


Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below.

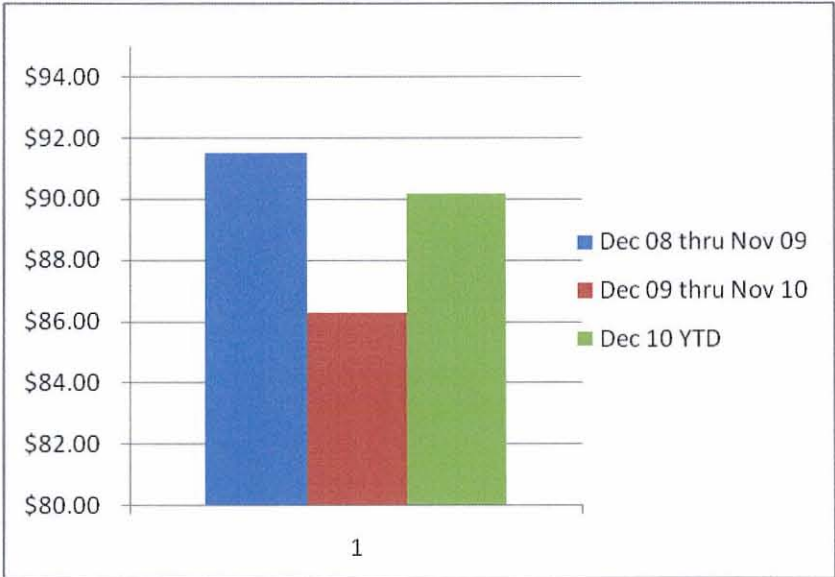


Salaries per resident day (\$92.46) were up from February's \$91.41 but about 1 percent. Despite containing the settlement amounts, the cost per day is consistent with levels we saw in December (\$91.28) and in November (\$90.04). Labor Hours per day were 5.22 in March: February was 5.23, January 5.37, and December 5.46. Control-wise, March was not out of bounds once the settlement hours (almost 3,000 hours) are removed from the calculation. The FTE complement for March was 182. Despite a few stumbles here and there, CCNH staffing controls are usually effective. There is no doubt that salaries per day are up over last year. When salaries per day are

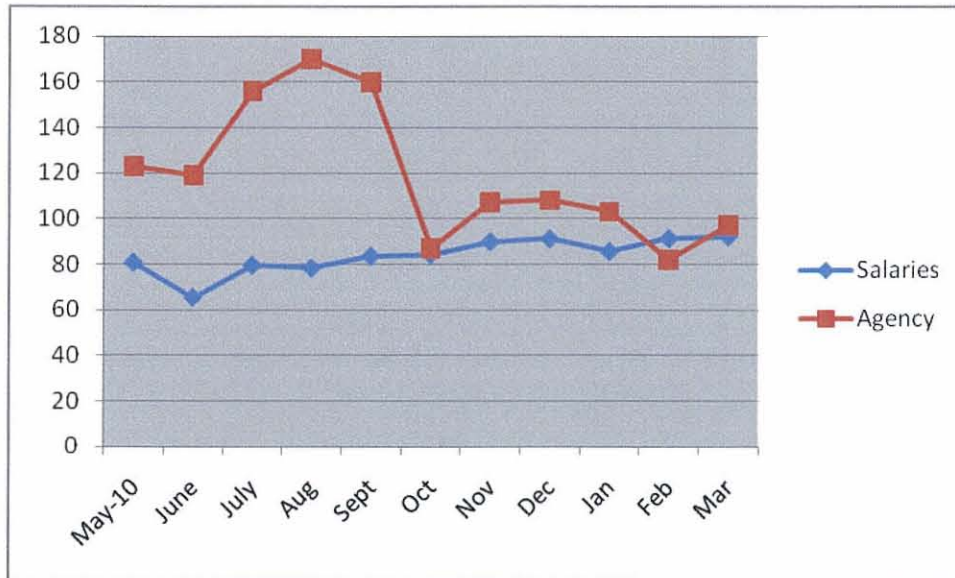
compared to the drop in agency usage, the result is a very positive one for CCNH with less reliance on outside staffing.



**Salaries Per Resident Day
By Fiscal Year**



CCNH Salaries Per Resident Day vs Agency Expense
May 2010 thru March 2011



Summary

Census continues to be the big determinant of success. Nothing drives that home more than the experience of the last few weeks where census has been lower than March's average of 189. The current drop in volume will test our ability to manage expenses, especially staffing levels including agency.

Nobody is comfortable with the current cash position. Trade payables were twice the amount of cash-on-hand – and that does not take into consideration other continuing obligations such as payroll and benefits. Resolving the IGA, which appears imminent, starts to get us on a better cash footing.

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: May 2, 2011

Re: Capital Expenditure Planning

Appended to this memorandum is a summary of the assets capitalized at CCNH since 2008. As you would expect, this list is not extensive and reflects CCNH's bare-bones cash position.

The following classification of capital needs might be useful to understand CCNH's needs once a better cash position is established. The asterisk denotes an allocation.

Classification	Life	Cost@	Qty	Total
Short-Term, Equipment				
Beds	5 yrs	\$1,500	50	\$75,000
Mattresses		\$ 200	50	\$10,000
Mechanical Lifts	5-7 yrs	\$5,000	5	<u>\$25,000</u>
				\$110,000
Longer-Term Equipment				
Steam Tables	10 yrs	\$ 7,500*	4	\$30,000
Bathtubs	7-10 yrs	\$10,000*	5	\$50,000
Small Water Heaters	10 yrs	\$ 800*	4	\$ 3,200
Information System	5-7 yrs	\$75,000		<u>\$75,000</u>
				\$158,200
Building Contingency				
	Per Year	\$100,000*		\$100,000
Strategic/Program Development				
Dementia Feasibility Analysis		\$ 50,000		
Dementia Unit Expansion/Renovations		\$500,000		
New Service Development		\$100,000		\$650,000
		Total Capital Estimates		\$1,018,200

CCNH Assets Capitalized By Fiscal Year**Year 2008**

Boiler Repair	8,059
Building Repair	26,719
Assorted Equip & Furniture	24,266
Masonry Welcome Sign	16,740

SubTotal 75,784**Year 2009**

Vans (2)	84,680
IT Equipment	77,718
Trees, Shrubs	4,319

SubTotal 166,717**Year 2010**

Smoke Barrier	90,000
Assorted Equipment (lifts, scales, IT, phones)	32,500

SubTotal 122,500**Total 365,001**

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: May 2, 2011

Re: Management Update

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

1. **Census:** CCNH's census has been soft of late, giving us a realistic reminder of how difficult it can be to maintain a constant volume. March closed at 189.1, well below our target. Census has dropped further in April with several days at 183. The census drought is not limited to CCNH; rather, we understand it include CURR and Heartland.
2. **Operations:** The fiscal year got off to a profitable start and then tanked in February and March. We will be challenged to post good results with a census decline. A shortage of cash still remains a critical weakness, and low census will not solve that problem, either.

You are aware of the situation with the Medicaid audit. We believe that it is unlikely that CCNH's obligation to the State is \$196k. We are in the process of examining the auditor's findings with the assistance of McGladrey Pullen. Thankfully, the response period has been extended by 60 days.

We keep pressing to resolve the IGT. Recent contacts with HFS indicate that a cost methodology has been accepted by the Feds. HFS expects to circulate draft agreements with sample rate calculations in May. Depending on acceptance by the Counties, the deal could close in June with checks to follow thereafter – hopefully soon. Retroactivity will be back to October 1, 2009. There is still much we don't know. HFS wants a simple methodology, and thinks it has achieved that. A nagging problem is that there are some Counties that benefit more than others, raising an equity issue. The proof lies in the details. I am hoping that this long road ends soon.

There is no news on the bed tax issue. CMS must approve the Illinois proposal, which is running into opposition. Lobbyists are taking their case directly to Washington. It's anybody's guess what will happen.

One thing is quite certain is that Illinois Medicaid is in trouble. CCNH depends upon Medicaid for more than fifty (50) percent of its revenues. The Governor has requested a cut

of six (6) percent. That is unlikely to materialize. However, some type of reimbursement must be anticipated. That's the word we are receiving from our association contacts.

The Deficit Reduction Act (DRA) remains a big deal and it appears that the providers may have a big win on their hands. State HFS has amended its position on a number of items. The crucial issue for providers, though, remains the imposition of the penalty upon admission to a facility. The imposition of the penalty is dependent upon the HFS' ability to apply the rules retroactively. Fortunately, JCAR stood firm by telling HFS that retroactivity, as proposed by HFS, was a non-starter. This DRA business gets complicated; if you want more details, let me know; I can sure your insomnia.

I have no update on resolving our potential data glitch with MDI. I am following up with MDI but have nothing to show for it yet. It is entirely possible that MDI has gotten out of step with the requirements of the industry.

The latest round of IDPH fines is being appealed; as yet, there is no resolution. In fairness, it is too soon to expect any action on our appeal. We are concentrating on getting all managers more involved in the daily lives of the residents. There is a lot going on here, all of it targeted at better customer service.

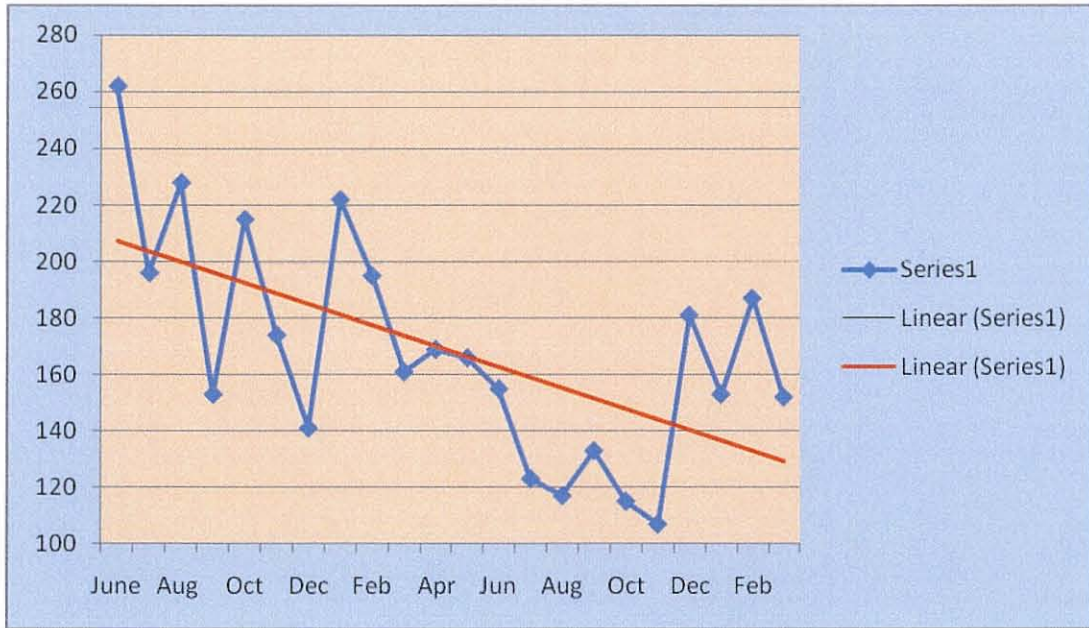
I have started on the HR initiative we discussed at the April Board meeting. We are closing in on an agreement with Dr. Karleen McNeil to serve as Rehab Director; she will function under the overall direction of Dr. Thakkar. Dr. Thakkar will be concentrating on protocols to reduce hospital admissions; this is an initiative targeted in this year's objectives and covers congestive heart failure and chronic obstructive pulmonary disease. This will take some time to accomplish, but will be well worth it.

On May 10, we will be reviewing a proposal to establish renal dialysis at CCNH. I'm curious about this and willing to give it a solid look. If it makes sense, we do it.

We are beginning to resolve our Medicare Advantage problems. There are A/R problems that belong to CCNH and they can be corrected. Health alliance has indicated a willingness to work with CCNH on format for reimbursement and on resolving bottlenecks in the administrative procedures (such as authorizing treatment and stays ...not exactly a minor item, especially on Friday afternoons). Andrew reports that Carle has Med Advantage patients backing up because area SNFs are refusing to take them until the problems are resolved. Imagine that.

- 3. Employees:** Over time, the unscheduled absence position is looking pretty good; CCNH is showing a big improvement that appears to be standing the test of time. For the specific month of December, performance was awful. January was better but we can see the impact of severe weather in February as absences spiked. I am hopeful that we regain our prior form.

**Unscheduled Absences
June 2009 thru March 2011**



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

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

Cash	\$719,530.53
Petty Cash	\$300.00
Total Cash	<u>\$719,830.53</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$495,970.25
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$804,485.37
Total Rec., Net of Uncollectible Amounts	<u>\$1,300,455.62</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$65,117.28
Allowance for Uncollectible Accts-Private Pay	(\$14,516.00)
Allowance for Uncollectible Accts-Patient Care P	(\$3,691.00)
Allowance for Uncollectible Accts-Patient Care H	(\$208.00)
Total Rec., Net of Uncollectible Amounts	<u>\$46,702.28</u>

Accrued Interest

Property Tax Revenue Receivable	\$331,988.00
Total Accrued Interest	<u>\$331,988.00</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$749.31
Due From Other Funds	\$48.72
Due from Other Governmental Units	\$1,026,702.00
Due from IL Public Aid	(\$451,361.08)
Due from IL Department of Aging-Title XX	\$98,770.02
Due from US Treasury-Medicare	\$551,269.08
Due From VA-Adult Daycare	\$8,360.67
Due From VA-Nursing Home Care	\$28,725.67
Allowance for Uncollectible Accts-IPA	(\$17,855.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$488.00)
Allowance for Uncollectible Accts-Medicare	(\$12,129.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$45.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$428.00)
Total Intergvt. Rec., Net of Uncollectibl	<u>\$1,232,319.39</u>

Prepaid Expenses

Prepaid Expenses	\$81,705.77
Stores Inventory	\$24,602.21
Total Prepaid Expenses	<u>\$106,307.98</u>

Long-Term Investments

Patient Trust Cash, Invested	\$9,682.70
Total Long-Term Investments	<u>\$9,682.70</u>
Total Current Assets	<u>\$3,747,286.50</u>

Champaign County Nursing Home
Balance Sheet

03/31/11

2

Fixed Assets

Nursing Home Buildings	\$23,191,082.13
Improvements not Buildings	\$463,525.63
Equipment, Furniture & Autos	\$1,181,772.34
Accumulated Depreciation-Land Improvements	(\$152,782.68)
Accumulated Depreciation-Equipment, Furniture, &	(\$577,438.11)
Accumulated Depreciation-Buildings	(\$2,409,381.50)
Total Fixed Assets	<u>\$21,696,777.81</u>
Total ASSETS	<u><u>\$25,444,064.31</u></u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$1,686,938.46
Salaries & Wages Payable	\$219,349.44
Interest Payable - Bonds	\$34,627.18
Due to General Corporate Fund	\$333,141.98
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	\$856,415.00
Total Current Liabilities	\$3,130,472.06

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$9,682.70
Bonds Payable	\$3,400,000.00
Accrued Compensated Absences	\$397,861.58
Total Non-Current Liabilities	\$3,807,544.28
Total Current Liabilities	\$6,938,016.34

Equity

Retained Earnings-Unreserved	\$18,509,695.10
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
	(\$18,488.71)
Total Equity	\$18,506,047.97
Total LIABILITIES & EQUITY	\$25,444,064.31

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

03/31/11

1

Description	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	Total
Operating Income													
Miscellaneous Revenue													
Sale of Fixed Assets								2,032					2,032
Lunch Reimbursement	531	522	309	405	405	675	336	452	312	456	309	687	5,399
Late Charge, NSF Check Charge	52	(1,786)	778	2,744	(59)	2,294	(1,789)	1,812	2,534	(1)	1,148	1,599	9,329
Other Miscellaneous Revenue	247		4,168			72	50	(186)	10	278	555	5,142	10,336
Total Miscellaneous Revenue	831	(1,264)	5,256	3,149	346	3,041	(1,403)	4,111	2,856	733	2,012	7,428	27,096
Medicare A Revenue													
Sanctioning Loss Of Revenue	(95,629)							94,071					(1,558)
Medicare A	282,660	315,271	259,124	237,879	287,269	288,774	139,487	299,555	259,976	221,781	234,516	238,924	3,065,216
ARD - Medicare A			14,852	23,121	13,987	167	2,030	476	9,221	12,340	16,700	9,633	102,528
NH Pt_Care - Medicare Advantage/ H	79,455	117,809	68,856	109,928	92,003	77,339	84,456	82,021	64,246	91,967	71,188	78,726	1,017,993
ARD_Pt Care - Medicare Advantage/			6,000	3,750									9,750
Total Medicare A Revenue	266,486	433,080	348,833	374,677	393,258	366,280	225,974	476,123	333,442	326,089	322,404	327,283	4,193,929
Medicare B Revenue													
Medicare B	31,245	52,030	41,374	54,024	36,932	70,432	78,283	47,609	47,064	54,966	41,209	41,730	596,899
Total Medicare B Revenue	31,245	52,030	41,374	54,024	36,932	70,432	78,283	47,609	47,064	54,966	41,209	41,730	596,899
Medicaid Revenue													
Medicaid Title XIX (IDHFS)	537,971	476,657	289,061	306,823	316,783	313,163	353,186	315,492	309,935	293,898	268,628	296,093	4,077,689
ARD - Medicaid Title XIX (IDHFS)			131,755	128,740	134,609	147,061	186,649	139,527	137,540	136,051	114,722	124,479	1,381,133
Patient Care-Hospice	3,392	3,505	1,158	42	730	5	505	(213)			11,122	5,112	25,357
ARD Patient Care - Hospice			3,844	5,200	3,582	3,467	3,543	3,429	3,543	3,549	6,579	3,549	40,284
Total Medicaid Revenue	541,363	480,162	425,818	440,805	455,704	463,695	543,884	458,235	451,018	433,497	401,051	429,232	5,524,463
Private Pay Revenue													
VA-Veterans Nursing Home Care	11,273	13,441	6,504	6,720	6,720	6,070	6,832	4,973	5,634	6,718	6,068	2,384	83,339
ARD - VA - Veterans Care			6,504	6,720	6,720	6,504	6,720	6,029	6,935	6,718	6,068	6,718	65,637
Nursing Home Patient Care - Private	160,515	294,528	251,675	247,375	241,187	220,897	239,709	166,424	259,173	285,496	238,490	238,860	2,844,329
Nursing Home Beauty Shop Revenue	2,765	2,327	2,801	2,432	2,540	3,939	4,097	4,125	4,097	3,998	3,508	4,192	40,820
Medical Supplies Revenue	1,976	3,547	922	5,959	5,839	4,343	3,285	3,671	4,542	5,984	7,133	6,843	54,044
Patient Transportation Charges		1,045	506	(79)	2,257	2,952	1,975	2,021	1,260	2,297	1,243	1,857	17,333
ARD Patient Care- Private Pay			93,600	108,304	113,556	78,449	24,209	77,482	82,686	87,953	88,968	104,628	859,834
Total Private Pay Revenue	176,528	314,888	362,512	377,432	378,819	323,154	286,828	264,725	364,326	399,164	351,477	365,483	3,965,336
Adult Day Care Revenue													
VA-Veterans Adult Daycare	1,206	1,072	1,407	1,407	1,407	1,340	1,355	308	1,273	1,186	1,534	1,889	15,384

Thursday, April 28, 2011

3:20 PM

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

03/31/11

2

Description	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	Total
IL Department Of Aging-Day Care Gra	11,743	13,122	12,030	12,449	12,499	12,677	13,068	12,302	14,341	12,634	8,751	13,795	149,410
Adult Day Care Charges-Private Pay	8,234	7,107	8,642	11,936	11,505	10,408	10,410	7,525	5,730	4,926	4,473	6,057	96,952
Total Adult Day Care Revenue	21,182	21,300	22,079	25,792	25,411	24,425	24,833	20,135	21,344	18,746	14,758	21,741	261,746
Total Income	1,037,634	1,300,196	1,205,871	1,275,879	1,290,470	1,251,027	1,158,399	1,270,938	1,220,051	1,233,194	1,132,911	1,192,898	14,569,470

Operating Expenses

Administration

Reg. Full-Time Employees	26,312	29,748	46,000	27,828	28,821	29,683	29,002	28,106	29,265	27,289	25,745	29,615	357,414
Temp. Salaries & Wages	988	1,249	1,453	1,488	870	777	886	842	558	742	657	662	11,172
Per Diem	276	226	162	181	276	212	276	(253)		135	270	405	2,166
Overtime	230	152	509	335	76	263	126	438	256	329	316	79	3,110
TOPS - Balances		2,712	(19,380)	904	(1,150)	1,202	(10,378)	105	987	700	448	751	(23,098)
TOPS - FICA		208	(1,483)	69	(88)	92	(794)	8	76	54	34	57	(1,767)
Social Security - Employer	1,956	2,240	3,551	2,226	2,194	2,258	2,213	2,151	2,220	2,042	1,935	2,202	27,189
IMRF - Employer Cost	2,261	2,362	3,802	2,330	2,828	2,833	2,754	5,621	2,852	2,688	2,537	2,890	35,758
Workers' Compensation Insurance	1,084	1,131	1,312	1,733	1,292	1,326	1,301	1,850	859	2,069	1,337	1,534	16,828
Unemployment Insurance	499	385	1,660	489	450	(128)	210	(1,465)	214	1,119	1,088	936	5,457
Employee Health/Life Insurance	3,972	3,462	3,462	2,981	2,981	3,462	3,856	4,369	4,698	4,667	4,667	4,667	47,244
IMRF - Early Retirement Obligation	3,471	3,471	7,132	3,471	3,471	3,471	3,471	3,233	3,475	3,475	3,475	3,475	45,094
Employee Development/Recognition	61	1,262	275	(970)	(1,047)	83	621	331	37	133	70	309	1,165
Employee Physicals/Lab	1,204		1,198	2,300	3,479	1,418	3,818	4,668	2,645	1,482	385	4,971	27,568
Stationary & Printing		610		666				195	332	273		760	2,835
Copier Supplies	946	352	549	554	808	627	717	767	660	900	586	931	8,398
Postage, UPS, Federal Express	481	940	630	548	869	591	715	789	810	623	732	485	8,213
Equipment < \$2,500	4,060	3,774	934				3,051	(9,986)					1,833
Operational Supplies	1,878	2,201	1,584	2,415	2,138	3,131	2,110	3,149	1,735	3,230	1,376	4,483	29,432
Audit & Accounting Fees	3,229	3,229	3,229	3,229	13,172	3,229	3,229		3,625	3,625	3,625	3,625	47,044
Attorney Fees	2,931	9,620	9,267	3,530	12,528	5,606	3,186	1,255	3,775	2,816	10,859	2,671	68,043
Professional Services	48,711	31,730	29,859	27,802	30,409	43,151	34,995	42,704	30,268	37,767	30,708	34,689	422,792
Job Required Travel Expense	39	12	413	153	140	226	307	700	372	252	216	697	3,528
Insurance	(18,142)	18,918	3,173	19,168	19,168	19,168	17,109	19,187	19,829	19,428	19,829	19,643	176,478
Property Loss & Liability Claims	6	42		1,158			125	1,308				408	3,048
Computer Services	1,846	1,937	1,866	6,025	1,892	1,853	1,968	4,107	85	3,636	2,712	4,284	32,211
Telephone Services	1,580	1,519	1,703	1,679	2,117	1,789	1,644	1,822	1,434	1,882	1,821	1,679	20,670
Witness Fees								57					57
Legal Notices, Advertising	3,349	3,954	5,026	3,194	6,061	6,154	5,359	1,892	3,435	4,187	2,426	4,607	49,645
Photocopy Services		760	760	760	760	760	760	1,520		760	760	760	8,359
Public Relations			93	391	445	497	(108)	184	198	172	114		1,985
Dues & Licenses	425					188	2,165		13,982				16,759
Conferences & Training	1,012	2,076	2,450	3,130	145		2,400	(1,771)	2,289	(1,800)		4,739	14,670
Finance Charges, Bank Fees	1,419	1,297	1,767	2,331	2,115	2,254	2,693	1,931	3,588	1		1,695	21,090

Thursday, April 28, 2011

3:20 PM

03/31/11

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

3

Description	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	Total
Cable/Satellite TV Expense	2,261	2,176	2,175	2,175	2,175	2,175	2,175	2,175	2,260	2,260	2,379	2,379	26,768
IPA Licensing Fee	10,935	11,300	10,936	11,300	11,300	10,935	11,300	10,935	11,300	11,300	10,206	11,300	133,043
Fines & Penalties	50,000			9,295	975			(24,000)			780		37,050
Depreciation Expense	60,463	60,463	60,463	60,463	60,462	59,654	59,654	63,306	59,161	59,432	59,615	59,615	722,751
Transfers to General Corporate Fund	2,100	1,200	(25)	575	1,063	4,155	713	3,888	350	688	1,375	1,675	17,755
Interest-Tax Anticipation Notes Payabl		745	1,652	72	710	1,350		13					4,542
Interest- Bonds Payable	13,324	13,324	13,324	12,542	12,542	12,542	9,667	11,472	11,992	11,992	11,992	11,992	146,710
Total Administration	235,169	220,786	201,482	218,517	226,448	226,989	203,296	187,604	219,623	210,348	205,077	225,670	2,581,010
Environmental Services													
Reg. Full-Time Employees	34,177	31,599	31,122	31,171	31,235	31,688	32,831	29,558	31,476	30,908	29,329	32,836	377,932
Overtime		239	1,082	718	239	838		2,168	1,786	1,776	741		9,588
TOPS - Balances			1,132	(2,889)	1,037	346	1,173	1,127	(105)	(1,229)	310	1,261	2,162
TOPS- FICA			87	(221)	79	26	90	86	(8)	(94)	24	97	165
Social Security - Employer	2,574	2,395	2,422	2,416	2,364	2,444	2,466	2,386	2,517	2,450	2,254	2,463	29,151
IMRF - Employer Cost	2,728	2,655	2,685	2,678	3,164	3,169	3,198	6,154	3,297	3,334	3,067	3,351	39,479
Workers' Compensation Insurance	1,197	1,126	649	1,908	1,359	1,379	1,428	909	932	2,224	1,484	1,662	16,255
Unemployment Insurance	831	836	1,111	692	239	364	39	75	13	1,761	1,266	1,165	8,391
Employee Health/Life Insurance	5,523	5,523	5,523	6,036	5,523	6,036	6,036	6,848	6,449	6,449	5,909	5,909	71,765
Operational Supplies	4,457	5,464	6,814	4,802	4,355	6,162	5,160	5,323	6,686	6,875	6,343	6,043	68,484
Gas Service	17,157	16,025	8,744	10,147	9,960	8,856	6,118	25,727	13,500	23,619	27,809	2,433	170,096
Electric Service	24,973	25,399	29,371	27,406	29,602	22,570	23,466	19,403	13,658	15,374	15,151	17,389	263,761
Water Service	1,420	1,950	2,186	2,079	2,226	2,074	1,992	2,741	1,375	2,153	1,969	2,232	24,398
Pest Control Service	480	480	468	468	468	468	468	468	468	468	468	468	5,637
Waste Disposal & Recycling	2,418	2,287	2,200	2,878	2,205	3,527	2,305	1,001	4,251	3,779	3,278	2,754	32,880
Equipment Rentals	268	268	268	268	268	268	268		536	258	258	258	3,186
Sewer Service & Tax	1,303	1,327	1,213	1,390	1,302	1,427	1,263	2,466		1,365	1,355	1,239	15,650
Total Environmental Services	99,506	97,574	97,076	91,947	95,625	91,641	88,299	106,440	86,830	101,468	101,015	81,559	1,138,979
Laundry													
Reg. Full-Time Employees	10,414	9,709	9,469	9,531	9,784	9,519	9,617	9,295	10,801	8,377	8,494	9,815	114,824
Overtime			240	245	8	248	4	499	377	538	129		2,288
TOPS Balances			(209)	(420)	39	(84)	(491)	(70)	(1,557)	510	286	371	(1,626)
TOPS - FICA			(16)	(32)	3	(6)	(38)	(5)	(119)	39	22	28	(124)
Social Security - Employer	785	730	731	741	737	735	724	737	847	675	644	739	8,825
IMRF - Employer Cost	807	810	810	822	987	953	938	1,906	1,106	919	877	1,006	11,940
Workers' Compensation Insurance	354	347	202	578	426	414	418	593	261	712	427	497	5,227
Unemployment Insurance	288	290	336	184	16	128		(254)		482	368	398	2,237
Employee Health/Life Insurance	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	2,129	1,590	1,590	1,590	18,278
Laundry Supplies	1,663	1,447	1,223	1,571	2,044	1,659	1,618	1,646	2,531	1,571	1,646	2,830	21,450
Linen & Bedding	1,259	781	1,288	2,234	1,100	1,498	1,198	1,285	2,641		1,119	2,175	16,581
Total Laundry	16,992	15,536	15,496	16,876	16,564	16,487	15,410	17,055	19,018	15,412	15,602	19,450	199,898

Thursday, April 28, 2011

3:20 PM

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

03/31/11

4

Description	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	Total
Maintenance													
Reg. Full-Time Employees	6,234	5,491	5,686	5,671	5,671	5,526	5,417	5,469	5,927	5,353	4,995	5,842	67,283
Overtime						14							14
TOPS - Balances			(266)	(451)	(168)	47	21	(299)	83	107	352	246	(327)
TOPS - FICA			(20)	(35)	(13)	4	2	(23)	6	8	27	19	(25)
Social Security - Employer	432	377	391	410	390	379	372	374	423	361	337	394	4,640
IMRF - Employer Cost	440	418	433	454	522	491	482	986	554	492	458	537	6,268
Workers' Compensation Insurance	211	201	118	342	247	240	236	348	171	400	253	296	3,062
Unemployment Insurance	154	151	200	162	56	91		(140)		301	202	207	1,384
Employee Health/Life Insurance	1,321	1,439	1,865	1,302	2,102	1,302	1,306	502	1,079	1,079	1,329	1,079	15,706
Gasoline & Oil	49	50		(2)			5	48	8	8	16		182
Ground Supplies	29	14						115	276	138			572
Maintenance Supplies	1,413	3,069	1,187	598	1,729	3,128	2,155	5,521	6,876	4,151	3,534	4,567	37,928
Professional Services								3,854	4,610	5,353	4,789	3,573	22,179
Automobile Maintenance	165	716	155	111	274	1,644	97	653	576	656	135	299	5,481
Equipment Maintenance	1,065	4,984	1,047	3,914	1,477	1,553	2,017	2,088	3,992	2,100	2,079	4,466	30,782
Equipment Rentals							35				408		443
Nursing Home Building Repair/Mainte	3,912	3,630	3,613	2,212	9,372	5,353	6,491	11,709	8,826	2,272	2,993	8,138	68,521
Conferences & Training	533											471	1,004
Landscaping Services								2,327					2,327
Parking Lot/Sidewalk Maintenance									6,525	3,250	5,440		15,215
Nursing Home Building Construction/I													
Furnishings, Office Equipment						5,317		(5,317)					
Total Maintenance	15,958	20,540	14,409	14,688	21,660	25,090	18,635	28,216	39,932	26,030	27,347	30,134	282,639
Nursing Services													
Reg. Full-Time Employees	100,725	96,344	86,707	90,020	89,622	85,892	85,760	92,385	115,089	90,967	117,407	115,582	1,166,499
Reg. Part-Time Employees	14,354	16,243	10,790	11,177	9,329	5,333	5,446	4,525	4,844	3,415	3,399	3,427	92,282
Temp. Salaries & Wages	16,767	19,637	18,455	26,545	28,354	30,692	33,295	39,892	37,244	42,049	28,488	26,371	347,788
Overtime	33,211	29,159	34,824	33,491	24,814	34,017	30,177	47,337	47,369	43,755	36,933	27,866	422,954
TOPS - Balances			(168)	(15,054)	4,906	823	3,170	5,002	(3,476)	3,221	5,401	70	3,894
No Benefit Full-Time Employees	129,547	92,746	72,975	74,415	81,963	77,481	78,935	73,014	61,877	71,037	87,343	88,981	990,313
No Benefit Part-Time Employees	15,191	23,026	22,096	28,942	33,244	40,446	40,123	38,554	36,908	30,051	28,811	34,063	371,454
TOPS - FICA			(13)	(1,152)	375	63	242	383	(266)	246	413	5	298
Social Security - Employer	23,531	21,045	18,660	20,352	20,311	20,807	20,803	22,491	23,069	21,366	22,983	22,507	257,925
IMRF - Employer Cost	24,243	21,405	19,014	20,009	24,143	23,852	23,563	50,579	25,218	24,561	24,492	27,711	308,791
Workers' Compensation Insurance	10,005	8,737	4,649	13,686	10,549	10,433	10,595	15,955	6,889	18,048	13,432	13,582	136,560
Unemployment Insurance	7,484	6,706	7,594	5,160	5,014	(2,328)	2,347	(8,501)	3,002	7,788	12,624	10,006	56,896
Employee Health/Life Insurance	13,690	15,101	14,588	13,063	13,169	12,143	12,650	12,159	12,112	12,585	11,506	12,795	155,561
Books, Periodicals & Manuals		366				209	367		171	(1)			1,112
Stocked Drugs	2,211	2,326	3,305	3,072	2,740	1,723	2,038	2,642	2,643	3,733	2,692	3,320	32,445

Thursday, April 28, 2011

3:20 PM

03/31/11

Champaign County Nursing Home
Historical Statement of Operations

5

Description	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	Total
Pharmacy Charges-Public Aid	3,042	1,628	2,363	1,357	1,357	2,167	876	2,051	751	1,822	854	1,185	19,453
Oxygen	1,729	1,768	2,041	2,557	2,950	3,465	2,494	2,210	2,459		5,453	2,485	29,610
Incontinence Supplies	9,879	7,612	9,424	6,526	8,542	9,679	8,799	5,671	10,512	9,085	5,291	9,738	100,758
Pharmacy Charges - Insurance	5,800	7,750	6,225	9,400	6,950	8,830	3,466	5,268	3,750	6,292	4,575	5,335	73,640
Operational Supplies	14,684	22,446	19,994	22,661	22,271	21,991	15,003	20,157	24,151	14,670	15,363	23,314	236,706
Pharmacy Charges-Medicare	14,025	17,995	17,475	20,131	17,025	27,208	8,660	16,819	13,575	13,945	12,825	14,429	194,113
Medical/Dental/Mental Health												6,400	6,400
Professional Services	3,112	11,570	26,694	20,169	27,844	25,079	26,034	13,864	8,964	25,179	25,737	25,639	239,884
Laboratory Fees	2,930	2,550	3,630	2,963	2,507	1,880	1,422	2,298		2,362		6,957	29,499
Equipment Rentals	5,532	2,506	5,450	4,999	2,563	3,055	3,393	5,488	3,475	3,208	2,908	5,856	48,434
Dues & Licenses	87						110			50			247
Conferences & Training	717	1,485	1,721	899	1,584	2,200	682	625	25	(25)	100	1,352	11,364
Contract Nursing Services	84,279	122,776	118,790	155,875	170,205	160,116	86,578	123,538	114,124	103,366	81,910	69,008	1,390,564
Medicare Medical Services	3,545	4,955	3,071	3,869	3,414	1,078	1,371	15,325	8,616	3,163	2,586	2,579	53,571
Furnishings, Office Equipment													
Medical/ Health Equipment	6,182						11,090	(17,271)					
Total Nursing Services	546,502	557,881	530,355	575,131	615,745	608,333	519,487	592,458	563,095	555,939	553,524	560,566	6,779,015
Activities													
Reg. Full-Time Employees	14,951	13,514	14,074	14,346	13,851	11,923	11,457	11,667	12,388	9,928	10,508	12,535	151,143
Temp. Salaries & Wages				322	2								324
Overtime						4		115			214		334
TOPS - Balances			170	787	(13)	(12,281)	972	171	(397)	(717)	983	741	(9,584)
TOPS - FICA			13	60	(1)	(939)	74	13	(30)	(55)	75	57	(733)
Social Security - Employer	996	930	968	1,062	955	857	833	853	912	705	764	896	10,730
IMRF - Employer Cost	1,078	1,030	1,073	1,150	1,282	1,112	1,080	2,320	1,194	960	1,040	1,219	14,538
Workers' Compensation Insurance	513	495	293	873	603	519	498	746	353	776	532	634	6,834
Unemployment Insurance	367	290	485	287	165	229	62	(340)	53	454	443	476	2,970
Employee Health/Life Insurance	2,419	2,419	2,419	2,419	2,419	2,419	2,419	3,219	2,701	2,701	2,951	3,201	31,701
Books, Periodicals & Manuals								349					349
Operational Supplies	207	433	315	209	206	312	179	847	232	91	231	355	3,617
Professional Services	121	121	121		121	247	121	121		241	121	129	1,462
Field Trips							19						19
Conferences & Training	267				15	263						441	985
Total Activities	20,917	19,231	19,931	21,514	19,604	4,663	17,714	20,082	17,405	15,083	17,862	20,683	214,690
Social Services													
Reg. Full-Time Employees	6,956	11,011	11,697	11,750	9,697	8,057	12,087	13,936	14,224	19,437	11,268	14,834	144,954
Temp. Salaries & Wages										1,240	1,206		2,446
Overtime	318	485	422	681	694	792	1,010	494	705	975	678	1,108	8,363
TOPS - Balances			126	454	719	312	11,564	(545)	(223)	(5,704)	971	899	8,573
TOPS - FICA			10	35	55	24	885	(42)	(17)	(436)	74	69	656

Thursday, April 28, 2011

3:20 PM

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

03/31/11

6

Description	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	Total
Social Security - Employer	581	857	904	937	769	652	976	1,082	1,130	1,635	987	1,197	11,708
IMRF - Employer Cost	597	950	1,002	1,038	1,041	846	1,266	2,292	1,480	2,096	1,216	1,629	15,453
Workers' Compensation Insurance	257	403	250	699	422	350	526	840	403	1,363	631	751	6,895
Unemployment Insurance	210	256	398	165	16	106		(322)		1,143	581	614	3,167
Employee Health/Life Insurance	515	515	515	515	996	996	996		2,151	2,151	2,149	2,149	14,646
Professional Services	121	121	121	2,500	8,273	18,978	1,822	121		241	121	129	32,547
Conferences & Training						263						481	744
Total Social Services	9,555	14,598	15,445	18,775	22,681	31,376	31,132	18,853	19,853	24,143	19,882	23,859	250,151
Physical Therapy													
Reg. Full-Time Employees	2,704	2,307	2,373	2,328	2,329	2,353	2,190	2,340	4,427	4,008	3,582	4,305	35,247
Overtime		388	417	20				40			164		1,029
No Benefit Full-Time Employees	2,405	2,025	2,405	2,273	2,405	2,191	2,298	2,191					18,192
Social Security - Employer	384	353	390	349	354	340	336	342	334	298	378	221	4,079
IMRF - Employer Cost	395	392	432	387	475	441	436	903	437	406	379	436	5,518
Workers' Compensation Ins.	174	159	99	280	206	198	195	289	129	298	82	317	2,426
Unemployment Insurance	144	144	151			3		(110)		232	153	171	889
Employee Health/Life Insurance	513	513	513	513	513	513	513	513	1,079	1,079	1,079	1,329	8,668
Operational Supplies		605						(45)					560
Professional Services	35,508	48,107	42,346	42,200	44,070	53,740	52,058	39,826	37,022	41,164	37,872	35,340	509,253
Total Physical Therapy	42,227	54,993	49,125	48,350	50,351	59,778	58,024	46,289	43,428	47,486	43,689	42,119	585,859
Occupational Therapy													
Reg. Full-Time Employees	1,819	2,006	2,101	2,126	2,101	2,101	2,006	2,101	2,222	2,006	1,935	1,935	24,461
Overtime											5		5
TOPS - Balances			(103)	198	64	(127)	(199)	(204)	(7)	(65)	279	207	43
TOPS - FICA			(8)	15	5	(10)	(15)	(16)	(1)	(5)	21	16	3
Social Security - Employer	139	153	161	163	161	161	153	160	169	153	148	147	1,868
IMRF - Employer Cost	172	170	178	180	215	208	199	408	222	208	201	200	2,562
Workers' Compensation Ins.	74	73	44	127	91	91	87	134	64	150	98	98	1,133
Unemployment Insurance	60	65	71	12		34		(49)		117	87	77	473
Employee Health/Life Insurance	395	395	395	395	395	395	395	395	540	540	540	540	5,315
Operational Supplies		136			854								989
Professional Services	47,216	51,473	49,018	49,325	49,956	45,355	46,190	48,565	44,851	45,646	35,874	36,119	549,587
Total Occupational Therapy	49,875	54,470	51,857	52,541	53,842	48,209	48,817	51,494	48,060	48,749	39,187	39,340	586,441
Speech Therapy													
Professional Services	17,275	18,917	17,144	19,226	11,521	10,184	9,783	7,924	7,601	8,453	12,096	18,604	158,728
Total Speech Therapy	17,275	18,917	17,144	19,226	11,521	10,184	9,783	7,924	7,601	8,453	12,096	18,604	158,728
Food Services													
Reg. Full-Time Employees	36,185	34,993	32,331	36,738	40,062	39,065	41,205	40,682	42,711	46,500	35,670	47,033	473,175

Thursday, April 28, 2011

3:20 PM

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

03/31/11

7

Description	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	Total
Reg. Part-Time Employees	3,596	5,156	3,675	2,189	897	1,036	1,306	995	1,278	636	491	617	21,872
Temp. Salaries & Wages	208												208
Overtime	466	5	1,993	1,837	1,356	2,352	1,175	3,903	2,990	3,837	2,564	725	23,204
TOPS - Balances			403	33	1,400	184	(434)	2,033	(500)	(8,256)	(4,612)	2,041	(7,709)
TOPS - FICA			31	3	107	14	(33)	156	(38)	(632)	(353)	156	(590)
Social Security - Employer	3,011	2,987	2,827	3,066	3,156	3,162	3,234	3,362	3,512	3,766	2,836	3,559	38,477
IMRF - Employer Cost	3,071	3,248	3,133	3,345	4,155	4,034	4,063	8,007	4,532	5,070	3,809	4,778	51,244
Workers' Compensation Insurance	1,377	1,407	775	2,331	1,782	1,744	1,849	2,613	1,271	3,330	1,830	2,411	22,720
Unemployment Insurance	1,191	1,134	1,334	793	440	557	305	(687)	263	2,039	1,719	1,732	10,820
Employee Health/Life Insurance	8,651	8,651	8,651	8,651	8,138	8,138	8,651	8,651	8,539	8,539	9,828	8,570	103,659
Food	29,556	30,683	36,122	37,069	36,076	32,926	36,063	33,273	35,432	30,699	35,025	38,278	411,201
Nutritional Supplements	2,068	2,014	2,133	1,352	2,327	2,029	2,837	3,005	2,412	2,824	2,901	3,455	29,355
Operational Supplies	7,164	3,154	3,194	(263)	4,065	4,375	2,831	5,297	3,523	3,864	3,388	5,200	45,791
Professional Services	2,269	1,869	2,264	2,359	1,912	2,399	2,033	2,291	280	4,490	2,635	3,499	28,300
Equipment Rentals	380	380	380	380	380	380	380	89	671	380	380	380	4,559
Conferences & Training	267					80						441	787
Kitchen/ Laundry													
Total Food Services	99,460	95,681	99,245	99,882	106,253	102,475	105,464	113,669	106,875	107,085	98,113	122,874	1,257,075
Barber & Beauty													
Reg. Full-Time Employees	2,389	2,065	2,188	2,163	2,163	3,957	4,097	4,265	4,458	4,072	3,854	4,458	40,128
TOPS - Balances			87	(169)	22	(60)	287	(8)	134	(67)	106	78	410
TOPS - FICA			7	(13)	2	(5)	22	(1)	10	(5)	8	6	31
Social Security - Employer	133	116	123	141	121	224	233	248	289	227	215	249	2,317
IMRF - Employer Cost	143	128	73	157	162	290	365	512	378	309	292	339	3,147
Workers' Compensation Insurance	86	76	46	130	94	172	178	246	128	304	195	226	1,880
Unemployment Insurance	48	45	76	57	29	50		7		216	136	131	796
Employee Health/Life Insurance	513	513	513	513	513	513	513	513	1,079	1,079	1,079	1,079	8,418
Operational Supplies	143		113		149	139		14	160	(49)	174	120	963
Total Barber & Beauty	3,453	2,942	3,224	2,978	3,255	5,280	5,695	5,796	6,636	6,086	6,060	6,685	58,090
Adult Day Care													
Reg. Full-Time Employees	14,271	12,915	13,583	13,570	13,580	13,625	12,963	13,511	13,961	12,897	12,331	14,135	161,341
Temp. Salaries & Wages			508	1,452	584	146	14	1,250	1,025	363		33	5,376
Overtime	50	75	35	29	28	61	40		5	11	5	10	349
TOPS - Balances			(581)	223	(192)	(164)	1,404	(858)	(1,097)	(740)	1,022	895	(87)
TOPS - FICA			(44)	17	(15)	(13)	107	(66)	(84)	(57)	78	68	(7)
Social Security - Employer	1,068	968	1,053	1,137	1,058	1,031	970	1,105	1,131	989	919	1,057	12,485
IMRF - Employer Cost	1,125	1,073	1,124	1,135	1,357	1,322	1,256	2,609	1,393	1,308	1,250	1,434	16,387
Workers' Compensation Insurance	497	473	292	891	616	599	565	911	435	994	624	717	7,614
Unemployment Insurance	287	265	448	46	26	53	2	(347)	25	724	540	553	2,622
Employee Health/Life Insurance	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,588	2,588	2,588	2,588	30,382

Thursday, April 28, 2011

3:20 PM

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

03/31/11 8

Description	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	Total
Books, Periodicals & Manuals							13			171		15	199
Gasoline & Oil	651	1,495	754	1,158	1,580	(533)	1,140	1,590	1,202	852	955	1,297	12,142
Operational Supplies	29	157	235	134	90	69	84	604	42		22	37	1,503
Dues & Licenses		250						10					260
Conferences & Training	1,480	(276)			15	484	186	9				529	2,427
Total Adult Day Care	21,962	19,898	19,911	22,295	21,233	19,185	21,246	22,832	20,625	20,101	20,336	23,370	252,992
Alzheimers and Related Disorde													
Reg. Full-Time Employees	26,056	28,957	25,013	25,830	28,523	30,989	29,899	28,765	33,325	32,470	29,638	35,883	355,349
Reg. Part-Time Employees	1,939	2,607	2,746	2,752	2,192	1,367							13,603
Overtime	8,689	8,545	13,802	11,562	8,430	8,702	6,846	11,763	12,679	11,827	6,847	5,404	115,097
TOPS - Balances			(1,004)	1,014	922	15,969	892	1,519	1,245	(423)	1,622	891	22,646
No Benefit Full-Time Employees	26,259	28,462	24,444	25,223	22,635	20,769	22,770	17,998	13,667	12,822	13,069	17,346	245,464
No Benefit Part-Time Employees	2,972	4,868	2,698	3,683	3,300	2,420	3,889	6,790	8,044	8,379	5,256	5,311	57,609
TOPS - FICA			(77)	78	71	1,222	68	116	95	(32)	124	68	1,732
Social Security - Employer	4,961	5,551	5,203	5,254	4,772	4,989	4,778	4,910	5,110	4,888	4,077	4,765	59,257
IMRF - Employer Cost	5,724	10,964	956	5,823	6,608	6,270	6,195	13,319	6,681	6,652	5,548	6,485	81,225
Workers' Compensation Insurance	2,191	2,234	1,245	3,461	2,464	2,416	2,460	3,480	1,552	3,948	2,427	2,962	30,842
Unemployment Insurance	1,766	1,599	1,981	851	592	(271)	30	(2,103)	38	3,178	2,195	2,505	12,360
Employee Health/Life Insurance	2,563	2,563	2,563	2,563	2,563	2,563	2,050	2,050	5,889	5,889	5,889	5,889	43,033
Operational Supplies						24	8						32
Conferences & Training	828	903	645							471	(8)	491	3,331
ARD - Contract Nursing											716	27,782	28,498
Total Alzheimers and Related Disord	83,948	97,253	80,215	88,092	83,072	97,427	79,886	88,608	88,324	90,069	77,400	115,784	1,070,078
Total Expenses	1,262,798	1,290,299	1,214,917	1,290,811	1,347,853	1,347,117	1,222,889	1,307,320	1,287,305	1,276,453	1,237,189	1,330,695	15,415,647
Net Operating Income	(225,164)	9,897	(9,046)	(14,932)	(57,383)	(96,091)	(64,490)	(36,382)	(67,254)	(43,259)	(104,277)	(137,797)	(846,177)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating	80,973	80,973	80,973	80,973	80,973	80,973	80,973	73,046	82,997	82,997	82,997	82,997	971,845
Back Tax-Nursing Home Operating								436					436
Mobile Home Tax								1,074	3				1,077
Payment in Lieu of Taxes								431					431
Total Local Taxes	80,973	80,973	80,973	80,973	80,973	80,973	80,973	74,987	83,000	82,997	82,997	82,997	973,789
Miscellaneous NI Revenue													
Investment Interest	373	304	256				83	2,180		134	38	30	3,398
Restricted Donations	410	592	410	150		50	460	6,508	610	570		725	10,486
Interfund Transfer-From General Cor													
Total Miscellaneous NI Revenue	783	896	667	150		50	543	8,687	610	704	38	755	13,883

Champaign County Nursing Home
Historical Statement of Operations

03/31/11 9

Description	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	Total
Total NonOperating Income	81,756	81,869	81,640	81,123	80,973	81,023	81,516	83,674	83,610	83,701	83,035	83,752	987,672

NonOperatingExpense

Prior Period Adjustment					47,864			(47,864)					
Total					47,864			(47,864)					
Net NonOperating Income	81,756	81,869	81,640	81,123	33,109	81,023	81,516	131,538	83,610	83,701	83,035	83,752	987,672
Net Income (Loss)	(143,408)	91,766	72,594	66,191	(24,273)	(15,068)	17,026	95,156	16,357	40,442	(21,242)	(54,045)	141,495

Champaign County Nursing Home
Actual vs Budget Statement of Operations

03/31/11

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	687.00	495.00	192.00	1,764.00	1,980.00	(216.00)
Late Charge, NSF Check Charge	1,599.15	309.00	1,290.15	5,280.51	1,236.00	4,044.51
Other Miscellaneous Revenue	5,142.00	22.00	5,120.00	5,985.05	88.00	5,897.05
Total Miscellaneous Revenue	7,428.15	826.00	6,602.15	13,029.56	3,304.00	9,725.56
Medicare A Revenue						
Medicare A	238,923.70	345,628.00	(106,704.30)	955,195.98	1,382,512.00	(427,316.02)
ARD - Medicare A	9,633.34		9,633.34	47,895.20		47,895.20
NH Pt_Care - Medicare Advantage/ Hmo	78,726.05	19,144.00	59,582.05	306,126.71	76,576.00	229,550.71
Total Medicare A Revenue	327,283.09	364,772.00	(37,488.91)	1,309,217.89	1,459,088.00	(149,870.11)
Medicare B Revenue						
Medicare B	41,730.34	39,673.00	2,057.34	184,969.38	158,692.00	26,277.38
Total Medicare B Revenue	41,730.34	39,673.00	2,057.34	184,969.38	158,692.00	26,277.38
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	296,093.20	405,838.00	(109,744.80)	1,168,553.76	1,623,352.00	(454,798.24)
ARD - Medicaid Title XIX (IDHFS)	124,478.74		124,478.74	512,791.28		512,791.28
Patient Care-Hospice	5,111.88	7,215.00	(2,103.12)	16,234.23	28,860.00	(12,625.77)
ARD Patient Care - Hospice	3,548.57		3,548.57	17,219.60		17,219.60
Total Medicaid Revenue	429,232.39	413,053.00	16,179.39	1,714,798.87	1,652,212.00	62,586.87
Private Pay Revenue						
VA-Veterans Nursing Home Care	2,383.81	8,455.00	(6,071.19)	20,804.16	33,820.00	(13,015.84)
ARD - VA - Veterans Care	6,718.01		6,718.01	26,438.62		26,438.62
Nursing Home Patient Care - Private Pay	238,860.36	336,562.00	(97,701.64)	1,022,019.11	1,346,248.00	(324,228.89)
Nursing Home Beauty Shop Revenue	4,192.39	2,619.00	1,573.39	15,794.69	10,476.00	5,318.69
Medical Supplies Revenue	6,843.26	5,922.00	921.26	24,501.89	23,688.00	813.89
Patient Transportation Charges	1,857.29	67.00	1,790.29	6,657.06	268.00	6,389.06
ARD Patient Care- Private Pay	104,627.50		104,627.50	364,234.20		364,234.20
Total Private Pay Revenue	365,482.62	353,625.00	11,857.62	1,480,449.73	1,414,500.00	65,949.73
Adult Day Care Revenue						
VA-Veterans Adult Daycare	1,889.01	1,050.00	839.01	5,881.67	4,200.00	1,681.67
IL Department Of Aging-Day Care Grant (Title XX)	13,795.40	11,800.00	1,995.40	49,521.40	47,200.00	2,321.40
Adult Day Care Charges-Private Pay	6,057.00	5,359.00	698.00	21,186.00	21,436.00	(250.00)
Total Adult Day Care Revenue	21,741.41	18,209.00	3,532.41	76,589.07	72,836.00	3,753.07
Total Income	1,192,898.00	1,190,158.00	2,740.00	4,779,054.50	4,760,632.00	18,422.50

Operating Expenses

Administration

Reg. Full-Time Employees	29,615.11	29,643.00	27.89	111,914.52	118,572.00	6,657.48
Temp. Salaries & Wages	662.25	827.00	164.75	2,618.98	3,308.00	689.02
Per Diem	404.88	165.00	(239.88)	809.88	660.00	(149.88)
Overtime	79.22	245.00	165.78	980.42	980.00	(0.42)
TOPS - Balances	751.26		(751.26)	2,886.29		(2,886.29)
TOPS - FICA	57.47		(57.47)	220.80		(220.80)
Social Security - Employer	2,201.90	2,362.00	160.10	8,398.78	9,448.00	1,049.22
IMRF - Employer Cost	2,889.91	3,215.00	325.09	10,966.37	12,860.00	1,893.63
Workers' Compensation Insurance	1,533.65	1,130.00	(403.65)	5,798.80	4,520.00	(1,278.80)
Unemployment Insurance	936.34	350.00	(586.34)	3,357.77	1,400.00	(1,957.77)
Employee Health/Life Insurance	4,666.80	4,276.00	(390.80)	18,698.80	17,104.00	(1,594.80)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

03/31/11

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	13,901.44		(13,901.44)
Employee Development/Recognition	308.95	768.00	459.05	549.50	3,072.00	2,522.50
Employee Physicals/Lab	4,970.84	1,492.00	(3,478.84)	9,482.64	5,968.00	(3,514.64)
Stationary & Printing	759.66	203.00	(556.66)	1,364.80	812.00	(552.80)
Copier Supplies	930.69	607.00	(323.69)	3,076.69	2,428.00	(648.69)
Postage, UPS, Federal Express	485.10	710.00	224.90	2,650.63	2,840.00	189.37
Operational Supplies	4,483.31	2,078.00	(2,405.31)	10,825.24	8,312.00	(2,513.24)
Audit & Accounting Fees	3,624.87	2,745.00	(879.87)	14,499.48	10,980.00	(3,519.48)
Attorney Fees	2,671.00	5,088.00	2,417.00	20,120.65	20,352.00	231.35
Professional Services	34,689.10	31,392.00	(3,297.10)	133,431.07	125,568.00	(7,863.07)
Job Required Travel Expense	696.73	105.00	(591.73)	1,537.05	420.00	(1,117.05)
Insurance	19,643.02	21,078.00	1,434.98	78,729.99	84,312.00	5,582.01
Property Loss & Liability Claims	407.78	16.00	(391.78)	407.78	64.00	(343.78)
Computer Services	4,284.22	1,915.00	(2,369.22)	10,717.08	7,660.00	(3,057.08)
Telephone Services	1,678.64	1,581.00	(97.64)	6,816.82	6,324.00	(492.82)
Legal Notices, Advertising	4,607.41	4,255.00	(352.41)	14,655.94	17,020.00	2,364.06
Photocopy Services	759.95	646.00	(113.95)	2,279.85	2,584.00	304.15
Public Relations		81.00	81.00	483.47	324.00	(159.47)
Dues & Licenses		1,155.00	1,155.00	13,981.67	4,620.00	(9,361.67)
Conferences & Training	4,738.89	1,436.00	(3,302.89)	5,227.63	5,744.00	516.37
Finance Charges, Bank Fees	1,694.51	1,363.00	(331.51)	5,283.56	5,452.00	168.44
Cable/Satellite TV Expense	2,379.18	2,190.00	(189.18)	9,278.58	8,760.00	(518.58)
IPA Licensing Fee	11,299.50	11,057.00	(242.50)	44,104.50	44,228.00	123.50
Fines & Penalties		417.00	417.00	780.00	1,668.00	888.00
General Liability Claims		1,275.00	1,275.00		5,100.00	5,100.00
Depreciation Expense	59,615.36	61,894.00	2,278.64	237,823.82	247,576.00	9,752.18
Transfers to General Corporate Fund	1,675.00	14,123.00	12,448.00	4,087.50	56,492.00	52,404.50
Interest-Tax Anticipation Notes Payable		333.00	333.00		1,332.00	1,332.00
Interest on Interfund Loan		3,333.00	3,333.00		13,332.00	13,332.00
Interest- Bonds Payable	11,992.40		(11,992.40)	47,969.60		(47,969.60)
Total Administration	225,670.26	215,549.00	(10,121.26)	860,718.39	862,196.00	1,477.61
Environmental Services						
Reg. Full-Time Employees	32,836.29	28,356.00	(4,480.29)	124,548.82	113,424.00	(11,124.82)
Temp. Salaries & Wages		555.00	555.00		2,220.00	2,220.00
Overtime		619.00	619.00	4,302.45	2,476.00	(1,826.45)
TOPS - Balances	1,261.39		(1,261.39)	237.11		(237.11)
TOPS- FICA	96.50		(96.50)	18.14		(18.14)
Social Security - Employer	2,462.70	2,259.00	(203.70)	9,683.29	9,036.00	(647.29)
IMRF - Employer Cost	3,351.20	3,074.00	(277.20)	13,048.81	12,296.00	(752.81)
Workers' Compensation Insurance	1,661.58	1,081.00	(580.58)	6,301.99	4,324.00	(1,977.99)
Unemployment Insurance	1,164.52	477.00	(687.52)	4,203.93	1,908.00	(2,295.93)
Employee Health/Life Insurance	5,909.20	6,171.00	261.80	24,716.00	24,684.00	(32.00)
Operational Supplies	6,042.98	6,140.00	97.02	25,947.24	24,560.00	(1,387.24)
Gas Service	2,433.05	21,351.00	18,917.95	67,361.17	85,404.00	18,042.83
Electric Service	17,388.72	24,680.00	7,291.28	61,572.16	98,720.00	37,147.84
Water Service	2,232.46	1,688.00	(544.46)	7,729.99	6,752.00	(977.99)
Pest Control Service	467.67	481.00	13.33	1,870.68	1,924.00	53.32
Waste Disposal & Recycling	2,753.68	2,754.00	0.32	14,060.89	11,016.00	(3,044.89)
Equipment Rentals	258.00	273.00	15.00	1,310.00	1,092.00	(218.00)
Sewer Service & Tax	1,238.89	1,087.00	(151.89)	3,958.71	4,348.00	389.29
Total Environmental Services	81,558.83	101,046.00	19,487.17	370,871.38	404,184.00	33,312.62
Laundry						
Reg. Full-Time Employees	9,815.00	9,966.00	151.00	37,486.35	39,864.00	2,377.65
Overtime		185.00	185.00	1,044.62	740.00	(304.62)

03/31/11

Champaign County Nursing Home
Actual vs Budget Statement of Operations

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS Balances	370.60		(370.60)	(390.34)		390.34
TOPS - FICA	28.35		(28.35)	(29.86)		29.86
Social Security - Employer	739.17	778.00	38.83	2,905.39	3,112.00	206.61
IMRF - Employer Cost	1,005.86	1,057.00	51.14	3,907.01	4,228.00	320.99
Workers' Compensation Insurance	496.63	372.00	(124.63)	1,896.78	1,488.00	(408.78)
Unemployment Insurance	398.35	127.00	(271.35)	1,248.24	508.00	(740.24)
Employee Health/Life Insurance	1,589.80	1,711.00	121.20	6,898.80	6,844.00	(54.80)
Laundry Supplies	2,830.35	1,860.00	(970.35)	8,578.35	7,440.00	(1,138.35)
Linen & Bedding	2,175.40	669.00	(1,506.40)	5,936.29	2,676.00	(3,260.29)
Total Laundry	19,449.51	16,725.00	(2,724.51)	69,481.63	66,900.00	(2,581.63)
Maintenance						
Reg. Full-Time Employees	5,841.91	5,722.00	(119.91)	22,117.08	22,888.00	770.92
TOPS - Balances	246.00		(246.00)	788.86		(788.86)
TOPS - FICA	18.82		(18.82)	60.35		(60.35)
Social Security - Employer	394.45	438.00	43.55	1,515.28	1,752.00	236.72
IMRF - Employer Cost	536.77	596.00	59.23	2,040.42	2,384.00	343.58
Workers' Compensation Insurance	295.58	209.00	(86.58)	1,119.13	836.00	(283.13)
Unemployment Insurance	206.77	95.00	(111.77)	710.16	380.00	(330.16)
Employee Health/Life Insurance	1,079.20	1,461.00	381.80	4,566.80	5,844.00	1,277.20
Gasoline & Oil		26.00	26.00	31.66	104.00	72.34
Ground Supplies		78.00	78.00	414.00	312.00	(102.00)
Maintenance Supplies	4,567.44	2,194.00	(2,373.44)	19,128.18	8,776.00	(10,352.18)
Professional Services	3,572.80		(3,572.80)	18,325.06		(18,325.06)
Automobile Maintenance	299.10	353.00	53.90	1,666.25	1,412.00	(254.25)
Equipment Maintenance	4,465.90	2,154.00	(2,311.90)	12,636.56	8,616.00	(4,020.56)
Equipment Rentals				407.60		(407.60)
Nursing Home Building Repair/Maintenance	8,137.76	5,081.00	(3,056.76)	22,229.06	20,324.00	(1,905.06)
Conferences & Training	471.00	165.00	(306.00)	471.00	660.00	189.00
Parking Lot/Sidewalk Maintenance		1,898.00	1,898.00	15,215.00	7,592.00	(7,623.00)
Total Maintenance	30,133.50	20,470.00	(9,663.50)	123,442.45	81,880.00	(41,562.45)
Nursing Services						
Reg. Full-Time Employees	115,581.54	101,972.00	(13,609.54)	439,043.61	407,888.00	(31,155.61)
Reg. Part-Time Employees	3,427.41	9,229.00	5,801.59	15,085.91	36,916.00	21,830.09
Temp. Salaries & Wages	26,370.74	21,336.00	(5,034.74)	134,151.77	85,344.00	(48,807.77)
Overtime	27,866.36	35,474.00	7,607.64	155,924.45	141,896.00	(14,028.45)
TOPS - Balances	70.23		(70.23)	5,216.10		(5,216.10)
No Benefit Full-Time Employees	88,981.17	123,682.00	34,700.83	309,238.02	494,728.00	185,489.98
No Benefit Part-Time Employees	34,062.67	10,790.00	(23,272.67)	129,832.84	43,160.00	(86,672.84)
TOPS - FICA	5.37		(5.37)	399.03		(399.03)
Social Security - Employer	22,507.21	23,140.00	632.79	89,925.00	92,560.00	2,635.00
IMRF - Employer Cost	27,711.47	29,267.00	1,555.53	101,982.69	117,068.00	15,085.31
Workers' Compensation Insurance	13,581.81	11,071.00	(2,510.81)	51,950.81	44,284.00	(7,666.81)
Unemployment Insurance	10,005.87	4,930.00	(5,075.87)	33,419.91	19,720.00	(13,699.91)
Employee Health/Life Insurance	12,795.40	16,157.00	3,361.60	48,998.40	64,628.00	15,629.60
Books, Periodicals & Manuals		144.00	144.00	170.10	576.00	405.90
Stocked Drugs	3,320.27	2,493.00	(827.27)	12,387.55	9,972.00	(2,415.55)
Pharmacy Charges-Public Aid	1,185.37	1,948.00	762.63	4,611.64	7,792.00	3,180.36
Oxygen	2,485.35	2,236.00	(249.35)	10,396.75	8,944.00	(1,452.75)
Incontinence Supplies	9,738.32	9,307.00	(431.32)	34,626.22	37,228.00	2,601.78
Pharmacy Charges - Insurance	5,334.50	6,430.00	1,095.50	19,951.50	25,720.00	5,768.50
Operational Supplies	23,314.34	21,910.00	(1,404.34)	77,499.04	87,640.00	10,140.96
Pharmacy Charges-Medicare	14,429.25	22,242.00	7,812.75	54,774.50	88,968.00	34,193.50
Medical/Dental/Mental Health	6,400.00		(6,400.00)	6,400.00		(6,400.00)
Professional Services	25,639.44	6,219.00	(19,420.44)	85,519.00	24,876.00	(60,643.00)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

03/31/11

4

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Laboratory Fees	6,957.42	2,685.00	(4,272.42)	9,319.42	10,740.00	1,420.58
Equipment Rentals	5,856.00	2,569.00	(3,287.00)	15,447.68	10,276.00	(5,171.68)
Dues & Licenses		61.00	61.00	50.00	244.00	194.00
Conferences & Training	1,351.80	631.00	(720.80)	1,451.80	2,524.00	1,072.20
Contract Nursing Services	69,007.70	88,828.00	19,820.30	368,407.92	355,312.00	(13,095.92)
Medicare Medical Services	2,578.60	2,465.00	(113.60)	16,942.53	9,860.00	(7,082.53)
Furnishings, Office Equipment				(0.04)		0.04
Medical/ Health Equipment		1,051.00	1,051.00	0.04	4,204.00	4,203.96
Total Nursing Services	560,565.61	558,267.00	(2,298.61)	2,233,124.19	2,233,068.00	(56.19)
Activities						
Reg. Full-Time Employees	12,534.77	12,092.00	(442.77)	45,359.49	48,368.00	3,008.51
Overtime				214.33		(214.33)
TOPS - Balances	740.71		(740.71)	609.37		(609.37)
TOPS - FICA	56.66		(56.66)	46.61		(46.61)
Social Security - Employer	895.97	925.00	29.03	3,276.92	3,700.00	423.08
IMRF - Employer Cost	1,219.19	1,259.00	39.81	4,412.30	5,036.00	623.70
Workers' Compensation Insurance	634.26	443.00	(191.26)	2,295.05	1,772.00	(523.05)
Unemployment Insurance	476.26	191.00	(285.26)	1,425.71	764.00	(661.71)
Employee Health/Life Insurance	3,200.60	2,661.00	(539.60)	11,552.40	10,644.00	(908.40)
Books, Periodicals & Manuals		10.00	10.00		40.00	40.00
Operational Supplies	355.31	328.00	(27.31)	908.95	1,312.00	403.05
Professional Services	128.70	123.00	(5.70)	490.80	492.00	1.20
Conferences & Training	441.00	118.00	(323.00)	441.00	472.00	31.00
Total Activities	20,683.43	18,150.00	(2,533.43)	71,032.93	72,600.00	1,567.07
Social Services						
Reg. Full-Time Employees	14,833.78	9,897.00	(4,936.78)	59,763.12	39,588.00	(20,175.12)
Temp. Salaries & Wages				2,446.49		(2,446.49)
Overtime	1,108.26	348.00	(760.26)	3,466.60	1,392.00	(2,074.60)
TOPS - Balances	898.68		(898.68)	(4,057.17)		4,057.17
TOPS - FICA	68.75		(68.75)	(310.37)		310.37
Social Security - Employer	1,197.15	784.00	(413.15)	4,949.81	3,136.00	(1,813.81)
IMRF - Employer Cost	1,629.12	1,066.00	(563.12)	6,421.32	4,264.00	(2,157.32)
Workers' Compensation Insurance	750.59	375.00	(375.59)	3,147.85	1,500.00	(1,647.85)
Unemployment Insurance	613.89	95.00	(518.89)	2,337.34	380.00	(1,957.34)
Employee Health/Life Insurance	2,148.80	655.00	(1,493.80)	8,600.40	2,620.00	(5,980.40)
Professional Services	128.70	123.00	(5.70)	490.80	492.00	1.20
Conferences & Training	481.00		(481.00)	481.00		(481.00)
Total Social Services	23,858.72	13,343.00	(10,515.72)	87,737.19	53,372.00	(34,365.19)
Physical Therapy						
Reg. Full-Time Employees	4,305.24	2,490.00	(1,815.24)	16,322.68	9,960.00	(6,362.68)
Overtime		46.00	46.00	163.76	184.00	20.24
No Benefit Full-Time Employees		2,340.00	2,340.00		9,360.00	9,360.00
Social Security - Employer	220.76	373.00	152.24	1,230.59	1,492.00	261.41
IMRF - Employer Cost	435.95	507.00	71.05	1,657.78	2,028.00	370.22
Workers' Compensation Ins.	317.46	178.00	(139.46)	825.91	712.00	(113.91)
Unemployment Insurance	170.76	64.00	(106.76)	556.23	256.00	(300.23)
Employee Health/Life Insurance	1,329.20	575.00	(754.20)	4,566.80	2,300.00	(2,266.80)
Operational Supplies		131.00	131.00		524.00	524.00
Professional Services	35,339.60	36,575.00	1,235.40	151,398.01	146,300.00	(5,098.01)
Total Physical Therapy	42,118.97	43,279.00	1,160.03	176,721.76	173,116.00	(3,605.76)
Occupational Therapy						
Reg. Full-Time Employees	1,935.40	2,078.00	142.60	8,098.71	8,312.00	213.29

Champaign County Nursing Home
Actual vs Budget Statement of Operations

03/31/11

5

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Overtime				4.52		(4.52)
TOPS - Balances	207.40		(207.40)	414.32		(414.32)
TOPS - FICA	15.87		(15.87)	31.70		(31.70)
Social Security - Employer	147.10	159.00	11.90	616.67	636.00	19.33
IMRF - Employer Cost	200.17	216.00	15.83	830.62	864.00	33.38
Workers' Compensation Ins.	97.93	76.00	(21.93)	409.72	304.00	(105.72)
Unemployment Insurance	77.23	32.00	(45.23)	281.18	128.00	(153.18)
Employee Health/Life Insurance	539.60	575.00	35.40	2,158.40	2,300.00	141.60
Operational Supplies		131.00	131.00		524.00	524.00
Professional Services	36,119.14	46,970.00	10,850.86	162,489.19	187,880.00	25,390.81
Total Occupational Therapy	39,339.84	50,237.00	10,897.16	175,335.03	200,948.00	25,612.97
Speech Therapy						
Professional Services	18,604.01	17,980.00	(624.01)	46,753.60	71,920.00	25,166.40
Total Speech Therapy	18,604.01	17,980.00	(624.01)	46,753.60	71,920.00	25,166.40
Food Services						
Reg. Full-Time Employees	47,032.62	38,160.00	(8,872.62)	171,913.49	152,640.00	(19,273.49)
Reg. Part-Time Employees	617.16	4,575.00	3,957.84	3,022.32	18,300.00	15,277.68
Overtime	724.52	1,116.00	391.48	10,116.51	4,464.00	(5,652.51)
TOPS - Balances	2,040.84		(2,040.84)	(11,327.00)		11,327.00
TOPS - FICA	156.13		(156.13)	(866.51)		866.51
Social Security - Employer	3,558.74	3,355.00	(203.74)	13,673.50	13,420.00	(253.50)
IMRF - Employer Cost	4,778.28	4,565.00	(213.28)	18,188.42	18,260.00	71.58
Workers' Compensation Insurance	2,410.99	1,605.00	(805.99)	8,841.05	6,420.00	(2,421.05)
Unemployment Insurance	1,732.49	668.00	(1,064.49)	5,754.06	2,672.00	(3,082.06)
Employee Health/Life Insurance	8,570.40	9,798.00	1,227.60	35,476.40	39,192.00	3,715.60
Food	38,277.75	35,910.00	(2,367.75)	139,434.10	143,640.00	4,205.90
Nutritional Supplements	3,454.77	2,301.00	(1,153.77)	11,591.01	9,204.00	(2,387.01)
Operational Supplies	5,199.80	4,694.00	(505.80)	15,974.68	18,776.00	2,801.32
Professional Services	3,498.83	1,752.00	(1,746.83)	10,903.55	7,008.00	(3,895.55)
Equipment Rentals	379.95	388.00	8.05	1,811.10	1,552.00	(259.10)
Dues & Licenses		14.00	14.00		56.00	56.00
Conferences & Training	441.00	126.00	(315.00)	441.00	504.00	63.00
Total Food Services	122,874.27	109,027.00	(13,847.27)	434,947.68	436,108.00	1,160.32
Barber & Beauty						
Reg. Full-Time Employees	4,457.56	4,219.00	(238.56)	16,841.65	16,876.00	34.35
TOPS - Balances	78.41		(78.41)	251.33		(251.33)
TOPS - FICA	5.99		(5.99)	19.22		(19.22)
Social Security - Employer	248.75	323.00	74.25	979.31	1,292.00	312.69
IMRF - Employer Cost	338.50	439.00	100.50	1,317.59	1,756.00	438.41
Workers' Compensation Insurance	225.55	154.00	(71.55)	852.12	616.00	(236.12)
Unemployment Insurance	131.00	64.00	(67.00)	483.54	256.00	(227.54)
Employee Health/Life Insurance	1,079.20	1,150.00	70.80	4,316.80	4,600.00	283.20
Operational Supplies	119.94	73.00	(46.94)	405.16	292.00	(113.16)
Total Barber & Beauty	6,684.90	6,422.00	(262.90)	25,466.72	25,688.00	221.28
Adult Day Care						
Reg. Full-Time Employees	14,134.95	13,547.00	(587.95)	53,323.75	54,188.00	864.25
Temp. Salaries & Wages	33.00		(33.00)	1,421.06		(1,421.06)
Overtime	10.32	14.00	3.68	31.28	56.00	24.72
TOPS - Balances	895.11		(895.11)	80.95		(80.95)
TOPS - FICA	68.47		(68.47)	6.19		(6.19)
Social Security - Employer	1,056.65	1,037.00	(19.65)	4,095.78	4,148.00	52.22
IMRF - Employer Cost	1,434.44	1,412.00	(22.44)	5,386.06	5,648.00	261.94

Champaign County Nursing Home
Actual vs Budget Statement of Operations

03/31/11

6

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Workers' Compensation Insurance	716.89	496.00	(220.89)	2,770.10	1,984.00	(786.10)
Unemployment Insurance	553.43	159.00	(394.43)	1,842.22	636.00	(1,206.22)
Employee Health/Life Insurance	2,588.40	2,754.00	165.60	10,353.60	11,016.00	662.40
Books, Periodicals & Manuals	15.00	12.00	(3.00)	185.93	48.00	(137.93)
Gasoline & Oil	1,297.11	675.00	(622.11)	4,305.35	2,700.00	(1,605.35)
Operational Supplies	36.75	87.00	50.25	100.47	348.00	247.53
Dues & Licenses		42.00	42.00		168.00	168.00
Conferences & Training	529.45	309.00	(220.45)	529.45	1,236.00	706.55
Total Adult Day Care	23,369.97	20,544.00	(2,825.97)	84,432.19	82,176.00	(2,256.19)
Alzheimers and Related Disorde						
Reg. Full-Time Employees	35,883.10	25,137.00	(10,746.10)	131,316.56	100,548.00	(30,768.56)
Reg. Part-Time Employees		805.00	805.00		3,220.00	3,220.00
Overtime	5,404.30	9,006.00	3,601.70	36,757.05	36,024.00	(733.05)
TOPS - Balances	890.77		(890.77)	3,334.52		(3,334.52)
No Benefit Full-Time Employees	17,346.44	28,303.00	10,956.56	56,904.13	113,212.00	56,307.87
No Benefit Part-Time Employees	5,311.48	3,846.00	(1,465.48)	26,990.63	15,384.00	(11,606.63)
TOPS - FICA	68.14	5,133.00	5,064.86	255.09	20,532.00	20,276.91
Social Security - Employer	4,765.46	6,985.00	2,219.54	18,840.90	27,940.00	9,099.10
IMRF - Employer Cost	6,484.61		(6,484.61)	25,365.53		(25,365.53)
Workers' Compensation Insurance	2,962.11	2,456.00	(506.11)	10,889.47	9,824.00	(1,065.47)
Unemployment Insurance	2,505.48	1,102.00	(1,403.48)	7,916.12	4,408.00	(3,508.12)
Employee Health/Life Insurance	5,888.60	3,193.00	(2,695.60)	23,554.40	12,772.00	(10,782.40)
Operational Supplies		39.00	39.00		156.00	156.00
Conferences & Training	491.00	336.00	(155.00)	954.40	1,344.00	389.60
ARD - Contract Nursing	27,782.07		(27,782.07)	28,497.66		(28,497.66)
Total Alzheimers and Related Disorders	115,783.56	86,341.00	(29,442.56)	371,576.46	345,364.00	(26,212.46)
Total Expenses	1,330,695.38	1,277,380.00	(53,315.38)	5,131,641.60	5,109,520.00	(22,121.60)
Net Operating Income	(137,797.38)	(87,222.00)	(50,575.38)	(352,587.10)	(348,888.00)	(3,699.10)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	82,997.00	82,997.00		331,988.00	331,988.00	
Mobile Home Tax				3.05		3.05
Total Local Taxes	82,997.00	82,997.00		331,991.05	331,988.00	3.05
Miscellaneous NI Revenue						
Investment Interest	30.13	301.00	(270.87)	202.14	1,204.00	(1,001.86)
Restricted Donations	725.01	276.00	449.01	1,905.20	1,104.00	801.20
Total Miscellaneous NI Revenue	755.14	577.00	178.14	2,107.34	2,308.00	(200.66)
Total NonOperating Income	83,752.14	83,574.00	178.14	334,098.39	334,296.00	(197.61)
Net Income (Loss)	(54,045.24)	(3,648.00)	(50,397.24)	(18,488.71)	(14,592.00)	(3,896.71)