



# NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois  
Monday, August 8, 2011 – 6:00pm

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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  
  
June 11, 2011 – Open Session  
June 11, 2011 – Closed Session
- V. PUBLIC PARTICIPATION
- VI. OLD BUSINESS  
  
None
- VII. NEW BUSINESS
  - a. IDPH Update
  - b. Management report  
Operations  
Budget Program  
Objectives Status: Future Positioning
- VIII. OTHER BUSINESS  
  
None
- IX. NEXT MEETING DATE & TIME
  - a. September 12, 2011
- XII. ADJOURNMENT

**Attachments: Management Report, Management Update**

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

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

Directors Excused: Also Present: Busey, Scavotto, Buffenbarger

**1. Call to Order**

The meeting was called to order at 6:00 pm by Vice Chair Hirsbrunner

**2. Roll Call**

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

**3. Agenda & Addendum**

On motion by Hambrick (second O'Shaughnessey) the agenda and addendum were approved as submitted (unanimous).

**4. Approval of Minutes**

The open and closed session minutes of June 13, 2011 were approved as submitted (motion Hambrick, second Palinkas, unanimous).

**5. Public Participation**

Tara MacCauley spoke on behalf of AFSCME. She mentioned that negotiations have been difficult and acknowledged that CCNH was facing troublesome financial problems. The current wage proposal of 1 percent was not acceptable; neither was the cost-sharing proposal of 10 percent. She cited a 2.5 percent raise for other County employees and concluded by noting that the performance bonus approach offered by management was not appreciated as it involved circumstances that are not under employee control.

Marilyn Lindholm spoke and appreciated the fact that emergency directives had been finalized. She still felt a need to there to be directional signals (e.g., numbers) that are at the eye level for a wheelchair-bound resident and that dips in the parking lot could be striped or marked for easier identification. She went on to recommend that CCNH become a community resource for families facing end-of-life decisions and other topics relating to long-term care.

**6. Old Business**

There was no old business.

**7. New Business**

**a. IDPH Update**

There was no new information on CCNH’s CMS/IDPH appeal; the matter is still outstanding. On Friday, July 8, IDPH did visit CCNH on a complaint investigation for negligent nursing care. The surveyor reviewed incidents and observed several transfer, focusing on falls and fractures. There have been no findings to-date. The investigation is scheduled to be completed during the week of July 18.

**b. Management Report**

Scavotto reviewed the operating results for May, representing a gain of \$6k. The results were encouraging given the fact that census remained low, finishing with an average daily census of 184. Medicare, in particular, remained well off last year’s pace.

Medicare revenues were \$(89)k under budget. There were 248 conversion days in May, representing a significant movement from Private Pay status to Medicaid. Consequently, Medicaid revenues were \$58k over budget.

Expenses have been under tight control. In May, for example, outside agency expense (\$65k) was among the lowest levels experienced in recent years. Staffing levels reflect actual census requirements.

Census for June averaged 190.6, still below our target of 195:

<b>Payer Class</b>	<b>Days</b>	<b>ADC</b>	<b>Pct</b>
Medicare	491	16.4	8.6%
Pvt Pay	2238	74.6	39.1%
Medicaid	2990	99.7	52.3%
<b>Total</b>	<b>5719</b>	<b>190.6</b>	

Cash remains an over-riding concern. In May, Accounts Payable were roughly 3 times month-ending cash balance. In this regard, Scavotto brought the Board up to date on developments with the Intergovernmental Agreement. There was extended discussion on the particulars of the IGA based on details as presented in the materials enclosed in the Board packet. The restructured IGA promises to be retroactive to October 1, 2009 and should be step forward in resolving CCNH’s cash flow troubles. The form of agreement submitted by Illinois HFS was reviewed by the office of State’s Attorney and found to be acceptable.

It was moved (Hambrick, second O'Shaughnessey) to recommend to the County Board that the IGA be adopted as submitted.

**8. Other Business**

None

**9. Closed Session**

It was moved (Anderson, second Palinkas) that the Board enter into executive session pursuant to 5 ILCS 120/2©2to consider collective negotiating matters between Champaign County and its employees or their representatives. It was further moved that Deb Busey and Michael Scavotto remain present.

Busey called the roll; unanimous.

The Board emerged from executive session at 7:15 pm with no action being taken.

**10. Next Meeting Date**

Monday August 8, 2011, 6 pm.

**11. Adjournment**

Vice Chair declared meeting adjourned at 7:20 pm.

Respectfully submitted

Michael A. Scavotto  
Recording Secretary



To: Board of Directors  
Champaign County Nursing Home

From: M.A. Scavotto  
Manager

Date: August 1, 2011

Re: Management Report

The prerequisite for dealing with this month's report is recognizing that CCNH settled a lawsuit for \$150k. That payment is reflected on this month's income statement; it is an extraordinary event, absent which CCNH would have reported a loss of \$(8)k.

June's census came in at 190.6, better than May's 185. As I write this report, census is at 185.

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

	Dec	Jan	Feb	Mar	Apr	May	June
<b>Admits</b>							
Pvt Pay/Insurance	14	10	7	8	4	13	7
Medicare A	13	10	15	11	11	10	8
Medicaid			1		2	0	
<b>Total</b>	<b>27</b>	<b>20</b>	<b>23</b>	<b>19</b>	<b>17</b>	<b>23</b>	<b>15</b>
<b>Discharges</b>							
Pvt Pay/Insurance	16	8	12	11	12	12	6
Medicare A	11	6	11	15	7	5	5
Medicaid	4	3	4	4	5	3	2
<b>Total</b>	<b>31</b>	<b>17</b>	<b>27</b>	<b>30</b>	<b>24</b>	<b>20</b>	<b>13</b>

June's payer mix was 39 percent Private Pay, 52 percent Medicaid, and 9 percent Medicare. CCNH trend of late has been 38 percent Private Pay, 51 percent Medicaid, and 11 percent Medicare. Medicare volume remained down and has had continuing revenue implications.

June's results reflect a loss of \$(8,208) - \$(158)k when the settlement payment is included.

Noteworthy items for June include:

- Revenue was down \$(42)k from budget. Within this figure is a shortfall in Medicare A revenues of \$(100)k. Pvt Pay revenues were over budget by about \$24k while Medicaid was almost \$3k over budget. The Medicare per diem came in at \$540, which was a very high per diem, and this represents a good yield even though volume was below what we'd like to see.
- Expenses were over budget by \$(113)k. Remove the settlement payment of \$150k and expenses were under budget by \$(37)k, which is good news. With census being soft, expenses should be down. CCNH is doing a good job of expense control, keeping expenses in line with lower revenues.
- Within expenses, Attorney Fees were \$11k over budget; there have been legal fees paid for lawsuit and for collective bargaining representation. Maintenance Improvements were \$13k over budget due to a required boiler cleaning; this item has been factored into the Fiscal 2012 budget. Other Maintenance issues involved repairs to the air conditioning system and the network security switch. In Nursing, Medicare Medical Services were \$20k over budget due to CCNH having to provide cancer treatment under consolidated billing; this is a problem under the Medicare prospective payment system; every now and then, the nursing home ends up providing services that are well beyond the reimbursement. CCNH salaries were \$520k, which is decent performance. Agency expenses were down to about \$55k, an outstanding performance and the result of some proactive changes made to the staffing pattern.

**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.) The obvious highlight is the low Medicare A revenue, particularly when compared to March 2011. Medicare A continues to be down; Medicaid is down from last month, which is good and which reflects the absence of conversion days. Private Pay was back up to a level consistent with CCNH's recent historical pattern.

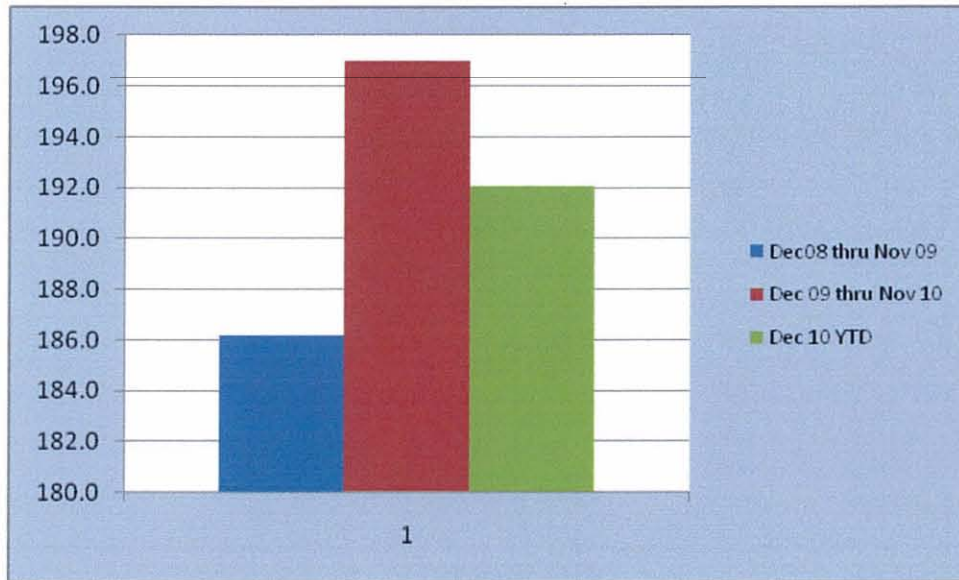
	Mar-11	As Pct of Pt Revenue	Apr-11	As Pct of Pt Revenue	May-11	As Pct of Pt Revenue	June-11	As Pct of Pt Revenue
Medicare A	\$327k	29.2%	\$273k	24%	\$275k	24%	\$265k	23.1%
Medicaid	\$429K	38.3%	\$390k	34.5%	\$472k	41.3%	\$416K	36.2%
Pvt Pay	\$365k	32.6%	\$386k	34.2%	\$320k	28%	\$378k	33%

*Misc Revenue and Property Taxes excluded from calculation*

Expenses came in at \$1.39 million. Take out the extraordinary settlement payment and expenses were \$1.24 million. Agency costs were \$55k in total, representing one of CCNH's best cost containment efforts to-date. 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.

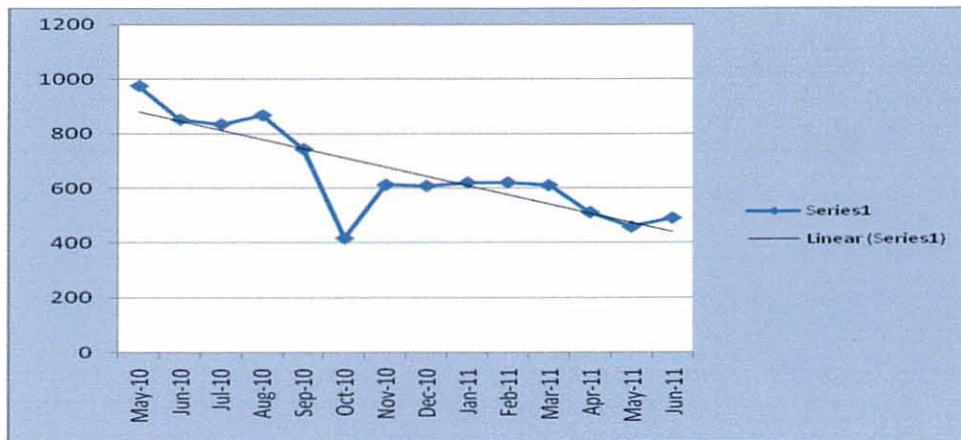
Average daily census has stabilized at a higher level. The current downturn continues to exact a toll on CCNH's operating performance. Nonetheless, recent history is better than in 2008 when the turnaround began. This fiscal year, we are behind our level for 2010.

**ADC By Fiscal Year**



Medicare days were 491 in June for an ADC of 16.4, including the Medicare Advantage days, which do not pay on a par with traditional Medicare. Based on CCNH's recent experience, Medicare census has not been as strong as what we had built up last year. Here's the pattern for Medicare A since May of last year. This is a big change in a short period of time.

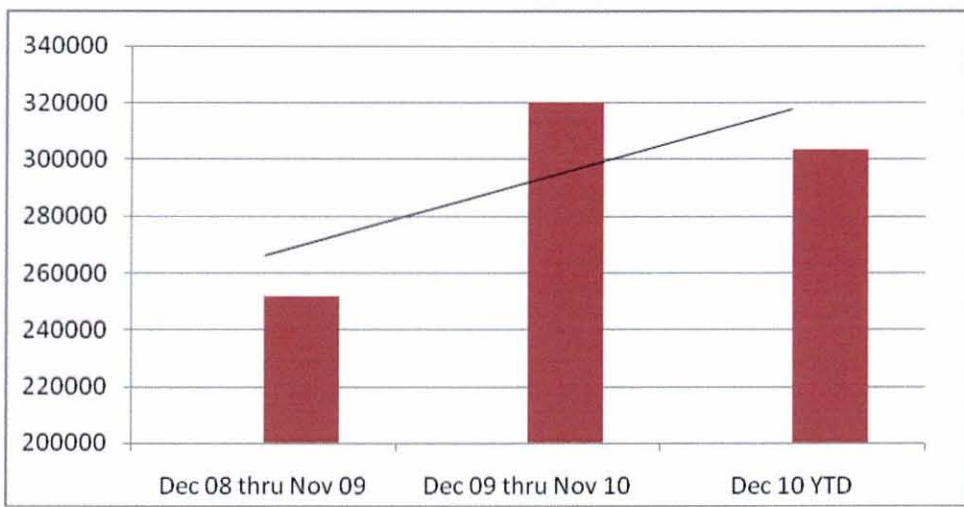
**Medicare A Resident Days  
May 2010 thru June 2011**





This month's Medicare revenues (June) were low; so was census. CCNH had a bad Medicare month in October 2010 when Med A revenues were \$225k. Here's the pattern dating back to fiscal 2008. CCNH is doing better but still needs stronger Medicare performance. Of course, we wish we had last year's volume.

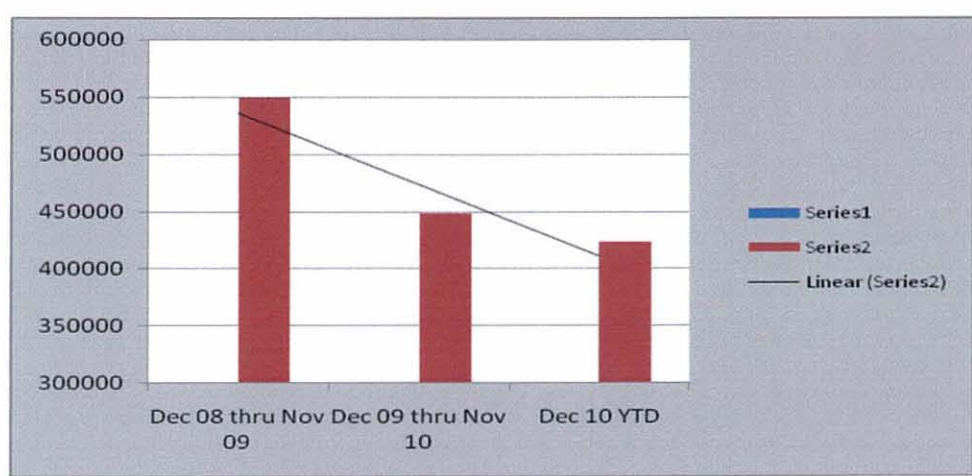
**Medicare A Revenues  
Monthly Average By Fiscal Year**



Med B came in at \$66k - better than average.

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

<b>Comparative Payer Mix CCNH</b>		
	<b>Dec-07 thru June 08</b>	<b>Sep-08 thru June-11</b>
Medicaid	62%	52.9%
Medicare	9%	11.1%
Pvt Pay	29%	36.1%
<b>Totals</b>	<b>100%</b>	<b>100%</b>

For the four months ended June 2011, the results of operations are posted below:

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

	<b>Mar-11</b>	<b>Apr-11</b>	<b>May-11</b>	<b>Jun-11</b>
Medicare A	\$327,283	\$ 272,978	\$275,632	\$265,250
Medicare B	\$41,730	\$60,847	\$53,316	\$66,172
Medicaid	\$429,232	\$389,996	\$471,670	\$415,772
Pvt Pay	\$365,483	\$386,259	\$320,134	\$377,529
Adult Day-Private	\$7,946	\$4,827	\$5,330	\$5,731
Adult Day-TXX	\$13,795	\$14,949	\$16,385	\$16,902
Miscellaneous	\$8,183	\$111	\$816	\$1,482
Property Tax	\$82,997	\$82,997	\$82,997	\$82,997
All Revenues	\$1,276,649	\$1,212,964	\$1,226,280	\$ 1,231,834
All Expenses	\$1,330,695	\$1,265,398	\$1,220,249	\$1,390,042
Net Income/(Loss)	\$(54,046)	\$(52,434)	\$ 6,031	\$(158,208)
Census	5682	5570	5736	5719
Change		(2.0)%	3.0%	(0.3)%
ADC	189.1	185.7	185	190.6
Change		(1.8)%	(0.4)%	3.0%
FTE	182	183	186	180

June's ending cash balance was \$(41)k at month-end, a testimonial to how thin CCNH's cash position really is. The settlement payment wiped out the cash. Accounts Payable for June was \$2.15 million. Cash position remains tight and this roller-coaster situation continues to retard overall performance.

Month	Forecast High Balance	Forecast Low Balance
July	\$401k	\$11k
August	\$626k	\$8k
September	\$656k	\$47k

The following graphs provide a comparative statement of position for CCNH through May 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

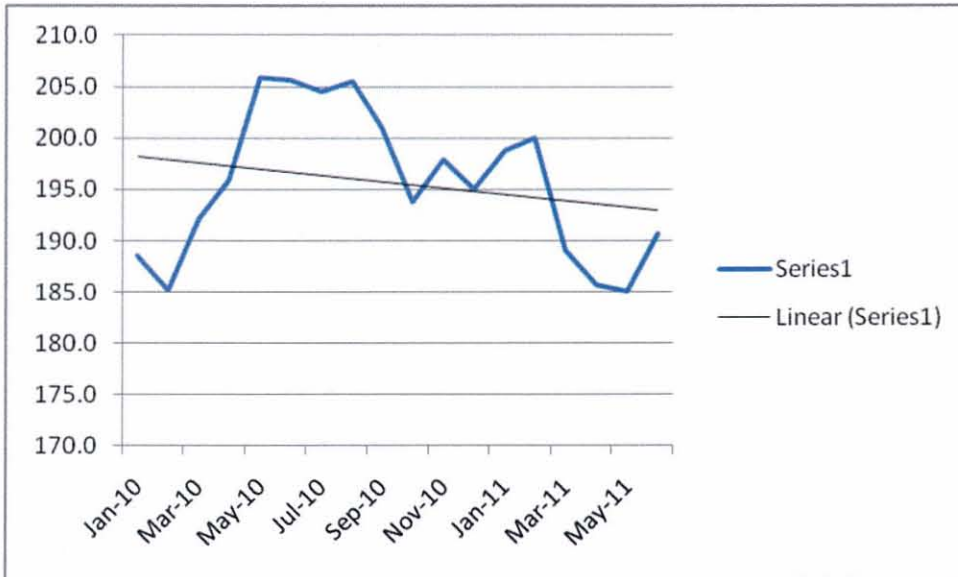
Census continues to receive a lot of attention. Fiscal 2010 ended with an ADC of 196.5 versus our target of 195. Fiscal 2011 (December and January) got off to a good start. However, as you have been following things via the flash updates, census has trailed off.

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

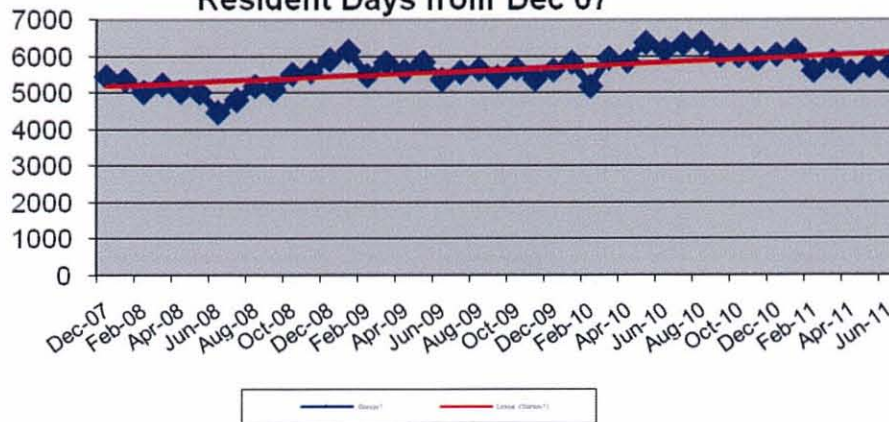
Month	Pvt Pay	Medicaid	Medicare	Total	ADC
Jan-2010	2362	2839	644	5845	188.5
Feb	1926	2788	471	5185	185.2
Mar	2171	2982	803	5956	192.1
Apr	2200	2935	741	5876	195.9
May	2364	3043	976	6383	205.9
June	2279	3038	852	6169	205.6
July	2282	3224	835	6341	204.5
August	2325	3177	868	6370	205.5
September	2096	3092	744	6032	201.1
October	2229	3361	418	6008	193.8
November	2068	3255	613	5936	197.9
December	2132	3305	609	6046	195
January 2011	2405	3137	621	6163	198.8
February	2122	2859	621	5602	200.1
March	2171	3080	611	5862	189.1
April	2232	2826	512	5570	185.7
May	2128	3149	459	5736	185
June	2238	2990	491	5719	190.6

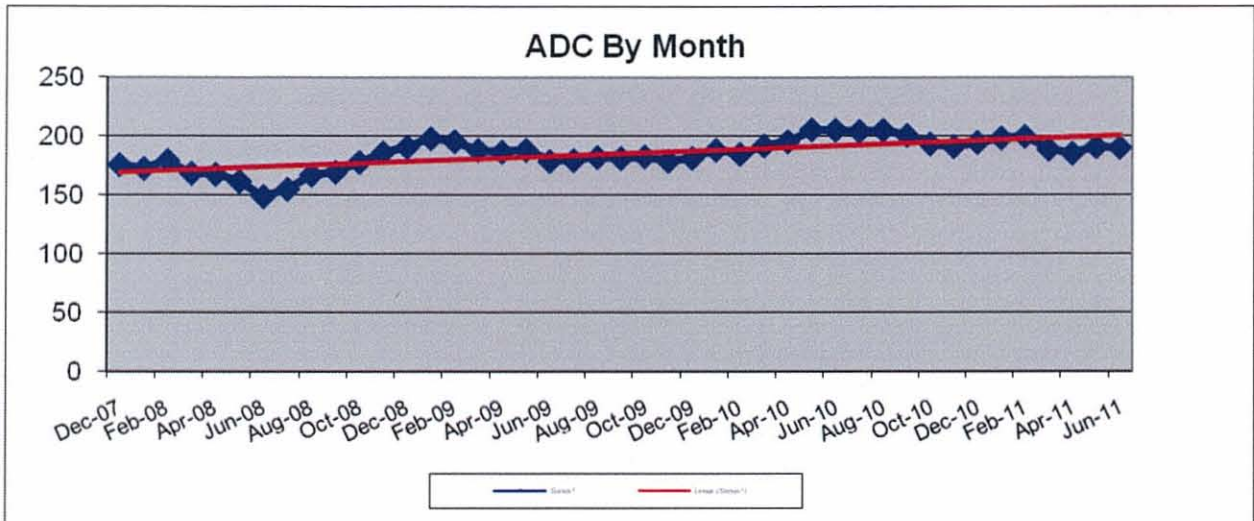
The recent trend is not comforting:

**ADC Since January 2010**



**Census By Month  
Resident Days from Dec 07**







## Revenues

For six of the last twelve months total revenues have been over \$1.2 million (excluding property tax subsidies). For the last five months, revenues have been less than \$1.2 million. The difference is with Medicare revenues. Overall, the trend is good. It is obvious, however, that we have a huge revenue gap with Medicare that needs to be filled.

CCNH's Medicare A volume is virtually the same as last year's when compared to the same period. It is a different story when one compares CCNH's current performance against its mid-year figures; the drop has been significant and it has had a telling impact on revenues.

### Revenue From Pt Services By Month in millions

	All (avg)	Medicare (avg)
July 2010 thru Jan 2011	\$1.243	\$0.357
Feb 2011 thru June 2011	\$1.149	\$0.293
Change	\$(0.094)	\$(0.064)
Percent	(7.6)%	(18)%

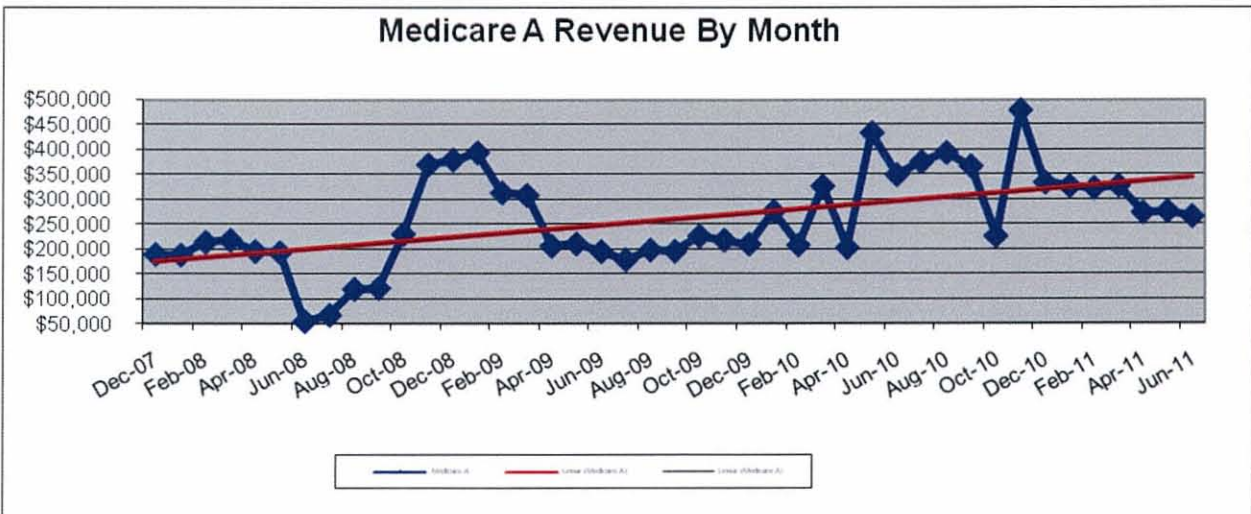
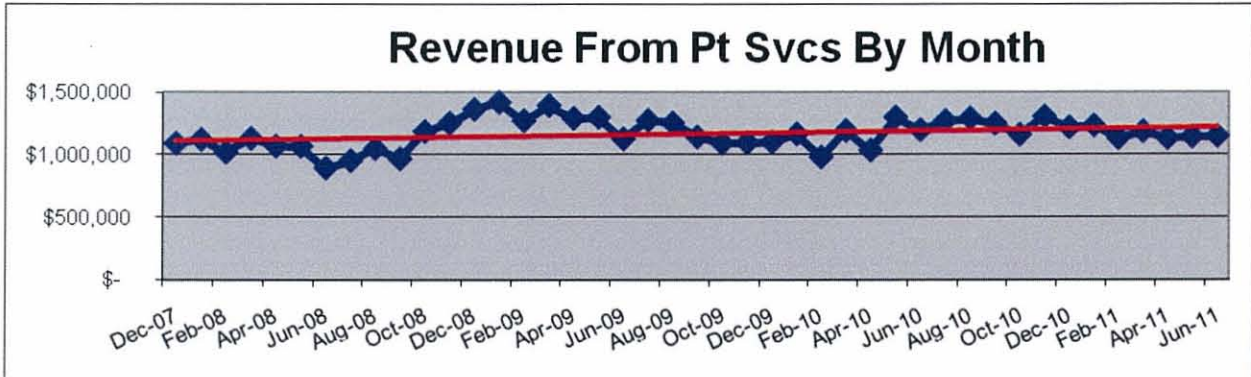
### Medicare Census Days

Period	Days/month
Dec09-Mar 2010	592
Dec10-Jun 2011	560
Apr10-Nov 2010	756
Pct Chg	(26) pct

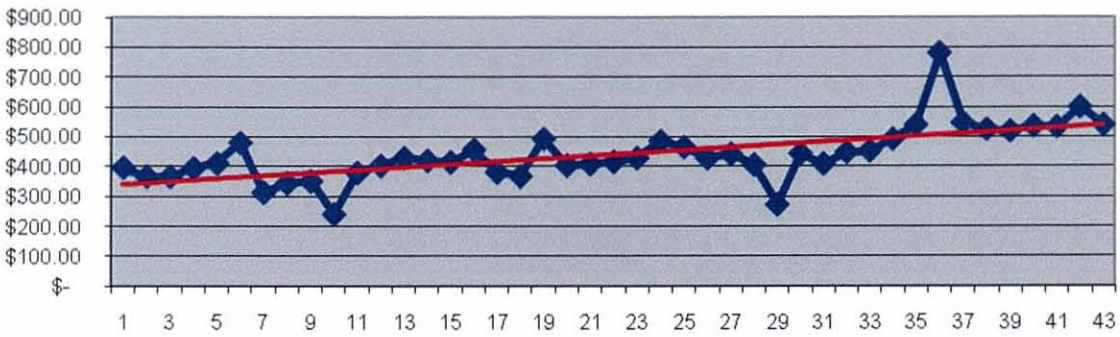
Generally, however, the trend in Medicare revenues is up, particularly since May 2010. The trend line in Medicare A is fragile. Because of better volumes since March 2010, the trend returned to positive. However, if the current Medicare malaise continues, CCNH's trend line will turn negative; the last few months have not been good. 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.

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 and April \$533. May shot up to \$600; June was \$540. The per diem yield is good; volume is soft.

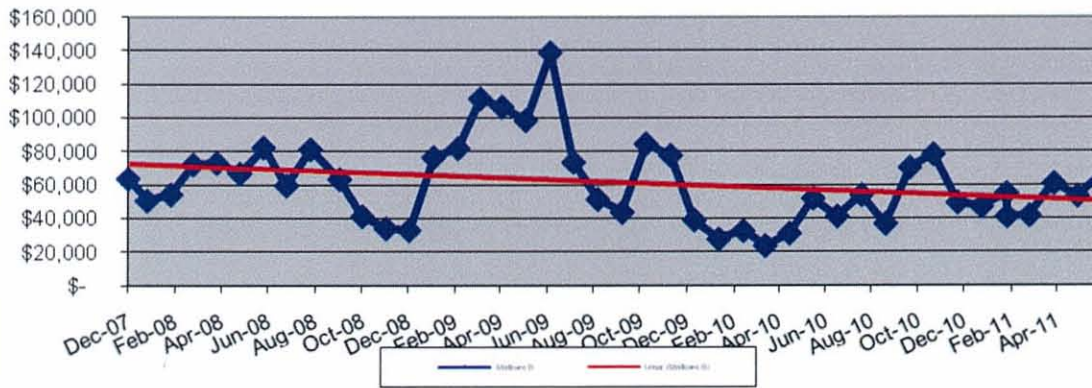
For the most part, Medicaid revenues continue to be stable. Since November, Medicaid revenues have decreased slightly, only to be off-set by Private Pay.



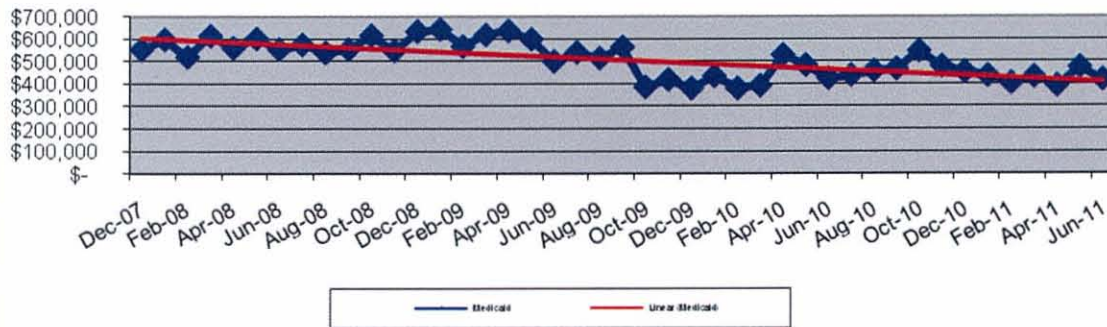
### Medicare A Per Diem By Month



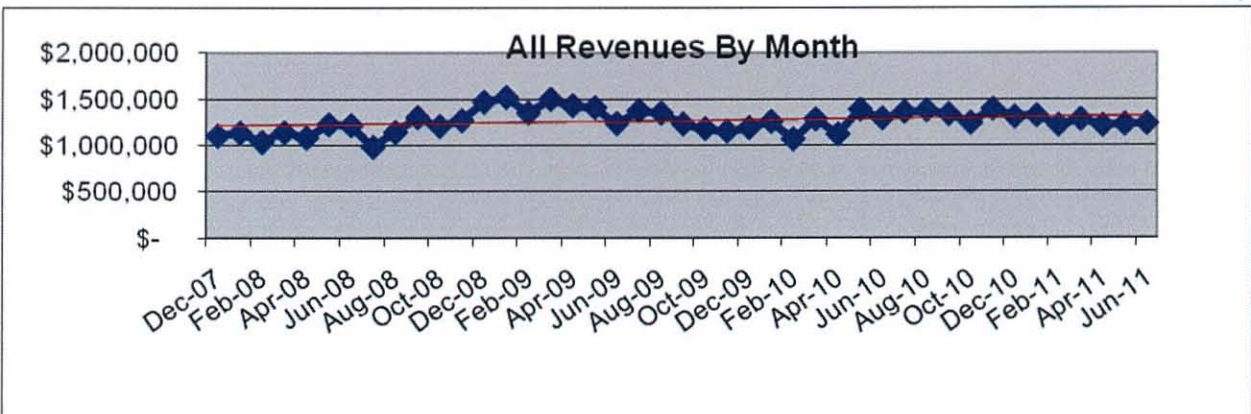
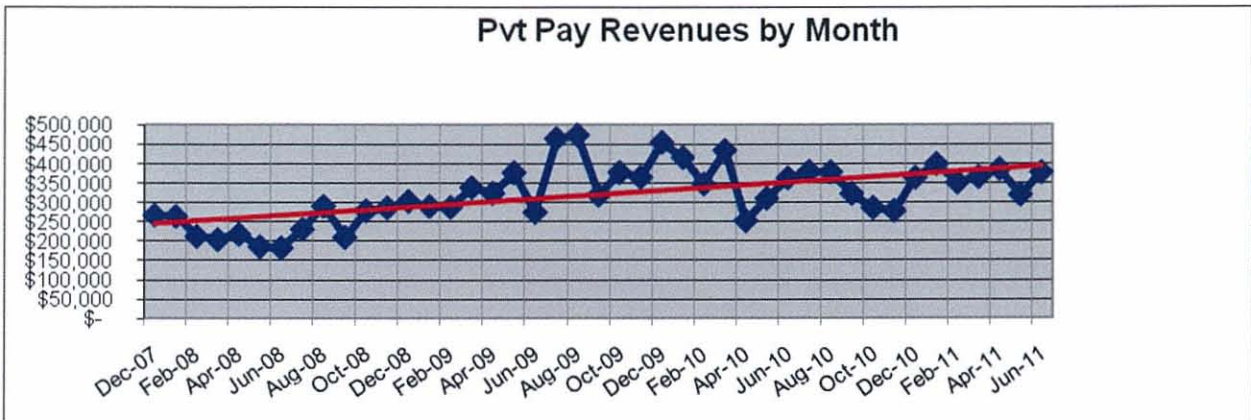
### Medicare B Revenue by Month



### Medicaid Revenues by Month







**Expenses**

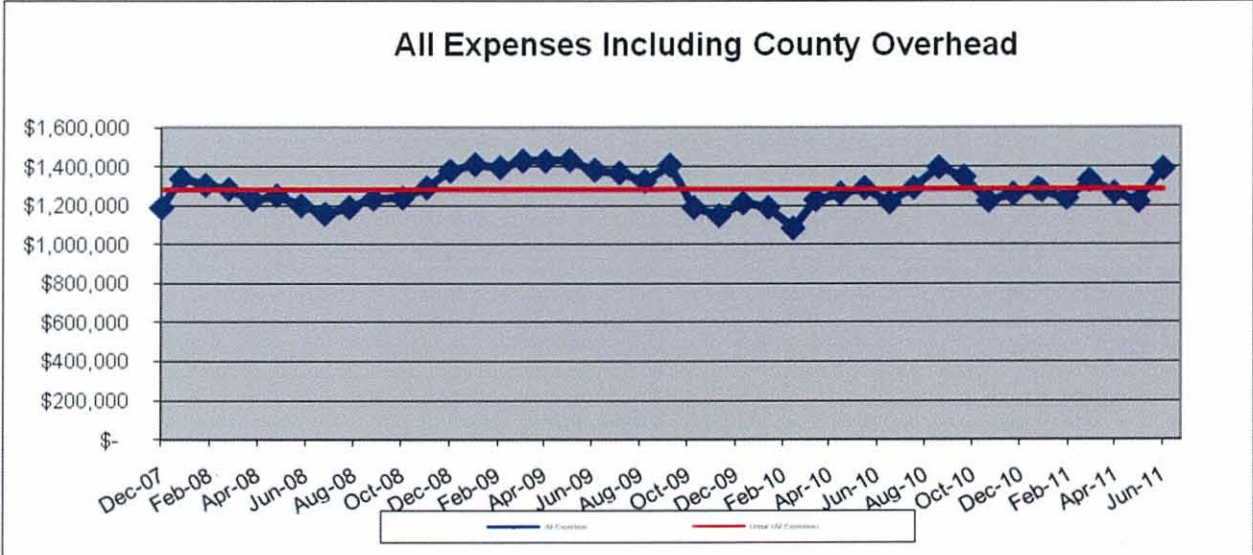
Total expenses for June amounted to \$1.390 million - \$1.240 without the settlement. Excluding the settlement, this month's expense management was excellent.

The following graph illustrates agency expense through June 2011. April's control of agency expense was good: May's was even better; so was June.

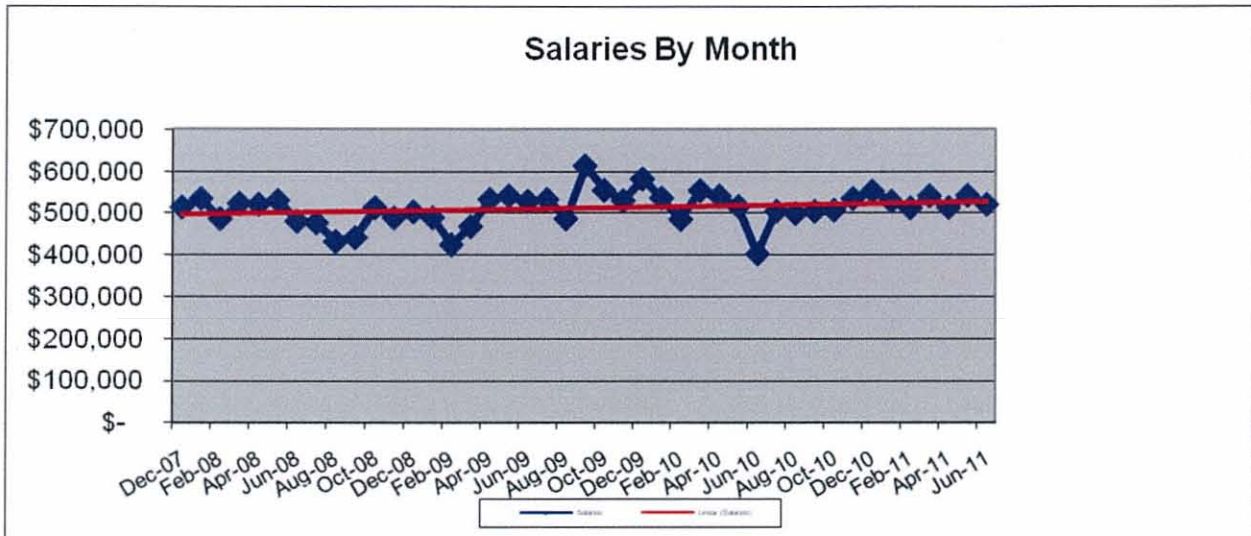




The big picture view appears in the following graph. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program.

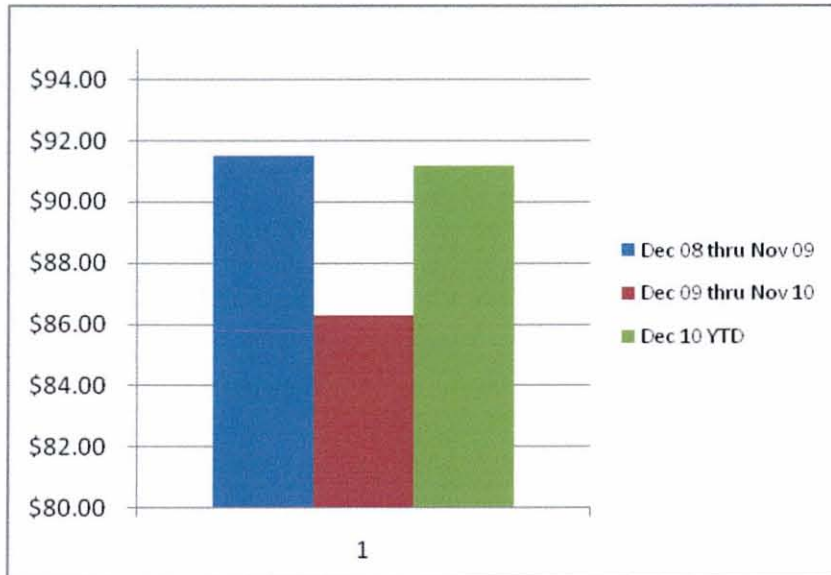


Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below.

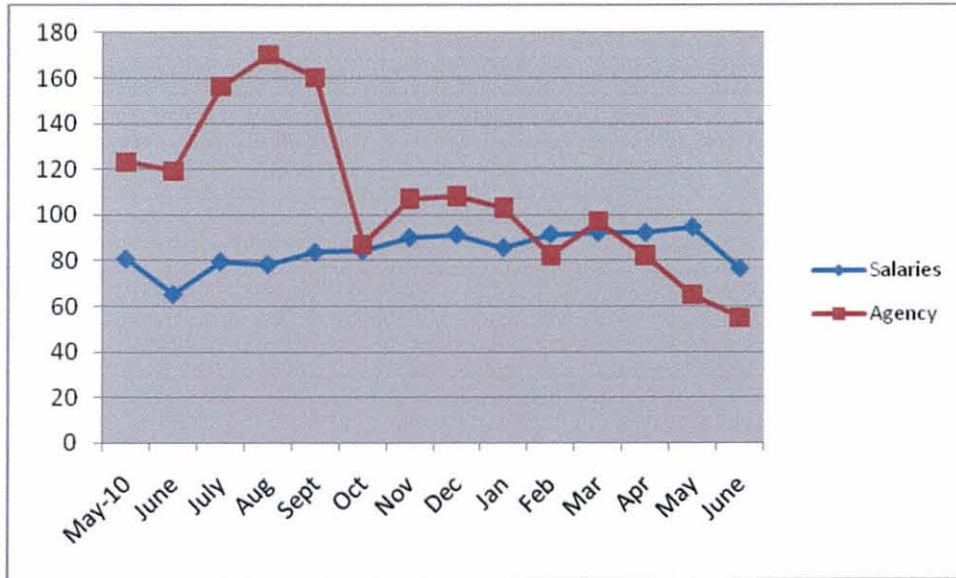


Salaries per resident day are settling in at \$90-\$92. June was \$91. Salaries per day are up compared to last year, but that is more than off-set by the reduction agency costs. The last graph, below, compares salaries to agency, and there has been a big improvement in containing outside staffing costs. The FTE complement for June was 180. Despite a few stumbles here and there, CCNH staffing controls are usually effective.

### Salaries Per Resident Day By Fiscal Year



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



## **Summary**

Census continues to be the big determinant of success. Nothing drives that home more than the experience of the last few months where census has been lower than our target level of 195. The current drop in volume has tested our ability to manage expenses, especially staffing levels including agency. Our response has been good.

Nobody is comfortable with the current cash position. Cash will be very thin over the next few months as CCNH recovers from the settlement payment. The IGA, once implemented, should deliver much needed relief. However, State HFS is telling providers to expect significant payment delays as the State struggles with its budget crisis. We simply do not know yet if Counties will be paid on a preferential basis as they were under the old IGT program.



To: Board of Directors  
Champaign County Nursing Home

From: M. A. Scavotto  
Manager

Date: August 1, 2011

Re: CCNH Budget Program  
Fiscal 2012

**Background: Significant Medicare Payment Reduction**

This year's budget has been prepared in the light of pending Medicare reimbursement changes. The changes as we know them today are quite stiff and have severe consequences on all skilled nursing facilities participating in Medicare. The Medicare program remains subject to political influences. Accordingly, there is no assurance that the understanding we have reflected in this budget will stand – it reflects, however, the best information we have available today.

The Medicare per diem projected for 2012 is \$403, a 19 percent drop over our current payment level. We derived that amount by completing the rate calculator provided by the industry association, Leading Age. Leading Age has quite a bit of experience representing skilled nursing in Washington and has always provided its members with reimbursement calculators in order to measure the impact of CMS decisions. For CCNH, the drop to \$403 represents about \$125 per Medicare day – well over \$600k in lost reimbursement at our current Medicare volume.

The budget you will review below incorporates the \$403. We have mashed the numbers and assumptions repeatedly in order to close the Medicare-induced reimbursement gap as much as we can. We have come very close on this but we hope circumstances allow us to perform at a higher level.

**Budget Assumptions & Projections**

The following are the critical assumptions and budget summaries for Fiscal 2012. Appended to this memorandum are the budget worksheets and Income Statement for Fiscal 2012. *If you wish to view the budget worksheets on your monitors, you may want to adjust the View or the magnification, particularly with the Assumptions. If you are comfortable with the Assumptions and the narrative below, then skip to the forecast income statement, the second page in the budget exhibit package.*

## 1. Inpatient Volume

Average Daily Census:	190
Total Days	69,350
Occupancy Pct based on 243 beds	78 pct
Pvt Pay	36.2 pct (68.8 ADC)
Medicaid	51.9 pct (98.6 ADC)
Medicare	11.9 pct (22.6 ADC)

The base level upon which we based the volume assumption was an ADC of 190. It is unlikely that CCNH will reach its preferred target of 195 in Fiscal 2011. The 2012 census target of 190 is realistic based upon our experience this year-to-date as well as upon changes being introduced into the Medicare program.

The 2012 budget program is consistent with the mix that has been established over the past few years. Through June 2011, CCNH's year-to-date payer mix has been:

### CCNH Payer Mix Details Actual thru June 2011

Payer Class	Census	Pct
Pvt Pay	67.7 ADC	36.1%
Medicaid	99.3	52.9%
Medicare	20.7	11%
<b>Total</b>	<b>193.9</b>	<b>100%</b>

For the 2012 budget, the percentage of Private Pay census is 34 percent, which is slightly lower than what CCNH has been averaging (36.1 pct thru June 2011). The total number of resident days forecast for 2012 is a bit lower than for 2011: 69,350 vs. 70,216, yielding an ADC of 190.

### CCNH Payer Mix Details Actual v Budget

Payer Class	June 2011	Budget 2010
Pvt Pay	36.1%	36.2%
Medicaid	52.9%	51.9%
Medicare	11%	11.9%
<b>Totals</b>	<b>100%</b>	<b>100%</b>

## 2. Revenues

General price level escalation	5 pct
Private Pay Rates	\$167 basic rate; \$193 Alz
Medicare per diem	\$403
Medicaid Standard Rate	\$119.51
Medicaid FFP Amount (IGT)	\$22.00
Property Taxes, 2011	\$1,007,548
Property Taxes, 2012	\$1,023,023

The Private Pay element of revenues is straight-forward; multiply the applicable number of days by the correct rate and you've got your number.

Our market survey indicates that CCNH is where it needs to be on rates. Here's a summary of the area facility rates. Facilities in the survey are Heartland, Amber Glenn, and Clark-Lindsey.

	Private	Semi-Pvt
Area High	\$380	\$262.50
Area Low	\$183.55	\$141.91
Area Avg	\$243.62	\$199.55
CCNH Basic	\$199	\$159
CCNH Alz	\$224-\$236	\$184 - \$196

CCNH has 9 private rooms that are used as medical isolation rooms. CCNH does not charge extra for the use of these rooms. It does charge extra for a semi-private room that is converted for private use.

The situations CCNH face with Medicare and Medicaid are quite different. We are forecasting no increase for Medicaid. The projected amount for Federal Financial Participation (FFP) under the Intergovernmental Agreement is \$22 per day. This amount is lower than we would like; it is as accurate as we can estimate at this time, however, and represents a return to Illinois' historical FMAP of 50 percent. Under the Federal stimulus package, the FMAP had increased to 62 percent and had resulted in higher FFP in 2010-11. This lower FFP level creates a situation where the budgeted Medicaid rate for 2012 is 1.3 percent higher than the current \$139.64.

Medicare represents a very different problem. The Medicare per diem budgeted for 2012 is \$403 and includes this 19 percent reduction. Clearly, the magnitude of the forecast rate reduction presents a major challenge.

Without question there is a policy directive to move away from high-cost levels of rehab – or, stated another way, to make it extremely difficult to qualify for payment for such services. This translates into becoming very adept with our coding skills and testing our



competence regularly. Whether the projected Medicare rate materializes remains to be seen. There should be no doubt, however, that government reimbursement is headed south.

For Medicaid, thanks to the lower FMAP, we are assuming that the rate will remain essentially the same for all of Fiscal 2011. In other words, we are planning for a rate freeze. There is no indication that Illinois' financial position will be improving.

Property taxes represent about a 1.5 percent increase over 2011.

### **3. Expenses**

#### **Non-Labor Items**

Assume 1 percent for most items  
Utilities (5%) and food (6%) projected higher  
Therapy costs on per diem, vary with census  
Variable items flex with census  
Depreciation included  
Interest expense (\$4 m plus \$1.3 m loans) included

Where accounts do not vary with the volume of resident days, increases were projected at 2 percent; food and utilities, however, were exceptions and priced higher. Office supplies, housekeeping items, and general maintenance are examples of accounts that are not affected by volume.

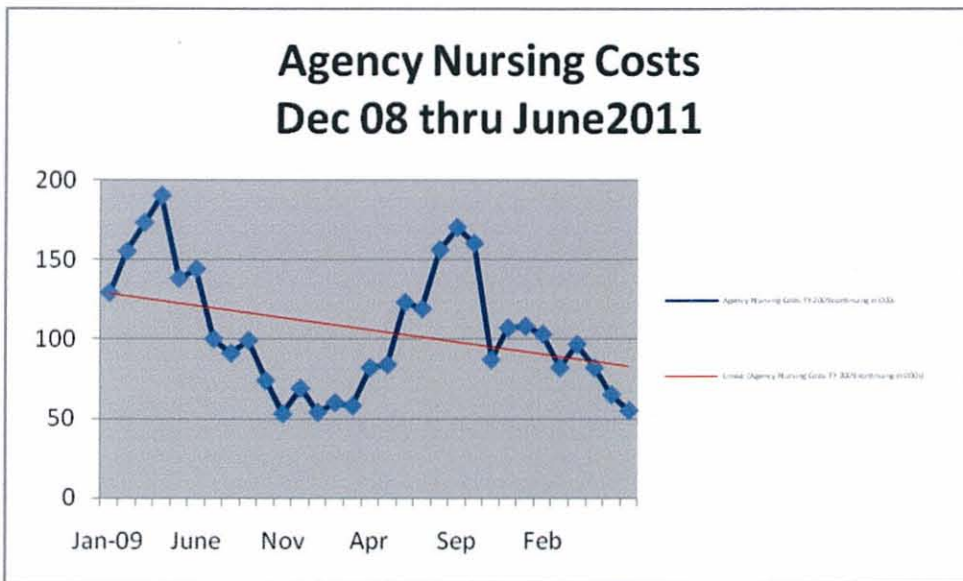
For those accounts that do feel the impact of volume – Medicare drugs, professional services in the therapy areas, medical supplies, food and nutritional supplements, for example - a 2 percent increase was applied to a cost-per-day and multiplied by the projected volume of resident days.

CCNH continues to pay interest expense on \$4m of construction loans plus \$333k of County loans.

CCNH has made great strides in getting agency staffing costs under control. As much as we would like to eliminate agency usage, the practicality of doing so is questionable. Agency costs decreased dramatically beginning in September 2009 and were held to relatively modest levels until May 2010.

CCNH's historical utilization of agency services is depicted below:





Agency costs for 2012 are budgeted at \$80k per month.

#### Labor Items

The budget provides for a 1 percent increase in salaries. Note, however, that there can be no assurance that a general salary increase will materialize as CCNH's cash position remains tenuous.

Benefits are budgeted at 34 percent of salaries; the figures reflect actual increases for IMRF and estimates for health insurance.

The current staffing pattern remains in place; nursing continues to flex its staff according to census requirements.

#### 4. Net Income and Cash Flow

From operations, CCNH is still losing money. With Property Tax revenues included, CCNH projects to end the year with a loss of \$(488)k. In terms of cash, CCNH should have a positive cash flow [after depreciation of \$715k] of \$228k. As good as that sounds, the cash position doesn't get resolved until the Intergovernmental Agreement is finalized and implemented. If the IGA is not implemented, CCNH will struggle as Accounts Payable topped \$2 million in May 2011.

#### 5. Operating Summary

Census and the related payer mix are the determinants of success. The basic elements of the business are under control; these include the staffing pattern and routine operating costs. Agency expenses have come down substantially. Once the Intergovernmental Agreement is in place, the cash position should improve.

Census has been lower than our target for 2011. The first quarter (Dec-Jan-Feb) was right on target and we averaged 198. The subsequent months averaged 187.6, quite a bit less than our objective. Additional volume is available through new services such as renal dialysis and this type of initiative rejuvenates the organization's revenue base.

Fully 65 percent of CCNH's patient service revenues are from government payers – 14 percent Medicare and 52 percent Medicaid. FY 2012 is shaping up to be a very challenging year. With no increases in government reimbursement projected, the private payer represents CCNH's only source of increased revenue on the base business. Accordingly, without new services, expense control takes on heightened significance as it is the only strategy available to management. CCNH has performed well in this arena.

We are fortunate to be able to work up a new program in renal dialysis. There are still key pieces of the arrangement that need to be put into place. So far, we have an understanding that is sufficient to establish a basis for moving forward. I am looking forward to adding renal dialysis to the budget in future months.

## For Fiscal 2011 Update

### Continuing Strategic Objectives

#### Quality of medical services

- a. *Integrate Medical Director into daily operations at CCNH; move as many residents as possible to direct supervision by Medical Director (consolidate medical direction).*

*The goal is to get Dr. Thakkar to care for as many residents as possible. With consolidated medical direction, CCNH is in a better position to not only manage the care process, but also to advance it, particularly in terms of reducing unnecessary hospitalizations and of doing a better job of managing chronic conditions within the nursing home.*

*There is no cost to this initiative beyond the existing contractual obligation to Dr. Thakkar (\$1,800 per month).*

**Status July 2011:** We need to re-direct our efforts. Dr Thakkar is still functioning as Medical Director. His interests in gerontology appear to have waned as he has elected to head in a new specialty direction. We are not making sufficient progress increasing the number of patients under his care nor is it likely that we will. The current number of residents that he sees is 28.

- b. **Develop a sub-acute service or its equivalent**

*Advancing our capabilities in rehab will require a physician with rehabilitation skills, i.e., a physiatrist or the equivalent. This physician will serve as rehab director; compensation for administrative services will likely be in the range of \$1,500 - \$2,000 per month. On the clinical side, the rehab director will attend patients, will see them once weekly while they are receiving rehab care, and provide a higher level of service than what CCNH is currently able to provide. (Patients have the right to be followed in rehab by their own physicians in the event they do not want to be care for by the rehab director.)*

*The rehab director bills for clinical services, which are distinct from administrative duties. The primary payer is Medicare. Facilities that have employed this approach report better use of therapy and significant improvements in relationships with residents and their families.*

**Status July 2011:** Dr McNeil is on board as Rehab Director. She is overseeing rehab services beginning with the development of a new rehabilitation program quality assurance and improvement initiative. Dr. McNeil is working in concert with Andrew, Karen, and our rehab coordinator Nicole to develop a set of quality



indicators that will give us an ongoing sense of the effectiveness of our therapy department. Data beginning July 1<sup>st</sup> will be collected and reviewed at least monthly. Quality indicators include measuring the timeframe from admission to therapy evaluation to therapy treatment, progress toward patient goals, and the accuracy of discharge planning done at admission. In addition, we are making overtures to improve our relationships with the Christie Clinic and with Provena. This has been slow going initially.

## Marketing

**Develop state-of-the-art dementia program; position CCNH as market leader in dementia (programming, media, community education, client service)**

**a. Move dementia marketing to the community through education and support groups**

*CCNH is off to a good start rejuvenating its dementia program. Gail Shivers has taken on a significant increase in responsibility and has been equal to the challenge. One of operational difficulties is that the understanding of the disease progression. In some cases, families are reluctant to see their residents transferred from the dementia program to the general unit. This dilemma presents an immediate opportunity to educate families about the disease and a broader opportunity to do the same thing in the community at-large.*

*Speaking to civic church groups seems to be a logical starting point to experiment with marketing the CCNH dementia program. Education about what to expect in dealing with dementia, the disease progression, and how the CCNH program responds to the different levels of dementia can prepare the way for better family experiences at CCNH. More to the point, though, this type of education should position CCNH as the first top-of-mind response in the community's dementia options.*

*There is no additional cost to do this. We do need to develop presentation materials and identify support resources for Gail.*

**Status July 2011:** No progress on the specific objective. Gail has been involved in training staff and in dealing with turnover on the dementia unit. She has made good progress in building a team that is much improved in that they are dedicated to dementia care. CCNH's dementia program was in need of a sea change. Gail also has been qualified as an MDS Coordinator, a process which took several months. She participates in the Alzheimer's Support Group. We have scheduled September as the month for Gail to start her public speaking.



## Continuing Operating Objectives

### Human resources

**Advance the skill level of CCNH supervisors through management development and on-the-job experience; specific emphasis shall be placed on verbal and written communication skills, documentation of events worthy of either discipline or recognition, and consistent, even-handed enforcement of CCNH policies.**

*The department managers continue to receive training and education on supervision, communication, and documentation. Costs are built in to the CCNH operating budget. Manuals, webinars, and seminars targeted to the needs of the long-term care industry have been successful. Performance improvement plans have also been employed.*

**Status July 2011:** Probationary and annual evaluations are a much better reflection of employee work performance than we had seen prior to this effort. The volume of discipline, unrelated to absenteeism, is significantly lower as managers are developing stronger work teams as a result of improved hiring processes. The employee recognition committee continues to work on creative ways to recognize employees doing a great job. Most recently giving a stack of poker chips to managers to give out when an employee makes a resident smile. Those poker chips can be redeemed for snacks and drinks. There is still significant work to do in this area.

### Improve IDPH regulatory position

*CCNH shall receive no citations under F 323 (Accidents & Supervision).*

**Status July 2011:** So far, so good

### Customer Service

#### a. Commit to Quality program continues

*Commit to Quality, with its department-specific measurement system, has been moved into CCNH's daily operating routine. Recent experience indicates that some measures might be more effective if monitored more often. For example, only a small percentage of rooms were inspected under Environmental Services; CCNH might have better customer satisfaction results if a higher number – say 25 percent – of all rooms were inspected. Commit to Quality is off to a good start and will respond to adjustments throughout the year.*

**Status July 2011:** Our Commit to Quality effort grew significantly with the addition of management work teams in the dining process and neighborhood assignments. Additionally, our rehabilitation Quality effort is launched effective July 1<sup>st</sup> and we will

spend the next 2-3 months working with our physician Rehabilitation Director to refine our rehab programs.

**b. Pinnacle scores at 4.5 or better each month**

*There is not much to add to develop this objective. CCNH is not where it should be. Department managers are being evaluated on their ability to provide good customer experiences.*

**Status 2011:** This objective has received major emphasis so far this year. In particular, management is determined to improve the dining experience. The dining room setting has been improved and the management staff is assisting in the meal service. April scores jumped nicely; May's retreated; June was better at 4.2. CCNH remains far too inconsistent in customer service but the line managers are getting the idea and are energized.

**Training/education for clinical coding skills; organize nursing to function without the MDS Coordinator position**

*Most skilled nursing homes employ MDS Coordinators. These positions are usually filled by RNs with special certification in the Resident Assessment Instrument. Their coding skills represent a specialty that is in high demand but in short supply. CCNH is like most other homes in this regard in that it is holding its breath until the MDS Coordinator turns over.*

*The MDS Coordinator is not a required position. Clinical skills are required in order to understand the relationships built into the Minimum Data Set (MDS). However, nurses with a good working knowledge of the MDS should be able to do the job provided that CCNH employs the logic checks available with the CareWatch software. Organizing the work flow to concentrate around the Unit Manager rather than the MDS Coordinator becomes the immediate task at hand.*

*There is no program development cost to this initiative, but it is clearly longer in horizon and dependent upon being able to stay the course in re-organizing nursing documentation activities.*

**Status July 2011:** One Unit Manager recently received her MDS coding certification, the RAC-CT, and we can begin to move forward on this objective. The Unit Managers participating in the project require specialized training to be able to lead clinical teams through the data collection and coding process. The training is significant and only offered periodically, making the test process slow. Over the coming months we will train and practice completing the MDS without the MDS Coordinator to see if we can decentralize the entire process.

## Improve financial position

- a. Cash
- b. ADC
- c. Payer mix
- d. Profitability

*These objectives are circular in that CCNH's financial position depends upon payer mix, volume, and payment. If we have the volume and mix right, we'll be profitable; if we resolve the IGT deal, we'll have the cash.*

**Status July 2011:** The results for the fiscal year-to-date are disappointing. Census for the first quarter was at our target level of 195; for the second quarter (March-April-May) it tanked. Census started re-building in late June and has been in the high 180s – but still below our target level. During this period of low census, expenses have been well controlled. Net income through June is \$(73,100) excluding the extraordinary settlement payment.

Payer mix has stabilized at 36 percent Pvt Pay, 53 percent Medicaid, and 11 percent Medicare. This is a good mix, but CCNH cannot deliver the performance we want with low census and with low Medicare.

Because a resolution to the IGA is imminent, CCNH is likely to finish the fiscal year in a profitable position and with much improved cash flow.



## **New Initiatives**

### **Institute a regulatory compliance program**

*That the regulatory environment is becoming more complex is a given. Under the Deficit Reduction Act of 2005, facilities with more than \$45 million in Medicaid receipts are required to have compliance plans in place; CCNH does not meet this requirement yet, but it is close. The recent health reform legislation requires compliance plans of all providers; they are to be in place by 2013. It is unlikely that this requirement is removed.*

*The primary purposes of a compliance plan are to assure the governing body that management is taking prudent steps to:*

- *Secure the privacy of protected health information*
- *Reduce the risk of identity theft*
- *Record clinical documentation accurately and in accord with resident needs*
- *Submit claims for services that are accurate*
- *Train and educate the workforce on fraud & abuse and its detection/prevention*
- *Provide a protected format for employees to report suspected incidents of fraud*
- *Identify areas needing improvement and implement corrective action*

*Information technology plays a pivotal role in developing compliance skills. Medicare claims involve two separate forms – the MDS and the Uniform Billing Form 04. The UBWatch software provides a ready format for matching up the information in the UB04 and the MDS and screening for inconsistencies. Actually getting usable information from our current IT vendor, MDI, to make UBWatch functional is proving to be difficult. We continue to work towards a resolution.*

*Medicaid claims are census-based, for now. However, reimbursement is moving towards a needs-based system. Eventually, clinical documentation and billing data will need to match. Right now, CCNH checks for accurate Medicaid census counts, accurate resident claim numbers, and timely submittals of the MDS, without which reimbursement denials can result.*

*One of the goals of a compliance program is to reduce work processes to the minimum essential steps necessary to accomplish the work and to provide a basis for auditing its effectiveness. Standardizing procedures among several homes – in this case County homes – also provides for stronger reviewability, for better ability to replicate results, and for a common support group.*

*The cost of implementing a compliance plan can range from \$75,000 to \$100,000 if a facility elects to implement and supervise the program on its own. MPA is working on a shared format for compliance programs where the cost is reduced considerably to a range of \$35-\$40k.*

*Time frame for implementation should be by mid-2011 or as soon as operating abnormalities with the current IT vendor are rectified.*



**Status July 2011:** This program is on track and ready to implement pending resolution of the IGA.

**Develop protocols for providing more advanced nursing care for congestive heart failure (CHF) and Chronic Obstructive Pulmonary Disease (COPD); work with local hospitals to institute the protocols at CCNH.**

*The current industry environment drives this objective as it focuses on better management of chronic disease at the SNF level. Readmissions to the hospital are being targeted by CMS and bundled reimbursement is on the horizon. Under bundled reimbursement, CMS would reimburse the hospital for all services associated with a Medicare episode of care. If skilled nursing services were part of the Medicare episode, the nursing facility would be paid by the hospital, not by the Medicare program as is currently the case. In the same thought process, if the hospital is at risk for an episode of care, it will seek to have that care provided in the least costly setting – for example, outpatient rather than inpatient, skilled rather than hospital inpatient. Under bundled payment, cost will emerge very quickly as a driving factor.*

*Low-tech chronic diseases are good candidates for evaluation in a skilled setting. Congestive Heart Failure (CHF) and Chronic Obstructive Pulmonary Disease (COPD) are two prime diseases where CCNH might be able to make a difference for the hospitals. There are sure to be more.*

*Program implementation requires, first, an approved protocol. Dr. Thakkar is working with us on that now. A major factor in his review is how CCNH should integrate its services with the hospital. Second, clinical staff may need to be trained in new techniques involving IV medication administration, electrocardiograms, and blood gases. Third, some clinical testing equipment will likely be required to do some basic blood analysis and cardiac testing; any equipment investment is budgeted not to exceed \$50k.*

**Status July 2011:** Protocols are finished

To: Board of Directors  
Champaign County Nursing Home

From: M. A. Scavotto  
Manager

Date: August 1 2011

Re: Management Update

This is the thirty-seventh 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, April at 186, May at 185, June at 190. All of these are well below our target. As I write this update, census has been running about 185.
2. **Operations:** The fiscal year got off to a profitable start and then tanked. February, March, April, and May were not good census experiences. Fortunately, CCNH broke even in May and – excluding the extraordinary settlement payment – took a small loss of \$(8)k in June. Year-to-date, routine operations are showing a loss of \$(73)k.

CCNH staff has been working with McGladrey Pullen on the OIG Medicaid audit. We remain optimistic that a great deal of the OIG's claims will prove to be unsubstantiated. The overlap with the old IGT program represents about \$100k just by itself.

Customer service continues to receive emphasis. We saw some nice improvements in April, only to see May slip. June came in at 4.2. My sense is that the team is getting the message that we are serious about customer service; better yet, they are getting energized themselves and that's a good sign.

The County Board has signed the Intergovernmental Agreement and it is on its way to Springfield. Our sources indicate that the Feds are expected to take another 45-60 days getting the final approvals processed. HFS sees no impediments to final approval and execution. We have a good idea of the amounts involved but have no final word on frequency of payment or on how the payment backlog will be paid.

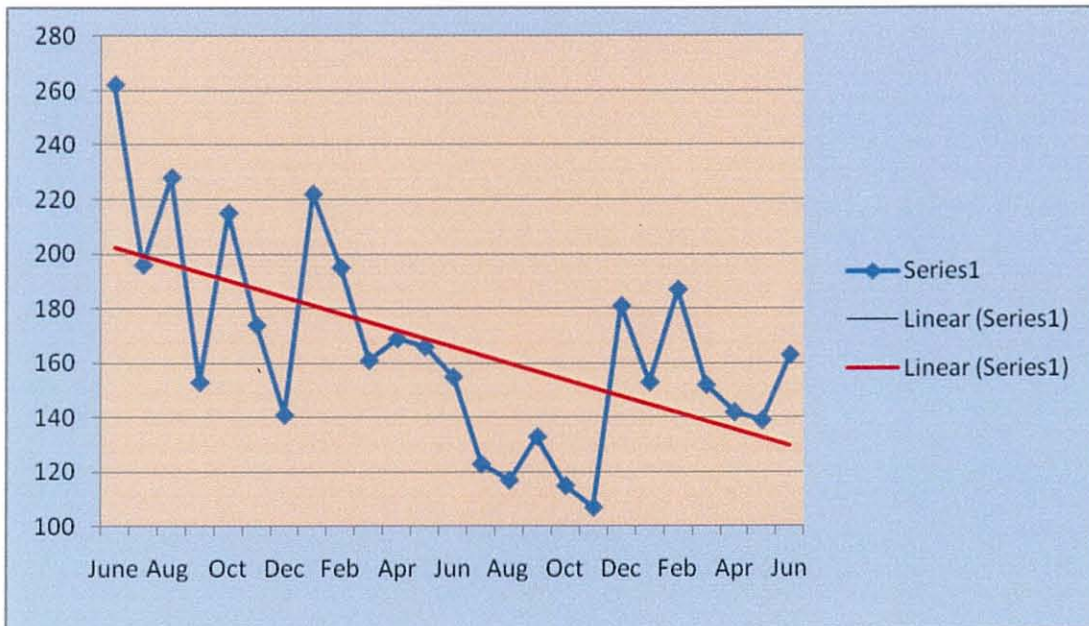
I have no resolution to the 837 code dilemma with MDI. We remain in touch with MDI but its response has been neither gratifying nor specific. From what I can tell, many MDI customers simply leave and go elsewhere; that thought has been entertained.

New management staff is in place for Environmental Services and for Marketing/Admissions.

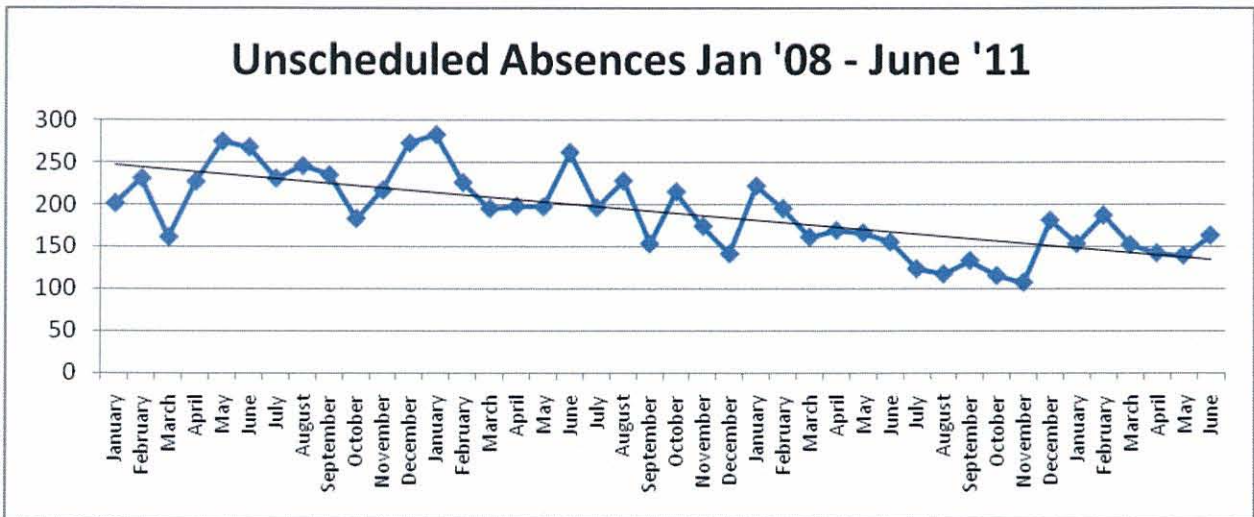
We continue to work on renal services. We have taken a different approach to the market analysis than the one provided by the vendor. Demand makes the project look feasible; the stumbling block will be handling the capital investment when CCNH has no cash. The only option is for the vendor to finance the improvements; we are working on an approach.

- 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. March, April and May were much better performances.

**Unscheduled Absences  
June 2009 thru June 2011**







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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	(\$41,389.70)
Petty Cash	\$300.00
Total Cash	<u>(\$41,089.70)</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Private Pay	\$638,754.16
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$806,960.42
Total Rec., Net of Uncollectible Amounts	<u>\$1,445,714.58</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Hospice	\$71,073.90
Allowance for Uncollectible Accts-Private Pay	(\$14,516.00)
Allowance for Uncollectible Accts-Patient Care P	(\$3,690.99)
Allowance for Uncollectible Accts-Patient Care H	(\$208.00)
Total Rec., Net of Uncollectible Amounts	<u>\$52,658.91</u>

**Accrued Interest**

Property Tax Revenue Receivable	\$580,979.00
Total Accrued Interest	<u>\$580,979.00</u>

**Intergvt. Rec., Net of Uncollectibl**

Due from Collector Funds	\$749.31
Due From Other Funds	\$48.72
Due from Other Governmental Units	\$1,192,824.00
Due from IL Public Aid	(\$378,647.33)
Due from IL Department of Aging-Title XX	\$103,501.94
Due from US Treasury-Medicare	\$595,097.91
Due From VA-Adult Daycare	\$11,862.63
Due From VA-Nursing Home Care	\$51,046.80
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>\$1,545,538.98</u>

**Prepaid Expenses**

Prepaid Expenses	\$95,541.16
Stores Inventory	\$24,602.21
Total Prepaid Expenses	<u>\$120,143.37</u>

**Long-Term Investments**

Patient Trust Cash, Invested	\$7,200.37
Total Long-Term Investments	<u>\$7,200.37</u>
Total Current Assets	<u>\$3,711,145.51</u>

**Fixed Assets**

Nursing Home Buildings	\$23,191,082.13
Improvements not Buildings	\$463,525.63
Equipment, Furniture & Autos	\$1,208,366.75
Accumulated Depreciation-Land Improvements	(\$162,032.85)
Accumulated Depreciation-Equipment, Furniture, &	(\$603,298.38)
Accumulated Depreciation-Buildings	(\$2,554,457.78)
Total Fixed Assets	<u>\$21,543,185.50</u>
Total ASSETS	<u><u>\$25,254,331.01</u></u>

**LIABILITIES & EQUITY****Current Liabilities**

A/R Refunds	\$20,374.41
Accounts Payable	\$2,096,898.81
Salaries & Wages Payable	\$319,088.13
Interest Payable - Bonds	\$70,604.38
Due to General Corporate Fund	\$333,141.98
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	\$340,621.53
Total Current Liabilities	\$3,180,729.24

**Non-Current Liabilities**

Nursing Home Patient Trust Fund	\$7,200.37
Bonds Payable	\$3,400,000.00
Accrued Compensated Absences	\$364,964.42
Total Non-Current Liabilities	\$3,772,164.79
Total Current Liabilities	\$6,952,894.03

**Equity**

Retained Earnings-Unreserved	\$18,509,695.10
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
	(\$223,099.70)
Total Equity	\$18,301,436.98
Total LIABILITIES & EQUITY	\$25,254,331.01



06/30/11

Champaign County Nursing Home  
Historical Statement of Operations

2

Description	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	Total
IL Department Of Aging-Day Care Gra	12,449	12,499	12,677	13,068	12,302	14,341	12,634	8,751	13,795	14,949	16,385	16,902	160,752
Adult Day Care Charges-Private Pay	11,936	11,505	10,408	10,410	7,525	5,730	4,926	4,473	6,057	3,168	2,961	3,300	82,399
Total Adult Day Care Revenue	25,792	25,411	24,425	24,833	20,135	21,344	18,746	14,758	21,741	19,776	21,716	22,632	261,308
Total Income	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	1,129,867	1,142,967	1,147,754	14,446,355

## Operating Expenses

## Administration

Reg. Full-Time Employees	27,828	28,821	29,683	29,002	28,106	29,265	27,289	25,745	29,615	27,296	28,616	27,107	338,373
Temp. Salaries & Wages	1,488	870	777	886	842	558	742	657	662	406	629	635	9,153
Per Diem	181	276	212	276	(253)		135	270	405	180	225	180	2,087
Overtime	335	76	263	126	438	256	329	316	79	143	311	383	3,057
TOPS - Balances	904	(1,150)	1,202	(10,378)	105	987	700	448	751	249	(4,550)	(3,286)	(14,017)
TOPS - FICA	69	(88)	92	(794)	8	76	54	34	57	19	(348)	(251)	(1,072)
Social Security - Employer	2,226	2,194	2,258	2,213	2,151	2,220	2,042	1,935	2,202	2,013	2,138	2,012	25,605
IMRF - Employer Cost	2,330	2,828	2,833	2,754	5,621	2,852	2,688	2,537	2,890	2,674	2,821	2,653	35,481
Workers' Compensation Insurance	1,733	1,292	1,326	1,301	1,850	859	2,069	1,337	1,534	1,403	1,476	1,409	17,589
Unemployment Insurance	489	450	(128)	210	(1,465)	214	1,119	1,088	936	886	411	361	4,571
Employee Health/Life Insurance	2,981	2,981	3,462	3,856	4,369	4,698	4,667	4,667	4,667	4,622	4,868	4,870	50,708
IMRF - Early Retirement Obligation	3,471	3,471	3,471	3,471	3,233	3,475	3,475	3,475	3,475	3,475	3,475	6,336	44,306
Employee Development/Recognition	(970)	(1,047)	83	621	331	37	133	70	309	44	254	351	216
Employee Physicals/Lab	2,300	3,479	1,418	3,818	4,668	2,645	1,482	385	4,971	2,062	1,591	3,383	32,201
Stationary & Printing	666				195	332	273		760				2,225
Copier Supplies	554	808	627	717	767	660	900	586	931	720	687	659	8,615
Postage, UPS, Federal Express	548	869	591	715	789	810	623	732	485	600	889	500	8,151
Equipment < \$2,500				3,051	(9,986)								(6,935)
Operational Supplies	2,415	2,138	3,131	2,110	3,149	1,735	3,230	1,376	4,483	1,119	1,508	3,750	30,145
Audit & Accounting Fees	3,229	13,172	3,229	3,229		3,625	3,625	3,625	3,625	3,625	3,625	3,625	48,233
Architect Fees											570		570
Attorney Fees	3,530	12,528	5,606	3,186	1,255	3,775	2,816	10,859	2,671	14,188	16,819	15,935	93,168
Professional Services	27,802	30,409	43,151	34,995	42,704	30,268	37,767	30,708	34,689	39,586	30,586	40,259	422,923
Job Required Travel Expense	153	140	226	307	700	372	252	216	697	311	325	348	4,048
Insurance	19,168	19,168	19,168	17,109	19,187	19,829	19,428	19,829	19,643	24,650	19,829	20,497	237,505
Property Loss & Liability Claims	1,158			125	1,308				408	174		150,000	153,173
Computer Services	6,025	1,892	1,853	1,968	4,107	85	3,636	2,712	4,284	1,883	1,947	2,697	33,089
Telephone Services	1,679	2,117	1,789	1,644	1,822	1,434	1,882	1,821	1,679	1,465	1,482	1,480	20,294
Witness Fees					57								57
Legal Notices, Advertising	3,194	6,061	6,154	5,359	1,892	3,435	4,187	2,426	4,607	9,048	7,159	9,273	62,797
Photocopy Services	760	760	760	760	1,520		760	760	760	760	760	760	9,119
Public Relations	391	445	497	(108)	184	198	172	114		670			2,563
Dues & Licenses			188	2,165		13,982							16,334
Conferences & Training	3,130	145		2,400	(1,771)	2,289	(1,800)		4,739	268	195	80	9,675

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Description	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	Total
Finance Charges, Bank Fees	2,331	2,115	2,254	2,693	1,931	3,588	1		1,695	4,315	5,827	675	27,425
Cable/Satellite TV Expense	2,175	2,175	2,175	2,175	2,175	2,260	2,260	2,379	2,379	2,379	2,379	2,379	27,294
IPA Licensing Fee	11,300	11,300	10,935	11,300	10,935	11,300	11,300	10,206	11,300	10,935	11,300	10,935	133,043
Fines & Penalties	9,295	975			(24,000)			780			5,428		(7,523)
Depreciation Expense	60,463	60,462	59,654	59,654	63,306	59,161	59,432	59,615	59,615	59,880	60,154	60,154	721,550
Transfers to General Corporate Fund	575	1,063	4,155	713	3,888	350	688	1,375	1,675	1,988	788	213	17,468
Interest-Tax Anticipation Notes Payabl	72	710	1,350		13						2,484	2,958	7,587
Interest- Bonds Payable	12,542	12,542	12,542	9,667	11,472	11,992	11,992	11,992	11,992	11,992	11,992	11,992	142,714
<b>Total Administration</b>	<b>218,517</b>	<b>226,448</b>	<b>226,989</b>	<b>203,296</b>	<b>187,604</b>	<b>219,623</b>	<b>210,348</b>	<b>205,077</b>	<b>225,670</b>	<b>236,028</b>	<b>228,649</b>	<b>385,311</b>	<b>2,773,561</b>
<b>Environmental Services</b>													
Reg. Full-Time Employees	31,171	31,235	31,688	32,831	29,558	31,476	30,908	29,329	32,836	29,902	33,611	29,860	374,406
Overtime	718	239	838		2,168	1,786	1,776	741		60		956	9,282
TOPS - Balances	(2,889)	1,037	346	1,173	1,127	(105)	(1,229)	310	1,261	(771)	(2,680)	(2,480)	(4,902)
TOPS- FICA	(221)	79	26	90	86	(8)	(94)	24	97	(59)	(205)	(190)	(375)
Social Security - Employer	2,416	2,364	2,444	2,466	2,386	2,517	2,450	2,254	2,463	2,248	2,536	2,320	28,863
IMRF - Employer Cost	2,678	3,164	3,169	3,198	6,154	3,297	3,334	3,067	3,351	3,059	3,451	3,157	41,078
Workers' Compensation Insurance	1,908	1,359	1,379	1,428	909	932	2,224	1,484	1,662	1,513	1,670	1,542	18,009
Unemployment Insurance	692	239	364	39	75	13	1,761	1,266	1,165	1,437	1,065	881	8,995
Employee Health/Life Insurance	6,036	5,523	6,036	6,036	6,848	6,449	6,449	5,909	5,909	5,857	5,854	5,572	72,478
Operational Supplies	4,802	4,355	6,162	5,160	5,323	6,686	6,875	6,343	6,043	3,843	5,335	4,446	65,375
Gas Service	10,147	9,960	8,856	6,118	25,727	13,500	23,619	27,809	2,433	872	12,357	14,267	155,666
Electric Service	27,406	29,602	22,570	23,466	19,403	13,658	15,374	15,151	17,389	18,597	20,961	25,669	249,245
Water Service	2,079	2,226	2,074	1,992	2,741	1,375	2,153	1,969	2,232	2,395	2,237	2,285	25,760
Pest Control Service	468	468	468	468	468	468	468	468	468	468	468	468	5,612
Waste Disposal & Recycling	2,878	2,205	3,527	2,305	1,001	4,251	3,779	3,278	2,754	4,865	5,762	4,461	41,063
Equipment Rentals	268	268	268	268		536	258	258	258	258	258	258	3,156
Sewer Service & Tax	1,390	1,302	1,427	1,263	2,466		1,365	1,355	1,239	1,466	1,240	1,357	15,869
<b>Total Environmental Services</b>	<b>91,947</b>	<b>95,625</b>	<b>91,641</b>	<b>88,299</b>	<b>106,440</b>	<b>86,830</b>	<b>101,468</b>	<b>101,015</b>	<b>81,559</b>	<b>76,009</b>	<b>93,917</b>	<b>94,829</b>	<b>1,109,579</b>
<b>Laundry</b>													
Reg. Full-Time Employees	9,531	9,784	9,519	9,617	9,295	10,801	8,377	8,494	9,815	9,126	9,884	8,262	112,504
Overtime	245	8	248	4	499	377	538	129				366	2,413
TOPS Balances	(420)	39	(84)	(491)	(70)	(1,557)	510	286	371	410	(101)	(296)	(1,404)
TOPS - FICA	(32)	3	(6)	(38)	(5)	(119)	39	22	28	31	(8)	(23)	(107)
Social Security - Employer	741	737	735	724	737	847	675	644	739	687	745	649	8,661
IMRF - Employer Cost	822	987	953	938	1,906	1,106	919	877	1,006	935	1,014	884	12,346
Workers' Compensation Insurance	578	426	414	418	593	261	712	427	497	462	482	436	5,705
Unemployment Insurance	184	16	128		(254)		482	368	398	535	365	270	2,493
Employee Health/Life Insurance	1,422	1,422	1,422	1,422	1,422	2,129	1,590	1,590	1,590	1,577	1,576	1,576	18,740
Laundry Supplies	1,571	2,044	1,659	1,618	1,646	2,531	1,571	1,646	2,830	976	2,089	1,128	21,309
Linens & Bedding	2,234	1,100	1,498	1,198	1,285	2,641		1,119	2,175	137	1,198	1,700	16,288



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Description	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	Total
Total Laundry	16,876	16,564	16,487	15,410	17,055	19,018	15,412	15,602	19,450	14,879	17,243	14,953	198,949
<b>Maintenance</b>													
Reg. Full-Time Employees	5,671	5,671	5,526	5,417	5,469	5,927	5,353	4,995	5,842	4,622	2,568	5,581	62,642
Overtime			14							9	2,451		2,475
TOPS - Balances	(451)	(168)	47	21	(299)	83	107	352	246	205	(199)	76	22
TOPS - FICA	(35)	(13)	4	2	(23)	6	8	27	19	16	(15)	6	2
Social Security - Employer	410	390	379	372	374	423	361	337	394	309	338	381	4,467
IMRF - Employer Cost	454	522	491	482	986	554	492	458	537	420	460	518	6,374
Workers' Compensation Insurance	342	247	240	236	348	171	400	253	296	234	254	282	3,301
Unemployment Insurance	162	56	91		(140)		301	202	207	253	170	190	1,491
Employee Health/Life Insurance	1,302	2,102	1,302	1,306	502	1,079	1,079	1,329	1,079	1,072	536	537	13,226
Gasoline & Oil	(2)			5	48	8	8	16		59		44	185
Ground Supplies					115	276	138						529
Maintenance Supplies	598	1,729	3,128	2,155	5,521	6,876	4,151	3,534	4,567	5,857	4,909	5,405	48,430
Professional Services					3,854	4,610	5,353	4,789	3,573				22,179
Automobile Maintenance	111	274	1,644	97	653	576	656	135	299	504	443	1,456	6,849
Equipment Maintenance	3,914	1,477	1,553	2,017	2,088	3,992	2,100	2,079	4,466	1,446	1,155	1,251	27,537
Equipment Rentals				35				408					443
Nursing Home Building Repair/Mainte	2,212	9,372	5,353	6,491	11,709	8,826	2,272	2,993	8,138	3,092	3,214	7,211	70,883
Conferences & Training									471				471
Landscaping Services					2,327							200	2,527
Parking Lot/Sidewalk Maintenance						6,525	3,250	5,440					15,215
Nursing Home Building Construction/I												13,191	13,191
Furnishings, Office Equipment			5,317		(5,317)								
Total Maintenance	14,688	21,660	25,090	18,635	28,216	39,932	26,030	27,347	30,134	18,096	16,282	36,327	302,438
<b>Nursing Services</b>													
Reg. Full-Time Employees	90,020	89,622	85,892	85,760	92,385	115,089	90,967	117,407	115,582	104,884	115,196	126,277	1,229,080
Reg. Part-Time Employees	11,177	9,329	5,333	5,446	4,525	4,844	3,415	3,399	3,427	3,712	5,678	4,657	64,942
Temp. Salaries & Wages	26,545	28,354	30,692	33,295	39,892	37,244	42,049	28,488	26,371	21,812	24,296	23,698	362,736
Overtime	33,491	24,814	34,017	30,177	47,337	47,369	43,755	36,933	27,866	33,077	28,033	38,162	425,032
TOPS - Balances	(15,054)	4,906	823	3,170	5,002	(3,476)	3,221	5,401	70	6,120	(13,445)	1,105	(2,157)
No Benefit Full-Time Employees	74,415	81,963	77,481	78,935	73,014	61,877	71,037	87,343	88,981	84,473	93,655	<u>62,538</u>	935,711
No Benefit Part-Time Employees	28,942	33,244	40,446	40,123	38,554	36,908	30,051	28,811	34,063	33,105	33,303	<u>19,822</u>	397,372
TOPS - FICA	(1,152)	375	63	242	383	(266)	246	413	5	468	(1,029)	85	(165)
Social Security - Employer	20,352	20,311	20,807	20,803	22,491	23,069	21,366	22,983	22,507	21,350	22,828	20,805	259,671
IMRF - Employer Cost	20,009	24,143	23,852	23,563	50,579	25,218	24,561	24,492	27,711	26,639	28,421	25,397	324,585
Workers' Compensation Insurance	13,686	10,549	10,433	10,595	15,955	6,889	18,048	13,432	13,582	12,548	13,247	12,414	151,378
Unemployment Insurance	5,160	5,014	(2,328)	2,347	(8,501)	3,002	7,788	12,624	10,006	10,867	6,122	4,535	56,636
Employee Health/Life Insurance	13,063	13,169	12,143	12,650	12,159	12,112	12,585	11,506	12,795	11,963	13,538	13,244	150,927
Books, Periodicals & Manuals			209	367		171	(1)					50	796



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Description	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	Total
Stocked Drugs	3,072	2,740	1,723	2,038	2,642	2,643	3,733	2,692	3,320	3,003	2,615	1,178	31,398
Pharmacy Charges-Public Aid	1,357	1,357	2,167	876	2,051	751	1,822	854	1,185	1,179	1,663	1,293	16,555
Oxygen	2,557	2,950	3,465	2,494	2,210	2,459		5,453	2,485		2,232	2,816	29,121
Incontinence Supplies	6,526	8,542	9,679	8,799	5,671	10,512	9,085	5,291	9,738	7,753	9,086	9,729	100,412
Pharmacy Charges - Insurance	9,400	6,950	8,830	3,466	5,268	3,750	6,292	4,575	5,335	5,941	(1,906)	3,175	61,074
Operational Supplies	22,661	22,271	21,991	15,003	20,157	24,151	14,670	15,363	23,314	15,609	14,341	16,492	226,024
Pharmacy Charges-Medicare	20,131	17,025	27,208	8,660	16,819	13,575	13,945	12,825	14,429	12,250	10,375	10,150	177,393
Medical/Dental/Mental Health									6,400				6,400
Professional Services	20,169	27,844	25,079	26,034	13,864	8,964	25,179	25,737	25,639	19,741	11,699	13,258	243,206
Laboratory Fees	2,963	2,507	1,880	1,422	2,298		2,362		6,957	1,838	1,651	724	24,601
Equipment Rentals	4,999	2,563	3,055	3,393	5,488	3,475	3,208	2,908	5,856	1,701	5,111	6,204	47,961
Dues & Licenses				110			50				70		230
Conferences & Training	899	1,584	2,200	682	625	25	(25)	100	1,352	537	208	213	8,398
Contract Nursing Services	155,875	170,205	160,116	86,578	123,538	114,124	103,366	81,910	69,008	57,092	44,713	40,953	1,207,477
Medicare Medical Services	3,869	3,414	1,078	1,371	15,325	8,616	3,163	2,586	2,579	11,148	3,128	21,983	78,259
Furnishings, Office Equipment													
Medical/ Health Equipment				11,090	(17,271)								(6,182)
<b>Total Nursing Services</b>	<b>575,131</b>	<b>615,745</b>	<b>608,333</b>	<b>519,487</b>	<b>592,458</b>	<b>563,095</b>	<b>555,939</b>	<b>553,524</b>	<b>560,566</b>	<b>508,810</b>	<b>474,828</b>	<b>480,957</b>	<b>6,608,873</b>
<b>Activities</b>													
Reg. Full-Time Employees	14,346	13,851	11,923	11,457	11,667	12,388	9,928	10,508	12,535	11,669	12,002	11,497	143,772
Temp. Salaries & Wages	322	2											324
Overtime			4		115			214					334
TOPS - Balances	787	(13)	(12,281)	972	171	(397)	(717)	983	741	943	292	(57)	(8,575)
TOPS - FICA	60	(1)	(939)	74	13	(30)	(55)	75	57	72	22	(4)	(656)
Social Security - Employer	1,062	955	857	833	853	912	705	764	896	835	858	795	10,325
IMRF - Employer Cost	1,150	1,282	1,112	1,080	2,320	1,194	960	1,040	1,219	1,136	1,167	1,082	14,742
Workers' Compensation Insurance	873	603	519	498	746	353	776	532	634	590	607	582	7,313
Unemployment Insurance	287	165	229	62	(340)	53	454	443	476	594	305	275	3,003
Employee Health/Life Insurance	2,419	2,419	2,419	2,419	3,219	2,701	2,701	2,951	3,201	2,676	2,672	2,674	32,467
Books, Periodicals & Manuals					349								349
Operational Supplies	209	206	312	179	847	232	91	231	355	485	246	234	3,627
Professional Services		121	247	121	121		241	121	129	125	125	125	1,474
Field Trips				19									19
Conferences & Training		15	263						441				719
<b>Total Activities</b>	<b>21,514</b>	<b>19,604</b>	<b>4,663</b>	<b>17,714</b>	<b>20,082</b>	<b>17,405</b>	<b>15,083</b>	<b>17,862</b>	<b>20,683</b>	<b>19,125</b>	<b>18,298</b>	<b>17,201</b>	<b>209,234</b>
<b>Social Services</b>													
Reg. Full-Time Employees	11,750	9,697	8,057	12,087	13,936	14,224	19,437	11,268	14,834	13,003	13,922	23,125	165,340
Reg. Part-Time Employees										307			307
Temp. Salaries & Wages							1,240	1,206				414	2,860
Overtime	681	694	792	1,010	494	705	975	678	1,108	413	316	121	7,987

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Description	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	Total
TOPS - Balances	454	719	312	11,564	(545)	(223)	(5,704)	971	899	327	370	(10,809)	(1,664)
TOPS - FICA	35	55	24	885	(42)	(17)	(436)	74	69	25	28	(827)	(127)
Social Security - Employer	937	769	652	976	1,082	1,130	1,635	987	1,197	1,029	1,068	1,789	13,252
IMRF - Employer Cost	1,038	1,041	846	1,266	2,292	1,480	2,096	1,216	1,629	1,401	1,453	2,391	18,149
Workers' Compensation Insurance	699	422	350	526	840	403	1,363	631	751	658	705	1,191	8,539
Unemployment Insurance	165	16	106		(322)		1,143	581	614	606	194	175	3,277
Employee Health/Life Insurance	515	996	996	996	996	2,151	2,151	2,149	2,149	2,129	2,377	2,128	19,734
Professional Services	2,500	8,273	18,978	1,822	121		241	121	129	125	125	125	32,559
Conferences & Training			263						481				744
<b>Total Social Services</b>	<b>18,775</b>	<b>22,681</b>	<b>31,376</b>	<b>31,132</b>	<b>18,853</b>	<b>19,853</b>	<b>24,143</b>	<b>19,882</b>	<b>23,859</b>	<b>20,023</b>	<b>20,558</b>	<b>19,823</b>	<b>270,957</b>
<b>Physical Therapy</b>													
Reg. Full-Time Employees	2,328	2,329	2,353	2,190	2,340	4,427	4,008	3,582	4,305	4,013	4,095	4,155	40,126
Overtime	20				40			164					224
TOPS - Balances										4,851	(234)	473	5,089
No Benefit Full-Time Employees	2,273	2,405	2,191	2,298	2,191								11,357
TOPS - FICA										371	(18)	36	389
Social Security - Employer	349	354	340	336	342	334	298	378	221	299	305	309	3,865
IMRF - Employer Cost	387	475	441	436	903	437	406	379	436	407	415	421	5,541
Workers' Compensation Ins.	280	206	198	195	289	129	298	82	317	203	207	210	2,614
Unemployment Insurance			3		(110)		232	153	171	234	152	128	962
Employee Health/Life Insurance	513	513	513	513	513	1,079	1,079	1,079	1,329	1,069	1,068	1,069	10,336
Operational Supplies					(45)								(45)
Professional Services	42,200	44,070	53,740	52,058	39,826	37,022	41,164	37,872	35,340	36,613	35,156	33,691	488,752
<b>Total Physical Therapy</b>	<b>48,350</b>	<b>50,351</b>	<b>59,778</b>	<b>58,024</b>	<b>46,289</b>	<b>43,428</b>	<b>47,486</b>	<b>43,689</b>	<b>42,119</b>	<b>48,058</b>	<b>41,146</b>	<b>40,492</b>	<b>569,211</b>
<b>Occupational Therapy</b>													
Reg. Full-Time Employees	2,126	2,101	2,101	2,006	2,101	2,222	2,006	1,935	1,935	2,006	2,127	2,101	24,769
Overtime								5					5
TOPS - Balances	198	64	(127)	(199)	(204)	(7)	(65)	279	207	58	(198)	(103)	(97)
TOPS - FICA	15	5	(10)	(15)	(16)	(1)	(5)	21	16	4	(15)	(8)	(7)
Social Security - Employer	163	161	161	153	160	169	153	148	147	153	162	160	1,889
IMRF - Employer Cost	180	215	208	199	408	222	208	201	200	208	220	218	2,687
Workers' Compensation Ins.	127	91	91	87	134	64	150	98	98	101	108	106	1,257
Unemployment Insurance	12		34		(49)		117	87	77	116	81	80	554
Employee Health/Life Insurance	395	395	395	395	395	540	540	540	540	535	534	534	5,735
Operational Supplies		854											854
Professional Services	49,325	49,956	45,355	46,190	48,565	44,851	45,646	35,874	36,119	43,302	48,349	43,761	537,292
<b>Total Occupational Therapy</b>	<b>52,541</b>	<b>53,842</b>	<b>48,209</b>	<b>48,817</b>	<b>51,494</b>	<b>48,060</b>	<b>48,749</b>	<b>39,187</b>	<b>39,340</b>	<b>46,483</b>	<b>51,367</b>	<b>46,849</b>	<b>574,937</b>
<b>Speech Therapy</b>													
Professional Services	19,226	11,521	10,184	9,783	7,924	7,601	8,453	12,096	18,604	18,947	18,150	18,041	160,530



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Champaign County Nursing Home  
Historical Statement of Operations

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Description	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	Total
Total Speech Therapy	19,226	11,521	10,184	9,783	7,924	7,601	8,453	12,096	18,604	18,947	18,150	18,041	160,530
<b>Food Services</b>													
Reg. Full-Time Employees	36,738	40,062	39,065	41,205	40,682	42,711	46,500	35,670	47,033	39,934	40,652	37,403	487,655
Reg. Part-Time Employees	2,189	897	1,036	1,306	995	1,278	636	491	617	484	515	436	10,880
Overtime	1,837	1,356	2,352	1,175	3,903	2,990	3,837	2,564	725	1,399	775	2,017	24,932
TOPS - Balances	33	1,400	184	(434)	2,033	(500)	(8,256)	(4,612)	2,041	1,978	(3,586)	214	(9,506)
TOPS - FICA	3	107	14	(33)	156	(38)	(632)	(353)	156	151	(274)	16	(727)
Social Security - Employer	3,066	3,156	3,162	3,234	3,362	3,512	3,766	2,836	3,559	3,071	3,078	2,920	38,721
IMRF - Employer Cost	3,345	4,155	4,034	4,063	8,007	4,532	5,070	3,809	4,778	4,129	4,135	3,973	54,029
Workers' Compensation Insurance	2,331	1,782	1,744	1,849	2,613	1,271	3,330	1,830	2,411	2,045	2,017	1,981	25,204
Unemployment Insurance	793	440	557	305	(687)	263	2,039	1,719	1,732	2,306	1,320	1,216	12,003
Employee Health/Life Insurance	8,651	8,138	8,138	8,651	8,651	8,539	8,539	9,828	8,570	8,533	8,736	8,490	103,465
Food	37,069	36,076	32,926	36,063	33,273	35,432	30,699	35,025	38,278	33,836	32,487	36,937	418,101
Nutritional Supplements	1,352	2,327	2,029	2,837	3,005	2,412	2,824	2,901	3,455	3,749	2,798	2,304	31,992
Operational Supplies	(263)	4,065	4,375	2,831	5,297	3,523	3,864	3,388	5,200	3,495	3,671	4,671	44,118
Professional Services	2,359	1,912	2,399	2,033	2,291	280	4,490	2,635	3,499	4,333	2,629	2,095	30,956
Equipment Rentals	380	380	380	380	89	671	380	380	380	380	380	380	4,559
Dues & Licenses										80			80
Conferences & Training			80						441				521
Kitchen/ Laundry											675		675
Total Food Services	99,882	106,253	102,475	105,464	113,669	106,875	107,085	98,113	122,874	109,904	100,007	105,055	1,277,657
<b>Barber &amp; Beauty</b>													
Reg. Full-Time Employees	2,163	2,163	3,957	4,097	4,265	4,458	4,072	3,854	4,458	4,072	4,265	4,265	46,088
TOPS - Balances	(169)	22	(60)	287	(8)	134	(67)	106	78	1,622	(186)	295	2,055
TOPS - FICA	(13)	2	(5)	22	(1)	10	(5)	8	6	124	(14)	23	157
Social Security - Employer	141	121	224	233	248	289	227	215	249	228	239	239	2,652
IMRF - Employer Cost	157	162	290	365	512	378	309	292	339	311	325	325	3,764
Workers' Compensation Insurance	130	94	172	178	246	128	304	195	226	206	216	216	2,310
Unemployment Insurance	57	29	50		7		216	136	131	179	119	119	1,044
Employee Health/Life Insurance	513	513	513	513	513	1,079	1,079	1,079	1,079	1,069	1,068	1,069	10,086
Operational Supplies		149	139		14	160	(49)	174		51		87	845
Total Barber & Beauty	2,978	3,255	5,280	5,695	5,796	6,636	6,086	6,060	6,685	7,862	6,120	6,551	69,003
<b>Adult Day Care</b>													
Reg. Full-Time Employees	13,570	13,580	13,625	12,963	13,511	13,961	12,897	12,331	14,135	12,961	13,505	13,593	160,630
Temp. Salaries & Wages	1,452	584	146	14	1,250	1,025	363		33	330	132	528	5,858
Overtime	29	28	61	40		5	11	5	10	5		102	297
TOPS - Balances	223	(192)	(164)	1,404	(858)	(1,097)	(740)	1,022	895	659	(114)	(1,045)	(6)
TOPS - FICA	17	(15)	(13)	107	(66)	(84)	(57)	78	68	50	(9)	(80)	
Social Security - Employer	1,137	1,058	1,031	970	1,105	1,131	989	919	1,057	992	1,017	1,061	12,466



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Description	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	Total
IMRF - Employer Cost	1,135	1,357	1,322	1,256	2,609	1,393	1,308	1,250	1,434	1,316	1,370	1,385	17,136
Workers' Compensation Insurance	891	616	599	565	911	435	994	624	717	673	690	714	8,429
Unemployment Insurance	46	26	53	2	(347)	25	724	540	553	608	359	181	2,769
Employee Health/Life Insurance	2,504	2,504	2,504	2,504	2,504	2,588	2,588	2,588	2,588	2,565	2,563	2,564	30,565
Books, Periodicals & Manuals				13			171		15				199
Gasoline & Oil	1,158	1,580	(533)	1,140	1,590	1,202	852	955	1,297	1,155	1,100	1,302	12,798
Operational Supplies	134	90	69	84	604	42		22	37	50	153	62	1,346
Field Trips/Activities											16		16
Dues & Licenses					10					250			260
Conferences & Training		15	484	186	9				529			720	1,944
Total Adult Day Care	22,295	21,233	19,185	21,246	22,832	20,625	20,101	20,336	23,370	21,613	20,784	21,088	254,706
<b>Alzheimers and Related Disorde</b>													
Reg. Full-Time Employees	25,830	28,523	30,989	29,899	28,765	33,325	32,470	29,638	35,883	37,155	32,823	35,395	380,696
Reg. Part-Time Employees	2,752	2,192	1,367										6,311
Overtime	11,562	8,430	8,702	6,846	11,763	12,679	11,827	6,847	5,404	6,526	7,212	11,040	108,839
TOPS - Balances	1,014	922	15,969	892	1,519	1,245	(423)	1,622	891	(230)	(387)	(6,049)	16,984
No Benefit Full-Time Employees	25,223	22,635	20,769	22,770	17,998	13,667	12,822	13,069	17,346	17,451	19,642	16,445	219,837
No Benefit Part-Time Employees	3,683	3,300	2,420	3,889	6,790	8,044	8,379	5,256	5,311	8,563	11,462	9,379	76,476
TOPS - FICA	78	71	1,222	68	116	95	(32)	124	68	(18)	(30)	(463)	1,299
Social Security - Employer	5,254	4,772	4,989	4,778	4,910	5,110	4,888	4,077	4,765	5,218	5,329	5,410	59,500
IMRF - Employer Cost	5,823	6,608	6,270	6,195	13,319	6,681	6,652	5,548	6,485	7,101	7,079	7,362	85,122
Workers' Compensation Insurance	3,461	2,464	2,416	2,460	3,480	1,552	3,948	2,427	2,962	3,196	3,096	3,221	34,685
Unemployment Insurance	851	592	(271)	30	(2,103)	38	3,178	2,195	2,505	2,789	1,315	1,161	12,280
Employee Health/Life Insurance	2,563	2,563	2,563	2,050	2,050	5,889	5,889	5,889	5,889	5,834	5,300	5,303	51,781
Operational Supplies			24	8								21	53
Dues & Licenses										110			110
Conferences & Training							471	(8)	491	952			1,907
ARD - Contract Nursing								716	27,782	24,915	20,058	14,336	87,807
Total Alzheimers and Related Disord	88,092	83,072	97,427	79,886	88,608	88,324	90,069	77,400	115,784	119,562	112,900	102,561	1,143,685
Total Expenses	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	1,265,398	1,220,249	1,390,038	15,523,317
Net Operating Income	(14,932)	(57,383)	(96,091)	(64,490)	(36,382)	(67,254)	(43,259)	(104,277)	(137,797)	(135,531)	(77,283)	(242,284)	(1,076,963)
<b>NonOperating Income</b>													
<b>Local Taxes</b>													
Current-Nursing Home Operating	80,973	80,973	80,973	80,973	73,046	82,997	82,997	82,997	82,997	82,997	82,997	82,997	977,917
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	74,987	83,000	82,997	82,997	82,997	82,997	82,997	82,997	979,861

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Description	07/10	08/10	09/10	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	Total
<b>Miscellaneous NI Revenue</b>													
Investment Interest				83	2,180		134	38	30				2,465
Restricted Donations	150		50	460	6,508	610	570		725	100	317	1,083	10,573
Interfund Transfer-From General Cor													
Total Miscellaneous NI Revenue	150		50	543	8,687	610	704	38	755	100	317	1,083	13,038
Total NonOperating Income	81,123	80,973	81,023	81,516	83,674	83,610	83,701	83,035	83,752	83,097	83,314	84,080	992,899
<b>NonOperatingExpense</b>													
Prior Period Adjustment		47,864			(47,864)								
Job Require Travel												4	4
Total		47,864			(47,864)							4	4
Net NonOperating Income	81,123	33,109	81,023	81,516	131,538	83,610	83,701	83,035	83,752	83,097	83,314	84,076	992,895
Net Income (Loss)	66,191	(24,273)	(15,068)	17,026	95,156	16,357	40,442	(21,242)	(54,045)	(52,434)	6,031	(158,208)	(84,067)

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
<b>Miscellaneous Revenue</b>						
Lunch Reimbursement	354.00	495.00	(141.00)	2,664.00	3,465.00	(801.00)
Late Charge, NSF Check Charge	35.16	309.00	(273.84)	5,084.52	2,163.00	2,921.52
Other Miscellaneous Revenue	10.00	22.00	(12.00)	6,190.05	154.00	6,036.05
Total Miscellaneous Revenue	399.16	826.00	(426.84)	13,938.57	5,782.00	8,156.57
<b>Medicare A Revenue</b>						
Medicare A	194,620.90	345,628.00	(151,007.10)	1,575,869.12	2,419,396.00	(843,526.88)
ARD - Medicare A	11,996.72		11,996.72	82,801.83		82,801.83
NH Pt_Care - Medicare Advantage/ Hmo	58,632.68	19,144.00	39,488.68	464,407.56	134,008.00	330,399.56
Total Medicare A Revenue	265,250.30	364,772.00	(99,521.70)	2,123,078.51	2,553,404.00	(430,325.49)
<b>Medicare B Revenue</b>						
Medicare B	66,171.70	39,673.00	26,498.70	365,303.43	277,711.00	87,592.43
Total Medicare B Revenue	66,171.70	39,673.00	26,498.70	365,303.43	277,711.00	87,592.43
<b>Medicaid Revenue</b>						
Medicaid Title XIX (IDHFS)	290,867.55	405,838.00	(114,970.45)	2,062,278.22	2,840,866.00	(778,587.78)
ARD - Medicaid Title XIX (IDHFS)	121,470.00		121,470.00	882,985.28		882,985.28
Patient Care-Hospice		7,215.00	(7,215.00)	19,336.98	50,505.00	(31,168.02)
ARD Patient Care - Hospice	3,434.10		3,434.10	27,636.37		27,636.37
Total Medicaid Revenue	415,771.65	413,053.00	2,718.65	2,992,236.85	2,891,371.00	100,865.85
<b>Private Pay Revenue</b>						
VA-Veterans Nursing Home Care	3,467.36	8,455.00	(4,987.64)	24,271.52	59,185.00	(34,913.48)
ARD - VA - Veterans Care	5,851.17		5,851.17	45,292.39		45,292.39
Nursing Home Patient Care - Private Pay	259,566.15	336,562.00	(76,995.85)	1,753,359.35	2,355,934.00	(602,574.65)
Nursing Home Beauty Shop Revenue	4,238.00	2,619.00	1,619.00	27,986.39	18,333.00	9,653.39
Medical Supplies Revenue	4,161.72	5,922.00	(1,760.28)	38,140.57	41,454.00	(3,313.43)
Patient Transportation Charges	1,076.07	67.00	1,009.07	10,534.78	469.00	10,065.78
ARD Patient Care- Private Pay	99,168.40		99,168.40	664,786.60		664,786.60
Total Private Pay Revenue	377,528.87	353,625.00	23,903.87	2,564,371.60	2,475,375.00	88,996.60
<b>Adult Day Care Revenue</b>						
VA-Veterans Adult Daycare	2,430.56	1,050.00	1,380.56	12,340.43	7,350.00	4,990.43
IL Department Of Aging-Day Care Grant (Title XX)	16,901.56	11,800.00	5,101.56	97,756.97	82,600.00	15,156.97
Adult Day Care Charges-Private Pay	3,300.00	5,359.00	(2,059.00)	30,615.00	37,513.00	(6,898.00)
Total Adult Day Care Revenue	22,632.12	18,209.00	4,423.12	140,712.40	127,463.00	13,249.40
Total Income	1,147,753.80	1,190,158.00	(42,404.20)	8,199,641.36	8,331,106.00	(131,464.64)
<b>Operating Expenses</b>						
<b>Administration</b>						
Reg. Full-Time Employees	27,106.98	29,643.00	2,536.02	194,933.29	207,501.00	12,567.71
Temp. Salaries & Wages	635.26	827.00	191.74	4,289.79	5,789.00	1,499.21
Per Diem	180.00	165.00	(15.00)	1,395.00	1,155.00	(240.00)
Overtime	383.32	245.00	(138.32)	1,817.81	1,715.00	(102.81)
TOPS - Balances	(3,286.15)		3,286.15	(4,700.71)		4,700.71
TOPS - FICA	(251.39)		251.39	(359.60)		359.60
Social Security - Employer	2,012.20	2,362.00	349.80	14,562.21	16,534.00	1,971.79
IMRF - Employer Cost	2,653.30	3,215.00	561.70	19,114.00	22,505.00	3,391.00
Workers' Compensation Insurance	1,409.24	1,130.00	(279.24)	10,086.80	7,910.00	(2,176.80)
Unemployment Insurance	361.01	350.00	(11.01)	5,015.83	2,450.00	(2,565.83)
Employee Health/Life Insurance	4,870.00	4,276.00	(594.00)	33,058.80	29,932.00	(3,126.80)



Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
IMRF - Early Retirement Obligation	6,335.79		(6,335.79)	27,187.95		(27,187.95)
Employee Development/Recognition	351.04	768.00	416.96	1,198.41	5,376.00	4,177.59
Employee Physicals/Lab	3,382.51	1,492.00	(1,890.51)	16,517.89	10,444.00	(6,073.89)
Stationary & Printing		203.00	203.00	1,364.80	1,421.00	56.20
Copier Supplies	658.61	607.00	(51.61)	5,141.35	4,249.00	(892.35)
Postage, UPS, Federal Express	500.20	710.00	209.80	4,639.28	4,970.00	330.72
Operational Supplies	3,750.17	2,078.00	(1,672.17)	17,202.20	14,546.00	(2,656.20)
Audit & Accounting Fees	3,624.87	2,745.00	(879.87)	25,374.09	19,215.00	(6,159.09)
Architect Fees				570.00		(570.00)
Attorney Fees	15,934.51	5,088.00	(10,846.51)	67,062.54	35,616.00	(31,446.54)
Professional Services	40,258.90	31,392.00	(8,866.90)	243,861.99	219,744.00	(24,117.99)
Job Required Travel Expense	348.00	105.00	(243.00)	2,521.92	735.00	(1,786.92)
Insurance	20,496.71	21,078.00	581.29	143,706.24	147,546.00	3,839.76
Property Loss & Liability Claims	150,000.00	16.00	(149,984.00)	150,581.88	112.00	(150,469.88)
Computer Services	2,697.10	1,915.00	(782.10)	17,244.70	13,405.00	(3,839.70)
Telephone Services	1,479.64	1,581.00	101.36	11,243.48	11,067.00	(176.48)
Legal Notices, Advertising	9,272.69	4,255.00	(5,017.69)	40,135.54	29,785.00	(10,350.54)
Photocopy Services	759.95	646.00	(113.95)	4,559.70	4,522.00	(37.70)
Public Relations		81.00	81.00	1,153.36	567.00	(586.36)
Dues & Licenses		1,155.00	1,155.00	13,981.67	8,085.00	(5,896.67)
Conferences & Training	80.00	1,436.00	1,356.00	5,770.63	10,052.00	4,281.37
Finance Charges, Bank Fees	675.47	1,363.00	687.53	16,101.30	9,541.00	(6,560.30)
Cable/Satellite TV Expense	2,379.18	2,190.00	(189.18)	16,416.12	15,330.00	(1,086.12)
IPA Licensing Fee	10,935.00	11,057.00	122.00	77,274.00	77,399.00	125.00
Fines & Penalties		417.00	417.00	6,207.50	2,919.00	(3,288.50)
General Liability Claims		1,275.00	1,275.00		8,925.00	8,925.00
Depreciation Expense	60,153.60	61,894.00	1,740.40	418,010.54	433,258.00	15,247.46
Transfers to General Corporate Fund	212.50	14,123.00	13,910.50	7,075.00	98,861.00	91,786.00
Interest-Tax Anticipation Notes Payable	2,958.32	333.00	(2,625.32)	5,441.93	2,331.00	(3,110.93)
Interest on Interfund Loan		3,333.00	3,333.00		23,331.00	23,331.00
Interest- Bonds Payable	11,992.40		(11,992.40)	83,946.80		(83,946.80)
<b>Total Administration</b>	<b>385,310.93</b>	<b>215,549.00</b>	<b>(169,761.93)</b>	<b>1,710,706.03</b>	<b>1,508,843.00</b>	<b>(201,863.03)</b>
<b>Environmental Services</b>						
Reg. Full-Time Employees	29,859.77	28,356.00	(1,503.77)	217,921.07	198,492.00	(19,429.07)
Temp. Salaries & Wages		555.00	555.00		3,885.00	3,885.00
Overtime	955.99	619.00	(336.99)	5,318.53	4,333.00	(985.53)
TOPS - Balances	(2,480.45)		2,480.45	(5,695.30)		5,695.30
TOPS- FICA	(189.75)		189.75	(435.69)		435.69
Social Security - Employer	2,319.88	2,259.00	(60.88)	16,786.87	15,813.00	(973.87)
IMRF - Employer Cost	3,156.86	3,074.00	(82.86)	22,715.31	21,518.00	(1,197.31)
Workers' Compensation Insurance	1,541.59	1,081.00	(460.59)	11,026.66	7,567.00	(3,459.66)
Unemployment Insurance	880.93	477.00	(403.93)	7,586.06	3,339.00	(4,247.06)
Employee Health/Life Insurance	5,572.00	6,171.00	599.00	41,998.60	43,197.00	1,198.40
Operational Supplies	4,446.42	6,140.00	1,693.58	39,572.22	42,980.00	3,407.78
Gas Service	14,266.84	21,351.00	7,084.16	94,857.23	149,457.00	54,599.77
Electric Service	25,669.20	24,680.00	(989.20)	126,799.59	172,760.00	45,960.41
Water Service	2,285.30	1,688.00	(597.30)	14,647.29	11,816.00	(2,831.29)
Pest Control Service	467.67	481.00	13.33	3,273.69	3,367.00	93.31
Waste Disposal & Recycling	4,461.46	2,754.00	(1,707.46)	29,148.94	19,278.00	(9,870.94)
Equipment Rentals	258.00	273.00	15.00	2,084.00	1,911.00	(173.00)
Sewer Service & Tax	1,357.46	1,087.00	(270.46)	8,021.51	7,609.00	(412.51)
<b>Total Environmental Services</b>	<b>94,829.17</b>	<b>101,046.00</b>	<b>6,216.83</b>	<b>635,626.58</b>	<b>707,322.00</b>	<b>71,695.42</b>
<b>Laundry</b>						
Reg. Full-Time Employees	8,261.63	9,966.00	1,704.37	64,758.15	69,762.00	5,003.85

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Overtime	365.74	185.00	(180.74)	1,410.36	1,295.00	(115.36)
TOPS Balances	(296.03)		296.03	(377.33)		377.33
TOPS - FICA	(22.64)		22.64	(28.86)		28.86
Social Security - Employer	649.44	778.00	128.56	4,987.42	5,446.00	458.58
IMRF - Employer Cost	883.75	1,057.00	173.25	6,740.18	7,399.00	658.82
Workers' Compensation Insurance	436.44	372.00	(64.44)	3,276.79	2,604.00	(672.79)
Unemployment Insurance	270.06	127.00	(143.06)	2,418.69	889.00	(1,529.69)
Employee Health/Life Insurance	1,576.40	1,711.00	134.60	11,628.20	11,977.00	348.80
Laundry Supplies	1,128.00	1,860.00	732.00	12,770.85	13,020.00	249.15
Linen & Bedding	1,700.48	669.00	(1,031.48)	8,972.39	4,683.00	(4,289.39)
<b>Total Laundry</b>	<b>14,953.27</b>	<b>16,725.00</b>	<b>1,771.73</b>	<b>116,556.84</b>	<b>117,075.00</b>	<b>518.16</b>
<b>Maintenance</b>						
Reg. Full-Time Employees	5,580.64	5,722.00	141.36	34,886.74	40,054.00	5,167.26
Overtime				2,460.64		(2,460.64)
TOPS - Balances	75.57		(75.57)	870.95		(870.95)
TOPS - FICA	5.78		(5.78)	66.63		(66.63)
Social Security - Employer	380.63	438.00	57.37	2,542.17	3,066.00	523.83
IMRF - Employer Cost	517.94	596.00	78.06	3,437.77	4,172.00	734.23
Workers' Compensation Insurance	282.37	209.00	(73.37)	1,889.30	1,463.00	(426.30)
Unemployment Insurance	189.62	95.00	(94.62)	1,321.84	665.00	(656.84)
Employee Health/Life Insurance	536.80	1,461.00	924.20	6,711.80	10,227.00	3,515.20
Gasoline & Oil	44.02	26.00	(18.02)	134.43	182.00	47.57
Ground Supplies		78.00	78.00	414.00	546.00	132.00
Maintenance Supplies	5,405.21	2,194.00	(3,211.21)	35,299.32	15,358.00	(19,941.32)
Professional Services				18,325.06		(18,325.06)
Automobile Maintenance	1,456.44	353.00	(1,103.44)	4,069.69	2,471.00	(1,598.69)
Equipment Maintenance	1,250.74	2,154.00	903.26	16,487.78	15,078.00	(1,409.78)
Equipment Rentals				407.60		(407.60)
Nursing Home Building Repair/Maintenance	7,210.92	5,081.00	(2,129.92)	35,745.53	35,567.00	(178.53)
Conferences & Training		165.00	165.00	471.00	1,155.00	684.00
Landscaping Services	200.00		(200.00)	200.00		(200.00)
Parking Lot/Sidewalk Maintenance		1,898.00	1,898.00	15,215.00	13,286.00	(1,929.00)
Nursing Home Building Construction/Improvements	13,190.67		(13,190.67)	13,190.67		(13,190.67)
<b>Total Maintenance</b>	<b>36,327.35</b>	<b>20,470.00</b>	<b>(15,857.35)</b>	<b>194,147.92</b>	<b>143,290.00</b>	<b>(50,857.92)</b>
<b>Nursing Services</b>						
Reg. Full-Time Employees	126,277.43	101,972.00	(24,305.43)	785,400.75	713,804.00	(71,596.75)
Reg. Part-Time Employees	4,656.93	9,229.00	4,572.07	29,133.04	64,603.00	35,469.96
Temp. Salaries & Wages	23,698.29	21,336.00	(2,362.29)	203,958.28	149,352.00	(54,606.28)
Overtime	38,161.83	35,474.00	(2,687.83)	255,196.31	248,318.00	(6,878.31)
TOPS - Balances	1,105.13		(1,105.13)	(1,003.16)		1,003.16
No Benefit Full-Time Employees	62,537.70	123,682.00	61,144.30	549,903.37	865,774.00	315,870.63
No Benefit Part-Time Employees	19,822.30	10,790.00	(9,032.30)	216,063.12	75,530.00	(140,533.12)
TOPS - FICA	84.54		(84.54)	(76.74)		76.74
Social Security - Employer	20,805.39	23,140.00	2,334.61	154,907.97	161,980.00	7,072.03
IMRF - Employer Cost	25,397.15	29,267.00	3,869.85	182,439.20	204,869.00	22,429.80
Workers' Compensation Insurance	12,413.83	11,071.00	(1,342.83)	90,159.41	77,497.00	(12,662.41)
Unemployment Insurance	4,535.16	4,930.00	394.84	54,944.35	34,510.00	(20,434.35)
Employee Health/Life Insurance	13,243.60	16,157.00	2,913.40	87,743.00	113,099.00	25,356.00
Books, Periodicals & Manuals	49.95	144.00	94.05	220.05	1,008.00	787.95
Stocked Drugs	1,177.94	2,493.00	1,315.06	19,183.29	17,451.00	(1,732.29)
Pharmacy Charges-Public Aid	1,293.26	1,948.00	654.74	8,747.03	13,636.00	4,888.97
Oxygen	2,816.45	2,236.00	(580.45)	15,445.50	15,652.00	206.50
Incontinence Supplies	9,729.23	9,307.00	(422.23)	61,195.04	65,149.00	3,953.96
Pharmacy Charges - Insurance	3,175.00	6,430.00	3,255.00	27,161.14	45,010.00	17,848.86



Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operational Supplies	16,491.50	21,910.00	5,418.50	123,940.46	153,370.00	29,429.54
Pharmacy Charges-Medicare	10,150.00	22,242.00	12,092.00	87,549.50	155,694.00	68,144.50
Medical/Dental/Mental Health				6,400.00		(6,400.00)
Professional Services	13,258.27	6,219.00	(7,039.27)	130,217.15	43,533.00	(86,684.15)
Laboratory Fees	723.53	2,685.00	1,961.47	13,531.50	18,795.00	5,263.50
Equipment Rentals	6,203.68	2,569.00	(3,634.68)	28,463.34	17,983.00	(10,480.34)
Dues & Licenses		61.00	61.00	120.00	427.00	307.00
Conferences & Training	212.54	631.00	418.46	2,408.52	4,417.00	2,008.48
Contract Nursing Services	40,953.17	88,828.00	47,874.83	511,166.05	621,796.00	110,629.95
Medicare Medical Services	21,983.24	2,465.00	(19,518.24)	53,201.67	17,255.00	(35,946.67)
Furnishings, Office Equipment				(0.04)		0.04
Medical/ Health Equipment		1,051.00	1,051.00	0.04	7,357.00	7,356.96
<b>Total Nursing Services</b>	<b>480,957.04</b>	<b>558,267.00</b>	<b>77,309.96</b>	<b>3,697,719.14</b>	<b>3,907,869.00</b>	<b>210,149.86</b>
<b>Activities</b>						
Reg. Full-Time Employees	11,496.96	12,092.00	595.04	80,527.51	84,644.00	4,116.49
Overtime				214.33		(214.33)
TOPS - Balances	(56.96)		56.96	1,787.99		(1,787.99)
TOPS - FICA	(4.36)		4.36	136.78		(136.78)
Social Security - Employer	795.14	925.00	129.86	5,764.57	6,475.00	710.43
IMRF - Employer Cost	1,081.81	1,259.00	177.19	7,797.40	8,813.00	1,015.60
Workers' Compensation Insurance	581.73	443.00	(138.73)	4,074.55	3,101.00	(973.55)
Unemployment Insurance	275.24	191.00	(84.24)	2,600.45	1,337.00	(1,263.45)
Employee Health/Life Insurance	2,673.56	2,661.00	(12.56)	19,573.92	18,627.00	(946.92)
Books, Periodicals & Manuals		10.00	10.00		70.00	70.00
Operational Supplies	233.53	328.00	94.47	1,873.92	2,296.00	422.08
Professional Services	124.70	123.00	(1.70)	864.90	861.00	(3.90)
Conferences & Training		118.00	118.00	441.00	826.00	385.00
<b>Total Activities</b>	<b>17,201.35</b>	<b>18,150.00</b>	<b>948.65</b>	<b>125,657.32</b>	<b>127,050.00</b>	<b>1,392.68</b>
<b>Social Services</b>						
Reg. Full-Time Employees	23,124.98	9,897.00	(13,227.98)	109,812.80	69,279.00	(40,533.80)
Reg. Part-Time Employees				307.15		(307.15)
Temp. Salaries & Wages	413.66		(413.66)	2,860.15		(2,860.15)
Overtime	121.25	348.00	226.75	4,316.62	2,436.00	(1,880.62)
TOPS - Balances	(10,808.80)		10,808.80	(14,168.28)		14,168.28
TOPS - FICA	(826.87)		826.87	(1,083.87)		1,083.87
Social Security - Employer	1,788.56	784.00	(1,004.56)	8,835.77	5,488.00	(3,347.77)
IMRF - Employer Cost	2,390.72	1,066.00	(1,324.72)	11,666.14	7,462.00	(4,204.14)
Workers' Compensation Insurance	1,191.07	375.00	(816.07)	5,701.38	2,625.00	(3,076.38)
Unemployment Insurance	175.27	95.00	(80.27)	3,312.29	665.00	(2,647.29)
Employee Health/Life Insurance	2,128.00	655.00	(1,473.00)	15,234.40	4,585.00	(10,649.40)
Professional Services	124.70	123.00	(1.70)	864.90	861.00	(3.90)
Conferences & Training				481.00		(481.00)
<b>Total Social Services</b>	<b>19,822.54</b>	<b>13,343.00</b>	<b>(6,479.54)</b>	<b>148,140.45</b>	<b>93,401.00</b>	<b>(54,739.45)</b>
<b>Physical Therapy</b>						
Reg. Full-Time Employees	4,155.12	2,490.00	(1,665.12)	28,585.31	17,430.00	(11,155.31)
Overtime		46.00	46.00	163.76	322.00	158.24
TOPS - Balances	473.04		(473.04)	5,089.33		(5,089.33)
No Benefit Full-Time Employees		2,340.00	2,340.00		16,380.00	16,380.00
TOPS - FICA	36.18		(36.18)	389.33		(389.33)
Social Security - Employer	309.28	373.00	63.72	2,143.38	2,611.00	467.62
IMRF - Employer Cost	420.89	507.00	86.11	2,899.87	3,549.00	649.13
Workers' Compensation Ins.	210.26	178.00	(32.26)	1,446.45	1,246.00	(200.45)
Unemployment Insurance	127.53	64.00	(63.53)	1,069.08	448.00	(621.08)



Champaign County Nursing Home  
Actual vs Budget Statement of Operations

06/30/11

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	1,068.80	575.00	(493.80)	7,773.20	4,025.00	(3,748.20)
Operational Supplies		131.00	131.00		917.00	917.00
Professional Services	33,691.17	36,575.00	2,883.83	256,858.43	256,025.00	(833.43)
<b>Total Physical Therapy</b>	<b>40,492.27</b>	<b>43,279.00</b>	<b>2,786.73</b>	<b>306,418.14</b>	<b>302,953.00</b>	<b>(3,465.14)</b>
<b>Occupational Therapy</b>						
Reg. Full-Time Employees	2,101.08	2,078.00	(23.08)	14,332.51	14,546.00	213.49
Overtime				4.52		(4.52)
TOPS - Balances	(103.05)		103.05	170.98		(170.98)
TOPS - FICA	(7.88)		7.88	13.08		(13.08)
Social Security - Employer	159.83	159.00	(0.83)	1,090.80	1,113.00	22.20
IMRF - Employer Cost	217.50	216.00	(1.50)	1,475.83	1,512.00	36.17
Workers' Compensation Ins.	106.32	76.00	(30.32)	725.12	532.00	(193.12)
Unemployment Insurance	79.78	32.00	(47.78)	557.45	224.00	(333.45)
Employee Health/Life Insurance	534.40	575.00	40.60	3,761.60	4,025.00	263.40
Operational Supplies		131.00	131.00		917.00	917.00
Professional Services	43,760.78	46,970.00	3,209.22	297,901.37	328,790.00	30,888.63
<b>Total Occupational Therapy</b>	<b>46,848.76</b>	<b>50,237.00</b>	<b>3,388.24</b>	<b>320,033.26</b>	<b>351,659.00</b>	<b>31,625.74</b>
<b>Speech Therapy</b>						
Professional Services	18,040.85	17,980.00	(60.85)	101,891.62	125,860.00	23,968.38
<b>Total Speech Therapy</b>	<b>18,040.85</b>	<b>17,980.00</b>	<b>(60.85)</b>	<b>101,891.62</b>	<b>125,860.00</b>	<b>23,968.38</b>
<b>Food Services</b>						
Reg. Full-Time Employees	37,403.08	38,160.00	756.92	289,902.64	267,120.00	(22,782.64)
Reg. Part-Time Employees	436.23	4,575.00	4,138.77	4,457.04	32,025.00	27,567.96
Overtime	2,017.34	1,116.00	(901.34)	14,308.53	7,812.00	(6,496.53)
TOPS - Balances	214.29		(214.29)	(12,721.47)		12,721.47
TOPS - FICA	16.39		(16.39)	(973.19)		973.19
Social Security - Employer	2,920.05	3,355.00	434.95	22,742.98	23,485.00	742.02
IMRF - Employer Cost	3,973.48	4,565.00	591.52	30,426.07	31,955.00	1,528.93
Workers' Compensation Insurance	1,980.87	1,605.00	(375.87)	14,883.79	11,235.00	(3,648.79)
Unemployment Insurance	1,215.76	668.00	(547.76)	10,595.75	4,676.00	(5,919.75)
Employee Health/Life Insurance	8,489.60	9,798.00	1,308.40	61,235.43	68,586.00	7,350.57
Food	36,937.17	35,910.00	(1,027.17)	242,694.35	251,370.00	8,675.65
Nutritional Supplements	2,304.46	2,301.00	(3.46)	20,442.57	16,107.00	(4,335.57)
Operational Supplies	4,670.99	4,694.00	23.01	27,811.92	32,858.00	5,046.08
Professional Services	2,095.32	1,752.00	(343.32)	19,961.39	12,264.00	(7,697.39)
Equipment Rentals	379.95	388.00	8.05	2,950.95	2,716.00	(234.95)
Dues & Licenses		14.00	14.00	80.00	98.00	18.00
Conferences & Training		126.00	126.00	441.00	882.00	441.00
Kitchen/ Laundry				674.52		(674.52)
<b>Total Food Services</b>	<b>105,054.98</b>	<b>109,027.00</b>	<b>3,972.02</b>	<b>749,914.27</b>	<b>763,189.00</b>	<b>13,274.73</b>
<b>Barber &amp; Beauty</b>						
Reg. Full-Time Employees	4,264.84	4,219.00	(45.84)	29,443.46	29,533.00	89.54
TOPS - Balances	294.97		(294.97)	1,982.59		(1,982.59)
TOPS - FICA	22.57		(22.57)	151.67		(151.67)
Social Security - Employer	239.07	323.00	83.93	1,685.68	2,261.00	575.32
IMRF - Employer Cost	325.30	439.00	113.70	2,278.81	3,073.00	794.19
Workers' Compensation Insurance	215.80	154.00	(61.80)	1,489.78	1,078.00	(411.78)
Unemployment Insurance	119.41	64.00	(55.41)	900.95	448.00	(452.95)
Employee Health/Life Insurance	1,068.80	1,150.00	81.20	7,523.20	8,050.00	526.80
Operational Supplies		73.00	73.00	543.08	511.00	(32.08)
<b>Total Barber &amp; Beauty</b>	<b>6,550.76</b>	<b>6,422.00</b>	<b>(128.76)</b>	<b>45,999.22</b>	<b>44,954.00</b>	<b>(1,045.22)</b>

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Adult Day Care</b>						
Reg. Full-Time Employees	13,592.53	13,547.00	(45.53)	93,382.33	94,829.00	1,446.67
Temp. Salaries & Wages	528.00		(528.00)	2,411.06		(2,411.06)
Overtime	102.27	14.00	(88.27)	138.80	98.00	(40.80)
TOPS - Balances	(1,044.74)		1,044.74	(418.99)		418.99
TOPS - FICA	(79.92)		79.92	(32.05)		32.05
Social Security - Employer	1,061.18	1,037.00	(24.18)	7,166.23	7,259.00	92.77
IMRF - Employer Cost	1,384.78	1,412.00	27.22	9,456.89	9,884.00	427.11
Workers' Compensation Insurance	714.48	496.00	(218.48)	4,847.20	3,472.00	(1,375.20)
Unemployment Insurance	180.68	159.00	(21.68)	2,989.24	1,113.00	(1,876.24)
Employee Health/Life Insurance	2,564.40	2,754.00	189.60	18,046.80	19,278.00	1,231.20
Books, Periodicals & Manuals		12.00	12.00	185.93	84.00	(101.93)
Gasoline & Oil	1,302.20	675.00	(627.20)	7,862.09	4,725.00	(3,137.09)
Operational Supplies	61.68	87.00	25.32	364.89	609.00	244.11
Field Trips/Activities				16.17		(16.17)
Dues & Licenses		42.00	42.00	250.00	294.00	44.00
Conferences & Training	720.00	309.00	(411.00)	1,249.45	2,163.00	913.55
<b>Total Adult Day Care</b>	<b>21,087.54</b>	<b>20,544.00</b>	<b>(543.54)</b>	<b>147,916.04</b>	<b>143,808.00</b>	<b>(4,108.04)</b>
<b>Alzheimers and Related Disorder</b>						
Reg. Full-Time Employees	35,395.38	25,137.00	(10,258.38)	236,689.25	175,959.00	(60,730.25)
Reg. Part-Time Employees		805.00	805.00		5,635.00	5,635.00
Overtime	11,040.35	9,006.00	(2,034.35)	61,535.76	63,042.00	1,506.24
TOPS - Balances	(6,049.48)		6,049.48	(3,331.65)		3,331.65
No Benefit Full-Time Employees	16,444.77	28,303.00	11,858.23	110,442.18	198,121.00	87,678.82
No Benefit Part-Time Employees	9,378.60	3,846.00	(5,532.60)	56,394.68	26,922.00	(29,472.68)
TOPS - FICA	(462.79)	5,133.00	5,595.79	(254.87)	35,931.00	36,185.87
Social Security - Employer	5,410.02	6,985.00	1,574.98	34,797.44	48,895.00	14,097.56
IMRF - Employer Cost	7,361.71		(7,361.71)	46,907.13		(46,907.13)
Workers' Compensation Insurance	3,220.93	2,456.00	(764.93)	20,403.05	17,192.00	(3,211.05)
Unemployment Insurance	1,161.49	1,102.00	(59.49)	13,181.49	7,714.00	(5,467.49)
Employee Health/Life Insurance	5,302.80	3,193.00	(2,109.80)	39,991.20	22,351.00	(17,640.20)
Operational Supplies	20.82	39.00	18.18	20.82	273.00	252.18
Dues & Licenses				110.00		(110.00)
Conferences & Training		336.00	336.00	1,906.52	2,352.00	445.48
ARD - Contract Nursing	14,336.45		(14,336.45)	87,806.73		(87,806.73)
<b>Total Alzheimers and Related Disorders</b>	<b>102,561.05</b>	<b>86,341.00</b>	<b>(16,220.05)</b>	<b>706,599.73</b>	<b>604,387.00</b>	<b>(102,212.73)</b>
<b>Total Expenses</b>	<b>1,390,037.86</b>	<b>1,277,380.00</b>	<b>(112,657.86)</b>	<b>9,007,326.56</b>	<b>8,941,660.00</b>	<b>(65,666.56)</b>
<b>Net Operating Income</b>	<b>(242,284.06)</b>	<b>(87,222.00)</b>	<b>(155,062.06)</b>	<b>(807,685.20)</b>	<b>(610,554.00)</b>	<b>(197,131.20)</b>
<b>NonOperating Income</b>						
<b>Local Taxes</b>						
Current-Nursing Home Operating	82,997.00	82,997.00		580,979.00	580,979.00	
Mobile Home Tax				3.05		3.05
<b>Total Local Taxes</b>	<b>82,997.00</b>	<b>82,997.00</b>		<b>580,982.05</b>	<b>580,979.00</b>	<b>3.05</b>
<b>Miscellaneous NI Revenue</b>						
Investment Interest		301.00	(301.00)	202.14	2,107.00	(1,904.86)
Restricted Donations	1,083.18	276.00	807.18	3,405.37	1,932.00	1,473.37
<b>Total Miscellaneous NI Revenue</b>	<b>1,083.18</b>	<b>577.00</b>	<b>506.18</b>	<b>3,607.51</b>	<b>4,039.00</b>	<b>(431.49)</b>
<b>Total NonOperating Income</b>	<b>84,080.18</b>	<b>83,574.00</b>	<b>506.18</b>	<b>584,589.56</b>	<b>585,018.00</b>	<b>(428.44)</b>

06/30/11

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>NonOperatingExpense</b>						
<b>Nursing Services</b>						
Job Require Travel	4.06		(4.06)	4.06		(4.06)
Total Nursing Services	4.06		(4.06)	4.06		(4.06)
Net NonOperating Income	84,076.12	83,574.00	502.12	584,585.50	585,018.00	(432.50)
Net Income (Loss)	(158,207.94)	(3,648.00)	(154,559.94)	(223,099.70)	(25,536.00)	(197,563.70)