

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, August 12, 2013 – 6:00pm

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

CHAIR: Catherine Emanuel
DIRECTORS: Peter Czajkowski, Lashunda Hambrick, Josh Hartke, Mary Hodson, Gary Maxwell, Robert Palinkas

ITEM

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA

IV. APPROVAL OF MINUTES

June 10, 2013

V. PUBLIC PARTICIPATION

OLD BUSINESS

Strategic Objectives

VI. NEW BUSINESS

Management report

Operations (Management Report)

Cash Position

2014 Budget (action required)

Approval of FY2014 Private Pay Room and Board Rates (action required)

Approval of non-Bargaining Unit Salary Increase (action required)

Compliance Program Renewal (action required)

VII. OTHER BUSINESS

VIII. NEXT MEETING DATE & TIME

September 9, 2013 – 6:00pm

X. ADJOURNMENT

Attachments: Management Report, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
June 10, 2013**

Directors Present: Emanuel, Hartke, Hodson, Maxwell, Palinkas

Directors Absent/Excused: Czajkowski, Hambrick

Also Present: Busey, Gima, Noffke

1. Call to Order

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

2. Roll Call

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

3. Agenda & Addendum

Agenda was approved (motion by Hartke, second by Palinkas, unanimous).

4. Approval of Minutes

The open session minutes of May 13, 2013 were approved as submitted (motion by Hartke, second by Hodson, unanimous).

5. Public Participation

6. Old Business

7. New Business

a. Skilled Nursing Facility Metrics

Gima reviewed the Medicare Medicaid Alignment Initiative (MMAI) program reimbursement structure. Medicare and Medicaid will pay the Illinois health plans a capitated rate (per member per month) that covers all Medicare and Medicaid health care services. The rate included a mandated savings of 1 percent in year one, 3 percent in year 2 and 5 percent in year 3.

The health plans will also be subject to a quality incentive holdback program. The holdbacks will be 1 percent in year one, 2 percent in year 2, and 3 percent in year three. Health plans will receive a portion of the hold backs by meeting federal and

state specified quality metrics.

The quality metrics specific to SNFs that will be implemented in year two include: 30 day readmission rate, transition of members from long term care facilities to community based services, and prevalence of pressure ulcers.

In year two, Health plans will be allowed to deselect network providers based on health plan specified quality metrics, which are not known at this time.

Gima provided information on quality metrics used by hospitals and hospital systems to profile SNFs including Catholic Health Initiatives, Kaiser Permanente and Methodist Hospital (Houston, TX). Metrics that were used by all hospital providers include: Medicare length of stay, readmission rates, emergency room visit rates, functional independent measure (FIM) scores, patient/family/physician satisfaction surveys, CMS 5 star ratings.

Gima and Noffke provided current updates to the August 2011 strategic objectives. Objectives discussed included: integration of the medical director into daily operations, development of a sub-acute service, dementia marketing, advancing supervisory and management development, annual survey improvement, commitment to quality program, improving patient/family satisfaction survey scores, the MDS coordinator position, improving the financial position, corporate compliance and development and use of clinical protocols for CHF and COPD.

b. Operations (Management Report)

Gima reviewed the statistics through May 2013 and financials/cash position as of April 2013. The average daily census (ADC) in April was 181.7, unchanged from March. In May, the ADC was 178.9. Gima stated that the current census downturn is a short term cyclical event and there is no indication that this is a permanent decline in census.

Admissions remain steady. Monthly admissions going back to December 2011 show a steady increase through May 2013. In 2012, monthly admissions totaled 22.2 per month. In 2013, the average is 24.2. A high number of discharges (to home), in particular, Medicare, is the primary reason for the current census decline. Discharges since December 2011 show an upward trend. In 2012, CCNH averaged 15.7 discharges per month. In 2012, the average is 19.7.

The net income in April was \$220,737, which reflects the County's forgiveness of the \$333,142 loan. Backing out the loan forgiveness, shows a net loss of -\$112,405, with a cash loss of -\$51,308. On a YTD basis without the loan forgiveness, CCNH shows a net loss of -\$196,852, and a positive cash gain of \$108,461. Low census is the main reason for the loss seen in April.

Expenses showed a slight decline between March and April. Wages and non-labor expenses were down in April. Insurance, IMRF, workers' compensation expenses increased between March and April. These "fixed" costs were the primary contributor to higher expenses per day – an increase of \$4 per day out of a total of \$6 per day increase between March and April.

Cash in April was \$1,056,751.

8. Next Meeting Date

Monday, July 29, 2013, 6:00 p.m. – Strategic Planning Session.

The calendar schedule for the rest of 2013 will not be changed.

9. Adjournment

Chair Emanuel declared meeting adjourned at 7:40 pm.

Respectfully submitted

Scott T. Gima
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: August 7, 2013

Re: July 2013 Statistical and June 2013 Financial Management Report

The census fell slightly from 183.7 in June to 182.3 in July. But on a positive note, the Medicare census increased from 16.5 to 18.2 during the same period.

The net loss showed significant improvement in June. The net loss in May was -\$187k and it improved to -\$52k in June. On a cash basis, operations showed a loss of -\$126k in May and improved to a positive \$9,335 in June.

The improvement was due to an slight increase in Medicare census, the lack of periodic large expenses (Union attendance bonus and holiday pay in May) and a reduction in Medicaid conversion days in June (105 versus 339 in May).

Statistics

Overall census increased from 178.9 in May to 183.7 in June. Medicare grew from 14.5 to 16.5 during this period. The reduction in Medicaid conversion days in June led to a June Medicaid census of 96 compared to 108 in May. Private pay census was 71.2 in June compared to 56.4 in May.

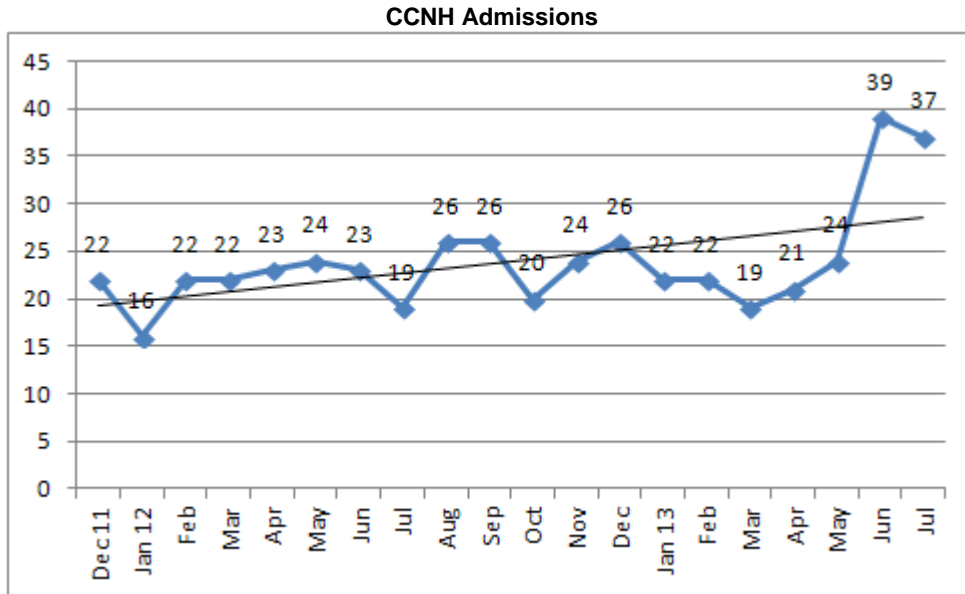
July's census was 182.3. Medicare averaged 18.2, up from 16.5 in June. There was only one Medicaid conversion day. Private pay census was 72.9 and Medicaid census was 91.2.

The table below summarizes admissions and discharges. Admissions in June and July are both all time highs. Discharges also are high in June and July, but admissions were higher, resulting in the slight uptrend in overall census in the past two months.

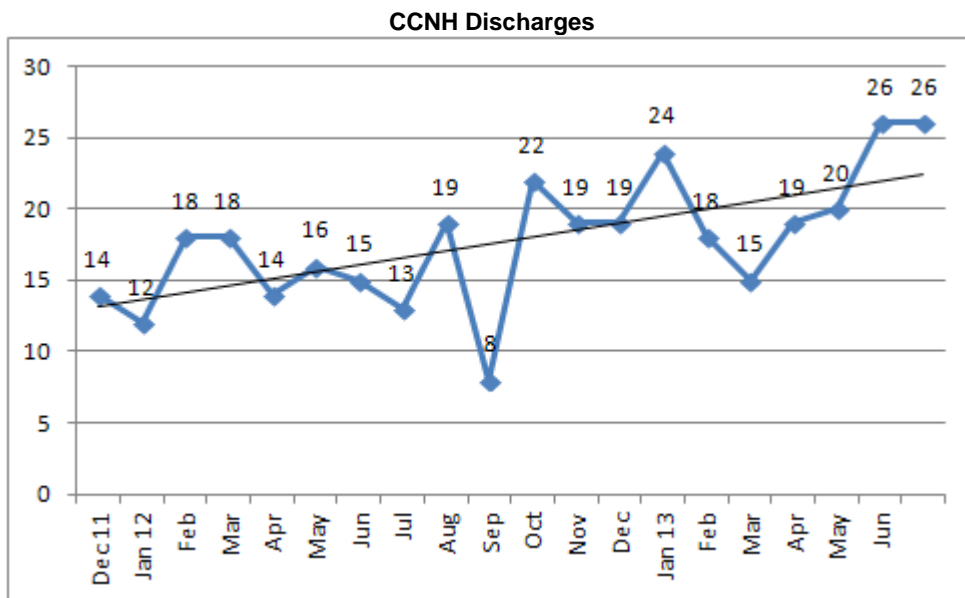
**Admissions and Discharges
December 2012 to July 2013**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
Dec 12	23	3	26	19	15	34
Jan	11	11	22	27	11	38
Feb	15	7	22	18	13	31
Mar	6	13	19	15	6	21
Apr	14	7	21	21	8	29
May	13	11	24	22	8	30
June	23	16	39	27	7	34
July	18	19	37	27	9	36

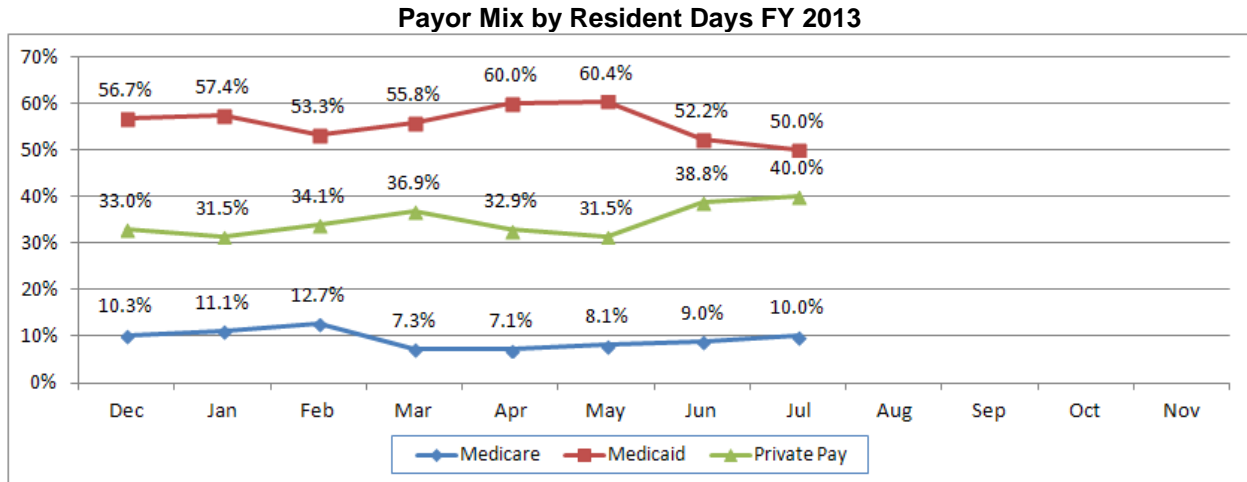
In FY2012, monthly admissions averaged 22.2 per month. Through May FY2013, the average is 26.2 per month. The chart below shows monthly admissions between December 2011 and May 2013. Over this time period, there is a slight positive trend in monthly admissions with the spike in June 2013.



Discharges, however, have been occurring at a high pace compared to FY2012. In FY2012, the average monthly discharges was 15.7, ranging between 8 and 22. The current monthly average is 20.9 through June with a range between 15 and 24. The majority of the discharges are to home.



There were 106 Medicaid conversion days in July. The payor mix shows a significant change since May. The Medicaid mix is 50 percent in July. The private pay mix is 40 percent. The Medicare mix is 10 percent.



The private pay mix has increased due to an increase in private pay admissions in recent months as shown in the table below. This along with the recent Medicare admission trends are very positive signs of CCNH’s improving position in the Champaign County long term care market.

Dec 12	Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13
3	4	4	9	7	5	13	11

Net Income/(Loss)/Cash from Operations

June showed a net loss of \$52k. Adding back depreciation, the month showed positive operating cash figure totaling \$9k. On a year-to date basis, cash is down by \$8k after adjusting for the \$333k loan write-off in April.

Mays’ financials were significantly impacted by timing of expected periodic expenses – a union attendance bonus payout, the Memorial Day holiday and a workers’ compensation payroll expense from a prior period. There were no similar expenses incurred in June.

Revenues

Revenues increased from \$1.058 million in May to \$1.086 million in June. Medicare was the primary driver increasing from \$200k to \$221k between these two months.

There were 318 Medicaid days that were adjusted in May.

Expenses

Expenses fell from \$1.333 million in May to \$1.225 million in June, a decrease of 108k.

Wages fell by \$60,939, from \$586,990 in May to \$526,051 in June.

Non-labor expenses decreased from \$526,759 in May to \$510,967 in June, a decrease of \$15,792.

- Food costs totaled \$31,561, the lowest monthly total so far this year.
- Agency costs hit another monthly low, totaling \$16,926.

Cash Position

The month ending cash balance dropped from \$1.033 million in May to \$0.632 million in June, a decrease of \$401k. Accounts receivable fell from \$3.364 million in May to \$3.115 million in June. Accounts payable dropped from \$1.529 million to \$1.385 million during the same period. The major changes are summarized below.

Accounts payable fell by \$144k due as a result of a payment of \$75k to our rehab provider. This allowed us to get caught up and eliminate late payment fees. An extra Illinois nursing home bed tax payment of \$35k and an extra FICA/IMRF payment of \$50k were made in June.

Interest payment on bonds - \$65k

Attendance bonus and fringe benefits - \$50k

Capital item – laundry/kitchen boiler installation - \$30k.

Accounts receivable – private pay increased by \$40k and Medicare increased by \$50k.

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: August 7, 2013

Re: 2014 Private Pay Room Rates Approval for Recommendation to County Board

The new 2014 private pay rates are listed below. The rates reflect a 5% increase from the 2013 rates. Action is required by the Board of Directors to recommend County Board adoption of the new rates that will be effective December 1, 2013 through November 30, 2014.

Skilled Nursing Care	\$184.11 per day
Dementia Care	\$212.78 per day
Dementia Care, Advanced	\$227.11 per day
Private Suite Premium	\$44.10 per day
Nursing Home Transportation	\$36.75 + mileage
Adult Day Services	\$78.27 per day
Adult Day Services ½ Day	\$51.81 per day
Adult Day Transportation	\$10.50 each way

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: August 7, 2013

Re: Non-Bargaining Unit Salary Increase Recommendation FY 2014

The 2014 budget includes a one percent wage increase for non-bargaining unit employees. This increase requires action by the Board of Directors to recommend Champaign County Board adoption of the wage increase.

06/30/13

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	579.00	525.00	54.00	3,035.00	3,675.00	(640.00)
Late Charge, NSF Check Charge	3,201.21	1,334.00	1,867.21	15,556.52	9,338.00	6,218.52
Other Miscellaneous Revenue	110.00	717.00	(607.00)	798.62	5,019.00	(4,220.38)
Total Miscellaneous Revenue	3,890.21	2,576.00	1,314.21	19,390.14	18,032.00	1,358.14
Medicare A Revenue						
Medicare A	166,873.96	201,154.00	(34,280.04)	1,230,349.27	1,408,078.00	(177,728.73)
ARD - Medicare A	15,073.46	14,568.00	505.46	111,891.72	101,976.00	9,915.72
NH Pt_Care - Medicare Advantage/ Hmo	39,096.08	42,629.00	(3,532.92)	328,792.98	298,403.00	30,389.98
ARD_Pt Care - Medicare Advantage/ HMO		884.00	(884.00)	4,840.00	6,188.00	(1,348.00)
Total Medicare A Revenue	221,043.50	259,235.00	(38,191.50)	1,675,873.97	1,814,645.00	(138,771.03)
Medicare B Revenue						
Medicare B	29,595.94	39,052.00	(9,456.06)	214,290.33	273,364.00	(59,073.67)
Total Medicare B Revenue	29,595.94	39,052.00	(9,456.06)	214,290.33	273,364.00	(59,073.67)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	254,594.99	341,342.00	(86,747.01)	2,047,787.76	2,389,394.00	(341,606.24)
ARD - Medicaid Title XIX (IDHFS)	102,104.49	155,113.00	(53,008.51)	824,212.29	1,085,791.00	(261,578.71)
Patient Care-Hospice	35,523.10	8,071.00	27,452.10	230,970.46	56,497.00	174,473.46
ARD Patient Care - Hospice	19,023.30	5,842.00	13,181.30	153,990.66	40,894.00	113,096.66
Total Medicaid Revenue	411,245.88	510,368.00	(99,122.12)	3,256,961.17	3,572,576.00	(315,614.83)
Private Pay Revenue						
VA-Veterans Nursing Home Care	13,002.60	11,507.00	1,495.60	102,503.83	80,549.00	21,954.83
ARD - VA - Veterans Care	6,934.72	2,923.00	4,011.72	9,968.66	20,461.00	(10,492.34)
Nursing Home Patient Care - Private Pay	271,390.20	273,516.00	(2,125.80)	1,773,673.49	1,914,612.00	(140,938.51)
Nursing Home Beauty Shop Revenue	3,001.60	3,731.00	(729.40)	23,019.40	26,117.00	(3,097.60)
Medical Supplies Revenue	6,126.84	5,594.00	532.84	39,728.32	39,158.00	570.32
Patient Transportation Charges	800.12	1,626.00	(825.88)	11,195.57	11,382.00	(186.43)
ARD Patient Care- Private Pay	100,740.00	84,475.00	16,265.00	617,178.20	591,325.00	25,853.20
Total Private Pay Revenue	401,996.08	383,372.00	18,624.08	2,577,267.47	2,683,604.00	(106,336.53)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	4,148.55	2,500.00	1,648.55	28,381.50	17,500.00	10,881.50
IL Department Of Aging-Day Care Grant (Title XX)	12,357.91	12,917.00	(559.09)	79,033.46	90,419.00	(11,385.54)
Adult Day Care Charges-Private Pay	2,190.00	4,667.00	(2,477.00)	11,818.97	32,669.00	(20,850.03)
Total Adult Day Care Revenue	18,696.46	20,084.00	(1,387.54)	119,233.93	140,588.00	(21,354.07)
Total Income	1,086,468.07	1,214,687.00	(128,218.93)	7,863,017.01	8,502,809.00	(639,791.99)

Operating Expenses**Administration**

Reg. Full-Time Employees	24,551.05	29,665.00	5,113.95	179,743.50	207,655.00	27,911.50
Temp. Salaries & Wages	1,323.88	903.00	(420.88)	11,033.55	6,321.00	(4,712.55)
Per Diem	168.90	209.00	40.10	1,427.40	1,463.00	35.60
Overtime	34.09	103.00	68.91	1,460.27	721.00	(739.27)
TOPS - Balances	302.56	1,185.00	882.44	1,594.77	8,295.00	6,700.23
TOPS - FICA	23.14	90.00	66.86	122.00	630.00	508.00
Social Security - Employer	1,830.01	2,210.00	379.99	13,668.60	15,470.00	1,801.40
IMRF - Employer Cost	2,312.45	2,866.00	553.55	17,123.09	20,062.00	2,938.91
Workers' Compensation Insurance	1,546.80	1,707.00	160.20	11,449.86	11,949.00	499.14
Unemployment Insurance	459.66	500.00	40.34	6,188.76	3,500.00	(2,688.76)

Wednesday, August 07, 2013

7:45 AM

06/30/13

Champaign County Nursing Home
Actual vs Budget Statement of Operations

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,429.80	4,840.00	410.20	29,494.13	33,880.00	4,385.87
IMRF - Early Retirement Obligation	3,465.44	3,510.00	44.56	24,258.08	24,570.00	311.92
Employee Development/Recognition	90.98	154.00	63.02	250.83	1,078.00	827.17
Employee Physicals/Lab	2,548.00	1,922.00	(626.00)	14,923.20	13,454.00	(1,469.20)
Stationary & Printing		322.00	322.00	498.95	2,254.00	1,755.05
Books, Periodicals & Manuals		11.00	11.00	262.90	77.00	(185.90)
Copier Supplies	731.04	749.00	17.96	4,791.37	5,243.00	451.63
Postage, UPS, Federal Express	474.95	619.00	144.05	3,791.38	4,333.00	541.62
Operational Supplies	177.03	2,133.00	1,955.97	5,613.92	14,931.00	9,317.08
Audit & Accounting Fees	4,993.50	3,661.00	(1,332.50)	46,344.50	25,627.00	(20,717.50)
Attorney Fees	88.50	7,249.00	7,160.50	10,020.87	50,743.00	40,722.13
Engineering Fees				4,836.10		(4,836.10)
Professional Services	35,712.62	50,250.00	14,537.38	252,611.79	351,750.00	99,138.21
Job Required Travel Expense	192.76	165.00	(27.76)	1,848.13	1,155.00	(693.13)
Insurance	23,566.67	20,620.00	(2,946.67)	160,525.06	144,340.00	(16,185.06)
Property Loss & Liability Claims		481.00	481.00		3,367.00	3,367.00
Computer Services	5,955.42	4,203.00	(1,752.42)	31,950.23	29,421.00	(2,529.23)
Telephone Services	1,417.66	1,475.00	57.34	10,234.29	10,325.00	90.71
Automobile Maintenance		48.00	48.00		336.00	336.00
Legal Notices, Advertising	4,881.80	3,924.00	(957.80)	21,827.47	27,468.00	5,640.53
Photocopy Services	749.68	870.00	120.32	7,347.48	6,090.00	(1,257.48)
Public Relations	151.56	3.00	(148.56)	575.52	21.00	(554.52)
Dues & Licenses	1,625.08	1,115.00	(510.08)	12,033.63	7,805.00	(4,228.63)
Conferences & Training	(8.82)	389.00	397.82	8,247.49	2,723.00	(5,524.49)
Finance Charges, Bank Fees		218.00	218.00	8,380.70	1,526.00	(6,854.70)
Cable/Satellite TV Expense	2,533.73	2,465.00	(68.73)	16,350.07	17,255.00	904.93
IPA Licensing Fee	41,716.00	53,444.00	11,728.00	298,416.00	374,108.00	75,692.00
Fines & Penalties		1,225.00	1,225.00		8,575.00	8,575.00
Depreciation Expense	61,096.60	61,763.00	666.40	427,506.56	432,341.00	4,834.44
Interest-Tax Anticipation Notes Payable	1,947.36	583.00	(1,364.36)	3,575.42	4,081.00	505.58
Interest- Bonds Payable	10,840.83	11,133.00	292.17	75,885.81	77,931.00	2,045.19
Total Administration	241,930.73	278,982.00	37,051.27	1,726,213.68	1,952,874.00	226,660.32
Environmental Services						
Reg. Full-Time Employees	27,085.92	30,627.00	3,541.08	206,793.28	214,389.00	7,595.72
Overtime	3.60	751.00	747.40	6,623.45	5,257.00	(1,366.45)
TOPS - Balances	(2,367.73)	1,274.00	3,641.73	(6,740.70)	8,918.00	15,658.70
TOPS- FICA	(181.13)	97.00	278.13	1,835.44	679.00	(1,156.44)
Social Security - Employer	2,038.48	2,328.00	289.52	16,087.60	16,296.00	208.40
IMRF - Employer Cost	2,747.64	3,138.00	390.36	21,585.25	21,966.00	380.75
Workers' Compensation Insurance	1,623.96	1,735.00	111.04	12,356.59	12,145.00	(211.59)
Unemployment Insurance	1,368.73	833.00	(535.73)	9,618.88	5,831.00	(3,787.88)
Employee Health/Life Insurance	6,256.49	7,236.00	979.51	45,556.02	50,652.00	5,095.98
Books, Periodicals & Manuals				98.45		(98.45)
Operational Supplies	4,391.39	4,744.00	352.61	37,142.90	33,208.00	(3,934.90)
Gas Service	11,999.17	12,106.00	106.83	75,955.23	84,742.00	8,786.77
Electric Service	25,402.83	21,891.00	(3,511.83)	141,393.79	153,237.00	11,843.21
Water Service	2,602.18	2,307.00	(295.18)	18,055.49	16,149.00	(1,906.49)
Pest Control Service	482.00	554.00	72.00	3,374.00	3,878.00	504.00
Waste Disposal & Recycling	2,744.21	4,125.00	1,380.79	19,650.15	28,875.00	9,224.85
Equipment Rentals	258.00	260.00	2.00	1,806.00	1,820.00	14.00
Sewer Service & Tax	1,400.00	1,634.00	234.00	9,446.42	11,438.00	1,991.58
Total Environmental Services	87,855.74	95,640.00	7,784.26	620,638.24	669,480.00	48,841.76
Laundry						
Reg. Full-Time Employees	9,481.28	9,083.00	(398.28)	62,235.50	63,581.00	1,345.50

06/30/13

Champaign County Nursing Home
Actual vs Budget Statement of Operations

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Overtime	3.87	229.00	225.13	1,570.14	1,603.00	32.86
TOPS Balances	(792.82)	507.00	1,299.82	1,972.32	3,549.00	1,576.68
TOPS - FICA	(60.65)	38.00	98.65	150.89	266.00	115.11
Social Security - Employer	708.27	688.00	(20.27)	4,781.28	4,816.00	34.72
IMRF - Employer Cost	955.46	928.00	(27.46)	6,414.89	6,496.00	81.11
Workers' Compensation Insurance	569.99	515.00	(54.99)	3,717.33	3,605.00	(112.33)
Unemployment Insurance	428.47	233.00	(195.47)	2,932.75	1,631.00	(1,301.75)
Employee Health/Life Insurance	1,690.00	1,782.00	92.00	12,134.47	12,474.00	339.53
Laundry Supplies		1,601.00	1,601.00	9,227.23	11,207.00	1,979.77
Linen & Bedding	2,927.16	1,374.00	(1,553.16)	9,980.68	9,618.00	(362.68)
Total Laundry	15,911.03	16,978.00	1,066.97	115,117.48	118,846.00	3,728.52
Maintenance						
Reg. Full-Time Employees	5,281.07	4,105.00	(1,176.07)	29,510.23	28,735.00	(775.23)
Overtime		26.00	26.00	120.25	182.00	61.75
TOPS - Balances	(1,148.97)	223.00	1,371.97	(335.01)	1,561.00	1,896.01
TOPS - FICA	(87.89)	17.00	104.89	(25.63)	119.00	144.63
Social Security - Employer	402.87	312.00	(90.87)	2,258.34	2,184.00	(74.34)
IMRF - Employer Cost	543.23	421.00	(122.23)	3,030.28	2,947.00	(83.28)
Workers' Compensation Insurance	317.97	228.00	(89.97)	1,764.03	1,596.00	(168.03)
Unemployment Insurance	298.83	145.00	(153.83)	1,441.18	1,015.00	(426.18)
Employee Health/Life Insurance	573.20	4.00	(569.20)	4,108.39	28.00	(4,080.39)
Gasoline & Oil		12.00	12.00	2,614.34	84.00	(2,530.34)
Ground Supplies		23.00	23.00		161.00	161.00
Maintenance Supplies	1,096.27	4,682.00	3,585.73	21,024.79	32,774.00	11,749.21
Professional Services	589.00	20.00	(569.00)	589.00	140.00	(449.00)
Automobile Maintenance	1,246.32	573.00	(673.32)	2,984.74	4,011.00	1,026.26
Equipment Maintenance	1,706.15	1,758.00	51.85	19,620.12	12,306.00	(7,314.12)
Equipment Rentals	4.40		(4.40)	612.80		(612.80)
Nursing Home Building Repair/Maintenance	7,607.80	7,500.00	(107.80)	52,985.52	52,500.00	(485.52)
Conferences & Training		243.00	243.00		1,701.00	1,701.00
Landscaping Services		4.00	4.00		28.00	28.00
Parking Lot/Sidewalk Maintenance		961.00	961.00	8,108.00	6,727.00	(1,381.00)
Nursing Home Building Construction/Improvements		778.00	778.00		5,446.00	5,446.00
Total Maintenance	18,430.25	22,035.00	3,604.75	150,411.37	154,245.00	3,833.63
Nursing Services						
Reg. Full-Time Employees	134,473.55	111,176.00	(23,297.55)	896,848.18	778,232.00	(118,616.18)
Reg. Part-Time Employees		2,911.00	2,911.00		20,377.00	20,377.00
Temp. Salaries & Wages	17,802.34	27,780.00	9,977.66	85,818.90	194,460.00	108,641.10
Overtime	30,189.02	40,254.00	10,064.98	250,801.39	281,778.00	30,976.61
TOPS - Balances	1,239.31	3,706.00	2,466.69	11,815.56	25,942.00	14,126.44
No Benefit Full-Time Employees	90,759.99	86,145.00	(4,614.99)	605,208.13	603,015.00	(2,193.13)
No Benefit Part-Time Employees	35,471.21	30,710.00	(4,761.21)	253,225.57	214,970.00	(38,255.57)
TOPS - FICA	94.80	283.00	188.20	903.89	1,981.00	1,077.11
Social Security - Employer	23,131.32	22,525.00	(606.32)	156,920.82	157,675.00	754.18
IMRF - Employer Cost	29,005.24	27,043.00	(1,962.24)	200,506.48	189,301.00	(11,205.48)
Workers' Compensation Insurance	16,569.49	16,533.00	(36.49)	109,910.98	115,731.00	5,820.02
Unemployment Insurance	6,076.24	5,833.00	(243.24)	73,402.12	40,831.00	(32,571.12)
Employee Health/Life Insurance	19,935.70	17,316.00	(2,619.70)	139,039.39	121,212.00	(17,827.39)
Books, Periodicals & Manuals	75.00	64.00	(11.00)	576.19	448.00	(128.19)
Stocked Drugs	1,317.67	3,333.00	2,015.33	12,162.16	23,331.00	11,168.84
Pharmacy Charges-Public Aid	1,015.52	992.00	(23.52)	7,474.64	6,944.00	(530.64)
Oxygen	3,137.36	3,333.00	195.64	21,036.50	23,331.00	2,294.50
Incontinence Supplies	6,832.24	9,000.00	2,167.76	56,903.11	63,000.00	6,096.89
Pharmacy Charges - Insurance	1,454.71	6,666.00	5,211.29	20,764.65	46,662.00	25,897.35

Wednesday, August 07, 2013

7:45 AM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

06/30/13

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Equipment < \$2,500	902.06		(902.06)	10,724.34		(10,724.34)
Operational Supplies	10,747.73	15,240.00	4,492.27	109,829.64	106,680.00	(3,149.64)
Pharmacy Charges-Medicare	13,875.12	13,449.00	(426.12)	108,956.08	94,143.00	(14,813.08)
Medical/Dental/Mental Health	3,400.00	1,616.00	(1,784.00)	23,800.00	11,312.00	(12,488.00)
Professional Services	38,521.29	5,000.00	(33,521.29)	246,502.94	35,000.00	(211,502.94)
Job Require Travel		81.00	81.00	181.44	567.00	385.56
Laboratory Fees	13,152.49	2,013.00	(11,139.49)	27,103.46	14,091.00	(13,012.46)
Equipment Rentals	2,941.09	4,084.00	1,142.91	36,356.06	28,588.00	(7,768.06)
Dues & Licenses		45.00	45.00		315.00	315.00
Conferences & Training	3,180.00	526.00	(2,654.00)	3,180.00	3,682.00	502.00
Contract Nursing Services	12,995.35	50,000.00	37,004.65	207,645.61	350,000.00	142,354.39
Medicare Medical Services	2,135.46	6,250.00	4,114.54	25,013.96	43,750.00	18,736.04
Medical/ Health Equipment		449.00	449.00		3,143.00	3,143.00
Total Nursing Services	520,431.30	514,356.00	(6,075.30)	3,702,612.19	3,600,492.00	(102,120.19)
Activities						
Reg. Full-Time Employees	13,369.87	16,666.00	3,296.13	94,711.73	116,662.00	21,950.27
Overtime	302.70	38.00	(264.70)	804.02	266.00	(538.02)
TOPS - Balances	(1,474.82)	250.00	1,724.82	(1,527.14)	1,750.00	3,277.14
TOPS - FICA	(112.83)	19.00	131.83	(116.83)	133.00	249.83
Social Security - Employer	988.55	1,245.00	256.45	6,917.79	8,715.00	1,797.21
IMRF - Employer Cost	1,331.57	1,677.00	345.43	9,281.53	11,739.00	2,457.47
Workers' Compensation Insurance	802.73	923.00	120.27	5,659.61	6,461.00	801.39
Unemployment Insurance	448.51	308.00	(140.51)	4,168.62	2,156.00	(2,012.62)
Employee Health/Life Insurance	3,374.80	3,012.00	(362.80)	17,743.65	21,084.00	3,340.35
Books, Periodicals & Manuals	(143.40)		143.40			
Operational Supplies	347.55	245.00	(102.55)	3,079.39	1,715.00	(1,364.39)
Professional Services	249.40	125.00	(124.40)	1,110.90	875.00	(235.90)
Conferences & Training		81.00	81.00		567.00	567.00
Total Activities	19,484.63	24,589.00	5,104.37	141,833.27	172,123.00	30,289.73
Social Services						
Reg. Full-Time Employees	10,145.08	11,489.00	1,343.92	65,374.06	80,423.00	15,048.94
Temp. Salaries & Wages		601.00	601.00		4,207.00	4,207.00
Overtime		387.00	387.00	485.98	2,709.00	2,223.02
TOPS - Balances	369.78	533.00	163.22	1,565.54	3,731.00	2,165.46
TOPS - FICA	28.29	40.00	11.71	119.76	280.00	160.24
Social Security - Employer	760.88	918.00	157.12	4,593.41	6,426.00	1,832.59
IMRF - Employer Cost	1,024.50	1,176.00	151.50	6,158.38	8,232.00	2,073.62
Workers' Compensation Insurance	607.72	690.00	82.28	3,901.32	4,830.00	928.68
Unemployment Insurance	254.69	275.00	20.31	2,805.00	1,925.00	(880.00)
Employee Health/Life Insurance	2,238.40	2,076.00	(162.40)	12,695.17	14,532.00	1,836.83
Books, Periodicals & Manuals		58.00	58.00		406.00	406.00
Operational Supplies				53.86		(53.86)
Professional Services	487.40	235.00	(252.40)	44,407.78	1,645.00	(42,762.78)
Conferences & Training		121.00	121.00		847.00	847.00
Total Social Services	15,916.74	18,599.00	2,682.26	142,160.26	130,193.00	(11,967.26)
Physical Therapy						
Reg. Full-Time Employees	3,960.74	4,377.00	416.26	30,380.90	30,639.00	258.10
Overtime		3.00	3.00	145.56	21.00	(124.56)
TOPS - Balances	(444.38)	324.00	768.38	250.97	2,268.00	2,017.03
TOPS - FICA	(33.99)	24.00	57.99	19.20	168.00	148.80
Social Security - Employer	293.44	339.00	45.56	2,633.48	2,373.00	(260.48)
IMRF - Employer Cost	396.44	431.00	34.56	3,540.20	3,017.00	(523.20)
Workers' Compensation Ins.	239.94	242.00	2.06	1,817.12	1,694.00	(123.12)

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance	170.84	91.00	(79.84)	1,359.12	637.00	(722.12)
Employee Health/Life Insurance	1,141.20	1,204.00	62.80	8,180.38	8,428.00	247.62
Professional Services	25,674.72	34,383.00	8,708.28	204,984.93	240,681.00	35,696.07
Total Physical Therapy	31,398.95	41,418.00	10,019.05	253,311.86	289,926.00	36,614.14
Occupational Therapy						
Reg. Full-Time Employees	1,968.00	2,102.00	134.00	15,111.63	14,714.00	(397.63)
Overtime				136.29		(136.29)
TOPS - Balances	30.13	36.00	5.87	101.72	252.00	150.28
TOPS - FICA	2.30	2.00	(0.30)	7.78	14.00	6.22
Social Security - Employer	149.43	149.00	(0.43)	1,158.83	1,043.00	(115.83)
IMRF - Employer Cost	201.99	217.00	15.01	1,554.76	1,519.00	(35.76)
Workers' Compensation Ins.	119.47	116.00	(3.47)	903.58	812.00	(91.58)
Unemployment Insurance	102.74	46.00	(56.74)	705.85	322.00	(383.85)
Employee Health/Life Insurance	570.60	602.00	31.40	4,090.19	4,214.00	123.81
Professional Services	27,954.63	40,231.00	12,276.37	204,148.29	281,617.00	77,468.71
Total Occupational Therapy	31,099.29	43,501.00	12,401.71	227,918.92	304,507.00	76,588.08
Speech Therapy						
Professional Services	9,343.40	13,724.00	4,380.60	68,096.66	96,068.00	27,971.34
Total Speech Therapy	9,343.40	13,724.00	4,380.60	68,096.66	96,068.00	27,971.34
Respiratory Therapy						
Professional Services	8,745.00	10,400.00	1,655.00	42,130.00	62,400.00	20,270.00
Total Respiratory Therapy	8,745.00	10,400.00	1,655.00	42,130.00	62,400.00	20,270.00
Total This Department	18,088.40	24,124.00	6,035.60	110,226.66	158,468.00	48,241.34
Food Services						
Reg. Full-Time Employees	34,083.07	39,617.00	5,533.93	258,626.62	277,319.00	18,692.38
Reg. Part-Time Employees	3,907.71	2,422.00	(1,485.71)	19,632.87	16,954.00	(2,678.87)
Overtime	374.09	1,471.00	1,096.91	13,347.78	10,297.00	(3,050.78)
TOPS - Balances	1,077.42	498.00	(579.42)	(3,501.47)	3,486.00	6,987.47
TOPS - FICA	82.42	38.00	(44.42)	(267.86)	266.00	533.86
Social Security - Employer	2,917.16	3,222.00	304.84	22,082.86	22,554.00	471.14
IMRF - Employer Cost	3,924.74	4,344.00	419.26	29,619.02	30,408.00	788.98
Workers' Compensation Insurance	2,263.79	2,406.00	142.21	16,619.70	16,842.00	222.30
Unemployment Insurance	1,971.31	1,083.00	(888.31)	13,890.32	7,581.00	(6,309.32)
Employee Health/Life Insurance	4,572.60	7,803.00	3,230.40	42,921.33	54,621.00	11,699.67
Food	31,561.17	36,083.00	4,521.83	269,823.86	252,581.00	(17,242.86)
Nutritional Supplements	4,065.18	2,500.00	(1,565.18)	24,726.85	17,500.00	(7,226.85)
Equipment < \$2,500				33.64		(33.64)
Operational Supplies	3,653.89	3,756.00	102.11	31,566.14	26,292.00	(5,274.14)
Professional Services	13,787.96	2,616.00	(11,171.96)	48,933.68	18,312.00	(30,621.68)
Equipment Rentals	404.95	394.00	(10.95)	2,834.65	2,758.00	(76.65)
Dues & Licenses		13.00	13.00	80.00	91.00	11.00
Conferences & Training		83.00	83.00		581.00	581.00
Total Food Services	108,647.46	108,349.00	(298.46)	790,969.99	758,443.00	(32,526.99)
Barber & Beauty						
Reg. Full-Time Employees	3,972.81	4,446.00	473.19	30,496.02	31,122.00	625.98
Overtime		4.00	4.00	(14.09)	28.00	42.09
TOPS - Balances	117.52	155.00	37.48	(318.52)	1,085.00	1,403.52
TOPS - FICA	8.99	11.00	2.01	(24.36)	77.00	101.36
Social Security - Employer	267.06	242.00	(25.06)	2,060.16	1,694.00	(366.16)
IMRF - Employer Cost	360.70	336.00	(24.70)	2,763.96	2,352.00	(411.96)
Workers' Compensation Insurance	240.25	246.00	5.75	1,823.68	1,722.00	(101.68)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

06/30/13

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance	210.32	166.00	(44.32)	1,402.99	1,162.00	(240.99)
Employee Health/Life Insurance	1,141.20	1,204.00	62.80	8,180.38	8,428.00	247.62
Operational Supplies		118.00	118.00	448.21	826.00	377.79
Conferences & Training				160.00		(160.00)
Total Barber & Beauty	6,318.85	6,928.00	609.15	46,978.43	48,496.00	1,517.57
Adult Day Care						
Reg. Full-Time Employees	11,551.32	12,908.00	1,356.68	70,659.41	90,356.00	19,696.59
Temp. Salaries & Wages		32.00	32.00		224.00	224.00
Overtime	85.55	50.00	(35.55)	187.03	350.00	162.97
TOPS - Balances	127.19	340.00	212.81	3,629.01	2,380.00	(1,249.01)
TOPS - FICA	9.73	26.00	16.27	277.62	182.00	(95.62)
Social Security - Employer	884.64	958.00	73.36	5,320.26	6,706.00	1,385.74
IMRF - Employer Cost	1,191.45	1,288.00	96.55	7,136.40	9,016.00	1,879.60
Workers' Compensation Insurance	699.67	718.00	18.33	4,228.13	5,026.00	797.87
Unemployment Insurance	362.41	250.00	(112.41)	2,990.01	1,750.00	(1,240.01)
Employee Health/Life Insurance	2,282.40	2,598.00	315.60	16,360.77	18,186.00	1,825.23
Books, Periodicals & Manuals		30.00	30.00		210.00	210.00
Gasoline & Oil	1,223.03	1,319.00	95.97	8,211.15	9,233.00	1,021.85
Equipment < \$2,500				119.00		(119.00)
Operational Supplies	165.80	35.00	(130.80)	314.23	245.00	(69.23)
Field Trips/Activities				71.21		(71.21)
Conferences & Training		25.00	25.00		175.00	175.00
Total Adult Day Care	18,583.19	20,577.00	1,993.81	119,504.23	144,039.00	24,534.77
Alzheimers and Related Disord						
Reg. Full-Time Employees	16,713.78	22,433.00	5,719.22	155,580.10	157,031.00	1,450.90
Overtime	3,299.41	11,837.00	8,537.59	54,633.69	82,859.00	28,225.31
TOPS - Balances	1,368.47	389.00	(979.47)	(7,080.65)	2,723.00	9,803.65
No Benefit Full-Time Employees	29,126.65	21,746.00	(7,380.65)	169,798.01	152,222.00	(17,576.01)
No Benefit Part-Time Employees	16,560.84	12,785.00	(3,775.84)	135,437.25	89,495.00	(45,942.25)
TOPS - FICA	104.69	29.00	(75.69)	(541.67)	203.00	744.67
Social Security - Employer	4,978.50	5,145.00	166.50	39,042.90	36,015.00	(3,027.90)
IMRF - Employer Cost	6,701.37	6,942.00	240.63	52,366.81	48,594.00	(3,772.81)
Workers' Compensation Insurance	3,717.66	1,895.00	(1,822.66)	27,524.20	13,265.00	(14,259.20)
Unemployment Insurance	2,813.08	1,500.00	(1,313.08)	22,838.57	10,500.00	(12,338.57)
Employee Health/Life Insurance	3,955.20	3,783.00	(172.20)	30,070.44	26,481.00	(3,589.44)
Operational Supplies		77.00	77.00	4.48	539.00	534.52
Conferences & Training		238.00	238.00	56.89	1,666.00	1,609.11
ARD - Contract Nursing	3,930.74	5,833.00	1,902.26	81,133.10	40,831.00	(40,302.10)
Total Alzheimers and Related Disorders	93,270.39	94,632.00	1,361.61	760,864.12	662,424.00	(98,440.12)
Total Expenses	1,227,366.95	1,310,708.00	83,341.05	8,908,760.70	9,164,556.00	255,795.30
Net Operating Income	(140,898.88)	(96,021.00)	(44,877.88)	(1,045,743.69)	(661,747.00)	(383,996.69)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	86,530.67	86,531.00	(0.33)	605,714.69	605,717.00	(2.31)
Payment in Lieu of Taxes				276.39		276.39
Total Local Taxes	86,530.67	86,531.00	(0.33)	605,991.08	605,717.00	274.08
Miscellaneous NI Revenue						
Investment Interest	35.86	84.00	(48.14)	408.38	588.00	(179.62)
Restricted Donations	463.38	417.00	46.38	1,531.76	2,919.00	(1,387.24)
Interfund Transfer-From General Corporate Fund				333,141.98		333,141.98
Total Miscellaneous NI Revenue	499.24	501.00	(1.76)	335,082.12	3,507.00	331,575.12

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Total NonOperating Income	87,029.91	87,032.00	(2.09)	941,073.20	609,224.00	331,849.20
Net Income (Loss)	(53,868.97)	(8,989.00)	(44,879.97)	(104,670.49)	(52,523.00)	(52,147.49)

06/30/13

Champaign County Nursing Home
Historical Statement of Operations

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Description	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement						540	363	445	300	619	189	579	3,035
Late Charge, NSF Check Charge						1,896	1,469	2,798	3,783	1,485	925	3,201	15,557
Other Miscellaneous Revenue						20	86	185	301	58	39	110	799
Total Miscellaneous Revenue						2,456	1,918	3,428	4,383	2,163	1,153	3,890	19,390
Medicare A Revenue													
Medicare A						231,485	238,703	186,112	142,592	122,972	141,611	166,874	1,230,349
ARD - Medicare A						16,789	8,559	20,014	20,716	20,000	10,741	15,073	111,892
NH Pt_Care - Medicare Advantage/ H						52,974	48,675	71,095	25,014	49,188	42,752	39,096	328,793
ARD_Pt Care - Medicare Advantage/											4,840		4,840
Total Medicare A Revenue						301,248	295,937	277,220	188,321	192,160	199,944	221,044	1,675,874
Medicare B Revenue													
Medicare B						18,755	28,429	30,091	37,847	38,973	30,598	29,596	214,290
Total Medicare B Revenue						18,755	28,429	30,091	37,847	38,973	30,598	29,596	214,290
Medicaid Revenue													
Medicaid Title XIX (IDHFS)						335,488	329,806	248,269	297,643	304,079	277,908	254,595	2,047,788
ARD - Medicaid Title XIX (IDHFS)						123,845	118,928	107,281	117,893	109,481	144,680	102,104	824,212
Patient Care-Hospice						40,248	30,754	27,927	25,358	33,394	37,767	35,523	230,970
ARD Patient Care - Hospice						37,800	22,284	14,992	15,646	24,588	19,657	19,023	153,991
Total Medicaid Revenue						537,381	501,772	398,469	456,539	471,542	480,012	411,246	3,256,961
Private Pay Revenue													
VA-Veterans Nursing Home Care						20,154	15,820	12,136	13,436	13,003	14,953	13,003	102,504
ARD - VA - Veterans Care											3,034	6,935	9,969
Nursing Home Patient Care - Private						274,061	247,268	216,613	288,007	219,126	257,207	271,390	1,773,673
Nursing Home Beauty Shop Revenue						3,372	3,580	3,244	3,161	3,491	3,170	3,002	23,019
Medical Supplies Revenue						5,409	6,091	4,480	5,903	7,518	4,200	6,127	39,728
Patient Transportation Charges						1,087	1,702	2,383	1,199	1,425	2,599	800	11,196
ARD Patient Care- Private Pay						87,102	90,376	89,693	103,398	103,025	42,845	100,740	617,178
Total Private Pay Revenue						391,185	364,838	328,549	415,104	347,588	328,008	401,996	2,577,267
Adult Day Care Revenue													
VA-Veterans Adult Daycare						3,343	4,241	3,793	3,473	4,889	4,494	4,149	28,382
IL Department Of Aging-Day Care Gra						9,968	10,128	9,991	11,557	12,508	12,523	12,358	79,033
Adult Day Care Charges-Private Pay						361	694	1,897	2,187	2,266	2,224	2,190	11,819

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Historical Statement of Operations

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Description	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	Total
Total Adult Day Care Revenue						13,672	15,063	15,680	17,217	19,663	19,241	18,696	119,234
Total Income						1,264,698	1,207,956	1,053,437	1,119,412	1,072,089	1,058,957	1,086,468	7,863,017

Operating Expenses**Administration**

Reg. Full-Time Employees						23,217	26,711	24,019	25,679	26,880	28,686	24,551	179,744
Temp. Salaries & Wages						1,639	1,992	1,522	1,624	1,342	1,592	1,324	11,034
Per Diem							232	239	310	239	239	169	1,427
Overtime						265	129	68	744	85	135	34	1,460
TOPS - Balances						(1,320)	482	1,664	1,282	171	(987)	303	1,595
TOPS - FICA						(101)	37	127	98	13	(75)	23	122
Social Security - Employer						1,754	2,040	1,814	1,996	2,001	2,234	1,830	13,669
IMRF - Employer Cost						2,171	2,509	2,265	2,521	2,531	2,814	2,312	17,123
Workers' Compensation Insurance						1,923	1,696	1,526	514	1,687	2,558	1,547	11,450
Unemployment Insurance						78	1,782	1,285	1,143	744	697	460	6,189
Employee Health/Life Insurance						3,859	3,859	3,859	3,991	5,066	4,430	4,430	29,494
IMRF - Early Retirement Obligation						3,465	3,465	3,465	3,465	3,465	3,465	3,465	24,258
Employee Development/Recognition						34	29	21	26	29	21	91	251
Employee Physicals/Lab						1,500	1,493	3,034	3,650	2,698		2,548	14,923
Stationary & Printing							499						499
Books, Periodicals & Manuals						69	97				97		263
Copier Supplies						771	731	183	731	731	914	731	4,791
Postage, UPS, Federal Express						330	360	415	1,019	829	363	475	3,791
Operational Supplies						1,307	1,567	387	1,072	475	629	177	5,614
Audit & Accounting Fees						4,024	4,024	4,024	4,024	9,484	15,774	4,994	46,345
Attorney Fees							2,503	2,719	3,491	1,935	(715)	89	10,021
Engineering Fees								99	1,554	3,183			4,836
Professional Services						28,733	41,881	37,298	37,644	36,544	34,799	35,713	252,612
Job Required Travel Expense						69	151	472	515	343	106	193	1,848
Insurance						22,442	22,508	22,508	23,167	23,167	23,167	23,567	160,525
Computer Services						8,462	3,373	3,316	4,284	3,309	3,251	5,955	31,950
Telephone Services						1,511	1,633	1,381	1,368	1,473	1,451	1,418	10,234
Legal Notices, Advertising						218	4,047	2,489	5,388	1,476	3,327	4,882	21,827
Photocopy Services						1,100	800	800	800	2,348	750	750	7,347
Public Relations						292	14		78	24	16	152	576
Dues & Licenses						1,625	1,833	1,725	1,625	1,975	1,625	1,625	12,034
Conferences & Training							42	462	1,575	2,645	3,532	(9)	8,247
Finance Charges, Bank Fees						1,284	1,616	1,290	1,547	1,135	1,509		8,381
Cable/Satellite TV Expense						2,474	909	2,504	2,643	2,643	2,643	2,534	16,350
IPA Licensing Fee						46,512	44,163	38,395	42,949	41,959	42,724	41,716	298,416
Fines & Penalties													

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Champaign County Nursing Home
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Description	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	Total
Furnishings, Office Equipment													
Depreciation Expense						60,511	61,305	61,304	61,097	61,097	61,097	61,097	427,507
Transfers to General Corporate Fund													
Interest-Tax Anticipation Notes Payabl											1,628	1,947	3,575
Interest- Bonds Payable						10,841	10,841	10,841	10,841	10,841	10,841	10,841	75,886
Total Administration						231,058	251,349	237,521	254,453	254,568	255,334	241,931	1,726,214
Environmental Services													
Reg. Full-Time Employees						25,732	26,386	27,561	30,691	31,132	38,205	27,086	206,793
Overtime						2,406	2,190	27	884	23	1,091	4	6,623
TOPS - Balances						(1,866)	1,670	1,217	1,295	(455)	(6,233)	(2,368)	(6,741)
TOPS- FICA						2,208	128	93	99	(35)	(477)	(181)	1,835
Social Security - Employer						2,121	2,148	2,077	2,378	2,345	2,980	2,038	16,088
IMRF - Employer Cost						2,792	2,886	2,792	3,225	3,149	3,993	2,748	21,585
Workers' Compensation Insurance						1,963	1,558	1,635	656	1,816	3,105	1,624	12,357
Unemployment Insurance						188	1,869	1,435	1,678	1,584	1,497	1,369	9,619
Employee Health/Life Insurance						6,283	6,283	6,283	6,465	7,158	6,826	6,256	45,556
Books, Periodicals & Manuals							98						98
Operational Supplies						5,178	7,324	4,531	5,525	5,368	4,825	4,391	37,143
Professional Services							1,554		(1,554)				
Gas Service						12,000	13,429	13,086	11,493	4,287	9,662	11,999	75,955
Electric Service						19,054	18,895	17,679	18,020	21,017	21,326	25,403	141,394
Water Service						2,586	2,832	2,523	2,385	2,579	2,547	2,602	18,055
Pest Control Service						482	482	482	482	482	482	482	3,374
Waste Disposal & Recycling						4,745	2,441	2,512	2,809	2,087	2,312	2,744	19,650
Equipment Rentals						258	258	258	258	258	258	258	1,806
Sewer Service & Tax						1,500	1,365	1,300	1,192	1,346	1,343	1,400	9,446
Total Environmental Services						87,632	93,798	85,490	87,980	84,140	93,743	87,856	620,638
Laundry													
Reg. Full-Time Employees						7,745	7,909	7,344	8,707	9,598	11,451	9,481	62,236
Overtime						418	500		255		393	4	1,570
TOPS Balances						216	704	399	1,338	(266)	375	(793)	1,972
TOPS - FICA						17	54	31	102	(20)	29	(61)	151
Social Security - Employer						612	630	550	673	714	893	708	4,781
IMRF - Employer Cost						806	847	740	911	959	1,196	955	6,415
Workers' Compensation Insurance						587	468	438	203	519	933	570	3,717
Unemployment Insurance							561	382	537	493	531	428	2,933
Employee Health/Life Insurance						2,258	2,258	554	1,756	1,928	1,690	1,690	12,134
Laundry Supplies						755	2,343	1,955	398	2,900	876		9,227
Linen & Bedding						1,559	1,558	1,137	648	1,084	1,068	2,927	9,981
Total Laundry						14,973	17,831	13,530	15,528	17,910	19,434	15,911	115,117

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Description	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	Total
Maintenance													
Reg. Full-Time Employees						3,251	3,667	3,189	4,028	4,823	5,271	5,281	29,510
Overtime									120				120
TOPS - Balances						(125)	(20)	172	293	301	193	(1,149)	(335)
TOPS - FICA						(10)	(2)	13	22	23	15	(88)	(26)
Social Security - Employer						248	279	243	316	368	402	403	2,258
IMRF - Employer Cost						326	375	327	427	494	539	543	3,030
Workers' Compensation Insurance						243	217	190	77	281	438	318	1,764
Unemployment Insurance							239	167	230	248	257	299	1,441
Employee Health/Life Insurance						573	573	573	590	653	573	573	4,108
Gasoline & Oil						2,614							2,614
Maintenance Supplies						2,701	3,251	3,139	3,422	2,368	5,047	1,096	21,025
Professional Services												589	589
Automobile Maintenance						377	340	294	128	215	385	1,246	2,985
Equipment Maintenance						2,171	2,541	2,472	3,137	2,858	4,735	1,706	19,620
Equipment Rentals						276	18	276	13	13	13	4	613
Nursing Home Building Repair/Mainte						5,296	8,706	12,863	9,738	5,782	2,994	7,608	52,986
Parking Lot/Sidewalk Maintenance						325	4,583	800	2,400				8,108
Total Maintenance						18,267	24,768	24,718	24,941	18,426	20,861	18,430	150,411
Nursing Services													
Reg. Full-Time Employees						110,538	123,306	114,314	132,963	137,290	143,964	134,474	896,848
Temp. Salaries & Wages						15,620	13,565	9,681	6,021	10,719	12,412	17,802	85,819
Overtime						60,651	51,047	18,417	27,655	24,419	38,424	30,189	250,801
TOPS - Balances						2,368	3,204	1,284	4,643	(1,885)	962	1,239	11,816
No Benefit Full-Time Employees						76,201	85,292	79,515	87,232	88,790	97,418	90,760	605,208
No Benefit Part-Time Employees						41,074	34,926	30,776	36,349	36,743	37,886	35,471	253,226
TOPS - FICA						181	245	98	355	(144)	74	95	904
Social Security - Employer						22,889	23,075	18,837	21,673	22,360	24,955	23,131	156,921
IMRF - Employer Cost						28,319	29,461	24,357	28,638	28,776	31,950	29,005	200,506
Workers' Compensation Insurance						18,316	15,173	13,968	5,267	15,765	24,852	16,569	109,911
Unemployment Insurance						3,338	19,704	13,306	13,324	9,549	8,105	6,076	73,402
Employee Health/Life Insurance						18,813	18,813	19,377	19,927	22,803	19,371	19,936	139,039
Books, Periodicals & Manuals						140				361		75	576
Stocked Drugs						1,853	1,581	2,240	1,868	1,779	1,524	1,318	12,162
Pharmacy Charges-Public Aid						2,039	1,039	757	1,009	807	809	1,016	7,475
Oxygen						61	5,104		4,581	3,468	4,685	3,137	21,037
Incontinence Supplies						10,024	11,212	8,189	6,366	6,064	8,217	6,832	56,903
Pharmacy Charges - Insurance						4,232	1,771	7,222	(551)	2,300	4,336	1,455	20,765
Equipment < \$2,500						5,247	2,540	318		1,233	485	902	10,724
Operational Supplies						22,162	23,181	13,641	11,461	13,353	15,284	10,748	109,830

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Description	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	Total
Pharmacy Charges-Medicare						14,670	16,519	11,920	20,051	19,583	12,337	13,875	108,956
Medical/Dental/Mental Health						3,400	3,400	3,400	3,400	3,400	3,400	3,400	23,800
Professional Services						25,881	37,256	35,604	33,622	34,854	40,765	38,521	246,503
Job Require Travel										181			181
Laboratory Fees						2,895			5,811	2,727	2,519	13,152	27,103
Equipment Rentals						7,433	5,397	4,360	3,347	9,690	3,188	2,941	36,356
Conferences & Training												3,180	3,180
Contract Nursing Services						53,531	51,579	32,469	24,826	20,944	11,302	12,995	207,646
Medicare Medical Services						133	802	2,364	4,184	11,165	4,231	2,135	25,014
Total Nursing Services						552,005	579,190	466,414	504,022	527,094	553,455	520,431	3,702,612
Activities													
Reg. Full-Time Employees						12,269	14,254	10,666	12,707	15,053	16,394	13,370	94,712
Overtime						120	114	(97)	340		25	303	804
TOPS - Balances						7	(1,873)	1,356	(78)	713	(178)	(1,475)	(1,527)
TOPS - FICA						1	(143)	104	(6)	55	(14)	(113)	(117)
Social Security - Employer						905	1,023	761	937	1,089	1,215	989	6,918
IMRF - Employer Cost						1,192	1,375	1,022	1,271	1,462	1,630	1,332	9,282
Workers' Compensation Insurance						931	845	634	239	816	1,392	803	5,660
Unemployment Insurance						230	816	547	703	754	670	449	4,169
Employee Health/Life Insurance						2,801	2,230	2,231	2,325	2,549	2,234	3,375	17,744
Books, Periodicals & Manuals											143	(143)	
Equipment < \$2,500													
Operational Supplies						326	664	440	419	418	465	348	3,079
Professional Services								249	125	363	125	249	1,111
Total Activities						18,781	19,303	17,914	18,980	23,271	24,100	19,485	141,833
Social Services													
Reg. Full-Time Employees						6,835	7,373	8,037	10,240	10,774	11,971	10,145	65,374
Overtime						66	29	143	197	28	23		486
TOPS - Balances						(191)	525	453	(225)	419	214	370	1,566
TOPS - FICA						(15)	40	35	(17)	32	16	28	120
Social Security - Employer						520	564	607	798	806	537	761	4,593
IMRF - Employer Cost						685	757	814	577	1,083	1,219	1,025	6,158
Workers' Compensation Insurance						512	436	473	251	624	998	608	3,901
Unemployment Insurance							485	419	575	551	521	255	2,805
Employee Health/Life Insurance						1,695	1,695	1,695	1,744	1,933	1,695	2,238	12,695
Operational Supplies									35	19			54
Professional Services						7,635	11,832	11,535	11,951	725	244	487	44,408
Total Social Services						17,742	23,734	24,210	26,125	16,994	17,438	15,917	142,160

Physical Therapy

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Description	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	Total
Reg. Full-Time Employees						4,153	4,548	3,955	4,064	4,351	5,348	3,961	30,381
Overtime						8			137				146
TOPS - Balances						(192)	(342)	477	258	(96)	591	(444)	251
TOPS - FICA						(15)	(26)	36	20	(7)	45	(34)	19
Social Security - Employer						308	335	291	310	321	774	293	2,633
IMRF - Employer Cost						406	450	392	927	431	537	396	3,540
Workers' Compensation Ins.						310	269	236	79	253	431	240	1,817
Unemployment Insurance							291	204	228	219	246	171	1,359
Employee Health/Life Insurance						1,141	1,141	1,141	1,174	1,300	1,141	1,141	8,180
Professional Services						29,088	33,382	28,861	32,745	27,292	27,943	25,675	204,985
Total Physical Therapy						35,207	40,049	35,595	39,943	34,063	37,057	31,399	253,312
Occupational Therapy													
Reg. Full-Time Employees						2,066	2,263	1,968	1,968	2,165	2,713	1,968	15,112
Overtime						(11)			148				136
TOPS - Balances						(131)	129	18	30	30	(4)	30	102
TOPS - FICA						(10)	10	1	2	2		2	8
Social Security - Employer						157	172	149	161	164	207	149	1,159
IMRF - Employer Cost						207	231	201	218	221	276	202	1,555
Workers' Compensation Ins.						154	134	117	39	122	217	119	904
Unemployment Insurance							148	103	117	111	125	103	706
Employee Health/Life Insurance						571	571	571	587	650	571	571	4,090
Professional Services						28,506	31,093	27,968	29,092	29,737	29,798	27,955	204,148
Total Occupational Therapy						31,508	34,749	31,096	32,362	33,202	33,902	31,099	227,919
Speech Therapy													
Professional Services						9,665	9,168	9,122	10,260	10,034	10,505	9,343	68,097
Total Speech Therapy						9,665	9,168	9,122	10,260	10,034	10,505	9,343	68,097
Respiratory Therapy													
Professional Services													
Professional Services							3,658	7,466	2,640	9,543	10,079	8,745	42,130
Total Respiratory Therapy							3,658	7,466	2,640	9,543	10,079	8,745	42,130
Total This Department						9,665	12,825	16,588	12,900	19,576	20,584	18,088	110,227
Food Services													
Reg. Full-Time Employees						37,426	40,318	33,425	40,886	33,628	38,859	34,083	258,627
Reg. Part-Time Employees						1,814	1,968	1,771	2,628	4,102	3,442	3,908	19,633
Overtime						4,831	3,678	392	1,561	812	1,700	374	13,348
TOPS - Balances						(733)	(2,473)	(2,352)	(703)	1,030	652	1,077	(3,501)
TOPS - FICA						(56)	(189)	(180)	(54)	79	50	82	(268)
Social Security - Employer						3,322	3,462	2,683	3,406	2,940	3,354	2,917	22,083

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Description	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	Total
IMRF - Employer Cost						4,372	4,652	3,614	4,611	3,948	4,496	3,925	29,619
Workers' Compensation Insurance						2,921	2,500	2,102	1,121	2,102	3,609	2,264	16,620
Unemployment Insurance						752	2,818	2,138	2,063	2,015	2,133	1,971	13,890
Employee Health/Life Insurance						7,369	7,372	6,801	6,455	5,209	5,143	4,573	42,921
Food						41,233	38,436	34,287	39,087	42,025	43,194	31,561	269,824
Nutritional Supplements						3,386	2,845	3,452	2,475	2,350	6,155	4,065	24,727
Equipment < \$2,500											34		34
Operational Supplies						4,805	5,967	4,753	5,246	2,765	4,377	3,654	31,566
Professional Services						2,601	4,402	3,079	11,640	9,716	3,708	13,788	48,934
Equipment Rentals						405	405	405		405	810	405	2,835
Dues & Licenses									80				80
Total Food Services						114,446	116,161	96,372	120,503	113,126	121,715	108,647	790,970
Barber & Beauty													
Reg. Full-Time Employees						4,171	4,569	3,973	4,171	4,370	5,269	3,973	30,496
Overtime						(19)	5						(14)
TOPS - Balances						(212)	241	120	(320)	108	(374)	118	(319)
TOPS - FICA						(16)	18	9	(24)	8	(29)	9	(24)
Social Security - Employer						281	305	265	278	291	375	267	2,060
IMRF - Employer Cost						369	409	356	377	391	502	361	2,764
Workers' Compensation Insurance						310	270	237	79	259	427	240	1,824
Unemployment Insurance							294	206	228	220	245	210	1,403
Employee Health/Life Insurance						1,141	1,141	1,141	1,174	1,300	1,141	1,141	8,180
Operational Supplies							162		153		133		448
Conferences & Training									160				160
Total Barber & Beauty						6,026	7,414	6,307	6,276	6,948	7,689	6,319	46,978
Adult Day Care													
Reg. Full-Time Employees						9,284	10,150	8,839	9,273	9,713	11,848	11,551	70,659
Overtime						28		31	20	21	1	86	187
TOPS - Balances						(537)	1,090	896	437	597	1,019	127	3,629
TOPS - FICA						(41)	83	69	33	46	78	10	278
Social Security - Employer						697	758	663	694	728	896	885	5,320
IMRF - Employer Cost						918	1,018	892	943	977	1,198	1,191	7,136
Workers' Compensation Insurance						691	600	528	176	576	957	700	4,228
Unemployment Insurance							654	459	508	491	515	362	2,990
Employee Health/Life Insurance						2,282	2,282	2,282	2,348	2,600	2,282	2,282	16,361
Gasoline & Oil						1,069		2,312	992	1,415	1,200	1,223	8,211
Equipment < \$2,500										119			119
Operational Supplies						37	22	49	5		35	166	314
Field Trips/Activities										66	5		71
Total Adult Day Care						14,430	16,659	17,019	15,430	17,350	20,034	18,583	119,504

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Description	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	Total
Alzheimers and Related Disord													
Reg. Full-Time Employees				23,994	25,449	23,639	32,316	15,937	17,532	16,714			155,580
Overtime				13,488	9,951	5,488	9,328	5,051	8,028	3,299			54,634
TOPS - Balances				148	326	(5,545)	(6,050)	(92)	2,764	1,368			(7,081)
No Benefit Full-Time Employees				21,713	23,823	19,402	22,023	27,381	26,328	29,127			169,798
No Benefit Part-Time Employees				14,250	20,076	19,826	23,108	21,275	20,342	16,561			135,437
TOPS - FICA				11	25	(424)	(463)	(7)	211	105			(542)
Social Security - Employer				5,546	5,981	5,173	6,574	5,296	5,495	4,979			39,043
IMRF - Employer Cost				7,300	8,032	6,965	8,901	7,106	7,361	6,701			52,367
Workers' Compensation Insurance				4,580	4,086	3,747	1,907	3,891	5,596	3,718			27,524
Unemployment Insurance				1,512	4,786	3,845	3,951	3,117	2,814	2,813			22,839
Employee Health/Life Insurance				4,522	4,522	4,522	4,084	4,509	3,955	3,955			30,070
Operational Supplies							4						4
Conferences & Training							57						57
ARD - Contract Nursing				23,073	16,958	8,224	10,557	11,085	7,306	3,931			81,133
Total Alzheimers and Related Disorde				120,139	124,016	94,922	116,236	104,549	107,732	93,270			760,864
Total Expenses				1,271,877	1,361,847	1,167,695	1,275,676	1,271,218	1,333,080	1,227,367			8,908,761
Net Operating Income				(7,180)	(153,891)	(114,258)	(156,264)	(199,129)	(274,123)	(140,899)			(1,045,744)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating				86,531	86,531	86,531	86,522	86,540	86,531	86,531			605,715
Payment in Lieu of Taxes					276								276
Total Local Taxes				86,531	86,807	86,531	86,522	86,540	86,531	86,531			605,991
Miscellaneous NI Revenue													
Investment Interest					134	67	50	58	63	36			408
Restricted Donations				424		10	70	126	438	463			1,532
Interfund Transfer-From General Corp								333,142					333,142
Total Miscellaneous NI Revenue				424	134	77	120	333,326	501	499			335,082
Total NonOperating Income				86,955	86,941	86,608	86,642	419,866	87,032	87,030			941,073
Net Income (Loss)				79,775	(66,949)	(27,650)	(69,623)	220,737	(187,091)	(53,869)			(104,670)

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

Cash	\$631,279.39
Petty Cash	\$300.00
Total Cash	<u>\$631,579.39</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$790,197.69
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$757,001.39
Total Rec., Net of Uncollectible Amounts	<u>\$1,547,199.08</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$135,821.54
Allowance for Uncollectible Accts-Private Pay	(\$42,520.00)
Allowance for Uncollectible Accts-Patient Care P	(\$5,093.00)
Allowance for Uncollectible Accts-Patient Care H	(\$3,258.00)
Total Rec., Net of Uncollectible Amounts	<u>\$84,950.54</u>

Accrued Interest

Property Tax Revenue Receivable	\$56,612.55
Total Accrued Interest	<u>\$56,612.55</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$0.00
Due From Other Funds	\$0.00
Due from Other Governmental Units	\$260,390.54
Due from IL Public Aid	\$663,230.00
Due from IL Department of Aging-Title XX	\$60,371.98
Due from US Treasury-Medicare	\$463,628.27
Due From VA-Adult Daycare	\$12,495.41
Due From VA-Nursing Home Care	\$59,274.28
Allowance for Uncollectible Accts-IPA	(\$63,244.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$1,630.00)
Allowance for Uncollectible Accts-Medicare	(\$26,119.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$362.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$1,734.00)
Total Intergvt. Rec., Net of Uncollectibl	<u>\$1,426,301.48</u>

Prepaid Expenses

Prepaid Expenses	\$71,914.40
Stores Inventory	\$11,276.20
Total Prepaid Expenses	<u>\$83,190.60</u>

Long-Term Investments

Patient Trust Cash, Invested	\$9,333.26
Total Long-Term Investments	<u>\$9,333.26</u>
Total Current Assets	<u>\$3,839,166.90</u>

Champaign County Nursing Home
Balance Sheet

06/30/13

2

Fixed Assets

Nursing Home Buildings	\$23,254,596.10
Improvements not Buildings	\$469,743.52
Equipment, Furniture & Autos	\$1,334,423.99
Construction in Progress	\$13,160.68
Accumulated Depreciation-Land Improvements	(\$237,060.81)
Accumulated Depreciation-Equipment, Furniture, &	(\$834,244.65)
Accumulated Depreciation-Buildings	(\$3,717,572.14)
Total Fixed Assets	<u>\$20,283,046.69</u>
Total ASSETS	<u><u>\$24,122,213.59</u></u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$1,385,245.39
Salaries & Wages Payable	\$139,225.11
Interest Payable - Bonds	\$10,840.80
Due to General Corporate Fund	\$0.00
Due to Others (Non-Government)	\$0.00
Tax Anticipation Notes Payable	\$367,780.03
Total Current Liabilities	\$1,903,091.33

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$9,333.26
Bonds Payable	\$3,065,000.00
Accrued Compensated Absences	\$343,622.16
Total Non-Current Liabilities	\$3,417,955.42
Total Current Liabilities	\$5,321,046.75

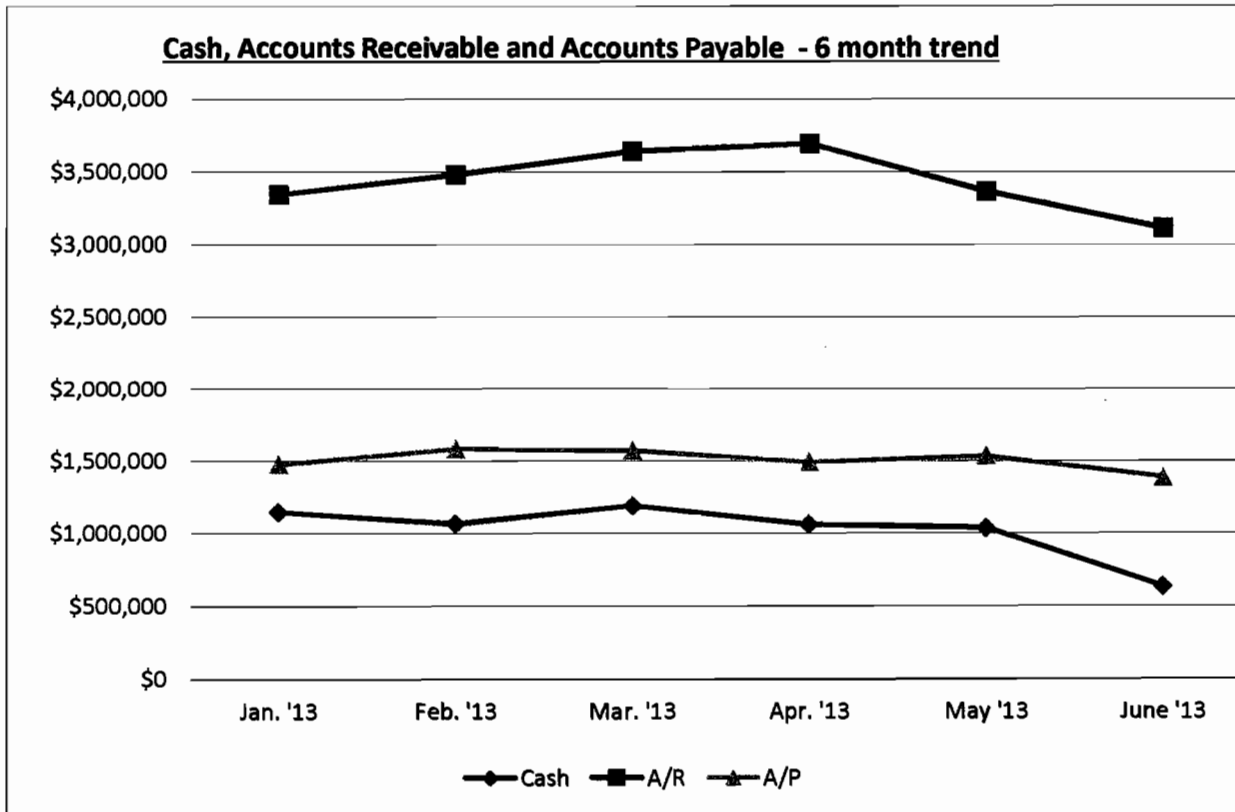
Equity

Revenues	\$0.00
Retained Earnings-Unreserved	\$18,905,837.33
Year To Date Earnings	\$0.00
Contributed Capital	\$0.00
Year To Date Earnings	(\$104,670.49)
Total Equity	\$18,801,166.84
Total LIABILITIES & EQUITY	\$24,122,213.59

Champaign County Nursing Home January 31, 2012 through June 30, 2013

Key Balance Sheet Items Charted Below:

	<u>Jan. '13</u>	<u>Feb. '13</u>	<u>Mar. '13</u>	<u>Apr. '13</u>	<u>May '13</u>	<u>June '13</u>
Cash	1,141,050	1,060,010	1,185,128	1,056,751	1,032,983	631,579
A/R	3,340,470	3,478,707	3,640,945	3,690,012	3,363,897	3,115,064
A/P	1,472,311	1,579,466	1,568,212	1,487,024	1,529,034	1,385,245



Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
7 Months
November 30, 2012 through June 30, 2013

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ (104,670)
Depreciation Expense	427,507
(Incr.)/Decr. in Accounts Receivable	(15,538)
(Incr.)/Decr. in Prepaid Expenses	(63,320)
(Incr.)/Decr. in Inventory	347
(Incr.)/Decr. in Patient Trust	(1,529)
Incr./(Decr.) in Accounts Payable	(633,235)
Incr./(Decr.) in Salaries and Wages Payable	(6,787)
Incr./(Decr.) in Interest Payable	10,841
Incr./(Decr.) in Accrued Com. Absences	4,113
Incr./(Decr.) in Other Liabilities	1,997
	<hr/>
Net Cash Provided by Operating Activities	(380,274)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(21,232)
Improvements / (CIP)	(44,127)
	<hr/>
Net Cash Provided by Investing Activities	(65,359)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	367,780
(Decrease) Due to General Corp. Fund	(333,141)
(Decrease) in Bonds Payable	-
Increase in Equity Adjustment	243,824
	<hr/>
Net Cash Provided by Financing Activities	278,463

Total Cash Flow	(167,170)
Beginning Cash Flow - 11/30/2012	798,749
	<hr/>
ENDING CASH - 6/30/2013	\$ 631,579
	<hr/> <hr/>

Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
January 31, 2012 through June 30, 2013

	<u>Jan. '13</u>	<u>Feb. '13</u>	<u>Mar. '13</u>	<u>Apr. '13</u>	<u>May '13</u>	<u>June '13</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ (66,949)	\$ (27,650)	\$ (69,623)	\$ 220,737	\$ (187,091)	\$ (53,869)
Depreciation Expense	61,305	61,304	61,097	61,097	61,097	61,097
(Incr.)/Decr. in Accounts Receivable	(136,520)	(138,238)	(162,236)	(49,068)	326,114	248,832
(Incr.)/Decr. in Prepaid Expenses	48,836	(57,863)	1,242	(4,059)	1,241	1,152
(Incr.)/Decr. in Inventory	8,850	-	-	347	-	-
(Incr.)/Decr. in Patient Trust	521	(1,411)	25	716	(99)	(1,225)
Incr./(Decr.) in Accounts Payable	(410,621)	107,155	(11,254)	(81,188)	42,010	(143,789)
Incr./(Decr.) in Salaries and Wages Payable	275,749	(11,761)	68,431	31,760	(152,075)	(6,541)
Incr./(Decr.) in Interest Payable	24,184	10,841	(1)	21,682	10,841	(54,204)
Incr./(Decr.) in Accrued Com. Absences	3,943	171	2,368	845	(1,082)	(1,719)
Incr./(Decr.) in Other Liabilities	(3,652)	1,410	(24)	2,559	99	1,225
Net Cash Provided (Used) by Operating Activities	<u>(194,354)</u>	<u>(56,042)</u>	<u>(109,975)</u>	<u>205,428</u>	<u>101,055</u>	<u>50,959</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	-	(14,298)	(6,934)	-	-	-
Improvements / (CIP)	-	(10,700)	(2,461)	-	-	(30,966)
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>(24,998)</u>	<u>(9,395)</u>	<u>-</u>	<u>-</u>	<u>(30,966)</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./(Decr.) in Tax Anticipation Note	-	-	-	-	(124,823)	(421,397)
Incr./(Decr.) in Due to General Corp. Fund	-	-	-	(333,141)	-	-
Incr./(Decr.) in Bonds Payable	-	-	-	-	-	-
Incr./(Decr.) in Equity Adjustment	(26,220)	-	244,488	(664)	-	-
Net Cash Provided (Used) by Financing Activities	<u>(26,220)</u>	<u>-</u>	<u>244,488</u>	<u>(333,805)</u>	<u>(124,823)</u>	<u>(421,397)</u>
Total Cash Flow	(220,574)	(81,040)	125,118	(128,377)	(23,768)	(401,404)
Beginning Cash Balance (Prior Month's)	1,361,624	1,141,050	1,060,010	1,185,128	1,056,751	1,032,983
MONTH ENDING CASH BALANCE	<u>\$ 1,141,050</u>	<u>\$ 1,060,010</u>	<u>\$ 1,185,128</u>	<u>\$ 1,056,751</u>	<u>\$ 1,032,983</u>	<u>\$ 631,579</u>

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: August 7, 2012

Re: Budget Assumptions and Projections
Fiscal 2014

The 12 month 2014 budget accrual method net income is a loss of -\$227,361. Adding back the depreciation expense of \$733k, CCNH operations is projected to show available cash totaling \$505,326 which is very close to the \$506,340 seen in 2012. When the bond principal payment of \$246,333 is deducted, and capital purchases totaling \$225,000 is included, an expected net cash surplus of \$33,993 is expected.

The county has requested a 13 month budget which increased the following expenses by a combined total of \$183,712:

	12 Month Budget	13 Month Budget
Interest Expense	\$122,665	\$187,710
Bond Principal Payment	\$246,333	\$365,000
Total	\$368,998	\$552,710

Because of the additional expenses, the 13 month budget shows a net loss of \$282,380. Adding back depreciation and deducting the principle payment and capital purchases results in a cash loss of \$78,636. Keep in mind that the while the 13 month budget increases both revenues and expenses by a month, principal and interest payments have increased by \$183,712.

Revenue

Census

Revenue projections are driven by census assumptions. The following table summarizes the 2014 census assumptions by payor. The 2013 YTD figures through July 2013.

CCNH Census Projections 2014 Budget

	2013 Budget	2013 YTD (July)	2014 Budget
Medicare	19.4	17.7	17.0
Medicaid	112.4	104.1	107.7
Private Pay	67.3	64.9	70.3
Total	199.1	186.7	195.0

The 2014 budget is based on a census of 195. Medicare is the primary revenue driver and is conservatively projected at 17 versus the current average of 17.7. The table below shows that Medicare was strong between December and March before the spring downturn. The Medicare census has been showing a steady climb between April and July. Medicaid and private pay are difficult to trend due to the large number of conversion days. June and July provide a better picture of the current Medicaid and private pay census.

	Dec	Jan	Feb	Mar	Apr	May	June	July	Avg
Medicare	21.1	21.6	23.5	13.3	12.9	14.5	16.5	18.2	17.7
Medicaid	116.2	112.0	98.6	101.4	109.1	108.0	96.0	91.2	104.1
Private Pay	67.5	61.4	63.1	67.0	59.7	56.4	71.2	72.9	64.9
Total	204.8	195.1	185.2	181.7	181.7	178.9	183.7	182.3	186.7

The higher census projections compared to 2013 YTD actual is based on the following reasons:

The average number of admissions per month in 2013 is tracking at a higher rate (around 26.1 per month) compared to 2012 (22.1 per month) which is a positive trend.

The jump in the number of admissions seen in June and July (are a strong indication of a changing referral pattern benefiting CCNH).

The Carle Clinic is adding a second full-time nurse practitioners and an additional physician at CCNH. This is a huge investment in their medical resources to CCNH.

The projected census results in a Medicare mix of 9.2%, Medicaid at 55.2%, and Private pay at 36.1%.

CCNH Payor Mix Projections 2013 Budget

	2013 Budget	2013 YTD (July)	2014 Budget
Medicare	9.7%	9.5%	8.7%
Medicaid	56.5%	55.8%	55.2%
Private Pay	33.8%	34.8%	36.1%

Revenue Rates

Private pay rates will be increased by five percent. Private pay rates were also increased by 5 percent in 2012 and 2013. Medicare rates were increased by 1.8 percent, which is the increase that will be implemented by Medicare effective October 1, 2013.

The current Medicaid rate is \$150.57 per day. The 2014 rate is projected at \$155.09, which is the expected rate under the new Medicaid reimbursement system. The \$4.52 per day rate change will add \$155,000 in annual revenue. Both rates include the add-on for the inter-governmental transfer agreement.

Additional Revenue Assumptions

All other operating and non operating revenue including property tax show little or no change from 2013.

Expenses

Assumptions

The following are the major assumptions driving the projected expenses for 2014.

Wages were increased by one percent, consistent with the past three years covered by the collective bargaining agreement. Non-union wages were also adjusted by one percent. Health insurance expenses were increased by 12 percent. The actual increase for 2014 is not known at this time.

The IMRF employer rate dropped from 21.35% to 20.87% of wages, a decline of 0.48 percentage points. The budget does not reflect this decrease in expense.

Non-labor expenses were increased by one percent except as noted below. Non-labor expenses were reviewed from 2010 to 2012 annualized for any extraordinarily large increases. A number of adjustments were made in the 2013 budget to address these increases. The major adjustments are summarized in the next section.

Non-Labor Expense Changes

Nursing Services – full time employees
2014 budget of \$1,376,908
Annualized 2013 of \$1,524,749.
Difference of -\$147,841

Tracking of nursing wages in early 2013 was inaccurate resulting in overstating nursing service wages compared to ALZ wages. Budget salaries are based on actual staffing of nursing and ALZ units.

All other nursing service salary line items will show a reduction, while ALZ wage lines will

show increases in the budget compared to 2013 actual.

Nursing Services – Professional Services.

2012 actual of \$237,425

2013 projected total of \$415,963

2014 budget of \$415,963

Professional expenses are up in 2013 due to the use of a temporary agency to provide a Director of Nursing and a care plan nurse. While the searches for permanent replacements continue, the budget assumes the use of temporary staff for these positions. Please note that these two positions account for the majority of the increase seen in 2013.

Nursing Services – Contract Nursing.

2010 actual of \$1,256,254

2011 actual of \$1,000,778

2012 actual of \$738,846

2013 budget of \$600,000

2013 projected total of \$543,705

2014 budget of \$450,000

Agency expenses have been significantly reduced since FY2010. The 2014 budget assumes a modest decline from 2013.

Social Services – Professional Services

2012 actual of \$6,570

2013 estimate of \$87,841.

2014 budget of \$4,000.

The use of an interim Director of Social Services was the reason for the increase in 2013. The position was filled in the spring of 2013.

Capital Expenses

The budget includes four capital items which are summarized below. Because the county accounting procedures treat capital expenditures as operating expenses, the budget will also include the four capital items as expense items. Under accrual accounting, when capital items are purchased, the costs would be depreciated and not treated as expense. All of the capital items are estimates.

Electronic Health Records - \$75,000. Electronic health records (EHRs) moves our traditional paper based medical records system to a digital infrastructure. The Health Information Technology for Economic and Clinical Health (HITECH) Act, which is a component of the American Recovery and Reinvestment Act of 2009, introduced financial incentives for hospitals and physicians to implement EHRs. Unfortunately, SNFs were not included in the HITECH financial incentives.

Nonetheless, there are significant benefits for CCNH to implement an EHR system, including improved quality of care, accuracy of clinical and medical documentation, improve care coordination and operational cost savings. The \$75,000 would cover the hardware investment in computers, laptops, digital bedside/hallway kiosks and an electronic medication delivery system.

Adult Day Care Outpatient Rehabilitation Equipment - \$50,000. The VA Health System has inquired about the provision of outpatient therapy services for the adult day care clients. Health Alliance and Molina Healthcare (MMAI health plans) have also voiced their interest in an adult day care outpatient therapy program. CCNH currently has the child care space that will require minimal renovation. The capital item would cover any renovation requirements but most of the budget would cover the cost of therapy equipment.

Dryer lint remediation system- \$50,000. CCNH has been dealing with problems due to a lack of a functioning dryer lint remediation system. A roof lint trap system was constructed but it has been ineffective. As a result, lint is being pulled into the boilers and has resulted in significant boiler repair costs since the opening of the building.

Dietary equipment - \$50,000. This budget item is for a meal delivery system that will maintain proper food temperature as trays are delivered from the kitchen to the dining rooms.

Net Income and Cash Flow

The table below summarizes the 2014 budget and includes a comparison to the county's budget. From an accounting standpoint, the bond principal payment and depreciation are handled differently at CCNH (accrual basis) compared to the County (GAAP).

CCNH Census Projections 2014 13 Month Budget

	CCNH Accrual Basis	County GAAP Budget	Adjustment	Reason
Revenue	\$16,111,430	\$16,111,430		
Non-Operating Revenue	\$1,127,907	\$1,127,907		
Total Revenue	17,239,337	17,239,337		
Operating Expenses	\$17,521,717	\$16,727,973	(\$793,744)	County does not record depreciation expense during the year. But the County will add depreciation at year-end.
Bond Principal Payment		\$365,000	\$365,000	County handles bond payment as an expense.
Adjusted Expenses	\$17,521,717	\$17,092,973		
Net Income	(\$282,380)	146,364		
Add back depreciation	\$793,744	n/a		
Deduct principal payment	(365,000)	n/a		
Net Cash Flow	\$146,364	\$146,364		

**Champaign County Nursing Home
2014 Budget**

Revenue Assumptions

	May YTD	2013	2013	2013 Revenue	2013	2014		
	2013 ADC	Budget	Revenue	Annualized	Per Diem	ADC	Rev Change	Per Diem
Medicare	14.7	15.1	\$1,160,182	\$2,320,364	\$432.90	17.0	1.8%	\$440.69
Medicaid	94.0	108.4	\$2,515,301	\$5,030,602	\$146.96	94.0	3.0%	\$155.09
Hospice	13.7	4.0	\$330,415	\$660,831	\$132.91	13.7	0.0%	\$132.91
Insurance	3.0	3.1	\$252,193	\$504,386	\$456.05	3.1	0.0%	\$456.05
Private Pay	60.2	62.0	\$2,082,736	\$4,165,472	\$190.02	65.0	5.0%	\$199.52
VA	2.3	2.2	\$92,536	\$185,071	\$216.71	2.2	0.0%	\$216.71
Total	188.0	194.8	\$6,433,363	\$12,866,725	\$188.05	195.0		\$198.72

Current Medicaid rate in 2013 is \$150.57.

**Champaign County Nursing Home
Budget - 2014**

	2010	2011	2012	Annualized 2013	Budget 2014	2013-14 Change	Budget 13 Months
Miscellaneous Revenue							
Sanctioning Loss of Revenue	(1,558)						
Lunch Reimbursement	5,433	4,896	6,638	4,912	5,000	88	5,417
Late Charge, NSF Check Charge	18,104	16,084	18,879	24,711	20,000	(4,711)	21,667
Other Miscellaneous Revenue	4,594	41,212	5,020	1,377	1,500	123	1,625
Total Miscellaneous Revenue	26,573	62,192	30,537	31,000	26,500	(4,500)	28,708
Medicare A Revenue							
Medicare A Revenue	3,043,507	2,455,869	1,967,613	2,126,951	\$2,506,321	379,370	2,715,181
ARD - Medicare A	54,633	149,903	94,052	193,637	\$228,174	34,538	247,189
NH Pt Care - Medicare Advantage/HMO	1,073,292	724,180	504,398	579,394	\$507,541	(71,853)	549,836
ARD_Pt Care - Medicare Advantage/HMO	9,750	(2,250)	4,875	9,680	\$8,480	(1,200)	9,186
Total Medicare A Revenue	4,181,182	3,327,702	2,570,938	2,909,661	3,250,516	340,855	3,521,392
Medicare B Revenue							
Medicare B Revenue	537,378	582,964	511,360	369,389	\$370,000	611	400,833
Total Medicare B Revenue	537,378	582,964	511,360	369,389	\$370,000	611	\$400,833
Medicaid Revenue							
Medicaid Title XIX (IDHFS)	4,483,567	3,789,225	4,205,577	3,586,386	\$3,793,513	\$207,128	4,109,639
ARD - Medicaid Title XIX (IDHFS)	868,341	1,670,483	1,692,972	1,444,216	\$1,527,625	(\$165,347)	1,654,927
Patient Care - Hospice	39,192	49,099	193,435	390,895	\$393,135	\$199,700	425,896
ARD Patient Care - Hospice	23,065	46,982	132,398	269,935	\$271,482	\$1,547	294,105
Total Medicaid Revenue	5,414,165	5,555,789	6,224,382	5,691,431	5,985,754	\$294,324	6,484,567
Private Revenue							
VA - Veterans Nursing Home Care	88,978	59,379	156,031	179,002	\$168,313	(\$10,690)	182,339
ARD - VA - Veterans Care	39,198	78,449	17,337	6,068	\$5,706	(\$362)	6,181
Nursing Home Patient Care - Private Pay	3,149,066	2,817,175	3,041,424	3,004,567	\$3,522,656	\$518,090	3,816,211
Nursing Home Beauty Shop Revenue	35,149	46,584	44,074	40,036	\$40,836	\$801	44,239
Medical Supplies Revenue	51,623	76,289	63,001	67,203	\$68,547	\$1,344	74,259
Patient Transportation Charges	10,013	16,310	13,764	20,791	\$21,207	\$416	22,974
ARD Patient Care - Private Pay	495,600	989,145	1,010,373	1,032,876	\$1,210,979	\$178,103	1,311,894
Total Private Revenue	3,869,626	4,083,331	4,346,003	4,350,543	5,038,244	\$687,701	5,458,098
Adult Day Care Revenue							
DOT-FTA-CAP Assist/Elderly	0	41,728	0	0	0	\$0	0
VA - Veterans Adult Daycare	13,567	23,633	36,220	48,466	\$48,466	\$0	52,505
IDOT - Consol Vehicle Procurement	0	10,432		0	0	\$0	0
IL Department of Aging-Day Care Grant (Title XX)	146,315	169,462	162,993	133,351	\$133,351	\$0	144,464
Adult Day Care Charges - Private Pay	91,768	56,535	51,371	19,258	\$19,258	\$0	20,863
Total Adult Day Care Revenue	251,650	301,791	250,584	201,075	\$201,075	\$0	\$217,831
Total Revenue	14,280,574	13,913,768	13,933,804	13,553,098	14,872,089	1,318,991	16,111,430

Operating Expenses

Adminstration	2010	2011	Annualized 2012	Annualized 2013	Budget 2014	Change	Budget 13 Months
Reg. Full-Time Employees	357,480	333,147	388,769	310,385	325,791	15,406	352,940
Temp. Salaries &Wages	11,913	9,716	11,474	19,419	14,560	(4,859)	15,773
Per Diem	2,532	2,385	2,305	2,517	2,642	125	2,862
Overtime	3,229	2,771	1,592	2,852	2,994	142	3,243
TOPS - Balances	(318,974)	(5,668)	(1,941)	2,584	2,584	0	2,800
TOPS - FICA	(24,402)	(434)	(148)	198	198	0	214
Social Security - Employer	27,134	25,033	29,191	23,677	24,626	949	26,678
IMRF - Employer Cost	30,435	32,540	37,017	29,621	30,573	952	33,121
Workers' Compensation Insurance	14,306	17,376	22,141	19,806	\$20,655	849	22,377
Unemployment Insurance	5,919	5,973	7,266	11,458	11,828	370	12,814
Employee Health/Life Insurance	44,434	54,648	53,670	50,129	56,144	6,015	60,823
IMRF - Early Retirement Obligation	41,656	41,425	41,585	41,585	0	(41,585)	0
Employee Development/Recognition	6,160	2,632	1,259	320	323	3	350
Employee Physicals/Lab	22,743	28,910	29,412	24,750	24,998	248	27,081
Stationary & Printing	2,056	2,788	2,644	998	1,008	10	1,092

**Champaign County Nursing Home
Budget - 2014**

	2010	2011	2012	Annualized 2013	Budget 2014	2013-14 Change	Budget 13 Months
Books, Periodicals & Manuals	0	67	69	526	531	5	575
Copier Supplies	7,593	8,638	8,236	8,121	8,202	81	8,885
Postage, UPS, Federal Express	8,116	7,400	7,280	6,633	6,699	66	7,258
Equipment <2500	17,150	0	0	0	0	0	0
Operational Supplies	25,190	25,969	21,035	10,874	10,983	109	11,898
Audit & Accounting Fees	42,231	42,510	50,882	82,702	56,000	(26,702)	60,667
Architect Fees	0	570	3,082	5,005	0	(5,005)	0
Attorney Fees	68,383	120,654	65,743	14,860	60,000	45,140	65,000
Engineering Fees				9,672	0	(9,672)	0
Professional Services	382,239	423,309	367,775	433,798	429,053	(4,745)	464,807
Job Required Travel Expense	2,094	4,292	1,779	3,311	3,344	33	3,623
Insurance	213,945	241,179	264,431	273,917	287,613	13,696	311,580
Property Loss & Liability Claims	2,684	150,778	2,902	0	0	0	0
Computer Services	27,100	32,950	48,645	51,990	63,990	12,000	69,322
Telephone Services	19,810	18,476	17,772	17,633	17,810	176	19,294
Automobile Maintenance	0	0	290	0	0	0	0
Legal Notices, Advertising	52,790	72,860	46,566	33,891	34,230	339	37,083
Photocopy Services	9,119	9,141	12,062	13,196	13,328	132	14,438
Public Relations	1,981	1,362	1,220	848	856	8	928
Dues & Licenses	9,145	16,297	18,141	20,817	21,025	208	22,777
Conferences & Training	16,746	5,278	3,951	16,513	12,500	(4,013)	13,542
Finance Charges, Bank Fees	22,493	27,556	12,647	16,761	2,500	(14,261)	2,708
Cable/Satellite TV Expense	25,936	28,312	29,490	27,633	27,909	276	30,235
IPA Licensing Fee	133,043	122,108	415,202	513,400	527,958	14,558	571,954
Fines & Penalties	46,270	71,148	7,370	0	30,000	30,000	32,500
Furnishings/Equipment	0	0	0	0	75,000	75,000	75,000
Depreciation Expense	723,246	719,884	728,385	732,820	732,687	(133)	793,744
Transfers to General Corporate Fund	13,155	10,912	3,960	0	0	0	0
Interest-Tax Anticipation Notes Payable	4,529	6,414	5,655	3,256	7,000	3,744	7,583
Interest on Interfund Loan	0	0	0	0	0	0	0
Interest-Bonds Payable	151,579	143,909	137,103	130,090	122,665	(7,425)	187,710
Total Administration Expense	2,253,191	2,865,217	2,907,909	2,968,566	3,070,806	102,240	3,375,279

Environmental Services	2010	2011	2012	Annualized 2013	Budget 2013	Change	Budget 13 Months
Reg. Full-Time Employees	374,397	370,173	376,111	359,415	420,246	60,832	455,267
Overtime	8,760	9,718	8,529	13,240	6,000	(7,240)	6,500
TOPS - Balances	44,416	(23,342)	5,920	(8,746)	0	8,746	0
TOPS - FICA	3,398	(1,786)	(1,898)	4,033	0	(4,033)	0
Social Security - Employer	29,094	28,611	28,598	28,098	31,116	3,018	33,709
IMRF - Employer Cost	32,966	38,876	37,660	37,675	43,093	5,418	46,684
Workers' Compensation Insurance	15,329	18,878	20,769	21,465	\$25,447	3,982	27,567
Unemployment Insurance	6,004	9,852	12,328	16,500	18,873	2,373	20,446
Employee Health/Life Insurance	68,864	64,929	79,150	78,599	88,031	9,432	95,367
Books, Periodicals & Manuals				197	0	(197)	0
Operational Supplies	64,224	67,078	57,409	65,503	66,158	655	71,671
Professional Services						0	0
Gas Service	177,978	141,424	117,128	127,912	129,191	1,279	139,957
Electric Service	275,235	249,936	289,455	256,000	258,560	2,560	280,107
Water Service	20,962	25,509	28,154	30,907	31,216	309	33,817
Pest Control Service	5,637	5,643	7,094	5,784	5,842	58	6,329
Waste Disposal & Recycling	30,316	52,324	56,890	33,812	34,150	338	36,996
Equipment Rentals	2,948	3,374	2,856	3,096	2,884	(212)	3,125
Conference & Training			221	0		0	0
Sewer Service & Tax	15,451	14,620	18,295	16,093	16,254	161	17,608
Total Environmental Services	1,175,980	1,075,817	1,144,669	1,089,583	1,177,062	87,478	1,275,150

Laundry	2010	2011	2012	Annualized 2013	Budget 2013	Change	Budget 13 Months
Reg. Full-Time Employees	115,639	107,738	112,786	105,508	113,914	8,406	123,407
Overtime	2,350	2,633	2,530	3,133	3,164	31	3,428
TOPS - Balances	13,194	(22)	178	5,530	5,530	(0)	5,991
TOPS - FICA	1,009	(2)	14	423	423	(0)	458

**Champaign County Nursing Home
Budget - 2014**

	2010	2011	2012	Annualized 2013	Budget 2014	2013-14 Change	Budget 13 Months
Social Security - Employer	8,890	8,300	8,596	8,146	8,779	633	9,510
IMRF - Employer Cost	10,185	11,273	11,320	10,919	11,767	848	12,747
Workers' Compensation Insurance	4,405	5,458	6,232	6,295	\$6,990	695	7,572
Unemployment Insurance	2,163	2,828	3,614	5,009	5,398	695	5,847
Employee Health/Life Insurance	17,869	19,501	19,532	20,889	21,875	986	23,698
Laundry Supplies	19,652	19,646	18,836	18,454	19,024	570	20,610
Linen & Bedding	12,161	14,143	14,718	14,107	14,865	758	16,104
Total Laundry	207,517	191,495	198,355	198,413	211,729	13,316	229,373

Maintenance	2010	2011	2012	Annualized 2013	Budget 2013	Change	Budget 13 Months
Reg. Full-Time Employees	67,341	56,288	53,381	48,458	128,305	79,846	138,997
Overtime	14	2,963	166	241	637	396	690
TOPS - Balances	2,378	(1,494)	550	1,628	1,000	(628)	1,083
TOPS - FICA	182	(114)	42	125	76	(48)	83
Social Security - Employer	4,659	4,074	4,059	3,711	9,826	6,115	10,644
IMRF - Employer Cost	5,322	5,529	5,346	4,974	13,170	8,196	14,268
Workers' Compensation Insurance	2,562	2,974	2,951	2,892	\$7,698	4,806	8,339
Unemployment Insurance	1,313	1,738	2,039	2,285	6,049	3,765	6,553
Employee Health/Life Insurance	17,147	8,864	2,811	7,070	7,919	848	8,579
Gasoline & Oil	152	134	1,299	5,229	5,281	52	5,721
Ground Supplies	572	440	138	0	0	0	0
Maintenance Supplies	27,870	52,454	49,517	39,857	40,256	399	43,610
Professional Services	3,854	18,325	123	0	0	0	0
Automobile Maintenance	5,010	6,244	8,030	3,477	3,512	35	3,804
Equipment Maintenance	24,919	27,949	22,067	35,828	28,615	(7,213)	30,999
Equipment Rentals	35	408	(168)	1,217	1,229	12	1,332
Nursing Home Building Repair/Maintenance	61,976	67,870	94,205	90,755	91,663	908	99,302
Conferences & Training	950	471	1,602	0	0	0	0
Landscaping Services	0	200	24	0	0	0	0
Parking Lot/sidewalk Maintenance	11,167	16,954	5,924	16,216	11,070	(5,146)	11,992
Nursing Home Building Construction/Improvement:	0	17,898	4,625	0	50,000	50,000	50,000
Total Maintenance	247,366	290,168	258,731	263,963	406,305	142,342	435,997

Nursing Services	2010	2011	2012	Annualized 2013	Budget 2014	Change	Budget 13 Months
Reg. Full-Time Employees	1,172,817	1,192,462	1,289,164	1,524,749	1,376,908	(147,841)	1,491,650
Reg. Part-Time Employees		51,678	25,354	0	0	0	0
Temp. Salaries & Wages		396,229	300,900	136,033	136,226	193	147,578
Overtime	423,041	480,408	510,326	441,225	441,849	625	478,670
TOPS - Balances	91,361	7,378	(4,566)	21,153	(4,611)	(25,764)	(4,996)
No Benefit Full-Time Employees		981,090	1,074,506	1,028,896	880,353	(148,543)	953,716
No Benefit Part-Time Employees		348,358	431,360	435,509	436,125	617	472,469
TOPS - FICA	6,989	564	(349)	1,618	1,618	0	1,753
Social Security - Employer	260,128	261,461	274,193	267,579	245,450	(22,129)	265,904
IMRF - Employer Cost	270,102	306,205	325,602	343,002	314,635	(28,367)	340,855
Workers' Compensation Insurance	115,053	150,354	172,875	186,683	\$195,306	8,623	211,582
Unemployment Insurance	62,102	71,172	93,181	134,652	123,516	(11,136)	133,809
Employee Health/Life Insurance	165,898	150,977	184,913	238,207	266,792	28,585	289,025
Books, Periodicals & Manuals	1,425	863	1,294	1,002	1,012	10	1,097
Stocked Drugs	28,723	37,777	48,419	21,689	21,906	217	23,731
Pharmacy Charges-Public Aid	20,198	15,516	17,850	12,918	13,047	129	14,135
Oxygen	25,019	34,113	39,934	35,798	36,156	358	39,169
Incontinence Supplies	96,544	95,471	112,252	100,142	101,143	1,001	109,572
Pharmacy Charges - Insurance	73,238	51,717	68,539	38,620	39,006	386	42,257
Equipment<\$2,500			3,304	19,645	19,645	0	21,282
Operational Supplies	232,370	213,851	184,850	198,164	200,145	1,982	216,824
Pharmacy Charges-Medicare	184,613	136,775	129,765	190,162	192,064	1,902	208,069
Medical/Dental/Mental Health	0	6,400	40,800	40,800	41,208	408	44,642
Professional Services	176,268	208,458	237,425	415,963	415,963	0	450,627
Job Require Travel		0	1,700	363	367	4	397
Laboratory Fees	30,496	20,502	17,998	27,902	28,181	279	30,529
Equipment Rentals	40,061	59,770	48,103	66,830	52,498	(14,332)	56,873

**Champaign County Nursing Home
Budget - 2014**

	2010	2011	2012	Annualized 2013	Budget 2014	2013-14 Change	Budget 13 Months
Dues & Licenses	467	230	430	0	0	0	0
Conferences & Training	11,447	5,047	5,128	0	0	0	0
Contract Nursing Services	1,256,254	804,145	601,279	389,301	300,000	(89,301)	325,000
Medicare Medical Services	41,665	68,579	64,787	45,757	46,215	458	50,066
Medical/Health Equipment	17,271	2,208	2,671	0	0	0	0
Total Nursing Services	6,539,692	6,159,759	6,303,990	6,364,362	5,922,724	(441,638)	6,416,284

Activities	2010	2011	2012	Annualized 2013	Budget 2014	Change	Budget 13 Months
Reg. Full-Time Employees	157,545	137,035	163,874	162,684	239,807	77,123	259,791
Overtime	119	610	872	1,003	1,478	475	1,601
TOPS - Balances	10,437	3,393	(6,360)	(105)	0	105	0
TOPS - FICA	798	260	(487)	(8)	0	8	0
Social Security - Employer	11,125	9,836	12,308	11,858	17,480	5,622	18,937
IMRF - Employer Cost	12,696	13,371	16,207	15,900	23,438	7,538	25,391
Workers' Compensation Insurance	6,018	6,942	9,058	9,714	\$14,405	4,691	15,605
Unemployment Insurance	3,057	3,748	5,861	7,440	10,967	3,527	11,881
Employee Health/Life Insurance	29,023	32,077	30,283	28,738	33,917	5,179	36,743
Books, Periodicals & Manuals	409	60	121	287	290	3	314
Operational Supplies	3,043	2,953	3,500	5,464	5,518	55	5,978
Professional Services	1,454	1,488	1,740	1,723	1,861	138	2,016
Conferences & Training	969	797	486	0	0	0	0
Total Activities	237,037	212,569	237,465	244,697	349,160	104,463	378,257

Social Services	2010	2011	2012	Annualized 2013	Budget 2014	Change	Budget 13 Months
Reg. Full-Time Employees	117,678	163,969	142,388	110,458	166,757	56,299	180,654
Reg. Part-Time Employees		307		0	0	0	0
Temp. Salaries & Wages		2,860	8,329	0	0	0	0
Overtime	6,383	6,502	2,431	972	1,467	495	1,590
TOPS - Balances	37,687	(14,571)	(1,926)	2,392	2,392	0	2,591
TOPS - FICA	2,883	(1,115)	(147)	183	183	0	198
Social Security - Employer	9,222	13,027	11,360	7,665	15,175	7,510	16,440
IMRF - Employer Cost	10,737	17,396	14,124	10,268	15,501	5,233	16,793
Workers' Compensation Insurance	4,565	8,448	8,335	6,587	\$10,043	3,456	10,880
Unemployment Insurance	1,849	3,364	3,364	5,101	7,700	2,600	8,342
Employee Health/Life Insurance	8,587	23,682	24,425	20,914	23,423	2,510	25,375
Books, Periodicals & Manuals		0	349	0	0	0	0
Operational Supplies			153	108	109	1	118
Professional Services	32,539	1,488	6,570	87,841	4,000	(83,841)	4,333
Conferences & Training	263	481	724	0	0	0	0
Total Social Services	232,393	225,839	220,477	252,487	246,751	(5,736)	267,314

Physical Therapy	2010	2011	2012	Annualized 2013	Budget 2014	Change	Budget 13 Months
Reg. Full-Time Employees	28,325	49,546	52,893	52,840	52,200	(640)	56,550
Overtime	865	471	31	291	287	(4)	311
TOPS - Balances	0	4,561	1,801	1,391	1,391	0	1,507
No Benefit Full-Time Employees		0		0	0	0	0
TOPS - FICA	0	349	138	106	106	0	115
Social Security - Employer	4,217	3,723	4,022	4,680	4,623	(57)	5,009
IMRF - Employer Cost	4,850	5,061	5,141	6,288	6,211	(76)	6,729
Workers' Compensation Insurance	2,117	2,510	2,924	3,154	\$3,133	(21)	3,395
Unemployment Insurance	874	1,133	1,440	2,377	2,348	(29)	2,543
Employee Health/Life Insurance	6,151	13,117	13,202	14,078	14,787	708	16,019
Operational Supplies	771	0		0	0	0	0
Professional Services	489,387	425,606	398,882	358,620	305,681	(52,939)	331,155
Total Physical Therapy	564,618	506,077	480,474	443,826	390,769	(53,057)	423,333

**Champaign County Nursing Home
Budget - 2014**

	2010	2011	2012	Annualized 2013	Budget 2014	2013-14 Change	Budget 13 Months
Occupational Therapy	2010	2011	2012	Annualized 2013	Budget 2014	Change	Budget 13 Months
Reg. Full-Time Employees	24,661	24,769	26,342	26,287	26,037	(250)	28,207
Overtime	0	5	11	273	270	(3)	292
TOPS - Balances	1,693	28	391	143	143	0	155
TOPS - FICA	130	3	30	11	11	0	12
Social Security - Employer	1,886	1,881	1,909	2,019	2,000	(19)	2,166
IMRF - Employer Cost	2,177	2,556	2,612	2,706	2,680	(26)	2,903
Workers' Compensation Insurance	946	1,255	1,455	1,568	\$1,571	2	1,701
Unemployment Insurance	431	568	720	1,206	1,195	(11)	1,294
Employee Health/Life Insurance	4,735	6,434	6,601	7,039	7,393	354	8,009
Operational Supplies	1,374			0	0	0	0
Professional Services	564,703	459,201	372,310	352,387	300,368	(52,019)	325,399
Total Occupational Therapy	602,736	496,699	412,381	393,639	341,668	(51,971)	370,140
Speech Therapy	2010	2011	2012	Annualized 2013	Budget 2014	Change	Budget 13 Months
Professional Services	181,546	188,016	131,020	117,507	100,160	(17,346)	108,507
Total Speech Therapy	181,546	188,016	131,020	117,507	100,160	(17,346)	108,507
Respiratory Therapy	2010	2011	2012	Annualized 2013	Budget 2014	Change	Budget 13 Months
Professional Services	0	0	0	66,770	104,000	37,230	112,667
Total Respiratory Therapy	0	0	0	66,770	104,000	37,230	112,667
Food Services	2010	2011	2012	Annualized 2013	Budget 2014	Change	Budget 13 Months
Reg. Full-Time Employees	431,992	484,838	473,263	449,087	677,153	228,066	733,583
Reg. Part-Time Employees	42,159	10,805	26,807	31,450	47,422	15,972	51,374
Overtime	19,313	22,050	19,480	25,947	19,675	(6,272)	21,314
TOPS - Balances	55,574	(16,263)	(3,217)	(9,158)	0	9,158	0
TOPS - FICA	4,251	(1,244)	(246)	(701)	0	701	0
Social Security - Employer	37,014	38,275	38,756	38,331	56,326	17,994	61,020
IMRF - Employer Cost	41,391	50,601	51,023	51,389	75,513	24,124	81,805
Workers' Compensation Insurance	18,384	25,092	27,628	28,712	\$44,432	15,720	48,134
Unemployment Insurance	9,783	13,283	17,923	23,838	35,029	11,191	37,948
Employee Health/Life Insurance	104,325	94,176	81,211	76,697	90,956	14,258	98,535
Food	400,510	433,532	455,405	476,525	426,612	(49,913)	462,163
Nutrition Supplements	25,652	34,998	39,152	41,323	41,737	413	45,215
Equipment <\$2,500			1,262	67		(67)	0
Operational Supplies	42,925	46,000	48,492	55,825	50,105	(5,719)	54,281
Professional Services	23,203	59,850	45,174	70,291	46,994	(23,297)	50,911
Equipment Rentals	4,268	4,851	4,771	4,859	4,908	49	5,317
Dues & Licenses	80	80	80	160	162	2	175
Conferences & Training	818	441	1,419	0	0	0	0
Kitchen/Laundry	0	1,108	0	0	50,000	50,000	50,000
Total Food Services	1,253,371	1,302,473	1,328,381	1,364,645	1,667,023	302,378	1,801,775
Barber & Beauty	2010	2011	2012	Annualized 2013	Budget 2014	Change	Budget 13 Months
Reg. Full-Time Employees	35,645	50,525	53,575	53,046	52,125	(922)	56,469
Overtime		0	47	(28)	0	28	0
TOPS - Balances	1,751	1,270	(113)	(872)	0	872	0
TOPS - FICA	134	97	(9)	(67)	0	67	0
Social Security - Employer	2,067	2,898	3,070	3,586	3,526	(60)	3,820
IMRF - Employer Cost	2,391	3,937	4,055	4,807	4,726	(81)	5,119
Workers' Compensation Insurance	1,386	2,559	2,955	3,167	\$3,112	(55)	3,371
Unemployment Insurance	459	1,159	1,440	2,385	2,345	(40)	2,541
Employee Health/Life Insurance	6,151	12,867	13,202	14,078	15,768	1,689	17,082
Operational Supplies	893	870	1,500	896	905	9	981
Conferences & Training				320	323	3	350
Total Barber & Beauty	50,877	76,183	79,723	81,319	82,829	1,510	89,732

**Champaign County Nursing Home
Budget - 2014**

	2010	2011	2012	Annualized 2013	Budget 2014	2013-14 Change	Budget 13 Months
	2010	2011	2012	Annualized 2013	Budget 2014	Change	Budget 13 Months
Adult Day Care							
Reg. Full-Time Employees	160,469	147,624	159,271	118,216	162,699	44,483	176,258
Temp. Salaries & wages	3,820	3,260	1,112	0	0	0	0
Overtime	420	191	729	203	279	76	303
TOPS - Balances	22,016	(2,124)	(1,425)	7,004	0	(7,004)	0
TOPS - FICA	1,684	(162)	(109)	537	0	(537)	0
Social Security - Employer	12,299	11,258	11,982	8,871	12,209	3,338	13,227
IMRF - Employer Cost	13,924	14,969	15,666	11,890	16,212	4,322	17,563
Workers' Compensation Insurance	6,365	7,641	8,861	7,057	\$9,730	2,673	10,541
Unemployment Insurance	2,410	3,027	3,662	5,255	7,233	1,977	7,835
Employee Health/Life Insurance	30,043	29,740	30,590	28,157	31,536	3,379	34,164
Books, Periodicals & manuals	84	186	181	0	180	180	195
Gasoline & Oil	8,965	11,521	12,601	13,976	14,116	140	15,292
				238	240	2	260
Operational Supplies	1,269	752	326	297	300	3	325
Field Trips/Activities	0	40	43	142	144	1	156
Dues & Licenses	260	609	0	0	0	0	0
Conferences & Training	2,540	1,249	418	0	0	0	0
Automobiles, Vehicles	0	0	(16)	0	0	0	0
Furnishings/ Office Equipment	0	0	0	0	50,000	50,000	50,000
Total Adult Day Care	266,570	229,781	243,892	201,843	304,878	103,035	326,118
Alzheimers & Related Disorders							
Reg. Full-Time Employees	334,706	341,639	291,267	277,733	348,667	70,934	377,722
Overtime	117,385	120,660	127,395	102,669	156,616	53,947	169,667
TOPS - Balances	35,721	(9,424)	3,857	(16,898)	4,000	20,898	4,333
No Benefit Full-time Employees	312,880	246,616	259,484	281,343	354,174	72,831	383,688
No Benefit Part-time Employees	48,272	113,940	177,604	237,753	362,679	124,927	392,903
TOPS - FICA	2,733	(721)	295	(1,293)	306	1,599	332
Social Security - Employer	62,548	61,679	64,443	68,129	92,566	24,437	100,280
IMRF - Employer Cost	71,738	82,214	84,885	91,331	124,090	32,759	134,431
Workers' Compensation Insurance	27,065	35,566	40,257	47,613	\$72,961	25,348	79,042
Unemployment Insurance	13,419	18,167	25,021	40,051	40,051	0	43,389
Employee Health/Life Insurance	31,772	59,328	42,586	52,230	58,498	6,268	63,373
Operational Supplies	260	46	545	9	9	0	10
Dues & Licenses	0	110	0	0	0	0	0
Conferences & Training	2,661	2,278	3,016	114	115	1	124
ARD - Contract Nursing	0	196,633	137,567	154,405	150,000	(4,405)	162,500
Total Alzheimers & Related Disorders	1,075,217	1,268,731	1,258,224	1,335,187	1,764,732	429,544	1,911,793
Total Expenses	14,888,111	15,088,824	15,205,691	15,386,807	16,140,595	753,788	17,521,717
Net Operating Income	(607,537)	(1,175,056)	(1,271,887)	(1,833,709)	(1,268,506)	565,203	(1,410,287)
NonOperating Income							
Local Taxes							
Current-Nursing Home Operating	971,676	1,003,519	1,022,365	1,038,368	1,038,400	32	1,124,933
Mobile Home Tax		1,045	1,051	0	0	0	0
Payment in Lieu of Taxes	464	160	167	553	0	(553)	0
Total Local Taxes	972,140	1,004,724	1,023,582	1,038,921	1,038,400	(521)	1,124,933
Miscellaneous NI Revenue							
Prior Period Adjustment		0	19,949	0	0	0	0
Investment Interest	1,368	374	1,174	745	745	(0)	807
Restricted Donations	3,528	4,536	5,137	2,137	2,000	(137)	2,167
Interfund Transfer-From General Corp. Fund	346,484	0	0	333,142	0	(333,142)	0
Total Miscellaneous NI Revenue	351,381	4,911	26,260	336,024	2745	(333,279)	2973.75
Total Non Operating Income	1,323,521	1,009,635	1,049,843	1,374,945	1,041,145	(333,800)	1,127,907

Champaign County Nursing Home
Budget - 2014

	2010	2011	2012	Annualized 2013	Budget 2014	2013-14 Change	Budget 13 Months
NonOperating Expense							
Nursing Services	2010	2011	2012	Annualized 2013	Budget 2014	Change	Budget 13 Months
Job Require Travel	0	248	0	0	0	0	0
Total Nursing Services	0	248	0	0	0	0	0
Net NonOperating Income	1,323,521	1,009,883	1,049,843	1,374,945	1,041,145	(333,800)	1,127,907
Net Income (Loss)	715,985	(165,173)	(222,044)	(458,764)	(227,361)	231,404	(282,380)
Add Back Depreciation	723,246	719,884	728,385	732,820	732,687	(133)	793,744
Cash Flow from Operations	1,439,231	554,710	506,340	274,055	505,326	231,271	511,364
Deduct Bond Principle Payment	(235,254)	(236,954)	(238,551)	(245,045)	(246,333)	(1,288)	(365,000)
Cash Flow After Principal Payment	1,203,977	317,756	267,789	29,010	258,993	229,983	146,364
Capital Purchases	2010	2011	2012	Annualized 2013	Budget 2014	Change	Budget 13 Months
Electronic Health Records					(75,000)	(75,000)	(75,000)
Adult day care outpatient rehab equipment					(50,000)	(50,000)	(50,000)
Lint Remediation					(50,000)	(50,000)	(50,000)
Dietary Equipment					(50,000)	(50,000)	(50,000)
Capital Total					(225,000)	(225,000)	(225,000)
Cash Flow After Principal Payment and Capital	1,203,977	317,756	267,789	29,010	33,993	4,983	(78,636)