

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois
Monday, November 14, 2011 – 6:00pm

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

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

ITEM

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA/ADDENDUM

IV. APPROVAL OF MINUTES

October 17, 2011 – Open Session
October 17, 2011 – Closed Session

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS

None

VII. NEW BUSINESS

- a. Management report
 - Operations (Management Report)
 - Cash Position; Options; Plans

VIII. OTHER BUSINESS

None

IX. NEXT MEETING DATE & TIME

- a. December 12, 2011

XII. ADJOURNMENT

Attachments: Management Report, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
October 17, 2011**

Directors Present: Palinkas, Hirsbrunner, Hambrick, Anderson, Czajkowski

Directors Excused: O'Shaughnessey, Nudo

Also Present: Busey, Scavotto, Buffenbarger

1. Call to Order

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

2. Roll Call

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

3. Agenda & Addendum

On motion by Palinkas (second Hambrick) the agenda was approved as submitted (unanimous).

4. Approval of Minutes

The open session minutes of September 12, 2011 were approved as submitted (motion Czajkowski, second Palinkas, unanimous).

5. Public Participation

The League of Women Voters distributed this year's version of Who's Who in Government.

6. Old Business

There was no old business.

7. New Business

a. Management Report

Buffenbarger provided a summary of the recent complaint survey. Although no findings were made relative to the complaint allegations, IDPH did cite CCNH under F225 for failure to report theft under the CCNH abuse policy. A CCNH staff member knew of the

alleged incident and failed to report it to the Administrator in accordance with the policy. Staff education and a plan of correction will be involved.

Scavotto summarized the operating results for August and for September, both of which involved operating losses. September's loss was less because of higher census; still, revenue for September was below expectations.

Census for August averaged 188.8, which was slightly better than July but still well below our target of 195. September was quite a bit better at 195.7. Medicare continues to run well below last year's census levels and Medicaid has trended up.

ADC by Payer

August 2011		Payer	September 2011	
107.2	57%	Medicaid	109.4	56%
68.7	36%	Pvt Pay	69.7	35.6%
12.9	7%	Medicare A	16.6	8.5%
188.8	100%	Total	195.7	100%

The revenue breakdown for the past three months is as follows:

	July 2011	August 2011	Sept2011
Medicaid	\$497,246	\$516,220	\$519,213
Medicaid hospice	\$3548	\$17285	\$6868
Pvt Pay	\$306,959	\$271,953	\$275,440
Medicare A	\$223,613	\$202,259	\$268,336
Total	\$1,030,977	\$1,013,718	\$1,069,857

Cash remains the over-riding concern as CCNH's cash holdings are pitifully low. Accounts Payable have escalated and will continue to climb as long as the State continues to withhold Medicaid payments. CCNH should be able to make its payroll obligations,

The Intergovernmental Agreement remains unresolved as CMS still has not approved the state Plan Amendment. State HFS represents that approval is imminent; in the meantime, all County homes are not receiving a much-needed infusion of cash. Some Illinois Counties have become quite restless and are taking the IGA issue directly to CMS.

Management continues to pursue short-term financing, particularly revenue anticipation Notes. Bond Counsel has provided two benchmark criteria that must be satisfied. One – the certification that a Medicaid receivable is valid – has been agreed to by State HFS. The second – that the receivable will be paid within a specific time period – remains elusive. The fact that Illinois finances are likely to worsen makes finding a means of short-term financing a most important endeavor. Lobbying efforts have been increased as

a means of ensuring that we are contacting the correct government officials: Metro Counties has also taken an interest in the plight of County homes.

The status on objectives remains the same as reported at last month's meeting and as chronicled in the management updates. The over-riding concern will continue to be a resolution to the cash crisis.

b. Approval of Annual Increase in Pvt Pay Rates eff December 1, 2011

After brief discussion, it was moved (Palinkas) and seconded (Czajkowski) to approve the private pay rate increases as submitted by management.

8. Other Business: Closed Session

Czajkowski moved that the Board enter into executive session pursuant to 5 ILCS 120/2 (c) 1 to consider the employment, compensation, discipline, performance or dismissal of specific employees of Champaign County. I further move that the following individuals remain present: Deb Busey and Mike Scavotto. The motion was seconded (Palinkas) and carried unanimously.

The Board emerged from closed session at 7 pm with no action being taken.

9. Next Meeting Date

Monday November 14, 2011, 6 pm.

10. Adjournment

Vice Chair Hirsbrunner declared meeting adjourned at 7:02 pm.

Respectfully submitted

Michael A. Scavotto
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: November 7, 2011

Re: Management Report

September's census came in at 195.7. As I write this report, census is remains high, over 200 in fact.

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

	Apr	May	June	July	August	Sept
Admits						
Pvt Pay/Insurance	4	13	7	8	11	9
Medicare A	11	10	8	4	15	9
Medicaid	2	0			4	
Total	17	23	15	12	30	18
Discharges						
Pvt Pay/Insurance	12	12	6	12	9	10
Medicare A	7	5	5	7	5	5
Medicaid	5	3	2	5	4	1
Total	24	20	13	24	18	16

September's payer mix was 36 percent Private Pay, 56 percent Medicaid, and 8 percent Medicare. CCNH trend of late has been 36 percent Private Pay, 53 percent Medicaid, and 11 percent Medicare. Medicare volume has remained down and has had continuing revenue implications.

September resulted in a loss of \$(39)k. Two extraordinary events pulled CCNH down into a loss position. One was a settlement at \$45k; the other was a retro change to the Medicare Part B fee schedule at \$(27)k.

Noteworthy items for September include:

- Revenue was down \$(41)k from budget. Within this figure is a shortfall in Medicare A revenues, some \$(96)k under budget. This is a large variance that has plagued CCNH this fiscal year and continues to illustrate the extent of our dependence upon Medicare revenues. Pvt Pay revenues were under budget by about \$(78)k while Medicaid was almost \$113k over budget. These are remarkable swings and are not good for financial stability.
- Expenses were under budget by \$(5)k. Expenses were up reflecting the higher census. CCNH is doing a good job of expense control, keeping expenses in line with lower revenues.
- Within expenses, Audit & Accounting Fees were \$12k over representing services provided in respect to the OIG Medicaid Audit. Fines & Penalties were \$52k over budget; \$45k was for a legal settlement and the remaining \$7k corrects a posting error in prior months. In Nursing, expenses were \$55k under budget, which represents a fine performance. Within Nursing, agency costs were \$89k, also a good result.

Take a look at the figures in bold type-face as they represent significant changes from prior months. (Figures will not add to 100 percent.) The obvious highlight is the change in Medicaid and Pvt Pay. Medicaid remains up markedly since June while Pvt Pay has tanked. Medicare A continues to be down from where we want it. For the past three months, Medicaid has been up while Pvt Pay has been down.

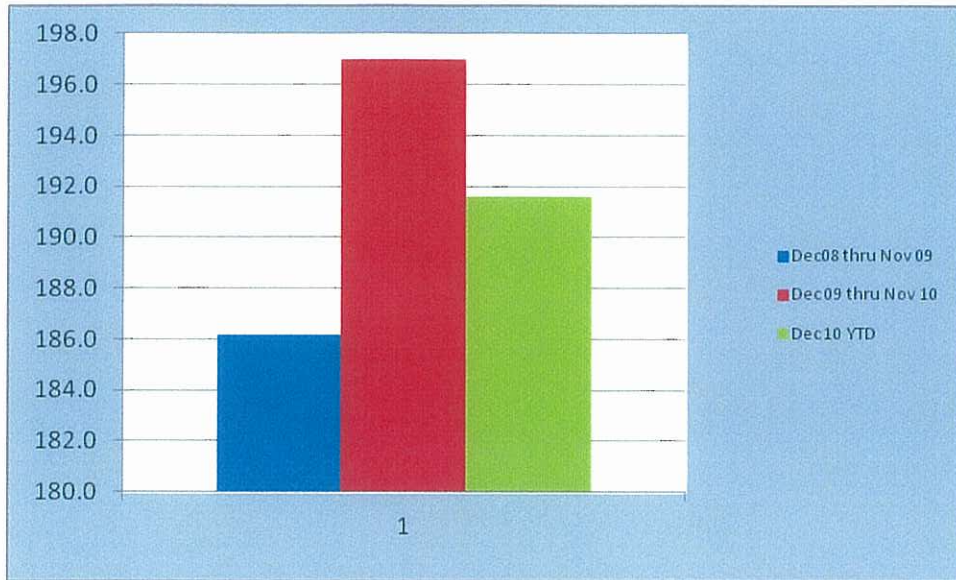
	June-11	As Pct of Pt Revenue	July-11	As Pct of Pt Revenue	Aug-11	As Pct of Pt Revenue	Sept-11	As Pct of Pt Revenue
Medicare A	\$265k	23.1%	\$309k	28%	\$208k	19%	\$268k	23%
Medicaid	\$416K	36.2%	\$501k	45%	\$534k	48%	\$526k	46%
Pvt Pay	\$378k	33%	\$221k	20%	\$271k	25%	\$275k	24%

Misc Revenue and Property Taxes excluded from calculation

Expenses came in at \$1.272 million. Agency costs were \$89k in total, continuing a trend of reduced agency reliance. The trend for Contract Nursing Services is decidedly down, which is good. We experienced a few months where usage dropped precipitously, only to climb back to higher levels.

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

ADC By Fiscal Year



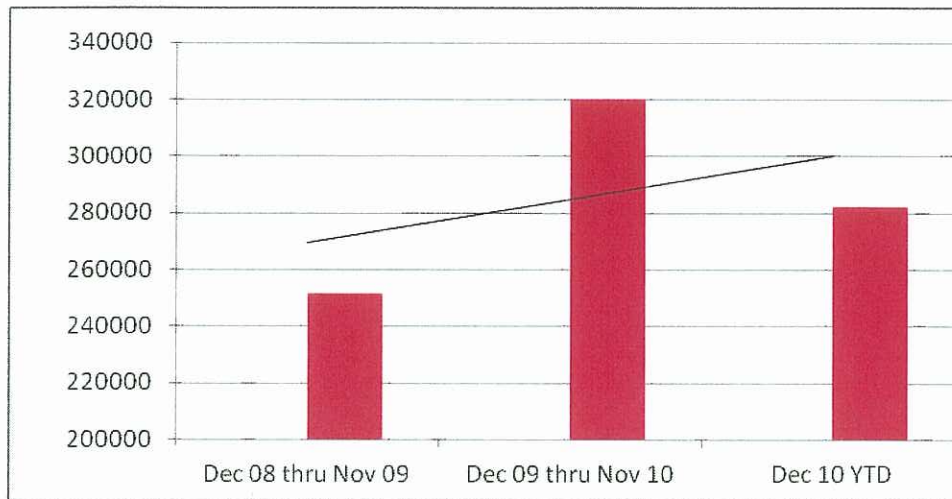
Medicare days were 499 in September for an ADC of 16.6, including the Medicare Advantage days, which do not pay on a par with traditional Medicare. Based on CCNH's recent experience, Medicare census has not been as strong as what we had built up last year. Here's the pattern for Medicare A since May of last year. This is a big change in a short period of time.

Medicare A Resident Days May 2010 thru September 2011



This month's Medicare revenues (September) continues lower than they have been in recent months, consistent with decreased volume; the per diem – at \$538 - was better than expected. Here's the pattern dating back to fiscal 2008. CCNH is doing better but still needs stronger Medicare performance. Of course, we wish we had last year's volume.

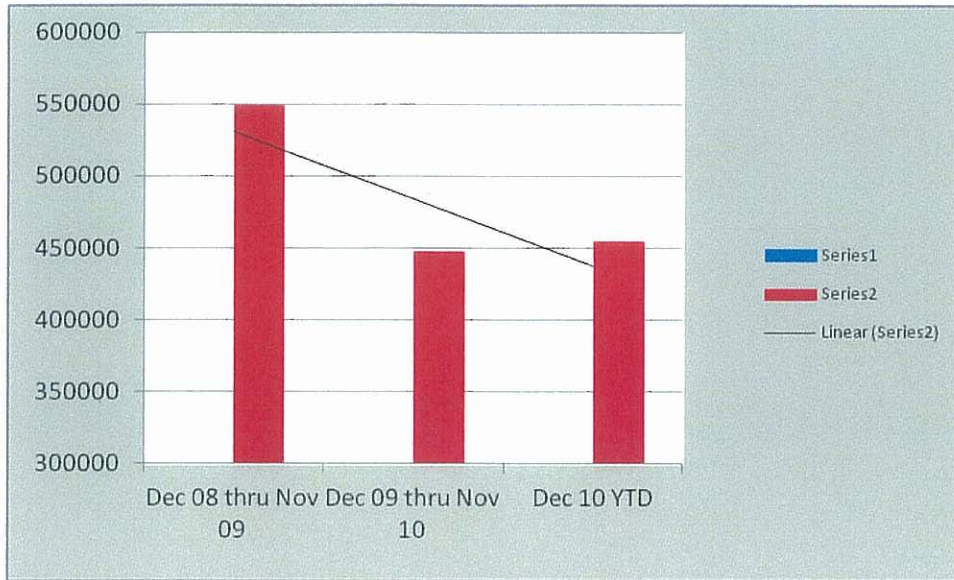
**Medicare A Revenues
Monthly Average By Fiscal Year**



Med B came in at \$19k – a paltry amount, but one which reflects retro adjustments to the Medicare B fee schedule which impact several months. Essentially, Medicare reduced the amount of office overhead allowed in the fee schedule when multiple occasions of service were rendered.

In terms of days, the Medicaid pattern has been changing; as a percent of total activity, Medicaid is on the rise. Medicaid revenues, however, continue to reflect adjustments for conversion days; as a result, there is still some fluctuation in the revenue figures. On a strategic level, CCNH's Medicaid position has improved. *But – and this is a big consideration – Medicaid revenues for the past **three** months have risen to over \$500k.* Consequently, CCNH's monthly average for Medicaid revenues has now edged higher than what it was for 2010:

**Medicaid Revenues
Monthly Average By Fiscal Year**



CCNH's payer mix continues to move in a direction that is, overall, positive. The developing trend with Medicaid is troubling as it represents continued financial stress. The following table provides the comparisons in this significant change

**Comparative Payer Mix
CCNH**

	Dec-07 thru June 08	Sep-08 thru Sep-11
Medicaid	62%	52.6%
Medicare	9%	10.4%
Pvt Pay	29%	37.0%
Totals	100%	100%

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

	May-11	Jun-11	Jul-11	Aug-11	Sep-11
Medicare A	\$275,632	\$265,250	\$223,613	\$208,260	\$268,336
Medicare B	\$53,316	\$66,172	\$55,875	\$61,313	\$19,537
Medicaid	\$471,670	\$415,772	\$500,794	\$533,505	\$526,081
Pvt Pay	\$320,134	\$377,529	\$306,569	\$271,953	\$275,440
Adult Day- Private	\$5,330	\$5,731	\$6,063	\$8,318	\$7,392
Adult Day-TXX	\$16,385	\$16,902	\$15,267	\$17,338	\$14,191
Miscellaneous	\$816	\$1,482	\$269	\$2,332	\$39,595
Property Tax	\$82,997	\$82,997	\$82,997	\$83,157	\$82,997
All Revenues	\$1,226,280	\$1,231,834	\$1,191,447	\$1,186,175	\$1,233,569
All Expenses	\$1,220,249	\$1,390,042	\$1,219,309	\$,235,012	\$1,272,828
Net Income/(Loss)	\$6,031	\$(158,208)	\$(27,862)	\$(48,837)	\$(39,259)
Census	5736	5,719	5799	5854	5,872
Change		(0.3)%	1.4%	0.9%	0.3%
ADC	185	190.6	187.1	188.8	196
Change		3.0%	(1.8)%	0.9%	3.7%
FTE	186	180	176.5	174	174

September's ending cash balance was \$342k at month-end, better than August but still a testimonial to how thin CCNH's cash position really is. Accounts Payable for September was \$3.1 million. Cash position remains tight and this roller-coaster situation continues to retard overall performance.

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

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

Census

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

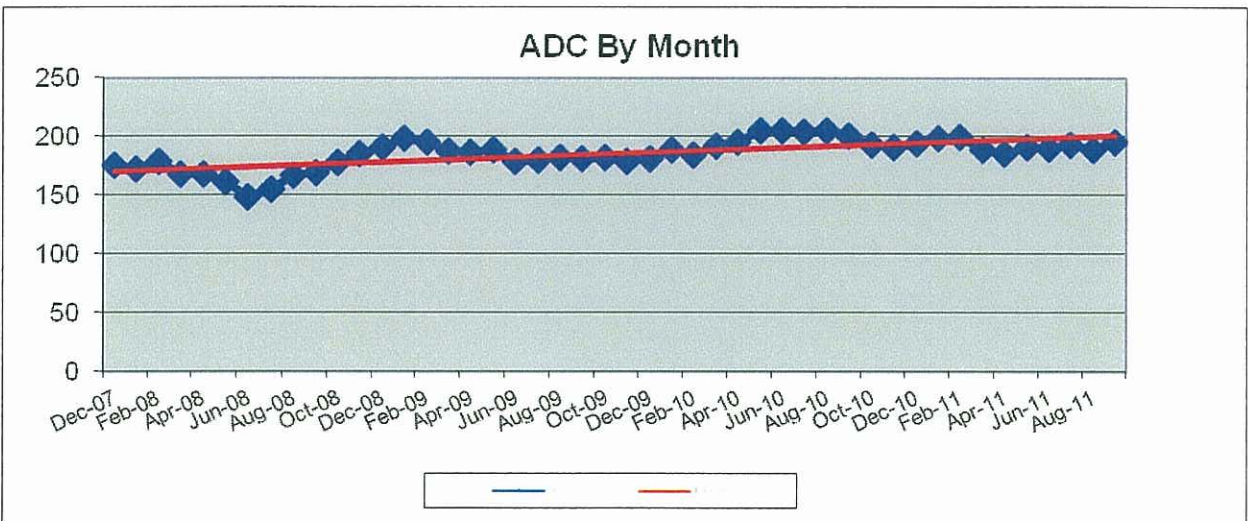
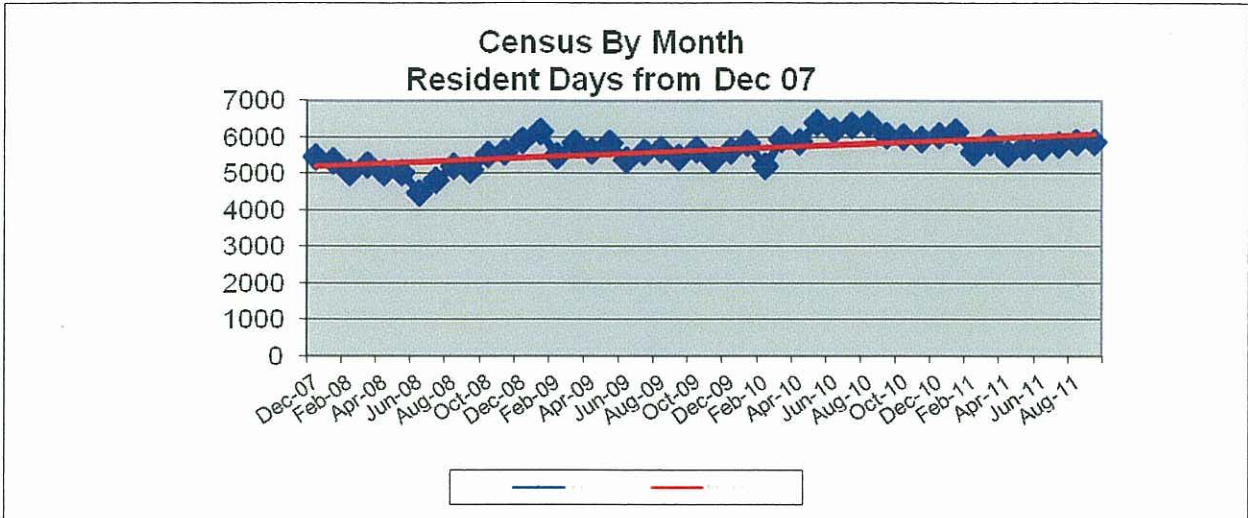
**Current Census by Payer by Month
(without bedholds)**

Month	Pvt Pay	Medicaid	Medicare	Total	ADC
Jan-2010	2362	2839	644	5845	188.5
Feb	1926	2788	471	5185	185.2
Mar	2171	2982	803	5956	192.1
Apr	2200	2935	741	5876	195.9
May	2364	3043	976	6383	205.9
June	2279	3038	852	6169	205.6
July	2282	3224	835	6341	204.5
August	2325	3177	868	6370	205.5
September	2096	3092	744	6032	201.1
October	2229	3361	418	6008	193.8
November	2068	3255	613	5936	197.9
December	2132	3305	609	6046	195
January 2011	2405	3137	621	6163	198.8
February	2122	2859	621	5602	200.1
March	2171	3080	611	5862	189.1
April	2232	2826	512	5570	185.7
May	2128	3149	459	5736	185
June	2238	2990	491	5719	190.6
July	2217	3176	406	5799	187.1
August	2064	3389	401	5854	188.8
September	2092	3281	499	5872	195.7

The recent trend is not comforting:

ADC Since January 2010





Revenues

For each of the last eight months, revenues have been less than \$1.2 million (property taxes excluded). July and August were the lowest yet at \$1.108 million and \$1.103 million, respectively. September bounced back slightly to \$1.149 million. The difference is with Medicare revenues although there have been significant swings with Medicaid and Pvt Pay. Usually these swings work against each other, i.e., Medicaid increases and Pvt Pay falls. Overall, the trend this year is not good as there is a huge revenue gap with Medicare that needs to be filled.

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

**Revenue From Pt Services By Month
in millions**

	All (avg)	Medicare (avg)
July 2010 thru Jan 2011	\$1.246	\$0.357
Feb 2011 thru Sept 2011	\$1.164	\$0.270
Change	\$(0.082)	\$(0.87)
Percent	(6.6)%	(24.4)%

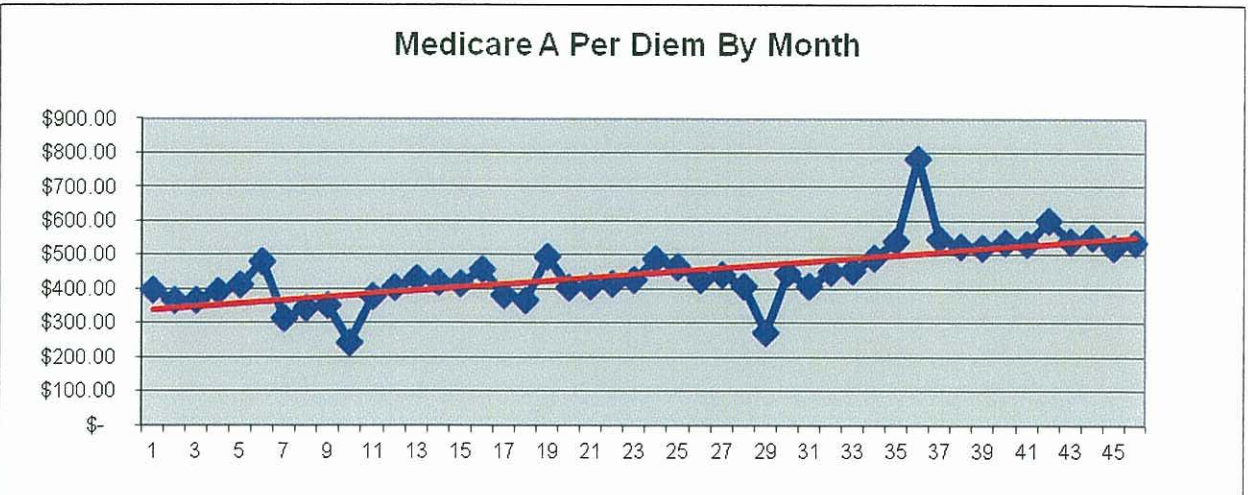
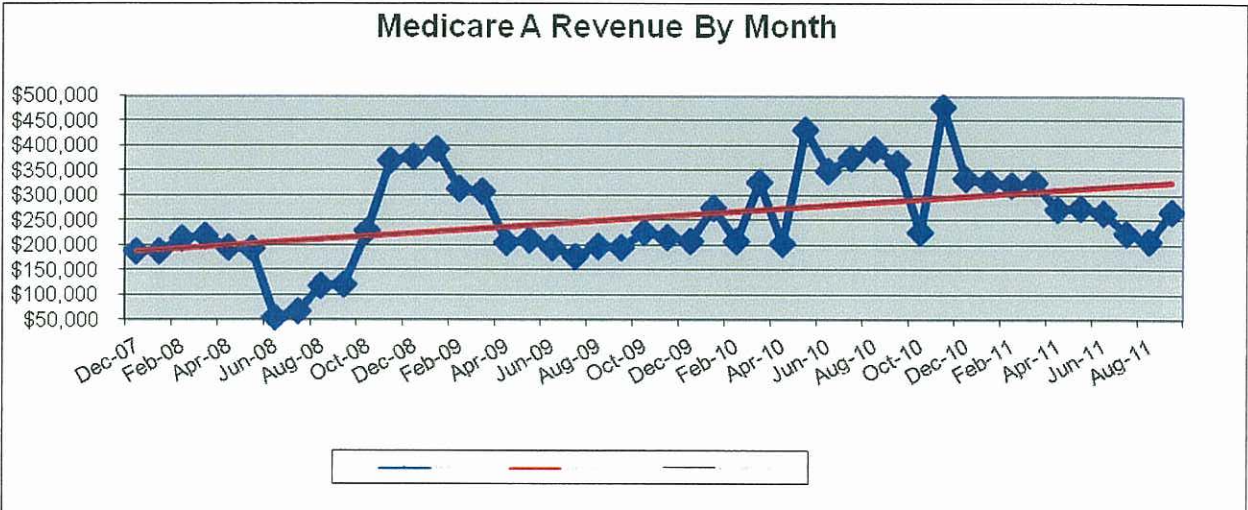
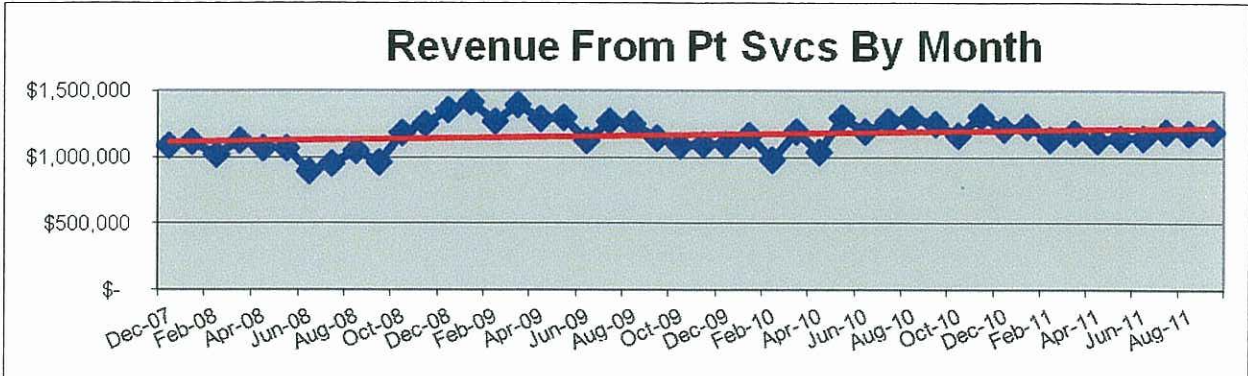
Medicare Census Days

Period	Days/month
Dec09-Mar 2010	592
Dec10-Sep 2011	523
Apr10-Nov 2010	756
Pct Chg	(30.8) pct

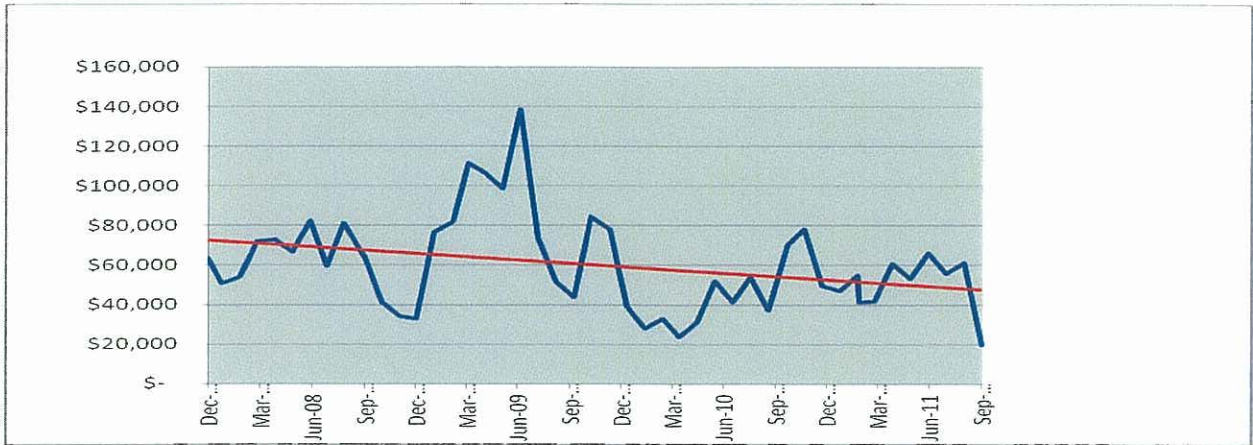
The trend line in Medicare A is fragile. Because of better volumes since March 2010, the trend turned positive. However, if the current Medicare malaise continues, CCNH's trend line will turn negative; the last few months have not been good. Medicare census remains a critical ingredient to success and it also remains elusive. Also, take a look at the chart for Part B revenue; this classification continues to defy any prediction.

The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance. Per diem performance continues to be good; it's the volume that we are not getting right.

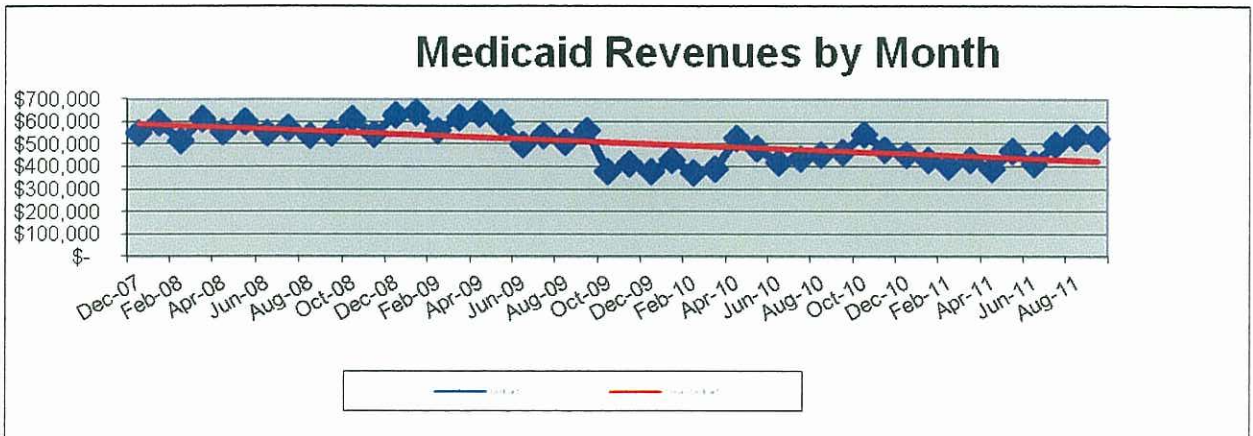
For the most part, Medicaid revenues continue to be stable. Since November, Medicaid revenues have decreased slightly, only to be off-set by Private Pay. Recently, however, Medicaid is on the rise.



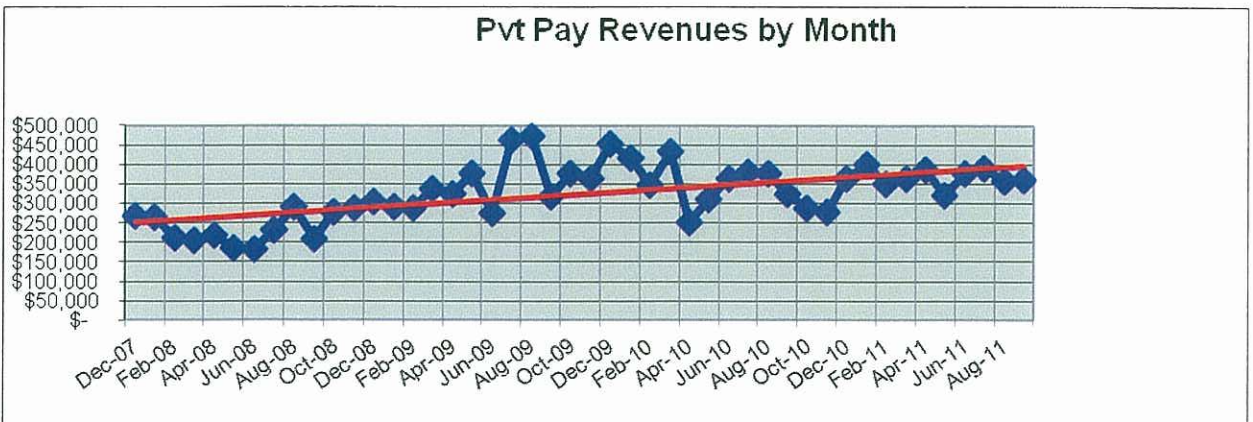
Medicare B Revenue By Month



Medicaid Revenues by Month



Pvt Pay Revenues by Month



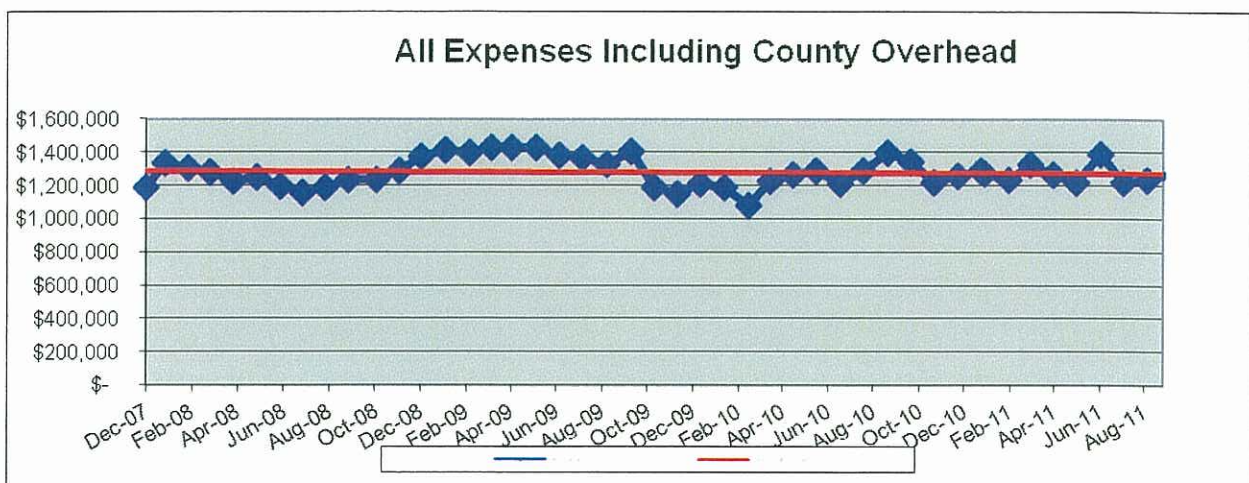
Expenses

Total expenses for September amounted to \$1.273 million; expense management continues to be good.

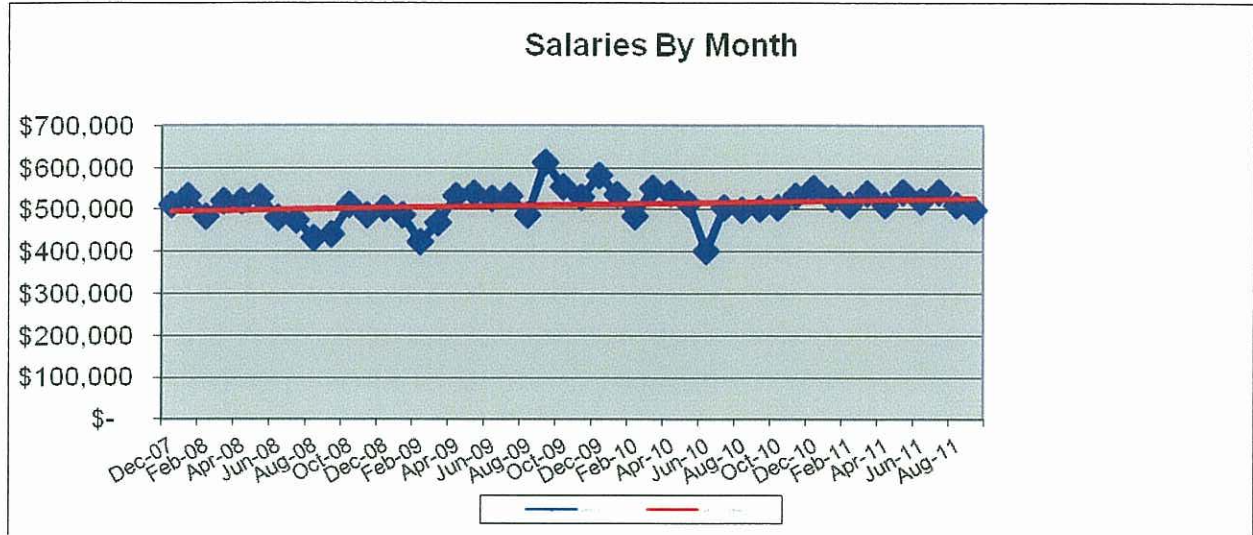
The following graph illustrates agency expense through September 2011.



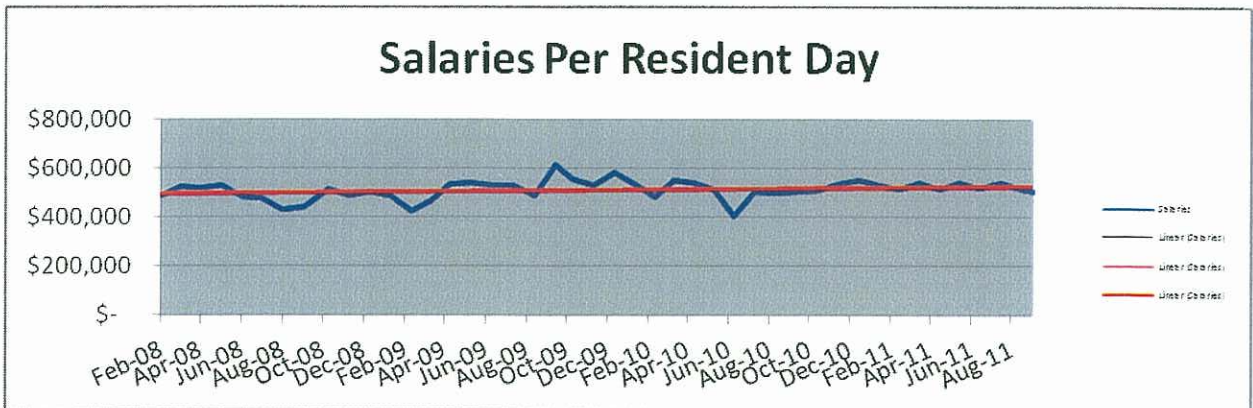
The big picture view appears in the following graph. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program.



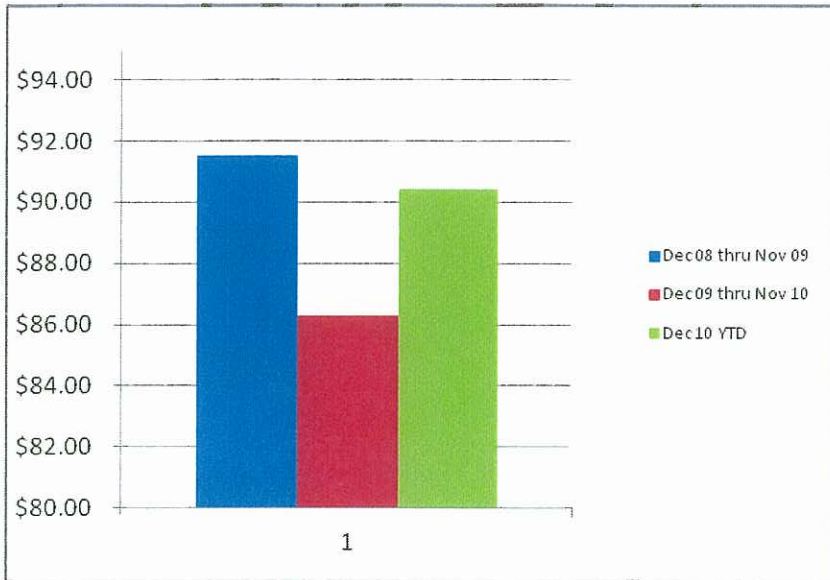
Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below. Salaries in September were down from prior months, but were off-set by agency costs.



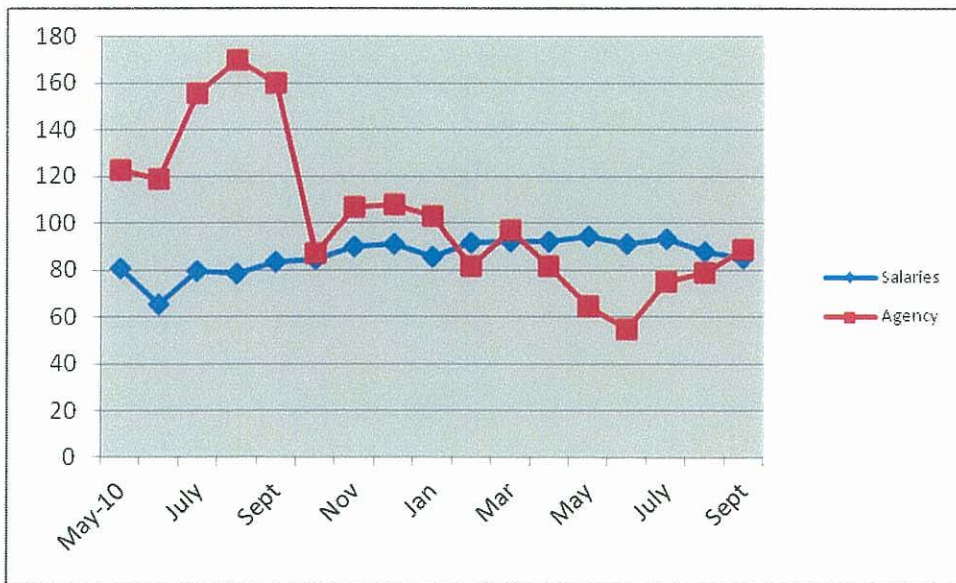
Salaries per resident day are settling in at \$90-\$92. September was \$85.04, which gives you a frame of reference for CCHN's control over this expense. Salaries per day are up compared to last year, but that is more than off-set by the reduction agency costs. The last graph, below, compares salaries to agency, and there has been a big improvement in containing outside staffing costs. The FTE complement for August was 174. Despite a few tumbles here and there, CCHN staffing controls are usually effective.



Salaries Per Resident Day By Fiscal Year



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



Summary

Census continues to be the big determinant of success. In September, census rebounded but revenues did not. The mix has a lot to do with this, especially with increasing Medicaid and declining Pvt Pay. With Medicare, we have been maintaining the per diem but have not had the volume.

Nobody is comfortable with the current cash position. Due to the current Medicaid payment slowdown, Accounts Payable is now at an unacceptably high level. Vendors are clamoring for payment and one can hardly blame them. The fundamentals are in place, but the cash is not. Accordingly, most of our efforts have been concentrated on financing the working capital shortfall.

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: November 7, 2011

Re: Cash Position Scenarios
Sources & Uses of Anticipated Funds

Attached are two scenarios that depict cash positions for CCNH. The objective is to quantify how cash can be applied to improve CCNH's financial standing. The difference is that Option A borrows 5 months of Medicaid receivables through the RAN while Option B borrows only 3 months.

Source of Funds	Option A	Option B
Tax Anticipation Warrants	\$850,000	\$850,000
RAN	\$1,275,000	\$765,000
IGT thru 9-30-2011	<u>\$2,350,000</u>	<u>\$2,350,000</u>
Total Funds	\$4,475,000	\$3,965,000

The attached schedules portray how the funds could be applied. There are many variations to the two schemes represented by the schedules. Our intention is to suggest what is possible with CCNH's most senior vendors.

The Remaining Cash Balance remains the same in both scenarios, meaning that we envision keeping a minimum cash balance of approximately \$548k from the three sources of funds cited above. As a refresher, CCNH's cash balance at Sept 30 was \$342k and Accounts Payable excluding payroll items stood at \$3.1 million. CCNH has been able to cover payroll by extending payables; without a financing solution, the situation with payables is only going to get worse.

The preferred scenario is Option A where CCNH has access to more cash. The impact of additional interest expense on the budget is projected to be approximately \$50k.

**Champaign County Nursing Home
Sources and Uses of Anticipated Funds
11/4/2011**

<u>Estimated Source of Funds</u>			
<u>Tax Anticipation</u>			
<u>Note</u>	<u>RAN</u>	<u>IGT</u>	
85% of Tax	85% 5 Months	Through 9/30/2011	
12/31/2011	12/31/2011	12/31/2011	
\$ 850,000	\$ 1,275,000	\$	2,350,000

Total Source of Funds ----- \$ 4,475,000

Estimated Use of Funds

<u>Vendor</u>	<u>12/31/11 Estimated Balance</u>			<u>12/31/2011 Ending Balance</u>
Health Resources Alliance	\$ 1,400,000	(108,000)	(300,000)	\$ 700,000
IMRF/FICA/Bond portion	500,000	(500,000)	-	-
Medical Staffing Network	450,000	(68,000)	(150,000)	82,000
Waugh Foods	375,000	-	(100,000)	75,000
Uvanta Pharmacy	260,000	(26,000)	(25,000)	24,000
Alpha-Care Health Professional	* 165,000	-	-	-
Mckesson Medical-Surgical	* 75,500	(4,000)	-	(71,500)
Various Vendors	1,175,000	(30,000)	(500,000)	(645,000)
Est. A/P Total	\$ 4,400,500	(736,000)	(1,075,000)	\$ (2,116,500)
Payments	(3,927,500)			
Remaining A/P	\$ 473,000	Total Use of Funds -----	-----	\$ (3,927,500)

Remaining Cash Balance \$ 114,000 \$ 200,000 \$ 233,500 \$ 547,500

1 - Currently paying \$10k/wk
* Not a current vendor

Champaign County Nursing Home
Sources and Uses of Anticipated Funds
11/4/2011

<u>Estimated Source of Funds</u>			
<u>Tax Anticipation</u>			
Note	RAN	IGT	
		85% of Tax	85% 5 Months Through 9/30/2011
		12/31/2011	12/31/2011
		\$ 850,000	\$ 2,350,000

Total Source of Funds ----- \$ 3,965,000

Estimated Use of Funds

Vendor	12/31/11			12/31/2011		
	Estimated Balance			Ending Balance		
Health Resources Alliance	\$ 1,400,000	(108,000)	(100,000)	\$ 700,000		\$ 492,000
IMRF/FICA/Bond portion	500,000	(500,000)	-	-		-
Medical Staffing Network	450,000	(68,000)	(75,000)	(150,000)		157,000
Waugh Foods	375,000	-	(50,000)	(200,000)		125,000
Uvanta Pharmacy	260,000	(26,000)	(25,000)	(185,000)		24,000
Alpha-Care Health Professional	165,000	-	-	(165,000)		-
Mckesson Medical-Surgical	75,500	(4,000)	-	(71,500)		-
Various Vendors	1,175,000	(30,000)	(300,000)	(660,000)		185,000
Est. A/P Total	\$ 4,400,500	(736,000)	(550,000)	(2,131,500)		\$ 983,000
Payments	(3,417,500)					
Remaining A/P	\$ 983,000					\$ (3,417,500)

Remaining Cash Balance \$ 114,000 \$ 215,000 \$ 218,500 \$ 547,500

- 1 - Currently paying \$10k/wk
- * Not a current vendor

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: November 7, 2011

Re: Management Update

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

1. **Census:** CCNH's census rebounded in September thanks to an increase in activity at Carle. September closed at an ADC of 195.7, a most welcome improvement over recent the past 6 months.
2. **Operations:** September's loss of \$(39)k. There were two extraordinary events, without which CCNH would have had a profitable month. The first was a settlement in the amount of \$45k; the other was a retroactive adjustment to the Medicare Part B fee schedule in the amount of approximately \$27k attributed to prior months.

Chuck Schuette is on board and enjoying the transition to Administrator. His first big challenge is likely to be the annual IDPH survey which could occur any time in the next few weeks. He has taken an immediate interest in the meal service as it is a great way to meet staff and residents as well as to establish that he is interested in customer service.

Customer service continues to receive emphasis. The latest scores for September were down, largely due to the small sample size (10 each month) where a few bad results will skew the total score. Nonetheless, CCNH needs to deal with that aspect of service delivery.

The latest word on the IGA is encouraging despite the fact that it has been so long delayed. Word out of HFS is that CMS has agreed to the final changes in the agreement and that approval is imminent. State HFS has indicated that checks may be cut in November. That's the latest report ---- and nothing counts until the check clears the bank.

We are making progress on short-term financing. Bond counsel reports that he is working on a deal structure for Revenue Anticipation Notes. Treasurer Dan Welch indicates that the banks remain skeptical of any credit associated with the State of Illinois; however, he indicates that the banks he has contacted will take a look at the deal. The real issue is whether or not there is a market for RANs.

We have secured the services of a governmental relations consultant to assist us in securing Medicaid payments. So far, the results are promising in that CCNH may soon see a resumption of Medicaid payments with the hope that it will have secured prompt payment

status permanently. The larger objective is for County homes to be paid on a prompt basis; like any larger objective, this initiative will take more time.

The Medicaid payment delay is now at 120 days. From what we are learning, it is going to get worse. Securing access to working capital remains the strategic imperative.

Labor negotiations are wrapped up and the CBA has been ratified by AFSCME membership.

The Pharmacy RFP has been placed on hold. From last month's update:

CCNH released an RFP for Pharmacy services. Responses have been received and are being evaluated. The complicating factor in this RFP is CCNH's cash position, which has been made worse by the payment slowdown (which was imposed after the RFP was issued). Evaluating Pharmacy pricing is complicated; however, the simple part of this is that CCNH is not in a position to change vendors until cash flow improves.

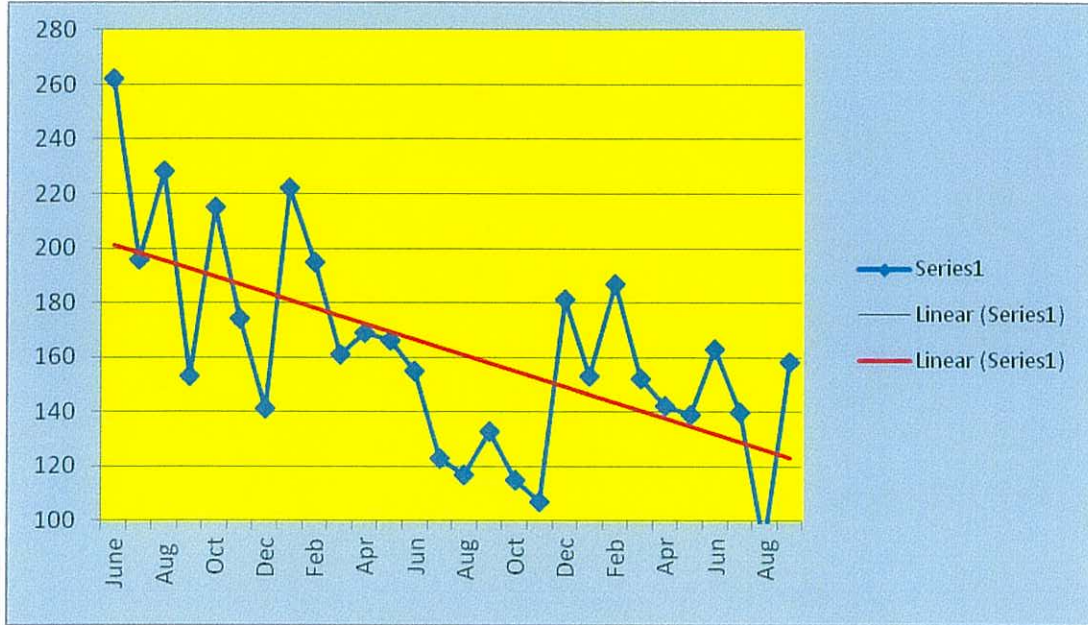
We are working on bringing new services to CCNH in the form of renal dialysis. We have the contractual agreements and they are under review. We are comfortable with our biz model and with the market assessment. Andrew will be visiting several existing sites to see first-hand how the operation works. We are trying to round up the capital costs (i.e., architect and related professional fees plus any remodel costs) and are finding that to be a very slow process.

One of the staff accountants in the business office has resigned for another position. She continues to assist "after hours" while CCNH recruits a replacement.

Employees: Over time, the unscheduled absence position is looking pretty good; CCNH is showing a big improvement that appears to be standing the test of time. The high point was 283 in January 2009 with the average for 2008 reaching 229. Here's the latest through September 2011 along with some historical averages:

Period	Average Absences
June - Dec 09	195
Jan- June 10	178
July-Dec 10	129
Jan-June 11	156
July- Sept 11	130
2011 YTD	147

**Unscheduled Absences
June 2009 thru September 2011**



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

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

1

09/30/11

Description	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	Total
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Operating Income

Miscellaneous Revenue

Sale of Fixed Assets		2,032											2,032
Lunch Reimbursement	336	452	312	456	309	687	219	327	354	162	357	498	4,469
Late Charge, NSF Check Charge	(1,789)	1,812	2,534	(1)	1,148	1,599	(208)	(23)	35	19	1,936	3,150	10,213
Other Miscellaneous Revenue	50	(186)	10	278	555	5,142		195	10		2	35,020	41,076
Total Miscellaneous Revenue	(1,403)	4,111	2,856	733	2,012	7,428	11	499	399	181	2,296	38,668	57,791

Medicare A Revenue

Sanctioning Loss Of Revenue		94,071											94,071
Medicare A	139,487	299,555	259,976	221,781	234,516	238,924	219,416	206,636	194,621	154,636	130,531	224,281	2,524,359
ARD - Medicare A	2,030	476	9,221	12,340	16,700	9,633	17,605	5,305	11,997	24,353	21,001		130,661
NH Pt_Care - Medicare Advantage/ H	84,456	82,021	64,246	91,987	71,188	78,726	39,957	63,692	58,633	44,625	58,978	44,056	778,543
ARD_Pt_Care - Medicare Advantage/											(2,250)		(2,250)
Total Medicare A Revenue	225,974	476,123	333,442	326,089	322,404	327,283	272,978	275,632	265,250	223,613	208,260	268,336	3,525,384

Medicare B Revenue

Medicare B	78,283	47,609	47,064	54,966	41,209	41,730	60,847	53,316	66,172	55,875	61,313	19,537	627,920
Total Medicare B Revenue	78,283	47,609	47,064	54,966	41,209	41,730	60,847	53,316	66,172	55,875	61,313	19,537	627,920

Medicaid Revenue

Medicaid Title XIX (IDHFS)	353,186	315,492	309,935	293,898	268,628	296,093	263,677	339,180	290,868	353,242	342,212	353,399	3,779,809
ARD - Medicaid Title XIX (IDHFS)	186,649	199,527	137,540	136,051	114,722	124,479	119,783	128,941	121,470	144,004	174,008	165,814	1,692,987
Patient Care-Hospice	505	(213)			11,122	5,112	3,103				13,736	3,434	36,800
ARD Patient Care - Hospice	3,543	3,429	3,543	3,549	6,579	3,549	3,434	3,549	3,434	3,549	3,549	3,434	45,140
Total Medicaid Revenue	543,884	466,235	451,018	433,497	401,051	429,232	389,996	471,670	415,772	500,794	533,505	526,081	5,554,736

Private Pay Revenue

VA-Veterans Nursing Home Care	6,832	4,973	5,634	6,718	6,068	2,384			3,467	8,018	6,718	6,501	57,315
ARD - VA - Veterans Care	6,720	6,029	6,935	6,718	6,088	6,718	6,501	6,501	5,851	6,718	6,718	6,501	77,979
Nursing Home Patient Care - Private	239,709	166,424	259,173	285,486	238,490	238,860	266,751	205,023	259,566	197,502	210,726	203,084	2,770,805
Nursing Home Beauty Shop Revenue	4,097	4,125	4,097	3,998	3,508	4,192	4,165	3,789	4,238	3,182	4,137	3,770	47,296
Medical Supplies Revenue	3,285	3,671	4,542	5,984	7,133	6,843	5,441	4,036	4,162	5,715	5,576	6,231	62,619
Patient Transportation Charges	1,975	2,021	1,260	2,297	1,243	1,857	1,256	1,545	1,076	(321)	1,791	2,558	18,558
ARD Patient Care- Private Pay	24,209	77,482	82,686	87,953	88,968	104,628	102,143	99,241	99,168	85,755	36,288	46,793	935,314
Total Private Pay Revenue	268,828	264,725	364,326	399,164	351,477	365,483	386,259	320,134	377,529	306,569	271,953	275,440	3,969,888

Adult Day Care Revenue

VA-Veterans Adult Daycare	1,355	308	1,273	1,186	1,534	1,869	1,659	2,369	2,431	2,244	2,573	2,271	21,092
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Tuesday, November 01, 2011

11:04 AM

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

09/30/11

Description	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	Total
IL Department Of Aging-Day Care Gra	13,068	12,302	14,341	12,634	8,751	13,795	14,949	16,385	16,902	15,267	17,338	14,191	169,922
Adult Day Care Charges-Private Pay	10,410	7,525	5,730	4,926	4,473	6,057	3,168	2,961	3,300	3,819	5,745	5,121	63,235
Total Adult Day Care Revenue	24,833	20,135	21,344	18,746	14,758	21,741	19,776	21,716	22,632	21,330	25,656	21,583	254,249
Total Income	1,158,399	1,270,938	1,220,051	1,233,194	1,132,911	1,192,888	1,129,867	1,142,967	1,147,754	1,108,362	1,102,982	1,149,645	13,989,968

Operating Expenses

Administration

Reg. Full-Time Employees	29,002	28,106	29,265	27,289	25,745	29,615	27,296	28,616	27,107	24,679	30,323	28,573	335,616
Temp. Salaries & Wages	886	842	558	742	657	662	406	629	635	936	1,264	756	8,974
Per Diem	276	(253)	135	135	270	405	180	225	180	225	225	180	2,048
Overtime	126	438	256	329	316	79	143	311	383	348	8	228	2,966
TOPS - Balances	(10,378)	105	987	700	448	751	249	(4,550)	(3,286)	(1,753)	(751)	963	(16,515)
TOPS - FICA	(794)	8	76	54	34	57	19	(348)	(251)	(134)	(57)	74	(1,263)
Social Security - Employer	2,213	2,151	2,220	2,042	1,935	2,202	2,013	2,138	2,012	1,932	2,284	2,134	25,277
IMRF - Employer Cost	2,754	5,621	2,852	2,698	2,537	2,890	2,674	2,821	2,653	2,495	2,953	2,807	35,745
Workers' Compensation Insurance	1,301	1,850	859	2,069	1,337	1,534	1,403	1,476	1,409	1,297	1,599	1,484	17,619
Unemployment Insurance	210	(1,465)	214	1,119	1,088	936	886	411	361	246	278	219	4,503
Employee Health/Life Insurance	3,856	4,369	4,698	4,667	4,667	4,667	4,622	4,868	4,870	4,117	4,617	4,117	54,136
IMRF - Early Retirement Obligation	3,471	3,233	3,475	3,475	3,475	3,475	3,475	3,475	6,336	3,475	3,475	3,475	44,319
Employee Development/Recognition	621	331	37	133	70	309	44	254	351	43	51	70	2,313
Employee Physicals/Lab	3,818	4,668	2,645	1,482	385	4,971	2,062	1,591	3,383	1,300	4,197	2,332	32,833
Stationary & Printing		195	332	273		760					276	552	2,387
Copier Supplies	717	767	660	900	566	931	720	687	659	1,265	153	776	8,819
Postage, UPS, Federal Express	715	789	810	623	732	485	600	889	500	567	502	789	8,001
Equipment - \$2,500	3,051	(9,986)											(6,935)
Operational Supplies	2,110	3,149	1,735	3,230	1,376	4,483	1,119	1,508	3,750	2,581	1,433	2,337	28,812
Audit & Accounting Fees	3,229		3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	14,982	50,835
Architect Fees								570					570
Attorney Fees	3,186	1,255	3,775	2,816	10,859	2,671	14,188	16,819	15,935	16,319	12,390	8,525	108,737
Professional Services	34,995	42,704	30,288	37,767	30,708	34,689	39,586	30,586	40,259	13,843	43,992	30,830	410,226
Job Required Travel Expense	307	700	372	252	216	697	311	325	348	168	221	148	4,066
Insurance	17,109	19,187	19,829	19,428	19,829	19,643	24,650	19,829	20,497	24,269	19,449	14,628	238,349
Property Loss & Liability Claims	125	1,308				408	174	150,000	15	15			152,030
Computer Services	1,968	4,107	85	3,636	2,712	4,284	1,883	1,947	2,697	1,947	1,947	2,697	29,911
Telephone Services	1,644	1,822	1,434	1,882	1,821	1,679	1,465	1,482	1,480	1,473	1,550	1,418	19,151
Witness Fees		57											57
Legal Notices, Advertising	5,359	1,892	3,435	4,187	2,426	4,607	9,048	7,159	9,273	7,162	8,627	4,621	67,797
Photocopy Services	760	1,520		760	760	760	760	760	760	760	760	760	9,119
Public Relations	(108)	184	198	172	114		670				35	24	1,289
Dues & Licenses	2,165		13,982										16,147
Conferences & Training	2,400	(1,771)	2,289	(1,800)		4,739	268	195	80		99	546	7,045

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

09/30/11

Description	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	Total
Finance Charges, Bank Fees	2,693	1,931	3,588	1		1,695	4,315	5,827	675	2,246	2,321	2,321	27,613
Cable/Satellite TV Expense	2,175	2,175	2,260	2,260	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	27,905
IPA Licensing Fee	11,300	10,935	11,300	11,300	10,206	11,300	10,935	11,300	10,935	11,300	11,300	10,935	133,043
Fines & Penalties		(24,000)			780			5,428	60,154	60,685	12,500	52,440	47,148
Depreciation Expense	59,654	63,306	59,161	59,432	59,615	59,615	59,880	60,154	213	13	3,825	60,297	722,250
Transfers to General Corporate Fund	713	3,888	350	688	1,375	1,675	1,988	788	2,958		760	213	6,427
Interest-Tax Anticipation Notes Payabl		13						2,484					
Interest- Bonds Payable	9,667	11,472	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	141,064
Total Administration	203,296	187,604	219,623	210,348	205,077	225,670	236,028	228,649	385,311	201,814	250,898	271,623	2,825,942
Environmental Services													
Reg. Full-Time Employees	32,831	29,558	31,476	30,908	29,329	32,836	29,902	33,611	29,860	37,262	31,422	29,224	378,219
Overtime		2,168	1,786	1,776	741		60		956	1,098	111	751	9,447
TOPS - Balances	1,173	1,127	(105)	(1,229)	310	1,261	(771)	(2,680)	(2,480)	(12,954)	879	(260)	(15,730)
TOPS- FICA	90	86	(8)	(94)	24	97	(58)	(205)	(190)	(991)	67	(20)	(1,203)
Social Security - Employer	2,466	2,386	2,517	2,450	2,254	2,463	2,248	2,536	2,320	2,957	2,351	2,272	29,219
IMRF - Employer Cost	3,198	6,154	3,297	3,334	3,067	3,351	3,059	3,451	3,157	4,024	3,200	3,092	42,382
Workers' Compensation Insurance	1,428	909	932	2,224	1,484	1,662	1,513	1,670	1,542	2,041	1,565	1,479	18,449
Unemployment Insurance	39	75	13	1,761	1,266	1,165	1,437	1,065	881	991	440	331	9,463
Employee Health/Life Insurance	6,036	6,848	6,449	6,449	5,909	5,909	5,909	5,854	5,572	4,822	4,287	4,324	68,315
Operational Supplies	5,160	5,323	6,686	6,875	6,343	6,043	3,843	5,335	4,446	5,304	6,254	5,516	67,129
Gas Service	6,118	25,727	13,500	23,619	27,809	2,433	872	12,357	14,267	14,683	2,060	7,007	150,452
Electric Service	23,466	19,403	13,658	15,374	15,151	17,389	18,597	20,961	25,669	35,083	27,704	25,358	257,813
Water Service	1,992	2,741	1,375	2,153	1,969	2,232	2,395	2,237	2,285	2,098	2,269	2,161	25,910
Pest Control Service	468	468	468	468	468	468	468	468	468	484	482	468	5,643
Waste Disposal & Recycling	2,305	1,001	4,251	3,779	3,278	2,754	4,865	5,762	4,461	4,195	4,785	7,067	48,502
Equipment Rentals	268		536	258	258	258	258	258	258	258	258	258	3,126
Sewer Service & Tax	1,263	2,466		1,365	1,355	1,239	1,466	1,240	1,357	1,399	1,237	1,362	15,749
Total Environmental Services	88,299	106,440	86,830	101,468	101,015	81,559	76,009	93,917	94,829	102,754	89,373	90,389	1,112,883

Laundry

Reg. Full-Time Employees	9,617	9,295	10,801	8,377	8,494	9,815	9,126	9,894	8,262	8,375	8,133	8,546	108,723
Overtime	4	499	377	538	129				366	279		297	2,489
TOPS Balances	(491)	(70)	(1,557)	510	286	371	410	(101)	(296)	(480)	445	443	(529)
TOPS - FICA	(38)	(5)	(119)	39	22	28	31	(8)	(23)	(37)	34	34	(40)
Social Security - Employer	724	737	847	675	644	739	687	745	649	556	611	666	8,381
IMRF - Employer Cost	938	1,906	1,106	919	877	1,006	935	1,014	884	893	831	906	12,215
Workers' Compensation Insurance	418	593	261	712	427	497	462	482	436	424	412	432	5,556
Unemployment Insurance		(254)		482	368	398	535	365	270	205	17	39	2,426
Employee Health/Life Insurance	1,422	1,422	2,129	1,590	1,590	1,590	1,577	1,576	1,576	1,576	1,574	1,574	19,197
Laundry Supplies	1,618	1,646	2,531	1,571	1,646	2,830	976	2,089	1,128	658	2,343	1,646	20,681
Linen & Bedding	1,198	1,285	2,641	1,119	1,119	2,175	137	1,198	1,700	1,177	1,189	1,333	15,155

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

09/30/11

Description	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	Total
Total Laundry	15,410	17,055	19,018	15,412	15,602	19,450	14,879	17,243	14,953	13,726	15,589	15,917	194,254
Maintenance													
Reg. Full-Time Employees	5,417	5,469	5,927	5,353	4,995	5,842	4,622	2,568	5,561	4,381	5,202	5,223	60,579
Overtime							9	2,451		20	287	73	2,842
TOPS - Balances	21	(299)	83	107	352	246	205	(199)	76	(229)	393	41	799
TOPS - FICA	2	(23)	6	8	27	19	16	(15)	6	(18)	30	3	61
Social Security - Employer	372	374	423	361	337	394	309	338	381	314	371	358	4,332
IMRF - Employer Cost	482	986	554	492	458	537	420	460	518	428	505	488	6,327
Workers' Compensation Insurance	236	348	171	400	253	296	234	254	282	222	263	264	3,222
Unemployment Insurance		(140)		301	202	207	253	170	190	167	98	54	1,500
Employee Health/Life Insurance	1,306	502	1,079	1,079	1,329	1,079	1,072	536	537	537	1,000	537	10,130
Gasoline & Oil	5	48	8	8	16		59		44			(1,000)	188
Ground Supplies		115	276	138						26			555
Maintenance Supplies	2,155	5,521	6,876	4,151	3,534	4,567	5,857	4,909	5,405	4,778	4,937	2,950	55,641
Professional Services		3,854	4,610	5,353	4,789	3,573							22,179
Automobile Maintenance	97	653	576	656	135	299	504	443	1,456	69	236	403	5,527
Equipment Maintenance	2,017	2,088	3,992	2,100	2,079	4,466	1,446	1,155	1,251	905	4,121	651	26,269
Equipment Rentals	35				408								443
Nursing Home Building Repair/Mainte	6,491	11,709	8,826	2,272	2,993	8,138	3,092	3,214	7,211	5,010	4,008	6,054	69,018
Conferences & Training						471							471
Landscaping Services		2,327							200				2,527
Parking Lot/Sidewalk Maintenance			6,525	3,250	5,440							397	15,612
Nursing Home Building Construction/I									13,191				13,191
Furnishings, Office Equipment		(5,317)											(5,317)
Total Maintenance	18,635	28,216	39,932	26,030	27,347	30,134	18,096	16,282	36,327	16,611	21,988	16,496	296,095
Nursing Services													
Reg. Full-Time Employees	85,760	92,385	115,089	90,967	117,407	115,582	104,884	115,196	126,277	70,453	91,507	80,422	1,205,927
Reg. Part-Time Employees	5,446	4,525	4,844	3,415	3,399	3,427	3,712	5,678	4,657	6,577	4,662	3,274	53,617
Temp. Salaries & Wages	33,295	39,892	37,244	42,049	28,488	26,371	21,812	24,296	23,698	43,951	33,544	39,678	394,317
Overtime	30,177	47,337	47,369	43,755	36,933	27,866	33,077	28,033	38,162	53,061	37,616	38,284	461,671
TOPS - Balances	3,170	5,002	(3,476)	3,221	5,401	70	6,120	(13,445)	1,105	8,267	(943)	(277)	14,215
No Benefit Full-Time Employees	78,935	73,014	61,877	71,037	87,343	88,981	84,473	93,655	62,538	96,318	93,398	87,222	978,790
No Benefit Part-Time Employees	40,123	38,554	36,908	30,051	28,811	34,063	33,105	33,303	19,822	31,146	26,126	23,409	375,422
TOPS - FICA	242	383	(266)	246	413	5	488	(1,029)	85	632	(72)	(21)	1,087
Social Security - Employer	20,803	22,491	23,069	21,366	22,983	22,507	21,350	22,828	20,805	22,964	21,753	20,642	263,561
IMRF - Employer Cost	23,563	50,579	25,218	24,561	24,492	27,711	26,639	28,421	25,397	28,550	25,735	23,639	332,505
Workers' Compensation Insurance	10,595	15,955	6,889	18,048	13,432	13,582	12,548	13,247	12,414	12,673	12,610	11,143	153,136
Unemployment Insurance	2,347	(8,501)	3,002	7,788	12,624	10,006	10,867	6,122	4,535	4,489	3,448	2,849	59,576
Employee Health/Life Insurance	12,650	12,159	12,112	12,585	11,506	12,795	11,963	13,538	13,244	13,520	13,739	12,146	151,957
Books, Periodicals & Manuals	367		171	(1)					50		504		1,091

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

Description	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	Total
Stocked Drugs	2,038	2,642	2,643	3,733	2,692	3,320	3,003	2,615	1,178	1,637	2,462	4,541	32,503
Pharmacy Charges-Public Aid	876	2,051	751	1,822	854	1,185	1,179	1,663	1,293	1,445	1,163	1,748	16,030
Oxygen	2,494	2,210	2,459	5,453	5,453	2,485	7,753	2,232	2,816	3,293	3,249	2,398	29,089
Incontinence Supplies	8,799	5,671	10,512	9,085	5,291	9,738	7,753	9,086	9,729	7,421	6,437	8,622	98,146
Pharmacy Charges - Insurance	3,466	5,268	3,750	6,292	4,575	5,335	5,941	(1,906)	3,175	3,125	3,525	3,125	45,669
Operational Supplies	15,003	20,157	24,151	14,670	15,363	23,314	15,609	14,341	16,492	12,694	20,000	26,059	217,853
Pharmacy Charges-Medicare	8,660	16,819	13,575	13,945	12,825	14,429	12,250	10,375	10,150	8,700	7,950	10,800	140,478
Medical/Dental/Mental Health						6,400							6,400
Professional Services	26,034	13,864	8,964	25,179	25,737	25,639	19,741	11,699	13,258	15,282	11,586	23,845	220,828
Laboratory Fees	1,422	2,298		2,362		6,957	1,838	1,651	724	881	1,066	1,438	20,636
Equipment Rentals	3,393	5,488	3,475	3,208	2,908	5,856	1,701	5,111	6,204	3,330	4,785	9,405	54,865
Dues & Licenses	110			50				70					230
Conferences & Training	682	625	25	(25)	100	1,352	537	208	213	99	90	264	4,168
Contract Nursing Services	86,578	123,538	114,124	103,366	81,910	69,008	57,092	44,713	40,953	46,880	54,214	65,370	887,746
Medicare Medical Services	1,371	15,325	8,616	3,163	2,586	2,579	11,148	3,128	21,983		3,746	2,801	76,445
Furnishings, Office Equipment													
Medical/ Health Equipment	11,090	(17,271)										785	(5,397)
Total Nursing Services	519,487	592,458	563,095	555,939	553,524	560,566	508,810	474,828	480,957	495,389	483,899	503,611	6,292,563
Activities													
Reg. Full-Time Employees	11,457	11,667	12,388	9,928	10,508	12,535	11,669	12,002	11,497	8,519	9,613	12,242	134,026
Overtime		115	(397)	(717)	214	741	943	292	(57)	258	86	509	673
TOPS - Balances	972	171	(30)	(55)	983	57	72	22	(4)	113	854	39	4,407
TOPS - FICA	74	13	912	705	764	896	835	858	795	9	65	877	337
Social Security - Employer	833	853	912	705	764	896	835	858	795	630	681	877	9,638
IMRF - Employer Cost	1,080	2,320	1,194	960	1,040	1,219	1,136	1,167	1,082	857	926	1,194	14,175
Workers' Compensation Insurance	498	746	353	776	532	634	590	607	582	431	486	619	6,856
Unemployment Insurance	62	(340)	53	454	443	476	594	305	275	217	225	276	3,040
Employee Health/Life Insurance	2,419	3,219	2,701	2,701	2,951	3,201	2,676	2,672	2,674	2,671	2,887	2,137	32,906
Books, Periodicals & Manuals		349											349
Operational Supplies	179	847	232	91	231	355	485	246	234	168	205	179	3,452
Professional Services	121	121		241	121	129	125	125	125	125	125	125	1,480
Field Trips	19												19
Conferences & Training						441							441
Total Activities	17,714	20,082	17,405	15,083	17,862	20,683	19,125	18,298	17,201	13,998	16,152	18,197	211,800
Social Services													
Reg. Full-Time Employees	12,087	13,936	14,224	19,437	11,268	14,834	13,003	13,922	23,125	10,527	11,578	11,190	169,132
Reg. Part-Time Employees						307							307
Temp. Salaries & Wages				1,240	1,206				414				2,860
Overtime	1,010	494	705	975	678	1,108	413	316	121	460	425	80	6,787
TOPS - Balances	11,564	(545)	(223)	(5,704)	971	899	327	370	(10,809)	(989)	(215)	341	(4,012)

09/30/11 Champaign County Nursing Home Historical Statement of Operations 6

Description	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	Total
TOPS - FICA	885	(42)	(17)	(436)	74	69	25	28	(827)	(76)	(16)	26	(307)
Social Security - Employer	976	1,082	1,130	1,635	987	1,197	1,029	1,068	1,789	830	896	841	13,460
IMRF - Employer Cost	1,266	2,292	1,480	2,096	1,216	1,629	1,401	1,453	2,391	1,129	1,220	1,144	18,717
Workers' Compensation Insurance	526	840	403	1,363	631	751	658	705	1,191	533	586	561	8,747
Unemployment Insurance		(322)		1,143	581	614	606	194	175	48			3,039
Employee Health/Life Insurance	996	996	2,151	2,151	2,149	2,149	2,129	2,377	2,128	1,583	1,583	1,583	21,975
Professional Services	1,822	121		241	121	129	125	125	125	125	125	125	3,182
Conferences & Training					481								481
Total Social Services	31,132	18,853	19,853	24,143	19,882	23,859	20,023	20,558	19,823	14,171	16,180	15,891	244,367
Physical Therapy													
Reg. Full-Time Employees	2,190	2,340	4,427	4,008	3,582	4,305	4,013	4,095	4,155	3,942	4,444	4,208	45,709
Overtime		40			164			(234)	473	178	129	394	511
TOPS - Balances													
No Benefit Full-Time Employees	2,298	2,191					4,851			142	(638)		4,987
TOPS - FICA							371	(18)	36	11	(49)	30	4,489
Social Security - Employer	336	342	334	298	378	221	299	305	309	311	336	318	3,787
IMRF - Employer Cost	436	903	437	406	379	436	407	415	421	423	458	433	5,552
Workers' Compensation Ins.	195	289	129	298	82	317	203	207	210	199	225	213	2,568
Unemployment Insurance		(110)		232	153	171	234	152	128	64			1,023
Employee Health/Life Insurance	513	513	1,079	1,079	1,079	1,329	1,069	1,068	1,069	1,069	1,069	1,069	12,005
Operational Supplies		(45)											(45)
Professional Services	52,058	39,826	37,022	41,164	37,872	35,340	36,613	35,156	33,691	33,757	35,020	35,077	452,595
Total Physical Therapy	58,024	46,289	43,428	47,486	43,669	42,119	48,058	41,146	40,492	40,096	40,994	41,741	533,561
Occupational Therapy													
Reg. Full-Time Employees	2,006	2,101	2,222	2,006	1,935	1,935	2,006	2,127	2,101	2,006	2,197	2,101	24,744
Overtime					5								5
TOPS - Balances	(199)	(204)	(7)	(65)	279	207	58	(198)	(103)	(59)	73	174	(43)
TOPS - FICA	(15)	(16)	(1)	(5)	21	16	4	(15)	(8)	(5)	6	13	(3)
Social Security - Employer	153	160	169	153	148	147	153	162	160	153	167	160	1,885
IMRF - Employer Cost	199	408	222	208	201	200	208	220	218	208	227	217	2,736
Workers' Compensation Ins.	87	134	64	150	98	98	101	108	106	102	111	106	1,285
Unemployment Insurance		(49)		117	87	77	116	81	80	10			519
Employee Health/Life Insurance	395	395	540	540	540	540	535	534	534	534	534	534	6,154
Professional Services	46,190	48,565	44,851	45,646	35,874	36,119	43,302	48,349	43,761	33,237	32,857	34,544	493,294
Total Occupational Therapy	48,817	51,494	48,080	48,749	39,187	39,340	46,483	51,367	46,849	36,187	36,173	37,851	530,555
Speech Therapy													
Professional Services	9,783	7,924	7,601	8,453	12,096	18,604	18,947	18,150	18,041	18,417	17,950	20,047	176,013
Total Speech Therapy	9,783	7,924	7,601	8,453	12,096	18,604	18,947	18,150	18,041	18,417	17,950	20,047	176,013

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

09/30/11

Description	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	Total
Food Services													
Reg. Full-Time Employees	41,205	40,682	42,711	46,500	35,670	47,033	39,934	40,652	37,403	36,533	35,931	38,246	482,500
Reg. Part-Time Employees	1,306	995	1,278	636	491	617	484	515	436	2,012	1,624	985	11,378
Overtime	1,175	3,903	2,990	3,837	2,564	725	1,399	775	2,017	1,691	238	1,271	22,587
TOPS - Balances	(434)	2,033	(500)	(8,256)	(4,612)	2,041	1,978	(3,586)	214	(2,975)	(3,764)	1,334	(16,529)
TOPS - FICA	(33)	156	(36)	(632)	(353)	156	151	(274)	16	(228)	(288)	102	(1,254)
Social Security - Employer	3,234	3,362	3,512	3,766	2,836	3,559	3,071	3,078	2,920	2,975	2,821	3,018	38,152
IMRF - Employer Cost	4,063	8,007	4,532	5,070	3,809	4,778	4,129	4,135	3,973	4,040	3,830	4,106	54,473
Workers' Compensation Insurance	1,849	2,613	1,271	3,330	1,830	2,411	2,045	2,017	1,981	1,925	1,925	1,979	25,176
Unemployment Insurance	305	(687)	263	2,039	1,719	1,732	2,306	1,320	1,216	841	359	441	11,855
Employee Health/Life Insurance	8,651	8,651	8,539	8,539	9,828	8,570	8,533	8,736	8,490	8,490	7,421	3,726	98,174
Food	36,063	33,273	35,432	30,699	35,025	38,278	33,836	32,487	36,937	37,204	41,083	38,145	428,461
Nutritional Supplements	2,837	3,005	2,412	2,824	2,901	3,455	3,749	2,798	2,304	2,882	2,947	2,259	34,373
Operational Supplies	2,831	5,297	3,523	3,864	3,388	5,200	3,495	3,671	4,671	2,188	3,579	4,386	46,093
Professional Services	2,033	2,291	280	4,490	2,635	3,499	4,333	2,629	2,095	11,941	13,759	9,060	59,045
Equipment Rentals	380	89	671	380	360	380	380	380	380	380	380	380	4,559
Dues & Licenses													80
Conferences & Training						441							441
Kitchen/ Laundry								675				434	1,108
Total Food Services	105,464	113,669	106,875	107,085	98,113	122,874	109,904	100,007	105,055	109,900	111,845	109,871	1,300,663
Barber & Beauty													
Reg. Full-Time Employees	4,097	4,265	4,458	4,072	3,854	4,458	4,072	4,265	4,265	4,047	4,458	4,240	50,550
TOPS - Balances	287	(8)	134	(67)	106	78	1,622	(186)	295	(419)	(70)	47	1,821
TOPS - FICA	22	(1)	10	(5)	8	6	124	(14)	23	(32)	(5)	4	139
Social Security - Employer	233	248	289	227	215	249	228	239	239	266	250	238	2,920
IMRF - Employer Cost	365	512	378	309	292	339	311	325	325	362	340	323	4,181
Workers' Compensation Insurance	178	246	128	304	195	226	206	216	216	205	226	215	2,559
Unemployment Insurance		7		216	136	131	179	119	119	153	100	4	1,166
Employee Health/Life Insurance	513	513	1,079	1,079	1,079	1,079	1,069	1,068	1,069	1,069	1,069	1,069	11,755
Operational Supplies		14	160	(49)	174	120	51	87		122	61		741
Total Barber & Beauty	5,695	5,796	6,636	6,086	6,060	6,685	7,862	6,120	6,551	5,774	6,428	6,139	75,831
Adult Day Care													
Reg. Full-Time Employees	12,963	13,511	13,961	12,897	12,331	14,135	12,961	13,505	13,593	13,083	12,838	9,560	155,337
Temp. Salaries & Wages	14	1,250	1,025	363		33	330	132	528	677	37	135	4,524
Overtime	40		5	11	5	10	5		102	16	16		210
TOPS - Balances	1,404	(858)	(1,097)	(740)	1,022	895	659	(114)	(1,045)	183	(913)	(266)	(870)
TOPS - FICA	107	(66)	(94)	(57)	78	68	50	(9)	(80)	14	(70)	(20)	(67)
Social Security - Employer	970	1,105	1,131	989	919	1,057	992	1,017	1,061	1,040	959	718	11,958
IMRF - Employer Cost	1,256	2,609	1,393	1,308	1,250	1,434	1,316	1,370	1,385	1,349	1,305	963	16,939

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

09/30/11

Description	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	Total
Workers' Compensation Insurance	565	911	435	994	624	717	673	690	714	696	652	491	8,162
Unemployment Insurance	2	(347)	25	724	540	553	608	359	181	32	6	1	2,682
Employee Health/Life Insurance	2,504	2,504	2,588	2,588	2,588	2,588	2,565	2,563	2,564	2,640	2,640	2,138	30,472
Books, Periodicals & Manuals	13	171		15									199
Gasoline & Oil	1,140	1,590	1,202	852	955	1,297	1,155	1,100	1,302	1,057		1,860	13,509
Operational Supplies	84	604	42		22	37	50	153	62	137	179		1,370
Field Trips/Activities								16					16
Dues & Licenses		10					250						260
Conferences & Training	186	9				529			720				1,445
Total Adult Day Care	21,246	22,832	20,625	20,101	20,336	23,370	21,613	20,784	21,088	20,925	17,649	15,579	246,147

Alzheimers and Related Disorde

Reg. Full-Time Employees	29,699	28,765	33,325	32,470	29,638	35,883	37,155	32,823	35,395	18,257	23,308	21,306	358,225
Overtime	6,846	11,763	12,679	11,827	6,847	5,404	6,526	7,212	11,040	11,675	7,825	9,006	108,651
TOPS - Balances	892	1,519	1,245	(423)	1,622	891	(230)	(387)	(6,049)	(430)	(110)	(3,228)	(4,699)
No Benefit Full-Time Employees	22,770	17,998	13,667	12,822	13,069	17,346	17,451	19,642	16,445	38,254	22,363	28,698	240,525
No Benefit Part-Time Employees	3,889	6,790	8,044	8,379	5,256	5,311	8,563	11,462	9,379	11,060	11,679	9,927	99,739
TOPS - FICA	68	116	95	(32)	124	68	(16)	(30)	(463)	(33)	(8)	(247)	(359)
Social Security - Employer	4,778	4,910	5,110	4,888	4,077	4,765	5,218	5,329	5,410	6,005	4,881	5,183	60,554
IMRF - Employer Cost	6,195	13,319	6,681	6,652	5,548	6,485	7,101	7,079	7,362	6,754	6,643	7,053	86,870
Workers' Compensation Insurance	2,460	3,480	1,552	3,948	2,427	2,962	3,196	3,096	3,221	3,434	2,902	2,864	35,543
Unemployment Insurance	30	(2,103)	38	3,178	2,195	2,505	2,789	1,315	1,161	1,165	972	976	14,222
Employee Health/Life Insurance	2,050	2,050	5,889	5,889	5,889	5,889	5,834	5,300	5,303	5,024	4,246	3,712	57,074
Operational Supplies	8								21				29
Dues & Licenses							110						110
Conferences & Training				471	(8)	491	952					80	1,987
ARD - Contract Nursing					716	27,782	24,915	20,058	14,336	28,140	25,194	24,147	165,288
Total Alzheimers and Related Disord	79,886	88,608	88,324	90,069	77,400	115,784	119,562	112,900	102,561	129,304	109,894	109,476	1,223,768
Total Expenses	1,222,889	1,307,320	1,287,305	1,276,453	1,237,189	1,330,695	1,265,398	1,220,249	1,390,038	1,219,065	1,235,012	1,272,828	15,264,441
Net Operating Income	(64,490)	(36,382)	(67,254)	(43,259)	(104,277)	(137,797)	(135,531)	(77,283)	(242,284)	(110,703)	(132,030)	(123,183)	(1,274,473)

NonOperating Income

Local Taxes

Current-Nursing Home Operating	80,973	73,046	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	983,969
Back Tax-Nursing Home Operating		436											436
Mobile Home Tax		1,074	3										1,077
Payment in Lieu of Taxes		431									160		591
Total Local Taxes	80,973	74,987	83,000	82,997	82,997	82,997	82,997	82,997	82,997	82,997	83,157	82,997	986,093

Miscellaneous NI Revenue

Tuesday, November 01, 2011

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

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Description	10/10	11/10	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	Total
Investment Interest	83	2,180		134	38	30				49	26	38	2,578
Restricted Donations	460	6,508	610	570		725	100	317	1,083	39	10	889	11,311
Interfund Transfer-From General Cor													
Total Miscellaneous NI Revenue	543	8,687	610	704	38	755	100	317	1,083	88	36	927	13,889
Total NonOperating Income	81,516	83,674	83,610	83,701	83,035	83,752	83,097	83,314	84,080	83,085	83,193	83,924	999,992

NonOperatingExpense

Prior Period Adjustment		(47,864)											(47,864)
Job Require Travel									4	244			248
Total		(47,864)							4	244			(47,616)
Net NonOperating Income	81,516	131,538	83,610	83,701	83,035	83,752	83,097	83,314	84,076	82,842	83,193	83,924	1,047,598
Net Income (Loss)	17,026	95,156	16,357	40,442	(21,242)	(54,045)	(52,434)	6,031	(158,208)	(27,861)	(48,837)	(39,259)	(226,875)

09/30/11

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	498.00	495.00	3.00	3,681.00	4,950.00	(1,269.00)
Late Charge, NSF Check Charge	3,149.83	309.00	2,840.83	10,189.34	3,090.00	7,099.34
Other Miscellaneous Revenue	35,020.00	22.00	34,998.00	41,212.30	220.00	40,992.30
Total Miscellaneous Revenue	38,667.83	826.00	37,841.83	55,082.64	8,260.00	46,822.64
Medicare A Revenue						
Medicare A	224,280.56	345,628.00	(121,347.44)	2,085,316.70	3,456,280.00	(1,370,963.30)
ARD - Medicare A				128,154.99		128,154.99
NH Pt_Care - Medicare Advantage/ Hmo	44,055.52	19,144.00	24,911.52	612,065.79	191,440.00	420,625.79
ARD_Pt Care - Medicare Advantage/ HMO				(2,250.00)		(2,250.00)
Total Medicare A Revenue	268,336.08	364,772.00	(96,435.92)	2,823,287.48	3,647,720.00	(824,432.52)
Medicare B Revenue						
Medicare B	19,537.04	39,673.00	(20,135.96)	502,027.58	396,730.00	105,297.58
Total Medicare B Revenue	19,537.04	39,673.00	(20,135.96)	502,027.58	396,730.00	105,297.58
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	353,398.95	405,838.00	(52,439.05)	3,111,131.33	4,058,380.00	(947,248.67)
ARD - Medicaid Title XIX (IDHFS)	165,814.00		165,814.00	1,366,810.78		1,366,810.78
Patient Care-Hospice	3,434.10	7,215.00	(3,780.90)	36,507.48	72,150.00	(35,642.52)
ARD Patient Care - Hospice	3,434.10		3,434.10	38,167.61		38,167.61
Total Medicaid Revenue	526,081.15	413,053.00	113,028.15	4,552,617.20	4,130,530.00	422,087.20
Private Pay Revenue						
VA-Veterans Nursing Home Care	6,501.30	8,455.00	(1,953.70)	45,509.10	84,550.00	(39,040.90)
ARD - VA - Veterans Care	6,501.30		6,501.30	65,229.71		65,229.71
Nursing Home Patient Care - Private Pay	203,084.48	336,562.00	(133,477.52)	2,364,672.19	3,365,620.00	(1,000,947.81)
Nursing Home Beauty Shop Revenue	3,770.10	2,619.00	1,151.10	39,074.60	26,190.00	12,884.60
Medical Supplies Revenue	6,231.41	5,922.00	309.41	55,662.59	59,220.00	(3,557.41)
Patient Transportation Charges	2,558.31	67.00	2,491.31	14,563.09	670.00	13,893.09
ARD Patient Care- Private Pay	46,793.20		46,793.20	833,623.00		833,623.00
Total Private Pay Revenue	275,440.10	353,625.00	(78,184.90)	3,418,334.28	3,536,250.00	(117,915.72)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	2,271.37	1,050.00	1,221.37	19,428.86	10,500.00	8,928.86
IL Department Of Aging-Day Care Grant (Title XX)	14,190.72	11,800.00	2,390.72	144,552.59	118,000.00	26,552.59
Adult Day Care Charges-Private Pay	5,121.00	5,359.00	(238.00)	45,300.00	53,590.00	(8,290.00)
Total Adult Day Care Revenue	21,583.09	18,209.00	3,374.09	209,281.45	182,090.00	27,191.45
Total Income	1,149,645.29	1,190,158.00	(40,512.71)	11,560,630.63	11,901,580.00	(340,949.37)

Operating Expenses**Administration**

Reg. Full-Time Employees	28,572.79	29,643.00	1,070.21	278,508.26	296,430.00	17,921.74
Temp. Salaries & Wages	756.16	827.00	70.84	7,246.02	8,270.00	1,023.98
Per Diem	180.00	165.00	(15.00)	2,025.00	1,650.00	(375.00)
Overtime	228.23	245.00	16.77	2,401.32	2,450.00	48.68
TOPS - Balances	963.10		(963.10)	(6,241.64)		6,241.64
TOPS - FICA	73.67		(73.67)	(477.49)		477.49
Social Security - Employer	2,134.35	2,362.00	227.65	20,912.94	23,620.00	2,707.06
IMRF - Employer Cost	2,806.88	3,215.00	408.12	27,369.52	32,150.00	4,780.48
Workers' Compensation Insurance	1,484.46	1,130.00	(354.46)	14,467.66	11,300.00	(3,167.66)
Unemployment Insurance	218.73		218.73	5,758.58	3,500.00	(2,258.58)

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Tuesday, November 01, 2011

11:04 AM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

09/30/11

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,117.20	4,276.00	158.80	45,910.40	42,760.00	(3,150.40)
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	37,614.03		(37,614.03)
Employee Development/Recognition	69.55	768.00	698.45	1,361.47	7,680.00	6,318.53
Employee Physicals/Lab	2,332.00	1,492.00	(840.00)	24,347.17	14,920.00	(9,427.17)
Stationary & Printing	551.96	203.00	(348.96)	2,192.79	2,030.00	(162.79)
Copier Supplies	775.71	607.00	(168.71)	7,334.54	6,070.00	(1,264.54)
Postage, UPS, Federal Express	789.03	710.00	(79.03)	6,496.81	7,100.00	603.19
Operational Supplies	2,336.83	2,078.00	(258.83)	23,553.00	20,780.00	(2,773.00)
Audit & Accounting Fees	14,981.87	2,745.00	(12,236.87)	47,605.70	27,450.00	(20,155.70)
Architect Fees				570.00		(570.00)
Attorney Fees	8,525.28	5,088.00	(3,437.28)	104,296.00	50,880.00	(53,416.00)
Professional Services	30,830.08	31,392.00	561.92	332,527.08	313,920.00	(18,607.08)
Job Required Travel Expense	148.26	105.00	(43.26)	3,058.94	1,050.00	(2,008.94)
Insurance	14,628.27	21,078.00	6,449.73	202,053.04	210,780.00	8,726.96
Property Loss & Liability Claims		16.00	16.00	150,596.84	160.00	(150,436.84)
Computer Services	2,697.02	1,915.00	(782.02)	23,835.84	19,150.00	(4,685.84)
Telephone Services	1,417.85	1,581.00	163.15	15,684.79	15,810.00	125.21
Legal Notices, Advertising	4,620.90	4,255.00	(365.90)	60,544.80	42,550.00	(17,994.80)
Photocopy Services	759.95	646.00	(113.95)	6,839.55	6,460.00	(379.55)
Public Relations	24.43	81.00	56.57	1,213.07	810.00	(403.07)
Dues & Licenses		1,155.00	1,155.00	13,981.67	11,550.00	(2,431.67)
Conferences & Training	545.95	1,436.00	890.05	6,415.58	14,360.00	7,944.42
Finance Charges, Bank Fees	2,320.91	1,363.00	(957.91)	22,989.15	13,630.00	(9,359.15)
Cable/Satellite TV Expense	2,379.18	2,190.00	(189.18)	23,553.66	21,900.00	(1,653.66)
IPA Licensing Fee	10,935.00	11,057.00	122.00	110,808.00	110,570.00	(238.00)
Fines & Penalties	52,440.00	417.00	(52,023.00)	71,147.50	4,170.00	(66,977.50)
General Liability Claims		1,275.00	1,275.00		12,750.00	12,750.00
Depreciation Expense	60,297.10	61,894.00	1,596.90	599,289.31	618,940.00	19,650.69
Transfers to General Corporate Fund		14,123.00	14,123.00	10,912.30	141,230.00	130,317.70
Interest-Tax Anticipation Notes Payable	212.85	333.00	120.15	6,414.49	3,330.00	(3,084.49)
Interest on Interfund Loan		3,333.00	3,333.00		33,330.00	33,330.00
Interest- Bonds Payable	11,992.40		(11,992.40)	119,924.00		(119,924.00)
Total Administration	271,623.31	215,549.00	(56,074.31)	2,435,041.69	2,155,490.00	(279,551.69)
Environmental Services						
Reg. Full-Time Employees	29,224.04	28,356.00	(868.04)	315,829.17	283,560.00	(32,269.17)
Temp. Salaries & Wages		555.00	555.00		5,550.00	5,550.00
Overtime	751.31	619.00	(132.31)	7,278.64	6,190.00	(1,088.64)
TOPS - Balances	(259.83)		259.83	(18,030.10)		18,030.10
TOPS- FICA	(19.87)		19.87	(1,379.30)		1,379.30
Social Security - Employer	2,271.98	2,259.00	(12.98)	24,366.84	22,590.00	(1,776.84)
IMRF - Employer Cost	3,091.78	3,074.00	(17.78)	33,030.19	30,740.00	(2,290.19)
Workers' Compensation Insurance	1,478.67	1,081.00	(397.67)	16,111.43	10,810.00	(5,301.43)
Unemployment Insurance	331.45	477.00	145.55	9,348.95	4,770.00	(4,578.95)
Employee Health/Life Insurance	4,323.88	6,171.00	1,847.12	55,431.28	61,710.00	6,278.72
Operational Supplies	5,515.68	6,140.00	624.32	56,645.87	61,400.00	4,754.13
Gas Service	7,006.88	21,351.00	14,344.12	118,607.67	213,510.00	94,902.33
Electric Service	25,357.64	24,680.00	(677.64)	214,944.56	246,800.00	31,855.44
Water Service	2,160.73	1,688.00	(472.73)	21,175.92	16,880.00	(4,295.92)
Pest Control Service	467.67	481.00	13.33	4,707.36	4,810.00	102.64
Waste Disposal & Recycling	7,066.80	2,754.00	(4,312.80)	45,196.43	27,540.00	(17,656.43)
Equipment Rentals	258.00	273.00	15.00	2,858.00	2,730.00	(128.00)
Sewer Service & Tax	1,362.36	1,087.00	(275.36)	12,020.34	10,870.00	(1,150.34)
Total Environmental Services	90,389.17	101,046.00	10,656.83	918,143.25	1,010,460.00	92,316.75

Laundry

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	8,546.04	9,966.00	1,419.96	89,811.53	99,660.00	9,848.47
Overtime	296.81	185.00	(111.81)	1,986.37	1,850.00	(136.37)
TOPS Balances	443.30		(443.30)	31.66		(31.66)
TOPS - FICA	33.91		(33.91)	2.42		(2.42)
Social Security - Employer	665.94	778.00	112.06	6,920.54	7,780.00	859.46
IMRF - Employer Cost	906.18	1,057.00	150.82	9,370.75	10,570.00	1,199.25
Workers' Compensation Insurance	432.42	372.00	(60.42)	4,544.51	3,720.00	(824.51)
Unemployment Insurance	39.37	127.00	87.63	2,679.31	1,270.00	(1,409.31)
Employee Health/Life Insurance	1,574.00	1,711.00	137.00	16,352.60	17,110.00	757.40
Laundry Supplies	1,646.00	1,860.00	214.00	17,417.20	18,600.00	1,182.80
Linen & Bedding	1,332.81	669.00	(663.81)	12,671.39	6,690.00	(5,981.39)
Total Laundry	15,916.78	16,725.00	808.22	161,788.28	167,250.00	5,461.72
Maintenance						
Reg. Full-Time Employees	5,223.31	5,722.00	498.69	49,693.45	57,220.00	7,526.55
Overtime	73.07		(73.07)	2,841.50		(2,841.50)
TOPS - Balances	41.21		(41.21)	1,076.60		(1,076.60)
TOPS - FICA	3.15		(3.15)	82.36		(82.36)
Social Security - Employer	358.35	438.00	79.65	3,586.05	4,380.00	793.95
IMRF - Employer Cost	487.62	596.00	108.38	4,858.25	5,960.00	1,101.75
Workers' Compensation Insurance	263.98	209.00	(54.98)	2,638.27	2,090.00	(548.27)
Unemployment Insurance	54.03	95.00	40.97	1,640.32	950.00	(690.32)
Employee Health/Life Insurance	536.80	1,461.00	924.20	8,322.20	14,610.00	6,287.80
Gasoline & Oil	(1,000.00)	26.00	1,026.00	134.43	260.00	125.57
Ground Supplies		78.00	78.00	440.12	780.00	339.88
Maintenance Supplies	2,949.72	2,194.00	(755.72)	47,964.35	21,940.00	(26,024.35)
Professional Services				18,325.06		(18,325.06)
Automobile Maintenance	402.58	353.00	(49.58)	4,777.15	3,530.00	(1,247.15)
Equipment Maintenance	650.93	2,154.00	1,503.07	22,164.13	21,540.00	(624.13)
Equipment Rentals				407.60		(407.60)
Nursing Home Building Repair/Maintenance	6,054.06	5,081.00	(973.06)	50,817.69	50,810.00	(7.69)
Conferences & Training		165.00	165.00	471.00	1,650.00	1,179.00
Landscaping Services				200.00		(200.00)
Parking Lot/Sidewalk Maintenance	397.00	1,898.00	1,501.00	15,612.00	18,980.00	3,368.00
Nursing Home Building Construction/Improvements				13,190.67		(13,190.67)
Total Maintenance	16,495.81	20,470.00	3,974.19	249,243.20	204,700.00	(44,543.20)
Nursing Services						
Reg. Full-Time Employees	80,421.56	101,972.00	21,550.44	1,027,781.93	1,019,720.00	(8,061.93)
Reg. Part-Time Employees	3,274.20	9,229.00	5,954.80	43,646.42	92,290.00	48,643.58
Temp. Salaries & Wages	39,677.76	21,336.00	(18,341.76)	321,130.54	213,360.00	(107,770.54)
Overtime	38,284.47	35,474.00	(2,810.47)	384,157.68	354,740.00	(29,417.68)
TOPS - Balances	(277.13)		277.13	6,043.51		(6,043.51)
No Benefit Full-Time Employees	87,221.82	123,682.00	36,460.18	826,840.94	1,236,820.00	409,979.06
No Benefit Part-Time Employees	23,409.40	10,790.00	(12,619.40)	296,745.01	107,900.00	(188,845.01)
TOPS - FICA	(21.20)		21.20	462.33		(462.33)
Social Security - Employer	20,642.40	23,140.00	2,497.60	220,267.70	231,400.00	11,132.30
IMRF - Employer Cost	23,638.84	29,267.00	5,628.16	258,363.37	292,670.00	34,306.63
Workers' Compensation Insurance	11,143.13	11,071.00	(72.13)	126,585.90	110,710.00	(15,875.90)
Unemployment Insurance	2,848.95	4,930.00	2,081.05	65,730.13	49,300.00	(16,430.13)
Employee Health/Life Insurance	12,146.40	16,157.00	4,010.60	127,147.80	161,570.00	34,422.20
Books, Periodicals & Manuals		144.00	144.00	724.24	1,440.00	715.76
Stocked Drugs	4,540.88	2,493.00	(2,047.88)	27,822.83	24,930.00	(2,892.83)
Pharmacy Charges-Public Aid	1,747.50	1,948.00	200.50	13,102.72	19,480.00	6,377.28
Oxygen	2,398.34	2,236.00	(162.34)	24,385.34	22,360.00	(2,025.34)
Incontinence Supplies	8,621.80	9,307.00	685.20	83,675.53	93,070.00	9,394.47

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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
Pharmacy Charges - Insurance	3,125.00	6,430.00	3,305.00	36,936.14	64,300.00	27,363.86
Operational Supplies	26,058.76	21,910.00	(4,148.76)	182,693.03	219,100.00	36,406.97
Pharmacy Charges-Medicare	10,800.00	22,242.00	11,442.00	114,999.50	222,420.00	107,420.50
Medical/Dental/Mental Health				6,400.00		(6,400.00)
Professional Services	23,845.17	6,219.00	(17,626.17)	180,929.63	62,190.00	(118,739.63)
Laboratory Fees	1,437.81	2,685.00	1,247.19	16,916.74	26,850.00	9,933.26
Equipment Rentals	9,404.99	2,569.00	(6,835.99)	45,983.60	25,690.00	(20,293.60)
Dues & Licenses		61.00	61.00	120.00	610.00	490.00
Conferences & Training	263.50	631.00	367.50	2,860.62	6,310.00	3,449.38
Contract Nursing Services	65,370.25	88,828.00	23,457.75	677,630.84	888,280.00	210,649.16
Medicare Medical Services	2,801.32	2,465.00	(336.32)	59,748.57	24,650.00	(35,098.57)
Furnishings, Office Equipment				(0.04)		0.04
Medical/ Health Equipment	784.96	1,051.00	266.04	785.00	10,510.00	9,725.00
Total Nursing Services	503,610.88	558,267.00	54,656.12	5,180,617.55	5,582,670.00	402,052.45
Activities						
Reg. Full-Time Employees	12,242.04	12,092.00	(150.04)	110,901.69	120,920.00	10,018.31
Overtime				557.68		(557.68)
TOPS - Balances	509.13		(509.13)	3,263.55		(3,263.55)
TOPS - FICA	38.95		(38.95)	249.66		(249.66)
Social Security - Employer	877.19	925.00	47.81	7,952.17	9,250.00	1,297.83
IMRF - Employer Cost	1,193.64	1,259.00	65.36	10,774.23	12,590.00	1,815.77
Workers' Compensation Insurance	619.35	443.00	(176.35)	5,611.42	4,430.00	(1,181.42)
Unemployment Insurance	276.21	191.00	(85.21)	3,318.66	1,910.00	(1,408.66)
Employee Health/Life Insurance	2,136.76	2,661.00	524.24	27,268.60	26,610.00	(658.60)
Books, Periodicals & Manuals		10.00	10.00		100.00	100.00
Operational Supplies	179.26	328.00	148.74	2,426.43	3,280.00	853.57
Professional Services	124.70	123.00	(1.70)	1,239.00	1,230.00	(9.00)
Conferences & Training		118.00	118.00	441.00	1,180.00	739.00
Total Activities	18,197.23	18,150.00	(47.23)	174,004.09	181,500.00	7,495.91
Social Services						
Reg. Full-Time Employees	11,190.28	9,897.00	(1,293.28)	143,108.09	98,970.00	(44,138.09)
Reg. Part-Time Employees				307.15		(307.15)
Temp. Salaries & Wages				2,860.15		(2,860.15)
Overtime	80.18	348.00	267.82	5,282.62	3,480.00	(1,802.62)
TOPS - Balances	341.26		(341.26)	(15,030.85)		15,030.85
TOPS - FICA	26.10		(26.10)	(1,149.86)		1,149.86
Social Security - Employer	840.68	784.00	(56.68)	11,402.40	7,840.00	(3,562.40)
IMRF - Employer Cost	1,144.00	1,066.00	(78.00)	15,158.82	10,660.00	(4,498.82)
Workers' Compensation Insurance	561.27	375.00	(186.27)	7,381.13	3,750.00	(3,631.13)
Unemployment Insurance		95.00	95.00	3,360.70	950.00	(2,410.70)
Employee Health/Life Insurance	1,582.60	655.00	(927.60)	19,982.20	6,550.00	(13,432.20)
Professional Services	124.70	123.00	(1.70)	1,239.00	1,230.00	(9.00)
Conferences & Training				481.00		(481.00)
Total Social Services	15,891.07	13,343.00	(2,548.07)	194,382.55	133,430.00	(60,952.55)
Physical Therapy						
Reg. Full-Time Employees	4,207.67	2,490.00	(1,717.67)	41,178.82	24,900.00	(16,278.82)
Overtime		46.00	46.00	471.07	460.00	(11.07)
TOPS - Balances	393.79		(393.79)	4,986.59		(4,986.59)
No Benefit Full-Time Employees		2,340.00	2,340.00		23,400.00	23,400.00
TOPS - FICA	30.12		(30.12)	381.47		(381.47)
Social Security - Employer	317.93	373.00	55.07	3,108.68	3,730.00	621.32
IMRF - Employer Cost	432.61	507.00	74.39	4,213.40	5,070.00	856.60
Workers' Compensation Ins.	212.93	178.00	(34.93)	2,083.71	1,780.00	(303.71)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

09/30/11

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance		64.00	64.00	1,133.09	640.00	(493.09)
Employee Health/Life Insurance	1,068.80	575.00	(493.80)	10,979.60	5,750.00	(5,229.60)
Operational Supplies		131.00	131.00		1,310.00	1,310.00
Professional Services	35,076.79	36,575.00	1,498.21	360,711.77	365,750.00	5,038.23
Total Physical Therapy	41,740.64	43,279.00	1,538.36	429,248.20	432,790.00	3,541.80
Occupational Therapy						
Reg. Full-Time Employees	2,101.46	2,078.00	(23.46)	20,636.85	20,780.00	143.15
Overtime				4.52		(4.52)
TOPS - Balances	174.44		(174.44)	359.75		(359.75)
TOPS - FICA	13.34		(13.34)	27.52		(27.52)
Social Security - Employer	159.85	159.00	(0.85)	1,570.74	1,590.00	19.26
IMRF - Employer Cost	217.49	216.00	(1.49)	2,128.88	2,160.00	31.12
Workers' Compensation Ins.	106.31	76.00	(30.31)	1,044.11	760.00	(284.11)
Unemployment Insurance		32.00	32.00	567.73	320.00	(247.73)
Employee Health/Life Insurance	534.40	575.00	40.60	5,364.80	5,750.00	385.20
Operational Supplies		131.00	131.00		1,310.00	1,310.00
Professional Services	34,543.95	46,970.00	12,426.05	398,538.88	469,700.00	71,161.12
Total Occupational Therapy	37,851.24	50,237.00	12,385.76	430,243.78	502,370.00	72,126.22
Speech Therapy						
Professional Services	20,047.32	17,980.00	(2,067.32)	158,305.84	179,800.00	21,494.16
Total Speech Therapy	20,047.32	17,980.00	(2,067.32)	158,305.84	179,800.00	21,494.16
Food Services						
Reg. Full-Time Employees	38,245.86	38,160.00	(85.86)	400,612.45	381,600.00	(19,012.45)
Reg. Part-Time Employees	984.67	4,575.00	3,590.33	9,077.16	45,750.00	36,672.84
Overtime	1,271.25	1,116.00	(155.25)	17,509.52	11,160.00	(6,349.52)
TOPS - Balances	1,333.87		(1,333.87)	(18,126.97)		18,126.97
TOPS - FICA	102.04		(102.04)	(1,386.71)		1,386.71
Social Security - Employer	3,017.59	3,355.00	337.41	31,556.67	33,550.00	1,993.33
IMRF - Employer Cost	4,106.35	4,565.00	458.65	42,403.03	45,650.00	3,246.97
Workers' Compensation Insurance	1,978.97	1,605.00	(373.97)	20,713.35	16,050.00	(4,663.35)
Unemployment Insurance	441.14	668.00	226.86	12,236.92	6,680.00	(5,556.92)
Employee Health/Life Insurance	3,726.00	9,798.00	6,072.00	80,871.83	97,980.00	17,108.17
Food	38,144.90	35,910.00	(2,234.90)	359,125.62	359,100.00	(25.62)
Nutritional Supplements	2,259.11	2,301.00	41.89	28,530.25	23,010.00	(5,520.25)
Operational Supplies	4,385.82	4,694.00	308.18	37,965.52	46,940.00	8,974.48
Professional Services	9,059.54	1,752.00	(7,307.54)	54,721.22	17,520.00	(37,201.22)
Equipment Rentals	379.95	388.00	8.05	4,090.80	3,880.00	(210.80)
Dues & Licenses		14.00	14.00	80.00	140.00	60.00
Conferences & Training		126.00	126.00	441.00	1,260.00	819.00
Kitchen/ Laundry	433.93		(433.93)	1,108.45		(1,108.45)
Total Food Services	109,870.99	109,027.00	(843.99)	1,081,530.11	1,090,270.00	8,739.89
Barber & Beauty						
Reg. Full-Time Employees	4,239.84	4,219.00	(20.84)	42,187.98	42,190.00	2.02
TOPS - Balances	47.04		(47.04)	1,541.41		(1,541.41)
TOPS - FICA	3.60		(3.60)	117.92		(117.92)
Social Security - Employer	237.65	323.00	85.35	2,439.18	3,230.00	790.82
IMRF - Employer Cost	323.38	439.00	115.62	3,304.13	4,390.00	1,085.87
Workers' Compensation Insurance	214.54	154.00	(60.54)	2,134.67	1,540.00	(594.67)
Unemployment Insurance	4.17	64.00	59.83	1,158.79	640.00	(518.79)
Employee Health/Life Insurance	1,068.80	1,150.00	81.20	10,729.60	11,500.00	770.40
Operational Supplies		73.00	73.00	726.24	730.00	3.76
Total Barber & Beauty	6,139.02	6,422.00	282.98	64,339.92	64,220.00	(119.92)

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

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Adult Day Care						
Reg. Full-Time Employees	9,560.36	13,547.00	3,986.64	128,864.01	135,470.00	6,605.99
Temp. Salaries & Wages	135.09		(135.09)	3,259.78		(3,259.78)
Overtime		14.00	14.00	170.06	140.00	(30.06)
TOPS - Balances	(266.14)		266.14	(1,415.39)		1,415.39
TOPS - FICA	(20.36)		20.36	(108.28)		108.28
Social Security - Employer	718.25	1,037.00	318.75	9,883.92	10,370.00	486.08
IMRF - Employer Cost	963.34	1,412.00	448.66	13,074.91	14,120.00	1,045.09
Workers' Compensation Insurance	490.62	496.00	5.38	6,685.64	4,960.00	(1,725.64)
Unemployment Insurance	0.59	159.00	158.41	3,027.44	1,590.00	(1,437.44)
Employee Health/Life Insurance	2,137.60	2,754.00	616.40	25,465.20	27,540.00	2,074.80
Books, Periodicals & Manuals		12.00	12.00	185.93	120.00	(65.93)
Gasoline & Oil	1,859.50	675.00	(1,184.50)	10,779.03	6,750.00	(4,029.03)
Operational Supplies		87.00	87.00	681.48	870.00	188.52
Field Trips/Activities				16.17		(16.17)
Dues & Licenses		42.00	42.00	250.00	420.00	170.00
Conferences & Training		309.00	309.00	1,249.45	3,090.00	1,840.55
Total Adult Day Care	15,578.85	20,544.00	4,965.15	202,069.35	205,440.00	3,370.65
Alzheimers and Related Disorde						
Reg. Full-Time Employees	21,305.61	25,137.00	3,831.39	299,559.80	251,370.00	(48,189.80)
Reg. Part-Time Employees		805.00	805.00		8,050.00	8,050.00
Overtime	9,006.32	9,006.00	(0.32)	90,041.26	90,060.00	18.74
TOPS - Balances	(3,227.89)		3,227.89	(7,099.81)		7,099.81
No Benefit Full-Time Employees	28,697.95	28,303.00	(394.95)	199,756.68	283,030.00	83,273.32
No Benefit Part-Time Employees	9,926.73	3,846.00	(6,080.73)	89,060.14	38,460.00	(50,600.14)
TOPS - FICA	(246.93)	5,133.00	5,379.93	(543.13)	51,330.00	51,873.13
Social Security - Employer	5,182.76	6,985.00	1,802.24	50,867.01	69,850.00	18,982.99
IMRF - Employer Cost	7,052.74		(7,052.74)	67,356.12		(67,356.12)
Workers' Compensation Insurance	2,863.86	2,456.00	(407.86)	29,602.93	24,560.00	(5,042.93)
Unemployment Insurance	975.53	1,102.00	126.47	16,294.48	11,020.00	(5,274.48)
Employee Health/Life Insurance	3,711.60	3,193.00	(518.60)	52,973.20	31,930.00	(21,043.20)
Operational Supplies		39.00	39.00	20.82	390.00	369.18
Dues & Licenses				110.00		(110.00)
Conferences & Training	80.00	336.00	256.00	1,986.52	3,360.00	1,373.48
ARD - Contract Nursing	24,147.45		(24,147.45)	165,288.09		(165,288.09)
Total Alzheimers and Related Disorders	109,475.73	86,341.00	(23,134.73)	1,055,274.11	863,410.00	(191,864.11)
Total Expenses	1,272,828.04	1,277,380.00	4,551.96	12,734,231.92	12,773,800.00	39,568.08
Net Operating Income	(123,182.75)	(87,222.00)	(35,960.75)	(1,173,601.29)	(872,220.00)	(301,381.29)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	82,997.00	82,997.00		829,970.00	829,970.00	
Mobile Home Tax				3.05		3.05
Payment in Lieu of Taxes				160.12		160.12
Total Local Taxes	82,997.00	82,997.00		830,133.17	829,970.00	163.17
Miscellaneous NI Revenue						
Investment Interest	38.44	301.00	(262.56)	315.30	3,010.00	(2,694.70)
Restricted Donations	888.60	276.00	612.60	4,343.41	2,760.00	1,583.41
Total Miscellaneous NI Revenue	927.04	577.00	350.04	4,658.71	5,770.00	(1,111.29)
Total NonOperating Income	83,924.04	83,574.00	350.04	834,791.88	835,740.00	(948.12)

Champaign County Nursing Home
 Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
NonOperatingExpense						
Nursing Services						
Job Require Travel				247.65		(247.65)
Total Nursing Services				247.65		(247.65)
Net NonOperating Income	83,924.04	83,574.00	350.04	834,544.23	835,740.00	(1,195.77)
Net Income (Loss)	(39,258.71)	(3,648.00)	(35,610.71)	(339,057.06)	(36,480.00)	(302,577.06)

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

Cash	\$342,065.98
Petty Cash	\$300.00
Total Cash	<u>\$342,365.98</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$630,171.93
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$778,833.41
Total Rec., Net of Uncollectible Amounts	<u>\$1,409,005.34</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$68,827.30
Allowance for Uncollectible Accts-Private Pay	(\$14,516.00)
Allowance for Uncollectible Accts-Patient Care P	(\$3,690.99)
Allowance for Uncollectible Accts-Patient Care H	(\$208.00)
Total Rec., Net of Uncollectible Amounts	<u>\$50,412.31</u>

Accrued Interest

Property Tax Revenue Receivable	(\$137,696.52)
Total Accrued Interest	<u>(\$137,696.52)</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$749.31
Due From Other Funds	\$48.72
Due from Other Governmental Units	\$1,393,434.00
Due from IL Public Aid	\$464,283.85
Due from IL Department of Aging-Title XX	\$53,544.46
Due from US Treasury-Medicare	\$524,914.51
Due From VA-Adult Daycare	\$17,735.56
Due From VA-Nursing Home Care	\$52,130.35
Allowance for Uncollectible Accts-IPA	(\$17,855.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$488.00)
Allowance for Uncollectible Accts-Medicare	(\$12,129.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$45.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$428.00)
Total Intergvt. Rec., Net of Uncollectibl	<u>\$2,475,895.76</u>

Prepaid Expenses

Prepaid Expenses	\$97,204.83
Stores Inventory	\$24,602.21
Total Prepaid Expenses	<u>\$121,807.04</u>

Long-Term Investments

Patient Trust Cash, Invested	\$6,943.10
Total Long-Term Investments	<u>\$6,943.10</u>
Total Current Assets	<u>\$4,268,733.01</u>

Champaign County Nursing Home
Balance Sheet

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Fixed Assets

Nursing Home Buildings	\$23,191,082.13
Improvements not Buildings	\$467,425.63
Equipment, Furniture & Autos	\$1,210,510.63
Accumulated Depreciation-Land Improvements	(\$171,283.02)
Accumulated Depreciation-Equipment, Furniture, &	(\$630,250.70)
Accumulated Depreciation-Buildings	(\$2,699,534.06)
Total Fixed Assets	<u>\$21,367,950.61</u>
Total ASSETS	<u><u>\$25,636,683.62</u></u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$3,113,126.66
Salaries & Wages Payable	\$215,761.00
Interest Payable - Bonds	\$34,627.19
Due to General Corporate Fund	\$333,141.98
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	\$0.00
Total Current Liabilities	\$3,696,656.83

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$6,943.10
Bonds Payable	\$3,400,000.00
Accrued Compensated Absences	\$347,604.07
Total Non-Current Liabilities	\$3,754,547.17
Total Current Liabilities	\$7,451,204.00

Equity

Retained Earnings-Unreserved	\$18,509,695.10
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
	(\$339,057.06)
Total Equity	\$18,185,479.62
Total LIABILITIES & EQUITY	\$25,636,683.62