

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, December 9, 2013 – 6:00pm

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

CHAIR: Catherine Emanuel
DIRECTORS: Sam Banks, Don Lyn, Josh Hartke, Mary Hodson, Gary Maxwell, Robert Palinkas

<u>ITEM</u>	<u>Page #</u>
I. <u>CALL TO ORDER</u>	
II. <u>ROLL CALL</u>	
III. <u>APPROVAL OF AGENDA</u>	
IV. <u>APPROVAL OF MINUTES</u> November 18, 2013 open session November 18, 2013 closed session	1-2
V. <u>PUBLIC PARTICIPATION</u>	
VI. <u>INTRODUCTION OF NEW DIRECTORS</u>	
VII. <u>REPORT - TAX ANTICIPATION WARRANT ELIMINATION/FUND BALANCE REQUIREMENT</u>	3-5
VIII. <u>STRATEGIC OBJECTIVES METRICS – UPDATE & DISCUSSION</u>	
IX. <u>ADMINISTRATOR'S REPORT</u> a. Quality	
X. <u>MANAGEMENT REPORT</u> a. Compliance Program Update b. October 2013 Financial Management Report c. Management Update	6-8 9-42 43
XI. <u>CLOSED SESSION PURSUANT TO 5 ILCS 120/2(C)2 TO CONSIDER COLLECTIVE NEGOTIATING MATTERS BETWEEN THE COUNTY AND ITS EMPLOYEES OR THEIR REPRESENTATIVES</u>	
XII. <u>OTHER BUSINESS</u>	
XIII. <u>NEXT MEETING DATE & TIME</u> January 13, 2014 – 6:00pm	
X. <u>ADJOURNMENT</u>	

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
November 18, 2013**

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

Directors Absent/Excused: Hambrick

Also Present: Busey, Gima, Noffke

1. Call to Order

The meeting was called to order at 6:02 pm by Chair Emanuel

2. Roll Call

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

3. Agenda & Addendum

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

4. Approval of Minutes

The open session minutes of July 29, 2013 and September 9, 2013 were approved as submitted (motion by Hartke, second by Palinkas, unanimous).

5. Public Participation

None

6. Old Business

Gima reviewed the updated Strategic Objectives Metrics. Two new metrics were added, the 30-day readmission rates and annual employee turnover. Maxwell initiated a discussion on adding the long term goal of eliminating the tax anticipation warrants. A suggested alternative was a fund balance requirement. Gima will analyze the cash requirements and provide possible metrics at the December meeting.

7. New Business

The management report was accepted and placed on file (motion by Hartke, second by Palinkas, unanimous).

Noffke provided a quality report on efforts to reduce the hospital readmission rates. This has been a two plus year collaborative effort with Carle Clinic and Health Alliance. The INTERACT program has been in place for over two years. All readmission records are reviewed for root cause and CCNH is working with Carle Clinic providers on educating and enhancing clinical skills for nurses and CNAs.

Closed session for personnel matters (motion by Czajkowski, second by Hartke, unanimous roll call vote)

Gima discussed management's review of the food service management proposals submitted by Strategic Dining Services and A'viands. The vendors were evaluated on price, quality of service, staff availability, cost containment, qualifications, and references. A recommendation was made for MPA to work on securing a food service management company, including the option for a memorandum of understanding while contract negotiations are underway (motion by Hartke, second by Palinkas, unanimous)

Gima discussed the evaluation of the primary food vendor RFP proposals that were submitted by Waugh Foods and Gordon Food Services. The proposals were evaluated on a weighted 100 point system based on the following criteria: food quality, price, company history, cost containment, qualifications and references. A recommendation was made to select Gordon Food Services as the primary food vendor (motion by Hartke, second by Palinkas, unanimous).

The 2014 meeting calendar was reviewed and accepted (motion by Maxwell, second by Palinkas, unanimous).

Closed session for negotiations (motion by Hartke, second by Palinkas, unanimous roll call vote).

8. Next Meeting Date

Monday, December 9, 2013, 6:00 p.m.

9. Adjournment

Chair Emanuel declared meeting adjourned at 7:25 pm.

Respectfully submitted

Scott T. Gima
Recording Secretary

To: Operating Board
Champaign County Nursing Home

From: Scott Gima

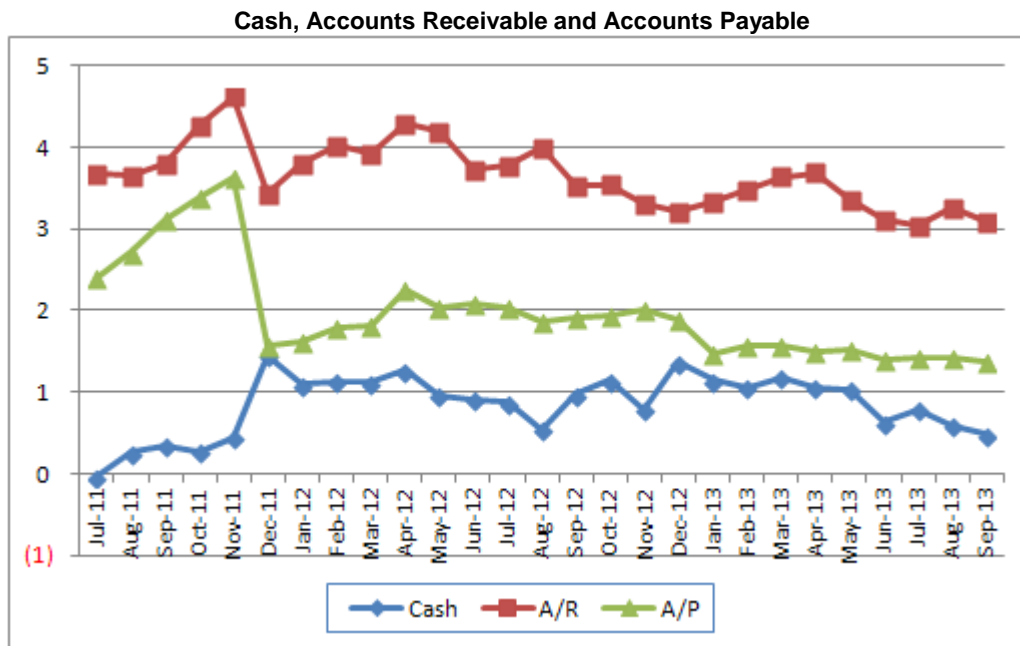
Date: December 4, 2013

Re: **Elimination of Tax Anticipation Warrants/Fund Balance Requirement Analysis**

Last month's meeting included a discussion on adding the elimination of the tax anticipation warrant as a metric. The question of a fund balance requirement was also brought up in the discussion. This memo provides additional information and analysis.

The chart below shows the changes in cash, accounts receivable and accounts payable since July 2011. Receivables and payables increased significant in 2011. The rise in receivables was due to the State's decision to renegotiate the IGT agreement in 2009. The new IGT agreement was not finalized until December of 2011. During that two year period, no IGT payments were paid out to Illinois county homes – approximately \$2 million. A six month Medicaid payment delay went into effect on July 1, 2011, which was a cash flow loss of \$1.2 million for six months. In December of 2011, an IGT payment of more than \$2 million was made. In the same month, CCNH was put on the expedited list for Medicaid payments and received a payment for approximately \$895k. Moving forward, the chart shows the focus on payables with a consistent downward trend to the current level of about \$1.4 million.

This is clearly a much stronger balance sheet position compared to December 2011. However, the cash balance provides no cushion for additional payment delays and the tax anticipation warrant is needed to provide an adequate cash balance for the fiscal year.



An additional \$900k to \$1 million in cash would be needed to eliminate the tax anticipation warrant but leaves little wiggle room because of the following assumptions: 1) the continuation of regular monthly Medicaid payments, and 2) accounts payable remain at the current 60 days outstanding. Regular monthly payments by the State cannot be guaranteed as shown with the recent one month delay in August. Payables average \$500k a month. Keeping payables at 120 days out would provide the \$1 million but late payment interest penalties would be incurred. Vendor interest payments have been reduced from \$71k in 2011, \$13k in 2012 and \$8k in 2013. No interest payments have been made since May 2013.

The December 2012 tax anticipation warrant was issued for approximately \$914,000. The interest rate was 0.75%. Interest paid was \$5,655 which is 0.62% due to early payoff of the warrant. Issuance costs totaled \$2,750. Total interest and issuance costs was \$8,405

The December 2013 tax anticipation warrant was issued for \$937,885 with an interest rate of 0.71%. Anticipated interest expense will be \$6,659, but will be less due to early payoff of the principal. Issuance costs were \$2,750. Total costs will be no more than \$9,409, roughly 1% of the principal.

Tax anticipation warrants with an effective cost of 1% or less annually is clearly preferred to a delay in vendor payments and paying an annual effective rate of 12-18%.

Assuming payables remain at the current position, the source of the additional cash to increase the fund balance is cash from operations. In 2011, cash from operations totaled \$530k. In 2012,

the total was \$506k. A cash gain of \$85k is seen in the current year as of October. These positive cash flows were used in the efforts to reduce payables instead of building the cash reserves. With the current balance sheet, it is feasible to improve the cash position of CCNH over the next two to three years.

To: Operating Board
Champaign County Nursing Home

From: Scott Gima

Date: December 4, 2013

Re: **Compliance Program Update**

MPA continues to work with CCNH to implement its Compliance Program.

The Compliance Program is organized into the following six areas:

1. Assessment of Compliance Status
2. Compliance Program Document Development
- 3. Development of Compliance Policies and Procedures**
- 4. Training and Education**
- 5. Auditing and Monitoring**
6. Updates and Improvements

Area 4, Training and Education.

Compliance Officer Joshua Drake is now conducting Compliance Program Training monthly for new hires. Also in use is the Education and Training Plan which includes acknowledgement forms and a schedule for training in the following areas:

- Quality of Care
- Billing and Cost Reporting
- Employee Screening
- Kickbacks, Inducements and Self-Referrals
- HIPAA
- Anti-Supplementation
- Medicare Part D
- Compliance with Medicare participation requirements relevant to their respective duties and responsibilities
- Appropriate and sufficient documentation of services
- Proper documentation in clinical or financial records
- Residents' rights

Area 3. Development of Compliance Policies and Procedures.

Policies and Procedures now in active use include Resident Rights and Employee Screening; Quality of Care; Cost Reports; Kickbacks, Inducements and Self-Referrals; Creation and Retention of Records, Anti-supplementation and Medicare Part D Plan Selection. The policy on Billing and Claims Submission has also been customized for use at CCNH. The policy on Eligibility has been added to the suite of policies on billing. Additional policies provided to CCNH are those on Staffing, Transfer and Discharge and Adult Day Care Planning.

Development of Compliance Policies and Procedures continues as an area of intense focus at this time, with most activity in the areas of HIPAA privacy and security, contracts and business associate agreements. Andy Rhodes is CCNH's security officer. The email encryption program is expected to go live this week and the policy and procedure will be developed as this program is rolled out. Josh Drake is in the process of developing other policies and procedures on security including those on antivirus and anti-malware; removing files from the facility; cutting electronic access upon termination of employment; passwords and password changes; and responding to email enquiries from family regarding their relatives at CCNH. Josh appointed Records clerk, Ashley Sherwood as privacy officer. He forwarded to her a copy of the privacy policy for her to draft CCNH-specific modifications in addition to those made by Josh.

Screening: Through Provider Trust, CCNH routinely screens employees and vendors for exclusion and tracks CPR certification for employees monthly. Volunteers are currently screened manually when first engaged and are not finger-printed or otherwise screened.

Miscellaneous: Compliance Program Policy and Code of Conduct are now posted on the employee bulletin board.

Next Steps: The next policies to be addressed are those concerning contracts and review of policies and contracts by legal counsel.

Area 5: Auditing and Monitoring Program: The Auditing and Monitoring handbook has been forwarded to Josh Drake for implementation.

If you have any questions, please call me at 314-434-4227, x21 or email me directly at stg@healthcareperformance.com.

CCNH's Compliance Program Focuses on Resident Hospitalizations

CCNH has been working on reducing hospital readmissions as a strategy to improve care and to increase hospital referrals. Reducing hospitalizations serves another purpose as an existing Compliance program initiative. The Center for Medicare and Medicaid Services (CMS) has been addressing this issue for many years through education and training and most recently under the Affordable Care Act, with the implementation of Medicare payment penalties to hospitals with high readmission rates.

The Office of Inspector General (OIG) also has interest in reducing hospitalizations of nursing home residents from a compliance viewpoint of fraud, waste and abuse in the Medicare and Medicaid programs. The OIG cites various reasons for the need to reduce hospitalizations, including expense, safety, health and comfort of residents. For more information on the OIG analysis of hospitalizations of nursing home residents, see the transcript of a recent podcast on the topic at:

<http://oig.hhs.gov/newsroom/podcasts/2013/rates-trans.asp>

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

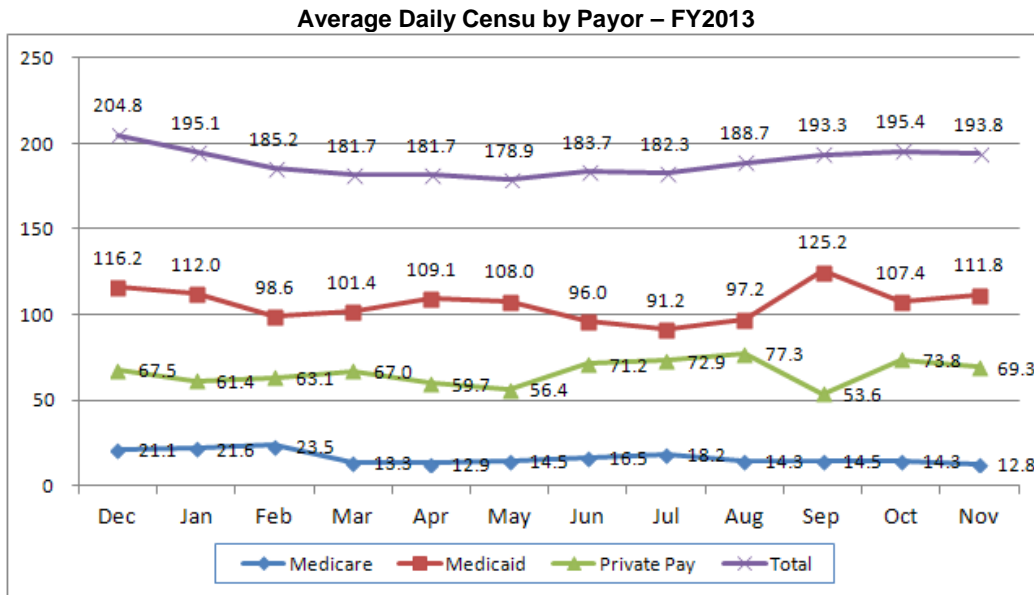
Date: December 4, 2013

Re: October 2013 Financial Management Report

October showed a slight increase in census, from 193.3 in September to 195.4 in October. Medicare was unchanged at 14.5 in September and 14.3 in October. Net income improved from -\$66,740 in September to -\$9,491 in October. Operating cash flow improved from -\$5,767 in September to \$51,482 in October.

Statistics

The overall census increased slightly from 193.3 in September to 195.4 in October. Medicaid conversion days totaled 242 in October, which was substantially down from the 936 conversion days in September. Despite the drop, 242 days is the third highest monthly total for conversion days in FY2013. November’s census is 193.8 with 12.8 Medicare. The daily census in November has ranged between 190 and 197, with a sharp rise from 190 on 11/21 to 197 on 11/30. The current census is 199.

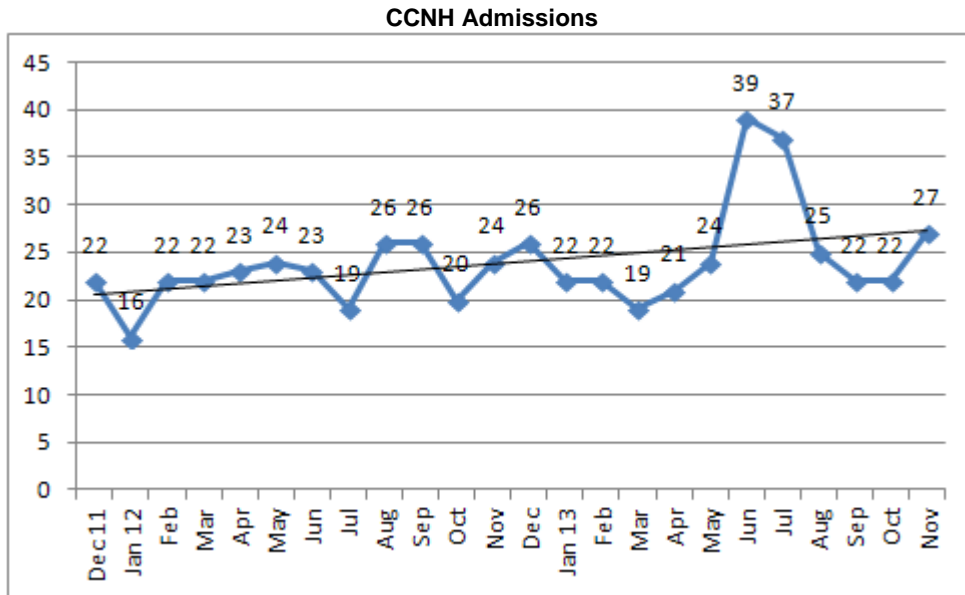


Admissions picked up in November with a total of 27 admissions, of which 16 were Medicare admissions. Again, Discharges/expirations totaled 21 in November, which is down from 26 in October.

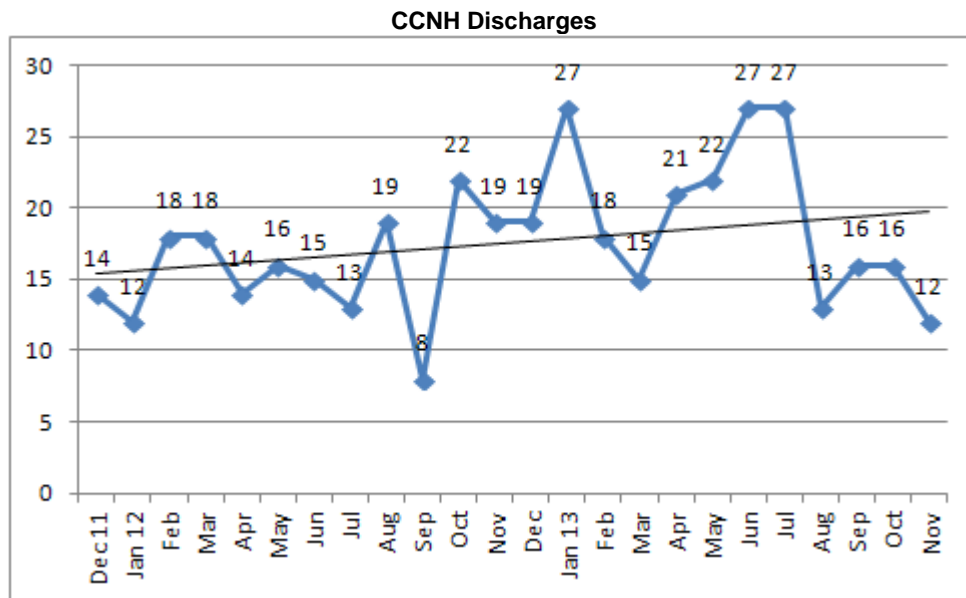
**Admissions and Discharges
December 2012 to November 2013**

	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
August	11	14	25	13	4	17
Sept	11	14	25	16	4	20
Oct	13	9	22	16	10	26
Nov	16	11	27	12	9	21

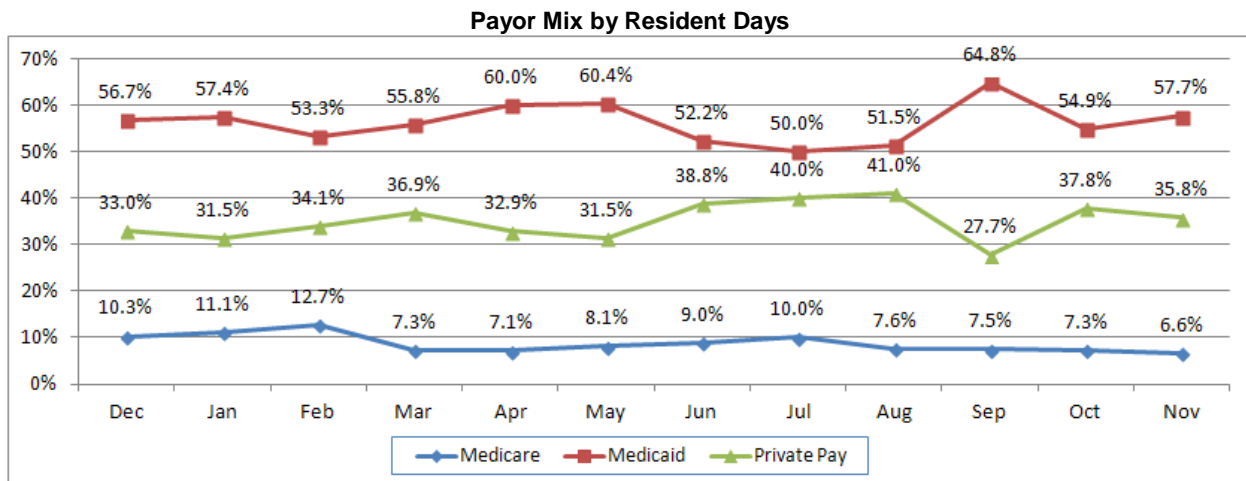
In FY2012, monthly admissions averaged 22.2 per month. The chart below shows monthly admissions between December 2011 and September 2013. Through October FY2013, the average is 25.5 per month.



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 19.4, ranging between 12 and 27.



The chart below illustrates the impact of the 936 conversion days in September. Also note the 242 conversion days in October and 310 conversion days in November. This skews the census by approximately 8 residents (8 more Medicaid and 8 less private pay) in October and 10 in November.



Net Income/(Loss)/Cash from Operations

October had a net loss of -\$9,500. Adding back depreciation, cash from operations was \$51.5k. On a year-to date basis, cash is a positive \$85k after adjusting for the \$333k loan write-off in April.

Revenues

Revenues increased from \$1.073 million in September to \$1.187 million in October, an increase of \$114k. The conversion of 242 private pay days to Medicaid reduced revenue by \$6,500, a much smaller adjustment compared to the \$25k recorded in September.

Expenses

Expenses increased from \$1.227 million in September to \$1.289 million in October, an increase of \$61,750. Expenses per day increased from \$211.59 to \$212.81.

Wages increased from \$520,383 in September to \$540,023 in October. Wages per day decreased from \$89.72 to \$89.16. This compares favorably to the average for the year which is \$92.88 per day.

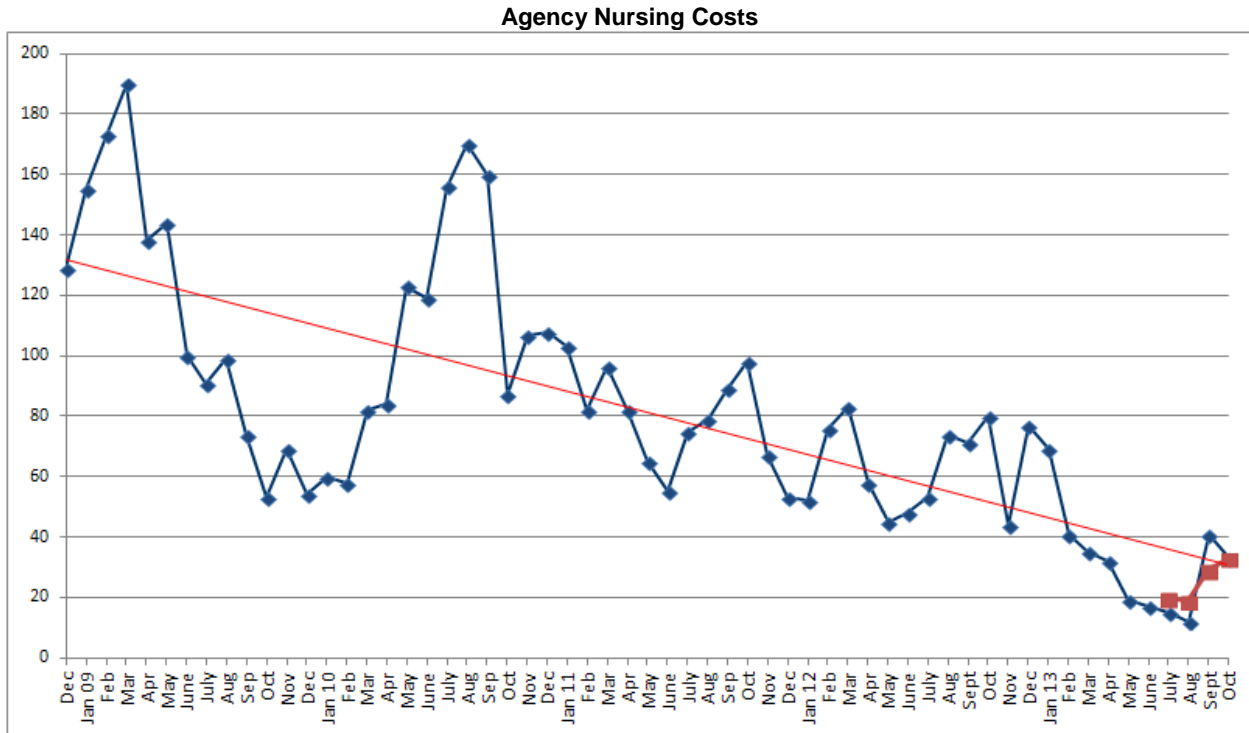
Non-labor expenses increased from \$520,383 in September to \$540,023 in October, an increase of \$19,640. Non-labor expenses per day increased from \$91.22 to \$101.10. The average for the year is \$92.88 per day. The following items increased non-labor expenses in October.

In October, CCNH was informed that the County Information Technology (IT) department would be charging \$39k for 2013 IT support services. \$19.5k will be expensed in October and the remaining \$19.5k will be expensed in November. Starting in December, this expense will be accrued monthly.

Maintenance expense included a variety of items including work performed by county maintenance, ice machine repairs, camera system repairs, boiler/chiller repairs, light bulbs and air filters and the hiring of two employees.

Dietary costs were also up in October due to the increased utilization of the dietician consultant and inclusion of three months of billings (August, September and October) from the dietician consultant.

Agency expenses in October totaled \$32,928. In the graph below, the red line indicates the corrected expenses for July (\$19,839), August (\$18,595) and September (\$29,010).



Cash Position

The month ending cash balance increased from \$478,616 in September to \$655,770 in October. Accounts receivable increased from \$3.094 in September to \$3.213 million in October. Accounts payable increased from \$1.368 million in September to \$1.530 million in October.

Cash Projection

An updated cash flow projection is included in the management report. Cash was projected to fall to \$440k by the end of November. The actual month ending cash balance was \$366,493. The lower number was due to a delay in Medicare payments due to the Thanksgiving holiday. The current cash balance is \$629,340.

December's cash balance is expected to reach just over \$1 million by month's end. There will also be a \$245k bond payment in December. The tax anticipation warrant will provide a cash infusion of \$900k, which basically replenishes the cash balance at the beginning of the fiscal year.

Champaign County Nursing Home
Actual vs Budget Statement of Operations

10/31/13

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	358.24	2,576.00	(2,217.76)	28,743.09	28,336.00	407.09
Medicare A Revenue	214,521.32	259,235.00	(44,713.68)	2,535,310.04	2,851,585.00	(316,274.96)
Medicare B Revenue	53,736.75	39,052.00	14,684.75	382,718.90	429,572.00	(46,853.10)
Medicaid Revenue	466,938.13	510,368.00	(43,429.87)	5,099,606.08	5,614,048.00	(514,441.92)
Private Pay Revenue	434,726.06	383,372.00	51,354.06	4,186,903.47	4,217,092.00	(30,188.53)
Adult Day Care Revenue	16,917.99	20,084.00	(3,166.01)	199,755.72	220,924.00	(21,168.28)
Total Income	1,187,198.49	1,214,687.00	(27,488.51)	12,433,037.30	13,361,557.00	(928,519.70)
Operating Expenses						
Administration	267,773.78	278,982.00	11,208.22	2,775,005.93	3,068,802.00	293,796.07
Environmental Services	86,029.64	95,640.00	9,610.36	970,202.54	1,052,040.00	81,837.46
Laundry	15,441.84	16,978.00	1,536.16	178,181.49	186,758.00	8,576.51
Maintenance	25,510.99	22,035.00	(3,475.99)	214,728.39	242,385.00	27,656.61
Nursing Services	502,730.10	514,356.00	11,625.90	5,744,417.92	5,657,916.00	(86,501.92)
Activities	21,306.50	24,589.00	3,282.50	231,328.99	270,479.00	39,150.01
Social Services	15,358.55	18,599.00	3,240.45	205,208.92	204,589.00	(619.92)
Physical Therapy	38,612.48	41,418.00	2,805.52	406,121.63	455,598.00	49,476.37
Occupational Therapy	33,405.31	43,501.00	10,095.69	369,018.04	478,511.00	109,492.96
Speech Therapy	10,218.33	13,724.00	3,505.67	108,001.30	150,964.00	42,962.70
Respiratory Therapy	9,680.00	10,400.00	720.00	80,767.50	104,000.00	23,232.50
Total This Department	19,898.33	24,124.00	4,225.67	188,768.80	254,964.00	66,195.20
Food Services	138,408.36	108,349.00	(30,059.36)	1,250,846.57	1,191,839.00	(59,007.57)
Barber & Beauty	6,676.90	6,928.00	251.10	72,916.27	76,208.00	3,291.73
Adult Day Care	19,212.02	20,577.00	1,364.98	202,502.13	226,347.00	23,844.87
Alzheimers and Related Disorders	98,618.50	94,632.00	(3,986.50)	1,171,881.80	1,040,952.00	(130,929.80)
Total Expenses	1,288,983.30	1,310,708.00	21,724.70	13,981,129.42	14,407,388.00	426,258.58
Net Operating Income	(101,784.81)	(96,021.00)	(5,763.81)	(1,548,092.12)	(1,045,831.00)	(502,261.12)
NonOperating Income						
Local Taxes	92,168.56	86,531.00	5,637.56	957,751.65	951,841.00	5,910.65
Miscellaneous NI Revenue	125.70	501.00	(375.30)	337,189.09	5,511.00	331,678.09
Total NonOperating Income	92,294.26	87,032.00	5,262.26	1,294,940.74	957,352.00	337,588.74
Net Income (Loss)	(9,490.55)	(8,989.00)	(501.55)	(253,151.38)	(88,479.00)	(164,672.38)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

10/31/13

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	204.00	525.00	(321.00)	4,118.00	5,775.00	(1,657.00)
Late Charge, NSF Check Charge	(170.76)	1,334.00	(1,504.76)	21,427.93	14,674.00	6,753.93
Other Miscellaneous Revenue	325.00	717.00	(392.00)	3,197.16	7,887.00	(4,689.84)
Total Miscellaneous Revenue	358.24	2,576.00	(2,217.76)	28,743.09	28,336.00	407.09
Medicare A Revenue						
Medicare A	155,676.13	201,154.00	(45,477.87)	1,861,105.43	2,212,694.00	(351,588.57)
ARD - Medicare A	19,865.67	14,568.00	5,297.67	189,926.04	160,248.00	29,678.04
NH Pt_Care - Medicare Advantage/ Hmo	38,979.52	42,629.00	(3,649.48)	479,438.57	468,919.00	10,519.57
ARD_Pt Care - Medicare Advantage/ HMO		884.00	(884.00)	4,840.00	9,724.00	(4,884.00)
Total Medicare A Revenue	214,521.32	259,235.00	(44,713.68)	2,535,310.04	2,851,585.00	(316,274.96)
Medicare B Revenue						
Medicare B	53,736.75	39,052.00	14,684.75	382,718.90	429,572.00	(46,853.10)
Total Medicare B Revenue	53,736.75	39,052.00	14,684.75	382,718.90	429,572.00	(46,853.10)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	253,441.72	341,342.00	(87,900.28)	3,077,100.43	3,754,762.00	(677,661.57)
ARD - Medicaid Title XIX (IDHFS)	152,447.89	155,113.00	(2,665.11)	1,375,800.33	1,706,243.00	(330,442.67)
Patient Care-Hospice	45,001.68	8,071.00	36,930.68	427,168.46	88,781.00	338,387.46
ARD Patient Care - Hospice	16,046.84	5,842.00	10,204.84	219,536.86	64,262.00	155,274.86
Total Medicaid Revenue	466,938.13	510,368.00	(43,429.87)	5,099,606.08	5,614,048.00	(514,441.92)
Private Pay Revenue						
VA-Veterans Nursing Home Care	13,952.81	11,507.00	2,445.81	179,151.68	126,577.00	52,574.68
ARD - VA - Veterans Care	866.84	2,923.00	(2,056.16)	15,386.41	32,153.00	(16,766.59)
Nursing Home Patient Care - Private Pay	356,329.00	273,516.00	82,813.00	3,069,174.88	3,008,676.00	60,498.88
Nursing Home Beauty Shop Revenue	3,443.00	3,731.00	(288.00)	36,121.60	41,041.00	(4,919.40)
Medical Supplies Revenue	8,055.83	5,594.00	2,461.83	65,218.27	61,534.00	3,684.27
Patient Transportation Charges	2,555.58	1,626.00	929.58	18,342.03	17,886.00	456.03
ARD Patient Care- Private Pay	49,523.00	84,475.00	(34,952.00)	803,508.60	929,225.00	(125,716.40)
Total Private Pay Revenue	434,726.06	383,372.00	51,354.06	4,186,903.47	4,217,092.00	(30,188.53)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	5,734.05	2,500.00	3,234.05	49,231.35	27,500.00	21,731.35
IL Department Of Aging-Day Care Grant (Title XX)	8,525.94	12,917.00	(4,391.06)	129,789.40	142,087.00	(12,297.60)
Adult Day Care Charges-Private Pay	2,658.00	4,667.00	(2,009.00)	20,734.97	51,337.00	(30,602.03)
Total Adult Day Care Revenue	16,917.99	20,084.00	(3,166.01)	199,755.72	220,924.00	(21,168.28)
Total Income	1,187,198.49	1,214,687.00	(27,488.51)	12,433,037.30	13,361,557.00	(928,519.70)

Operating Expenses

Administration

Reg. Full-Time Employees	28,050.78	29,665.00	1,614.22	289,682.53	326,315.00	36,632.47
Temp. Salaries & Wages	1,416.04	903.00	(513.04)	17,155.88	9,933.00	(7,222.88)
Per Diem	45.00	209.00	164.00	2,018.45	2,299.00	280.55
Overtime	5.63	103.00	97.37	1,638.35	1,133.00	(505.35)
TOPS - Balances	408.23	1,185.00	776.77	4,521.31	13,035.00	8,513.69
TOPS - FICA	31.23	90.00	58.77	345.88	990.00	644.12
Social Security - Employer	2,071.15	2,210.00	138.85	21,874.20	24,310.00	2,435.80
IMRF - Employer Cost	2,633.37	2,866.00	232.63	27,487.16	31,526.00	4,038.84
Workers' Compensation Insurance	(782.20)	1,707.00	2,489.20	15,806.69	18,777.00	2,970.31
Unemployment Insurance	77.96	500.00	422.04	6,665.88	5,500.00	(1,165.88)

10/31/13

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,429.80	4,840.00	410.20	47,477.33	53,240.00	5,762.67
IMRF - Early Retirement Obligation	3,465.44	3,510.00	44.56	38,119.84	38,610.00	490.16
Employee Development/Recognition	45.97	154.00	108.03	364.74	1,694.00	1,329.26
Employee Physicals/Lab	3,988.80	1,922.00	(2,066.80)	25,110.40	21,142.00	(3,968.40)
Stationary & Printing		322.00	322.00	641.09	3,542.00	2,900.91
Books, Periodicals & Manuals	169.95	11.00	(158.95)	519.75	121.00	(398.75)
Copier Supplies	365.52	749.00	383.48	6,618.97	8,239.00	1,620.03
Postage, UPS, Federal Express		619.00	619.00	5,202.04	6,809.00	1,606.96
Operational Supplies	493.94	2,133.00	1,639.06	6,914.57	23,463.00	16,548.43
Audit & Accounting Fees	4,023.50	3,661.00	(362.50)	62,438.50	40,271.00	(22,167.50)
Attorney Fees	4,023.50	7,249.00	3,225.50	22,794.49	79,739.00	56,944.51
Engineering Fees				4,836.10		(4,836.10)
Professional Services	57,251.28	50,250.00	(7,001.28)	443,104.80	552,750.00	109,645.20
Job Required Travel Expense	89.58	165.00	75.42	2,416.80	1,815.00	(601.80)
Insurance	23,166.67	20,620.00	(2,546.67)	253,274.74	226,820.00	(26,454.74)
Property Loss & Liability Claims		481.00	481.00		5,291.00	5,291.00
Computer Services	5,107.60	4,203.00	(904.60)	48,148.68	46,233.00	(1,915.68)
Telephone Services	1,416.71	1,475.00	58.29	16,421.45	16,225.00	(196.45)
Automobile Maintenance		48.00	48.00		528.00	528.00
Equipment Maintenance				4,791.58		(4,791.58)
Legal Notices, Advertising	2,607.88	3,924.00	1,316.12	30,801.49	43,164.00	12,362.51
Photocopy Services	749.68	870.00	120.32	10,346.20	9,570.00	(776.20)
Public Relations	24.46	3.00	(21.46)	826.85	33.00	(793.85)
Dues & Licenses	1,875.08	1,115.00	(760.08)	19,425.95	12,265.00	(7,160.95)
Conferences & Training	372.36	389.00	16.64	9,930.10	4,279.00	(5,651.10)
Finance Charges, Bank Fees		218.00	218.00	8,384.70	2,398.00	(5,986.70)
Cable/Satellite TV Expense	2,533.73	2,465.00	(68.73)	26,484.99	27,115.00	630.01
IPA Licensing Fee	45,801.50	53,444.00	7,642.50	475,150.50	587,884.00	112,733.50
Fines & Penalties		1,225.00	1,225.00		13,475.00	13,475.00
General Liability Claims				22,250.00		(22,250.00)
Depreciation Expense	60,972.81	61,763.00	790.19	671,521.35	679,393.00	7,871.65
Interest-Tax Anticipation Notes Payable		583.00	583.00	4,242.47	6,413.00	2,170.53
Interest- Bonds Payable	10,840.83	11,133.00	292.17	119,249.13	122,463.00	3,213.87
Total Administration	267,773.78	278,982.00	11,208.22	2,775,005.93	3,068,802.00	293,796.07
Environmental Services						
Reg. Full-Time Employees	30,067.34	30,627.00	559.66	321,493.35	336,897.00	15,403.65
Reg. Part-Time Employees	844.16		(844.16)	2,169.32		(2,169.32)
Overtime	93.71	751.00	657.29	10,428.64	8,261.00	(2,167.64)
TOPS - Balances	872.08	1,274.00	401.92	(5,906.76)	14,014.00	19,920.76
TOPS- FICA	66.71	97.00	30.29	1,899.23	1,067.00	(832.23)
Social Security - Employer	2,327.90	2,328.00	0.10	25,158.07	25,608.00	449.93
IMRF - Employer Cost	3,154.96	3,138.00	(16.96)	33,821.54	34,518.00	696.46
Workers' Compensation Insurance	(850.45)	1,735.00	2,585.45	16,602.06	19,085.00	2,482.94
Unemployment Insurance	222.02	833.00	610.98	11,808.22	9,163.00	(2,645.22)
Employee Health/Life Insurance	6,827.09	7,236.00	408.91	72,678.78	79,596.00	6,917.22
Books, Periodicals & Manuals				98.45		(98.45)
Operational Supplies	6,430.62	4,744.00	(1,686.62)	60,654.90	52,184.00	(8,470.90)
Gas Service	6,118.81	12,106.00	5,987.19	94,122.99	133,166.00	39,043.01
Electric Service	23,401.70	21,891.00	(1,510.70)	244,672.30	240,801.00	(3,871.30)
Water Service	2,463.81	2,307.00	(156.81)	28,259.54	25,377.00	(2,882.54)
Pest Control Service	482.00	554.00	72.00	5,302.00	6,094.00	792.00
Waste Disposal & Recycling	1,973.91	4,125.00	2,151.09	29,793.17	45,375.00	15,581.83
Equipment Rentals	258.00	260.00	2.00	2,838.00	2,860.00	22.00
Sewer Service & Tax	1,275.27	1,634.00	358.73	14,308.74	17,974.00	3,665.26
Total Environmental Services	86,029.64	95,640.00	9,610.36	970,202.54	1,052,040.00	81,837.46

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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
Laundry						
Reg. Full-Time Employees	10,219.37	9,083.00	(1,136.37)	101,728.37	99,913.00	(1,815.37)
Overtime		229.00	229.00	2,262.20	2,519.00	256.80
TOPS Balances	(474.04)	507.00	981.04	138.31	5,577.00	5,438.69
TOPS - FICA	(36.27)	38.00	74.27	10.58	418.00	407.42
Social Security - Employer	761.26	688.00	(73.26)	7,775.08	7,568.00	(207.08)
IMRF - Employer Cost	1,030.45	928.00	(102.45)	10,452.36	10,208.00	(244.36)
Workers' Compensation Insurance	(279.33)	515.00	794.33	5,174.07	5,665.00	490.93
Unemployment Insurance		233.00	233.00	3,322.82	2,563.00	(759.82)
Employee Health/Life Insurance	2,258.00	1,782.00	(476.00)	20,127.47	19,602.00	(525.47)
Laundry Supplies	558.35	1,601.00	1,042.65	13,600.23	17,611.00	4,010.77
Linen & Bedding	1,404.05	1,374.00	(30.05)	13,590.00	15,114.00	1,524.00
Total Laundry	15,441.84	16,978.00	1,536.16	178,181.49	186,758.00	8,576.51
Maintenance						
Reg. Full-Time Employees	6,072.73	4,105.00	(1,967.73)	42,311.44	45,155.00	2,843.56
Overtime		26.00	26.00	120.25	286.00	165.75
TOPS - Balances	85.56	223.00	137.44	(160.32)	2,453.00	2,613.32
TOPS - FICA	6.54	17.00	10.46	(12.27)	187.00	199.27
Social Security - Employer	463.17	312.00	(151.17)	3,232.20	3,432.00	199.80
IMRF - Employer Cost	620.77	421.00	(199.77)	4,339.54	4,631.00	291.46
Workers' Compensation Insurance	(49.75)	228.00	277.75	2,115.46	2,508.00	392.54
Unemployment Insurance	203.70	145.00	(58.70)	1,841.72	1,595.00	(246.72)
Employee Health/Life Insurance	570.60	4.00	(566.60)	6,423.79	44.00	(6,379.79)
Gasoline & Oil		12.00	12.00	2,614.34	132.00	(2,482.34)
Ground Supplies	455.37	23.00	(432.37)	455.37	253.00	(202.37)
Maintenance Supplies	4,346.44	4,682.00	335.56	31,962.22	51,502.00	19,539.78
Professional Services		20.00	20.00	589.00	220.00	(369.00)
Automobile Maintenance	135.60	573.00	437.40	6,075.12	6,303.00	227.88
Equipment Maintenance	2,345.04	1,758.00	(587.04)	24,133.57	19,338.00	(4,795.57)
Equipment Rentals	4.40		(4.40)	630.40		(630.40)
Nursing Home Building Repair/Maintenance	10,250.82	7,500.00	(2,750.82)	79,948.56	82,500.00	2,551.44
Conferences & Training		243.00	243.00		2,673.00	2,673.00
Landscaping Services		4.00	4.00		44.00	44.00
Parking Lot/Sidewalk Maintenance		961.00	961.00	8,108.00	10,571.00	2,463.00
Nursing Home Building Construction/Improvements		778.00	778.00		8,558.00	8,558.00
Total Maintenance	25,510.99	22,035.00	(3,475.99)	214,728.39	242,385.00	27,656.61
Nursing Services						
Reg. Full-Time Employees	129,337.53	111,176.00	(18,161.53)	1,422,545.01	1,222,936.00	(199,609.01)
Reg. Part-Time Employees	4,726.49	2,911.00	(1,815.49)	5,550.95	32,021.00	26,470.05
Temp. Salaries & Wages	8,708.47	27,780.00	19,071.53	130,638.21	305,580.00	174,941.79
Overtime	37,346.60	40,254.00	2,907.40	405,049.24	442,794.00	37,744.76
TOPS - Balances	(4,926.07)	3,706.00	8,632.07	(1,591.15)	40,766.00	42,357.15
No Benefit Full-Time Employees	91,711.90	86,145.00	(5,566.90)	968,925.50	947,595.00	(21,330.50)
No Benefit Part-Time Employees	25,765.09	30,710.00	4,944.91	371,146.93	337,810.00	(33,336.93)
TOPS - FICA	(376.84)	283.00	659.84	(121.72)	3,113.00	3,234.72
Social Security - Employer	22,323.33	22,525.00	201.67	247,702.77	247,775.00	72.23
IMRF - Employer Cost	29,561.30	27,043.00	(2,518.30)	318,356.78	297,473.00	(20,883.78)
Workers' Compensation Insurance	(7,578.89)	16,533.00	24,111.89	149,670.27	181,863.00	32,192.73
Unemployment Insurance	2,005.72	5,833.00	3,827.28	84,879.20	64,163.00	(20,716.20)
Employee Health/Life Insurance	19,398.10	17,316.00	(2,082.10)	220,066.69	190,476.00	(29,590.69)
Books, Periodicals & Manuals		64.00	64.00	1,176.00	704.00	(472.00)
Stocked Drugs	5,002.20	3,333.00	(1,669.20)	28,104.66	36,663.00	8,558.34
Pharmacy Charges-Public Aid	1,949.12	992.00	(957.12)	13,258.57	10,912.00	(2,346.57)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Oxygen	4,121.95	3,333.00	(788.95)	35,385.29	36,663.00	1,277.71
Incontinence Supplies	7,728.10	9,000.00	1,271.90	94,793.92	99,000.00	4,206.08
Pharmacy Charges - Insurance	1,218.99	6,666.00	5,447.01	37,232.35	73,326.00	36,093.65
Equipment < \$2,500	2,230.19		(2,230.19)	18,367.75		(18,367.75)
Operational Supplies	23,534.95	15,240.00	(8,294.95)	177,110.93	167,640.00	(9,470.93)
Pharmacy Charges-Medicare	14,496.87	13,449.00	(1,047.87)	183,185.90	147,939.00	(35,246.90)
Medical/Dental/Mental Health	3,400.00	1,616.00	(1,784.00)	37,400.00	17,776.00	(19,624.00)
Professional Services	42,873.83	5,000.00	(37,873.83)	383,485.08	55,000.00	(328,485.08)
Job Require Travel		81.00	81.00	181.44	891.00	709.56
Laboratory Fees	2,349.45	2,013.00	(336.45)	36,923.77	22,143.00	(14,780.77)
Equipment Rentals	5,978.86	4,084.00	(1,894.86)	54,784.99	44,924.00	(9,860.99)
Dues & Licenses		45.00	45.00		495.00	495.00
Conferences & Training		526.00	526.00	4,338.60	5,786.00	1,447.40
Contract Nursing Services	27,463.22	50,000.00	22,536.78	285,439.10	550,000.00	264,560.90
Medicare Medical Services	2,379.64	6,250.00	3,870.36	30,430.89	68,750.00	38,319.11
Medical/ Health Equipment		449.00	449.00		4,939.00	4,939.00
Total Nursing Services	502,730.10	514,356.00	11,625.90	5,744,417.92	5,657,916.00	(86,501.92)
Activities						
Reg. Full-Time Employees	14,638.38	16,666.00	2,027.62	152,802.02	183,326.00	30,523.98
Overtime		38.00	38.00	922.61	418.00	(504.61)
TOPS - Balances	785.04	250.00	(535.04)	1,406.28	2,750.00	1,343.72
TOPS - FICA	60.06	19.00	(41.06)	107.58	209.00	101.42
Social Security - Employer	1,048.02	1,245.00	196.98	11,116.83	13,695.00	2,578.17
IMRF - Employer Cost	1,413.64	1,677.00	263.36	14,938.10	18,447.00	3,508.90
Workers' Compensation Insurance	(394.12)	923.00	1,317.12	7,840.13	10,153.00	2,312.87
Unemployment Insurance	317.89	308.00	(9.89)	5,720.71	3,388.00	(2,332.71)
Employee Health/Life Insurance	2,801.60	3,012.00	210.40	29,128.95	33,132.00	4,003.05
Books, Periodicals & Manuals				419.00		(419.00)
Operational Supplies	455.79	245.00	(210.79)	4,403.31	2,695.00	(1,708.31)
Professional Services		125.00	125.00	1,485.00	1,375.00	(110.00)
Job Required Travel				116.62		(116.62)
Conferences & Training	180.20	81.00	(99.20)	921.85	891.00	(30.85)
Total Activities	21,306.50	24,589.00	3,282.50	231,328.99	270,479.00	39,150.01
Social Services						
Reg. Full-Time Employees	11,271.25	11,489.00	217.75	109,067.51	126,379.00	17,311.49
Temp. Salaries & Wages		601.00	601.00		6,611.00	6,611.00
Overtime		387.00	387.00	503.89	4,257.00	3,753.11
TOPS - Balances	155.30	533.00	377.70	2,066.54	5,863.00	3,796.46
TOPS - FICA	11.88	40.00	28.12	158.09	440.00	281.91
Social Security - Employer	845.11	918.00	72.89	7,870.42	10,098.00	2,227.58
IMRF - Employer Cost	1,143.11	1,176.00	32.89	10,577.11	12,936.00	2,358.89
Workers' Compensation Insurance	(306.50)	690.00	996.50	5,517.73	7,590.00	2,072.27
Unemployment Insurance		275.00	275.00	2,847.62	3,025.00	177.38
Employee Health/Life Insurance	2,238.40	2,076.00	(162.40)	21,764.27	22,836.00	1,071.73
Books, Periodicals & Manuals		58.00	58.00		638.00	638.00
Operational Supplies				53.86		(53.86)
Professional Services		235.00	235.00	44,781.88	2,585.00	(42,196.88)
Conferences & Training		121.00	121.00		1,331.00	1,331.00
Total Social Services	15,358.55	18,599.00	3,240.45	205,208.92	204,589.00	(619.92)
Physical Therapy						
Reg. Full-Time Employees	4,496.27	4,377.00	(119.27)	47,877.12	48,147.00	269.88
Overtime	4.16	3.00	(1.16)	187.13	33.00	(154.13)
TOPS - Balances	287.38	324.00	36.62	280.12	3,564.00	3,283.88

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

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS - FICA	21.99	24.00	2.01	21.43	264.00	242.57
Social Security - Employer	332.42	339.00	6.58	3,929.28	3,729.00	(200.28)
IMRF - Employer Cost	445.91	431.00	(14.91)	5,384.08	4,741.00	(643.08)
Workers' Compensation Ins.	(117.67)	242.00	359.67	2,470.52	2,662.00	191.48
Unemployment Insurance		91.00	91.00	1,423.80	1,001.00	(422.80)
Employee Health/Life Insurance	1,141.20	1,204.00	62.80	12,811.18	13,244.00	432.82
Professional Services	32,000.82	34,383.00	2,382.18	331,736.97	378,213.00	46,476.03
Total Physical Therapy	38,612.48	41,418.00	2,805.52	406,121.63	455,598.00	49,476.37
Occupational Therapy						
Reg. Full-Time Employees	2,263.20	2,102.00	(161.20)	23,869.24	23,122.00	(747.24)
Overtime				136.29		(136.29)
TOPS - Balances	(127.06)	36.00	163.06	381.79	396.00	14.21
TOPS - FICA	(9.72)	2.00	11.72	29.21	22.00	(7.21)
Social Security - Employer	171.71	149.00	(22.71)	1,823.31	1,639.00	(184.31)
IMRF - Employer Cost	230.34	217.00	(13.34)	2,348.37	2,387.00	38.63
Workers' Compensation Ins.	(59.84)	116.00	175.84	1,228.83	1,276.00	47.17
Unemployment Insurance		46.00	46.00	711.90	506.00	(205.90)
Employee Health/Life Insurance	570.60	602.00	31.40	6,405.59	6,622.00	216.41
Professional Services	30,366.08	40,231.00	9,864.92	332,083.51	442,541.00	110,457.49
Total Occupational Therapy	33,405.31	43,501.00	10,095.69	369,018.04	478,511.00	109,492.96
Speech Therapy						
Professional Services	10,218.33	13,724.00	3,505.67	108,001.30	150,964.00	42,962.70
Total Speech Therapy	10,218.33	13,724.00	3,505.67	108,001.30	150,964.00	42,962.70
Respiratory Therapy						
Professional Services	9,680.00	10,400.00	720.00	80,767.50	104,000.00	23,232.50
Total Respiratory Therapy	9,680.00	10,400.00	720.00	80,767.50	104,000.00	23,232.50
Total This Department	19,898.33	24,124.00	4,225.67	188,768.80	254,964.00	66,195.20
Food Services						
Reg. Full-Time Employees	35,019.73	39,617.00	4,597.27	389,047.50	435,787.00	46,739.50
Reg. Part-Time Employees	1,390.68	2,422.00	1,031.32	28,981.35	26,642.00	(2,339.35)
Overtime	2,685.41	1,471.00	(1,214.41)	21,624.27	16,181.00	(5,443.27)
TOPS - Balances	(688.85)	498.00	1,186.85	(10,733.75)	5,478.00	16,211.75
TOPS - FICA	(52.70)	38.00	90.70	(821.13)	418.00	1,239.13
Social Security - Employer	2,974.15	3,222.00	247.85	33,329.74	35,442.00	2,112.26
IMRF - Employer Cost	4,061.09	4,344.00	282.91	44,826.46	47,784.00	2,957.54
Workers' Compensation Insurance	(860.06)	2,406.00	3,266.06	21,906.22	26,466.00	4,559.78
Unemployment Insurance	1,345.86	1,083.00	(262.86)	18,716.99	11,913.00	(6,803.99)
Employee Health/Life Insurance	2,887.80	7,803.00	4,915.20	60,966.63	85,833.00	24,866.37
Food	50,056.14	36,083.00	(13,973.14)	447,094.41	396,913.00	(50,181.41)
Nutritional Supplements	7,517.19	2,500.00	(5,017.19)	48,729.21	27,500.00	(21,229.21)
Equipment < \$2,500	119.80		(119.80)	119.80		(119.80)
Operational Supplies	6,626.33	3,756.00	(2,870.33)	52,548.47	41,316.00	(11,232.47)
Professional Services	24,493.12	2,616.00	(21,877.12)	89,273.23	28,776.00	(60,497.23)
Job Required Travel Expense	322.72		(322.72)	322.72		(322.72)
Equipment Rentals	404.95	394.00	(10.95)	4,454.45	4,334.00	(120.45)
Dues & Licenses		13.00	13.00	80.00	143.00	63.00
Conferences & Training	105.00	83.00	(22.00)	380.00	913.00	533.00
Total Food Services	138,408.36	108,349.00	(30,059.36)	1,250,846.57	1,191,839.00	(59,007.57)
Barber & Beauty						
Reg. Full-Time Employees	4,568.72	4,446.00	(122.72)	48,174.99	48,906.00	731.01
Overtime		4.00	4.00	(14.09)	44.00	58.09

Champaign County Nursing Home
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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS - Balances	350.03	155.00	(195.03)	(299.93)	1,705.00	2,004.93
TOPS - FICA	26.78	11.00	(15.78)	(22.94)	121.00	143.94
Social Security - Employer	303.70	242.00	(61.70)	3,236.71	2,662.00	(574.71)
IMRF - Employer Cost	407.36	336.00	(71.36)	4,346.92	3,696.00	(650.92)
Workers' Compensation Insurance	(120.89)	246.00	366.89	2,480.27	2,706.00	225.73
Unemployment Insurance		166.00	166.00	1,423.78	1,826.00	402.22
Employee Health/Life Insurance	1,141.20	1,204.00	62.80	12,811.18	13,244.00	432.82
Operational Supplies		118.00	118.00	619.38	1,298.00	678.62
Conferences & Training				160.00		(160.00)
Total Barber & Beauty	6,676.90	6,928.00	251.10	72,916.27	76,208.00	3,291.73
Adult Day Care						
Reg. Full-Time Employees	13,269.71	12,908.00	(361.71)	125,746.97	141,988.00	16,241.03
Temp. Salaries & Wages		32.00	32.00		352.00	352.00
Overtime	63.02	50.00	(13.02)	401.33	550.00	148.67
TOPS - Balances	242.97	340.00	97.03	3,021.71	3,740.00	718.29
TOPS - FICA	18.59	26.00	7.41	231.16	286.00	54.84
Social Security - Employer	1,006.58	958.00	(48.58)	9,480.49	10,538.00	1,057.51
IMRF - Employer Cost	1,350.20	1,288.00	(62.20)	12,734.30	14,168.00	1,433.70
Workers' Compensation Insurance	(350.79)	718.00	1,068.79	6,352.98	7,898.00	1,545.02
Unemployment Insurance	288.16	250.00	(38.16)	3,884.67	2,750.00	(1,134.67)
Employee Health/Life Insurance	1,711.80	2,598.00	886.20	25,051.77	28,578.00	3,526.23
Books, Periodicals & Manuals		30.00	30.00		330.00	330.00
Gasoline & Oil	1,425.35	1,319.00	(106.35)	13,421.39	14,509.00	1,087.61
Equipment < \$2,500				119.00		(119.00)
Operational Supplies	186.43	35.00	(151.43)	820.29	385.00	(435.29)
Field Trips/Activities				71.21		(71.21)
Conferences & Training		25.00	25.00	1,164.86	275.00	(889.86)
Total Adult Day Care	19,212.02	20,577.00	1,364.98	202,502.13	226,347.00	23,844.87
Alzheimers and Related Disord						
Reg. Full-Time Employees	23,211.27	22,433.00	(778.27)	244,019.83	246,763.00	2,743.17
Overtime	5,650.04	11,837.00	6,186.96	79,822.32	130,207.00	50,384.68
TOPS - Balances	362.25	389.00	26.75	(4,606.37)	4,279.00	8,885.37
No Benefit Full-Time Employees	32,135.49	21,746.00	(10,389.49)	297,729.68	239,206.00	(58,523.68)
No Benefit Part-Time Employees	14,944.67	12,785.00	(2,159.67)	193,130.16	140,635.00	(52,495.16)
TOPS - FICA	27.71	29.00	1.29	(352.39)	319.00	671.39
Social Security - Employer	5,735.78	5,145.00	(590.78)	61,703.67	56,595.00	(5,108.67)
IMRF - Employer Cost	7,854.00	6,942.00	(912.00)	83,016.65	76,362.00	(6,654.65)
Workers' Compensation Insurance	(2,020.03)	1,895.00	3,915.03	37,586.11	20,845.00	(16,741.11)
Unemployment Insurance	1,132.08	1,500.00	367.92	29,749.13	16,500.00	(13,249.13)
Employee Health/Life Insurance	3,955.20	3,783.00	(172.20)	45,590.14	41,613.00	(3,977.14)
Operational Supplies	79.88	77.00	(2.88)	93.35	847.00	753.65
Conferences & Training	85.00	238.00	153.00	686.89	2,618.00	1,931.11
ARD - Contract Nursing	5,465.16	5,833.00	367.84	103,712.63	64,163.00	(39,549.63)
Total Alzheimers and Related Disorders	98,618.50	94,632.00	(3,986.50)	1,171,881.80	1,040,952.00	(130,929.80)
Total Expenses	1,288,983.30	1,310,708.00	21,724.70	13,981,129.42	14,407,388.00	426,258.58
Net Operating Income	(101,784.81)	(96,021.00)	(5,763.81)	(1,548,092.12)	(1,045,831.00)	(502,261.12)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	92,168.56	86,531.00	5,637.56	957,475.26	951,841.00	5,634.26
Payment in Lieu of Taxes				276.39		276.39
Total Local Taxes	92,168.56	86,531.00	5,637.56	957,751.65	951,841.00	5,910.65

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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
Miscellaneous NI Revenue						
Investment Interest	25.70	84.00	(58.30)	512.96	924.00	(411.04)
Restricted Donations	100.00	417.00	(317.00)	3,534.15	4,587.00	(1,052.85)
Interfund Transfer-From General Corporate Fund				333,141.98		333,141.98
Total Miscellaneous NI Revenue	125.70	501.00	(375.30)	337,189.09	5,511.00	331,678.09
Total NonOperating Income	92,294.26	87,032.00	5,262.26	1,294,940.74	957,352.00	337,588.74
Net Income (Loss)	(9,490.55)	(8,989.00)	(501.55)	(253,151.38)	(88,479.00)	(164,672.38)

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Champaign County Nursing Home
Historical Statement of Operations

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Description	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement		540	363	445	300	619	189	579	327	186	366	204	4,118
Late Charge, NSF Check Charge		1,896	1,469	2,798	3,783	1,485	925	3,201	1,306	1,898	2,838	(171)	21,428
Other Miscellaneous Revenue		20	86	185	301	58	39	110	6	1,428	640	325	3,197
Total Miscellaneous Revenue		2,456	1,918	3,428	4,383	2,163	1,153	3,890	1,639	3,512	3,844	358	28,743
Medicare A Revenue													
Medicare A		231,485	238,703	186,112	142,592	122,972	141,611	166,874	183,825	143,064	148,191	155,676	1,861,105
ARD - Medicare A		16,789	8,559	20,014	20,716	20,000	10,741	15,073	26,751	18,083	13,335	19,866	189,926
NH Pt_Care - Medicare Advantage/ H		52,974	48,675	71,095	25,014	49,188	42,752	39,096	54,958	29,529	27,178	38,980	479,439
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	265,534	190,676	188,705	214,521	2,535,310
Medicare B Revenue													
Medicare B		18,755	28,429	30,091	37,847	38,973	30,598	29,596	29,679	48,506	36,507	53,737	382,719
Total Medicare B Revenue		18,755	28,429	30,091	37,847	38,973	30,598	29,596	29,679	48,506	36,507	53,737	382,719
Medicaid Revenue													
Medicaid Title XIX (IDHFS)		335,488	329,806	248,269	297,643	304,079	277,908	254,595	221,254	245,588	309,029	253,442	3,077,100
ARD - Medicaid Title XIX (IDHFS)		123,845	118,928	107,281	117,893	109,481	144,680	102,104	107,022	120,869	171,249	152,448	1,375,800
Patient Care-Hospice		40,248	30,754	27,927	25,358	33,394	37,767	35,523	60,913	48,315	41,968	45,002	427,168
ARD Patient Care - Hospice		37,800	22,284	14,992	15,646	24,588	19,657	19,023	15,846	17,140	16,513	16,047	219,537
Total Medicaid Revenue		537,381	501,772	398,469	456,539	471,542	480,012	411,246	405,035	431,913	538,759	466,938	5,099,606
Private Pay Revenue													
VA-Veterans Nursing Home Care		20,154	15,820	12,136	13,436	13,003	14,953	13,003	20,371	18,637	23,687	13,953	179,152
ARD - VA - Veterans Care							3,034	6,935			4,551	867	15,386
Nursing Home Patient Care - Private		274,061	247,268	216,613	288,007	219,126	257,207	271,390	300,800	375,134	263,238	356,329	3,069,175
Nursing Home Beauty Shop Revenue		3,372	3,580	3,244	3,161	3,491	3,170	3,002	3,375	3,129	3,155	3,443	36,122
Medical Supplies Revenue		5,409	6,091	4,480	5,903	7,518	4,200	6,127	6,808	7,759	2,867	8,056	65,218
Patient Transportation Charges		1,087	1,702	2,383	1,199	1,425	2,599	800	1,445	1,605	1,541	2,556	18,342
ARD Patient Care- Private Pay		87,102	90,376	89,693	103,398	103,025	42,845	100,740	95,267	54,895	(13,355)	49,523	803,509
Total Private Pay Revenue		391,185	364,838	328,549	415,104	347,588	328,008	401,996	428,065	461,160	285,685	434,726	4,186,903
Adult Day Care Revenue													
VA-Veterans Adult Daycare		3,343	4,241	3,793	3,473	4,889	4,494	4,149	4,345	5,162	5,609	5,734	49,231
IL Department Of Aging-Day Care Gra		9,968	10,128	9,991	11,557	12,508	12,523	12,358	14,802	15,146	12,282	8,526	129,789
Adult Day Care Charges-Private Pay		361	694	1,897	2,187	2,266	2,224	2,190	2,142	2,053	2,063	2,658	20,735

Wednesday, November 27, 2013

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Champaign County Nursing Home
Historical Statement of Operations

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Description	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	Total
Total Adult Day Care Revenue		13,672	15,063	15,680	17,217	19,663	19,241	18,696	21,289	22,361	19,954	16,918	199,756
Total Income		1,264,698	1,207,956	1,053,437	1,119,412	1,072,089	1,058,957	1,086,468	1,151,242	1,158,126	1,073,453	1,187,198	12,433,037
Operating Expenses													
Administration													
Reg. Full-Time Employees		23,217	26,711	24,019	25,679	26,880	28,686	24,551	29,192	26,894	25,802	28,051	289,683
Temp. Salaries & Wages		1,639	1,992	1,522	1,624	1,342	1,592	1,324	1,432	1,970	1,304	1,416	17,156
Per Diem			232	239	310	239	239	169	287	90	169	45	2,018
Overtime		265	129	68	744	85	135	34	214	(46)	4	6	1,638
TOPS - Balances		(1,320)	482	1,664	1,282	171	(987)	303	1,181	891	446	408	4,521
TOPS - FICA		(101)	37	127	98	13	(75)	23	90	68	34	31	346
Social Security - Employer		1,754	2,040	1,814	1,996	2,001	2,234	1,830	2,180	2,042	1,913	2,071	21,874
IMRF - Employer Cost		2,171	2,509	2,265	2,521	2,531	2,814	2,312	2,752	2,557	2,422	2,633	27,487
Workers' Compensation Insurance		1,923	1,696	1,526	514	1,687	2,558	1,547	1,807	1,718	1,614	(782)	15,807
Unemployment Insurance		78	1,782	1,285	1,143	744	697	460	211	112	76	78	6,666
Employee Health/Life Insurance		3,859	3,859	3,859	3,991	5,066	4,430	4,430	4,606	4,430	4,518	4,430	47,477
IMRF - Early Retirement Obligation		3,465	3,465	3,465	3,465	3,465	3,465	3,465	3,465	3,465	3,465	3,465	38,120
Employee Development/Recognition		34	29	21	26	29	21	91	13	21	34	46	365
Employee Physicals/Lab		1,500	1,493	3,034	3,650	2,698		2,548	1,384	2,000	2,814	3,989	25,110
Stationary & Printing			499						142				641
Books, Periodicals & Manuals		69	97				97				87	170	520
Copier Supplies		771	731	183	731	731	914	731	366	366	731	366	6,619
Postage, UPS, Federal Express		330	360	415	1,019	829	363	475	322	374	715		5,202
Operational Supplies		1,307	1,567	387	1,072	475	629	177	236	452	119	494	6,915
Audit & Accounting Fees		4,024	4,024	4,024	4,024	9,484	15,774	4,994	4,024	4,024	4,024	4,024	62,439
Attorney Fees			2,503	2,719	3,491	1,935	(715)	89	5,411	2,446	894	4,024	22,794
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	36,976	57,819	38,447	57,251	443,105
Job Required Travel Expense		69	151	472	515	343	106	193	256	89	135	90	2,417
Insurance		22,442	22,508	22,508	23,167	23,167	23,167	23,567	23,167	23,250	23,167	23,167	253,275
Computer Services		8,462	3,373	3,316	4,284	3,309	3,251	5,955	3,464	3,311	4,316	5,108	48,149
Telephone Services		1,511	1,633	1,381	1,368	1,473	1,451	1,418	1,724	1,529	1,518	1,417	16,421
Equipment Maintenance									245	4,457	90		4,792
Legal Notices, Advertising		218	4,047	2,489	5,388	1,476	3,327	4,882	1,477	(1,043)	5,933	2,608	30,801
Photocopy Services		1,100	800	800	800	2,348	750	750	750	750	750	750	10,346
Public Relations		292	14		78	24	16	152	80	23	123	24	827
Dues & Licenses		1,625	1,833	1,725	1,625	1,975	1,625	1,625	2,157	1,625	1,735	1,875	19,426
Conferences & Training			42	462	1,575	2,645	3,532	(9)	232	824	254	372	9,930
Finance Charges, Bank Fees		1,284	1,616	1,290	1,547	1,135	1,509			4			8,385
Cable/Satellite TV Expense		2,474	909	2,504	2,643	2,643	2,643	2,534	2,534	2,534	2,534	2,534	26,485
IPA Licensing Fee		46,512	44,163	38,395	42,949	41,959	42,724	41,716	42,627	44,485	43,822	45,802	475,151

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Champaign County Nursing Home
Historical Statement of Operations

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Description	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	Total
Fines & Penalties													
General Liability Claims									22,250				22,250
Furnishings, Office Equipment													
Depreciation Expense		60,511	61,305	61,304	61,097	61,097	61,097	61,097	61,096	60,973	60,973	60,973	671,521
Transfers to General Corporate Fund													
Interest-Tax Anticipation Notes Payabl							1,628	1,947	306	200	161		4,242
Interest- Bonds Payable		10,841	10,841	10,841	10,841	10,841	10,841	10,841	10,841	10,841	10,841	10,841	119,249
Total Administration		231,058	251,349	237,521	254,453	254,568	255,334	241,931	269,495	265,541	245,983	267,774	2,775,006
Environmental Services													
Reg. Full-Time Employees		25,732	26,386	27,561	30,691	31,132	38,205	27,086	28,095	28,969	27,569	30,067	321,493
Reg. Part-Time Employees										553	772	844	2,169
Overtime		2,406	2,190	27	884	23	1,091	4	1,305	1,317	1,090	94	10,429
TOPS - Balances		(1,866)	1,670	1,217	1,295	(455)	(6,233)	(2,368)	159	(176)	(21)	872	(5,907)
TOPS- FICA		2,208	128	93	99	(35)	(477)	(181)	12	(13)	(2)	67	1,899
Social Security - Employer		2,121	2,148	2,077	2,378	2,345	2,980	2,038	2,217	2,314	2,211	2,328	25,158
IMRF - Employer Cost		2,792	2,886	2,792	3,225	3,149	3,993	2,748	2,975	3,136	2,970	3,155	33,822
Workers' Compensation Insurance		1,963	1,558	1,635	656	1,816	3,105	1,624	1,663	1,750	1,683	(850)	16,602
Unemployment Insurance		188	1,869	1,435	1,678	1,584	1,497	1,369	1,265	489	214	222	11,808
Employee Health/Life Insurance		6,283	6,283	6,283	6,465	7,158	6,826	6,256	6,509	6,256	7,530	6,827	72,679
Books, Periodicals & Manuals			98										98
Equipment < \$2,500													
Operational Supplies		5,178	7,324	4,531	5,525	5,368	4,825	4,391	6,394	5,148	5,539	6,431	60,655
Professional Services			1,554		(1,554)								
Gas Service		12,000	13,429	13,086	11,493	4,287	9,662	11,999	4,038	6,125	1,886	6,119	94,123
Electric Service		19,054	18,895	17,679	18,020	21,017	21,326	25,403	27,511	26,879	25,487	23,402	244,672
Water Service		2,586	2,832	2,523	2,385	2,579	2,547	2,602	3,074	2,631	2,035	2,464	28,260
Pest Control Service		482	482	482	482	482	482	482	482	482	482	482	5,302
Waste Disposal & Recycling		4,745	2,441	2,512	2,809	2,087	2,312	2,744	3,512	2,058	2,599	1,974	29,793
Equipment Rentals		258	258	258	258	258	258	258	258	258	258	258	2,838
Sewer Service & Tax		1,500	1,365	1,300	1,192	1,346	1,343	1,400	1,505	1,500	582	1,275	14,309
Total Environmental Services		87,632	93,798	85,490	87,980	84,140	93,743	87,856	90,975	89,674	82,885	86,030	970,203
Laundry													
Reg. Full-Time Employees		7,745	7,909	7,344	8,707	9,598	11,451	9,481	9,969	9,937	9,368	10,219	101,728
Overtime		418	500		255		393	4	381		311		2,262
TOPS Balances		216	704	399	1,338	(266)	375	(793)	(1,151)	22	(231)	(474)	138
TOPS - FICA		17	54	31	102	(20)	29	(61)	(88)	2	(18)	(36)	11
Social Security - Employer		612	630	550	673	714	893	708	771	740	721	761	7,775
IMRF - Employer Cost		806	847	740	911	959	1,196	955	1,035	1,003	969	1,030	10,452
Workers' Compensation Insurance		587	468	438	203	519	933	570	590	589	557	(279)	5,174
Unemployment Insurance			561	382	537	493	531	428	357	33			3,323

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Champaign County Nursing Home
Historical Statement of Operations

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Description	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	Total
Employee Health/Life Insurance		2,258	2,258	554	1,756	1,928	1,690	1,690	1,762	1,677	2,297	2,258	20,127
Laundry Supplies		755	2,343	1,955	398	2,900	876		2,780	306	729	558	13,600
Linen & Bedding		1,559	1,558	1,137	648	1,084	1,068	2,927	734	1,439	32	1,404	13,590
Total Laundry		14,973	17,831	13,530	15,528	17,910	19,434	15,911	17,138	15,749	14,736	15,442	178,181
Maintenance													
Reg. Full-Time Employees		3,251	3,667	3,189	4,028	4,823	5,271	5,281	3,215	1,797	1,716	6,073	42,311
Overtime					120								120
TOPS - Balances		(125)	(20)	172	293	301	193	(1,149)	(86)	169	5	86	(160)
TOPS - FICA		(10)	(2)	13	22	23	15	(88)	(7)	13		7	(12)
Social Security - Employer		248	279	243	316	368	402	403	245	136	130	463	3,232
IMRF - Employer Cost		326	375	327	427	494	539	543	329	185	175	621	4,340
Workers' Compensation Insurance		243	217	190	77	281	438	318	193	107	102	(50)	2,115
Unemployment Insurance			239	167	230	248	257	299	162	24	11	204	1,842
Employee Health/Life Insurance		573	573	573	590	653	573	573	593	571	582	571	6,424
Gasoline & Oil		2,614											2,614
Ground Supplies												455	455
Maintenance Supplies		2,701	3,251	3,139	3,422	2,368	5,047	1,096	2,613	3,372	606	4,346	31,962
Professional Services								589					589
Automobile Maintenance		377	340	294	128	215	385	1,246	1,719	227	1,009	136	6,075
Equipment Maintenance		2,171	2,541	2,472	3,137	2,858	4,735	1,706		1,707	461	2,345	24,134
Equipment Rentals		276	18	276	13	13	13	4	4	4	4	4	630
Nursing Home Building Repair/Mainte		5,296	8,706	12,863	9,738	5,782	2,994	7,608	9,748	6,532	433	10,251	79,949
Parking Lot/Sidewalk Maintenance		325	4,583	800	2,400								8,108
Nursing Home Building Construction/I													
Total Maintenance		18,267	24,768	24,718	24,941	18,426	20,861	18,430	18,728	14,843	5,235	25,511	214,728
Nursing Services													
Reg. Full-Time Employees		110,538	123,306	114,314	132,963	137,290	143,964	134,474	142,309	133,139	120,911	129,338	1,422,545
Reg. Part-Time Employees											824	4,726	5,551
Temp. Salaries & Wages		15,620	13,565	9,681	6,021	10,719	12,412	17,802	16,589	11,218	8,304	8,708	130,638
Overtime		60,651	51,047	18,417	27,655	24,419	38,424	30,189	39,524	35,945	41,432	37,347	405,049
TOPS - Balances		2,368	3,204	1,284	4,643	(1,885)	962	1,239	(3,977)	(3,066)	(1,438)	(4,926)	(1,591)
No Benefit Full-Time Employees		76,201	85,292	79,515	87,232	88,790	97,418	90,760	91,187	90,641	90,178	91,712	968,926
No Benefit Part-Time Employees		41,074	34,926	30,776	36,349	36,743	37,886	35,471	27,676	33,772	30,708	25,765	371,147
TOPS - FICA		181	245	98	355	(144)	74	95	(304)	(235)	(110)	(377)	(122)
Social Security - Employer		22,889	23,075	18,837	21,673	22,360	24,955	23,131	23,737	22,803	21,919	22,323	247,703
IMRF - Employer Cost		28,319	29,461	24,357	28,638	28,776	31,950	29,005	30,013	29,686	28,590	29,561	318,357
Workers' Compensation Insurance		18,316	15,173	13,968	5,267	15,765	24,852	16,569	16,478	15,964	14,896	(7,579)	149,670
Unemployment Insurance		3,338	19,704	13,306	13,324	9,549	8,105	6,076	4,149	3,045	2,277	2,006	84,879
Employee Health/Life Insurance		18,813	18,813	19,377	19,927	22,803	19,371	19,936	21,298	20,500	19,831	19,398	220,067
Books, Periodicals & Manuals		140				361		75			600		1,176

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Champaign County Nursing Home
Historical Statement of Operations

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Description	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	Total
Stocked Drugs		1,853	1,581	2,240	1,868	1,779	1,524	1,318	2,058	1,871	7,011	5,002	28,105
Pharmacy Charges-Public Aid		2,039	1,039	757	1,009	807	809	1,016	1,557	1,246	1,032	1,949	13,259
Oxygen		61	5,104		4,581	3,468	4,685	3,137	4,171	2,856	3,199	4,122	35,385
Incontinence Supplies		10,024	11,212	8,189	6,366	6,064	8,217	6,832	8,193	14,758	7,212	7,728	94,794
Pharmacy Charges - Insurance		4,232	1,771	7,222	(551)	2,300	4,336	1,455	4,834	2,457	7,958	1,219	37,232
Equipment < \$2,500		5,247	2,540	318		1,233	485	902	287	4,373	753	2,230	18,368
Operational Supplies		22,162	23,181	13,641	11,461	13,353	15,284	10,748	13,515	17,778	12,454	23,535	177,111
Pharmacy Charges-Medicare		14,670	16,519	11,920	20,051	19,583	12,337	13,875	29,434	16,991	13,308	14,497	183,186
Medical/Dental/Mental Health		3,400	3,400	3,400	3,400	3,400	3,400	3,400	5,200	1,600	3,400	3,400	37,400
Professional Services		25,881	37,256	35,604	33,622	34,854	40,765	38,521	33,265	33,546	27,297	42,874	383,485
Job Require Travel						181							181
Laboratory Fees		2,895			5,811	2,727	2,519	13,152	3,816	2,384	1,271	2,349	36,924
Equipment Rentals		7,433	5,397	4,360	3,347	9,690	3,188	2,941	3,660	2,686	6,105	5,979	54,785
Conferences & Training								3,180	199	930	30		4,339
Contract Nursing Services		53,531	51,579	32,469	24,826	20,944	11,302	12,995	12,113	8,989	29,228	27,463	285,439
Medicare Medical Services		133	802	2,364	4,184	11,165	4,231	2,135	1,457	622	959	2,380	30,431
Total Nursing Services		552,005	579,190	466,414	504,022	527,094	553,455	520,431	532,437	506,499	500,139	502,730	5,744,418

Activities

Reg. Full-Time Employees		12,269	14,254	10,666	12,707	15,053	16,394	13,370	13,832	15,627	13,992	14,638	152,802
Overtime		120	114	(97)	340		25	303		113	6		923
TOPS - Balances		7	(1,873)	1,356	(78)	713	(178)	(1,475)	209	831	1,108	785	1,406
TOPS - FICA		1	(143)	104	(6)	55	(14)	(113)	16	64	85	60	108
Social Security - Employer		905	1,023	761	937	1,089	1,215	989	995	1,143	1,013	1,048	11,117
IMRF - Employer Cost		1,192	1,375	1,022	1,271	1,462	1,630	1,332	1,333	1,548	1,361	1,414	14,938
Workers' Compensation Insurance		931	845	634	239	816	1,392	803	816	924	835	(394)	7,840
Unemployment Insurance		230	816	547	703	754	670	449	386	465	383	318	5,721
Employee Health/Life Insurance		2,801	2,230	2,231	2,325	2,549	2,234	3,375	2,917	2,799	2,868	2,802	29,129
Books, Periodicals & Manuals							143	(143)		419			419
Equipment < \$2,500													
Operational Supplies		326	664	440	419	418	465	348	202	322	345	456	4,403
Professional Services				249	125	363	125	249	125	125	125		1,485
Job Required Travel										117			117
Conferences & Training										375	366	180	922
Total Activities		18,781	19,303	17,914	18,980	23,271	24,100	19,485	20,831	24,873	22,486	21,307	231,329

Social Services

Reg. Full-Time Employees		6,835	7,373	8,037	10,240	10,774	11,971	10,145	11,137	10,844	10,440	11,271	109,068
Overtime		66	29	143	197	28	23		12	6			504
TOPS - Balances		(191)	525	453	(225)	419	214	370	100	373	(128)	155	2,067
TOPS - FICA		(15)	40	35	(17)	32	16	28	8	29	(10)	12	158
Social Security - Employer		520	564	607	798	806	537	761	836	813	783	845	7,870

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Champaign County Nursing Home
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Description	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	Total
IMRF - Employer Cost		685	757	814	577	1,083	1,219	1,025	1,121	1,103	1,051	1,143	10,577
Workers' Compensation Insurance		512	436	473	251	624	998	608	659	643	621	(307)	5,518
Unemployment Insurance			485	419	575	551	521	255	43				2,848
Employee Health/Life Insurance		1,695	1,695	1,695	1,744	1,933	1,695	2,238	2,310	2,238	2,282	2,238	21,764
Operational Supplies					35	19							54
Professional Services		7,635	11,832	11,535	11,951	725	244	487	125	125	125		44,782
Total Social Services		17,742	23,734	24,210	26,125	16,994	17,438	15,917	16,351	16,175	15,165	15,359	205,209
Physical Therapy													
Reg. Full-Time Employees		4,153	4,548	3,955	4,064	4,351	5,348	3,961	4,543	4,351	4,106	4,496	47,877
Overtime		8			137					37		4	187
TOPS - Balances		(192)	(342)	477	258	(96)	591	(444)	149	(195)	(213)	287	280
TOPS - FICA		(15)	(26)	36	20	(7)	45	(34)	11	(15)	(16)	22	21
Social Security - Employer		308	335	291	310	321	774	293	336	324	303	332	3,929
IMRF - Employer Cost		406	450	392	927	431	537	396	450	440	508	446	5,384
Workers' Compensation Ins.		310	269	236	79	253	431	240	269	258	244	(118)	2,471
Unemployment Insurance			291	204	228	219	246	171	65				1,424
Employee Health/Life Insurance		1,141	1,141	1,141	1,174	1,300	1,141	1,141	1,185	1,141	1,163	1,141	12,811
Professional Services		29,088	33,382	28,861	32,745	27,292	27,943	25,675	31,383	32,784	30,584	32,001	331,737
Total Physical Therapy		35,207	40,049	35,595	39,943	34,063	37,057	31,399	38,391	39,125	36,681	38,612	406,122
Occupational Therapy													
Reg. Full-Time Employees		2,066	2,263	1,968	1,968	2,165	2,713	1,968	2,263	2,165	2,066	2,263	23,869
Overtime		(11)			148								136
TOPS - Balances		(131)	129	18	30	30	(4)	30	98	181	129	(127)	382
TOPS - FICA		(10)	10	1	2	2		2	7	14	10	(10)	29
Social Security - Employer		157	172	149	161	164	207	149	172	164	157	172	1,823
IMRF - Employer Cost		207	231	201	218	221	276	202	230	223	110	230	2,348
Workers' Compensation Ins.		154	134	117	39	122	217	119	134	128	123	(60)	1,229
Unemployment Insurance			148	103	117	111	125	103	6				712
Employee Health/Life Insurance		571	571	571	587	650	571	571	593	571	582	571	6,406
Professional Services		28,506	31,093	27,968	29,092	29,737	29,798	27,955	32,515	34,722	30,332	30,366	332,084
Total Occupational Therapy		31,508	34,749	31,096	32,362	33,202	33,902	31,099	36,018	38,168	33,509	33,405	369,018
Speech Therapy													
Professional Services		9,665	9,168	9,122	10,260	10,034	10,505	9,343	10,687	9,386	9,614	10,218	108,001
Total Speech Therapy		9,665	9,168	9,122	10,260	10,034	10,505	9,343	10,687	9,386	9,614	10,218	108,001
Respiratory Therapy													
Professional Services			3,658	7,466	2,640	9,543	10,079	8,745	10,038	9,680	9,240	9,680	80,768
Total Respiratory Therapy			3,658	7,466	2,640	9,543	10,079	8,745	10,038	9,680	9,240	9,680	80,768

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Champaign County Nursing Home
Historical Statement of Operations

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Description	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	Total
Total This Department		9,665	12,825	16,588	12,900	19,576	20,584	18,088	20,725	19,066	18,854	19,898	188,769
Food Services													
Reg. Full-Time Employees		37,426	40,318	33,425	40,886	33,628	38,859	34,083	35,124	33,003	27,275	35,020	389,048
Reg. Part-Time Employees		1,814	1,968	1,771	2,628	4,102	3,442	3,908	3,133	1,261	3,563	1,391	28,981
Overtime		4,831	3,678	392	1,561	812	1,700	374	2,070	1,791	1,730	2,685	21,624
TOPS - Balances		(733)	(2,473)	(2,352)	(703)	1,030	652	1,077	(4,868)	602	(2,277)	(689)	(10,734)
TOPS - FICA		(56)	(189)	(180)	(54)	79	50	82	(372)	46	(174)	(53)	(821)
Social Security - Employer		3,322	3,462	2,683	3,406	2,940	3,354	2,917	3,062	2,737	2,474	2,974	33,330
IMRF - Employer Cost		4,372	4,652	3,614	4,611	3,948	4,496	3,925	4,113	3,709	3,324	4,061	44,826
Workers' Compensation Insurance		2,921	2,500	2,102	1,121	2,102	3,609	2,264	2,272	2,050	1,824	(860)	21,906
Unemployment Insurance		752	2,818	2,138	2,063	2,015	2,133	1,971	1,708	870	903	1,346	18,717
Employee Health/Life Insurance		7,369	7,372	6,801	6,455	5,209	5,143	4,573	5,380	5,116	4,661	2,888	60,967
Food		41,233	38,436	34,287	39,087	42,025	43,194	31,561	35,684	41,185	50,346	50,056	447,094
Nutritional Supplements		3,386	2,845	3,452	2,475	2,350	6,155	4,065	4,250	5,434	6,801	7,517	48,729
Equipment < \$2,500							34		(34)			120	120
Operational Supplies		4,805	5,967	4,753	5,246	2,765	4,377	3,654	5,287	5,581	3,489	6,626	52,548
Professional Services		2,601	4,402	3,079	11,640	9,716	3,708	13,788	6,429	4,907	4,511	24,493	89,273
Job Required Travel Expense												323	323
Equipment Rentals		405	405	405		405	810	405	405	405	405	405	4,454
Dues & Licenses					80								80
Conferences & Training											275	105	380
Total Food Services		114,446	116,161	96,372	120,503	113,126	121,715	108,647	103,642	108,697	109,129	138,408	1,250,847
Barber & Beauty													
Reg. Full-Time Employees		4,171	4,569	3,973	4,171	4,370	5,269	3,973	4,569	4,370	4,171	4,569	48,175
Overtime		(19)	5										(14)
TOPS - Balances		(212)	241	120	(320)	108	(374)	118	(8)	(219)	(104)	350	(300)
TOPS - FICA		(16)	18	9	(24)	8	(29)	9	(1)	(17)	(8)	27	(23)
Social Security - Employer		281	305	265	278	291	375	267	304	291	278	304	3,237
IMRF - Employer Cost		369	409	356	377	391	502	361	408	394	373	407	4,347
Workers' Compensation Insurance		310	270	237	79	259	427	240	270	259	248	(121)	2,480
Unemployment Insurance			294	206	228	220	245	210	21				1,424
Employee Health/Life Insurance		1,141	1,141	1,141	1,174	1,300	1,141	1,141	1,185	1,141	1,163	1,141	12,811
Operational Supplies			162		153		133		54	117			619
Conferences & Training					160								160
Total Barber & Beauty		6,026	7,414	6,307	6,276	6,948	7,689	6,319	6,803	6,337	6,121	6,677	72,916
Adult Day Care													
Reg. Full-Time Employees		9,284	10,150	8,839	9,273	9,713	11,848	11,551	14,601	12,057	15,161	13,270	125,747
Overtime		28		31	20	21	1	86	64	77	11	63	401
TOPS - Balances		(537)	1,090	896	437	597	1,019	127	807	451	(2,109)	243	3,022

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

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Description	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	Total
TOPS - FICA		(41)	83	69	33	46	78	10	62	34	(161)	19	231
Social Security - Employer		697	758	663	694	728	896	885	1,096	911	1,147	1,007	9,480
IMRF - Employer Cost		918	1,018	892	943	977	1,198	1,191	1,470	1,237	1,541	1,350	12,734
Workers' Compensation Insurance		691	600	528	176	576	957	700	856	723	897	(351)	6,353
Unemployment Insurance			654	459	508	491	515	362	232	124	250	288	3,885
Employee Health/Life Insurance		2,282	2,282	2,282	2,348	2,600	2,282	2,282	2,370	2,282	2,326	1,712	25,052
Gasoline & Oil		1,069		2,312	992	1,415	1,200	1,223	1,108	1,469	1,208	1,425	13,421
Equipment < \$2,500						119							119
Operational Supplies		37	22	49	5		35	166	131	149	39	186	820
Field Trips/Activities						66	5						71
Conferences & Training									105		1,060		1,165
Total Adult Day Care		14,430	16,659	17,019	15,430	17,350	20,034	18,583	22,902	19,515	21,369	19,212	202,502
Alzheimers and Related Disord													
Reg. Full-Time Employees		23,994	25,449	23,639	32,316	15,937	17,532	16,714	19,997	22,999	22,233	23,211	244,020
Overtime		13,488	9,951	5,488	9,328	5,051	8,028	3,299	4,992	5,770	8,776	5,650	79,822
TOPS - Balances		148	326	(5,545)	(6,050)	(92)	2,764	1,368	(917)	582	2,448	362	(4,606)
No Benefit Full-Time Employees		21,713	23,823	19,402	22,023	27,381	26,328	29,127	29,885	33,040	32,871	32,135	297,730
No Benefit Part-Time Employees		14,250	20,076	19,826	23,108	21,275	20,342	16,561	15,639	13,591	13,518	14,945	193,130
TOPS - FICA		11	25	(424)	(463)	(7)	211	105	(70)	44	187	28	(352)
Social Security - Employer		5,546	5,981	5,173	6,574	5,296	5,495	4,979	5,342	5,715	5,868	5,736	61,704
IMRF - Employer Cost		7,300	8,032	6,965	8,901	7,106	7,361	6,701	7,169	7,743	7,883	7,854	83,017
Workers' Compensation Insurance		4,580	4,086	3,747	1,907	3,891	5,596	3,718	3,880	4,122	4,080	(2,020)	37,586
Unemployment Insurance		1,512	4,786	3,845	3,951	3,117	2,814	2,813	2,321	1,879	1,579	1,132	29,749
Employee Health/Life Insurance		4,522	4,522	4,522	4,084	4,509	3,955	3,955	4,148	3,955	3,462	3,955	45,590
Operational Supplies				4					9			80	93
Conferences & Training				57					360	185		85	687
ARD - Contract Nursing		23,073	16,958	8,224	10,557	11,085	7,306	3,931	2,494	2,582	12,039	5,465	103,713
Total Alzheimers and Related Disorde		120,139	124,016	94,922	116,236	104,549	107,732	93,270	95,248	102,207	114,944	98,619	1,171,882
Total Expenses		1,271,877	1,361,847	1,167,695	1,275,676	1,271,218	1,333,080	1,227,367	1,289,683	1,266,468	1,227,234	1,288,983	13,981,129
Net Operating Income		(7,180)	(153,891)	(114,258)	(156,264)	(199,129)	(274,123)	(140,899)	(138,441)	(108,342)	(153,781)	(101,785)	(1,548,092)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating		86,531	86,531	86,531	86,522	86,540	86,531	86,531	86,531	86,531	86,531	92,169	957,475
Payment in Lieu of Taxes			276										276
Total Local Taxes		86,531	86,807	86,531	86,522	86,540	86,531	86,531	86,531	86,531	86,531	92,169	957,752
Miscellaneous NI Revenue													
Investment Interest			134	67	50	58	63	36	34	24	22	26	513

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Champaign County Nursing Home
Historical Statement of Operations

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Description	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	Total
Restricted Donations		424		10	70	126	438	463	694	720	488	100	3,534
Interfund Transfer-From General Corp						333,142							333,142
Total Miscellaneous NI Revenue		424	134	77	120	333,326	501	499	728	744	510	126	337,189
Total NonOperating Income		86,955	86,941	86,608	86,642	419,866	87,032	87,030	87,258	87,274	87,041	92,294	1,294,941
Net Income (Loss)		79,775	(66,949)	(27,650)	(69,623)	220,737	(187,091)	(53,869)	(51,182)	(21,068)	(66,740)	(9,491)	(253,151)

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Champaign County Nursing Home
Historical Statement of Operations

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Description	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	Total
Operating Income													
Miscellaneous Revenue		2,456	1,918	3,428	4,383	2,163	1,153	3,890	1,639	3,512	3,844	358	28,743
Medicare A Revenue		301,248	295,937	277,220	188,321	192,160	199,944	221,044	265,534	190,676	188,705	214,521	2,535,310
Medicare B Revenue		18,755	28,429	30,091	37,847	38,973	30,598	29,596	29,679	48,506	36,507	53,737	382,719
Medicaid Revenue		537,381	501,772	398,469	456,539	471,542	480,012	411,246	405,035	431,913	538,759	466,938	5,099,606
Private Pay Revenue		391,185	364,838	328,549	415,104	347,588	328,008	401,996	428,065	461,160	285,685	434,726	4,186,903
Adult Day Care Revenue		13,672	15,063	15,680	17,217	19,663	19,241	18,696	21,289	22,361	19,954	16,918	199,756
Total Income		1,264,698	1,207,956	1,053,437	1,119,412	1,072,089	1,058,957	1,086,468	1,151,242	1,158,126	1,073,453	1,187,198	12,433,037
Operating Expenses													
Administration		231,058	251,349	237,521	254,453	254,568	255,334	241,931	269,495	265,541	245,983	267,774	2,775,006
Environmental Services		87,632	93,798	85,490	87,980	84,140	93,743	87,856	90,975	89,674	82,885	86,030	970,203
Laundry		14,973	17,831	13,530	15,528	17,910	19,434	15,911	17,138	15,749	14,736	15,442	178,181
Maintenance		18,267	24,768	24,718	24,941	18,426	20,861	18,430	18,728	14,843	5,235	25,511	214,728
Nursing Services		552,005	579,190	466,414	504,022	527,094	553,455	520,431	532,437	506,499	500,139	502,730	5,744,418
Activities		18,781	19,303	17,914	18,980	23,271	24,100	19,485	20,831	24,873	22,486	21,307	231,329
Social Services		17,742	23,734	24,210	26,125	16,994	17,438	15,917	16,351	16,175	15,165	15,359	205,209
Physical Therapy		35,207	40,049	35,595	39,943	34,063	37,057	31,399	38,391	39,125	36,681	38,612	406,122
Occupational Therapy		31,508	34,749	31,096	32,362	33,202	33,902	31,099	36,018	38,168	33,509	33,405	369,018
Speech Therapy		9,665	9,168	9,122	10,260	10,034	10,505	9,343	10,687	9,386	9,614	10,218	108,001
Respiratory Therapy			3,658	7,466	2,640	9,543	10,079	8,745	10,038	9,680	9,240	9,680	80,768
Total This Department		9,665	12,825	16,588	12,900	19,576	20,584	18,088	20,725	19,066	18,854	19,898	188,769
Food Services		114,446	116,161	96,372	120,503	113,126	121,715	108,647	103,642	108,697	109,129	138,408	1,250,847
Barber & Beauty		6,026	7,414	6,307	6,276	6,948	7,689	6,319	6,803	6,337	6,121	6,677	72,916
Adult Day Care		14,430	16,659	17,019	15,430	17,350	20,034	18,583	22,902	19,515	21,369	19,212	202,502
Alzheimers and Related Disorders		120,139	124,016	94,922	116,236	104,549	107,732	93,270	95,248	102,207	114,944	98,619	1,171,882
Total Expenses		1,271,877	1,361,847	1,167,695	1,275,676	1,271,218	1,333,080	1,227,367	1,289,683	1,266,468	1,227,234	1,288,983	13,981,129
Net Operating Income		(7,180)	(153,891)	(114,258)	(156,264)	(199,129)	(274,123)	(140,899)	(138,441)	(108,342)	(153,781)	(101,785)	(1,548,092)
NonOperating Income													
Local Taxes		86,531	86,807	86,531	86,522	86,540	86,531	86,531	86,531	86,531	86,531	92,169	957,752
Miscellaneous NI Revenue		424	134	77	120	333,326	501	499	728	744	510	126	337,189
Total NonOperating Income		86,955	86,941	86,608	86,642	419,866	87,032	87,030	87,258	87,274	87,041	92,294	1,294,941
Net Income (Loss)		79,775	(66,949)	(27,650)	(69,623)	220,737	(187,091)	(53,869)	(51,182)	(21,068)	(66,740)	(9,491)	(253,151)

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

Cash	\$655,470.07
Petty Cash	\$300.00
Total Cash	<u>\$655,770.07</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$949,883.11
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$716,037.94
Total Rec., Net of Uncollectible Amounts	<u>\$1,665,921.05</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$145,404.01
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>\$94,533.01</u>

Accrued Interest

Property Tax Revenue Receivable	(\$60,687.87)
Total Accrued Interest	<u>(\$60,687.87)</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$0.00
Due From Other Funds	\$0.00
Due from Other Governmental Units	\$457,544.54
Due from IL Public Aid	\$669,230.40
Due from IL Department of Aging-Title XX	\$49,116.85
Due from US Treasury-Medicare	\$343,803.97
Due From VA-Adult Daycare	\$14,446.13
Due From VA-Nursing Home Care	\$72,642.81
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>\$1,513,695.70</u>

Prepaid Expenses

Prepaid Expenses	\$16,060.76
Stores Inventory	\$11,276.20
Total Prepaid Expenses	<u>\$27,336.96</u>

Long-Term Investments

Patient Trust Cash, Invested	\$9,903.12
Total Long-Term Investments	<u>\$9,903.12</u>
Total Current Assets	<u>\$3,906,472.04</u>

Champaign County Nursing Home
Balance Sheet

10/31/13

2

Fixed Assets

Nursing Home Buildings	\$23,254,596.10
Improvements not Buildings	\$474,730.44
Equipment, Furniture & Autos	\$1,351,230.57
Construction in Progress	\$15,238.06
Accumulated Depreciation-Land Improvements	(\$249,808.89)
Accumulated Depreciation-Equipment, Furniture, &	(\$871,245.32)
Accumulated Depreciation-Buildings	(\$3,911,838.18)
Total Fixed Assets	\$20,062,902.78
Total ASSETS	\$23,969,374.82

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$1,529,809.68
Salaries & Wages Payable	\$328,055.45
Interest Payable - Bonds	\$54,204.12
Due to General Corporate Fund	\$0.00
Due to Others (Non-Government)	\$0.00
Tax Anticipation Notes Payable	(\$9.52)
Total Current Liabilities	\$1,912,059.73

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$9,903.12
Bonds Payable	\$3,065,000.00
Accrued Compensated Absences	\$329,726.02
Total Non-Current Liabilities	\$3,404,629.14
Total Current Liabilities	\$5,316,688.87

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	(\$253,151.38)
Total Equity	\$18,652,685.95
Total LIABILITIES & EQUITY	\$23,969,374.82

**Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
11 Months
November 30, 2012 through October 31, 2013**

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ (253,151)
Depreciation Expense	671,521
(Incr.)/Decr. in Accounts Receivable	(113,935)
(Incr.)/Decr. in Prepaid Expenses	(7,467)
(Incr.)/Decr. in Inventory	347
(Incr.)/Decr. in Patient Trust	(2,099)
Incr./(Decr.) in Accounts Payable	(488,670)
Incr./(Decr.) in Salaries and Wages Payable	182,043
Incr./(Decr.) in Interest Payable	54,204
Incr./(Decr.) in Accrued Com. Absences	(9,783)
Incr./(Decr.) in Other Liabilities	<u>2,567</u>
Net Cash Provided by Operating Activities	35,577

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(38,039)
Improvements / (CIP)	<u>(51,190)</u>
Net Cash Provided by Investing Activities	(89,229)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	(10)
(Decrease) Due to General Corp. Fund	(333,141)
(Decrease) in Bonds Payable	-
Increase in Equity Adjustment	<u>243,824</u>
Net Cash Provided by Financing Activities	(89,327)

Total Cash Flow	(142,979)
Beginning Cash Flow - 11/30/2012	<u>798,749</u>
ENDING CASH - 10/31/2013	<u><u>\$ 655,770</u></u>

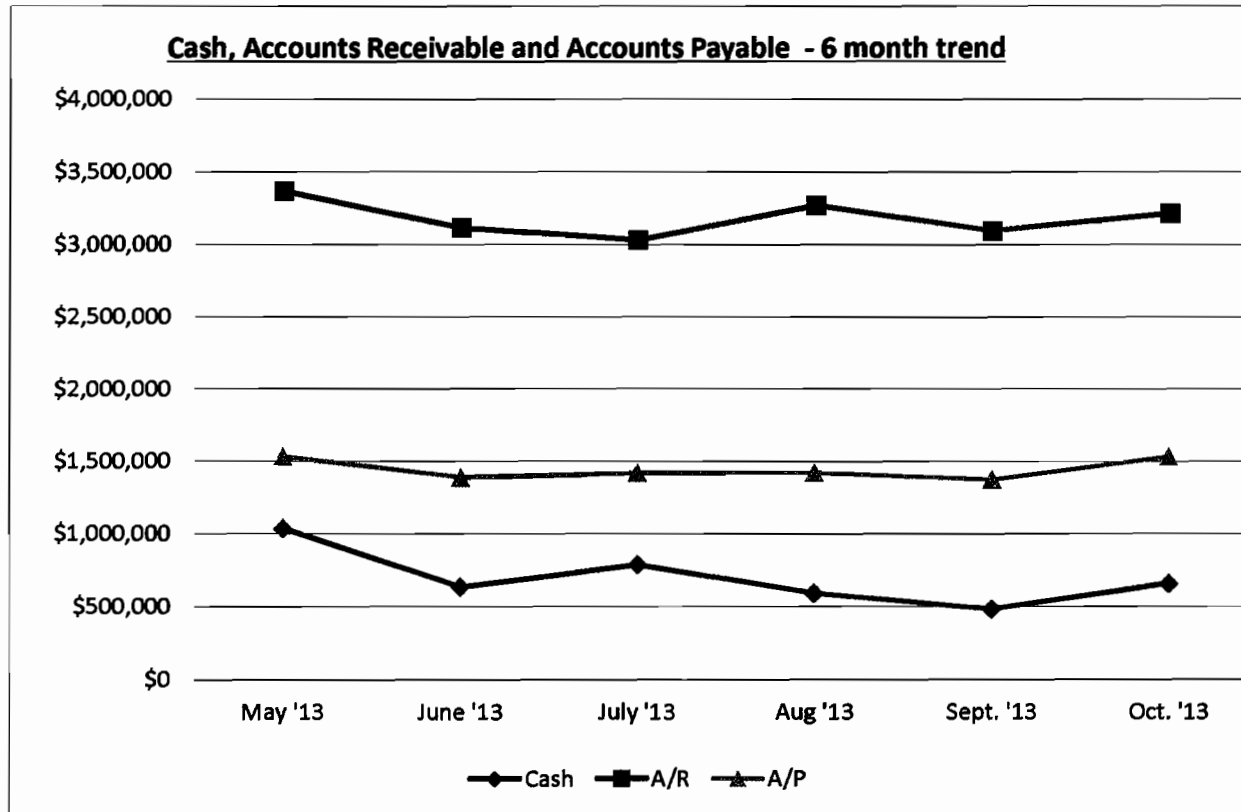
Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
April 30, 2013 through October 31, 2013

	<u>May '13</u>	<u>June '13</u>	<u>July '13</u>	<u>Aug '13</u>	<u>Sept. '13</u>	<u>Oct. '13</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ (187,091)	\$ (53,869)	\$ (51,182)	\$ (21,068)	\$ (66,740)	\$ (9,491)
Depreciation Expense	61,097	61,097	61,097	60,973	60,973	60,973
(Incr.)/Decr. in Accounts Receivable	326,114	248,832	84,047	(235,656)	172,546	(119,336)
(Incr.)/Decr. in Prepaid Expenses	1,241	1,152	10,983	16,283	12,304	16,283
(Incr.)/Decr. in Inventory	-	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	(99)	(1,225)	1,734	(1,223)	(913)	(168)
Incr./(Decr.) in Accounts Payable	42,010	(143,789)	29,725	2,378	(49,272)	161,734
Incr./(Decr.) in Salaries and Wages Payable	(152,075)	(6,541)	51,211	44,133	32,168	61,318
Incr./(Decr.) in Interest Payable	10,841	(54,204)	10,841	10,840	10,841	10,841
Incr./(Decr.) in Accrued Com. Absences	(1,082)	(1,719)	(8,937)	480	(2,568)	(2,871)
Incr./(Decr.) in Other Liabilities	99	1,225	(1,734)	1,223	913	168
Net Cash Provided (Used) by Operating Activities	101,055	50,959	187,785	(121,637)	170,252	179,451
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	-	-	(3,186)	(5,787)	(5,537)	(2,297)
Improvements / (CIP)	-	(30,966)	(6,024)	(1,039)	-	-
Net Cash Provided (Used) by Investing Activities	-	(30,966)	(9,210)	(6,826)	(5,537)	(2,297)
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./(Decr.) in Tax Anticipation Note	(124,823)	(421,397)	(25,730)	(66,022)	(276,038)	-
Incr./(Decr.) in Due to General Corp. Fund	-	-	-	-	-	-
Incr./(Decr.) in Bonds Payable	-	-	-	-	-	-
Incr./(Decr.) in Equity Adjustment	-	-	-	-	-	-
Net Cash Provided (Used) by Financing Activities	(124,823)	(421,397)	(25,730)	(66,022)	(276,038)	-
Total Cash Flow	(23,768)	(401,404)	152,845	(194,485)	(111,323)	177,154
Beginning Cash Balance (Prior Month's)	1,056,751	1,032,983	631,579	784,424	589,939	478,616
MONTH ENDING CASH BALANCE	\$ 1,032,983	\$ 631,579	\$ 784,424	\$ 589,939	\$ 478,616	\$ 655,770

**Champaign County Nursing Home
April 30, 2013 through October 31, 2013**

Key Balance Sheet Items Charted Below:

	<u>May '13</u>	<u>June '13</u>	<u>July '13</u>	<u>Aug '13</u>	<u>Sept. '13</u>	<u>Oct. '13</u>
Cash	1,032,983	631,579	784,424	589,939	478,616	655,770
A/R	3,363,897	3,115,064	3,031,015	3,266,671	3,094,125	3,213,462
A/P	1,529,034	1,385,245	1,414,970	1,417,348	1,368,076	1,529,810



Champaign County Nursing Home
Cash Flow Analysis

		Deposits Pending Deposits <u>Estimated Deposits</u>	<u>Running Balance</u>
<u>Aug</u>	Beginning Balance	784,008	784,008
8/1/2013	Facility Deposit/ Refund Check	10,433	794,441
8/2/2013	Medicare Deposit	50,400	844,841
8/6/2013	Facility Deposit	16,258	861,099
8/6/2013	Medicaid Deposit	91	861,190
8/7/2013	Facility Deposit/ Medicare Deposit	25,155	886,345
8/8/2013	Refund Check	280	886,625
8/8/2013	A/P Check Run	(271,206)	615,419
8/8/2013	Rollins Settlement	(22,250)	593,169
8/8/2013	Bed Tax	(28,189)	564,980
8/9/2013	Facility Deposit/ Medicare Deposit	72,661	637,642
8/9/2013	Payroll	(244,762)	392,880
8/12/2013	Facility Deposit	64,643	457,523
8/13/2013	Facility Deposit	84,570	542,093
8/14/2013	Facility Deposit	50,109	592,202
8/15/2013	Facility Deposit	35,478	627,680
8/15/2013	A/P Check Run	(46,697)	580,983
8/16/2013	Facility Deposit	30,838	611,821
8/19/2013	Facility/Medicare/ VA Deposits	186,950	798,771
8/20/2013	Medicare Deposit	3,044	801,815
8/21/2013	Facility/ Medicare Deposits	62,316	864,131
8/22/2013	Facility Deposit	16,059	880,190
8/22/2013	County Collector - R/E Tax	66,222	946,412
8/22/2013	Midland Bank - TAW Loan	(66,222)	880,190
8/23/2013	A/P Check Run	(98,672)	781,518
8/23/2013	Payroll	(248,420)	533,098
8/26/2013	Medicare Deposit	55,220	588,318
8/27/2013	Facility/ Medicare Deposits	55,187	643,505
8/28/2013	Facility/ Medicare Deposits	75,450	718,955
8/28/2013	Medicaid Deposit	13,262	732,217
8/29/2013	Facility Deposit	10,172	742,390
8/30/2013	Medicare Deposit	33,439	775,828
8/30/2013	A/P Check Run	(186,674)	589,155
<u>Sept</u>	Beginning Balance	589,155	589,155
9/3/2013	Medicare Deposit	20,402	609,557
9/4/2013	Facility/ Medicare Deposits	42,528	652,085
9/5/2013	Medicaid Deposit	192,655	844,740
9/5/2013	Facility Deposit	27,544	872,284
9/6/2013	Facility/ Medicare Deposits	35,481	907,765
9/6/2013	Payroll	(234,567)	673,198
9/6/2013	A/P Check Run	(68,493)	604,706

Champaign County Nursing Home
Cash Flow Analysis

		Deposits	
		Pending Deposits	
		<u>Estimated Deposits</u>	<u>Running Balance</u>
9/6/2013	Bed Tax - 3/13	(31,649)	573,057
9/9/2013	Facility/ Medicare Deposits	17,796	590,853
9/10/2013	Facility Deposit	9,410	600,263
9/11/2013	Facility/ Medicare Deposits	9,193	609,456
9/12/2013	Medicare Deposit	23,715	633,170
9/12/2013	A/P Check Run	(249,964)	383,206
9/16/2013	Facility Deposit	69,744	452,950
9/17/2013	Medicare/VA Deposits	27,810	480,760
9/18/2013	Facility Deposit	230,531	711,291
9/19/2013	Facility Deposit	29,496	740,787
9/20/2013	County Collector - R/E Tax	376,803	1,117,589
9/20/2013	Midland Bank - TAW Loan	(276,198)	841,391
9/20/2013	Facility Deposit	50,573	891,965
9/20/2013	Payroll	(253,647)	638,317
9/20/2013	A/P Check Run	(142,485)	495,833
9/23/2013	Medicare Deposit	2,996	498,829
9/25/2013	Facility Deposit	51,303	550,132
9/27/2013	Facility Deposit	32,144	582,276
9/30/2013	Medicare Deposit	88,780	671,056
9/30/2013	A/P Check Run	(192,856)	478,200
<u>Oct</u>	Beginning Balance	478,200	478,200
10/1/2013	Facility/ Medicare Deposit	126,229	604,429
10/4/2013	Medicare Deposit	13,241	617,670
10/4/2013	A/P Check Run	(19,141)	598,529
10/4/2013	Payroll	(235,884)	362,645
10/7/2013	Facility Deposit	35,437	398,082
10/8/2013	Facility Deposit	31,641	429,723
10/10/2013	Facility Deposit	84,827	514,550
10/10/2013	A/P Check Run	(106,550)	408,000
10/10/2013	Bed Tax - 4/13	(31,024)	376,976
10/11/2013	Facility Deposit	56,007	432,983
10/15/2013	Medicaid Deposit	245,755	678,738
10/15/2013	Facility Deposit	92,547	771,285
10/16/2013	Facility Deposit	62,379	833,665
10/17/2013	Facility/ Medicare Deposit	43,655	877,320
10/17/2013	A/P Check Run	(116,866)	760,453
10/18/2013	Facility/ Medicare Deposit	19,983	780,437
10/18/2013	Payroll	(242,845)	537,591
10/21/2013	Facility/Medicare/VA Deposits	109,578	647,169
10/22/2013	Facility/ Medicare Deposit	35,261	682,430
10/25/2013	Medicare Deposit	77,316	759,746
10/25/2013	A/P Check Run	(187,353)	572,393
10/28/2013	Facility/ Medicare Deposit	63,881	636,274

Champaign County Nursing Home
Cash Flow Analysis

	Deposits	Running Balance
	Pending Deposits	
	<u>Estimated Deposits</u>	<u>Running Balance</u>
10/29/2013 Facility/ Medicare Deposit	29,371	665,645
10/30/2013 Facility Deposit	9,751	675,396
10/31/2013 Facility/ Medicare Deposit	26,744	702,140
10/31/2013 A/P Check Run	(46,669)	655,470
<u>Nov</u> Beginning Balance	655,470	655,470
11/1/2013 Facility/ Medicare Deposit	31,541	687,011
11/1/2013 Payroll	(242,401)	444,610
11/4/2013 Facility Deposit	12,145	456,755
11/5/2013 Facility Deposit	78,033	534,788
11/6/2013 Facility Deposit	38,175	572,963
11/7/2013 Medicare Deposit	10,279	583,242
11/7/2013 A/P Check Run	(203,206)	380,036
11/8/2013 Facility Deposit	22,725	402,761
11/12/2013 Facility Deposit	39,036	441,797
11/13/2013 Facility Deposit	39,423	481,220
11/14/2013 Facility Deposit	41,412	522,632
11/15/2013 R/E Taxes	30,787	553,419
11/15/2013 Medicare/ VA Deposit	22,382	575,801
11/15/2013 Bed Tax -5/13	(31,424)	544,377
11/15/2013 A/P Check Run	(40,594)	503,783
11/15/2013 Payroll	(239,051)	264,732
11/18/2013 Facility Deposit	94,638	359,370
11/19/2013 Medicaid Deposit	263,267	622,637
11/19/2013 Facility Deposit	78,265	700,903
Estimated Medicare Deposit	170,000	870,903
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	49,173	920,076
Estimated Private Pay Deposit	215,172	1,135,247
Estimated Insurance Deposits	72,148	1,207,395
Estimated Hospice Deposits	1,755	1,209,150
Estimated Title XX Deposits	12,000	1,221,150
Estimated Payroll	(268,548)	952,603
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(366,776)	585,827
Estimated IMRF Early Obligation Payment	(36,000)	549,827
Estimated Property/Liability Insurance	(110,000)	439,827
<u>Dec</u> Beginning Balance	439,827	439,827
Estimated Medicare Deposit	170,000	609,827
Est. Deposit Medicare (remain. F/M/A/M/J/J/A/S/O/N/D/J)	30,000	639,827
Estimated Private Pay Deposit	512,000	1,151,827
Estimated VA Deposits	17,000	1,168,827
Estimated Insurance Deposits	75,000	1,243,827
Estimated Hospice Deposits	20,000	1,263,827

Champaign County Nursing Home
Cash Flow Analysis

	Deposits Pending Deposits <u>Estimated Deposits</u>	<u>Running Balance</u>
Estimated Title XX Deposits	12,000	1,275,827
Estimated Medicaid Deposit	225,000	1,500,827
Estimated IGT/FFP Payment	175,000	1,675,827
Estimated Tax Warrants	900,000	2,575,827
Estimated Bed Tax	(36,000)	2,539,827
Estimated Payroll	(500,000)	2,039,827
Estimated A/P (Vouchers) - Thursdays & Friday after 3rd Monday	(718,000)	1,321,827
Estimated Bond Payment	(245,045)	1,076,782
Estimated FY13 County Billings	(40,000)	1,036,782

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: December 4, 2013

Re: Management Update

Strategic Objectives

The updated strategic objectives are included.

Dining Services

The head chef started on Friday, November 29th. Recruitment of the Director and Assistant Director's position is ongoing. SDS did suggest posting the positions on Craigslist. We currently post the positions locally and online.

Director of Nursing Position

The recruitment firm has completed the reference checks; all of which were very positive. An earlier tentative verbal offer was accepted pending the final reference checks. An offer letter has been sent out and we await formal acceptance with an official start date.

Corporate Compliance Update

Please see the attached compliance update for December.

Elimination of Tax Anticipation Warrants/Fund Balance Requirement Analysis

Please see the attached memo.

New Operating Board Members

Major General (Retired) Donald Lyn and Samuel Banks are the newest members of the Operating Board. Cathy Emanuel has also been formally reappointed to the Board of Directors for a second term.

As always, give me a call (314-434-4227, x21) or contact me via e-mail at stg@healthcareperformance.com.