

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, January 13, 2014 – 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> December 09, 2013	1-3
V. <u>PUBLIC PARTICIPATION</u>	
VI. <u>STRATEGIC OBJECTIVES METRICS – UPDATE & DISCUSSION</u>	4-7
VII. <u>ADMINISTRATOR'S REPORT</u> a. Quality	
VIII. <u>MANAGEMENT REPORT</u> a. Compliance Program Update b. November 2013 Financial Management Report c. Management Update	8-13 14-15
IX. <u>RFP 2014-001 – REQUEST FOR PROPOSAL for NURSING HOME MANAGEMENT SERVICES for the COUNTY OF CHAMPAIGN – Provided for Information Only</u>	
X. <u>OTHER BUSINESS</u>	
XI. <u>NEXT MEETING DATE & TIME</u> February 10, 2014 – 6:00pm	
X. <u>ADJOURNMENT</u>	

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
December 9, 2013**

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

Directors Absent: None

Also Present: Noffke, Anderson, Busey, Petrie

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

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

4. Approval of Minutes

The open and closed session minutes of November 18, 2013 were approved with one correction to the open session minutes acknowledging the presence of Patti Petrie at that meeting (motion by Maxwell, second by Palinkas, unanimous).

5. Public Participation

None

6. Introduction of New Directors

Chair Emanuel welcomed newly appointed members Sam Banks and Don Lyn to the Board of Directors, and asked everyone to introduce themselves for the benefit of the new members.

7. Report – Tax Anticipation Warrant Elimination/Fund Balance Requirement

Scott Gima had prepared an update/report in response to the request of the Board of Directors at their November meeting to set goals relevant to (1) eliminating the need to issue tax anticipation warrants; and (2) develop a working cash balance over time. The Board discussed the report provided which documented the fiscal progress made during the past three years and the wisdom of issuing tax anticipation warrants in lieu of delaying payments to vendors.

8. Strategic Objectives Metrics – Update & Discussion

As a result of Scott Gima's absence, there was no update on this topic, and Chair Emanuel therefore deferred this discussion to the January meeting.

9. Administrator's Report

Nursing Home Administrator Noffke presented a report on quality of care. She reported on the Home's recent initiatives relevant to the goal of reduction of the use of psychotropic drugs. Ms. Noffke reported that the Nursing Home has made significant progress over the past several months in reducing the use of these types of medications, indicating good success on a performance improvement project undertaken by the Nursing Home in the realm of quality care.

10. Management Report

Administrator Noffke presented the management report. She touched on the compliance program and mentioned a preliminary study indicated 30 day hospital readmission rate for the Nursing Home is about 10%, while the national readmission rates for long term care facilities are at about 19%. She reported that the average daily census improved from 193.3 in September to 195.4 in October. The October Medicare census remained unchanged from September's census of 14.3. The November 30th census was 197, and the census on the date of the Meeting (December 9th) was 200, with a Medicare census at 17. Ms. Noffke reported that admissions continue to be strong, as well as discharges. There was discussion regarding the Nursing Home's capacity for dementia/Alzheimer's patients, and the eligibility of individuals who are transitioning to Medicaid eligible status for admission at the Nursing Home.

On a staffing Update, Ms. Noffke reported that the Dietary Contractor – SDS – has placed a chef in the Home as of November 29th, and that a qualified individual has accepted the position of Director of Nursing. There was Board member discussion regarding specific management issues and suggested improvements for the food service delivery for residents.

11. Closed Session Pursuant to 5 ILCS 120/2(c)2 to Consider Collective Negotiating Matters Between the County and Its Employees or Their Representatives

This closed session was not held.

12. Other Business

Deputy County Administrator Van Anderson described the timeline for the development of an RFP for Management Services for the Nursing Home. The members of the evaluation team will include Nursing Home Board Members Emanuel, Hartke and Maxwell, as well as County Board Members Rachel Schwartz, Jeff Kibler, and County Administrator Deb Busey. The Board of Directors indicated a desire to conduct a performance appraisal of MPA in the next few months. Previous evaluation materials will be shared with the Board to enable the development of a new appraisal document.

Board Member Hartke reported that the ozone laundry equipment has been installed and is currently operating at the Home. This new technology is anticipated to save approximately \$20,000 annually, and will result in cleaner laundry for the benefit of the residents.

8. Next Meeting Date

Monday, January 13, 2014 at 6:00 p.m.

9. Adjournment

Chair Emanuel declared meeting adjourned at 7:01 pm.

Respectfully submitted

Deb Busey
Recording Secretary

**Champaign County Nursing Home
Strategic Objective Metrics – January 2014**

Medical Management Metric	CCNH Status
<i>Carle Clinic and Christie Clinic</i>	
Carle Clinic – maintain 2 physicians and 2 full-time nurse practitioners	Maintained
Christie Clinic – maintain current level of care (one physician and one nurse practitioner)	Maintained
Implement daily rounds on the Medicare unit by January 1, 2014	Implemented with one NP
<i>Expanded Specialized Services</i>	
Establish pulmonary clinic by March 1, 2014	No progress
Current wound caseload is 16 residents. Achieving or exceeding the budgeted Medicare census target of 17.	14 currently 7 healed and off caseload
Establish outpatient rehab program by March 1, 2014.	Beginning stages

Nursing Management	CCNH Status
<i>Fill Director of Nursing Position in 2014</i>	1/2014 - Offer was accepted but no further contact from candidate. Recruitment restarted.
<i>Nurse Education</i>	
Carle Clinic Emergency Department Collaborative Training for nurses and CNAs. The goal is to train 90% of nurses and CNAs.	27 nurses trained - 60 % trained CNA training starts in December
IV training through pharmacy. The goal is 90% of nurses trained by end of 2014.	32 currently trained and certified. 71% trained
Trach education. 90% of all nurses will be trained by the end of 2014.	15 trained and more training scheduled. 33% trained
Skills training opportunities – collaborative effort with Carle Clinic or teaching programs. 90% of all nurses will be trained by the end of 2014.	27 nurses trained - 60 % trained
Staff education from Carle Clinic Nurse Practitioners. Quarterly training is ongoing will see about whether monthly is feasible. Education topics and schedule still to be determined.	Partially implemented got off track scheduling resuming

Non-Financial Metrics	CCNH Status
<i>30-Day Readmission Rate</i>	
<p>National average rate is 19.8 percent. The 25th percentile is 14.8 percent and the 75th percentile is 23.4 percent. Source: MedPac Report to Congress: Medicare Payment Policy, March 2013. (Data is from 2011). CCNH will have a current baseline readmission rate by January 1, 2014.</p>	Nov EHDS 22%/Interact data 10%
<i>Pinnacle Survey Scores</i>	
<p>Meet or exceed national average scores, which are shown below. There are 16 separate survey scores. The summation of all surveys conducted in 2012 resulted in two out of 16 scores exceeded the national average. The metric goal is to have four score exceeding the national average for 2013 and six scores for 2014.</p>	7 out of 16 metrics exceed the national average (through November 2013)
<i>CMS 5 Star Rating</i>	
<p>Increase overall rating from one star to two star by the end of 2014</p>	One Star
<i>Annual Turnover Rate</i>	
<p>Annual turnover rate – Data from American Healthcare Association Quality Report 2013</p> <ul style="list-style-type: none"> <input type="checkbox"/> 45.0% 2011 <input type="checkbox"/> 37.0% 2010 <input type="checkbox"/> 42.0% 2009 <input type="checkbox"/> 45.1% 2008 	<p>FY2010 – 43%</p> <p>FY2011 – 52%</p> <p>FY2012 – 41%</p> <p>FY2013 – 38.5%</p>

Financial Metrics	CCNH Status																
<i>Average Daily Census</i>																	
FY2014 budget projects a 195 average census	Oct 2013 – 195.4 Nov 2013 – 193.8 Dec 2013 – 201.7																
<i>Medicare Census</i>																	
FY2014 budget projects a 17.0 Medicare census	Oct 2013 – 14.3 Nov 2013 – 12.8 Dec 2013 – 19.5																
<i>Payor Mix</i>																	
<table> <tr> <td>Medicare</td> <td>8.7%</td> <td>FY2013</td> <td></td> </tr> <tr> <td>Medicaid</td> <td>55.2%</td> <td>Medicare</td> <td>8.7%</td> </tr> <tr> <td>Private pay</td> <td>36.1%</td> <td>Medicaid</td> <td>56.3%</td> </tr> <tr> <td></td> <td></td> <td>Private pay</td> <td>35.0%</td> </tr> </table>	Medicare	8.7%	FY2013		Medicaid	55.2%	Medicare	8.7%	Private pay	36.1%	Medicaid	56.3%			Private pay	35.0%	
Medicare	8.7%	FY2013															
Medicaid	55.2%	Medicare	8.7%														
Private pay	36.1%	Medicaid	56.3%														
		Private pay	35.0%														
<i>Cash from Operations</i>																	
Positive cash flow from operations in FY2014 – 12 month budget projects a \$34k cash contribution from operations	\$93k through November 2013																

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: January 8, 2013

Re: November 2013 Financial Management Report

The November census was 193.8, down slightly from 195.4 in October. Medicare decreased from 14.3 in October to 12.8 in November. Net income was -\$53,412 in November, down from -\$9,491 in October. After adding back depreciation, operating cash flow was a positive \$7,561. For the year, cash flow is \$93k.

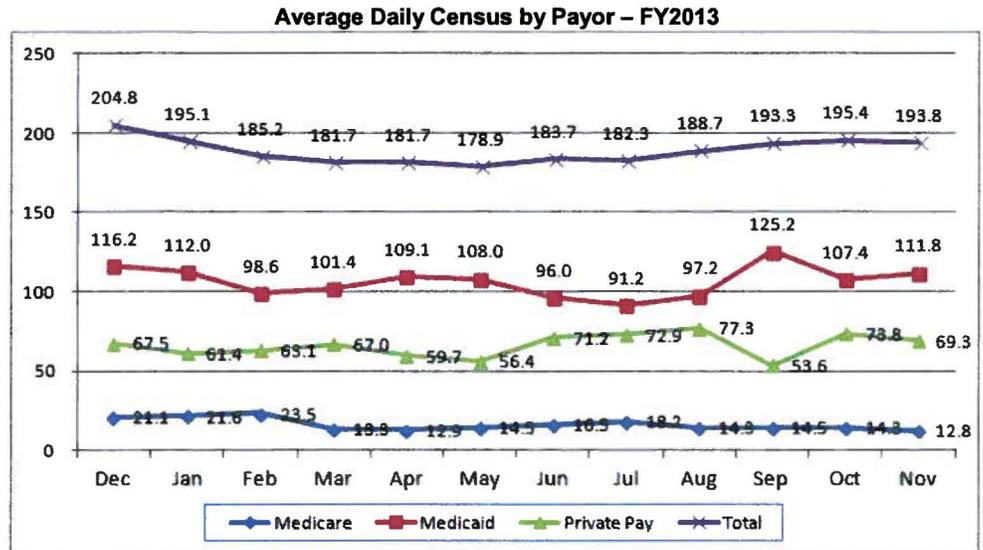
Without question, 2013 was a down year for CCNH as a result of the extended census decline from February to July. The lower census was not due to a drop in admissions. 2013 showed a higher monthly average of admissions compared to 2012. We saw months where more than 30 residents were admitted – that was unprecedented. The census downturn was due to a higher number of discharges, which does not keep the beds filled, but it is a positive quality indicator.

December's stats show improvement. The census climbed to 201.7 with 19.5 Medicare. This is close to the census figures seen in December 2012. The current census is 201 with 16 Medicare.

Cash is down in November, totaling \$367k. The tax anticipation warrant was not issued until early December. The current cash balance is \$761k. Accounts payables are at 60 days and no finance charges have been paid since May 2013.

Statistics

The overall census declined slightly from 195.4 in October to 193.8 in November. There were 413 Medicaid conversion days in November, up from 242 in October.

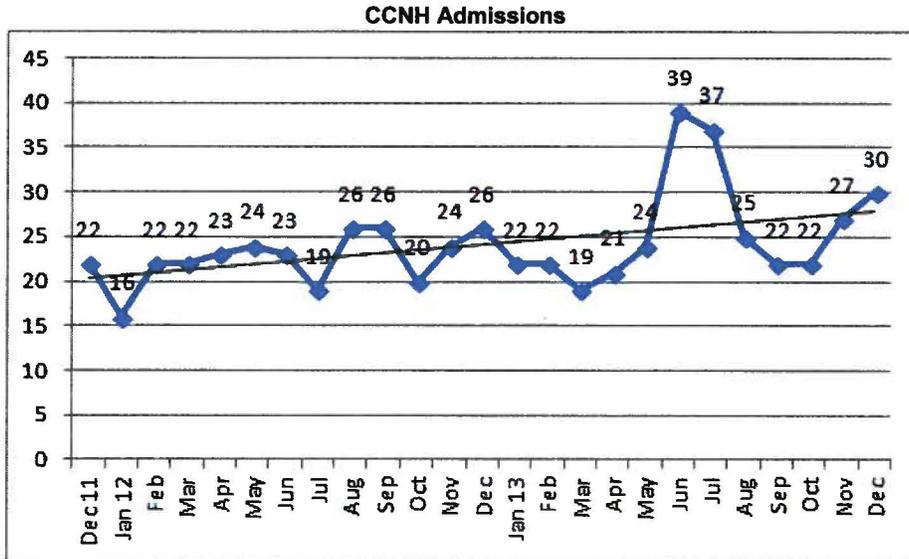


Admissions are up slightly in December, hitting the 30 mark. Discharges bumped up from 12 in November to 17 in December, but it is significantly down from the outflow activity of December 2012.

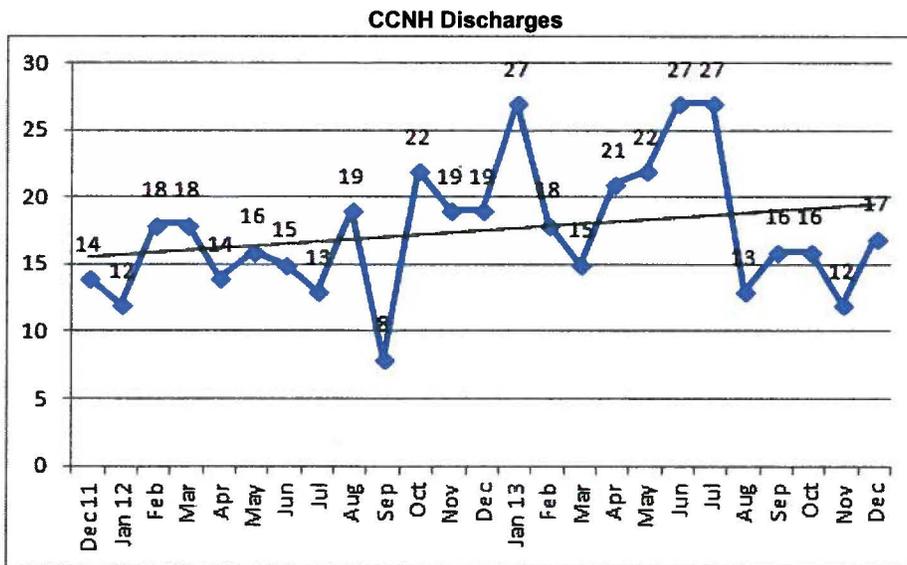
**Admissions and Discharges
December 2012 to December 2013**

	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
Dec	16	14	30	17	7	24

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

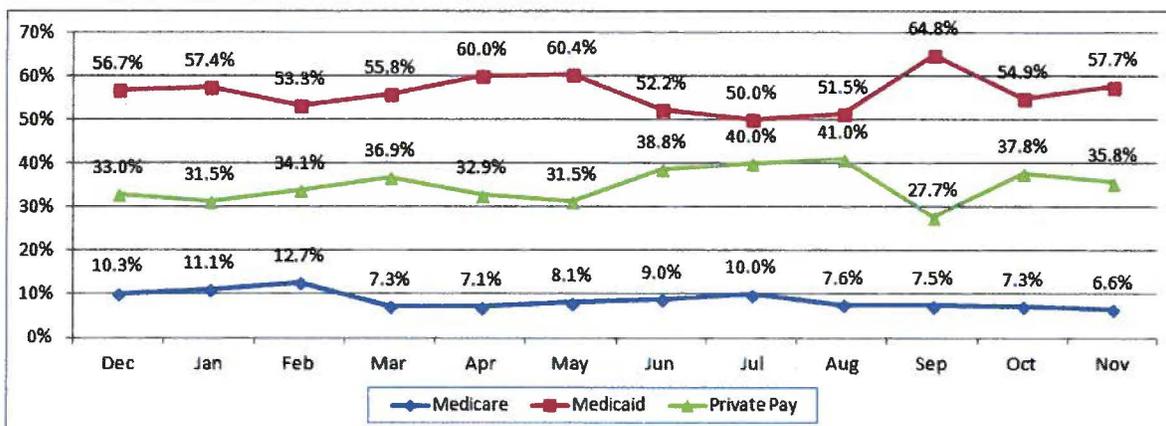


Discharges, however, have been occurring at a high pace in 2013, especially early in the year compared to FY2012. In FY2012, the average monthly discharges was 15.7, ranging between 8 and 22. The current monthly average for FY2013 is 19.4.



The sharp increase in September's Medicaid mix was due to 936 conversion days in September. There were 242 conversion days in October and 413 conversion days in November. The conversion days skewed the census by approximately 8 residents (8 more Medicaid and 8 less private pay) in October and by 13.7 in November.

Payor Mix by Resident Days



Net Income/(Loss)/Cash from Operations

November closed with a net loss of -\$53,412. Adding back depreciation, cash from operations was \$7,561. On a year-to-date basis, the net loss is -\$306,563. YTD cash from operations after adding back depreciation is cash is \$93k after adjusting for the \$333k loan write-off in April.

Revenues

- Revenues decreased from \$1.187 million in October to \$1.112 million in November, a decrease of \$74.6k. The 413 conversion days reduced revenue by \$11k. Medicare revenue fell from \$214,521 in October to \$169,658 in November. Revenue per day fell from \$196 to \$191.30 between October and November. The drop in Medicare census and high number of conversion days are the primary reasons for the decrease in revenue per day.

Expenses

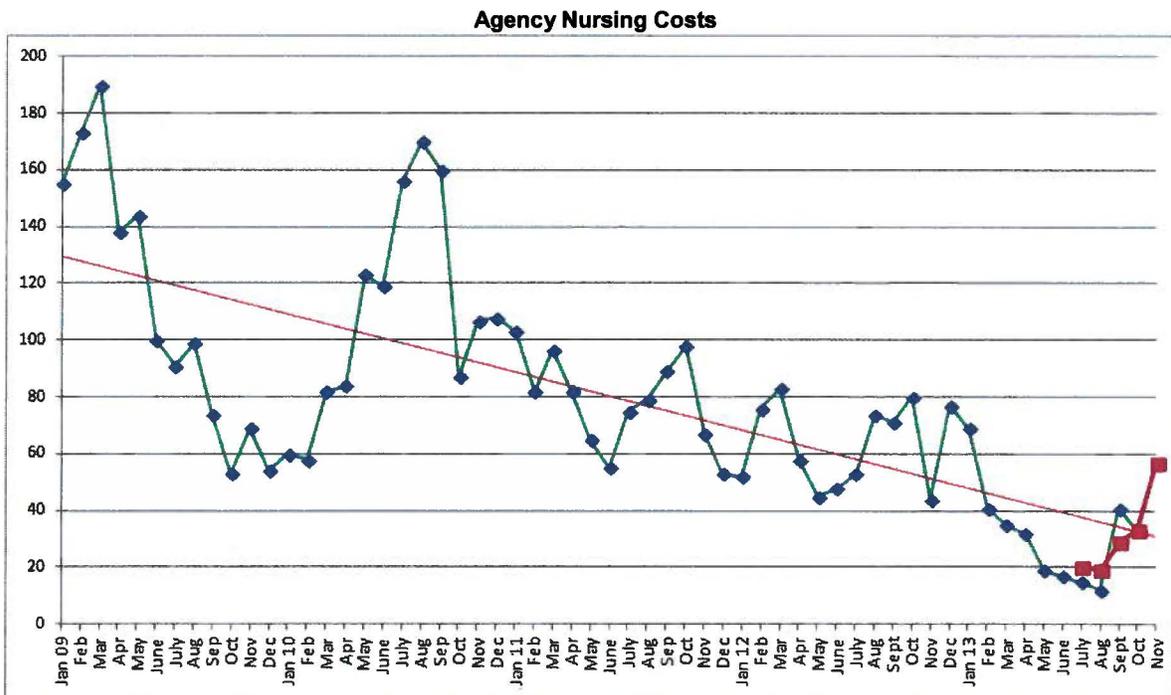
- Expenses fell from \$1.289 million in October to \$1.259 million in November, a decrease of \$29,492. Expenses per day increased from \$212.81 to \$216.59. The average for the year is \$220.81 per day.
- Wages increased from \$540,023 in October to \$556,294 in November. Wages per day decreased from \$89.16 to \$95.67. This is above the average for the year which is \$93.11 per day.
- Non-labor expenses fell from \$612,342 in October to \$561,603 in November. Non-labor expenses per day fell from \$101.10 to \$96.58. The average for the year is \$95.62 per day. The following items impacted non-labor expenses in November.

In October, CCNH was informed that the County Information Technology (IT) department would be charging \$39k for 2013 IT support services. \$19.5k was expensed in October and the remaining \$19.5k was expensed in November. If known in advance, the expense would have been accrued monthly. Accrual of this expense will occur in FY2014 starting in December.

Gas service totaled \$22,620. The monthly average is \$9,729. Two months (Oct & Nov) were recorded in November, in addition to a higher monthly expense in winter months.

Dietary non-labor expenses totaled \$43,652, the lowest monthly total in 2013. Food costs fell from \$50k in October (\$8.26 per day) to \$34k in November (\$5.82 per day).

- 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). October expenses were \$32,928 and November rose to \$56,534.



Cash Position

The month ending cash balance dropped from \$655,770 in October to \$366,793 in November. Due to the Thanksgiving holiday, Medicare payments totaling more than \$200k that would have normally been received in November were not received until early December. The November receivables reflect this with an increase from \$3.213 million in October to \$3.454 million in November. Accounts payable increased from \$1.530 million in October to \$1.646 million in November.

Two other factors have impacted the November ending cash balance. Regular monthly Medicaid payments were received through July. No payment was made in August and payments resumed in September. This lost payment decreased cash by about \$300k. The second factor was a management decision to get vendor payments to 60 days or less and eliminate finance charges. This resulted in accounts payable falling by \$372k. Without the two, cash at the end of November 2013 would be near or at \$1 million.

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: January 8, 2014

Re: Management Update

Dining Services

The head chef who started on November 29th was provided at no cost to CCNH for the first three weeks. Due to the continued open Director's position, we chose to retain the head chef. The cost is about \$1,700 a week.

The Assistant Director's position has been filled with a start date of 1/7/14. As noted in the financial report, food costs are down and the quality of the meals has improved. We are hearing positive comments about the meals after the hiring of SDS.

Improvements continue with dining services. We are monitoring the start times of each meal service and the data shows improvement in the past few weeks. We also recently had additional turnover in personnel. Prior to this change, we were seeing a significant loss of new hires, who decided to quit after working anywhere from a day to a few days. We have six new hires and we should start to see a better retention rate. With the recent personnel turnover, the "atmosphere" in the dietary department is much better.

Meal Delivery System

The 2014 budget included \$50k for dietary capital equipment for a new meal delivery system. An RFP will be issued to obtain bids on the system. The system will include delivery carts, heated plate bases that will keep plates warm, cover domes, cafeteria trays, a tray dispensing rack, and an air curtain refrigerator. The system will significantly reduce the current time it takes to deliver the food from the kitchen to the four separate dining rooms. The equipment specified was done in conjunction and approval of SDS Dining Services. We hope to present the bids in February.

Open Positions - Director of Nursing/Director of Social Services

I am afraid I do not have good news on the DON front. The position was offered to a candidate about 3 weeks ago. The offer was accepted, but subsequently, we have not been able to make further contact in the last two weeks to get confirmation on a January start date. The recruiter has not been able to contact the individual. As a result, we are assuming that she has changed her mind and we are back on the recruiting trail.

Our Social Services Director has submitted his notice of resignation due to a pending move to Las Vegas. Jeff has done a great job in turning the department around in his short one year tenure.

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

Champaign County Nursing Home
Actual vs Budget Statement of Operations

11/30/13

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	1,562.98	2,564.00	(1,001.02)	30,306.07	30,900.00	(593.93)
Medicare A Revenue	169,658.23	259,204.00	(89,545.77)	2,704,968.27	3,110,789.00	(405,820.73)
Medicare B Revenue	51,853.56	39,046.00	12,807.56	434,572.46	468,618.00	(34,045.54)
Medical Revenue	495,091.63	510,352.00	(15,260.37)	5,594,697.71	6,124,400.00	(529,702.29)
Private Pay Revenue	377,188.87	383,343.00	(6,154.13)	4,564,092.34	4,600,435.00	(36,342.66)
Adult Day Care Revenue	17,083.23	20,076.00	(2,992.77)	216,838.95	241,000.00	(24,161.05)
Total Income	1,112,438.50	1,214,585.00	(102,146.50)	13,545,475.80	14,576,142.00	(1,030,666.20)
Operating Expenses						
Administration	244,939.84	279,175.00	34,235.16	3,019,945.77	3,347,977.00	328,031.23
Environmental Services	98,631.24	95,710.00	(2,921.24)	1,068,833.78	1,147,750.00	78,916.22
Laundry	15,466.70	17,046.00	1,579.30	193,648.19	203,804.00	10,155.81
Maintenance	18,224.92	22,105.00	2,880.08	233,953.31	264,490.00	30,536.69
Nursing Services	530,865.54	514,524.00	(16,341.54)	6,275,283.46	6,172,440.00	(102,843.46)
Activities	21,442.00	24,660.00	3,218.00	252,770.99	295,139.00	42,368.01
Social Services	15,642.08	18,674.00	3,031.92	220,851.00	223,263.00	2,412.00
Physical Therapy	41,011.47	41,458.00	446.53	447,133.10	497,056.00	49,922.90
Occupational Therapy	37,102.66	43,540.00	6,437.34	406,120.70	522,051.00	115,930.30
Speech Therapy	10,135.10	13,734.00	3,598.90	118,136.40	164,698.00	46,561.60
Respiratory Therapy	8,305.00	10,400.00	2,095.00	89,072.50	114,400.00	25,327.50
Total This Department	18,440.10	24,134.00	5,693.90	207,208.90	279,088.00	71,889.10
Food Services	87,005.01	108,444.00	21,438.99	1,337,851.58	1,300,283.00	(37,568.58)
Barber & Beauty	6,530.88	6,986.00	455.12	79,447.15	83,194.00	3,746.85
Adult Day Care	17,621.70	20,635.00	3,013.30	220,123.83	246,982.00	26,858.17
Alzheimers and Related Disorders	105,567.47	94,685.00	(10,882.47)	1,277,449.27	1,135,637.00	(141,812.27)
Total Expenses	1,259,491.61	1,311,776.00	52,284.39	15,240,621.03	15,719,164.00	478,542.97
Net Operating Income	(147,053.11)	(97,191.00)	(49,862.11)	(1,695,145.23)	(1,143,022.00)	(552,123.23)
NonOperating Income						
Local Taxes	93,432.08	86,527.00	6,905.08	1,051,183.73	1,038,368.00	12,815.73
Miscellaneous NI Revenue	209.51	489.00	(279.49)	337,398.60	6,000.00	331,398.60
Total NonOperating Income	93,641.59	87,016.00	6,625.59	1,388,582.33	1,044,368.00	344,214.33
Net Income (Loss)	(53,411.52)	(10,175.00)	(43,236.52)	(306,562.90)	(98,654.00)	(207,908.90)

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

11/30/13

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	270.00	525.00	(255.00)	4,388.00	6,300.00	(1,912.00)
Late Charge, NSF Check Charge	1,282.98	1,326.00	(43.02)	22,710.91	16,000.00	6,710.91
Other Miscellaneous Revenue	10.00	713.00	(703.00)	3,207.16	8,600.00	(5,392.84)
Total Miscellaneous Revenue	1,562.98	2,564.00	(1,001.02)	30,306.07	30,900.00	(593.93)
Medicare A Revenue						
Medicare A	128,869.63	201,149.00	(72,279.37)	1,989,975.06	2,413,843.00	(423,867.94)
ARD - Medicare A	12,714.10	14,563.00	(1,848.90)	202,640.14	174,811.00	27,829.14
NH Pt_Care - Medicare Advantage/ Hmo	28,074.50	42,819.00	(14,544.50)	507,513.07	511,538.00	(4,024.93)
ARD_Pt Care - Medicare Advantage/ HMO		873.00	(873.00)	4,840.00	10,597.00	(5,757.00)
Total Medicare A Revenue	169,658.23	259,204.00	(89,545.77)	2,704,968.27	3,110,789.00	(405,820.73)
Medicare B Revenue						
Medicare B	51,853.56	39,046.00	12,807.56	434,572.46	468,618.00	(34,045.54)
Total Medicare B Revenue	51,853.56	39,046.00	12,807.56	434,572.46	468,618.00	(34,045.54)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	285,835.60	341,335.00	(55,499.40)	3,362,936.03	4,096,097.00	(733,160.97)
ARD - Medicaid Title XIX (IDHFS)	124,492.42	155,112.00	(30,619.58)	1,500,292.75	1,861,355.00	(361,062.25)
Patient Care-Hospice	68,865.59	8,066.00	60,799.59	496,034.05	96,847.00	399,187.05
ARD Patient Care - Hospice	15,898.02	5,839.00	10,059.02	235,434.88	70,101.00	165,333.88
Total Medicaid Revenue	495,091.63	510,352.00	(15,260.37)	5,594,697.71	6,124,400.00	(529,702.29)
Private Pay Revenue						
VA-Veterans Nursing Home Care	16,469.96	11,498.00	4,971.96	195,621.64	138,075.00	57,546.64
ARD - VA - Veterans Care	1,950.39	2,914.00	(963.61)	17,336.80	35,067.00	(17,730.20)
Nursing Home Patient Care - Private Pay	264,956.20	273,511.00	(8,554.80)	3,334,131.08	3,282,187.00	51,944.08
Nursing Home Beauty Shop Revenue	2,819.00	3,728.00	(909.00)	38,940.60	44,789.00	(5,828.40)
Medical Supplies Revenue	5,969.48	5,592.00	377.48	71,187.75	67,126.00	4,061.75
Patient Transportation Charges	1,213.84	1,625.00	(411.16)	19,555.87	19,511.00	44.87
ARD Patient Care- Private Pay	83,810.00	84,475.00	(665.00)	887,318.60	1,013,700.00	(126,381.40)
Total Private Pay Revenue	377,188.87	383,343.00	(6,154.13)	4,564,092.34	4,800,435.00	(236,342.66)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	3,848.25	2,500.00	1,348.25	53,079.60	30,000.00	23,079.60
IL Department Of Aging-Day Care Grant (Title XX)	9,763.99	12,913.00	(3,149.01)	139,553.39	155,000.00	(15,446.61)
Adult Day Care Charges-Private Pay	3,470.99	4,663.00	(1,192.01)	24,205.96	56,000.00	(31,794.04)
Total Adult Day Care Revenue	17,083.23	20,076.00	(2,992.77)	216,838.95	241,000.00	(24,161.05)
Total Income	1,112,438.50	1,214,585.00	(102,146.50)	13,545,475.80	14,576,142.00	(1,030,666.20)

Operating Expenses

Administration

Reg. Full-Time Employees	26,099.87	29,671.00	3,571.13	315,782.40	355,986.00	40,203.60
Temp. Salaries & Wages	1,759.85	904.00	(855.85)	18,915.73	10,837.00	(8,078.73)
Per Diem	180.00	212.00	32.00	2,198.45	2,511.00	312.55
Overtime	256.90	110.00	(146.90)	1,895.25	1,243.00	(652.25)
TOPS - Balances	(2,310.92)	1,186.00	3,496.92	2,210.39	14,221.00	12,010.61
TOPS - FICA	(176.78)	98.00	274.78	169.10	1,088.00	918.90
Social Security - Employer	2,077.46	2,217.00	139.54	23,951.66	26,527.00	2,575.34
IMRF - Employer Cost	2,585.92	2,874.00	288.08	30,073.08	34,400.00	4,326.92
Workers' Compensation Insurance	(83.50)	1,716.00	1,799.50	15,723.19	20,493.00	4,769.81
Unemployment Insurance	100.06	500.00	399.94	6,765.94	6,000.00	(765.94)

Thursday, January 02, 2014

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

11/30/13

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,561.80	4,840.00	278.20	52,039.13	58,080.00	6,040.87
IMRF - Early Retirement Obligation	3,516.17	3,511.00	(5.17)	41,836.01	42,121.00	484.99
Employee Development/Recognition	25.98	158.00	132.02	390.72	1,852.00	1,461.28
Employee Physicals/Lab	800.00	1,922.00	1,122.00	25,910.40	23,084.00	(2,846.40)
Stationary & Printing		327.00	327.00	641.09	3,869.00	3,227.91
Books, Periodicals & Manuals		18.00	18.00	519.75	139.00	(380.75)
Copier Supplies	731.04	757.00	25.96	7,350.01	8,996.00	1,645.99
Postage, UPS, Federal Express	29.70	630.00	600.30	5,231.74	7,439.00	2,207.26
Operational Supplies	356.04	2,144.00	1,787.96	7,270.61	25,607.00	18,336.39
Audit & Accounting Fees	4,023.50	3,862.00	(361.50)	66,462.00	43,933.00	(22,529.00)
Attorney Fees	200.00	7,259.00	7,059.00	22,994.49	86,998.00	64,003.51
Engineering Fees				4,836.10		(4,836.10)
Professional Services	74,153.18	50,250.00	(23,903.18)	517,257.98	603,000.00	85,742.02
Job Required Travel Expense	558.45	168.00	(392.45)	2,975.25	1,981.00	(994.25)
Insurance	(1,718.15)	20,630.00	22,348.15	251,556.59	247,450.00	(4,106.59)
Property Loss & Liability Claims		487.00	487.00		5,778.00	5,778.00
Computer Services	3,184.09	4,211.00	1,026.91	51,332.77	50,444.00	(888.77)
Telephone Services	574.30	1,480.00	905.70	16,995.75	17,705.00	709.25
Automobile Maintenance		58.00	58.00		586.00	586.00
Equipment Maintenance				4,791.58		(4,791.58)
Legal Notices, Advertising	1,539.40	3,924.00	2,384.60	32,340.89	47,088.00	14,747.11
Photocopy Services	1,499.36	871.00	(628.36)	11,845.56	10,441.00	(1,404.56)
Public Relations	101.61	14.00	(87.61)	928.46	47.00	(881.46)
Dues & Licenses	1,975.08	1,118.00	(857.08)	21,401.03	13,383.00	(8,018.03)
Conferences & Training		394.00	394.00	9,930.10	4,673.00	(5,257.10)
Finance Charges, Bank Fees		227.00	227.00	8,384.70	2,625.00	(5,759.70)
Cable/Satellite TV Expense	2,533.73	2,467.00	(66.73)	29,018.72	29,582.00	563.28
IPA Licensing Fee	43,982.00	53,445.00	9,453.00	519,142.50	641,329.00	122,186.50
Fines & Penalties		1,231.00	1,231.00		14,706.00	14,706.00
General Liability Claims				22,250.00		(22,250.00)
Depreciation Expense	60,972.81	61,766.00	793.19	732,494.16	741,159.00	8,664.84
Interest-Tax Anticipation Notes Payable		587.00	587.00	4,242.47	7,000.00	2,757.53
Interest- Bonds Payable	10,840.89	11,133.00	292.11	130,090.02	133,596.00	3,505.98
Total Administration	244,939.84	279,175.00	34,235.16	3,019,945.77	3,347,977.00	328,031.23
Environmental Services						
Reg. Full-Time Employees	30,060.88	30,629.00	568.12	351,554.23	367,526.00	15,971.77
Reg. Part-Time Employees	731.13		(731.13)	2,900.45		(2,900.45)
Overtime	3,456.65	756.00	(2,700.65)	13,885.29	9,017.00	(4,868.29)
TOPS - Balances	(346.53)	1,274.00	1,620.53	(6,253.29)	15,288.00	21,541.29
TOPS- FICA	(26.51)	103.00	129.51	1,872.72	1,170.00	(702.72)
Social Security - Employer	2,593.19	2,338.00	(255.19)	27,751.26	27,946.00	194.74
IMRF - Employer Cost	3,443.48	3,139.00	(304.48)	37,265.02	37,657.00	391.98
Workers' Compensation Insurance	(42.72)	1,738.00	1,780.72	16,559.34	20,823.00	4,263.66
Unemployment Insurance	213.31	837.00	623.69	12,021.53	10,000.00	(2,021.53)
Employee Health/Life Insurance	7,030.59	7,239.00	208.41	79,709.37	86,835.00	7,125.63
Books, Periodicals & Manuals				98.45		(98.45)
Operational Supplies	3,802.25	4,752.00	949.75	64,457.15	56,936.00	(7,521.15)
Gas Service	22,620.27	12,112.00	(10,508.27)	116,743.26	145,278.00	28,534.74
Electric Service	19,665.24	21,897.00	2,231.76	264,337.54	262,698.00	(1,639.54)
Water Service	2,320.60	2,307.00	(13.60)	30,580.14	27,684.00	(2,896.14)
Pest Control Service	482.00	556.00	74.00	5,784.00	6,650.00	866.00
Waste Disposal & Recycling	1,236.86	4,125.00	2,888.14	31,030.03	49,500.00	18,469.97
Equipment Rentals		267.00	267.00	2,838.00	3,127.00	289.00
Sewer Service & Tax	1,390.55	1,641.00	250.45	15,699.29	19,615.00	3,915.71
Total Environmental Services	98,631.24	95,710.00	(2,921.24)	1,068,833.78	1,147,750.00	78,916.22

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

11/30/13

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Laundry						
Reg. Full-Time Employees	10,740.51	9,089.00	(1,651.51)	112,468.88	109,002.00	(3,466.88)
Overtime	640.53	237.00	(403.53)	2,902.73	2,756.00	(146.73)
TOPS Balances	(411.79)	509.00	920.79	(273.48)	6,086.00	6,359.48
TOPS - FICA	(31.50)	48.00	79.50	(20.92)	486.00	486.92
Social Security - Employer	859.36	699.00	(160.36)	8,634.44	8,287.00	(367.44)
IMRF - Employer Cost	1,141.96	933.00	(208.96)	11,594.32	11,141.00	(453.32)
Workers' Compensation Insurance	(12.48)	515.00	527.48	5,161.59	6,180.00	1,018.41
Unemployment Insurance		237.00	237.00	3,322.82	2,800.00	(522.82)
Employee Health/Life Insurance	2,324.00	1,785.00	(539.00)	22,451.47	21,387.00	(1,064.47)
Laundry Supplies	119.00	1,612.00	1,493.00	13,719.23	19,223.00	5,503.77
Linen & Bedding	97.11	1,382.00	1,284.89	13,687.11	16,496.00	2,808.89
Total Laundry	15,466.70	17,046.00	1,579.30	193,648.19	203,804.00	10,155.81
Maintenance						
Reg. Full-Time Employees	5,880.93	4,110.00	(1,770.93)	48,192.37	49,265.00	1,072.63
Overtime	226.50	27.00	(199.50)	346.75	313.00	(33.75)
TOPS - Balances	(59.72)	223.00	282.72	(220.04)	2,676.00	2,896.04
TOPS - FICA	(4.57)	18.00	22.57	(16.84)	205.00	221.84
Social Security - Employer	466.44	316.00	(150.44)	3,698.64	3,748.00	49.36
IMRF - Employer Cost	626.50	423.00	(203.50)	4,966.04	5,054.00	87.96
Workers' Compensation Insurance	(5.81)	234.00	239.81	2,109.65	2,742.00	632.35
Unemployment Insurance	219.03	145.00	(74.03)	2,060.75	1,740.00	(320.75)
Employee Health/Life Insurance	587.10	7.00	(580.10)	7,010.89	51.00	(6,959.89)
Gasoline & Oil		14.00	14.00	2,614.34	146.00	(2,468.34)
Ground Supplies		26.00	26.00	455.37	279.00	(176.37)
Maintenance Supplies	1,642.26	4,687.00	3,044.74	33,604.48	56,189.00	22,584.52
Equipment < \$2,500	410.79		(410.79)	410.79		(410.79)
Professional Services	652.72	28.00	(624.72)	1,241.72	248.00	(993.72)
Automobile Maintenance	209.50	580.00	370.50	6,284.62	6,883.00	598.38
Equipment Maintenance	197.09	1,768.00	1,570.91	24,330.66	21,106.00	(3,224.66)
Equipment Rentals	4.40		(4.40)	634.80		(634.80)
Nursing Home Building Repair/Maintenance	7,442.76	7,500.00	57.24	87,391.32	90,000.00	2,608.68
Conferences & Training		246.00	246.00		2,919.00	2,919.00
Landscaping Services		4.00	4.00		48.00	48.00
Parking Lot/Sidewalk Maintenance	729.00	964.00	235.00	8,837.00	11,535.00	2,698.00
Nursing Home Building Construction/Improvements		785.00	785.00		9,343.00	9,343.00
Total Maintenance	19,224.92	22,105.00	2,880.08	233,953.31	264,490.00	30,536.69
Nursing Services						
Reg. Full-Time Employees	127,409.51	111,177.00	(16,232.51)	1,549,954.52	1,334,113.00	(215,841.52)
Reg. Part-Time Employees	5,610.07	2,918.00	(2,692.07)	11,161.02	34,939.00	23,777.98
Temp. Salaries & Wages	11,050.75	27,789.00	16,738.25	141,688.96	333,369.00	191,680.04
Overtime	65,863.24	40,263.00	(25,600.24)	470,912.48	483,057.00	12,144.52
TOPS - Balances	(5,851.53)	3,709.00	9,560.53	(7,442.68)	44,475.00	51,917.68
No Benefit Full-Time Employees	76,583.87	86,155.00	9,571.13	1,045,509.37	1,033,750.00	(11,759.37)
No Benefit Part-Time Employees	25,459.15	30,713.00	5,253.85	396,606.08	368,523.00	(28,083.08)
TOPS - FICA	(447.64)	289.00	736.64	(569.36)	3,402.00	3,971.36
Social Security - Employer	23,648.68	22,532.00	(1,116.68)	271,351.45	270,307.00	(1,044.45)
IMRF - Employer Cost	29,824.62	27,053.00	(2,771.62)	348,181.40	324,526.00	(23,655.40)
Workers' Compensation Insurance	(286.94)	16,540.00	16,826.94	149,383.33	198,403.00	49,019.67
Unemployment Insurance	1,841.49	5,837.00	3,995.51	86,720.69	70,000.00	(16,720.69)
Employee Health/Life Insurance	20,595.70	17,326.00	(3,269.70)	240,662.39	207,802.00	(32,860.39)
Books, Periodicals & Manuals	631.19	65.00	(566.19)	1,807.19	769.00	(1,038.19)
Stocked Drugs	1,402.34	3,337.00	1,934.66	29,507.00	40,000.00	10,493.00

Champaign County Nursing Home
Actual vs Budget Statement of Operations

11/30/13

4

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Pharmacy Charges-Public Aid	2,295.74	1,000.00	(1,295.74)	15,554.31	11,912.00	(3,642.31)
Oxygen	2,320.15	3,337.00	1,016.85	37,705.44	40,000.00	2,294.56
Incontinence Supplies	8,899.72	9,000.00	100.28	103,693.64	108,000.00	4,306.36
Pharmacy Charges - Insurance	2,822.05	6,674.00	3,851.95	40,054.40	80,000.00	39,945.60
Equipment < \$2,500	1,388.99		(1,388.99)	19,756.74		(19,756.74)
Operational Supplies	15,304.70	15,251.00	(53.70)	192,415.63	182,891.00	(9,524.63)
Pharmacy Charges-Medicare	12,949.40	13,453.00	503.60	196,135.30	161,392.00	(34,743.30)
Medical/Dental/Mental Health	3,400.00	1,616.00	(1,784.00)	40,800.00	19,392.00	(21,408.00)
Professional Services	40,598.26	5,000.00	(35,598.26)	424,083.34	60,000.00	(364,083.34)
Job Require Travel		92.00	92.00	181.44	983.00	801.56
Laboratory Fees	2,566.68	2,017.00	(549.68)	39,490.45	24,160.00	(15,330.45)
Equipment Rentals	6,009.25	4,093.00	(1,916.25)	60,794.24	49,017.00	(11,777.24)
Dues & Licenses		50.00	50.00		545.00	545.00
Conferences & Training	99.00	531.00	432.00	4,437.60	6,317.00	1,879.40
Contract Nursing Services	47,332.70	50,000.00	2,667.30	332,771.80	600,000.00	267,228.20
Medicare Medical Services	1,544.40	6,250.00	4,705.60	31,975.29	75,000.00	43,024.71
Medical/ Health Equipment		457.00	457.00		5,396.00	5,396.00
Total Nursing Services	530,865.54	514,524.00	(16,341.54)	6,275,283.46	6,172,440.00	(102,843.46)
Activities						
Reg. Full-Time Employees	14,309.14	16,674.00	2,364.86	167,111.16	200,000.00	32,888.84
Overtime	131.59	49.00	(82.59)	1,054.20	467.00	(587.20)
TOPS - Balances	(341.67)	250.00	591.67	1,064.61	3,000.00	1,935.39
TOPS - FICA	(28.14)	21.00	47.14	81.44	230.00	148.56
Social Security - Employer	1,069.22	1,245.00	175.78	12,186.05	14,940.00	2,753.95
IMRF - Employer Cost	1,420.51	1,661.00	260.49	16,358.61	20,128.00	3,769.39
Workers' Compensation Insurance	(17.12)	933.00	950.12	7,823.01	11,086.00	3,262.99
Unemployment Insurance	249.42	312.00	62.58	5,970.13	3,700.00	(2,270.13)
Employee Health/Life Insurance	3,465.70	3,017.00	(448.70)	32,594.65	36,149.00	3,554.35
Books, Periodicals & Manuals				419.00		(419.00)
Operational Supplies	691.95	251.00	(440.95)	5,095.26	2,946.00	(2,149.26)
Professional Services	461.40	136.00	(325.40)	1,946.40	1,511.00	(435.40)
Job Required Travel				116.62		(116.62)
Conferences & Training	28.00	91.00	63.00	949.85	982.00	32.15
Total Activities	21,442.00	24,660.00	3,218.00	252,770.99	295,139.00	42,368.01
Social Services						
Reg. Full-Time Employees	11,097.72	11,498.00	400.28	120,165.23	137,877.00	17,711.77
Temp. Salaries & Wages		608.00	608.00		7,219.00	7,219.00
Overtime	148.70	390.00	241.30	652.59	4,647.00	3,994.41
TOPS - Balances	(456.27)	540.00	996.27	1,610.27	6,403.00	4,792.73
TOPS - FICA	(34.91)	50.00	84.91	123.18	490.00	366.82
Social Security - Employer	852.07	922.00	69.93	8,722.49	11,020.00	2,297.51
IMRF - Employer Cost	1,134.08	1,183.00	48.92	11,711.19	14,119.00	2,407.81
Workers' Compensation Insurance	(10.11)	691.00	701.11	5,507.62	8,281.00	2,773.38
Unemployment Insurance		275.00	275.00	2,847.62	3,300.00	452.38
Employee Health/Life Insurance	2,304.40	2,077.00	(227.40)	24,068.67	24,913.00	844.33
Books, Periodicals & Manuals		67.00	67.00		705.00	705.00
Operational Supplies				53.86		(53.86)
Professional Services	606.40	242.00	(364.40)	45,388.28	2,827.00	(42,561.28)
Conferences & Training		131.00	131.00		1,462.00	1,462.00
Total Social Services	15,642.08	18,674.00	3,031.92	220,851.00	223,263.00	2,412.00
Physical Therapy						
Reg. Full-Time Employees	4,949.55	4,381.00	(568.55)	52,826.67	52,528.00	(298.67)
Overtime	0.42	12.00	11.58	187.55	45.00	(142.55)

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

11/30/13

5

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS - Balances	(122.71)	325.00	447.71	157.41	3,889.00	3,731.59
TOPS - FICA	(9.39)	25.00	34.39	12.04	289.00	276.96
Social Security - Employer	372.26	349.00	(23.26)	4,301.54	4,076.00	(223.54)
IMRF - Employer Cost	498.58	433.00	(65.58)	5,882.66	5,174.00	(708.66)
Workers' Compensation Ins.	(7.85)	245.00	252.85	2,462.67	2,907.00	444.33
Unemployment Insurance		99.00	99.00	1,423.80	1,100.00	(323.80)
Employee Health/Life Insurance	1,174.20	1,206.00	31.80	13,985.38	14,450.00	464.62
Professional Services	34,156.41	34,383.00	226.59	365,893.38	412,596.00	46,702.62
Total Physical Therapy	41,011.47	41,458.00	446.53	447,133.10	497,056.00	49,922.90
Occupational Therapy						
Reg. Full-Time Employees	2,516.40	2,103.00	(413.40)	26,385.64	25,225.00	(1,160.64)
Overtime				136.29		(136.29)
TOPS - Balances	(218.82)	38.00	256.82	162.97	434.00	271.03
TOPS - FICA	(16.74)	11.00	27.74	12.47	33.00	20.53
Social Security - Employer	191.74	151.00	(40.74)	2,015.05	1,790.00	(225.05)
IMRF - Employer Cost	256.69	227.00	(29.69)	2,605.06	2,614.00	8.94
Workers' Compensation Ins.	(3.67)	119.00	122.67	1,225.16	1,395.00	169.84
Unemployment Insurance		54.00	54.00	711.90	560.00	(151.90)
Employee Health/Life Insurance	587.10	603.00	15.90	6,992.69	7,225.00	232.31
Professional Services	33,789.96	40,234.00	6,444.04	365,873.47	482,775.00	116,901.53
Total Occupational Therapy	37,102.66	43,540.00	6,437.34	406,120.70	522,051.00	115,930.30
Speech Therapy						
Professional Services	10,135.10	13,734.00	3,598.90	118,136.40	164,698.00	46,561.60
Total Speech Therapy	10,135.10	13,734.00	3,598.90	118,136.40	164,698.00	46,561.60
Respiratory Therapy						
Professional Services	8,305.00	10,400.00	2,095.00	89,072.50	114,400.00	25,327.50
Total Respiratory Therapy	8,305.00	10,400.00	2,095.00	89,072.50	114,400.00	25,327.50
Total This Department	18,440.10	24,134.00	5,693.90	207,208.90	279,098.00	71,889.10
Food Services						
Reg. Full-Time Employees	27,531.45	39,625.00	12,093.55	416,578.95	475,412.00	58,833.05
Reg. Part-Time Employees	374.26	2,433.00	2,058.74	29,355.61	29,075.00	(280.61)
Overtime	6,049.16	1,480.00	(4,569.16)	27,673.43	17,661.00	(10,012.43)
TOPS - Balances	(943.19)	505.00	1,448.19	(11,676.94)	5,983.00	17,659.94
TOPS - FICA	(72.15)	40.00	112.15	(893.28)	458.00	1,351.28
Social Security - Employer	2,587.25	3,233.00	645.75	35,916.99	38,675.00	2,758.01
IMRF - Employer Cost	3,381.06	4,354.00	972.94	48,207.52	52,138.00	3,930.48
Workers' Compensation Insurance	(52.36)	2,409.00	2,461.36	21,853.88	28,875.00	7,021.14
Unemployment Insurance	917.11	1,087.00	169.89	19,634.10	13,000.00	(6,634.10)
Employee Health/Life Insurance	3,580.20	7,810.00	4,229.80	64,546.83	93,643.00	29,096.17
Food	33,869.84	36,087.00	2,217.16	480,964.25	433,000.00	(47,964.25)
Nutritional Supplements	1,911.28	2,500.00	588.72	50,640.49	30,000.00	(20,640.49)
Equipment < \$2,500				119.80		(119.80)
Operational Supplies	3,590.41	3,757.00	166.59	56,138.88	45,073.00	(11,065.88)
Professional Services	4,186.20	2,623.00	(1,563.20)	93,459.43	31,399.00	(62,060.43)
Job Required Travel Expense				322.72		(322.72)
Equipment Rentals	94.49	395.00	300.51	4,548.94	4,729.00	180.06
Dues & Licenses		19.00	19.00	80.00	162.00	82.00
Conferences & Training		87.00	87.00	380.00	1,000.00	620.00
Total Food Services	87,005.01	108,444.00	21,438.99	1,337,851.58	1,300,283.00	(37,568.58)
Barber & Beauty						
Reg. Full-Time Employees	4,668.72	4,453.00	(215.72)	52,843.71	53,359.00	515.29

11/30/13

Champaign County Nursing Home
Actual vs Budget Statement of Operations

6

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Overtime		12.00	12.00	(14.09)	56.00	70.09
TOPS - Balances	(219.12)	160.00	379.12	(519.05)	1,865.00	2,384.05
TOPS - FICA	(16.76)	22.00	38.76	(39.70)	143.00	182.70
Social Security - Employer	332.77	248.00	(86.77)	3,569.48	2,908.00	(661.48)
IMRF - Employer Cost	445.77	347.00	(98.77)	4,792.69	4,043.00	(749.69)
Workers' Compensation Insurance	(7.38)	248.00	255.38	2,472.89	2,954.00	481.11
Unemployment Insurance		174.00	174.00	1,423.78	2,000.00	576.22
Employee Health/Life Insurance	1,174.20	1,206.00	31.80	13,985.38	14,450.00	464.62
Operational Supplies	152.68	118.00	(34.68)	772.06	1,416.00	643.94
Conferences & Training				160.00		(160.00)
Total Barber & Beauty	6,530.88	6,986.00	455.12	79,447.15	83,194.00	3,746.85
Adult Day Care						
Reg. Full-Time Employees	12,653.90	12,919.00	265.10	138,400.87	154,907.00	16,506.13
Temp. Salaries & Wages	56.72	32.00	(24.72)	56.72	384.00	327.28
Overtime	151.13	51.00	(100.13)	552.46	601.00	48.54
TOPS - Balances	(1,207.01)	342.00	1,549.01	1,814.70	4,082.00	2,267.30
TOPS - FICA	(92.34)	26.00	118.34	138.82	312.00	173.18
Social Security - Employer	976.09	964.00	(12.09)	10,456.58	11,502.00	1,045.42
IMRF - Employer Cost	1,304.27	1,290.00	(14.27)	14,038.57	15,458.00	1,419.43
Workers' Compensation Insurance	(17.08)	723.00	740.08	6,335.90	8,621.00	2,285.10
Unemployment Insurance	267.44	250.00	(17.44)	4,152.11	3,000.00	(1,152.11)
Employee Health/Life Insurance	1,777.80	2,600.00	822.20	26,829.57	31,178.00	4,348.43
Books, Periodicals & Manuals		35.00	35.00		365.00	365.00
Gasoline & Oil	1,663.07	1,330.00	(333.07)	15,084.46	15,839.00	754.54
Equipment < \$2,500				119.00		(119.00)
Operational Supplies	87.71	45.00	(42.71)	908.00	430.00	(478.00)
Field Trips/Activities				71.21		(71.21)
Conferences & Training		28.00	28.00	1,164.86	303.00	(861.86)
Total Adult Day Care	17,621.70	20,835.00	3,013.30	220,123.83	246,982.00	26,858.17
Alzheimers and Related Disord						
Reg. Full-Time Employees	21,087.20	22,433.00	1,345.80	265,107.03	269,196.00	4,088.97
Overtime	14,462.73	11,848.00	(2,614.73)	94,285.05	142,055.00	47,769.95
TOPS - Balances	(2,146.21)	394.00	2,540.21	(6,752.58)	4,673.00	11,425.58
No Benefit Full-Time Employees	27,975.48	21,755.00	(6,220.48)	325,705.16	260,961.00	(64,744.16)
No Benefit Part-Time Employees	16,119.86	12,786.00	(3,333.86)	209,250.02	153,421.00	(55,829.02)
TOPS - FICA	(164.18)	38.00	202.18	(516.57)	357.00	873.57
Social Security - Employer	6,061.24	5,149.00	(912.24)	67,764.91	61,744.00	(6,020.91)
IMRF - Employer Cost	7,973.17	6,942.00	(1,031.17)	90,989.82	83,304.00	(7,685.82)
Workers' Compensation Insurance	(74.74)	1,897.00	1,971.74	37,511.37	22,742.00	(14,769.37)
Unemployment Insurance	883.40	1,500.00	616.60	30,632.53	18,000.00	(12,632.53)
Employee Health/Life Insurance	4,065.20	3,785.00	(280.20)	49,655.34	45,398.00	(4,257.34)
Operational Supplies		83.00	83.00	93.35	930.00	836.65
Conferences & Training	122.90	238.00	115.10	809.79	2,856.00	2,046.21
ARD - Contract Nursing	9,201.42	5,837.00	(3,364.42)	112,914.05	70,000.00	(42,914.05)
Total Alzheimers and Related Disorders	105,567.47	94,885.00	(10,682.47)	1,277,449.27	1,135,637.00	(141,812.27)
Total Expenses	1,259,491.61	1,311,776.00	52,284.39	15,240,621.03	15,719,164.00	478,542.97
Net Operating Income	(147,053.11)	(97,191.00)	(49,862.11)	(1,895,145.23)	(1,143,022.00)	(552,123.23)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	92,168.56	86,527.00	5,641.56	1,049,643.82	1,038,368.00	11,275.82
Mobile Home Tax	1,067.78		1,067.78	1,067.78		1,067.78
Payment in Lieu of Taxes	195.74		195.74	472.13		472.13

11/30/13

Champaign County Nursing Home
Actual vs Budget Statement of Operations

7

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Total Local Taxes	93,432.08	86,527.00	6,905.08	1,051,183.73	1,038,368.00	12,815.73
Miscellaneous NI Revenue						
Investment Interest	27.28	76.00	(48.72)	540.24	1,000.00	(459.76)
Restricted Donations	182.23	413.00	(230.77)	3,716.38	5,000.00	(1,283.62)
Interfund Transfer-From General Corporate Fund				333,141.98		333,141.98
Total Miscellaneous NI Revenue	209.51	489.00	(279.49)	337,398.60	6,000.00	331,398.60
Total NonOperating Income	93,641.59	87,016.00	6,625.59	1,388,582.33	1,044,368.00	344,214.33
Net Income (Loss)	(53,411.52)	(10,175.00)	(43,236.52)	(306,562.90)	(98,654.00)	(207,908.90)

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

11/30/13

1

Description	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	Total
Operating Income													
Miscellaneous Revenue	2,456	1,918	3,428	4,383	2,163	1,153	3,890	1,839	3,512	3,844	358	1,563	30,306
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	169,658	2,704,968
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	51,854	434,572
Medicaid Revenue	537,381	501,772	398,469	456,539	471,542	480,012	411,248	405,035	431,913	538,759	466,938	495,092	5,594,698
Private Pay Revenue	391,185	384,838	328,549	415,104	347,588	328,008	401,996	428,065	461,160	285,685	434,726	377,189	4,564,092
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	17,083	216,839
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	1,112,439	13,545,476
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	244,940	3,019,946
Environmental Services	87,632	93,798	85,490	87,980	84,140	93,743	87,856	90,975	89,674	82,885	86,030	98,631	1,068,834
Laundry	14,973	17,831	13,530	15,528	17,910	19,434	15,911	17,138	15,749	14,736	15,442	15,467	193,648
Maintenance	18,267	24,768	24,718	24,941	18,428	20,861	18,430	18,728	14,843	5,235	25,511	19,225	233,953
Nursing Services	552,005	579,190	466,414	504,022	527,094	553,455	520,431	532,437	506,499	500,139	502,730	530,866	6,275,283
Activities	18,781	19,303	17,914	18,980	23,271	24,100	19,485	20,831	24,873	22,486	21,307	21,442	252,771
Social Services	17,742	23,734	24,210	26,125	16,994	17,438	15,917	16,351	16,175	15,165	15,359	15,642	220,851
Physical Therapy	35,207	40,049	35,595	39,943	34,063	37,057	31,399	38,391	39,125	38,881	38,612	41,011	447,133
Occupational Therapy	31,508	34,749	31,096	32,362	33,202	33,902	31,099	36,018	38,168	33,509	33,405	37,103	406,121
Speech Therapy	9,665	9,168	9,122	10,260	10,034	10,505	9,343	10,687	9,386	9,614	10,218	10,135	118,136
Respiratory Therapy													
Respiratory Therapy		3,658	7,466	2,640	9,543	10,079	8,745	10,038	9,680	9,240	9,680	8,305	89,073
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	18,440	207,209
Food Services	114,446	116,161	96,372	120,503	113,126	121,715	108,647	103,642	108,697	109,129	138,408	87,005	1,337,852
Barber & Beauty	6,026	7,414	6,307	6,276	6,948	7,689	6,319	6,803	6,337	6,121	6,677	6,531	79,447
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	17,622	220,124
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	105,567	1,277,449
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	1,259,492	15,240,821
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)	(147,053)	(1,695,145)
NonOperating Income													
Local Taxes	86,531	86,807	86,531	86,522	86,540	86,531	86,531	86,531	86,531	86,531	92,364	93,236	1,051,184
Miscellaneous NI Revenue	424	134	77	120	333,326	501	499	728	744	510	126	210	337,399
Total NonOperating Income	86,955	86,941	86,608	86,642	419,866	87,032	87,030	87,258	87,274	87,041	92,490	93,446	1,388,582
Net Income (Loss)	79,775	(66,949)	(27,650)	(69,623)	220,737	(187,091)	(53,869)	(51,182)	(21,068)	(66,740)	(9,295)	(53,607)	(306,563)

11/30/13

Champaign County Nursing Home
Historical Statement of Operations

1

Description	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement	540	363	445	300	619	189	579	327	186	366	204	270	4,388
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)	1,283	22,711
Other Miscellaneous Revenue	20	86	185	301	58	39	110	6	1,428	640	325	10	3,207
Total Miscellaneous Revenue	2,456	1,918	3,428	4,383	2,163	1,153	3,890	1,639	3,512	3,844	358	1,563	30,306
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	128,870	1,989,975
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	12,714	202,640
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	28,075	507,513
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	169,658	2,704,968
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	51,854	434,572
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	51,854	434,572
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	285,836	3,362,936
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	124,492	1,500,293
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	68,866	496,034
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	15,898	235,435
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	495,092	5,594,698
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	16,470	195,622
ARD - VA - Veterans Care						3,034	6,935			4,551	867	1,950	17,337
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	264,956	3,334,131
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	2,819	38,941
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	5,969	71,188
Patient Transportation Charges	1,087	1,702	2,383	1,199	1,425	2,599	800	1,445	1,805	1,541	2,556	1,214	19,556
ARD Patient Care- Private Pay	87,102	90,376	89,693	103,398	103,025	42,845	100,740	95,287	54,895	(13,355)	49,523	83,810	887,319
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	377,189	4,564,092
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	3,848	53,080
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	9,784	139,553
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	3,471	24,206

Thursday, January 02, 2014

1:31 PM

11/30/13

Champaign County Nursing Home
Historical Statement of Operations

2

Description	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	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	17,083	218,839
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	1,168,126	1,073,453	1,187,198	1,112,439	13,545,476

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	25,602	28,051	26,100	315,782
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	1,780	18,916
Per Diem		232	239	310	239	239	169	287	90	169	45	180	2,198
Overtime	265	129	68	744	85	135	34	214	(46)	4	6	257	1,895
TOPS - Balances	(1,320)	482	1,664	1,282	171	(987)	303	1,181	891	446	408	(2,311)	2,210
TOPS - FICA	(101)	37	127	98	13	(75)	23	90	68	34	31	(177)	169
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	2,077	23,952
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	2,586	30,073
Workers' Compensation Insurance	1,923	1,696	1,526	514	1,687	2,558	1,547	1,807	1,718	1,814	(782)	(64)	15,723
Unemployment Insurance	78	1,782	1,285	1,143	744	697	460	211	112	76	78	100	6,766
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	4,562	52,039
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	3,516	41,636
Employee Development/Recognition	34	29	21	26	29	21	91	13	21	34	46	26	391
Employee Physicals/Lab	1,500	1,493	3,034	3,650	2,698		2,548	1,364	2,000	2,814	3,989	800	25,910
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	731	7,350
Postage, UPS, Federal Express	330	360	415	1,019	829	363	475	322	374	715		30	5,232
Operational Supplies	1,307	1,567	387	1,072	475	629	177	236	452	119	494	356	7,271
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	4,024	66,462
Attorney Fees		2,503	2,719	3,491	1,935	(715)	89	5,411	2,446	894	4,024	200	22,994
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	74,153	517,258
Job Required Travel Expense	69	151	472	515	343	106	193	256	89	135	90	558	2,975
Insurance	22,442	22,508	22,508	23,167	23,167	23,167	23,567	23,167	23,250	23,167	23,167	(1,718)	251,557
Computer Services	8,462	3,373	3,316	4,284	3,309	3,251	5,955	3,464	3,311	4,316	5,108	3,184	51,333
Telephone Services	1,511	1,633	1,381	1,368	1,473	1,451	1,418	1,724	1,529	1,518	1,417	574	16,996
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	1,539	32,341
Photocopy Services	1,100	800	800	800	2,348	750	750	750	750	750	750	1,499	11,846
Public Relations	292	14		78	24	16	152	80	23	123	24	102	928
Dues & Licenses	1,625	1,833	1,725	1,625	1,975	1,625	1,625	2,157	1,625	1,735	1,875	1,975	21,401
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	2,534	29,019
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	43,992	519,143

Thursday, January 02, 2014

1:31 PM

11/30/13

Champaign County Nursing Home
Historical Statement of Operations

3

Description	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	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	60,973	732,494
Transfers to General Corporate Fund													
Interest-Tax Anticipation Notes Payabl						1,628	1,947	306	200	181			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	10,841	130,090
Total Administration	231,058	251,349	237,521	254,453	254,568	255,334	241,931	269,495	265,541	245,983	267,774	244,940	3,019,946
Environmental Services													
Reg. Full-Time Employees	25,732	26,386	27,561	30,691	31,132	38,205	27,088	28,095	28,969	27,569	30,067	30,061	351,554
Reg. Part-Time Employees									553	772	844	731	2,900
Overtime	2,406	2,190	27	884	23	1,091	4	1,305	1,317	1,090	94	3,457	13,885
TOPS - Balances	(1,866)	1,670	1,217	1,295	(455)	(6,233)	(2,368)	159	(176)	(21)	872	(347)	(6,253)
TOPS- FICA	2,208	128	93	99	(35)	(477)	(181)	12	(13)	(2)	67	(27)	1,873
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	2,593	27,751
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	3,443	37,265
Workers' Compensation Insurance	1,963	1,558	1,635	656	1,816	3,105	1,624	1,663	1,750	1,683	(850)	(43)	16,559
Unemployment Insurance	188	1,869	1,435	1,678	1,584	1,497	1,369	1,265	489	214	222	213	12,022
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	7,031	79,709
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	3,802	64,457
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	22,620	116,743
Electric Service	19,054	18,895	17,679	18,020	21,017	21,326	25,403	27,511	26,879	25,487	23,402	19,665	264,338
Water Service	2,586	2,832	2,523	2,385	2,579	2,547	2,602	3,074	2,631	2,035	2,464	2,321	30,560
Pest Control Service	482	482	482	482	482	482	482	482	482	482	482	482	5,784
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	1,237	31,030
Equipment Rentals	258	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	1,391	15,699
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	98,631	1,068,834
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	10,741	112,469
Overtime	418	500		255	393	4	381		311		641		2,903
TOPS Balances	216	704	399	1,338	(266)	375	(793)	(1,151)	22	(231)	(474)	(412)	(273)
TOPS - FICA	17	54	31	102	(20)	29	(61)	(88)	2	(18)	(36)	(31)	(21)
Social Security - Employer	612	630	550	673	714	893	708	771	740	721	781	859	8,634
IMRF - Employer Cost	806	847	740	911	959	1,196	955	1,035	1,003	969	1,030	1,142	11,594
Workers' Compensation Insurance	587	468	438	203	519	933	570	590	589	557	(279)	(12)	5,162
Unemployment Insurance		561	382	537	493	531	428	357	33				3,323

Thursday, January 02, 2014

1:31 PM

11/30/13

Champaign County Nursing Home
Historical Statement of Operations

4

Description	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	Total
Employee Health/Life Insurance	2,258	2,258	554	1,758	1,928	1,690	1,690	1,762	1,677	2,297	2,258	2,324	22,451
Laundry Supplies	755	2,343	1,955	398	2,900	876		2,780	306	729	558	119	13,719
Linen & Bedding	1,559	1,558	1,137	648	1,084	1,068	2,927	734	1,439	32	1,404	97	13,687
Total Laundry	14,973	17,831	13,530	15,528	17,910	19,434	15,911	17,138	15,749	14,736	15,442	15,467	193,648
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	5,881	48,192
Overtime				120								227	347
TOPS - Balances	(125)	(20)	172	293	301	193	(1,149)	(86)	169	5	66	(60)	(220)
TOPS - FICA	(10)	(2)	13	22	23	15	(88)	(7)	13		7	(5)	(17)
Social Security - Employer	248	279	243	316	368	402	403	245	136	130	463	466	3,699
IMRF - Employer Cost	326	375	327	427	494	539	543	329	185	175	621	627	4,966
Workers' Compensation Insurance	243	217	190	77	281	438	318	193	107	102	(50)	(6)	2,110
Unemployment Insurance		239	187	230	248	257	299	182	24	11	204	219	2,081
Employee Health/Life Insurance	573	573	573	590	653	573	573	593	571	582	571	587	7,011
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	4,348	1,642	33,604
Equipment < \$2,500												411	411
Professional Services							589					653	1,242
Automobile Maintenance	377	340	294	128	215	385	1,248	1,719	227	1,009	136	210	6,285
Equipment Maintenance	2,171	2,541	2,472	3,137	2,858	4,735	1,706		1,707	461	2,345	197	24,331
Equipment Rentals	276	18	276	13	13	13	4	4	4	4	4	4	635
Nursing Home Building Repair/Mainte	5,296	8,706	12,883	9,738	5,782	2,994	7,608	9,748	6,532	433	10,251	7,443	87,391
Parking Lot/Sidewalk Maintenance	325	4,583	800	2,400								729	8,837
Nursing Home Building Construction/I													
Furnishings, Office Equipment													
Total Maintenance	18,267	24,768	24,718	24,941	18,426	20,861	18,430	18,728	14,843	5,235	25,511	19,225	233,953
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	127,410	1,549,955
Reg. Part-Time Employees										824	4,726	5,610	11,161
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	11,051	141,689
Overtime	60,651	51,047	18,417	27,655	24,419	38,424	30,189	39,524	35,945	41,432	37,347	65,863	470,912
TOPS - Balances	2,368	3,204	1,284	4,643	(1,885)	962	1,239	(3,977)	(3,066)	(1,438)	(4,926)	(5,852)	(7,443)
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	76,584	1,045,509
No Benefit Part-Time Employees	41,074	34,926	30,778	36,349	36,743	37,886	35,471	27,676	33,772	30,708	25,765	25,459	396,606
TOPS - FICA	181	245	98	355	(144)	74	95	(304)	(235)	(110)	(377)	(448)	(569)
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	23,649	271,351
IMRF - Employer Cost	28,318	29,461	24,357	28,638	28,776	31,950	29,005	30,013	29,686	28,590	29,561	29,825	348,181
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)	(287)	149,383
Unemployment Insurance	3,338	19,704	13,306	13,324	9,549	8,105	6,076	4,149	3,045	2,277	2,006	1,841	86,721

Thursday, January 02, 2014

1:31 PM

11/30/13

Champaign County Nursing Home
Historical Statement of Operations

5

Description	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	Total
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	20,596	240,662
Books, Periodicals & Manuals	140				361		75			600		631	1,807
Stocked Drugs	1,853	1,581	2,240	1,868	1,779	1,524	1,318	2,058	1,871	7,011	5,002	1,402	29,507
Pharmacy Charges-Public Aid	2,039	1,039	757	1,009	807	809	1,016	1,557	1,246	1,032	1,949	2,296	15,554
Oxygen	61	5,104		4,581	3,468	4,885	3,137	4,171	2,858	3,199	4,122	2,320	37,705
Incontinence Supplies	10,024	11,212	8,189	6,366	6,084	8,217	6,832	8,193	14,758	7,212	7,728	8,900	103,694
Pharmacy Charges - Insurance	4,232	1,771	7,222	(551)	2,300	4,336	1,455	4,834	2,457	7,958	1,219	2,822	40,054
Equipment < \$2,500	5,247	2,540	318		1,233	485	902	287	4,373	783	2,230	1,389	19,757
Operational Supplies	22,162	23,181	13,641	11,461	13,353	15,284	10,748	13,515	17,778	12,454	23,535	15,305	192,416
Pharmacy Charges-Medicare	14,870	16,519	11,920	20,051	19,583	12,337	13,875	29,434	16,991	13,308	14,497	12,949	196,135
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	3,400	40,800
Professional Services	25,881	37,256	35,604	33,622	34,854	40,765	38,521	33,285	33,546	27,297	42,874	40,598	424,083
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	2,567	39,490
Equipment Rentals	7,433	5,397	4,360	3,347	9,690	3,188	2,941	3,680	2,686	6,105	5,979	6,009	60,794
Conferences & Training							3,180	199	930	30		99	4,438
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	47,333	332,772
Medicare Medical Services	133	802	2,364	4,184	11,165	4,231	2,135	1,457	622	959	2,380	1,544	31,975
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	530,866	6,275,283

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	14,309	167,111
Overtime	120	114	(97)	340		25	303		113	6		132	1,054
TOPS - Balances	7	(1,873)	1,356	(78)	713	(178)	(1,475)	209	831	1,108	785	(342)	1,065
TOPS - FICA	1	(143)	104	(6)	55	(14)	(113)	16	64	85	60	(26)	81
Social Security - Employer	905	1,023	761	937	1,089	1,215	989	995	1,143	1,013	1,048	1,069	12,186
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	1,421	16,359
Workers' Compensation Insurance	931	845	634	239	816	1,392	803	816	924	835	(394)	(17)	7,823
Unemployment Insurance	230	816	547	703	754	670	449	386	465	383	318	249	5,970
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	3,466	32,565
Books, Periodicals & Manuals						143	(143)		419				419
Equipment < \$2,500													
Operational Supplies	326	664	440	419	418	465	348	202	322	345	456	692	5,095
Professional Services			249	125	363	125	249	125	125	125		461	1,846
Job Required Travel										117			117
Conferences & Training									375	366	180	28	950
Total Activities	18,781	19,303	17,914	18,980	23,271	24,100	19,485	20,831	24,873	22,486	21,307	21,442	252,771

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	11,088	120,165
Overtime	66	29	143	197	28	23		12	8			149	653
TOPS - Balances	(191)	525	453	(225)	419	214	370	100	373	(128)	155	(456)	1,610

Thursday, January 02, 2014

1:31 PM

11/30/13

Champaign County Nursing Home
Historical Statement of Operations

6

Description	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	Total
TOPS - FICA	(15)	40	35	(17)	32	16	28	8	29	(10)	12	(35)	123
Social Security - Employer	520	564	607	798	806	537	761	836	813	783	845	852	8,722
IMRF - Employer Cost	685	757	814	577	1,083	1,219	1,025	1,121	1,103	1,051	1,143	1,134	11,711
Workers' Compensation Insurance	512	436	473	251	624	998	608	659	643	621	(307)	(10)	5,508
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	2,236	2,310	2,238	2,282	2,238	2,304	24,069
Operational Supplies				35	19								54
Professional Services	7,635	11,832	11,535	11,951	725	244	487	125	125	125		606	45,388
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	15,642	220,851
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	4,950	52,827
Overtime	8			137					37		4		188
TOPS - Balances	(192)	(342)	477	258	(96)	591	(444)	149	(195)	(213)	287	(123)	157
TOPS - FICA	(15)	(26)	36	20	(7)	45	(34)	11	(15)	(16)	22	(9)	12
Social Security - Employer	308	335	291	310	321	774	293	336	324	303	332	372	4,302
IMRF - Employer Cost	406	450	392	927	431	537	396	450	440	508	446	499	5,883
Workers' Compensation Ins.	310	269	236	79	253	431	240	269	258	244	(118)	(8)	2,463
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	1,174	13,985
Professional Services	29,088	33,382	28,861	32,745	27,292	27,943	25,675	31,383	32,784	30,584	32,001	34,156	365,893
Total Physical Therapy	35,207	40,049	35,595	39,943	34,063	37,057	31,399	36,391	39,125	36,681	36,612	41,011	447,133
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	2,516	26,366
Overtime	(11)			148									136
TOPS - Balances	(131)	129	18	30	30	(4)	30	98	181	129	(127)	(219)	163
TOPS - FICA	(10)	10	1	2	2		2	7	14	10	(10)	(17)	12
Social Security - Employer	157	172	149	161	164	207	149	172	164	157	172	192	2,015
IMRF - Employer Cost	207	231	201	218	221	276	202	230	223	110	230	257	2,605
Workers' Compensation Ins.	154	134	117	39	122	217	119	134	128	123	(60)	(4)	1,225
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	587	6,993
Professional Services	28,506	31,093	27,968	29,092	29,737	29,798	27,955	32,515	34,722	30,332	30,366	33,790	365,873
Total Occupational Therapy	31,508	34,749	31,096	32,362	33,202	33,902	31,099	36,018	36,168	33,509	33,405	37,103	406,121
Speech Therapy													
Professional Services	9,665	9,168	9,122	10,260	10,034	10,505	9,343	10,667	9,386	9,614	10,218	10,135	118,136
Total Speech Therapy	9,665	9,168	9,122	10,260	10,034	10,505	9,343	10,667	9,386	9,614	10,218	10,135	118,136
Respiratory Therapy													
Professional Services													

Thursday, January 02, 2014

1:31 PM

11/30/13

Champaign County Nursing Home
Historical Statement of Operations

7

Description	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	Total
Professional Services		3,658	7,466	2,640	9,543	10,079	8,745	10,038	9,680	9,240	9,680	8,305	89,073
Total Respiratory Therapy		3,658	7,466	2,640	9,543	10,079	8,745	10,038	9,680	9,240	9,680	8,305	89,073
Total This Department	9,665	12,825	16,588	12,900	19,576	20,584	16,068	20,725	19,066	18,854	19,898	18,440	207,209
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	27,531	416,579
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	374	29,356
Overtime	4,831	3,878	392	1,561	812	1,700	374	2,070	1,791	1,730	2,685	6,049	27,673
TOPS - Balances	(733)	(2,473)	(2,352)	(703)	1,030	652	1,077	(4,868)	602	(2,277)	(689)	(943)	(11,677)
TOPS - FICA	(56)	(189)	(180)	(54)	79	50	82	(372)	46	(174)	(53)	(72)	(893)
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	2,587	35,917
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	3,381	48,208
Workers' Compensation Insurance	2,921	2,500	2,102	1,121	2,102	3,609	2,264	2,272	2,050	1,824	(860)	(52)	21,854
Unemployment Insurance	752	2,818	2,138	2,063	2,015	2,133	1,971	1,708	870	903	1,346	917	19,634
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	3,580	64,547
Food	41,233	38,436	34,287	39,087	42,025	43,194	31,561	35,684	41,185	50,346	50,056	33,870	480,964
Nutritional Supplements	3,386	2,845	3,452	2,475	2,350	6,155	4,065	4,250	5,434	6,801	7,517	1,911	50,640
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	3,590	56,139
Professional Services	2,601	4,402	3,079	11,640	9,716	3,708	13,788	6,429	4,907	4,511	24,493	4,166	93,459
Job Required Travel Expense											323		323
Equipment Rentals	405	405	405		405	810	405	405	405	405	405	94	4,549
Dues & Licenses				80									80
Conferences & Training										275	105		360
Kitchen/ Laundry													
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	87,005	1,337,852
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	4,669	52,844
Overtime	(19)	5											(14)
TOPS - Balances	(212)	241	120	(320)	108	(374)	118	(8)	(219)	(104)	350	(219)	(519)
TOPS - FICA	(16)	18	9	(24)	8	(29)	9	(1)	(17)	(8)	27	(17)	(40)
Social Security - Employer	281	305	265	278	291	375	267	304	291	278	304	333	3,569
IMRF - Employer Cost	369	409	356	377	391	502	361	408	394	373	407	446	4,793
Workers' Compensation Insurance	310	270	237	79	259	427	240	270	259	248	(121)	(7)	2,473
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	1,174	13,985
Operational Supplies		162		153		133		54	117			153	772
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	6,531	79,447

Adult Day Care

Thursday, January 02, 2014

1:31 PM

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

11/30/13	Champaign County Nursing Home												8
Description	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	Total
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	12,654	138,401
Temp. Salaries & Wages												57	57
Overtime	28		31	20	21	1	86	64	77	11	63	151	562
TOPS - Balances	(537)	1,090	896	437	597	1,019	127	807	451	(2,109)	243	(1,207)	1,815
TOPS - FICA	(41)	83	69	33	46	78	10	62	34	(161)	19	(92)	139
Social Security - Employer	697	758	663	694	728	896	885	1,096	911	1,147	1,007	976	10,457
IMRF - Employer Cost	918	1,018	892	943	977	1,198	1,191	1,470	1,237	1,541	1,350	1,304	14,039
Workers' Compensation Insurance	691	600	528	176	576	957	700	858	723	897	(351)	(17)	6,336
Unemployment Insurance		654	459	508	491	515	362	232	124	250	288	267	4,152
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	1,778	26,830
Gasoline & Oil	1,069		2,312	992	1,415	1,200	1,223	1,108	1,469	1,208	1,425	1,663	15,084
Equipment < \$2,500					119								119
Operational Supplies	37	22	49	5		35	166	131	149	39	186	88	908
Field Trips/Activities					66	5							71
Conferences & Training								105		1,080			1,185
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	17,622	220,124
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	21,087	265,107
Overtime	13,488	9,951	5,488	9,328	5,051	8,028	3,299	4,992	5,770	8,776	5,650	14,463	94,285
TOPS - Balances	148	326	(5,545)	(6,050)	(92)	2,764	1,368	(917)	582	2,448	362	(2,146)	(6,753)
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	27,975	325,705
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	16,120	209,250
TOPS - FICA	11	25	(424)	(463)	(7)	211	105	(70)	44	187	28	(164)	(517)
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	6,061	67,765
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	7,973	90,990
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)	(75)	37,511
Unemployment Insurance	1,512	4,786	3,845	3,951	3,117	2,814	2,813	2,321	1,879	1,579	1,132	883	30,633
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	4,065	49,655
Operational Supplies			4					9			80		93
Conferences & Training			57					360	185		85	123	810
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	9,201	112,914
Total Alzheimers and Related Disord	120,139	124,016	94,922	116,236	104,549	107,732	93,270	95,248	102,207	114,944	98,619	105,567	1,277,449
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	1,259,492	15,240,621
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)	(147,053)	(1,695,145)
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	92,169	1,049,644
Mobile Home Tax												1,068	1,068
Payment in Lieu of Taxes		276									196		472

Thursday, January 02, 2014

1:31 PM

11/30/13

Champaign County Nursing Home
Historical Statement of Operations

9

Description	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	Total
Total Local Taxes	86,531	86,807	86,531	86,522	86,540	86,531	86,531	86,531	86,531	86,531	92,364	93,236	1,051,184
Miscellaneous NI Revenue													
Investment Interest		134	67	50	58	83	36	34	24	22	26	27	540
Restricted Donations	424		10	70	126	438	463	694	720	488	100	182	3,716
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	210	337,399
Total NonOperating Income	86,955	86,941	86,608	86,642	419,866	87,032	87,030	87,258	87,274	87,041	92,490	93,446	1,388,582
Net Income (Loss)	79,775	(66,949)	(27,650)	(69,623)	220,737	(187,091)	(53,869)	(51,182)	(21,068)	(66,740)	(9,295)	(53,607)	(306,563)

11/30/13

Champaign County Nursing Home
Balance Sheet

1

ASSETS

Current Assets

Cash

Cash	\$366,493.37
Petty Cash	\$300.00
Total Cash	\$366,793.37

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$952,888.53
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$710,357.76
Total Rec., Net of Uncollectible Amounts	\$1,663,246.29

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$169,947.18
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	\$119,076.18

Accrued Interest

Property Tax Revenue Receivable	\$0.00
Total Accrued Interest	\$0.00

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$0.00
Due From Other Funds	\$0.00
Due from Other Governmental Units	\$508,718.54
Due from IL Public Aid	\$588,242.88
Due from IL Department of Aging-Title XX	\$58,880.84
Due from US Treasury-Medicare	\$517,614.95
Due From VA-Adult Daycare	\$13,335.41
Due From VA-Nursing Home Care	\$78,277.27
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	\$1,671,980.89

Prepaid Expenses

Prepaid Expenses	(\$222.65)
Stores Inventory	\$11,276.20
Total Prepaid Expenses	\$11,053.55

Long-Term Investments

Patient Trust Cash, Invested	\$8,964.36
Total Long-Term Investments	\$8,964.36
Total Current Assets	\$3,841,114.64

Fixed Assets

Nursing Home Buildings	\$23,254,596.10
Improvements not Buildings	\$483,490.99
Equipment, Furniture & Autos	\$1,355,221.38
Construction in Progress	\$15,238.06
Accumulated Depreciation-Land Improvements	(\$252,995.91)
Accumulated Depreciation-Equipment, Furniture, &	(\$880,464.60)
Accumulated Depreciation-Buildings	(\$3,960,404.69)
Total Fixed Assets	\$20,014,681.33
Total ASSETS	\$23,855,795.97

11/30/13

Champaign County Nursing Home
Balance Sheet

3

LIABILITIES & EQUITY

Current Liabilities

A/R Refunds	\$0.00
Accounts Payable	\$1,646,169.25
Salaries & Wages Payable	\$157,381.52
Interest Payable - Bonds	\$65,045.01
Due to General Corporate Fund	\$0.00
Due to Others (Non-Government)	\$0.00
Tax Anticipation Notes Payable	(\$9.52)
Total Current Liabilities	\$1,868,586.26

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$8,964.36
Bonds Payable	\$3,065,000.00
Accrued Compensated Absences	\$313,970.92
Total Non-Current Liabilities	\$3,387,935.28
Total Current Liabilities	\$5,256,521.54

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	(\$306,562.90)
Total Equity	\$18,599,274.43
Total LIABILITIES & EQUITY	\$23,855,795.97

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

	<u>June '13</u>	<u>July '13</u>	<u>Aug '13</u>	<u>Sept. '13</u>	<u>Oct. '13</u>	<u>Nov. '13</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ (53,869)	\$ (51,182)	\$ (21,068)	\$ (66,740)	\$ (9,491)	\$ (53,412)
Depreciation Expense	61,097	61,097	60,973	60,973	60,973	60,973
(Incr.)/Decr. in Accounts Receivable	248,832	84,047	(235,656)	172,546	(119,336)	(240,843)
(Incr.)/Decr. in Prepaid Expenses	1,152	10,983	16,283	12,304	16,283	16,284
(Incr.)/Decr. in Inventory	-	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	(1,225)	1,734	(1,223)	(913)	(168)	939
Incr./(Decr.) in Accounts Payable	(143,789)	29,725	2,378	(49,272)	161,734	116,360
Incr./(Decr.) in Salaries and Wages Payable	(6,541)	51,211	44,133	32,168	61,318	(170,674)
Incr./(Decr.) in Interest Payable	(54,204)	10,841	10,840	10,841	10,841	10,841
Incr./(Decr.) in Accrued Com. Absences	(1,719)	(8,937)	480	(2,568)	(2,871)	(15,755)
Incr./(Decr.) in Other Liabilities	1,225	(1,734)	1,223	913	168	(939)
Net Cash Provided (Used) by Operating Activities	<u>50,959</u>	<u>187,785</u>	<u>(121,637)</u>	<u>170,252</u>	<u>179,451</u>	<u>(276,226)</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	-	(3,186)	(5,787)	(5,537)	(2,297)	(3,990)
Improvements / (CIP)	(30,966)	(6,024)	(1,039)	-	-	(8,761)
Net Cash Provided (Used) by Investing Activities	<u>(30,966)</u>	<u>(9,210)</u>	<u>(6,826)</u>	<u>(5,537)</u>	<u>(2,297)</u>	<u>(12,751)</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./(Decr.) in Tax Anticipation Note	(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	<u>(421,397)</u>	<u>(25,730)</u>	<u>(66,022)</u>	<u>(276,038)</u>	<u>-</u>	<u>-</u>
Total Cash Flow	(401,404)	152,845	(194,485)	(111,323)	177,154	(288,977)
Beginning Cash Balance (Prior Month's)	1,032,983	631,579	784,424	589,939	478,616	655,770
MONTH ENDING CASH BALANCE	<u>\$ 631,579</u>	<u>\$ 784,424</u>	<u>\$ 589,939</u>	<u>\$ 478,616</u>	<u>\$ 655,770</u>	<u>\$ 366,793</u>

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

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ (306,563)
Depreciation Expense	732,494
(Incr.)/Decr. in Accounts Receivable	(354,778)
(Incr.)/Decr. in Prepaid Expenses	8,817
(Incr.)/Decr. in Inventory	347
(Incr.)/Decr. in Patient Trust	(1,160)
Incr./(Decr.) in Accounts Payable	(372,310)
Incr./(Decr.) in Salaries and Wages Payable	11,369
Incr./(Decr.) in Interest Payable	65,045
Incr./(Decr.) in Accrued Com. Absences	(25,538)
Incr./(Decr.) in Other Liabilities	1,628
	<hr/>
Net Cash Provided by Operating Activities	(240,649)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(42,029)
Improvements / (CIP)	(59,951)
	<hr/>
Net Cash Provided by Investing Activities	(101,980)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	(10)
(Decrease) Due to General Corp. Fund	(333,141)
(Decrease) in Bonds Payable	(170,000)
Increase in Equity Adjustment	413,824
	<hr/>
Net Cash Provided by Financing Activities	(89,327)

Total Cash Flow	(431,956)
Beginning Cash Flow - 11/30/2012	798,749
	<hr/>
ENDING CASH - 11/30/2013	\$ 366,793
	<hr/> <hr/>

Champaign County Nursing Home June 30, 2013 through November 30, 2013

Key Balance Sheet Items Charted Below:

	<u>June '13</u>	<u>July '13</u>	<u>Aug '13</u>	<u>Sept. '13</u>	<u>Oct. '13</u>	<u>Nov. '13</u>
Cash	631,579	784,424	589,939	478,616	655,770	366,793
A/R	3,115,064	3,031,015	3,266,671	3,094,125	3,213,462	3,454,303
A/P	1,385,245	1,414,970	1,417,348	1,368,076	1,529,810	1,646,170

