

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois
Monday, January 9, 2012 – 6:00pm

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

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

ITEM

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA/ADDENDUM

IV. APPROVAL OF MINUTES

December 12, 2011 – Open Session

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS

None

VII. NEW BUSINESS

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

VIII. CLOSED SESSION

Closed Session pursuant to 5 ILCS 120/2 (c) 11 to consider litigation when an action against the public body is probable on imminent

IX. OTHER BUSINESS

None

X. NEXT MEETING DATE & TIME

- a. February 13, 2012

XII. ADJOURNMENT

Attachments: Management Report, Management Update, 2012 Meeting Calendar

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
December 12, 2011**

Directors Present: O'Shaughnessey, Hambrick, Anderson, Czajkowski, Nudo, Emanuel

Directors Excused: Hambrick

Also Present: Busey, Scavotto, Schuette

1. Call to Order

The meeting was called to order at 6:00 pm by Chair O'Shaughnessey

2. Roll Call

Busey called the roll of Directors. A quorum was established. Chair O'Shaughnessey officially welcomed Cathy Emanuel to the Nursing Board of Directors.

3. Agenda & Addendum

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

4. Approval of Minutes

The open session minutes of November 14, 2011 were approved as submitted (motion Anderson, second Palinkas, unanimous).

5. Public Participation

There was no public participation.

6. Old Business

There was no old business.

7. New Business

a. Election of Vice-Chairperson

On motion by Czajkowski (second Nudo), Palinkas was elected Vice-Chair (unanimous).

b. Management Report: Operations and Short-Term Financing

Schuette presented a brief summation of his transition as Administrator. The management team appears to be getting and has been forthcoming in providing insight into the operating history and culture of CCNH. CCNH is now in its window for the Annual Licensing Survey by IDPH and preparations are well under way.

Extended discussion ensued about the latest round of customer satisfaction scores, which dipped in October. Communication issues of several types need to be better.

One of the objectives for fiscal year ending 11-30-2011 was for CCNH to incur no citation under F323 -- Accidents & Supervision. That goal was achieved and represents a significant accomplishment.

Scavotto summarized the operating results for October, which involved a small operating gain of \$10k, and summarized the outlook for November. Census has remained above the target level of 195; November closed with an ADC of 201.1. For November, the Medicaid mix was 54 percent, which is a few points lower than prior months and a positive sign. Pvt Pay was 38 percent where prior months came in at approximately 35-36 percent.

Low Medicare census and revenues remain the biggest factors in improved financial performance. The internal Medicare statistics have deteriorated; the per diem is down due to the rate cut imposed on October 1 and the overall Medicare census is down from last year. The use of observation days at the local hospitals is having an impact on census. (With observation days, the resident is never formally admitted to the hospital and the required 3-day hospital length-of-stay is not met.)

Management continues to pursue short-term financing, particularly revenue anticipation notes. Several meetings with local banks have been scheduled. At the same time, management continues to explore a political solution that would extend favorable payment status to County homes.

As of Dec 12 2011, \$895 in Medicaid reimbursement representing payments for Jul-Aug-Sep has been received. Approximately \$850k in tax anticipation warrants are due to be issued and \$1.9 million of IGT funds are due in, perhaps as early as this week. Still, access to short-term credit remains a priority as payment slowdowns will return in FY 2012.

Scavotto presented a detailed cash flow schedule showing changes from Nov 30 2010 and also provided an updated schedule depicting the Sources & Uses of Anticipated Funds given the current payment and timing information.

8. Other Business

None

9. Next Meeting Date

Monday January 9, 2012, 6 pm.

10. Adjournment

Chair O'Shaughnessey declared meeting adjourned at 7:00 pm.

Respectfully submitted

Michael A. Scavotto
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: M.A. Scavotto
Manager

Date: January 3, 2012

Re: Management Report

November's census came in at 201.1. As I write this report, census is remains high at 199. We usually anticipate a drop in census over the Christmas holiday season.

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

	June	July	August	Sept	Oct	Nov
Admits						
Pvt Pay/Insurance	7	8	11	9	9	8
Medicare A	8	4	15	9	7	12
Medicaid			4		2	1
Total	15	12	30	18	18	21
Discharges						
Pvt Pay/Insurance	6	12	9	10	1	1
Medicare A	5	7	5	5	6	5
Medicaid	2	5	4	1	2	6
Total	13	24	18	16	9	12

November's payer mix was 38 percent Private Pay, 54 percent Medicaid, and 8 percent Medicare. CCNH trend of late has been 36 percent Private Pay, 53 percent Medicaid, and 11 percent Medicare. Medicare volume has remained down and has had continuing revenue implications.

November resulted in a gain of \$139k. Keep in mind that November represents the fiscal year-end and that the books are being held open pending year-end adjustments. There will be several adjustments, but we are not aware of anything material at this time. We are planning to report as additional November expenses the retro salary increases (\$80k) and the usual bad debt clean-up (\$250K).

Noteworthy items for November include:

- Revenue was over budget by \$57.5k. Within this figure is a shortfall in Medicare A revenues, some \$(72)k under budget. This is a large variance and indicative of a trend that has plagued CCNH this fiscal year and that continues to illustrate the extent of our dependence upon Medicare revenues. Pvt Pay revenues were over budget by about \$26k while Medicaid was \$54k over budget. The Medicare variance is consistent with prior months; Pvt Pay is a very positive development; Medicaid is not as much over budget as prior months.
- Expenses were over budget by \$76k.
- Within expenses, Professional Fees (legal) were \$5k over budget as were legal notices (\$2060) and computer services (\$2149). In Nursing, expenses were \$36k under budget, which represents a fine performance. Within Nursing, agency costs were \$68k, also a good result. Salary costs were up in many Nursing categories.

Take a look at the figures in bold type-face as they represent significant changes from prior months. (*Figures will not add to 100 percent.*) The obvious highlight is the change in Medicaid and Pvt Pay. Medicaid decreased markedly in November – about 10 percentage points. Pvt Pay was up by about 4 points. Medicare A is still not where we want it, but performance was much better in November.

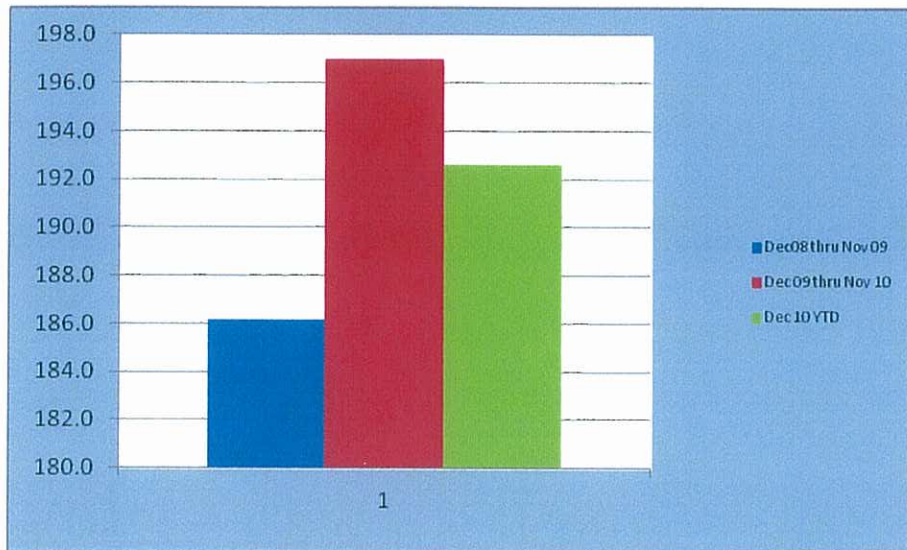
	Aug-11	As Pct of Pt Revenue	Sept-11	As Pct of Pt Revenue	Oct-11	As Pct of Pt Revenue	Nov-11	As Pct of Pt Revenue
Medicare A	\$208k	19%	\$268k	23%	\$211k	19%	\$293k	24%
Medicaid	\$534k	48%	\$526k	46%	\$535k	48%	\$467k	38%
Pvt Pay	\$271k	25%	\$275k	24%	\$286k	26%	\$379k	30%

Misc Revenue and Property Taxes excluded from calculation

Expenses came in at \$1.2 million. Agency costs were \$67k in total, continuing a trend of reduced agency reliance. The trend for Contract Nursing Services is decidedly down, which is good. We experienced a few months where usage dropped precipitously, only to climb back to higher levels.

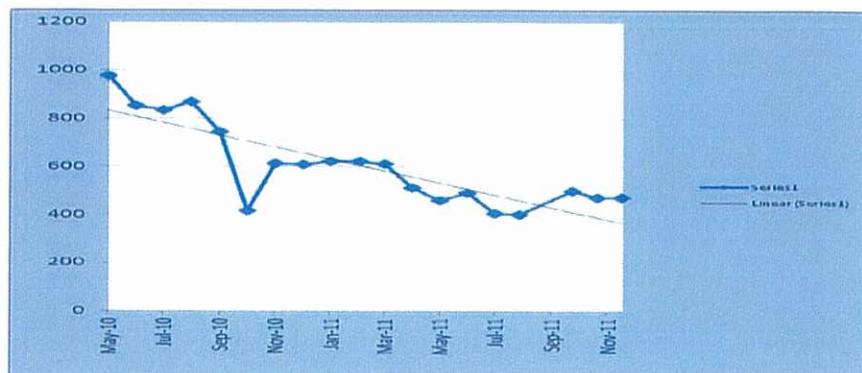
Average daily census has stabilized at a higher level. The current downturn continues to exact a toll on CCNH's operating performance, particularly in terms of revenues. Nonetheless, recent history is better than in 2008 when the turnaround began. This fiscal year, we remain behind our performance for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

ADC By Fiscal Year



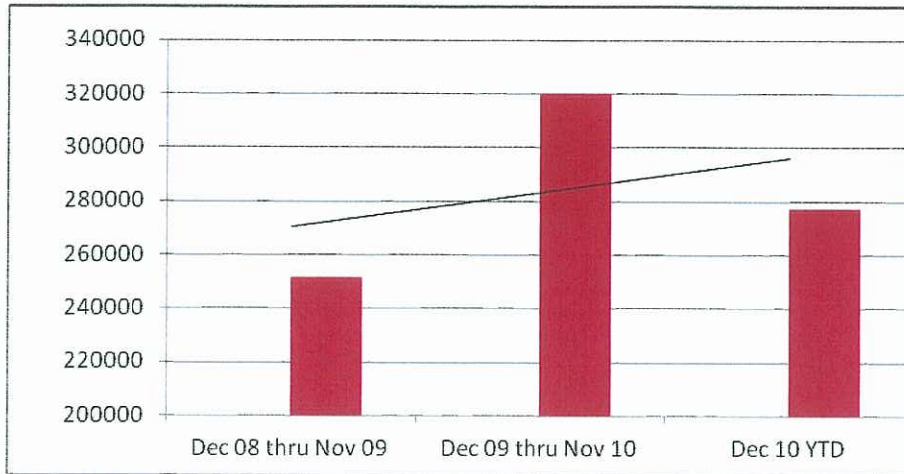
Medicare days were 473 in November for an ADC of 15.7 including the Medicare Advantage days, which do not pay on a par with traditional Medicare. Based on CCNH's recent experience, Medicare census has not been as strong as what we had built up last year. Here's the pattern for Medicare A since May of last year. This is a big change in a short period of time.

Medicare A Resident Days May 2010 thru November 2011



This month's Medicare revenues (November) come close to reversing a 7-month period where Med A revenues were under \$300k. November posted \$292k in Med A revenues; CCNH came close to \$300k but didn't quite make it. The per diem – at \$619 - was dramatically higher than in prior months.

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

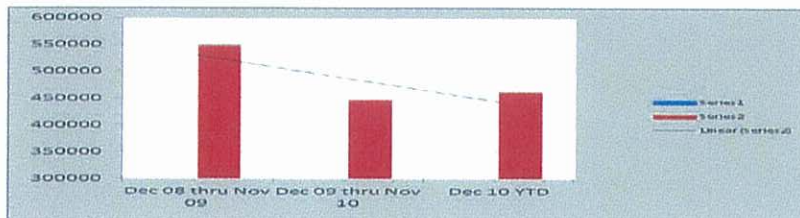


Med B came in at \$33k, which is satisfactory.

In terms of days, the Medicaid pattern has been changing; as a percent of total activity, Medicaid is on the rise. Medicaid revenues, however, continue to reflect adjustments for conversion days; as a result, there is still some fluctuation in the revenue figures. CCNH caught a break in November by incurring only 113 conversion days.

On a strategic level, CCNH's Medicaid position has improved. *But – and this is a big consideration – Medicaid revenues for the **four of the past five** months have risen to over \$500k.* November was the first month, of the past five, where revenues dropped below \$500k. Consequently, CCNH's monthly average for Medicaid revenues has now edged higher than what it was for 2010:

**Medicaid Revenues
Monthly Average By Fiscal Year**



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

**Comparative Payer Mix
CCNH**

	Dec-07 thru June 08	Dec-08 thru Nov-11
Medicaid	62%	52.4%
Medicare	9%	10.3%
Pvt Pay	29%	37.3%
Totals	100%	100%

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

	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11
Medicare A	\$223,613	\$208,260	\$268,336	\$211,478	\$292,936
Medicare B	\$55,875	\$61,313	\$19,537	\$47,635	\$33,301
Medicaid	\$500,794	\$533,505	\$526,081	\$535,725	\$467,447
Pvt Pay	\$306,569	\$271,953	\$275,440	\$285,680	\$379,317
Adult Day-Private	\$6,063	\$8,318	\$7,392	\$7,614	\$59,985
Adult Day-TXX	\$15,267	\$17,338	\$14,191	\$13,586	\$11,323
Miscellaneous	\$269	\$2,332	\$39,595	\$3,921	\$4,482
Property Tax	\$82,997	\$83,157	\$82,997	\$82,997	\$90,552
All Revenues	\$1,191,447	\$1,186,175	\$1,233,569	\$1,188,636	\$1,339,343
All Expenses	\$1,219,309	\$1,235,012	\$1,272,828	\$1,178,625	\$1,200,618
Net Income/(Loss)	\$(27,862)	\$(48,837)	\$(39,259)	\$10,011	\$138,725
Census	5799	5854	5,872	6032	6,032
Change		0.9%	0.3%	2.7%	0.0%
ADC	187.1	188.8	196	194.6	201.1
Change		0.9%	3.7%	(0.6)%	3.3%
FTE	176.5	174	174	173	174

November's ending cash balance was \$438k at month-end, and still a testimonial to how thin CCNH's cash position really is. Accounts Payable for November was \$3.6 million. Cash position remains tight and this roller-coaster situation continues to retard overall performance.

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

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

Census

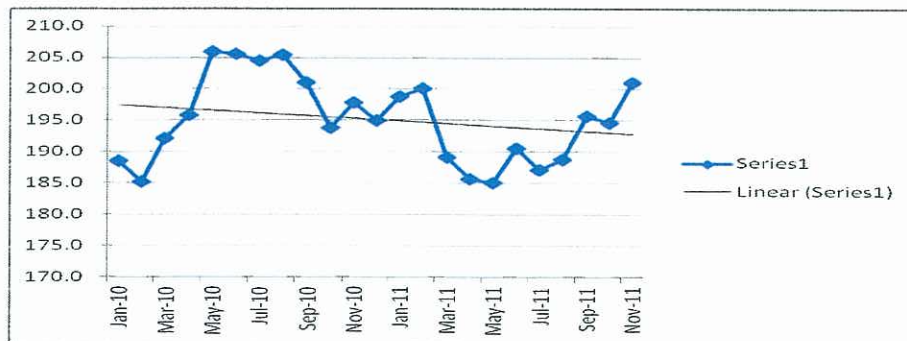
Census continues to receive a lot of attention. Fiscal 2010 ended with an ADC of 196.5 versus our target of 195. Fiscal 2011 (December and January) got off to a good start. However, as you have been following things via the flash updates, census has trailed off.

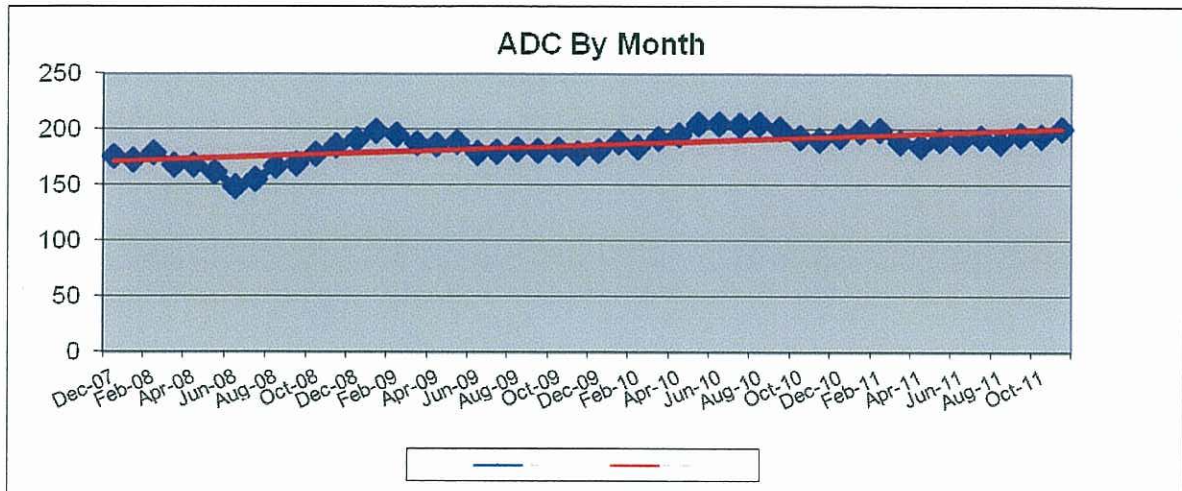
**Current Census by Payer by Month
(without bedholds)**

Month	Pvt Pay	Medicaid	Medicare	Total	ADC
Jan-2010	2362	2839	644	5845	188.5
Feb	1926	2788	471	5185	185.2
Mar	2171	2982	803	5956	192.1
Apr	2200	2935	741	5876	195.9
May	2364	3043	976	6383	205.9
June	2279	3038	852	6169	205.6
July	2282	3224	835	6341	204.5
August	2325	3177	868	6370	205.5
September	2096	3092	744	6032	201.1
October	2229	3361	418	6008	193.8
November	2068	3255	613	5936	197.9
December	2132	3305	609	6046	195
January 2011	2405	3137	621	6163	198.8
February	2122	2859	621	5602	200.1
March	2171	3080	611	5862	189.1
April	2232	2826	512	5570	185.7
May	2128	3149	459	5736	185
June	2238	2990	491	5719	190.6
July	2217	3176	406	5799	187.1
August	2064	3389	401	5854	188.8
September	2092	3281	499	5872	195.7
October	2109	3451	472	6032	194.6
November	2299	3260	473	6032	201.1

The recent trend is not comforting although, for the last three months, CCNH has met its census target of 195:

ADC Since January 2010





Revenues

For nine of the last ten months, revenues have been less than \$1.2 million (property taxes excluded). July, August were the lowest yet at \$1.108 million and \$1.103 million, respectively. September bounced back slightly to \$1.149 million. October dropped back to \$1.105 million. This month, November, recorded revenues of \$1.248 million. The critical factor still is with Medicare revenues, although there have been significant swings with Medicaid and Pvt Pay. Usually these swings work against each other, i.e., Medicaid increases and Pvt Pay falls. Overall, Fiscal 2011 saw large swings in volume and revenue, leaving a huge revenue gap with Medicare that still needs to be filled.

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

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

	All (avg)	Medicare (avg)
July 2010 thru Jan 2011	\$1.246	\$0.357
Feb 2011 thru Nov 2011	\$1.165	\$0.267
Change	\$(0.081)	\$(0.9)
Percent	(6.5)%	(25)%

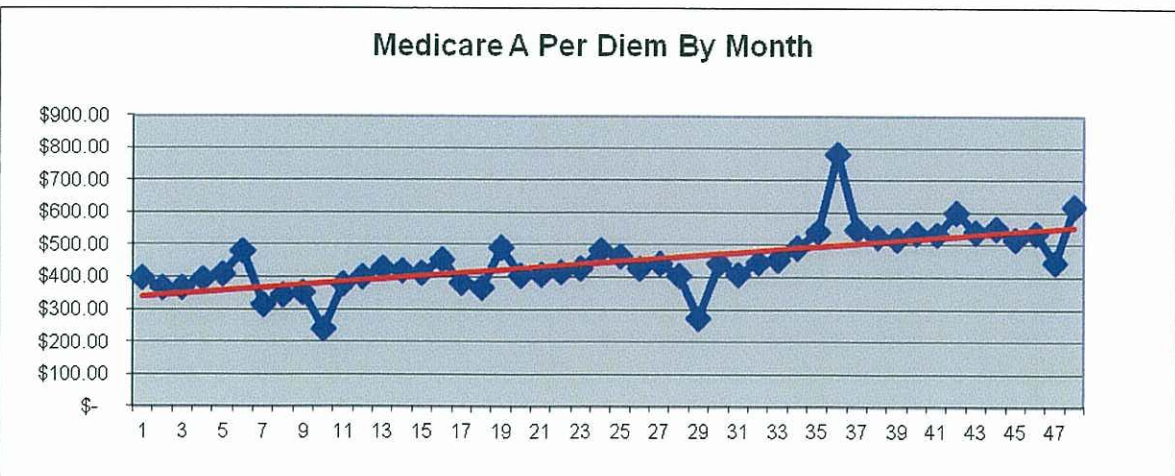
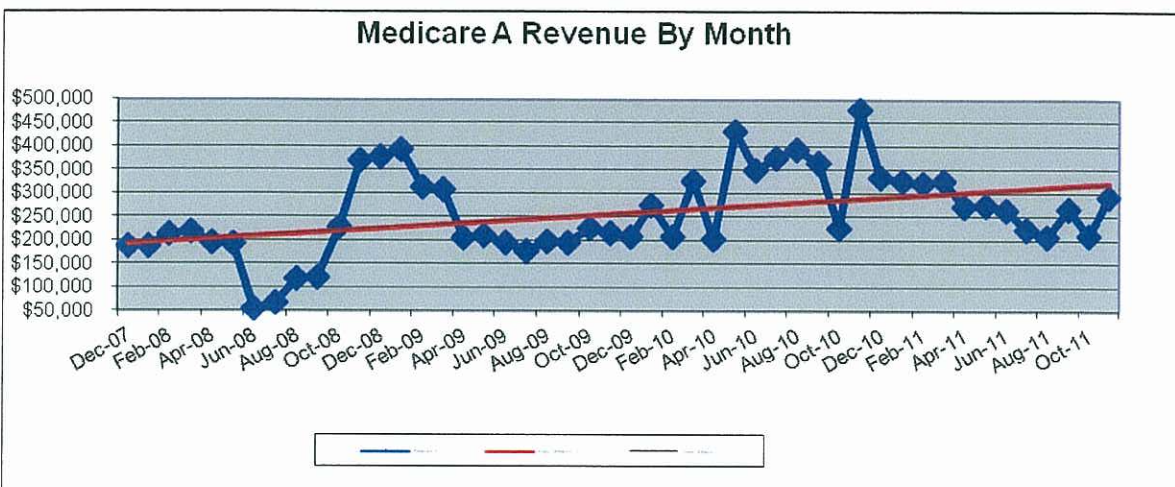
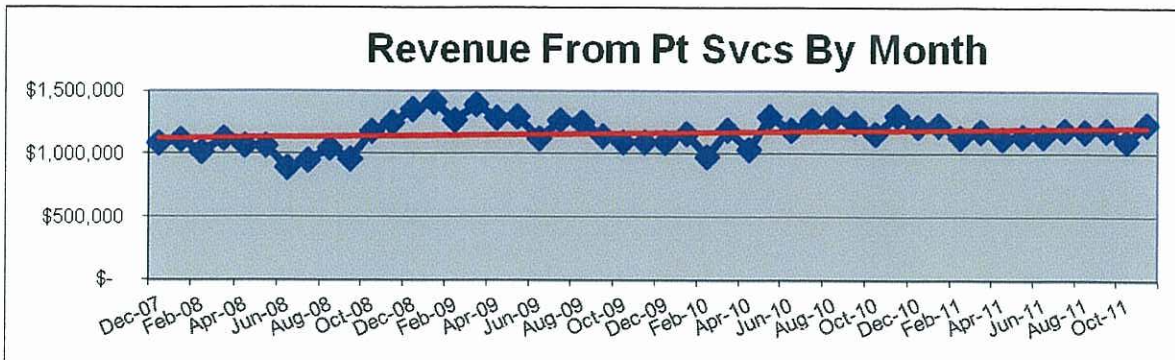
Medicare Census Days

Period	Days/month
Dec09-Mar 2010	592
Dec10-Nov 2011	515
Apr10-Nov 2010	756
Pct Chg	(31.8) pct

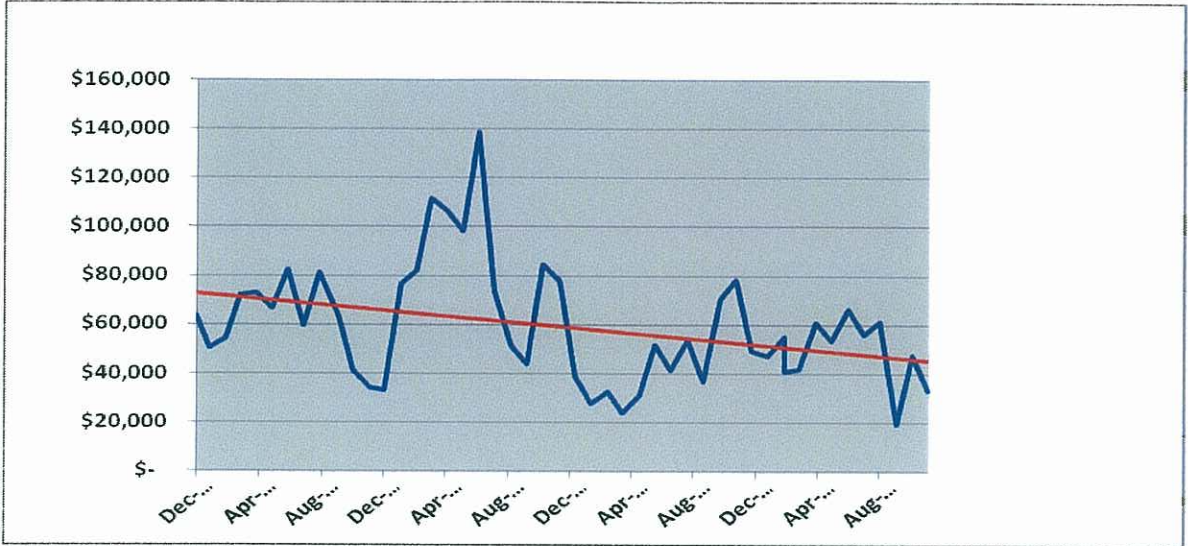
The trend line in Medicare A is fragile. Because of better volumes since March 2010, the trend turned positive. However, if the current Medicare malaise continues, CCNH's trend line will turn negative; the last few months -- indeed, the fiscal year itself -- have not been good. Medicare census remains a critical ingredient to success and it also remains elusive.

The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance. Per diem performance was good prior to October; you'll see in the graph below that this month's per diem took a big hit.

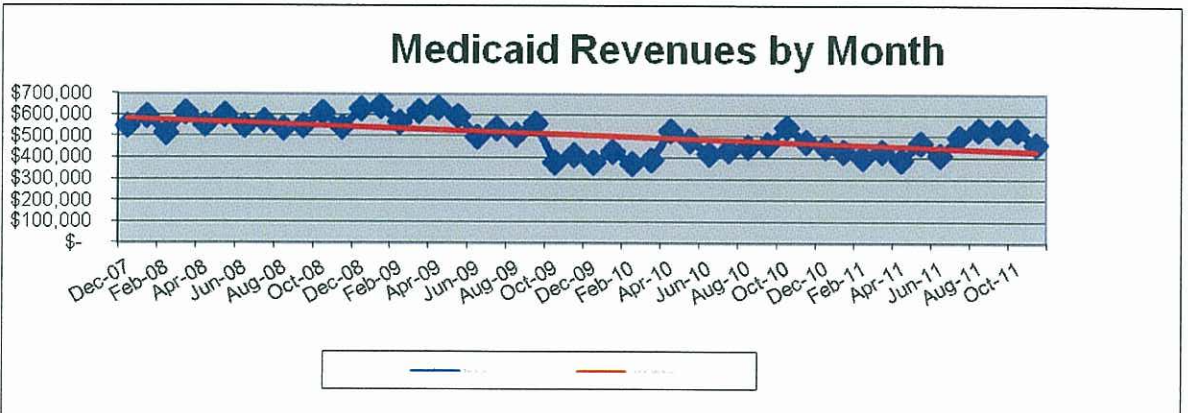
For the most part, Medicaid revenues continue to be stable. Since November, Medicaid revenues have decreased slightly, only to be off-set by Private Pay. Recently, however, Medicaid is on the rise.

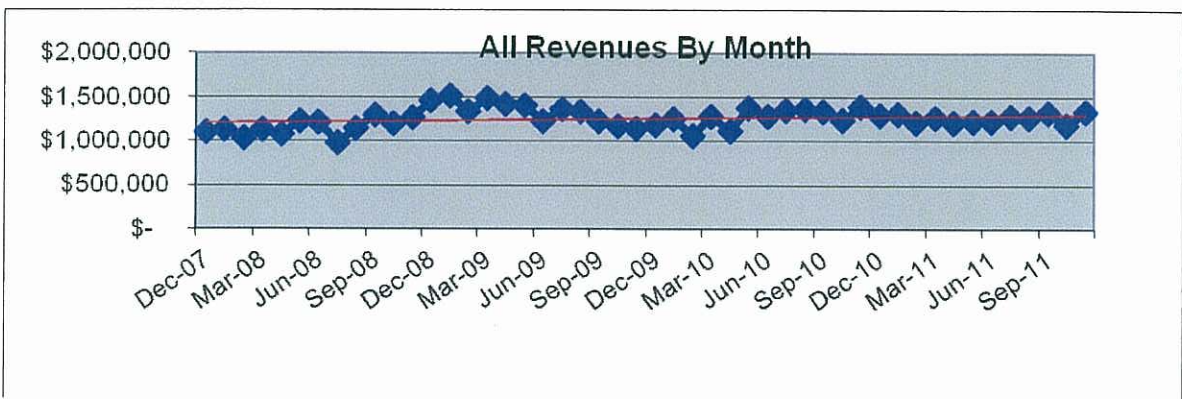
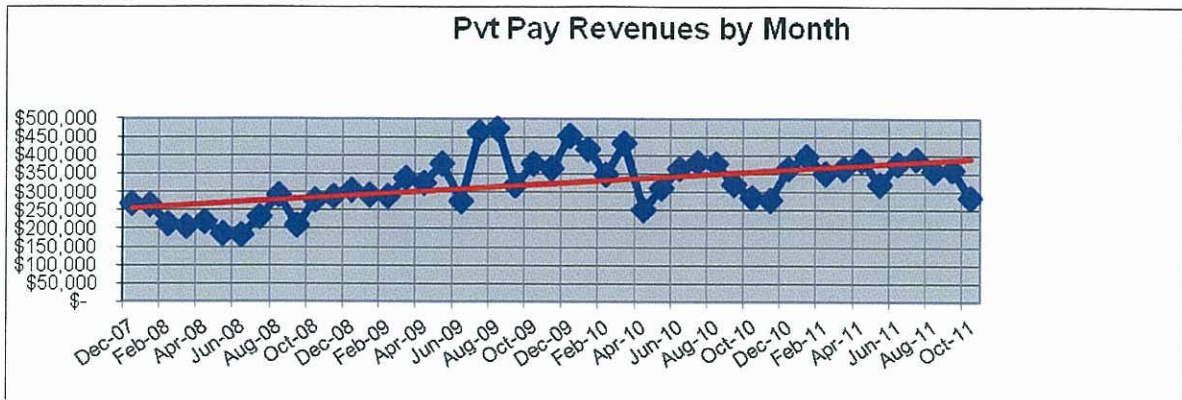


Medicare B Revenue By Month



Medicaid Revenues by Month





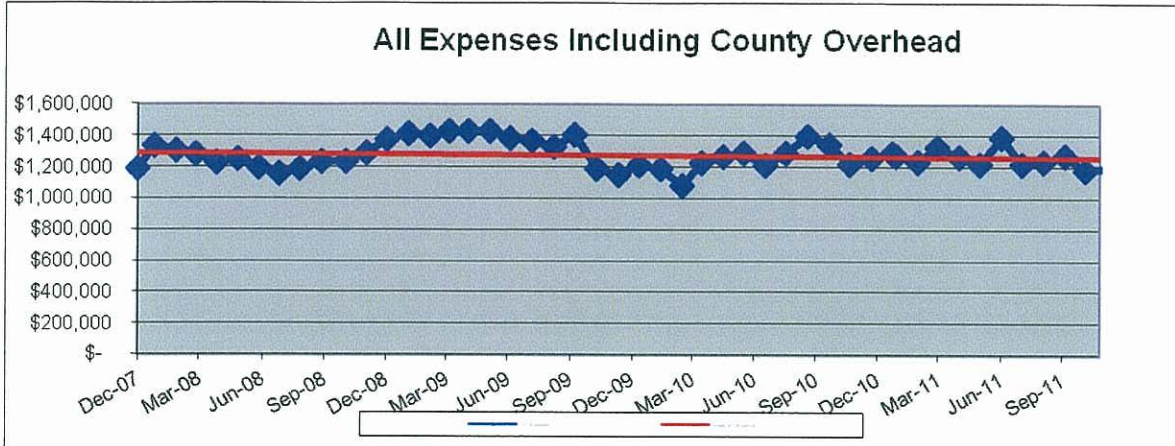
Expenses

Total expenses for October amounted to \$1.2 million, about \$(77)k under budget.

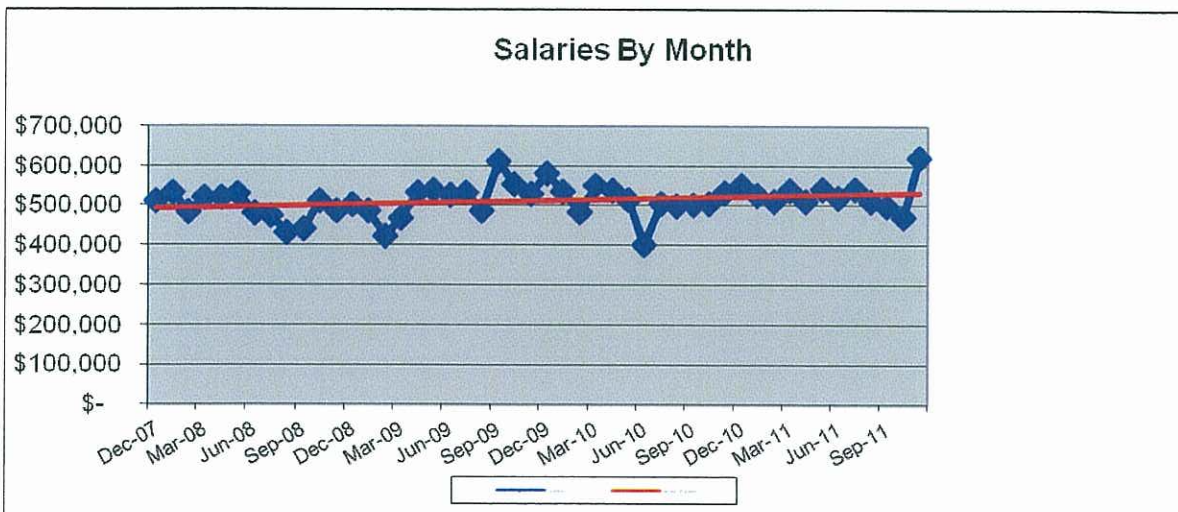
The following graph illustrates agency expense through November 2011.



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

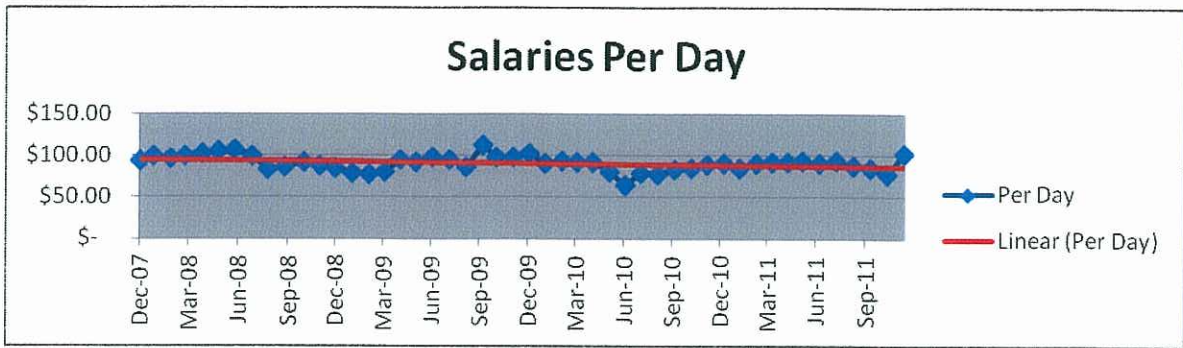


Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below. Salaries in November reflect an additional \$80k in retro labor costs incurred as a result of the ratification of the AFSCME collective bargaining agreement; as a result, salaries spiked sharply in November.

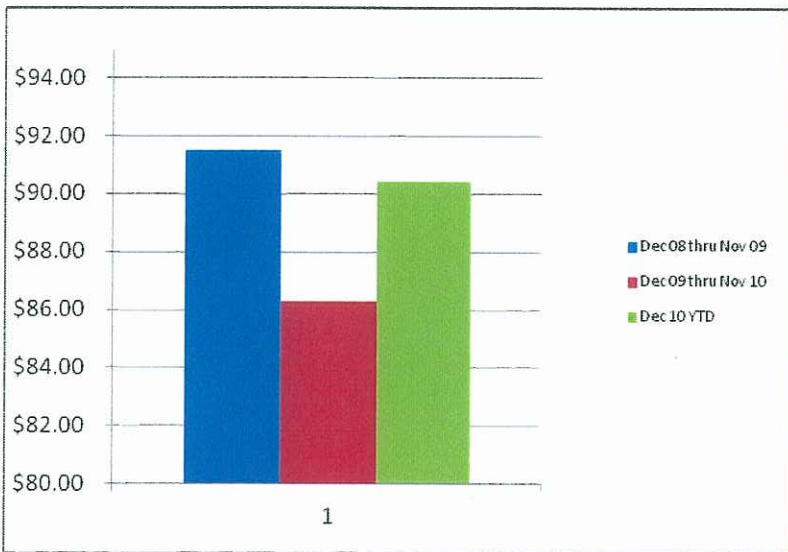


Salaries per resident day are settling in at \$90-\$92. However, the impact of November's retro salary increases creates a spike for November. The big picture, though, gives you the salient point: CCNH costs are under control. Salaries per day are up compared to last year, but that is more than off-set by the reduction agency costs. The last graph, below, compares salaries to agency, and there has been a big improvement in containing outside staffing costs. Despite a few

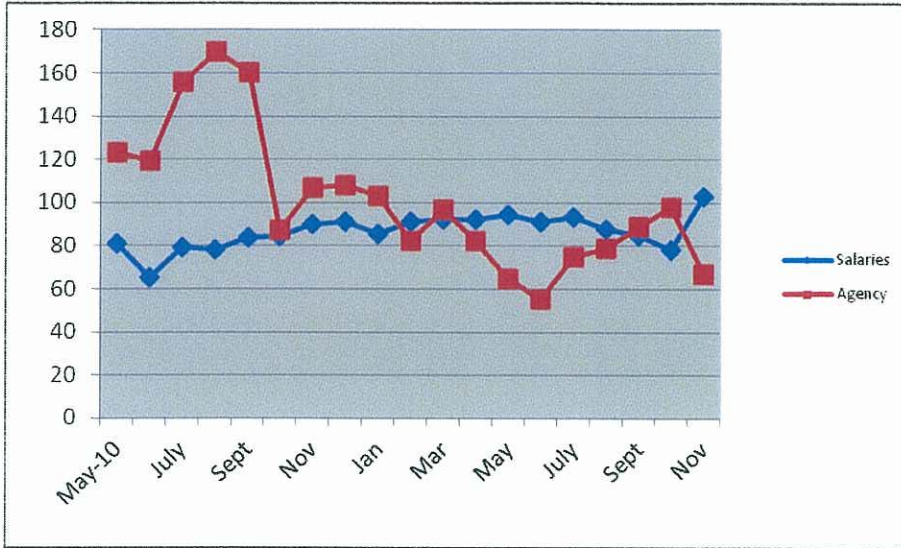
tumbles here and there, CCNH staffing controls are usually effective.



Salaries Per Resident Day By Fiscal Year



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



Summary

Census continues to be a big determinant of success; we are also seeing how much CCNH depends on Medicare revenues. The last fiscal quarter closed with much better volumes than CCNH experienced in quarters 2 and 3. Medicaid began to trend up, both in terms of volume and revenues. With Medicare, we have experienced lower volumes and revenues. CCNH continues to work on its internal procedures and coding skills as they will be the key determinant to coping under the new, lower-paying Medicare reimbursement system.

For the fiscal year just ended, the outlook is good, thanks in no small measure to the final resolution and receipt of IGT funds. With the adjusting entries that we know now – including retro salaries of \$80k, and accounting for additional Medicaid revenues due in 2011 – CCNH should report a net gain of about \$62k *on the base operation*.

When the retro IGT payments for Oct 1 2009 through November 30 2010 are included, as they should be, CCNH should report a gain of just over \$1 million for Nov 30 2011. Included in this estimate is a bad debt allowance of \$250k and the recognition of an amount to settle the ion-going Illinois OIG investigation (\$35k).

Nobody is comfortable with the current cash position. However, CCNH has made great progress after receiving some Medicaid reimbursement plus the IGT check. As of Dec 31, 2011 Accounts Payable are projected to be reduced by \$2.715 million, down considerably from \$3.6 million. Cash is projected at \$1.149 million.

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: January 3, 2012

Re: Cash Position
Sources & Uses of Anticipated Funds

Attached is the depicted cash position for CCNH. The objective is to quantify how cash can be applied to improve CCNH's financial standing. This scenario reflects the Medicaid receivable for July-Aug-Sept that was paid by December 31, 2011 plus the IGT payment that was received.

Source of Funds	Forecast
Tax Anticipation Warrants	\$878,000
Jul/Aug/Sept Medicaid Receipts	\$895,161
ARRA credit adjustment	\$188,394
IGT thru 9-30-2011	<u>\$1,902,985</u>
Total Funds	\$3,864,540
Uses of Funds	
Accts Payable Reduction	\$2,715,000
Remaining Cash Balance	\$1,149,500

Assuming that Medicaid reimbursements continue, CCNH can be more aggressive in reducing Accounts Payable. We do expect that payments reflecting services through June 2011 will be received through August or September of 2012, at which time CCNH should expect another payment delay. The length of this expected 2012 delay is greater than 2011; accordingly, lining up access to working capital continues to be the highest priority.

The Cash Flow Statement for November 30 2011 follows this memorandum.

Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
12 Months
November 30, 2010 through November 30, 2011
Preliminary

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ (190,319)
Depreciation Expense	719,884
(Increase) in Accounts Receivable	(2,280,998)
(Increase) in Prepaid Expenses	(10,278)
(Increase) in Inventory	(1,558)
(Increase) in Patient Trust	(2,315)
Increase in Accounts Payable	1,679,744
Increase in Salaries and Wages Payable	13,645
(Decrease) in Interest Payable	(3,300)
(Decrease) in Accrued Com. Absences	(47,545)
(Decrease) in Other Liabilities	<u>(185,518)</u>
Net Cash Provided by Operating Activities	(308,558)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(107,880)
Improvements	<u>(1,573)</u>
Net Cash Provided by Investing Activities	(109,453)

CASH FLOW FROM FINANCING ACTIVITIES:

(Decrease) in Bonds Payable	(160,000)
Increase in Equity Adjustment	<u>8,681</u>
Net Cash Provided by Financing Activities	(151,319)

Total Cash Flow	(569,330)
Beginnng Cash Flow - 11/30/2010	<u>1,008,171</u>
ENDING CASH - 11/30/2011	<u><u>\$ 438,841</u></u>

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: January 3, 2012

Re: Management Update

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

1. **Census:** CCNH's census rebounded in September and has remained up in recent months, heading into the Christmas holidays at 199. CCNH finished the 4th quarter of the fiscal year on target with its census objective.
2. **Operations:** November had a gain of \$138k. The receipt of the IGA funds represented a major extraordinary event which I will discuss in greater detail, below. Medicare revenues remained low despite the high census and that phenomenon represents this fiscal year's major story. Fortunately, we saw the per diem rebound in November but the lower volume continues to translate into lower revenue.

Let me summarize the last few flash updates and present what has happened with Medicaid and with the IGA. First, with Medicaid, payment has been received for July-Aug-Sept. We think that regular payments will continue until the State has to pay for services rendered as of July 2012 – i.e., the beginning of the State fiscal year. The regular flow of payments should take CCNH through August or September 2012, after which CCNH should expect more payment delays, perhaps longer than experienced in 2011. In fact, plan on it.

Second, the IGA check has been received and this represents an extraordinary event in terms of accounting. For fiscal 2011, CCNH benefitted from additional Medicaid revenues, which will be booked in November. From what we know so far, CCNCH should be profitable on the base operation and we estimate that gain to be approximately \$160k. The IGA check included quite a bit of money for prior fiscal years, and these amounts also will be booked in November, creating an overall gain in excess of \$1 million. There may be year-end adjustments that we have not taken into consideration which might alter this estimate; at this writing we are including the retro salary increases, bad debts, a potential OIG settlement, and some general ledger clean-up in our calculations.

A note on the IGT funds: CCNH had recorded a sizable liability (\$600k in round numbers) that was due the State under the old IGT program. The IGT check included \$188k that extinguished this liability and, at the same time, created a very large adjustment to revenue on the order of \$765k. The history of this transaction includes the discovery in 2009 that State HFS had incorrectly developed the formula for quarterly reconciliation. (HFS calculated rates using a Medicare Add-On factor that should not have been employed,

meaning that everything in the IGT system was over-paid.) Further, under ARRA – the Stimulus bill – State incorrectly increased IGT expense, something that was not allowed under the act.

We are continuing to work on short-term financing. A few banks are acting interested. At issue is a lack of familiarity with the RAN vehicle; once they understand that it is structured like a line of credit, the light goes on. Of course, there are the usual questions about the financial position of the nursing home. There have been requests for additional security to be provided by the County, but that's a non-starter, not even on the table.

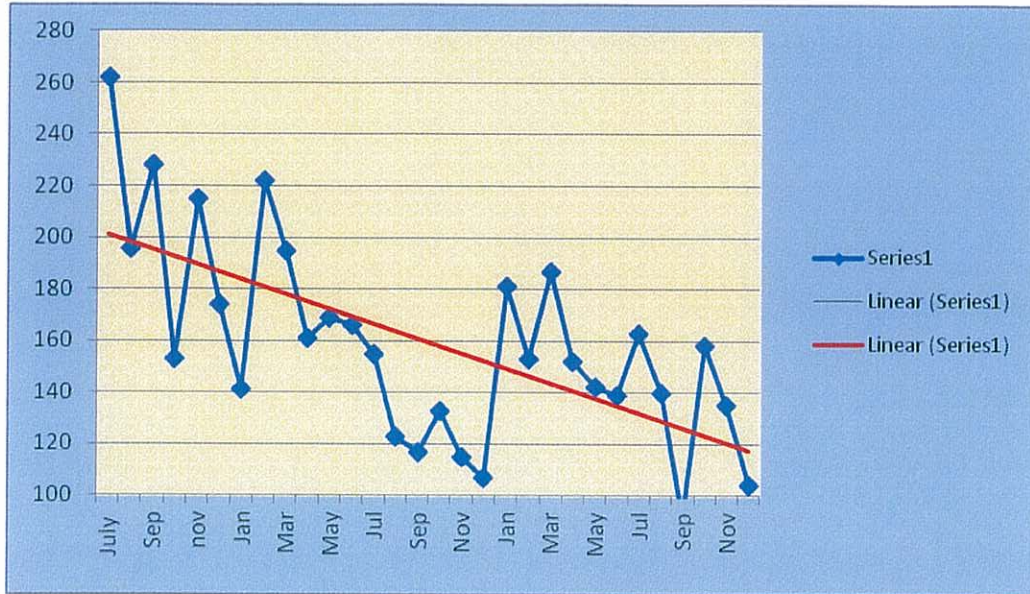
On December 16, Scott and I met with a member of the Governor's staff in Chicago. We were joined by a representative of Metro Counties. The pitch was simple: grant County homes favored payment status, ahead of everyone else. We were not turned down but were encouraged to make our case. There is sensitivity to the fact that Counties are units of State government and that a legitimate case can be made for preferential payment. We have drafted our case and it is undergoing review now. Life Services Network of Illinois and the County Nursing Home Association are in support of this effort; both of these endorsements are easy and no surprise. We are pursuing this political solution with the same vigor as RAN financing.

Managing CCNH's cash during the State's fiscal crisis is challenging. Obviously, developing new services is tough when one has limited cash. Renal dialysis remains a needed service. We are closing in on the capital costs that would be required to renovate existing space for this purpose. Once we have a figure we can use for planning purposes, we'll have a presentation for you on how the service will roll out. Yes, it's been slow, but it is taking shape.

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

Period	Average Absences
June - Dec 09	195
Jan- June 10	178
July-Dec 10	129
Jan-June 11	156
July- Nov11	126
2011 YTD	145

**Unscheduled Absences
June 2009 thru November 2011**



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

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

Cash	\$438,541.24
Petty Cash	\$300.00
Total Cash	<u>\$438,841.24</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$565,145.85
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$782,240.89
Total Rec., Net of Uncollectible Amounts	<u>\$1,347,386.74</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$81,277.28
Allowance for Uncollectible Accts-Private Pay	(\$14,516.00)
Allowance for Uncollectible Accts-Patient Care P	(\$3,690.99)
Allowance for Uncollectible Accts-Patient Care H	(\$208.00)
Total Rec., Net of Uncollectible Amounts	<u>\$62,862.29</u>

Accrued Interest

Property Tax Revenue Receivable	(\$0.09)
Total Accrued Interest	<u>(\$0.09)</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$749.31
Due From Other Funds	\$48.72
Due from Other Governmental Units	\$1,523,394.00
Due from IL Public Aid	\$1,029,823.31
Due from IL Department of Aging-Title XX	\$77,777.15
Due from US Treasury-Medicare	\$560,615.60
Due From VA-Adult Daycare	\$9,127.65
Due From VA-Nursing Home Care	\$41,294.85
Allowance for Uncollectible Accts-IPA	(\$17,855.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$488.00)
Allowance for Uncollectible Accts-Medicare	(\$12,129.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$45.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$428.00)
Total Intergvt. Rec., Net of Uncollectibl	<u>\$3,211,885.59</u>

Prepaid Expenses

Prepaid Expenses	\$17,568.55
Stores Inventory	\$24,602.21
Total Prepaid Expenses	<u>\$42,170.76</u>

Long-Term Investments

Patient Trust Cash, Invested	\$8,879.75
Total Long-Term Investments	<u>\$8,879.75</u>
Total Current Assets	<u>\$5,112,026.28</u>

11/30/11

Champaign County Nursing Home
Balance Sheet

2

Fixed Assets

Nursing Home Buildings	\$23,191,082.13
Improvements not Buildings	\$467,425.63
Equipment, Furniture & Autos	\$1,262,670.63
Accumulated Depreciation-Land Improvements	(\$177,449.80)
Accumulated Depreciation-Equipment, Furniture, &	(\$647,960.60)
Accumulated Depreciation-Buildings	(\$2,796,251.58)
Total Fixed Assets	<u>\$21,299,516.41</u>
Total ASSETS	<u><u>\$26,411,542.69</u></u>

11/30/11

Champaign County Nursing Home
Balance Sheet

3

LIABILITIES & EQUITY

Current Liabilities

A/R Refunds	\$0.00
Accounts Payable	\$3,619,783.58
Salaries & Wages Payable	\$304,486.24
Interest Payable - Bonds	\$58,611.99
Due to General Corporate Fund	\$333,141.98
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	\$0.00
Total Current Liabilities	<u>\$4,316,023.79</u>

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$8,879.75
Bonds Payable	\$3,400,000.00
Accrued Compensated Absences	\$352,421.56
Total Non-Current Liabilities	<u>\$3,761,301.31</u>
Total Current Liabilities	<u>\$8,077,325.10</u>

Equity

Retained Earnings-Unreserved	\$18,509,695.10
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Total Equity	<u>(\$190,319.09)</u>
Total LIABILITIES & EQUITY	<u>\$26,411,542.69</u>

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

11/30/11 1

Description	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement	312	456	309	687	219	327	354	162	357	498	447	768	4,896
Late Charge, NSF Check Charge	2,534	(1)	1,148	1,599	(208)	(23)	35	19	1,936	3,150	3,266	2,628	16,084
Other Miscellaneous Revenue	10	278	555	5,142	10	195	10	2	2	35,020			41,212
Total Miscellaneous Revenue	2,856	733	2,012	7,428	11	499	399	181	2,296	38,668	3,713	3,396	62,192
Medicare A Revenue													
Medicare A	259,976	221,781	234,516	238,924	219,416	206,636	194,621	154,636	130,531	224,281	171,728	198,824	2,455,869
ARD - Medicare A	9,221	12,340	16,700	9,633	17,605	5,305	11,997	24,353	21,001		13,664	7,884	149,903
NH_Pt_Care - Medicare Advantage/ H	64,246	91,967	71,188	78,726	35,957	63,892	58,633	44,625	58,978	44,056	25,886	86,228	724,180
ARD_Pt_Care - Medicare Advantage/								(2,250)					(2,250)
Total Medicare A Revenue	333,442	326,089	322,404	327,283	272,978	275,632	265,250	223,613	208,260	268,336	211,478	292,936	3,327,702
Medicare B Revenue													
Medicare B	47,064	54,966	41,209	41,730	60,847	53,316	66,172	55,875	61,313	19,597	47,635	33,301	582,964
Total Medicare B Revenue	47,064	54,966	41,209	41,730	60,847	53,316	66,172	55,875	61,313	19,597	47,635	33,301	582,964
Medicaid Revenue													
Medicaid Title XIX (IDHFS)	309,935	293,898	288,628	296,093	263,677	339,180	290,868	353,242	342,212	353,399	363,284	314,810	3,789,225
ARD - Medicaid Title XIX (IDHFS)	137,540	136,051	114,722	124,479	119,783	128,941	121,470	144,004	174,008	165,814	163,284	140,389	1,670,483
Patient Care-Hospice			11,122	5,112	3,103				13,736	3,434	5,609	6,963	49,099
ARD Patient Care - Hospice	3,543	3,549	6,579	3,549	3,434	3,549	3,434	3,549	3,549	3,434	3,549	5,266	46,982
Total Medicaid Revenue	451,018	433,497	401,051	429,232	389,986	471,670	415,772	500,794	539,505	526,081	535,725	467,447	5,555,789
Private Pay Revenue													
VA-Veterans Nursing Home Care	5,634	6,718	6,068	2,384			3,467	8,018	6,718	6,501	7,368	6,501	59,379
ARD - VA - Veterans Care	6,935	6,718	6,068	6,718	6,501	6,501	5,851	6,718	6,718	6,501	6,718	6,501	78,449
Nursing Home Patient Care - Private	259,173	285,496	238,490	238,860	266,751	205,023	259,566	197,502	210,726	203,084	191,101	261,402	2,817,175
Nursing Home Beauty Shop Revenue	4,097	3,998	3,508	4,192	4,165	3,789	4,238	3,182	4,137	3,770	3,518	3,992	46,584
Medical Supplies Revenue	4,542	5,984	7,133	6,843	5,441	4,036	4,162	5,715	5,576	6,231	10,425	10,202	76,289
Patient Transportation Charges	1,260	2,297	1,243	1,857	1,256	1,545	1,076	(321)	1,791	2,558	254	1,492	16,310
ARD Patient Care-Private Pay	82,686	87,953	88,968	104,628	102,143	99,241	99,168	85,755	36,288	46,793	66,296	89,226	989,145
Total Private Pay Revenue	364,326	399,164	351,477	365,483	386,259	320,134	377,529	306,569	271,953	275,440	285,680	379,317	4,083,331
Adult Day Care Revenue													
DOT-FTA-CAP Assist/Elderly													41,728
VA-Veterans Adult Daycare	1,273	1,186	1,534	1,889	1,659	2,369	2,431	2,244	2,573	2,271	2,271	1,933	23,633
IDOT - Consol Vehicle Procurement													10,432

Friday, December 23, 2011

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

11/30/11

Description	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	Total
IL Department Of Aging-Day Care Gra	14,341	12,634	8,751	13,795	14,949	16,385	16,902	15,267	17,338	14,191	13,586	11,323	169,462
Adult Day Care Charges-Private Pay	5,730	4,926	4,473	6,057	3,168	2,961	3,300	3,819	5,745	5,121	5,343	5,892	56,535
Total Adult Day Care Revenue	21,344	18,746	14,758	21,741	19,776	21,716	22,632	21,330	25,666	21,583	21,201	71,308	301,790
Total Income	1,220,051	1,233,194	1,132,911	1,192,898	1,129,867	1,142,967	1,147,754	1,108,362	1,102,982	1,149,645	1,105,432	1,247,705	13,913,768
Operating Expenses													
Administration													
Reg. Full-Time Employees	29,265	27,289	25,745	29,615	27,296	28,616	27,107	24,679	30,323	28,673	27,850	26,789	333,147
Temp. Salaries & Wages	558	742	657	662	406	629	635	936	1,284	758	771	1,699	9,716
Per Diem				405	180	225	180	225	225	180	180	180	2,385
Overtime	256	329	316	79	143	311	383	348	8	228	22	347	2,771
TOPS - Balances	987	700	448	751	249	(4,550)	(3,286)	(1,753)	(751)	963	164	409	(5,668)
TOPS - FICA	76	54	34	57	19	(348)	(251)	(134)	(57)	74	13	31	(484)
Social Security - Employer	2,220	2,042	1,935	2,202	2,013	2,138	2,012	1,932	2,284	2,134	2,182	1,938	25,033
IMRF - Employer Cost	2,852	2,688	2,537	2,890	2,674	2,821	2,653	2,495	2,953	2,807	2,648	2,523	32,540
Workers' Compensation Insurance	859	2,069	1,337	1,584	1,403	1,476	1,409	1,297	1,599	1,484	1,525	1,383	17,376
Unemployment Insurance	214	1,119	1,088	936	886	411	361	246	278	219	158	57	5,973
Employee Health/Life Insurance	4,698	4,667	4,667	4,667	4,622	4,868	4,870	4,117	4,617	4,117	4,117	4,620	54,648
IMRF - Early Retirement Obligation	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	335	41,425
Employee Development/Recognition	37	133	70	309	44	254	351	43	51	70	87	1,184	2,632
Employee Physicals/Lab	2,645	1,482	385	4,971	2,062	1,591	3,383	1,300	4,197	2,332	2,660	1,903	28,910
Stationary & Printing	332	273		760					276	552		596	2,788
Books, Periodicals & Manuals												67	67
Copier Supplies	660	900	586	931	720	687	659	1,265	153	776	534	769	8,638
Postage, UPS, Federal Express	810	623	732	485	600	889	500	567	502	789	457	446	7,400
Equipment < \$2,500													
Operational Supplies	1,735	3,230	1,376	4,483	1,119	1,508	3,750	2,581	1,433	2,337	719	1,697	25,969
Audit & Accounting Fees	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	14,982	3,625	(8,721)	42,510
Architect Fees						570							570
Attorney Fees	3,775	2,816	10,859	2,671	14,188	16,819	15,935	16,319	12,390	8,525	6,250	10,108	120,654
Professional Services	30,268	37,767	30,708	34,689	39,586	30,586	40,259	13,843	43,992	30,830	56,243	34,540	423,309
Job Required Travel Expense	372	252	216	697	311	325	348	168	221	148	571	662	4,292
Insurance	19,829	19,428	19,829	19,643	24,850	19,829	20,497	24,269	19,449	14,628	33,067	6,059	241,179
Property Loss & Liability Claims				408	174		150,000	15			181		150,778
Computer Services	85	3,636	2,712	4,284	1,883	1,947	2,697	1,947	1,947	2,697	3,188	4,064	31,088
Telephone Services	1,434	1,882	1,821	1,679	1,465	1,482	1,480	1,473	1,550	1,418	1,487	1,304	18,476
Legal Notices, Advertising	3,435	4,187	2,428	4,607	9,048	7,159	9,273	7,162	8,627	4,621	6,000	6,315	72,860
Photocopy Services		760	760	760	760	760	760	760	760	760	761	1,541	9,141
Public Relations	198	172	114		670				35	24	8	141	1,362
Dues & Licenses	13,982								99	546	225	2,090	16,297
Conferences & Training	2,289	(1,800)		4,739	268	195	80				139	524	7,078

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Champaign County Nursing Home
Historical Statement of Operations

11/30/11

Description	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	Total
Finance Charges, Bank Fees	3,588	1		1,695	4,315	5,827	675	2,246	2,321	2,321	2,246	2,321	27,556
Cable/Satellite TV Expense	2,260	2,260	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	28,312
IPA Licensing Fee	11,300	11,300	10,206	11,300	10,935	10,935	10,935	11,300	11,300	10,935	11,300	10,935	133,043
Fines & Penalties			780			5,428			12,500	52,440			71,148
Depreciation Expense	59,161	59,432	59,615	59,615	59,880	60,154	60,154	60,685	60,297	60,297	60,297	60,297	719,884
Transfers to General Corporate Fund	350	688	1,375	1,675	1,988	788	213	13	3,825	760	213		10,912
Interest-Tax Anticipation Notes Payable	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	143,909
Total Administration	219,623	210,348	205,077	225,670	236,028	228,649	385,311	201,814	250,898	271,623	247,521	193,527	2,876,080
Environmental Services													
Reg. Full-Time Employees	31,476	30,908	29,329	32,836	29,902	33,611	29,860	37,262	31,422	29,224	27,943	26,400	370,173
Overtime	1,786	1,776	741	1,261	60	(2,680)	956	1,098	111	751	75	2,365	9,718
TOPS - Balances	(105)	(1,229)	310	1,261	(771)	(2,680)	(2,480)	(12,954)	879	(260)	(1,888)	315	(19,603)
TOPS - FICA	(8)	(94)	24	97	(59)	(205)	(190)	(991)	67	(20)	(144)	24	(1,500)
Social Security - Employer	2,517	2,450	2,254	2,463	2,248	2,536	2,320	2,957	2,351	2,272	2,228	2,016	28,611
IMRF - Employer Cost	3,297	3,334	3,067	3,351	3,059	3,451	3,157	4,024	3,200	3,092	3,032	2,814	38,876
Workers' Compensation Insurance	932	2,224	1,484	1,662	1,513	1,670	1,542	2,041	1,565	1,479	1,484	1,283	18,878
Unemployment Insurance	13	1,761	1,266	1,165	1,437	1,065	881	991	440	331	228	275	9,852
Employee Health/Life Insurance	6,449	6,449	5,909	5,909	5,857	5,854	5,572	4,822	4,287	4,324	4,280	5,218	64,929
Operational Supplies	6,686	6,875	6,343	6,043	3,843	5,395	4,446	5,304	6,254	5,017	3,860	6,571	67,078
Gas Service	13,500	23,619	27,809	2,433	872	12,367	14,267	14,683	2,060	7,007	7,776	16,899	143,283
Electric Service	13,658	15,374	15,151	17,389	18,597	20,961	25,669	35,083	27,704	25,358	20,506	14,485	248,936
Water Service	1,375	2,153	1,969	2,232	2,395	2,237	2,285	2,098	2,269	2,161	2,181	2,152	25,509
Pest Control Service	468	468	468	468	468	468	468	484	482	468	468	468	5,643
Waste Disposal & Recycling	4,251	3,779	3,278	2,754	4,865	5,762	4,461	4,195	4,785	7,067	4,570	2,558	52,324
Equipment Rentals	536	258	258	258	258	258	258	258	258	258	258	258	3,374
Sewer Service & Tax	1,365	1,365	1,355	1,239	1,466	1,240	1,357	1,399	1,237	1,362	1,291	1,306	14,620
Total Environmental Services	86,830	101,468	101,015	81,559	76,009	93,917	94,829	102,754	89,373	90,389	78,148	85,410	1,081,702
Laundry													
Reg. Full-Time Employees	10,801	8,377	8,494	9,815	9,126	9,884	8,262	8,375	8,133	8,546	8,994	8,932	107,738
Overtime	377	538	129	286	129	(101)	366	279	445	297	15	632	2,633
TOPS Balances	(1,557)	510	286	371	410	(296)	(296)	(480)	445	443	(474)	420	(22)
TOPS - FICA	(119)	39	22	28	31	(8)	(23)	(37)	34	34	(36)	32	(2)
Social Security - Employer	847	675	644	739	687	745	649	656	611	666	719	661	8,300
IMRF - Employer Cost	1,106	919	877	1,006	935	1,014	884	893	831	906	978	924	11,273
Workers' Compensation Insurance	261	712	427	497	462	482	496	424	412	432	482	431	5,458
Unemployment Insurance		482	368	398	535	365	270	205	17	39	74	74	2,828
Employee Health/Life Insurance	2,129	1,590	1,590	1,590	1,577	1,576	1,576	1,576	1,574	1,574	1,574	1,574	19,501
Laundry Supplies	2,631	1,571	1,646	2,830	976	2,089	1,128	658	2,343	1,646	658	1,571	19,646
Linen & Bedding	2,641		1,119	2,175	137	1,198	1,700	1,177	1,189	1,333	1,168	304	14,143

Friday, December 23, 2011

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

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11/30/11

Description	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	Total
Total Laundry	19,018	15,412	15,602	19,450	14,879	17,243	14,953	13,726	15,589	15,917	14,152	15,555	191,495
Maintenance													
Reg. Full-Time Employees	5,927	5,353	4,995	5,842	4,622	2,568	5,581	4,381	5,202	5,223	3,489	3,105	56,288
Overtime					9	2,451		20	287	73	122		2,963
TOPS - Balances	83	107	352	246	205	(199)	76	(229)	393	41	(2,581)	20	(1,494)
TOPS - FICA	6	8	27	19	16	(15)	6	(18)	30	3	(198)	2	(114)
Social Security - Employer	423	361	337	394	309	338	381	314	371	358	261	227	4,074
IMRF - Employer Cost	554	492	458	537	420	460	518	428	505	488	356	315	5,529
Workers' Compensation Insurance	171	400	253	296	234	254	282	222	263	264	181	155	2,974
Unemployment Insurance		301	202	207	253	170	190	167	98	54	44	53	1,738
Employee Health/Life Insurance	1,079	1,079	1,329	1,079	1,072	536	537	537	537	537	537	5	8,864
Gasoline & Oil	8	8	16		59		44		1,000	(1,000)			134
Ground Supplies	276	138						26					440
Maintenance Supplies	6,876	4,151	3,534	4,567	5,857	4,909	5,405	4,778	4,937	2,950	3,308	1,181	52,454
Professional Services	4,610	5,353	4,789	3,573				69	236	403	109	1,358	18,325
Automobile Maintenance	576	656	135	299	504	443	1,456	89					6,244
Equipment Maintenance	3,992	2,100	2,079	4,466	1,446	1,155	1,251	905	4,121	651	895	4,889	27,949
Equipment Rentals			408										408
Nursing Home Building Repair/Mainte	8,826	2,272	2,993	8,138	3,092	3,214	7,211	5,010	4,008	6,054	1,615	9,642	62,074
Conferences & Training				471									471
Landscaping Services							200			397		1,342	200
Parking Lot/Sidewalk Maintenance	6,525	3,250	5,440										16,954
Nursing Home Building Construction/I							13,191				4,707		17,898
Total Maintenance	39,932	26,030	27,347	30,134	18,096	16,282	36,327	16,611	21,988	16,496	12,836	22,293	284,372

Nursing Services

Reg. Full-Time Employees	115,089	90,967	117,407	115,582	104,884	115,196	126,277	70,453	91,507	80,422	71,135	93,546	1,192,462
Reg. Part-Time Employees	4,844	3,415	3,399	3,427	3,712	5,678	4,657	6,577	4,652	3,274	4,363	3,668	51,678
Temp. Salaries & Wages	37,244	42,049	28,488	26,371	21,812	24,296	23,698	43,951	33,544	39,678	35,928	39,171	396,229
Overtime	47,369	43,755	36,933	27,866	33,077	28,033	38,162	53,061	37,616	36,284	45,339	50,912	480,408
TOPS - Balances	(3,476)	3,221	5,401	70	6,120	(13,445)	1,105	8,267	(943)	(277)	3,395	3,071	12,509
No Benefit Full-Time Employees	61,877	71,037	87,343	88,981	84,473	93,655	62,538	96,318	93,398	87,222	68,973	85,275	981,090
No Benefit Part-Time Employees	36,908	30,051	28,811	34,063	33,105	33,303	19,822	31,146	26,126	23,409	22,928	28,685	348,358
TOPS - FICA	(266)	246	413	5	468	(1,029)	85	632	(72)	(21)	260	235	957
Social Security - Employer	23,069	21,366	22,983	22,507	21,350	22,828	20,805	22,964	21,753	20,642	20,021	21,172	261,461
IMRF - Employer Cost	25,218	24,561	24,492	27,711	26,639	28,421	25,397	26,550	25,735	23,639	22,530	25,311	306,205
Workers' Compensation Insurance	6,889	18,048	13,432	13,582	12,548	13,247	12,414	12,673	12,610	11,143	11,760	12,008	150,354
Unemployment Insurance	3,002	7,788	12,624	10,006	10,867	6,122	4,535	4,489	3,448	2,849	2,581	2,860	71,172
Employee Health/Life Insurance	12,112	12,585	11,506	12,795	11,963	13,538	13,244	13,520	13,739	12,146	11,646	12,183	150,977
Books, Periodicals & Manuals	171	(1)					50		504		139		863
Stocked Drugs	2,643	3,733	2,692	3,320	3,003	2,615	1,178	1,637	2,462	4,541	6,392	3,562	37,777

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

11/30/11

Description	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	Total
Pharmacy Charges-Public Aid	751	1,822	854	1,185	1,179	1,663	1,293	1,445	1,163	1,748	1,145	1,268	15,516
Oxygen	2,459		5,453	2,485		2,232	2,816	3,293	3,249	2,398	2,000	7,728	34,113
Incontinence Supplies	10,512	9,085	5,291	9,738	7,753	9,086	9,729	7,421	6,437	8,622	7,732	4,064	95,471
Pharmacy Charges - Insurance	3,750	6,292	4,575	5,335	5,941	(1,906)	3,175	3,125	3,525	3,125	7,557	7,225	51,717
Operational Supplies	24,151	14,670	15,363	23,314	15,609	14,341	16,492	12,694	20,000	26,059	15,151	16,006	213,851
Pharmacy Charges-Medicare	13,575	13,945	12,825	14,429	12,250	10,375	10,150	8,700	7,950	10,800	11,200	10,575	136,775
Medical/Dental/Mental Health				6,400									6,400
Professional Services	8,964	25,179	25,737	25,639	19,741	11,699	13,258	15,282	11,586	23,845	10,584	16,945	208,458
Laboratory Fees		2,362		6,957	1,838	1,651	724	861	1,066	1,438	1,186	2,399	20,502
Equipment Rentals	3,475	3,208	2,908	5,856	1,701	5,111	6,204	3,330	4,785	9,405	7,005	6,781	59,770
Dues & Licenses		50				70					110		230
Conferences & Training	25	(25)	100	1,352	537	208	213	99	90	264	173	2,039	5,072
Contract Nursing Services	114,124	103,366	81,910	69,008	57,092	44,713	40,953	46,890	54,214	65,370	73,584	58,782	809,997
Medicare Medical Services	8,616	3,163	2,586	2,579	11,148	3,128	21,983		3,746	2,801	840	6,740	67,328
Furnishings, Office Equipment													
Medical/ Health Equipment													
Total Nursing Services	563,095	555,939	553,524	560,566	508,810	474,828	480,957	495,389	483,899	503,611	467,080	522,212	6,169,909
Activities													
Reg. Full-Time Employees	12,388	9,928	10,508	12,535	11,669	12,002	11,497	8,519	9,613	12,242	12,398	13,735	137,035
Overtime			214					258	86		63		610
TOPS - Balances	(397)	(717)	983	741	943	292	(57)	113	854	509	673	(544)	3,393
TOPS - FICA	(30)	(55)	75	57	72	22	(4)	9	65	39	51	(42)	260
Social Security - Employer	912	705	764	896	835	858	795	630	681	877	937	947	9,836
IMRF - Employer Cost	1,194	960	1,040	1,219	1,136	1,167	1,082	857	926	1,194	1,275	1,323	13,371
Workers' Compensation Insurance	353	776	532	634	590	607	582	431	486	619	655	676	6,942
Unemployment Insurance	53	454	443	476	594	305	275	217	225	276	240	189	3,748
Employee Health/Life Insurance	2,701	2,701	2,951	3,201	2,676	2,672	2,674	2,671	2,887	2,137	2,137	2,671	32,077
Books, Periodicals & Manuals											60		60
Operational Supplies	232	91	231	355	485	246	234	168	205	179	284	242	2,953
Professional Services		241	121	129	125	125	125	125	125	125	125	125	1,488
Conferences & Training				441							356		797
Total Activities	17,405	15,083	17,862	20,683	19,125	18,298	17,201	13,998	16,152	18,197	19,242	19,322	212,569
Social Services													
Reg. Full-Time Employees	14,224	19,437	11,268	14,834	13,003	13,922	23,125	10,527	11,578	11,190	11,370	9,491	163,969
Reg. Part-Time Employees					307								307
Temp. Salaries & Wages		1,240	1,206				414						2,860
Overtime	705	975	678	1,108	413	316	121	460	425	80	256	964	6,502
TOPS - Balances	(223)	(5,704)	971	899	327	370	(10,809)	(989)	(215)	341	(154)	613	(14,571)
TOPS - FICA	(17)	(436)	74	69	25	28	(827)	(76)	(16)	26	(12)	47	(1,115)
Social Security - Employer	1,130	1,635	987	1,197	1,029	1,088	1,789	830	896	841	899	726	13,027

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

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Description	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	Total
Physical Therapy													
Reg. Full-Time Employees	4,427	4,008	3,582	4,305	4,013	4,095	4,155	3,942	4,444	4,208	3,930	4,437	49,546
Overtime			164					178	129			(849)	471
TOPS - Balances				4,851	(234)			142	(638)	394	423		4,561
No Benefit Full-Time Employees													
TOPS - FICA				371	(18)			11	(49)	30	32	(65)	349
Social Security - Employer	334	298	378	221	299	305	309	311	336	318	307	308	3,723
IMRF - Employer Cost	437	406	379	436	407	415	421	423	458	433	418	430	5,061
Workers' Compensation Ins.	129	298	82	317	203	207	210	199	225	213	209	218	2,510
Unemployment Insurance		232	153	171	234	152	128	64					1,133
Employee Health/Life Insurance	1,079	1,079	1,079	1,329	1,069	1,068	1,069	1,069	1,069	1,069	1,069	1,069	13,117
Professional Services	37,022	41,164	37,872	35,340	36,613	35,156	33,691	33,757	35,020	35,077	32,268	32,826	425,606
Total Physical Therapy	43,428	47,488	43,689	42,119	48,058	41,146	40,492	40,096	40,994	41,741	38,656	38,173	506,077
Occupational Therapy													
Reg. Full-Time Employees	2,222	2,006	1,935	1,935	2,006	2,127	2,101	2,006	2,197	2,101	1,935	2,197	24,769
Overtime			5										5
TOPS - Balances	(7)	(65)	279	207	58	(198)	(103)	(69)	73	174	(294)	(37)	28
TOPS - FICA	(1)	(5)	21	16	4	(15)	(8)	(5)	6	13	(22)	(3)	2
Social Security - Employer	169	153	148	147	153	162	160	153	167	160	154	155	1,881
IMRF - Employer Cost	222	208	201	200	208	220	218	208	227	217	210	217	2,556
Workers' Compensation Ins.	64	150	98	98	101	108	106	102	111	106	103	108	1,255
Unemployment Insurance		117	87	77	116	81	80	10					568
Employee Health/Life Insurance	540	540	540	540	535	534	534	534	534	534	534	534	6,434
Professional Services	44,851	45,646	35,874	36,119	43,302	48,349	43,761	33,237	32,857	34,544	31,461	29,201	459,201
Total Occupational Therapy	48,060	48,749	39,187	39,340	46,483	51,367	46,849	36,187	36,173	37,851	34,082	32,372	496,898
Speech Therapy													
Professional Services	7,601	8,453	12,096	18,604	18,947	18,150	18,041	18,417	17,950	20,047	15,401	14,308	188,016
Total Speech Therapy	7,601	8,453	12,096	18,604	18,947	18,150	18,041	18,417	17,950	20,047	15,401	14,308	188,016
Food Services													
Reg. Full-Time Employees	42,711	46,500	35,670	47,033	39,934	40,652	37,403	36,533	35,931	38,246	37,945	46,281	484,838
Reg. Part-Time Employees	1,278	636	491	617	484	515	436	2,012	1,624	985	885	844	10,805

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**Champaign County Nursing Home
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11/30/11

Description	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	Total
Overtime	2,990	3,837	2,564	725	1,399	775	2,017	1,691	238	1,271	1,005	3,535	22,050
TOPS - Balances	(500)	(8,256)	(4,612)	2,041	1,978	(3,586)	214	(2,975)	(3,764)	1,334	1,107	757	(16,263)
TOPS - FICA	(38)	(632)	(353)	156	151	(274)	16	(228)	(288)	102	85	58	(1,244)
Social Security - Employer	3,512	3,766	2,836	3,559	3,071	3,078	2,920	2,975	2,821	3,018	3,152	3,567	38,275
IMRF - Employer Cost	4,532	5,070	3,809	4,778	4,129	4,135	3,973	4,040	3,830	4,106	4,289	3,909	50,601
Workers' Compensation Insurance	1,271	3,330	1,830	2,411	2,045	2,017	1,981	1,925	1,925	1,979	2,082	2,297	25,092
Unemployment Insurance	263	2,039	1,719	1,732	2,306	1,320	1,216	841	359	441	584	462	19,283
Employee Health/Life Insurance	8,539	8,539	9,828	8,570	8,533	8,736	8,490	8,490	7,421	3,726	6,386	6,918	94,176
Food	35,432	30,899	35,025	36,278	33,896	32,487	36,937	37,204	41,083	38,145	34,099	40,359	433,584
Nutritional Supplements	2,412	2,824	2,901	3,455	3,749	2,798	2,304	2,882	2,947	2,259	2,977	3,491	34,998
Operational Supplies	3,523	3,864	3,388	5,200	3,495	3,671	4,671	2,188	3,579	4,386	3,066	4,968	46,000
Professional Services	280	4,490	2,635	3,499	4,333	2,629	2,095	11,941	13,759	9,060	2,222	2,907	59,850
Equipment Rentals	671	380	380	380	380	380	380	380	380	380	380	380	4,851
Dues & Licenses					80								80
Conferences & Training				441									441
Kitchen/Laundry						675				434			1,108
Total Food Services	106,875	107,085	98,113	122,874	109,904	100,007	105,055	109,900	111,845	109,871	100,263	120,732	1,302,525
Barber & Beauty	4,458	4,072	3,854	4,458	4,072	4,265	4,265	4,047	4,458	4,240	3,904	4,433	50,525
Reg. Full-Time Employees	134	(67)	106	78	1,622	(186)	295	(419)	(70)	47	(153)	(118)	1,270
TOPS - Balances	10	(5)	8	6	124	(14)	23	(32)	(5)	4	(12)	(9)	97
TOPS - FICA	289	227	215	249	228	239	239	266	250	238	230	229	2,898
Social Security - Employer	378	309	292	339	311	325	325	362	340	323	313	320	3,937
IMRF - Employer Cost	128	304	195	226	206	216	216	205	226	215	207	217	2,559
Workers' Compensation Insurance		216	136	131	179	119	119	153	100	4			1,159
Unemployment Insurance	1,079	1,079	1,079	1,079	1,069	1,068	1,069	1,069	1,069	1,069	1,069	1,069	12,867
Employee Health/Life Insurance	160	(49)	174	120	51	87		122	61		144		870
Operational Supplies	6,636	6,086	6,060	6,685	7,862	6,120	6,551	5,774	6,428	6,139	5,702	6,142	76,183
Total Barber & Beauty	13,961	12,897	12,331	14,135	12,961	13,505	13,593	13,083	12,838	9,560	8,753	10,007	147,624
Adult Day Care	1,025	363	5	33	330	132	528	677	37	135	5	16	3,260
Reg. Full-Time Employees	5	11	5	10	5	(114)	102	16	16		5	16	191
Temp. Salaries & Wages	(1,097)	(740)	1,022	895	659	(9)	(1,045)	183	(913)	(266)	242	(950)	(2,124)
TOPS - Balances	(84)	(57)	78	68	50	(70)	(80)	14	(70)	(20)	18	(73)	(162)
TOPS - FICA	1,131	989	919	1,057	992	1,017	1,061	1,040	959	718	680	694	11,258
Social Security - Employer	1,393	1,308	1,250	1,434	1,316	1,370	1,385	1,349	1,305	963	926	969	14,969
IMRF - Employer Cost	435	994	624	717	673	690	714	696	652	491	465	491	7,641
Workers' Compensation Insurance	25	724	540	563	608	369	181	32	6	1			3,027
Unemployment Insurance	2,568	2,588	2,568	2,588	2,565	2,563	2,564	2,564	2,640	2,138	2,138	2,138	29,740
Employee Health/Life Insurance				15									186
Books, Periodicals & Manuals		171											

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

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11/30/11	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	Total
Gasoline & Oil	1,202	852	955	1,297	1,155	1,100	1,302	1,057		1,860	45	897	11,521
Operational Supplies	42		22	37	50	153	62	137	179		41	30	752
Field Trips/Activities						16					24		40
Dues & Licenses					250							359	609
Conferences & Training				529			720						1,249
Total Adult Day Care	20,625	20,101	20,336	23,370	21,613	20,784	21,088	20,925	17,649	15,579	13,335	14,377	229,781
Alzheimers and Related Disord													
Reg. Full-Time Employees	33,325	32,470	29,638	35,883	37,155	32,823	35,395	18,257	23,308	21,306	20,402	21,677	341,639
Overtime	12,679	11,827	6,847	5,404	6,526	7,212	11,040	11,675	7,825	9,006	14,182	16,437	120,660
TOPS - Balances	1,245	(423)	1,622	891	(230)	(387)	(6,049)	(430)	(110)	(3,228)	209	707	(6,184)
No Benefit Full-Time Employees	13,667	12,822	13,069	17,346	17,451	19,642	16,445	38,254	22,363	28,698	24,877	21,982	246,616
No Benefit Part-Time Employees	8,044	8,379	5,256	5,311	8,563	11,462	9,379	11,060	11,679	9,927	11,696	13,184	113,940
TOPS - FICA	95	(32)	124	68	(18)	(30)	(463)	(33)	(6)	(247)	16	54	(473)
Social Security - Employer	5,110	4,888	4,077	4,765	5,218	5,329	5,410	6,005	4,881	5,183	5,642	5,170	61,879
IMRF - Employer Cost	6,681	6,652	5,548	6,485	7,101	7,079	7,362	6,754	6,643	7,053	7,677	7,180	82,214
Workers' Compensation Insurance	1,552	3,948	2,427	2,962	3,196	3,096	3,221	3,434	2,902	2,864	3,231	2,732	35,566
Unemployment Insurance	38	3,178	2,195	2,505	2,789	1,315	1,161	1,165	972	976	1,061	811	18,167
Employee Health/Life Insurance	5,889	5,889	5,889	5,889	5,834	5,300	5,303	5,024	4,246	3,712	3,177	3,177	59,328
Operational Supplies							21				7	18	46
Dues & Licenses					110								110
Conferences & Training		471	(8)	491	952					80	68	223	2,278
ARD - Contract Nursing			716	27,782	24,915	20,058	14,336	28,140	25,194	24,147	23,534	7,811	196,633
Total Alzheimers and Related Disorde	88,324	90,069	77,400	115,784	119,562	112,900	102,561	129,304	109,894	109,476	115,781	101,164	1,272,219
Total Expenses	1,287,305	1,276,453	1,237,189	1,330,695	1,265,398	1,220,249	1,390,038	1,219,065	1,235,012	1,272,828	1,178,625	1,200,618	15,113,474
Net Operating Income	(67,254)	(43,259)	(104,277)	(137,797)	(135,531)	(77,283)	(242,284)	(110,703)	(132,030)	(123,183)	(73,193)	47,087	(1,196,707)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	90,552	1,003,519
Mobile Home Tax	3											1,042	1,045
Payment in Lieu of Taxes									160				160
Total Local Taxes	83,000	82,997	82,997	82,997	82,997	82,997	82,997	82,997	83,157	82,997	82,997	91,594	1,004,724
Miscellaneous NI Revenue													
Investment Interest		134	38	30				49	26	38	25	34	374
Restricted Donations	610	570		725	100	317	1,083	39	10	889	183	10	4,536
Total Miscellaneous NI Revenue	610	704	38	755	100	317	1,083	88	36	927	208	44	4,911
Total NonOperating Income	83,610	83,701	83,035	83,752	83,097	83,314	84,080	83,085	83,193	83,924	83,205	91,638	1,009,635

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**Champaign County Nursing Home
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11/30/11	12/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	Total	9
Description														
NonOperatingExpense														
Nursing Services														
Job Require Travel							4	244					248	
Total Nursing Services							4	244					248	
Net NonOperating Income	83,610	83,701	83,035	83,752	83,097	83,314	84,076	82,842	83,193	83,924	83,205	91,638	1,009,388	
Net Income (Loss)	16,357	40,442	(21,242)	(54,045)	(52,434)	6,031	(156,208)	(27,861)	(48,637)	(39,259)	10,013	138,725	(190,319)	