

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, February 13, 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, Robert Palinkas,
Catherine Emanuel

ITEM

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA/ADDENDUM

IV. APPROVAL OF MINUTES

January 9, 2012 – Open Session
January 9, 2012 – Closed Session

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS

None

VII. NEW BUSINESS

- a. IDPH Report
- b. Management report

DRA discussion and update
Corporate Compliance
Operations (Management Report)
Cash Position; Options; Plans

VIII. OTHER BUSINESS

None

IX. NEXT MEETING DATE & TIME

- a. March 12, 2012

XII. ADJOURNMENT

Attachments: Management Report, Management Update,

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
January 9, 2012**

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

Directors Excused: none

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.

3. Agenda & Addendum

The agenda was approved by unanimous consent.

4. Approval of Minutes

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

5. Public Participation

There was no public participation.

6. Old Business

There was no old business.

7. New Business

a. IDPH Report

Schuette reported that the Annual Licensing Survey is expected at any time. The application was submitted several months ago and the survey is imminent. Preparation has been underway

throughout the facility. All Life Safety requirements for drills have been met. A complaint investigation is currently underway and that may be finalized as part of the Annual Licensing Survey.

b. Management Report: Operations and Financial Position

For the fiscal year-ended Nov 30 2011, management projects the base operation to show a gain of approximately \$60k. Due to lower census and Medicare revenues, CCNH did not do as well as last year. The estimated gain includes additional Medicaid revenues for 2011 and retroactive salary expenses for 2011 in the amount of \$(80)k.

The receipt of the IGT payment created an extraordinary event which will be booked in fiscal 2011. As a result, CCNH should report a gain of approximately \$1.060 million. This estimate includes a bad debt allowance of \$(250)k. Other year-end adjustments should be expected as part of the year-end closing process, For example, an expense allowance is likely to be recorded for a potential payment (\$35k) in connection with the State's OIG Medicaid audit.

Census for December 2011 was 199.8, higher than expected during the holiday season:

Medicare A	18.6	9.3%
Pvt Pay	75.6	37.8%
Medicaid	105.5	52.8%
Totals	199.8	99.9%

The preliminary estimate for December operating revenues is \$1.185 million, which is low. Medicare is expected to amount to \$225k, which is far too low and which continues to represent a continuing problem for CCNH.

Recent Medicaid payments, including the IGT, have improved CCNH's balance sheet. A

	November 2011	December 2011 Estimated
Accounts Payable	\$3,619,784	\$1,500,000
Cash	\$438,000	\$1,250,000

Arranging working capital financing continues to be a top priority. It appears that the State will make regular Medicaid payments until the payment for July 2012. In other words, regular payments should continue through Aug-Sep 2012; in October, the payment for July 2012 Medicaid services is expected to be delayed.

8. Closed Session

It was moved (Czajkowski) and seconded (Palinkas) to enter into closed session pursuant to 5 ILCS 120/2 (c) 11 to consider litigation when an action against a public body is probable or imminent.

Busey called the roll; unanimous. The Board emerged from closed session at 6:55 pm.

9. Other Business

None

9. Next Meeting Date

Monday February 13, 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

December's census came in at 199.7. As I write this report, census remains high at 201.

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

	July	August	Sept	Oct	Nov	Dec
Admits						
Pvt Pay/Insurance	8	11	9	9	8	8
Medicare A	4	15	9	7	12	13
Medicaid		4		2	1	2
Total	12	30	18	18	21	22
Discharges						
Pvt Pay/Insurance	12	9	10	1	5	5
Medicare A	7	5	5	6	6	9
Medicaid	5	4	1	2	1	1
Total	24	18	16	9	12	15

December's payer mix was 38 percent Private Pay, 53 percent Medicaid, and 9 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.

December resulted in a gain of \$25k.

Noteworthy items for December include:

- Revenue was over budget by \$31k. Within this figure is a shortfall in Medicare A revenues, some \$(23)k under budget. This is the same variance that has plagued CCNH last fiscal year; December's budget shortfall was small in comparison to some of the

variances we witnessed last year. Pvt Pay revenues were over budget by about \$30k while Medicaid was \$34k over budget. Pvt Pay is a very positive development; Medicaid is not as much over budget as prior months.

- Expenses were over budget by \$45k. One factor in the overage is failure to record depreciation to the budget in the amount of \$60k monthly. We'll get this corrected.
- Within non-labor expenses, Professional Fees were \$9k over budget; insurance was \$(10)k under; Maintenance/Repair was \$7k over. In Nursing, expenses were \$12k over budget, primarily due to wages and benefits paid out during the Christmas holiday period.. Within Nursing, agency costs were \$53k, a fine result.

Take a look at the figures in bold type-face as they represent significant changes from prior months. (*Figures will not add to 100 percent.*) The obvious highlight is the change in Medicaid and Pvt Pay. Medicaid decreased markedly in November – about 10 percentage points. Pvt Pay was up to 35 percent on December. Medicare A is still not where we want it.

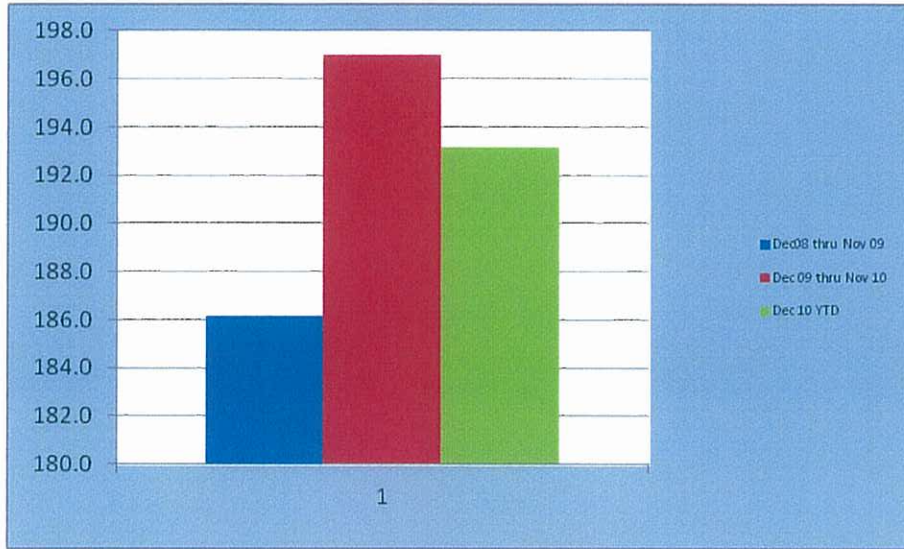
	Sept-11	As Pct of Pt Revenue	Oct-11	As Pct of Pt Revenue	Nov-11	As Pct of Pt Revenue	Dec-11	As Pct of Pt Revenue
Medicare A	\$268k	23%	\$211k	19%	\$293k	24%	\$269k	22.5%
Medicaid	\$526k	46%	\$535k	48%	\$467k	38%	\$457k	38.2%
Pvt Pay	\$275k	24%	\$286k	26%	\$379k	30%	\$418k	35%

Misc Revenue and Property Taxes excluded from calculation

Expenses came in at \$1.256 million. Agency costs were \$53k 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. Further below in this memo you will find a chart tracking agency usage.

Average daily census has stabilized at a higher level. For fiscal 2010, CCNH experience an ADC of 197; our target was 195. For Fiscal 2011, CCNH dipped to 193. That result is still better than recent history, but not where it should be.

ADC By Fiscal Year



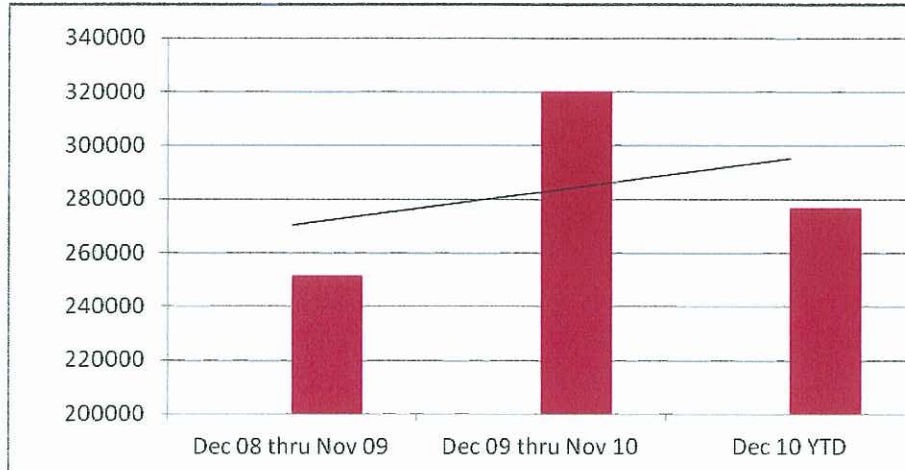
Medicare days were 577 in December for an ADC of 18.6 including the Medicare Advantage days, which do not pay on a par with traditional Medicare. Based on CCNH's recent experience, Medicare census has not been as strong as what we had built up last year. Here's the pattern for Medicare A since May of last year. This is a big change in a short period of time.

**Medicare A Resident Days
May 2010 thru December 2011**



In November, Medicare revenues came close to reversing a 7-month period where Med A revenues were under \$300k. November posted \$292k in Med A revenues; December, sadly, dropped to \$269k. The per diem – at \$466 - was lower than expectations.

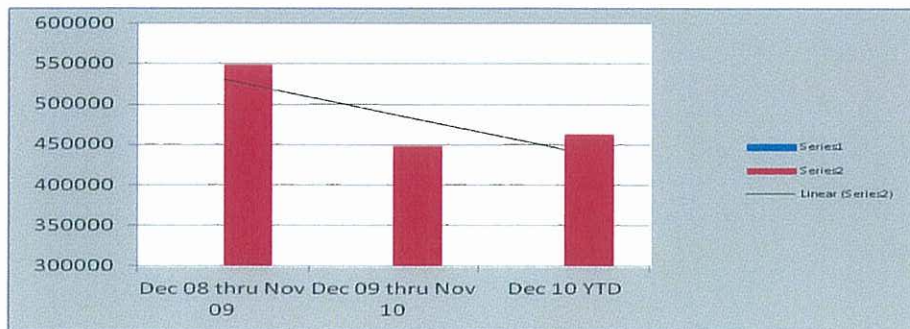
**Medicare A Revenues
Monthly Average By Fiscal Year**



Med B came in at \$27k, which is low.

Beginning in July 2011, Medicaid revenues exceeded \$500k per month for four consecutive months. That represented a major change in CCNH's pattern; since Oct 09 Medicaid revenues had consistently been under \$500k. December is the second straight month where Medicaid revenues were under \$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 Dec-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**

	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Medicare A	\$208,260	\$268,336	\$ 211,478	\$ 292,936	\$269,111
Medicare B	\$ 61,313	\$19,537	\$47,635	\$ 33,301	\$ 27,443
Medicaid	\$533,505	\$526,081	\$535,725	\$467,447	\$456,867
Pvt Pay	\$ 271,953	\$275,440	\$285,680	\$379,317	\$418,380
Adult Day-Private	\$8,318	\$7,392	\$7,614	\$59,985	\$7,950
Adult Day-TXX	\$17,338	\$14,191	\$13,586	\$11,323	\$14,065
Miscellaneous	\$2,332	\$39,595	\$3,921	\$4,482	\$1,112
Property Tax	\$83,157	\$82,997	\$82,997	\$90,552	\$86,119
All Revenues	\$1,186,175	\$1,233,569	\$1,188,636	\$1,339,343	\$1,281,047
All Expenses	\$1,235,012	\$1,272,828	\$1,178,625	\$1,200,618	\$1,255,779
Net Income/(Loss)	\$(48,837)	\$ (39,259)	\$10,011	\$138,725	\$25,268
Census	5799	5854	5,872	6032	6,192
Change		0.9%	0.3%	2.7%	2.7%
ADC	187.1	188.8	196	194.6	199.7
Change		0.9%	3.7%	(0.6)%	2.6%
FTE	176.5	174	174	173	183.1

December's ending cash balance was \$1.4k at month-end, much better than previous months but still a testimonial to how thin CCNH's cash position really is. Accounts Payable for December was \$1.57 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 December 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

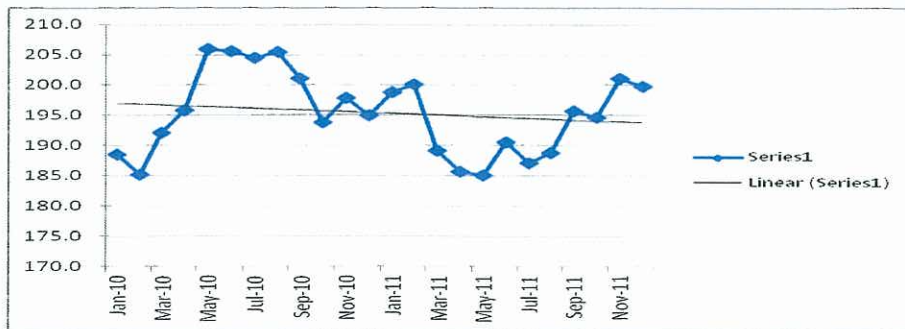
Census continues to receive a lot of attention. Fiscal 2010 ended with an ADC of 196.5 versus our target of 195. Fiscal 2011 (December and January) got off to a good start. However, as you have been following things via the flash updates, census has trailed off.

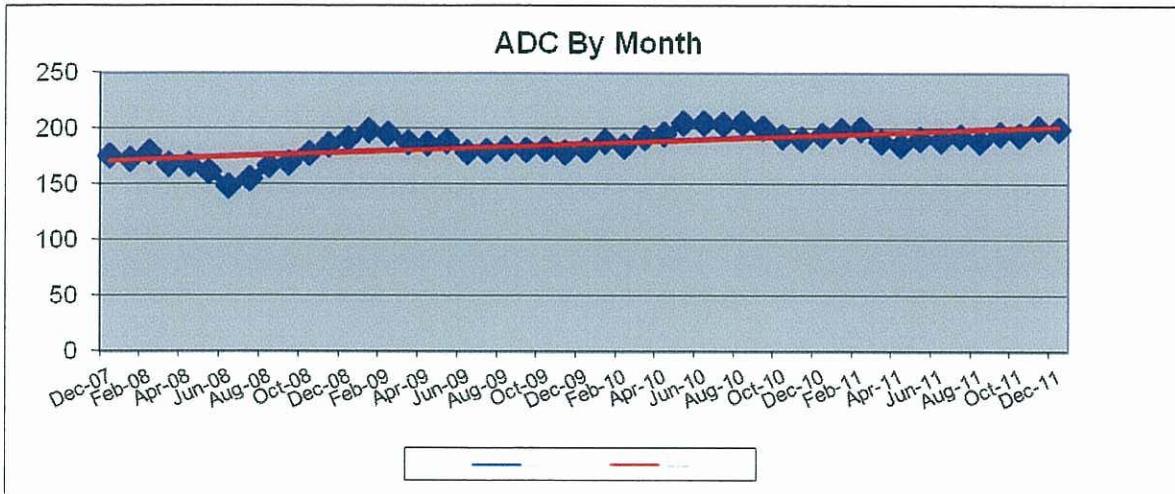
**Current Census by Payer by Month
(without bedholds)**

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
December	2345	3270	577	6192	199.7

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 ten of the last twelve 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. November was a bright spot at \$1.248 million. December was \$1.194 million – close but not quite there. 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. SO, while revenue from patient services is down about 6 percent, Medicare A is down over 25 percent.

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

	All (avg)	Medicare (avg)
July 2010 thru Jan 2011	\$1.246	\$0.357
Feb 2011 thru Dec 2011	\$1.168	\$0.267
Change	\$(0.078)	\$(0.9)
Percent	(6.3)%	(25.2)%

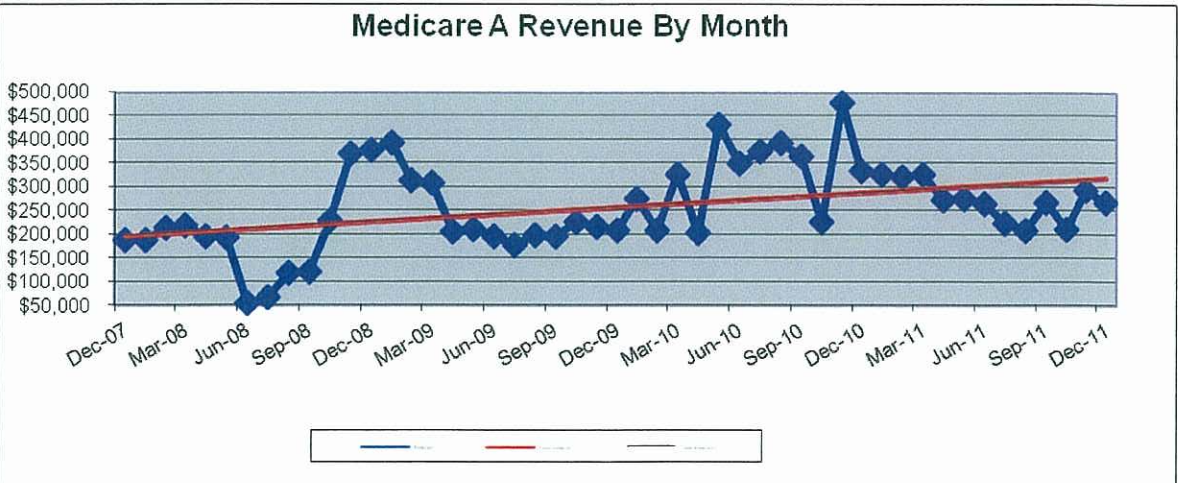
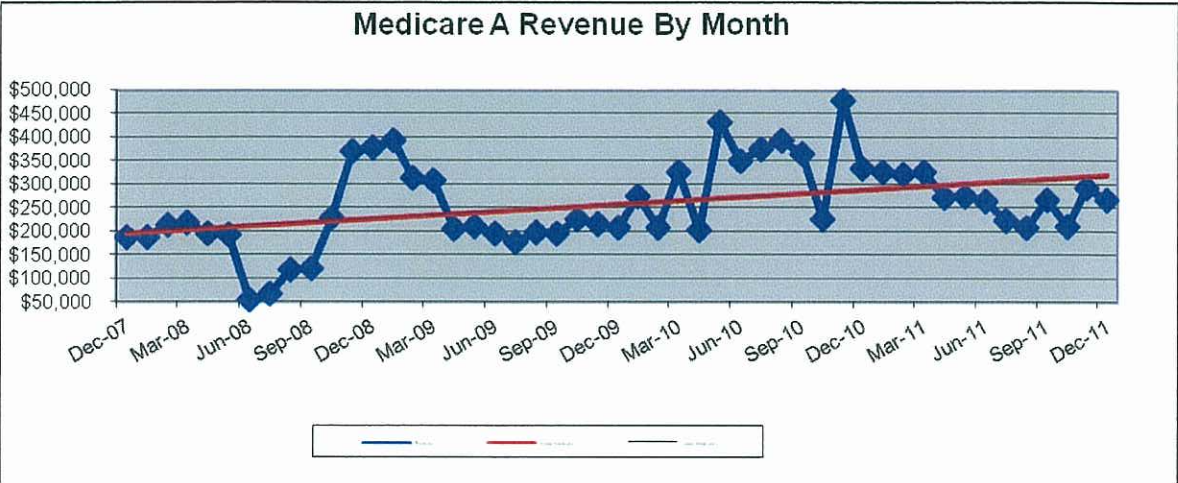
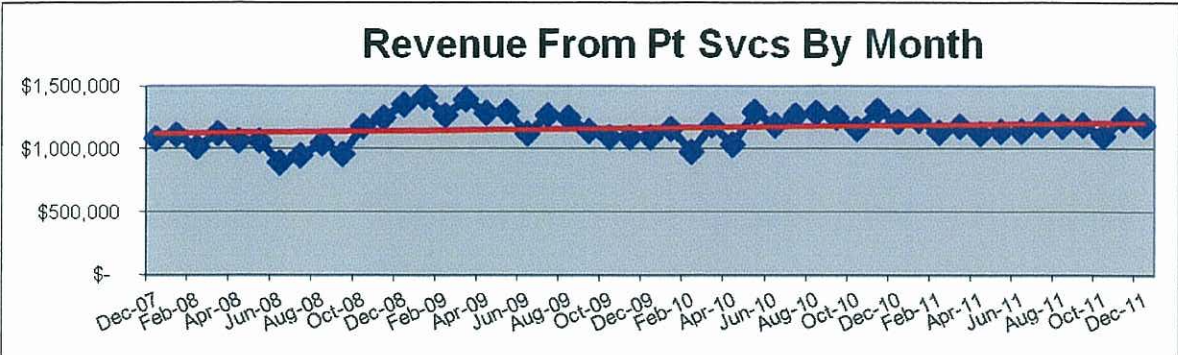
Medicare Average Census Days

Period	Days/month
Dec09-Mar 2010	592
Dec10-Dec 2011	519
Apr10-Nov 2010	756
Pct Chg	(31.4) pct

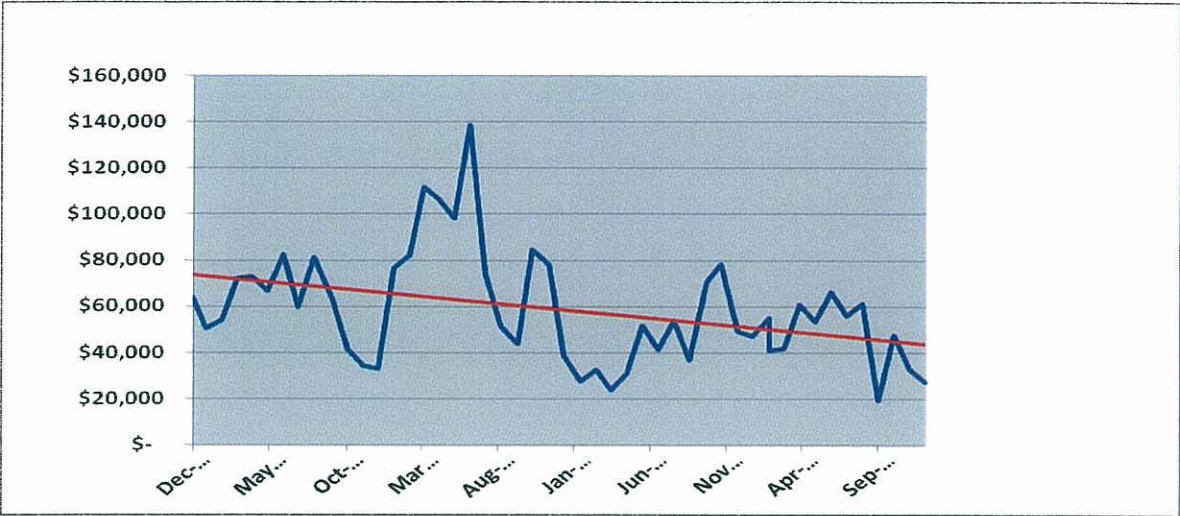
The trend line in Medicare A is fragile. Because of better volumes since March 2010, the trend turned positive. However, if the current Medicare malaise continues, CCNH's trend line will turn negative; the last few months – indeed, fiscal 2010 itself -- have not been good. Medicare census remains a critical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

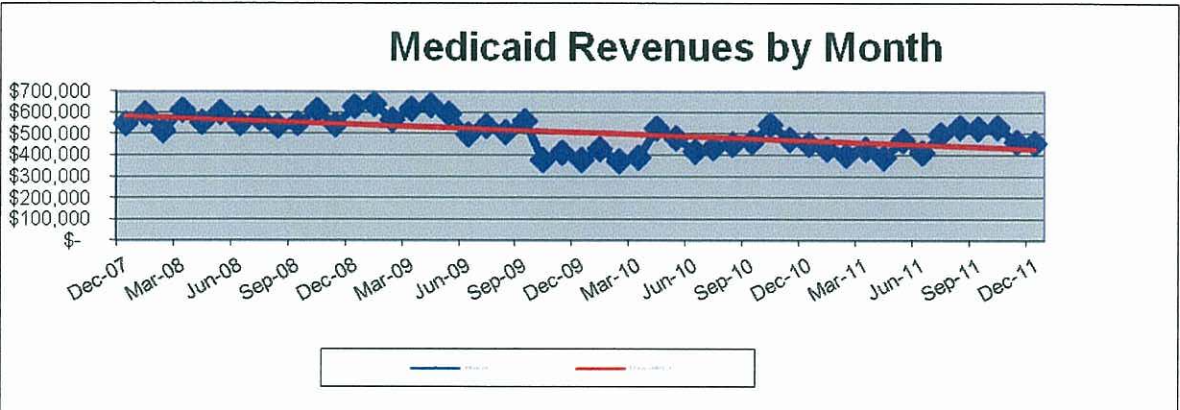
For the most part, Medicaid revenues continue to be stable. Since November, Medicaid revenues have decreased slightly, fortunately off-set by Private Pay. Recently, however, Medicaid is on the rise.



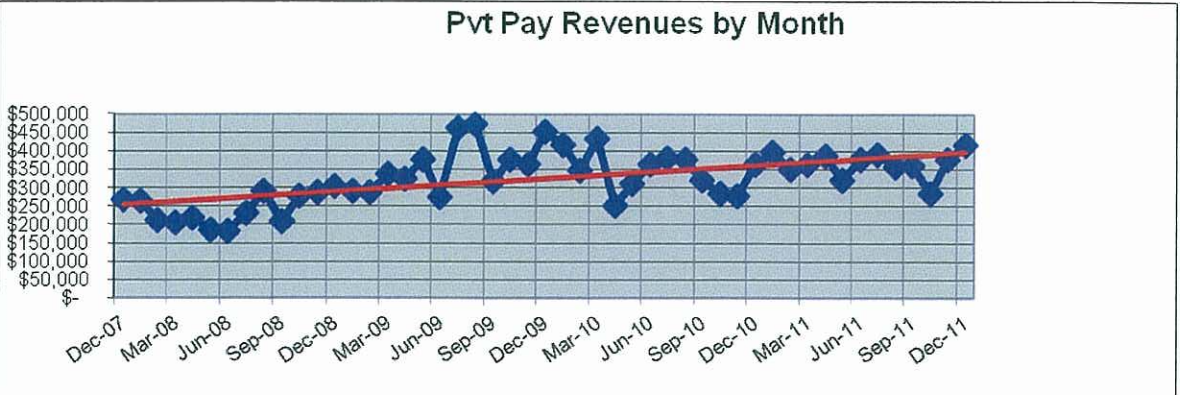
Medicare B Revenue By Month

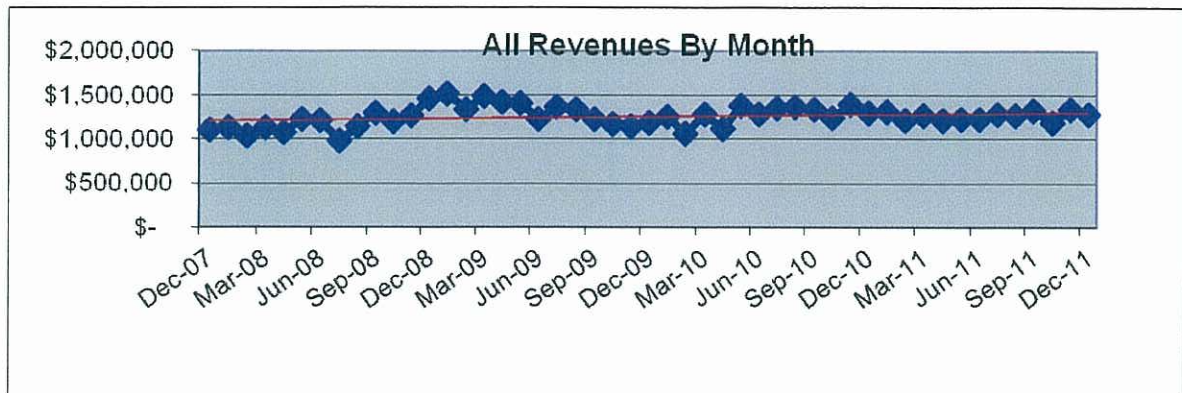


Medicaid Revenues by Month



Pvt Pay Revenues by Month





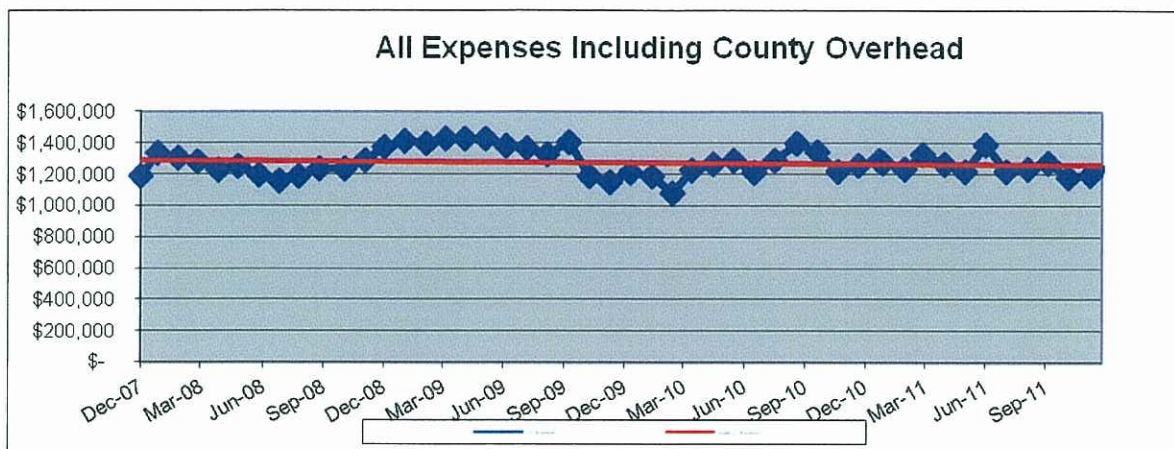
Expenses

Total expenses for December amounted to \$1.256 million; the expense level was up this month reflecting increased volume, Christmas holiday benefits, and an increased used on certain in-house staffing classifications.

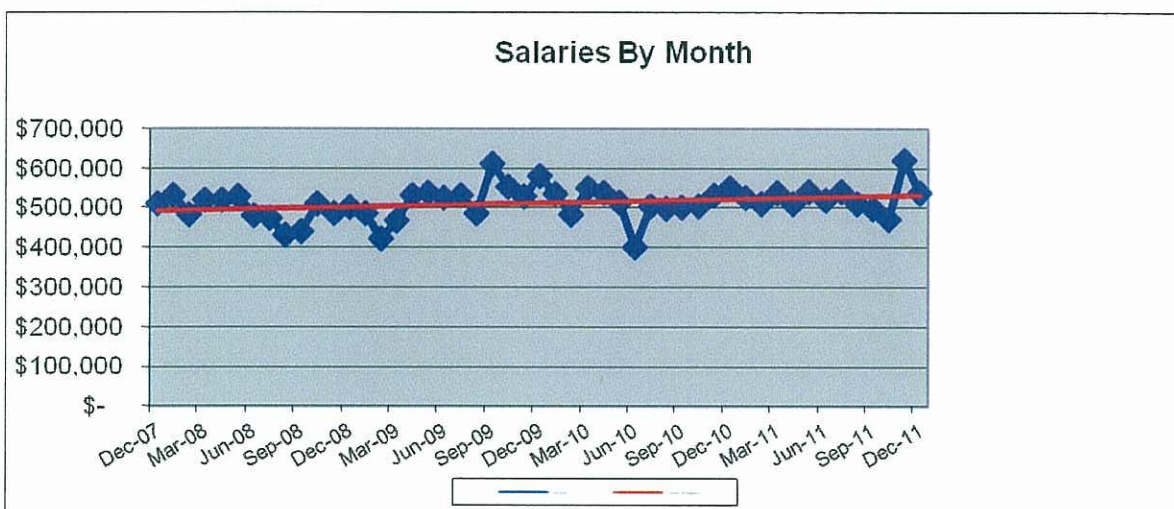
The following graph illustrates agency expense through December 2011.



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.

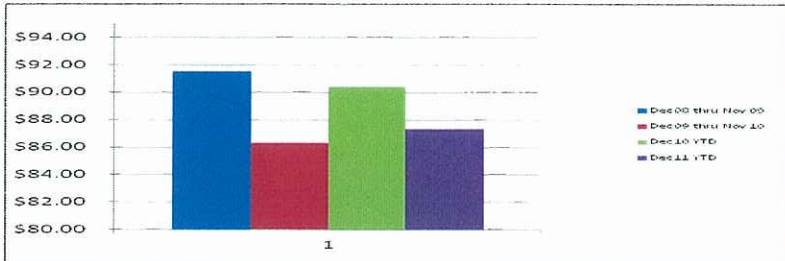


Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below.

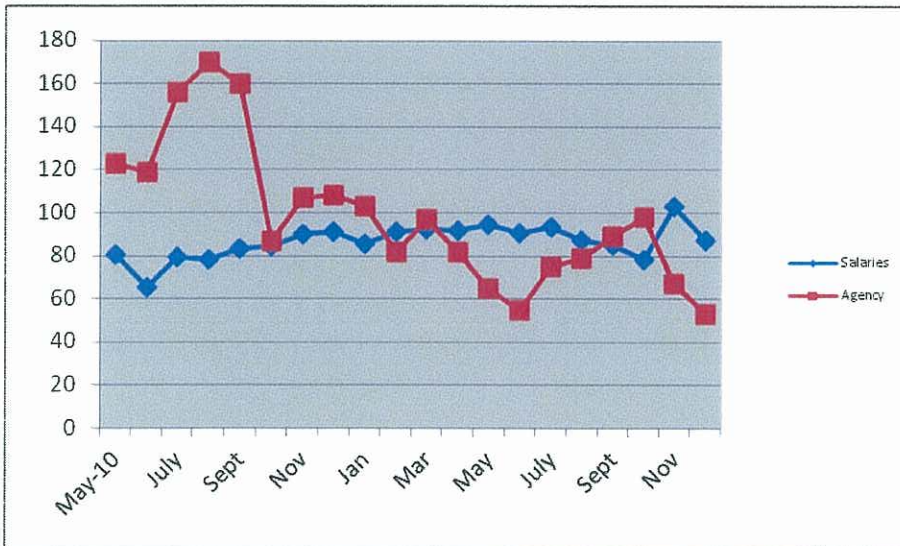


Salaries per resident day are settling in at \$90-\$92. The big picture, though, gives you the salient point: CCNH costs are under control. Salaries per day are up compared to last year, but that is more than off-set by the reduction agency costs. The last graph, below, compares salaries to agency, and 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 Dec 2011



Summary

Census continues to be the big determinant of success. The last fiscal quarter closed with much better volumes than CCNH experienced in quarters 2 and 3, and we are off to a good start in 2011. Medicaid had been trending up, both in terms of volume and revenues; November and

December reversed that trend with December showing a sharp rise to 35 percent Pvt Pay. With Medicare, we have experienced lower volumes and revenues.

With the IGT payments having been received and with the State of Illinois paying Medicaid on a regular basis, the balance sheet is in much better shape. We expect Medicaid payment slowdowns to begin again in August or September once the State has paid off its fiscal 2011 obligations. We anticipate a much longer payment delay, possibly accompanied by a rate cut.

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: February 3, 2011

Re: Cash Position
Sources & Uses of Anticipated Funds

Attached are several exhibits showing CCNH's cash position as of December 31, 2011 and what we can expect in the months immediately ahead.

Perhaps the graph exhibit best represents the changes in the important balance sheet accounts: cash, accounts receivable, and accounts payable. The receipt of a large amount of retro IGT payments was a huge boost; with the State now paying regularly, CCNH should enjoy predictable cash flow until August or September, when the slow payment fun begins all over again.

The schedule Sources & Uses of Anticipated Funds shows how the funds received were applied. In the Notes section, you will see that we expect another \$450k in IGT payments. Our goal remains to hold Accounts Payable at 60 days, best case. There are a few vendors who remain at 90-120 days, which is a lot better than their previous position.

Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
1 Month
November 30, 2011 through December 31, 2011
Preliminary

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ 25,266
Depreciation Expense	60,296
(Increase) in Accounts Receivable	2,419,401
(Increase) in Prepaid Expenses	(165,564)
(Increase) in Inventory	-
(Increase) in Patient Trust	430
Increase in Accounts Payable	(2,049,902)
Increase in Salaries and Wages Payable	(184,369)
(Decrease) in Interest Payable	11,425
(Decrease) in Accrued Com. Absences	9,605
(Decrease) in Other Liabilities	(430)
	<hr/>
Net Cash Provided by Operating Activities	126,158

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	-
Improvements	-
	<hr/>
Net Cash Provided by Investing Activities	-

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	878,417
(Decrease) in Bonds Payable	-
Increase in Equity Adjustment	-
	<hr/>
Net Cash Provided by Financing Activities	878,417

Total Cash Flow	1,004,575
Beginnng Cash Flow - 11/30/2011	438,841
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ENDING CASH - 12/31/2012	\$ 1,443,416
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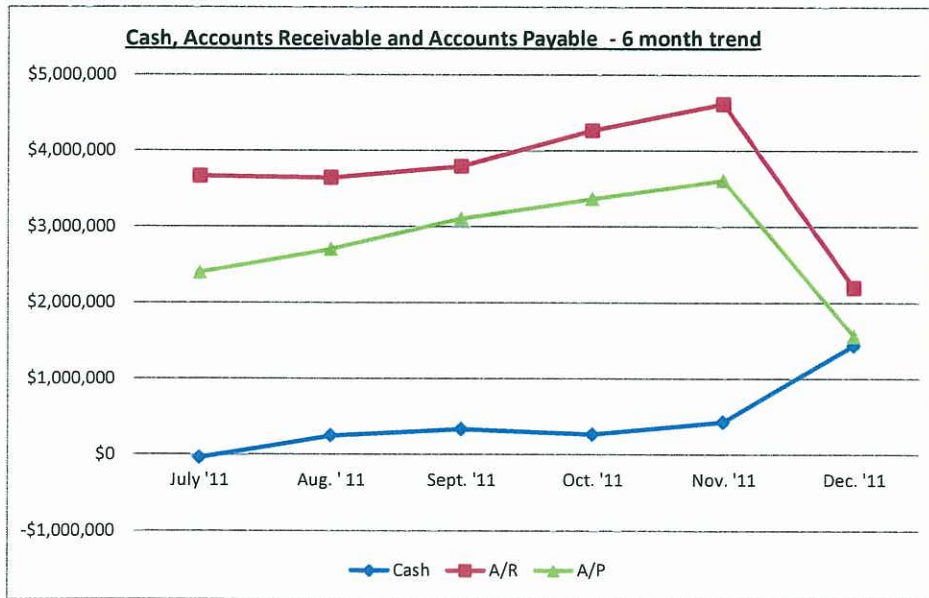
Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
July 31, 2011 through December 31, 2011

	<u>July '11</u>	<u>Aug. '11</u>	<u>Sept. '11</u>	<u>Oct. '11</u>	<u>Nov. '11</u>	<u>Dec. '11</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ (27,861)	\$ (48,837)	\$ (39,259)	\$ 10,013	\$ 138,725	\$ 25,266
Depreciation Expense	60,685	60,297	60,297	60,297	60,297	60,297
(Incr.)/Decr. in Accounts Receivable	(45,463)	23,297	(150,560)	(471,816)	(352,702)	2,419,401
(Incr.)/Decr. in Prepaid Expenses	(18,528)	10,880	5,984	36,007	43,629	(165,564)
(Incr.)/Decr. in Inventory	-	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	147	299	(189)	64	(2,001)	430
Incr./(Decr.) in Accounts Payable	307,586	306,969	401,673	262,754	243,903	(2,049,902)
Incr./(Decr.) in Salaries and Wages Payable	(195,021)	50,244	41,450	20,181	68,544	(184,370)
Incr./(Decr.) in Interest Payable	(59,962)	11,993	11,992	11,993	11,992	11,425
Incr./(Decr.) in Accrued Com. Absences	(12,469)	(5,124)	233	711	4,107	9,605
Incr./(Decr.) in Other Liabilities	(146)	(115,700)	(245,406)	(64)	2,001	(430)
Net Cash Provided (Used) by Operating Activities	<u>8,968</u>	<u>294,318</u>	<u>86,215</u>	<u>(69,860)</u>	<u>218,495</u>	<u>126,158</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	(1,359)	(785)	-	-	(52,160)	-
Improvements	-	(3,901)	-	-	-	-
Net Cash Provided (Used) by Investing Activities	<u>(1,359)</u>	<u>(4,686)</u>	<u>-</u>	<u>-</u>	<u>(52,160)</u>	<u>-</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Increase in Tax Anticipation Note	-	-	-	-	-	878,417
Incr./(Decr.) in Bonds Payable	-	-	-	-	-	-
Incr./(Decr.) in Equity Adjustment	-	-	-	-	-	-
Net Cash Provided (Used) by Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>878,417</u>
Total Cash Flow	7,609	289,632	86,215	(69,860)	166,335	1,004,575
Beginning Cash Balance (Prior Month's)	(41,090)	(33,481)	256,151	342,366	272,506	438,841
MONTH ENDING CASH BALANCE	<u>\$ (33,481)</u>	<u>\$ 256,151</u>	<u>\$ 342,366</u>	<u>\$ 272,506</u>	<u>\$ 438,841</u>	<u>\$ 1,443,416</u>

**Champaign County Nursing Home
July 31, 2011 through December 31, 2011**

Key Balance Sheet Items Charted Below:

	<u>July '11</u>	<u>Aug. '11</u>	<u>Sept. '11</u>	<u>Oct. '11</u>	<u>Nov. '11</u>	<u>Dec. '11</u>
Cash	(33,481)	256,151	342,366	272,506	438,841	1,443,116
A/R	3,670,352	3,647,057	3,797,616	4,269,433	4,622,135	2,202,734
A/P	2,404,485	2,711,454	3,113,127	3,375,881	3,619,784	1,569,882



**Champaign County Nursing Home
Sources and Uses of Anticipated Funds
12/31/2011**

<i>Source of Funds</i>				
Tax Anticipation	Medicaid			
Note	3 Mo. Payment	RAN	IGT	
85% of Tax 12/31/2011	July/Aug/Sept 12/31/2011	85% 3 Months 12/31/2011	Through 6/30/2011 12/31/2011	
\$ 878,000	\$ 895,000	\$ -	\$ 2,091,000	
Total Source of Funds -----				\$ 3,864,000

<i>Accounts Payable (A/P)</i>	<i>Use of Funds</i>					
	11/30/2011 Balance				12/31/2011 A/P Ending Balance	
Accounts Payable	\$ 3,520,000	(700,000)	(600,000)	-	(1,100,000)	\$ 1,220,000
Bond Payment Due	236,000	-	(236,000)	-	-	-
Accrued Expenses	250,000	-	-	-	(150,000)	100,000
Dec Estimated Expenses	320,000	-	-	-	(75,000)	245,000
A/P Total	\$ 4,426,000	(700,000)	(836,000)	-	(1,325,000)	\$ 1,565,000
Payments	(2,861,000)					
Remaining A/P	\$ 1,565,000	Total Use of Funds -----				(2,861,000)
Remaining Cash Balance		\$ 178,000	\$ 59,000	\$ -	\$ 766,000	\$ 1,003,000
Cash Balance 11/30/2011						439,000
Cash Balance 12/31/2011						<u>\$ 1,442,000</u>

Note: Medicaid paid October's A/R of \$353,720 in January, 2012
November and December funds due from Medicaid are estimated at \$510,000
July through December funds due from IGT are estimated at \$450,000

The budgeted revenue from the tax levy is \$83,000 per month, A/P will increase when funds are not available to cover expenses

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: February 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 remained over 195 for the last few months, a very welcome development. In December, Pvt Pay jumped to almost 38 percent of total days. That level of Pvt Pay is not unattainable: CCNH previously has enjoyed a high degree of Pvt Pay support in the past.
2. **Operations:** October had a gain of \$25k. There were no extraordinary events. Revenues remained low despite the high census and that phenomenon continues last fiscal year's major story. Medicare revenues continue to be our frustration. Medicaid was down and Pvt Pay was up; we are not getting traction with Medicare.

IGT funds in the amount of \$1.9 million were received and out to good use. The IGT payment was retro through June 2011, so there is still another quarter of catch-up due CCNH.

CCNH currently pays a bed tax of \$1.50 per day per licensed bed. That amount will rise to \$6.07 after CMS approved State HFS' request to implement a new program. Approval was delayed after Life services Network sought to block the new bed tax. The bed tax will be used to fund a new reimbursement program. Actually, it fully funds the MDS reimbursement methodology, which has only been partially funded to-date. Facilities with large Medicaid loads benefit under the plan. Our forecast is for CCNH to benefit by about \$47k; using the same methodology, HFS has CCNH gaining \$94k, the difference being attributable to the count of resident days. For planning purposes, we are going with the lower amount.

We are continuing to work on short-term financing. We do have a verbal commitment from one bank and are seeking to move that commitment to writing. We believe that other banks will be interested. This is a significant development in that it means that CCNH will have access to working capital during the next Medicaid payment slowdown. There are new developments, almost daily it seems, with Medicaid; coming up with an optimistic scenario for Medicaid is an exercise in futility; expect longer payment delays with the potential for a rate cut.

Our proposal for regular payment to County homes has been submitted to the Governor. Feedback is that it has been well-received. Metro Counties is gearing up its support. And

...let's hope we get somewhere on this.

The Plan of Correction in connection with the Annual Licensing Survey has been submitted. Ironically, we went for an entire year without getting a citation under F323; you will recall that this was one of Jason Hirsbrunner's stretch objectives and CCNH made it. Jason leaves the Board and CCNH gets hit with an F323. Rats...

We are not seeing much demand for Private Suites, i.e., where we convert a double room to a single. We will keep the program alive. Chuck reports that the changeover can be done in very short order whenever required.

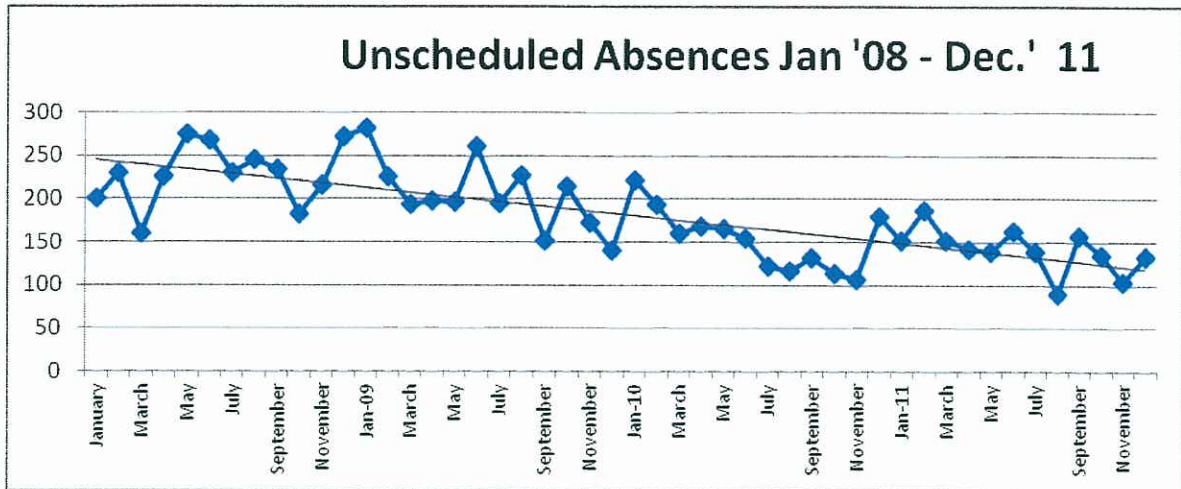
The advance work on renal dialysis keeps moving along but the pace is slow. Right now, we are making an extra effort to understand IDPH's position on these units in SNFs. Everything so far indicates that the program is feasible.

The Deficit reduction Act (DRA) is now with us. Illinois was one of the last States to sign on the program, which was legislated during the Bush administration. Under DRA, CCNH, being the provider of healthcare services, is likely to be penalized in cases where Medicaid-eligible resident have made asset transfers that are retrospectively determined to be illegal (or against the rules of eligibility). Since the government is highly unlikely to recover these improper asset transfers from the resident or family, it will recover them from the provider, which had nothing to do with them in the first place. Last year, there were 62 cases where Pvt Pay or Medicare converted to Medicaid. CCNH is sharpening its procedures but it exposed on this – along with everybody else. Get ready for more exposure to bad debts.

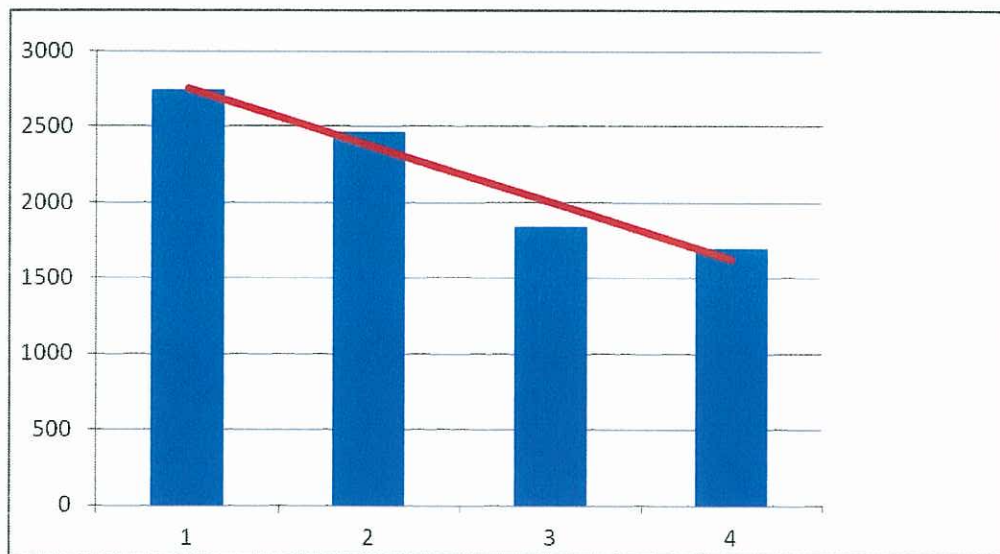
Employees: Over time, the unscheduled absence position is looking pretty good; CCNH is showing a big improvement that appears to be standing the test of time. The high point was 283 in January 2009 with the average for 2008 reaching 229. Here's the latest through December 2011 along with some historical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

Period	Average Absences
June - Dec 09	195
Jan- June 10	178
July-Dec 10	129
Jan-June 11	156
July- Dec 11	127
2011 YTD	141.5

**Unscheduled Absences
June 2009 thru December 2011**



**Unscheduled Absences by Year, 2008-2011
Year 1=2008; Year 4=2011**



On another matter, CCNH lost an arbitration hearing and will see a dismissed employee returned to work.

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

12/31/11

Champaign County Nursing Home
Balance Sheet

1

ASSETS

Current Assets

Cash

Cash	\$1,443,116.13
Petty Cash	\$300.00
Total Cash	<u>\$1,443,416.13</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$622,777.24
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$828,817.75
Total Rec., Net of Uncollectible Amounts	<u>\$1,451,594.99</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$83,632.25
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>\$65,217.26</u>

Accrued Interest

Property Tax Revenue Receivable	\$86,118.91
Total Accrued Interest	<u>\$86,118.91</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$749.31
Due From Other Funds	\$48.72
Due from Other Governmental Units	(\$320,784.58)
Due from IL Public Aid	\$217,561.32
Due from IL Department of Aging-Title XX	\$91,191.57
Due from US Treasury-Medicare	\$574,490.51
Due From VA-Adult Daycare	\$11,026.62
Due From VA-Nursing Home Care	\$56,464.55
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>\$599,803.02</u>

Prepaid Expenses

Prepaid Expenses	\$183,133.43
Stores Inventory	\$24,602.21
Total Prepaid Expenses	<u>\$207,735.64</u>

Long-Term Investments

Patient Trust Cash, Invested	\$8,449.82
Total Long-Term Investments	<u>\$8,449.82</u>
Total Current Assets	<u>\$3,862,335.77</u>

12/31/11

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	(\$180,533.19)
Accumulated Depreciation-Equipment, Furniture, &	(\$656,815.75)
Accumulated Depreciation-Buildings	(\$2,844,610.34)
Total Fixed Assets	<u>\$21,239,219.11</u>
Total ASSETS	<u><u>\$25,101,554.88</u></u>

12/31/11

Champaign County Nursing Home
Balance Sheet

3

LIABILITIES & EQUITY

Current Liabilities

A/R Refunds	\$0.00
Accounts Payable	\$1,569,882.08
Salaries & Wages Payable	\$120,116.06
Interest Payable - Bonds	\$70,037.20
Due to General Corporate Fund	\$333,141.98
Tax Anticipation Notes Payable	\$878,417.00
Total Current Liabilities	<u>\$2,971,594.32</u>

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$8,449.82
Bonds Payable	\$3,400,000.00
Accrued Compensated Absences	\$362,026.68
Total Non-Current Liabilities	<u>\$3,770,476.50</u>
Total Current Liabilities	<u>\$6,742,070.82</u>

Equity

Retained Earnings-Unreserved	\$18,319,376.01
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Total Equity	<u>\$25,266.47</u>
Total LIABILITIES & EQUITY	<u>\$25,101,554.88</u>

Champaign County Nursing Home
Actual vs Budget Statement of Operations

12/31/11

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	417.00	393.00	24.00	417.00	393.00	24.00
Late Charge, NSF Check Charge	(68.97)	626.00	(694.97)	(68.97)	626.00	(694.97)
Other Miscellaneous Revenue	27.25	376.00	(348.75)	27.25	376.00	(348.75)
Total Miscellaneous Revenue	375.28	1,395.00	(1,019.72)	375.28	1,395.00	(1,019.72)
Medicare A Revenue						
Medicare A	203,635.21	253,617.00	(49,981.79)	203,635.21	253,617.00	(49,981.79)
ARD - Medicare A	366.48		366.48	366.48		366.48
NH Pt_Care - Medicare Advantage/ Hmo	65,109.20	38,665.00	26,444.20	65,109.20	38,665.00	26,444.20
Total Medicare A Revenue	269,110.89	292,282.00	(23,171.11)	269,110.89	292,282.00	(23,171.11)
Medicare B Revenue						
Medicare B	27,442.78	50,001.00	(22,558.22)	27,442.78	50,001.00	(22,558.22)
Total Medicare B Revenue	27,442.78	50,001.00	(22,558.22)	27,442.78	50,001.00	(22,558.22)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	306,511.14	418,192.00	(111,680.86)	306,511.14	418,192.00	(111,680.86)
ARD - Medicaid Title XIX (IDHFS)	142,228.08		142,228.08	142,228.08		142,228.08
Patient Care-Hospice	4,235.39	4,215.00	20.39	4,235.39	4,215.00	20.39
ARD Patient Care - Hospice	3,891.98		3,891.98	3,891.98		3,891.98
Total Medicaid Revenue	456,866.59	422,407.00	34,459.59	456,866.59	422,407.00	34,459.59
Private Pay Revenue						
VA-Veterans Nursing Home Care	6,718.01	6,357.00	361.01	6,718.01	6,357.00	361.01
ARD - VA - Veterans Care	8,451.69		8,451.69	8,451.69		8,451.69
Nursing Home Patient Care - Private Pay	287,530.62	375,763.00	(88,232.38)	287,530.62	375,763.00	(88,232.38)
Nursing Home Beauty Shop Revenue	3,450.70	1,973.00	1,477.70	3,450.70	1,973.00	1,477.70
Medical Supplies Revenue	6,743.08	3,002.00	3,741.08	6,743.08	3,002.00	3,741.08
Patient Transportation Charges	944.10	816.00	128.10	944.10	816.00	128.10
ARD Patient Care- Private Pay	104,542.00		104,542.00	104,542.00		104,542.00
Total Private Pay Revenue	418,380.20	387,911.00	30,469.20	418,380.20	387,911.00	30,469.20
Adult Day Care Revenue						
VA-Veterans Adult Daycare	1,898.97	679.00	1,219.97	1,898.97	679.00	1,219.97
IL Department Of Aging-Day Care Grant (Title XX)	14,064.59	6,074.00	7,990.59	14,064.59	6,074.00	7,990.59
Adult Day Care Charges-Private Pay	6,051.00	2,572.00	3,479.00	6,051.00	2,572.00	3,479.00
Total Adult Day Care Revenue	22,014.56	9,325.00	12,689.56	22,014.56	9,325.00	12,689.56
Total Income	1,194,190.30	1,163,321.00	30,869.30	1,194,190.30	1,163,321.00	30,869.30
Operating Expenses						
Administration						
Reg. Full-Time Employees	28,549.95	28,399.00	(150.95)	28,549.95	28,399.00	(150.95)
Temp. Salaries & Wages	1,474.27	612.00	(862.27)	1,474.27	612.00	(862.27)
Per Diem	135.00	189.00	54.00	135.00	189.00	54.00
Overtime		262.00	262.00		262.00	262.00
TOPS - Balances	1,344.73		(1,344.73)	1,344.73		(1,344.73)
TOPS - FICA	102.87		(102.87)	102.87		(102.87)
Social Security - Employer	2,314.72	2,268.00	(46.72)	2,314.72	2,268.00	(46.72)
IMRF - Employer Cost	2,914.33	2,840.00	(74.33)	2,914.33	2,840.00	(74.33)
Workers' Compensation Insurance	1,684.51	1,490.00	(194.51)	1,684.51	1,490.00	(194.51)
Unemployment Insurance	820.84	612.00	(208.84)	820.84	612.00	(208.84)
Employee Health/Life Insurance	3,660.40	5,475.00	1,814.60	3,660.40	5,475.00	1,814.60

Champaign County Nursing Home
Actual vs Budget Statement of Operations

12/31/11

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	3,475.36		(3,475.36)
Employee Development/Recognition	192.71	140.00	(52.71)	192.71	140.00	(52.71)
Employee Physicals/Lab	3,188.00	2,170.00	(1,018.00)	3,188.00	2,170.00	(1,018.00)
Stationary & Printing	114.76	225.00	110.24	114.76	225.00	110.24
Books, Periodicals & Manuals	69.00		(69.00)	69.00		(69.00)
Copier Supplies	1,066.22	740.00	(326.22)	1,066.22	740.00	(326.22)
Postage, UPS, Federal Express	308.00	713.00	405.00	308.00	713.00	405.00
Operational Supplies	3,336.93	2,222.00	(1,114.93)	3,336.93	2,222.00	(1,114.93)
Audit & Accounting Fees	3,624.87	3,593.00	(31.87)	3,624.87	3,593.00	(31.87)
Attorney Fees	3,338.28	4,166.00	827.72	3,338.28	4,166.00	827.72
Professional Services	38,372.89	29,166.00	(9,206.89)	38,372.89	29,166.00	(9,206.89)
Job Required Travel Expense	45.51	359.00	313.49	45.51	359.00	313.49
Insurance	10,730.88	21,022.00	10,291.12	10,730.88	21,022.00	10,291.12
Property Loss & Liability Claims		96.00	96.00		96.00	96.00
Computer Services	8,263.86	2,403.00	(5,860.86)	8,263.86	2,403.00	(5,860.86)
Telephone Services	1,586.85	1,613.00	26.15	1,586.85	1,613.00	26.15
Legal Notices, Advertising	3,874.59	5,099.00	1,224.41	3,874.59	5,099.00	1,224.41
Photocopy Services		627.00	627.00		627.00	627.00
Public Relations		190.00	190.00		190.00	190.00
Dues & Licenses	1,625.08	2,310.00	684.92	1,625.08	2,310.00	684.92
Conferences & Training		940.00	940.00		940.00	940.00
Finance Charges, Bank Fees	4,469.18	2,548.00	(1,921.18)	4,469.18	2,548.00	(1,921.18)
Cable/Satellite TV Expense	2,379.18	2,395.00	15.82	2,379.18	2,395.00	15.82
IPA Licensing Fee	11,299.50	11,086.00	(213.50)	11,299.50	11,086.00	(213.50)
Fines & Penalties		1,025.00	1,025.00		1,025.00	1,025.00
Depreciation Expense	60,297.30		(60,297.30)	60,297.30		(60,297.30)
Transfers to General Corporate Fund		17,446.00	17,446.00		17,446.00	17,446.00
Interest-Tax Anticipation Notes Payable		333.00	333.00		333.00	333.00
Interest on Interfund Loan		1,000.00	1,000.00		1,000.00	1,000.00
Interest- Bonds Payable	11,425.21		(11,425.21)	11,425.21		(11,425.21)
Total Administration	216,085.78	155,774.00	(60,311.78)	216,085.78	155,774.00	(60,311.78)
Environmental Services						
Reg. Full-Time Employees	27,673.43	27,423.00	(250.43)	27,673.43	27,423.00	(250.43)
Overtime	825.91	734.00	(91.91)	825.91	734.00	(91.91)
TOPS - Balances	942.02		(942.02)	942.02		(942.02)
TOPS- FICA	72.06		(72.06)	72.06		(72.06)
Social Security - Employer	2,395.69	2,097.00	(298.69)	2,395.69	2,097.00	(298.69)
IMRF - Employer Cost	3,163.46	2,835.00	(328.46)	3,163.46	2,835.00	(328.46)
Workers' Compensation Insurance	1,628.61	1,424.00	(204.61)	1,628.61	1,424.00	(204.61)
Unemployment Insurance	372.67	713.00	340.33	372.67	713.00	340.33
Employee Health/Life Insurance	5,513.80	6,192.00	678.20	5,513.80	6,192.00	678.20
Operational Supplies	4,728.53	5,993.00	1,264.47	4,728.53	5,993.00	1,264.47
Gas Service	10,518.07	14,103.00	3,584.93	10,518.07	14,103.00	3,584.93
Electric Service	17,545.55	17,697.00	151.45	17,545.55	17,697.00	151.45
Water Service	2,307.95	2,171.00	(136.95)	2,307.95	2,171.00	(136.95)
Pest Control Service	467.67	478.00	10.33	467.67	478.00	10.33
Waste Disposal & Recycling	7,113.02	4,078.00	(3,035.02)	7,113.02	4,078.00	(3,035.02)
Equipment Rentals	258.00	289.00	31.00	258.00	289.00	31.00
Sewer Service & Tax	1,283.92	1,137.00	(146.92)	1,283.92	1,137.00	(146.92)
Total Environmental Services	86,810.36	87,364.00	553.64	86,810.36	87,364.00	553.64
Laundry						
Reg. Full-Time Employees	9,353.83	10,731.00	1,377.17	9,353.83	10,731.00	1,377.17
Overtime	250.30	177.00	(73.30)	250.30	177.00	(73.30)
TOPS Balances	573.97		(573.97)	573.97		(573.97)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

12/31/11

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS - FICA	43.91		(43.91)	43.91		(43.91)
Social Security - Employer	796.75	834.00	37.25	796.75	834.00	37.25
IMRF - Employer Cost	1,052.24	1,098.00	45.76	1,052.24	1,098.00	45.76
Workers' Compensation Insurance	540.30	552.00	11.70	540.30	552.00	11.70
Unemployment Insurance	56.98	222.00	165.02	56.98	222.00	165.02
Employee Health/Life Insurance	1,612.00	1,825.00	213.00	1,612.00	1,825.00	213.00
Laundry Supplies	1,304.30	1,986.00	681.70	1,304.30	1,986.00	681.70
Linen & Bedding	2,016.81	1,240.00	(776.81)	2,016.81	1,240.00	(776.81)
Total Laundry	17,601.39	18,665.00	1,063.61	17,601.39	18,665.00	1,063.61
Maintenance						
Reg. Full-Time Employees	3,154.96	12,033.00	8,878.04	3,154.96	12,033.00	8,878.04
Overtime		8.00	8.00		8.00	8.00
TOPS - Balances	35.17		(35.17)	35.17		(35.17)
TOPS - FICA	2.69		(2.69)	2.69		(2.69)
Social Security - Employer	262.12	921.00	658.88	262.12	921.00	658.88
IMRF - Employer Cost	347.51	1,212.00	864.49	347.51	1,212.00	864.49
Workers' Compensation Insurance	186.23	609.00	422.77	186.23	609.00	422.77
Unemployment Insurance	63.99	133.00	69.01	63.99	133.00	69.01
Employee Health/Life Insurance	5.20	1,825.00	1,819.80	5.20	1,825.00	1,819.80
Gasoline & Oil		15.00	15.00		15.00	15.00
Ground Supplies		70.00	70.00		70.00	70.00
Maintenance Supplies	479.23	3,120.00	2,640.77	479.23	3,120.00	2,640.77
Professional Services		3,120.00	3,120.00		3,120.00	3,120.00
Automobile Maintenance	751.61	445.00	(306.61)	751.61	445.00	(306.61)
Equipment Maintenance	1,375.21	2,599.00	1,223.79	1,375.21	2,599.00	1,223.79
Equipment Rentals		69.00	69.00		69.00	69.00
Nursing Home Building Repair/Maintenance	12,930.47	5,702.00	(7,228.47)	12,930.47	5,702.00	(7,228.47)
Conferences & Training		162.00	162.00		162.00	162.00
Parking Lot/Sidewalk Maintenance		2,596.00	2,596.00		2,596.00	2,596.00
Nursing Home Building Construction/Improvements	5,390.46		(5,390.46)	5,390.46		(5,390.46)
Total Maintenance	24,984.85	34,639.00	9,654.15	24,984.85	34,639.00	9,654.15
Nursing Services						
Reg. Full-Time Employees	107,956.13	130,159.00	22,202.87	107,956.13	130,159.00	22,202.87
Reg. Part-Time Employees	3,394.04	4,555.00	1,160.96	3,394.04	4,555.00	1,160.96
Temp. Salaries & Wages	36,975.39	31,230.00	(5,745.39)	36,975.39	31,230.00	(5,745.39)
Overtime	44,880.98	34,983.00	(9,897.98)	44,880.98	34,983.00	(9,897.98)
TOPS - Balances	4,689.80		(4,689.80)	4,689.80		(4,689.80)
No Benefit Full-Time Employees	83,001.04	73,277.00	(9,724.04)	83,001.04	73,277.00	(9,724.04)
No Benefit Part-Time Employees	26,817.60	29,883.00	3,065.40	26,817.60	29,883.00	3,065.40
TOPS - FICA	358.77		(358.77)	358.77		(358.77)
Social Security - Employer	24,325.01	23,262.00	(1,063.01)	24,325.01	23,262.00	(1,063.01)
IMRF - Employer Cost	28,011.05	30,621.00	2,609.95	28,011.05	30,621.00	2,609.95
Workers' Compensation Insurance	14,174.54	13,616.00	(558.54)	14,174.54	13,616.00	(558.54)
Unemployment Insurance	11,911.56	4,949.00	(6,962.56)	11,911.56	4,949.00	(6,962.56)
Employee Health/Life Insurance	13,396.50	12,664.00	(732.50)	13,396.50	12,664.00	(732.50)
Books, Periodicals & Manuals		29.00	29.00		29.00	29.00
Stocked Drugs	3,775.04	2,974.00	(801.04)	3,775.04	2,974.00	(801.04)
Pharmacy Charges-Public Aid	806.85	809.00	2.15	806.85	809.00	2.15
Oxygen	4,062.80	2,086.00	(1,976.80)	4,062.80	2,086.00	(1,976.80)
Incontinence Supplies	9,734.13	8,503.00	(1,231.13)	9,734.13	8,503.00	(1,231.13)
Pharmacy Charges - Insurance	11,348.95	3,962.00	(7,386.95)	11,348.95	3,962.00	(7,386.95)
Operational Supplies	15,741.99	24,006.00	8,264.01	15,741.99	24,006.00	8,264.01
Pharmacy Charges-Medicare	16,114.25	15,505.00	(609.25)	16,114.25	15,505.00	(609.25)
Medical/Dental/Mental Health		1,057.00	1,057.00		1,057.00	1,057.00

Champaign County Nursing Home
Actual vs Budget Statement of Operations

12/31/11

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Professional Services	15,576.77	11,666.00	(3,910.77)	15,576.77	11,666.00	(3,910.77)
Laboratory Fees	1,100.00	2,116.00	1,016.00	1,100.00	2,116.00	1,016.00
Equipment Rentals	5,247.55	3,677.00	(1,570.55)	5,247.55	3,677.00	(1,570.55)
Dues & Licenses		19.00	19.00		19.00	19.00
Conferences & Training	470.40	362.00	(108.40)	470.40	362.00	(108.40)
Contract Nursing Services	49,877.93	73,854.00	23,976.07	49,877.93	73,854.00	23,976.07
Medicare Medical Services	18,911.60		(18,911.60)	18,911.60		(18,911.60)
Total Nursing Services	552,660.67	539,824.00	(12,836.67)	552,660.67	539,824.00	(12,836.67)
Activities						
Reg. Full-Time Employees	13,528.54	12,677.00	(851.54)	13,528.54	12,677.00	(851.54)
Overtime		33.00	33.00		33.00	33.00
TOPS - Balances	403.49		(403.49)	403.49		(403.49)
TOPS - FICA	30.86		(30.86)	30.86		(30.86)
Social Security - Employer	1,083.92	972.00	(111.92)	1,083.92	972.00	(111.92)
IMRF - Employer Cost	1,431.66	1,279.00	(152.66)	1,431.66	1,279.00	(152.66)
Workers' Compensation Insurance	774.40	643.00	(131.40)	774.40	643.00	(131.40)
Unemployment Insurance	427.46	267.00	(160.46)	427.46	267.00	(160.46)
Employee Health/Life Insurance	2,724.69	3,650.00	925.31	2,724.69	3,650.00	925.31
Operational Supplies	116.32	271.00	154.68	116.32	271.00	154.68
Professional Services	124.70	122.00	(2.70)	124.70	122.00	(2.70)
Conferences & Training		72.00	72.00		72.00	72.00
Total Activities	20,646.04	19,986.00	(660.04)	20,646.04	19,986.00	(660.04)
Social Services						
Reg. Full-Time Employees	10,827.85	17,649.00	6,821.15	10,827.85	17,649.00	6,821.15
Overtime	1,499.37	166.00	(1,333.37)	1,499.37	166.00	(1,333.37)
TOPS - Balances	430.43		(430.43)	430.43		(430.43)
TOPS - FICA	32.93		(32.93)	32.93		(32.93)
Social Security - Employer	1,000.44	1,362.00	361.56	1,000.44	1,362.00	361.56
IMRF - Employer Cost	1,325.76	1,854.00	528.24	1,325.76	1,854.00	528.24
Workers' Compensation Insurance	630.85	901.00	270.15	630.85	901.00	270.15
Unemployment Insurance	77.52	178.00	100.48	77.52	178.00	100.48
Employee Health/Life Insurance	1,606.80	2,433.00	826.20	1,606.80	2,433.00	826.20
Professional Services	124.70	119.00	(5.70)	124.70	119.00	(5.70)
Conferences & Training		79.00	79.00		79.00	79.00
Total Social Services	17,556.65	24,741.00	7,184.35	17,556.65	24,741.00	7,184.35
Physical Therapy						
Reg. Full-Time Employees	4,265.09	4,517.00	251.91	4,265.09	4,517.00	251.91
Overtime		16.00	16.00		16.00	16.00
TOPS - Balances	294.84		(294.84)	294.84		(294.84)
TOPS - FICA	22.55		(22.55)	22.55		(22.55)
Social Security - Employer	418.29	346.00	(72.29)	418.29	346.00	(72.29)
IMRF - Employer Cost	493.77	472.00	(21.77)	493.77	472.00	(21.77)
Workers' Compensation Ins.	268.21	229.00	(39.21)	268.21	229.00	(39.21)
Unemployment Insurance		89.00	89.00		89.00	89.00
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	1,089.20	1,216.00	126.80
Professional Services	29,844.59	35,209.00	5,364.41	29,844.59	35,209.00	5,364.41
Total Physical Therapy	36,696.54	42,094.00	5,397.46	36,696.54	42,094.00	5,397.46
Occupational Therapy						
Reg. Full-Time Employees	2,168.72	2,311.00	142.28	2,168.72	2,311.00	142.28
TOPS - Balances	(134.21)		134.21	(134.21)		134.21
TOPS - FICA	(10.27)		10.27	(10.27)		10.27
Social Security - Employer	188.36	176.00	(12.36)	188.36	176.00	(12.36)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

12/31/11

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
IMRF - Employer Cost	248.61	232.00	(16.61)	248.61	232.00	(16.61)
Workers' Compensation Ins.	133.81	117.00	(16.81)	133.81	117.00	(16.81)
Unemployment Insurance		44.00	44.00		44.00	44.00
Employee Health/Life Insurance	544.60	608.00	63.40	544.60	608.00	63.40
Professional Services	29,116.26	40,095.00	10,978.74	29,116.26	40,095.00	10,978.74
Total Occupational Therapy	32,255.88	43,583.00	11,327.12	32,255.88	43,583.00	11,327.12
Speech Therapy						
Professional Services	14,698.64	13,229.00	(1,469.64)	14,698.64	13,229.00	(1,469.64)
Total Speech Therapy	14,698.64	13,229.00	(1,469.64)	14,698.64	13,229.00	(1,469.64)
Food Services						
Reg. Full-Time Employees	39,659.03	40,685.00	1,025.97	39,659.03	40,685.00	1,025.97
Reg. Part-Time Employees	1,718.28	622.00	(1,096.28)	1,718.28	622.00	(1,096.28)
Overtime	1,982.97	993.00	(989.97)	1,982.97	993.00	(989.97)
TOPS - Balances	423.19		(423.19)	423.19		(423.19)
TOPS - FICA	32.38		(32.38)	32.38		(32.38)
Social Security - Employer	3,536.37	3,236.00	(300.37)	3,536.37	3,236.00	(300.37)
IMRF - Employer Cost	4,691.02	4,259.00	(432.02)	4,691.02	4,259.00	(432.02)
Workers' Compensation Insurance	2,340.04	2,140.00	(200.04)	2,340.04	2,140.00	(200.04)
Unemployment Insurance	1,620.36	1,025.00	(595.36)	1,620.36	1,025.00	(595.36)
Employee Health/Life Insurance	7,055.40	10,950.00	3,894.60	7,055.40	10,950.00	3,894.60
Food	38,628.84	33,994.00	(4,634.84)	38,628.84	33,994.00	(4,634.84)
Nutritional Supplements	3,303.51	2,996.00	(307.51)	3,303.51	2,996.00	(307.51)
Operational Supplies	4,284.97	3,823.00	(461.97)	4,284.97	3,823.00	(461.97)
Professional Services	2,159.67	2,951.00	791.33	2,159.67	2,951.00	791.33
Equipment Rentals		372.00	372.00		372.00	372.00
Dues & Licenses		13.00	13.00		13.00	13.00
Total Food Services	111,436.03	108,059.00	(3,377.03)	111,436.03	108,059.00	(3,377.03)
Barber & Beauty						
Reg. Full-Time Employees	4,417.88	4,748.00	330.12	4,417.88	4,748.00	330.12
TOPS - Balances	(114.30)		114.30	(114.30)		114.30
TOPS - FICA	(8.74)		8.74	(8.74)		8.74
Social Security - Employer	279.44	363.00	83.56	279.44	363.00	83.56
IMRF - Employer Cost	457.92	478.00	20.08	457.92	478.00	20.08
Workers' Compensation Insurance	268.64	240.00	(28.64)	268.64	240.00	(28.64)
Unemployment Insurance		89.00	89.00		89.00	89.00
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	1,089.20	1,216.00	126.80
Operational Supplies	149.02	89.00	(60.02)	149.02	89.00	(60.02)
Total Barber & Beauty	6,539.06	7,223.00	683.94	6,539.06	7,223.00	683.94
Adult Day Care						
Reg. Full-Time Employees	9,685.18	15,661.00	5,975.82	9,685.18	15,661.00	5,975.82
Temp. Salaries & Wages	74.85	294.00	219.15	74.85	294.00	219.15
Overtime	13.85	8.00	(5.85)	13.85	8.00	(5.85)
TOPS - Balances	656.64		(656.64)	656.64		(656.64)
TOPS - FICA	50.24		(50.24)	50.24		(50.24)
Social Security - Employer	842.39	1,221.00	378.61	842.39	1,221.00	378.61
IMRF - Employer Cost	1,104.03	1,577.00	472.97	1,104.03	1,577.00	472.97
Workers' Compensation Insurance	603.52	807.00	203.48	603.52	807.00	203.48
Unemployment Insurance	56.05	267.00	210.95	56.05	267.00	210.95
Employee Health/Life Insurance	2,178.40	3,650.00	1,471.60	2,178.40	3,650.00	1,471.60
Books, Periodicals & Manuals	90.35	31.00	(59.35)	90.35	31.00	(59.35)
Gasoline & Oil	2,032.81	1,137.00	(895.81)	2,032.81	1,137.00	(895.81)
Operational Supplies	15.19	44.00	28.81	15.19	44.00	28.81

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Conferences & Training		89.00	89.00		89.00	89.00
Total Adult Day Care	17,403.50	24,786.00	7,382.50	17,403.50	24,786.00	7,382.50
Alzheimers and Related Disorde						
Reg. Full-Time Employees	24,523.18	30,941.00	6,417.82	24,523.18	30,941.00	6,417.82
Overtime	13,957.89	7,976.00	(5,981.89)	13,957.89	7,976.00	(5,981.89)
TOPS - Balances	(623.23)		623.23	(623.23)		623.23
No Benefit Full-Time Employees	24,553.42	13,902.00	(10,651.42)	24,553.42	13,902.00	(10,651.42)
No Benefit Part-Time Employees	13,353.50	6,703.00	(6,650.50)	13,353.50	6,703.00	(6,650.50)
TOPS - FICA	(47.67)		47.67	(47.67)		47.67
Social Security - Employer	6,277.10	8,015.00	1,737.90	6,277.10	8,015.00	1,737.90
IMRF - Employer Cost	8,325.46	5,994.00	(2,331.46)	8,325.46	5,994.00	(2,331.46)
Workers' Compensation Insurance	3,449.51	3,011.00	(438.51)	3,449.51	3,011.00	(438.51)
Unemployment Insurance	885.65	1,187.00	301.35	885.65	1,187.00	301.35
Employee Health/Life Insurance	3,243.20	5,954.00	2,710.80	3,243.20	5,954.00	2,710.80
Dues & Licenses		18.00	18.00		18.00	18.00
Conferences & Training		315.00	315.00		315.00	315.00
ARD - Contract Nursing	2,506.03	6,145.00	3,638.97	2,506.03	6,145.00	3,638.97
Total Alzheimers and Related Disorders	100,404.04	90,161.00	(10,243.04)	100,404.04	90,161.00	(10,243.04)
Total Expenses	1,255,779.43	1,210,128.00	(45,651.43)	1,255,779.43	1,210,128.00	(45,651.43)
Net Operating Income	(61,589.13)	(46,807.00)	(14,782.13)	(61,589.13)	(46,807.00)	(14,782.13)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	86,119.00	86,120.00	(1.00)	86,119.00	86,120.00	(1.00)
Total Local Taxes	86,119.00	86,120.00	(1.00)	86,119.00	86,120.00	(1.00)
Miscellaneous NI Revenue						
Investment Interest		42.00	(42.00)		42.00	(42.00)
Restricted Donations	736.60	334.00	402.60	736.60	334.00	402.60
Total Miscellaneous NI Revenue	736.60	376.00	360.60	736.60	376.00	360.60
Total NonOperating Income	86,855.60	86,496.00	359.60	86,855.60	86,496.00	359.60
NonOperatingExpense						
Total						
Net NonOperating Income	86,855.60	86,496.00	359.60	86,855.60	86,496.00	359.60
Net Income (Loss)	25,266.47	39,689.00	(14,422.53)	25,266.47	39,689.00	(14,422.53)

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

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12/31/11

Description	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	Total
Operating Income													
Miscellaneous Revenue	733	2,012	7,428	11	499	399	181	2,296	38,868	3,713	3,396	375	59,711
Medicare A Revenue	326,089	322,404	327,283	272,978	275,632	265,250	223,613	208,260	268,336	211,478	292,936	269,111	3,263,370
Medicare B Revenue	54,966	41,209	41,730	60,847	53,316	66,172	55,875	61,313	19,537	47,635	33,301	27,443	563,343
Medicaid Revenue	433,497	401,051	429,232	389,996	471,670	415,772	500,794	533,505	526,081	595,725	467,447	456,867	5,561,698
Private Pay Revenue	399,164	351,477	365,483	386,259	320,134	377,529	306,569	271,953	275,440	285,680	379,317	418,360	4,137,365
Adult Day Care Revenue	18,746	14,758	21,741	19,776	21,716	22,632	21,330	25,656	21,583	21,201	71,308	22,015	302,460
Total Income	1,233,194	1,132,911	1,192,898	1,129,867	1,142,967	1,147,754	1,108,362	1,102,982	1,149,845	1,105,432	1,247,705	1,194,190	13,887,907
Operating Expenses													
Administration	210,348	205,077	225,670	236,028	228,649	385,311	201,814	250,898	271,823	247,521	236,042	216,086	2,915,067
Environmental Services	101,468	101,015	81,559	76,009	93,917	94,829	102,754	89,373	90,389	78,148	85,410	86,810	1,081,682
Laundry	15,412	15,602	19,450	14,879	17,243	14,953	13,726	15,589	15,917	14,152	15,555	17,601	190,079
Maintenance	26,030	27,347	30,134	18,096	16,282	36,327	16,611	21,988	18,498	12,836	22,293	24,985	269,425
Nursing Services	555,939	553,524	560,566	508,810	474,828	480,957	495,389	483,899	503,611	467,080	522,212	552,661	6,159,475
Activities	15,083	17,862	20,683	19,125	18,298	17,201	13,998	16,152	18,197	19,242	19,322	20,646	215,810
Social Services	24,143	19,882	23,859	20,023	20,558	19,823	14,171	16,180	15,891	16,425	15,031	17,557	223,542
Physical Therapy	47,486	43,689	42,119	48,058	41,146	40,492	40,096	40,994	41,741	38,656	38,173	36,697	499,346
Occupational Therapy	48,749	39,187	39,340	46,483	51,367	46,849	36,187	36,173	37,851	34,082	32,372	32,256	480,894
Speech Therapy	8,453	12,096	18,604	18,947	18,150	18,041	18,417	17,950	20,047	15,401	14,308	14,699	195,114
Food Services	107,085	98,113	122,874	109,904	100,007	105,055	109,900	111,845	109,871	100,263	120,732	111,436	1,307,086
Barber & Beauty	6,086	6,060	6,685	7,862	6,120	6,551	5,774	6,428	6,139	5,702	6,142	6,539	76,087
Adult Day Care	20,101	20,336	23,370	21,613	20,784	21,088	20,925	17,649	15,579	13,395	14,377	17,404	226,559
Alzheimers and Related Disorders	90,089	77,400	115,784	119,562	112,900	102,561	129,304	109,894	109,476	115,781	101,164	100,404	1,284,299
Total Expenses	1,276,453	1,237,189	1,330,895	1,265,398	1,220,249	1,390,038	1,219,065	1,235,012	1,272,828	1,178,625	1,243,133	1,255,779	16,124,464
Net Operating Income	(43,259)	(104,277)	(137,997)	(135,531)	(77,283)	(242,284)	(110,703)	(132,030)	(123,183)	(73,193)	4,572	(61,589)	(1,236,557)
NonOperating Income													
Local Taxes	82,997	82,997	82,997	82,997	82,997	82,997	82,997	83,157	82,997	82,997	91,594	86,119	1,007,843
Miscellaneous NI Revenue	704	38	755	100	317	1,083	88	36	927	208	44	737	5,037
Total NonOperating Income	83,701	83,035	83,752	83,097	83,314	84,080	83,085	83,193	83,924	83,205	91,638	86,856	1,012,881
NonOperatingExpense													
Net NonOperating Income	83,701	83,035	83,752	83,097	83,314	84,076	82,842	83,193	83,924	83,205	91,638	86,856	1,012,833
Net Income (Loss)	40,442	(21,242)	(54,045)	(52,434)	6,031	(158,208)	(27,661)	(48,837)	(39,259)	10,013	96,210	25,266	(229,924)

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

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

Miscellaneous Revenue

Lunch Reimbursement	456	309	687	219	327	354	162	357	498	447	768	417	5,001
Late Charge, NSF Check Charge	(1)	1,148	1,599	(208)	(23)	35	19	1,936	3,150	3,266	2,628	(69)	13,481
Other Miscellaneous Revenue	278	555	5,142	195	195	10		2	35,020			27	41,230
Total Miscellaneous Revenue	733	2,012	7,428	11	499	399	181	2,296	38,668	3,713	3,396	375	59,711

Medicare A Revenue

Medicare A	221,781	234,516	238,924	219,416	206,636	194,621	154,636	130,531	224,281	171,728	198,824	203,635	2,399,528
ARD - Medicare A	12,340	16,700	9,633	17,605	5,305	11,997	24,353	21,001		13,864	7,884	366	141,048
NH PL Care - Medicare Advantage/ H	91,967	71,188	78,726	35,957	63,692	58,633	44,625	58,978	44,056	25,886	86,228	65,109	725,043
ARD Pt Care - Medicare Advantage/							(2,250)						(2,250)
Total Medicare A Revenue	326,089	322,404	327,283	272,978	275,632	265,250	223,613	208,260	268,336	211,478	292,936	269,111	3,269,370

Medicare B Revenue

Medicare B	54,966	41,209	41,730	60,847	53,316	66,172	55,875	61,313	19,537	47,635	33,301	27,443	563,343
Total Medicare B Revenue	54,966	41,209	41,730	60,847	53,316	66,172	55,875	61,313	19,537	47,635	33,301	27,443	563,343

Medicaid Revenue

Medicaid Title XIX (IDHFS)	293,898	268,628	296,093	263,677	339,180	290,868	353,242	342,212	353,399	363,284	314,810	306,511	3,785,802
ARD - Medicaid Title XIX (IDHFS)	136,051	114,722	124,479	119,783	128,941	121,470	144,004	174,008	165,814	163,284	140,389	142,228	1,675,171
Patient Care-Hospice		11,122	5,112	3,103				13,736	3,434	5,609	6,983	4,235	53,335
ARD Patient Care - Hospice	3,549	6,579	3,549	3,434	3,549	3,434	3,549	3,549	3,434	3,549	5,266	3,892	47,330
Total Medicaid Revenue	433,497	401,051	429,232	389,996	471,670	415,772	500,794	533,505	526,081	535,725	467,447	456,867	5,561,638

Private Pay Revenue

VA-Veterans Nursing Home Care	6,718	6,068	2,384	6,501	6,501	3,467	8,018	6,718	6,501	7,368	6,501	6,718	60,462
ARD - VA - Veterans Care	6,718	6,068	6,718	6,501	6,501	5,851	6,718	6,718	6,501	6,718	6,501	8,452	79,966
Nursing Home Patient Care - Private	285,496	238,480	238,860	266,751	205,023	259,566	197,502	210,726	203,084	191,101	261,402	287,531	2,845,533
Nursing Home Beauty Shop Revenue	3,998	3,508	4,192	4,165	3,789	4,238	3,182	4,137	3,770	3,518	3,992	3,451	45,938
Medical Supplies Revenue	5,984	7,133	6,843	5,441	4,036	4,162	5,715	5,576	6,231	10,425	10,202	6,743	78,491
Patient Transportation Charges	2,297	1,243	1,857	1,256	1,545	1,076	(321)	1,791	2,558	254	1,492	944	15,994
ARD Patient Care- Private Pay	87,953	88,968	104,628	102,143	99,241	99,168	85,755	36,288	46,793	66,296	89,226	104,542	1,011,001
Total Private Pay Revenue	399,164	351,477	365,483	386,259	320,134	377,529	306,569	271,953	275,440	285,680	379,317	418,380	4,137,385

Adult Day Care Revenue

DOT-FTA-CAP Assis/Elderly													41,728
VA-Veterans Adult Daycare	1,186	1,534	1,869	1,659	2,369	2,431	2,244	2,573	2,271	2,271	1,933	1,899	24,259
IDOT - Consol Vehicle Procurement													10,432

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

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Description	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	Total
IL Department Of Aging-Day Care Gra	12,634	8,751	13,795	14,949	16,385	16,902	15,257	17,338	14,191	13,586	11,323	14,065	169,185
Adult Day Care Charges-Private Pay	4,926	4,473	6,057	3,168	2,961	3,300	3,819	5,745	5,121	5,343	5,892	6,051	56,856
Total Adult Day Care Revenue	18,746	14,768	21,741	19,776	21,716	22,632	21,330	25,656	21,583	21,201	71,308	22,015	302,460
Total Income	1,233,194	1,132,911	1,192,898	1,129,867	1,142,967	1,147,754	1,108,862	1,102,982	1,149,645	1,105,432	1,247,705	1,194,190	13,887,907

Operating Expenses

Administration

Reg. Full-Time Employees	27,289	25,745	29,615	27,296	28,616	27,107	24,679	30,323	28,573	27,850	26,789	28,550	332,432
Temp. Salaries & Wages	742	657	662	406	629	635	936	1,264	756	771	1,699	1,474	10,632
Per Diem	135	270	405	180	225	180	225	225	180	180	180	135	2,520
Overtime	329	316	79	143	311	363	348	8	228	22	347	347	2,515
TOPS - Balances	700	448	751	249	(4,550)	(3,266)	(1,753)	(751)	963	164	409	1,345	(5,311)
TOPS - FICA	54	34	57	19	(348)	(251)	(134)	(57)	74	13	31	103	(406)
Social Security - Employer	2,042	1,935	2,202	2,013	2,138	2,012	1,932	2,284	2,134	2,182	1,938	2,315	25,128
IMRF - Employer Cost	2,688	2,537	2,890	2,674	2,821	2,653	2,495	2,953	2,807	2,848	2,523	2,914	32,602
Workers' Compensation Insurance	2,069	1,337	1,534	1,403	1,476	1,409	1,297	1,599	1,484	1,525	1,363	1,885	16,201
Unemployment Insurance	1,119	1,088	936	886	411	361	246	278	219	158	57	821	6,580
Employee Health/Life Insurance	4,667	4,667	4,667	4,622	4,868	4,870	4,117	4,617	4,117	4,117	4,620	3,660	53,610
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	3,475	41,425
Employee Development/Recognition	133	70	309	44	254	351	43	51	70	87	1,184	193	2,787
Stationary & Printing	1,462	385	4,971	2,062	1,591	3,383	1,300	4,197	2,332	2,660	1,903	3,188	29,453
Books, Periodicals & Manuals	273		760					276	552		596	115	2,571
Copier Supplies	900	586	931	720	687	659	1,265	153	776	534	67	69	136
Postage, UPS, Federal Express	623	732	485	600	889	500	567	502	789	457	769	1,066	9,044
Equipment < \$2,500												308	6,898
Operational Supplies	3,230	1,376	4,483	1,119	1,508	3,750	2,581	1,433	2,337	719	1,697	3,337	27,570
Audit & Accounting Fees	3,625	3,625	3,625	3,625	3,625	3,625	3,625	3,625	14,982	3,625	(8,721)	3,625	42,510
Architect Fees													570
Attorney Fees	2,816	10,859	2,671	14,188	16,819	15,935	16,319	12,390	8,525	6,250	10,108	3,338	120,217
Professional Services	37,767	30,708	34,689	39,586	30,586	40,259	13,843	43,992	30,830	56,243	34,540	38,373	431,415
Job Required Travel Expense	252	216	697	311	325	348	168	221	148	571	662	46	3,966
Insurance	19,428	19,829	19,643	24,650	19,829	20,497	24,269	19,449	14,628	33,067	6,059	10,731	232,081
Property Loss & Liability Claims			408	174		150,000	15			181			150,778
Computer Services	3,636	2,712	4,284	1,883	1,947	2,697	1,947	1,947	2,697	3,188	4,064	8,264	39,267
Telephone Services	1,882	1,821	1,679	1,465	1,482	1,480	1,473	1,550	1,418	1,487	1,304	1,587	18,629
Legal Notices, Advertising	4,187	2,426	4,607	9,048	7,159	9,273	7,162	8,627	4,621	6,000	6,315	3,875	73,300
Photocopy Services	760	760	760	760	760	760	760	760	760	761	1,541		9,141
Public Relations	172	114		670				35	24	8	141		1,164
Dues & Licenses								99	546	139	2,090	1,625	3,940
Conferences & Training	(1,800)		4,739	268	195	80							4,790

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

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Description	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	Total
Finance Charges, Bank Fees	1		1,895	4,315	5,827	675	2,246	2,321	2,321	2,246	44,836	4,469	70,952
Cable/Satellite TV Expense	2,260	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	28,431
IPA Licensing Fee	11,300	10,206	11,300	10,935	11,300	10,935	11,300	11,300	10,935	11,300	10,935	11,300	133,043
Fines & Penalties		780			5,428			12,500	52,440				71,148
Depreciation Expense	59,432	59,615	59,615	59,880	60,154	60,154	60,685	60,297	60,297	60,297	60,297	60,297	721,020
Transfers to General Corporate Fund	688	1,375	1,675	1,988	788	213	13	3,825					10,562
Interest-Tax Anticipation Notes Payabl					2,484	2,958		760	213				6,414
Interest- Bonds Payable	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,425	149,342
Total Administration	210,348	205,077	225,670	236,028	228,649	385,311	201,814	250,898	271,623	247,521	236,042	216,086	2,915,067
Environmental Services													
Reg. Full-Time Employees	30,908	29,329	32,836	29,902	33,611	29,860	37,262	31,422	28,224	27,943	26,400	27,673	366,371
Overtime	1,776	741		60		956	1,098	111	751	75	2,365	826	8,759
TOPS - Balances	(1,229)	310	1,261	(771)	(2,680)	(2,480)	(12,854)	879	(260)	(1,868)	315	942	(18,555)
TOPS - FICA	(94)	24	97	(59)	(205)	(190)	(991)	67	(20)	(144)	24	72	(1,420)
Social Security - Employer	2,450	2,254	2,463	2,248	2,536	2,320	2,957	2,351	2,272	2,228	2,018	2,396	28,490
IMRF - Employer Cost	3,334	3,067	3,351	3,059	3,451	3,157	4,024	3,200	3,092	3,032	2,814	3,163	38,743
Workers' Compensation Insurance	2,224	1,484	1,662	1,513	1,670	1,542	2,041	1,565	1,479	1,484	1,283	1,829	19,575
Unemployment Insurance	1,761	1,266	1,165	1,437	1,065	881	991	440	331	228	275	373	10,212
Employee Health/Life Insurance	6,449	5,909	5,909	5,857	5,854	5,572	4,822	4,287	4,324	4,280	5,218	5,514	69,994
Operational Supplies	6,875	6,343	6,043	3,843	5,335	4,446	5,304	6,254	5,516	3,860	6,571	4,729	65,120
Gas Service	23,619	27,809	2,433	872	12,357	14,267	14,883	2,060	7,007	7,778	16,899	10,518	140,301
Electric Service	15,374	15,151	17,389	18,597	20,961	25,669	35,083	27,704	25,358	20,506	14,485	17,546	253,823
Water Service	2,153	1,969	2,232	2,395	2,237	2,285	2,098	2,269	2,161	2,181	2,152	2,308	26,441
Pest Control Service	468	468	468	468	468	468	484	482	468	468	468	468	5,643
Waste Disposal & Recycling	3,779	3,278	2,754	4,865	5,762	4,461	4,195	4,785	7,067	4,570	2,558	7,113	55,186
Equipment Rentals	258	258	258	258	258	258	258	258	258	258	258	258	3,086
Sewer Service & Tax	1,365	1,355	1,239	1,466	1,240	1,357	1,399	1,237	1,362	1,291	1,308	1,284	15,904
Total Environmental Services	101,468	101,015	81,559	76,009	93,917	84,829	102,754	89,373	90,369	78,148	85,410	86,810	1,081,682
Laundry													
Reg. Full-Time Employees	8,377	8,494	9,815	9,126	9,884	8,262	8,375	8,133	8,546	8,994	8,932	9,354	106,291
Overtime	538	129				366	279	297	443	15	632	250	2,906
TOPS Balances	510	286	371	410	(101)	(296)	(480)	445	443	(474)	420	574	2,109
TOPS - FICA	39	22	28	31	(8)	(23)	(37)	34	34	(36)	32	44	161
Social Security - Employer	675	644	739	687	745	649	656	611	666	719	661	797	8,250
IMRF - Employer Cost	919	877	1,006	835	1,014	884	893	831	906	978	924	1,052	11,219
Workers' Compensation Insurance	712	427	497	462	482	436	462	412	432	482	431	540	5,737
Unemployment Insurance	482	368	398	535	365	270	205	17	39	74	74	57	2,895
Employee Health/Life Insurance	1,590	1,590	1,590	1,577	1,576	1,576	1,576	1,574	1,574	1,574	1,574	1,612	18,983
Laundry Supplies	1,571	1,646	2,830	976	2,089	1,128	658	2,343	1,646	658	1,571	1,304	16,419
Linen & Bedding		1,119	2,175	137	1,188	1,700	1,177	1,189	1,333	1,168	304	2,017	13,519

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

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Description	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	Total
Total Laundry	15,412	15,602	19,450	14,879	17,243	14,953	13,726	15,589	15,917	14,152	15,555	17,601	190,079
Maintenance													
Reg. Full-Time Employees	5,353	4,995	5,842	4,622	2,568	5,581	4,381	5,202	5,223	3,489	3,105	3,155	53,516
Overtime				9	2,451		20	287	73	122			2,963
TOPS - Balances	107	352	246	205	(199)	76	(229)	393	41	(2,591)	20	35	(1,542)
TOPS - FICA	8	27	19	16	(15)	6	(18)	30	3	(198)	2	3	(118)
Social Security - Employer	361	337	394	309	338	381	314	371	358	261	227	262	3,913
IMRF - Employer Cost	492	458	537	420	460	518	428	505	488	356	315	348	5,322
Workers' Compensation Insurance	400	253	296	234	254	282	222	263	264	181	155	186	2,989
Unemployment Insurance	301	202	207	253	202	190	167	98	54	44	53	64	1,802
Employee Health/Life Insurance	1,079	1,329	1,079	1,072	536	537	537	537	537	537	5	5	7,790
Gasoline & Oil	8	16		59		44		1,000	(1,000)				126
Ground Supplies	138			26									164
Maintenance Supplies	4,151	3,534	4,567	5,857	4,909	5,405	4,778	4,937	2,950	3,308	1,181	479	48,057
Professional Services	5,353	4,789	3,573										13,715
Automobile Maintenance	656	135	289	504	443	1,456	69	236	403	109	1,358	752	6,420
Equipment Maintenance	2,100	2,079	4,466	1,446	1,155	1,251	905	4,121	651	896	4,889	1,375	25,333
Equipment Rentals		408											408
Nursing Home Building Repair/Mainte	2,272	2,993	8,138	3,092	3,214	7,211	5,010	4,008	6,054	1,815	9,642	12,930	66,178
Conferences & Training			471										471
Landscaping Services						200							200
Parking Lot/Sidewalk Maintenance	3,250	5,440							397		1,342		10,429
Nursing Home Building Construction/						13,191				4,707			23,288
Total Maintenance	26,030	27,347	30,134	18,096	16,282	36,327	16,611	21,988	16,496	12,836	22,293	24,985	269,425
Nursing Services													
Reg. Full-Time Employees	90,967	117,407	115,582	104,884	115,196	126,277	70,453	91,507	80,422	71,135	93,546	107,956	1,185,330
Reg. Part-Time Employees	3,415	3,399	3,427	3,712	5,678	4,657	6,577	4,662	3,274	4,363	3,668	3,394	50,228
Temp. Salaries & Wages	42,049	28,488	26,371	21,812	24,296	23,698	43,951	33,544	39,678	35,928	39,171	36,975	395,961
Overtime	43,755	36,933	27,866	33,077	28,033	38,182	53,061	37,616	38,284	45,339	50,912	44,881	477,920
TOPS - Balances	3,221	5,401	70	6,120	(13,445)	1,105	6,267	(943)	(277)	3,395	3,071	4,690	20,675
No Benefit Full-Time Employees	71,037	87,343	88,981	84,473	93,655	62,538	96,318	93,398	87,222	69,973	85,275	83,001	1,002,213
No Benefit Part-Time Employees	30,951	28,811	34,063	33,105	33,303	19,822	31,146	26,126	23,409	22,928	28,685	26,818	338,267
TOPS - FICA	246	413	5	468	(1,029)	85	632	(72)	(21)	260	235	359	1,582
Social Security - Employer	21,366	22,993	22,507	21,350	22,828	20,805	22,964	21,753	20,642	20,021	21,172	24,325	262,717
IMRF - Employer Cost	24,561	24,492	27,711	26,639	28,421	25,397	26,550	25,735	23,639	22,530	25,311	28,011	308,998
Workers' Compensation Insurance	18,048	13,432	13,582	12,548	13,247	12,414	12,673	12,610	11,143	11,760	12,008	14,175	157,639
Unemployment Insurance	7,788	12,624	10,006	10,867	6,122	4,535	4,489	3,448	2,849	2,581	2,860	11,912	80,082
Employee Health/Life Insurance	12,585	11,506	12,795	11,963	13,538	13,244	13,520	13,739	12,146	11,646	12,183	13,397	152,262
Books, Periodicals & Manuals	(1)					50		504		139			692
Stocked Drugs	3,733	2,692	3,320	3,003	2,615	1,178	1,637	2,462	4,541	6,392	3,562	3,775	38,909

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12/31/11 Champaign County Nursing Home Historical Statement of Operations 5

Description	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	Total
Pharmacy Charges-Public Aid	1,822	854	1,185	1,179	1,663	1,293	1,445	1,163	1,748	1,145	1,268	807	15,572
Oxygen		5,453	2,485		2,232	2,816	3,293	3,249	2,398	2,000	7,728	4,063	35,717
Incontinence Supplies	9,085	5,291	9,738	7,753	9,086	9,729	7,421	6,437	8,622	7,732	4,064	9,734	94,693
Pharmacy Charges - Insurance	6,292	4,575	5,335	5,941	(1,906)	3,175	3,125	3,525	3,125	7,557	7,225	11,349	59,316
Operational Supplies	14,670	15,363	23,314	15,609	14,341	16,492	12,694	20,000	26,059	15,151	16,006	15,742	205,442
Pharmacy Charges-Medicare	13,945	12,825	14,429	12,250	10,375	10,150	8,700	7,950	10,800	11,200	10,575	16,114	139,314
Medical/Dental/Mental Health			6,400										6,400
Professional Services	25,179	25,737	25,639	19,741	11,699	13,258	15,282	11,586	23,845	10,584	16,945	15,577	215,071
Laboratory Fees	2,362		6,957	1,838	1,651	724	881	1,066	1,438	1,186	2,399	1,100	21,602
Equipment Rentals	3,208	2,908	5,856	1,701	5,111	6,204	3,330	4,785	9,405	7,005	6,781	5,248	61,542
Dues & Licenses	50				70					110			230
Conferences & Training	(25)	100	1,352	537	208	213	99	90	264	173	2,039	470	5,517
Contract Nursing Services	103,366	81,910	69,008	57,092	44,713	40,953	46,880	54,214	65,370	73,584	58,782	49,878	745,751
Medicare Medical Services	3,163	2,586	2,579	11,148	3,128	21,983		3,746	2,801	840	6,740	18,912	77,624
Medical/ Health Equipment									785	1,423			2,208
Total Nursing Services	555,939	553,524	560,566	508,810	474,828	480,957	495,389	483,899	503,611	467,080	522,212	552,661	6,159,475

Activities	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	Total
Reg. Full-Time Employees	9,928	10,508	12,535	11,669	12,002	11,497	8,519	9,613	12,242	12,398	13,735	13,529	138,175
Overtime		214					258	86		53			610
TOPS - Balances	(717)	983	741	943	292	(57)	113	854	509	673	(544)	403	4,193
TOPS - FICA	(55)	75	57	72	22	(4)	9	65	39	51	(42)	31	321
Social Security - Employer	705	764	896	835	858	795	630	681	877	937	947	1,084	10,008
IMRF - Employer Cost	960	1,040	1,219	1,136	1,167	1,082	857	926	1,194	1,275	1,323	1,432	13,609
Workers' Compensation Insurance	776	532	634	590	607	582	431	486	619	655	676	774	7,364
Unemployment Insurance	454	443	476	594	305	275	217	225	276	240	189	427	4,123
Employee Health/Life Insurance	2,701	2,951	3,201	2,676	2,672	2,674	2,671	2,887	2,137	2,137	2,671	2,725	32,101
Books, Periodicals & Manuals										60			60
Operational Supplies	91	231	355	485	246	234	168	205	179	284	242	116	2,837
Professional Services	241	121	129	125	125	125	125	125	125	125	125	125	1,613
Conferences & Training			441							356			797
Total Activities	15,083	17,862	20,683	19,125	18,298	17,201	13,998	16,152	18,197	19,242	19,322	20,646	215,810

Social Services	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	Total
Reg. Full-Time Employees	19,437	11,268	14,894	13,003	13,922	23,125	10,527	11,578	11,190	11,370	9,491	10,828	160,572
Reg. Part-Time Employees				307									307
Temp. Salaries & Wages	1,240	1,206	1,108	413	316	414	460	425	80	256	964	1,499	2,860
Overtime	975	678	1,108	327	370	121	(989)	(215)	341	(154)	613	490	(13,917)
TOPS - Balances	(5,704)	971	899	25	28	(827)	(76)	(16)	26	(12)	47	33	(1,065)
TOPS - FICA	(436)	74	69	1,029	1,068	1,789	830	896	841	899	726	1,000	12,897
Social Security - Employer	1,635	987	1,197	1,401	1,453	2,391	1,129	1,220	1,144	1,223	1,014	1,326	17,242
IMRF - Employer Cost	2,096	1,216	1,629										

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

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Description	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	Total
Workers' Compensation Insurance	1,363	631	751	658	705	1,191	533	586	561	601	466	631	8,676
Unemployment Insurance	1,143	581	614	606	194	175	48				4	78	3,442
Employee Health/Life Insurance	2,151	2,149	2,149	2,129	2,377	2,128	1,583	1,583	1,583	2,117	1,583	1,607	23,137
Professional Services	241	121	129	125	125	125	125	125	125	125	125	125	1,613
Conferences & Training			481										481
Total Social Services	24,143	19,882	23,859	20,023	20,558	19,823	14,171	16,180	15,891	16,425	15,031	17,557	223,542
Physical Therapy													
Reg. Full-Time Employees	4,008	3,582	4,305	4,013	4,095	4,155	3,942	4,444	4,208	3,930	4,437	4,265	49,384
Overtime		164					178	129					471
TOPS - Balances				4,851	(234)	473	142	(638)	394	423	(849)	295	4,855
TOPS - FICA				371	(18)	36	11	(49)	30	32	(65)	23	371
Social Security - Employer	298	378	221	299	305	309	311	336	318	307	308	418	3,808
IMRF - Employer Cost	406	379	436	407	415	421	423	458	433	418	430	494	5,118
Workers' Compensation Ins.	298	82	317	203	207	210	199	225	213	209	218	268	2,649
Unemployment Insurance	232	153	171	234	152	128	64						1,133
Employee Health/Life Insurance	1,079	1,079	1,329	1,069	1,068	1,069	1,069	1,069	1,069	1,069	1,069	1,089	13,127
Professional Services	41,164	37,872	35,340	36,613	35,156	33,691	33,757	35,020	35,077	32,268	32,626	29,845	418,428
Total Physical Therapy	47,486	43,689	42,119	48,058	41,146	40,492	40,096	40,994	41,741	38,656	38,173	36,697	499,346
Occupational Therapy													
Reg. Full-Time Employees	2,006	1,935	1,935	2,006	2,127	2,101	2,006	2,197	2,101	1,935	2,197	2,169	24,716
Overtime		5											5
TOPS - Balances	(65)	279	207	58	(198)	(103)	(59)	73	174	(294)	(37)	(134)	(98)
TOPS - FICA	(6)	21	16	4	(15)	(8)	(5)	6	13	(22)	(3)	(10)	(8)
Social Security - Employer	153	148	147	153	162	160	153	167	160	154	155	188	1,900
IMRF - Employer Cost	208	201	200	208	220	218	208	227	217	210	217	249	2,583
Workers' Compensation Ins.	150	98	98	101	108	106	102	111	106	103	108	134	1,324
Unemployment Insurance	117	87	77	116	81	80	10						568
Employee Health/Life Insurance	540	540	540	535	534	534	534	534	534	534	534	545	6,439
Professional Services	45,646	35,874	36,119	43,302	48,349	43,761	33,237	32,857	34,544	31,461	29,201	29,116	443,467
Total Occupational Therapy	48,749	39,187	39,340	48,483	51,367	46,849	36,187	36,173	37,851	34,082	32,372	32,256	480,894
Speech Therapy													
Professional Services	8,453	12,096	18,604	18,947	18,150	18,041	18,417	17,950	20,047	15,401	14,308	14,699	195,114
Total Speech Therapy	8,453	12,096	18,604	18,947	18,150	18,041	18,417	17,950	20,047	15,401	14,308	14,699	195,114
Food Services													
Reg. Full-Time Employees	48,500	35,670	47,033	39,934	40,652	37,403	36,533	35,931	38,246	37,945	46,281	39,659	481,786
Reg. Part-Time Employees	636	491	617	484	515	436	2,012	1,624	985	885	844	1,718	11,246
Overtime	3,837	2,564	725	1,399	775	2,017	1,691	238	1,271	1,005	3,535	1,983	21,043
TOPS - Balances	(8,256)	(4,612)	2,041	1,978	(3,656)	214	(2,976)	(3,764)	1,334	1,107	757	423	(15,340)

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

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Description	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	Total
TOPS - FICA	(632)	(353)	156	151	(274)	16	(228)	(288)	102	85	58	32	(1,173)
Social Security - Employer	3,766	2,836	3,559	3,071	3,078	2,920	2,975	2,821	3,018	3,152	3,567	3,536	38,300
IMRF - Employer Cost	5,070	3,809	4,778	4,129	4,135	3,973	4,040	3,830	4,106	4,289	3,909	4,691	50,760
Workers' Compensation Insurance	3,330	1,830	2,411	2,045	2,017	1,981	1,925	1,925	1,979	2,082	2,297	2,340	26,162
Unemployment Insurance	2,039	1,719	1,732	2,306	1,320	1,216	841	359	441	584	462	1,620	14,640
Employee Health/Life Insurance	9,539	9,828	8,570	8,533	8,736	8,490	8,490	7,421	3,726	6,386	6,918	7,055	92,692
Food	30,699	35,025	38,278	33,636	32,487	36,937	37,204	41,093	38,145	34,099	40,359	38,629	436,780
Nutritional Supplements	2,824	2,901	3,455	3,749	2,798	2,304	2,882	2,947	2,259	2,977	3,491	3,304	35,890
Operational Supplies	3,864	3,398	5,200	3,495	3,671	4,671	2,188	3,579	4,386	3,066	4,968	4,285	46,762
Professional Services	4,490	2,635	3,499	4,333	2,629	2,095	11,941	13,759	9,060	2,222	2,907	2,160	61,730
Equipment Rentals	380	380	380	380	380	380	380	380	380	380	380	380	4,179
Dues & Licenses				80									80
Conferences & Training			441										441
Kitchen/Laundry					675				434				1,108
Total Food Services	107,085	98,113	122,874	109,904	100,007	105,055	109,900	111,845	109,871	100,263	120,732	111,436	1,307,086
Barber & Beauty													
Reg. Full-Time Employees	4,072	3,854	4,458	4,072	4,265	4,265	4,047	4,458	4,240	3,904	4,433	4,418	50,485
TOPS - Balances	(67)	106	78	1,622	(186)	295	(419)	(70)	47	(153)	(118)	(114)	1,022
TOPS - FICA	(5)	8	6	124	(14)	23	(32)	(5)	4	(12)	(9)	(9)	78
Social Security - Employer	227	215	249	228	239	239	266	250	238	230	229	279	2,889
IMRF - Employer Cost	309	292	339	311	325	325	362	340	323	313	320	458	4,017
Workers' Compensation Insurance	304	195	226	206	216	216	205	226	215	207	217	269	2,700
Unemployment Insurance	216	136	131	179	119	119	153	100	4				1,159
Employee Health/Life Insurance	1,079	1,079	1,079	1,069	1,068	1,069	1,069	1,069	1,069	1,069	1,069	1,089	12,877
Operational Supplies	(49)	174	120	51	87		122	61		144		149	859
Total Barber & Beauty	6,086	6,060	6,685	7,862	6,120	6,551	5,774	6,428	6,139	5,702	6,142	6,539	76,087
Adult Day Care													
Reg. Full-Time Employees	12,897	12,331	14,135	12,961	13,505	13,593	13,083	12,838	9,560	8,753	10,007	9,685	143,348
Temp. Salaries & Wages	363		33	330	132	528	677	37	135			75	2,310
Overtime	11	5	10	5		102	16	16		5	16	14	200
TOPS - Balances	(740)	1,022	895	659	(114)	(1,045)	183	(913)	(266)	242	(950)	657	(370)
TOPS - FICA	(57)	78	68	50	(9)	(80)	14	(70)	(20)	18	(73)	50	(28)
Social Security - Employer	989	919	1,057	992	1,017	1,061	1,040	959	718	680	694	842	10,969
IMRF - Employer Cost	1,308	1,250	1,434	1,316	1,370	1,385	1,349	1,305	963	926	969	1,104	14,680
Workers' Compensation Insurance	994	624	717	673	690	714	696	652	491	465	491	604	7,810
Unemployment Insurance	724	540	553	608	359	181	32	6	1			56	3,059
Employee Health/Life Insurance	2,588	2,588	2,588	2,565	2,563	2,564	2,640	2,640	2,138	2,138	2,138	2,178	29,330
Books, Periodicals & Manuals	171		15										
Gasoline & Oil	852	955	1,297	1,155	1,100	1,302	1,057	1,860	1,860	45	697	2,033	12,352
Operational Supplies		22	37	50	153	62	137	179		41	30	15	725

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Description	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	Total
Field Trips/Activities				250	16					24			40
Dues & Licenses			529			720					359		609
Conferences & Training													1,249
Total Adult Day Care	20,101	20,336	23,370	21,613	20,784	21,088	20,925	17,649	15,579	13,335	14,377	17,404	226,559
Alzheimers and Related Disord													
Reg. Full-Time Employees	32,470	29,638	35,883	37,155	32,823	35,395	18,257	23,308	21,306	20,402	21,677	24,523	332,837
Overtime	11,827	6,847	5,404	6,526	7,212	11,040	11,675	7,825	9,006	14,182	16,437	13,958	121,939
TOPS - Balances	(423)	1,622	891	(230)	(387)	(6,049)	(430)	(110)	(3,228)	209	707	(623)	(9,052)
No Benefit Full-Time Employees	12,822	13,069	17,346	17,451	19,642	16,445	38,254	22,363	28,698	24,877	21,982	24,553	257,503
No Benefit Part-Time Employees	8,379	5,256	5,311	8,563	11,462	9,379	11,060	11,679	9,927	11,696	13,184	13,354	119,250
TOPS - FICA	(32)	124	68	(18)	(30)	(463)	(33)	(8)	(247)	16	54	(48)	(616)
Social Security - Employer	4,888	4,077	4,765	5,218	5,329	5,410	6,005	4,881	5,183	5,642	5,170	6,277	62,846
IMRF - Employer Cost	6,652	5,548	6,485	7,101	7,079	7,362	6,754	6,643	7,053	7,677	7,180	8,325	83,858
Workers' Compensation Insurance	3,948	2,427	2,962	3,196	3,096	3,221	3,434	2,902	2,864	3,231	2,732	3,450	37,463
Unemployment Insurance	3,178	2,195	2,505	2,789	1,315	1,161	1,165	972	976	1,061	811	886	19,015
Employee Health/Life Insurance	5,889	5,889	5,889	5,834	5,300	5,303	5,024	4,246	3,712	3,177	3,177	3,243	56,682
Operational Supplies						21				7	18		46
Dues & Licenses				110									110
Conferences & Training	471	(8)	491						80	68	223		2,278
ARD - Contract Nursing		716	27,782	24,915	20,056	14,336	28,140	25,194	24,147	23,534	7,811	2,506	199,139
Total Alzheimers and Related Disord	90,069	77,400	115,784	119,562	112,900	102,561	129,304	109,894	109,476	115,781	101,164	100,404	1,284,299
Total Expenses	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	1,243,133	1,255,779	15,124,464
Net Operating Income	(43,259)	(104,277)	(137,797)	(135,531)	(77,263)	(242,284)	(110,703)	(132,030)	(123,183)	(73,193)	4,572	(61,589)	(1,236,557)
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	90,552	86,119	1,006,641
Mobile Home Tax											1,042		1,042
Payment in Lieu of Taxes								160					160
Total Local Taxes	82,997	82,997	82,997	82,997	82,997	82,997	82,997	83,157	82,997	82,997	91,594	86,119	1,007,843
Miscellaneous NI Revenue													
Investment Interest	134	38	30				49	26	38	25	34		374
Restricted Donations	570		725	100	317	1,083	39	10	889	183	10	737	4,663
Total Miscellaneous NI Revenue	704	38	755	100	317	1,083	88	36	927	208	44	737	5,037
Total NonOperating Income	83,701	83,035	83,752	83,097	83,314	84,080	83,085	83,193	83,924	83,205	91,638	86,856	1,012,881

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

12/31/11	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	Total
Description													9

NonOperatingExpense

Prior Period Adjustment						4	244						248
Job Require Travel						4	244						248
Total													
Net NonOperating Income	83,701	83,035	83,752	83,097	83,314	84,076	82,842	83,193	83,924	83,205	91,638	86,856	1,012,633
Net Income (Loss)	40,442	(21,242)	(54,045)	(52,434)	6,031	(158,208)	(27,861)	(48,837)	(39,259)	10,013	96,210	25,266	(223,924)