



NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, February 14, 2011 – 6:00pm

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

CHAIR:

Mary Ellen O'Shaughnessey

DIRECTORS:

Jan Anderson, Peter Czajkowski, Jason Hirsbrunner, Lashunda Hambrick,
Alan Nudo,

ITEM

- I. CALL TO ORDER
- II. ROLL CALL
- III. APPROVAL OF AGENDA/ADDENDUM
- IV. APPROVAL OF MINUTES
January 10, 2011
- V. PUBLIC PARTICIPATION
- VI. OLD BUSINESS
None
- VII. NEW BUSINESS
 - a. IDPH Update
 - b. Management Report
 - c. CCNH Objectives, Status & Discussion
- VIII. OTHER BUSINESS
None
- IX. NEXT MEETING DATE & TIME
 - a. March 14, 2011
- XII. ADJOURNMENT

Attachments: Management Report, CCNH Objectives Memorandum, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
January 11, 2011**

Directors Present: Nudo, Palinkas, Hirsbrunner, O'Shaughnessey, Hambrick, Andersen

Directors Excused: Czajkowski

Also Present: Busey, Scavotto, Buffenbarger, Noffke

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

On motion by Hambrick (second Palinkas) the agenda was approved as revised with the order of New Business being a) election of officers, b) IDPH report, c) management report, and d) objectives – status and discussion (unanimous).

4. Approval of Minutes

The November minutes were corrected to indicate O'Shaughnessey as Chair rather than as Acting Chair (last page, last sentence). On motion by Hambrick (second Anderson) the Board approved the minutes of November 8, 2010.

5. Public Participation

There was no public participation.

6. Old Business

None

7. New Business

a. Election of Officers

Pursuant to article V of the CCNH Bylaws, the offices of Chair, Vice-Chair, and

Secretary were filled. On motion by Anderson (second Nudo), O'Shaughnessey was nominated for the office of Chair; nominations were closed and the motion carried unanimously.

On motion by Nudo (second Anderson), Hirsbrunner was nominated for the office of Vice-Chair; nominations were closed and the motion carried unanimously.

On motion by Anderson (second Nudo), Hambrick was nominated for the office of Secretary; nominations were closed and the motion carried unanimously.

b. IDPH Update

Noffke and Buffenbarger brought the Board up to date on the status current IDPH affairs. The Annual Survey was completed on November 18, 2010 and resulted in four tags, which was a good performance for CCNH. Unfortunately, one tag, F323 (Accidents & Supervision) resulted in a G-level tag accompanied by a fine of \$400 per day. A Plan of Correction was prepared with November 21 as the alleged date of compliance. The Plan of Correction was accepted by IDPH, but CCNH has not been re-surveyed yet. Time for re-survey is getting short as CCNH is already 60 days into the 90-day re-survey window. If re-survey is not accomplished soon and if CCNH does not clear the re-survey, it is likely to experience survey cycle difficulties and regulatory complications.

c. Management Report

Scavotto reviewed the expected year-end results. By posting an ADC of 196.5, CCNH met its census of goal of 195. Fiscal 2010 should close with a gain of approximately \$233k, before audit adjustments. Over Fiscal 2008, this represents an improvement of over \$2 million.

December's census averaged 195, but decreased over the holidays. Census is currently rebuilding from 188. Management offered no December forecast; the census level of 195 is a positive indicator for revenues; however, the holiday period causes benefit expenses – and, as a result, agency staffing costs – to rise.

Scavotto reviewed several public policy matters that will have an impact on CCNH in the year ahead:

1. Bed Tax

Illinois is highly to approve a bed tax. The increased Federal dollars associated with a bed tax are too much for the State to ignore. Current bed tax is \$1.50 per licensed bed per day. The current proposal is for the bed tax to increase to \$6.07 per occupied Medicaid and Pvt Pay bed; Medicare is exempted from the bed tax.

Initial analysis indicates that CCNH should experience increased net reimbursement of approximately \$50k.

2. Medicaid reform Bill HB 5420

Long-Term Care Re-Balancing will de-emphasize institutional settings and emphasize community living situations. By 2015, fifty (50) percent of all Medicaid program enrollees are to participate on care coordination (i.e., case management). Providers participate via contracted delivery systems. Significantly, at-risk payment arrangements such as capitation are allowed. A two-year moratorium on any Medicaid program expansion is provided for. Medicaid becomes the payer of last resort.

3. Deficit Reduction Act

Illinois is in the process of adopting the Deficit Reduction Act (DRA). It is one of the last States to do so. State HFS has issued draft rules which appear to go beyond what is required of the DRA. Of special mention is the look-back period for disallowed transactions; the implication is that providers such as CCNH may be penalized for deficit recovery actions taken against residents. Stated another way, since the State cannot recover directly from residents or families, it seeks to recover from the providers - which has the very real potential of creating significant cash flow problems. Action was to be taken at the January JCAR session, but has been delayed.

4. Compliance Pressures Are Building

Compliance programs are required for SNFs under the PPACA by 2013. There are several areas that merit attention: coding, documentation, and billing; HIPAA; protected health information (PHI); auditing and testing; recovery audit contractors (RACs); monitoring; education and training. CCNH is testing the UBWatch software; used in conjunction with CareWatch, the software performs logic tests on all CCNH bills to assure consistency between documentation contained in both the bill and the MDS. One of CCNH's goals for 2011 is the implementation of a compliance program.

5. Medicare Advantage

A current "market watch" factor is with Med Advantage, which are administered and paid by health plans. Currently, we have experienced instances where rehab cases have been re-directed to home care rather than to CCNH. All SNF providers appear to be experiencing this phenomenon (which is to be expected given the reimbursement structure of Med Advantage plans).

d. Objectives

Scavotto reviewed current status versus 2010 objectives and discussion ensued about objectives for 2011. Many of 2010's objectives were accomplished but will continue as on-going improvement efforts. Customer Service is a prime example; management expects customer service scores to be consistently at 4.5 or better on the Pinnacle system. Human Resource training and skill development improved during 2010 but, realistically, HR development needs to continue to receive special emphasis.

Scavotto will draft a summary emphasizing the objectives: 1) developing clinical rehab skills; 2) developing CHF-COPD protocols and working with the local hospitals to implement them; 3) marketing dementia directly to the community in the form of support groups and community education sessions; 4) providing excellent customer service.

8. Other Business

None

9. Next Meeting Date

Monday February 14, 2011, 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: February 7, 2011

Re: Management Report

As I write this update, census had been running between 195 and 200. Census rebounded quickly after the holidays. For the latter part of January, there have been periods where CCNH has been at 197.

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

	Sept	Oct	Nov	Dec	Jan
Admits					
Pvt Pay/Insurance	10	12	8	14	5
Medicare A	13	11	12	13	11
Medicaid					
Total	23	23	20	27	16
Discharges					
Pvt Pay/Insurance	6	15	10	16	3
Medicare A	13	9	11	11	6
Medicaid	1	4	3	4	2
Total	20	28	23	31	11

December's payer mix was 35 percent Private Pay, 55 percent Medicaid, and 10 percent Medicare. This was a better mix than October and the same as November.

December's results reflect a gain of \$17k.

Medicaid revenues were down from immediately prior months and were the lowest since July 2010. Medicare was down from November by about \$145k, indicating that hospital activity slowed significantly; however, for a holiday month, \$333k in Medicare A revenues is a decent showing. A welcome change in December was a jump in Pvt Pay revenues to \$364k, an \$85k

increase over November. **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.)

	Sep-10	As Pct of Pt Revenue	Oct-10	As Pct of Pt Revenue	Nov-10	As Pct of Pt Revenue	Dec-10	As Pct of Pt Revenue
Medicare A	\$366k	29.9%	\$226k	19.5%	\$479	37%	\$333k	27%
Medicaid	\$464k	37.9%	\$544k	47%	\$476k	37%	\$451k	37%
Pvt Pay	\$323k	26.4%	\$287k	24.8%	\$279k	21%	\$364k	30%

Misc Revenue and Property Taxes excluded from calculation

Expenses came in at \$1.287 million, \$28k lower than November. Agency costs were (\$10k), the same as November's level. A few other accounts experienced variation. Dues were up \$13k in what is likely a budget timing issue. Building repairs were \$9.5k over budget and medical supplies were up by \$7k. The largest expense, salaries, was up noticeably; much of this variation is driven by time off and, accordingly, many benefit-related items are also up. Salaries per day were about the same as November. However, salary-related costs for November and December were high and we need to come down; we will be watching this closely as we return to more normal staffing in January.

Average daily census is showing signs of stabilizing. October took a dip, but the broader picture is stabilizing. The recent history has been:

**CCNH Average Daily Census
Dec 2009 thru Dec 2010
without bedholds**

Dec 09	187.7	Aug 10	205.5
Jan 10	188.5	Sep	201.1
Feb	185.2	Oct	196.8
Mar	192.1	Nov	197.9
Apr	195.9	Dec	195
May	205.9		
June	205.6		
July	204.5		

There is no question that census continues to be better than when we first began the turnaround effort. I'd still like to see CCNH's census higher and I believe we can get to that goal over time. CCNH is a large facility with high fixed cost load; as a result, it has a high break-even point and census remains the critical factor in improving its position.

Medicare days were 609 in December for an ADC of 19.6, including the Medicare Advantage days, which do not pay on a par with traditional Medicare. Based on CCNH's recent

experience, the last 3 months' Medicare census has not been as strong as what we witnessed in May 2010. Here's the pattern:

Dec	884	July	442	Feb	471	Sep	744
Jan 09	938	Aug	485	Mar	803	Oct	418
Feb	755	Sep	470	Apr	741	Nov	613
Mar	675	Oct	528	May	976	Dec	609
Apr	540	Nov	448	June	852		
May	573	Dec	451	July	835		
June	396	Jan 10	644	Aug	868		

This month's Medicare revenues (December) dropped sharply from November. Compare the results for Medicare A for the last 19 months versus the start of last fiscal year; we had been mired right around \$200k and hadn't been able to get back to earlier levels, which at times approached \$400k. Since May 2010, CCNH has done much better with Medicare, experiencing only one slow month.

Medicare A Revenues

First 4 months		Last 20 Months-----			
Dec	\$379k	May 09	\$211k	Jan-10	\$276k
Jan-09	\$396k	June	\$195k	Feb	\$208k
Feb	\$313k	July	\$179k	Mar	\$434k
Mar	\$308k	Aug	\$198k	Apr*	\$283k
		Sep	\$196k	May	\$433k
		Oct	\$226k	June	\$349k
		Nov	\$218k	July	\$375k
		Dec	\$209k	Aug	\$393k
				Sep	\$366k
				Oct	\$226k
				Nov	\$479k
				Dec	\$333k

*Without deduction for government sanction

Med B came in at \$47k – an acceptable performance; Medicare B continues to elude any signs of stability, but the trend since May has been up.

In terms of days, the Medicaid pattern had been smoothing out. Medicaid revenues, however, reflect adjustments for conversion days; as a result, there is still some fluctuation in the revenue figures. Overall, the Medicaid trend is positive despite a rather noticeable spike in October 2010. The spike in October represented the biggest monthly Medicaid census for fiscal 2010.

Medicaid Revenues Compared

Month	Net Revenues	Chg	Days	Chg
Dec	\$377k	(9.4) %	2937	3.5%
Jan 10	\$430k	14 %	2839	(3.3) %
Feb	\$376k	(13) %	2788	(1.8) %
Mar	\$389k	3.5%	2982	7%
Apr#	\$540k	38.8%	2935**	(1.7) %
May	\$480k	(11.1) %	3043	3.7%
June	\$422k	(12.1) %	3038	(0.2) %
July	\$436k	3.3 %	3224	6.1%
Aug	\$452k	3.7%	3177	(4.4) %
Sep	\$464k	2.7%	3092	(2.7)%
Oct	\$544k	17.2%	3361	8.7%
Nov	\$476k	(12.5)%	3255	(3.2)%
Dec	\$451k	(5.3)%	3305	1.5%

**Medicaid revenues now recorded at net.*

^ Includes October's portion of certified costs

#Without deduction for government sanction

*** Without Medicaid conversion days*

CCNH's payer mix continues to move in a direction that is, overall, positive. The following table provides the comparisons in this significant change

Comparative Payer Mix CCNH

	Dec-07 thru June 08	Sep-08 thru Dec-10
Medicaid	62%	53.1%
Medicare	9%	10.5%
Pvt Pay	29%	36.4%
Totals	100%	100%

The Medicare per diem has been consistently over \$400. September continued this trend with a result of \$492. For reasons explained above, the per diems for both October and November are skewed and unreliable (although the per diems for both months should be over \$400). The December 2010 per diem was \$548.

For the four months ended December 2010, the results of operations are posted below: November includes revenue previously written off due to government sanctions, but later restored.

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

	Sep-10	Oct-10	Nov-10	Dec-10
Medicare A	\$366,280	\$225,974	\$478,536	\$333,442
Medicare B	\$70,432	\$78,283	\$49,402	\$47,064
Medicaid	\$463,695	\$543,884	\$476,298	\$451,018
Pvt Pay	\$323,154	\$286,828	\$279,195	\$364,326
Adult Day-Private	\$11,748	\$11,765	\$8,003	\$7,003
Adult Day-TXX	\$12,677	\$13,068	\$12,790	\$14,341
Miscellaneous	\$3,091	\$(860)	\$3,090	\$3,466
Property Tax	\$80,973	\$80,973	\$80,973	\$82,997
All Revenues	\$1,332,050	\$1,239,915	\$1,388,288	\$1,303,658
All Expenses	\$1,347,117	\$1,222,889	\$1,260,029	\$1,286,626
Net Income/(Loss)	\$(15,068)	\$17,026	\$128,259	\$17,032
Census	6032	6008	5936	6046
Change		(0.4)%	(1.2)%	1.9%
ADC	201.1	193.8	197.8	195
Change		(3.6)%	2.1%	(1.4)%
FTE	181	178.4	185	180

December's cash balance was \$262k at month-end, which was painfully low. Accounts Payable, however, dropped from \$2.3 million in November to \$900k in December; so CCNH was able to pay off a large portion of its bills. Cash position remains tight and this situation continues to retard overall performance.

Month	Forecast High Balance	Forecast Low Balance
Jan 2011	\$820k	\$133k
Feb	\$624k	\$256k

The following graphs provide a comparative statement of position for CCNH through December 2010.

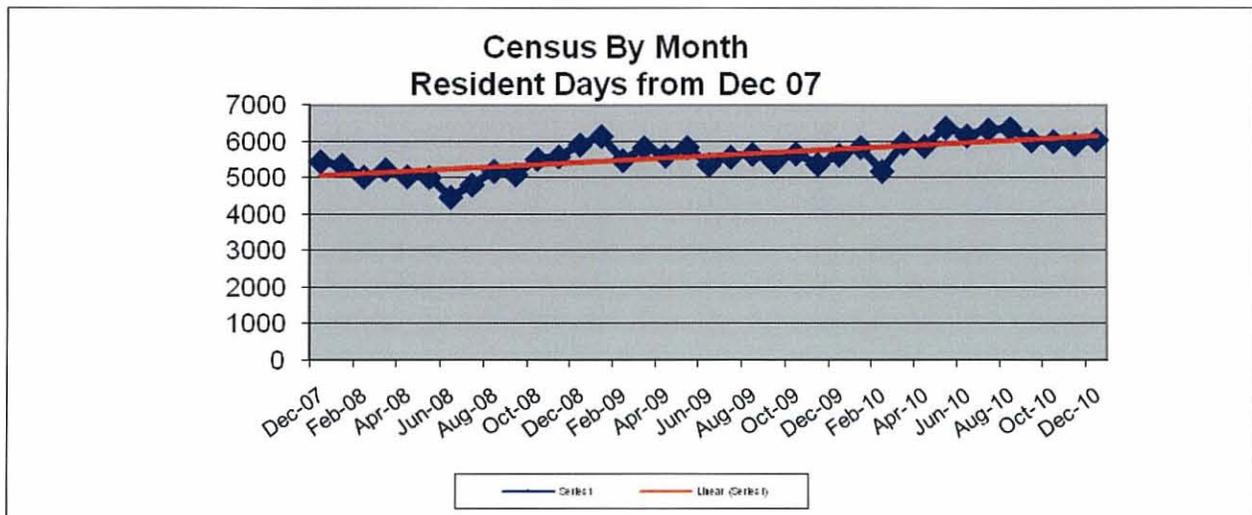
The solid line is a trend line for the displayed data and it should appear in red on your computers. (These graphs will display best when viewed on your screens.)

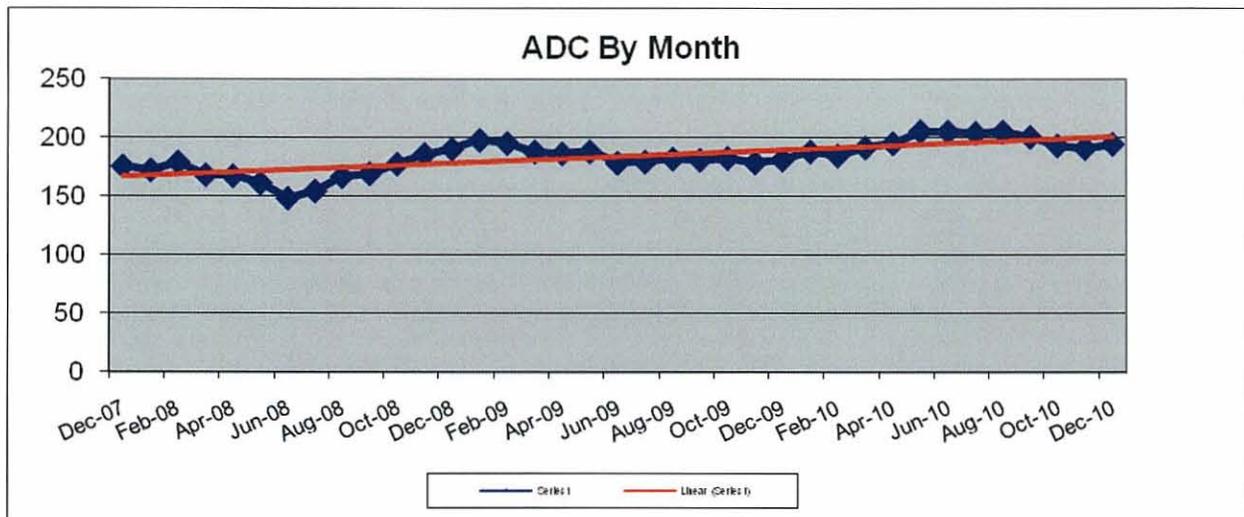
Census

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) is off to a good start.

Current Census by Payer by Month (without bedholds)

Month	Pvt Pay	Medicaid	Medicare	Total
Jan-2009	1906	3306	938	6150
Feb	1773	2955	755	5483
Mar	2102	3064	675	5841
Apr	2183	2885	540	5608
May	2332	2941	573	5846
June	2248	2725	396	5369
July	2342	2791	442	5575
Aug	2517	2652	485	5654
Sep	2156	2818	470	5444
Oct	1985	3160	528	5673
Nov	2092	2837	448	5377
Dec	2244	2937	451	5632
Jan-2010	2362	2839	644	5845
Feb	1926	2788	471	5185
Mar	2171	2982	803	5956
Apr	2200	2935	741	5876
May	2364	3043	976	6383
June	2279	3038	852	6169
July	2282	3224	835	6341
August	2325	3177	868	6370
September	2096	3092	744	6032
October	2229	3361	418	6008
November	2068	3255	613	5936
December	2132	3305	609	6046





Revenues

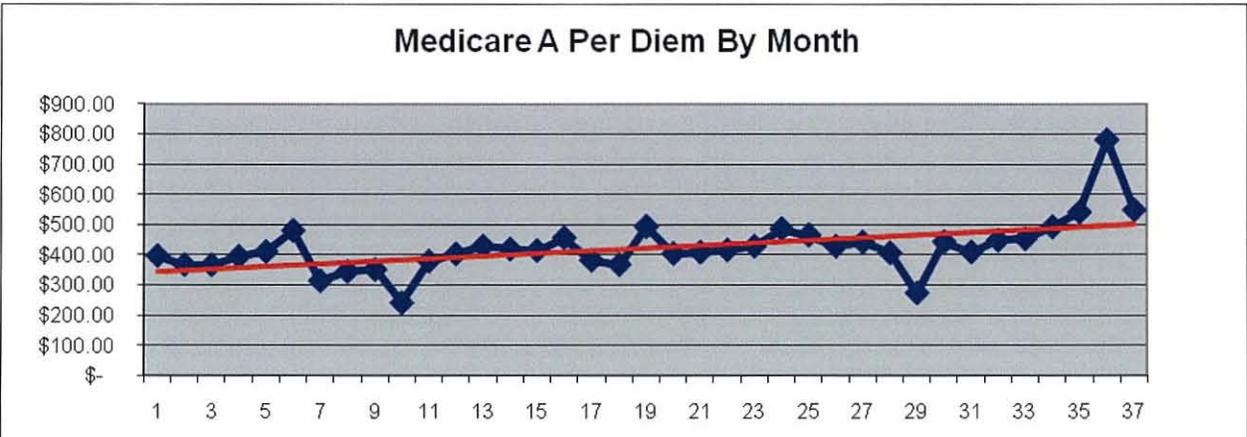
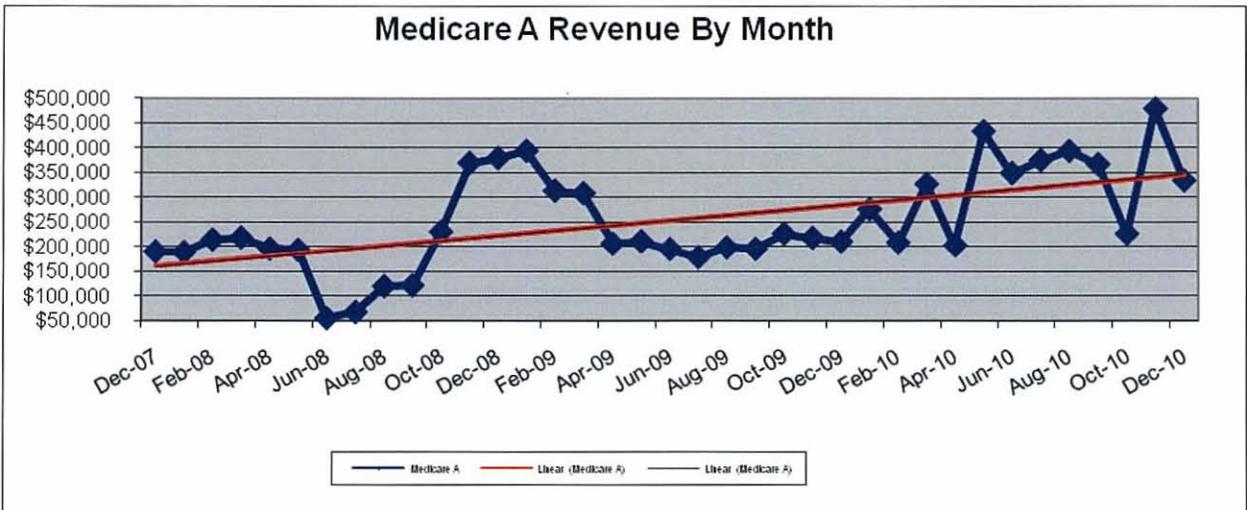
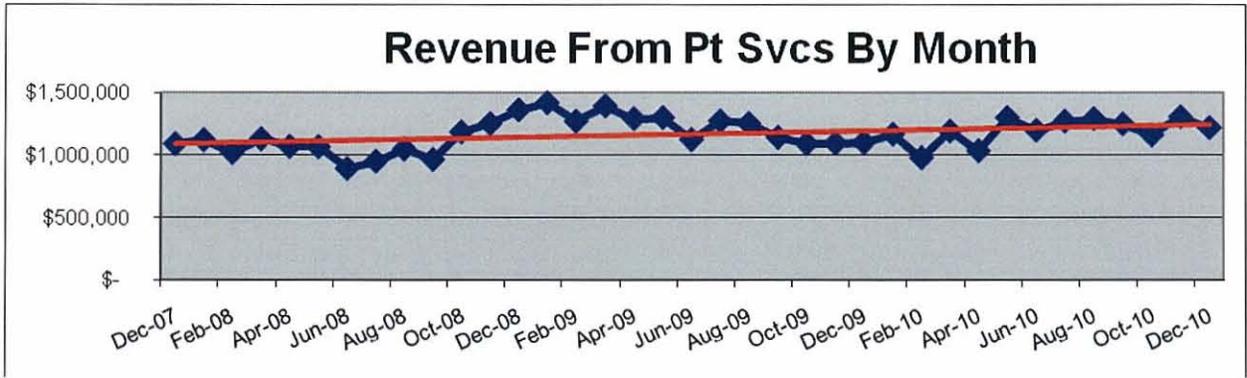
Since May, Revenue From Patient Services have plateaued, fortunately at a higher level – about \$200k per month – than what CCNH experienced earlier in the fiscal year. November’s results corrected for approximately \$94k in revenue that was written off in April; obviously, this was a one-time adjustment. December’s total revenues continued the trend at \$1.3 million.

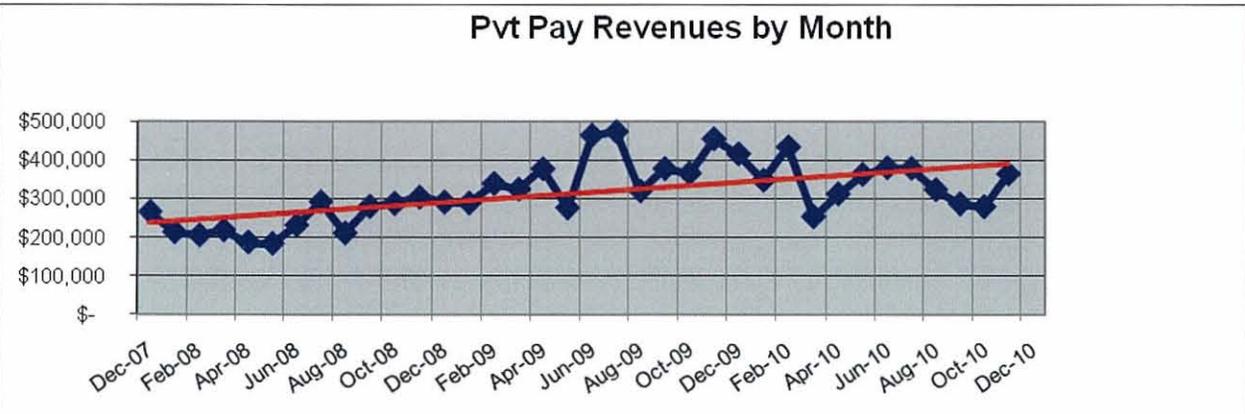
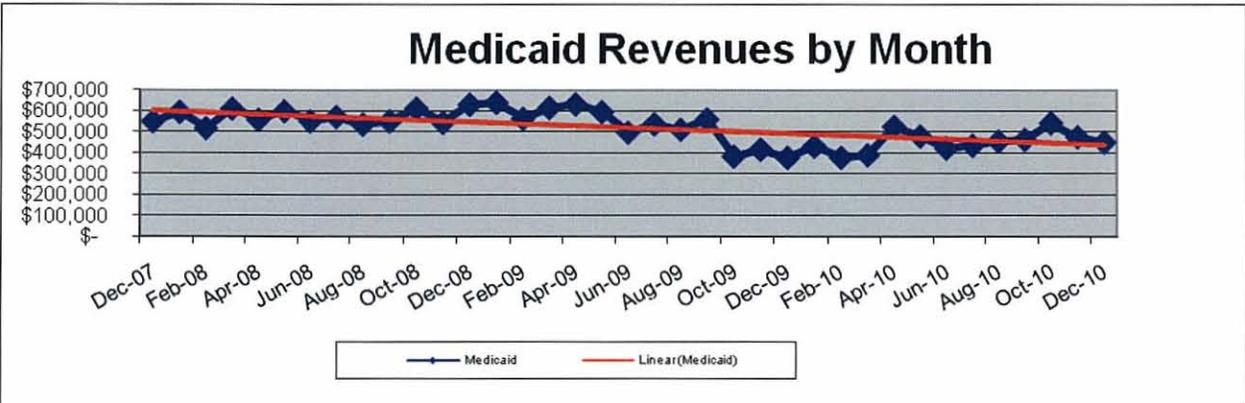
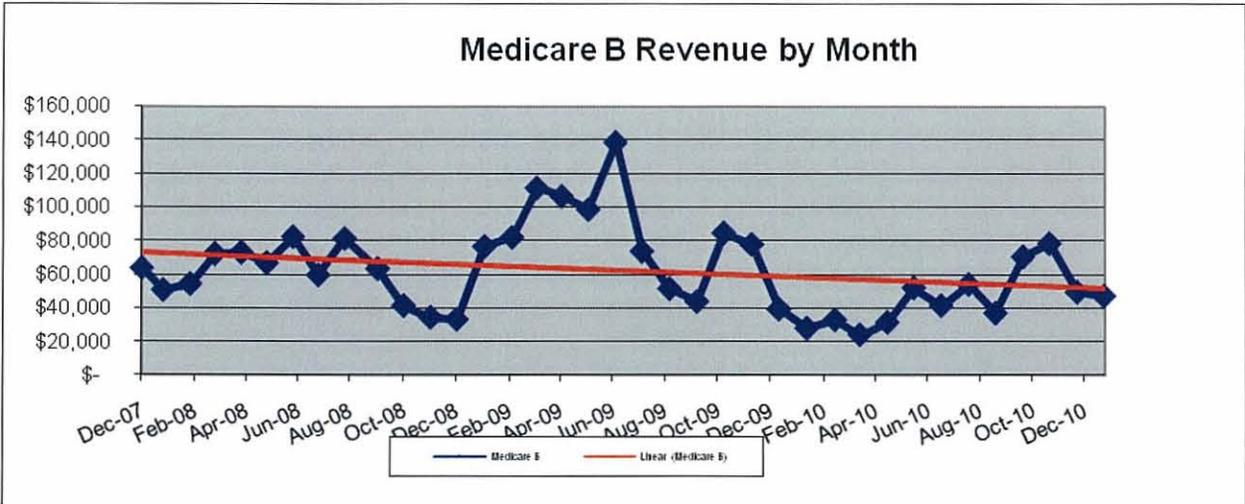
Medicare volume and revenues continue to be erratic, reflecting the activity at the local hospitals. When the hospitals are busy, so are the skilled nursing facilities. Generally, however, the trend in Medicare revenues is up, particularly since May.

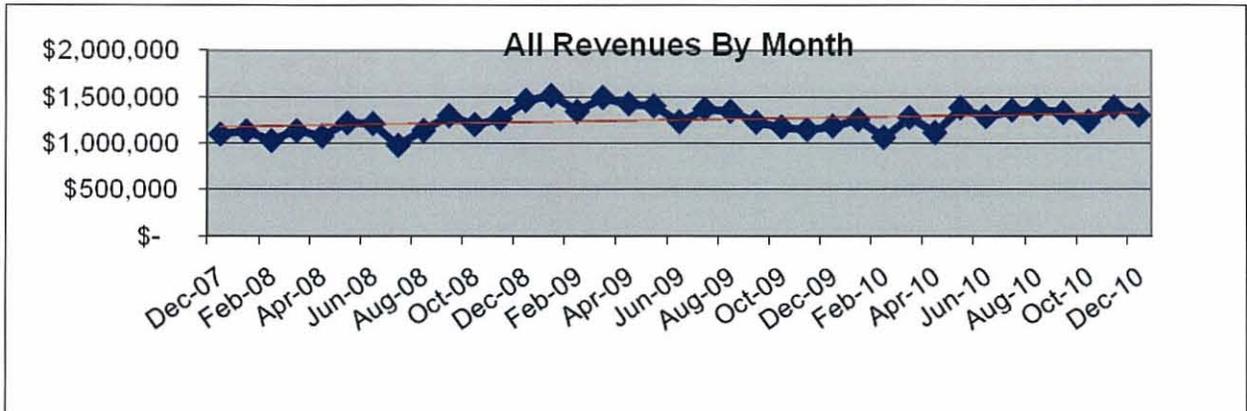
The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance. October’s per diem of \$540 was a record performance; December per diem was very good (\$548), approximately the same as October’s.

The trend line in Medicare A is fragile. Because of better volumes since April, the trend has returned to positive. Medicare census remains a critical ingredient to success and it also remains elusive. Also, take a look at the chart for Part B revenue; this classification continues to defy any prediction.

For the most part, Medicaid revenues continue to be stable although CCNH was up a bit in September, more so in October, down a few points in November. You will see from the graph that Medicaid revenues dived with the elimination of the old IGT program; however, our expenses also were reduced significantly. Generally, Medicaid revenues have been stable with some exceptions caused by conversions from Private Pay to Medicaid. Private Pay had been holding steady, but dove badly in September to the lowest level in four months, only to dive deeper in October and November, and rebound in December.



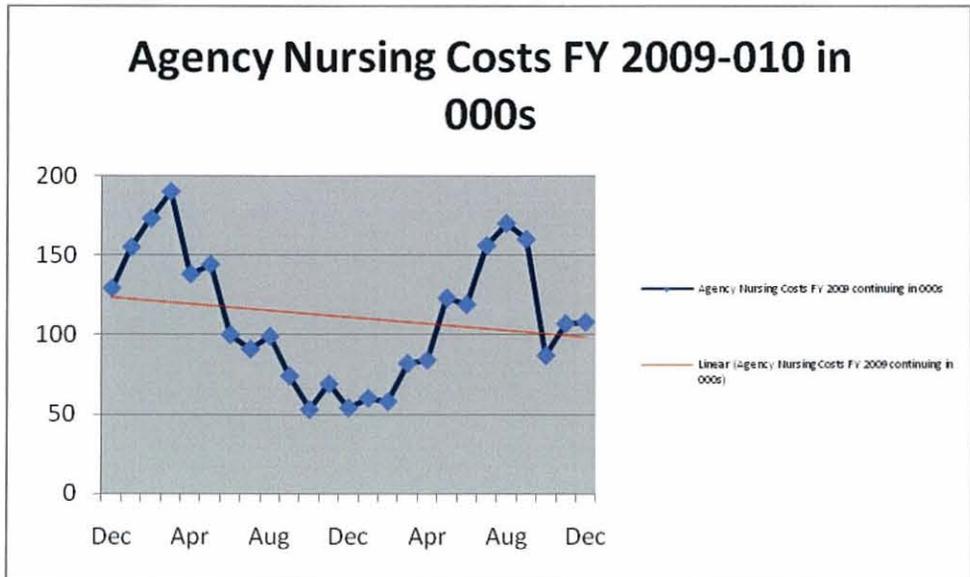




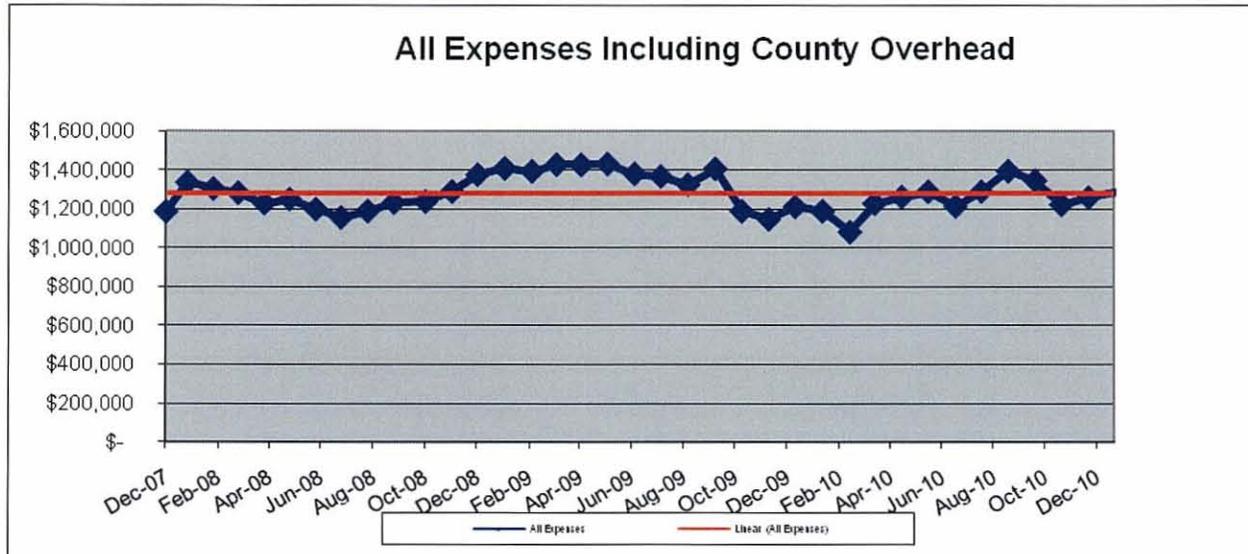
Expenses

Total expenses for December amounted to \$1.267 million, or about \$9k over budget. The December expense experience can be characterized by high labor and benefit costs, driven in large measure by holiday-associated benefits. Contract staffing costs reflect the time-off customarily incurred over the holiday period. Overages in other areas pale in comparison to labor items.

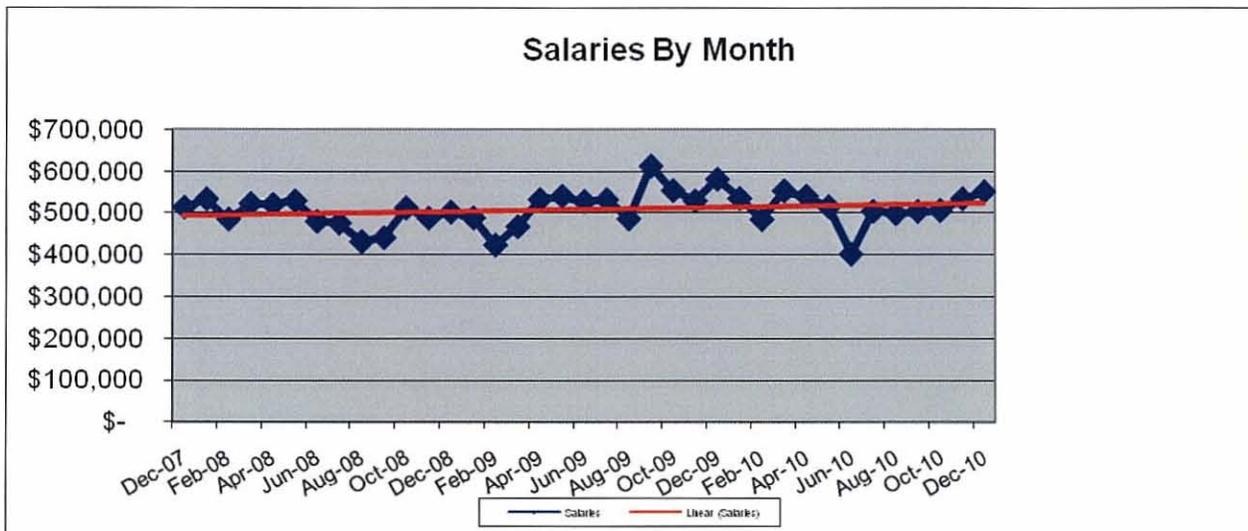
The following graph illustrates agency expense through December 2010. We have had a horrible summer in this regard, but responded well with better controls.



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.

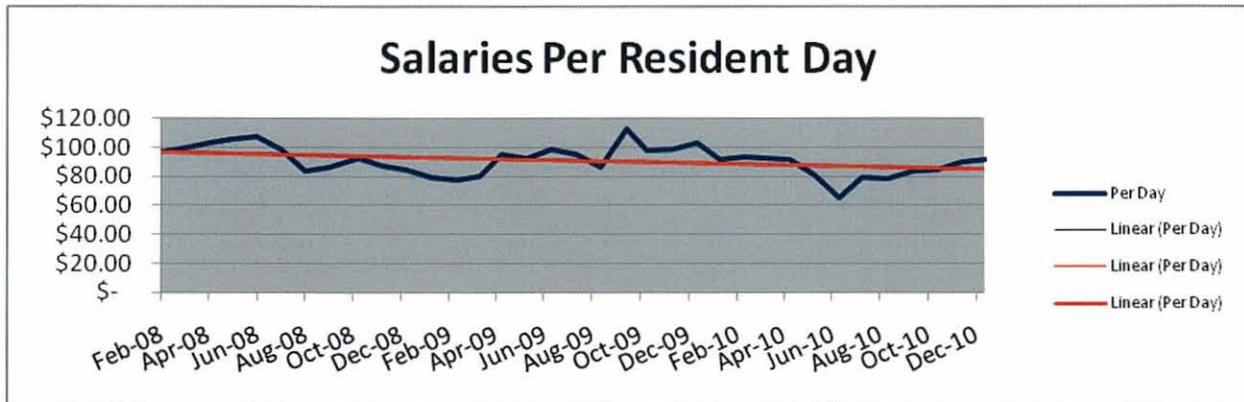


Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below.



Like November, December salary expense was up, the highest we have experienced since March. Salaries per resident day also were up over prior months. December expense per day shot up to \$91.28, the highest CCNH has experienced since April 2010 and 1.4 percent higher than November. (Months with big holidays just wreck these statistics.) The FTE complement for

December was 180 versus 185 for November. Despite a few stumbles here and there, CCNH staffing controls are usually effective.



Summary

Census continues to be the big determinant of success and one can see the results of improved census in the past few months. Nobody is comfortable with the current cash position. CCNH continues to have far more obligations that it does cash on hand. We are pushing our contacts for a resolution to the impasse with the Intergovernmental Agreement, which represents the best solution for CCNH's cash flow and payables back-log.

CCNH must continue its drive for improvements in operational effectiveness and in workforce development. Customer service scores must continue to improve. Longer term

To: Board of Directors
CCNH

From: M.A. Scavotto
Manager

Date: January 21, 2011

Re: CCNH Objectives – FYE 11-30-2011

Pursuant to our discussion of January 10, 2011 here's a summary of what CCNH's objectives might look like for the current fiscal year. We can add details or different objectives as the discussions progress.

My purposes is to simplify reporting, recognizing that – for several objectives – the work is never finished. Human Resources will never be “done”; neither will Customer Service nor will Financial Position.

Continuing Strategic Objectives

Quality of medical services

- a. Integrate Medical Director into daily operations at CCNH; move as many residents as possible to direct supervision by Medical Director (consolidate medical direction)
- b. Develop a sub-acute service or its equivalent

Marketing

Develop state-of-the-art dementia program; position CCNH as market leader in dementia (programming, media, community education, client service)

- a. Move dementia marketing to the community through education and support groups

Continuing Operating Objectives

Human resources

Advance the skill level of CCNH supervisors through management development and on-the-job experience; specific emphasis shall be placed on verbal and written communication skills, documentation of events worthy of either discipline or recognition, and consistent, even-handed enforcement of CCNH policies.

Improve IDPH regulatory position

No survey cycle problems

Customer Service

- a. Commit to Quality program continues
- b. Pinnacle scores at 4.5 or better each month

Training/education for clinical coding skills; organize nursing to function without the MDS Coordinator position

Improve financial position

- a. Cash
- b. ADC
- c. Payer mix
- d. Profitability

New Initiatives

Institute a regulatory compliance program

Develop protocols for providing more advanced nursing care for congestive heart failure (CHF) and Chronic Obstructive Pulmonary Disease (COPD); work with local hospitals to institute the protocols at CCNH

To: Board of Directors
Champaign County Nursing Home

From: M. A. Scavotto
Manager

Date: February 7, 2011

Re: Management Update

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

1. **Census:** CCNH's census has rebounded after the holidays. It continues to run at a level that demonstrates that an ADC of 195 should be attainable. Of course, if we can generate additional volume, we'll take it.
2. **Operations:** CCNH should report an operating on the order of \$225k, perhaps a bit more. I am aware of no outstanding items that would materially impact that figure. CCNH is finalizing the process of transmitting expense data to the County Auditor in electronic format; my understanding is that there are a few final bugs to eliminate. Revenue reporting remains unresolved.

We await the results of the recent Medicaid audit. We know there will be two issues to address. They do not appear to be serious and CCNH staff is not aware of any problems in how the facility has complied with the Medicaid regs. So – we wait and see what the report says.

We keep pressing to resolve the IGT. There has been no further movement from HFS. I have had a preliminary conversation with the former Director of HFS. I wait to learn if he might be in a position to help us advance the cause of County homes.

The legislature passed an increase in the provider bed tax. The current tax is \$1.50 per licensed bed, whether occupied or not. The new bed tax is an additional \$6.07; however, it applies only to occupied beds, as opposed to licensed beds, and it excludes Medicare. Under the legislation as it passes, the MDS reimbursement will be fully funded. That should be good news for CCNH as the MDS reimbursement is about \$10 per day higher than the Standard rate. Our initial conclusion is that CCNH should come out about \$50k ahead. The condition on all of this is that the Feds may have to approve the increased bed tax. At a January Board meeting in Springfield, neither of the lobbyists (and they are both highly credible) was predicting that the Feds would approve the bed tax; they just don't know at this point.

From last November's update:

Illinois is one of the last States to adopt the Federal Deficit Reduction Act. State DHFS is in the process of submitting rules to JCAR and the process may become heated. The DRA targets Medicaid eligibility regulations with the intention of making it more difficult for individuals to transfer assets. Currently, certain asset transfers are allowed and, as a result, Medicaid expenditures have escalated. The proposed rules seek to dis-allow certain asset transfers and impose penalties whereby the government can "recover" the transferred assets by reducing Medicaid expenditures. The hitch is that the nursing homes end up not getting paid during the recovery period. It is not clear that this is an unintended consequence – it may be deliberate. I am not aware of too many nursing homes that can afford to forego payments for either Medicaid or private pay residents; this is worth following and watching. The rules are complicated, but the gist is that the penalty will be extracted on the nursing home rather than on the senior who perpetrated the asset transfer.

The DRA remains a big deal. There are signs that JCAR might be willing to recommend some changes to HFS. However, I am told HFS is standing firm on its proposed rules. There are provisions that penalize providers for the actions of individuals not under the control of providers. I think we can deal with the DRA on new Medicaid admissions if we know in advance that the resident is in a penalty situation; the problem comes with an existing resident who is spending down to Medicaid status. There is no realistic escape for the facility; it will be penalized for the resident's failure to comply with the DRA rules. There is not much to like about our prospects here.

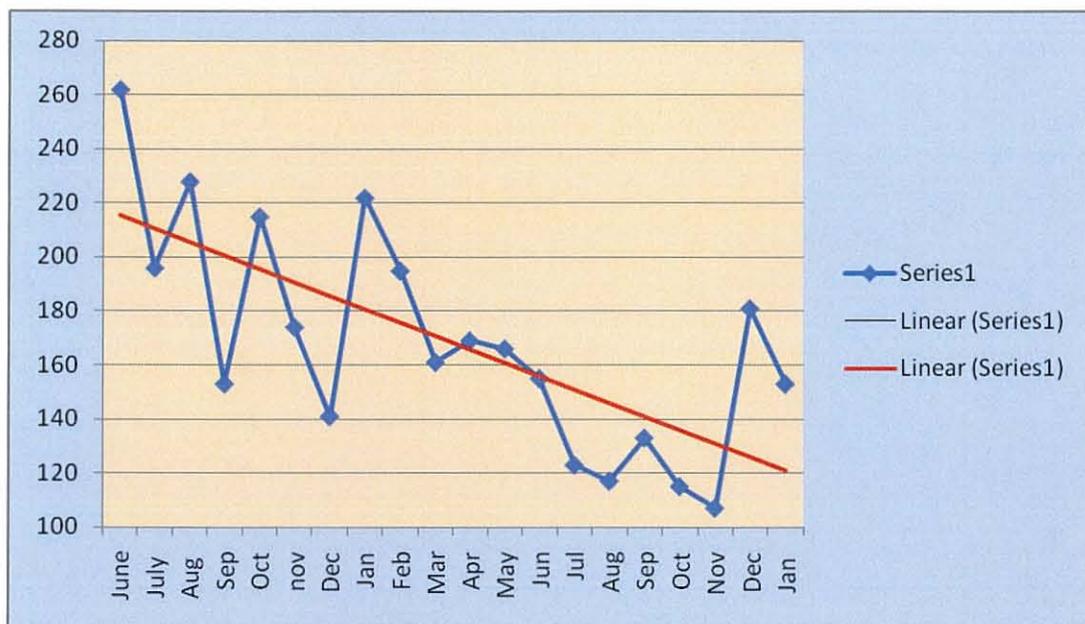
CCNH continues to move closer to a trial with the software application, UBWatch. Right now, we are experiencing problems getting the d-base loaded; it's more difficult than it should be but we will get the situation resolved. One of the things we are running up against is that our IT vendor has not thought through the potential uses of the data, leaving us in the position of not being able to use our own data for perfectly legitimate purposes. That position is so illogical that it is indefensible; the only sane thing to do is for the vendors to rectify the problem. The idea behind UBWatch (also known as BillWatch) is that it screens all Medicare and Medicaid bills against the data contained in CareWatch for consistency; in other words, if the MDS contains condition A, CCNH cannot bill for anything other than condition A. It's a necessary compliance check and CCNH is performing some necessary development work as we move to more standardized procedures for all of our County homes. Expect some bumps along the way, but this is great stuff.

Here's a heads-up on marketing: currently, CCNH's logo is hand-drawn image of the nursing home. We are going to take a crack at updating the logo with an eye to positioning CCNH for more advanced marketing efforts. This effort will probably take several attempts to get right

and the nursing board will be involved. At this juncture, we need to have some concepts to react to so we can see what potentially lies ahead.

- 3. **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. For the specific month of December, performance was awful. January was better and we'll probably keep on improving as the year progress.

June 2009 thru Jan 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.

12/31/10

Champaign County Nursing Home
Balance Sheet

1

ASSETS

Current Assets

Cash

Cash	\$262,846.19
Petty Cash	\$300.00
Total Cash	\$263,146.19

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$415,518.97
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$803,609.02
Total Rec., Net of Uncollectible Amounts	\$1,219,127.99

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$43,830.32
Allowance for Uncollectible Accts-Private Pay	\$46.41
Total Rec., Net of Uncollectible Amounts	\$43,876.73

Accrued Interest

Property Tax Revenue Receivable	\$126,781.61
Total Accrued Interest	\$126,781.61

Intergvt. Rec., Net Of Uncollectibl

Due from Other Governmental Units	\$775,206.00
Due from IL Public Aid	(\$376,333.15)
Due from IL Department of Aging-Title XX	\$76,127.45
Due from US Treasury-Medicare	\$701,970.32
Due From VA-Adult Daycare	\$5,159.00
Due From VA-Nursing Home Care	\$44,978.92
Total Intergvt. Rec., Net Of Uncollectibl	\$1,227,108.54

Prepaid Expenses

Prepaid Expenses	\$84,433.82
Stores Inventory	\$21,484.31
Total Prepaid Expenses	\$105,918.13

Long-Term Investments

Patient Trust Cash, Invested	\$6,352.90
Total Long-Term Investments	\$6,352.90
Total Current Assets	\$2,992,312.09

12/31/10

Champaign County Nursing Home
Balance Sheet

2

Fixed Assets

Nursing Home Buildings	\$23,101,202.71
Improvements not Buildings	\$463,525.63
Equipment, Furniture & Autos	\$1,139,367.36
Construction in Progress	\$92,279.38
Accumulated Depreciation-Land Improvements	(\$143,486.83)
Accumulated Depreciation-Equipment, Furniture, &	(\$553,886.92)
Accumulated Depreciation-Buildings	(\$2,262,280.92)
Total Fixed Assets	<u>\$21,836,720.41</u>
Total ASSETS	<u><u>\$24,829,032.50</u></u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	(\$28,862.22)
Accounts Payable	\$931,491.89
Salaries & Wages Payable	\$102,003.73
Interest Payable - Bonds	\$74,974.40
Due to General Corporate Fund	\$333,141.98
Tax Anticipation Notes Payable	\$856,402.04
Total Current Liabilities	\$2,269,151.82

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$6,352.90
Bonds Payable	\$3,560,000.00
Accrued Compensated Absences	\$394,677.11
Total Non-Current Liabilities	\$3,961,030.01
Total Current Liabilities	\$6,230,181.83

Equity

Retained Earnings-Unreserved	\$18,566,977.39
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Year To Date Earnings	\$17,031.70
Total Equity	\$18,598,850.67
Total LIABILITIES & EQUITY	\$24,829,032.50

Champaign County Nursing Home
Historical Statement of Operations

12/31/10

1

Description	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	Total
Operating Income													
Miscellaneous Revenue													
Sale of Fixed Assets											2,032		2,032
Lunch Reimbursement	454	462	633	531	522	309	405	405	675	336	452	312	5,496
Late Charge, NSF Check Charge	4,039	4,165	4,005	52	(1,786)	778	2,744	(59)	2,294	(1,789)	1,810	2,534	18,789
Other Miscellaneous Revenue	10	30	17	247		4,168			72	50	(186)	10	4,417
Total Miscellaneous Revenue	4,503	4,657	4,655	831	(1,264)	5,256	3,149	346	3,041	(1,403)	4,108	2,856	30,735
Medicare A Revenue													
Sanctioning Loss Of Revenue				(95,629)							94,071		(1,558)
Medicare A	223,259	163,599	326,417	282,660	315,271	259,124	237,879	287,269	288,774	139,487	309,894	259,976	3,093,608
ARD - Medicare A						14,852	23,121	13,987	167	2,030	476	9,221	63,854
NH Pt_Care - Medicare Advantage/ H	100,381	75,896	78,209	79,455	117,809	68,856	109,928	92,003	77,339	84,456	74,095	64,246	1,022,672
ARD_Pt Care - Medicare Advantage/						6,000	3,750						9,750
Total Medicare A Revenue	323,640	239,495	404,625	266,486	433,080	348,833	374,677	393,258	366,280	225,974	478,536	333,442	4,188,327
Medicare B Revenue													
Medicare B	27,840	32,779	23,882	31,245	52,030	41,374	54,024	36,932	70,432	78,283	49,402	47,064	545,288
Total Medicare B Revenue	27,840	32,779	23,882	31,245	52,030	41,374	54,024	36,932	70,432	78,283	49,402	47,064	545,288
Medicaid Revenue													
Medicaid Title XIX (IDHFS)	420,619	373,260	385,474	537,971	476,657	289,061	306,823	316,783	313,163	353,186	333,347	309,935	4,416,278
ARD - Medicaid Title XIX (IDHFS)						131,755	128,740	134,609	147,061	186,649	139,527	137,540	1,005,881
Patient Care-Hospice	10,189	3,451	3,438	3,392	3,505	1,158	42	730	5	505	(5)		26,408
ARD Patient Care - Hospice						3,844	5,200	3,582	3,467	3,543	3,429	3,543	26,608
Total Medicaid Revenue	430,809	376,710	388,912	541,363	480,162	425,818	440,805	455,704	463,695	543,884	476,298	451,018	5,475,176
Private Pay Revenue													
VA-Veterans Nursing Home Care	6,720	6,070	6,937	11,273	13,441	6,504	6,720	6,720	6,070	6,832	5,401	5,634	88,325
ARD - VA - Veterans Care						6,504	6,720	6,720	6,504	6,720	6,029	6,935	46,133
Nursing Home Patient Care - Private	353,096	303,314	342,068	160,515	294,528	251,675	247,375	241,187	220,897	239,709	180,465	259,173	3,094,002
Nursing Home Beauty Shop Revenue	2,229	2,365	2,950	2,765	2,327	2,801	2,432	2,540	3,939	4,097	4,125	4,097	36,666
Medical Supplies Revenue	8,466	7,061	6,793	1,976	3,547	922	5,959	5,839	4,343	3,285	3,671	4,542	56,405
Patient Transportation Charges	129	125	(956)		1,045	506	(79)	2,257	2,952	1,975	2,021	1,260	11,235
ARD Patient Care- Private Pay						93,600	108,304	113,556	78,449	24,209	77,482	82,686	578,286
Total Private Pay Revenue	370,641	318,936	357,793	176,528	314,888	362,512	377,432	378,819	323,154	286,828	279,195	364,326	3,911,051
Adult Day Care Revenue													
VA-Veterans Adult Daycare	938	938	1,139	1,206	1,072	1,407	1,407	1,407	1,340	1,355	353	1,273	13,835

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Champaign County Nursing Home
Historical Statement of Operations

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Description	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	Total
IL Department Of Aging-Day Care Gra	8,943	9,740	13,108	11,743	13,122	12,030	12,449	12,499	12,677	13,068	12,790	14,341	146,510
Adult Day Care Charges-Private Pay	5,271	2,517	3,527	8,234	7,107	8,642	11,936	11,505	10,408	10,410	7,650	5,730	92,936
Total Adult Day Care Revenue	15,152	13,195	17,774	21,182	21,300	22,079	25,792	25,411	24,425	24,833	20,793	21,344	253,281
Total Income	1,172,584	985,771	1,197,641	1,037,634	1,300,196	1,205,871	1,275,879	1,290,470	1,251,027	1,158,399	1,308,333	1,220,051	14,403,857

Operating Expenses

Administration

Reg. Full-Time Employees	27,537	25,974	31,281	26,312	29,748	46,000	27,828	28,821	29,683	29,002	28,106	29,265	359,557
Temp. Salaries & Wages	1,041	522	871	988	1,249	1,453	1,488	870	777	886	842	558	11,546
Per Diem	228	274	212	276	226	162	181	276	212	276	(253)		2,070
Overtime	688	118	164	230	152	509	335	76	263	126	438	256	3,356
TOPS - Balances					2,712	(19,380)	904	(1,150)	1,202	(10,378)	105	987	(24,997)
TOPS - FICA					208	(1,483)	69	(88)	92	(794)	8	76	(1,912)
Social Security - Employer	1,905	2,090	2,309	1,956	2,240	3,551	2,226	2,194	2,258	2,213	2,139	2,220	27,302
IMRF - Employer Cost	1,992	2,177	2,429	2,261	2,362	3,802	2,330	2,828	2,833	2,754	5,621	2,852	34,242
Workers' Compensation Insurance	481	1,018	1,159	1,084	1,131	1,312	1,733	1,292	1,326	1,301	1,850	859	14,546
Unemployment Insurance	1,044	684	602	499	385	1,660	489	450	(128)	210	(1,465)	214	4,644
Employee Health/Life Insurance	3,972	3,972	3,972	3,972	3,462	3,462	2,981	2,981	3,462	3,856	4,369	4,698	45,160
IMRF - Early Retirement Obligation	3,471	3,471		3,471	3,471	7,132	3,471	3,471	3,471	3,471	3,282	3,475	41,660
Employee Development/Recognition	402	429	1,129	61	1,262	275	(970)	(1,047)	83	621	331	37	2,612
Employee Physicals/Lab	1,156	700	802	1,204		1,198	2,300	3,479	1,418	3,818	4,668	2,645	23,388
Stationary & Printing	250		150		610		666				195	332	2,203
Copier Supplies	661	456	304	946	352	549	554	808	627	717	767	660	7,402
Postage, UPS, Federal Express	464	642	858	481	940	630	548	869	591	715	589	810	8,137
Equipment < \$2,500			5,331	4,060	3,774	934				3,051			17,150
Operational Supplies	3,019	1,957	952	1,878	2,201	1,584	2,415	2,138	3,131	2,110	3,091	1,735	26,211
Audit & Accounting Fees	3,229	3,229		3,229	3,229	3,229	3,229	13,172	3,229	3,229		3,625	42,628
Architect Fees													
Attorney Fees	5,665	4,243	1,707	2,931	9,620	9,267	3,530	12,528	5,606	3,186	1,255	3,775	63,312
Professional Services	21,104	31,509	24,218	48,711	31,730	29,859	27,802	30,409	43,151	34,995	42,704	30,268	396,460
Job Required Travel Expense	156	30	127	39	12	413	153	140	226	307	700	372	2,676
Insurance	40,233	23,240	40,550	(18,142)	18,918	3,173	19,168	19,168	19,168	17,109	19,167	19,829	221,580
Property Loss & Liability Claims				6	42		1,158			125	1,308		2,640
Computer Services	1,868	1,875	1,904	1,846	1,937	1,866	6,025	1,892	1,853	1,968	2,230	1,947	27,210
Telephone Services	1,549	1,987	1,514	1,580	1,519	1,703	1,679	2,117	1,789	1,644	1,822	1,434	20,337
Witness Fees											57		57
Legal Notices, Advertising	4,459	4,105	2,293	3,349	3,954	5,026	3,194	6,061	6,154	5,359	1,892	3,435	49,281
Photocopy Services	760	760	760		760	760	760	760	760	760	1,520		8,359
Public Relations		109	370			93	391	445	497	(108)	184	198	2,179
Dues & Licenses	6,235			425					188	2,165		13,982	22,995
Conferences & Training	853		4,505	1,012	2,076	2,450	3,130	145		2,400	175	489	17,235

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Champaign County Nursing Home
Historical Statement of Operations

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Description	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	Total
Finance Charges, Bank Fees	1,295	1,365	1,258	1,419	1,297	1,767	2,331	2,115	2,254	2,693	1,931	3,588	23,313
Cable/Satellite TV Expense	2,090	2,090	2,090	2,261	2,176	2,175	2,175	2,175	2,175	2,175	2,175	2,260	26,020
IPA Licensing Fee	11,300	10,206	11,299	10,935	11,300	10,936	11,300	11,300	10,935	11,300	10,935	11,300	133,043
Fines & Penalties				50,000			9,295	975			(24,000)		36,270
General Liability Claims		7,500											7,500
Depreciation Expense	60,513	60,531	60,531	60,463	60,463	60,463	60,463	60,462	59,654	59,654	59,538	59,161	721,894
Transfers to General Corporate Fund	1,138	850	(2,500)	2,100	1,200	(25)	575	1,063	4,155	713	1,388	350	11,005
Interest-Tax Anticipation Notes' Payabl					745	1,652	72	710	1,350		13		4,542
Interest- Bonds Payable			51,769	13,324	13,324	13,324	12,542	12,542	12,542	9,667	12,542	11,992	163,571
Total Administration	210,757	198,114	254,921	235,169	220,786	201,482	218,517	226,448	226,989	203,296	192,218	219,685	2,608,384
Environmental Services													
Reg. Full-Time Employees	27,854	29,435	34,242	34,177	31,599	31,122	31,171	31,235	31,688	32,831	29,558	31,476	376,390
Temp. Salaries & Wages	1,344	768											2,112
Overtime	2,044	4			239	1,082	718	239	838		2,168	1,786	9,119
TOPS - Balances						1,132	(2,889)	1,037	346	1,173	1,127	(105)	1,819
TOPS - FICA						87	(221)	79	26	90	86	(8)	139
Social Security - Employer	2,295	2,328	2,578	2,574	2,395	2,422	2,416	2,364	2,444	2,466	2,382	2,517	29,181
IMRF - Employer Cost	2,385	2,358	2,671	2,728	2,655	2,685	2,678	3,164	3,169	3,198	6,154	3,297	37,141
Workers' Compensation Insurance	1,513	1,071	1,173	1,197	1,126	649	1,908	1,359	1,379	1,428	909	932	14,643
Unemployment Insurance	403	425	879	831	836	1,111	692	239	364	39	75	13	5,907
Employee Health/Life Insurance	5,523	5,523	5,533	5,523	5,523	5,523	6,036	5,523	6,036	6,036	6,848	6,449	70,077
Operational Supplies	5,169	3,667	5,803	4,457	5,464	6,814	4,802	4,355	6,162	5,160	5,323	6,686	63,862
Gas Service	19,237	20,623	17,501	17,157	16,025	8,744	10,147	9,960	8,856	6,118	27,378	11,642	173,388
Electric Service	16,076	20,917	21,013	24,973	25,399	29,371	27,406	29,602	22,570	23,466	19,403	13,658	273,853
Water Service	1,379	1,347	923	1,420	1,950	2,186	2,079	2,226	2,074	1,992	2,741	1,375	21,692
Pest Control Service	468	468	468	480	480	468	468	468	468	468	468	468	5,637
Waste Disposal & Recycling	2,647	2,285	2,421	2,418	2,287	2,200	2,878	2,205	3,527	2,305	1,001	4,251	30,423
Equipment Rentals	268	268	268	268	268	268	268	268	268	268		536	3,216
Sewer Service & Tax	1,306	1,242	12	1,303	1,327	1,213	1,390	1,302	1,427	1,263	2,466		14,251
Total Environmental Services	89,911	92,729	95,484	99,506	97,574	97,076	91,947	95,625	91,641	88,299	108,087	84,972	1,132,850
Laundry													
Reg. Full-Time Employees	9,761	8,628	10,404	10,414	9,709	9,469	9,531	9,784	9,519	9,617	9,295	10,801	116,930
Overtime	614					240	245	8	248	4	499	377	2,235
TOPS Balances						(209)	(420)	39	(84)	(491)	(70)	(1,557)	(2,793)
TOPS - FICA						(16)	(32)	3	(6)	(38)	(5)	(119)	(214)
Social Security - Employer	763	668	783	785	730	731	741	737	735	724	735	847	8,979
IMRF - Employer Cost	788	762	834	807	810	810	822	987	953	938	1,906	1,106	11,523
Workers' Compensation Insurance	171	334	366	354	347	202	578	426	414	418	593	261	4,463
Unemployment Insurance	309	258	305	288	290	336	184	16	128		(254)		1,860
Employee Health/Life Insurance	1,422	1,422	2,222	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	2,129	18,576

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Champaign County Nursing Home													4
Historical Statement of Operations													
12/31/10	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	Total
Description													
Laundry Supplies	2,014	1,243	1,803	1,663	1,447	1,223	1,571	2,044	1,659	1,618	1,646	2,531	20,462
Linen & Bedding	576	254	560	1,259	781	1,288	2,234	1,100	1,498	1,198	1,285	2,641	14,676
Total Laundry	16,419	13,569	17,278	16,992	15,536	15,496	16,876	16,564	16,487	15,410	17,054	19,018	196,698
Maintenance													
Reg. Full-Time Employees	5,005	5,483	5,881	6,234	5,491	5,686	5,671	5,671	5,526	5,417	5,469	5,927	67,462
Overtime									14				14
TOPS - Balances						(266)	(451)	(168)	47	21	(299)	83	(1,032)
TOPS - FICA						(20)	(35)	(13)	4	2	(23)	6	(79)
Social Security - Employer	342	377	403	432	377	391	410	390	379	372	369	423	4,666
IMRF - Employer Cost	401	387	430	440	418	433	454	522	491	482	986	554	5,999
Workers' Compensation Insurance	105	186	208	211	201	118	342	247	240	236	348	171	2,612
Unemployment Insurance	269	25	154	154	151	200	162	56	91		(140)		1,122
Employee Health/Life Insurance	1,302	1,302	1,302	1,321	1,439	1,865	1,302	2,102	1,302	1,306	502	1,079	16,124
Gasoline & Oil	44	6		49	50		(2)			5	48	8	208
Ground Supplies		138		29	14						115	276	572
Maintenance Supplies	1,917	1,871	2,700	1,413	3,069	1,187	598	1,729	3,128	2,155	6,384	6,876	33,025
Professional Services											3,854	4,610	8,464
Automobile Maintenance	499	388	307	165	716	155	111	274	1,644	97	653	576	5,584
Equipment Maintenance	1,855	2,100	921	1,065	4,984	1,047	3,914	1,477	1,553	2,017	2,088	3,992	27,013
Equipment Rentals										35			35
Nursing Home Building Repair/Mainte	6,925	6,704	4,693	3,912	3,630	3,613	2,212	9,372	5,353	6,491	5,045	14,623	72,573
Conferences & Training	284		132	533									950
Landscaping Services											2,327		2,327
Parking Lot/Sidewalk Maintenance	4,517	2,790										6,525	13,832
Nursing Home Building Construction/ Furnishings, Office Equipment									5,317				5,317
Total Maintenance	23,466	21,757	17,129	15,958	20,540	14,409	14,688	21,660	25,090	18,635	27,728	45,728	266,788
Nursing Services													
Reg. Full-Time Employees	113,727	94,190	111,523	100,725	96,344	86,707	90,020	89,622	85,892	85,760	92,379	115,089	1,161,978
Reg. Part-Time Employees	5,194	10,407	14,322	14,354	16,243	10,790	11,177	9,329	5,333	5,446	4,525	4,844	111,964
Temp. Salaries & Wages	27,127	25,117	23,535	16,767	19,637	18,455	26,545	28,354	30,692	33,295	39,892	37,244	326,659
Overtime	41,099	24,839	31,776	33,211	29,159	34,824	33,491	24,814	34,017	30,177	47,337	47,369	412,112
TOPS - Balances						(168)	(15,054)	4,906	823	3,170	5,002	(3,476)	(4,798)
No Benefit Full-Time Employees	109,988	95,152	112,840	129,547	92,746	72,975	74,415	81,963	77,481	78,935	73,014	61,877	1,060,931
No Benefit Part-Time Employees	10,543	7,836	8,678	15,191	23,026	22,096	28,942	33,244	40,446	40,123	38,554	36,908	305,586
TOPS - FICA						(13)	(1,152)	375	63	242	383	(266)	(367)
Social Security - Employer	21,385	21,462	22,958	23,531	21,045	18,660	20,352	20,311	20,807	20,803	22,478	23,069	256,861
IMRF - Employer Cost	22,196	20,811	23,244	24,243	21,405	19,014	20,009	24,143	23,852	23,563	50,579	25,218	298,276
Workers' Compensation Insurance	4,693	9,464	9,862	10,005	8,737	4,649	13,686	10,549	10,433	10,595	15,955	6,889	115,517
Unemployment Insurance	15,802	2,004	8,713	7,484	6,706	7,594	5,160	5,014	(2,328)	2,347	(8,501)	3,002	52,997

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Champaign County Nursing Home
Historical Statement of Operations

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Description	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	Total
Employee Health/Life Insurance	15,216	14,712	14,704	13,690	15,101	14,588	13,063	13,169	12,143	12,650	12,159	12,112	163,306
Books, Periodicals & Manuals		483			366				209	367		171	1,596
Stocked Drugs	2,299	2,092	1,937	2,211	2,326	3,305	3,072	2,740	1,723	2,038	2,642	2,643	29,029
Pharmacy Charges-Public Aid	1,654	1,244	1,420	3,042	1,628	2,363	1,357	1,357	2,167	876	2,051	751	19,910
Oxygen	3,045	2,185	2,785	1,729	1,768	2,041	2,557	2,950	3,465	2,494	2,210	2,459	29,688
Incontinence Supplies	9,651	5,499	6,052	9,879	7,612	9,424	6,526	8,542	9,679	8,799	5,671	10,512	97,846
Pharmacy Charges - Insurance	6,175	5,075	3,725	5,800	7,750	6,225	9,400	6,950	8,830	3,466	5,268	3,750	72,413
Operational Supplies	21,454	12,207	22,000	14,684	22,446	19,994	22,661	22,271	21,991	15,003	18,067	24,151	236,929
Pharmacy Charges-Medicare	12,600	8,575	12,825	14,025	17,995	17,475	20,131	17,025	27,208	8,660	16,819	13,575	186,913
Medical/Dental/Mental Health	(1,600)												(1,600)
Professional Services	8,728	9,356	1,714	3,112	11,570	26,694	20,169	27,844	25,079	26,034	13,864	8,964	183,126
Laboratory Fees	2,306	1,750	3,247	2,930	2,550	3,630	2,963	2,507	1,880	1,422	2,298		27,482
Equipment Rentals	409	2,174	4,294	5,532	2,506	5,450	4,999	2,563	3,055	3,393	5,488	3,475	43,340
Dues & Licenses	120		150	87						110			467
Conferences & Training	834	472	203	717	1,485	1,721	899	1,584	2,200	682	650		11,447
Contract Nursing Services	59,967	58,247	78,015	84,279	122,776	118,790	155,875	170,205	160,116	86,578	107,414	108,272	1,310,534
Medicare Medical Services	357	614	5,026	3,545	4,955	3,071	3,869	3,414	1,078	1,371	14,364	9,866	51,531
Furnishings, Office Equipment													
Medical/ Health Equipment				6,182						11,090			17,271
Total Nursing Services	514,967	435,968	525,546	546,502	557,881	530,355	575,131	615,745	608,333	519,487	590,560	558,469	6,578,943
Activities													
Reg. Full-Time Employees	13,083	11,996	13,391	14,951	13,514	14,074	14,346	13,851	11,923	11,457	11,667	12,388	156,643
Temp. Salaries & Wages							322	2					324
Overtime									4		115		119
TOPS - Balances						170	787	(13)	(12,281)	972	171	(397)	(10,590)
TOPS - FICA						13	60	(1)	(939)	74	13	(30)	(810)
Social Security - Employer	895	856	975	996	930	968	1,062	955	857	833	848	912	11,085
IMRF - Employer Cost	932	924	1,039	1,078	1,030	1,073	1,150	1,282	1,112	1,080	2,320	1,194	14,215
Workers' Compensation Insurance	249	439	495	513	495	293	873	603	519	498	746	353	6,075
Unemployment Insurance	431	294	398	367	290	485	287	165	229	62	(340)	53	2,721
Employee Health/Life Insurance	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	3,219	30,105
Books, Periodicals & Manuals	60											349	409
Operational Supplies	302	207	257	207	433	315	209	206	312	179	994	232	3,853
Professional Services	121	121	121	121	121	121		121	247	121	121		1,333
Field Trips										19			19
Conferences & Training	284		140	267				15	263				969
Total Activities	18,776	17,255	19,236	20,917	19,231	19,931	21,514	19,604	4,663	17,714	20,223	17,405	216,470
Social Services													
Reg. Full-Time Employees	7,769	7,231	8,702	6,956	11,011	11,697	11,750	9,697	8,057	12,087	13,936	14,224	123,118
Overtime	218	285	974	318	485	422	681	694	792	1,010	494	705	7,078

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Champaign County Nursing Home
Historical Statement of Operations

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Description	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	Total
TOPS - Balances						126	454	719	312	11,564	(545)	(223)	12,407
TOPS - FICA						10	35	55	24	885	(42)	(17)	949
Social Security - Employer	592	550	668	581	857	904	937	769	652	976	1,080	1,130	9,697
IMRF - Employer Cost	568	544	688	597	950	1,002	1,038	1,041	846	1,266	2,292	1,480	12,312
Workers' Compensation Insurance	67	236	273	257	403	250	699	422	350	526	840	403	4,727
Unemployment Insurance	221	193	248	210	256	398	165	16	106		(322)		1,492
Employee Health/Life Insurance	515	515	515	515	515	515	515	996	996	996	996	2,151	9,743
Professional Services	121	121	121	121	121	121	2,500	8,273	18,978	1,822	121		32,418
Conferences & Training									263				263
Total Social Services	10,072	9,676	12,189	9,555	14,598	15,445	18,775	22,681	31,376	31,132	18,851	19,853	214,202
Physical Therapy													
Reg. Full-Time Employees	1,860	2,429	2,490	2,704	2,307	2,373	2,328	2,329	2,353	2,190	2,340	4,427	30,130
Overtime					388	417	20				40		865
No Benefit Full-Time Employees	1,631	2,594	2,453	2,405	2,025	2,405	2,273	2,405	2,191	2,298	2,191		24,870
Social Security - Employer	341	296	370	384	353	390	349	354	340	336	341	334	4,188
IMRF - Employer Cost	366	349	406	395	392	432	387	475	441	436	903	437	5,418
Workers' Compensation Ins.	(57)	154	179	174	159	99	280	206	198	195	289	129	2,005
Unemployment Insurance	140	124	145	144	144	151			3		(110)		741
Employee Health/Life Insurance	513	513	513	513	513	513	513	513	513	513	513	1,079	6,718
Operational Supplies	285	61			605						(45)		906
Professional Services	37,321	25,065	29,700	35,508	48,107	42,346	42,200	44,070	53,740	52,058	39,826	37,022	486,962
Total Physical Therapy	42,399	31,584	36,256	42,227	54,993	49,125	48,350	50,351	59,778	58,024	46,288	43,428	562,802
Occupational Therapy													
Reg. Full-Time Employees	1,565	2,173	2,346	1,819	2,006	2,101	2,126	2,101	2,101	2,006	2,101	2,222	24,668
TOPS - Balances						(103)	198	64	(127)	(199)	(204)	(7)	(378)
TOPS - FICA						(8)	15	5	(10)	(15)	(16)	(1)	(29)
Social Security - Employer	158	128	179	139	153	161	163	161	161	153	160	169	1,886
IMRF - Employer Cost	172	138	177	172	170	178	180	215	208	199	408	222	2,441
Workers' Compensation Ins.	(28)	59	76	74	73	44	127	91	91	87	134	64	895
Unemployment Insurance	67	50	62	60	65	71	12		34		(49)		371
Employee Health/Life Insurance	395	395	395	395	395	395	395	395	395	395	395	540	4,880
Operational Supplies	18	271	95		136			854					1,374
Professional Services	42,552	35,850	50,213	47,216	51,473	49,018	49,325	49,956	45,355	46,190	48,565	44,851	560,564
Total Occupational Therapy	44,900	39,063	53,544	49,875	54,470	51,857	52,541	53,842	48,209	48,817	51,494	48,060	596,672
Speech Therapy													
Professional Services	18,000	15,172	20,750	17,275	18,917	17,144	19,226	11,521	10,184	9,783	7,924	7,601	173,498
Total Speech Therapy	18,000	15,172	20,750	17,275	18,917	17,144	19,226	11,521	10,184	9,783	7,924	7,601	173,498

Food Services

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Champaign County Nursing Home													
Historical Statement of Operations													
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Description	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	Total
Reg. Full-Time Employees	30,135	31,331	35,767	36,185	34,993	32,331	36,738	40,062	39,065	41,205	40,682	42,711	441,206
Reg. Part-Time Employees	6,219	5,087	5,205	3,596	5,156	3,675	2,189	897	1,036	1,306	995	1,278	36,638
Temp. Salaries & Wages	910	851	1,038	208									3,007
Overtime	2,875	133	106	466	5	1,993	1,837	1,356	2,352	1,175	3,903	2,990	19,192
TOPS - Balances						403	33	1,400	184	(434)	2,033	(500)	3,118
TOPS - FICA						31	3	107	14	(33)	156	(38)	239
Social Security - Employer	2,824	2,945	3,133	3,011	2,987	2,827	3,066	3,156	3,162	3,234	3,349	3,512	37,204
IMRF - Employer Cost	3,027	2,999	3,184	3,071	3,248	3,133	3,345	4,155	4,034	4,063	8,007	4,532	46,797
Workers' Compensation Insurance	(503)	1,431	1,476	1,377	1,407	775	2,331	1,782	1,744	1,849	2,613	1,271	17,554
Unemployment Insurance	1,809	581	1,276	1,191	1,134	1,334	793	440	557	305	(687)	263	8,995
Employee Health/Life Insurance	9,164	9,164	8,651	8,651	8,651	8,651	8,651	8,138	8,138	8,651	8,651	8,539	103,700
Food	28,602	28,636	33,364	29,556	30,683	36,122	37,069	36,076	32,926	36,063	37,396	35,381	401,872
Nutritional Supplements	1,683	1,957	2,202	2,068	2,014	2,133	1,352	2,327	2,029	2,837	3,005	2,412	26,019
Operational Supplies	2,475	2,653	4,460	7,164	3,154	3,194	(263)	4,065	4,375	2,831	4,558	3,523	42,189
Professional Services	1,344	1,835	1,534	2,269	1,869	2,264	2,359	1,912	2,399	2,033	2,291	280	22,389
Equipment Rentals	380	380	380	380	380	380	380	380	380	380	89	671	4,559
Dues & Licenses			80										80
Conferences & Training	334		137	267					80				818
Total Food Services	91,278	89,981	101,994	99,460	95,681	99,245	99,882	106,253	102,475	105,464	117,040	106,824	1,215,576
Barber & Beauty													
Reg. Full-Time Employees	2,666	2,989	3,389	2,389	2,065	2,188	2,163	2,163	3,957	4,097	4,265	4,458	36,788
TOPS - Balances						87	(169)	22	(60)	287	(8)	134	293
TOPS - FICA						7	(13)	2	(5)	22	(1)	10	22
Social Security - Employer	146	172	199	133	116	123	141	121	224	233	240	289	2,135
IMRF - Employer Cost	183	172	200	143	128	73	157	162	290	365	512	378	2,761
Workers' Compensation Insurance	(38)	101	115	86	76	46	130	94	172	178	246	128	1,333
Unemployment Insurance	51	43	51	48	45	76	57	29	50		7		458
Employee Health/Life Insurance	513	513	513	513	513	513	513	513	513	513	513	1,079	6,718
Operational Supplies	177		110	143		113		149	139		63	160	1,053
Total Barber & Beauty	3,696	3,990	4,577	3,453	2,942	3,224	2,978	3,255	5,280	5,695	5,837	6,636	51,563
Adult Day Care													
Reg. Full-Time Employees	12,185	11,818	14,700	14,271	12,915	13,583	13,570	13,580	13,625	12,963	13,645	13,961	160,816
Temp. Salaries & Wages						508	1,452	584	146	14	1,250	1,025	4,980
Overtime	5	18	14	50	75	35	29	28	61	40		5	361
TOPS - Balances						(581)	223	(192)	(164)	1,404	(858)	(1,097)	(1,265)
TOPS - FICA						(44)	17	(15)	(13)	107	(66)	(84)	(97)
Social Security - Employer	880	907	1,097	1,068	968	1,053	1,137	1,058	1,031	970	1,102	1,131	12,401
IMRF - Employer Cost	1,030	1,056	1,137	1,125	1,073	1,124	1,135	1,357	1,322	1,256	2,609	1,393	15,617
Workers' Compensation Insurance	(180)	467	504	497	473	292	891	616	599	565	911	435	6,070
Unemployment Insurance	420	348	417	287	265	448	46	26	53	2	(347)	25	1,989

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Champaign County Nursing Home
Historical Statement of Operations

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Description	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	Total
Employee Health/Life Insurance	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,588	30,128
Books, Periodicals & Manuals			71							13			84
Gasoline & Oil	(235)	502	716	651	1,495	754	1,158	1,580	(533)	1,140	1,590	1,202	10,020
Operational Supplies	40	138	113	29	157	235	134	90	69	84	604	42	1,736
Dues & Licenses					250						10		260
Conferences & Training	284		152	1,480	(276)			15	484	186			2,325
Total Adult Day Care	16,934	17,759	21,424	21,962	19,898	19,911	22,295	21,233	19,185	21,246	22,954	20,625	245,425
Alzheimers and Related Disorde													
Reg. Full-Time Employees	27,163	32,961	32,611	26,056	28,957	25,013	25,830	28,523	30,989	29,899	28,765	33,325	350,093
Reg. Part-Time Employees			1,438	1,939	2,607	2,746	2,752	2,192	1,367				15,041
Overtime	13,086	6,579	6,789	8,689	8,545	13,802	11,562	8,430	8,702	6,846	11,763	12,679	117,472
TOPS - Balances						(1,004)	1,014	922	15,969	892	1,519	1,245	20,556
No Benefit Full-Time Employees	26,999	33,180	32,354	26,259	28,462	24,444	25,223	22,635	20,769	22,770	17,998	13,667	294,759
No Benefit Part-Time Employees	3,248	4,672	3,854	2,972	4,868	2,698	3,683	3,300	2,420	3,889	6,790	8,044	50,436
TOPS - FICA						(77)	78	71	1,222	68	116	95	1,573
Social Security - Employer	5,811	5,335	5,805	4,961	5,551	5,203	5,254	4,772	4,989	4,778	4,898	5,110	62,466
IMRF - Employer Cost	5,717	5,918	6,322	5,724	10,964	956	5,823	6,608	6,270	6,195	13,319	6,681	80,497
Workers' Compensation Insurance	(704)	2,398	2,523	2,191	2,234	1,245	3,461	2,464	2,416	2,460	3,480	1,552	25,721
Unemployment Insurance	2,832	1,221	2,294	1,766	1,599	1,981	851	592	(271)	30	(2,103)	38	10,829
Employee Health/Life Insurance	3,076	3,076	2,563	2,563	2,563	2,563	2,563	2,563	2,563	2,050	2,050	5,889	34,082
Operational Supplies		228							24	8			260
Conferences & Training	284			828	903	645							2,661
Total Alzheimers and Related Disord	87,512	95,568	96,552	83,948	97,253	80,215	88,092	83,072	97,427	79,886	88,596	88,324	1,066,445
Total Expenses	1,189,086	1,082,184	1,276,881	1,262,798	1,290,299	1,214,917	1,290,811	1,347,853	1,347,117	1,222,889	1,314,855	1,286,626	15,126,317
Net Operating Income	(16,502)	(96,413)	(79,239)	(225,164)	9,897	(9,046)	(14,932)	(57,383)	(96,091)	(64,490)	(6,522)	(66,575)	(722,460)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	82,997	973,700
Back Tax-Nursing Home Operating												436	436
Mobile Home Tax												1,074	1,074
Payment in Lieu of Taxes												431	431
Total Local Taxes	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	80,973	82,914	82,997	975,641
Miscellaneous NI Revenue													
Investment Interest			353	373	304	256				83	2,180		3,548
Restricted Donations	20	28		410	592	410	150		50	460	6,508	610	9,239
Interfund Transfer-From General Cor			13,342										13,342
Total Miscellaneous NI Revenue	20	28	13,695	783	896	667	150		50	543	8,687	610	26,130

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Description	01/10	02/10	03/10	04/10	05/10	06/10	07/10	08/10	09/10	10/10	11/10	12/10	Total
Total NonOperating Income	80,993	81,001	94,668	81,756	81,869	81,640	81,123	80,973	81,023	81,516	91,601	83,607	1,001,771

NonOperatingExpense

Prior Period Adjustment								47,864			(47,864)		
Total								47,864			(47,864)		
Net NonOperating Income	80,993	81,001	94,668	81,756	81,869	81,640	81,123	33,109	81,023	81,516	139,465	83,607	1,001,771
Net Income (Loss)	64,491	(15,411)	15,429	(143,408)	91,766	72,594	66,191	(24,273)	(15,068)	17,026	132,943	17,032	279,311