

# NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, May 13, 2013 – 6:00pm

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

**CHAIR:** Catherine Emanuel  
**DIRECTORS:** Peter Czajkowski, Lashunda Hambrick, Josh Hartke, Mary Hodson, Gary Maxwell, Robert Palinkas

## ITEM

- I. CALL TO ORDER
- II. ROLL CALL
- III. APPROVAL OF AGENDA
- IV. APPROVAL OF MINUTES  
April 8, 2013
- V. PUBLIC PARTICIPATION
- VI. OLD BUSINESS
- VII. NEW BUSINESS  
Management report  
    Operations (Management Report)  
    Cash Position  
Management Update  
Compliance Program Resolution (action required)  
Strategic Objectives
- VIII. OTHER BUSINESS
- IX. NEXT MEETING DATE & TIME  
June 10, 2013 – 6:00pm
- X. ADJOURNMENT

**Attachments:** Management Report, Management Update

**Board of Directors  
Champaign County Nursing Home  
Urbana, Illinois  
April 8, 2013**

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

Directors Absent/Excused: Hambrick

Also Present: Busey, Gima, Noffke

**1. Call to Order**

The meeting was called to order at 6:00 pm by Chair Emanuel

**2. Roll Call**

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

**3. Agenda & Addendum**

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

**4. Approval of Minutes**

The open session minutes of March 11, 2013 were approved as submitted (motion by Maxwell, second by Hartke, unanimous).

**5. Public Participation**

Denny Inman voiced his thanks in the care provided by the staff of CCNH in the care of his mother and reviewed his views of the positive changes that have occurred with CCNH over the past few years.

**6. Old Business**

**7. New Business**

**a. Operations (Management Report)**

Gima reviewed the statistics and financials for February 2013. The average daily census was 185.2 in February, down from 204.8 in December and 195.1 in January. Medicare census was 23.5 in February, up from 21.6 in January. Private pay increased from 61.4 to 63.1. The Medicaid census fell from 112 in January to 98.6 in February.

In February, CCNH showed a net loss of -\$28k, which is a smaller in comparison to January's net loss of -\$67k.

Revenues fell from \$1.2 million in January to \$1.05 million in February. Medicare revenue fell from \$296k t \$277k due to a smaller percentage of rehab days resulting in the per diem falling from \$438 per day in January to 4410 per day in February. Private pay revenue fell from \$365k to \$329k and Medicaid revenue fell from \$502k to \$395k.

Operating expenses fell from \$1.36 million in January to \$1.17 million in February. Wages fell by \$88k. Benefits decreased by \$33k. Non-labor expenses fell b y \$73k. February's agency expenses totaled \$24.4k, the smallest figure since moving into the new facility.

Maintenance and repairs was the only expense that was significantly high for the month, due a number of repairs.

**b. Cash Position**

The ending cash balance for February was \$1.1 million, down by \$81k from \$1.14 million in January. Accounts receivable increased from \$3.34 million to \$3.48 million, and accounts payable increased from \$1.47 million to \$1.58 million during the same period.

The cash flow projection was updated through March 20<sup>th</sup>. The long term cash projection for the end of December 2013 has decreased from \$2 million to \$1.9 million. This reflects the lower revenue seen in January and February. The change is not significant. Medicaid payments continue without change or any notification from the State of any pending changes.

**c. Respiratory Therapy**

The respiratory therapist started on March 21<sup>st</sup> with 8 residents currently been followed in the program. With the program starting back up, we will work to implement the pulmonary clinic program.

**d. Open Management Positions**

The Food Services Director will start on Wednesday, April 10<sup>th</sup>. We have three Director of Nursing candidates and one for the Adult Day Care Director position.

**e. Bad Debt**

\$292,586 in bad debt will be written off in FY 2012. These receivables are for the years 2009 and 2010. The amount equals 2 percent of revenues. The industry

comparison ranges from 0.5 percent to 3 percent of revenues. A plan has been put into place for approximately one year to achieve an annual write-off of 0.5 percent by 2015.

**f. Corporate Compliance Program**

Gima reviewed the Corporate Compliance Board resolution, Compliance Program Policy/Code of Conduct, Compliance Officer and Committee Policy, compliance Program Training and Education Policy, and Responding to Non-compliance and Taking Corrective Action Policy. The resolution formally adopts the CCNH Corporate Compliance program. The Board discussed and directed Gima to amend the documents to remove the name of the Corporate Compliance Officer. The name will be clearly displayed at CCNH and on the county website.

**8. Next Meeting Date**

Monday, May 13, 2013, 6:00 p.m.

**9. Adjournment**

Chair Emanuel declared meeting adjourned at 7:30 pm.

Respectfully submitted

Scott T. Gima  
Recording Secretary

To: Board of Directors  
Champaign County Nursing Home

From: Scott Gima  
Manager

Date: May 7, 2013

Re: Statistical and Financial Management Report

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March's census averaged 181.7, which is a further decline from 185.2 in February. Referrals and subsequent admissions continue at a regular pace. Expirations fell in March, but discharges remain high. The majority of discharges were in Medicare, whose census fell from 23.5 in February to 13.3 in March.

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
Jan	11	11	22	24	11	35
Feb	16	7	23	18	13	31
Mar	12	14	26	25	8	21
Apr	15	8	23	21	8	29

Medicare discharges to home bode well from a quality of care standpoint, providing a strong indicator of success in rehabbing residents so they can return home. With the rollout of the dual-eligible managed care program, the health plans want to see a high rate of discharges to home. However, these strong outcomes have an obvious negative impact on the census. The other two payor sources showed an increase in census between February and March. Medicaid census increased from 98.6 to 101.4 and private pay increased from 63.1 to 67.0.

The payor mix in March showed the following changes from February. The Medicare mix fell from 12.7 percent to 7.3 percent. The Medicaid mix increased from 53.3 percent to 55.8 percent. The private pay mix increased from 34.1 percent to 36.9 percent.

The preliminary statistics for May show no significant changes. The census is currently 181 with 15 Medicare and Medicare Advantage residents.

The March revenue and expense highlights are summarized below.

March shows a net loss of -\$70k. On a cash basis, operations showed a net cash loss of -\$9k. On a YTD basis, CCNH has a net loss of -\$84.4k but positive cash totaling \$160k.

Operating revenues increased by \$66k, from \$1.053 million in February to \$1.119k in March. Medicaid revenue increased by \$58k and private pay revenue jumped \$87k. Medicare revenues fell by \$89k.

Operating expenses increased from \$1.168 million to \$1.276k between February and March, an increase of \$108k.

Wages/salaries increased from \$458,130 to \$538,378, an increase of \$80,248. The average salary per resident day increased from \$88.36 to \$95.58. Approximately \$40k of the increase is due to the 31 day month in March compared to the 28 day month in February.

There were two TOPs payout in March, \$6,700 in dietary and \$5,000 in the ALZ unit. The snow day on 3/25 resulted in \$2,600 in overtime pay for staff that worked per the union contract. The remaining increase was probably attributable to nurse staffing not flexing down completely in line with the drop in census. But agency costs fell in March to another all time low. Agency usage has been \$76,604 in December, \$68,537 in January, \$40,693 in February and \$35,383 for March. Agency costs per resident day fell from \$7.85 to \$6.28, a \$1.57 drop, which offsets some of the nursing increase.

Benefits showed little change, totaling \$183,845 in February and \$188,084 in March.

Alzheimer's labor expenses, benefits and taxes are all over budget for the month and on a year to day basis. This looks like it is an issue of a low budget allocation and not an overage issue. Census has been stable, while the rest of the facility has seen a decline in census. The 2013 budget was based on actual 2012 wages, but the Alzheimer's unit had significant staff vacancies and related high usage of agency staff. Since December, the number of staff has increased by about 10 employees and vacancies are down. At the same time, agency expenses have fallen (\$23k in December versus \$10.5k in March), which is what should be expected.

Non-labor expenses increased by \$23.5k, from \$525,721 in February to \$549,214 in March. On a per day basis, non-labor costs declined from \$101.39 per day to \$97.50, which reflects the decrease in census.

Major items include:

Food costs were over budget by \$3,000. This is one of the issues that will be reviewed by the new Dietary Director.

Food service professional services totaled \$11,640 in March (\$9,000 over budget) up from \$3,079 in February. This is due to the use of the dietary consultant as the interim manager while we were in the process of recruiting and hiring the new Director.

Nursing home equipment and nursing home building repairs were over budget due to the kitchen water heater/laundry boiler work.

March will be the last month for the Social Services interim Director expense that shows up in social services professional services.

## **Summary**

The census has fallen from a 205 average in December to a March average of 182. In past years, there is an annual trend of declining census in the spring with a rebound in the summer and fall

months. Because referrals and admissions continue without significant change, also taking into account that hospital census has also been down; this drop in census is a cyclical phase.

While the net loss was -\$70k, after adding back depreciation, the cash loss for the month was only \$8.5k and for the year, the cash contribution from operations is a positive \$160k. This is an indicator that CCNH is getting through this down period in good shape.

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.) In March, the Medicare revenue percentage fell to 16.9 percent from 26.4 percent in February. Medicaid increased from 37.9 percent to 40.9 percent. Private pay increased from 31 percent to 37.2 percent.

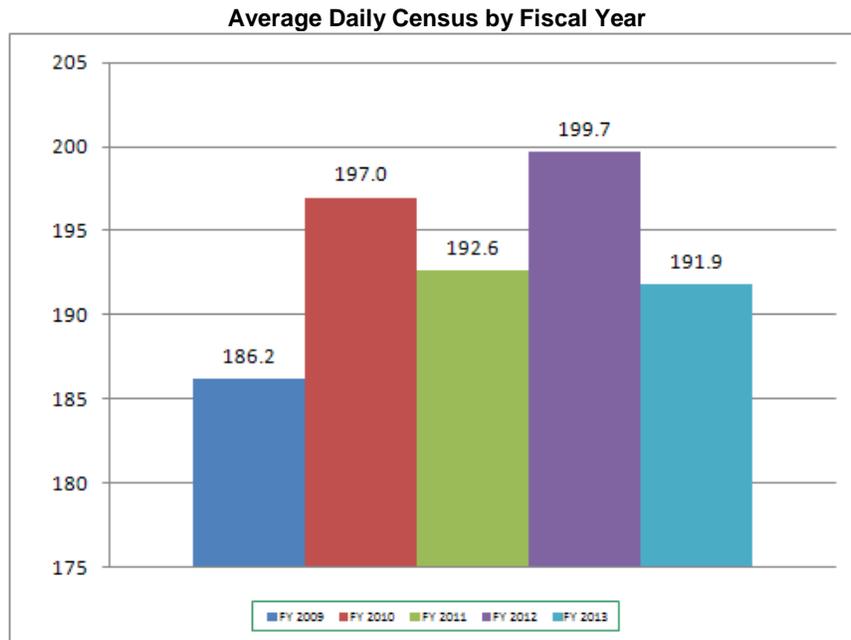
	Dec-12	As % of Pt. Revenue	Jan-13	As % of Pt. Revenue	Feb-13	As % of Pt. Revenue	Mar-13	As % of Pt. Revenue
Medicare A	<b>\$301k</b>	<b>23.9%</b>	\$296k	24.5%	<b>\$277k</b>	<b>26.4%</b>	<b>\$188k</b>	<b>16.9%</b>
Medicaid	\$537k	42.6%	\$502k	41.6%	<b>\$398k</b>	<b>37.9%</b>	<b>\$457k</b>	<b>40.9%</b>
Pvt Pay	\$391k	31.0%	\$365k	30.3%	\$329k	31.3%	<b>\$415k</b>	<b>37.2%</b>

*Misc Revenue and Property Taxes excluded from calculation*

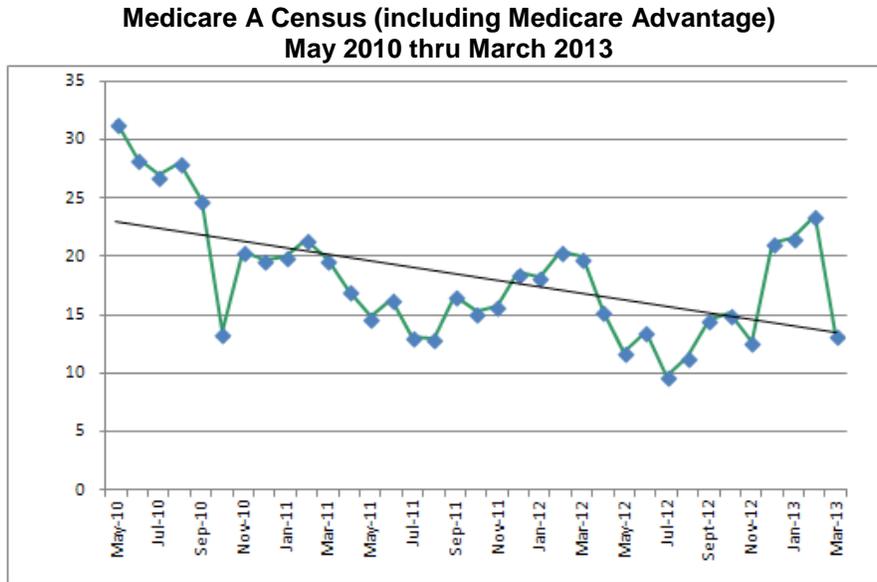
In the chart below, census is compared to the prior year period. 2012 showed a diminishing census trend starting with a high of 211.1 in November 2011 and a fall down to 190.7 in March 2012. A repeat of this pattern is emerging in 2013 after hitting an all time high of 211.9 in October 2012 down to the current census of 181.7 in March. If this trend holds true, census will show a rebound heading into June.

	July 12	Aug 12	Sept 12	Oct 12	Nov 12	Dec 12	Jan 13	Feb 13	Mar 13
ADC	199.5	203.6	210.5	211.9	205.2	204.8	195.1	185.2	181.7
	July 11	Aug 11	Sept 11	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12
ADC	187.1	188.8	195.7	194.6	201.1	199.7	197.8	194.2	190.7

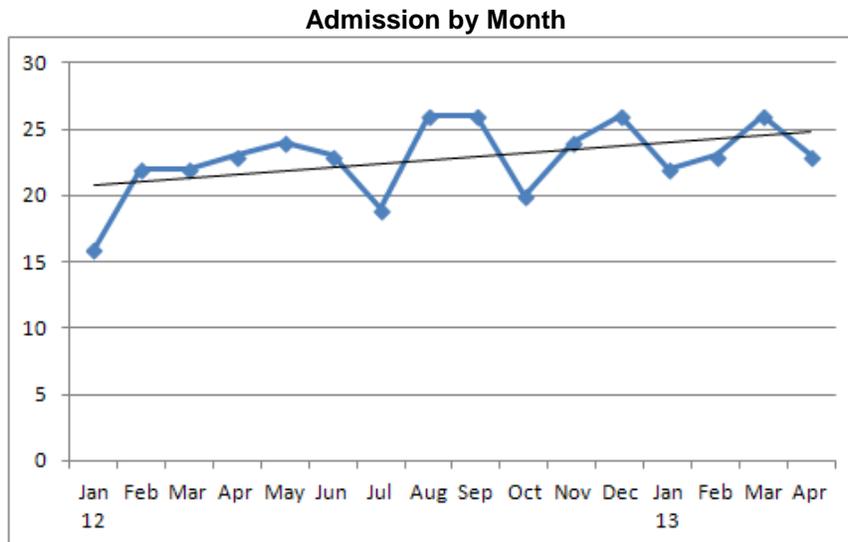
The following chart also shows that the overall census is lower so far in FY2013 compared to FY2012 and FY 2011.



The chart below shows the Medicare census trend. Medicare remains strong through February followed by a steep drop in March. Referrals and new admissions remain strong and I see no indication of any change in hospital referrals. The primary cause of the drop in Medicare is a high number of home discharges.

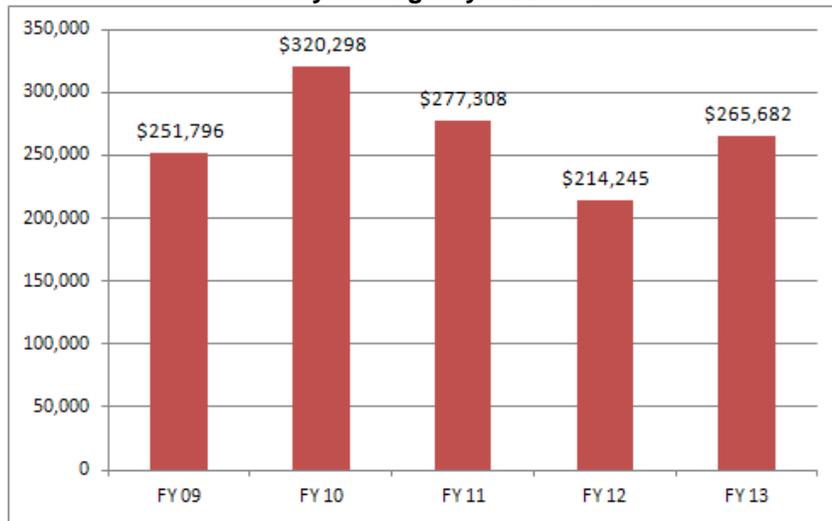


Referrals and new admissions remain strong and I see no indication of any change in hospital referral patterns. CCNH continues to capture a large percentage of hospital referrals. The number of referrals is dependent on the fluctuations in hospital Medicare census. Over the past few months, hospital census in Champaign has been low, but CCNH is still getting a steady number of admissions.



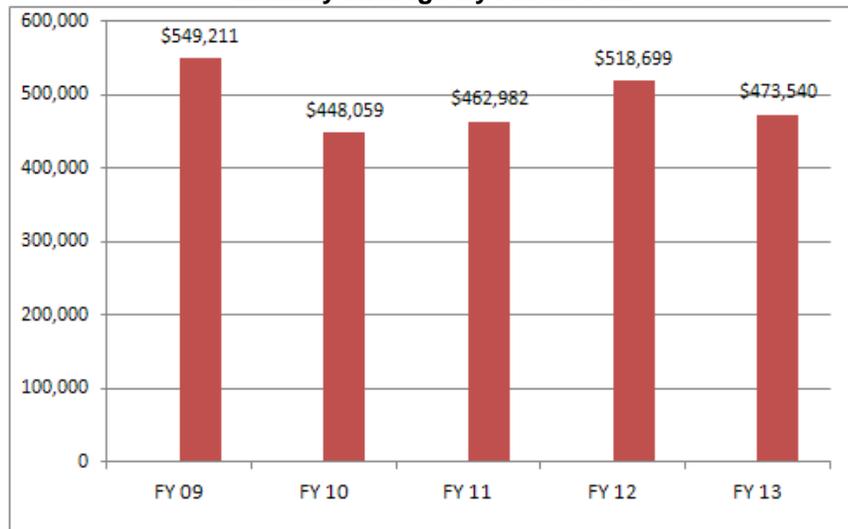
The next chart summarizes the average monthly Medicare revenue. 2010 had an average over \$320k per month and an average per diem of \$457. In 2011, the monthly revenue fell due to a drop in Medicare census despite a per diem of \$539 per day. 2012 numbers were down due to the combination of Medicare rate cuts (12 percent) that were implemented on October 1, 2011 and the severe census slow down in the spring and early summer of 2012. 2012 finished with the average monthly revenue of \$214k and a per diem is of \$458. The FY2013 average has fallen from \$298k per month through February down to the current average of \$266k through March. March's per diem was \$456, which is up from \$422 in February.

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



In FY 2012, Medicaid revenues averaged \$519k per month. The implementation of the “fully funded” Medicaid rate in April 2012 pushed the monthly revenue above the \$500k mark. In FY 2013, the Medicaid revenue is averaging \$474k per month through March.

**Medicaid Revenues  
Monthly Average By Fiscal Year**



Med B revenue was \$38k in March, up from \$30k in February.

The comparative revenue payor mix summary shows a decline in the Medicaid mix between 2008 and 2010. With the higher Medicaid reimbursement rate, the Medicaid revenue mix is now over 47% in 2012 but remains well below 2008 levels. The high Medicaid revenue mix in 2008 corresponds to a high Medicaid census.

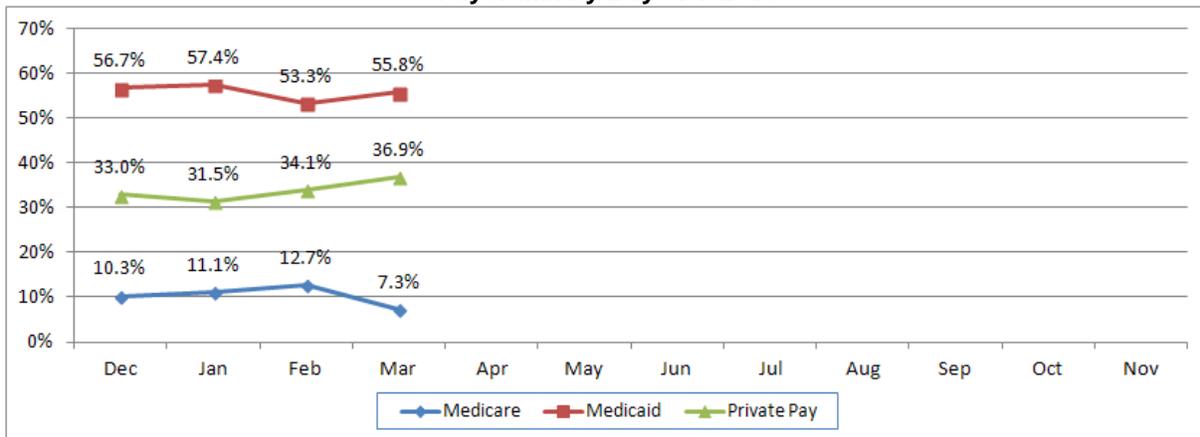
The FY 2013 mix reflects the decrease in Medicaid census and stronger Medicare census compared to 2012. However, the March drop in Medicare has reduced the Medicare revenue mix from 26 percent as of February to 24 percent through March.

**Comparative Revenue Payor Mix FY 2008 – 2013**

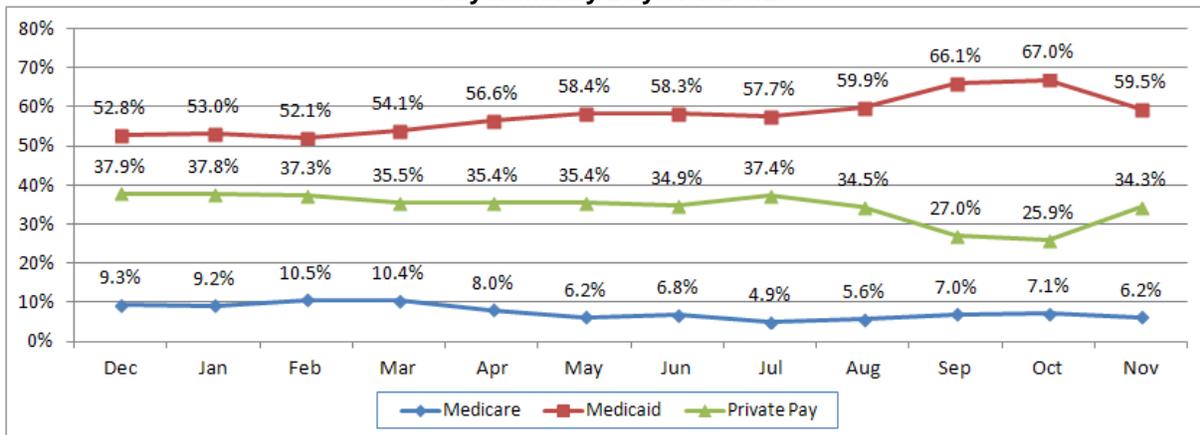
Payor Mix	2008	2009	2010	2011	2012	2013
Medicaid	57.6%	47.7%	40.0%	42.0%	47.4%	42.5%
Medicare	18.3%	21.9%	28.6%	25.2%	19.6%	23.8%
Private Pay	24.0%	30.4%	31.4%	32.8%	33.1%	33.7%

The table below summarizes the monthly census payor mix for FY 2012 and FY 2013. In March, the private pay and Medicaid mix is up.

**Payor Mix by Days FY 2013**



**Payor Mix by Days FY 2012**



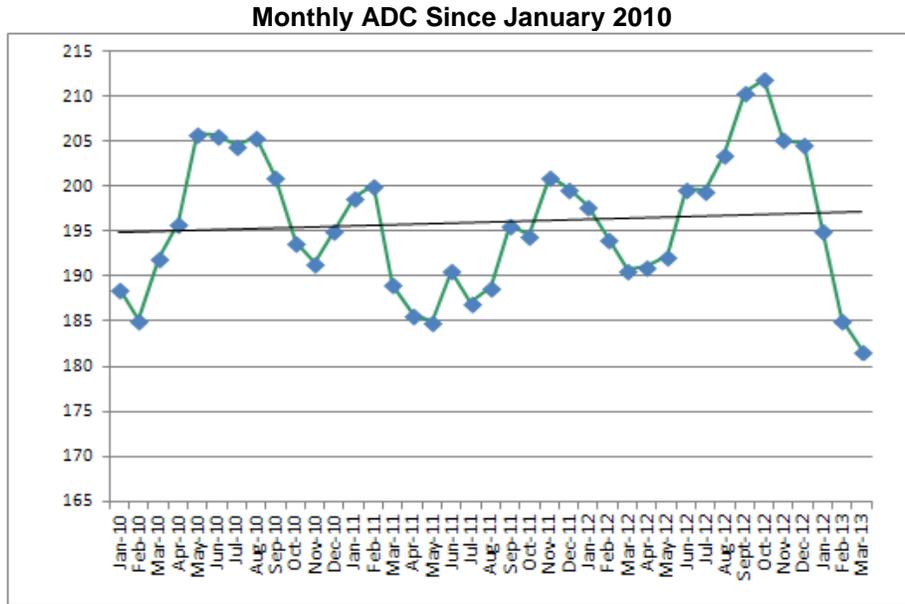
**Last Five Months w/Property Tax and County  
Overhead Allocated Monthly**

	<b>Nov-12</b>	<b>Dec-12</b>	<b>Jan-13</b>	<b>Feb-13</b>	<b>Mar-13</b>
Medicare A	\$184,115	\$301,248	\$295,937	\$277,220	\$188,321
Medicare B	\$35,605	\$18,755	\$28,429	\$30,091	\$37,847
Medicaid	\$534,016	\$537,381	\$501,772	\$398,469	\$456,539
Pvt Pay	\$392,469	\$391,185	\$364,838	\$328,549	\$415,104
Adult Day-Private	\$5,948	\$3,704	\$4,935	\$5,690	\$5,660
Adult Day-TXX	\$9,787	\$9,968	\$10,128	\$9,999	\$11,557
Miscellaneous	\$3,178	\$2,880	\$2,328	\$3,505	\$4,503
Property Tax	\$76,412	\$86,531	\$86,531	\$86,53	\$86,522
All Revenues	\$1,241,531	\$1,351,652	\$1,294,898	\$1,140,045	\$1,206,053
All Expenses	\$1,312,045	\$1,271,877	\$1,361,847	\$1,167,695	\$1,275,676
Net Income/(Loss)	\$(70,514)	\$79,775	\$(66,640)	\$(27,650)	\$(69,623)
Add Back Depr	\$60,639	\$60,639	\$60,640	\$60,640	\$60,640
Cash	\$(9,875)	\$140,414	\$(9,309)	\$32,990	\$(8,983)
Census	6,155	6,349	6,047	5,185	5,633
Change	-6.3%	3.2%	-4.8%	-14.3%	8.6%
ADC	205.2	204.8	195.1	185.2	181.7
Change	-3.2%	-0.2%	-4.8%	-5.1%	-1.9%
FTE's Paid	200	187	189	187	193

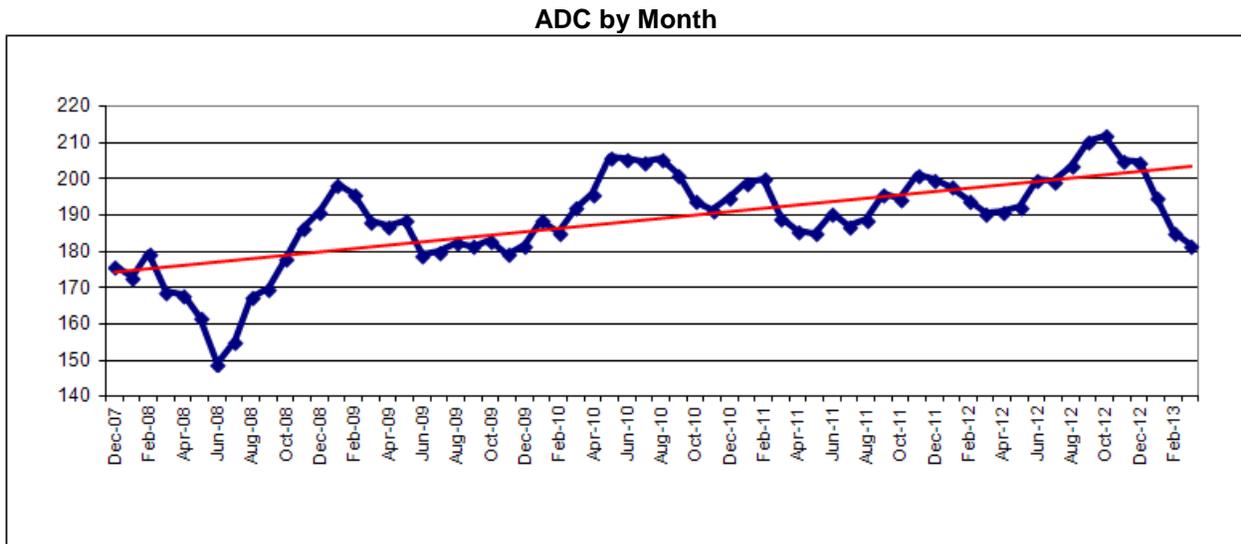
The following graphs provide a comparative statement of position for CCNH for FY 2013.

**Census**

Fiscal 2010 ended with an ADC of 196.5. The ADC in FY2011 was 193. The FY2012 ADC was 199.7. The YTD ADC for FY2013 is 191.9. This chart does show historical pattern of dropping census during the spring months.



The chart below shows the history of the ups and downs in monthly census. 2011 and 2012 show a trend of lower census in the spring months followed by a gradual increase. In 2013, this cycle pattern is repeated but with dramatic highs in the fall of 2012 followed by the current steep decline. The trend line indicates a long term positive movement. I see no reason why the current short term decline is nothing more than just a short term fluctuation.



## Revenues

In FY 2011, patient care revenue averaged \$1.176 million per month. For FY 2012, the monthly average was \$1.158 million, a 1.5 percent decrease from 2011. The critical factor was Medicare revenue. In FY 2011, Medicare averaged \$277k per month. In 2012, the monthly Medicare average revenue was \$214k, a 23 percent decline from 2011. Despite the recent census decline, revenues remain higher than the 2012 average, and the average monthly Medicare revenue is 24 percent higher compared to 2012.

**Average Patient Service Revenue and Medicare Revenue By Month**

Year	Patient Service Revenue	Annual % Change	Medicare Revenue	Annual % Change
FY 2008	\$1,064,788		\$180,184	
FY 2009	\$1,250,614	14.8%	\$251,796	39.7%
FY 2010	\$1,188,863	(4.9)%	\$320,298	27.2%
FY 2011	\$1,175,737	(1.1)%	\$277,308	(13.4)%
FY 2012	\$1,158,606	(1.5)%	\$214,245	(22.7)%
FY 2013	\$1,158,330	0.0%	\$265,682	24.0%

When one compares CCNH's current performance against historical performance, the Medicare drop has been significant and it has had a telling impact on revenues. Through March of FY 2013, the monthly average patient service revenue is the same compared to FY2012. The monthly average Medicare revenue is up by 24 percent compared to FY2012.

### Medicare Average Census Days

Period	Days/month
FY 2008	479
FY 2009	595
FY 2010	701
FY 2011	515
FY 2012	460
FY 2013	599
Pct Change (2012 vs. 2013)	30.2 pct
Pct Change (2010 vs. 2013)	(14.5) pct

The average monthly Medicare days are 30 percent higher compared to 2012.

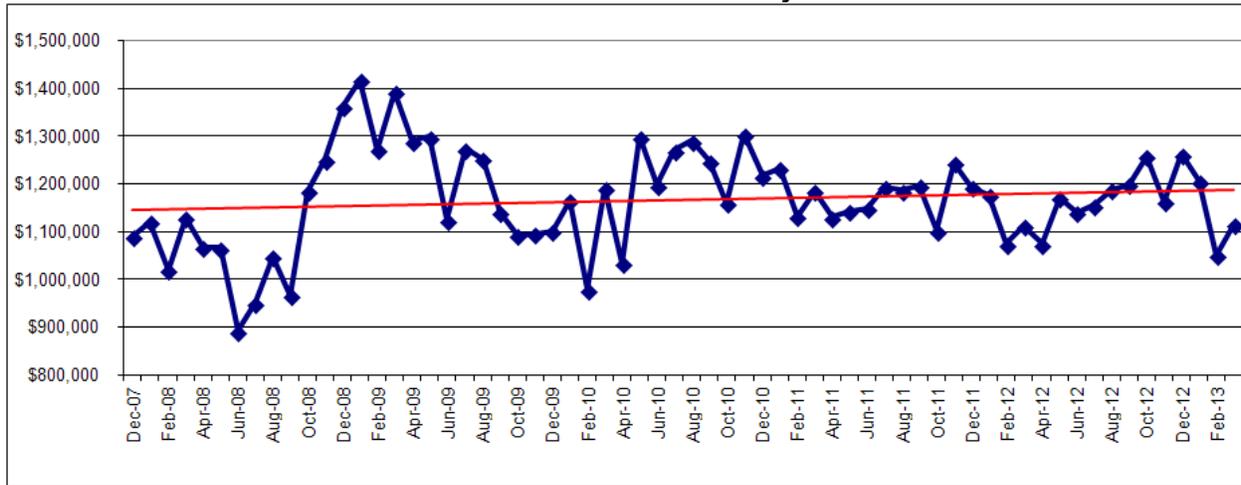
The table below summarizes the Medicare data by fiscal year. It clearly shows that 2010 was a good Medicare year. The national average Medicare rate cut was about 12 percent in October 2011. In 2012, CCNH's average revenue per day is 15 percent less compared to 2011. So far in 2013, Medicare census is up by the per diem is lower compared to 2012.

**Medicare Revenue Per Month  
FY 2008 – YTD 2013**

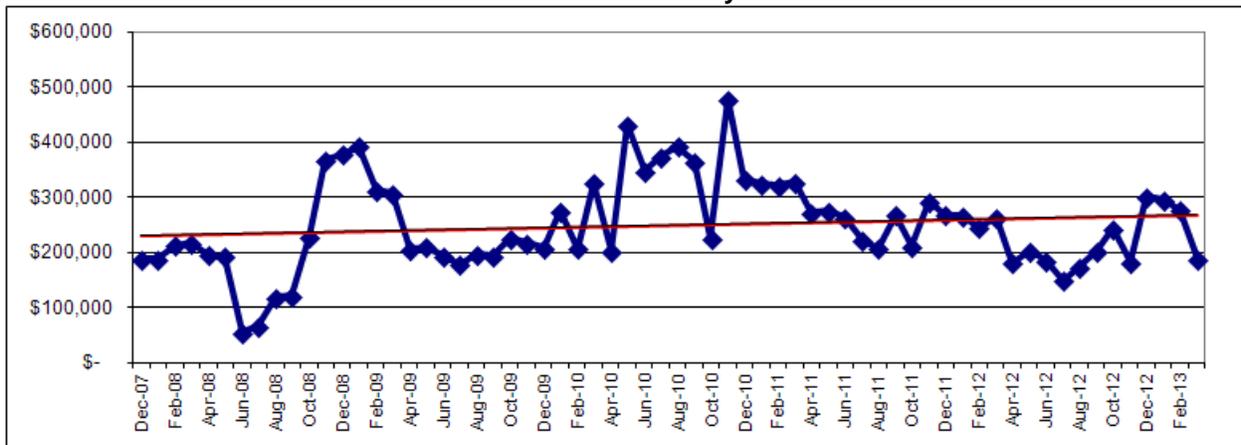
	2009	2010	2011	2012	YTD 2013
Revenue Per Month	\$251,796	\$320,298	\$277,308	\$214,245	\$265,682
Days Per Month	595	701	515	460	599
Revenue Per Day	\$434	\$457	\$539	\$458	\$444

The following charts summarize the long term revenue trends.

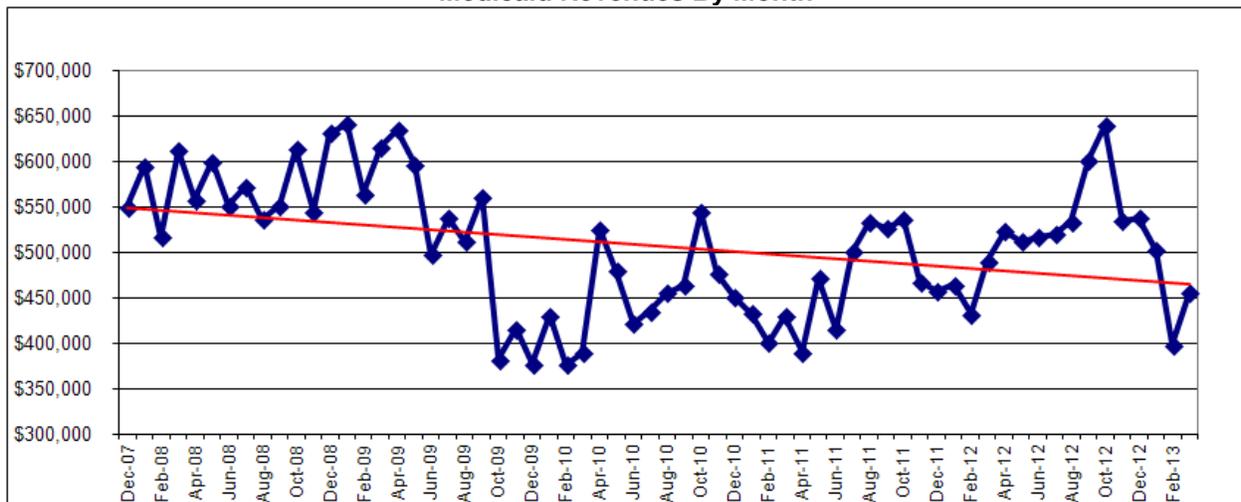
**Revenue from Patient Services by Month**



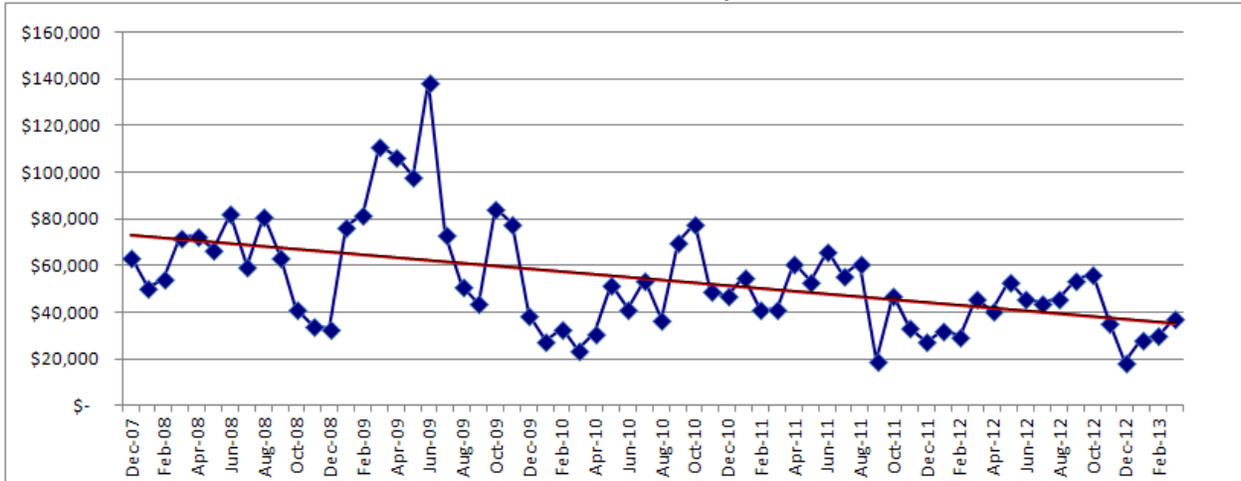
**Medicare A Revenues by Month**



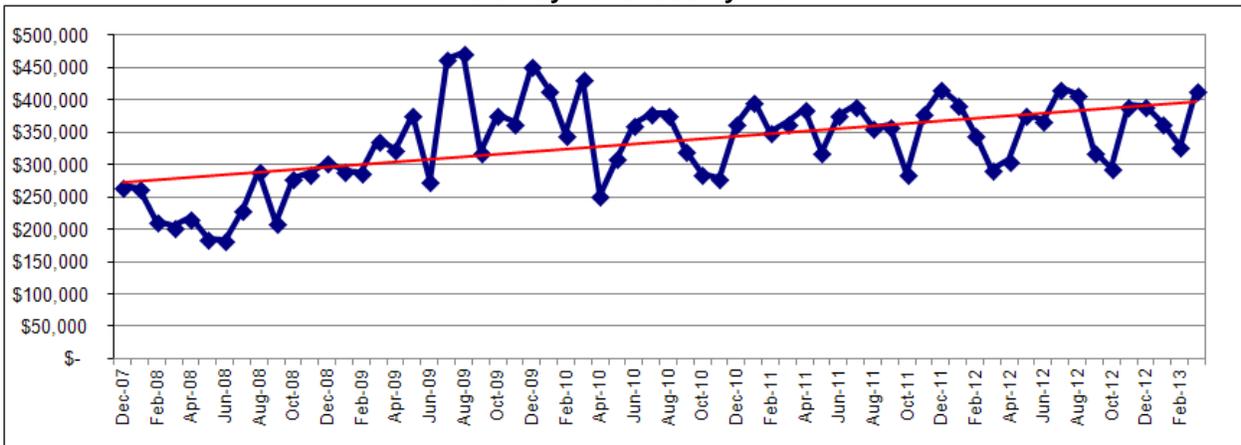
**Medicaid Revenues By Month**



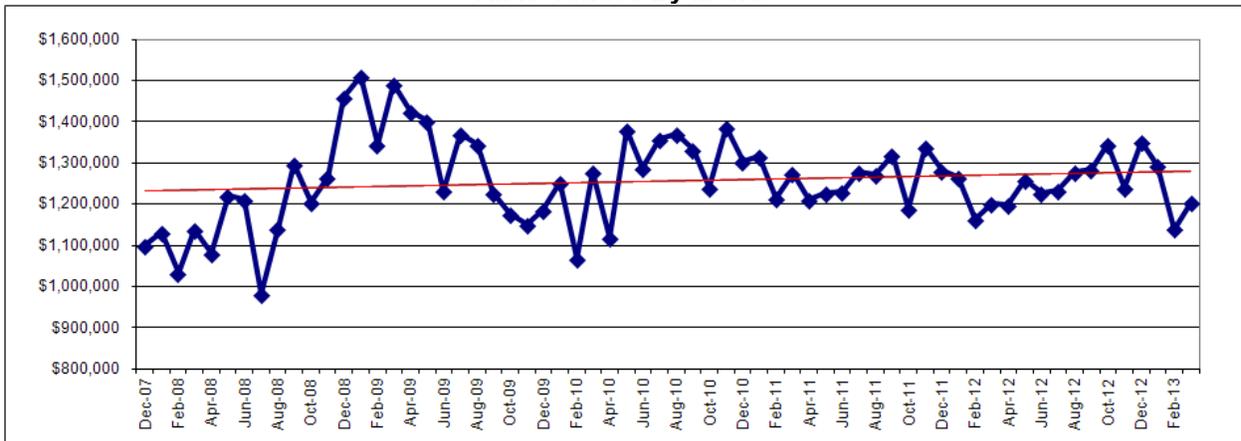
**Medicare B Revenues By Month**



**Private Pay Revenues By Month**

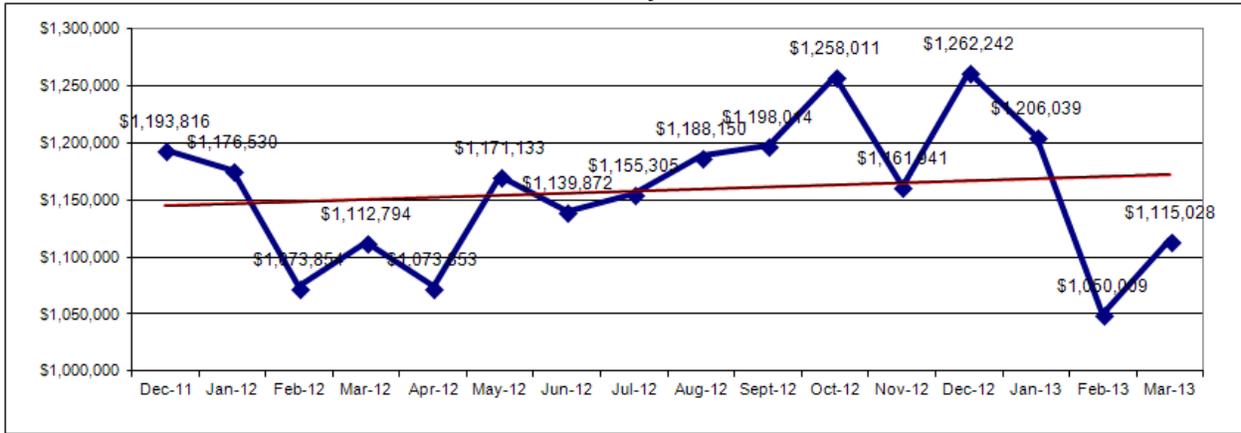


**All Revenues By Month**

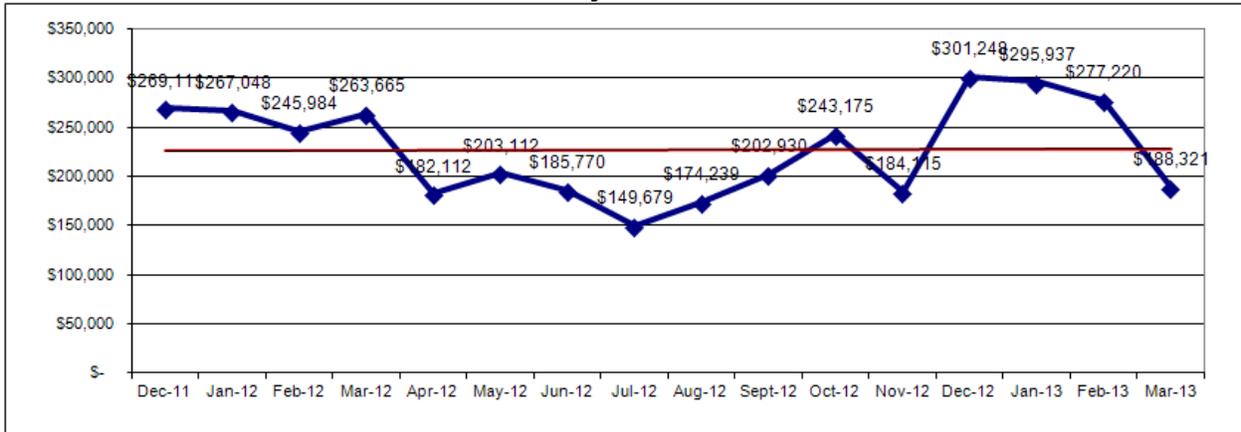


The following charts summarize the monthly revenues trends for FY 2012 and FY2013.

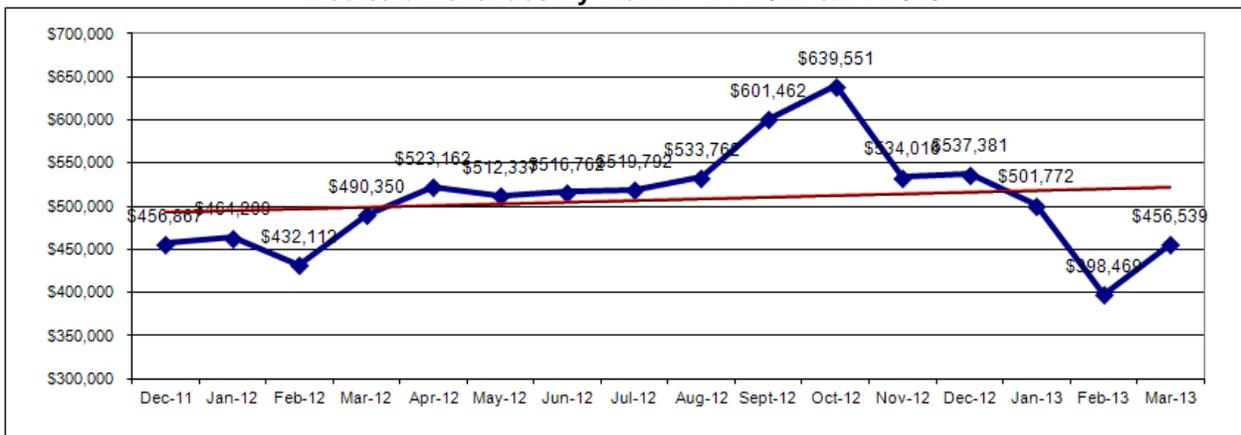
**Revenue from Patient Services by Month – FY 2012 & FY 2013**



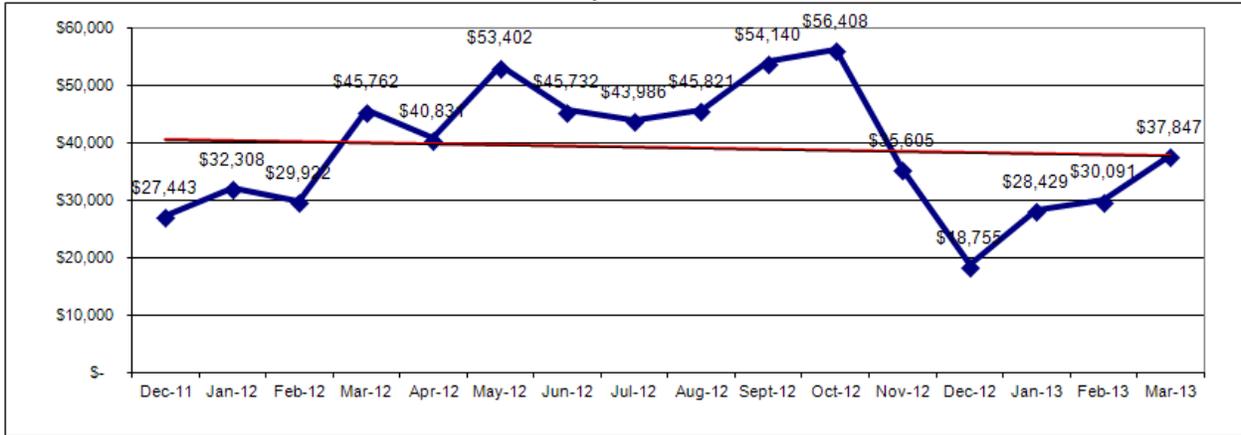
**Medicare A Revenues by Month – FY 2012 & FY 2013**



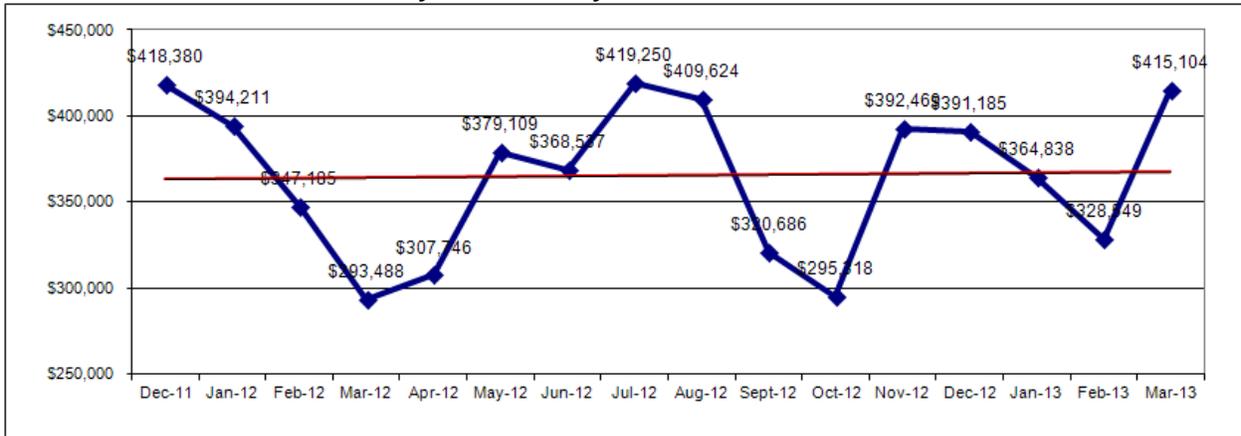
**Medicaid Revenues By Month – FY 2012 & FY 2013**



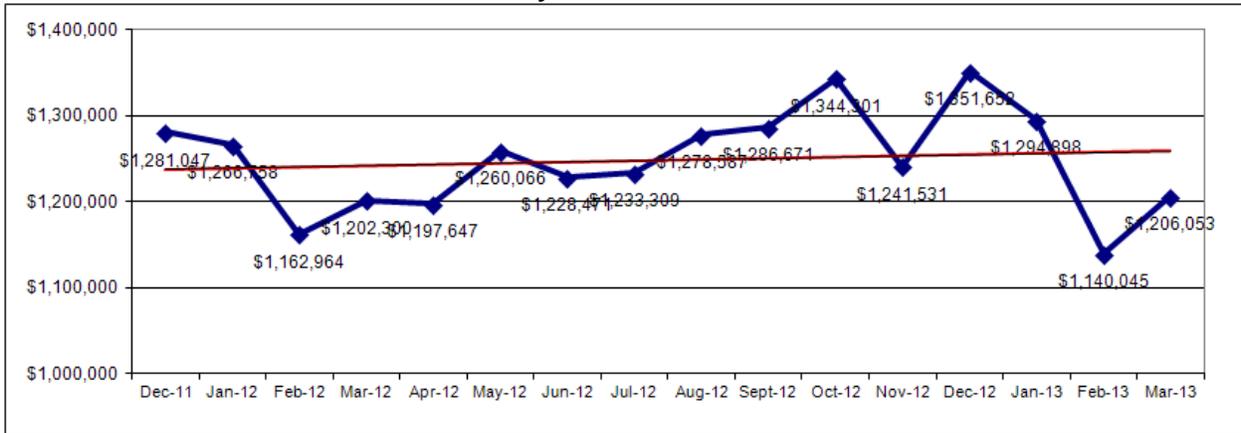
**Medicare B Revenues By Month – FY 2012 & FY 2013**



**Private Pay Revenues By Month – FY 2012 & FY 2013**



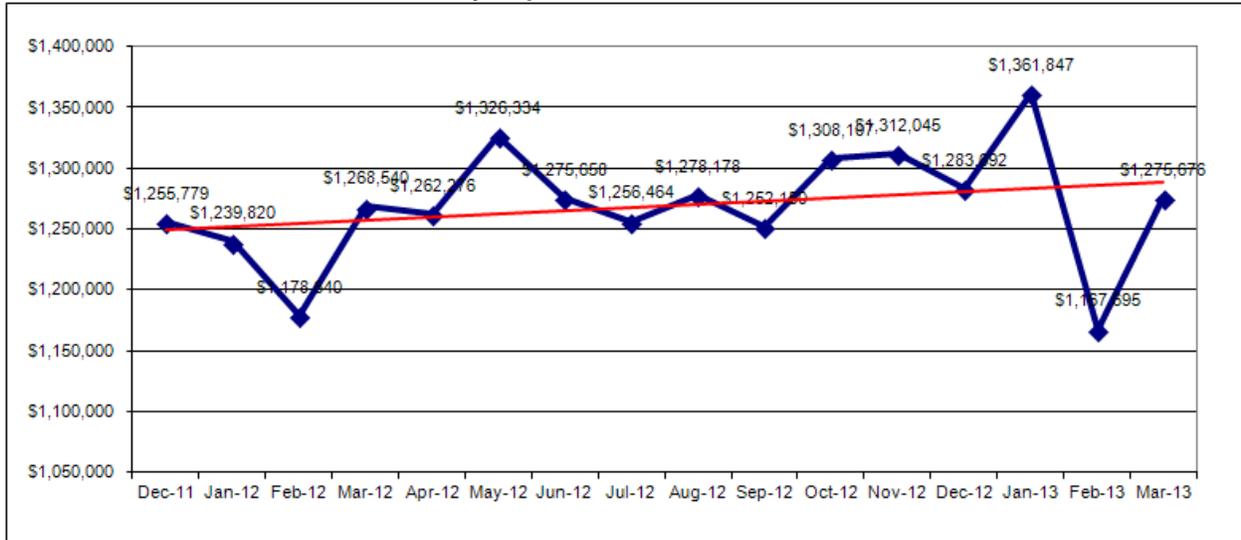
**All Revenues By Month – FY 2012 & FY 2013**



## Expenses

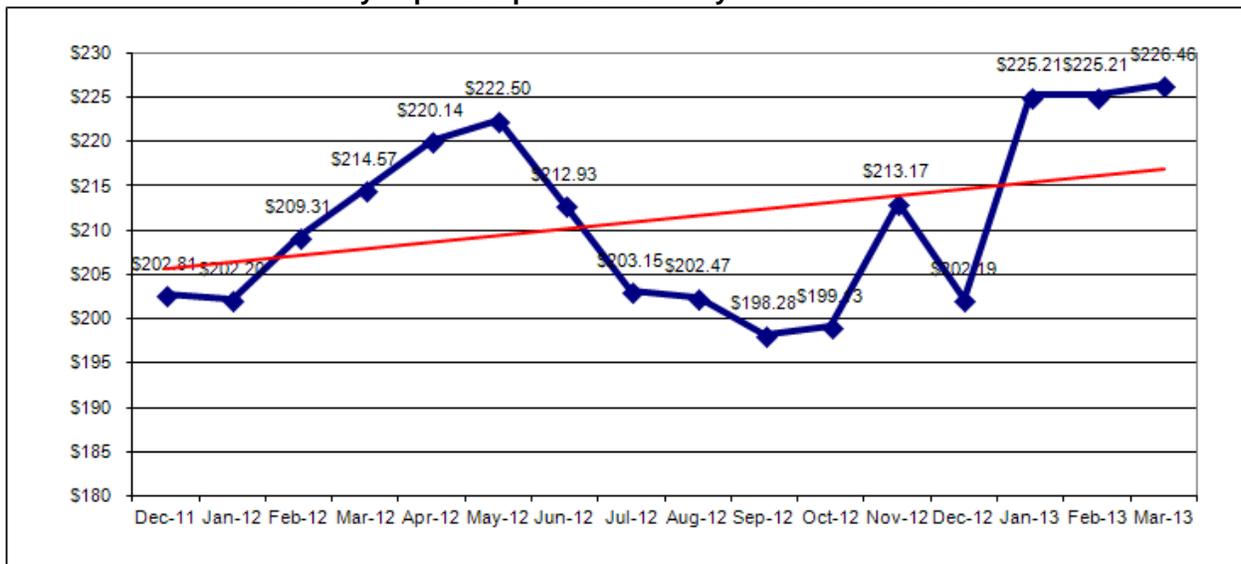
March expenses totaled \$1.276 million, which is up from \$1.168 million in February, but well within the range seen in previous months.

**Monthly Expenses – FY2012 & FY2013**

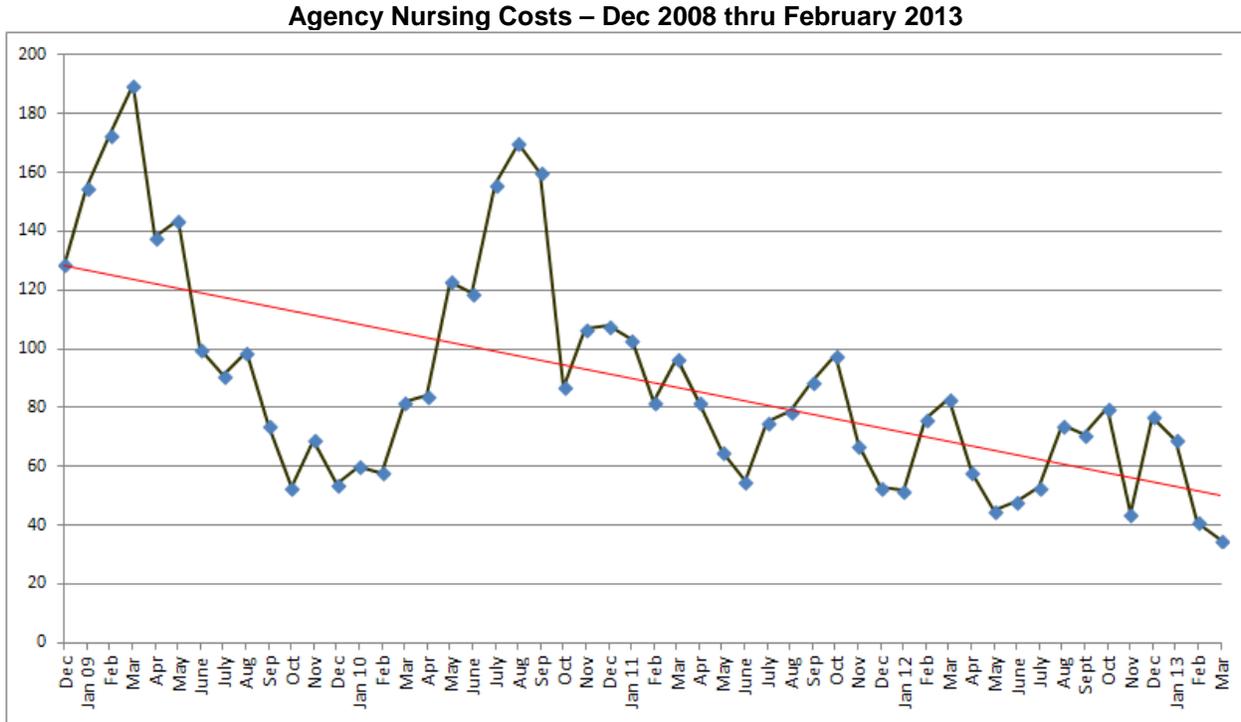


The chart below summarizes the monthly expenses per resident day. It clearly shows that as the census fell between March and May of 2012, the costs per day increased dramatically. We are seeing the same trend in early 2013 as the census fall. On a positive note, expenses per day have not increased significantly as the census has fallen from 195 in January, 185 in February and 182 in March.

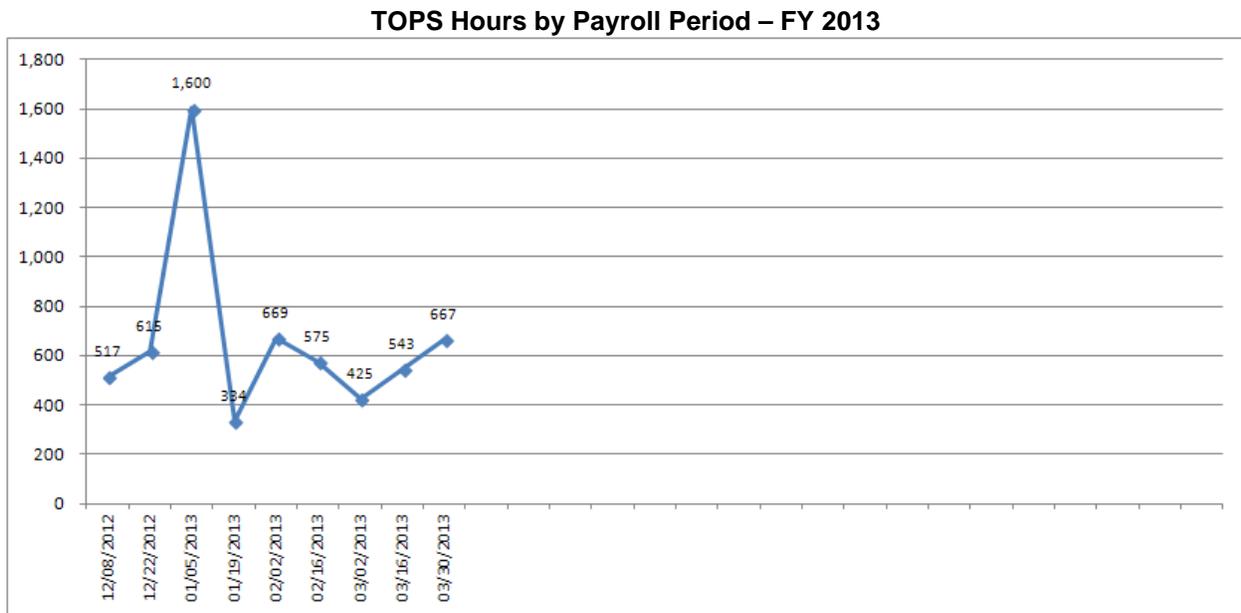
**Monthly Expenses per Resident Day – FY2012 & FY2013**



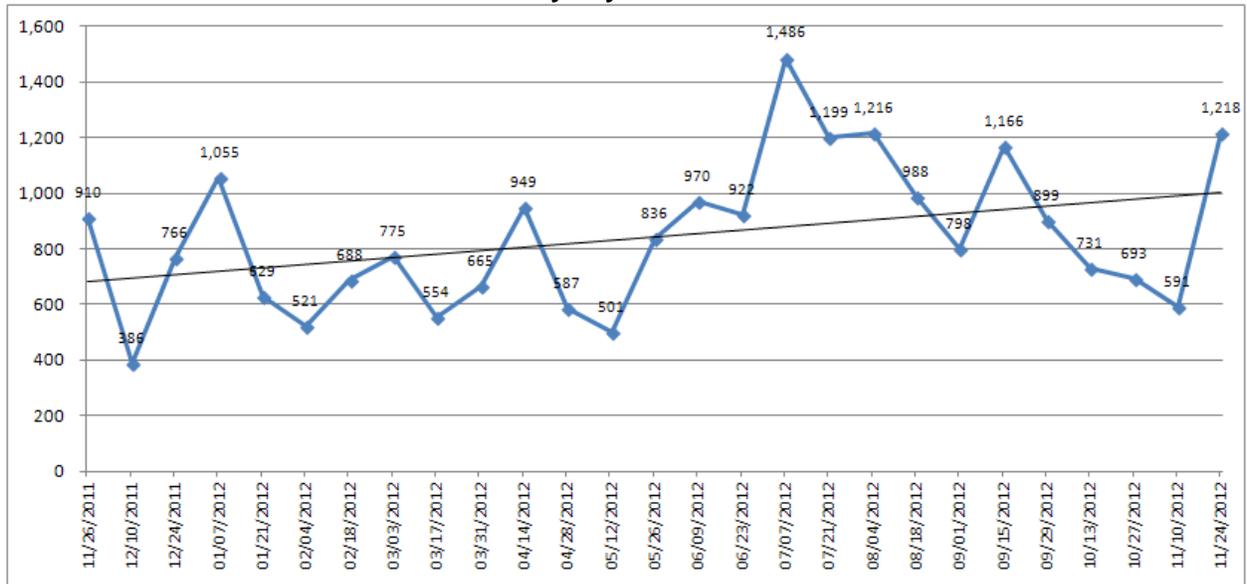
The following graph illustrates agency expense since December 2008. Another all-time low as reached in March - \$35k.



An increase in TOPS usage usually corresponds with an increase in agency expense. The chart below shows the change in TOPs hours by payroll period for FY 2013 and FY 2012. We are currently in the months of low TOPs usage. Hours will ramp up as we enter the summer months.



### TOPS Hours by Payroll Period – FY 2012

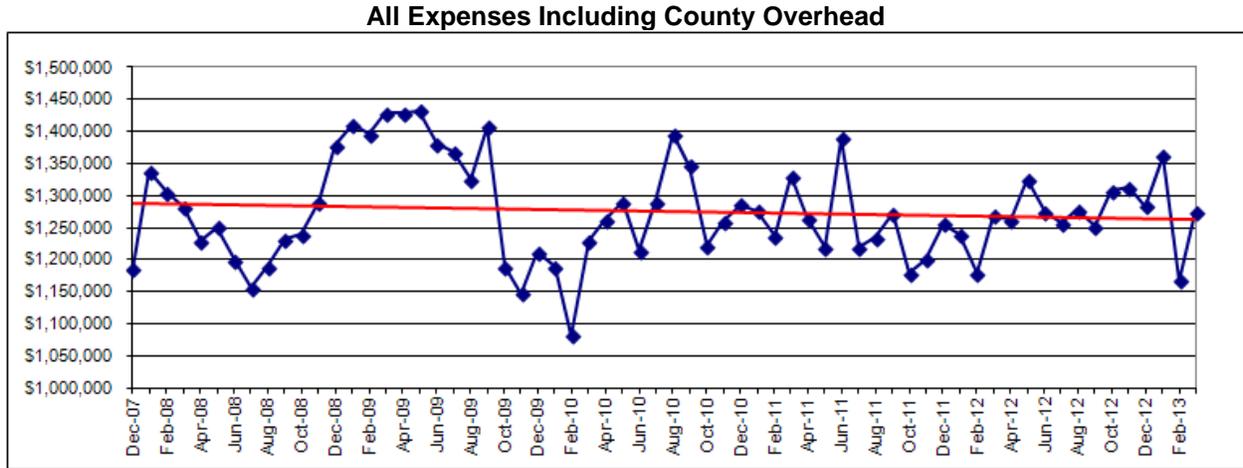


The table below summarizes the average monthly operating expenses since FY 2008. Except for the 9 percent increase between 2008 and 2009, there has been little growth in expenses. Expenses have increased by less than one percent annually since 2011. So far in 2013, expenses remain in check compared to 2012 and previous years.

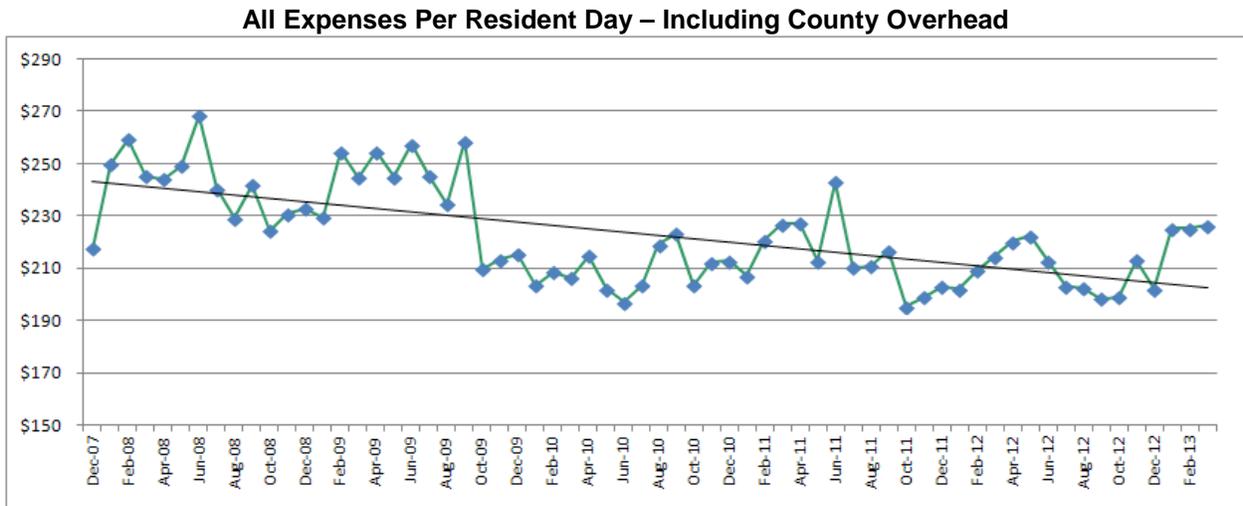
#### Monthly Average Operating Expenses

Year	Operating Expenses	Annual % Change
FY 2008	\$1,241,775	
FY 2009	\$1,357,833	9.3%
FY 2010	\$1,249,738	(8.0)%
FY 2011	\$1,259,420	0.8%
FY 2012	\$1,267,833	0.7%
FY 2013	\$1,272,228	0.3%

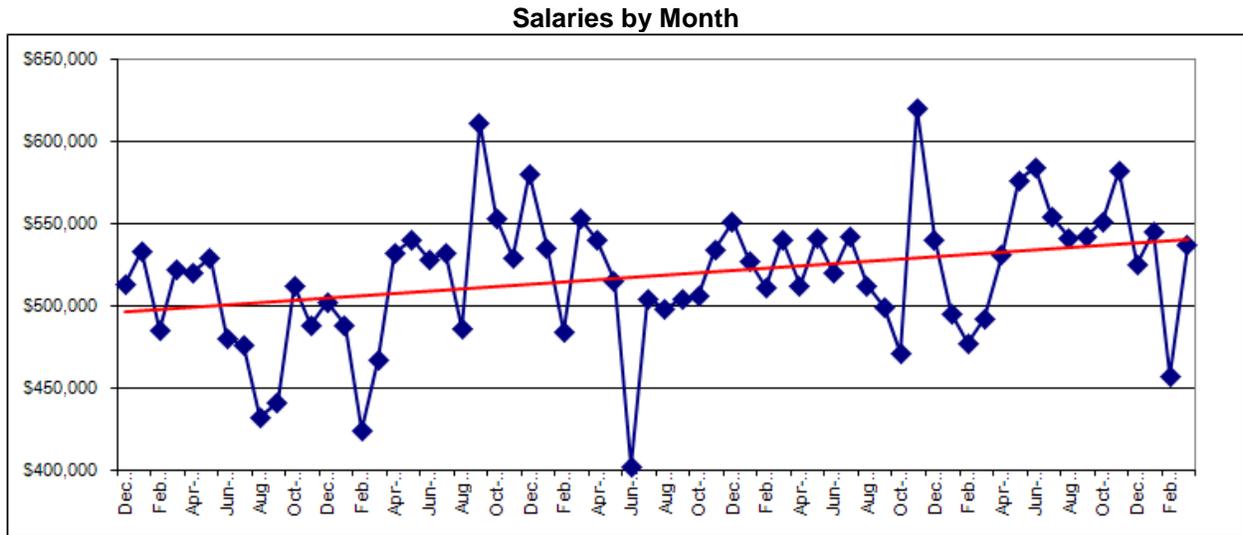
The following graph profiles the long term expense trend for CCNH. The figures since October 09 reflect the elimination of the transfer expense associated with IGT program.



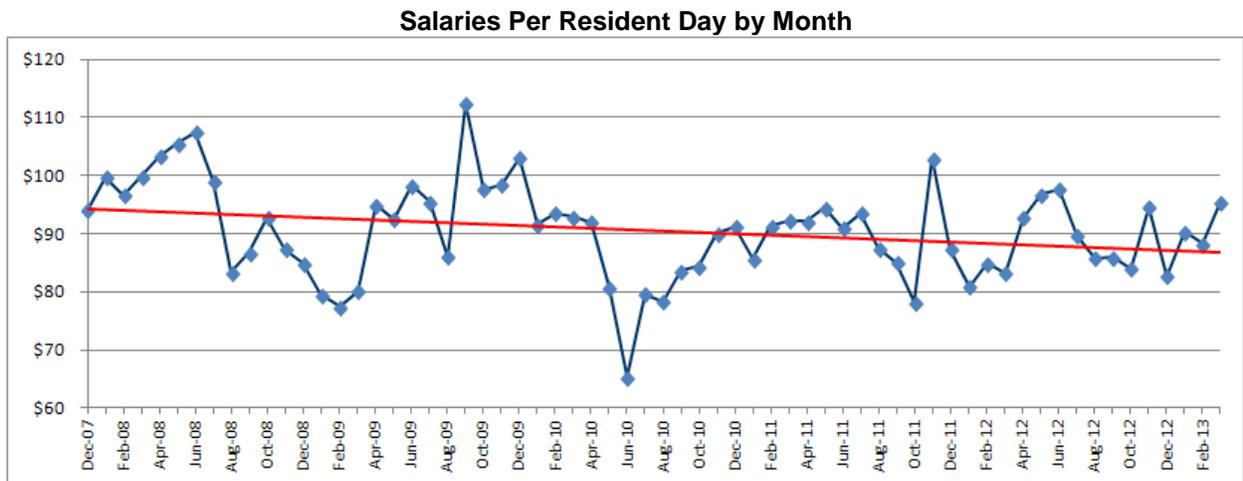
The chart below shows the long-term expenses per day trend. The IGT expense was eliminated in October of 2009. The long term trend indicates costs per day have showed improvement.



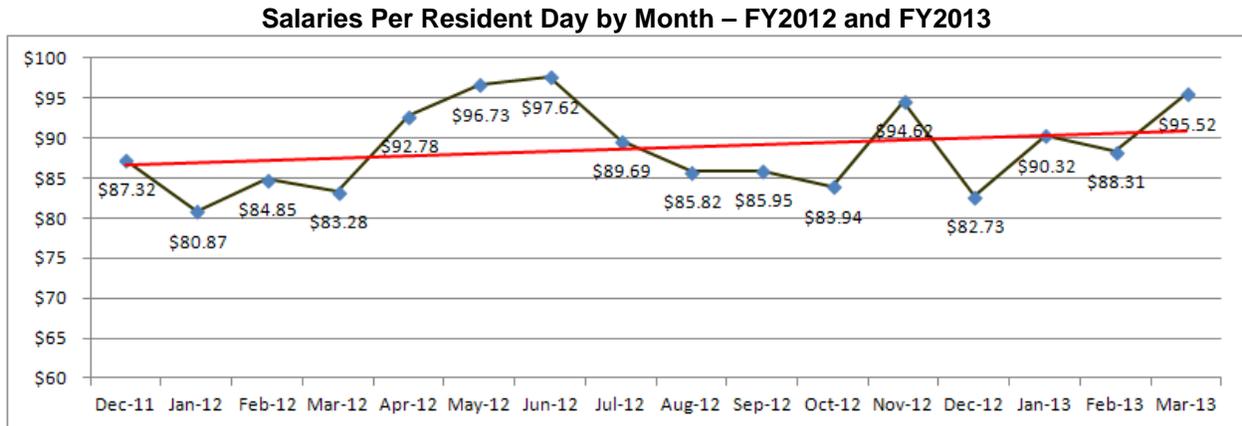
The trend in wages since December 2007 is graphically summarized below. It shows a gradual positive slope.



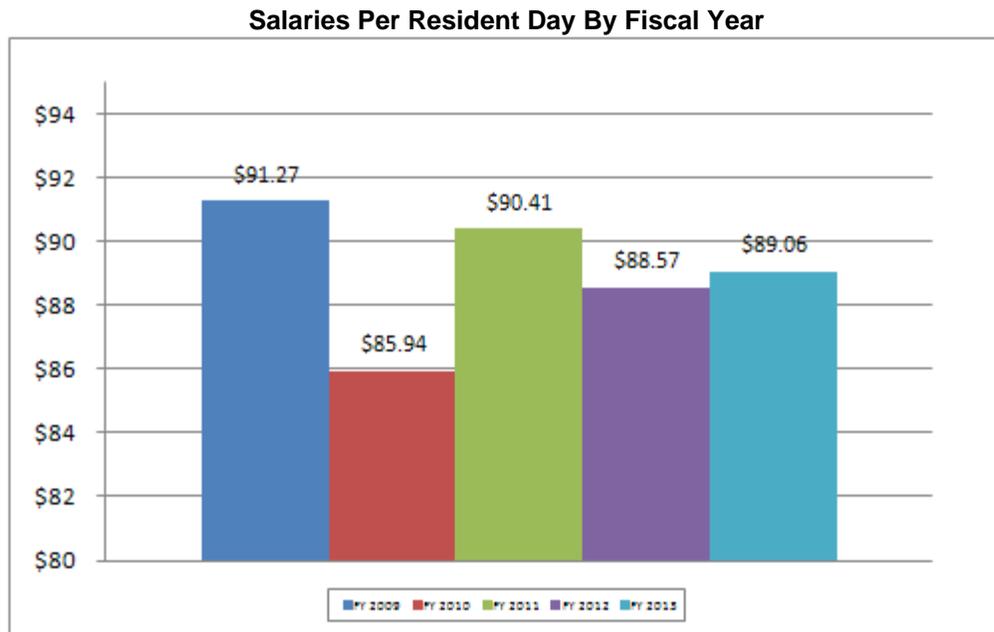
But, when salaries are calculated on a per day basis, a declining trend is seen over the past five years.



The chart below summarizes the salaries per day for FY 2012. In the low census months in April, May and June, salaries per day increased. Since then, coinciding with the census growth, the salaries per day has shown a declining trend – a positive sign. The increase in November 2012 is due to the payout of two holidays resulting in a sharp increase. December’s per diem fell to \$82.73 per day.

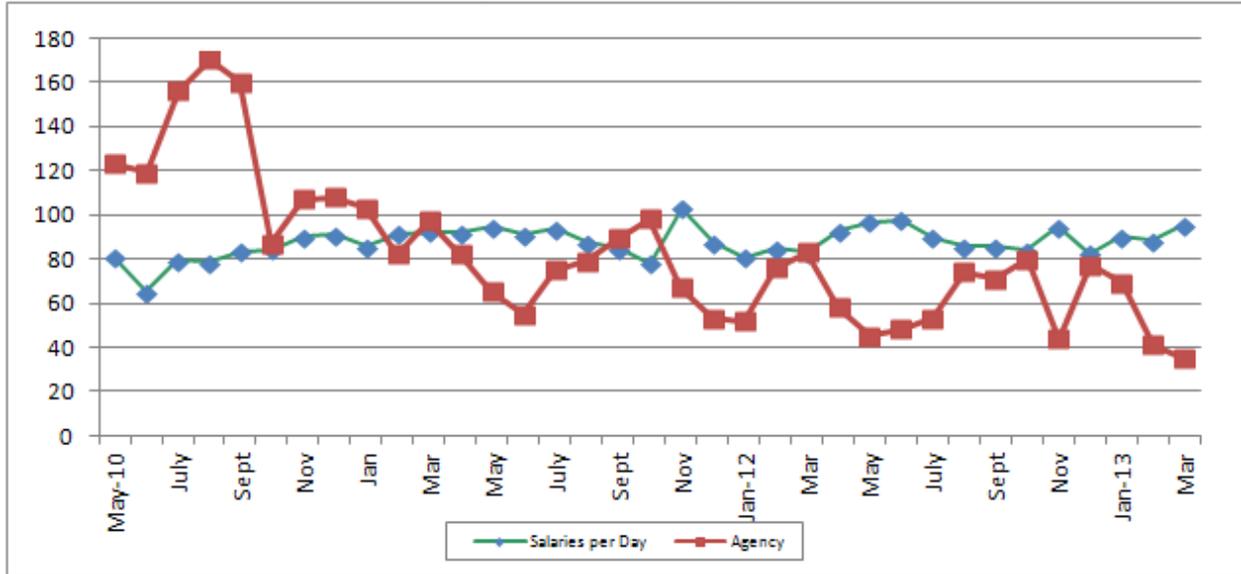


The table below shows that salary costs per day was lower in 2012 compared to 2011. Through March, salary costs per day is slightly higher than the 2012 average.



The last graph below compares CCNH salaries to agency expenses. Since May of 2010, agency costs have been drastically reduced while salary costs per day have remained in check. Over the past 4 months, nursing has filled 10 open positions for the Alzheimer's units.

**CCNH Salaries Per Resident Day vs Agency Expense  
May 2010 thru February 2013**



03/31/13

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
Miscellaneous Revenue	4,383.19	2,576.00	1,807.19	12,184.31	10,304.00	1,880.31
Medicare A Revenue	188,321.34	259,235.00	(70,913.66)	1,062,726.83	1,036,940.00	25,786.83
Medicare B Revenue	37,846.91	39,052.00	(1,205.09)	115,122.66	156,208.00	(41,085.34)
Medicaid Revenue	456,539.05	510,368.00	(53,828.95)	1,894,160.98	2,041,472.00	(147,311.02)
Private Pay Revenue	415,103.71	383,372.00	31,731.71	1,499,674.97	1,533,488.00	(33,813.03)
Adult Day Care Revenue	17,217.44	20,084.00	(2,866.56)	61,633.00	80,336.00	(18,703.00)
Total Income	1,119,411.64	1,214,687.00	(95,275.36)	4,645,502.75	4,858,748.00	(213,245.25)
<b>Operating Expenses</b>						
Administration	254,452.93	278,982.00	24,529.07	974,380.39	1,115,928.00	141,547.61
Environmental Services	87,979.62	95,640.00	7,660.38	354,899.30	382,560.00	27,660.70
Laundry	15,527.65	16,978.00	1,450.35	61,862.25	67,912.00	6,049.75
Maintenance	24,940.86	22,035.00	(2,905.86)	92,693.60	88,140.00	(4,553.60)
Nursing Services	504,021.82	514,356.00	10,334.18	2,101,631.43	2,057,424.00	(44,207.43)
Activities	18,980.17	24,589.00	5,608.83	74,977.82	98,356.00	23,378.18
Social Services	26,124.57	18,599.00	(7,525.57)	91,810.90	74,396.00	(17,414.90)
Physical Therapy	39,942.50	41,418.00	1,475.50	150,792.89	165,672.00	14,879.11
Occupational Therapy	32,362.18	43,501.00	11,138.82	129,715.45	174,004.00	44,288.55
Speech Therapy	10,259.63	13,724.00	3,464.37	38,214.21	54,896.00	16,681.79
Respiratory Therapy	2,640.00	10,400.00	7,760.00	13,763.75	31,200.00	17,436.25
Total This Department	12,899.63	24,124.00	11,224.37	51,977.96	86,096.00	34,118.04
Food Services	120,502.73	108,349.00	(12,153.73)	447,481.75	433,396.00	(14,085.75)
Barber & Beauty	6,276.16	6,928.00	651.84	26,022.43	27,712.00	1,689.57
Adult Day Care	15,429.71	20,577.00	5,147.29	63,536.86	82,308.00	18,771.14
Alzheimers and Related Disorders	116,235.50	94,632.00	(21,603.50)	455,312.23	378,528.00	(76,784.23)
Total Expenses	1,275,676.03	1,310,708.00	35,031.97	5,077,095.26	5,232,432.00	155,336.74
Net Operating Income	(156,264.39)	(96,021.00)	(60,243.39)	(431,592.51)	(373,684.00)	(57,908.51)
<b>NonOperating Income</b>						
Local Taxes	86,521.63	86,531.00	(9.37)	346,390.03	346,124.00	266.03
Miscellaneous NI Revenue	119.90	501.00	(381.10)	755.69	2,004.00	(1,248.31)
Total NonOperating Income	86,641.53	87,032.00	(390.47)	347,145.72	348,128.00	(982.28)
Net Income (Loss)	(69,622.86)	(8,989.00)	(60,633.86)	(84,446.79)	(25,556.00)	(58,890.79)

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Champaign County Nursing Home  
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
<b>Miscellaneous Revenue</b>						
Lunch Reimbursement	300.00	525.00	(225.00)	1,648.00	2,100.00	(452.00)
Late Charge, NSF Check Charge	3,782.69	1,334.00	2,448.69	9,944.97	5,336.00	4,608.97
Other Miscellaneous Revenue	300.50	717.00	(416.50)	591.34	2,868.00	(2,276.66)
<b>Total Miscellaneous Revenue</b>	<b>4,383.19</b>	<b>2,576.00</b>	<b>1,807.19</b>	<b>12,184.31</b>	<b>10,304.00</b>	<b>1,880.31</b>
<b>Medicare A Revenue</b>						
Medicare A	142,591.83	201,154.00	(58,562.17)	798,892.09	804,616.00	(5,723.91)
ARD - Medicare A	20,715.93	14,568.00	6,147.93	66,077.75	58,272.00	7,805.75
NH Pt_Care - Medicare Advantage/ Hmo	25,013.58	42,629.00	(17,615.42)	197,756.99	170,516.00	27,240.99
ARD_Pt Care - Medicare Advantage/ HMO		884.00	(884.00)		3,536.00	(3,536.00)
<b>Total Medicare A Revenue</b>	<b>188,321.34</b>	<b>259,235.00</b>	<b>(70,913.66)</b>	<b>1,062,726.83</b>	<b>1,036,940.00</b>	<b>25,786.83</b>
<b>Medicare B Revenue</b>						
Medicare B	37,846.91	39,052.00	(1,205.09)	115,122.66	156,208.00	(41,085.34)
<b>Total Medicare B Revenue</b>	<b>37,846.91</b>	<b>39,052.00</b>	<b>(1,205.09)</b>	<b>115,122.66</b>	<b>156,208.00</b>	<b>(41,085.34)</b>
<b>Medicaid Revenue</b>						
Medicaid Title XIX (IDHFS)	297,643.12	341,342.00	(43,698.88)	1,211,206.03	1,365,368.00	(154,161.97)
ARD - Medicaid Title XIX (IDHFS)	117,892.51	155,113.00	(37,220.49)	467,946.56	620,452.00	(152,505.44)
Patient Care-Hospice	25,357.72	8,071.00	17,286.72	124,286.37	32,284.00	92,002.37
ARD Patient Care - Hospice	15,645.70	5,842.00	9,803.70	90,722.02	23,368.00	67,354.02
<b>Total Medicaid Revenue</b>	<b>456,539.05</b>	<b>510,368.00</b>	<b>(53,828.95)</b>	<b>1,894,160.98</b>	<b>2,041,472.00</b>	<b>(147,311.02)</b>
<b>Private Pay Revenue</b>						
VA-Veterans Nursing Home Care	13,436.02	11,507.00	1,929.02	61,545.64	46,028.00	15,517.64
ARD - VA - Veterans Care		2,923.00	(2,923.00)		11,692.00	(11,692.00)
Nursing Home Patient Care - Private Pay	288,007.47	273,516.00	14,491.47	1,025,949.74	1,094,064.00	(68,114.26)
Nursing Home Beauty Shop Revenue	3,161.10	3,731.00	(569.90)	13,356.90	14,924.00	(1,567.10)
Medical Supplies Revenue	5,902.73	5,594.00	308.73	21,883.32	22,376.00	(492.68)
Patient Transportation Charges	1,198.89	1,626.00	(427.11)	6,370.97	6,504.00	(133.03)
ARD Patient Care- Private Pay	103,397.50	84,475.00	18,922.50	370,568.40	337,900.00	32,668.40
<b>Total Private Pay Revenue</b>	<b>415,103.71</b>	<b>383,372.00</b>	<b>31,731.71</b>	<b>1,499,674.97</b>	<b>1,533,488.00</b>	<b>(33,813.03)</b>
<b>Adult Day Care Revenue</b>						
VA-Veterans Adult Daycare	3,473.40	2,500.00	973.40	14,850.15	10,000.00	4,850.15
IL Department Of Aging-Day Care Grant (Title XX)	11,557.04	12,917.00	(1,359.96)	41,643.88	51,668.00	(10,024.12)
Adult Day Care Charges-Private Pay	2,187.00	4,667.00	(2,480.00)	5,138.97	18,668.00	(13,529.03)
<b>Total Adult Day Care Revenue</b>	<b>17,217.44</b>	<b>20,084.00</b>	<b>(2,866.56)</b>	<b>61,633.00</b>	<b>80,336.00</b>	<b>(18,703.00)</b>
<b>Total Income</b>	<b>1,119,411.64</b>	<b>1,214,687.00</b>	<b>(95,275.36)</b>	<b>4,645,502.75</b>	<b>4,858,748.00</b>	<b>(213,245.25)</b>

**Operating Expenses****Administration**

Reg. Full-Time Employees	25,678.86	29,665.00	3,986.14	99,626.20	118,660.00	19,033.80
Temp. Salaries & Wages	1,623.64	903.00	(720.64)	6,775.73	3,612.00	(3,163.73)
Per Diem	310.44	209.00	(101.44)	780.98	836.00	55.02
Overtime	744.24	103.00	(641.24)	1,205.93	412.00	(793.93)
TOPS - Balances	1,282.38	1,185.00	(97.38)	2,107.46	4,740.00	2,632.54
TOPS - FICA	98.10	90.00	(8.10)	161.22	360.00	198.78
Social Security - Employer	1,996.03	2,210.00	213.97	7,603.57	8,840.00	1,236.43
IMRF - Employer Cost	2,520.77	2,866.00	345.23	9,466.29	11,464.00	1,997.71
Workers' Compensation Insurance	513.54	1,707.00	1,193.46	5,658.30	6,828.00	1,169.70
Unemployment Insurance	1,143.32	500.00	(643.32)	4,287.91	2,000.00	(2,287.91)

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Champaign County Nursing Home  
Actual vs Budget Statement of Operations

03/31/13

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	3,991.20	4,840.00	848.80	15,568.80	19,360.00	3,791.20
IMRF - Early Retirement Obligation	3,465.44	3,510.00	44.56	13,861.76	14,040.00	178.24
Employee Development/Recognition	25.98	154.00	128.02	109.90	616.00	506.10
Employee Physicals/Lab	3,649.60	1,922.00	(1,727.60)	9,676.80	7,688.00	(1,988.80)
Stationary & Printing		322.00	322.00	498.95	1,288.00	789.05
Books, Periodicals & Manuals		11.00	11.00	166.00	44.00	(122.00)
Copier Supplies	731.04	749.00	17.96	2,415.49	2,996.00	580.51
Postage, UPS, Federal Express	1,018.94	619.00	(399.94)	2,124.42	2,476.00	351.58
Operational Supplies	1,072.35	2,133.00	1,060.65	4,332.59	8,532.00	4,199.41
Audit & Accounting Fees	4,023.50	3,661.00	(362.50)	16,094.00	14,644.00	(1,450.00)
Attorney Fees	3,490.77	7,249.00	3,758.23	8,712.47	28,996.00	20,283.53
Engineering Fees	1,554.05		(1,554.05)	1,653.06		(1,653.06)
Professional Services	37,643.62	50,250.00	12,606.38	145,556.00	201,000.00	55,444.00
Job Required Travel Expense	514.89	165.00	(349.89)	1,206.39	660.00	(546.39)
Insurance	23,166.67	20,620.00	(2,546.67)	90,625.05	82,480.00	(8,145.05)
Property Loss & Liability Claims		481.00	481.00		1,924.00	1,924.00
Computer Services	4,284.14	4,203.00	(81.14)	19,435.16	16,812.00	(2,623.16)
Telephone Services	1,367.94	1,475.00	107.06	5,892.15	5,900.00	7.85
Automobile Maintenance		48.00	48.00		192.00	192.00
Legal Notices, Advertising	5,388.25	3,924.00	(1,464.25)	12,142.31	15,696.00	3,553.69
Photocopy Services	800.00	870.00	70.00	3,500.00	3,480.00	(20.00)
Public Relations	77.51	3.00	(74.51)	383.85	12.00	(371.85)
Dues & Licenses	1,625.08	1,115.00	(510.08)	6,808.39	4,460.00	(2,348.39)
Conferences & Training	1,575.00	389.00	(1,186.00)	2,079.00	1,556.00	(523.00)
Finance Charges, Bank Fees	1,546.73	218.00	(1,328.73)	5,736.30	872.00	(4,864.30)
Cable/Satellite TV Expense	2,642.98	2,465.00	(177.98)	8,530.38	9,860.00	1,329.62
IPA Licensing Fee	42,948.50	53,444.00	10,495.50	172,017.50	213,776.00	41,758.50
Fines & Penalties		1,225.00	1,225.00		4,900.00	4,900.00
Depreciation Expense	61,096.60	61,763.00	666.40	244,216.76	247,052.00	2,835.24
Interest-Tax Anticipation Notes Payable		583.00	583.00		2,332.00	2,332.00
Interest- Bonds Payable	10,840.83	11,133.00	292.17	43,363.32	44,532.00	1,168.68
<b>Total Administration</b>	<b>254,452.93</b>	<b>278,982.00</b>	<b>24,529.07</b>	<b>974,380.39</b>	<b>1,115,928.00</b>	<b>141,547.61</b>
<b>Environmental Services</b>						
Reg. Full-Time Employees	30,691.22	30,627.00	(64.22)	110,370.44	122,508.00	12,137.56
Overtime	883.68	751.00	(132.68)	5,506.22	3,004.00	(2,502.22)
TOPS - Balances	1,294.93	1,274.00	(20.93)	2,315.24	5,096.00	2,780.76
TOPS- FICA	99.07	97.00	(2.07)	2,528.22	388.00	(2,140.22)
Social Security - Employer	2,378.37	2,328.00	(50.37)	8,724.45	9,312.00	587.55
IMRF - Employer Cost	3,225.07	3,138.00	(87.07)	11,695.56	12,552.00	856.44
Workers' Compensation Insurance	655.62	1,735.00	1,079.38	5,811.68	6,940.00	1,128.32
Unemployment Insurance	1,677.55	833.00	(844.55)	5,169.06	3,332.00	(1,837.06)
Employee Health/Life Insurance	6,464.99	7,236.00	771.01	25,315.46	28,944.00	3,628.54
Books, Periodicals & Manuals				98.45		(98.45)
Operational Supplies	5,525.31	4,744.00	(781.31)	22,558.35	18,976.00	(3,582.35)
Professional Services	(1,554.05)		1,554.05			
Gas Service	11,492.83	12,106.00	613.17	50,007.34	48,424.00	(1,583.34)
Electric Service	18,019.87	21,891.00	3,871.13	73,648.05	87,564.00	13,915.95
Water Service	2,384.53	2,307.00	(77.53)	10,326.74	9,228.00	(1,098.74)
Pest Control Service	482.00	554.00	72.00	1,928.00	2,216.00	288.00
Waste Disposal & Recycling	2,808.77	4,125.00	1,316.23	12,507.07	16,500.00	3,992.93
Equipment Rentals	258.00	260.00	2.00	1,032.00	1,040.00	8.00
Sewer Service & Tax	1,191.86	1,634.00	442.14	5,356.97	6,536.00	1,179.03
<b>Total Environmental Services</b>	<b>87,979.62</b>	<b>95,640.00</b>	<b>7,660.38</b>	<b>354,899.30</b>	<b>382,560.00</b>	<b>27,660.70</b>

**Laundry**

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

03/31/13

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	8,706.95	9,083.00	376.05	31,704.95	36,332.00	4,627.05
Overtime	255.24	229.00	(26.24)	1,173.60	916.00	(257.60)
TOPS Balances	1,337.83	507.00	(830.83)	2,656.42	2,028.00	(628.42)
TOPS - FICA	102.34	38.00	(64.34)	203.22	152.00	(51.22)
Social Security - Employer	672.57	688.00	15.43	2,465.29	2,752.00	286.71
IMRF - Employer Cost	911.24	928.00	16.76	3,304.50	3,712.00	407.50
Workers' Compensation Insurance	202.76	515.00	312.24	1,695.47	2,060.00	364.53
Unemployment Insurance	536.74	233.00	(303.74)	1,480.10	932.00	(548.10)
Employee Health/Life Insurance	1,756.00	1,782.00	26.00	6,826.00	7,128.00	302.00
Laundry Supplies	398.00	1,601.00	1,203.00	5,451.00	6,404.00	953.00
Linen & Bedding	647.98	1,374.00	726.02	4,901.70	5,496.00	594.30
<b>Total Laundry</b>	<b>15,527.65</b>	<b>16,978.00</b>	<b>1,450.35</b>	<b>61,862.25</b>	<b>67,912.00</b>	<b>6,049.75</b>
<b>Maintenance</b>						
Reg. Full-Time Employees	4,028.15	4,105.00	76.85	14,135.31	16,420.00	2,284.69
Overtime	120.25	26.00	(94.25)	120.25	104.00	(16.25)
TOPS - Balances	292.62	223.00	(69.62)	320.20	892.00	571.80
TOPS - FICA	22.38	17.00	(5.38)	24.49	68.00	43.51
Social Security - Employer	316.06	312.00	(4.06)	1,085.48	1,248.00	162.52
IMRF - Employer Cost	427.28	421.00	(6.28)	1,454.46	1,684.00	229.54
Workers' Compensation Insurance	76.74	228.00	151.26	727.22	912.00	184.78
Unemployment Insurance	230.25	145.00	(85.25)	636.84	580.00	(56.84)
Employee Health/Life Insurance	589.70	4.00	(585.70)	2,309.30	16.00	(2,293.30)
Gasoline & Oil		12.00	12.00	2,614.34	48.00	(2,566.34)
Ground Supplies		23.00	23.00		92.00	92.00
Maintenance Supplies	3,421.91	4,682.00	1,260.09	12,512.82	18,728.00	6,215.18
Professional Services		20.00	20.00		80.00	80.00
Automobile Maintenance	127.50	573.00	445.50	1,138.95	2,292.00	1,153.05
Equipment Maintenance	3,136.81	1,758.00	(1,378.81)	10,321.49	7,032.00	(3,289.49)
Equipment Rentals	13.20		(13.20)	582.00		(582.00)
Nursing Home Building Repair/Maintenance	9,738.01	7,500.00	(2,238.01)	36,602.45	30,000.00	(6,602.45)
Conferences & Training		243.00	243.00		972.00	972.00
Landscaping Services		4.00	4.00		16.00	16.00
Parking Lot/Sidewalk Maintenance	2,400.00	961.00	(1,439.00)	8,108.00	3,844.00	(4,264.00)
Nursing Home Building Construction/Improvements		778.00	778.00		3,112.00	3,112.00
<b>Total Maintenance</b>	<b>24,940.86</b>	<b>22,035.00</b>	<b>(2,905.86)</b>	<b>92,693.60</b>	<b>88,140.00</b>	<b>(4,553.60)</b>
<b>Nursing Services</b>						
Reg. Full-Time Employees	132,962.97	111,176.00	(21,786.97)	481,120.31	444,704.00	(36,416.31)
Reg. Part-Time Employees		2,911.00	2,911.00		11,644.00	11,644.00
Temp. Salaries & Wages	6,020.54	27,780.00	21,759.46	44,886.26	111,120.00	66,233.74
Overtime	27,655.19	40,254.00	12,598.81	157,768.93	161,016.00	3,247.07
TOPS - Balances	4,642.57	3,706.00	(936.57)	11,498.53	14,824.00	3,325.47
No Benefit Full-Time Employees	87,232.49	86,145.00	(1,087.49)	328,240.99	344,580.00	16,339.01
No Benefit Part-Time Employees	36,349.07	30,710.00	(5,639.07)	143,124.85	122,840.00	(20,284.85)
TOPS - FICA	355.16	283.00	(72.16)	879.64	1,132.00	252.36
Social Security - Employer	21,672.60	22,525.00	852.40	86,473.76	90,100.00	3,626.24
IMRF - Employer Cost	28,638.01	27,043.00	(1,595.01)	110,775.55	108,172.00	(2,603.55)
Workers' Compensation Insurance	5,267.05	16,533.00	11,265.95	52,723.88	66,132.00	13,408.12
Unemployment Insurance	13,323.86	5,833.00	(7,490.86)	49,671.40	23,332.00	(26,339.40)
Employee Health/Life Insurance	19,927.10	17,316.00	(2,611.10)	76,929.20	69,264.00	(7,665.20)
Books, Periodicals & Manuals		64.00	64.00	139.95	256.00	116.05
Stocked Drugs	1,868.00	3,333.00	1,465.00	7,541.99	13,332.00	5,790.01
Pharmacy Charges-Public Aid	1,008.83	992.00	(16.83)	4,843.15	3,968.00	(875.15)
Oxygen	4,581.34	3,333.00	(1,248.34)	9,745.97	13,332.00	3,586.03
Incontinence Supplies	6,365.54	9,000.00	2,634.46	35,789.67	36,000.00	210.33

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

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Pharmacy Charges - Insurance	(550.97)	6,666.00	7,216.97	12,673.84	26,664.00	13,990.16
Equipment < \$2,500				8,103.88		(8,103.88)
Operational Supplies	11,460.89	15,240.00	3,779.11	70,445.19	60,960.00	(9,485.19)
Pharmacy Charges-Medicare	20,051.15	13,449.00	(6,602.15)	63,160.45	53,796.00	(9,364.45)
Medical/Dental/Mental Health	3,400.00	1,616.00	(1,784.00)	13,600.00	6,464.00	(7,136.00)
Professional Services	33,622.27	5,000.00	(28,622.27)	132,363.04	20,000.00	(112,363.04)
Job Require Travel		81.00	81.00		324.00	324.00
Laboratory Fees	5,810.89	2,013.00	(3,797.89)	8,705.72	8,052.00	(653.72)
Equipment Rentals	3,347.49	4,084.00	736.51	20,537.50	16,336.00	(4,201.50)
Dues & Licenses		45.00	45.00		180.00	180.00
Conferences & Training		526.00	526.00		2,104.00	2,104.00
Contract Nursing Services	24,826.04	50,000.00	25,173.96	162,405.13	200,000.00	37,594.87
Medicare Medical Services	4,183.74	6,250.00	2,066.26	7,482.65	25,000.00	17,517.35
Medical/ Health Equipment		449.00	449.00		1,796.00	1,796.00
<b>Total Nursing Services</b>	<b>504,021.82</b>	<b>514,356.00</b>	<b>10,334.18</b>	<b>2,101,631.43</b>	<b>2,057,424.00</b>	<b>(44,207.43)</b>
<b>Activities</b>						
Reg. Full-Time Employees	12,706.56	16,666.00	3,959.44	49,895.39	66,664.00	16,768.61
Overtime	339.57	38.00	(301.57)	476.63	152.00	(324.63)
TOPS - Balances	(77.63)	250.00	327.63	(587.60)	1,000.00	1,587.60
TOPS - FICA	(5.94)	19.00	24.94	(44.95)	76.00	120.95
Social Security - Employer	936.53	1,245.00	308.47	3,625.29	4,980.00	1,354.71
IMRF - Employer Cost	1,270.68	1,677.00	406.32	4,858.58	6,708.00	1,849.42
Workers' Compensation Insurance	239.26	923.00	683.74	2,648.72	3,692.00	1,043.28
Unemployment Insurance	702.80	308.00	(394.80)	2,296.11	1,232.00	(1,064.11)
Employee Health/Life Insurance	2,324.50	3,012.00	687.50	9,586.28	12,048.00	2,461.72
Operational Supplies	419.14	245.00	(174.14)	1,849.27	980.00	(869.27)
Professional Services	124.70	125.00	0.30	374.10	500.00	125.90
Conferences & Training		81.00	81.00		324.00	324.00
<b>Total Activities</b>	<b>18,980.17</b>	<b>24,589.00</b>	<b>5,608.83</b>	<b>74,977.82</b>	<b>98,356.00</b>	<b>23,378.18</b>
<b>Social Services</b>						
Reg. Full-Time Employees	10,239.64	11,489.00	1,249.36	32,483.96	45,956.00	13,472.04
Temp. Salaries & Wages		601.00	601.00		2,404.00	2,404.00
Overtime	196.89	387.00	190.11	434.51	1,548.00	1,113.49
TOPS - Balances	(225.45)	533.00	758.45	562.40	2,132.00	1,569.60
TOPS - FICA	(17.25)	40.00	57.25	43.02	160.00	116.98
Social Security - Employer	797.74	918.00	120.26	2,488.94	3,672.00	1,183.06
IMRF - Employer Cost	576.86	1,176.00	599.14	2,832.26	4,704.00	1,871.74
Workers' Compensation Insurance	251.03	690.00	438.97	1,671.46	2,760.00	1,088.54
Unemployment Insurance	575.45	275.00	(300.45)	1,479.06	1,100.00	(379.06)
Employee Health/Life Insurance	1,744.30	2,076.00	331.70	6,828.70	8,304.00	1,475.30
Books, Periodicals & Manuals		58.00	58.00		232.00	232.00
Operational Supplies	34.61		(34.61)	34.61		(34.61)
Professional Services	11,950.75	235.00	(11,715.75)	42,951.98	940.00	(42,011.98)
Conferences & Training		121.00	121.00		484.00	484.00
<b>Total Social Services</b>	<b>26,124.57</b>	<b>18,599.00</b>	<b>(7,525.57)</b>	<b>91,810.90</b>	<b>74,396.00</b>	<b>(17,414.90)</b>
<b>Physical Therapy</b>						
Reg. Full-Time Employees	4,064.32	4,377.00	312.68	16,720.96	17,508.00	787.04
Overtime	137.12	3.00	(134.12)	145.43	12.00	(133.43)
TOPS - Balances	258.18	324.00	65.82	200.84	1,296.00	1,095.16
TOPS - FICA	19.75	24.00	4.25	15.36	96.00	80.64
Social Security - Employer	309.75	339.00	29.25	1,244.87	1,356.00	111.13
IMRF - Employer Cost	927.05	431.00	(496.05)	2,175.34	1,724.00	(451.34)
Workers' Compensation Ins.	78.72	242.00	163.28	893.30	968.00	74.70

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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
Unemployment Insurance	228.31	91.00	(137.31)	723.52	364.00	(359.52)
Employee Health/Life Insurance	1,174.20	1,204.00	29.80	4,597.80	4,816.00	218.20
Professional Services	32,745.10	34,383.00	1,637.90	124,075.47	137,532.00	13,456.53
<b>Total Physical Therapy</b>	<b>39,942.50</b>	<b>41,418.00</b>	<b>1,475.50</b>	<b>150,792.89</b>	<b>165,672.00</b>	<b>14,879.11</b>
<b>Occupational Therapy</b>						
Reg. Full-Time Employees	1,968.00	2,102.00	134.00	8,265.63	8,408.00	142.37
Overtime	147.60		(147.60)	136.29		(136.29)
TOPS - Balances	30.14	36.00	5.86	45.51	144.00	98.49
TOPS - FICA	2.30	2.00	(0.30)	3.48	8.00	4.52
Social Security - Employer	160.56	149.00	(11.56)	638.48	596.00	(42.48)
IMRF - Employer Cost	217.90	217.00	(0.90)	855.91	868.00	12.09
Workers' Compensation Ins.	39.15	116.00	76.85	444.23	464.00	19.77
Unemployment Insurance	116.97	46.00	(70.97)	367.89	184.00	(183.89)
Employee Health/Life Insurance	587.10	602.00	14.90	2,298.90	2,408.00	109.10
Professional Services	29,092.46	40,231.00	11,138.54	116,659.13	160,924.00	44,264.87
<b>Total Occupational Therapy</b>	<b>32,362.18</b>	<b>43,501.00</b>	<b>11,138.82</b>	<b>129,715.45</b>	<b>174,004.00</b>	<b>44,288.55</b>
<b>Speech Therapy</b>						
Professional Services	10,259.63	13,724.00	3,464.37	38,214.21	54,896.00	16,681.79
<b>Total Speech Therapy</b>	<b>10,259.63</b>	<b>13,724.00</b>	<b>3,464.37</b>	<b>38,214.21</b>	<b>54,896.00</b>	<b>16,681.79</b>
<b>Respiratory Therapy</b>						
Professional Services	2,640.00	10,400.00	7,760.00	13,763.75	31,200.00	17,436.25
<b>Total Respiratory Therapy</b>	<b>2,640.00</b>	<b>10,400.00</b>	<b>7,760.00</b>	<b>13,763.75</b>	<b>31,200.00</b>	<b>17,436.25</b>
<b>Total This Department</b>	<b>12,899.63</b>	<b>24,124.00</b>	<b>11,224.37</b>	<b>51,977.96</b>	<b>86,096.00</b>	<b>34,118.04</b>
<b>Food Services</b>						
Reg. Full-Time Employees	40,886.35	39,617.00	(1,269.35)	152,056.39	158,468.00	6,411.61
Reg. Part-Time Employees	2,627.78	2,422.00	(205.78)	8,180.65	9,688.00	1,507.35
Overtime	1,560.93	1,471.00	(89.93)	10,461.72	5,884.00	(4,577.72)
TOPS - Balances	(703.05)	498.00	1,201.05	(6,260.83)	1,992.00	8,252.83
TOPS - FICA	(53.78)	38.00	91.78	(478.95)	152.00	630.95
Social Security - Employer	3,405.77	3,222.00	(183.77)	12,872.21	12,888.00	15.79
IMRF - Employer Cost	4,611.46	4,344.00	(267.46)	17,250.18	17,376.00	125.82
Workers' Compensation Insurance	1,120.77	2,406.00	1,285.23	8,644.29	9,624.00	979.71
Unemployment Insurance	2,062.82	1,083.00	(979.82)	7,770.51	4,332.00	(3,438.51)
Employee Health/Life Insurance	6,455.40	7,803.00	1,347.60	27,997.00	31,212.00	3,215.00
Food	39,087.44	36,083.00	(3,004.44)	153,043.63	144,332.00	(8,711.63)
Nutritional Supplements	2,475.15	2,500.00	24.85	12,157.51	10,000.00	(2,157.51)
Operational Supplies	5,246.19	3,756.00	(1,490.19)	20,770.80	15,024.00	(5,746.80)
Professional Services	11,639.50	2,616.00	(9,023.50)	21,721.79	10,464.00	(11,257.79)
Equipment Rentals		394.00	394.00	1,214.85	1,576.00	361.15
Dues & Licenses	80.00	13.00	(67.00)	80.00	52.00	(28.00)
Conferences & Training		83.00	83.00		332.00	332.00
<b>Total Food Services</b>	<b>120,502.73</b>	<b>108,349.00</b>	<b>(12,153.73)</b>	<b>447,481.75</b>	<b>433,396.00</b>	<b>(14,085.75)</b>
<b>Barber &amp; Beauty</b>						
Reg. Full-Time Employees	4,171.44	4,446.00	274.56	16,884.41	17,784.00	899.59
Overtime		4.00	4.00	(14.12)	16.00	30.12
TOPS - Balances	(319.59)	155.00	474.59	(170.24)	620.00	790.24
TOPS - FICA	(24.45)	11.00	35.45	(13.02)	44.00	57.02
Social Security - Employer	277.73	242.00	(35.73)	1,127.28	968.00	(159.28)
IMRF - Employer Cost	377.00	336.00	(41.00)	1,511.04	1,344.00	(167.04)
Workers' Compensation Insurance	78.99	246.00	167.01	896.80	984.00	87.20
Unemployment Insurance	227.70	166.00	(61.70)	727.40	664.00	(63.40)

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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
Employee Health/Life Insurance	1,174.20	1,204.00	29.80	4,597.80	4,816.00	218.20
Operational Supplies	153.14	118.00	(35.14)	315.08	472.00	156.92
Conferences & Training	160.00		(160.00)	160.00		(160.00)
<b>Total Barber &amp; Beauty</b>	<b>6,276.16</b>	<b>6,928.00</b>	<b>651.84</b>	<b>26,022.43</b>	<b>27,712.00</b>	<b>1,689.57</b>
<b>Adult Day Care</b>						
Reg. Full-Time Employees	9,273.19	12,908.00	3,634.81	37,546.86	51,632.00	14,085.14
Temp. Salaries & Wages		32.00	32.00		128.00	128.00
Overtime	20.16	50.00	29.84	79.15	200.00	120.85
TOPS - Balances	437.13	340.00	(97.13)	1,886.38	1,360.00	(526.38)
TOPS - FICA	33.44	26.00	(7.44)	144.31	104.00	(40.31)
Social Security - Employer	694.33	958.00	263.67	2,812.41	3,832.00	1,019.59
IMRF - Employer Cost	942.55	1,288.00	345.45	3,770.00	5,152.00	1,382.00
Workers' Compensation Insurance	175.64	718.00	542.36	1,994.71	2,872.00	877.29
Unemployment Insurance	507.72	250.00	(257.72)	1,621.17	1,000.00	(621.17)
Employee Health/Life Insurance	2,348.40	2,598.00	249.60	9,195.60	10,392.00	1,196.40
Books, Periodicals & Manuals		30.00	30.00		120.00	120.00
Gasoline & Oil	991.90	1,319.00	327.10	4,372.81	5,276.00	903.19
Operational Supplies	5.25	35.00	29.75	113.46	140.00	26.54
Conferences & Training		25.00	25.00		100.00	100.00
<b>Total Adult Day Care</b>	<b>15,429.71</b>	<b>20,577.00</b>	<b>5,147.29</b>	<b>63,536.86</b>	<b>82,308.00</b>	<b>18,771.14</b>
<b>Alzheimers and Related Disord</b>						
Reg. Full-Time Employees	32,315.89	22,433.00	(9,882.89)	105,396.95	89,732.00	(15,664.95)
Overtime	9,328.22	11,837.00	2,508.78	38,255.15	47,348.00	9,092.85
TOPS - Balances	(6,050.00)	389.00	6,439.00	(11,120.89)	1,556.00	12,676.89
No Benefit Full-Time Employees	22,023.41	21,746.00	(277.41)	86,962.11	86,984.00	21.89
No Benefit Part-Time Employees	23,107.92	12,785.00	(10,322.92)	77,259.71	51,140.00	(26,119.71)
TOPS - FICA	(462.83)	29.00	491.83	(850.75)	116.00	966.75
Social Security - Employer	6,574.07	5,145.00	(1,429.07)	23,273.69	20,580.00	(2,693.69)
IMRF - Employer Cost	8,900.86	6,942.00	(1,958.86)	31,198.43	27,768.00	(3,430.43)
Workers' Compensation Insurance	1,906.55	1,895.00	(11.55)	14,319.69	7,580.00	(6,739.69)
Unemployment Insurance	3,950.88	1,500.00	(2,450.88)	14,094.66	6,000.00	(8,094.66)
Employee Health/Life Insurance	4,083.80	3,783.00	(300.80)	17,651.00	15,132.00	(2,519.00)
Operational Supplies		77.00	77.00	4.48	308.00	303.52
Conferences & Training		238.00	238.00	56.89	952.00	895.11
ARD - Contract Nursing	10,556.73	5,833.00	(4,723.73)	58,811.11	23,332.00	(35,479.11)
<b>Total Alzheimers and Related Disorders</b>	<b>116,235.50</b>	<b>94,632.00</b>	<b>(21,603.50)</b>	<b>455,312.23</b>	<b>378,528.00</b>	<b>(76,784.23)</b>
<b>Total Expenses</b>	<b>1,275,676.03</b>	<b>1,310,708.00</b>	<b>35,031.97</b>	<b>5,077,095.26</b>	<b>5,232,432.00</b>	<b>155,336.74</b>
<b>Net Operating Income</b>	<b>(156,264.39)</b>	<b>(96,021.00)</b>	<b>(60,243.39)</b>	<b>(431,592.51)</b>	<b>(373,684.00)</b>	<b>(57,908.51)</b>
<b>NonOperating Income</b>						
<b>Local Taxes</b>						
Current-Nursing Home Operating	86,521.63	86,531.00	(9.37)	346,113.64	346,124.00	(10.36)
Payment in Lieu of Taxes				276.39		276.39
<b>Total Local Taxes</b>	<b>86,521.63</b>	<b>86,531.00</b>	<b>(9.37)</b>	<b>346,390.03</b>	<b>346,124.00</b>	<b>266.03</b>
<b>Miscellaneous NI Revenue</b>						
Investment Interest	49.78	84.00	(34.22)	251.29	336.00	(84.71)
Restricted Donations	70.12	417.00	(346.88)	504.40	1,668.00	(1,163.60)
<b>Total Miscellaneous NI Revenue</b>	<b>119.90</b>	<b>501.00</b>	<b>(381.10)</b>	<b>755.69</b>	<b>2,004.00</b>	<b>(1,248.31)</b>
<b>Total NonOperating Income</b>	<b>86,641.53</b>	<b>87,032.00</b>	<b>(390.47)</b>	<b>347,145.72</b>	<b>348,128.00</b>	<b>(982.28)</b>
<b>Net Income (Loss)</b>	<b>(69,622.86)</b>	<b>(8,989.00)</b>	<b>(60,633.86)</b>	<b>(84,446.79)</b>	<b>(25,556.00)</b>	<b>(58,890.79)</b>

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Champaign County Nursing Home  
Historical Statement of Operations

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Description	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	Total
<b>Operating Income</b>													
Miscellaneous Revenue									2,456	1,918	3,428	4,383	12,184
Medicare A Revenue									301,248	295,937	277,220	188,321	1,062,727
Medicare B Revenue									18,755	28,429	30,091	37,847	115,123
Medicaid Revenue									537,381	501,772	398,469	456,539	1,894,161
Private Pay Revenue									391,185	364,838	328,549	415,104	1,499,675
Adult Day Care Revenue									13,672	15,063	15,680	17,217	61,633
Total Income									1,264,698	1,207,956	1,053,437	1,119,412	4,645,503
<b>Operating Expenses</b>													
Administration									231,058	251,349	237,521	254,453	974,380
Environmental Services									87,632	93,798	85,490	87,980	354,899
Laundry									14,973	17,831	13,530	15,528	61,862
Maintenance									18,267	24,768	24,718	24,941	92,694
Nursing Services									552,005	579,190	466,414	504,022	2,101,631
Activities									18,781	19,303	17,914	18,980	74,978
Social Services									17,742	23,734	24,210	26,125	91,811
Physical Therapy									35,207	40,049	35,595	39,943	150,793
Occupational Therapy									31,508	34,749	31,096	32,362	129,715
Speech Therapy									9,665	9,168	9,122	10,260	38,214
<b>Respiratory Therapy</b>													
Respiratory Therapy										3,658	7,466	2,640	13,764
Total This Department									9,665	12,825	16,588	12,900	51,978
Food Services									114,446	116,161	96,372	120,503	447,482
Barber & Beauty									6,026	7,414	6,307	6,276	26,022
Adult Day Care									14,430	16,659	17,019	15,430	63,537
Alzheimers and Related Disorders									120,139	124,016	94,922	116,236	455,312
Total Expenses									1,271,877	1,361,847	1,167,695	1,275,676	5,077,095
Net Operating Income									(7,180)	(153,891)	(114,258)	(156,264)	(431,593)
<b>NonOperating Income</b>													
Local Taxes									86,531	86,807	86,531	86,522	346,390
Miscellaneous NI Revenue									424	134	77	120	756
Total NonOperating Income									86,955	86,941	86,608	86,642	347,146
Net Income (Loss)									79,775	(66,949)	(27,650)	(69,623)	(84,447)

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Champaign County Nursing Home  
Historical Statement of Operations

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Description	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	Total
<b>Operating Income</b>													
<b>Miscellaneous Revenue</b>													
Lunch Reimbursement									540	363	445	300	1,648
Late Charge, NSF Check Charge									1,896	1,469	2,798	3,783	9,945
Other Miscellaneous Revenue									20	86	185	301	591
Total Miscellaneous Revenue									2,456	1,918	3,428	4,383	12,184
<b>Medicare A Revenue</b>													
Medicare A									231,485	238,703	186,112	142,592	798,892
ARD - Medicare A									16,789	8,559	20,014	20,716	66,078
NH Pt_Care - Medicare Advantage/ H									52,974	48,675	71,095	25,014	197,757
Total Medicare A Revenue									301,248	295,937	277,220	188,321	1,062,727
<b>Medicare B Revenue</b>													
Medicare B									18,755	28,429	30,091	37,847	115,123
Total Medicare B Revenue									18,755	28,429	30,091	37,847	115,123
<b>Medicaid Revenue</b>													
Medicaid Title XIX (IDHFS)									335,488	329,806	248,269	297,643	1,211,206
ARD - Medicaid Title XIX (IDHFS)									123,845	118,928	107,281	117,893	467,947
Patient Care-Hospice									40,248	30,754	27,927	25,358	124,286
ARD Patient Care - Hospice									37,800	22,284	14,992	15,646	90,722
Total Medicaid Revenue									537,381	501,772	398,469	456,539	1,894,161
<b>Private Pay Revenue</b>													
VA-Veterans Nursing Home Care									20,154	15,820	12,136	13,436	61,546
Nursing Home Patient Care - Private									274,061	247,268	216,613	288,007	1,025,950
Nursing Home Beauty Shop Revenue									3,372	3,580	3,244	3,161	13,357
Medical Supplies Revenue									5,409	6,091	4,480	5,903	21,883
Patient Transportation Charges									1,087	1,702	2,383	1,199	6,371
ARD Patient Care- Private Pay									87,102	90,376	89,693	103,398	370,568
Total Private Pay Revenue									391,185	364,838	328,549	415,104	1,499,675
<b>Adult Day Care Revenue</b>													
VA-Veterans Adult Daycare									3,343	4,241	3,793	3,473	14,850
IL Department Of Aging-Day Care Gra									9,968	10,128	9,991	11,557	41,644
Adult Day Care Charges-Private Pay									361	694	1,897	2,187	5,139
Total Adult Day Care Revenue									13,672	15,063	15,680	17,217	61,633

Champaign County Nursing Home  
Historical Statement of Operations

03/31/13

Description	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	Total
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Total Income									1,264,698	1,207,956	1,053,437	1,119,412	4,645,503
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**Operating Expenses**

**Administration**

Reg. Full-Time Employees									23,217	26,711	24,019	25,679	99,626
Temp. Salaries & Wages									1,639	1,992	1,522	1,624	6,776
Per Diem										232	239	310	781
Overtime									265	129	68	744	1,206
TOPS - Balances									(1,320)	482	1,664	1,282	2,107
TOPS - FICA									(101)	37	127	98	161
Social Security - Employer									1,754	2,040	1,814	1,996	7,604
IMRF - Employer Cost									2,171	2,509	2,265	2,521	9,466
Workers' Compensation Insurance									1,923	1,696	1,526	514	5,658
Unemployment Insurance									78	1,782	1,285	1,143	4,288
Employee Health/Life Insurance									3,859	3,859	3,859	3,991	15,569
IMRF - Early Retirement Obligation									3,465	3,465	3,465	3,465	13,862
Employee Development/Recognition									34	29	21	26	110
Employee Physicals/Lab									1,500	1,493	3,034	3,650	9,677
Stationary & Printing										499			499
Books, Periodicals & Manuals									69	97			166
Copier Supplies									771	731	183	731	2,415
Postage, UPS, Federal Express									330	360	415	1,019	2,124
Operational Supplies									1,307	1,567	387	1,072	4,333
Audit & Accounting Fees									4,024	4,024	4,024	4,024	16,094
Attorney Fees										2,503	2,719	3,491	8,712
Engineering Fees											99	1,554	1,653
Professional Services									28,733	41,881	37,298	37,644	145,556
Job Required Travel Expense									69	151	472	515	1,206
Insurance									22,442	22,508	22,508	23,167	90,625
Computer Services									8,462	3,373	3,316	4,284	19,435
Telephone Services									1,511	1,633	1,381	1,368	5,892
Legal Notices, Advertising									218	4,047	2,489	5,388	12,142
Photocopy Services									1,100	800	800	800	3,500
Public Relations									292	14		78	384
Dues & Licenses									1,625	1,833	1,725	1,625	6,808
Conferences & Training										42	462	1,575	2,079
Finance Charges, Bank Fees									1,284	1,616	1,290	1,547	5,736
Cable/Satellite TV Expense									2,474	909	2,504	2,643	8,530
IPA Licensing Fee									46,512	44,163	38,395	42,949	172,018
Fines & Penalties													
Furnishings, Office Equipment													

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

03/31/13

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Description	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	Total
Depreciation Expense									60,511	61,305	61,304	61,097	244,217
Transfers to General Corporate Fund													
Interest- Bonds Payable									10,841	10,841	10,841	10,841	43,363
<b>Total Administration</b>									<b>231,058</b>	<b>251,349</b>	<b>237,521</b>	<b>254,453</b>	<b>974,380</b>

**Environmental Services**

Reg. Full-Time Employees									25,732	26,386	27,561	30,691	110,370
Overtime									2,406	2,190	27	884	5,506
TOPS - Balances									(1,866)	1,670	1,217	1,295	2,315
TOPS- FICA									2,208	128	93	99	2,528
Social Security - Employer									2,121	2,148	2,077	2,378	8,724
IMRF - Employer Cost									2,792	2,886	2,792	3,225	11,696
Workers' Compensation Insurance									1,963	1,558	1,635	656	5,812
Unemployment Insurance									188	1,869	1,435	1,678	5,169
Employee Health/Life Insurance									6,283	6,283	6,283	6,465	25,315
Books, Periodicals & Manuals										98			98
Operational Supplies									5,178	7,324	4,531	5,525	22,558
Professional Services										1,554		(1,554)	
Gas Service									12,000	13,429	13,086	11,493	50,007
Electric Service									19,054	18,895	17,679	18,020	73,648
Water Service									2,586	2,832	2,523	2,385	10,327
Pest Control Service									482	482	482	482	1,928
Waste Disposal & Recycling									4,745	2,441	2,512	2,809	12,507
Equipment Rentals									258	258	258	258	1,032
Sewer Service & Tax									1,500	1,365	1,300	1,192	5,357
<b>Total Environmental Services</b>									<b>87,632</b>	<b>93,798</b>	<b>85,490</b>	<b>87,980</b>	<b>354,899</b>

**Laundry**

Reg. Full-Time Employees									7,745	7,909	7,344	8,707	31,705
Overtime									418	500		255	1,174
TOPS Balances									216	704	399	1,338	2,656
TOPS - FICA									17	54	31	102	203
Social Security - Employer									612	630	550	673	2,465
IMRF - Employer Cost									806	847	740	911	3,305
Workers' Compensation Insurance									587	468	438	203	1,695
Unemployment Insurance										561	382	537	1,480
Employee Health/Life Insurance									2,258	2,258	554	1,756	6,826
Laundry Supplies									755	2,343	1,955	398	5,451
Linen & Bedding									1,559	1,558	1,137	648	4,902
<b>Total Laundry</b>									<b>14,973</b>	<b>17,831</b>	<b>13,530</b>	<b>15,528</b>	<b>61,862</b>

**Maintenance**

Monday, April 29, 2013

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

03/31/13

Description	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	Total
Reg. Full-Time Employees									3,251	3,667	3,189	4,028	14,135
Overtime												120	120
TOPS - Balances									(125)	(20)	172	293	320
TOPS - FICA									(10)	(2)	13	22	24
Social Security - Employer									248	279	243	316	1,085
IMRF - Employer Cost									326	375	327	427	1,454
Workers' Compensation Insurance									243	217	190	77	727
Unemployment Insurance										239	167	230	637
Employee Health/Life Insurance									573	573	573	590	2,309
Gasoline & Oil									2,614				2,614
Maintenance Supplies									2,701	3,251	3,139	3,422	12,513
Automobile Maintenance									377	340	294	128	1,139
Equipment Maintenance									2,171	2,541	2,472	3,137	10,321
Equipment Rentals									276	18	276	13	582
Nursing Home Building Repair/Mainte									5,296	8,706	12,863	9,738	36,602
Parking Lot/Sidewalk Maintenance									325	4,583	800	2,400	8,108
<b>Total Maintenance</b>									<b>18,267</b>	<b>24,768</b>	<b>24,718</b>	<b>24,941</b>	<b>92,694</b>

**Nursing Services**

Reg. Full-Time Employees									110,538	123,306	114,314	132,963	481,120
Temp. Salaries & Wages									15,620	13,565	9,681	6,021	44,886
Overtime									60,651	51,047	18,417	27,655	157,769
TOPS - Balances									2,368	3,204	1,284	4,643	11,499
No Benefit Full-Time Employees									76,201	85,292	79,515	87,232	328,241
No Benefit Part-Time Employees									41,074	34,926	30,776	36,349	143,125
TOPS - FICA									181	245	98	355	880
Social Security - Employer									22,889	23,075	18,837	21,673	86,474
IMRF - Employer Cost									28,319	29,461	24,357	28,638	110,776
Workers' Compensation Insurance									18,316	15,173	13,968	5,267	52,724
Unemployment Insurance									3,338	19,704	13,306	13,324	49,671
Employee Health/Life Insurance									18,813	18,813	19,377	19,927	76,929
Books, Periodicals & Manuals									140				140
Stocked Drugs									1,853	1,581	2,240	1,868	7,542
Pharmacy Charges-Public Aid									2,039	1,039	757	1,009	4,843
Oxygen									61	5,104		4,581	9,746
Incontinence Supplies									10,024	11,212	8,189	6,366	35,790
Pharmacy Charges - Insurance									4,232	1,771	7,222	(551)	12,674
Equipment < \$2,500									5,247	2,540	318		8,104
Operational Supplies									22,162	23,181	13,641	11,461	70,445
Pharmacy Charges-Medicare									14,670	16,519	11,920	20,051	63,160
Medical/Dental/Mental Health									3,400	3,400	3,400	3,400	13,600
Professional Services									25,881	37,256	35,604	33,622	132,363
Laboratory Fees									2,895			5,811	8,706

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

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Description	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	Total
Equipment Rentals									7,433	5,397	4,360	3,347	20,538
Contract Nursing Services									53,531	51,579	32,469	24,826	162,405
Medicare Medical Services									133	802	2,364	4,184	7,483
<b>Total Nursing Services</b>									<b>552,005</b>	<b>579,190</b>	<b>466,414</b>	<b>504,022</b>	<b>2,101,631</b>
<b>Activities</b>													
Reg. Full-Time Employees									12,269	14,254	10,666	12,707	49,895
Overtime									120	114	(97)	340	477
TOPS - Balances									7	(1,873)	1,356	(78)	(588)
TOPS - FICA									1	(143)	104	(6)	(45)
Social Security - Employer									905	1,023	761	937	3,625
IMRF - Employer Cost									1,192	1,375	1,022	1,271	4,859
Workers' Compensation Insurance									931	845	634	239	2,649
Unemployment Insurance									230	816	547	703	2,296
Employee Health/Life Insurance									2,801	2,230	2,231	2,325	9,586
Equipment < \$2,500													
Operational Supplies									326	664	440	419	1,849
Professional Services											249	125	374
<b>Total Activities</b>									<b>18,781</b>	<b>19,303</b>	<b>17,914</b>	<b>18,980</b>	<b>74,978</b>
<b>Social Services</b>													
Reg. Full-Time Employees									6,835	7,373	8,037	10,240	32,484
Overtime									66	29	143	197	435
TOPS - Balances									(191)	525	453	(225)	562
TOPS - FICA									(15)	40	35	(17)	43
Social Security - Employer									520	564	607	798	2,489
IMRF - Employer Cost									685	757	814	577	2,832
Workers' Compensation Insurance									512	436	473	251	1,671
Unemployment Insurance										485	419	575	1,479
Employee Health/Life Insurance									1,695	1,695	1,695	1,744	6,829
Operational Supplies												35	35
Professional Services									7,635	11,832	11,535	11,951	42,952
<b>Total Social Services</b>									<b>17,742</b>	<b>23,734</b>	<b>24,210</b>	<b>26,125</b>	<b>91,811</b>
<b>Physical Therapy</b>													
Reg. Full-Time Employees									4,153	4,548	3,955	4,064	16,721
Overtime									8			137	145
TOPS - Balances									(192)	(342)	477	258	201
TOPS - FICA									(15)	(26)	36	20	15
Social Security - Employer									308	335	291	310	1,245
IMRF - Employer Cost									406	450	392	927	2,175
Workers' Compensation Ins.									310	269	236	79	893

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

03/31/13

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Description	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	Total
Unemployment Insurance										291	204	228	724
Employee Health/Life Insurance									1,141	1,141	1,141	1,174	4,598
Professional Services									29,088	33,382	28,861	32,745	124,075
<b>Total Physical Therapy</b>									<b>35,207</b>	<b>40,049</b>	<b>35,595</b>	<b>39,943</b>	<b>150,793</b>
<b>Occupational Therapy</b>													
Reg. Full-Time Employees									2,066	2,263	1,968	1,968	8,266
Overtime									(11)			148	136
TOPS - Balances									(131)	129	18	30	46
TOPS - FICA									(10)	10	1	2	3
Social Security - Employer									157	172	149	161	638
IMRF - Employer Cost									207	231	201	218	856
Workers' Compensation Ins.									154	134	117	39	444
Unemployment Insurance										148	103	117	368
Employee Health/Life Insurance									571	571	571	587	2,299
Professional Services									28,506	31,093	27,968	29,092	116,659
<b>Total Occupational Therapy</b>									<b>31,508</b>	<b>34,749</b>	<b>31,096</b>	<b>32,362</b>	<b>129,715</b>
<b>Speech Therapy</b>													
Professional Services									9,665	9,168	9,122	10,260	38,214
<b>Total Speech Therapy</b>									<b>9,665</b>	<b>9,168</b>	<b>9,122</b>	<b>10,260</b>	<b>38,214</b>
<b>Respiratory Therapy</b>													
Professional Services													
Professional Services										3,658	7,466	2,640	13,764
<b>Total Respiratory Therapy</b>										<b>3,658</b>	<b>7,466</b>	<b>2,640</b>	<b>13,764</b>
<b>Total This Department</b>									<b>9,665</b>	<b>12,825</b>	<b>16,588</b>	<b>12,900</b>	<b>51,978</b>
<b>Food Services</b>													
Reg. Full-Time Employees									37,426	40,318	33,425	40,886	152,056
Reg. Part-Time Employees									1,814	1,968	1,771	2,628	8,181
Overtime									4,831	3,678	392	1,561	10,462
TOPS - Balances									(733)	(2,473)	(2,352)	(703)	(6,261)
TOPS - FICA									(56)	(189)	(180)	(54)	(479)
Social Security - Employer									3,322	3,462	2,683	3,406	12,872
IMRF - Employer Cost									4,372	4,652	3,614	4,611	17,250
Workers' Compensation Insurance									2,921	2,500	2,102	1,121	8,644
Unemployment Insurance									752	2,818	2,138	2,063	7,771
Employee Health/Life Insurance									7,369	7,372	6,801	6,455	27,997
Food									41,233	38,436	34,287	39,087	153,044
Nutritional Supplements									3,386	2,845	3,452	2,475	12,158
Operational Supplies									4,805	5,967	4,753	5,246	20,771

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Champaign County Nursing Home  
Historical Statement of Operations

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Description	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	Total
Professional Services									2,601	4,402	3,079	11,640	21,722
Equipment Rentals									405	405	405		1,215
Dues & Licenses												80	80
Total Food Services									114,446	116,161	96,372	120,503	447,482
<b>Barber &amp; Beauty</b>													
Reg. Full-Time Employees									4,171	4,569	3,973	4,171	16,884
Overtime									(19)	5			(14)
TOPS - Balances									(212)	241	120	(320)	(170)
TOPS - FICA									(16)	18	9	(24)	(13)
Social Security - Employer									281	305	265	278	1,127
IMRF - Employer Cost									369	409	356	377	1,511
Workers' Compensation Insurance									310	270	237	79	897
Unemployment Insurance										294	206	228	727
Employee Health/Life Insurance									1,141	1,141	1,141	1,174	4,598
Operational Supplies										162		153	315
Conferences & Training												160	160
Total Barber & Beauty									6,026	7,414	6,307	6,276	26,022
<b>Adult Day Care</b>													
Reg. Full-Time Employees									9,284	10,150	8,839	9,273	37,547
Overtime									28		31	20	79
TOPS - Balances									(537)	1,090	896	437	1,886
TOPS - FICA									(41)	83	69	33	144
Social Security - Employer									697	758	663	694	2,812
IMRF - Employer Cost									918	1,018	892	943	3,770
Workers' Compensation Insurance									691	600	528	176	1,995
Unemployment Insurance										654	459	508	1,621
Employee Health/Life Insurance									2,282	2,282	2,282	2,348	9,196
Gasoline & Oil									1,069		2,312	992	4,373
Operational Supplies									37	22	49	5	113
Total Adult Day Care									14,430	16,659	17,019	15,430	63,537
<b>Alzheimers and Related Disord</b>													
Reg. Full-Time Employees									23,994	25,449	23,639	32,316	105,397
Overtime									13,488	9,951	5,488	9,328	38,255
TOPS - Balances									148	326	(5,545)	(6,050)	(11,121)
No Benefit Full-Time Employees									21,713	23,823	19,402	22,023	86,962
No Benefit Part-Time Employees									14,250	20,076	19,826	23,108	77,260
TOPS - FICA									11	25	(424)	(463)	(851)
Social Security - Employer									5,546	5,981	5,173	6,574	23,274
IMRF - Employer Cost									7,300	8,032	6,965	8,901	31,198

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Champaign County Nursing Home  
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Description	04/12	05/12	06/12	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	Total
Workers' Compensation Insurance									4,580	4,086	3,747	1,907	14,320
Unemployment Insurance									1,512	4,786	3,845	3,951	14,095
Employee Health/Life Insurance									4,522	4,522	4,522	4,084	17,651
Operational Supplies											4		4
Conferences & Training											57		57
ARD - Contract Nursing									23,073	16,958	8,224	10,557	58,811
Total Alzheimers and Related Disorde									120,139	124,016	94,922	116,236	455,312
Total Expenses									1,271,877	1,361,847	1,167,695	1,275,676	5,077,095
Net Operating Income									(7,180)	(153,891)	(114,258)	(156,264)	(431,593)
<b>NonOperating Income</b>													
<b>Local Taxes</b>													
Current-Nursing Home Operating									86,531	86,531	86,531	86,522	346,114
Payment in Lieu of Taxes										276			276
Total Local Taxes									86,531	86,807	86,531	86,522	346,390
<b>Miscellaneous NI Revenue</b>													
Investment Interest										134	67	50	251
Restricted Donations									424		10	70	504
Total Miscellaneous NI Revenue									424	134	77	120	756
Total NonOperating Income									86,955	86,941	86,608	86,642	347,146
Net Income (Loss)									79,775	(66,949)	(27,650)	(69,623)	(84,447)

## Champaign County Nursing Home

03/31/13

Balance Sheet

1

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

Cash	\$1,184,827.56
Petty Cash	\$300.00
Total Cash	<u>\$1,185,127.56</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Private Pay	\$832,818.37
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$823,972.81
Total Rec., Net of Uncollectible Amounts	<u>\$1,656,791.18</u>

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Hospice	\$188,516.47
Allowance for Uncollectible Accts-Private Pay	(\$42,520.00)
Allowance for Uncollectible Accts-Patient Care P	(\$5,093.00)
Allowance for Uncollectible Accts-Patient Care H	(\$3,258.00)
Total Rec., Net of Uncollectible Amounts	<u>\$137,645.47</u>

**Accrued Interest**

Property Tax Revenue Receivable	\$346,815.93
Total Accrued Interest	<u>\$346,815.93</u>

**Intergvt. Rec., Net of Uncollectibl**

Due from Collector Funds	\$0.00
Due From Other Funds	\$0.00
Due from Other Governmental Units	\$265,700.19
Due from IL Public Aid	\$645,471.64
Due from IL Department of Aging-Title XX	\$72,135.92
Due from US Treasury-Medicare	\$551,483.61
Due From VA-Adult Daycare	\$11,069.51
Due From VA-Nursing Home Care	\$46,921.81
Allowance for Uncollectible Accts-IPA	(\$63,244.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$1,630.00)
Allowance for Uncollectible Accts-Medicare	(\$26,119.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$362.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$1,734.00)
Total Intergvt. Rec., Net of Uncollectibl	<u>\$1,499,693.68</u>

**Prepaid Expenses**

Prepaid Expenses	\$70,248.24
Stores Inventory	\$11,622.68
Total Prepaid Expenses	<u>\$81,870.92</u>

**Long-Term Investments**

Patient Trust Cash, Invested	\$8,724.97
Total Long-Term Investments	<u>\$8,724.97</u>
Total Current Assets	<u>\$4,916,669.71</u>

Champaign County Nursing Home  
Balance Sheet

03/31/13

2

**Fixed Assets**

Nursing Home Buildings	\$23,223,630.04
Improvements not Buildings	\$469,743.52
Equipment, Furniture & Autos	\$1,334,423.99
Construction in Progress	\$13,160.68
Accumulated Depreciation-Land Improvements	(\$227,499.75)
Accumulated Depreciation-Equipment, Furniture, &	(\$806,215.44)
Accumulated Depreciation-Buildings	(\$3,571,872.61)
Total Fixed Assets	<u>\$20,435,370.43</u>
Total ASSETS	<u><u>\$25,352,040.14</u></u>

Champaign County Nursing Home  
Balance Sheet

03/31/13

3

**LIABILITIES & EQUITY**

**Current Liabilities**

A/R Refunds	(\$3,275.48)
Accounts Payable	\$1,568,212.32
Salaries & Wages Payable	\$266,081.49
Interest Payable - Bonds	\$32,522.49
Due to General Corporate Fund	\$333,141.98
Due to Others (Non-Government)	\$0.00
Tax Anticipation Notes Payable	\$914,000.00
Total Current Liabilities	\$3,110,682.80

**Non-Current Liabilities**

Nursing Home Patient Trust Fund	\$8,724.97
Bonds Payable	\$3,065,000.00
Accrued Compensated Absences	\$345,578.10
Total Non-Current Liabilities	\$3,419,303.07
Total Current Liabilities	\$6,529,985.87

**Equity**

Revenues	\$0.00
Retained Earnings-Unreserved	\$18,891,659.48
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Total Equity	\$18,822,054.27
Total LIABILITIES & EQUITY	\$25,352,040.14

To: Board of Directors  
Champaign County Nursing Home

From: Scott T Gima  
Manager

Date: May 8, 2013

Re: Cash Position  
Sources & Uses of Anticipated Funds

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Attached are the exhibits showing CCNH's cash position as of the end of February.

The ending cash balance increased from \$1.060 million in February to \$1.185 million in March, an increase of \$125k. Operations provided a negative cash contribution of \$8.5k. Accounts receivable increased by 162k, from \$3.479 million in February to \$3.641 million in March. Accounts payable decreased by \$11k, from \$1.579 million in February to \$1.568 million in March.

Medicaid payments continue to be made monthly. I am not hearing of any pending delays in payments. With payments from the state looking solid, I am not including an update on the cash projections this month.

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

**CASH FLOW FROM OPERATING ACTIVITIES:**

<b>Net Income (Loss) - YTD</b>	<b>\$ (84,447)</b>
Depreciation Expense	244,217
(Incr.)/Decr. in Accounts Receivable	(541,417)
(Incr.)/Decr. in Prepaid Expenses	(61,654)
(Incr.)/Decr. in Inventory	-
(Incr.)/Decr. in Patient Trust	(921)
Incr./(Decr.) in Accounts Payable	(450,268)
Incr./(Decr.) in Salaries and Wages Payable	120,069
Incr./(Decr.) in Interest Payable	32,522
Incr./(Decr.) in Accrued Com. Absences	6,069
Incr./(Decr.) in Other Liabilities	<u>(1,886)</u>
<b>Net Cash Provided by Operating Activities</b>	<b>(737,716)</b>

**CASH FLOW FROM INVESTING ACTIVITIES:**

Purchase of Equipment	(21,232)
Improvements (CIP)	<u>(13,161)</u>
<b>Net Cash Provided by Investing Activities</b>	<b>(34,393)</b>

**CASH FLOW FROM FINANCING ACTIVITIES:**

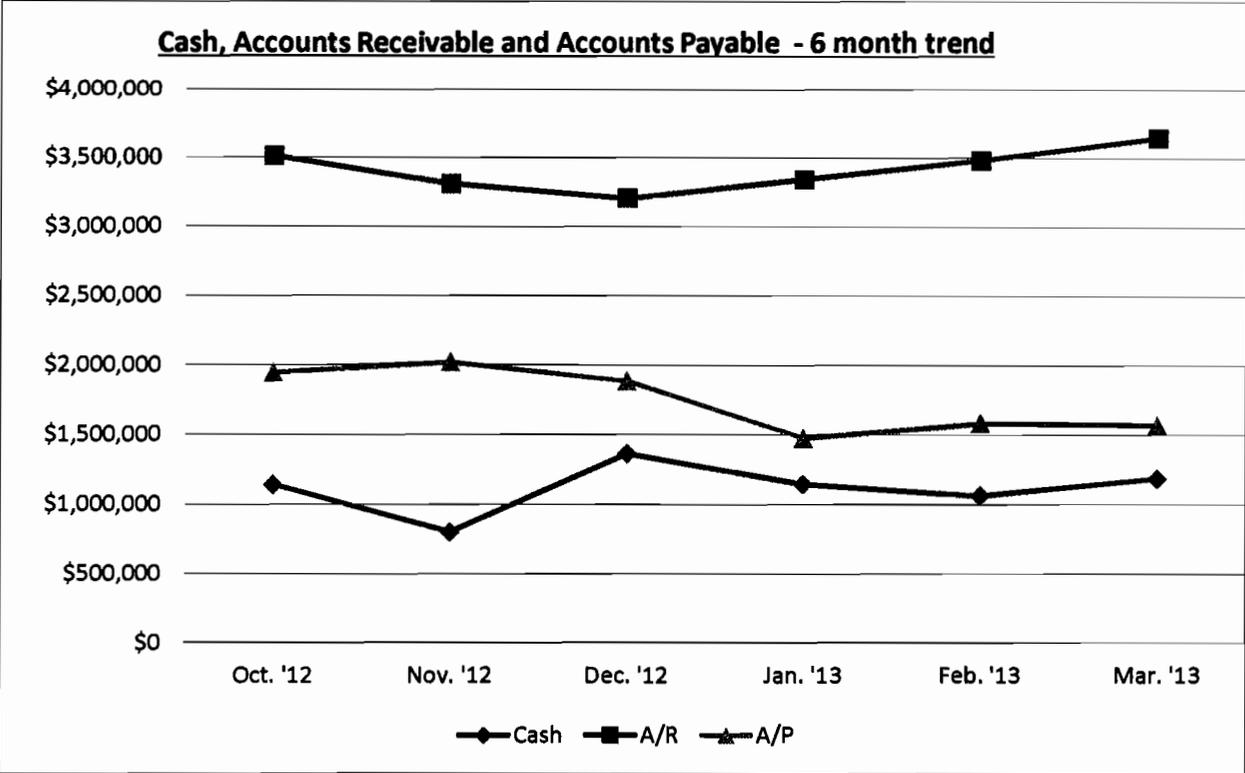
Increase in Tax Anticipation Note	914,000
(Decrease) in Bonds Payable	-
Increase in Equity Adjustment	<u>244,488</u>
<b>Net Cash Provided by Financing Activities</b>	<b>1,158,488</b>

<b>Total Cash Flow</b>	<b>386,379</b>
<b>Beginning Cash Flow - 11/30/2012</b>	<b><u>798,749</u></b>
<b>ENDING CASH - 3/31/2013</b>	<b><u><u>\$ 1,185,128</u></u></b>

**Champaign County Nursing Home  
October 31, 2012 through March 31, 2013**

**Key Balance Sheet Items Charted Below:**

	<u>Oct. '12</u>	<u>Nov. '12</u>	<u>Dec. '12</u>	<u>Jan. '13</u>	<u>Feb. '13</u>	<u>Mar. '13</u>
Cash	1,138,748	798,749	1,361,624	1,141,050	1,060,010	1,185,128
A/R	3,510,518	3,308,373	3,203,952	3,340,470	3,478,707	3,640,945
A/P	1,943,402	2,018,480	1,882,932	1,472,311	1,579,466	1,568,212



**Champaign County Nursing Home**  
**Monthly Statements of Cash Flow (Indirect Method)**  
**October 31, 2012 through March 31, 2013**

	<u>Oct. '12</u>	<u>Nov. '12</u>	<u>Dec. '12</u>	<u>Jan. '13</u>	<u>Feb. '13</u>	<u>Mar. '13</u>
<b><u>CASH FLOW FROM OPERATING ACTIVITIES:</u></b>						
Net Income (Loss) - Monthly	\$ 36,194	\$ (503,947)	\$ 79,775	\$ (66,949)	\$ (27,650)	\$ (69,623)
Depreciation Expense	60,638	66,948	60,511	61,305	61,304	61,097
(Incr.)/Decr. in Accounts Receivable	(19,808)	202,145	(104,421)	(136,520)	(138,238)	(162,236)
(Incr.)/Decr. in Prepaid Expenses	12,356	67,850	(53,869)	48,836	(57,863)	1,242
(Incr.)/Decr. in Inventory	-	8,850	(8,850)	8,850	-	-
(Incr.)/Decr. in Patient Trust	(705)	1,329	(55)	521	(1,411)	25
Incr./(Decr.) in Accounts Payable	35,624	75,078	(135,548)	(410,621)	107,155	(11,254)
Incr./(Decr.) in Salaries and Wages Payable	52,039	15,424	(212,350)	275,749	(11,761)	68,431
Incr./(Decr.) in Interest Payable	11,426	(43,784)	(2,502)	24,184	10,841	(1)
Incr./(Decr.) in Accrued Com. Absences	(10,633)	(26,096)	(413)	3,943	171	2,368
Incr./(Decr.) in Other Liabilities	705	(1,654)	8,184	(3,652)	1,410	(24)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>177,836</b>	<b>(137,857)</b>	<b>(369,538)</b>	<b>(194,354)</b>	<b>(56,042)</b>	<b>(109,975)</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES:</u></b>						
Purchase of Equipment	(7,540)	(6,051)	-	-	(14,298)	(6,934)
Improvements (CIP)	-	(13,527)	-	-	(10,700)	(2,461)
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>(7,540)</b>	<b>(19,578)</b>	<b>-</b>	<b>-</b>	<b>(24,998)</b>	<b>(9,395)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES:</u></b>						
Incr./(Decr.) in Tax Anticipation Note	-	-	914,000	-	-	-
Incr./(Decr.) in Bonds Payable	-	(170,000)	-	-	-	-
Incr./(Decr.) in Equity Adjustment	(53)	(12,564)	26,220	(26,220)	-	244,488
<b>Net Cash Provided (Used) by Financing Activities</b>	<b>(53)</b>	<b>(182,564)</b>	<b>932,413</b>	<b>(26,220)</b>	<b>-</b>	<b>244,488</b>
<b>Total Cash Flow</b>	<b>170,243</b>	<b>(339,999)</b>	<b>562,875</b>	<b>(220,574)</b>	<b>(81,040)</b>	<b>125,118</b>
Beginning Cash Balance (Prior Month's)	968,505	1,138,748	798,749	1,361,624	1,141,050	1,060,010
<b>MONTH ENDING CASH BALANCE</b>	<b>\$ 1,138,748</b>	<b>\$ 798,749</b>	<b>\$ 1,361,624</b>	<b>\$ 1,141,050</b>	<b>\$ 1,060,010</b>	<b>\$ 1,185,128</b>

To: Board of Directors  
Champaign County Nursing Home

From: Scott T Gima  
Manager

Date: May 8, 2013

Re: Management Update

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

### **Open Manager Positions**

The Director of Nursing and Adult Day Care Director positions remain open. An offer has been made to an applicant for the Adult Day Care Director position. There have been

### **Compliance Program Resolution**

As discussed last month, the name of the compliance officer has been removed from the Board resolutions and Compliance Program/Code of Conduct policy. The revised resolution and Compliance Program/Code of Conduct policy as well as the other three policies are included in this update. The resolution expresses approval for the Compliance Program/Code of Conduct and a CCNH Compliance Officer and the other policies.

1. Board Resolution
2. Compliance Program/Code of Conduct Policy. This document provides the policy and procedures on general compliance requirements and principles. This document also includes an employee acknowledgement form that every employee, director, contractor, and others will be required to sign after reviewing the Compliance Program document.
3. Compliance Officer and Committee Policy. This document summarizes the responsibilities of the Compliance Officer and the Compliance Committee.
4. Compliance Program Training and Education Policy. This document addresses CCNH's commitment to compliance education and training.
5. Responding to Non-Compliance and Taking Corrective Action Policy. This document addresses the guidelines for investigating and responding to possible incidents of non-compliance.

### **Compliance Program Update**

The Compliance Program development is divided into six stages:

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

Stages 1) Assessment of Compliance Status; and 2) Compliance Program Document Development are complete. MPA and CCNH continue to implement the new policies and procedures in the Compliance Program Documents.

Stages 3) Development of Compliance Policies and Procedures and 4) Training and Education are now in progress, as follows:

### **Stage 3) Development of Compliance Policies and Procedures**

MPA and CCNH are working together to establish policies and procedures addressing the following compliance areas of risk:

- Quality of care
- Resident rights and safety
- Employee screening
- Billing and claims submission
- Cost reporting
- Kickbacks, inducements, and self-referrals
- Creation and retention of records
- HIPAA
- Anti-supplementation
- Medicare Part D plan selection

Employee Screening and HIPAA are being addressed first. CCNH is in the process of completing a current HIPAA Security Risk Assessment. It is also improving its employee screening processes with the use of software. Once these risk areas are addressed, MPA and CCNH will move on to the other areas. The goal for completing Stage 3 is June 20, 2013.

### **Stage 4) Training and Education**

Andrew Buffenbarger and Josh Drake conducted compliance training for all CCNH managers on April 9, and held three compliance training sessions for remaining employees on April 26 at 7 a.m., 3 p.m., and 11 p.m. The Compliance Program Policy and Code of Conduct were distributed to employees at these training sessions. CCNH will collect signed acknowledgments from employees, in which they state they will follow the Compliance Program, at the subsequent paycheck distribution. Additional training sessions will be provided in the upcoming months, and new employees will receive compliance training as a part of orientation.

The Board of Directors requires compliance education. MPA is working with the County to setup a web-based training session that the Board members can log on and watch at their convenience.

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

To: Board of Directors  
Champaign County Nursing Home

From: Scott T Gima  
Manager

Date: May 8, 2013

Re: Strategic Objectives

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A review of the past strategic objectives requires an updated review by the Board of Directors. The last time this issue was addressed was in August of 2011.

There have been significant changes in the health care landscape since 2011. Over the past months, we have discussed changes in Medicare and Medicaid that have been driven by the Affordable Care Act. Medicare has dozens of demonstration programs that move away from existing per diem reimbursement methods to quality incentive based payments and payment penalties for high hospital re-admission rates.

The State of Illinois is rolling out the Medicare Medicaid Alignment Initiative that is a capitated managed care program that will address the medical and behavioral health needs of the dual eligible senior population. This was discussed at the March 2013 meeting including slides from MPA's seminar on managed care. These changes or pending changes have been the drivers to address the medical care, nursing care, quality measures, and customer service measures at CCNH.

The strategic objectives from August 2011 are included for your review. Discussion of the strategic objectives is planned for the June Board of Directors' meeting. I have also included a case management approach document that was provided in the October 2012 management report. It provides a good summary of the care issues and the Federal/State initiatives that are currently being looked at to improve care.

I would encourage all Board members to contact me by email or by phone with any questions in preparation for the discussion on strategic objectives in June.

## For Fiscal 2011 Update

### 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).*

*The goal is to get Dr. Thakkar to care for as many residents as possible. With consolidated medical direction, CCNH is in a better position to not only manage the care process, but also to advance it, particularly in terms of reducing unnecessary hospitalizations and of doing a better job of managing chronic conditions within the nursing home.*

*There is no cost to this initiative beyond the existing contractual obligation to Dr. Thakkar (\$1,800 per month).*

**Status July 2011:** We need to re-direct our efforts. Dr Thakkar is still functioning as Medical Director. His interests in gerontology appear to have waned as he has elected to head in a new specialty direction. We are not making sufficient progress increasing the number of patients under his care nor is it likely that we will. The current number of residents that he sees is 28.

- b. **Develop a sub-acute service or its equivalent**

*Advancing our capabilities in rehab will require a physician with rehabilitation skills, i.e., a psychiatrist or the equivalent. This physician will serve as rehab director; compensation for administrative services will likely be in the range of \$1,500 - \$2,000 per month. On the clinical side, the rehab director will attend patients, will see them once weekly while they are receiving rehab care, and provide a higher level of service than what CCNH is currently able to provide. (Patients have the right to be followed in rehab by their own physicians in the event they do not want to be care for by the rehab director.)*

*The rehab director bills for clinical services, which are distinct from administrative duties. The primary payer is Medicare. Facilities that have employed this approach report better use of therapy and significant improvements in relationships with residents and their families.*

**Status July 2011:** Dr McNeil is on board as Rehab Director. She is overseeing rehab services beginning with the development of a new rehabilitation program quality assurance and improvement initiative. Dr. McNeil is working in concert with Andrew, Karen, and our rehab coordinator Nicole to develop a set of quality

indicators that will give us an ongoing sense of the effectiveness of our therapy department. Data beginning July 1<sup>st</sup> will be collected and reviewed at least monthly. Quality indicators include measuring the timeframe from admission to therapy evaluation to therapy treatment, progress toward patient goals, and the accuracy of discharge planning done at admission. In addition, we are making overtures to improve our relationships with the Christie Clinic and with Provena. This has been slow going initially.

## 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**

*CCNH is off to a good start rejuvenating its dementia program. Gail Shivers has taken on a significant increase in responsibility and has been equal to the challenge. One of operational difficulties is that the understanding of the disease progression. In some cases, families are reluctant to see their residents transferred from the dementia program to the general unit. This dilemma presents an immediate opportunity to educate families about the disease and a broader opportunity to do the same thing in the community at-large.*

*Speaking to civic church groups seems to be a logical starting point to experiment with marketing the CCNH dementia program. Education about what to expect in dealing with dementia, the disease progression, and how the CCNH program responds to the different levels of dementia can prepare the way for better family experiences at CCNH. More to the point, though, this type of education should position CCNH as the first top-of-mind response in the community's dementia options.*

*There is no additional cost to do this. We do need to develop presentation materials and identify support resources for Gail.*

**Status July 2011:** No progress on the specific objective. Gail has been involved in training staff and in dealing with turnover on the dementia unit. She has made good progress in building a team that is much improved in that they are dedicated to dementia care. CCNH's dementia program was in need of a sea change. Gail also has been qualified as an MDS Coordinator, a process which took several months. She participates in the Alzheimer's Support Group. We have scheduled September as the month for Gail to start her public speaking.

## 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.**

*The department managers continue to receive training and education on supervision, communication, and documentation. Costs are built in to the CCNH operating budget. Manuals, webinars, and seminars targeted to the needs of the long-term care industry have been successful. Performance improvement plans have also been employed.*

**Status July 2011:** Probationary and annual evaluations are a much better reflection of employee work performance than we had seen prior to this effort. The volume of discipline, unrelated to absenteeism, is significantly lower as managers are developing stronger work teams as a result of improved hiring processes. The employee recognition committee continues to work on creative ways to recognize employees doing a great job. Most recently giving a stack of poker chips to managers to give out when an employee makes a resident smile. Those poker chips can be redeemed for snacks and drinks. There is still significant work to do in this area.

### Improve IDPH regulatory position

*CCNH shall receive no citations under F 323 (Accidents & Supervision).*

**Status July 2011:** So far, so good

## Customer Service

### a. Commit to Quality program continues

*Commit to Quality, with its department-specific measurement system, has been moved into CCNH's daily operating routine. Recent experience indicates that some measures might be more effective if monitored more often. For example, only a small percentage of rooms were inspected under Environmental Services; CCNH might have better customer satisfaction results if a higher number – say 25 percent – of all rooms were inspected. Commit to Quality is off to a good start and will respond to adjustments throughout the year.*

**Status July 2011:** Our Commit to Quality effort grew significantly with the addition of management work teams in the dining process and neighborhood assignments. Additionally, our rehabilitation Quality effort is launched effective July 1<sup>st</sup> and we will

spend the next 2-3 months working with our physician Rehabilitation Director to refine our rehab programs.

**b. Pinnacle scores at 4.5 or better each month**

*There is not much to add to develop this objective. CCNH is not where it should be. Department managers are being evaluated on their ability to provide good customer experiences.*

**Status 2011:** This objective has received major emphasis so far this year. In particular, management is determined to improve the dining experience. The dining room setting has been improved and the management staff is assisting in the meal service. April scores jumped nicely; May's retreated; June was better at 4.2. CCNH remains far too inconsistent in customer service but the line managers are getting the idea and are energized.

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

*Most skilled nursing homes employ MDS Coordinators. These positions are usually filled by RNs with special certification in the Resident Assessment Instrument. Their coding skills represent a specialty that is in high demand but in short supply. CCNH is like most other homes in this regard in that it is holding its breath until the MDS Coordinator turns over.*

*The MDS Coordinator is not a required position. Clinical skills are required in order to understand the relationships built into the Minimum Data Set (MDS). However, nurses with a good working knowledge of the MDS should be able to do the job provided that CCNH employs the logic checks available with the CareWatch software. Organizing the work flow to concentrate around the Unit Manager rather than the MDS Coordinator becomes the immediate task at hand.*

*There is no program development cost to this initiative, but it is clearly longer in horizon and dependent upon being able to stay the course in re-organizing nursing documentation activities.*

**Status July 2011:** One Unit Manager recently received her MDS coding certification, the RAC-CT, and we can begin to move forward on this objective. The Unit Managers participating in the project require specialized training to be able to lead clinical teams through the data collection and coding process. The training is significant and only offered periodically, making the test process slow. Over the coming months we will train and practice completing the MDS without the MDS Coordinator to see if we can decentralize the entire process.

## Improve financial position

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

*These objectives are circular in that CCNH's financial position depends upon payer mix, volume, and payment. If we have the volume and mix right, we'll be profitable; if we resolve the IGT deal, we'll have the cash.*

**Status July 2011:** The results for the fiscal year-to-date are disappointing. Census for the first quarter was at our target level of 195; for the second quarter (March-April-May) it tanked. Census started re-building in late June and has been in the high 180s – but still below our target level. During this period of low census, expenses have been well controlled. Net income through June is \$(73,100) excluding the extraordinary settlement payment.

Payer mix has stabilized at 36 percent Pvt Pay, 53 percent Medicaid, and 11 percent Medicare. This is a good mix, but CCNH cannot deliver the performance we want with low census and with low Medicare.

Because a resolution to the IGA is imminent, CCNH is likely to finish the fiscal year in a profitable position and with much improved cash flow.

## **New Initiatives**

### **Institute a regulatory compliance program**

*That the regulatory environment is becoming more complex is a given. Under the Deficit Reduction Act of 2005, facilities with more than \$45 million in Medicaid receipts are required to have compliance plans in place; CCNH does not meet this requirement yet, but it is close. The recent health reform legislation requires compliance plans of all providers; they are to be in place by 2013. It is unlikely that this requirement is removed.*

*The primary purposes of a compliance plan are to assure the governing body that management is taking prudent steps to:*

- Secure the privacy of protected health information*
- Reduce the risk of identity theft*
- Record clinical documentation accurately and in accord with resident needs*
- Submit claims for services that are accurate*
- Train and educate the workforce on fraud & abuse and its detection/prevention*
- Provide a protected format for employees to report suspected incidents of fraud*
- Identify areas needing improvement and implement corrective action*

*Information technology plays a pivotal role in developing compliance skills. Medicare claims involve two separate forms – the MDS and the Uniform Billing Form 04. The UBWatch software provides a ready format for matching up the information in the UB04 and the MDS and screening for inconsistencies. Actually getting usable information from our current IT vendor, MDI, to make UBWatch functional is proving to be difficult. We continue to work towards a resolution.*

*Medicaid claims are census-based, for now. However, reimbursement is moving towards a needs-based system. Eventually, clinical documentation and billing data will need to match. Right now, CCNH checks for accurate Medicaid census counts, accurate resident claim numbers, and timely submittals of the MDS, without which reimbursement denials can result.*

*One of the goals of a compliance program is to reduce work processes to the minimum essential steps necessary to accomplish the work and to provide a basis for auditing its effectiveness. Standardizing procedures among several homes – in this case County homes – also provides for stronger reviewability, for better ability to replicate results, and for a common support group.*

*The cost of implementing a compliance plan can range from \$75,000 to \$100,000 if a facility elects to implement and supervise the program on its own. MPA is working on a shared format for compliance programs where the cost is reduced considerably to a range of \$35-\$40k.*

*Time frame for implementation should be by mid-2011 or as soon as operating abnormalities with the current IT vendor are rectified.*

**Status July 2011:** This program is on track and ready to implement pending resolution of the IGA.

**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.**

*The current industry environment drives this objective as it focuses on better management of chronic disease at the SNF level. Readmissions to the hospital are being targeted by CMS and bundled reimbursement is on the horizon. Under bundled reimbursement, CMS would reimburse the hospital for all services associated with a Medicare episode of care. If skilled nursing services were part of the Medicare episode, the nursing facility would be paid by the hospital, not by the Medicare program as is currently the case. In the same thought process, if the hospital is at risk for an episode of care, it will seek to have that care provided in the least costly setting – for example, outpatient rather than inpatient, skilled rather than hospital inpatient. Under bundled payment, cost will emerge very quickly as a driving factor.*

*Low-tech chronic diseases are good candidates for evaluation in a skilled setting. Congestive Heart Failure (CHF) and Chronic Obstructive Pulmonary Disease (COPD) are two prime diseases where CCNH might be able to make a difference for the hospitals. There are sure to be more.*

*Program implementation requires, first, an approved protocol. Dr. Thakkar is working with us on that now. A major factor in his review is how CCNH should integrate its services with the hospital. Second, clinical staff may need to be trained in new techniques involving IV medication administration, electrocardiograms, and blood gases. Third, some clinical testing equipment will likely be required to do some basic blood analysis and cardiac testing; any equipment investment is budgeted not to exceed \$50k.*

**Status July 2011:** Protocols are finished

The following was included in the October 2012 Management Report

## **Case Management Approach to Nursing Care**

### **Background**

Problem – Fragmented Care

Symptom – High rate of re-hospitalizations

Results – lower quality of care, loss of census/revenue

#### Cost

MEDPAC – 12.5% of CHF patients are readmitted within 15 days

Costs to Medicare \$590 million

#### Medically Complex Patients

Comorbidities

Sicker and discharged earlier

Hospital length of stay shorter

- 1993-1994 8.6 days
- 2005-2006 6.4 days

### **Primary Reasons for Rehospitalizations (MEDPAC)**

CHF

Dehydration/electrolyte imbalance

Respiratory

Sepsis

UTI

### **Multiple Federal and State Efforts to Address – Quality/Cost Problem**

Nursing Home Value Based Performance (NHVBP) Purchasing Demonstration Program – CMS  
Aligning payment incentives with quality improvement measures:

Staffing - 30%

Clinical outcomes – 20%

Long Stay Residents

ADL decline, pressure ulcers, catheters, physical restraints

Short Stay

Improved ADL functioning, % of residents who fail to improve bladder incontinence

Survey – 20%

Potentially Avoidable hospitalizations – 30%

Care Transitions Program – Affordable Care Act – Oct 2010, Section 3026

Tests community based organization (CBOs) models for improving care transitions from the hospital to other settings and reducing readmissions for high-risk Medicare beneficiaries.

Program launched in 2011 and will run for 5 years.

One all-inclusive rate per eligible discharge.

#### Initiative to Reduce Avoidable Hospitalizations Among Nursing Facility Residents

7 non-nursing facility organizations (referred to as “enhanced care & coordination providers - ECCP”) selected at the end of September 2012. Each ECCP will implement interventions with at least 15 partnering nursing facilities.

#### Advancing Excellence in America’s Nursing Homes

Quality of care program

#### Medicare-Medicaid Alignment Initiative Proposal (Managed Care Program)

A State of Illinois initiative to address the fragmented care dual eligible beneficiaries often receive and the high cost of providing care to this population.

### **Issues/Problems**

Poor collaboration/communication with hospital

Poor identification of changes in condition or signs and symptoms

Poor internal communication between staff and/or between shifts

Poor communication with medical providers

Poor follow-up – interventions or results of interventions

### **Operational Strategies**

#### Identify resident with a high risk of re-hospitalization – Existing Residents and New Admissions

Potential for complications

Likelihood of change

High risk factors

Acute conditions

Sub-acute conditions

#### Admission process

Identify co-morbidities

Review hospital care plan

Collaboration with hospital personnel

On-site assessment

- Co-morbidities

- Medication review

- Preparation and needs

#### Develop A Better Relationship/Partnership with Hospitals

Communication of patient care/condition/medications  
Collaboration on strategies

#### Internal Strategies

Statistics – <30 day readmission rate

Identify root causes of transfer.

Identify common threads in avoidable hospitalizations

- Staffing levels, specific staff members, specific days, shifts, times of the day.
- Skills training needs

#### Education/tools to identify subtle changes in resident

Communicates less than usual

Need more help with ADLs

Participation in activities is less

Eating less

Agitated or nervous

Confused, drowsy

Change in skin color

Change in output

Changes in breathing patterns

#### Tools to communicate changes to doctors.

What is the situation

What is the background

What is the assessment or observation of the problems

What is the request or need?

#### Tools to elicit quality documentation and support critical thinking skills (PIE)

Problem

Subjective

Objective

Intervention

After assessment/observation

Plan/what was done about it

Evaluation/follow-up

What is the outcome?

#### Clinical Strategies/Daily Clinical Routine

Knowledge of conditions and medication regimen

Communication with staff

Communication with resident

Daily rounds

Discharge planning

## **Case Management Approach**

No One is Managing the Care of Each Resident?

5 separate units with a total of 243 beds

Dedicate a RN to each unit

Coordinates/Facilitates/Communicates/Educates