

# NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois  
Monday, May 12, 2014 – 6:00pm

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

**CHAIR:** Catherine Emanuel  
**DIRECTORS:** Sam Banks, Don Lyn, Josh Hartke, Mary Hodson, Gary Maxwell, Robert Palinkas

<u>ITEM</u>	<u>Page #</u>
I. <u>CALL TO ORDER</u>	
II. <u>ROLL CALL</u>	
III. <u>APPROVAL OF AGENDA</u>	
IV. <u>APPROVAL OF MINUTES</u> Open Session – April 14, 2014	1-3
V. <u>PUBLIC PARTICIPATION</u>	
VI. <u>ADMINISTRATOR'S REPORT</u> a. Quality – 5 Star Rating	
VII. <u>MANAGEMENT REPORT</u> a. Compliance Program Update b. March 2014 Statistics and Financial Management Report c. Management Update	4-8 9
VIII. <u>OTHER BUSINESS</u>	
IX. <u>NEXT MEETING DATE &amp; TIME</u> June 9, 2014 – 6:00pm	
X. <u>ADJOURNMENT</u>	

**Board of Directors  
Champaign County Nursing Home  
Urbana, Illinois  
April 14, 2014**

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

Directors Absent/Excused: Maxwell, Palinkas

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 Hartke, second by Lyn, unanimous).

**4. Approval of Minutes**

The open session minutes and closed session minutes of March 10, 2014 was approved as submitted (motion by Hartke, second by Hodson, unanimous).

**5. Public Participation**

Kay Rhodes expressed concerns with staffing on the Alzheimer's unit and the delay in the serving of dinner evening meal.

**6. Administrator's Report – Quality**

Ms. Noffke provided an update on the dietary department. Most of the equipment for the dinex meal delivery system has been delivered except for the delivery carts. The warming plates are being used and has improved the temperature of the meals that arrive to the dining rooms.

Recruitment of a Dietary Director continues. Administration also is in the process of contacting food service management companies. Noffke is waiting to hear back from a few companies. Board members asked if pay was an issue and Ms. Noffke responded that the offers made to two previous applicants would have resulted in a significant pay increase. Mr. Gima discussed the continued difficulty in recruiting a qualified Food

Service Director and that the problem is supply and demand. Mr. Gima also mentioned that the Social Services Director position also remains open.

**7. Management Report – Compliance Program Update**

Mr. Gima provided a copy of handouts that are being used for employee annual compliance training. He pointed out that it was found that while compliance training has been ongoing, a recent audit revealed that employees did not identify the Compliance Officer, Josh Drake as the contact for reporting potential non-compliance. In response, paycheck stuffers and department meetings were used to re-educate staff.

**8. Management Report – February 2014 Statistics and Financial Management Report**

February's census of 208 continues a strong census trend. February's net income was the third straight month in the black. Net income totaled \$83k. Cash flow was approximately \$143k. The report also included the VA census information, which shows a YTD average of 4.0. Current VA census is 2.5. January's census of 4.9 was an all-time high.

The ending February cash balance was \$494k. This was due to the posting of the 2013 year-end journal entry for bad debt of \$346k. Mr. Gima discussed the past bad debt write-offs since 2008 through 2012 and the estimated bad debt for 2014 and 2015. The current work to improve bad debt includes a review of all accounts receivable accounts. Any uncollectable claims are being written off. At the same time, over the past few years, a systematic plan to reduce annual bad debt was instituted. The goal is to get bad debt to 0.5% of annual revenue by the end of 2015.

Mr. Gima discussed that the high number of Medicaid pending applications will always leave CCNH vulnerable to rejected Medicaid applications and Deficit Reduction Act penalties due to assets transfers that were made by the applicants in the 5 year look-back period. These penalties result in non-payment by Medicaid to the facility.

**9. Management Update**

A 2/25 article in the Springfield Journal Register stated that in FY2014-15, State revenue could fall by \$1 billion. If that occurs, Medicaid payment delays could occur. Mr. Gima reviewed MPA's past lobbying efforts with the assistance of Metro Counties in discussion with the Governor's office, Office of Management and Budget and the State Comptroller's office to expedite Medicaid payments for CCNH and Illinois County Homes. These efforts will be restarted if there are signs of a payment slowdown.

The Dual Eligible Managed Care Program is scheduled to begin on May 1<sup>st</sup>. Work continues on contract language negotiations with Health Alliance and Molina Healthcare. Efforts also continue to maintain the IGT payments for Medicaid residents enrolled in the MMAI program.

The new Director of Nursing, Kristi Gearalds has started at CCNH on 3/10. Recruiting of a Social Services Director continues. Director Hodson asked if a MSW is required. Ms. Noffke stated that nursing homes over 180 beds requires a Director with a MSW.

**10. Management Services RFP Update**

Ms. Busey provided an update on the CCNH management services RFP. The Evaluation Committee will be making a recommendation to the County Finance Committee to enter into negotiations with Management Performance Associates.

**12. Next Meeting Date**

Monday, April 12, 2014, 6:00 p.m.

**13. Adjournment**

Chair Emanuel declared meeting adjourned at 6:55 pm. (motion by Hartke, second by Banks, unanimous)

Respectfully submitted

Scott T. Gima  
Recording Secretary

To: Board of Directors  
Champaign County Nursing Home

From: Scott Gima  
Manager

Date: May 7, 2014

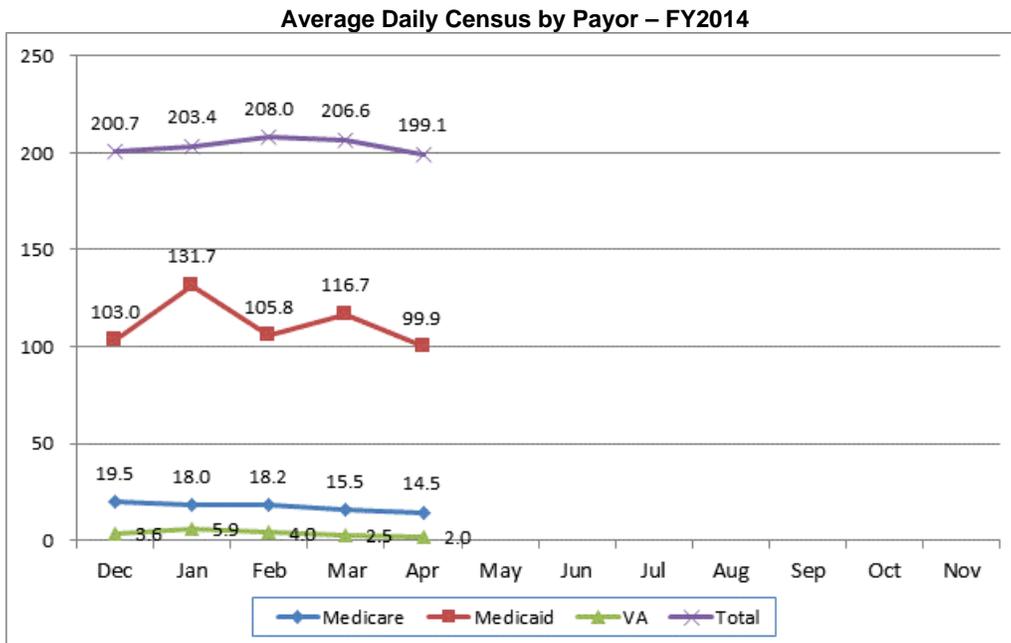
Re: March 2014 Financial Management Report

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The March census averaged 206.6, down slightly from 208 in February. The average census for the year is 204.6. April's census is expected to be 199.1. March ended with a net income totaling \$56,533. This is the fourth straight month in the black on a net income basis. Net income for the year is \$294,202. Cash flow was \$119,025 in March. For the year, cash flow is a positive 540,530. There were 437 Medicaid conversion days in March.

**Statistics**

The ADC in March was 206.6. Conversion days totaled 437 in March, up from 112 in February. Medicare census fell from 18.2 in February to 15.5 in March. VA census was 2 in March.

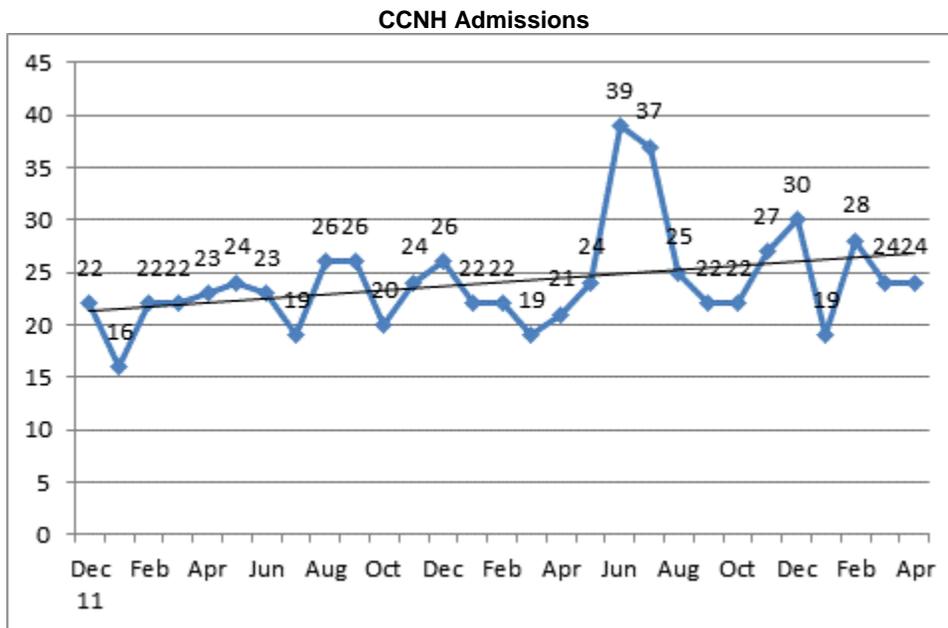


There was a total of 24 admissions in April. Medicare admissions were strong at 18 for the month. Outflow increased from 26 in March to 30 in April.

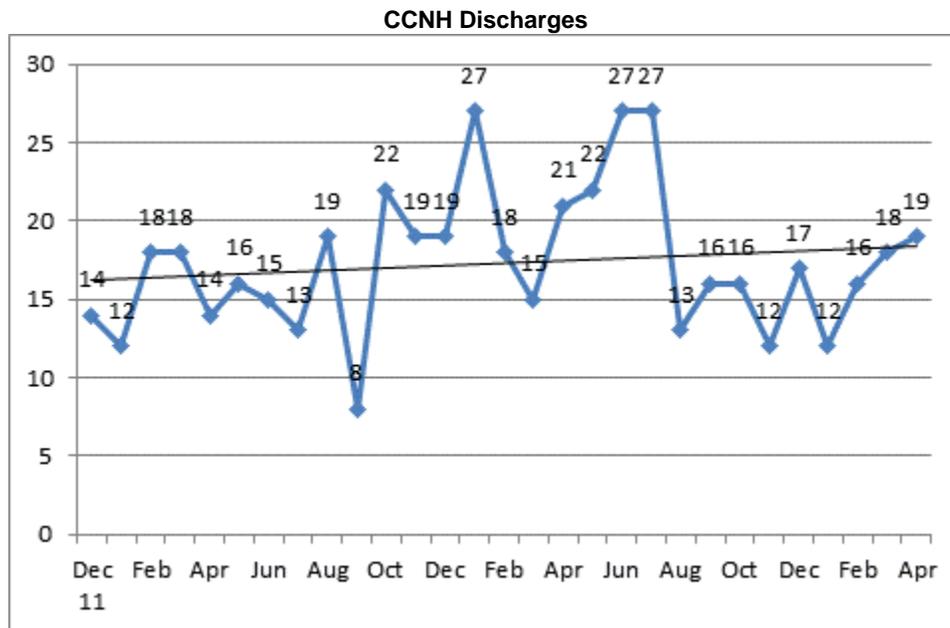
**Admissions and Discharges  
December 2012 to April 2014**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
Feb	15	7	22	18	13	31
Mar	6	13	19	15	6	21
Apr	14	7	21	21	8	29
May	13	11	24	22	8	30
June	23	16	39	27	7	34
July	18	19	37	27	9	36
August	11	14	25	13	4	17
Sept	11	14	25	16	4	20
Oct	13	9	22	16	10	26
Nov	16	11	27	12	9	21
Dec	16	14	30	17	7	24
Jan 14	9	10	19	12	8	20
Feb	16	12	28	16	6	22
Mar	10	14	24	18	8	26
Apr	18	6	24	19	11	30

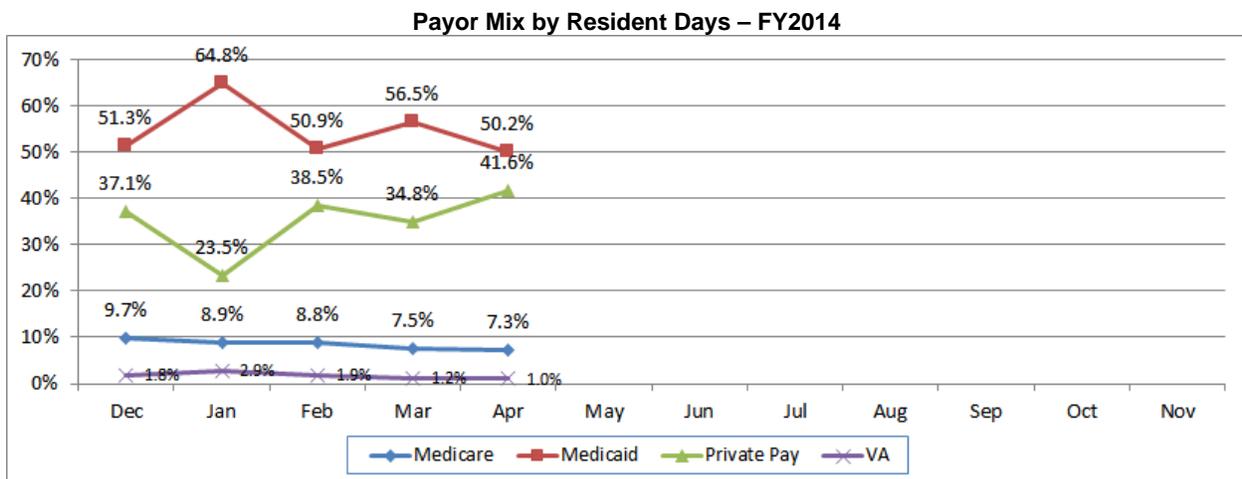
In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5 per month, a 15 percent increase. So far in 2014, the monthly average is 25.0.



Discharges occurred at a higher pace in 2013 compared to 2012. In FY2012, the average monthly discharges was 15.7, ranging between 8 and 22. The monthly average for FY2013 is 19.4, a 24 percent increase from 2012. So far in 2014, the monthly average is 16.4.



The FY2013 payor mix was Medicare – 8.7%, Medicaid – 56.3% and Private pay 35.0%. FY2014 conversion days totaled as follows: December – 87, January – 970, February, 112, and March – 437. The YTD payor mix is Medicare – 8.4%, Medicaid – 54.8% and Private pay – 35.0%, and VA – 1.8%.



## Net Income/(Loss)/Cash from Operations

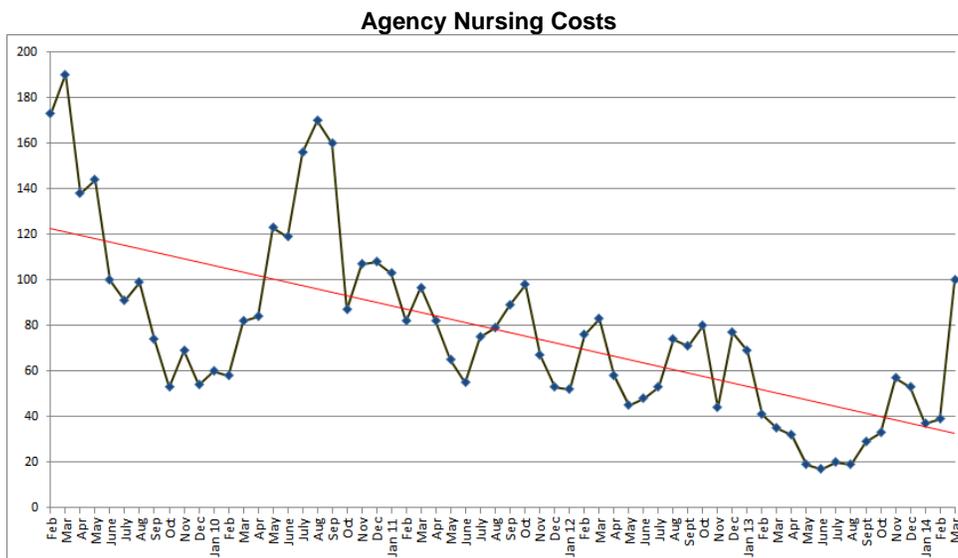
March's net income was \$56,553, down from \$83,314 in February. A relatively low number of Medicaid conversion days (112) was a big help.

### Revenues

- Revenues increased from \$1.198 million in February to \$1.266 million in March. Medicare revenue increased slightly from \$215k in February to \$218k in March. Revenue per day fell from \$205.78 in February to \$197.62 in March. In 2013, the average revenue was \$196.61 per day.

### Expenses

- Expenses increased from \$1.207 million in February to \$1.302 million in March. Expenses per day fell from \$207 to \$203 between February and March. The average cost per day in FY2013 was \$220.81 per day.
- Wages increased from \$444,039 in February to \$491,585 in March. But wages per day showed little change at \$76.26 in February and \$76.76 in March. The average for FY2013 was \$93.11 per day. The sharp decline in costs per day are due to higher number of CNA vacancies (higher agency use), less benefit time being taken in February and March (typically slower months for vacations), and a higher census at this time of the year compared to last year.
- Non-labor expenses increased from \$586,399 in February to \$622,669 in March. Non-labor expenses per day fell from \$100.73 to \$97.23. The FY2013 average was \$95.62 per day.
- Agency expenses in April were \$100k. \$23k was for a January and February invoice that was submitted late and not expensed in January and April. Nonetheless, agency expenses are running higher compared to last year this time. CNA vacancies is the primary factor with vacancies higher so far this year compared to last year.



**Cash Position**

March's cash balance was \$660,010, which is up from \$493,720 in February. A/R has edged up to just over \$4 million in March, from \$3.947 million in February. Receivables for the inter-governmental transfer payments from the State is the primary reason, increasing by close to \$200k since October. Since the restructuring of the IGT in December of 2012, IGT payments are supposed to occur on a quarterly basis but have actually been paid out sporadically.

Accounts payable increased slightly from \$1.476 million in February to \$1.579 million in March, an increase of \$103k.

To: Board of Directors  
Champaign County Nursing Home

From: Scott T Gima  
Manager

Date: May 7, 2014

Re: Management Update

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### **MMAI – Dual Eligible Managed Care Program**

HFS has recently distributed a draft IGT agreement which means we are one step closer to getting the IGT payments included in the State's managed care program. We have started to see residents receiving enrollment letters. Of course, issues are being found. The enrollment letters require an active choice of health plan and primary care provider. If none are chosen, the State will pick a plan and primary care physician. Some of the letters would result in a new primary care provider. In some cases, the resident would be switched from a Carle Clinic physician to a Christie Clinic physician. We are not surprised but these problems and will work to make this as smooth of a transition as possible.

### **Five-Star Quality Rating**

The most recent update to the Five-Star rating as of April 1<sup>st</sup> has CCNH with an overall three-star rating. We have been making steady progress in improving the rating from a one-star rating over the past two years. Our staffing and quality measure ratings are both four-star and the improvement in the overall rating has been due to the improvements in our annual and complaint surveys. The quality measure 3-quarter averages for CCNH show a positive relationship against the national 3-quarter average for 10 of the 18 measures. This reflects the strong clinical and nursing improvements that have taken place since Karen's tenure as the Director of Nursing and Administrator.

### **Food Service Director**

The Minnesota applicant never completed an application and has been written off. The good news is that in the last two weeks we have received one new applicant through a recruiter and another inquiry through an ad that was placed with Parkland College. The recruiter applicant is currently a Dietary Director in an area nursing home. We are in the process of completing interviews and references. We also continue to work through a proposal submitted by Health Care Solutions.

### **Director of Social Services**

We are working through two applicants for the position and am optimistic that we will be able to fill the position.

## **Collective Bargaining**

The next negotiating session is scheduled for May 15.

## **Maintenance Software System**

We have been evaluating a couple of options for a building and maintenance management software program. These software systems can keep track of preventive maintenance on equipment, provide a work order system, asset management, OSHA compliance, warranty tracking, repair record history, and life safety code compliance. Currently, all of these tasks are handled manually. With a facility the size of CCNH, a software system is needed to manage all of these tasks. We have looked at two options, one produce is a software purchase and the other is a web-based software that requires a monthly subscription. Monroe County uses the purchased software and are very satisfied. The cost included an \$8500 installation/startup fee about 7 years ago, and a \$5900 upgrade in 2012. They were also paying a monthly subscription fee up until 2011.

The other option, which we are going with is called TELS and that costs \$97 a month and is a web-based program. The costs will be paid back almost immediately with the usage of the work order system alone.

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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).

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

03/31/14

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
Miscellaneous Revenue	2,269.70	2,038.00	231.70	7,932.22	8,152.00	(219.78)
Medicare A Revenue	217,759.41	250,040.00	(32,280.59)	946,419.48	1,000,160.00	(53,740.52)
Medicare B Revenue	29,315.66	28,462.00	853.66	147,892.24	113,848.00	34,044.24
Medicaid Revenue	538,462.96	460,442.00	78,020.96	2,037,209.51	1,841,768.00	195,441.51
Private Pay Revenue	460,093.05	387,557.00	72,536.05	1,796,422.05	1,550,228.00	246,194.05
Adult Day Care Revenue	17,648.06	15,467.00	2,181.06	63,424.20	61,868.00	1,556.20
<b>Total Income</b>	<b>1,265,548.84</b>	<b>1,144,006.00</b>	<b>121,542.84</b>	<b>4,999,299.70</b>	<b>4,576,024.00</b>	<b>423,275.70</b>
<b>Operating Expenses</b>						
Administration	264,550.40	236,216.00	(28,334.40)	1,036,456.36	944,864.00	(91,592.36)
Environmental Services	89,972.39	90,544.00	571.61	361,238.86	362,176.00	937.14
Laundry	17,340.66	16,287.00	(1,053.66)	66,759.25	65,148.00	(1,611.25)
Maintenance	28,258.05	31,255.00	2,996.95	100,711.59	125,020.00	24,308.41
Nursing Services	530,748.47	455,596.00	(75,152.47)	2,033,677.24	1,822,384.00	(211,293.24)
Activities	19,083.02	26,859.00	7,775.98	74,978.75	107,436.00	32,457.25
Social Services	11,226.38	18,980.00	7,753.62	58,307.31	75,920.00	17,612.69
Physical Therapy	40,609.72	30,059.00	(10,550.72)	170,225.11	120,236.00	(49,989.11)
Occupational Therapy	29,716.10	26,283.00	(3,433.10)	134,023.33	105,132.00	(28,891.33)
Speech Therapy	11,436.32	7,705.00	(3,731.32)	41,152.01	30,820.00	(10,332.01)
Respiratory Therapy	9,198.75	8,000.00	(1,198.75)	36,148.75	32,000.00	(4,148.75)
<b>Total This Department</b>	<b>20,635.07</b>	<b>15,705.00</b>	<b>(4,930.07)</b>	<b>77,300.76</b>	<b>62,820.00</b>	<b>(14,480.76)</b>
Food Services	109,938.09	128,235.00	18,296.91	453,368.74	512,940.00	59,571.26
Barber & Beauty	7,035.78	6,372.00	(663.78)	25,778.94	25,488.00	(290.94)
Adult Day Care	24,302.61	23,450.00	(852.61)	81,098.82	93,800.00	12,701.18
Alzheimers and Related Disorders	102,042.90	135,748.00	33,705.10	397,084.75	542,992.00	145,907.25
<b>Total Expenses</b>	<b>1,295,459.64</b>	<b>1,241,589.00</b>	<b>(53,870.64)</b>	<b>5,071,009.81</b>	<b>4,966,356.00</b>	<b>(104,653.81)</b>
<b>Net Operating Income</b>	<b>(29,910.80)</b>	<b>(97,583.00)</b>	<b>67,672.20</b>	<b>(71,710.11)</b>	<b>(390,332.00)</b>	<b>318,621.89</b>
<b>NonOperating Income</b>						
Local Taxes	91,951.21	79,877.00	12,074.21	367,798.25	319,508.00	48,290.25
Miscellaneous NI Revenue	1,446.42	211.00	1,235.42	2,086.77	844.00	1,242.77
<b>Total NonOperating Income</b>	<b>93,397.63</b>	<b>80,088.00</b>	<b>13,309.63</b>	<b>369,885.02</b>	<b>320,352.00</b>	<b>49,533.02</b>
<b>Net Income (Loss)</b>	<b>63,486.83</b>	<b>(17,495.00)</b>	<b>80,981.83</b>	<b>298,174.91</b>	<b>(69,980.00)</b>	<b>368,154.91</b>

03/31/14

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	1,131.00	385.00	746.00	1,482.00	1,540.00	(58.00)
Late Charge, NSF Check Charge	1,116.30	1,538.00	(421.70)	6,299.50	6,152.00	147.50
Other Miscellaneous Revenue	22.40	115.00	(92.60)	150.72	460.00	(309.28)
Total Miscellaneous Revenue	2,269.70	2,038.00	231.70	7,932.22	8,152.00	(219.78)
<b>Medicare A Revenue</b>						
Medicare A	142,127.88	192,794.00	(50,666.12)	587,075.04	771,176.00	(184,100.96)
ARD - Medicare A	14,774.98	17,552.00	(2,777.02)	99,549.07	70,208.00	29,341.07
NH Pt_Care - Medicare Advantage/ Hmo	60,856.55	39,042.00	21,814.55	228,600.58	156,168.00	72,432.58
ARD_Pt Care - Medicare Advantage/ HMO		652.00	(652.00)	31,194.79	2,608.00	28,586.79
Total Medicare A Revenue	217,759.41	250,040.00	(32,280.59)	946,419.48	1,000,160.00	(53,740.52)
<b>Medicare B Revenue</b>						
Medicare B	29,315.66	28,462.00	853.66	147,892.24	113,848.00	34,044.24
Total Medicare B Revenue	29,315.66	28,462.00	853.66	147,892.24	113,848.00	34,044.24
<b>Medicaid Revenue</b>						
Medicaid Title XIX (IDHFS)	371,983.84	291,809.00	80,174.84	1,362,667.12	1,167,236.00	195,431.12
ARD - Medicaid Title XIX (IDHFS)	133,615.58	117,509.00	16,106.58	499,282.41	470,036.00	29,246.41
Patient Care-Hospice	24,840.12	30,241.00	(5,400.88)	131,260.58	120,964.00	10,296.58
ARD Patient Care - Hospice	8,023.42	20,883.00	(12,859.58)	43,999.40	83,532.00	(39,532.60)
Total Medicaid Revenue	538,462.96	460,442.00	78,020.96	2,037,209.51	1,841,768.00	195,441.51
<b>Private Pay Revenue</b>						
VA-Veterans Nursing Home Care	20,465.78	12,947.00	7,518.78	114,280.51	51,788.00	62,492.51
ARD - VA - Veterans Care		439.00	(439.00)	10,546.84	1,756.00	8,790.84
Nursing Home Patient Care - Private Pay	292,297.54	270,974.00	21,323.54	1,159,342.57	1,083,896.00	75,446.57
Nursing Home Beauty Shop Revenue	3,112.00	3,141.00	(29.00)	12,708.00	12,564.00	144.00
Medical Supplies Revenue	8,540.56	5,273.00	3,267.56	27,772.91	21,092.00	6,680.91
Patient Transportation Charges	1,000.47	1,631.00	(630.53)	6,649.47	6,524.00	125.47
ARD Patient Care- Private Pay	134,676.70	93,152.00	41,524.70	465,121.75	372,608.00	92,513.75
Total Private Pay Revenue	460,093.05	387,557.00	72,536.05	1,796,422.05	1,550,228.00	246,194.05
<b>Adult Day Care Revenue</b>						
VA-Veterans Adult Daycare	5,658.45	3,728.00	1,930.45	19,086.90	14,912.00	4,174.90
IL Department Of Aging-Day Care Grant (Title XX)	9,214.64	10,258.00	(1,043.36)	33,576.11	41,032.00	(7,455.89)
Adult Day Care Charges-Private Pay	2,774.97	1,481.00	1,293.97	10,761.19	5,924.00	4,837.19
Total Adult Day Care Revenue	17,648.06	15,467.00	2,181.06	63,424.20	61,868.00	1,556.20
Total Income	1,265,548.84	1,144,006.00	121,542.84	4,999,299.70	4,576,024.00	423,275.70

**Operating Expenses****Administration**

Reg. Full-Time Employees	25,978.26	25,061.00	(917.26)	101,305.54	100,244.00	(1,061.54)
Temp. Salaries & Wages	3,351.02	1,120.00	(2,231.02)	9,439.96	4,480.00	(4,959.96)
Per Diem	135.00	203.00	68.00	765.00	812.00	47.00
Overtime	90.85	230.00	139.15	1,522.51	920.00	(602.51)
TOPS - Balances	1,568.38	199.00	(1,369.38)	2,767.93	796.00	(1,971.93)
TOPS - FICA	119.98	15.00	(104.98)	211.74	60.00	(151.74)
Social Security - Employer	2,138.32	1,894.00	(244.32)	8,134.10	7,576.00	(558.10)
IMRF - Employer Cost	2,643.11	2,352.00	(291.11)	9,939.14	9,408.00	(531.14)
Workers' Compensation Insurance	613.19	1,589.00	975.81	3,282.05	6,356.00	3,073.95
Unemployment Insurance	1,158.43	910.00	(248.43)	4,443.79	3,640.00	(803.79)

Monday, May 05, 2014

6:46 AM

03/31/14

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	3,654.60	4,319.00	664.40	16,577.20	17,276.00	698.80
Employee Development/Recognition	21.98	25.00	3.02	129.92	100.00	(29.92)
Employee Physicals/Lab	3,279.20	1,923.00	(1,356.20)	7,784.80	7,692.00	(92.80)
Stationary & Printing	716.09	78.00	(638.09)	974.89	312.00	(662.89)
Books, Periodicals & Manuals		41.00	41.00	69.00	164.00	95.00
Copier Supplies	731.04	631.00	(100.04)	2,332.85	2,524.00	191.15
Postage, UPS, Federal Express	827.46	515.00	(312.46)	2,420.22	2,060.00	(360.22)
Equipment < \$2,500	(37.49)		37.49	122.48		(122.48)
Operational Supplies	852.59	845.00	(7.59)	3,220.19	3,380.00	159.81
Audit & Accounting Fees	4,179.00	4,308.00	129.00	16,716.00	17,232.00	516.00
Attorney Fees	8,063.57	4,615.00	(3,448.57)	20,528.65	18,460.00	(2,068.65)
Professional Services	37,938.69	33,004.00	(4,934.69)	159,032.31	132,016.00	(27,016.31)
Job Required Travel Expense	203.64	257.00	53.36	941.73	1,028.00	86.27
Insurance	23,167.00	22,124.00	(1,043.00)	92,668.00	88,496.00	(4,172.00)
Property Loss & Liability Claims	950.00		(950.00)	950.00		(950.00)
Computer Services	6,179.47	4,922.00	(1,257.47)	28,617.92	19,688.00	(8,929.92)
Telephone Services	1,705.04	1,370.00	(335.04)	6,111.37	5,480.00	(631.37)
Legal Notices, Advertising	2,918.47	2,633.00	(285.47)	13,684.64	10,532.00	(3,152.64)
Photocopy Services	1,075.00	1,025.00	(50.00)	5,465.26	4,100.00	(1,365.26)
Public Relations	9.58	66.00	56.42	28.82	264.00	235.18
Dues & Licenses	1,625.08	1,617.00	(8.08)	6,750.32	6,468.00	(282.32)
Conferences & Training	(136.76)	962.00	1,098.76	2,219.00	3,848.00	1,629.00
Finance Charges, Bank Fees		192.00	192.00		768.00	768.00
Cable/Satellite TV Expense	2,234.84	2,147.00	(87.84)	9,537.14	8,588.00	(949.14)
IPA Licensing Fee	47,871.50	40,612.00	(7,259.50)	183,939.50	162,448.00	(21,491.50)
Fines & Penalties		2,308.00	2,308.00		9,232.00	9,232.00
Furnishings, Office Equipment		5,769.00	5,769.00		23,076.00	23,076.00
Depreciation Expense	62,471.81	56,361.00	(6,110.81)	246,328.69	225,444.00	(20,884.69)
Miscellaneous Expense	6,030.38		(6,030.38)	26,605.38		(26,605.38)
Interest-Tax Anticipation Notes Payable		538.00	538.00		2,152.00	2,152.00
Interest- Bonds Payable	10,222.08	9,436.00	(786.08)	40,888.32	37,744.00	(3,144.32)
<b>Total Administration</b>	<b>264,550.40</b>	<b>236,216.00</b>	<b>(28,334.40)</b>	<b>1,036,456.36</b>	<b>944,864.00</b>	<b>(91,592.36)</b>
<b>Environmental Services</b>						
Reg. Full-Time Employees	27,155.01	32,327.00	5,171.99	105,722.15	129,308.00	23,585.85
Reg. Part-Time Employees	796.07		(796.07)	3,010.19		(3,010.19)
Overtime	239.86	462.00	222.14	10,933.29	1,848.00	(9,085.29)
TOPS - Balances	1,787.08		(1,787.08)	5,521.87		(5,521.87)
TOPS- FICA	136.71		(136.71)	422.43		(422.43)
Social Security - Employer	2,105.33	2,394.00	288.67	8,948.32	9,576.00	627.68
IMRF - Employer Cost	2,714.24	3,315.00	600.76	11,706.87	13,260.00	1,553.13
Workers' Compensation Insurance	607.20	1,957.00	1,349.80	3,294.52	7,828.00	4,533.48
Unemployment Insurance	1,481.28	1,452.00	(29.28)	5,167.78	5,808.00	640.22
Employee Health/Life Insurance	7,449.18	6,772.00	(677.18)	29,996.54	27,088.00	(2,908.54)
Operational Supplies	4,716.06	5,089.00	372.94	19,071.85	20,356.00	1,284.15
Gas Service	18,818.16	9,938.00	(8,880.16)	69,499.65	39,752.00	(29,747.65)
Electric Service	14,346.02	19,889.00	5,542.98	54,579.73	79,556.00	24,976.27
Water Service	2,384.31	2,401.00	16.69	8,977.15	9,604.00	626.85
Pest Control Service	482.00	449.00	(33.00)	1,928.00	1,796.00	(132.00)
Waste Disposal & Recycling	3,158.56	2,627.00	(531.56)	14,697.30	10,508.00	(4,189.30)
Equipment Rentals	258.00	222.00	(36.00)	1,032.00	888.00	(144.00)
Conferences & Training				30.00		(30.00)
Sewer Service & Tax	1,337.32	1,250.00	(87.32)	6,699.22	5,000.00	(1,699.22)
<b>Total Environmental Services</b>	<b>89,972.39</b>	<b>90,544.00</b>	<b>571.61</b>	<b>361,238.86</b>	<b>362,176.00</b>	<b>937.14</b>

Laundry

Monday, May 05, 2014

6:46 AM

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

03/31/14

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	9,988.92	8,763.00	(1,225.92)	37,994.56	35,052.00	(2,942.56)
Overtime	642.91	243.00	(399.91)	2,281.26	972.00	(1,309.26)
TOPS Balances	539.30	425.00	(114.30)	1,163.97	1,700.00	536.03
TOPS - FICA	41.26	33.00	(8.26)	89.05	132.00	42.95
Social Security - Employer	790.60	675.00	(115.60)	2,995.23	2,700.00	(295.23)
IMRF - Employer Cost	1,019.07	905.00	(114.07)	3,919.47	3,620.00	(299.47)
Workers' Compensation Insurance	202.72	538.00	335.28	1,123.51	2,152.00	1,028.49
Unemployment Insurance	566.62	415.00	(151.62)	1,720.14	1,660.00	(60.14)
Employee Health/Life Insurance	2,459.40	1,683.00	(776.40)	9,903.60	6,732.00	(3,171.60)
Laundry Supplies	254.22	1,463.00	1,208.78	1,508.95	5,852.00	4,343.05
Linen & Bedding	414.79	1,144.00	729.21	3,638.66	4,576.00	937.34
Professional Services	420.85		(420.85)	420.85		(420.85)
<b>Total Laundry</b>	<b>17,340.66</b>	<b>16,287.00</b>	<b>(1,053.66)</b>	<b>66,759.25</b>	<b>65,148.00</b>	<b>(1,611.25)</b>
<b>Maintenance</b>						
Reg. Full-Time Employees	5,540.30	9,870.00	4,329.70	21,777.82	39,480.00	17,702.18
Overtime		49.00	49.00	833.13	196.00	(637.13)
TOPS - Balances	2,113.24	77.00	(2,036.24)	2,162.65	308.00	(1,854.65)
TOPS - FICA	161.66	6.00	(155.66)	165.44	24.00	(141.44)
Social Security - Employer	390.67	756.00	365.33	1,620.87	3,024.00	1,403.13
IMRF - Employer Cost	502.89	1,013.00	510.11	2,120.19	4,052.00	1,931.81
Workers' Compensation Insurance	114.71	592.00	477.29	659.11	2,368.00	1,708.89
Unemployment Insurance	305.38	465.00	159.62	1,085.04	1,860.00	774.96
Employee Health/Life Insurance	1,864.80	609.00	(1,255.80)	6,254.50	2,436.00	(3,818.50)
Gasoline & Oil		406.00	406.00	1,380.72	1,624.00	243.28
Ground Supplies	16.66		(16.66)	301.35		(301.35)
Maintenance Supplies	1,329.81	3,097.00	1,767.19	7,320.79	12,388.00	5,067.21
Equipment < \$2,500	985.33		(985.33)	985.33		(985.33)
Operational Supplies				61.61		(61.61)
Professional Services				350.00		(350.00)
Automobile Maintenance	1,195.35	270.00	(925.35)	3,314.21	1,080.00	(2,234.21)
Equipment Maintenance	6,023.52	2,201.00	(3,822.52)	12,686.60	8,804.00	(3,882.60)
Equipment Rentals	8.80	95.00	86.20	284.40	380.00	95.60
Nursing Home Building Repair/Maintenance	6,004.93	7,051.00	1,046.07	23,781.29	28,204.00	4,422.71
Parking Lot/Sidewalk Maintenance	1,700.00	852.00	(848.00)	13,566.54	3,408.00	(10,158.54)
Nursing Home Building Construction/Improvements		3,846.00	3,846.00		15,384.00	15,384.00
<b>Total Maintenance</b>	<b>28,258.05</b>	<b>31,255.00</b>	<b>2,996.95</b>	<b>100,711.59</b>	<b>125,020.00</b>	<b>24,308.41</b>
<b>Nursing Services</b>						
Reg. Full-Time Employees	131,432.56	105,916.00	(25,516.56)	486,876.46	423,664.00	(63,212.46)
Reg. Part-Time Employees	4,566.14		(4,566.14)	17,791.36		(17,791.36)
Temp. Salaries & Wages	9,777.12	10,479.00	701.88	49,474.10	41,916.00	(7,558.10)
Overtime	26,220.09	33,988.00	7,767.91	189,433.60	135,952.00	(53,481.60)
TOPS - Balances	5,816.18	(355.00)	(6,171.18)	11,162.80	(1,420.00)	(12,582.80)
No Benefit Full-Time Employees	61,487.75	67,719.00	6,231.25	250,402.80	270,876.00	20,473.20
No Benefit Part-Time Employees	29,650.04	33,548.00	3,897.96	96,973.42	134,192.00	37,218.58
TOPS - FICA	444.93	125.00	(319.93)	853.95	500.00	(353.95)
Social Security - Employer	19,678.07	18,881.00	(797.07)	81,760.49	75,524.00	(6,236.49)
IMRF - Employer Cost	24,417.26	24,203.00	(214.26)	100,828.74	96,812.00	(4,016.74)
Workers' Compensation Insurance	5,010.11	15,024.00	10,013.89	27,350.04	60,096.00	32,745.96
Unemployment Insurance	11,513.23	9,502.00	(2,011.23)	44,703.35	38,008.00	(6,695.35)
Employee Health/Life Insurance	23,654.19	20,522.00	(3,132.19)	91,551.38	82,088.00	(9,463.38)
Books, Periodicals & Manuals		79.00	79.00		316.00	316.00
Stocked Drugs	1,968.91	1,685.00	(283.91)	7,884.04	6,740.00	(1,144.04)
Pharmacy Charges-Public Aid	1,930.96	1,004.00	(926.96)	6,936.45	4,016.00	(2,920.45)
Oxygen	4,039.70	2,781.00	(1,258.70)	14,848.40	11,124.00	(3,724.40)

03/31/14

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Incontinence Supplies	8,434.71	7,780.00	(654.71)	39,758.18	31,120.00	(8,638.18)
Pharmacy Charges - Insurance	3,529.62	3,000.00	(529.62)	32,872.30	12,000.00	(20,872.30)
Equipment < \$2,500	2,053.31	1,511.00	(542.31)	7,265.02	6,044.00	(1,221.02)
Operational Supplies	14,164.76	15,396.00	1,231.24	61,177.81	61,584.00	406.19
Pharmacy Charges-Medicare	9,401.35	14,774.00	5,372.65	39,640.59	59,096.00	19,455.41
Medical/Dental/Mental Health	3,600.00	3,170.00	(430.00)	14,200.00	12,680.00	(1,520.00)
Professional Services	35,432.43	31,997.00	(3,435.43)	128,518.47	127,988.00	(530.47)
Job Require Travel		28.00	28.00	194.88	112.00	(82.88)
Laboratory Fees	2,051.43	2,168.00	116.57	10,984.76	8,672.00	(2,312.76)
Equipment Rentals	2,749.30	4,039.00	1,289.70	14,830.55	16,156.00	1,325.45
Dues & Licenses	150.00		(150.00)	150.00		(150.00)
Conferences & Training	1,035.00		(1,035.00)	1,275.00		(1,275.00)
Contract Nursing Services	84,874.52	23,077.00	(61,797.52)	195,533.19	92,308.00	(103,225.19)
Medicare Medical Services	1,664.80	3,555.00	1,890.20	8,445.11	14,220.00	5,774.89
<b>Total Nursing Services</b>	<b>530,748.47</b>	<b>455,596.00</b>	<b>(75,152.47)</b>	<b>2,033,677.24</b>	<b>1,822,384.00</b>	<b>(211,293.24)</b>
<b>Activities</b>						
Reg. Full-Time Employees	12,656.05	18,447.00	5,790.95	48,545.31	73,788.00	25,242.69
Overtime	7.22	114.00	106.78	155.71	456.00	300.29
TOPS - Balances	45.84		(45.84)	(2,192.52)		2,192.52
TOPS - FICA	3.50		(3.50)	(167.73)		167.73
Social Security - Employer	916.80	1,345.00	428.20	3,482.75	5,380.00	1,897.25
IMRF - Employer Cost	1,182.38	1,803.00	620.62	4,554.47	7,212.00	2,657.53
Workers' Compensation Insurance	237.12	1,108.00	870.88	1,461.89	4,432.00	2,970.11
Unemployment Insurance	678.20	844.00	165.80	2,171.77	3,376.00	1,204.23
Employee Health/Life Insurance	3,065.00	2,609.00	(456.00)	14,222.89	10,436.00	(3,786.89)
Books, Periodicals & Manuals		22.00	22.00		88.00	88.00
Operational Supplies	166.21	424.00	257.79	2,215.41	1,696.00	(519.41)
Professional Services	124.70	143.00	18.30	498.80	572.00	73.20
Conferences & Training				30.00		(30.00)
<b>Total Activities</b>	<b>19,083.02</b>	<b>26,859.00</b>	<b>7,775.98</b>	<b>74,978.75</b>	<b>107,436.00</b>	<b>32,457.25</b>
<b>Social Services</b>						
Reg. Full-Time Employees	6,956.49	12,827.00	5,870.51	38,259.48	51,308.00	13,048.52
Overtime	76.22	113.00	36.78	790.81	452.00	(338.81)
TOPS - Balances	562.10	184.00	(378.10)	581.36	736.00	154.64
TOPS - FICA	43.00	14.00	(29.00)	44.48	56.00	11.52
Social Security - Employer	523.96	1,167.00	643.04	2,923.54	4,668.00	1,744.46
IMRF - Employer Cost	675.66	1,192.00	516.34	3,826.10	4,768.00	941.90
Workers' Compensation Insurance	47.44	773.00	725.56	1,155.07	3,092.00	1,936.93
Unemployment Insurance	370.42	592.00	221.58	1,585.09	2,368.00	782.91
Employee Health/Life Insurance	1,846.39	1,802.00	(44.39)	8,642.58	7,208.00	(1,434.58)
Operational Supplies		8.00	8.00		32.00	32.00
Professional Services	124.70	308.00	183.30	498.80	1,232.00	733.20
<b>Total Social Services</b>	<b>11,226.38</b>	<b>18,980.00</b>	<b>7,753.62</b>	<b>58,307.31</b>	<b>75,920.00</b>	<b>17,612.69</b>
<b>Physical Therapy</b>						
Reg. Full-Time Employees	4,152.96	4,015.00	(137.96)	16,541.73	16,060.00	(481.73)
Overtime		22.00	22.00	622.37	88.00	(534.37)
TOPS - Balances	86.87	107.00	20.13	381.78	428.00	46.22
TOPS - FICA	6.65	8.00	1.35	29.21	32.00	2.79
Social Security - Employer	306.29	356.00	49.71	1,267.50	1,424.00	156.50
IMRF - Employer Cost	394.62	478.00	83.38	1,658.37	1,912.00	253.63
Workers' Compensation Ins.	138.58	241.00	102.42	529.92	964.00	434.08
Unemployment Insurance	226.41	181.00	(45.41)	738.04	724.00	(14.04)
Employee Health/Life Insurance	1,243.20	1,137.00	(106.20)	5,038.80	4,548.00	(490.80)

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

03/31/14

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Professional Services	34,054.14	23,514.00	(10,540.14)	143,417.39	94,056.00	(49,361.39)
Total Physical Therapy	40,609.72	30,059.00	(10,550.72)	170,225.11	120,236.00	(49,989.11)
<b>Occupational Therapy</b>						
Reg. Full-Time Employees	2,066.40	2,003.00	(63.40)	8,462.41	8,012.00	(450.41)
Overtime		21.00	21.00		84.00	84.00
TOPS - Balances	(102.58)	11.00	113.58	(209.71)	44.00	253.71
TOPS - FICA	(7.85)	1.00	8.85	(16.05)	4.00	20.05
Social Security - Employer	156.79	154.00	(2.79)	642.20	616.00	(26.20)
IMRF - Employer Cost	202.01	206.00	3.99	840.41	824.00	(16.41)
Workers' Compensation Ins.	69.30	121.00	51.70	226.67	484.00	257.33
Unemployment Insurance	114.39	92.00	(22.39)	369.00	368.00	(1.00)
Employee Health/Life Insurance	621.60	569.00	(52.60)	2,502.90	2,276.00	(226.90)
Professional Services	26,596.04	23,105.00	(3,491.04)	121,205.50	92,420.00	(28,785.50)
Total Occupational Therapy	29,716.10	26,283.00	(3,433.10)	134,023.33	105,132.00	(28,891.33)
<b>Speech Therapy</b>						
Professional Services	11,436.32	7,705.00	(3,731.32)	41,152.01	30,820.00	(10,332.01)
Total Speech Therapy	11,436.32	7,705.00	(3,731.32)	41,152.01	30,820.00	(10,332.01)
<b>Respiratory Therapy</b>						
Professional Services	9,198.75	8,000.00	(1,198.75)	36,148.75	32,000.00	(4,148.75)
Total Respiratory Therapy	9,198.75	8,000.00	(1,198.75)	36,148.75	32,000.00	(4,148.75)
Total This Department	20,635.07	15,705.00	(4,930.07)	77,300.76	62,820.00	(14,480.76)
<b>Food Services</b>						
Reg. Full-Time Employees	33,630.14	52,089.00	18,458.86	116,726.74	208,356.00	91,629.26
Reg. Part-Time Employees	1,113.66	3,648.00	2,534.34	1,885.28	14,592.00	12,706.72
Overtime	1,559.10	1,513.00	(46.10)	12,842.52	6,052.00	(6,790.52)
TOPS - Balances	2,227.07		(2,227.07)	3,115.10		(3,115.10)
TOPS - FICA	170.37		(170.37)	238.30		(238.30)
Social Security - Employer	2,732.23	4,333.00	1,600.77	9,932.17	17,332.00	7,399.83
IMRF - Employer Cost	3,523.98	5,809.00	2,285.02	12,972.01	23,236.00	10,263.99
Workers' Compensation Insurance	1,295.69	3,418.00	2,122.31	3,598.35	13,672.00	10,073.65
Unemployment Insurance	1,895.18	2,695.00	799.82	6,208.57	10,780.00	4,571.43
Employee Health/Life Insurance	8,648.40	6,997.00	(1,651.40)	27,423.90	27,988.00	564.10
Food	34,605.61	32,817.00	(1,788.61)	168,436.40	131,268.00	(37,168.40)
Non-Food Supply	1,039.43		(1,039.43)	1,039.43		(1,039.43)
Nutritional Supplements	2,642.40	3,211.00	568.60	12,491.93	12,844.00	352.07
Equipment < \$2,500				172.78		(172.78)
Operational Supplies	2,754.70	3,854.00	1,099.30	21,126.87	15,416.00	(5,710.87)
Professional Services	11,630.18	3,615.00	(8,015.18)	53,103.13	14,460.00	(38,643.13)
Equipment Rentals	404.95	378.00	(26.95)	1,930.26	1,512.00	(418.26)
Dues & Licenses	80.00	12.00	(68.00)	80.00	48.00	(32.00)
Conferences & Training	(15.00)		15.00	45.00		(45.00)
Kitchen/ Laundry		3,846.00	3,846.00		15,384.00	15,384.00
Total Food Services	109,938.09	128,235.00	18,296.91	453,368.74	512,940.00	59,571.26
<b>Barber &amp; Beauty</b>						
Reg. Full-Time Employees	7,244.12	4,010.00	(3,234.12)	20,155.72	16,040.00	(4,115.72)
TOPS - Balances	(2,509.82)		2,509.82	(2,389.48)		2,389.48
TOPS - FICA	43.06		(43.06)	52.26		(52.26)
Social Security - Employer	283.30	271.00	(12.30)	1,177.55	1,084.00	(93.55)
IMRF - Employer Cost	364.93	364.00	(0.93)	1,540.30	1,456.00	(84.30)
Workers' Compensation Insurance	139.29	239.00	99.71	516.49	956.00	439.51
Unemployment Insurance	227.70	180.00	(47.70)	734.52	720.00	(14.52)

03/31/14

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	1,243.20	1,213.00	(30.20)	3,762.60	4,852.00	1,089.40
Operational Supplies		70.00	70.00	228.98	280.00	51.02
Conferences & Training		25.00	25.00		100.00	100.00
Total Barber & Beauty	7,035.78	6,372.00	(663.78)	25,778.94	25,488.00	(290.94)
<b>Adult Day Care</b>						
Reg. Full-Time Employees	19,976.05	12,515.00	(7,461.05)	56,245.46	50,060.00	(6,185.46)
Temp. Salaries & Wages	694.82		(694.82)	694.82		(694.82)
Overtime	55.75	21.00	(34.75)	434.09	84.00	(350.09)
TOPS - Balances	(5,439.71)		5,439.71	(6,658.92)		6,658.92
TOPS - FICA	(416.13)		416.13	(509.40)		509.40
Social Security - Employer	1,567.69	939.00	(628.69)	4,313.47	3,756.00	(557.47)
IMRF - Employer Cost	1,956.76	1,247.00	(709.76)	5,554.26	4,988.00	(566.26)
Workers' Compensation Insurance	649.26	748.00	98.74	1,720.36	2,992.00	1,271.64
Unemployment Insurance	998.75	556.00	(442.75)	2,615.33	2,224.00	(391.33)
Employee Health/Life Insurance	3,081.00	2,426.00	(655.00)	12,406.50	9,704.00	(2,702.50)
Books, Periodicals & Manuals		14.00	14.00		56.00	56.00
Gasoline & Oil	1,169.27	1,086.00	(83.27)	3,488.64	4,344.00	855.36
Equipment < \$2,500		18.00	18.00		72.00	72.00
Operational Supplies	(55.70)	23.00	78.70	687.17	92.00	(595.17)
Field Trips/Activities	64.80	11.00	(53.80)	77.04	44.00	(33.04)
Conferences & Training				30.00		(30.00)
Furnishings, Office Equipment		3,846.00	3,846.00		15,384.00	15,384.00
Total Adult Day Care	24,302.61	23,450.00	(852.61)	81,098.82	93,800.00	12,701.18
<b>Alzheimers and Related Disord</b>						
Reg. Full-Time Employees	19,284.65	26,821.00	7,536.35	80,862.85	107,284.00	26,421.15
Overtime	6,048.56	12,047.00	5,998.44	39,456.97	48,188.00	8,731.03
TOPS - Balances	758.38	308.00	(450.38)	2,748.92	1,232.00	(1,516.92)
No Benefit Full-Time Employees	22,863.96	27,244.00	4,380.04	95,954.23	108,976.00	13,021.77
No Benefit Part-Time Employees	16,147.09	27,898.00	11,750.91	57,574.16	111,592.00	54,017.84
TOPS - FICA	58.01	24.00	(34.01)	210.29	96.00	(114.29)
Social Security - Employer	4,864.99	7,120.00	2,255.01	20,714.06	28,480.00	7,765.94
IMRF - Employer Cost	6,272.75	9,545.00	3,272.25	27,101.40	38,180.00	11,078.60
Workers' Compensation Insurance	2,053.40	5,612.00	3,558.60	7,163.46	22,448.00	15,284.54
Unemployment Insurance	3,084.96	3,081.00	(3.96)	11,924.74	12,324.00	399.26
Employee Health/Life Insurance	4,927.80	4,500.00	(427.80)	17,928.90	18,000.00	71.10
Operational Supplies	72.36	1.00	(71.36)	111.33	4.00	(107.33)
Professional Services	174.52		(174.52)	349.04		(349.04)
Conferences & Training		9.00	9.00		36.00	36.00
ARD - Contract Nursing	15,431.47	11,538.00	(3,893.47)	34,984.40	46,152.00	11,167.60
Total Alzheimers and Related Disorders	102,042.90	135,748.00	33,705.10	397,084.75	542,992.00	145,907.25
Total Expenses	1,295,459.64	1,241,589.00	(53,870.64)	5,071,009.81	4,966,356.00	(104,653.81)
Net Operating Income	(29,910.80)	(97,583.00)	67,672.20	(71,710.11)	(390,332.00)	318,621.89
<b>NonOperating Income</b>						
<b>Local Taxes</b>						
Current-Nursing Home Operating	91,951.21	79,877.00	12,074.21	367,798.25	319,508.00	48,290.25
Total Local Taxes	91,951.21	79,877.00	12,074.21	367,798.25	319,508.00	48,290.25
<b>Miscellaneous NI Revenue</b>						
Investment Interest	16.11	57.00	(40.89)	100.59	228.00	(127.41)
Restricted Donations	1,430.31	154.00	1,276.31	1,986.18	616.00	1,370.18
Total Miscellaneous NI Revenue	1,446.42	211.00	1,235.42	2,086.77	844.00	1,242.77
Total NonOperating Income	93,397.63	80,088.00	13,309.63	369,885.02	320,352.00	49,533.02

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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
Net Income (Loss)	63,486.83	(17,495.00)	80,981.83	298,174.91	(69,980.00)	368,154.91

Champaign County Nursing Home  
Historical Statement of Operations

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Description	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	Total
<b>Operating Income</b>													
Miscellaneous Revenue									1,828	2,486	1,348	2,270	7,932
Medicare A Revenue									267,837	245,602	215,221	217,759	946,419
Medicare B Revenue									35,157	37,756	45,663	29,316	147,892
Medicaid Revenue									459,986	601,386	437,374	538,463	2,037,210
Private Pay Revenue									493,612	358,642	484,074	460,093	1,796,422
Adult Day Care Revenue									17,903	13,323	14,550	17,648	63,424
<b>Total Income</b>									<b>1,276,324</b>	<b>1,259,195</b>	<b>1,198,232</b>	<b>1,265,549</b>	<b>4,999,300</b>
<b>Operating Expenses</b>													
Administration									249,903	258,385	263,618	264,550	1,036,456
Environmental Services									89,239	91,219	90,808	89,972	361,239
Laundry									15,239	17,613	16,566	17,341	66,759
Maintenance									20,574	22,631	29,249	28,258	100,712
Nursing Services									511,150	523,369	468,410	530,748	2,033,677
Activities									18,500	19,891	17,504	19,083	74,979
Social Services									16,433	16,243	14,405	11,226	58,307
Physical Therapy									42,804	45,374	41,437	40,610	170,225
Occupational Therapy									33,140	37,567	33,600	29,716	134,023
Speech Therapy									9,543	10,714	9,459	11,436	41,152
<b>Respiratory Therapy</b>													
Respiratory Therapy									9,226	9,199	8,525	9,199	36,149
<b>Total This Department</b>									<b>18,769</b>	<b>19,913</b>	<b>17,984</b>	<b>20,635</b>	<b>77,301</b>
Food Services									122,660	118,964	101,807	109,938	453,369
Barber & Beauty									6,316	7,212	5,215	7,036	25,779
Adult Day Care									18,583	19,543	18,670	24,303	81,099
Alzheimers and Related Disorders									101,641	105,787	87,614	102,043	397,085
<b>Total Expenses</b>									<b>1,264,950</b>	<b>1,303,712</b>	<b>1,206,888</b>	<b>1,295,460</b>	<b>5,071,010</b>
<b>Net Operating Income</b>									<b>11,374</b>	<b>(44,517)</b>	<b>(8,656)</b>	<b>(29,911)</b>	<b>(71,710)</b>
<b>NonOperating Income</b>													
Local Taxes									91,951	91,949	91,947	91,951	367,798
Miscellaneous NI Revenue									506	111	23	1,446	2,087
<b>Total NonOperating Income</b>									<b>92,457</b>	<b>92,060</b>	<b>91,970</b>	<b>93,398</b>	<b>369,885</b>
<b>Net Income (Loss)</b>									<b>103,830</b>	<b>47,544</b>	<b>83,314</b>	<b>63,487</b>	<b>298,175</b>

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

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Description	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	Total
<b>Operating Income</b>													
<b>Miscellaneous Revenue</b>													
Lunch Reimbursement									180		171	1,131	1,482
Late Charge, NSF Check Charge									1,648	2,476	1,059	1,116	6,300
Other Miscellaneous Revenue										10	118	22	151
<b>Total Miscellaneous Revenue</b>									<b>1,828</b>	<b>2,486</b>	<b>1,348</b>	<b>2,270</b>	<b>7,932</b>
<b>Medicare A Revenue</b>													
Medicare A									146,013	168,901	130,033	142,128	587,075
ARD - Medicare A									45,056	14,465	25,253	14,775	99,549
NH Pt_Care - Medicare Advantage/ H									56,134	58,715	52,895	60,857	228,601
ARD_Pt Care - Medicare Advantage/									20,635	3,520	7,040		31,195
<b>Total Medicare A Revenue</b>									<b>267,837</b>	<b>245,602</b>	<b>215,221</b>	<b>217,759</b>	<b>946,419</b>
<b>Medicare B Revenue</b>													
Medicare B									35,157	37,756	45,663	29,316	147,892
<b>Total Medicare B Revenue</b>									<b>35,157</b>	<b>37,756</b>	<b>45,663</b>	<b>29,316</b>	<b>147,892</b>
<b>Medicaid Revenue</b>													
Medicaid Title XIX (IDHFS)									277,188	431,022	282,473	371,984	1,362,667
ARD - Medicaid Title XIX (IDHFS)									126,822	129,179	109,666	133,616	499,282
Patient Care-Hospice									39,930	30,703	35,788	24,840	131,261
ARD Patient Care - Hospice									16,047	10,482	9,447	8,023	43,999
<b>Total Medicaid Revenue</b>									<b>459,986</b>	<b>601,386</b>	<b>437,374</b>	<b>538,463</b>	<b>2,037,210</b>
<b>Private Pay Revenue</b>													
VA-Veterans Nursing Home Care									25,726	34,966	33,123	20,466	114,281
ARD - VA - Veterans Care									2,187	8,360			10,547
Nursing Home Patient Care - Private									355,996	199,863	311,187	292,298	1,159,343
Nursing Home Beauty Shop Revenue									3,074	3,429	3,092	3,112	12,708
Medical Supplies Revenue									6,717	4,748	7,767	8,541	27,773
Patient Transportation Charges									2,780	453	2,416	1,000	6,649
ARD Patient Care- Private Pay									97,132	106,824	126,489	134,677	465,122
<b>Total Private Pay Revenue</b>									<b>493,612</b>	<b>358,642</b>	<b>484,074</b>	<b>460,093</b>	<b>1,796,422</b>
<b>Adult Day Care Revenue</b>													
VA-Veterans Adult Daycare									3,572	4,270	5,586	5,658	19,087
IL Department Of Aging-Day Care Gra									10,258	7,283	6,821	9,215	33,576
Adult Day Care Charges-Private Pay									4,073	1,770	2,143	2,775	10,761

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Historical Statement of Operations

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Description	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	Total
Total Adult Day Care Revenue									17,903	13,323	14,550	17,648	63,424
Total Income									1,276,324	1,259,195	1,198,232	1,265,549	4,999,300

**Operating Expenses****Administration**

Reg. Full-Time Employees									25,469	24,513	25,345	25,978	101,306
Temp. Salaries & Wages									1,852	1,884	2,353	3,351	9,440
Per Diem									180	225	225	135	765
Overtime									140	1,093	199	91	1,523
TOPS - Balances									(1,100)	1,674	626	1,568	2,768
TOPS - FICA									(84)	128	48	120	212
Social Security - Employer									1,963	1,992	2,041	2,138	8,134
IMRF - Employer Cost									2,429	2,376	2,491	2,643	9,939
Workers' Compensation Insurance									1,026	875	768	613	3,282
Unemployment Insurance									116	1,766	1,403	1,158	4,444
Employee Health/Life Insurance									4,292	4,249	4,381	3,655	16,577
Employee Development/Recognition									30		78	22	130
Employee Physicals/Lab									100	312	4,094	3,279	7,785
Stationary & Printing									212		47	716	975
Books, Periodicals & Manuals									69				69
Copier Supplies									518	536	548	731	2,333
Postage, UPS, Federal Express									391	667	534	827	2,420
Equipment < \$2,500											160	(37)	122
Operational Supplies									1,081	585	701	853	3,220
Audit & Accounting Fees									4,179	4,179	4,179	4,179	16,716
Attorney Fees									3,281	1,862	7,323	8,064	20,529
Professional Services									41,722	40,781	38,590	37,939	159,032
Job Required Travel Expense									123	109	506	204	942
Insurance									23,167	23,167	23,167	23,167	92,668
Property Loss & Liability Claims												950	950
Computer Services									10,271	6,116	6,052	6,179	28,618
Telephone Services									1,872	1,255	1,280	1,705	6,111
Legal Notices, Advertising									3,008	2,866	4,892	2,918	13,685
Photocopy Services									1,591	1,025	1,774	1,075	5,465
Public Relations									70	(55)	5	10	29
Dues & Licenses									1,725	1,725	1,675	1,625	6,750
Conferences & Training									99	1,029	1,228	(137)	2,219
Finance Charges, Bank Fees													
Cable/Satellite TV Expense									2,534	2,534	2,235	2,235	9,537
IPA Licensing Fee									46,385	46,591	43,093	47,872	183,940
Furnishings, Office Equipment													

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Champaign County Nursing Home  
Historical Statement of Operations

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Description	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	Total
Depreciation Expense									60,971	60,693	62,193	62,472	246,329
Bad Debt Expense													
Miscellaneous Expense										11,412	9,163	6,030	26,605
Interest- Bonds Payable									10,222	10,222	10,222	10,222	40,888
Total Administration									249,903	258,385	263,618	264,550	1,036,456
<b>Environmental Services</b>													
Reg. Full-Time Employees									27,568	25,755	25,244	27,155	105,722
Reg. Part-Time Employees									766	709	738	796	3,010
Overtime									3,624	6,739	331	240	10,933
TOPS - Balances									1,584	1,274	877	1,787	5,522
TOPS- FICA									121	97	67	137	422
Social Security - Employer									2,392	2,486	1,966	2,105	8,948
IMRF - Employer Cost									3,218	3,228	2,547	2,714	11,707
Workers' Compensation Insurance									1,050	885	753	607	3,295
Unemployment Insurance									209	2,102	1,376	1,481	5,168
Employee Health/Life Insurance									7,450	7,450	7,647	7,449	29,997
Operational Supplies									4,662	5,616	4,078	4,716	19,072
Gas Service									11,372	18,339	20,970	18,818	69,500
Electric Service									15,517	11,077	13,640	14,346	54,580
Water Service									2,631	(766)	4,728	2,384	8,977
Pest Control Service									482	482	482	482	1,928
Waste Disposal & Recycling									5,036	2,738	3,766	3,159	14,697
Equipment Rentals									258	258	258	258	1,032
Conferences & Training											30		30
Sewer Service & Tax									1,300	2,751	1,311	1,337	6,699
Total Environmental Services									89,239	91,219	90,808	89,972	361,239
<b>Laundry</b>													
Reg. Full-Time Employees									9,465	9,158	9,382	9,989	37,995
Overtime									509	1,129		643	2,281
TOPS Balances									(494)	846	273	539	1,164
TOPS - FICA									(38)	65	21	41	89
Social Security - Employer									744	764	697	791	2,995
IMRF - Employer Cost									1,004	993	904	1,019	3,919
Workers' Compensation Insurance									336	324	261	203	1,124
Unemployment Insurance										668	485	567	1,720
Employee Health/Life Insurance									2,462	2,457	2,525	2,459	9,904
Laundry Supplies									1,029		226	254	1,509
Linen & Bedding									222	1,210	1,792	415	3,639
Professional Services												421	421
Total Laundry									15,239	17,613	16,566	17,341	66,759

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Champaign County Nursing Home  
Historical Statement of Operations

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Description	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	Total
<b>Maintenance</b>													
Reg. Full-Time Employees									5,557	5,585	5,095	5,540	21,778
Overtime									63	573	197		833
TOPS - Balances									(120)	44	126	2,113	2,163
TOPS - FICA									(9)	3	10	162	165
Social Security - Employer									420	437	373	391	1,621
IMRF - Employer Cost									564	568	485	503	2,120
Workers' Compensation Insurance									208	190	147	115	659
Unemployment Insurance									174	331	274	305	1,085
Employee Health/Life Insurance									622	1,865	1,903	1,865	6,255
Gasoline & Oil									1,365		15		1,381
Ground Supplies									258	26		17	301
Maintenance Supplies									2,144	2,508	1,339	1,330	7,321
Equipment < \$2,500												985	985
Operational Supplies										45	16		62
Professional Services									(653)	1,003			350
Automobile Maintenance									1,227	764	128	1,195	3,314
Equipment Maintenance									673	1,765	4,225	6,024	12,687
Equipment Rentals									262	4	9	9	284
Nursing Home Building Repair/Mainte									6,318	1,718	9,740	6,005	23,781
Parking Lot/Sidewalk Maintenance									1,500	5,200	5,167	1,700	13,567
<b>Total Maintenance</b>									<b>20,574</b>	<b>22,631</b>	<b>29,249</b>	<b>28,258</b>	<b>100,712</b>
<b>Nursing Services</b>													
Reg. Full-Time Employees									124,975	114,312	116,157	131,433	486,876
Reg. Part-Time Employees									5,299	4,239	3,687	4,566	17,791
Temp. Salaries & Wages									14,897	15,079	9,722	9,777	49,474
Overtime									59,507	75,128	28,578	26,220	189,434
TOPS - Balances									912	1,132	3,302	5,816	11,163
No Benefit Full-Time Employees									71,239	61,996	55,680	61,488	250,403
No Benefit Part-Time Employees									17,794	23,177	26,352	29,650	96,973
TOPS - FICA									70	87	253	445	854
Social Security - Employer									22,083	22,059	17,940	19,678	81,760
IMRF - Employer Cost									27,870	26,450	22,092	24,417	100,829
Workers' Compensation Insurance									8,716	7,335	6,289	5,010	27,350
Unemployment Insurance									2,046	19,086	12,058	11,513	44,703
Employee Health/Life Insurance									21,821	22,439	23,638	23,654	91,551
Stocked Drugs									2,460	985	2,470	1,969	7,884
Pharmacy Charges-Public Aid									1,082	2,278	1,645	1,931	6,936
Oxygen									3,808	1,576	5,424	4,040	14,848
Incontinence Supplies									11,735	7,767	11,821	8,435	39,758

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

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Description	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	Total
Pharmacy Charges - Insurance									6,385	10,492	12,466	3,530	32,872
Equipment < \$2,500									2,471	328	2,414	2,053	7,265
Operational Supplies									9,278	17,837	19,899	14,165	61,178
Pharmacy Charges-Medicare									8,754	12,236	9,250	9,401	39,641
Medical/Dental/Mental Health									3,400	3,600	3,600	3,600	14,200
Professional Services									30,149	28,388	34,549	35,432	128,518
Job Require Travel											195		195
Laboratory Fees									3,770	2,795	2,369	2,051	10,985
Equipment Rentals									3,077	5,437	3,567	2,749	14,831
Dues & Licenses												150	150
Conferences & Training									120		120	1,035	1,275
Contract Nursing Services									45,410	33,095	32,154	84,875	195,533
Medicare Medical Services									2,022	4,038	720	1,665	8,445
<b>Total Nursing Services</b>									<b>511,150</b>	<b>523,369</b>	<b>468,410</b>	<b>530,748</b>	<b>2,033,677</b>
<b>Activities</b>													
Reg. Full-Time Employees									12,573	12,951	10,365	12,656	48,545
Overtime									6	40	103	7	156
TOPS - Balances									(799)	(921)	(519)	46	(2,193)
TOPS - FICA									(61)	(70)	(40)	4	(168)
Social Security - Employer									897	917	751	917	3,483
IMRF - Employer Cost									1,206	1,192	974	1,182	4,554
Workers' Compensation Insurance									477	426	322	237	1,462
Unemployment Insurance									146	803	544	678	2,172
Employee Health/Life Insurance									3,687	3,687	3,785	3,065	14,223
Operational Supplies									244	741	1,064	166	2,215
Professional Services									125	125	125	125	499
Conferences & Training											30		30
<b>Total Activities</b>									<b>18,500</b>	<b>19,891</b>	<b>17,504</b>	<b>19,083</b>	<b>74,979</b>
<b>Social Services</b>													
Reg. Full-Time Employees									10,896	10,736	9,670	6,956	38,259
Overtime									84	602	29	76	791
TOPS - Balances									575	(957)	401	562	581
TOPS - FICA									(33)	3	31	43	44
Social Security - Employer									823	848	728	524	2,924
IMRF - Employer Cost									1,107	1,102	941	676	3,826
Workers' Compensation Insurance									413	354	340	47	1,155
Unemployment Insurance										862	353	370	1,585
Employee Health/Life Insurance									2,442	2,442	1,912	1,846	8,643
Operational Supplies										125	(125)		
Professional Services									125	125	125	125	499

03/31/14

Champaign County Nursing Home  
Historical Statement of Operations

6

Description	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	Total
Total Social Services									16,433	16,243	14,405	11,226	58,307
<b>Physical Therapy</b>													
Reg. Full-Time Employees									4,351	4,098	3,940	4,153	16,542
Overtime									8	610	4		622
TOPS - Balances									(42)	351	(14)	87	382
TOPS - FICA									(3)	27	(1)	7	29
Social Security - Employer									323	348	291	306	1,268
IMRF - Employer Cost									435	452	377	395	1,658
Workers' Compensation Ins.									165	167	59	139	530
Unemployment Insurance										308	204	226	738
Employee Health/Life Insurance									1,243	1,243	1,309	1,243	5,039
Professional Services									36,324	37,772	35,268	34,054	143,417
Total Physical Therapy									42,804	45,374	41,437	40,610	170,225
<b>Occupational Therapy</b>													
Reg. Full-Time Employees									2,165	2,263	1,968	2,066	8,462
TOPS - Balances									(324)	(10)	227	(103)	(210)
TOPS - FICA									(25)	(1)	17	(8)	(16)
Social Security - Employer									164	172	149	157	642
IMRF - Employer Cost									222	223	194	202	840
Workers' Compensation Ins.									82	46	29	69	227
Unemployment Insurance										151	103	114	369
Employee Health/Life Insurance									622	622	638	622	2,503
Professional Services									30,235	34,101	30,274	26,596	121,206
Total Occupational Therapy									33,140	37,567	33,600	29,716	134,023
<b>Speech Therapy</b>													
Professional Services									9,543	10,714	9,459	11,436	41,152
Total Speech Therapy									9,543	10,714	9,459	11,436	41,152
<b>Respiratory Therapy</b>													
Professional Services									9,226	9,199	8,525	9,199	36,149
Total Respiratory Therapy									9,226	9,199	8,525	9,199	36,149
Total This Department									18,769	19,913	17,984	20,635	77,301
<b>Food Services</b>													
Reg. Full-Time Employees									24,375	28,723	29,998	33,630	116,727
Reg. Part-Time Employees										63	709	1,114	1,885
Overtime									4,675	5,538	1,070	1,559	12,843
TOPS - Balances									646	210	32	2,227	3,115

Monday, May 05, 2014

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03/31/14

Champaign County Nursing Home  
Historical Statement of Operations

7

Description	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	Total
TOPS - FICA									49	16	2	170	238
Social Security - Employer									2,199	2,598	2,403	2,732	9,932
IMRF - Employer Cost									2,955	3,375	3,118	3,524	12,972
Workers' Compensation Insurance									885	1,021	396	1,296	3,598
Unemployment Insurance									716	1,911	1,687	1,895	6,209
Employee Health/Life Insurance									5,594	6,189	6,992	8,648	27,424
Food									49,016	43,855	40,960	34,606	168,436
Non-Food Supply												1,039	1,039
Nutritional Supplements									2,538	4,239	3,072	2,642	12,492
Equipment < \$2,500											173		173
Operational Supplies									5,484	6,881	6,007	2,755	21,127
Professional Services									22,810	13,939	4,724	11,630	53,103
Equipment Rentals									715	405	405	405	1,930
Dues & Licenses												80	80
Conferences & Training											60	(15)	45
Kitchen/ Laundry													
<b>Total Food Services</b>									<b>122,660</b>	<b>118,964</b>	<b>101,807</b>	<b>109,938</b>	<b>453,369</b>
<b>Barber &amp; Beauty</b>													
Reg. Full-Time Employees									6,611	2,328	3,973	7,244	20,156
TOPS - Balances									(2,389)	2,225	285	(2,510)	(2,389)
TOPS - FICA									(11)	(1)	22	43	52
Social Security - Employer									297	320	278	283	1,178
IMRF - Employer Cost									400	415	360	365	1,540
Workers' Compensation Insurance									166	152	59	139	516
Unemployment Insurance										301	206	228	735
Employee Health/Life Insurance									1,243	1,243	33	1,243	3,763
Operational Supplies										229			229
<b>Total Barber &amp; Beauty</b>									<b>6,316</b>	<b>7,212</b>	<b>5,215</b>	<b>7,036</b>	<b>25,779</b>
<b>Adult Day Care</b>													
Reg. Full-Time Employees									12,615	12,798	10,856	19,976	56,245
Temp. Salaries & Wages												695	695
Overtime									183	59	136	56	434
TOPS - Balances									(985)	(600)	365	(5,440)	(6,659)
TOPS - FICA									(75)	(46)	28	(416)	(509)
Social Security - Employer									961	962	823	1,568	4,313
IMRF - Employer Cost									1,292	1,239	1,066	1,957	5,554
Workers' Compensation Insurance									475	427	168	649	1,720
Unemployment Insurance									265	771	580	999	2,615
Employee Health/Life Insurance									3,081	3,081	3,164	3,081	12,407
Gasoline & Oil									314	961	1,045	1,169	3,489

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

03/31/14												8	
Description	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	Total
Operational Supplies									456	(110)	396	(56)	687
Field Trips/Activities											12	65	77
Conferences & Training											30		30
Total Adult Day Care									18,583	19,543	18,670	24,303	81,099
<b>Alzheimers and Related Disord</b>													
Reg. Full-Time Employees									20,160	21,601	19,817	19,285	80,863
Overtime									12,787	14,469	6,152	6,049	39,457
TOPS - Balances									72	2,050	(131)	758	2,749
No Benefit Full-Time Employees									27,237	23,091	22,762	22,864	95,954
No Benefit Part-Time Employees									13,494	14,731	13,202	16,147	57,574
TOPS - FICA									5	157	(10)	58	210
Social Security - Employer									5,581	5,583	4,684	4,865	20,714
IMRF - Employer Cost									7,507	7,251	6,070	6,273	27,101
Workers' Compensation Insurance									2,225	2,047	838	2,053	7,163
Unemployment Insurance									892	4,733	3,214	3,085	11,925
Employee Health/Life Insurance									4,306	4,306	4,389	4,928	17,929
Operational Supplies									39			72	111
Professional Services									87	87		175	349
ARD - Contract Nursing									7,247	5,680	6,626	15,431	34,984
Total Alzheimers and Related Disorde									101,641	105,787	87,614	102,043	397,085
Total Expenses									1,264,950	1,303,712	1,206,888	1,295,460	5,071,010
Net Operating Income									11,374	(44,517)	(8,656)	(29,911)	(71,710)
<b>NonOperating Income</b>													
<b>Local Taxes</b>													
Current-Nursing Home Operating									91,951	91,949	91,947	91,951	367,798
Total Local Taxes									91,951	91,949	91,947	91,951	367,798
<b>Miscellaneous NI Revenue</b>													
Investment Interest									25	36	23	16	101
Restricted Donations									481	75		1,430	1,986
Total Miscellaneous NI Revenue									506	111	23	1,446	2,087
Total NonOperating Income									92,457	92,060	91,970	93,398	369,885
Net Income (Loss)									103,830	47,544	83,314	63,487	298,175

**Statement of Cash Flows (Indirect Method)**  
**4 Months**  
**November 30, 2013 through March 31, 2014**

**CASH FLOW FROM OPERATING ACTIVITIES:**

Net Income (Loss) - YTD	\$ 298,175
Depreciation Expense	246,329
(Incr.)/Decr. in Accounts Receivable	(630,845)
(Incr.)/Decr. in Prepaid Expenses	(19,680)
(Incr.)/Decr. in Inventory	(463)
(Incr.)/Decr. in Patient Trust	(3,684)
Incr./(Decr.) in Accounts Payable	(67,073)
Incr./(Decr.) in Salaries and Wages Payable	92,796
Incr./(Decr.) in Interest Payable	(24,157)
Incr./(Decr.) in Accrued Com. Absences	25,812
Incr./(Decr.) in Other Liabilities	<u>3,553</u>
<b>Net Cash Provided by Operating Activities</b>	<b>(79,237)</b>

**CASH FLOW FROM INVESTING ACTIVITIES:**

Purchase of Equipment	(8,075)
Improvements / (CIP)	<u>(7,690)</u>
<b>Net Cash Provided by Investing Activities</b>	<b>(15,765)</b>

**CASH FLOW FROM FINANCING ACTIVITIES:**

Increase in Tax Anticipation Note	937,895
(Decrease) Due to General Corp. Fund	-
(Decrease) in Bonds Payable	(180,000)
Increase in Equity Adjustment	<u>(369,676)</u>
<b>Net Cash Provided by Financing Activities</b>	<b>388,219</b>

<b>Total Cash Flow</b>	<b>293,217</b>
<b>Beginning Cash Flow - 11/30/2013</b>	<b><u>366,793</u></b>
<b>ENDING CASH - 3/31/2014</b>	<b><u><u>\$ 660,010</u></u></b>

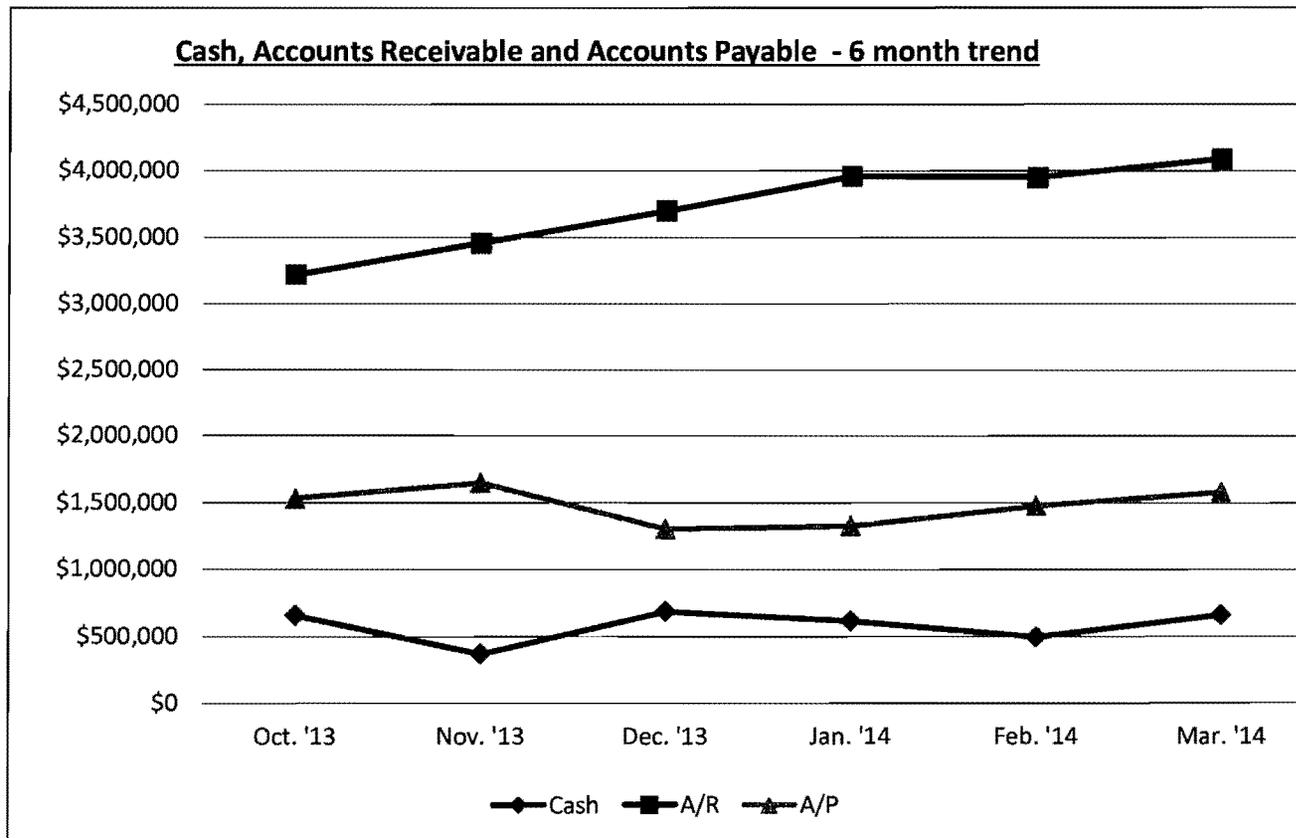
**Champaign County Nursing Home**  
**Monthly Statements of Cash Flow (Indirect Method)**  
**October 31, 2013 through March 31, 2014**

	<u>Oct. '13</u>	<u>Nov. '13</u>	<u>Dec. '13</u>	<u>Jan. '14</u>	<u>Feb. '14</u>	<u>Mar. '14</u>
<b><u>CASH FLOW FROM OPERATING ACTIVITIES:</u></b>						
Net Income (Loss) - Monthly	\$ (9,491)	\$ (53,412)	\$ 103,830	\$ 47,544	\$ 83,314	\$ 63,487
Depreciation Expense	60,973	60,973	60,971	60,693	62,193	62,472
(Incr.)/Decr. in Accounts Receivable	(119,336)	(240,843)	(238,594)	(259,929)	5,397	(137,718)
(Incr.)/Decr. in Prepaid Expenses	16,283	16,284	(42,224)	16,283	(10,022)	16,283
(Incr.)/Decr. in Inventory	-	-	-	-	(463)	-
(Incr.)/Decr. in Patient Trust	(168)	939	(246)	(3,102)	325	(661)
Incr./(Decr.) in Accounts Payable	161,734	116,360	(346,943)	24,829	151,676	103,365
Incr./(Decr.) in Salaries and Wages Payable	61,318	(170,674)	14,690	50,007	(18,231)	46,330
Incr./(Decr.) in Interest Payable	10,841	10,841	10,222	10,222	(54,823)	10,222
Incr./(Decr.) in Accrued Com. Absences	(2,871)	(15,755)	(319)	5,544	9,257	11,330
Incr./(Decr.) in Other Liabilities	168	(939)	246	3,102	(456)	661
Net Cash Provided (Used) by Operating Activities	<u>179,451</u>	<u>(276,226)</u>	<u>(438,367)</u>	<u>(44,807)</u>	<u>228,167</u>	<u>175,771</u>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES:</u></b>						
Purchase of Equipment	(2,297)	(3,990)	-	-	(1,141)	(6,934)
Improvements / (CIP)	-	(8,761)	-	-	(5,143)	(2,547)
Net Cash Provided (Used) by Investing Activities	<u>(2,297)</u>	<u>(12,751)</u>	<u>-</u>	<u>-</u>	<u>(6,284)</u>	<u>(9,481)</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES:</u></b>						
Incr./(Decr.) in Tax Anticipation Note	-	-	937,885	-	10	-
Incr./(Decr.) in Due to General Corp. Fund	-	-	-	-	-	-
Incr./(Decr.) in Bonds Payable	-	-	(180,000)	-	-	-
Incr./(Decr.) in Equity Adjustment	-	-	(2,334)	(25,906)	(341,437)	-
Net Cash Provided (Used) by Financing Activities	<u>-</u>	<u>-</u>	<u>755,551</u>	<u>(25,906)</u>	<u>(341,427)</u>	<u>-</u>
<b>Total Cash Flow</b>	<b>177,154</b>	<b>(288,977)</b>	<b>317,184</b>	<b>(70,713)</b>	<b>(119,544)</b>	<b>166,290</b>
Beginning Cash Balance (Prior Month's)	478,616	655,770	366,793	683,977	613,264	493,720
<b>MONTH ENDING CASH BALANCE</b>	<b><u>\$ 655,770</u></b>	<b><u>\$ 366,793</u></b>	<b><u>\$ 683,977</u></b>	<b><u>\$ 613,264</u></b>	<b><u>\$ 493,720</u></b>	<b><u>\$ 660,010</u></b>

## Champaign County Nursing Home October 31, 2013 through March 31, 2014

**Key Balance Sheet Items Charted Below:**

	<u>Oct. '13</u>	<u>Nov. '13</u>	<u>Dec. '13</u>	<u>Jan. '14</u>	<u>Feb. '14</u>	<u>Mar. '14</u>
<b>Cash</b>	655,770	366,793	683,977	613,264	493,720	660,010
<b>A/R</b>	3,213,462	3,454,303	3,692,899	3,952,828	3,947,430	4,085,148
<b>A/P</b>	1,529,810	1,646,170	1,299,227	1,324,056	1,475,732	1,579,097



## Champaign County Nursing Home

03/31/14

## Balance Sheet

1

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

Cash	\$659,710.15
Petty Cash	\$300.00
Total Cash	\$660,010.15

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Private Pay	\$1,177,516.14
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$698,369.16
Total Rec., Net of Uncollectible Amounts	\$1,875,885.30

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Hospice	\$128,319.39
Allowance for Uncollectible Accts-Private Pay	(\$42,520.00)
Allowance for Uncollectible Accts-Patient Care P	(\$35,140.60)
Allowance for Uncollectible Accts-Patient Care H	(\$3,258.00)
Total Rec., Net of Uncollectible Amounts	\$47,400.79

**Accrued Interest**

Property Tax Revenue Receivable	\$367,796.68
Total Accrued Interest	\$367,796.68

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

Due from Collector Funds	\$985.42
Due from Other Governmental Units	\$648,896.42
Due from IL Public Aid	\$707,509.62
Due from IL Department of Aging-Title XX	\$69,261.42
Due from US Treasury-Medicare	\$312,109.56
Due From VA-Adult Daycare	\$19,317.26
Due From VA-Nursing Home Care	\$129,075.26
Allowance for Uncollectible Accts-IPA	(\$63,244.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$1,630.00)
Allowance for Uncollectible Accts-Medicare	(\$26,119.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$362.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$1,734.00)
Total Intergvt. Rec., Net of Uncollectibl	\$1,794,065.96

**Prepaid Expenses**

Prepaid Expenses	\$19,456.66
Stores Inventory	\$11,739.41
Total Prepaid Expenses	\$31,196.07

**Long-Term Investments**

Patient Trust Cash, Invested	\$12,648.24
Total Long-Term Investments	\$12,648.24
Total Current Assets	\$4,789,003.19

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Champaign County Nursing Home  
Balance Sheet

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03/31/14

2

**Fixed Assets**

Nursing Home Buildings	\$23,291,270.61
Improvements not Buildings	\$469,743.52
Equipment, Furniture & Autos	\$1,363,296.22
Construction in Progress	\$0.00
Accumulated Depreciation-Land Improvements	(\$265,847.62)
Accumulated Depreciation-Equipment, Furniture, &	(\$925,390.82)
Accumulated Depreciation-Buildings	(\$4,160,396.70)
Total Fixed Assets	<u>\$19,772,675.21</u>
Total ASSETS	<u><u>\$24,561,678.40</u></u>

**LIABILITIES & EQUITY****Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$1,579,097.04
Salaries & Wages Payable	\$250,177.05
Interest Payable - Bonds	\$40,888.32
Due To Accounts Payable Fund	(\$131.27)
Tax Anticipation Notes Payable	\$937,885.00
Total Current Liabilities	\$2,807,916.14

**Non-Current Liabilities**

Nursing Home Patient Trust Fund	\$12,648.24
Bonds Payable	\$2,885,000.00
Accrued Compensated Absences	\$339,783.45
Total Non-Current Liabilities	\$3,237,431.69
Total Current Liabilities	\$6,045,347.83

**Equity**

Revenues	\$0.00
Retained Earnings-Unreserved	\$18,218,155.66
Year To Date Earnings	\$0.00
Contributed Capital	\$0.00
Year To Date Earnings	\$298,174.91
Total Equity	\$18,516,330.57
Total LIABILITIES & EQUITY	\$24,561,678.40



## Nursing Home Compare 5-Star Ratings of Nursing Homes

Nursing Home Rating Report - Incorporating data reported through 03/31/2014

Ratings for <b>Champaign County Nursing Home (145364)</b> Urbana, Illinois				
Overall Quality	Health Inspection	Quality Measures*	Staffing	RN Staffing
★★★	★★	★★★★	★★★★	★★★

*\*The Quality Measure (QM) Rating that will be posted on the Nursing Home Compare website in April 2014 is based on MDS3.0 quality measures using data from the second, third and fourth quarters of 2013.*

A Technical Users' Guide containing detailed information on how the ratings are calculated and star-rating thresholds for each of the domains can be found on the CMS website. Go to

<https://www.cms.gov/medicare/provider-enrollment-and-certification/certificationandcompliance/downloads/usersguide.pdf>.

*The Helpline will operate Monday - Friday, from **April 14, 2014 - April 18, 2014**. Hours of operation will be from 9 am - 5 pm ET, 8 am - 4 pm CT, 7 am - 3 pm MT, and 6 am - 2 pm PT. The Helpline number is 1-800-839-9290. The Helpline will be available again **May 19-23, 2014**. During other times, direct inquiries to [BetterCare@cms.hhs.gov](mailto:BetterCare@cms.hhs.gov), as Helpline staff will respond to e-mail inquiries when the Helpline is not operational.*

### IMPORTANT NOTES REGARDING NURSING HOME COMPARE:

*Nursing home data are available for download at*

<https://data.medicare.gov/data/nursing-home-compare>.

-- Continued on next page --

MDS3.0 Quality Measures for Provider 145364						
	Provider 145364					National Average
	Part of QM Rating?	Q2 2013	Q3 2013	Q4 2013	3-quarter average	3-quarter average
<b>Long-Stay Residents</b>						
<i>Note: For the following measures, higher percentages are better.</i>						
% of residents assessed and appropriately given the seasonal influenza vaccine	No	95.8%	95.7%	88.8%	93.3%	92.7%
% of residents assessed and appropriately given the pneumococcal vaccine	No	79.0%	77.4%	90.5%	82.5%	94.3%
<i>Note: for the following measures, lower percentages are better.</i>						
% of residents experiencing one or more falls with major injury	Yes	3.6%	2.4%	2.2%	2.7%	3.2%
% of residents who have moderate to severe pain <sup>1</sup>	Yes	5.2%	5.1%	3.8%	4.7%	8.3%
% of high-risk residents who have pressure sores	Yes	7.1%	6.3%	0.9%	4.7%	6.1%
% of residents who had a urinary tract infection	Yes	5.5%	4.3%	4.0%	4.6%	6.2%
% of low-risk residents who lose control of their bowels or bladder	No	49.4%	47.5%	43.0%	46.5%	43.9%
% of residents who have/had a catheter inserted and left in their bladder <sup>1</sup>	Yes	4.5%	4.5%	4.6%	4.5%	3.2%
% of residents who were physically restrained	Yes	0.0%	0.0%	0.0%	0.0%	1.4%
% of residents whose need for help with daily activities has increased	Yes	20.0%	17.3%	20.0%	19.1%	15.4%
% of residents who lose too much weight	No	6.1%	6.2%	7.4%	6.6%	7.2%
% of residents who are more depressed or anxious	No	11.3%	10.2%	12.9%	11.5%	6.3%
% of residents who received an antipsychotic medication	No	11.7%	11.9%	12.1%	11.9%	20.7%
<b>Short-Stay Residents</b>						
<i>Note: For the following measures, higher percentages are better.</i>						
% of residents assessed and appropriately given the seasonal influenza vaccine	No	81.5%	80.8%	84.4%	82.1%	83.4%
% of residents assessed and appropriately given the pneumococcal vaccine	No	73.3%	66.2%	77.3%	72.0%	82.4%
<i>Note: for the following measures, lower percentages are better.</i>						
% of residents who had moderate to severe pain	Yes	16.1%	10.7%	10.7%	12.4%	19.2%
% of residents with pressure ulcers that are new or worsened <sup>1</sup>	Yes	2.3%	1.9%	1.4%	1.9%	1.2%
% of residents who newly received an antipsychotic medication	No	4.0%	2.5%	0.0%	2.2%	2.6%

**Detailed descriptions and specifications for all the QMs can be found here:**

<https://www.cms.gov/Medicare/Quality-Initiatives-Patient-Assessment-Instruments/NursingHomeQualityInits/NHQIQualityMeasures.html>

<sup>1</sup>These measures are risk adjusted.

NA means no data are available for this measure. Values are not displayed for the long-stay measures if there are fewer than 30 eligible residents and are not displayed for the short-stay measures if there are fewer than 20 eligible residents. A 3-quarter average measure will be shown if there are at least this number of eligible residents summed across all three quarters.

**Physical Therapy Staffing** for your nursing home is **2 minutes** per resident per day. The national average for physical therapy staffing is 6 minutes per resident per day.

\*\*\*\*\*

**Nursing Home Statement(s) of Deficiencies (CMS 2567)** for your nursing home will be posted for surveys that took place on the following date(s). This includes both standard surveys and complaints. **Dates of surveys without deficiencies are not listed.**

- October 11, 2011
- January 13, 2012
- December 13, 2012
- March 19, 2013
- July 31, 2013
- October 23, 2013
- November 6, 2013
- November 15, 2013

\*\*\*\*\*

**Ownership Information.** The list below shows all individuals or organizations with a 5 percent or more (direct or indirect) ownership interest in your nursing home which are listed on Nursing Home Compare. This information was supplied on Form CMS-855A. We include individuals listed as owners, partners, or those with managerial control. If the listing indicates 'Ownership Information Not Available', this is because CMS does not currently have ownership information for your nursing home.

The legal business name for Champaign County Nursing Home is **CHAMPAIGN COUNTY**.

<b>Owners and managers for your facility</b>	<b>Role(s) played by owners and managers for your facility</b>
CHAMPAIGN COUNTY	5% OR MORE OWNERSHIP INTEREST
CHAMPAIGN COUNTY	OPERATIONAL/MANAGERIAL CONTROL
KAREN NOFFKE	MANAGING EMPLOYEE

If you believe this information is incorrect, go to <https://pecos.cms.hhs.gov> or call the PECOS helpline at 1-866-484-8049.