

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, September 8, 2014 – 6:00pm

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

ITEM	Page #
I. <u>CALL TO ORDER</u>	
II. <u>ROLL CALL</u>	
III. <u>APPROVAL OF AGENDA</u>	
IV. <u>APPROVAL OF MINUTES</u>	1-4
August 11, 2014	
V. <u>PUBLIC PARTICIPATION</u>	
VI. <u>PROGRESS REPORT FROM HEALTHCARE SERVICES GROUP</u>	
VII. <u>MANAGEMENT REPORT</u>	
a. Review of Annual Contracts for FY2015	
b. July 2014 Financial Management Report	5-33
c. Dietary Update	34
d. Strategic Objectives Metrics Report	35-39
e. Management Update	40
VIII. <u>OTHER BUSINESS</u>	
a. Update on Establishment of Development Committee	
IX. <u>NEXT MEETING DATE & TIME</u>	
October 6, 2014 – 6:00pm	
X. <u>ADJOURNMENT</u>	

**Board of Directors
Champaign County Nursing Home (CCNH) –Minutes
Urbana, Illinois
August 14, 2014**

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

Directors Absent/Excused: Banks

Also Present: Busey, Gima, Noffke, Brunk

1. Call to Order

The meeting was called to order at 6:02 pm by Chair Emanuel.

2. Roll Call

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

3. Agenda & Addendum

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

4. Approval of Minutes

The minutes of July 14, 2014 were approved as submitted (motion by Hartke, second by Palinkas, unanimous).

5. Public Participation

Mr. Dave Laker complimented that the new Food Service Director on her efforts to improve the food service. However, the system is still not working in his opinion.

6. Progress Report from Healthcare Services Group (HCSG)

Mr. Justin Schneider, Regional Manager of HCSG, explained that Jessica Keith – the new Food Service Director – has made improvements but more need to be done. Staff shortages require Ms. Keith to work positions instead of managing the dietary division. An assistant manager has been hired one week ago that should help this situation. The dietician position still needs to be filled. Other than personnel issues, Mr. Schneider noted other areas of concentration include meal identification and resident satisfaction.

Ms. Emanuel inquired about the strategies to speed up the food service once the residents have been seated for a meal. Mr. Schneider responded that a possibility may be to move the steam table back into the dining room. Mr. Gima noted that the open steam tables were moved into the kitchen due to safety and sanitation issues. To go back to that configuration, the kitchenettes would have to be revamped which would be a capital expense. In the short-term, the meal tickets are prepared two days prior to the meal to help get the meals delivered in a timely fashion. Mr. Hartke asked what was needed to attain the optimal staffing level. Ms. Keith replied that staff is currently short three cooks and four food service workers. Ms. Emanuel asked HCSG to come back next month for a progress report.

7. Review & Approval of FY2015 Nursing Home Budget

Census

The FY2015 is based on a census of 200 of which assumes 18.5 Medicare payors. Mr. Gima felt that CCNH has a strategic advantage over the competition to receive Medicare referrals due to its ability to offer a continuum of care including adult day care, improved therapy services and acceptance of Medicaid cases.

Revenue Rates

The rates remain competitive. Medicaid rates have increased \$5.11/day as of 7/1/14, and Medicare rates will be increased by 3% effective 10/1/14. Management has negotiated Medicare Advantage to be paid at the same rate as Medicare Part A – an increase of \$26.50/day. Mr. Gima recommended that the private pay rates remain flat in FY2015 due to the dietary issues. Ms. Emanuel suggested raising the private pay rate by 5% with the assumption that the food service will improve. This rate will still be below Heartland which is our major competitor. Ms. Hodson commented that the public views CCNH as partially subsidized by taxpayer money – an advantage the competitors do not have. She proposed a 2% increase in private pay rates which would be more in line with employee wage increases.

Adult Day Care

Mr. Gima reported that Adult Day Care revenue has decreased over the past years. This year the numbers have increased due to Veterans Administration referrals. Managed care plans have shown significant interest in the Adult Day Care Program and access to outpatient therapy services. Mr. Gima hopes that participants in the Adult Day Care may lead to referrals for long-term health care.

Wages

Wages were increased by 2% and reflect full staffing – the actual will be less. The budgeted wages includes the newly added positions of Business Office Clerk, Care Plan Coordinator and Assistant Director of Nursing.

Contract Nursing

This budget item is difficult to predict. The number is increasing in 2014 due to CNA staffing shortages on the night shift. Mr. Gima is hopeful that strategies are in place to reduce CCNH staff absenteeism thereby decreasing the need for agency nurses.

Capital Expenses

\$75,000 – Electronic Health Records (EHR)
\$25,900 – Computer replacements
\$25,000 – Adult Day Care outpatient rehab equipment
\$325,000 – Lint remediation
\$20,000 – Medicare unit resident room furnishings
\$46,460 – Resident room furnishing
\$517,360 - Total

Motion by Hartke, second by Lyn, to recommend to the County Board a 2% increase to the private pay rates.

Dr. Palinkas noted that CCNH has shown progress, and this is the time to exploit the weaknesses of the competition.

Mr. Gima stated that a 4% rate increase in the private pay rates would generate approximately \$200,000 in additional revenue based on the census estimates.

Mr. Hartke withdrew his motion.

Motion by Palinkas, second by Hartke, to recommend to the County Board a 4% increase to the private pay rates. Motion was approved unanimously.

Mr. Maxwell proposed a recommendation to the County Board to use the \$300,000 annual bond payment for capital improvements at the nursing home. Ms. Busey clarified that the bond issue which CCNH assumed responsibility will not be retired until 2025. She also noted that the County's General Corporate Fund gifted \$3 million to CCNH in 2005-2008 and serviced the bond debt from 2007-2010.

Motion by Maxwell, second by Hartke, to recommend to the County Board the adoption of the Champaign County Nursing Home budget with the request that the Committee of the Whole Finance Committee give consideration to eliminating the on-going repayment of the bonds from this budget. Motion was approved unanimously.

8. Administrator's Report – Quality

Ms. Noffke reported on a CASPER Quality Measure - depressive symptoms. It is triggered by an MDS question about mood. In July, CCNH was in the 81% percentile. Mood and behavior is a struggle in long-term care. A new Social Service Director is learning behavioral plans and non-pharmacological interventions. A new Psychologist is seeing residents twice a week and will be able to help manage the medication regiment. Ms. Noffke is hopeful that this quality measure of depressive symptoms will show some improvement with these changes.

9. Management Report – Review of Annual Contracts for FY2015

Mr. Gima will report on all CCNH annual vendor contracts for FY2015 next month. Pharmacy and Therapy Services will have Requests for Proposal (RFPs) in the coming months.

10. Management Report – June 2014 Statistics and Financial Management Report

Significant transactions that impacted the budget in June included 2,139 Medicaid conversion days from Medicare that reduced revenue by \$100,000. Under miscellaneous expenses, \$53,909.47 was debited as the additional 1% that will be retroactively paid out from 12/1/13 according to the terms of the recent union contract. Assuming the census remains stable, CCNH will have a good financial year. The 7/31/14 cash balance of \$997,366 includes the \$438,000 state loan in escrow.

11. Management Report – Strategic Objectives

Mr. Maxwell asked about the cessation of staff education from Carle Clinic Nurse Practitioners. Mr. Gima responded that the current program was not providing much educational benefit. Staff will reevaluate the nurses training with Carle physicians to come up with another plan.

Mr. Gima will work to establish a metric to measure food service plating to the residents.

Ms. Emanuel would like to see the strategic objectives revised annually which would tie into the budget. She thought the Nursing Home Board of Directors should have a discussion on updating the strategic objectives before January 2015.

12. Other Business

Mr. Maxwell thought it would be constructive to create a forum where nursing home employees could periodically address the Nursing Home Board of Directors. Mr. Maxwell thought this would show that the Board values the employees. Ms. Hodson suggested conducting employee surveys to elicit ideas for improvement. Mr. Lyn proposed a total quality management process whereby employee feedback recommends solutions to a specific problem. Ms. Emanuel asked management to consider a survey, method of employee involvement and the role the Board should play in interacting with employees.

Ms. Noffke noted that management recognized employees at a food event for their role in increasing the nursing home to a 4-star rating. Ms. Busey stated that an annual employee recognition event occurs at year end which would be an opportunity for the Board members to get involved.

Next month, Mr. Hartke will report on the establishment of a Development Committee to raise money for the Nursing Home. Ms. Hodson thought the Newsletter could be a vehicle to get the word out.

13. Next Meeting Date & Time

The next meeting date and time for the Nursing Home Board of Directors is Monday, October 6, 2014 at 6:00 pm.

14. Adjournment

Chair Emanuel declared meeting adjourned at 7:56 p.m. (motion by Hartke, second by Maxwell, unanimous)

Respectfully submitted

Beth Brunk
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

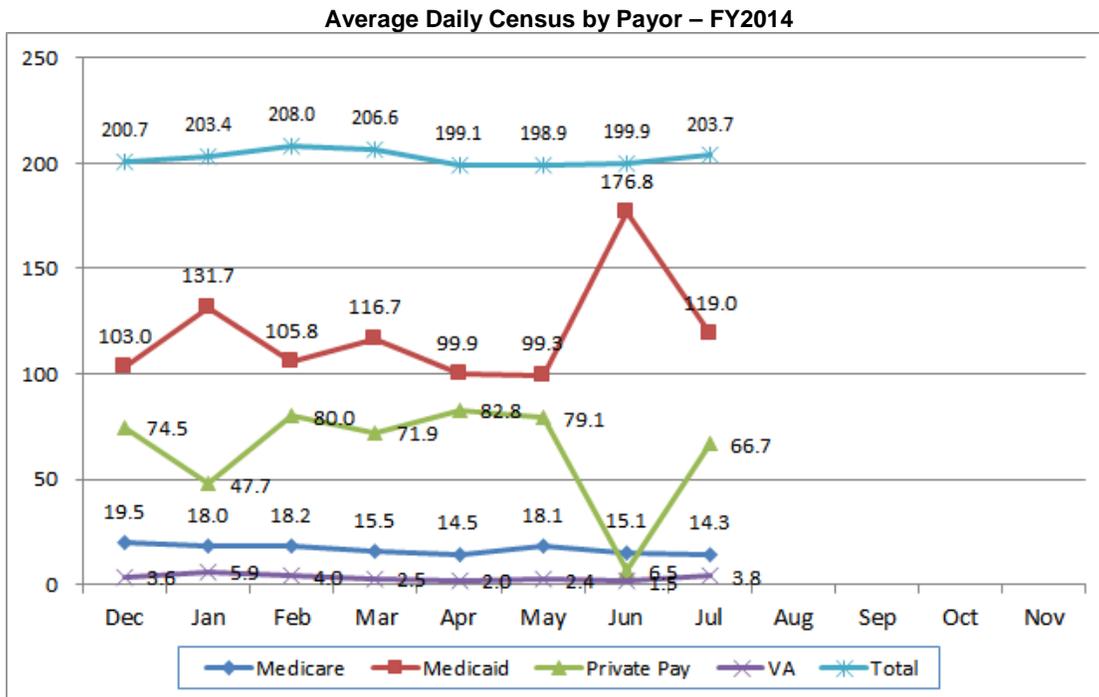
Date: September 3, 2014

Re: July 2014 Financial Management Report

The average daily census increased from 199.9 to 203.7 between June and July. Medicare in July totaled 14.3. Medicaid pending days totaled 578 for July, still a high monthly total, but nothing compared to the 2,139 seen in June. Census in August will be around 205 with just under 14 Medicare. Net income in July was \$20,187. Net income for the year is \$382,781. Cash flow from operations for the month was \$81,387. The YTD cash flow from operations is \$875,446.

Statistics

The overall census is showing positive growth in July, the first positive movement since April. Medicare has shown a slow declining trend since the beginning of the year, but this has been more due to discharges than a decrease in admissions. Medicaid and private pay census show sharp changes that are due to a drop in conversion days from 2,139 in June to 573 in July. Despite the sharp drop, 573 conversion days is still a significant number that skews the monthly stats by about 18.4 residents. In absence of the conversion days, Medicaid census would be just above 100 and private pay would be a little more than 85.

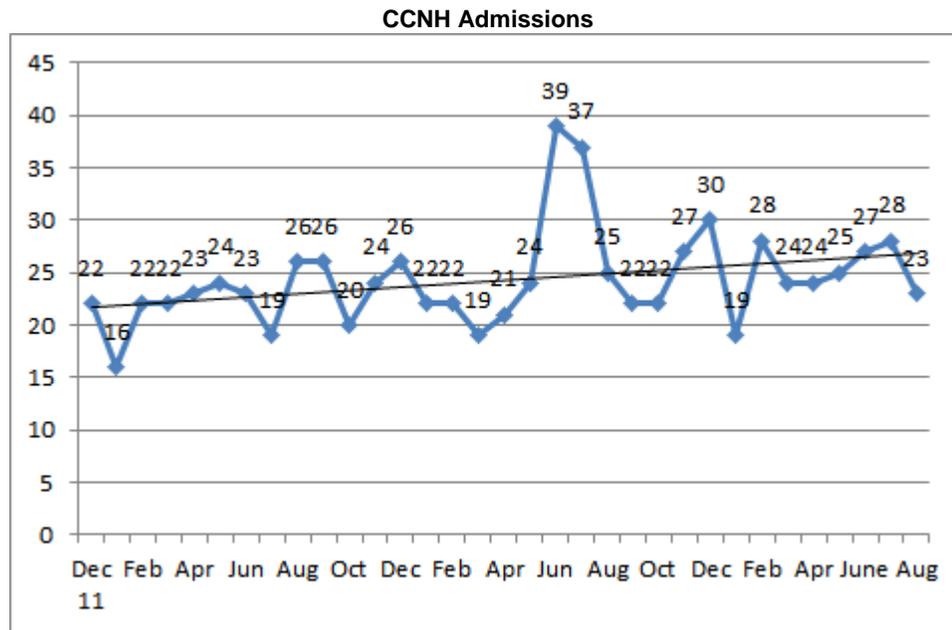


Admissions were down in August, totaling 23. Medicare admissions was down to 10. Total discharges and expirations dropped from 27 in July to 24 in August.

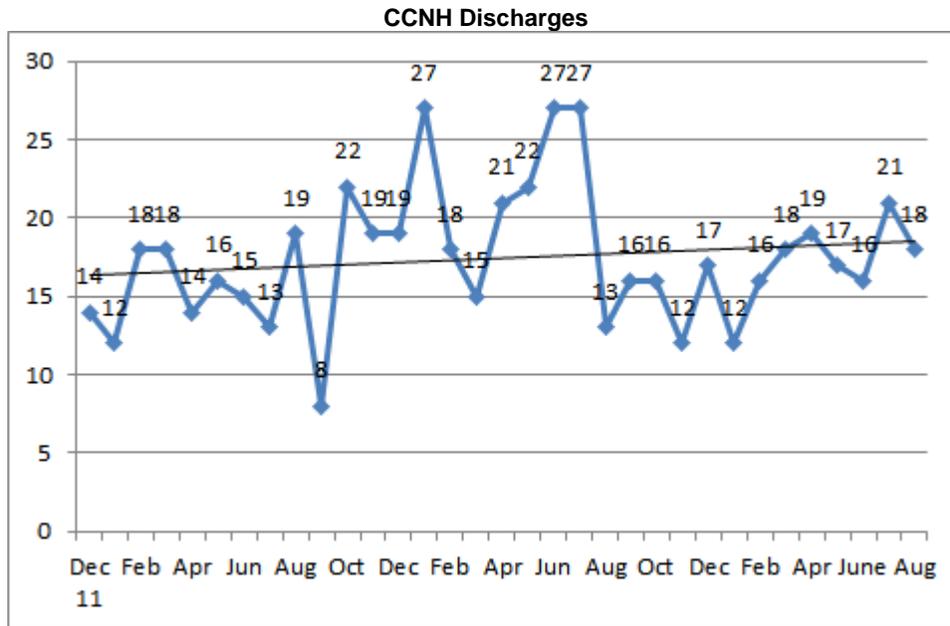
**Admissions and Discharges
July 2013 to August 2014**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
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
May	13	12	25	17	4	21
June	12	15	27	16	10	26
July	16	12	28	21	5	27
Aug	10	13	23	18	6	24

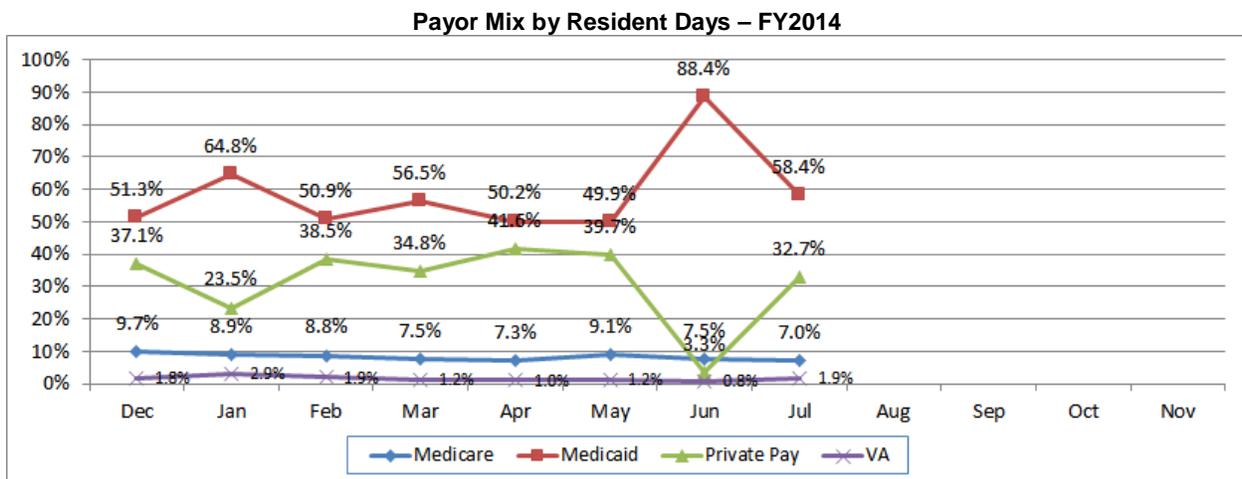
In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5 per month, a 15 percent increase. So far in 2014, the monthly average is 25.3.



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 17.1.



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, April – 70, May – 160, June – 2,139. The 2014 YTD payor mix through July is Medicare – 8.2%, Medicaid – 58.8%, Private pay – 31.4%, and VA – 1.6%.



Net Income/(Loss)/Cash from Operations

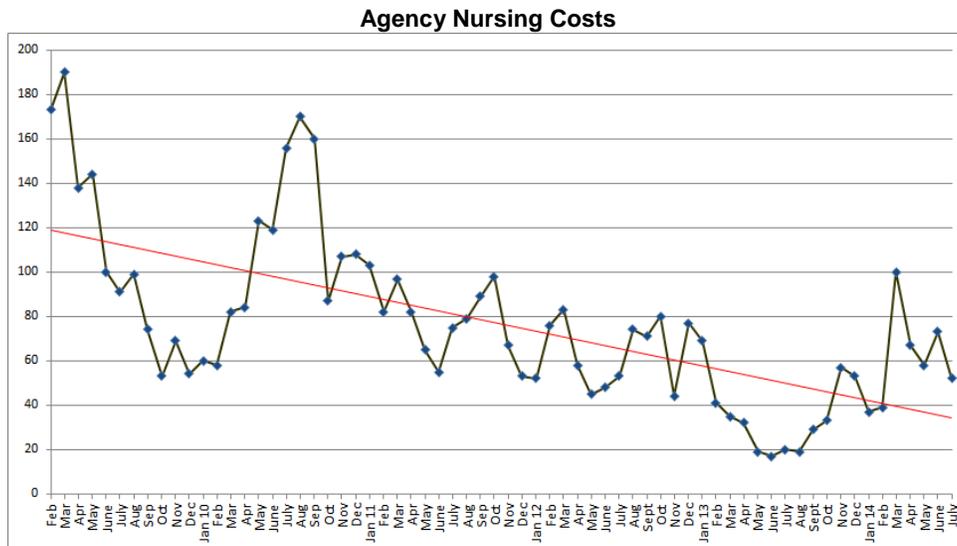
Net income in July was \$20,187. Net income for the year is \$382,781. Cash flow from operations for the month is \$81,387, bringing the YTD cash flow from operations to \$875,446.

Revenues

- Operating revenues increased from \$1.119 million to \$1.306 million from June to July. The 573 Medicaid conversion days decreased revenue by \$27k. Medicare revenue was up slightly and VA revenue was also up in July.

Expenses

- Expenses increased from \$1.303 million in June to \$1.378 million in July, an increase of \$74,875. Expenses per day increased from \$217.29 to \$218.20. The average cost per day in FY2013 was \$220.81 per day. YTD cost per day is \$209.11.
- Wages increased from \$468,989 to \$537,451. Wages per day increased from \$78.22 to \$85.12. The average for the year is \$80.94. This reflects the normal summer increase in wages due to benefit time being taken.
- Non-labor expenses fell slightly from \$669,065 in June to \$665,964 in July. Expenses per day fell from \$111.59 to \$105.47. One expense item of note is a \$45k expense for general liability claims.
- Agency expenses declined from \$73,131 in June to \$51,639 in July.

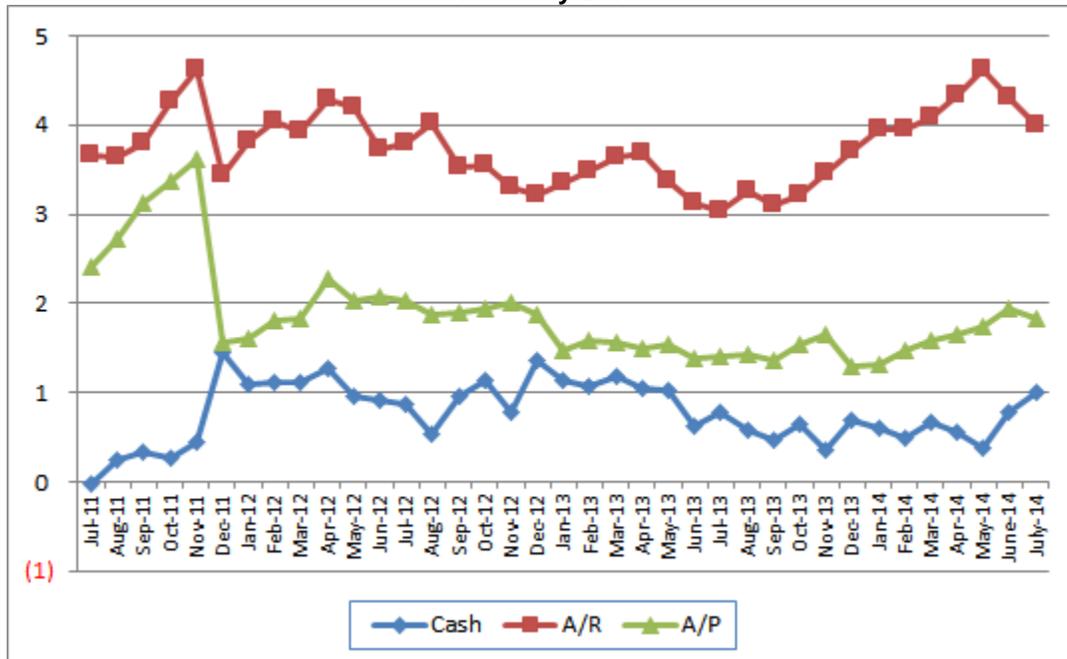


Cash Position

Cash increased from \$778,419 to \$997,666 between June and July. A/R is down for the third month in a row. July's A/R balance is just under \$4 million. Accounts payable is down from \$1.950 million to \$1.830 million. The State "Medicaid loan" totaling \$438k is reflected in the cash balance. Without the "loan," the cash balance is \$560k. In July of 2013, the cash balance was \$784k.

So why is the cash balance stagnant in 2014? The primary culprit is lagging IGT payments. IGT receivables have more than doubled since September 2013, where the balance totaled \$406k. As of July 2014, the IGT receivables is up to \$865k, more than double from the previous year. Medicaid pending cases is other contributing factor. Every paying Medicaid resident generates about \$4,500 per month.

**Cash, Accounts Receivable & Accounts Payable
As of July 2014**



07/31/14

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	961.54	2,038.00	(1,076.46)	19,578.35	16,304.00	3,274.35
Medicare A Revenue	217,261.31	250,040.00	(32,778.69)	1,823,128.96	2,000,320.00	(177,191.04)
Medicare B Revenue	36,805.84	28,462.00	8,343.84	287,742.07	227,696.00	60,046.07
Medicaid Revenue	567,257.00	460,442.00	106,815.00	4,295,471.05	3,683,536.00	611,935.05
Private Pay Revenue	456,720.85	387,557.00	69,163.85	3,347,649.99	3,100,456.00	247,193.99
Adult Day Care Revenue	26,789.32	15,467.00	11,322.32	155,934.72	123,736.00	32,198.72
Total Income	1,305,795.86	1,144,006.00	161,789.86	9,929,505.14	9,152,048.00	777,457.14
Operating Expenses						
Administration	311,382.16	236,216.00	(75,166.16)	2,178,316.89	1,889,728.00	(288,588.89)
Environmental Services	98,092.40	90,544.00	(7,548.40)	724,906.20	724,352.00	(554.20)
Laundry	19,377.43	16,287.00	(3,090.43)	135,179.58	130,296.00	(4,883.58)
Maintenance	23,123.80	31,255.00	8,131.20	193,531.43	250,040.00	56,508.57
Nursing Services	538,675.21	455,596.00	(83,079.21)	4,117,814.09	3,644,768.00	(473,046.09)
Activities	18,301.74	26,859.00	8,557.26	151,670.64	214,872.00	63,201.36
Social Services	30,695.70	18,980.00	(11,715.70)	137,836.31	151,840.00	14,003.69
Physical Therapy	43,089.86	30,059.00	(13,030.86)	339,960.84	240,472.00	(99,488.84)
Occupational Therapy	30,526.58	26,283.00	(4,243.58)	255,334.41	210,264.00	(45,070.41)
Speech Therapy	12,576.76	7,705.00	(4,871.76)	89,674.15	61,640.00	(28,034.15)
Respiratory Therapy	9,831.25	8,000.00	(1,831.25)	73,342.50	64,000.00	(9,342.50)
Total This Department	22,408.01	15,705.00	(6,703.01)	163,016.65	125,640.00	(37,376.65)
Food Services	132,480.86	128,235.00	(4,245.86)	952,242.24	1,025,880.00	73,637.76
Barber & Beauty	8,113.90	6,372.00	(1,741.90)	54,055.10	50,976.00	(3,079.10)
Adult Day Care	17,128.92	23,450.00	6,321.08	153,960.11	187,600.00	33,639.89
Alzheimers and Related Disorders	84,326.94	135,748.00	51,421.06	728,146.94	1,085,984.00	357,837.06
Total Expenses	1,377,723.51	1,241,589.00	(136,134.51)	10,285,971.43	9,932,712.00	(353,259.43)
Net Operating Income	(71,927.65)	(97,583.00)	25,655.35	(356,466.29)	(780,664.00)	424,197.71
NonOperating Income						
Local Taxes	91,949.17	79,877.00	12,072.17	735,594.93	639,016.00	96,578.93
Miscellaneous NI Revenue	165.24	211.00	(45.76)	3,652.25	1,688.00	1,964.25
Total NonOperating Income	92,114.41	80,088.00	12,026.41	739,247.18	640,704.00	98,543.18
Net Income (Loss)	20,186.76	(17,495.00)	37,681.76	382,780.89	(139,960.00)	522,740.89

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

07/31/14

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	687.00	385.00	302.00	3,333.00	3,080.00	253.00
Late Charge, NSF Check Charge	144.34	1,538.00	(1,393.66)	10,639.90	12,304.00	(1,664.10)
Other Miscellaneous Revenue	130.20	115.00	15.20	5,605.45	920.00	4,685.45
Total Miscellaneous Revenue	961.54	2,038.00	(1,076.46)	19,578.35	16,304.00	3,274.35
Medicare A Revenue						
Medicare A	89,358.80	192,794.00	(103,435.20)	995,143.60	1,542,352.00	(547,208.40)
ARD - Medicare A	27,807.35	17,552.00	10,255.35	166,017.31	140,416.00	25,601.31
NH Pt_Care - Medicare Advantage/ Hmo	98,815.07	39,042.00	59,773.07	619,564.37	312,336.00	307,228.37
ARD_Pt Care - Medicare Advantage/ HMO	1,280.09	652.00	628.09	42,403.68	5,216.00	37,187.68
Total Medicare A Revenue	217,261.31	250,040.00	(32,778.69)	1,823,128.96	2,000,320.00	(177,191.04)
Medicare B Revenue						
Medicare B	36,805.84	28,462.00	8,343.84	287,742.07	227,696.00	60,046.07
Total Medicare B Revenue	36,805.84	28,462.00	8,343.84	287,742.07	227,696.00	60,046.07
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	409,126.46	291,809.00	117,317.46	2,929,225.79	2,334,472.00	594,753.79
ARD - Medicaid Title XIX (IDHFS)	131,437.52	117,509.00	13,928.52	1,050,092.88	940,072.00	110,020.88
Patient Care-Hospice	12,787.19	30,241.00	(17,453.81)	208,455.08	241,928.00	(33,472.92)
ARD Patient Care - Hospice	13,905.83	20,883.00	(6,977.17)	107,697.30	167,064.00	(59,366.70)
Total Medicaid Revenue	567,257.00	460,442.00	106,815.00	4,295,471.05	3,683,536.00	611,935.05
Private Pay Revenue						
VA-Veterans Nursing Home Care	30,985.00	12,947.00	18,038.00	189,180.19	103,576.00	85,604.19
ARD - VA - Veterans Care		439.00	(439.00)	10,546.84	3,512.00	7,034.84
Nursing Home Patient Care - Private Pay	291,854.78	270,974.00	20,880.78	2,169,668.27	2,167,792.00	1,876.27
Nursing Home Beauty Shop Revenue	3,367.40	3,141.00	226.40	25,895.40	25,128.00	767.40
Medical Supplies Revenue	5,657.95	5,273.00	384.95	49,637.59	42,184.00	7,453.59
Patient Transportation Charges	1,522.37	1,631.00	(108.63)	11,796.14	13,048.00	(1,251.86)
ARD Patient Care- Private Pay	123,333.35	93,152.00	30,181.35	890,925.56	745,216.00	145,709.56
Total Private Pay Revenue	456,720.85	387,557.00	69,163.85	3,347,649.99	3,100,456.00	247,193.99
Adult Day Care Revenue						
VA-Veterans Adult Daycare	8,898.94	3,728.00	5,170.94	45,357.53	29,824.00	15,533.53
IL Department Of Aging-Day Care Grant (Title XX)	13,810.68	10,258.00	3,552.68	87,189.57	82,064.00	5,125.57
Adult Day Care Charges-Private Pay	4,079.70	1,481.00	2,598.70	23,387.62	11,848.00	11,539.62
Total Adult Day Care Revenue	26,789.32	15,467.00	11,322.32	155,934.72	123,736.00	32,198.72
Total Income	1,305,795.86	1,144,006.00	161,789.86	9,929,505.14	9,152,048.00	777,457.14

Operating Expenses

Administration

Reg. Full-Time Employees	28,271.03	25,061.00	(3,210.03)	210,368.08	200,488.00	(9,880.08)
Temp. Salaries & Wages	1,379.57	1,120.00	(259.57)	14,774.84	8,960.00	(5,814.84)
Per Diem	225.00	203.00	(22.00)	1,485.00	1,624.00	139.00
Overtime	405.07	230.00	(175.07)	2,714.57	1,840.00	(874.57)
TOPS - Balances	(16.17)	199.00	215.17	4,342.32	1,592.00	(2,750.32)
TOPS - FICA	(1.24)	15.00	16.24	332.18	120.00	(212.18)
Social Security - Employer	2,176.45	1,894.00	(282.45)	16,549.56	15,152.00	(1,397.56)
IMRF - Employer Cost	2,669.83	2,352.00	(317.83)	20,348.78	18,816.00	(1,532.78)
Workers' Compensation Insurance	526.97	1,589.00	1,062.03	6,742.00	12,712.00	5,970.00
Unemployment Insurance	368.23	910.00	541.77	6,740.18	7,280.00	539.82

11

07/31/14

Champaign County Nursing Home
Actual vs Budget Statement of Operations

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,276.20	4,319.00	42.80	33,814.00	34,552.00	738.00
Employee Development/Recognition	66.76	25.00	(41.76)	496.20	200.00	(296.20)
Employee Physicals/Lab	3,851.20	1,923.00	(1,928.20)	17,844.00	15,384.00	(2,460.00)
Stationary & Printing		78.00	78.00	1,228.44	624.00	(604.44)
Books, Periodicals & Manuals		41.00	41.00	69.00	328.00	259.00
Copier Supplies	747.99	631.00	(116.99)	4,946.06	5,048.00	101.94
Postage, UPS, Federal Express	461.46	515.00	53.54	4,835.42	4,120.00	(715.42)
Equipment < \$2,500				122.48		(122.48)
Operational Supplies	424.53	845.00	420.47	5,092.89	6,760.00	1,667.11
Audit & Accounting Fees	4,179.00	4,308.00	129.00	33,432.00	34,464.00	1,032.00
Attorney Fees	(2,100.30)	4,615.00	6,715.30	33,802.95	36,920.00	3,117.05
Professional Services	45,786.91	33,004.00	(12,782.91)	324,621.58	264,032.00	(60,589.58)
Job Required Travel Expense	83.96	257.00	173.04	1,708.54	2,056.00	347.46
Insurance	23,167.00	22,124.00	(1,043.00)	185,736.00	176,992.00	(8,744.00)
Property Loss & Liability Claims				1,321.29		(1,321.29)
Computer Services	6,278.27	4,922.00	(1,356.27)	53,374.13	39,376.00	(13,998.13)
Telephone Services	1,745.62	1,370.00	(375.62)	12,232.19	10,960.00	(1,272.19)
Rental	165.90		(165.90)	165.90		(165.90)
Legal Notices, Advertising	3,543.46	2,633.00	(910.46)	32,916.06	21,064.00	(11,852.06)
Photocopy Services	1,499.68	1,025.00	(474.68)	11,238.66	8,200.00	(3,038.66)
Public Relations	228.51	66.00	(162.51)	802.68	528.00	(274.68)
Dues & Licenses	1,625.08	1,617.00	(8.08)	13,250.64	12,936.00	(314.64)
Conferences & Training	442.36	962.00	519.64	6,569.58	7,696.00	1,126.42
Finance Charges, Bank Fees		192.00	192.00	0.66	1,536.00	1,535.34
Cable/Satellite TV Expense	2,234.84	2,147.00	(87.84)	18,476.50	17,176.00	(1,300.50)
IPA Licensing Fee	47,573.50	40,612.00	(6,961.50)	369,402.50	324,896.00	(44,506.50)
Fines & Penalties		2,308.00	2,308.00		18,464.00	18,464.00
General Liability Claims	45,000.00		(45,000.00)	45,000.00		(45,000.00)
Furnishings, Office Equipment		5,769.00	5,769.00		46,152.00	46,152.00
Depreciation Expense	61,200.43	56,361.00	(4,839.43)	492,665.27	450,888.00	(41,777.27)
Miscellaneous Expense	9,380.89		(9,380.89)	103,685.03		(103,685.03)
Interest-Tax Anticipation Notes Payable	3,292.09	538.00	(2,754.09)	3,292.09	4,304.00	1,011.91
Interest- Bonds Payable	10,222.08	9,436.00	(786.08)	81,776.64	75,488.00	(6,288.64)
Total Administration	311,382.16	236,216.00	(75,166.16)	2,178,316.89	1,889,728.00	(288,588.89)
Environmental Services						
Reg. Full-Time Employees	27,737.18	32,327.00	4,589.82	213,964.10	258,616.00	44,651.90
Reg. Part-Time Employees	836.76		(836.76)	6,256.79		(6,256.79)
Overtime	1,384.13	462.00	(922.13)	13,718.88	3,696.00	(10,022.88)
TOPS - Balances	(530.64)		530.64	6,753.03		(6,753.03)
TOPS- FICA	(40.60)		40.60	516.61		(516.61)
Social Security - Employer	2,226.37	2,394.00	167.63	17,507.95	19,152.00	1,644.05
IMRF - Employer Cost	2,892.32	3,315.00	422.68	22,820.88	26,520.00	3,699.12
Workers' Compensation Insurance	484.32	1,957.00	1,472.68	6,584.72	15,656.00	9,071.28
Unemployment Insurance	1,120.48	1,452.00	331.52	10,026.91	11,616.00	1,589.09
Employee Health/Life Insurance	7,449.18	6,772.00	(677.18)	59,991.26	54,176.00	(5,815.26)
Operational Supplies	4,869.16	5,089.00	219.84	37,182.31	40,712.00	3,529.69
Gas Service	11,386.70	9,938.00	(1,448.70)	111,418.48	79,504.00	(31,914.48)
Electric Service	29,046.09	19,889.00	(9,157.09)	151,724.99	159,112.00	7,387.01
Water Service	2,839.73	2,401.00	(438.73)	20,164.19	19,208.00	(956.19)
Pest Control Service	482.00	449.00	(33.00)	3,856.00	3,592.00	(264.00)
Waste Disposal & Recycling	4,056.95	2,627.00	(1,429.95)	27,801.60	21,016.00	(6,785.60)
Equipment Rentals	258.00	222.00	(36.00)	2,064.00	1,776.00	(288.00)
Conferences & Training				30.00		(30.00)
Sewer Service & Tax	1,594.27	1,250.00	(344.27)	12,523.50	10,000.00	(2,523.50)
Total Environmental Services	98,092.40	90,544.00	(7,548.40)	724,906.20	724,352.00	(554.20)

12

Champaign County Nursing Home
Actual vs Budget Statement of Operations

07/31/14

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Laundry						
Reg. Full-Time Employees	10,533.09	8,763.00	(1,770.09)	76,990.78	70,104.00	(6,886.78)
Overtime	322.56	243.00	(79.56)	2,841.82	1,944.00	(897.82)
TOPS Balances	(213.21)	425.00	638.21	556.08	3,400.00	2,843.92
TOPS - FICA	(16.31)	33.00	49.31	42.54	264.00	221.46
Social Security - Employer	765.95	675.00	(90.95)	5,939.24	5,400.00	(539.24)
IMRF - Employer Cost	995.03	905.00	(90.03)	7,742.10	7,240.00	(502.10)
Workers' Compensation Insurance	169.84	538.00	368.16	2,302.08	4,304.00	2,001.92
Unemployment Insurance	365.88	415.00	49.12	3,435.10	3,320.00	(115.10)
Employee Health/Life Insurance	2,459.40	1,683.00	(776.40)	19,807.20	13,464.00	(6,343.20)
Laundry Supplies	473.34	1,463.00	989.66	3,633.48	11,704.00	8,070.52
Linen & Bedding	3,060.10	1,144.00	(1,916.10)	9,346.12	9,152.00	(194.12)
Laundry & Cleaning Service	461.76		(461.76)	2,543.04		(2,543.04)
Total Laundry	19,377.43	16,287.00	(3,090.43)	135,179.58	130,296.00	(4,883.58)
Maintenance						
Reg. Full-Time Employees	6,334.60	9,870.00	3,535.40	45,895.62	78,960.00	33,064.38
Overtime		49.00	49.00	833.13	392.00	(441.13)
TOPS - Balances	(207.89)	77.00	284.89	1,547.31	616.00	(931.31)
TOPS - FICA	(15.91)	6.00	21.91	118.37	48.00	(70.37)
Social Security - Employer	448.06	756.00	307.94	3,342.71	6,048.00	2,705.29
IMRF - Employer Cost	582.17	1,013.00	430.83	4,356.02	8,104.00	3,747.98
Workers' Compensation Insurance	107.54	592.00	484.46	1,372.26	4,736.00	3,363.74
Unemployment Insurance	234.24	465.00	230.76	2,246.53	3,720.00	1,473.47
Employee Health/Life Insurance	1,864.80	609.00	(1,255.80)	13,763.20	4,872.00	(8,891.20)
Gasoline & Oil		406.00	406.00	1,380.72	3,248.00	1,867.28
Ground Supplies	49.93		(49.93)	467.14		(467.14)
Maintenance Supplies	1,142.30	3,097.00	1,954.70	16,676.42	24,776.00	8,099.58
Equipment < \$2,500				985.33		(985.33)
Operational Supplies				61.61		(61.61)
Professional Services				350.00		(350.00)
Automobile Maintenance	496.33	270.00	(226.33)	8,120.10	2,160.00	(5,960.10)
Equipment Maintenance	3,357.73	2,201.00	(1,156.73)	24,294.93	17,608.00	(6,686.93)
Equipment Rentals	4.40	95.00	90.60	315.20	760.00	444.80
Nursing Home Building Repair/Maintenance	8,608.50	7,051.00	(1,557.50)	53,221.29	56,408.00	3,186.71
Landscaping Services				500.00		(500.00)
Parking Lot/Sidewalk Maintenance	117.00	852.00	735.00	13,683.54	6,816.00	(6,867.54)
Nursing Home Building Construction/Improvements		3,846.00	3,846.00		30,768.00	30,768.00
Total Maintenance	23,123.80	31,255.00	8,131.20	193,531.43	250,040.00	56,508.57
Nursing Services						
Reg. Full-Time Employees	137,945.61	105,916.00	(32,029.61)	1,028,872.08	847,328.00	(181,544.08)
Reg. Part-Time Employees	4,532.17		(4,532.17)	33,853.61		(33,853.61)
Temp. Salaries & Wages	12,142.10	10,479.00	(1,663.10)	99,748.50	83,832.00	(15,916.50)
Overtime	46,057.82	33,988.00	(12,069.82)	332,399.67	271,904.00	(60,495.67)
TOPS - Balances	3,758.04	(355.00)	(4,113.04)	13,930.92	(2,840.00)	(16,770.92)
No Benefit Full-Time Employees	59,747.93	67,719.00	7,971.07	497,365.90	541,752.00	44,386.10
No Benefit Part-Time Employees	36,110.47	33,548.00	(2,562.47)	222,362.32	268,384.00	46,021.68
TOPS - FICA	287.49	125.00	(162.49)	1,065.71	1,000.00	(65.71)
Social Security - Employer	21,880.69	18,881.00	(2,999.69)	166,102.84	151,048.00	(15,054.84)
IMRF - Employer Cost	26,950.17	24,203.00	(2,747.17)	204,718.46	193,624.00	(11,094.46)
Workers' Compensation Insurance	4,122.83	15,024.00	10,901.17	56,278.21	120,192.00	63,913.79
Unemployment Insurance	4,062.20	9,502.00	5,439.80	68,623.83	76,016.00	7,392.17
Employee Health/Life Insurance	22,416.99	20,522.00	(1,894.99)	181,820.34	164,176.00	(17,644.34)
Books, Periodicals & Manuals		79.00	79.00		632.00	632.00

Champaign County Nursing Home
Actual vs Budget Statement of Operations

07/31/14

4

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Stocked Drugs	1,624.41	1,685.00	60.59	15,079.55	13,480.00	(1,599.55)
Pharmacy Charges-Public Aid	2,747.15	1,004.00	(1,743.15)	15,348.17	8,032.00	(7,316.17)
Oxygen	2,850.05	2,781.00	(69.05)	27,898.20	22,248.00	(5,650.20)
Incontinence Supplies	11,545.13	7,780.00	(3,765.13)	78,169.70	62,240.00	(15,929.70)
Pharmacy Charges - Insurance	8,326.13	3,000.00	(5,326.13)	60,810.54	24,000.00	(36,810.54)
Equipment < \$2,500	1,689.45	1,511.00	(178.45)	14,326.23	12,088.00	(2,238.23)
Operational Supplies	22,116.98	15,396.00	(6,720.98)	129,530.63	123,168.00	(6,362.63)
Pharmacy Charges-Medicare	10,250.50	14,774.00	4,523.50	83,689.87	118,192.00	34,502.13
Medical/Dental/Mental Health	3,400.00	3,170.00	(230.00)	27,800.00	25,360.00	(2,440.00)
Professional Services	39,185.04	31,997.00	(7,188.04)	257,104.55	255,976.00	(1,128.55)
Job Require Travel		28.00	28.00	194.88	224.00	29.12
Laboratory Fees	318.34	2,168.00	1,849.66	17,579.61	17,344.00	(235.61)
Equipment Rentals	2,312.50	4,039.00	1,726.50	25,578.55	32,312.00	6,733.45
Dues & Licenses				150.00		(150.00)
Conferences & Training				1,275.00		(1,275.00)
Contract Nursing Services	51,288.01	23,077.00	(28,211.01)	433,668.27	184,616.00	(249,052.27)
Medicare Medical Services	1,007.01	3,555.00	2,547.99	22,467.95	28,440.00	5,972.05
Total Nursing Services	538,675.21	455,596.00	(83,079.21)	4,117,814.09	3,644,768.00	(473,046.09)
Activities						
Reg. Full-Time Employees	13,278.39	18,447.00	5,168.61	97,450.23	147,576.00	50,125.77
Overtime	133.48	114.00	(19.48)	440.09	912.00	471.91
TOPS - Balances	306.68		(306.68)	(2,459.95)		2,459.95
TOPS - FICA	23.47		(23.47)	(188.18)		188.18
Social Security - Employer	963.83	1,345.00	381.17	7,096.68	10,760.00	3,663.32
IMRF - Employer Cost	1,253.19	1,803.00	549.81	9,247.66	14,424.00	5,176.34
Workers' Compensation Insurance	229.05	1,108.00	878.95	2,741.87	8,864.00	6,122.13
Unemployment Insurance	351.37	844.00	492.63	3,854.15	6,752.00	2,897.85
Employee Health/Life Insurance	1,200.20	2,609.00	1,408.80	27,778.09	20,872.00	(6,906.09)
Books, Periodicals & Manuals	60.00	22.00	(38.00)	60.00	176.00	116.00
Operational Supplies	376.88	424.00	47.12	4,675.82	3,392.00	(1,283.82)
Professional Services	125.20	143.00	17.80	872.90	1,144.00	271.10
Job Required Travel				71.28		(71.28)
Conferences & Training				30.00		(30.00)
Total Activities	18,301.74	26,859.00	8,557.26	151,670.64	214,872.00	63,201.36
Social Services						
Reg. Full-Time Employees	13,088.75	12,827.00	(261.75)	72,252.80	102,616.00	30,363.20
Overtime	35.27	113.00	77.73	1,009.40	904.00	(105.40)
TOPS - Balances	523.43	184.00	(339.43)	1,036.97	1,472.00	435.03
TOPS - FICA	40.04	14.00	(26.04)	79.33	112.00	32.67
Social Security - Employer	988.96	1,167.00	178.04	5,489.58	9,336.00	3,846.42
IMRF - Employer Cost	1,287.07	1,192.00	(95.07)	7,160.80	9,536.00	2,375.20
Workers' Compensation Insurance	450.43	773.00	322.57	2,391.37	6,184.00	3,792.63
Unemployment Insurance	388.26	592.00	203.74	2,879.75	4,736.00	1,856.25
Employee Health/Life Insurance	1,846.39	1,802.00	(44.39)	16,094.14	14,416.00	(1,678.14)
Operational Supplies		8.00	8.00		64.00	64.00
Professional Services	12,047.10	308.00	(11,739.10)	29,442.17	2,464.00	(26,978.17)
Total Social Services	30,695.70	18,980.00	(11,715.70)	137,836.31	151,840.00	14,003.69
Physical Therapy						
Reg. Full-Time Employees	4,692.88	4,015.00	(677.88)	33,888.90	32,120.00	(1,768.90)
Overtime	4.24	22.00	17.76	630.77	176.00	(454.77)
TOPS - Balances	298.18	107.00	(191.18)	(3.50)	856.00	859.50
TOPS - FICA	22.81	8.00	(14.81)	(0.27)	64.00	64.27
Social Security - Employer	338.48	356.00	17.52	2,552.82	2,848.00	295.18

07/31/14

Champaign County Nursing Home
Actual vs Budget Statement of Operations

5

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
IMRF - Employer Cost	439.84	478.00	38.16	3,327.39	3,824.00	496.61
Workers' Compensation Ins.	77.94	241.00	163.06	983.57	1,928.00	944.43
Unemployment Insurance	78.87	181.00	102.13	1,421.10	1,448.00	26.90
Employee Health/Life Insurance	1,243.20	1,137.00	(106.20)	10,044.60	9,096.00	(948.60)
Professional Services	35,893.42	23,514.00	(12,379.42)	287,115.46	188,112.00	(99,003.46)
Total Physical Therapy	43,089.86	30,059.00	(13,030.86)	339,960.84	240,472.00	(99,488.84)
Occupational Therapy						
Reg. Full-Time Employees	2,379.60	2,003.00	(376.60)	17,139.61	16,024.00	(1,115.61)
Overtime		21.00	21.00		168.00	168.00
TOPS - Balances	89.00	11.00	(78.00)	68.09	88.00	19.91
TOPS - FICA	6.81	1.00	(5.81)	5.21	8.00	2.79
Social Security - Employer	173.11	154.00	(19.11)	1,301.23	1,232.00	(69.23)
IMRF - Employer Cost	224.93	206.00	(18.93)	1,696.19	1,648.00	(48.19)
Workers' Compensation Ins.	68.21	121.00	52.79	483.02	968.00	484.98
Unemployment Insurance	14.40	92.00	77.60	711.90	736.00	24.10
Employee Health/Life Insurance	621.60	569.00	(52.60)	5,005.80	4,552.00	(453.80)
Professional Services	26,948.92	23,105.00	(3,843.92)	228,923.36	184,840.00	(44,083.36)
Total Occupational Therapy	30,526.58	26,283.00	(4,243.58)	255,334.41	210,264.00	(45,070.41)
Speech Therapy						
Professional Services	12,576.76	7,705.00	(4,871.76)	89,674.15	61,640.00	(28,034.15)
Total Speech Therapy	12,576.76	7,705.00	(4,871.76)	89,674.15	61,640.00	(28,034.15)
Respiratory Therapy						
Professional Services	9,831.25	8,000.00	(1,831.25)	73,342.50	64,000.00	(9,342.50)
Total Respiratory Therapy	9,831.25	8,000.00	(1,831.25)	73,342.50	64,000.00	(9,342.50)
Total This Department	22,408.01	15,705.00	(6,703.01)	163,016.65	125,640.00	(37,376.65)
Food Services						
Reg. Full-Time Employees	39,000.14	52,089.00	13,088.86	255,891.34	416,712.00	160,820.66
Reg. Part-Time Employees	1,571.34	3,648.00	2,076.66	8,889.15	29,184.00	20,294.85
Overtime	5,225.67	1,513.00	(3,712.67)	28,091.16	12,104.00	(15,987.16)
TOPS - Balances	2,963.44		(2,963.44)	(3,248.02)		3,248.02
TOPS - FICA	226.70		(226.70)	(248.48)		248.48
Social Security - Employer	3,392.81	4,333.00	940.19	22,084.80	34,664.00	12,579.20
IMRF - Employer Cost	4,404.50	5,809.00	1,404.50	28,747.48	46,472.00	17,724.52
Workers' Compensation Insurance	1,196.59	3,418.00	2,221.41	7,917.04	27,344.00	19,426.96
Unemployment Insurance	2,797.99	2,695.00	(102.99)	14,553.08	21,560.00	7,006.92
Employee Health/Life Insurance	8,053.80	6,997.00	(1,056.80)	59,277.50	55,976.00	(3,301.50)
Books, Periodicals & Manuals				208.58		(208.58)
Food	32.45	32,817.00	32,784.55	283,012.87	262,536.00	(20,476.87)
Guest Meal Expense	306.00		(306.00)	306.00		(306.00)
Non-Food Supply				2,297.67		(2,297.67)
Nutritional Supplements	2,950.62	3,211.00	260.38	24,978.90	25,688.00	709.10
Equipment < \$2,500				1,432.88		(1,432.88)
Operational Supplies		3,854.00	3,854.00	29,393.64	30,832.00	1,438.36
Professional Services	60,627.27	3,615.00	(57,012.27)	185,503.16	28,920.00	(156,583.16)
Job Required Travel Expense				21.84		(21.84)
Equipment Rentals	(283.46)	378.00	661.46	2,861.65	3,024.00	162.35
Dues & Licenses		12.00	12.00	80.00	96.00	16.00
Conferences & Training	15.00		(15.00)	180.00		(180.00)
Kitchen/ Laundry		3,846.00	3,846.00	10.00	30,768.00	30,758.00
Total Food Services	132,480.86	128,235.00	(4,245.86)	952,242.24	1,025,880.00	73,637.76

Barber & Beauty

15

Thursday, August 28, 2014

7:37 AM

07/31/14

Champaign County Nursing Home
Actual vs Budget Statement of Operations

6

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	5,795.84	4,010.00	(1,785.84)	34,598.64	32,080.00	(2,518.64)
TOPS - Balances	22.08		(22.08)	700.24		(700.24)
TOPS - FICA	1.69		(1.69)	53.56		(53.56)
Social Security - Employer	304.56	271.00	(33.56)	2,355.93	2,168.00	(187.93)
IMRF - Employer Cost	395.77	364.00	(31.77)	3,070.51	2,912.00	(158.51)
Workers' Compensation Insurance	137.68	239.00	101.32	1,034.56	1,912.00	877.44
Unemployment Insurance	30.53	180.00	149.47	1,423.77	1,440.00	16.23
Employee Health/Life Insurance	1,243.20	1,213.00	(30.20)	10,011.60	9,704.00	(307.60)
Operational Supplies	182.55	70.00	(112.55)	806.29	560.00	(246.29)
Conferences & Training		25.00	25.00		200.00	200.00
Total Barber & Beauty	8,113.90	6,372.00	(1,741.90)	54,055.10	50,976.00	(3,079.10)
Adult Day Care						
Reg. Full-Time Employees	12,012.18	12,515.00	502.82	101,608.37	100,120.00	(1,488.37)
Temp. Salaries & Wages				2,584.32		(2,584.32)
Overtime	70.49	21.00	(49.49)	772.48	168.00	(604.48)
TOPS - Balances	(605.68)		605.68	(7,916.08)		7,916.08
Reg. Part-Time Employees				317.63		(317.63)
TOPS - FICA	(46.34)		46.34	(605.58)		605.58
Social Security - Employer	936.65	939.00	2.35	7,918.83	7,512.00	(406.83)
IMRF - Employer Cost	1,217.21	1,247.00	29.79	10,048.53	9,976.00	(72.53)
Workers' Compensation Insurance	370.99	748.00	377.01	3,124.90	5,984.00	2,859.10
Unemployment Insurance	(1,055.74)	556.00	1,611.74	2,852.68	4,448.00	1,595.32
Employee Health/Life Insurance	2,459.40	2,426.00	(33.40)	22,343.10	19,408.00	(2,935.10)
Books, Periodicals & Manuals		14.00	14.00		112.00	112.00
Gasoline & Oil	1,357.88	1,086.00	(271.88)	8,895.43	8,688.00	(207.43)
Equipment < \$2,500		18.00	18.00		144.00	144.00
Operational Supplies	86.88	23.00	(63.88)	1,118.83	184.00	(934.83)
Professional Services	70.00		(70.00)	116.00		(116.00)
Job Required Travel				282.80		(282.80)
Field Trips/Activities		11.00	11.00	190.87	88.00	(102.87)
Dues & Licenses	255.00		(255.00)	277.00		(277.00)
Conferences & Training				30.00		(30.00)
Furnishings, Office Equipment		3,846.00	3,846.00		30,768.00	30,768.00
Total Adult Day Care	17,128.92	23,450.00	6,321.08	153,960.11	187,600.00	33,639.89
Alzheimers and Related Disord						
Reg. Full-Time Employees	22,816.38	26,821.00	4,004.62	165,086.03	214,568.00	49,481.97
Overtime	9,912.68	12,047.00	2,134.32	68,744.19	96,376.00	27,631.81
TOPS - Balances	(736.10)	308.00	1,044.10	2,817.45	2,464.00	(353.45)
No Benefit Full-Time Employees	21,463.46	27,244.00	5,780.54	174,765.71	217,952.00	43,186.29
No Benefit Part-Time Employees	12,005.34	27,898.00	15,892.66	111,057.45	223,184.00	112,126.55
TOPS - FICA	(56.32)	24.00	80.32	215.53	192.00	(23.53)
Social Security - Employer	4,949.94	7,120.00	2,170.06	39,355.47	56,960.00	17,604.53
IMRF - Employer Cost	6,433.75	9,545.00	3,111.25	51,308.20	76,360.00	25,051.80
Workers' Compensation Insurance	1,656.85	5,612.00	3,955.15	13,482.34	44,896.00	31,413.66
Unemployment Insurance	1,136.30	3,081.00	1,944.70	19,616.59	24,648.00	5,031.41
Employee Health/Life Insurance	4,306.20	4,500.00	193.80	34,664.10	36,000.00	1,335.90
Books, Periodicals & Manuals				233.10		(233.10)
Operational Supplies		1.00	1.00	258.79	8.00	(250.79)
Professional Services	87.26		(87.26)	610.82		(610.82)
Conferences & Training		9.00	9.00	169.00	72.00	(97.00)
ARD - Contract Nursing	351.20	11,538.00	11,186.80	45,762.17	92,304.00	46,541.83
Total Alzheimers and Related Disorders	84,326.94	135,748.00	51,421.06	728,146.94	1,085,984.00	357,837.06
Total Expenses	1,377,723.51	1,241,589.00	(136,134.51)	10,285,971.43	9,932,712.00	(353,259.43)
Net Operating Income	(71,927.65)	(97,583.00)	25,655.35	(356,466.29)	(780,664.00)	424,197.71

16

Champaign County Nursing Home						
Actual vs Budget Statement of Operations						
07/31/14						7
Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	91,949.17	79,877.00	12,072.17	735,594.93	639,016.00	96,578.93
Total Local Taxes	91,949.17	79,877.00	12,072.17	735,594.93	639,016.00	96,578.93
Miscellaneous NI Revenue						
Investment Interest	25.24	57.00	(31.76)	183.04	456.00	(272.96)
Restricted Donations	140.00	154.00	(14.00)	3,469.21	1,232.00	2,237.21
Total Miscellaneous NI Revenue	165.24	211.00	(45.76)	3,652.25	1,688.00	1,964.25
Total NonOperating Income	92,114.41	80,088.00	12,026.41	739,247.18	640,704.00	98,543.18
Net Income (Loss)	20,186.76	(17,495.00)	37,681.76	382,780.89	(139,960.00)	522,740.89

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

07/31/14

1

Description	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	Total
Operating Income													
Miscellaneous Revenue					1,828	2,486	1,348	2,270	3,364	5,219	2,102	962	19,578
Medicare A Revenue					267,837	245,602	215,221	217,759	170,531	276,413	212,504	217,261	1,823,129
Medicare B Revenue					35,157	37,756	45,663	29,316	31,074	37,491	34,479	36,806	287,742
Medicaid Revenue					459,986	601,386	437,374	538,463	449,094	458,595	783,316	567,257	4,295,471
Private Pay Revenue					493,612	358,642	484,074	460,093	517,636	512,792	64,079	456,721	3,347,650
Adult Day Care Revenue					17,903	13,323	14,550	17,648	22,448	20,805	22,468	26,789	155,935
Total Income					1,276,324	1,259,195	1,198,232	1,265,549	1,194,147	1,311,315	1,118,947	1,305,796	9,929,505
Operating Expenses													
Administration					249,903	258,385	263,618	264,550	261,561	261,778	307,140	311,382	2,178,317
Environmental Services					89,239	91,219	90,808	89,972	88,964	80,665	95,945	98,092	724,906
Laundry					15,239	17,613	16,566	17,341	18,367	15,481	15,195	19,377	135,180
Maintenance					20,574	22,631	29,249	28,258	24,304	17,357	28,035	23,124	193,531
Nursing Services					511,150	523,369	468,410	530,748	514,093	517,066	514,302	538,675	4,117,814
Activities					18,500	19,891	17,504	19,083	20,061	20,621	17,708	18,302	151,671
Social Services					16,433	16,243	14,405	11,226	10,796	17,126	20,912	30,696	137,836
Physical Therapy					42,804	45,374	41,437	40,610	40,677	43,029	42,941	43,090	339,961
Occupational Therapy					33,140	37,567	33,600	29,716	28,643	31,399	30,743	30,527	255,334
Speech Therapy					9,543	10,714	9,459	11,436	12,584	12,197	11,165	12,577	89,674
Respiratory Therapy					9,226	9,199	8,525	9,199	9,171	9,419	8,773	9,831	73,343
Total This Department					18,769	19,913	17,984	20,635	21,755	21,615	19,938	22,408	163,017
Food Services					122,660	118,964	101,807	109,938	119,263	135,928	111,202	132,481	952,242
Barber & Beauty					6,316	7,212	5,215	7,036	7,049	7,375	5,739	8,114	54,055
Adult Day Care					18,583	19,543	18,670	24,303	18,800	19,891	17,041	17,129	153,960
Alzheimers and Related Disorders					101,641	105,787	87,614	102,043	85,698	85,029	76,008	84,327	728,147
Total Expenses					1,264,950	1,303,712	1,206,888	1,295,460	1,260,030	1,274,361	1,302,848	1,377,724	10,285,971
Net Operating Income					11,374	(44,517)	(8,656)	(29,911)	(65,883)	36,955	(183,900)	(71,928)	(356,466)
NonOperating Income													
Local Taxes					91,951	91,949	91,947	91,951	91,949	91,949	91,949	91,949	735,595
Miscellaneous NI Revenue					506	111	23	1,446	315	328	758	165	3,652
Total NonOperating Income					92,457	92,060	91,970	93,398	92,264	92,277	92,707	92,114	739,247
Net Income (Loss)					103,831	47,544	83,314	63,487	26,381	129,231	(91,193)	20,187	382,781

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

07/31/14

Description	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement					180		171	1,131	177	606	381	687	3,333
Late Charge, NSF Check Charge					1,648	2,476	1,059	1,116	629	1,967	1,600	144	10,640
Other Miscellaneous Revenue						10	118	22	2,558	2,646	120	130	5,605
Total Miscellaneous Revenue					1,828	2,486	1,348	2,270	3,364	5,219	2,102	962	19,578
Medicare A Revenue													
Medicare A					146,013	168,901	130,033	142,128	65,455	147,368	105,887	89,359	995,144
ARD - Medicare A					45,056	14,465	25,253	14,775	6,365	6,188	26,108	27,807	166,017
NH Pt_Care - Medicare Advantage/ H					56,134	58,715	52,895	60,857	88,782	122,857	80,510	98,815	619,564
ARD_Pt Care - Medicare Advantage/					20,635	3,520	7,040		9,929			1,280	42,404
Total Medicare A Revenue					267,837	245,602	215,221	217,759	170,531	276,413	212,504	217,261	1,823,129
Medicare B Revenue													
Medicare B					35,157	37,756	45,663	29,316	31,074	37,491	34,479	36,806	287,742
Total Medicare B Revenue					35,157	37,756	45,663	29,316	31,074	37,491	34,479	36,806	287,742
Medicaid Revenue													
Medicaid Title XIX (IDHFS)					277,188	431,022	282,473	371,984	303,291	317,367	536,775	409,126	2,929,226
ARD - Medicaid Title XIX (IDHFS)					126,822	129,179	109,666	133,616	117,740	112,146	189,487	131,438	1,050,093
Patient Care-Hospice					39,930	30,703	35,788	24,840	21,221	17,701	25,486	12,787	208,455
ARD Patient Care - Hospice					16,047	10,482	9,447	8,023	6,843	11,381	31,568	13,906	107,697
Total Medicaid Revenue					459,986	601,386	437,374	538,463	449,094	458,595	783,316	567,257	4,295,471
Private Pay Revenue													
VA-Veterans Nursing Home Care					25,726	34,966	33,123	20,466	17,017	18,239	8,659	30,985	189,180
ARD - VA - Veterans Care					2,187	8,360							10,547
Nursing Home Patient Care - Private					355,996	199,863	311,187	292,298	342,531	311,779	64,161	291,855	2,169,668
Nursing Home Beauty Shop Revenue					3,074	3,429	3,092	3,112	3,345	3,291	3,185	3,367	25,895
Medical Supplies Revenue					6,717	4,748	7,767	8,541	8,098	7,518	591	5,658	49,638
Patient Transportation Charges					2,780	453	2,416	1,000	1,113	1,689	822	1,522	11,796
ARD Patient Care- Private Pay					97,132	106,824	126,489	134,677	145,532	170,276	(13,338)	123,333	890,926
Total Private Pay Revenue					493,612	358,642	484,074	460,093	517,636	512,792	64,079	456,721	3,347,650
Adult Day Care Revenue													
VA-Veterans Adult Daycare					3,572	4,270	5,586	5,658	6,054	4,592	6,726	8,899	45,358
IL Department Of Aging-Day Care Gra					10,258	7,283	6,821	9,215	13,184	13,376	13,243	13,811	87,190
Adult Day Care Charges-Private Pay					4,073	1,770	2,143	2,775	3,210	2,838	2,499	4,080	23,388

Thursday, August 28, 2014

7:37 AM

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

07/31/14

Description	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	Total
Total Adult Day Care Revenue					17,903	13,323	14,550	17,648	22,448	20,805	22,468	26,789	155,935
Total Income					1,276,324	1,259,195	1,198,232	1,265,549	1,194,147	1,311,315	1,118,947	1,305,796	9,929,505

Operating Expenses

Administration

Reg. Full-Time Employees					25,469	24,513	25,345	25,978	27,839	27,565	25,387	28,271	210,368
Temp. Salaries & Wages					1,852	1,884	2,353	3,351	1,894	1,126	935	1,380	14,775
Per Diem					180	225	225	135	180	180	135	225	1,485
Overtime					140	1,093	199	91	314	263	210	405	2,715
TOPS - Balances					(1,100)	1,674	626	1,568	350		1,241	(16)	4,342
TOPS - FICA					(84)	128	48	120	27		95	(1)	332
Social Security - Employer					1,963	1,992	2,041	2,138	2,179	2,151	1,909	2,176	16,550
IMRF - Employer Cost					2,429	2,376	2,491	2,643	2,706	2,661	2,373	2,670	20,349
Workers' Compensation Insurance					1,026	875	768	613	923	859	1,151	527	6,742
Unemployment Insurance					116	1,766	1,403	1,158	812	680	436	368	6,740
Employee Health/Life Insurance					4,292	4,249	4,381	3,655	4,276	4,408	4,276	4,276	33,814
Employee Development/Recognition					30		78	22	16		284	67	496
Employee Physicals/Lab					100	312	4,094	3,279	5,214	(400)	1,394	3,851	17,844
Stationary & Printing					212		47	716	254				1,228
Books, Periodicals & Manuals					69								69
Copier Supplies					518	536	548	731	914	366	586	748	4,946
Postage, UPS, Federal Express					391	667	534	827	453	955	545	461	4,835
Equipment < \$2,500							160	(37)					122
Operational Supplies					1,081	585	701	853	758	178	513	425	5,093
Audit & Accounting Fees					4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	33,432
Attorney Fees					3,281	1,862	7,323	8,064	4,933	8,690	1,752	(2,100)	33,803
Professional Services					41,722	40,781	38,590	37,939	37,523	38,034	44,245	45,787	324,622
Job Required Travel Expense					123	109	506	204	130	369	183	84	1,709
Insurance					23,167	23,167	23,167	23,167	23,167	23,167	23,567	23,167	185,736
Property Loss & Liability Claims								950		371			1,321
Computer Services					10,271	6,116	6,052	6,179	5,785	6,543	6,150	6,278	53,374
Telephone Services					1,872	1,255	1,280	1,705	1,314	1,701	1,360	1,746	12,232
Rental												166	166
Legal Notices, Advertising					3,008	2,866	4,892	2,918	4,867	5,483	5,338	3,543	32,916
Photocopy Services					1,591	1,025	1,774	1,075	1,025	1,000	2,249	1,500	11,239
Public Relations					70	(55)	5	10	221	248	76	229	803
Dues & Licenses					1,725	1,725	1,675	1,625	1,625	1,625	1,625	1,625	13,251
Conferences & Training					99	1,029	1,228	(137)	1,662	1,502	745	442	6,570
Finance Charges, Bank Fees									1				1
Cable/Satellite TV Expense					2,534	2,534	2,235	2,235	2,235	2,235	2,235	2,235	18,477
IPA Licensing Fee					46,385	46,591	43,093	47,872	45,595	46,069	46,226	47,574	369,403

Thursday, August 28, 2014

7:37 AM

07/31/14

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

Description	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	Total
General Liability Claims												45,000	45,000
Furnishings, Office Equipment													
Depreciation Expense					60,971	60,693	62,193	62,472	61,920	61,608	61,608	61,200	492,665
Bad Debt Expense													
Miscellaneous Expense						11,412	9,163	6,030	6,048	7,741	53,909	9,381	103,685
Interest-Tax Anticipation Notes Payabl												3,292	3,292
Interest- Bonds Payable					10,222	10,222	10,222	10,222	10,222	10,222	10,222	10,222	81,777
Total Administration					249,903	258,385	263,618	264,550	261,561	261,778	307,140	311,382	2,178,317
Environmental Services													
Reg. Full-Time Employees					27,568	25,755	25,244	27,155	27,162	26,845	26,497	27,737	213,964
Reg. Part-Time Employees					766	709	738	796	818	847	746	837	6,257
Overtime					3,624	6,739	331	240	67	1,334		1,384	13,719
TOPS - Balances					1,584	1,274	877	1,787	701	(1,053)	2,115	(531)	6,753
TOPS- FICA					121	97	67	137	54	(81)	162	(41)	517
Social Security - Employer					2,392	2,486	1,966	2,105	2,094	2,192	2,047	2,226	17,508
IMRF - Employer Cost					3,218	3,228	2,547	2,714	2,719	2,814	2,688	2,892	22,821
Workers' Compensation Insurance					1,050	885	753	607	793	828	1,185	484	6,585
Unemployment Insurance					209	2,102	1,376	1,481	1,239	1,290	1,209	1,120	10,027
Employee Health/Life Insurance					7,450	7,450	7,647	7,449	7,449	7,647	7,449	7,449	59,991
Operational Supplies					4,662	5,616	4,078	4,716	3,796	4,913	4,531	4,869	37,182
Gas Service					11,372	18,339	20,970	18,818	16,584	4,037	9,910	11,387	111,418
Electric Service					15,517	11,077	13,640	14,346	17,378	21,238	29,483	29,046	151,725
Water Service					2,631	(766)	4,728	2,384	2,856	2,622	2,869	2,840	20,164
Pest Control Service					482	482	482	482	482	482	482	482	3,856
Waste Disposal & Recycling					5,036	2,738	3,766	3,159	3,294	3,031	2,722	4,057	27,802
Equipment Rentals					258	258	258	258	258	258	258	258	2,064
Conferences & Training							30						30
Sewer Service & Tax					1,300	2,751	1,311	1,337	1,219	1,419	1,592	1,594	12,524
Total Environmental Services					89,239	91,219	90,808	89,972	88,964	80,665	95,945	98,092	724,906
Laundry													
Reg. Full-Time Employees					9,465	9,158	9,382	9,989	9,786	9,707	8,970	10,533	76,991
Overtime					509	1,129		643		238		323	2,842
TOPS Balances					(494)	846	273	539	305	(535)	(165)	(213)	556
TOPS - FICA					(38)	65	21	41	23	(41)	(13)	(16)	43
Social Security - Employer					744	764	697	791	726	748	704	766	5,939
IMRF - Employer Cost					1,004	993	904	1,019	942	964	922	995	7,742
Workers' Compensation Insurance					336	324	261	203	305	290	413	170	2,302
Unemployment Insurance						668	485	567	498	479	372	366	3,435
Employee Health/Life Insurance					2,462	2,457	2,525	2,459	2,459	2,525	2,459	2,459	19,807
Laundry Supplies					1,029		226	254	226	1,297	128	473	3,633

Thursday, August 28, 2014

7:37 AM

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

07/31/14

Description	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	Total
Linen & Bedding					222	1,210	1,792	415	1,254	579	815	3,060	9,346
Professional Services								421	1,754	(1,192)	(984)		
Laundry & Cleaning Service									88	421	1,572	462	2,543
Furnishings, Office Equipment													
Total Laundry					15,239	17,613	16,566	17,341	18,367	15,481	15,195	19,377	135,180
Maintenance													
Reg. Full-Time Employees					5,557	5,585	5,095	5,540	6,018	6,021	5,744	6,335	45,896
Overtime					63	573	197						833
TOPS - Balances					(120)	44	126	2,113	518	(756)	(169)	(208)	1,547
TOPS - FICA					(9)	3	10	162	40	(58)	(13)	(16)	118
Social Security - Employer					420	437	373	391	426	442	406	448	3,343
IMRF - Employer Cost					564	568	485	503	553	573	528	582	4,356
Workers' Compensation Insurance					208	190	147	115	172	180	254	108	1,372
Unemployment Insurance					174	331	274	305	305	317	305	234	2,247
Employee Health/Life Insurance					622	1,865	1,903	1,865	1,865	1,914	1,865	1,865	13,763
Gasoline & Oil					1,365		15						1,381
Ground Supplies					258	26		17			116	50	467
Maintenance Supplies					2,144	2,508	1,339	1,330	3,663	804	3,747	1,142	16,676
Equipment < \$2,500								985					985
Operational Supplies						45	16						62
Professional Services					(653)	1,003							350
Automobile Maintenance					1,227	764	128	1,195	1,319	1,559	1,431	496	8,120
Equipment Maintenance					673	1,765	4,225	6,024	1,082	1,197	5,972	3,358	24,295
Equipment Rentals					262	4	9	9	9	9	9	4	315
Nursing Home Building Repair/Mainte					6,318	1,718	9,740	6,005	8,336	5,155	7,340	8,609	53,221
Landscaping Services											500		500
Parking Lot/Sidewalk Maintenance					1,500	5,200	5,167	1,700				117	13,684
Nursing Home Building Construction/I													
Total Maintenance					20,574	22,631	29,249	28,258	24,304	17,357	28,035	23,124	193,531
Nursing Services													
Reg. Full-Time Employees					124,975	114,312	116,157	131,433	136,769	135,773	131,508	137,946	1,028,872
Reg. Part-Time Employees					5,299	4,239	3,687	4,566	3,945	3,437	4,148	4,532	33,854
Temp. Salaries & Wages					14,897	15,079	9,722	9,777	11,149	16,057	10,926	12,142	99,749
Overtime					59,507	75,128	28,578	26,220	27,500	42,909	26,499	46,058	332,400
TOPS - Balances					912	1,132	3,302	5,816	3,945	(6,042)	1,107	3,758	13,931
No Benefit Full-Time Employees					71,239	61,996	55,680	61,488	64,172	61,591	61,452	59,748	497,366
No Benefit Part-Time Employees					17,794	23,177	26,352	29,650	27,915	28,814	32,549	36,110	222,362
TOPS - FICA					70	87	253	445	302	(462)	85	287	1,066
Social Security - Employer					22,083	22,059	17,940	19,678	20,307	21,806	20,349	21,881	166,103
IMRF - Employer Cost					27,870	26,450	22,092	24,417	25,137	26,573	25,230	26,950	204,718

Thursday, August 28, 2014

7:37 AM

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

07/31/14

Description	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	Total
Workers' Compensation Insurance					8,716	7,335	6,289	5,010	6,901	7,329	10,575	4,123	56,278
Unemployment Insurance					2,046	19,086	12,058	11,513	7,973	6,665	5,221	4,062	68,624
Employee Health/Life Insurance					21,821	22,439	23,638	23,654	23,654	23,646	20,552	22,417	181,820
Stocked Drugs					2,460	985	2,470	1,969	1,840	1,335	2,396	1,624	15,080
Pharmacy Charges-Public Aid					1,082	2,278	1,645	1,931	1,775	1,642	2,247	2,747	15,348
Oxygen					3,808	1,576	5,424	4,040	3,148	3,294	3,757	2,850	27,898
Incontinence Supplies					11,735	7,767	11,821	8,435	8,276	11,164	7,426	11,545	78,170
Pharmacy Charges - Insurance					6,385	10,492	12,466	3,530	8,428	6,181	5,003	8,326	60,811
Equipment < \$2,500					2,471	328	2,414	2,053	1,256	3,658	458	1,689	14,326
Operational Supplies					9,278	17,837	19,899	14,165	15,209	15,601	15,426	22,117	129,531
Pharmacy Charges-Medicare					8,754	12,236	9,250	9,401	9,858	10,869	13,072	10,251	83,690
Medical/Dental/Mental Health					3,400	3,600	3,600	3,600	3,400	3,400	3,400	3,400	27,800
Professional Services					30,149	28,388	34,549	35,432	29,140	27,219	33,042	39,185	257,105
Job Require Travel							195						195
Laboratory Fees					3,770	2,795	2,369	2,051	2,760	2,051	1,466	318	17,580
Equipment Rentals					3,077	5,437	3,567	2,749	4,045	1,990	2,402	2,313	25,579
Dues & Licenses								150					150
Conferences & Training					120		120	1,035					1,275
Contract Nursing Services					45,410	33,095	32,154	84,875	57,819	57,052	71,976	51,288	433,668
Medicare Medical Services					2,022	4,038	720	1,665	7,470	3,516	2,031	1,007	22,468
Furnishings, Office Equipment Medical/ Health Equipment													
Total Nursing Services					511,150	523,369	468,410	530,748	514,093	517,066	514,302	538,675	4,117,814
Activities													
Reg. Full-Time Employees					12,573	12,951	10,365	12,656	12,512	12,798	10,317	13,278	97,450
Overtime					6	40	103	7	63	4	84	133	440
TOPS - Balances					(799)	(921)	(519)	46	(461)	(128)	15	307	(2,460)
TOPS - FICA					(61)	(70)	(40)	4	(35)	(10)	1	23	(188)
Social Security - Employer					897	917	751	917	921	953	776	964	7,097
IMRF - Employer Cost					1,206	1,192	974	1,182	1,196	1,259	986	1,253	9,248
Workers' Compensation Insurance					477	426	322	237	364	211	477	229	2,742
Unemployment Insurance					146	803	544	678	620	456	255	351	3,854
Employee Health/Life Insurance					3,687	3,687	3,785	3,065	4,279	4,389	3,687	1,200	27,778
Books, Periodicals & Manuals												60	60
Operational Supplies					244	741	1,064	166	478	507	1,099	377	4,676
Professional Services					125	125	125	125	125	124		125	873
Job Required Travel										58	13		71
Conferences & Training							30						30
Total Activities					18,500	19,891	17,504	19,083	20,061	20,621	17,708	18,302	151,671

Social Services

Thursday, August 28, 2014

7:37 AM

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

07/31/14

Description	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	Total
Reg. Full-Time Employees					10,896	10,736	9,670	6,956	6,838	7,048	7,018	13,089	72,253
Overtime					84	602	29	76	73	59	52	35	1,009
TOPS - Balances					575	(957)	401	562	170	(626)	389	523	1,037
TOPS - FICA					(33)	3	31	43	13	(48)	30	40	79
Social Security - Employer					823	848	728	524	514	536	527	989	5,490
IMRF - Employer Cost					1,107	1,102	941	676	668	706	673	1,287	7,161
Workers' Compensation Insurance					413	354	340	47	193	383	210	450	2,391
Unemployment Insurance						862	353	370	356	305	246	388	2,880
Employee Health/Life Insurance					2,442	2,442	1,912	1,846	1,846	1,912	1,846	1,846	16,094
Operational Supplies						125	(125)						
Professional Services					125	125	125	125	125	6,851	9,921	12,047	29,442
Total Social Services					16,433	16,243	14,405	11,226	10,796	17,126	20,912	30,696	137,836
Physical Therapy													
Reg. Full-Time Employees					4,351	4,098	3,940	4,153	4,331	4,301	4,022	4,693	33,889
Overtime					8	610	4		4			4	631
TOPS - Balances					(42)	351	(14)	87	24	(1,093)	386	298	(4)
TOPS - FICA					(3)	27	(1)	7	2	(84)	30	23	
Social Security - Employer					323	348	291	306	320	322	305	338	2,553
IMRF - Employer Cost					435	452	377	395	415	408	406	440	3,327
Workers' Compensation Ins.					165	167	59	139	124	129	124	78	984
Unemployment Insurance						308	204	226	218	222	164	79	1,421
Employee Health/Life Insurance					1,243	1,243	1,309	1,243	1,243	1,276	1,243	1,243	10,045
Professional Services					36,324	37,772	35,268	34,054	33,996	37,546	36,263	35,893	287,115
Total Physical Therapy					42,804	45,374	41,437	40,610	40,677	43,029	42,941	43,090	339,961
Occupational Therapy													
Reg. Full-Time Employees					2,165	2,263	1,968	2,066	2,165	2,165	1,968	2,380	17,140
TOPS - Balances					(324)	(10)	227	(103)	30	64	94	89	68
TOPS - FICA					(25)	(1)	17	(8)	2	5	7	7	5
Social Security - Employer					164	172	149	157	164	165	157	173	1,301
IMRF - Employer Cost					222	223	194	202	213	214	203	225	1,696
Workers' Compensation Ins.					82	46	29	69	62	65	62	68	483
Unemployment Insurance						151	103	114	111	114	103	14	712
Employee Health/Life Insurance					622	622	638	622	622	638	622	622	5,006
Professional Services					30,235	34,101	30,274	26,596	25,275	27,969	27,526	26,949	228,923
Total Occupational Therapy					33,140	37,567	33,600	29,716	28,643	31,399	30,743	30,527	255,334
Speech Therapy													
Professional Services					9,543	10,714	9,459	11,436	12,584	12,197	11,165	12,577	89,674
Total Speech Therapy					9,543	10,714	9,459	11,436	12,584	12,197	11,165	12,577	89,674

Thursday, August 28, 2014

7:38 AM

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

07/31/14

Description	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	Total
Respiratory Therapy													
Professional Services					9,226	9,199	8,525	9,199	9,171	9,419	8,773	9,831	73,343
Total Respiratory Therapy					9,226	9,199	8,525	9,199	9,171	9,419	8,773	9,831	73,343
Total This Department					18,769	19,913	17,984	20,635	21,755	21,615	19,938	22,408	163,017
Food Services													
Reg. Full-Time Employees					24,375	28,723	29,998	33,630	32,594	34,247	33,323	39,000	255,891
Reg. Part-Time Employees						63	709	1,114	2,381	1,176	1,875	1,571	8,889
Overtime					4,675	5,538	1,070	1,559	2,836	4,715	2,472	5,226	28,091
TOPS - Balances					646	210	32	2,227	(908)	(192)	(8,227)	2,963	(3,248)
TOPS - FICA					49	16	2	170	(69)	(15)	(629)	227	(248)
Social Security - Employer					2,199	2,598	2,403	2,732	2,840	3,042	2,878	3,393	22,085
IMRF - Employer Cost					2,955	3,375	3,118	3,524	3,687	3,994	3,691	4,405	28,747
Workers' Compensation Insurance					885	1,021	396	1,296	994	1,059	1,069	1,197	7,917
Unemployment Insurance					716	1,911	1,687	1,895	1,952	1,831	1,763	2,798	14,553
Employee Health/Life Insurance					5,594	6,189	6,992	8,648	8,673	7,694	7,432	8,054	59,278
Books, Periodicals & Manuals									209				209
Food					49,016	43,855	40,960	34,606	46,275	53,740	14,529	32	283,013
Guest Meal Expense												306	306
Non-Food Supply								1,039	(103)	975	386		2,298
Nutritional Supplements					2,538	4,239	3,072	2,642	3,444	4,886	1,206	2,951	24,979
Equipment < \$2,500							173		76		1,184		1,433
Operational Supplies					5,484	6,881	6,007	2,755	4,128	3,705	433		29,394
Professional Services					22,810	13,939	4,724	11,630	9,819	14,582	47,371	60,627	185,503
Job Required Travel Expense										7	15		22
Equipment Rentals					715	405	405	405	405	405	405	(283)	2,862
Dues & Licenses								80					80
Conferences & Training							60	(15)	30	75	15	15	180
Kitchen/ Laundry											10		10
Total Food Services					122,660	118,964	101,807	109,938	119,263	135,928	111,202	132,481	952,242
Barber & Beauty													
Reg. Full-Time Employees					6,611	2,328	3,973	7,244	1,297	4,370	2,980	5,796	34,599
TOPS - Balances					(2,389)	2,225	285	(2,510)	3,256	(557)	369	22	700
TOPS - FICA					(11)	(1)	22	43	14	(43)	28	2	54
Social Security - Employer					297	320	278	283	289	309	276	305	2,356
IMRF - Employer Cost					400	415	360	365	375	402	358	396	3,071
Workers' Compensation Insurance					166	152	59	139	125	131	125	138	1,035
Unemployment Insurance						301	206	228	220	229	209	31	1,424
Employee Health/Life Insurance					1,243	1,243	33	1,243	1,243	2,519	1,243	1,243	10,012
Operational Supplies						229			229	13	152	183	806

Thursday, August 28, 2014

7:38 AM

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

07/31/14

Description	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	Tot
Total Barber & Beauty					6,316	7,212	5,215	7,036	7,049	7,375	5,739	8,114	54,055
Adult Day Care													
Reg. Full-Time Employees					12,615	12,798	10,856	19,976	10,168	11,596	11,587	12,012	101,608
Temp. Salaries & Wages								695	1,202	688			2,584
Overtime					183	59	136	56	139	32	97	70	772
TOPS - Balances					(985)	(600)	365	(5,440)	(136)	(487)	(29)	(606)	(7,916)
Reg. Part-Time Employees										318			318
TOPS - FICA					(75)	(46)	28	(416)	(10)	(37)	(2)	(46)	(606)
Social Security - Employer					961	962	823	1,568	864	957	848	937	7,919
IMRF - Employer Cost					1,292	1,239	1,066	1,957	1,002	1,176	1,099	1,217	10,049
Workers' Compensation Insurance					475	427	168	649	322	377	335	371	3,125
Unemployment Insurance					265	771	580	999	523	459	311	(1,056)	2,853
Employee Health/Life Insurance					3,081	3,081	3,164	3,081	3,081	3,180	1,216	2,459	22,343
Gasoline & Oil					314	961	1,045	1,169	1,211	1,406	1,431	1,358	8,895
Operational Supplies					456	(110)	396	(56)	165	180		87	1,119
Professional Services										46		70	116
Job Required Travel									195		88		283
Field Trips/Activities							12	65	75		39		191
Dues & Licenses											22	255	277
Conferences & Training							30						30
Total Adult Day Care					18,583	19,543	18,670	24,303	18,800	19,891	17,041	17,129	153,960
Alzheimers and Related Disord													
Reg. Full-Time Employees					20,160	21,601	19,817	19,285	20,367	21,358	19,682	22,816	165,086
Overtime					12,787	14,469	6,152	6,049	4,843	8,343	6,188	9,913	68,744
TOPS - Balances					72	2,050	(131)	758	27	(336)	1,114	(736)	2,817
No Benefit Full-Time Employees					27,237	23,091	22,762	22,864	19,039	19,884	18,424	21,463	174,766
No Benefit Part-Time Employees					13,494	14,731	13,202	16,147	13,532	14,754	13,192	12,005	111,057
TOPS - FICA					5	157	(10)	58	2	(26)	85	(56)	216
Social Security - Employer					5,581	5,583	4,684	4,865	4,374	4,896	4,421	4,950	39,355
IMRF - Employer Cost					7,507	7,251	6,070	6,273	5,678	6,426	5,669	6,434	51,308
Workers' Compensation Insurance					2,225	2,047	838	2,053	1,428	1,674	1,560	1,657	13,482
Unemployment Insurance					892	4,733	3,214	3,085	2,459	2,299	1,797	1,136	19,617
Employee Health/Life Insurance					4,306	4,306	4,389	4,928	4,928	5,060	2,441	4,306	34,664
Books, Periodicals & Manuals									233				233
Operational Supplies					39			72		44	104		259
Professional Services					87	87		175			175	87	611
Conferences & Training									99	70			169
ARD - Contract Nursing					7,247	5,680	6,626	15,431	8,688	583	1,155	351	45,762
Total Alzheimers and Related Disorde					101,641	105,787	87,614	102,043	85,698	85,029	76,008	84,327	728,147
Total Expenses					1,264,950	1,303,712	1,206,888	1,295,460	1,260,030	1,274,361	1,302,848	1,377,724	10,285,971

Thursday, August 28, 2014

7:38 AM

07/31/14

Champaign County Nursing Home
Historical Statement of Operations

Description	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	Total
Net Operating Income					11,374	(44,517)	(8,656)	(29,911)	(65,883)	36,955	(183,900)	(71,928)	(356,466)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating					91,951	91,949	91,947	91,951	91,949	91,949	91,949	91,949	735,595
Total Local Taxes					91,951	91,949	91,947	91,951	91,949	91,949	91,949	91,949	735,595
Miscellaneous NI Revenue													
Investment Interest					25	36	23	16	25	15	18	25	183
Restricted Donations					481	75		1,430	290	313	740	140	3,469
Total Miscellaneous NI Revenue					506	111	23	1,446	315	328	758	165	3,652
Total NonOperating Income					92,457	92,060	91,970	93,398	92,264	92,277	92,707	92,114	739,247
Net Income (Loss)					103,831	47,544	83,314	63,487	26,381	129,231	(91,193)	20,187	382,781

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

Cash	\$997,366.24
Petty Cash	\$300.00
Total Cash	<u>\$997,666.24</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$1,244,046.75
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$755,932.26
Total Rec., Net of Uncollectible Amounts	<u>\$1,999,979.01</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$151,483.73
Allowance for Uncollectible Accts-Private Pay	(\$42,520.00)
Allowance for Uncollectible Accts-Patient Care P	(\$35,031.77)
Allowance for Uncollectible Accts-Patient Care H	(\$3,258.00)
Total Rec., Net of Uncollectible Amounts	<u>\$70,673.96</u>

Accrued Interest

Property Tax Revenue Receivable	\$142,461.05
Total Accrued Interest	<u>\$142,461.05</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$985.42
Due from Other Governmental Units	\$863,931.58
Due from IL Public Aid	\$490,623.45
Due from IL Department of Aging-Title XX	\$39,263.24
Due from US Treasury-Medicare	\$305,072.38
Due From VA-Adult Daycare	\$39,929.44
Due From VA-Nursing Home Care	\$139,270.76
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>\$1,785,987.27</u>

Prepaid Expenses

Prepaid Expenses	\$57,399.05
Stores Inventory	\$11,739.41
Total Prepaid Expenses	<u>\$69,138.46</u>

Long-Term Investments

Patient Trust Cash, Invested	\$17,582.97
Total Long-Term Investments	<u>\$17,582.97</u>
Total Current Assets	<u>\$5,083,488.96</u>

Fixed Assets

Nursing Home Buildings	\$23,291,270.61
Improvements not Buildings	\$469,743.52
Equipment, Furniture & Autos	\$1,428,674.45
Construction in Progress	\$0.00
Accumulated Depreciation-Land Improvements	(\$278,595.70)
Accumulated Depreciation-Equipment, Furniture, &	(\$961,776.36)
Accumulated Depreciation-Buildings	(\$4,357,599.66)
Total Fixed Assets	\$19,591,716.86
Total ASSETS	\$24,675,205.82

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$1,830,376.16
Salaries & Wages Payable	\$201,748.95
TOPS & TOPS FICA Payable	\$0.00
Interest Payable - Bonds	\$20,444.13
Due To Accounts Payable Fund	(\$131.27)
Tax Anticipation Notes Payable	\$344,752.79
Notes Payable	\$438,053.10
Total Current Liabilities	\$2,835,243.86

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$17,582.97
Bonds Payable	\$2,885,000.00
Accrued Compensated Absences	\$336,442.44
Total Non-Current Liabilities	\$3,239,025.41
Total Current Liabilities	\$6,074,269.27

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	\$382,780.89
Total Equity	\$18,600,936.55
Total LIABILITIES & EQUITY	\$24,675,205.82

Statement of Cash Flows (Indirect Method)
8 Months
November 30, 2013 through July 31, 2014

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ 382,781
Depreciation Expense	492,665
(Incr.)/Decr. in Accounts Receivable	(544,798)
(Incr.)/Decr. in Prepaid Expenses	(57,622)
(Incr.)/Decr. in Inventory	(463)
(Incr.)/Decr. in Patient Trust	(8,619)
Incr./(Decr.) in Accounts Payable	184,206
Incr./(Decr.) in Salaries and Wages Payable	44,368
Incr./(Decr.) in Interest Payable	(44,601)
Incr./(Decr.) in Accrued Com. Absences	22,471
Incr./(Decr.) in Other Liabilities	8,488
Net Cash Provided by Operating Activities	478,876

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(73,453)
Improvements / (CIP)	(7,690)
Net Cash Provided by Investing Activities	(81,143)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	344,763
Notes Payable - Medicaid	438,053
(Decrease) Due to General Corp. Fund	-
(Decrease) in Bonds Payable	(180,000)
Increase in Equity Adjustment	(369,676)
Net Cash Provided by Financing Activities	233,140

Total Cash Flow	630,873
Beginning Cash Flow - 11/30/2013	366,793
ENDING CASH - 7/31/2014	\$ 997,666

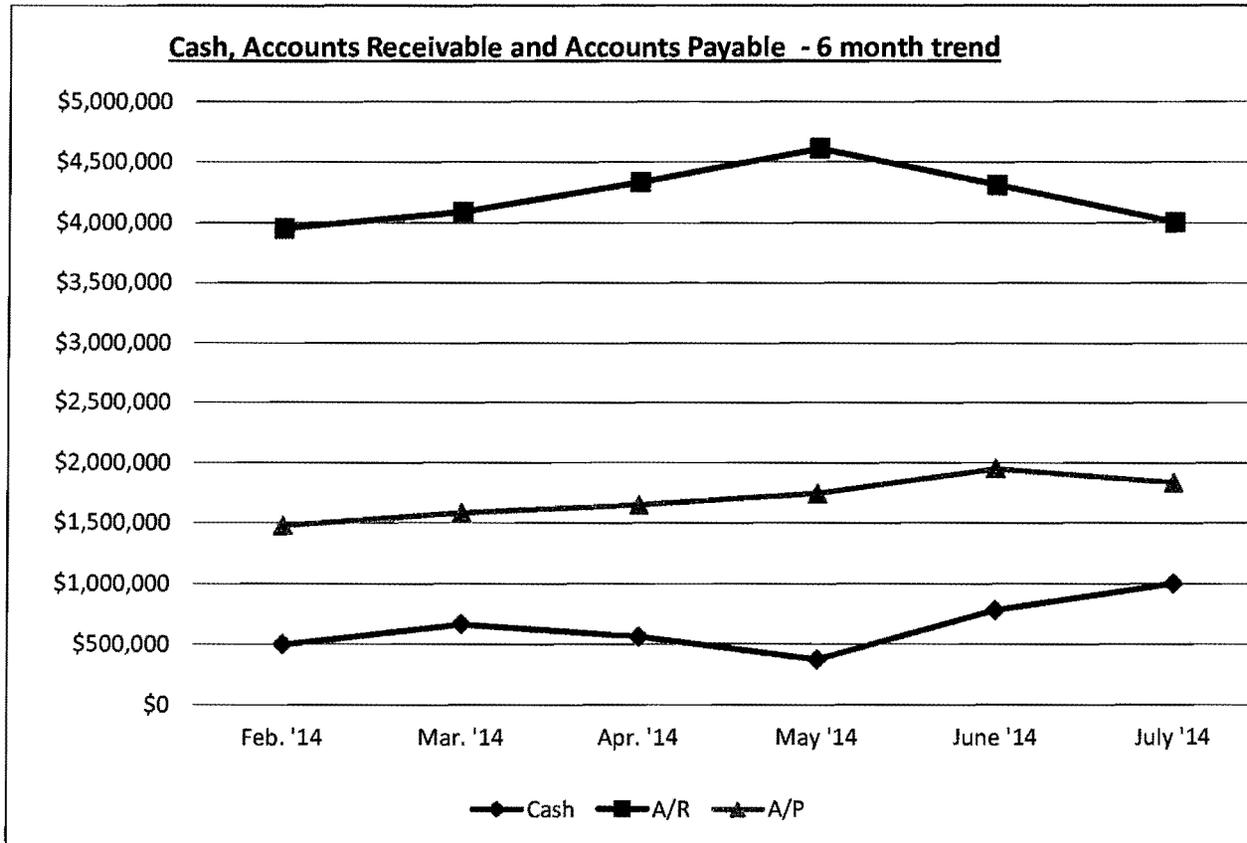
Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
February 28, 2014 through July 31, 2014

	<u>Feb. '14</u>	<u>Mar. '14</u>	<u>Apr. '14</u>	<u>May '14</u>	<u>June '14</u>	<u>July '14</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ 83,314	\$ 63,487	\$ 26,381	\$ 129,231	\$ (91,193)	\$ 20,187
Depreciation Expense	62,193	62,472	61,920	61,607	61,608	61,200
(Incr.)/Decr. in Accounts Receivable	5,397	(137,718)	(242,861)	(281,792)	303,327	307,375
(Incr.)/Decr. in Prepaid Expenses	(10,022)	16,283	(64,753)	(5,756)	16,284	16,283
(Incr.)/Decr. in Inventory	(463)	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	325	(661)	1,303	(482)	(3,292)	(2,464)
Incr./(Decr.) in Accounts Payable	151,676	103,365	68,463	93,107	209,540	(119,831)
Incr./(Decr.) in Salaries and Wages Payable	(18,231)	46,330	38,798	(173,163)	13,129	72,807
Incr./(Decr.) in Interest Payable	(54,823)	10,222	10,222	10,222	(51,110)	10,222
Incr./(Decr.) in Accrued Com. Absences	9,257	11,330	5,111	(12,640)	(1,895)	6,083
Incr./(Decr.) in Other Liabilities	(456)	661	(1,303)	482	3,292	2,464
Net Cash Provided (Used) by Operating Activities	<u>228,167</u>	<u>175,771</u>	<u>(96,719)</u>	<u>(179,184)</u>	<u>459,690</u>	<u>374,326</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	(1,141)	(6,934)	(6,654)	(7,674)	(51,050)	-
Improvements / (CIP)	(5,143)	(2,547)	-	-	-	-
Net Cash Provided (Used) by Investing Activities	<u>(6,284)</u>	<u>(9,481)</u>	<u>(6,654)</u>	<u>(7,674)</u>	<u>(51,050)</u>	<u>-</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./(Decr.) in Tax Anticipation Note	10	-	-	-	-	(593,132)
Incr./(Decr.) Notes Payable - Medicaid	-	-	-	-	-	438,053
Incr./(Decr.) in Due to General Corp. Fund	-	-	-	-	-	-
Incr./(Decr.) in Bonds Payable	-	-	-	-	-	-
Incr./(Decr.) in Equity Adjustment	(341,437)	-	-	-	-	-
Net Cash Provided (Used) by Financing Activities	<u>(341,427)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(155,079)</u>
Total Cash Flow	(119,544)	166,290	(103,373)	(186,858)	408,640	219,247
Beginning Cash Balance (Prior Month's)	613,264	493,720	660,010	556,637	369,779	778,419
MONTH ENDING CASH BALANCE	<u>\$ 493,720</u>	<u>\$ 660,010</u>	<u>\$ 556,637</u>	<u>\$ 369,779</u>	<u>\$ 778,419</u>	<u>\$ 997,666</u>

Champaign County Nursing Home
February 28, 2014 through July 31, 2014

Key Balance Sheet Items Charted Below:

	<u>Feb. '14</u>	<u>Mar. '14</u>	<u>Apr. '14</u>	<u>May '14</u>	<u>June '14</u>	<u>July '14</u>
Cash	493,720	660,010	556,637	369,779	778,419	997,666
A/R	3,947,430	4,085,148	4,328,009	4,609,804	4,306,475	3,999,101
A/P	1,475,732	1,579,097	1,647,560	1,740,667	1,950,207	1,830,376



To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: September 3, 2014

Re: **Dietary Services**

Small signs of progress was seen last week, but more improvement were seen over the weekend with improvement in meal delivery times. Improvement is also being seen in the area of accuracy – residents receiving the food that was requested. All is not smooth or close to where we need to be, but we are moving in the right direction. Stabilizing the dietary staff with quality personnel is the key issue. HCSG has been actively interviewing manager applicants. Nothing firm yet. The following is an update on areas of focus by HCSG.

Dining rooms are being addressed this week. Our goal is to have caddies cleaned, organized, and completely filled for each meal service. Staff will be responsible to restock before/after each meal service. This will help ensure that residents have access to condiments for their meals – this has been a problem.

We are continuing to follow up on kitchenettes, they are still a work in progress, however they are improving. Assistant Managers will be the main ones responsible for ensuring that dining room/kitchenettes are fully stocked and left in great condition.

Assistant Managers will also be completing an open/close checklist to be submitted to manager on a daily basis along with QCI. This will ensure that the department is being maintained to regulatory standards.

We have a Registered Dietician who started on August 25th. Her main goal is to work with residents on a one on one basis. She will be responsible for ensuring all diets are entered into system correctly and ensuring meal tickets are in boxes in kitchenettes a day prior to corresponding meal. She will also work with the clinical team on site and attend care plan meetings. Along with these duties, she will work with management and staff to ensure that we are meeting the needs of the residents and ensuring that we are compliant with state/federal regulations. In the past, a dietician consultant was utilized. Having a full-time dietician will be a huge benefit.

Uniforms have arrived for staff.

Education and consistency in tasks will be a heavy focus. Staff will be educated and in-serviced on all dietary/long term care/kitchen/dining matters. They will be held accountable to this as we will not lower our standards for them. This week, our main goal is on puree recipe, menu extensions/ scoop sizes, diets, and temperatures for Cooks and Assist Cooks. Our main goal for FSW is customer service, hand washing, cleaning checklist, diets/thickened liquids, tables.

**Champaign County Nursing Home
Strategic Objective Metrics – 2014
Updated August 4, 2014**

Medical Management Metric	Status
<i>Carle Clinic and Christie Clinic</i>	
Carle Clinic – maintain 2 physicians and 2 full-time nurse practitioners	Maintained
Christie Clinic – maintain current level of care (one physician and one nurse practitioner)	Maintained
Implement daily rounds on the Medicare unit by January 1, 2014	Implemented with one NP
<i>Expanded Specialized Services</i>	
Establish pulmonary clinic by March 1, 2014	No progress. Continuing to find a pulmonologist.
Current wound/pain caseload is 16 residents.	18 currently on caseload 10 wound/8 pain 19 residents have healed and have been taken of the caseload.
Establish outpatient rehab program by March 1, 2014.	In discussions with Symbria (existing rehab provider). Symbria to review space and provide therapy volume projections

Dietary	Status														
Meals will be delivered within 15 minutes of scheduled meal times.	HCSG currently tracks plating start and end times in kitchen. Discussed tracking of meal delivery start and end times.														
The Pinnacle food quality score will meet or exceed Pinnacle national average of 3.69.	<p>2013 annual average was 3.60. The rolling 12 month average is 3.67 (June)</p> <table data-bbox="836 583 1096 814"> <tr><td>Jan 2014</td><td>3.67</td></tr> <tr><td>Feb</td><td>3.50</td></tr> <tr><td>Mar</td><td>3.77</td></tr> <tr><td>Apr</td><td>4.03</td></tr> <tr><td>May</td><td>3.43</td></tr> <tr><td>June</td><td>3.62</td></tr> <tr><td>July</td><td>3.15</td></tr> </table>	Jan 2014	3.67	Feb	3.50	Mar	3.77	Apr	4.03	May	3.43	June	3.62	July	3.15
Jan 2014	3.67														
Feb	3.50														
Mar	3.77														
Apr	4.03														
May	3.43														
June	3.62														
July	3.15														
The Pinnacle dining service score will meet or exceed national average of 4.21	<p>The 2013 annual average was 3.74. The rolling 12 month average is 3.63 (July)</p> <table data-bbox="836 940 1096 1171"> <tr><td>Jan 2014</td><td>3.57</td></tr> <tr><td>Feb</td><td>3.05</td></tr> <tr><td>Mar</td><td>3.38</td></tr> <tr><td>Apr</td><td>3.50</td></tr> <tr><td>May</td><td>3.65</td></tr> <tr><td>June</td><td>3.27</td></tr> <tr><td>July</td><td>3.46</td></tr> </table>	Jan 2014	3.57	Feb	3.05	Mar	3.38	Apr	3.50	May	3.65	June	3.27	July	3.46
Jan 2014	3.57														
Feb	3.05														
Mar	3.38														
Apr	3.50														
May	3.65														
June	3.27														
July	3.46														

Nursing Management	Status
<i>Fill Director of Nursing Position in 2014</i>	Filled April 2014
<i>Nurse Education</i>	
Carle Clinic Emergency Department Collaborative Training for nurses and CNAs. The goal is to train 90% of nurses and CNAs.	100% (42/42) nurses trained 55% (47/85) CNAs trained
IV training through pharmacy. The goal is 90% of nurses trained by end of 2014.	40/42 (95%) currently trained and certified.
Trach education. 90% of all nurses will be trained by the end of 2014.	83% (35/42) trained and more training scheduled.
Skills training opportunities – collaborative effort with Carle Clinic or teaching programs. 90% of all nurses will be trained by the end of 2014.	See above Carle Clinic ER collaborative training
Staff education from Carle Clinic Nurse Practitioners. Quarterly training is ongoing will see about whether monthly is feasible. Education topics and schedule still to be determined.	Carle stopped this training effort. Discussions with Dr. McNeal (Christie Clinic).

Non-Financial Metrics	Status															
<i>Medicare 30-Day Readmission Rate</i>																
<p>The national average rate is 19.8 percent. The 25th percentile is 14.8 percent The 75th percentile is 23.4 percent.</p> <p>Source: MedPac Report to Congress: Medicare Payment Policy, March 2013. (Data is from 2011).</p> <p>CCNH will have a current baseline readmission rate by January 1, 2014.</p>	<table> <thead> <tr> <th></th> <th>EHDS Data</th> <th>Interact Data</th> </tr> </thead> <tbody> <tr> <td>April</td> <td>11%</td> <td>11%</td> </tr> <tr> <td>May</td> <td>25%</td> <td>25%</td> </tr> <tr> <td>June (5/16)</td> <td>31%</td> <td>31%</td> </tr> <tr> <td>July (4/11)</td> <td>36%</td> <td>36%</td> </tr> </tbody> </table>		EHDS Data	Interact Data	April	11%	11%	May	25%	25%	June (5/16)	31%	31%	July (4/11)	36%	36%
	EHDS Data	Interact Data														
April	11%	11%														
May	25%	25%														
June (5/16)	31%	31%														
July (4/11)	36%	36%														
<i>Pinnacle Survey Scores</i>																
<p>Meet or exceed national average scores, which are shown below. There are 16 separate survey scores. The summation of all surveys conducted in 2012 resulted in two out of 16 scores exceeded the national average. The metric goal is to have four score exceeding the national average for 2013 and six scores for 2014.</p>	<p>Calendar Year 2013 – One score met the national average. Five scores exceeded the national average.</p> <table> <tbody> <tr> <td>July</td> <td>3 out of 16</td> </tr> <tr> <td>June</td> <td>6 out of 16</td> </tr> <tr> <td>May</td> <td>10 out of 16</td> </tr> <tr> <td>April</td> <td>2 out of 16</td> </tr> <tr> <td>March</td> <td>5 out of 16</td> </tr> </tbody> </table> <p>June mid-year report. 12-month survey compilation. 6 scores out of 16 exceeded the national average</p>	July	3 out of 16	June	6 out of 16	May	10 out of 16	April	2 out of 16	March	5 out of 16					
July	3 out of 16															
June	6 out of 16															
May	10 out of 16															
April	2 out of 16															
March	5 out of 16															
<i>CMS 5 Star Rating</i>																
<p>Increase overall rating from one star to two star by the end of 2014</p>	Four Star as of July 1, 2014															
<i>Annual Turnover Rate</i>																
<p>Annual turnover rate – Data from American Healthcare Association Quality Report 2013</p> <ul style="list-style-type: none"> 45.0% 2011 37.0% 2010 42.0% 2009 45.1% 2008 	<p>FY2014 – 49.1% (Annualized through July)* FY2013 – 63% FY2012 – 52% FY2011 – 68% FY2010 – 53%</p>															

*71 separations (Dec 2013 thru July 2014) and 217 active employees as of July 2014.

Financial Metrics	Status																
<i>Average Daily Census</i>																	
FY2014 budget projects a 195 average census	FY2013 ADC – 188.8 FY2014 YTD ADC – 202.5 (as of July 2014)																
<i>Medicare Census</i>																	
FY2014 budget projects a 17.0 Medicare census	FY2013 ADC – 16.4 FY2014 ADC – 16.7 (as of July 2014)																
<i>Payor Mix</i>																	
<table> <tr> <td></td> <td></td> <td>FY2013</td> <td>FY2014 YTD</td> </tr> <tr> <td>Medicare</td> <td>8.7%</td> <td>Medicare 8.7%</td> <td>8.2%</td> </tr> <tr> <td>Medicaid</td> <td>55.2%</td> <td>Medicaid 56.3%</td> <td>58.8%</td> </tr> <tr> <td>Private pay</td> <td>36.1%</td> <td>Private pay 35.0%</td> <td>33.0%</td> </tr> </table>			FY2013	FY2014 YTD	Medicare	8.7%	Medicare 8.7%	8.2%	Medicaid	55.2%	Medicaid 56.3%	58.8%	Private pay	36.1%	Private pay 35.0%	33.0%	
		FY2013	FY2014 YTD														
Medicare	8.7%	Medicare 8.7%	8.2%														
Medicaid	55.2%	Medicaid 56.3%	58.8%														
Private pay	36.1%	Private pay 35.0%	33.0%														
<i>Cash from Operations</i>																	
Positive cash flow from operations in FY2014 – 12 month budget projects a \$34k cash contribution from operations	\$875k as of July 2014																

Note: All Medicare and Medicaid admissions and treatment shall be consistent with medical necessity standards.

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: September 3 2014

Re: Management Update

Therapy Program

Kim Long, Therapy Program Director, is quickly getting acclimated. She has provided initial feedback to improve therapy services, improve coordination of care between nursing and therapy, development of therapy protocols and outcomes measures.

Symbria is also rolling out a new electronic documentation system that will improve therapy documentation. In addition to providing documentation improvements, it may provide the opportunity to increase revenue. At the very least, accurate documentation will aid from a compliance standpoint where documentation supports Medicare billing. CCNH will need to provide Wi-Fi service in the therapy area to allow downloading of iPad documentation data. Wi-Fi will eventually be installed facility wide to allow the deployment of an electronic health record system. County IT is providing estimates on costs. W-Fi was included with the EHR capital budget for FY2015.

Discussions continue with Symbria regarding planning for the outpatient therapy services. Symbria will provide a list of therapy equipment and provide input on the layout and configuration of the day care space.

MMAI and the IGT

Negotiations between HFS and the Center for Medicare and Medicaid Services (CMS) have been ongoing for over a year. Due to the lack of communication and/or progress from the Department of Healthcare and Family Services (HFS), a meeting is being scheduled for all county homes and HFS sometime in the next few weeks to discuss the current status of preserving the IGT in the dual-eligible managed care program. The lack of activity by HFS is normal behavior that requires a push or shove from our end.

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