

# **NURSING HOME BOARD OF DIRECTORS AGENDA**

**County of Champaign, Urbana, Illinois**

**Monday, July 13, 2015 – 6:00pm**

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

**CHAIR:**

**Catherine Emanuel**

**DIRECTORS:**

**Jack Anderson, Sam Banks, Lorraine Cowart, Don Lynn, Mary Hodson, Robert Palinkas**

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**Board of Directors  
Champaign County Nursing Home (CCNH) –Minutes  
Urbana, Illinois  
June 8, 2015**

Directors Present: Emanuel, Hodson, Lynn, Palinkas  
Directors Absent/Excused: Anderson, Banks, Cowart  
Also Present: Busey, Gima, Noffke, Nolan

**1. Call to Order**

The meeting was called to order at 6:04 p.m. by Chair Emanuel.

**2. Roll Call**

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

**3. Approval of Agenda**

Agenda was approved as amended (motion by Lynn, second by Palinkas, unanimous).

**4. Approval of Minutes**

The open session minutes of May 11, 2015 were approved as submitted (motion by Palinkas, second by Hodson, unanimous).

**5. Public Participation**

David Laker expressed concerns about the communication issues he has experienced between staff members and himself, and he noted a lack of supervision on Units 4 and 5 at the nursing home.

**6. Communications**

Ms. Hodson noted that the Family Advisory Council complimented the nursing home on its nursing care. Ms. Emanuel asked how many family members attended. Ms. Hodson noted that 5 family members were in attendance. Mr. Gima asked if low attendance is typical. Ms. Noffke confirmed. Ms. Hodson noted that she is unable attend the next Family Advisory Council meeting. Mr. Gima noted that he will ask Mr. Banks if he is able to attend the next meeting.

**7. Action Plan Update**

Mr. Gima provided the board with an updated table of retention, turn over and separation rate data for the month of April 2015. The overall retention rate of all employees at the nursing home increased from March until April; however, CNA retention rates have continued to decrease. Mr. Gima noted that there is no discernable pattern for CNA separations. From the available exit interview data, work environment and poor management are both areas that need improvement at the nursing home.

Mr. Lynn asked if employees who do not call and do not show up for a shift are counted as terminations. Ms. Noffke explained that no call, no show employees are classified as resignations. Mr. Lynn asked if these employees should be put on probation rather than classified as resignations. Ms. Noffke noted that these employees are often unable to be contacted after they no longer show

up for their shifts. Mr. Palinkas commented that this shows a lack of interest in the nursing home as a place of employment.

Ms. Hodson commented that employees are likely to quit if they are unable to get a day off when it is necessary. Additionally, employees who are under union contract are considered a resignation after two days of not calling into work or showing up for a shift.

Ms. Emanuel asked for an update regarding the hiring process for the Human Resources Director. Mr. Gima reported that one interview is in place and they are considering the candidate for a dual position of HR Director and the Business Office Manager.

Mr. Gima noted that the reported CNA hours increased from 1.96 to 2.63 hours per resident per day, adjusted aide hours per resident per day increased from 2.04 to 2.74, and the overall total hours increased from 3.19 to 3.89. Ms. Emanuel noted that with the adjusted information, Champaign County Nursing Home has the highest number of hours per resident per day in the area.

Mr. Lynn asked when they next survey window occurs at the nursing home. Ms. Noffke noted that the survey is currently in process.

Mr. Palinkas asked for update on the nursing home's food services. Mr. Lynn noted a lack of servers in the dining room. Ms. Emanuel asked if they have been any changes with food services. Mr. Lynn noted that the food service has not made efforts to improve their delivery of meals. Mr. Gima explained that performance issues with employees and lack of supervision are the main problems with food service. Ms. Emanuel asked if the board's comments can be reported to the food service management company in order for changes to be seen.

Mr. Palinkas commented that the location of the food carts at the time of meal delivery has been a consistent problem and asked Ms. Noffke if the location can be changed in order to correct this problem. Ms. Noffke noted that the dining room tables would have been rearranged, but it is an option that can be explored.

Mr. Lynn asked if the nursing home can hire minimum wage workers to cover shifts on the weekend. Mr. Gima noted that 3 dietary aides and 1 chef were hired at the last orientation session. Pre-employment vetting has been the main issue of hiring more workers at the nursing home.

Mr. Palinkas asked if there are barriers to hiring high school students as extra workers. Ms. Noffke noted that they are unable to be hired as minimum wage employees and have to be union employees. Mr. Gima noted that this option can be further explored to hire more workers for the problem shifts on weekends.

Ms. Hodson asked if any high school students are currently working at the nursing home. Ms. Noffke noted that there are no students currently working.

Mr. Gima reported that HealthPro is continuing to help establish the outpatient rehabilitation program by assisting with space planning and licensure. Licensure documents have been submitted to the Illinois Department of Public Health, and prices for equipment are currently being estimated. Minimum renovations will be needed. The program should be up and running by August.

## 8. Management Report

### a. Monthly Financial Report

Net income was down in April, primarily due to 1,998 conversion days. The revenue difference of \$40 per day results in a revenue conversion loss of \$79,920.

The April census was 191.5 residents, unchanged from March, and the number of referrals for admission remains consistent.

Mr. Lynn asked about the outstanding payments from Molina Healthcare. Mr. Gima explained he is in the process of correcting the billing issues with Molina. Authorization codes are in the process of being clarified and resubmitted. Payments are processed out of state and may be causing delays.

### b. Management Update

Mr. Gima covered this update in the Revenue Anticipation Notes portion of the agenda.

### c. Bad Debt

In preparation for the FY2014 audit, a total of \$311,679 has been identified to be written off. The goal is to reduce write-offs to 0.5% in order to determine the collectability of all old claims.

The largest problem collecting Medicaid payments is determining the status of Medicaid applications. When information is obtained on applications, they have usually been denied with no notice given to families. Medicaid states that families are not submitting proper financial information in a timely fashion while families state they were never originally informed. This leaves families with the option of submitting a second application; however, Medicaid applications only cover 90 days prior to an application being accepted. During the past few years, the state has reduced the number of case workers reviewing applications which increases the amount of time each application takes to be processed. If an application is denied and no notice is given to the family or nursing home, the nursing home has a potential to lose money by providing services to residents who been at the nursing home on a pending application longer than 90 days.

Mr. Palinkas noted that this is a large amount of money to write off. Mr. Gima noted that a new employee has been hired in order to help residents and families process Medicaid applications in order to avoid future large write offs of Medicaid related payment issues.

### d. Revenue Anticipation Notes

Mr. Gima reported to the board that Medicaid payments from the state may be delayed in the coming future, and the nursing home may need to issue revenue anticipation notes (RANs) in order to have access to working capital in order to maintain adequate cash flow. RANs are a financing vehicle used by public entities to borrow against a course of revenue or receivables, and in the nursing home's case the revenue that is anticipated is Medicaid payments. Preliminary discussions with the County Treasurer are underway in anticipation of issuing RANs. Medicaid payments for February 2015 were paid in May 2015. Claims for March 2015 through June 2015 are scheduled to be paid in September 2015. If budget talks continue into late summer, Medicaid payments could be delayed and RANs will need to be

issued.

Mr. Palinkas asked about the interest rate on the RANs. Mr. Gima noted that discussions with the Treasurer have not proceeded to the point of discussing interest rates; however, when RANs were considered in 2011, the interest rate was reasonably low.

**9. Other Business**

None

**10. Next Meeting Date & Time**

The next meeting date and time for the Nursing Home Board of Directors is Monday, July 13, 2015 at 6:00 p.m.

**11. Adjournment**

Chair Emanuel declared the meeting adjourned at 6:59 p.m. (motion by Palinkas, second by Lynn, unanimous)

Respectfully submitted

Brian Nolan  
Recording Secretary

## DIETARY SERVICES AGREEMENT

**AGREEMENT**, made this 11<sup>th</sup> of June 2014 by and between HEALTHCARE SERVICES GROUP, INC. (hereinafter referred to as "Healthcare"), a Pennsylvania corporation, with offices at 3220 Tillman Drive, Glenview Corporate Center, Suite 300, Bensalem, PA 19020

and

Champaign County Nursing Home, an Illinois County Home (hereinafter referred to as the "Client"), which operates the healthcare facility d/b/a Champaign County Nursing Home located at 500 South Art Bartell Drive, Urbana, IL 61802 (hereinafter referred to as the "Facility").

The parties hereto, intending to be legally bound, agree as follows:

### **1. SCOPE OF WORK:**

Healthcare will provide all management, supervision, food and supplies necessary to perform the dietary services on the premises of the Facility, including therapeutic diets for patients.

All existing Service wares (items utilized in the service of food, including such things as chinaware, glassware and silverware) will be utilized by Healthcare in performing its duties. Any replacement of, or addition to, Service wares, will be Healthcare's responsibility. Small Expendable Equipment, (items utilized in the preparation of food, including such things as pots, pans and kitchen utensils), will be the responsibility of Healthcare and will be replaced as necessary. The value and utilization of the existing Service wares was a consideration in determining the agreement amount, provided that all such Service wares shall remain Client property at all times and upon termination of this Agreement.

The Client, at its cost, is responsible for all prescription Oral Supplements (i.e. Ensure, Resource, etc.). Healthcare, at its cost, is responsible to purchase and prepare all non-prescription Oral Supplements (i.e. fortified milk shakes, cookies, ice cream, etc.).

The scope of work described above is further defined hereto as Exhibit I to this Agreement.

### **2. AGREEMENT AMOUNT AND OTHER SERVICES:**

**2.1 Annual Amount:** In consideration of Healthcare providing the services set forth in paragraph 1, the Client will pay to Healthcare the sum of \$ See Exhibit I per year (based on a 365 day year), said sum to be paid in monthly payments, with payments due in the amount of \$See Exhibit I on the last date through which the monthly services are rendered. Sales taxes, if applicable, will be added to the service billing, and Healthcare shall be responsible for remittance of such taxes to the proper authorities.

Notwithstanding any other Annual Amount considerations (labor-related, etc) to be reviewed by the parties to this agreement on the agreed upon basis, Healthcare will adjust the raw bulk food component (the "Foodstuffs") of the Annual Amount on a quarterly basis to recognize the percentage of change in the Consumer Price Index, Food at Home (the "CPI"). The aforementioned Foodstuffs' Annual Amount adjustment will become effective with the billings of the second full calendar quarter beginning after the initial term commencement date stated below in paragraph 3. Healthcare and Facility agree that the adjustment of the

Foodstuff's portion of the Annual Amount is necessary based on price fluctuations dictated by market conditions outside of Healthcare's control.

**2.2 Special Functions:** If the Client requests special function meals (e.g. to service outside groups, etc.) then Healthcare shall be reimbursed by the Client for providing dietary service at special functions requested by the Client at a mutually agreed upon billing. Additionally, if the Client requests Healthcare to purchase items (e.g. Christmas gifts of a turkey or ham) then the Client shall immediately reimburse Healthcare for any such purchases.

**2.3 Employees and Visitors Meals:** Healthcare and the Client shall mutually determine the prices at which meals may be sold to employees and visitors and Healthcare shall retain all such cash receipts.

### **3. TERM:**

The term of this Agreement shall commence on June 11<sup>th</sup> 2014 and will continue, unless terminated as herein provided. This Agreement can be canceled by either party at any time after 120 days after the services begin with 90 days written notice. No notice of cancellation by the Client shall be effective unless accompanied by payment of all amounts then due and owing to Healthcare for services provided up to and including the date of the notice. All other amounts due to Healthcare, including for services provided up to and including the effective date of the cancellation, shall be due and payable on the effective date of cancellation.

### **4. INSURANCE COVERAGE, EMPLOYEE TAXES, RATES AND BENEFITS:**

Healthcare will comply with all applicable Federal, state and local laws and regulations (including minimum wage requirements) regarding employment, compensation, benefits and payment of its employees. Healthcare will pay FICA, FUTA and worker's compensation and all applicable payroll and other taxes for its employees. Notwithstanding any adjustments in paragraph 2; should any Federal, state or locally mandated increase occur in any of these categories the service billing will be adjusted to reflect these changes. Healthcare will notify Client in writing of the increase and effective dates of these changes.

Client and Healthcare will each maintain comprehensive general liability insurance on an occurrence basis at levels required by law, but not less than \$1,000,000 per occurrence and \$3,000,000 in the aggregate. Client and Healthcare will each maintain workers' compensation insurance for all of their staff in amounts required by laws of the state in which Client is located. Client and Healthcare will each maintain professional liability insurance on an occurrence basis in the amount of not less than \$1,000,000 per occurrence, or in the aggregate of \$3,000,000. Upon request, each Party will provide to the other Party written proof of coverage. Client and Healthcare will deliver to the other thirty (30) days prior written notice of any expiration or cancellation of such policies. With respect to any insurance coverage required by this section, either party may elect to self-insure pursuant to applicable law or regulation.

### **5. DIETARY SERVICE FACILITIES AND EQUIPMENT:**

**5.1 Dietary Service Facilities:** The Client shall make available to Healthcare throughout the term of this Agreement, suitable dietary service facilities, fully equipped and ready to operate, together with such heat fuel, refrigeration, and utilities, as may be reasonably required for efficient performance of this Agreement. The dietary service facilities shall include appropriate office space and the use of the following office equipment including but not limited to, desks, chairs, tables, calculators, computers, filing cabinets and safe, for the

use of Healthcare in the performance of this Agreement. Healthcare shall have full access to the dietary service facilities at all times.

- 5.2 Repair, Replacement and Maintenance:** The Client shall furnish building and equipment maintenance services for the dietary service facilities, shall promptly make all equipment repairs, and replacements, all small equipment replacements and shall be responsible for compliance with all Federal, State and Local safety and health laws and regulations with respect to the dietary service facilities.

## **6. CLEANING RESPONSIBILITIES:**

- 6.1 Healthcare's Responsibilities:** Healthcare shall be responsible for routine cleaning and housekeeping in the food preparation and service areas, including dietary service equipment, kitchen floors, hoods, and the grease filters.

- 6.2 Client's Responsibilities:** The Client shall provide regular cleaning service for dining room walls, windows, floors, light fixtures, draperies and blinds, and periodic waxing and buffing of floors. The Client will also be responsible for routine cleaning of grease traps, duct work plenum chambers and roof fans. In addition, the Client shall be responsible for trash and garbage removal and extermination services.

## **7. HOURS AND TYPES OF SERVICE:**

Healthcare and the Client shall mutually determine hours of operation and types of services offered by the dietary department in addition to the services described below.

- 7.1 Healthcare will Provide a full-time dietary service manager
- 7.2 Provide dietary service to ensure each resident receives a nourishing, palatable, well-balanced diet that meets the daily nutritional and special dietary needs of each resident.
- 7.3 Ensure the nutritional needs of residents are met in accordance with the recommended dietary allowances of the Food and Nutrition Board of the National Research Council and National Academy of Sciences through use of menus. Menu shall be prepared in advance and followed.
- 7.4 Ensure the food is served at the appropriate temperature and prepared to conserve nutritive value. Food shall be prepared to meet individual needs and substitutes shall be offered of similar nutritive value to residents who request an alternative.
- 7.5 Participate in the comprehensive resident assessment process.
- 7.6 Therapeutic diets must be prescribed by the attending physician and served accordingly.
- 7.7 Three meals per day will be provided at regular times, based on mutual agreement with the Client. There must be no more than 14 hours between a substantial evening meal and breakfast the following day. Snacks will be offered at bedtime daily.
- 7.8 When food purchases are the responsibility of Healthcare pursuant to paragraph 1, Healthcare shall be responsible for ensuring that food is procured from sources approved or considered satisfactory by Federal, state and local authorities.
- 7.9 Healthcare shall store, prepare, distribute and serve food under sanitary conditions in accordance with generally accepted policies and procedures. Ware washing temperatures shall meet applicable requirements.
- 7.10 Garbage and refuse shall be disposed of properly, to include the review of refuse containers.



- 7.11 Healthcare will provide assistance in manager/employee hiring, evaluations, disciplinary action.
- 7.12 Healthcare is responsible for staff education and training of all dietary staff dietary food service/requirements to prevent the contamination of food and the spread of food-borne illness.
- 7.13 Quarterly quality indicators, resident, family or staff surveys to determine the quality of food and dining services
- 7.14 Other responsibilities may be defined by Federal, state or local regulations governing the dietary department.

## **8. GENERAL PROVISIONS:**

- 8.1 Any notices given by either party to the other shall be given by mail (which shall be registered or certified, postage prepaid, with return receipt requested) or by courier. Notices by mail or courier shall be sent to the recipient at the address in the introductory paragraph of this Agreement and shall be deemed given five (5) days after mailing. Notices by courier shall be deemed given on the business day after delivery. Each party may change its address by written notice in accordance with this paragraph.
- 8.2 Neither party, in the performance of this Agreement, shall discriminate against any patient, employee, or other person because of race color, creed, sex, ancestry national origin, or handicap. Both parties to this Agreement shall comply with the requirements of Title VI of the Civil Rights Act of 1964 and Section 504 of the Rehabilitation Act of 1973.
- 8.3 Healthcare shall, until four years after the expiration of each contact year of this Agreement, upon written request, make available to the Secretary of the Department of Health and Human Services ("HHS"), or the Secretary's duly authorized representative, or upon request to the Controller General or the Controller General's duly authorized representatives this Agreement and such books documents and records that are necessary to certify the nature and extent of costs under this Agreement. The availability of Healthcare's books, documents and records shall be subject at all times to such criteria and procedures for seeking or obtaining access as may be promulgated by the Secretary of HHS in regulations and other applicable laws. Healthcare's disclosure under this paragraph shall not be construed as a waiver of any other legal rights to which Healthcare or the Client may be entitled. Each party will notify the other within 10 days of receipt of a request for access.

If pursuant to this Agreement, any of Healthcare's duties and obligations are to be carried out by any individual or entity under a contract with Healthcare with a value of \$10,000 or more over a twelve month period, and that subcontractor is to a significant extent, associated or affiliated with, owns, or is owned by or has control of or is controlled by Healthcare, each such subcontractor shall itself be subject to the access requirements and Healthcare shall require such subcontractor to meet the access requirements.

- 8.4 During the term of this Agreement, and for a period of one year after the termination of this Agreement, neither party shall hire management personnel (i.e., managers, supervisors or dietitians) (a) still employed by the other; or (b) who had been employed by the other at any time within one year before or after the termination of this Agreement.

- 8.5 This Agreement shall be governed and construed in accordance with the laws of the State of Illinois. Client consents to exclusive jurisdiction and venue in the Circuit Court of Champaign, Illinois.
- 8.6 To the extent within their respective control, Healthcare and Client shall see that to the best of their ability the Facility's dietary department is kept in compliance in all material respects with applicable state and federal regulations.
- 8.7 This Agreement shall be binding upon and inure to the benefit of the parties and their respective heirs, successors, personal representatives and assigns. This Agreement may not be assigned by either party without the written consent of the other.
- 8.8 The parties executing this Agreement on behalf of their respective entities represent that they are authorized to sign this Agreement on behalf of such entity and that the other party is relying on such representation.
- 8.9 This Agreement supersedes any and all other agreements related to the dietary department, either oral or written between the parties hereto with respect to the engagement of Healthcare by the Client and contains all the covenants and agreements between the parties with respect to its subject matter. This Agreement shall not affect or modify any other agreements between the parties with respect to the payment of any existing debts or obligations owed by the Client to Healthcare.
- 8.10 Attorney Fees: If suit is brought to enforce any of the terms or conditions of this Agreement, the prevailing party shall be entitled to recover such sums as the court may fix as costs and reasonable attorney fees, in addition to any other relief to which it may be entitled.
- 8.11 Champaign County Nursing Home's Business Associate Agreement is attached and made part of this agreement.
- 8.12 Healthcare will, and use, commercially reasonable efforts to cause its employees to adhere to Clients on-site Compliance Training Program at Healthcare's reasonable expense. Healthcare's employees will participate in Clients Compliance Program audits as applicable (including Quality Assurance programs). Healthcare will screen its employees against the OIG, SAM and Illinois State Medicaid Program excluded provider lists, plus completes any background checks required by State and Federal law. Healthcare will certify that none of its employees have been excluded from participating in a federal or state healthcare program and will notify Client immediately if such an exclusion occurs.

IN WITNESS WHEREOF, the parties hereto, or their duly authorized officers or agents, have executed, sealed and delivered this Agreement, in duplicate, intending to be legally bound hereby.

**CHAMPAIGN COUNTY NURSING HOME**

Authorized Signature: Karen Noffke

Name: KAREN NOFFKE  
Title: ADMINISTRATOR

Date: 6.11.14

**HEALTHCARE SERVICES GROUP, INC.**

Authorized Signature: 

Name: CHAD MCGAVOCK  
Title: REGIONAL DIRECTOR

Date: 06.11.2014

# EXHIBIT I

## CHAMPAIGN COUNTY NURSING HOME Food & Nutrition Services

### Management, Food & Supplies

#### FINANCIAL SUMMARY

The projected guaranteed price for management of the food service operations at CHAMPAIGN COUNTY NURSING HOME is as follows:

***\$731,460.00 per year or \$60,955 per month baseline.***

The total price was determined using the following assumptions...

1. Projected Resident Days for the year at 78,475 or 215 per day.  
  
\*Census based pricing (PPD)- \$9.33
2. **FOOD** - Total Food cost includes resident meal service, snacks, floor stocks and non-commercial supplements. Activities food not included.
3. **LABOR** - Price includes costs for Food Service Director and Dietician. Payroll costs include all productive and non-productive time, workers compensation, applicable payroll taxes and employee benefits.
4. Total Direct expenses include the following items...

Office Supplies  
Computer Costs (hardware and software)  
China, Silver, and Glass replacement  
Kitchen/Dining Paper supplies  
Menu/Spread sheet/ Recipe Expenses  
Cleaning/ Chemical expenses  
Marketing/Merchandising Material  
Management Travel and Education  
Business License and Permits

5. Not included in price are the following:

Equipment repair & maintenance  
Commercial Supplements  
Special Events (catering) – to be billed at actual cost  
Employee meals

6. Price includes oversight by a District and Regional Operations Manager.

Examples of non-commercial supplements:

**Milk**  
**Fruit**  
**Yogurt**  
**Ice cream / Sherbet**  
**Sandwiches**  
**Cookies / Crackers**  
**Puddings**  
**Juice**  
**Healthshakes**

Examples of Commercial supplements:

**High Calorie Med Pass ( ex. Two Cal HN )**  
**Thickened Liquids**  
**Med Pass**  
**Apple Sauce**  
**Pudding**  
**Resource Shake Plus**  
**Ensure / Boost / Resource – Lactose free**  
**Glucerna / Glytrol – Diabetic**  
**Suplena – Renal Failure**  
**Nepro – Dialysis**  
**Pulmocare / Nutrivent – Respiratory**  
**Promod / Prosource Protein Powder or other Modulare Products**  
**Enteral Feedings**

**1<sup>st</sup> Amendment to Healthcare Services Group, Inc.  
Dietary Services Agreement**

This 1<sup>st</sup> AMENDMENT is made and entered into as of the 11<sup>th</sup> day of June 2015 by and between HEALTHCARE SERVICES GROUP, INC., (hereinafter referred to as "Healthcare"), a Pennsylvania corporation, with offices at 3220 Tillman Drive, Glenview Corporate Center, Suite 300, Bensalem, PA 19020

and

Champaign County Nursing Home, an Illinois County Home (hereinafter referred to as the "Client"), which operates the healthcare facility d/b/a Champaign County Nursing Home located at 500 South Art Bartell Drive, Urbana, IL 61802 (hereinafter referred to as the "Facility").

WHEREAS, Healthcare and Client entered in to a certain agreement June 11, 2014 and entitled "DIETARY SERVICES AGREEMENT" (hereinafter referred to as the "Agreement") whereby Healthcare agreed to provide Food and Nutrition Services outlined in Exhibit I of the Agreement.

WHEREAS, the parties desire to amend the Agreement.

NOW, THEREFORE, the parties agree as follows:

**TERM.** This agreement shall have a term of one year, commencing on June 11, 2015 and expiring on June 11, 2016. Unless earlier terminated as provided for in the Agreement, each term of this Agreement shall be renewed for consecutive additional terms of one (1) year each, but no more than three consecutive additional terms.

**PERFORMANCE MEASURE GUIDELINES:** The parties agree that Healthcare's performance will be based on the performance measures outlined in Exhibit A-1. Healthcare shall provide a formal performance measure update at the mid-year anniversary and prior to the one-year term date.

**CHAMPAIGN COUNTY NURSING  
HOME**

**HEALTHCARE SERVICES  
GROUP, INC.**

Authorized  
Signature: \_\_\_\_\_

Authorized  
Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

## EXHIBIT A-1

### Performance measure guidelines:

- Pinnacle scores for dining service and food quality (15 interviews)
  - For each measure, quarterly (3 month) averages will be used starting with June 2015.
    - Goal National Average Dining 4.17 and Food Quality 3.67
- Internal resident satisfaction surveys (10% census) >85%
- Kitchen sanitation
  - CUPHD quarterly inspections
    - Next inspection goal of 85%
    - Following inspection will have a goal of >90%
  - Monthly sanitation audits
    - > 90%
- Audits currently being performed
  - Audits can be quantified > 85%
  - HCSG to forward audits currently being done, including OSHA audits
    - Goal 90%
- IDPH survey
  - Reducing the number of tags to two with a scope and severity of E or less.
- Plating accuracy
  - HCSG to conduct bi-weekly audits of two meal services for a total of 4 a month.
    - Goal 90% accuracy
- Food/tray temps – issue of food being cold when delivered to residents in each dining room.
  - A minimum of one test tray per dining area a month. Temp needs to be >125 degrees
    - Goal 90% accuracy
  - Managers reviewing a test tray on a daily basis. Temp, food presentation, quality are reviewed.
    - Goal 90% satisfaction
- Staffing
  - Rolling 12 month turnover rate – 12 month total of employee separations divided by the number of dietary employees at the end of the 12 month period.
    - Goal 25%
  - Retention rate – the number of dietary employees that have worked for 1 or more years divided by the current number of dietary employees.
    - Goal 40%

## Action Plan Update

### Issue 1

#### Current Open Positions

The table below summarizes the current open positions. The CNA openings reflect availability for both full-time and part-time positions. The total number of available positions equals 31.6 FTEs. Overtime and agency are used to fill the open shifts. There are no immediate needs for RNs and LPNs, however, recruitment will continue in efforts to obtain a higher mix of RNs and the need to find RNs and LPNs that are willing to work on a PRN basis.

	Number of Openings			
	10/21/2014	5/1/2015	6/1/2015	7/1/2015
Accountant				1
Business Office Manager				-
Human Resources Director				1
Director of Nursing	-	-	-	-
Assistant Director of Nursing (RN)	1	-	-	-
Unit Manager for Dementia	-	-	-	1
Unit Manager for Rehabilitation (RN)	1	-	-	-
RN Shift Supervisor	2	1	1	1
Nurse (1 FT, RN or LPN; 1 PT, RN or LPN)	2	4	4	RN FT, RN PT 2
Nurse Scheduler				1
Care Plan Coordinator (RN preferred)	1	1	1	1
Assistant Care Plan Coordinator (RN preferred, LPN minimum)	1	-	-	-
CNA Team Leader - Long Term Care	3	1	1	2
CNA Team Leader - Rehabilitative	2	1	1	-
CNA Team Leader - Dementia	1	1	1	-
CNA (1 FT, 1 PT)	2	2	2	2
Social Services Director (LCSW or MSW)	1	-	-	-
Activities Assistant	1	-	-	1
Cook/Assist Cook	1	1 Cook, 1 Asst Cook	1 Cook, 1 Asst Cook	1 Cook, 1 Asst Cook
Food Service Worker	2	1	1	2
Kitchen Steward				1
Transportation Assistant	1	-	1	-
Volunteer Coordinator	1	-	-	-
Laundry Worker	-	0	0	-
Central Supply Clerk	1	0	0	-
Adult Day Care Assistant			2	-
<b>Total</b>	<b>24</b>	<b>14</b>	<b>16</b>	<b>18</b>



# Issue 1

## HR Dashboard

Retention Rate	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Benchmark
All	68.9%	70.0%	67.0%	68.1%	66.4%	73.1%
All Nursing	67.80%	70.9%	66.9%	69.2%	68.1%	67.8%
CNAs	69.2%	71.6%	72.2%	70.7%	68.9%	67.5%

Turnover Rate (12 month rolling average)	Jan 14 to Jan 15	Feb 14 to Feb 15	Mar 14 to Mar 15	Apr 14 to Apr 15	May 14 to May 15	Benchmark
All	51.3%	55.3%	58.4%	60.6%	62.2%	45.2%
All Nursing	52.9%	57.3%	54.8%	60.7%	62.9%	51.4%
CNAs	64.1%	70.3%	75.0%	72.0%	74.3%	52.4%

Benchmark - American Healthcare Association Quality Report 2013

Separation Statistics (12 month rolling average)		Total	< 6 mos	6-11 mos	12 or less	1 year	2 years	3 years	4+ years
January 14 to January 15	All	115	52	13	65	24	8	4	14
	CNAs	50	19	8	27	13	5	0	5
	Dietary	28	21	4	25	1	1	0	1
February 14 to February 15	All	120	56	15	71	21	9	4	15
	CNAs	52	22	9	31	10	5	0	6
	Dietary	27	19	4	23	2	1	0	1
March 14 to March 15	All	129	62	14	76	23	9	5	16
	CNAs	54	24	8	32	11	5	0	6
	Dietary	31	23	4	27	2	1	0	1
April 14 to April 15	All	131	64	13	77	24	9	6	15
	CNAs	54	26	7	33	16	5	0	4
	Dietary	31	23	4	27	2	1	0	1
May 14 to May 15	All	130	60	19	79	22	10	6	13
	CNAs	55	26	9	35	9	5	1	4
	Dietary	30	22	4	26	2	1	0	1

Open Positions by Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Target FTEs
CNAs Hired (FTEs)	55.4	50.2	52.6	53.3	54.2	57.5							84.2
CNAs Open Positions (FTEs)	28.8	34.0	31.6	30.9	30	26.7							
Dietary Hired (FTEs)	3	15.2	16.2	15.8	17.8	18.6							19.65
Dietary Open Positions (FTEs)	1.72	4.45	3.5	3.85	1.85	1.05							

Applications/Hires/Separations	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>CNAs</b>												
Applications	13	18.0	25	14	22	21						
Hires	3	4	8	2	4	9						
Separations	5	7	4	4	5	5						
<b>Dietary</b>												
Applications	22	35.0	26	20	30	18						
Hires	3	0	4	1	1	8						
Separations	0	4	4	1	0	3						

**Champaign County Nursing Home  
 Strategic Objective Metrics – Issue 1  
 Updated June 30, 2015**

<i>Annual Turnover Rate</i>	
Annual turnover rate – Data from American Healthcare Association Quality Report 2013 <ul style="list-style-type: none"> <li>• 45.0%            2011</li> <li>• 37.0%            2010</li> <li>• 42.0%            2009</li> <li>• 45.1%            2008</li> </ul>	FY2015 – 62.2% (May 14 to May 15) FY2014 – 52.0% FY2013 – 63% FY2012 – 52% FY2011 – 68% FY2010 – 53%

**Issue 2  
Supervision Improvement**

*CMS Direct Care Staffing Levels (CMS data file update – June 26, 2015)*

The CMS database is updated monthly and reflects any updates made in June. Two facilities, Heartland of Champaign and Illini Heritage show updated figures.

		This first group of values include values derived from those reported by the nursing home on the CMS 671 and 672 reporting forms.					This second group of values presents CMS's calculation of expected staffing time based on the RUGS 53 staff time values for residents in the nursing home at the time of the survey.					This third group of values represents the adjusted time, which is calculated by this formula: Hours Adjusted = (Hours Reported/Hours Expected)* Hours National Average				
		Reported Hours Per Resident Per Day					Expected Hours Per Resident Per Day					Adjusted Hours Per Resident Per Day				
Provider Name	CITY	Aides	LPNs	RNs	Total License	Total Nursing	exp_aide	exp_LPN	exp_RN	exp_nurse	exp_all	adj_aide	adj_lpn	adj_m	adj_nurse	adj_total
CHAMPAIGN COUNTY NURSING HOME	URBANA	2.63	0.52	0.57	1.09	3.72	2.36	0.59	0.91	1.50	3.86	2.74	0.73	0.47	1.20	3.89
CHAMPAIGN URBANA NRSG & REHAB	SAVOY	2.17	0.92	0.62	1.54	3.71	2.41	0.69	1.15	1.84	4.25	2.21	1.10	0.41	1.32	3.52
HELI A HEALTHCARE OF CHAMPAIGN	CHAMPAIGN	1.60	0.51	0.48	0.99	2.59	2.22	0.59	0.90	1.49	3.72	1.77	0.71	0.40	1.04	2.81
HEARTLAND OF PAXTON	PAXTON	1.98	0.89	0.88	1.78	3.75	2.49	0.70	1.17	1.87	4.36	1.95	1.06	0.56	1.50	3.47
HEARTLAND OF CHAMPAIGN	CHAMPAIGN	2.47	0.71	0.69	1.41	3.88	2.53	0.71	1.22	1.93	4.47	2.39	0.84	0.42	1.15	3.50
ILLINI HERITAGE REHAB & HC	CHAMPAIGN	1.87	0.70	0.46	1.15	3.02	2.31	0.59	0.84	1.43	3.73	2.00	0.98	0.41	1.28	3.27
COUNTRY HEALTH	GIFFORD	1.86	0.65	0.76	1.41	3.27	2.46	0.60	0.98	1.58	4.04	1.86	0.90	0.58	1.41	3.27
Area Average		2.08	0.70	0.64	1.34	3.42	2.40	0.64	1.02	1.66	4.06	2.13	0.90	0.46	1.27	3.39
Illinois State Average		2.22	0.59	0.92	1.51	3.73	2.38	0.63	1.03	1.66	4.14	2.27	0.78	0.64	1.42	3.69

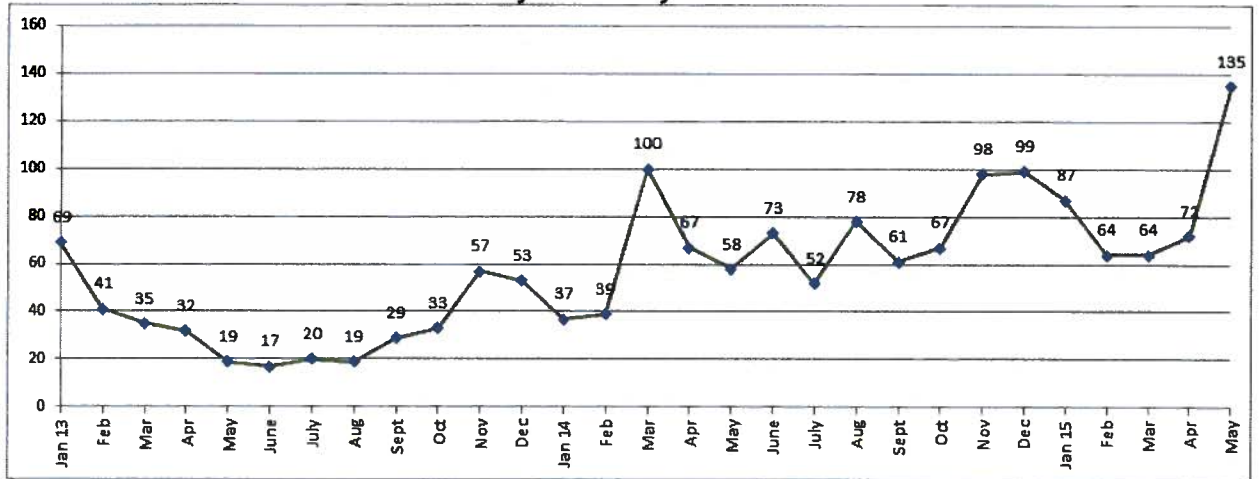
The May data for Heartland and Illini is found in the following table. Heartland shows a sharp increase in CNA hours but a large drop in nursing hours. As a result, their overall adjusted hours fell from 3.57 in May to 3.50 in June. Illini showed a slight drop in hours. Total adjusted hours was 3.30 in May and 3.27 in June.

		This first group of values include values derived from those reported by the nursing home on the CMS 671 and 672 reporting forms.					This second group of values presents CMS's calculation of expected staffing time based on the RUGS 53 staff time values for residents in the nursing home at the time of the survey.					This third group of values represents the adjusted time, which is calculated by this formula: Hours Adjusted = (Hours Reported/Hours Expected)* Hours National Average				
		Reported Hours Per Resident Per Day					Expected Hours Per Resident Per Day					Adjusted Hours Per Resident Per Day				
Provider Name	CITY	Aides	LPNs	RNs	Total License	Total Nursing	exp_aide	exp_LPN	exp_RN	exp_nurse	exp_all	adj_aide	adj_lpn	adj_m	adj_nurse	adj_total
HEARTLAND OF CHAMPAIGN	CHAMPAIGN	1.99	1.00	0.81	1.81	3.80	2.34	0.68	1.28	1.96	4.29	2.09	1.22	0.47	1.46	3.57
ILLINI HERITAGE REHAB & HC	CHAMPAIGN	1.91	0.70	0.47	1.17	3.08	2.34	0.58	0.85	1.43	3.77	2.01	1.00	0.41	1.29	3.30

*Agency Usage Trends - Expenses*

May agency expenses totaled \$134,790 which includes 3 prior period invoices that were received in May. The total amount of the three late invoices was \$30,229. The net for May was \$104,558. June's preliminary total is \$98,433.

**Agency Nursing Costs  
January 2013 to May 2015**



**Champaign County Nursing Home  
Strategic Objective Metrics – Issue 2  
Updated June 30, 2015**

Nursing Management	Status
<i>Fill Director of Nursing Position in 2015</i>	Filled 1/26/15.
<i>Nurse Education</i>	
Carle Clinic Emergency Department Collaborative Training for nurses and CNAs. The goal is to train 90% of nurses and CNAs.	Annual training requirement: 100% (51/51) nurses trained 100% (53/53) CNAs trained Added to orientation going forward *Plan to use this in orientation but replace with Skills proficiency days by Summer 15
IV training through pharmacy. The goal is 90% of nurses trained by end of 2015.	Annual training requirement: 83% 43/52 nurses trained  Next class to training remainder Summer 15
Trach education. 90% of all nurses will be trained by the end of 2015.	Annual training requirement: 83% (43/52) nurses trained  PEL/VIP will complete training requirements for licensed staff
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.	Dr. McNeal and Christie Clinic Nurse Practitioner have taken over the Quarterly nurse training activities. Jan 2015      Delirium assessment/reporting April 2015     Customer Service July 2015      Seizures rescheduled for August

### **Issue 3**

#### **Quality of Care**

##### *Champaign County Area Homes – CMS Nursing Home Compare Summary*

The Nursing Home Compare data was updated on June 26, 2015, 2015. The chart on the next page summarizes the current CMS five-star ratings for the eight nursing homes in the Champaign County area. The rating for Illini Heritage was updated in June. Its' health inspection score improved from 3 to 4 stars, which resulted in an overall rating improvement from 3 to 4 stars.



Issue 3 - Champaign County Area Homes – CMS Nursing Home Compare Summary – CMS Data Updated June 26, 2015

NURSING HOME GENERAL INFORMATION	CHAMPAIGN COUNTY NURSING HOME	CHAMPAIGN URBANA NRSG & REHAB	HELIA HEALTHCARE OF CHAMPAIGN	HEARTLAND OF PAXTON	HEARTLAND OF CHAMPAIGN	COUNTRY HEALTH	ILLINI HERITAGE REHAB & HC	CLARK-LINDSEY VILLAGE
		500 SOUTH ART BARTELL DRIVE URBANA, IL 61802  (217) 384-3784  Distance : 1.0 miles  5/21/15 Update	302 WEST BURWASH SAVOY, IL 61874  (217) 402-9700  Distance : 4.9 miles  No Change	1915 SOUTH MATTIS STREET CHAMPAIGN, IL 61821  (217) 352-0516  Distance : 3.9 miles  No Change	1001 EAST PELLIS STREET PAXTON, IL 60957  (217) 379-4361  Distance : 31.9 miles  05/21/15 Update	309 EAST SPRINGFIELD CHAMPAIGN, IL 61820  (217) 352-5135  Distance : 1.0 miles  05/21/15 Update	RURAL ROUTE 1 BOX 14 GIFFORD, IL 61847  (217) 568-7362  Distance : 21.8 miles  05/21/15 Update	1315B CURT DRIVE CHAMPAIGN, IL 61820  (217) 352-5707  Distance : 4.2 miles  06/26/2015 Update
<b>Overall Rating</b>	Rating: 2 out of 5 Below Average	Rating: 1 out of 5 Much Below Average	Rating: 1 out of 5 Much Below Average	Rating: 1 out of 5 Much Below Average	Rating: 2 out of 5 Below Average	Rating: 3 out of 5 Average	Rating: 4 out of 5 Above Average	Rating: 5 out of 5 Much Above Average
<b>Health Inspection</b>	Rating: 1 out of 5 Much Below Average	Rating: 1 out of 5 Much Below Average	Rating: 1 out of 5 Much Below Average	Rating: 1 out of 5 Much Below Average	Rating: 1 out of 5 Much Below Average	Rating: 3 out of 5 Average	Rating: 4 out of 5 Above Average	Rating: 5 out of 5 Much Above Average
<b>Staffing</b>	Rating: 3 out of 5 Average	Rating: 3 out of 5 Average	Rating: 2 out of 5 Below Average	Rating: 2 out of 5 Below Average	Rating: 3 out of 5 Average	Rating: 3 out of 5 Average	Rating: 3 out of 5 Average	Not Available Not Enough Data to Calculate
<b>Quality Measures</b>	Rating: 5 out of 5 Much Above Average	Rating: 4 out of 5 Above Average	Rating: 3 out of 5 Average	Rating: 2 out of 5 Below Average	Rating: 5 out of 5 Much Above Average	Rating: 3 out of 5 Average	Rating: 3 out of 5 Average	Rating: 5 out of 5 Much Above Average
Number of Certified Beds	243	213	118	106	102	89	60	25
Participation: (Medicare/Medicaid)	Medicare and Medicaid	Medicare and Medicaid	Medicare and Medicaid	Medicare and Medicaid	Medicare and Medicaid	Medicare and Medicaid	Medicare and Medicaid	Medicare
Automatic Sprinkler Systems: in All Required Areas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Retirement Community (CCRC)	No	No	No	No	No	No	No	Yes
Within a Hospital	No	No	No	No	No	No	No	No
With a Resident and Family Council	BOTH	RESIDENT	RESIDENT	NONE	RESIDENT	RESIDENT	RESIDENT	RESIDENT
Ownership	Government - County	For profit - Partnership	For profit - Corporation	For profit - Individual	For profit - Corporation	Non profit - Other	For profit - Corporation	Non profit - Corporation

### **Issue 3**

#### **Quality of Care (Continued)**

Please see attached Pinnacle Satisfaction Survey for May 2015. The following scores showed improvement between April and May:

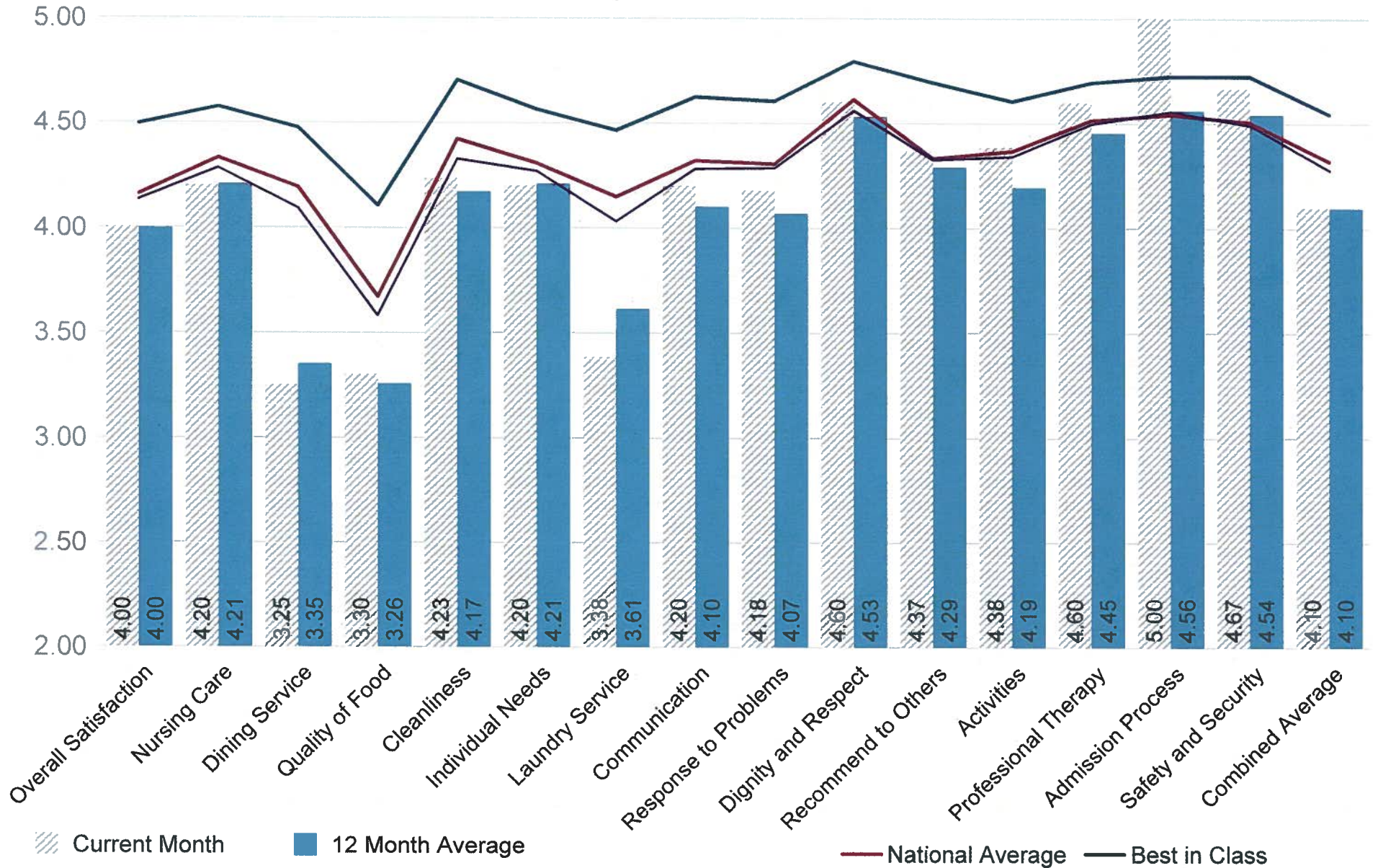
1. Overall satisfaction
2. Nursing care
3. Individual needs
4. Communication
5. Response to problems
6. Recommendation to others
7. Dignity and respect
8. Activities
9. Professional therapy
10. Safety and security
11. Admission process
12. Combined average

The following scores showed fell between April and May:

1. Dining service
2. Quality of food
3. Laundry



— Illinois State Comparison







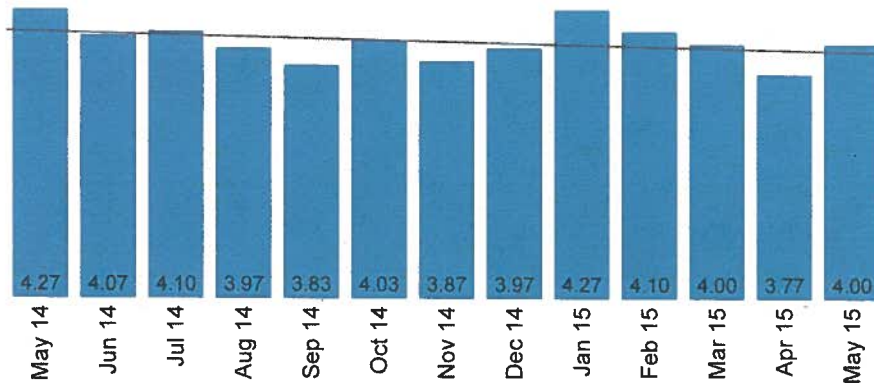
# DASHBOARD - CHAMPAIGN COUNTY NURSING HOME

The following report displays the average score for the last month, last 3 months, and last 12 months. The variance shows the difference from the National Average. The National Average, Best in Class Level and Company Average (if applicable) are listed for comparative purposes. Quarterly averages are rolling quarters. The arrows indicate if the recent quarter is above or below the average of the previous three quarters. The report also shows the percentages of positive responses (4s and 5s) and negative responses (1s and 2s).

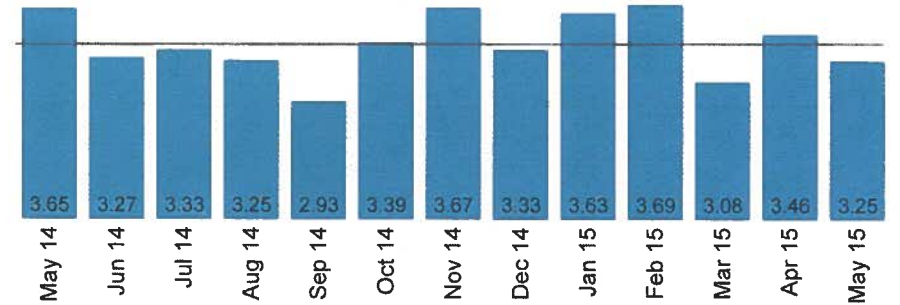
	AVERAGES				BENCHMARKS			QUARTERLY AVERAGES				RESPONSE PERCENTAGES					
	May 15	Last 3 Months	Last 12 Months AVG	Variance	National AVG	Best in Class	Corp. AVG	Mar-May	Dec-Feb	Sep-Nov	Jun-Aug	Top 2 Satisfied Month	QRTR	Year	Bottom 2 Dissatisfied Month	QRTR	Year
Overall Satisfaction	4.00	3.92	4.00	-0.16	4.16	4.50	-	↓ 3.92	4.11	3.91	4.04	73%	69%	73%	0%	2%	3%
Nursing Care	4.20	4.08	4.21	-0.13	4.33	4.58	-	↓ 4.08	4.22	4.24	4.28	73%	71%	81%	0%	4%	3%
Dining Service	3.25	3.26	3.35	-0.84	4.19	4.48	-	↓ 3.26	3.55	3.31	3.29	36%	34%	41%	21%	26%	25%
Quality of Food	3.30	3.24	3.26	-0.41	3.67	4.11	-	↓ 3.24	3.23	3.20	3.35	40%	30%	38%	20%	20%	23%
Cleanliness	4.23	4.26	4.17	-0.25	4.42	4.71	-	↑ 4.26	4.20	4.07	4.16	87%	82%	79%	0%	0%	3%
Individual Needs	4.20	4.00	4.21	-0.10	4.31	4.57	-	↓ 4.00	4.24	4.29	4.30	87%	69%	81%	0%	7%	4%
Laundry Service	3.38	3.50	3.61	-0.53	4.15	4.47	-	↓ 3.50	3.41	3.59	3.95	54%	55%	59%	15%	15%	14%
Communication	4.20	4.09	4.10	-0.22	4.32	4.63	-	↓ 4.09	4.01	4.08	4.23	93%	82%	79%	0%	9%	7%
Response to Problems	4.18	3.97	4.07	-0.24	4.31	4.61	-	↓ 3.97	4.17	4.14	4.00	93%	72%	75%	0%	5%	5%
Dignity and Respect	4.60	4.53	4.53	-0.08	4.61	4.80	-	↑ 4.53	4.57	4.54	4.48	93%	84%	91%	0%	2%	1%
Recommend to Others	4.37	4.28	4.29	-0.04	4.33	4.70	-	↓ 4.28	4.28	4.32	4.28	93%	84%	84%	0%	2%	4%
Activities	4.38	4.10	4.19	-0.17	4.37	4.61	-	↓ 4.10	4.27	4.35	4.06	85%	74%	80%	8%	15%	7%
Professional Therapy	4.60	4.37	4.45	-0.06	4.51	4.70	-	↓ 4.37	4.50	4.53	4.40	100%	81%	90%	0%	0%	3%
Admission Process	5.00	4.21	4.56	0.02	4.54	4.73	-	↓ 4.21	4.58	4.74	4.60	100%	83%	93%	0%	17%	3%
Safety and Security	4.67	4.59	4.54	0.03	4.51	4.73	-	↑ 4.59	4.50	4.53	4.54	93%	93%	93%	0%	0%	1%
Combined Average	4.10	4.03	4.10	-0.22	4.32	4.55	-	↓ 4.03	4.13	4.10	4.12	78%	71%	76%	5%	8%	7%

Total Respondents: May: 15 Last 3 Months: 45 last 12 months: 181

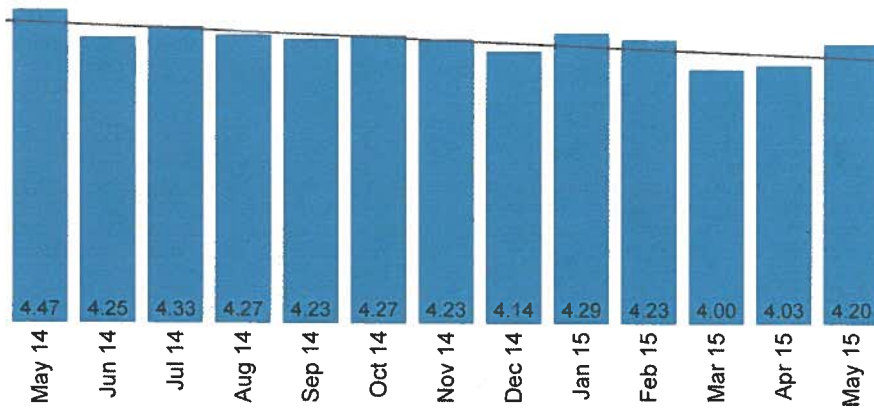
### Overall Satisfaction



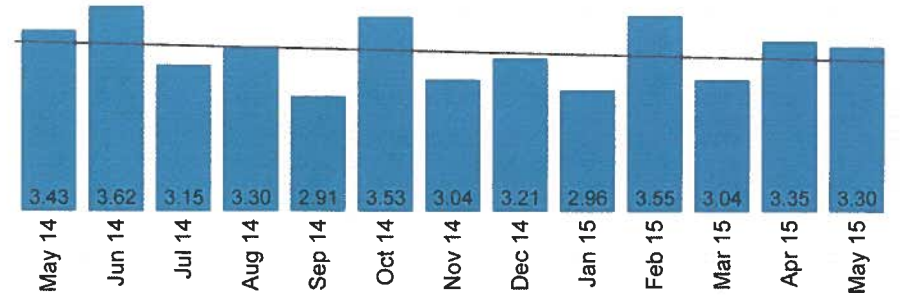
### Dining Service



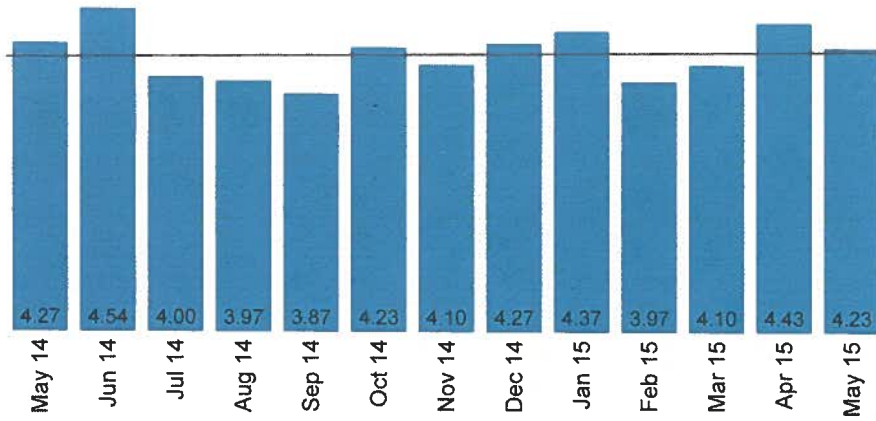
### Nursing Care



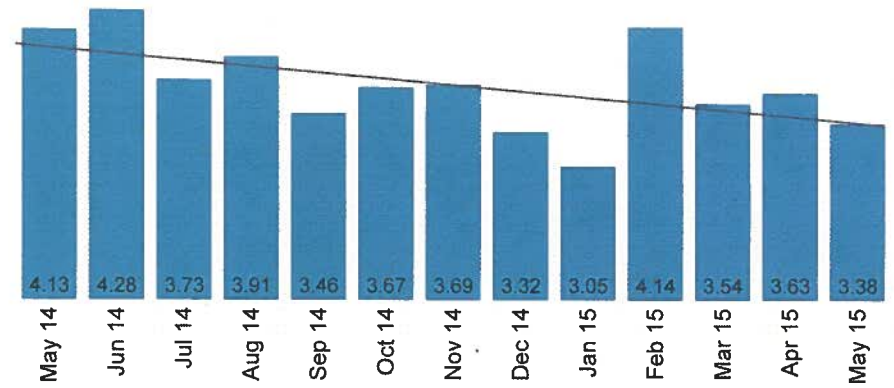
### Quality of Food



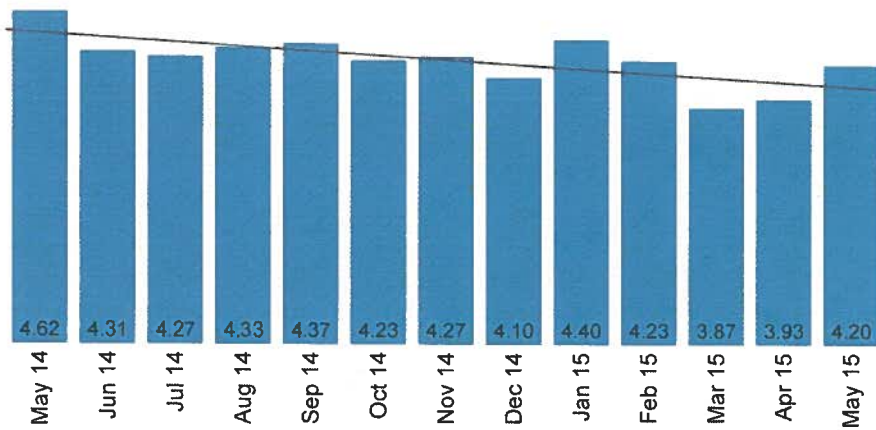
### Cleanliness



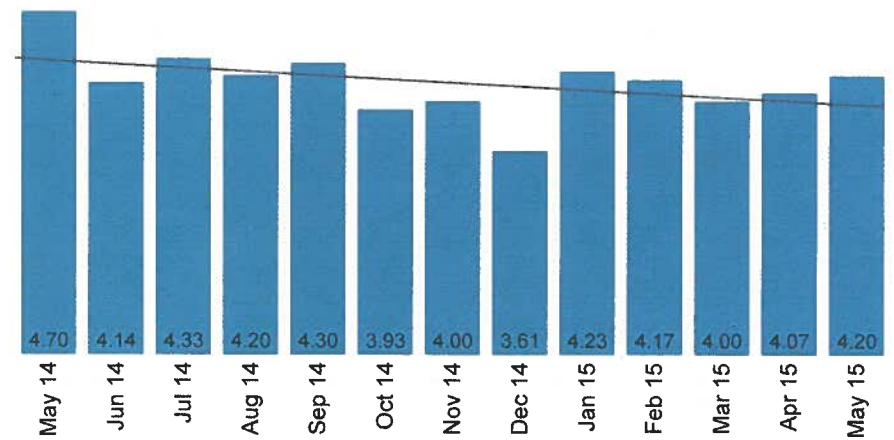
### Laundry Service



### Individual Needs

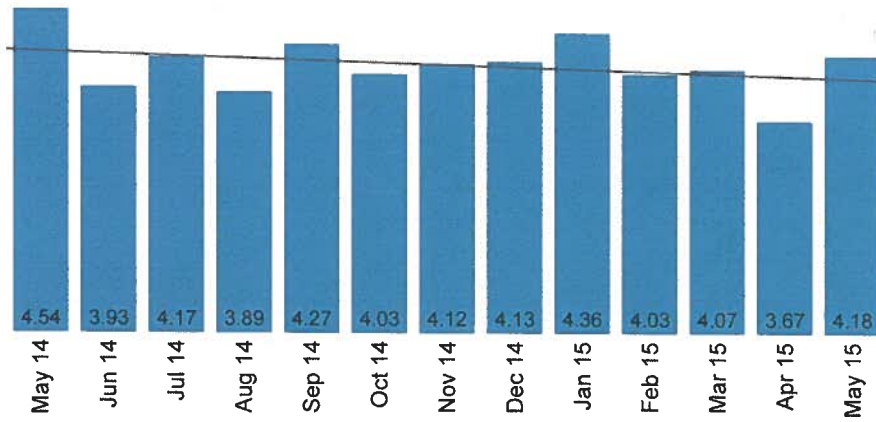


### Communication

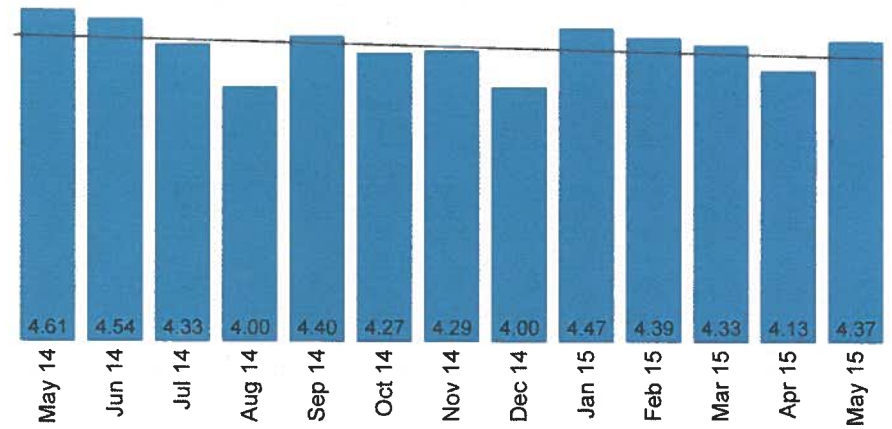




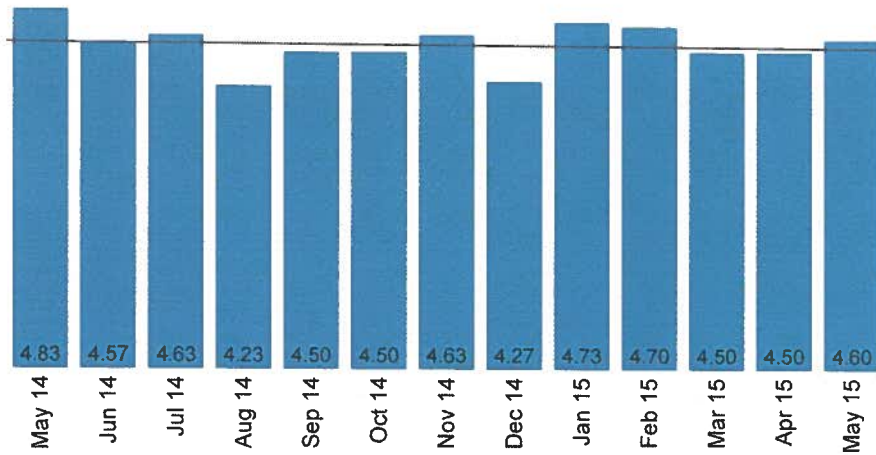
### Response to Problems



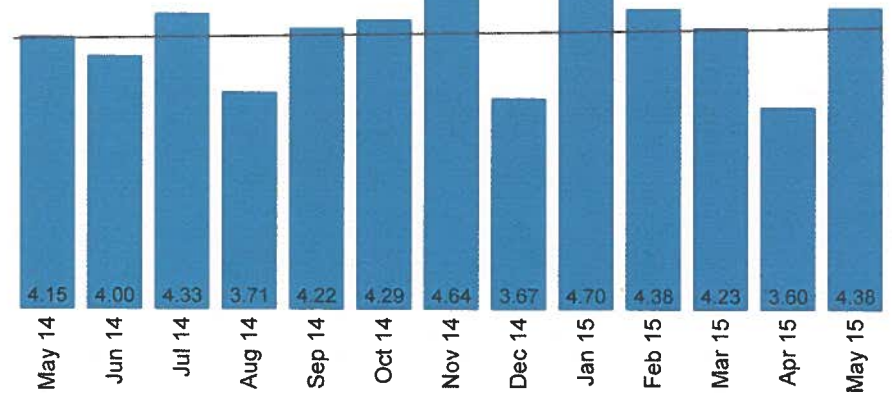
### Recommend to Others



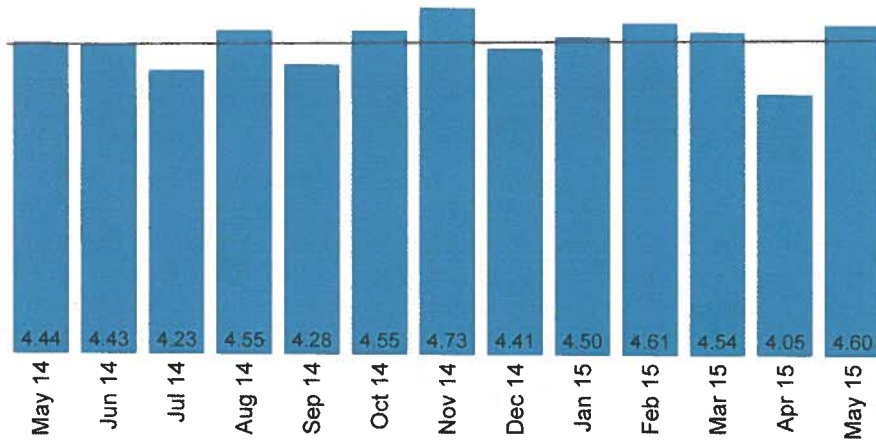
### Dignity and Respect



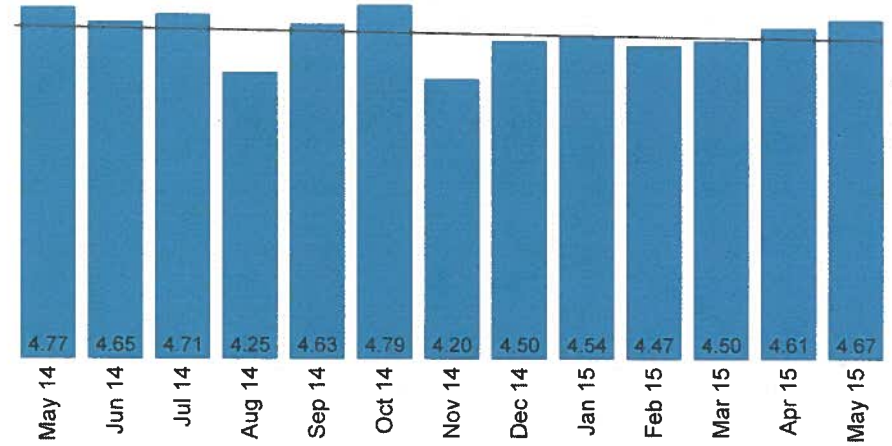
### Activities



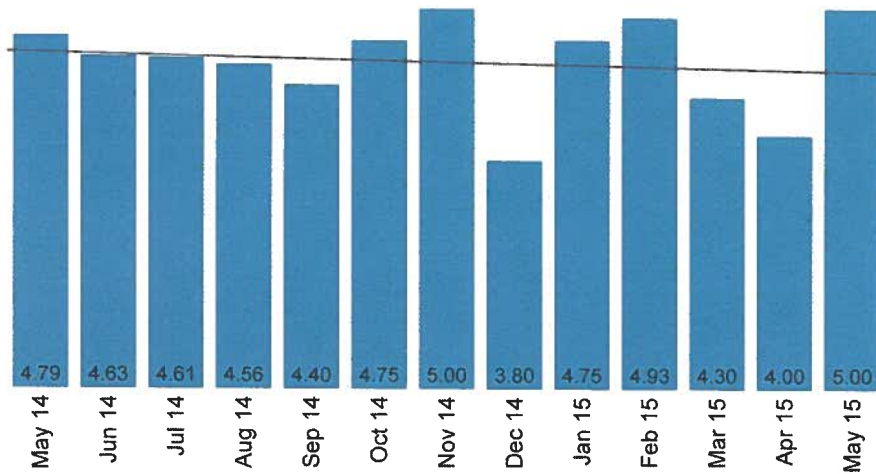
**Professional Therapy**



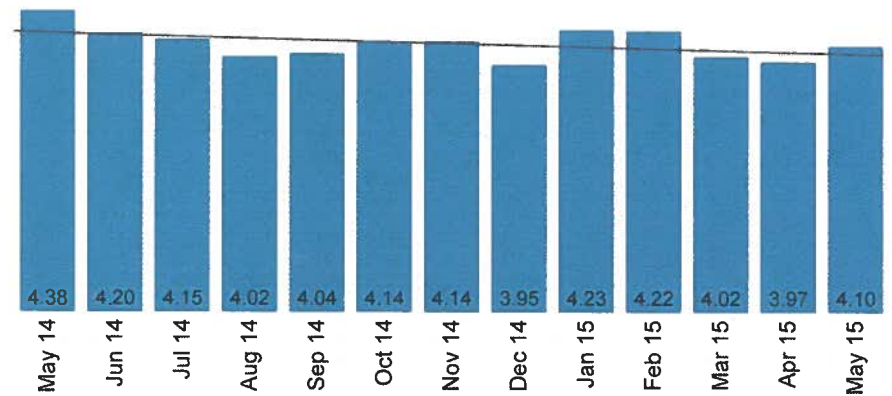
**Safety and Security**



**Admission Process**

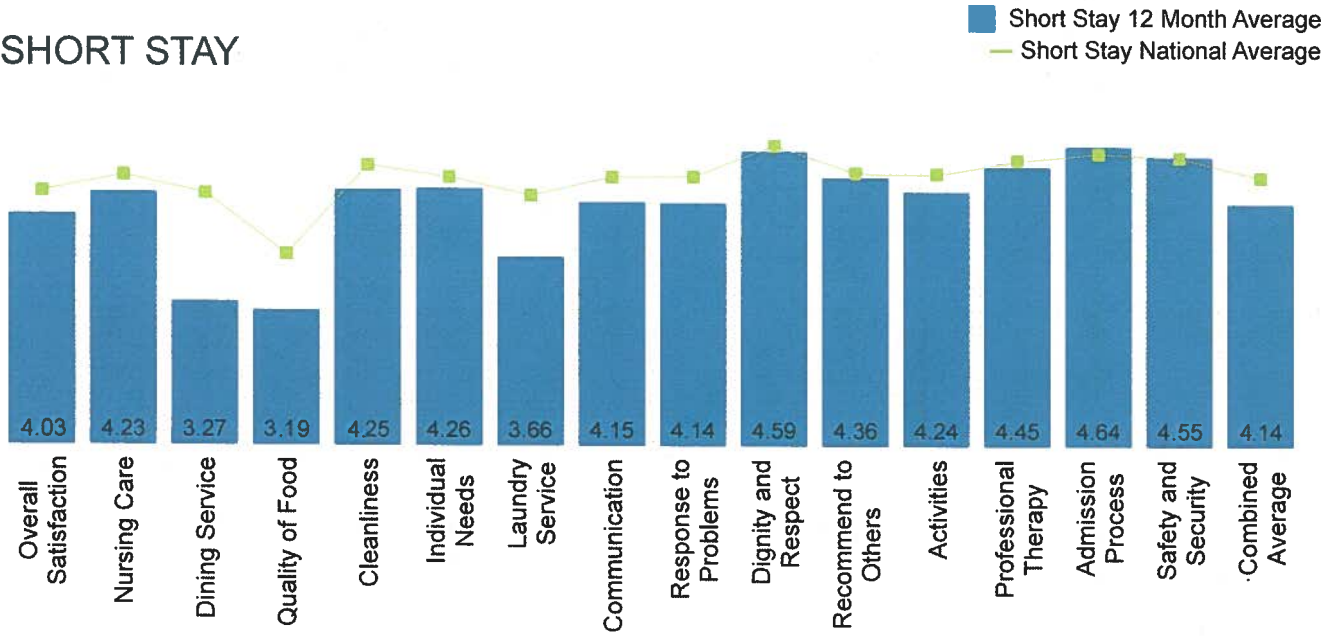


**Combined Average**



<http://pinnacleqi.com/reports/shortstay>

### SHORT STAY



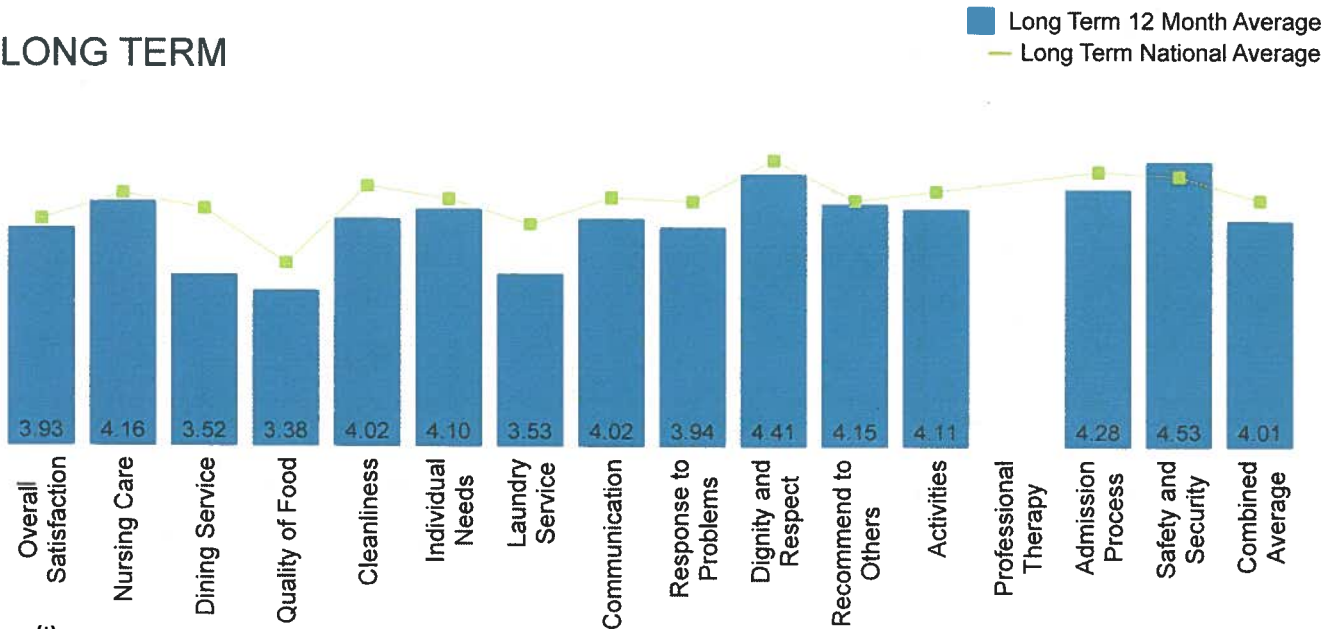
### SHORT STAY SATISFACTION RATE

percentage that rated

83.8%

86.3% National Average

### LONG TERM



### LONG TERM SATISFACTION RATE

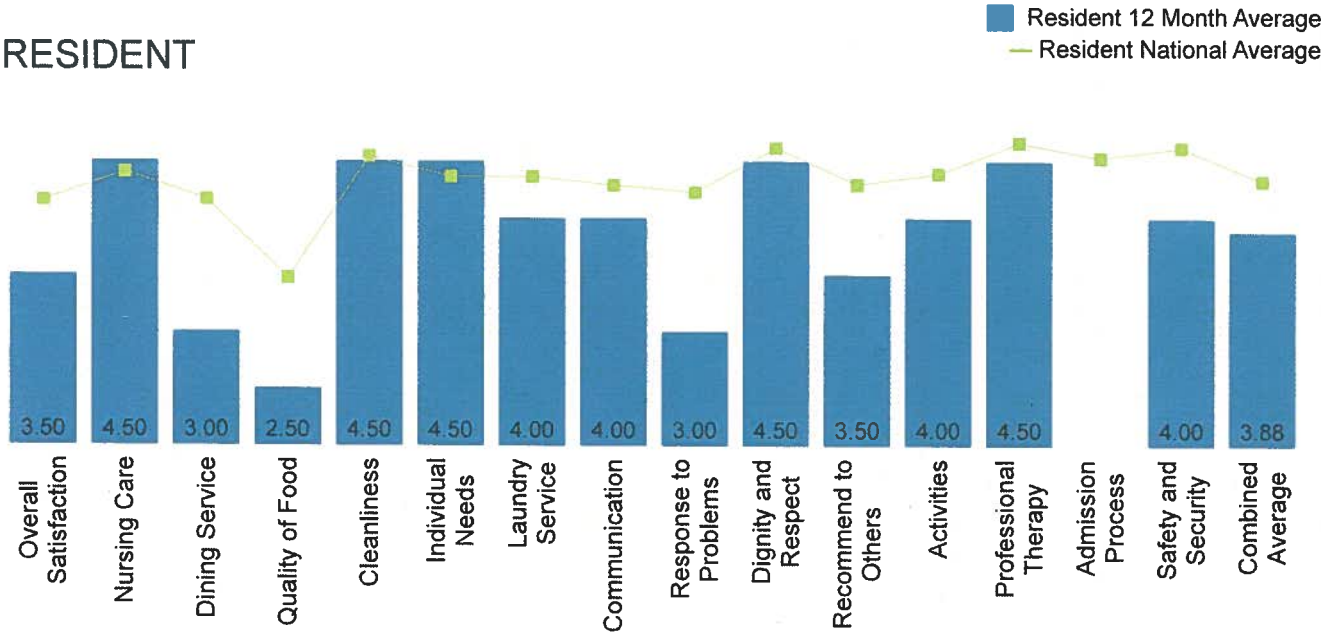
percentage that rated  
Recommend to Others as a 4 or 5.

83.3%

79.7% National Average

<http://pinnacleqi.com/reports/resident>

**RESIDENT**



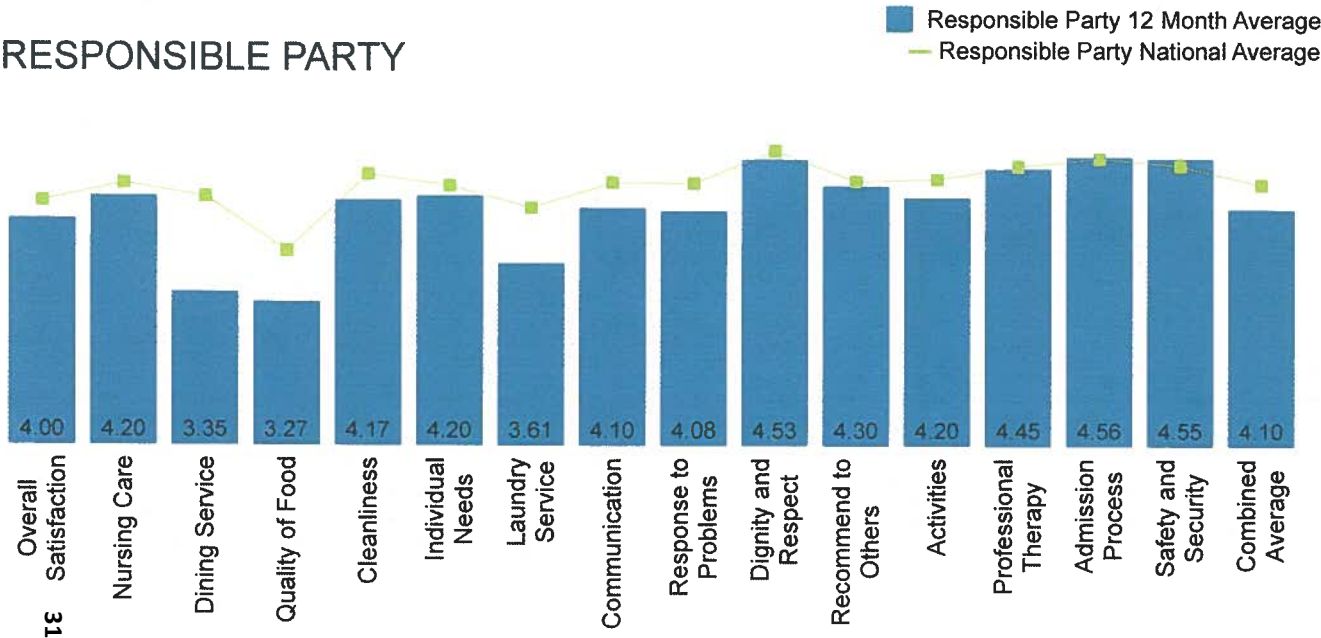
**RESIDENT SATISFACTION RATE**

percentage that rated  
Recommend to Others as a 4 or 5.

**50.0%**

82.7% National Average

**RESPONSIBLE PARTY**



**RESPONSIBLE PARTY SATISFACTION RATE**

percentage that rated  
Recommend to Others as a 4 or 5.

**84.0%**

84.5% National Average



**Champaign County Nursing Home  
Strategic Objective Metrics – Issue 3  
Updated June 30, 2015**

Medical Management Metric	Status
<i>Carle Clinic and Christie Clinic</i>	
Carle Clinic – maintain 3 physicians and 2 full-time nurse practitioners	Maintained
Christie Clinic – maintain current level of care (one physician and one nurse practitioner)	Maintained
Implement QA with NPs monthly Metric replaces “Implement daily rounds on the Medicare unit by 1/1/14.”	Schedule monthly meeting to enhance communication and problem solve and identify skills that could be enhanced.
<i>Expanded Specialized Services</i>	
Establish pulmonary clinic by July 1, 2015	No progress. Will discuss with new respiratory therapy provider, PEL-VIP
Current wound/pain caseload is 13 residents.	12 currently on caseload 7 wound/5 pain 1 resolved and taken off caseload in June. 47 residents have healed and have been taken of the caseload.
Establish outpatient rehab program by July 1, 2015.	HealthPro assisting with space planning and licensure. Licensure documents submitted to IDPH. Cosmetic renovations underway. Securing pricing for equipment.

**Champaign County Nursing Home  
Strategic Objective Metrics – Issue 3  
Updated June 30, 2015**

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>	<p>Interact Data</p> <table border="0"> <tr><td>May</td><td>25%</td></tr> <tr><td>June (5/16)</td><td>31%</td></tr> <tr><td>July (4/11)</td><td>36%</td></tr> <tr><td>Aug (3/15)</td><td>20%</td></tr> <tr><td>Sept (1/12)</td><td>8%</td></tr> <tr><td>Oct (6/15)</td><td>40%</td></tr> <tr><td>Nov (5/16)</td><td>31%</td></tr> <tr><td>Dec (6/18)</td><td>33%</td></tr> <tr><td>Jan 2015 (2/15)</td><td>36%</td></tr> <tr><td>Feb (1/12)</td><td>8%</td></tr> <tr><td>March (4/9) *</td><td>44%</td></tr> <tr><td>April (3/11)</td><td>27%</td></tr> <tr><td>May (0)</td><td>0%</td></tr> <tr><td>June (1/12)</td><td>8%</td></tr> </table>	May	25%	June (5/16)	31%	July (4/11)	36%	Aug (3/15)	20%	Sept (1/12)	8%	Oct (6/15)	40%	Nov (5/16)	31%	Dec (6/18)	33%	Jan 2015 (2/15)	36%	Feb (1/12)	8%	March (4/9) *	44%	April (3/11)	27%	May (0)	0%	June (1/12)	8%
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<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>																													
<i>CMS 5 Star Rating</i>																													
<p>Increase overall rating from one star to two star by the end of 2014</p>	<p>Two Star as of April 2015</p> <p>New nursing home compare methodology (version 3.0) implemented as of the Jan 31, 2015 report.</p>																												

Champaign County Nursing Home  
 CMS Quality Measures - Issue 3  
 Updated April 30, 2015

MD53.0 Quality Measures for Provider 145364						
	Provider 145364					National Average
	Part of OMI Rating?	Q2 2014	Q3 2014	Q4 2014	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	97.4%	84.9%	84.2%	88.8%	92.6%
% of residents assessed and appropriately given the pneumococcal vaccine	No	95.8%	97.3%	98.0%	97.0%	93.8%
<i>Note: For the following measures, lower percentages are better.</i>						
% of residents experiencing one or more falls with major injury	Yes	4.7%	6.5%	4.6%	5.2%	3.2%
% of residents who have moderate to severe pain <sup>1</sup>	Yes	3.8%	3.4%	2.7%	3.3%	7.4%
% of high-risk residents who have pressure sores	Yes	2.3%	2.5%	3.7%	2.9%	5.9%
% of residents who had a urinary tract infection	Yes	2.6%	3.2%	0.0%	1.9%	5.7%
% of low-risk residents who lose control of their bowels or bladder	No	48.6%	43.8%	51.4%	47.9%	45.0%
% of residents who have/had a catheter inserted and left in their bladder <sup>1</sup>	Yes	3.2%	5.5%	5.5%	4.8%	3.1%
% of residents who were physically restrained	Yes	0.0%	0.0%	0.0%	0.0%	1.1%
% of residents whose need for help with daily activities has increased	Yes	21.2%	18.8%	22.4%	20.8%	15.6%
% of residents who lose too much weight	No	7.4%	5.4%	11.8%	8.2%	7.0%
% of residents who are more depressed or anxious	No	9.9%	6.1%	4.9%	7.0%	6.0%
% of residents who received an antipsychotic medication	Yes	15.5%	16.5%	17.3%	16.4%	19.3%
<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	94.3%	86.2%	88.8%	90.0%	82.8%
% of residents assessed and appropriately given the pneumococcal vaccine	No	88.7%	85.5%	87.0%	87.1%	81.9%
<i>Note: For the following measures, lower percentages are better.</i>						
% of residents who had moderate to severe pain	Yes	10.0%	6.5%	0.0%	6.2%	18.3%
% of residents with pressure ulcers that are new or worsened <sup>1</sup>	Yes	0.8%	0.8%	0.0%	0.6%	0.9%
% of residents who newly received an antipsychotic medication	Yes	0.0%	1.6%	1.8%	1.1%	2.4%

Detailed descriptions and specifications for all the QMIs can be found here:  
<https://www.cms.gov/Medicaid/Quality-Improvement-Programs-and-Reporting/Quality-Improvement-Programs/NursingHomeQualityInfo/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 resident assessments and are not displayed for the short-stay measures if there are fewer than 20 eligible resident assessments. A 3-quarter average measure will be shown if there are at least this number of eligible resident assessments summed across all three quarters.

## **Issue 4**

### **Food Service Improvement**

The Pinnacle score for dining service fell from 3.46 in April to 3.25 in May. The 12-month rolling average is 3.35, which is below the national average of 4.19.

The Pinnacle score for food quality fell slightly from 3.35 in April to 3.30 in May. The 12-month rolling average is 3.26, which is below the national average of 3.67.

The HCSG Dietician conducts an informal dining room satisfaction survey. This survey includes the following questions:

- Does your food taste good?
- Are you served foods you like to eat?
- Are your hot and cold food served the way you like?
- Do you get enough to eat?
- Do you get snacks and beverages when requested?
- Do you receive substitutes?
- Is a snack offered in the evening?

The monthly scoring from this survey is summarized below and shows a positive trend since the start of this survey in September 2014. June's score of 91% is the highest score to date.

September 2014	58%
October	62%
November	76%
December	77.5%
January 2015	69.8%
February	80%
March	80%
April	74%
May	86%
June	90.6%

**Champaign County Nursing Home  
Strategic Objective Metrics – Issue 4  
Updated May 31, 2015**

Dietary	Status																																
Meals will be delivered within 15 minutes of scheduled meal times.	Plating times summary table on the following page																																
The Pinnacle food quality score will meet or exceed Pinnacle national average of 3.67.	<p>2014 annual average was 3.43. The rolling 12 month average is 3.27 (Apr)</p> <table border="0"> <tr><td>Feb 2014</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> <tr><td>Aug</td><td>3.30</td></tr> <tr><td>Sept</td><td>2.91</td></tr> <tr><td>Oct</td><td>3.53</td></tr> <tr><td>Nov</td><td>3.04</td></tr> <tr><td>Dec</td><td>3.21</td></tr> <tr><td>Jan 2015</td><td>2.96</td></tr> <tr><td>Feb</td><td>3.55</td></tr> <tr><td>Mar</td><td>3.04</td></tr> <tr><td>Apr</td><td>3.35</td></tr> <tr><td>May</td><td>3.30</td></tr> </table>	Feb 2014	3.50	Mar	3.77	Apr	4.03	May	3.43	June	3.62	July	3.15	Aug	3.30	Sept	2.91	Oct	3.53	Nov	3.04	Dec	3.21	Jan 2015	2.96	Feb	3.55	Mar	3.04	Apr	3.35	May	3.30
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The Pinnacle dining service score will meet or exceed national average of 4.19	<p>The 2014 annual average was 3.41. The rolling 12 month average is 3.38 (Apr)</p> <table border="0"> <tr><td>Feb 2014</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>3.33</td></tr> <tr><td>Aug</td><td>3.25</td></tr> <tr><td>Sept</td><td>2.93</td></tr> <tr><td>Oct</td><td>3.39</td></tr> <tr><td>Nov</td><td>3.67</td></tr> <tr><td>Dec</td><td>3.33</td></tr> <tr><td>Jan 2015</td><td>3.63</td></tr> <tr><td>Feb</td><td>3.69</td></tr> <tr><td>Mar</td><td>3.08</td></tr> <tr><td>Apr</td><td>3.46</td></tr> <tr><td>May</td><td>3.25</td></tr> </table>	Feb 2014	3.05	Mar	3.38	Apr	3.50	May	3.65	June	3.27	July	3.33	Aug	3.25	Sept	2.93	Oct	3.39	Nov	3.67	Dec	3.33	Jan 2015	3.63	Feb	3.69	Mar	3.08	Apr	3.46	May	3.25
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Jan 2015	3.63																																
Feb	3.69																																
Mar	3.08																																
Apr	3.46																																
May	3.25																																

## Kitchen Plating Times

	Breakfast Start				Breakfast End			
	Avg	Min	Max	Range	Avg	Min	Max	Range
Sept	7:33	7:10	8:03	0:53	8:59	8:25	9:27	1:02
Oct	7:31	7:15	7:50	0:35	8:40	8:20	8:58	0:38
Nov	7:36	7:15	7:55	0:40	8:40	8:10	9:28	1:18
Dec	7:35	7:15	7:50	0:35	8:34	8:04	8:50	0:46
Jan 15	7:27	7:15	7:40	0:25	8:38	8:20	8:50	0:30
Feb	7:25	7:15	7:45	0:30	9:00	8:22	9:17	0:55
Mar	7:29	7:15	8:16	1:01	8:52	8:18	9:15	0:57
Apr	7:19	7:15	7:35	0:20	8:42	8:27	9:00	0:33
May	7:17	7:15	7:30	0:15	8:59	8:28	9:34	1:06

	Lunch Start				Lunch End			
	Avg	Min	Max	Range	Avg	Min	Max	Range
Sept	11:16	11:00	12:40	01:40	12:55	12:09	01:20	01:11
Oct	11:38	11:30	12:02	00:32	12:38	12:16	12:54	00:38
Nov	11:40	11:30	11:50	00:20	12:57	12:12	12:50	00:38
Dec	11:41	11:30	12:00	00:30	12:26	12:09	12:43	00:34
Jan 15	11:37	11:30	11:50	00:20	12:26	12:06	12:40	0:34
Feb	11:36	11:30	11:50	00:20	12:37	12:15	12:59	0:44
Mar	11:33	11:15	11:50	0:40	12:30	12:12	12:58	0:46
Apr	11:30	11:30	11:35	0:05	12:31	12:20	12:50	0:30
May	11:32	11:30	11:40	0:10	11:45	12:25	13:05	0:40

	Dinner Start				Dinner End			
	Avg	Min	Max	Range	Avg	Min	Max	Range
Sept	04:32	04:30	04:50	00:20	05:33	05:07	05:50	00:43
Oct	04:32	04:28	04:40	00:12	05:43	05:25	06:55	01:30
Nov	4:46	4:26	5:10	0:44	5:38	5:11	6:00	0:49
Dec	4:37	4:00	5:34	1:34	5:32	5:05	6:00	0:55
Jan 15	4:29	4:04	4:37	0:33	5:33	5:15	5:50	0:35
Feb	4:31	4:25	4:37	0:12	5:41	5:15	6:10	0:55
Mar	4:30	4:26	4:35	0:09	5:34	5:20	6:00	0:40
Apr	4:30	4:30	4:39	0:09	5:33	5:20	5:45	0:25
May	4:30	4:25	4:40	0:15	5:35	5:00	5:55	00:55

**Issue 5**  
**Resident Services Programming**

*Therapy*

HealthPRO has hired a program manager who will be starting on July 27<sup>th</sup>. Program Management continues to be covered by the HealthPRO regional manager.

The outpatient therapy work is underway. The only physical renovation needed is the replacement of the existing child toilets with standard sized toilets. No additional “remodeling” is required. A license application and documentation has been submitted to IDPH. We are in the process of obtaining pricing for the outpatient therapy equipment. Once the equipment is in place, the last step will be an on-site review by IDPH to receive our outpatient license.

**Issue 6**  
**Contract Management**

The new agreement with Healthcare Services Group is being addressed with an addendum to the original contract. The amendment includes performance measures and an annual renewal requirement.

To: Nursing Home Board of Directors  
Champaign County Nursing Home

From: Scott Gima  
Manager

Date: July 8, 2015

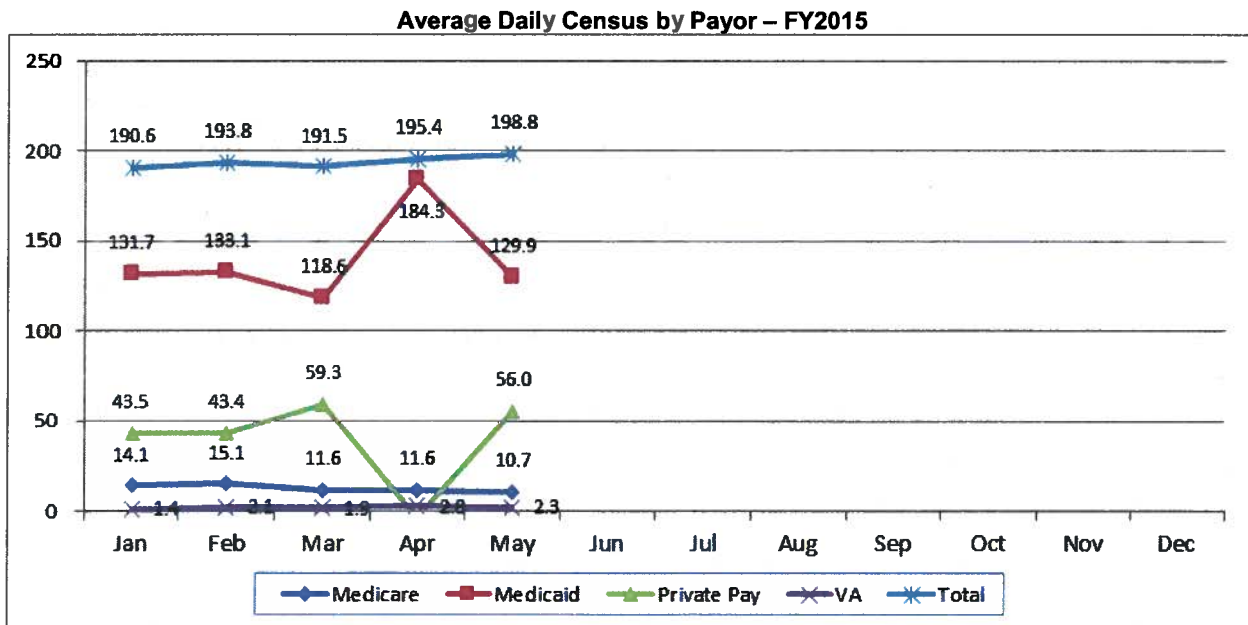
Re: May 2015 Financial Management Report

May's overall census was 198.8. Medicare census averaged 10.7 for the month. Net income was \$45,702. Cash flow from operations for the month was \$104,655.

### Statistics

The total census continues to show steady improvement since the beginning of the year. May's census hit 198.8, the highest so far this year. Medicare continues to be stagnant with 10.7 residents in May. VA remains steady with 2.3 residents. A total of 515 Medicaid conversion days occurred in May.

June's preliminary census is 199.9 with 12.6 Medicare. There are currently 1,004 conversion days for June.



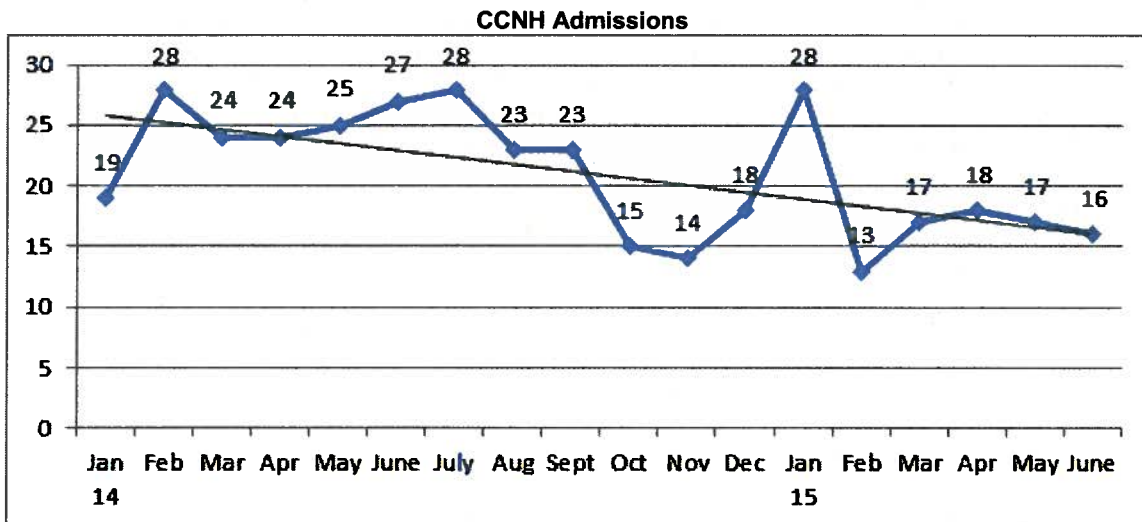


In June, there were 16 admissions, of which 7 were Medicare. Separations totaled 20.

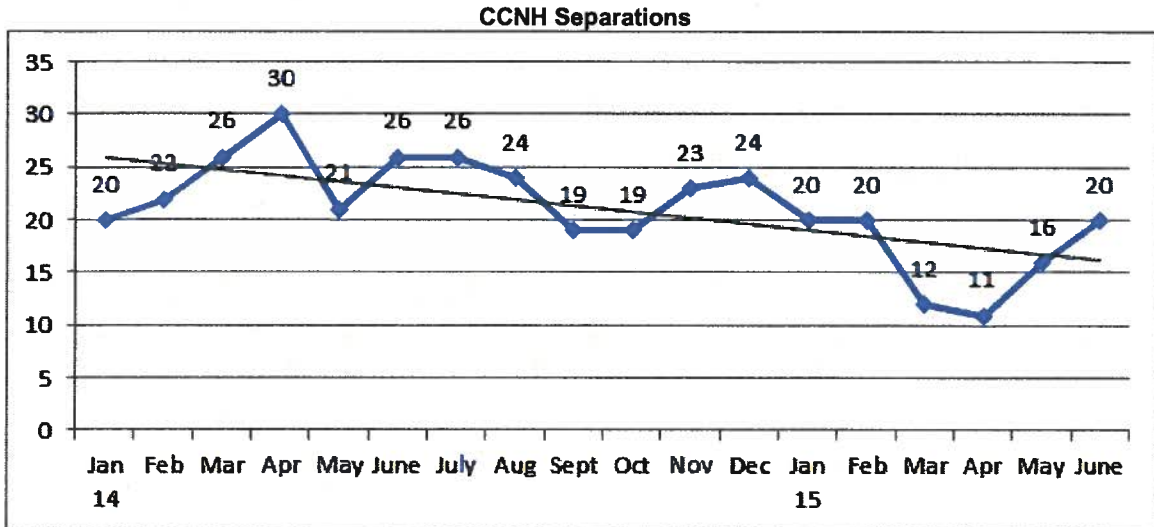
**Admissions and Discharges  
March 2014 to May 2015**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
June	12	15	27	16	10	26
July	16	12	28	21	5	27
Aug	10	13	23	18	6	24
Sept	14	9	23	16	3	19
Oct	12	3	15	13	6	19
Nov	7	7	14	13	10	23
Dec	10	8	18	16	8	24
Jan	11	17	28	11	9	20
Feb	7	6	13	14	6	20
Mar	10	7	17	8	4	12
Apr	8	10	18	9	2	11
May	8	9	17	10	6	16
June	7	9	16	13	7	20

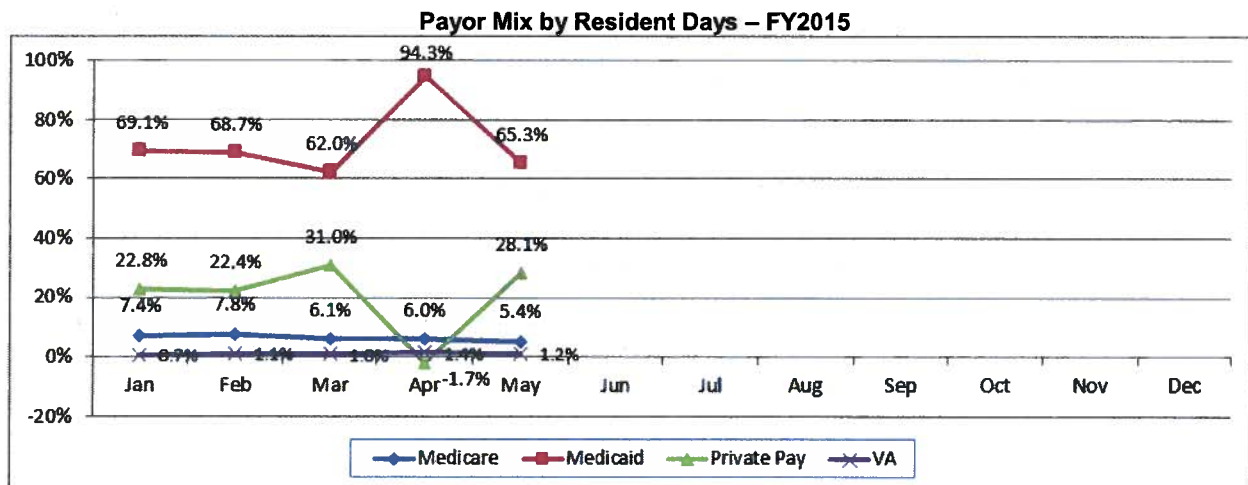
The chart below summarizes the monthly admissions. In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5. The monthly average for 2014 was 22.9. The 2015 YTD average is 18.2.



The chart below summarizes separations. In FY2012, the average separations per month was 23.5. The monthly average for FY2013 was 28.1. For 2014, the monthly average was 23.4. The 2015 YTD average is 16.5.



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, March – 437, April – 70, May – 160, June – 2,139, July – 578 and August – 367. The 2014 payor mix for the year was Medicare – 7.5%, Medicaid – 58.3%, Private pay – 32.8%, and VA – 1.3%. For 2015, the YTD payor mix is Medicare – 6.5%, Medicaid – 71.8%, Private pay – 20.6%, and VA – 1.1%.



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

The net income in May was \$45,702. Cash flow from operations was \$104,655. Year-to-date net income was \$120,253 with YTD cash from operations totaling \$416,373.

#### *Revenues*

- Operating revenue in May was \$1.255 million, up from \$1.133 million in April. Revenue per day increased from \$193.23 to \$203.64. The YTD revenue per day is \$206.26.

#### *Expenses*

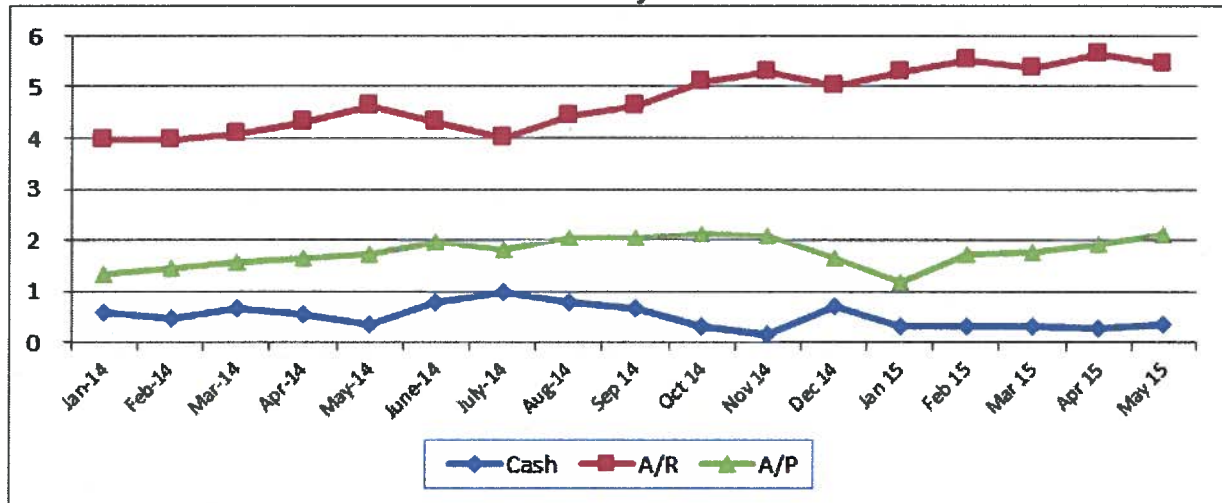
- Expenses increased from \$1.263 million in April to \$1.302 million in May. Expenses per day dropped from \$215.38 to \$211.26. The average cost per day in FY2014 was \$210.15 per day. YTD cost per day is \$217.94.
- Wages did not change significantly between April and May. The wages were \$503,704 and \$50,881 respectively. Wages per day fell from \$85.91 to \$81.75 during the same period. The average for 2014 was \$83.38 and the YTD average is currently \$86.93 per day.
- Non-labor expenses increased from \$578,759 in April to \$639,631 in May. Expenses per day increased from \$98.71 to \$103.77. The 2014 average was \$97.61. The 2015 YTD average is \$100.71 per day. The increase in contract nursing was the primary reason for the increase in non-labor expenses.

### Cash Position

May's month ending cash balance was \$355,001. Accounts receivable totaled \$5.437 million, down slightly from \$5.648 million in April. Accounts payable totaled \$2.106 million in May, up slightly from \$1.932 million in April.

The 515 conversion days in May and 1,004 days in June are a positive sign. Open Medicaid applications has dipped below 50. There continues to be small signs of progress. Newer applications are showing faster turnaround times compared to new claims that were submitted in January. However, timely feedback from the Decatur hub is slow, running about 3 to 4 weeks after an inquiry is made. The intervention on our behalf by the Legislative Deputy Director for DHS took 4 weeks before an update was received.

**Cash, Accounts Receivable & Accounts Payable  
As of May 2015**



Progress is occurring with MMAI managed care payments from Molina Healthcare. Just within the last few days, three checks totaling almost \$300k have been received. These payments cover most of the claims that were submitted for the period July 2014 through March 2015. April and May claims have been submitted. Based on our learning curve from the previous claims, payment for April and May will hopefully occur within 60 days of billing. Contractually, the claims should be paid within 30 days of submission of a “clean” claim. Molina is processing these claims and is high priority issue number two. CCNH has received payment for a few claims since July of 2014, but the majority of claims have not been paid and the receivables for Health Alliance total almost \$600k and more than \$200k for Molina claims. Health Alliance has stated the lack of resident income information from HFS. I have been involving HFS to assist in resolving these issues with Health Alliance. The Molina payment delay issues may have been resolved but we are awaiting confirmation that the matter has been properly addressed and if so, requesting expedited payment.

Health Alliance has not made a payment since May, when a total of \$426,738 was paid to CCNH. Roughly \$300k is still owed for services through March. Monthly billings in April and May total a little more than \$130k per month.

I will be participating in a conference call on Thursday, July 9<sup>th</sup> with Leading Age Illinois, two other provider representatives and the Executive Director at Illinois Association of Medicaid Health Plans. The Director represents all eight of the MMAI managed care plans in Illinois. The purpose of the conference call is to voice health plan issues that we are dealing with in the MMAI program.

To: Board of Directors  
Champaign County Nursing Home

From: Scott T Gima  
Manager

Date: July 8, 2015

Re: Management Update

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### **Medicare/Rehabilitation Unit**

The move plan has been communicated to all residents and families. The first two moves will start on Wednesday of this week. It is anticipated that all of the moves will take place over the next two to three weeks. It is our intent that the transfer of existing residents from unit 4 to units 1, 2 or 3 will be a positive change for these residents and families. Unit 4 currently has a high percentage of residents that are unable to care for themselves and require a lot of assistance with their care. The redistribution across three units will smooth out the level of care and assistance. The cosmetic remodeling has also begun with ongoing work on the first room including floor strip/wax, paint, wall-mounted television, telephone, table/chairs, recliner, and bed-side table.

### **Access to Working Capital - Revenue Anticipation Notes**

Gary Winschel, MPA's Director of Finance has been in conversations with the county's bond counsel and has started discussions on the structure and wording of the revenue anticipation note documents. The draft bond documents that were developed in 2011 are currently being reviewed by bond counsel.

To recap the information provided in last month's management update, the revenue anticipation notes are a financing vehicle that allows public entities to borrow against a source of revenue or receivables. In this case the revenue is anticipated or future Medicaid payments.

I want to stress that there is not an immediate need for a RAN. But as the accompanying Crain's Chicago Business column accurately states, once Medicaid payments for 2015 are paid, the state cannot make payments for 2016 until a temporary or 2016 budget is passed by the General Assembly and signed by the Governor. In June, CCNH received payment for April and May services. Hopefully, a temporary budget with Medicaid payment provisions or a full budget is passed before the RAN is needed.

There is some good news. Representatives from Health Alliance and Molina have both stated that in the short term, provider payments will continue during the State budget impasse. Both representatives stated that their positions could change. Assuming that they will continue payments in the short term, our cash requirements will be much less.

Medicaid payments average \$350k a month. Health Alliance and Molina account for \$200k or 57%.

\*\*\*\*\*

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

## So far, state budget crisis more talk than ouch

July 08, 2015

GREG HINZ ON POLITICS

At least so far, the Great Illinois Budget Crisis of 2015 is more about hot air than pain.

Amid the political maneuvering, court challenges and legislative intrigue, no state employee nor any vendor has yet lost a penny. That's in large part because the state ordinarily runs two or three months behind paying its bills, and only on July 1 began a fiscal year without a fully approved budget.

Some pain inevitably is on the way if lawmakers and Gov. Bruce Rauner continue to squabble over a budget and the governor's "turnaround agenda" of pro-business structural changes in state government.

But trying to determine who will be hurt and when is sort of like trying to decipher the origins of the Greek budget crisis: mysterious at best. And the more time that passes without real budget pain, the later Illinois is likely to get a new budget.

Perhaps the people most likely to be whacked at the moment are rank-and-file, nonsupervisory state workers covered by federal minimum-wage and overtime requirements.

In a decision yesterday, Cook County Circuit Judge Diane Larsen ruled that thosefolks will get paid even without a budget, but only the U.S. minimum wage, rather than their regular state salaries. Supervisors are out of luck, at least for now.

Oddly, the case pitted Attorney General Lisa Madigan, a normally pro-labor Democrat who argued that the state had no authority to pay anyone without a budget, against Comptroller Leslie Geissler Munger, a Republican who was appointed by the conservative Rauner.

The case immediately got even stranger.

Both the worker groups and Munger immediately promised an appeal in hopes of giving all state workers a full check on July 15, the next state payday. Big public-sector union AFSCME also indicated that it hopes to get a better ruling from a case pending in front of another judge in downstate St. Clair County.

And, at about the same time Larsen was ruling, U.S. District Judge Jorge Alonso in Chicago ruled that all workers for the Illinois Department of Children and Family Services must get their paycheck—their full paycheck.

Alonso specifically referenced consent decrees in prior budget battles, as did Larsen. In fact, [in her order, Larsen](#) directed Munger also to pay service providers for people covered in 11 prior cases, including certain disabled people, adults with developmental disabilities, residents of institutions for mental diseases, recipients of certain preventive care under Medicaid, nursing-home residents who need wheelchairs and juveniles who need a lawyer to fight accusations of parole violations.



Among others.

Larsen also ordered Munger to continue to cut checks for a three-page list of multiyear, continuing state appropriations. Included were: payments for state debt service, revenue sharing with local governments, tax refunds, lottery winners, salaries of lawmakers and legislators, unemployment insurance and agricultural loan guarantees.

Not to mention the ambulance revolving loan fund, the fire truck revolving loan program, the drug traffic prevention fund and money for alcohol and drug treatment.

Rauner's response to the day's news was to propose that lawmakers make all salaries in state government a continuing appropriation, not subject to budget squabbles. Senate President John Cullerton's office issued a statement saying the idea had merit but noting that Rauner vetoed a budget that included salaries.

House Speaker Michael Madigan seemed less inclined to deal on the matter. His spokesman, Steve Brown, said the governor would do better to "sit down and do a budget" without conditions. And, Brown said, the speaker still is inclined to call a vote tomorrow on a one-month "essentials" budget that would appropriate \$2.2 billion for Medicaid and other social-service spending.

Brown acknowledged that there is some overlap between the essentials budget and programs that already are protected under the consent decrees Larsen mentioned. But how many?

According to Judith Gethner, executive director of Illinois Partners, a trade group for social-services providers, perhaps only a third of so of her members are covered and will get paid on time. Some clearly are not covered, she said, such as after-school programs. The state "still needs" either a full or a short-term budget, she said.

On the other hand, though Medicaid vendors eventually will have reason to worry, it may not be until "into September," she said. That's because the state usually runs two to three months late on payments, so vendors only now are being paid for services provided this spring.

Gethner also told me that another cut announced by Rauner—an increase in eligibility standards for some senior and disabled programs—will require federal approval. But paperwork seeking permission hasn't even been filed yet.

The governor has blocked funding for certain grants to local communities, such as money for the 606 park on Chicago's Near Northwest Side. But he did sign budget bills for grade schools and high schools, meaning school doors will open on time around Labor Day.

Eventually, one would think, the state will need to have a budget or someone is going to suffer. But right now—unless that brick on full pay is lifted—the crisis is more talk than real. We'll see how long that continues, but as they say at the gym, no pain, no gain.

<http://www.chicagobusiness.com/article/20150708/BLOGS02/150709874/so-far-state-budget-crisis-more-talk-than-ouch>

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

05/31/15

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
Miscellaneous Revenue	4,775.06	2,293.00	2,482.06	15,860.82	11,465.00	4,395.82
Medicare A Revenue	142,715.68	240,451.00	(97,735.32)	974,948.82	1,202,255.00	(227,306.18)
Medicare B Revenue	30,492.59	35,000.00	(4,507.41)	101,307.44	175,000.00	(73,692.56)
Medicaid Revenue	685,938.85	496,448.00	189,490.85	3,365,052.00	2,482,240.00	882,812.00
Private Pay Revenue	371,154.17	494,118.00	(122,963.83)	1,477,575.41	2,470,590.00	(993,014.59)
Adult Day Care Revenue	20,132.93	17,335.00	2,797.93	108,321.02	86,675.00	21,646.02
<b>Total Income</b>	<b>1,255,209.28</b>	<b>1,285,645.00</b>	<b>(30,435.72)</b>	<b>6,043,065.51</b>	<b>6,428,225.00</b>	<b>(385,159.49)</b>
<b>Operating Expenses</b>						
Administration	256,682.85	261,152.00	4,469.15	1,260,295.56	1,305,760.00	45,464.44
Environmental Services	94,639.60	99,366.00	4,726.40	456,405.82	496,830.00	40,424.18
Laundry	13,954.96	18,054.00	4,099.04	80,112.60	90,270.00	10,157.40
Maintenance	34,756.98	24,981.00	(9,775.98)	151,239.85	124,905.00	(26,334.85)
Nursing Services	564,981.13	546,782.00	(18,199.13)	2,592,294.33	2,733,910.00	141,615.67
Activities	22,069.61	28,605.00	6,535.39	119,369.25	143,025.00	23,655.75
Social Services	15,097.55	22,525.00	7,427.45	88,129.18	112,625.00	24,495.82
Physical Therapy	28,458.02	38,511.00	10,052.98	196,030.11	192,555.00	(3,475.11)
Occupational Therapy	26,552.48	29,613.00	3,060.52	140,269.49	148,065.00	7,795.51
Speech Therapy	9,820.07	9,529.00	(291.07)	50,870.53	47,645.00	(3,225.53)
Respiratory Therapy	3,893.65	9,533.00	5,639.35	33,676.40	47,665.00	13,988.60
<b>Total This Department</b>	<b>13,713.72</b>	<b>19,062.00</b>	<b>5,348.28</b>	<b>84,546.93</b>	<b>95,310.00</b>	<b>10,763.07</b>
Food Services	124,209.77	141,480.00	17,270.23	593,113.21	707,400.00	114,286.79
Barber & Beauty	6,279.62	6,690.00	410.38	34,904.39	33,450.00	(1,454.39)
Adult Day Care	17,421.81	20,639.00	3,217.19	83,299.75	103,195.00	19,895.25
Alzheimers and Related Disorders	83,414.49	150,682.00	67,267.51	508,605.67	753,410.00	244,804.33
<b>Total Expenses</b>	<b>1,302,232.59</b>	<b>1,408,142.00</b>	<b>105,909.41</b>	<b>6,388,616.14</b>	<b>7,040,710.00</b>	<b>652,093.86</b>
<b>Net Operating Income</b>	<b>(47,023.31)</b>	<b>(122,497.00)</b>	<b>75,473.69</b>	<b>(345,550.63)</b>	<b>(612,485.00)</b>	<b>266,934.37</b>
<b>NonOperating Income</b>						
Local Taxes	92,507.83	95,208.00	(2,700.17)	462,539.15	476,040.00	(13,500.85)
Miscellaneous NI Revenue	217.06	317.00	(99.94)	3,263.98	1,585.00	1,678.98
<b>Total NonOperating Income</b>	<b>92,724.89</b>	<b>95,525.00</b>	<b>(2,800.11)</b>	<b>465,803.13</b>	<b>477,625.00</b>	<b>(11,821.87)</b>
<b>Net Income (Loss)</b>	<b>45,701.58</b>	<b>(26,972.00)</b>	<b>72,673.58</b>	<b>120,252.50</b>	<b>(134,860.00)</b>	<b>255,112.50</b>

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

05/31/15

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
<b>Miscellaneous Revenue</b>						
Lunch Reimbursement	162.00	334.00	(172.00)	828.00	1,670.00	(842.00)
Late Charge, NSF Check Charge	4,551.48	1,417.00	3,134.48	10,487.30	7,085.00	3,402.30
Other Miscellaneous Revenue	61.58	542.00	(480.42)	4,545.52	2,710.00	1,835.52
<b>Total Miscellaneous Revenue</b>	<b>4,775.06</b>	<b>2,293.00</b>	<b>2,482.06</b>	<b>15,860.82</b>	<b>11,465.00</b>	<b>4,395.82</b>
<b>Medicare A Revenue</b>						
Medicare A	75,194.48	152,815.00	(77,620.52)	415,562.60	764,075.00	(348,512.40)
ARD - Medicare A		24,804.00	(24,804.00)	13,992.42	124,020.00	(110,027.58)
NH Pt_Care - Medicare Advantage/ Hmo	67,521.20	55,824.00	11,897.20	532,428.46	278,120.00	254,308.46
ARD_Pt Care - Medicare Advantage/ HMO		7,208.00	(7,208.00)	12,965.34	36,040.00	(23,074.66)
<b>Total Medicare A Revenue</b>	<b>142,715.68</b>	<b>240,451.00</b>	<b>(97,735.32)</b>	<b>974,948.82</b>	<b>1,202,255.00</b>	<b>(227,306.18)</b>
<b>Medicare B Revenue</b>						
Medicare B	30,492.59	35,000.00	(4,507.41)	101,307.44	175,000.00	(73,692.56)
<b>Total Medicare B Revenue</b>	<b>30,492.59</b>	<b>35,000.00</b>	<b>(4,507.41)</b>	<b>101,307.44</b>	<b>175,000.00</b>	<b>(73,692.56)</b>
<b>Medicaid Revenue</b>						
Medicaid Title XIX (IDHFS)	474,552.68	336,352.00	138,200.68	2,411,813.23	1,681,760.00	730,053.23
ARD - Medicaid Title XIX (IDHFS)	160,038.80	124,575.00	35,463.80	703,633.53	622,875.00	80,758.53
Patient Care-Hospice	24,390.25	26,638.00	(2,247.75)	145,389.23	133,190.00	12,199.23
ARD Patient Care - Hospice	26,957.32	8,883.00	18,074.32	104,216.01	44,415.00	59,801.01
<b>Total Medicaid Revenue</b>	<b>685,938.85</b>	<b>496,448.00</b>	<b>189,490.85</b>	<b>3,365,052.00</b>	<b>2,482,240.00</b>	<b>882,812.00</b>
<b>Private Pay Revenue</b>						
VA-Veterans Nursing Home Care	20,420.00	25,742.00	(5,322.00)	81,985.00	128,710.00	(46,725.00)
ARD - VA - Veterans Care		2,068.00	(2,068.00)	660.00	10,340.00	(9,680.00)
Nursing Home Patient Care - Private Pay	277,005.45	322,858.00	(45,852.55)	928,805.94	1,614,290.00	(685,484.06)
Nursing Home Beauty Shop Revenue	3,070.60	3,275.00	(204.40)	16,380.50	16,375.00	5.50
Medical Supplies Revenue	5,156.07	7,318.00	(2,161.93)	22,974.67	36,590.00	(13,615.33)
Patient Transportation Charges	(565.32)	1,584.00	(2,149.32)	2,822.16	7,920.00	(5,097.84)
ARD Patient Care- Private Pay	66,067.37	131,273.00	(65,205.63)	423,947.14	658,365.00	(232,417.86)
<b>Total Private Pay Revenue</b>	<b>371,154.17</b>	<b>494,118.00</b>	<b>(122,963.83)</b>	<b>1,477,575.41</b>	<b>2,470,590.00</b>	<b>(993,014.59)</b>
<b>Adult Day Care Revenue</b>						
VA-Veterans Adult Daycare	8,134.40	5,084.00	3,050.40	51,981.14	25,420.00	26,561.14
IL Department Of Aging-Day Care Grant (Title XX)	10,982.53	9,417.00	1,565.53	47,560.87	47,085.00	475.87
Adult Day Care Charges-Private Pay	1,016.00	2,834.00	(1,818.00)	8,799.01	14,170.00	(5,370.99)
<b>Total Adult Day Care Revenue</b>	<b>20,132.93</b>	<b>17,335.00</b>	<b>2,797.93</b>	<b>108,321.02</b>	<b>86,675.00</b>	<b>21,646.02</b>
<b>Total Income</b>	<b>1,255,209.28</b>	<b>1,285,645.00</b>	<b>(30,435.72)</b>	<b>6,043,065.51</b>	<b>6,428,225.00</b>	<b>(385,159.49)</b>
<b>Operating Expenses</b>						
<b>Administration</b>						
Reg. Full-Time Employees	23,609.88	29,057.00	5,447.12	132,622.13	145,285.00	12,662.87
Temp. Salaries & Wages	1,232.84	1,213.00	(19.84)	5,787.71	6,065.00	277.29
Per Diem	225.00	212.00	(13.00)	1,215.00	1,060.00	(155.00)
Overtime	109.48	413.00	303.52	1,734.02	2,065.00	330.98
TOPS - Balances	(973.23)	623.00	1,596.23	2,175.87	3,115.00	939.13
Part-Time Employees	1,605.00		(1,605.00)	7,170.00		(7,170.00)
TOPS - FICA	(74.45)	47.00	121.45	166.45	235.00	68.55
Social Security - Employer	1,989.34	2,239.00	249.66	10,798.38	11,195.00	396.62
IMRF - Employer Cost	2,214.25	2,465.00	250.75	12,097.27	12,325.00	227.73
Workers' Compensation Insurance	785.47	923.00	137.53	4,045.74	4,615.00	569.26

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

05/31/15

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance	606.39	1,133.00	526.61	5,933.03	5,665.00	(268.03)
Employee Health/Life Insurance	3,926.88	4,671.00	744.12	21,029.14	23,355.00	2,325.86
Employee Development/Recognition	761.70	29.00	(732.70)	1,956.96	145.00	(1,811.96)
Employee Physicals/Lab	2,132.00	2,625.00	493.00	11,707.00	13,125.00	1,418.00
Stationary & Printing		248.00	248.00	832.67	1,240.00	407.33
Books, Periodicals & Manuals	155.00	13.00	(142.00)	224.00	65.00	(159.00)
Copier Supplies	390.60	655.00	264.40	2,148.30	3,275.00	1,126.70
Postage, UPS, Federal Express	990.30	580.00	(410.30)	1,932.07	2,900.00	967.93
Equipment < \$2,500	566.20	24.00	(542.20)	681.15	120.00	(561.15)
Operational Supplies	107.77	803.00	695.23	2,974.58	4,015.00	1,040.44
Audit & Accounting Fees	4,054.83	4,666.00	611.17	20,274.15	23,330.00	3,055.85
Attorney Fees	7,958.50	5,000.00	(2,958.50)	32,298.95	25,000.00	(7,298.95)
Professional Services	45,628.10	36,757.00	(8,871.10)	200,403.97	183,785.00	(16,618.97)
Job Required Travel Expense	106.65	216.00	109.35	759.60	1,080.00	320.40
Insurance	22,457.59	24,325.00	1,867.41	112,287.95	121,625.00	9,337.05
Property Loss & Liability Claims	44.33	191.00	146.67	124.42	955.00	830.58
Computer Services	6,664.45	7,880.00	1,215.55	36,604.51	39,400.00	2,795.49
Telephone Services	1,505.89	1,500.00	(5.89)	7,427.33	7,500.00	72.67
Legal Notices, Advertising	2,317.94	3,747.00	1,429.06	17,032.11	18,735.00	1,702.89
Photocopy Services	999.68	1,311.00	311.32	4,748.40	6,555.00	1,806.60
Public Relations	67.91	50.00	(17.91)	350.84	250.00	(100.84)
Dues & Licenses	1,625.08	1,691.00	65.92	8,338.73	8,455.00	116.27
Conferences & Training	2,519.83	833.00	(1,686.83)	4,648.91	4,165.00	(483.91)
Finance Charges, Bank Fees		208.00	208.00	1,238.73	1,040.00	(198.73)
Cable/Satellite TV Expense	2,335.03	2,377.00	41.97	13,761.53	11,885.00	(1,876.53)
IPA Licensing Fee	47,409.50	45,565.00	(1,844.50)	227,473.00	227,825.00	352.00
Fines & Penalties		2,500.00	2,500.00		12,500.00	12,500.00
General Liability Claims		2,500.00	2,500.00		12,500.00	12,500.00
Depreciation Expense	58,953.29	61,057.00	2,103.71	296,120.46	305,285.00	9,164.54
Interest-Tax Anticipation Notes Payable	2,299.66	583.00	(1,716.66)	2,299.66	2,915.00	615.34
Interest- Bonds Payable	9,374.17	10,222.00	847.83	46,870.85	51,110.00	4,239.15
<b>Total Administration</b>	<b>256,682.85</b>	<b>261,152.00</b>	<b>4,469.15</b>	<b>1,260,295.55</b>	<b>1,305,760.00</b>	<b>45,464.45</b>
<b>Environmental Services</b>						
Reg. Full-Time Employees	29,753.54	36,317.00	6,563.46	143,587.07	181,585.00	37,997.93
Reg. Part-Time Employees	755.37		(755.37)	4,029.46		(4,029.46)
Overtime	47.91	500.00	452.09	2,844.50	2,500.00	(344.50)
TOPS - Balances	(2,291.09)	500.00	2,791.09	(3,632.31)	2,500.00	6,132.31
TOPS- FICA	(175.26)	83.00	258.26	(277.87)	415.00	692.87
Social Security - Employer	2,302.90	2,687.00	384.10	11,258.88	13,435.00	2,176.12
IMRF - Employer Cost	2,729.72	3,337.00	607.28	13,285.85	16,685.00	3,399.15
Workers' Compensation Insurance	881.08	1,100.00	218.92	4,111.68	5,500.00	1,388.32
Unemployment Insurance	1,444.28	1,639.00	194.72	8,036.15	8,195.00	158.85
Employee Health/Life Insurance	7,169.89	8,387.00	1,217.11	37,961.30	41,935.00	3,973.70
Equipment < \$2,500				1,174.08		(1,174.08)
Operational Supplies	5,428.67	4,819.00	(809.67)	24,005.16	23,095.00	(910.16)
Gas Service	12,184.20	17,389.00	5,204.80	67,513.31	86,945.00	19,431.69
Electric Service	26,741.37	14,535.00	(12,206.37)	103,103.14	72,675.00	(30,428.14)
Water Service	2,658.69	2,390.00	(268.69)	12,832.47	11,950.00	(882.47)
Pest Control Service	496.46	486.00	(10.46)	2,607.30	2,430.00	(177.30)
Waste Disposal & Recycling	2,753.87	3,634.00	880.13	15,105.26	18,170.00	3,064.74
Equipment Rentals	258.00	240.00	(18.00)	1,557.40	1,200.00	(357.40)
Conferences & Training		8.00	8.00		40.00	40.00
Sewer Service & Tax	1,500.00	1,515.00	15.00	7,302.99	7,575.00	272.01
<b>Total Environmental Services</b>	<b>94,639.60</b>	<b>99,366.00</b>	<b>4,726.40</b>	<b>456,405.82</b>	<b>496,830.00</b>	<b>40,424.18</b>

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

05/31/15

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Laundry</b>						
Reg. Full-Time Employees	7,128.97	9,586.00	2,457.03	34,296.67	47,930.00	13,633.33
Reg. Part-Time Employees	970.98		(970.98)	970.98		(970.98)
Overtime		456.00	456.00	944.41	2,280.00	1,335.59
TOPS Balances	542.25	460.00	(82.25)	713.50	2,300.00	1,586.50
TOPS - FICA	41.48	35.00	(6.48)	54.58	175.00	120.42
Social Security - Employer	616.50	748.00	129.50	2,655.77	3,730.00	1,074.23
IMRF - Employer Cost	735.67	881.00	145.33	3,138.26	4,405.00	1,266.74
Workers' Compensation Insurance	231.27	300.00	68.73	987.28	1,500.00	512.72
Unemployment Insurance	430.03	445.00	14.97	1,981.93	2,225.00	243.07
Employee Health/Life Insurance	1,298.28	1,822.00	523.72	9,793.80	9,110.00	(683.80)
Laundry Supplies	255.04	1,585.00	1,329.96	5,266.08	7,925.00	2,658.92
Equipment < \$2,500	1,101.99		(1,101.99)	1,101.99		(1,101.99)
Linen & Bedding		1,238.00	1,238.00	15,996.49	6,190.00	(9,806.49)
Professional Services	(1,608.36)		1,608.36			
Laundry & Cleaning Service	2,210.86	500.00	(1,710.86)	2,210.86	2,500.00	289.14
<b>Total Laundry</b>	<b>13,954.96</b>	<b>18,054.00</b>	<b>4,099.04</b>	<b>80,112.60</b>	<b>90,270.00</b>	<b>10,157.40</b>
<b>Maintenance</b>						
Reg. Full-Time Employees	5,488.92	6,847.00	1,358.08	28,030.21	34,235.00	6,204.79
Overtime		205.00	205.00	450.90	1,025.00	574.10
TOPS - Balances	(243.76)	250.00	493.76	790.47	1,250.00	459.53
TOPS - FICA	(18.65)	19.00	37.65	60.47	95.00	34.53
Social Security - Employer	401.27	504.00	102.73	2,028.24	2,520.00	491.76
IMRF - Employer Cost	472.12	595.00	122.88	2,390.66	2,975.00	584.34
Workers' Compensation Insurance	164.07	210.00	45.93	794.76	1,050.00	255.24
Unemployment Insurance	326.01	342.00	15.99	1,584.36	1,710.00	125.64
Employee Health/Life Insurance	1,947.42	1,818.00	(129.42)	7,853.12	9,090.00	1,236.88
Gasoline & Oil		278.00	278.00		1,390.00	1,390.00
Tools				574.10		(574.10)
Ground Supplies		60.00	60.00	888.25	300.00	(588.25)
Maintenance Supplies	3,076.84	2,218.00	(858.84)	12,742.60	11,090.00	(1,652.60)
Equipment < \$2,500	902.84	166.00	(736.84)	902.84	830.00	(72.84)
Operational Supplies		8.00	8.00		40.00	40.00
Professional Services	861.85	70.00	(791.85)	1,292.60	350.00	(942.60)
Automobile Maintenance	1,504.72	935.00	(569.72)	4,893.99	4,675.00	(18.99)
Equipment Maintenance	2,866.13	2,307.00	(559.13)	17,685.85	11,535.00	(6,150.85)
Equipment Rentals		59.00	59.00	5.00	295.00	290.00
Nursing Home Building Repair/Maintenance	17,573.40	6,487.00	(11,086.40)	59,875.43	32,435.00	(27,440.43)
Parking Lot/Sidewalk Maintenance		1,603.00	1,603.00	8,596.00	8,015.00	(581.00)
Furnishings, Office Equipment	(566.20)		566.20			
<b>Total Maintenance</b>	<b>34,756.98</b>	<b>24,981.00</b>	<b>(9,775.98)</b>	<b>151,239.85</b>	<b>124,905.00</b>	<b>(26,334.85)</b>
<b>Nursing Services</b>						
Reg. Full-Time Employees	151,229.32	145,661.00	(5,568.32)	713,055.56	728,305.00	15,249.44
Reg. Part-Time Employees	6,935.67	5,512.00	(1,423.67)	26,204.27	27,560.00	1,355.73
Temp. Salaries & Wages	11,438.19	15,374.00	3,935.81	57,478.08	76,870.00	19,391.92
Overtime	22,638.84	45,833.00	23,194.16	137,461.14	229,165.00	91,703.86
TOPS - Balances	(1,519.07)	1,250.00	2,769.07	(5,762.93)	6,250.00	12,012.93
No Benefit Full-Time Employees	45,562.28	67,278.00	21,715.72	230,785.26	336,390.00	105,604.74
No Benefit Part-Time Employees	45,776.93	31,672.00	(14,104.93)	202,489.22	158,360.00	(44,129.22)
TOPS - FICA	(116.20)	231.00	347.20	(440.86)	1,155.00	1,595.86
Social Security - Employer	21,501.58	23,324.00	1,822.42	102,998.71	116,620.00	13,621.29
IMRF - Employer Cost	24,472.55	26,796.00	2,323.45	116,366.13	133,980.00	17,613.87
Workers' Compensation Insurance	7,496.58	9,308.00	1,811.42	34,104.55	46,540.00	12,435.45

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

05/31/15

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance	6,857.45	12,037.00	5,179.55	59,401.83	60,185.00	783.17
Employee Health/Life Insurance	23,624.85	25,806.00	2,181.15	119,141.82	129,030.00	9,888.18
Books, Periodicals & Manuals	159.95	83.00	(76.95)	1,160.40	415.00	(745.40)
Stocked Drugs	1,621.31	1,964.00	342.69	7,723.36	9,820.00	2,096.64
Pharmacy Charges-Public Aid	2,951.92	1,759.00	(1,192.92)	11,075.35	8,795.00	(2,280.35)
Oxygen	1,872.57	3,635.00	1,962.43	14,871.25	18,175.00	3,303.75
Incontinence Supplies	5,456.70	9,703.00	4,246.30	39,838.47	48,515.00	8,876.53
Pharmacy Charges - Insurance	8,141.39	8,342.00	200.61	46,813.54	41,710.00	(5,103.54)
Equipment < \$2,500	723.12	1,704.00	980.88	7,560.83	8,520.00	939.17
Operational Supplies	10,715.37	15,430.00	4,714.63	70,897.65	77,150.00	6,252.35
Pharmacy Charges-Medicare	3,117.49	9,998.00	6,880.51	27,604.47	49,990.00	22,385.53
Medical/Dental/Mental Health	3,800.00	3,434.00	(366.00)	19,000.00	17,170.00	(1,830.00)
Professional Services	18,428.50	31,666.00	13,237.50	98,278.76	158,330.00	60,051.24
Job Require Travel		39.00	39.00		195.00	195.00
Laboratory Fees	1,518.71	2,776.00	1,257.29	10,363.31	13,880.00	3,516.69
Equipment Rentals	4,994.71	1,000.00	(3,994.71)	18,179.35	5,000.00	(11,179.35)
Dues & Licenses		30.00	30.00	50.00	150.00	100.00
Conferences & Training	590.00	257.00	(333.00)	4,777.95	1,285.00	(3,492.95)
Contract Nursing Services	134,790.42	41,666.00	(93,124.42)	418,299.81	208,330.00	(209,969.81)
Medicare Medical Services	400.00	3,214.00	2,814.00	4,697.05	16,070.00	11,372.95
<b>Total Nursing Services</b>	<b>564,981.13</b>	<b>546,782.00</b>	<b>(18,199.13)</b>	<b>2,592,294.33</b>	<b>2,733,910.00</b>	<b>141,615.67</b>
<b>Activities</b>						
Reg. Full-Time Employees	15,990.52	20,266.00	4,275.48	72,966.38	101,330.00	28,363.62
Overtime	184.91	72.00	(112.91)	1,815.27	360.00	(1,255.27)
TOPS - Balances	(1,495.08)		1,495.08	428.42		(428.42)
Part Time Non Benefit				2,116.71		(2,116.71)
TOPS - FICA	(114.37)		114.37	32.77		(32.77)
Social Security - Employer	1,218.63	1,461.00	242.37	5,679.70	7,305.00	1,625.30
IMRF - Employer Cost	1,429.34	1,725.00	295.66	6,689.34	8,625.00	1,935.66
Workers' Compensation Insurance	478.07	608.00	129.93	2,092.08	3,040.00	947.92
Unemployment Insurance	683.65	926.00	242.35	4,025.19	4,630.00	604.81
Employee Health/Life Insurance	2,588.88	2,826.00	237.12	20,183.04	14,130.00	(6,053.04)
Operational Supplies	975.36	544.00	(431.36)	3,021.55	2,720.00	(301.55)
Professional Services	129.70	134.00	4.30	518.80	670.00	151.20
Conferences & Training		43.00	43.00		215.00	215.00
<b>Total Activities</b>	<b>22,069.61</b>	<b>28,605.00</b>	<b>6,535.39</b>	<b>119,369.25</b>	<b>143,025.00</b>	<b>23,655.75</b>
<b>Social Services</b>						
Reg. Full-Time Employees	10,852.37	15,369.00	4,516.63	57,386.00	76,845.00	19,459.00
Overtime	200.87	294.00	93.13	870.22	1,470.00	599.78
TOPS - Balances	(1,008.79)	150.00	1,158.79	2,494.23	750.00	(1,744.23)
TOPS - FICA	(77.17)	11.00	88.17	190.81	55.00	(135.81)
Social Security - Employer	836.62	1,508.00	669.38	4,373.41	7,530.00	3,156.59
IMRF - Employer Cost	986.58	1,384.00	397.42	5,156.56	6,920.00	1,763.44
Workers' Compensation Insurance	324.50	468.00	143.50	1,579.09	2,340.00	760.91
Unemployment Insurance	304.76	661.00	356.24	2,756.08	3,305.00	548.92
Employee Health/Life Insurance	2,548.11	2,349.00	(199.11)	12,803.98	11,745.00	(1,058.98)
Professional Services	129.70	333.00	203.30	518.80	1,665.00	1,146.20
<b>Total Social Services</b>	<b>15,097.55</b>	<b>22,525.00</b>	<b>7,427.45</b>	<b>88,129.18</b>	<b>112,625.00</b>	<b>24,495.82</b>
<b>Physical Therapy</b>						
Reg. Full-Time Employees	4,320.96	4,506.00	185.04	22,010.56	22,530.00	519.44
Overtime		135.00	135.00	13.96	675.00	661.04
TOPS - Balances	87.47	81.00	(6.47)	1,377.76	405.00	(972.76)
TOPS - FICA	6.69	6.00	(0.69)	105.39	30.00	(75.39)

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

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Social Security - Employer	324.74	342.00	17.26	1,628.18	1,710.00	81.82
IMRF - Employer Cost	383.06	404.00	20.94	1,920.08	2,020.00	99.92
Workers' Compensation Ins.	129.22	138.00	8.78	609.86	690.00	80.14
Unemployment Insurance	253.73	208.00	(47.73)	1,247.98	1,030.00	(217.98)
Employee Health/Life Insurance	1,298.28	1,232.00	(66.28)	6,522.40	6,160.00	(362.40)
Operational Supplies				9.92		(9.92)
Professional Services	21,653.87	31,461.00	9,807.13	160,584.02	157,305.00	(3,279.02)
<b>Total Physical Therapy</b>	<b>28,458.02</b>	<b>38,511.00</b>	<b>10,052.98</b>	<b>196,030.11</b>	<b>192,555.00</b>	<b>(3,475.11)</b>
<b>Occupational Therapy</b>						
Reg. Full-Time Employees	2,150.40	2,469.00	318.60	10,956.80	12,345.00	1,388.20
TOPS - Balances	(480.90)	(36.00)	444.90	188.16	(180.00)	(368.16)
TOPS - FICA	(36.79)	(3.00)	33.79	14.40	(15.00)	(29.40)
Social Security - Employer	163.65	187.00	23.35	829.82	935.00	105.18
IMRF - Employer Cost	193.02	221.00	27.98	978.56	1,105.00	126.44
Workers' Compensation Ins.	64.32	73.00	8.68	303.62	365.00	61.38
Unemployment Insurance	132.54	111.00	(21.54)	634.74	555.00	(79.74)
Employee Health/Life Insurance	649.14	616.00	(33.14)	3,261.20	3,080.00	(181.20)
Professional Services	23,717.10	25,975.00	2,257.90	123,102.19	129,875.00	6,772.81
<b>Total Occupational Therapy</b>	<b>26,552.48</b>	<b>29,613.00</b>	<b>3,060.52</b>	<b>140,269.49</b>	<b>148,065.00</b>	<b>7,795.51</b>
<b>Speech Therapy</b>						
Professional Services	9,820.07	9,529.00	(291.07)	50,870.53	47,645.00	(3,225.53)
<b>Total Speech Therapy</b>	<b>9,820.07</b>	<b>9,529.00</b>	<b>(291.07)</b>	<b>50,870.53</b>	<b>47,645.00</b>	<b>(3,225.53)</b>
<b>Respiratory Therapy</b>						
Professional Services	3,893.65	9,533.00	5,639.35	33,676.40	47,665.00	13,988.60
<b>Total Respiratory Therapy</b>	<b>3,893.65</b>	<b>9,533.00</b>	<b>5,639.35</b>	<b>33,676.40</b>	<b>47,665.00</b>	<b>13,988.60</b>
<b>Total This Department</b>	<b>13,713.72</b>	<b>19,062.00</b>	<b>5,348.28</b>	<b>84,546.93</b>	<b>95,310.00</b>	<b>10,763.07</b>
<b>Food Services</b>						
Reg. Full-Time Employees	26,247.22	52,950.00	26,702.78	129,723.54	264,750.00	135,026.46
Reg. Part-Time Employees	2,834.89	1,512.00	(1,322.89)	14,241.92	7,560.00	(6,681.92)
Overtime	3,932.68	1,655.00	(2,277.68)	18,969.35	8,275.00	(10,694.35)
TOPS - Balances	813.78		(813.78)	4,922.11		(4,922.11)
TOPS - FICA	62.26		(62.26)	376.54		(376.54)
Social Security - Employer	2,499.49	4,234.00	1,734.51	12,282.78	21,170.00	8,887.22
IMRF - Employer Cost	2,982.21	4,994.00	2,011.79	14,493.52	24,970.00	10,476.48
Workers' Compensation Insurance	818.58	1,677.00	858.42	3,974.37	8,385.00	4,410.63
Unemployment Insurance	1,710.92	2,705.00	994.08	8,712.23	13,525.00	4,812.77
Employee Health/Life Insurance	7,794.88	7,579.00	(215.88)	40,431.04	37,895.00	(2,536.04)
Food				(67.59)		67.59
Non-Food Supply	133.73		(133.73)	370.58		(370.58)
Nutritional Supplements	6,512.50	3,219.00	(3,293.50)	32,187.04	16,095.00	(16,092.04)
Equipment < \$2,500	213.10		(213.10)	291.65		(291.65)
Operational Supplies	436.97		(436.97)	511.43		(511.43)
Professional Services	4,110.28	60,955.00	56,844.72	10,337.90	304,775.00	294,437.10
Equipment Rentals	404.95		(404.95)	2,024.75		(2,024.75)
Dues & Licenses				85.00		(85.00)
Conferences & Training	75.00		(75.00)	180.00		(180.00)
Food Service	62,626.33		(62,626.33)	299,065.05		(299,065.05)
<b>Total Food Services</b>	<b>124,209.77</b>	<b>141,480.00</b>	<b>17,270.23</b>	<b>593,113.21</b>	<b>707,400.00</b>	<b>114,286.79</b>
<b>Barber &amp; Beauty</b>						
Reg. Full-Time Employees	4,339.44	4,478.00	138.56	22,110.51	22,390.00	279.49
TOPS - Balances	(380.81)		380.81	770.10		(770.10)



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

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>TOPS - FICA</b>	(29.13)		29.13	58.91		(58.91)
Social Security - Employer	308.88	306.00	(2.88)	1,480.13	1,530.00	49.87
IMRF - Employer Cost	364.33	361.00	(3.33)	1,745.39	1,805.00	59.61
Workers' Compensation Insurance	129.74	133.00	3.26	612.68	665.00	52.32
Unemployment Insurance	248.89	199.00	(49.89)	1,248.19	995.00	(253.19)
Employee Health/Life Insurance	1,298.28	1,121.00	(177.28)	6,522.40	5,605.00	(917.40)
Operational Supplies		92.00	92.00	356.08	460.00	103.92
<b>Total Barber &amp; Beauty</b>	<b>6,279.62</b>	<b>6,690.00</b>	<b>410.38</b>	<b>34,904.39</b>	<b>33,450.00</b>	<b>(1,454.39)</b>
<b>Adult Day Care</b>						
Reg. Full-Time Employees	9,842.75	12,806.00	2,963.25	50,834.51	64,030.00	13,195.49
Temp. Salaries & Wages	580.11		(580.11)	580.11		(580.11)
Overtime	395.05	110.00	(285.05)	1,208.45	550.00	(658.45)
TOPS - Balances	(1,045.95)		1,045.95	(475.14)		475.14
TOPS - FICA	(80.02)		80.02	(36.35)		36.35
Social Security - Employer	783.55	970.00	186.45	3,901.88	4,850.00	948.14
IMRF - Employer Cost	865.22	1,104.00	238.78	4,545.34	5,520.00	974.66
Workers' Compensation Insurance	311.08	388.00	74.92	1,412.28	1,930.00	517.72
Unemployment Insurance	515.57	588.00	72.43	2,866.58	2,940.00	73.44
Employee Health/Life Insurance	2,616.42	3,469.00	852.58	11,795.82	17,345.00	5,549.18
Books, Periodicals & Manuals		15.00	15.00		75.00	75.00
Gasoline & Oil	1,777.24	949.00	(828.24)	4,482.71	4,745.00	262.29
Equipment < \$2,500				420.02		(420.02)
Operational Supplies	174.61	172.00	(2.61)	703.41	860.00	156.59
Field Trips/Activities	16.73	30.00	13.27	33.72	150.00	116.28
Dues & Licenses	5.00	20.00	15.00	364.00	100.00	(264.00)
Conferences & Training	684.45	20.00	(664.45)	684.45	100.00	(584.45)
<b>Total Adult Day Care</b>	<b>17,421.81</b>	<b>20,639.00</b>	<b>3,217.19</b>	<b>83,299.75</b>	<b>103,195.00</b>	<b>19,895.25</b>
<b>Alzheimers and Related Disord</b>						
Reg. Full-Time Employees	23,244.49	30,203.00	6,958.51	158,068.60	151,015.00	(7,053.60)
Reg. Part-Time Employees	1,273.88		(1,273.88)	4,013.66		(4,013.66)
Temp. Salaries & Wages				2,318.44		(2,318.44)
Overtime	6,325.50	15,953.00	9,627.50	46,979.94	79,765.00	32,785.06
TOPS - Balances	(5,377.06)	333.00	5,710.06	(20,695.85)	1,665.00	22,380.85
No Benefit Full-Time Employees	19,682.69	35,160.00	15,477.31	98,787.55	175,800.00	77,012.45
No Benefit Part-Time Employees	17,964.01	25,606.00	7,641.99	101,063.61	128,030.00	26,966.39
TOPS - FICA	(411.34)	25.00	436.34	(1,583.23)	125.00	1,708.23
Social Security - Employer	5,242.01	8,088.00	2,845.99	31,171.22	40,440.00	9,268.78
IMRF - Employer Cost	6,212.25	11,580.00	5,367.75	36,501.41	57,900.00	21,398.59
Workers' Compensation Insurance	1,774.79	3,197.00	1,422.21	10,230.53	15,985.00	5,754.47
Unemployment Insurance	2,269.59	2,876.00	606.41	17,094.13	14,380.00	(2,714.13)
Employee Health/Life Insurance	3,245.70	5,119.00	1,873.30	18,856.30	25,595.00	6,738.70
Operational Supplies		22.00	22.00		110.00	110.00
Professional Services	87.26		(87.26)	436.30		(436.30)
Conferences & Training		20.00	20.00	180.00	100.00	(80.00)
ARD - Contract Nursing	1,880.72	12,500.00	10,619.28	5,183.08	62,500.00	57,316.94
<b>Total Alzheimers and Related Disorders</b>	<b>83,414.49</b>	<b>150,682.00</b>	<b>67,267.51</b>	<b>508,605.67</b>	<b>753,410.00</b>	<b>244,804.33</b>
<b>Total Expenses</b>	<b>1,302,232.59</b>	<b>1,408,142.00</b>	<b>105,909.41</b>	<b>6,388,616.13</b>	<b>7,040,710.00</b>	<b>652,093.87</b>
<b>Net Operating Income</b>	<b>(47,023.31)</b>	<b>(122,497.00)</b>	<b>75,473.69</b>	<b>(345,550.62)</b>	<b>(612,485.00)</b>	<b>266,934.38</b>

**NonOperating Income**

**Local Taxes**

Current-Nursing Home Operating	92,507.83	95,208.00	(2,700.17)	462,539.15	476,040.00	(13,500.85)
<b>Total Local Taxes</b>	<b>92,507.83</b>	<b>95,208.00</b>	<b>(2,700.17)</b>	<b>462,539.15</b>	<b>476,040.00</b>	<b>(13,500.85)</b>

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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
<b>Miscellaneous NI Revenue</b>						
Investment Interest	22.30	25.00	(2.70)	129.37	125.00	4.37
Restricted Donations	194.76	292.00	(97.24)	2,018.90	1,460.00	558.90
Vending Machine Revenue				1,115.71		1,115.71
<b>Total Miscellaneous NI Revenue</b>	<b>217.06</b>	<b>317.00</b>	<b>(99.94)</b>	<b>3,263.98</b>	<b>1,585.00</b>	<b>1,678.98</b>
<b>Total NonOperating Income</b>	<b>92,724.89</b>	<b>95,525.00</b>	<b>(2,800.11)</b>	<b>465,803.13</b>	<b>477,625.00</b>	<b>(11,821.87)</b>
<b>Net Income (Loss)</b>	<b>45,701.58</b>	<b>(26,972.00)</b>	<b>72,673.58</b>	<b>120,252.51</b>	<b>(134,860.00)</b>	<b>255,112.51</b>

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

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Description	06/14	07/14	08/14	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	Total
<b>Operating Income</b>													
Miscellaneous Revenue								3,251	3,389	4,577	(132)	4,775	15,861
Medicare A Revenue								230,873	238,292	181,283	181,985	142,716	974,949
Medicare B Revenue								11,202	17,150	22,318	20,145	30,493	101,307
Medicaid Revenue								656,718	575,389	561,765	885,242	685,939	3,365,052
Private Pay Revenue								323,706	325,907	435,933	20,876	371,154	1,477,575
Adult Day Care Revenue								22,440	20,137	20,818	24,794	20,133	108,321
<b>Total Income</b>								<b>1,247,990</b>	<b>1,180,263</b>	<b>1,226,693</b>	<b>1,132,910</b>	<b>1,255,209</b>	<b>6,043,066</b>
<b>Operating Expenses</b>													
Administration								246,777	257,814	245,222	253,799	256,683	1,260,296
Environmental Services								88,688	84,424	92,131	96,523	94,640	456,408
Laundry								20,198	21,497	13,122	11,341	13,955	80,113
Maintenance								28,382	29,751	23,352	34,998	34,757	151,240
Nursing Services								567,488	480,625	481,315	497,884	564,981	2,592,294
Activities								24,534	24,578	25,463	22,724	22,070	119,369
Social Services								19,936	17,785	17,826	17,485	15,098	88,129
Physical Therapy								42,697	43,769	38,427	42,679	28,458	196,030
Occupational Therapy								30,944	28,793	27,695	26,285	26,552	140,269
Speech Therapy								12,090	8,622	9,712	10,627	9,820	50,871
<b>Respiratory Therapy</b>													
Respiratory Therapy								9,089	7,631	7,288	5,775	3,894	33,676
<b>Total This Department</b>								<b>21,178</b>	<b>16,253</b>	<b>17,000</b>	<b>16,402</b>	<b>13,714</b>	<b>84,547</b>
Food Services								124,717	105,004	123,669	115,513	124,210	593,113
Barber & Beauty								7,398	6,674	7,383	7,170	6,280	34,904
Adult Day Care								20,349	17,191	13,694	14,644	17,422	83,300
Alzheimers and Related Disorders								116,107	91,846	111,896	105,342	83,414	508,606
<b>Total Expenses</b>								<b>1,359,394</b>	<b>1,226,005</b>	<b>1,238,195</b>	<b>1,262,790</b>	<b>1,302,233</b>	<b>6,388,616</b>
<b>Net Operating Income</b>								<b>(111,404)</b>	<b>(45,741)</b>	<b>(11,501)</b>	<b>(129,880)</b>	<b>(47,023)</b>	<b>(345,551)</b>
<b>NonOperating Income</b>													
Local Taxes								92,508	92,508	92,508	92,508	92,508	462,539
Miscellaneous NI Revenue								150	614	883	1,400	217	3,264
<b>Total NonOperating Income</b>								<b>92,658</b>	<b>93,122</b>	<b>93,390</b>	<b>93,908</b>	<b>92,725</b>	<b>465,803</b>
<b>Net Income (Loss)</b>								<b>(18,747)</b>	<b>47,380</b>	<b>81,889</b>	<b>(35,972)</b>	<b>45,702</b>	<b>120,253</b>

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Description	06/14	07/14	08/14	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	Total
<b>Operating Income</b>													
<b>Miscellaneous Revenue</b>													
Lunch Reimbursement								138	171	171	186	162	828
Late Charge, NSF Check Charge								3,081	3,218	(35)	(328)	4,551	10,487
Other Miscellaneous Revenue								32		4,441	10	62	4,546
<b>Total Miscellaneous Revenue</b>								<b>3,251</b>	<b>3,389</b>	<b>4,577</b>	<b>(132)</b>	<b>4,775</b>	<b>15,861</b>
<b>Medicare A Revenue</b>													
Medicare A								103,287	114,169	48,783	74,148	75,194	415,563
ARD - Medicare A									911	13,082			13,992
NH Pt_Care - Medicare Advantage/ H								123,326	122,865	111,079	107,837	67,521	532,428
ARD_Pt Care - Medicare Advantage/								4,060	546	8,359			12,965
<b>Total Medicare A Revenue</b>								<b>230,673</b>	<b>238,292</b>	<b>181,283</b>	<b>181,985</b>	<b>142,716</b>	<b>974,949</b>
<b>Medicare B Revenue</b>													
Medicare B								11,202	17,150	22,318	20,145	30,493	101,307
<b>Total Medicare B Revenue</b>								<b>11,202</b>	<b>17,150</b>	<b>22,318</b>	<b>20,145</b>	<b>30,493</b>	<b>101,307</b>
<b>Medicaid Revenue</b>													
Medicaid Title XIX (IDHFS)								480,894	401,461	378,206	676,699	474,553	2,411,813
ARD - Medicaid Title XIX (IDHFS)								128,240	127,443	147,911	140,001	160,039	703,634
Patient Care-Hospice								25,542	30,178	13,575	51,706	24,390	145,389
ARD Patient Care - Hospice								22,041	16,309	22,073	16,835	26,957	104,216
<b>Total Medicaid Revenue</b>								<b>656,677</b>	<b>575,389</b>	<b>561,765</b>	<b>885,242</b>	<b>685,939</b>	<b>3,365,052</b>
<b>Private Pay Revenue</b>													
VA-Veterans Nursing Home Care								10,545	13,960	13,780	23,280	20,420	81,985
ARD - VA - Veterans Care											660		660
Nursing Home Patient Care - Private								199,919	217,523	348,707	(114,348)	277,005	928,806
Nursing Home Beauty Shop Revenue								3,288	3,302	3,242	3,478	3,071	16,381
Medical Supplies Revenue								6,135	3,131	5,155	3,398	5,156	22,975
Patient Transportation Charges								1,361	992	(151)	1,186	(565)	2,822
ARD Patient Care- Private Pay								102,458	86,999	65,200	103,223	66,087	423,947
<b>Total Private Pay Revenue</b>								<b>323,706</b>	<b>325,907</b>	<b>435,933</b>	<b>20,876</b>	<b>371,154</b>	<b>1,477,575</b>
<b>Adult Day Care Revenue</b>													
VA-Veterans Adult Daycare								9,317	9,071	11,203	14,235	8,134	51,961
IL Department Of Aging-Day Care Gra								10,879	8,324	8,024	9,351	10,983	47,561
Adult Day Care Charges-Private Pay								2,244	2,742	1,590	1,207	1,016	8,799

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Description	06/14	07/14	08/14	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	Total
Total Adult Day Care Revenue								22,440	20,137	20,818	24,794	20,133	108,321
Total Income								1,247,990	1,180,263	1,226,693	1,132,910	1,255,209	6,043,066

## Operating Expenses

## Administration

Reg. Full-Time Employees								31,996	24,637	27,112	25,267	23,610	132,622
Reg. Part-Time Employees													
Temp. Salaries & Wages								1,217	1,069	1,158	1,111	1,233	5,788
Per Diem								225	315	225	225	225	1,215
Overtime								983	233	180	229	109	1,734
TOPS - Balances								(400)	2,705	(402)	1,246	(973)	2,176
Part-Time Employees									1,095	2,186	2,284	1,605	7,170
TOPS - FICA								(31)	207	(31)	95	(74)	166
Social Security - Employer								2,501	1,966	2,233	2,109	1,989	10,798
IMRF - Employer Cost								2,803	2,182	2,521	2,378	2,214	12,097
Workers' Compensation Insurance								687	803	912	858	785	4,046
Unemployment Insurance								2,173	1,343	1,142	670	606	5,933
Employee Health/Life Insurance								3,903	4,579	4,694	3,927	3,927	21,029
Employee Development/Recognition								27	28	380	761	762	1,957
Employee Physicals/Lab								1,228	1,963	2,500	3,884	2,132	11,707
Stationary & Printing								263	56	191	322		833
Books, Periodicals & Manuals								69				155	224
Copier Supplies									391	195	1,172	391	2,148
Postage, UPS, Federal Express								554	388			990	1,932
Equipment < \$2,500								25	49	(4)	45	566	681
Operational Supplies								862	631	860	513	108	2,975
Audit & Accounting Fees								4,055	4,055	4,055	4,055	4,055	20,274
Attorney Fees								105	13,885	2,905	7,446	7,959	32,299
Engineering Fees													
Professional Services								35,783	39,306	38,711	40,975	45,628	200,404
Job Required Travel Expense								99	126	321	107	107	760
Insurance								22,458	22,458	22,458	22,458	22,458	112,288
Property Loss & Liability Claims									79		1	44	124
Computer Services								10,475	5,925	6,898	6,642	6,664	36,605
Telephone Services								1,484	1,231	1,689	1,518	1,506	7,427
Legal Notices, Advertising								2,967	4,083	2,725	4,940	2,318	17,032
Photocopy Services								1,499	1,000	1,000	250	1,000	4,748
Public Relations								101		20	162	68	351
Dues & Licenses								1,738	1,725	1,625	1,625	1,625	8,339
Conferences & Training									1,800	122	207	2,520	4,649
Finance Charges, Bank Fees									1,239				1,239

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Description	06/14	07/14	08/14	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	Total
Cable/Satellite TV Expense								2,235	4,522	2,335	2,335	2,335	13,762
IPA Licensing Fee								45,583	43,011	45,863	45,608	47,410	227,473
Furnishings, Office Equipment													
Depreciation Expense								59,738	59,358	59,070	59,001	58,953	296,120
Bad Debt Expense													
Interest-Tax Anticipation Notes Payabl												2,300	2,300
Interest- Bonds Payable								9,374	9,374	9,374	9,374	9,374	46,871
<b>Total Administration</b>								<b>248,777</b>	<b>257,814</b>	<b>245,222</b>	<b>253,799</b>	<b>256,683</b>	<b>1,260,296</b>
<b>Environmental Services</b>													
Reg. Full-Time Employees								26,487	25,967	32,476	28,903	29,754	143,587
Reg. Part-Time Employees								782	785	814	893	755	4,029
Overtime								2,623			174	48	2,845
TOPS - Balances								1,154	466	(3,290)	329	(2,291)	(3,632)
TOPS- FICA								88	36	(252)	25	(175)	(278)
Social Security - Employer								2,235	1,995	2,489	2,237	2,303	11,259
IMRF - Employer Cost								2,621	2,339	2,948	2,649	2,730	13,286
Workers' Compensation Insurance								544	800	995	891	881	4,112
Unemployment Insurance								2,162	1,392	1,720	1,317	1,444	8,036
Employee Health/Life Insurance								7,819	7,821	7,982	7,170	7,170	37,961
Equipment < \$2,500												1,174	1,174
Operational Supplies								5,930	3,475	2,657	6,515	5,429	24,005
Gas Service								11,802	15,146	15,560	12,821	12,184	67,513
Electric Service								15,385	16,928	20,232	23,817	28,741	103,103
Water Service								2,058	2,767	2,523	2,826	2,859	12,832
Pest Control Service								621	496	496	496	496	2,607
Waste Disposal & Recycling								4,357	2,250	3,043	2,701	2,754	15,105
Equipment Rentals								520	263	258	258	258	1,557
Sewer Service & Tax								1,497	1,500	1,478	1,327	1,500	7,303
<b>Total Environmental Services</b>								<b>88,688</b>	<b>84,424</b>	<b>92,131</b>	<b>96,523</b>	<b>94,640</b>	<b>456,406</b>
<b>Laundry</b>													
Reg. Full-Time Employees								7,039	6,762	7,204	6,163	7,129	34,297
Reg. Part-Time Employees												971	971
Overtime								694		32	218		944
TOPS Balances								486	(131)	(466)	262	542	714
TOPS - FICA								37	(10)	(36)	22	41	55
Social Security - Employer								571	488	519	461	617	2,656
IMRF - Employer Cost								669	572	615	546	736	3,138
Workers' Compensation Insurance								154	202	215	184	231	987
Unemployment Insurance								508	349	375	320	430	1,982
Employee Health/Life Insurance								1,949	2,598	2,001	1,947	1,298	9,794

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Description	06/14	07/14	08/14	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	Total
Laundry Supplies								1,485	2,782	638	106	255	5,266
Equipment < \$2,500												1,102	1,102
Linen & Bedding								6,012	7,886	1,526	573		15,996
Professional Services								594		497	517	(1,608)	
Laundry & Cleaning Service												2,211	2,211
<b>Total Laundry</b>								<b>20,198</b>	<b>21,497</b>	<b>13,122</b>	<b>11,341</b>	<b>13,955</b>	<b>80,113</b>
<b>Maintenance</b>													
Reg. Full-Time Employees								5,265	5,491	5,841	5,944	5,489	28,030
Overtime								103	222	126			451
TOPS - Balances								212	300	469	53	(244)	790
TOPS - FICA								16	23	36	4	(19)	60
Social Security - Employer								390	410	416	411	401	2,028
IMRF - Employer Cost								458	480	493	488	472	2,391
Workers' Compensation Insurance								114	164	175	178	164	795
Unemployment Insurance								354	297	310	297	326	1,584
Employee Health/Life Insurance								677	1,299	1,982	1,947	1,947	7,853
Tools								174		400			574
Ground Supplies									535	353			888
Maintenance Supplies								3,484	4,792	533	856	3,077	12,743
Equipment < \$2,500												903	903
Professional Services									431			862	1,293
Automobile Maintenance								419	311	1,576	884	1,505	4,694
Equipment Maintenance								1,922	5,154	2,630	5,113	2,866	17,686
Equipment Rentals										5			5
Nursing Home Building Repair/Mainte								10,419	8,326	8,007	15,551	17,573	59,875
Parking Lot/Sidewalk Maintenance								3,808	1,516		3,272		8,596
Nursing Home Building Construction/I													
Furnishings, Office Equipment								566				(566)	
<b>Total Maintenance</b>								<b>28,382</b>	<b>29,751</b>	<b>23,352</b>	<b>34,998</b>	<b>34,757</b>	<b>151,240</b>
<b>Nursing Services</b>													
Reg. Full-Time Employees								133,932	137,304	142,595	147,995	151,229	713,056
Reg. Part-Time Employees								5,410	4,570	4,467	4,822	6,936	26,204
Temp. Salaries & Wages								6,962	11,967	14,649	12,463	11,438	57,478
Overtime								53,207	22,289	18,254	21,072	22,639	137,461
TOPS - Balances								(11,385)	1,372	4,937	831	(1,519)	(5,763)
No Benefit Full-Time Employees								64,485	39,368	37,174	44,195	45,562	230,785
No Benefit Part-Time Employees								45,007	38,036	31,683	41,987	45,777	202,489
TOPS - FICA								(871)	105	378	64	(116)	(441)
Social Security - Employer								23,269	19,056	18,728	20,445	21,502	102,999
IMRF - Employer Cost								26,659	21,267	20,904	23,063	24,473	116,366

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Description	06/14	07/14	08/14	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	Total
Workers' Compensation Insurance								5,280	6,914	6,894	7,519	7,497	34,105
Unemployment Insurance								20,120	12,270	12,296	7,858	6,857	59,402
Employee Health/Life Insurance								24,192	22,943	24,113	24,269	23,625	119,142
Books, Periodicals & Manuals								199	550		251	160	1,160
Stocked Drugs								(838)	3,856	1,600	1,485	1,621	7,723
Pharmacy Charges-Public Aid								2,260	1,805	1,914	2,145	2,952	11,075
Oxygen								3,282	2,255	5,858	1,804	1,673	14,871
Incontinence Supplies								10,798	8,852	6,876	7,756	5,457	39,638
Pharmacy Charges - Insurance								10,192	10,078	8,788	9,617	8,141	46,814
Equipment < \$2,500								6,015		443	399	723	7,581
Operational Supplies								16,249	16,769	13,250	13,914	10,715	70,898
Pharmacy Charges-Medicare								10,003	6,350	4,443	3,690	3,117	27,604
Medical/Dental/Mental Health								3,400	3,400	4,600	3,800	3,800	19,000
Professional Services								18,956	19,281	23,511	18,103	18,429	98,279
Laboratory Fees								2,555	2,474	2,303	1,512	1,519	10,363
Equipment Rentals								1,540	1,635	3,421	4,588	4,995	16,179
Dues & Licenses								50					50
Conferences & Training								600	1,375	2,213		590	4,778
Contract Nursing Services								85,719	63,822	62,063	71,905	134,790	418,300
Medicare Medical Services								240	860	2,862	335	400	4,697
<b>Total Nursing Services</b>								<b>567,488</b>	<b>480,625</b>	<b>481,315</b>	<b>497,884</b>	<b>564,981</b>	<b>2,592,294</b>
<b>Activities</b>													
Reg. Full-Time Employees								14,828	13,416	14,791	13,942	15,991	72,966
Overtime								4	321	644	483	185	1,615
TOPS - Balances								307	1,169	130	318	(1,495)	428
Part Time Non Benefit								628	736	753			2,117
TOPS - FICA								23	89	10	24	(114)	33
Social Security - Employer								1,130	1,067	1,195	1,070	1,219	5,680
IMRF - Employer Cost								1,325	1,251	1,415	1,269	1,429	6,689
Workers' Compensation Insurance								309	423	465	417	478	2,092
Unemployment Insurance								969	774	878	722	684	4,025
Employee Health/Life Insurance								4,537	4,537	4,637	3,885	2,589	20,183
Operational Supplies								346	666	547	486	975	3,022
Professional Services								130	130		130	130	519
<b>Total Activities</b>								<b>24,534</b>	<b>24,578</b>	<b>25,463</b>	<b>22,724</b>	<b>22,070</b>	<b>119,369</b>
<b>Social Services</b>													
Reg. Full-Time Employees								12,751	11,096	11,313	11,374	10,852	57,386
Overtime								279	286	53	51	201	870
TOPS - Balances								891	917	995	700	(1,009)	2,494
TOPS - FICA								68	70	76	54	(77)	191

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Description	06/14	07/14	08/14	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	Total
Social Security - Employer								979	853	850	855	837	4,373
IMRF - Employer Cost								1,148	1,000	1,008	1,014	987	5,157
Workers' Compensation Insurance								245	332	338	340	325	1,579
Unemployment Insurance								896	551	585	420	305	2,756
Employee Health/Life Insurance								2,550	2,550	2,608	2,548	2,548	12,804
Professional Services								130	130		130	130	519
<b>Total Social Services</b>								<b>19,936</b>	<b>17,785</b>	<b>17,826</b>	<b>17,485</b>	<b>15,098</b>	<b>88,129</b>
<b>Physical Therapy</b>													
Reg. Full-Time Employees								4,524	4,112	4,527	4,527	4,321	22,011
Overtime								4	10				14
TOPS - Balances								322	567	157	245	87	1,378
TOPS - FICA								25	43	12	19	7	105
Social Security - Employer								334	303	333	333	325	1,628
IMRF - Employer Cost								392	356	395	395	383	1,920
Workers' Compensation Ins.								87	123	135	135	129	610
Unemployment Insurance								318	213	236	228	254	1,248
Employee Health/Life Insurance								1,299	1,299	1,328	1,298	1,298	6,522
Operational Supplies										10			10
Professional Services								35,392	36,743	31,295	35,500	21,654	160,584
<b>Total Physical Therapy</b>								<b>42,697</b>	<b>43,769</b>	<b>38,427</b>	<b>42,679</b>	<b>28,458</b>	<b>196,030</b>
<b>Occupational Therapy</b>													
Reg. Full-Time Employees								2,253	2,048	2,253	2,253	2,150	10,957
TOPS - Balances								134	201	201	134	(481)	188
TOPS - FICA								10	15	15	10	(37)	14
Social Security - Employer								171	155	170	170	164	830
IMRF - Employer Cost								200	182	202	202	193	979
Workers' Compensation Ins.								43	61	67	67	64	304
Unemployment Insurance								160	108	119	115	133	635
Employee Health/Life Insurance								650	650	664	649	649	3,261
Professional Services								27,323	25,374	24,003	22,684	23,717	123,102
<b>Total Occupational Therapy</b>								<b>30,944</b>	<b>28,793</b>	<b>27,695</b>	<b>26,285</b>	<b>26,552</b>	<b>140,269</b>
<b>Speech Therapy</b>													
Professional Services								12,090	8,622	9,712	10,627	9,820	50,871
<b>Total Speech Therapy</b>								<b>12,090</b>	<b>8,622</b>	<b>9,712</b>	<b>10,627</b>	<b>9,820</b>	<b>50,871</b>
<b>Respiratory Therapy</b>													
Professional Services								9,089	7,631	7,288	5,775	3,894	33,676
<b>Total Respiratory Therapy</b>								<b>9,089</b>	<b>7,631</b>	<b>7,288</b>	<b>5,775</b>	<b>3,894</b>	<b>33,676</b>

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Description	06/14	07/14	08/14	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	Total
<b>Total This Department</b>								21,178	16,253	17,000	16,402	13,714	84,547
<b>Food Services</b>													
Reg. Full-Time Employees								26,795	24,749	26,748	25,185	26,247	129,724
Reg. Part-Time Employees								4,994	2,535	2,263	1,615	2,835	14,242
Overtime								5,718	3,041	2,902	3,376	3,933	18,969
TOPS - Balances								1,632	(1,189)	2,409	1,257	814	4,922
TOPS - FICA								125	(91)	184	96	62	377
Social Security - Employer								2,830	2,283	2,397	2,273	2,499	12,283
IMRF - Employer Cost								3,308	2,677	2,841	2,686	2,982	14,494
Workers' Compensation Insurance								671	816	867	801	818	3,974
Unemployment Insurance								2,343	1,474	1,627	1,557	1,711	8,712
Employee Health/Life Insurance								8,414	8,444	7,983	7,795	7,795	40,431
Food								(68)					(68)
Non-Food Supply											237	134	371
Nutritional Supplements								5,860	4,643	9,206	5,967	6,513	32,187
Equipment < \$2,500								134			(55)	213	292
Operational Supplies								(12)		953	(866)	437	511
Professional Services										2,633	3,595	4,110	10,338
Equipment Rentals								405	405	405	405	405	2,025
Dues & Licenses										85			85
Conferences & Training								30	15	45	15	75	180
Food Service								61,538	55,203	60,121	59,576	62,626	299,065
<b>Total Food Services</b>								124,717	105,004	123,669	115,513	124,210	593,113
<b>Barber &amp; Beauty</b>													
Reg. Full-Time Employees								4,546	4,133	4,546	4,546	4,339	22,111
TOPS - Balances								296	293	276	286	(381)	770
TOPS - FICA								23	22	21	22	(29)	59
Social Security - Employer								303	271	298	298	309	1,480
IMRF - Employer Cost								355	318	354	354	364	1,745
Workers' Compensation Insurance								87	124	136	136	130	613
Unemployment Insurance								319	214	237	229	249	1,248
Employee Health/Life Insurance								1,299	1,299	1,328	1,298	1,298	6,522
Operational Supplies								169		187			356
<b>Total Barber &amp; Beauty</b>								7,398	6,674	7,383	7,170	6,280	34,904
<b>Adult Day Care</b>													
Reg. Full-Time Employees								11,949	10,091	9,834	9,117	9,843	50,835
Temp. Salaries & Wages												560	560
Overtime								473	111	104	123	395	1,206
TOPS - Balances								974	250	(852)	199	(1,046)	(475)

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

05/31/15

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Description	06/14	07/14	08/14	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	Total
TOPS - FICA								75	19	(65)	15	(80)	(36)
Social Security - Employer								934	753	737	694	784	3,902
IMRF - Employer Cost								1,095	882	873	829	865	4,545
Workers' Compensation Insurance								233	302	294	273	311	1,412
Unemployment Insurance								853	507	521	470	516	2,867
Employee Health/Life Insurance								2,568	2,568	2,076	1,967	2,616	11,796
Gasoline & Oil								1,056	912		737	1,777	4,483
Equipment < \$2,500									420				420
Operational Supplies								139	17	171	202	175	703
Professional Services													
Field Trips/Activities											17	17	34
Dues & Licenses									359			5	364
Conferences & Training												684	684
Furnishings, Office Equipment													
<b>Total Adult Day Care</b>								<b>20,349</b>	<b>17,191</b>	<b>13,694</b>	<b>14,644</b>	<b>17,422</b>	<b>83,300</b>
<b>Alzheimers and Related Disord</b>													
Reg. Full-Time Employees								29,274	28,334	36,710	40,506	23,244	158,069
Reg. Part-Time Employees										1,453	1,287	1,274	4,014
Temp. Salaries & Wages										2,318			2,318
Overtime								17,748	8,294	9,083	5,529	6,326	46,980
TOPS - Balances								2,043	(698)	(16,384)	(280)	(5,377)	(20,698)
No Benefit Full-Time Employees								21,693	17,658	21,096	18,659	19,683	98,788
No Benefit Part-Time Employees								18,679	18,762	30,450	17,209	17,964	101,064
TOPS - FICA								156	(53)	(1,253)	(21)	(411)	(1,583)
Social Security - Employer								6,611	5,364	7,613	6,341	5,242	31,171
IMRF - Employer Cost								7,752	6,289	8,769	7,479	6,212	36,501
Workers' Compensation Insurance								1,506	1,876	2,752	2,322	1,775	10,231
Unemployment Insurance								5,737	3,528	3,201	2,359	2,270	17,094
Employee Health/Life Insurance								3,867	3,867	4,012	3,865	3,246	18,856
Professional Services								87	87	87	87	87	436
Conferences & Training									180				180
ARD - Contract Nursing								955	358	1,990		1,881	5,183
<b>Total Alzheimers and Related Disorde</b>								<b>116,107</b>	<b>91,846</b>	<b>111,896</b>	<b>105,342</b>	<b>83,414</b>	<b>508,606</b>
<b>Total Expenses</b>								<b>1,359,394</b>	<b>1,226,005</b>	<b>1,238,195</b>	<b>1,262,790</b>	<b>1,302,233</b>	<b>6,388,616</b>
<b>Net Operating Income</b>								<b>(111,404)</b>	<b>(45,741)</b>	<b>(11,501)</b>	<b>(129,880)</b>	<b>(47,023)</b>	<b>(345,551)</b>
<b>NonOperating Income</b>													
<b>Local Taxes</b>													
Current-Nursing Home Operating								92,508	92,508	92,508	92,508	92,508	462,539
<b>Total Local Taxes</b>								<b>92,508</b>	<b>92,508</b>	<b>92,508</b>	<b>92,508</b>	<b>92,508</b>	<b>462,539</b>

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Champaign County Nursing Home  
Historical Statement of Operations

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Description	06/14	07/14	08/14	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	Total
<b>Miscellaneous NI Revenue</b>													
Investment Interest									50	22	35	22	129
Restricted Donations								150	564	860	250	195	2,019
Vending Machine Revenue											1,116		1,116
<b>Total Miscellaneous NI Revenue</b>								150	614	883	1,400	217	3,264
<b>Total NonOperating Income</b>								92,658	93,122	93,390	93,908	92,725	465,803
<b>Net Income (Loss)</b>								(18,747)	47,380	81,889	(35,972)	45,702	120,253

## Champaign County Nursing Home

05/31/15

## Balance Sheet

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## ASSETS

## Current Assets

## Cash

Cash	\$354,700.94
Petty Cash	\$300.00
Total Cash	\$355,000.94

## Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$1,659,765.09
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$734,458.71
Total Rec., Net of Uncollectible Amounts	\$2,394,223.80

## Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$186,529.24
Allowance for Uncollectible Accts-Private Pay	(\$112,493.75)
Allowance for Uncollectible Accts-Patient Care P	(\$135,318.86)
Allowance for Uncollectible Accts-Patient Care H	\$0.00
Total Rec., Net of Uncollectible Amounts	(\$61,283.37)

## Accrued Interest

Property Tax Revenue Receivable	\$228,682.76
Total Accrued Interest	\$228,682.76

## Intergvt. Rec., Net of Uncollectibl

Due From Collector Funds	\$589.16
Due from Other Governmental Units	\$1,140,768.81
Due from IL Public Aid	\$1,362,314.54
Due from IL Department of Aging-Title XX	\$66,330.27
Due from US Treasury-Medicare	\$215,481.00
Due From VA-Adult Daycare	\$33,618.00
Due From VA-Nursing Home Care	\$81,161.23
Allowance for Uncollectible Accts-IPA	\$0.00
Allow For Uncollectible Accts-IL Dept Of Aging	\$0.00
Allowance for Uncollectible Accts-Medicare	(\$24,961.61)
Allowance For Uncollectible Accts-VA Adult Day C	\$0.00
Allowance for Uncollectible Accts-VA Veterans Nu	\$0.00
Total Intergvt. Rec., Net of Uncollectibl	\$2,875,301.40

## Prepaid Expenses

Prepaid Expenses	\$111,807.35
Stores Inventory	\$5,764.53
Total Prepaid Expenses	\$117,571.88

## Long-Term Investments

Patient Trust Cash, Invested	\$29,289.06
Total Long-Term Investments	\$29,289.06
Total Current Assets	\$5,938,786.47

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Champaign County Nursing Home  
Balance Sheet

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05/31/15

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**Fixed Assets**

Nursing Home Buildings	\$23,291,270.81
Improvements not Buildings	\$485,166.52
Equipment, Furniture & Autos	\$1,469,864.47
Construction in Progress	\$8,432.09
Accumulated Depreciation-Land Improvements	(\$302,692.99)
Accumulated Depreciation-Equipment, Furniture, &	(\$1,053,310.96)
Accumulated Depreciation-Buildings	(\$4,853,368.04)
<b>Total Fixed Assets</b>	<b>\$19,045,361.70</b>
<b>Total ASSETS</b>	<b>\$24,984,148.17</b>



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

A/R Refunds	\$0.60
Accounts Payable	\$2,105,949.25
Salaries & Wages Payable	\$127,859.06
Interest Payable - Bonds	\$46,870.85
Due To Accounts Payable Fund	(\$216.40)
Tax Anticipation Notes Payable	\$737,743.56
Notes Payable	\$438,053.10
<b>Total Current Liabilities</b>	<b>\$3,456,260.02</b>

**Non-Current Liabilities**

Nursing Home Patient Trust Fund	\$29,289.06
Bonds Payable	\$2,700,000.00
Accrued Compensated Absences	\$333,957.38
<b>Total Non-Current Liabilities</b>	<b>\$3,063,246.44</b>
<b>Total Current Liabilities</b>	<b>\$6,519,506.46</b>

**Equity**

Revenues	\$0.00
Retained Earnings-Unreserved	\$18,344,389.21
Year To Date Earnings	\$0.00
Contributed Capital	\$0.00
Year To Date Earnings	\$120,252.50
<b>Total Equity</b>	<b>\$18,464,641.71</b>
<b>Total LIABILITIES &amp; EQUITY</b>	<b>\$24,984,148.17</b>

**Champaign County Nursing Home  
Statement of Cash Flows (Indirect Method)  
5 Months  
December 31, 2014 through May 31, 2015**

**CASH FLOW FROM OPERATING ACTIVITIES:**

Net Income (Loss) - YTD	\$ 120,253
Depreciation Expense	296,120
(Incr.)/Decr. in Accounts Receivable	(422,639)
(Incr.)/Decr. in Prepaid Expenses	(101,540)
(Incr.)/Decr. in Inventory	5,974
(Incr.)/Decr. in Patient Trust	(8,539)
Incr./(Decr.) in Accounts Payable	364,571
Incr./(Decr.) in Salaries and Wages Payable	(68,362)
Incr./(Decr.) in Interest Payable	46,871
Incr./(Decr.) in Accrued Com. Absences	(25,724)
Incr./(Decr.) in Other Liabilities	<u>8,624</u>
<b>Net Cash Provided by Operating Activities</b>	<b>215,609</b>

**CASH FLOW FROM INVESTING ACTIVITIES:**

Purchase of Equipment	(21,199)
Improvements / (CIP)	<u>(15,917)</u>
<b>Net Cash Provided by Investing Activities</b>	<b>(37,116)</b>

**CASH FLOW FROM FINANCING ACTIVITIES:**

Increase in Tax Anticipation Note	(233,376)
Notes Payable - Medicaid	-
(Decrease) Due to General Corp. Fund	-
(Decrease) in Bonds Payable	-
Increase in Equity Adjustment	<u>(294,426)</u>
<b>Net Cash Provided by Financing Activities</b>	<b>(527,802)</b>

<b>Total Cash Flow</b>	<b>(349,309)</b>
<b>Beginning Cash Flow - 12/31/2014</b>	<b><u>704,310</u></b>
<b>ENDING CASH - 5/31/2015</b>	<b><u><u>\$ 355,001</u></u></b>

**Champaign County Nursing Home**  
**Monthly Statements of Cash Flow (Indirect Method)**  
**December 31, 2014 through May 31, 2015**

	<u>Dec. '14</u>	<u>Jan. '15</u>	<u>Feb. '15</u>	<u>Mar. '15</u>	<u>Apr. '15</u>	<u>May '15</u>
<b><u>CASH FLOW FROM OPERATING ACTIVITIES:</u></b>						
Net Income (Loss) - Monthly	\$ (241,314)	\$ (18,747)	\$ 47,380	\$ 81,889	\$ (35,972)	\$ 45,702
Depreciation Expense	59,738	59,738	59,358	59,070	59,001	58,953
(Incr.)/Decr. in Accounts Receivable	296,994	(282,323)	(228,240)	152,834	(276,439)	211,528
(Incr.)/Decr. in Prepaid Expenses	(12,170)	(90,787)	(7,396)	926	927	(5,210)
(Incr.)/Decr. in Inventory	-	-	-	5,974	-	-
(Incr.)/Decr. in Patient Trust	(556)	(1,657)	(838)	(711)	(4,084)	(1,249)
Incr./(Decr.) in Accounts Payable	(346,889)	76,876	(78,180)	20,288	171,349	174,238
Incr./(Decr.) in Salaries and Wages Payable	55,588	69,358	(37,808)	48,230	30,215	(178,355)
Incr./(Decr.) in Interest Payable	(61,331)	9,373	9,374	9,375	9,374	9,374
Incr./(Decr.) in Accrued Com. Absences	(2,463)	(3,589)	(1,043)	(12,725)	6,029	(14,396)
Incr./(Decr.) in Other Liabilities	556	1,657	1,055	579	4,084	1,249
Net Cash Provided (Used) by Operating Activities	<u>(251,847)</u>	<u>(180,101)</u>	<u>(236,338)</u>	<u>365,729</u>	<u>(35,516)</u>	<u>301,834</u>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES:</u></b>						
Purchase of Equipment	(8,915)	-	(13,966)	(2,854)	(4,378)	-
Improvements / (CIP)	-	-	-	(10,173)	-	(5,744)
Net Cash Provided (Used) by Investing Activities	<u>(8,915)</u>	<u>-</u>	<u>(13,966)</u>	<u>(13,027)</u>	<u>(4,378)</u>	<u>(5,744)</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES:</u></b>						
Incr./(Decr.) in Tax Anticipation Note	971,120	-	-	-	-	(233,377)
Incr./(Decr.) Notes Payable - Medicaid	-	-	-	-	-	-
Incr./(Decr.) in Due to General Corp. Fund	-	-	-	-	-	-
Incr./(Decr.) in Bonds Payable	(185,000)	-	-	-	-	-
Incr./(Decr.) in Equity Adjustment	-	(194,168)	249,136	(349,393)	-	-
Net Cash Provided (Used) by Financing Activities	<u>786,120</u>	<u>(194,168)</u>	<u>249,136</u>	<u>(349,393)</u>	<u>-</u>	<u>(233,377)</u>
Total Cash Flow	525,358	(374,269)	(1,168)	3,309	(39,894)	62,713
Beginning Cash Balance (Prior Month's)	178,952	704,310	330,041	328,873	332,182	292,288
<b>MONTH ENDING CASH BALANCE</b>	<b><u>\$ 704,310</u></b>	<b><u>\$ 330,041</u></b>	<b><u>\$ 328,873</u></b>	<b><u>\$ 332,182</u></b>	<b><u>\$ 292,288</u></b>	<b><u>\$ 355,001</u></b>

**Champaign County Nursing Home  
December 31, 2014 through May 31, 2015**

**Key Balance Sheet Items Charted Below:**

	<u>Dec. '14</u>	<u>Jan. '15</u>	<u>Feb. '15</u>	<u>Mar. '15</u>	<u>Apr. '15</u>	<u>May '15</u>
Cash	704,310	330,041	328,874	332,182	292,288	355,001
A/R	5,014,284	5,296,609	5,524,848	5,372,014	5,648,453	5,436,925
A/P	1,741,378	1,818,254	1,740,074	1,760,362	1,931,711	2,105,949

