

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, October 5, 2015 – 6:00pm

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

CHAIR: Catherine Emanuel
DIRECTORS: Jack Anderson, Sam Banks, Lorraine Cowart, Don Lyn, Mary Hodson, Robert Palinkas

<u>ITEM</u>	<u>Page #</u>
I. <u>CALL TO ORDER</u>	
II. <u>ROLL CALL</u>	
III. <u>APPROVAL OF AGENDA</u>	
IV. <u>APPROVAL OF MINUTES</u> September 14, 2015 - Open Session September 14, 2015 - Closed Session	1 - 7 To be distributed
V. <u>PUBLIC PARTICIPATION</u>	
VI. <u>COMMUNICATIONS</u>	
VII. <u>MANAGEMENT REPORT</u> a. Monthly Financial/Management Report b. Strategic Objective Metrics 1. CNA & Dietary Staffing 2. Quality of Care 3. Outpatient Therapy 4. Food Service Improvement 5. Contract Management	8 - 41 42 - 69
VIII. <u>CHAIR'S REPORT</u>	
IX. <u>OTHER BUSINESS</u>	
X. <u>NEXT MEETING DATE & TIME</u> November 9, 2015	
XVI. <u>ADJOURNMENT</u>	

**Board of Directors
Champaign County Nursing Home (CCNH) –Minutes
Urbana, Illinois
September 14, 2015**

Directors Present: Emanuel, Anderson, Banks, Hodson, Lynn, Palinkas

Directors Absent/Excused: Cowart

Also Present: Busey, Gima, Noffke, Nolan

1. Call to Order

In Chair Emanuel's absence, the meeting was called to order at 6:00 pm by Vice Chair Palinkas.

2. Roll Call

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

3. Approval of Agenda

Agenda was approved as distributed (motion by Anderson, second by Banks, unanimous).

4. Approval of Minutes

The open session minutes of August 10, 2015 were approved as submitted (motion by Anderson, second by Banks, unanimous).

5. Public Participation

Pattsi Petrie thanked the Board of Directors for the 5-year financial projections. Ms. Petrie asked the board a series of questions to consider in their discussion of the 5-year financial projection. The questions pertained to clarifications in regards to projected capital expenses, projected revenues for non-collectable accounts receivable and staffing costs. Ms. Petrie additionally relayed a message from the Public Health Board of Directors meeting, encouraging the nursing home to test staff members for Mumps.

6. Communications

None

7. Approval of Contract with GHR for Lint Remediation Project

Mr. Brenner introduced Jim Gleeson from GHR Engineers and Associates, Inc. and reported that GHR's remediation is the best solution to the current dryer exhaust problem.

Mr. Gleeson reported that the lint remediation project will be completed by purchasing and installing a custom built piece of equipment that will extract lint out of the dryer vents. The equipment will be installed in the courtyard to the west of the chapel and will act as a type of vacuum to extract lint before it is exhausted into the intake of the nursing home's boilers. Also included in the project is a compressed air system to prevent lint build up along with the installation of sprinklers that are specifically designed to extinguish fires inside the dryer drums. The project is expected to take 6 months to complete from start to finish.

Mr. Palinkas asked if the exhaust from the newly installed system will be completely lint free without having to move any currently installed equipment. Mr. Gleeson confirmed. Mr. Palinkas asked for the total cost of the project. Mr. Gleeson noted that proposed fee distributed to the board includes the amount of \$24,950 for all planning and bidding, and an additional \$6,600 is included for reimbursable expenses.

Mr. Gima thanked Mr. Brenner and Mr. Gleeson for their efforts in coordinating a cost effective solution to the nursing home's dry exhaust and lint problems. Mr. Brenner noted that an additional architectural firm will be hired to redesign a door that will need to be replaced during the project.

Mr. Lynn asked if an intermediate solution is in place while the project will take 6 months to complete. Mr. Gleeson noted that routine cleanings by staff members will be required as an intermediate solution. Mr. Brenner noted that 3 boilers are now utilizing the mechanical room as an air intake source to avoid additional lint build up. Mr. Brenner anticipates that the project will be completed over the upcoming winter with boiler replacements occurring during the following summer. Mr. Lynn asked if the boilers can be cleaned instead of replaced. Mr. Gleeson noted that the boilers have been cleaned, but need to be replaced due to their deteriorating condition and the inability to fully clean the units. Mr. Lynn asked why it took as long as it has to discover the lint and boiler problems. Mr. Gleeson noted that staff members were unaware of the problems until the boilers were plugged solid with lint.

MOTION by Anderson to approve the contract with GHR for Lint Remediation Project; second by Lynn. Upon vote, **MOTION CARRIED.**

8. Quarterly Compliance Officer Program Update – Josh Drake

Mr. Drake reported that annual compliance training with all staff members was completed during the last quarter. Topics included HIPAA, false claims, residents' rights, kickbacks, and confidentiality. All new hires are up-to-date with compliance training. September's monthly compliance topic includes training on good documentation techniques, and in-service trainings continue to be completed on a monthly basis.

Mr. Banks asked how compliance trainings are completed across multiple shifts at the nursing home. Mr. Drake explained that training times are scheduled throughout the day to ensure all staff members, regardless of which shift they work, receive trainings and education. Mr. Banks asked if training is mandatory. Mr. Drake confirmed. Mr. Banks asked if compliance topics include signatures from doctors on required paperwork. Mr. Drake confirmed and noted that he is working with nursing home doctors to provide training on this topic.

9. 2016 Budget and 5-Year Financial Projection

2016 Budget

Mr. Palinkas asked Mr. Gima to facilitate answers to the questions Ms. Petrie raised during the public participation portion of the meeting.

Mr. Gima reported that projections for the FY2016 budget were based upon an assumed census of 206 residents. The FY2016 budget includes 21 Medicare residents, 112 Medicaid residents, 71 private pay residents and 2 veteran residents.

Chair Emanuel entered the meeting at 6:24 p.m.

The increase in the projected number of Medicare residents reflects the nursing home's newly constructed Medicare unit.

Mr. Banks asked for clarification in regards to the projected number of hospice residents in FY2016. Mr. Gima explained noted that the number of hospice residents is included in the projected Medicaid data.

Mr. Gima provided the board with updated data for the payer mix projections for FY2016. The FY2016 budget includes a payer mix of 10.2% Medicare, 54.4% Medicaid and 35.4% private pay. Private pay rates have increased by 1% and Mr. Gima assumed a 5% Medicaid rate cut. Medicare and adult day care rates will not change.

Mr. Gima reported that all union and non-union wages reflect a 2% increase. Nursing wages reflect staffing based on 12.5 open CNA positions. Contract nursing expenses are expected to decline and food service expenses will not change.

Capital expenses for FY2016 include a dryer lint remediation system, boiler replacements and computer replacements. Mr. Gima noted that capital expense projections are based on the input received from Mr. Gleeson and Mr. Brenner. Net cash flow for FY2016 is projected at \$9,295.

Mr. Anderson asked how much bad debt the nursing home has incurred and how much revenue is anticipated to be collected from outstanding payments. Mr. Gima noted that the amount of bad debt is unclear at this time and he is unsure if it was included in the FY2016 budget. Mr. Anderson asked Mr. Gima to include all bad debts in the 5-year financial projection when it is presented to the full County Board on September 17th. Mr. Gima agreed, and he noted that the hiring of a new business officer manager has slowed office operations due to this transition. Mr. Anderson expressed concern about the amount of bad debt that may not be included in the financial projection and asked for a rough estimate of what the amount may total. Mr. Gima noted that FY2014 included between \$200,000 and \$300,000 of bad debt and estimates FY2015 to be around the same amount. Mr. Lynn asked what can be done to increase collections on outstanding payments owed to the nursing home. Mr. Gima noted that liens have been filed on properties and involuntary discharges can be utilized if payments are not received. Mr. Palinkas noted that individuals who do not qualify for Medicaid and are unable to make payments to the nursing home may have the financial capability to make payments or transfer assets to the nursing home as a form of payments. Mr. Gima explained that the nursing home utilizes an outside attorney to recover assets as forms of payments.

Mr. Anderson noted that the FY2016 budget does not reflect realistic projections if the amount of bad debt incurred by the nursing home is not included. Ms. Emanuel and Mr. Lynn confirmed. Ms. Busey noted that the 5-year financial projection will need updating once the amount of bad debt has been updated in the FY2016 budget.

In response to Ms. Petrie's question regarding the number of unfilled positions at the nursing home, Mr. Gima explained that CNA positions are the largest portion of unfilled positions. Budget projections were based on the assumption of full staffing; however, the budget was revised once it was determined that operating at full staff was not realistic. Mr. Lynn asked for the average of unfilled positions over the last 5 years. Mr. Gima noted that he would need to research this information and provide it to the board at a later date. CNA positions were determined to be the hardest position to fill at the nursing home and the budget was changed based on this assumption. Mr. Lynn and Mr. Palinkas noted that although CNA positions are often the largest unfilled positions at the nursing home, the budget needs to include overall averages for all unfilled positions at the nursing home to ensure realistic projections for the FY2016 budget. Ms. Busey noted that overstating expenditures will result in savings at the end of the year if revenues are accurately projected, and it also gives the nursing home the ability to operate at full staffing levels if necessary.

5-year Financial Projection

Mr. Gima reported that assumptions for the 5-year projection include a constant census at 206 residents, a Medicare census that increases by one resident per year and Medicaid census that decreases by one per year. Five scenarios were created to run the financial projection. Four scenarios change the number of Medicaid and private pay residents and the fifth scenario reduces the overall census.

Mr. Banks asked for more information to be provided about the decrease in one private pay resident per year. Mr. Gima noted that decreases were made to the number of private pay residents in order to keep the overall census unchanged.

Mr. Gima provided the board with updated payer mix projections for the 5-year financial projection. Revenue assumptions include Medicare rates increasing by 1% each year, unchanged Medicaid rates, private pay rates increasing by 3% each year and veterans' rates increasing by 0.5% each year. Expenditure assumptions include increasing wages by 2% each year, reducing agency expenses by 10% each year, increasing health insurance expenses by 12% each year, unchanged IMRF rates, increasing utility rates by 5% each year, increasing non-labor expenses by 1% each year and decreasing projected capital expenses.

Mr. Anderson asked for clarification in regards to the provided capital expenses information. Ms. Busey noted that the projections include projects that are expected to be completed within each year.

Mr. Gima reported that the five projected scenarios include increasing the number of Medicaid residents and reducing the private pay census by the same number of residents, decreasing the Medicaid census and increasing private pay, and reducing the overall census by reducing both Medicaid and private pay residents.

Mr. Anderson noted that expenses in each scenario remain unchanged and asked for clarification. Mr. Gima informed the board that the wrong financial statements were included in the distributed agenda and corrections will need to be made. Mr. Lynn noted that the included projections are unrealistic without the correct financial statements.

Mr. Gima presented the board with census information for other facilities in the Champaign County marketplace. He noted that Champaign County Nursing Home remains the largest provider of Medicaid services in the current marketplace. Additionally, Champaign County Nursing Home remains the only facility in the current marketplace that has an increasing and stable census while other facilities are experiencing census reductions and the addition of more Medicaid payers.

Mr. Palinkas asked if there are too many nursing home beds in the county to remain competitive within the current marketplace. Mr. Gima noted that the number of beds available in the marketplace is oversaturated.

Mr. Anderson asked how the payer mix will change within the next 10 years. Mr. Emanuel noted that the number of private pay residents is anticipated to decrease because the nursing home provides more clinical services rather than specialized medical services that other area homes provide. Ms. Hodson commented that improving the nursing home's Medicare survey scores will increase the number of people looking to utilize the nursing home's services. Mr. Palinkas agreed. Ms. Emanuel noted that Champaign County Nursing Home remains the highest rated quality score in the area.

Ms. Emanuel asked Mr. Gima to provide the board with a corrected FY2016 budget and a corrected 5-year financial projection.

10. Management Report

a. Monthly Financial/Management Report

Mr. Gima reported that net income from the month of June totaled \$19,020 and cash flow from operations totaled \$77,973. The July ending cash balance reflects payments being received from Health Alliance and Molina. Medicaid payments from July services were received, but the future timing of Medicaid payments from the state is still unknown.

Mr. Gima noted that a new dietary director has been hired and food service satisfaction scores along with meal delivery times have improved. A regional director and chef for Healthcare Services Group continue to make weekly visits to the nursing home to ensure the quality and timeliness of all meals. Mr. Palinkas asked for an update in regards to weekend shifts for food service workers. Ms. Noffke noted that improvements continue to be seen with the addition of new staff members from Healthcare Services Group.

11. Chair's Report

a. Strategic Planning Next Steps

Ms. Emanuel provided the board with a handout concerning the strategic direction of the nursing home in regards to placing a referendum on the County ballot which calls into question the mission, vision and future of the nursing home. The board has the responsibility to conduct a thorough assessment of both the internal and external situations surrounding the nursing home before making a recommendation.

Ms. Emanuel detailed to the board the necessary steps that should be taken to assess the market need for the nursing home and need for nursing home services within the marketplace; to gain input for the key stakeholders in the nursing home including health care providers, case managers, skilled nurses, residents and families as well as board members; to assess the internal trends of the nursing home in regards to volume, financial, quality and capital needs trends; to establish answers for the key issues the nursing home currently faces. Ms. Emanuel recommended this process be completed by the end of February 2016.

Mr. Gima commented that external factors in the marketplace are critical for analysis. Ms. Busey noted that a recommendation made in February 2016 would allow the board to place a question on the November 2016 ballot.

Mr. Anderson asked who will complete the analysis and the associated workload and recommended that an industry expert complete an overview of the board's strategic plan once it's completed to determine where improvements can be made. Ms. Hodson noted that the management company should be able to complete this task. Mr. Anderson explained that would like an outside agency to complete the overview to eliminate internal bias and remain neutral. Mr. Banks agreed with Mr. Anderson's recommendation. Ms. Busey noted that resources may not be available in the budget to complete an outside and a report will need to be compiled to address exactly what the outside agency is expected to review.

Mr. Anderson clarified that he recommends an outside agency conduct an objective review of the nursing home board's strategic planning goals in order to determine if the board is headed in the correct strategic direction. Mr. Palinkas commented that an outside agency conducting a review will be costly and they may not provide the board with the information

and support they seek. Mr. Gima recommended that the board draft a strategic plan and have an outside agency review the plan they have developed. Mr. Anderson confirmed Mr. Gima's recommendation.

Ms. Hodson asked what Mr. Anderson would like assessed by an outside agency. Mr. Anderson explained that he like an outside agency to either confirm or deny the ultimate recommendation that the board will make after completing a strategic planning process. Ms. Emanuel and the board took time to clarify what type of assessment each board expected from an outside agency. Mr. Anderson clarified his idea that an outside agency should provide review of the overall strategic plan to determine the validity of the board's strategic options. Ms. Busey clarified that an outside review would occur at the end of the process. Mr. Anderson confirmed.

Mr. Palinkas asked the board to identify who will complete each portion of the strategic plan. Ms. Emanuel noted that current nursing home management will complete majority of the strategic plan, an outside agency will review the process after key issues are identified and the board will ultimately make a recommendation on each issue based upon the best option available. Mr. Banks recommended consulting the University of Illinois in regards to gaining input from key stakeholders. Ms. Hodson agreed with Mr. Banks.

Ms. Emanuel asked the board to come to the next meeting with community contacts who have the ability to provide an outside review of the board's strategic plan.

12. Semi-Annual Review of Closed Session Minutes

Ms. Busey noted that the recommendation of the State's Attorney is for all closed session minutes to remain closed at this point in time.

MOTION by Banks to maintain the closed session minutes as closed as recommended by the State's Attorney; seconded by Palinkas. Upon vote, the **MOTION CARRIED** unanimously.

13. Other Business

Mr. Lynn asked if the Department of Public Health (DPH) has visited the nursing home. Ms. Noffke confirmed. Mr. Lynn asked why DPH visited the nursing home. Mr. Gima noted that DPH is investigating on-going complaints. Mr. Lynn asked how many complaints are being investigated. Ms. Noffke noted that there are 3 active complaints. Mr. Anderson asked if a report will provided to the board detailing DPH's findings. Mr. Gima confirmed.

Mr. Lynn asked for an update in regards to the renovation of Unit 4. Mr. Gima noted that renovations have not been completed and expects Unit 4 to open as a decided Medicare unit within two to four weeks.

Mr. Banks commented that he is very impressed with staff communications and staff dedication to the residents at the nursing home.

14. Closed Session Pursuant to 5 ILCS 120/2(c)2 to Consider Collective Negotiating Matters Between Champaign County and Its Employees and Their Representatives

MOTION by Hodson to enter closed session Pursuant to 5 ILCS 120/2(c)2 to Consider Collective Negotiating Matters Between Champaign County and Its Employees and Their Representatives, and for the following individuals to remain present: Scott Gima, Karen Noffke, County Administrator and recording secretary.

Roll call vote:

Aye: 6 – Banks, Emanuel, Hodson, Lynn, Anderson, Palinkas

Nay: 0

Motion carried.

The Champaign County Nursing Home Board of Directors entered into Closed Session at 8:10 p.m.

The Champaign County Nursing Home Board of Directors resumed Open Session at 8:32 p.m.

15. Next Meeting Date & Time

The next meeting date and time for the Nursing Home Board of Directors is Monday, October 5, 2015 at 6:00 p.m.

12. Adjournment

Chair Emanuel declared the meeting adjourned at 8:34 p.m. (motion by Anderson, second by Banks, unanimous)

Respectfully submitted:

Brian Nolan

Recording Secretary

To: Nursing Home Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: September 30, 2015

Re: August 2015 Financial Management Report

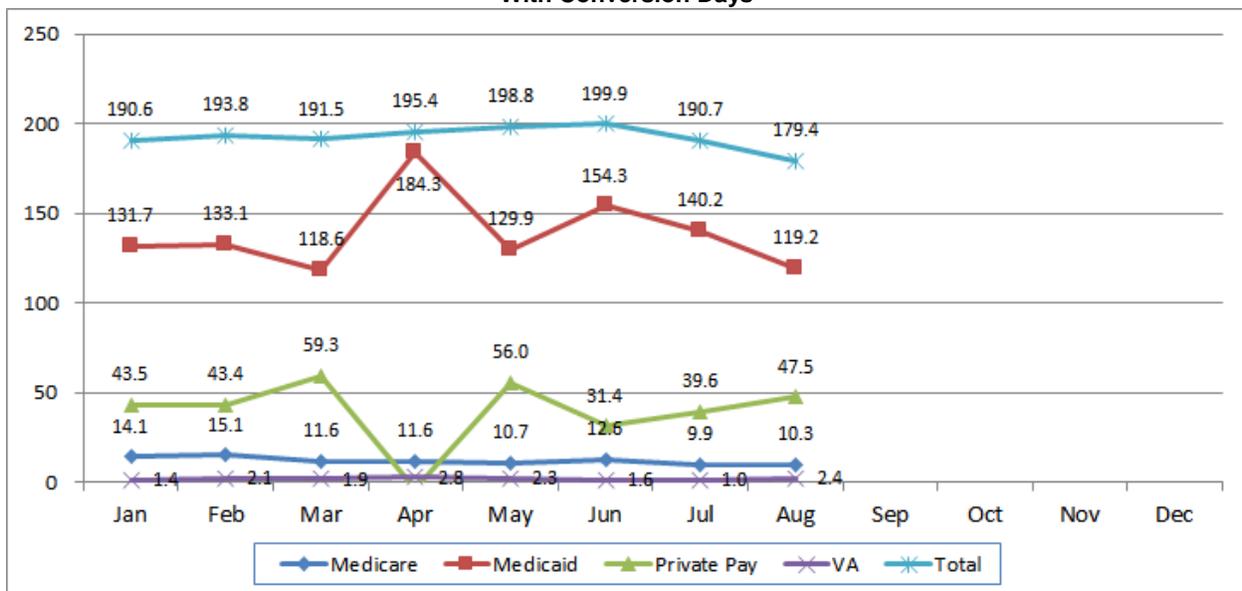
The August census was 179.4, down from 190.7 in July. Medicare census remained relatively unchanged at 9.9 in July and 10.3 in August. Net income was -\$13,951. Cash flow from operations for the month was \$45,002.

Statistics

The census declined from 190.7 in July to 179.4 in August. Medicare was 10.3 for August. A total of 987 Medicaid conversion days occurred in July. There was 414 Medicaid conversion days for the month.

The September census is averaging 175.0 with 6.5 Medicare. Hospital referrals remain down for all area facilities. Feedback from other SNFs in the area clearly indicates that census is significantly down for all facilities and referrals from both hospitals are slow. This supports the position that there are no changing referral patterns between area facilities.

Average Daily Census by Payor – FY2015
With Conversion Days



The table below summarizes the census without Medicaid conversion days and provides a clearer picture of the payor mix of residents actually in the facility each month. Without the conversion days, the YTD census is Medicaid – 107.9, Medicare – 11.8, Private pay – 70.9 and VA – 1.9. This provides the statistics based on residents in the facility during the year.

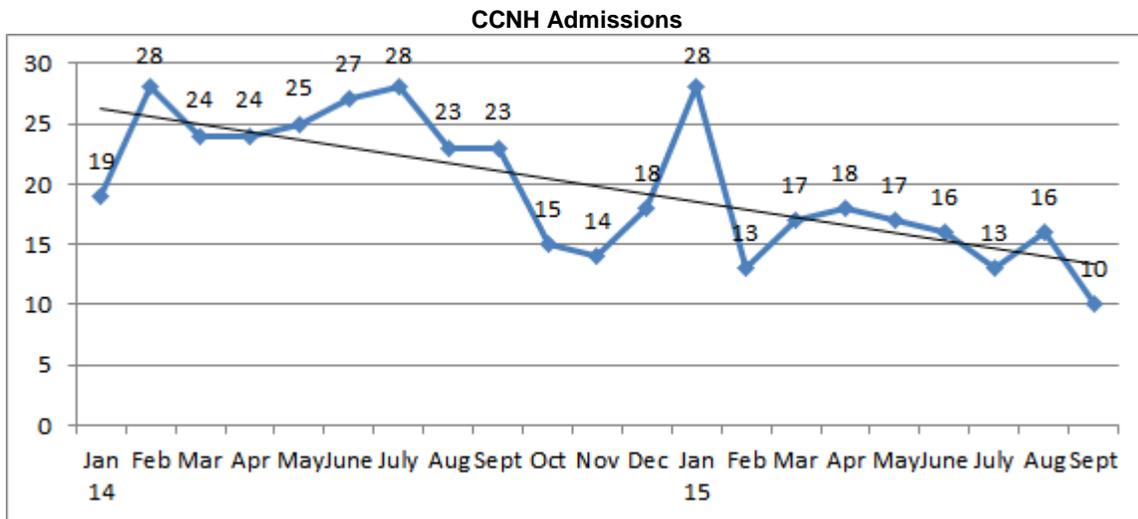
**Average Daily Census by Payor – FY2015
Without Medicaid Conversion Days**

Through September 29th, there was a total of 10 admissions and 11 discharges/expirations.

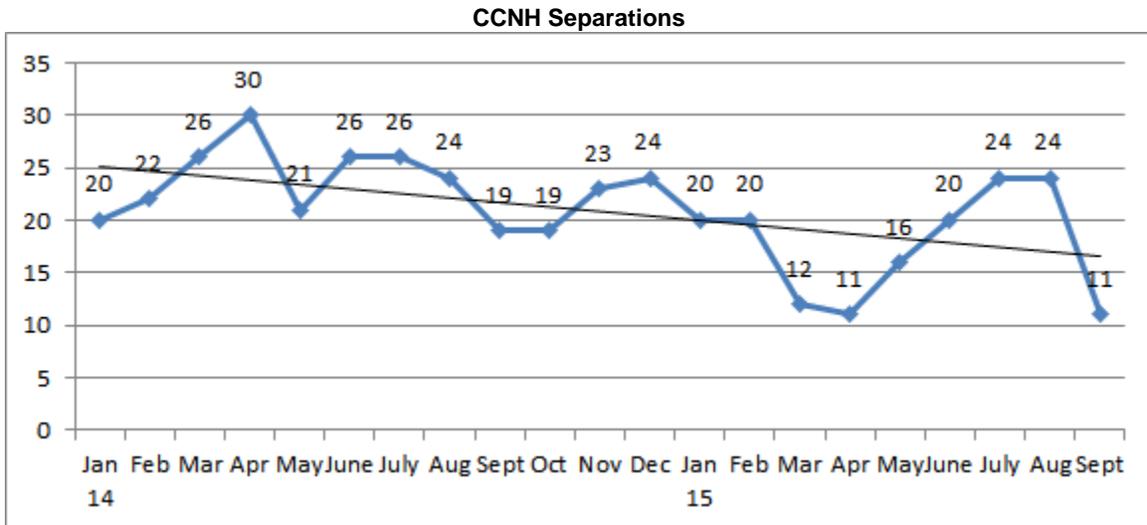
**Admissions and Discharges
August 2014 to August 2015**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
Aug 2014	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
July	9	4	13	14	10	24
Aug	7	9	16	17	7	24
Sept (through 9/29)	5	5	10	6	5	11

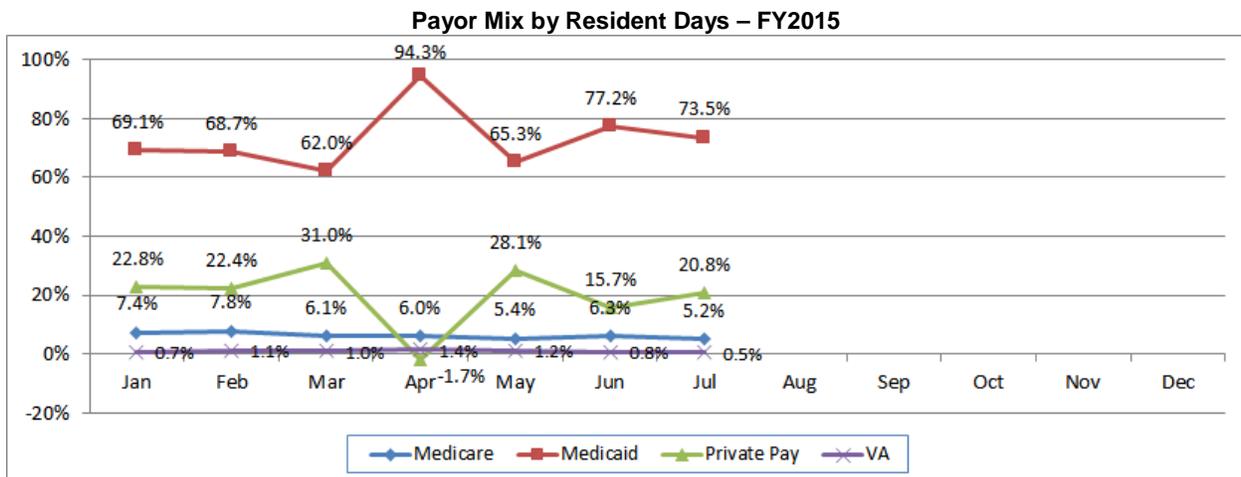
The chart below summarizes the monthly admissions. In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5. The monthly average for 2014 was 22.9. The 2015 YTD average is 16.4.



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 17.6.

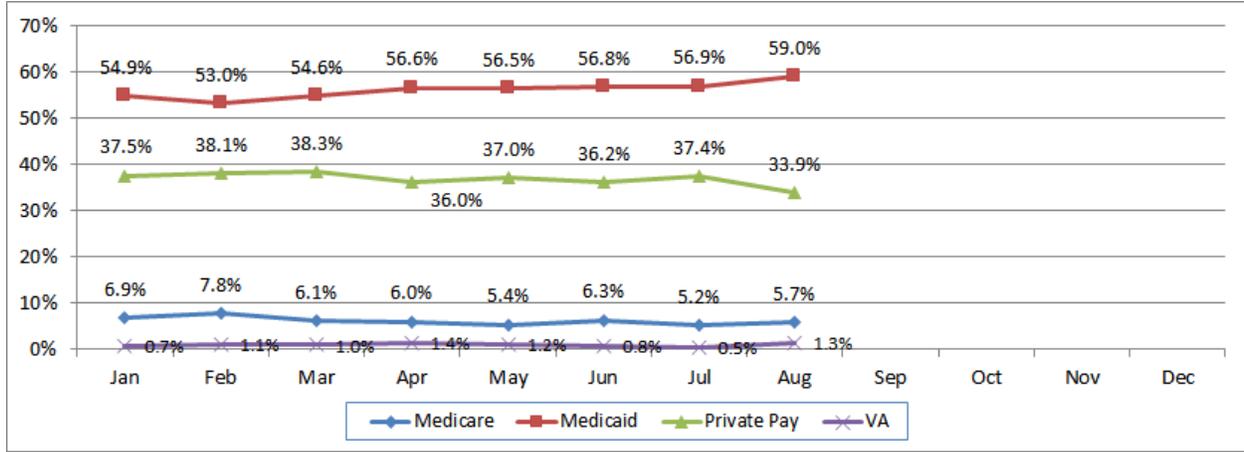


The FY2013 payor mix was Medicare – 8.7%, Medicaid – 56.3% and Private pay 35.0%. FY2014 conversion days totaled as follows: December – 87, January – 970, February, 112, March – 437, April – 70, May – 160, June – 2,139, July – 578 and August – 367. The 2014 payor mix for the year was Medicare – 7.5%, Medicaid – 58.3%, Private pay – 32.8%, and VA – 1.3%. For 2015, the YTD payor mix is Medicare – 6.2%, Medicaid – 72.1%, Private pay – 20.7%, and VA – 1.0%.



The payor mix without conversion days is Medicare -6.2%, Medicaid – 56.0%, Private pay – 36.8% and VA – 1.0%.

**Payor Mix by Resident Days – FY2015
Without Medicaid Conversion Days**



Net Income/(Loss) & Cash from Operations

The net income in August was -\$13,948, which is a great number considering census was 190.7 for the month. Cash flow from operations totaled \$45,005. Year-to-date net income was \$167,184 with YTD cash from operations totaling \$640,165.

Revenues

- For August, the operating revenue totaled \$1.073 million, which is down from \$1.218 million in July. Revenue per day fell from at \$206.11 in July to \$192.97 in August. The YTD revenue per day is \$204.73
- Revenue is down for two reasons. The first is lower census. The second is the decision to adjust Medicaid revenue in anticipation of a State Medicaid cut. Medicaid payments are currently being paid at 100% of the current Medicaid rate effective April 1, 2015. Because of the budget impasse, a new Medicaid rate as of July 1st has not been issued. The August Medicaid revenue reflects a 5% cut for July and August, a decrease of approximately \$50,000 for each month or a total of approximately \$100,000. We are reflecting a two month reduction because July's Medicaid revenue was accrued at the full Medicaid rate. The 5% cut is a rate cut is only an estimate. The only relevant information available is the Governor's proposal for a 12 percent cut and the Democratic proposal for a 2.6 percent cut. Any imposed rate cut will be retroactive to July 1st, so it is prudent to adjust revenue now to avoid a large revenue adjustment later in the year. In the event that the cut is greater than or lesser than 5%, an income statement adjustment will be made at that time.

Expenses

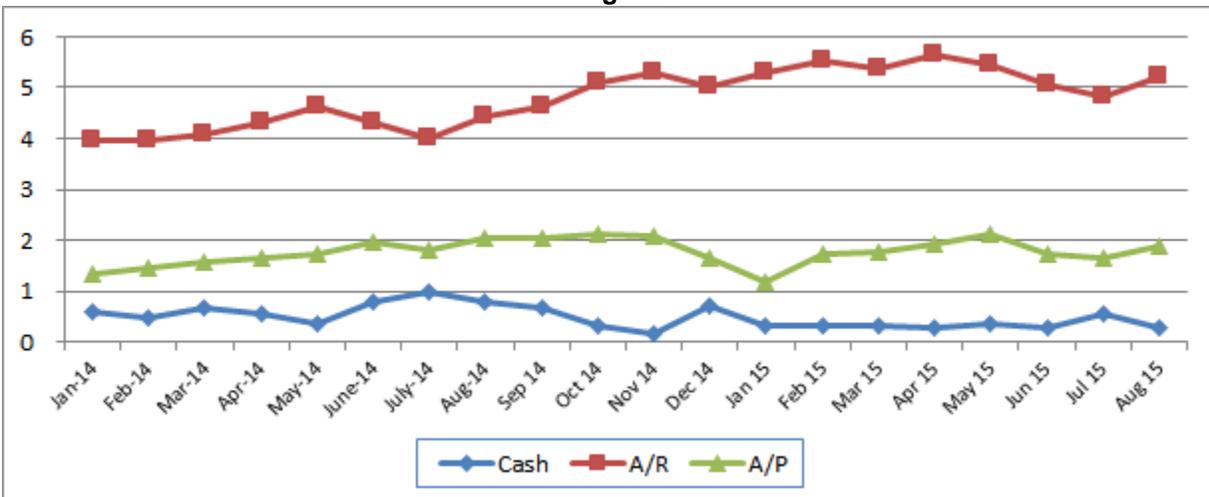
- Expenses totaled \$1.180 million in August, down from \$1.292 in July. Expenses per day fell from \$218.55 to \$212.22. The average cost per day in FY2014 was \$210.15 per day. YTD cost per day is \$216.98.
- Wages fell from \$533,780 to \$477,318. Wages per day decreased from \$90.27 to \$85.82. The average for 2014 was \$83.38 and the YTD average is currently \$87.01 per day.
- Non-labor expenses fell from \$595,400 to \$577,398. Non-labor expenses per day increased from \$102.87 to \$103.81. The 2014 average was \$97.61. The 2015 YTD average is \$96.68 per day.

Cash Position

August's ending cash balance was \$300,038, which is down from \$542,412 at the end of July. Accounts receivable increased from \$4.806 million in July to \$5.216 million in August, an increase of \$410,000. The increase in receivables and decrease in cash was a result of cash receipt timing. Medicaid payments from the state and Molina that should have been paid in August were not received until the first few days into September. This totaled almost \$240,000. A few Medicare and private pay payments that should have been paid in late August were also a little late. These amounts totaled \$128,000. In total, these payments if received by the end of August, would have reduced a/r and increased cash by \$368,000.

Accounts payable fell from \$1.719 million in June to \$1.666 million in July.

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



The State has made Medicaid payments for July and August services. As stated earlier, the August payment was about a week late and not received until September 1st but it was paid.

The latest news from Springfield is that the state cannot continue to make payments and will run out of cash sometime in early 2016.

08/31/15

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	(196.05)	2,293.00	(2,489.05)	24,800.79	18,344.00	6,456.79
Medicare A Revenue	129,524.50	240,451.00	(110,926.50)	1,458,169.60	1,923,608.00	(465,438.40)
Medicare B Revenue	14,137.98	35,000.00	(20,862.02)	139,663.34	280,000.00	(140,336.66)
Medicaid Revenue	563,576.82	496,448.00	67,128.82	5,416,886.08	3,971,584.00	1,445,302.08
Private Pay Revenue	347,837.65	494,118.00	(146,280.35)	2,367,311.54	3,952,944.00	(1,585,632.46)
Adult Day Care Revenue	18,396.50	17,335.00	1,061.50	168,236.98	138,680.00	29,556.98
Total Income	1,073,277.40	1,285,645.00	(212,367.60)	9,575,068.33	10,285,160.00	(710,091.67)
Operating Expenses						
Administration	268,330.30	261,152.00	(7,178.30)	2,041,816.18	2,089,216.00	47,399.82
Environmental Services	92,190.50	99,366.00	7,175.50	748,227.66	794,928.00	46,700.34
Laundry	16,361.55	18,054.00	1,692.45	129,391.54	144,432.00	15,040.46
Maintenance	18,852.83	24,981.00	6,128.17	228,511.73	199,848.00	(28,663.73)
Nursing Services	519,908.32	546,782.00	26,873.68	4,220,139.30	4,374,256.00	154,116.70
Activities	20,769.91	28,605.00	7,835.09	185,477.96	228,840.00	43,362.04
Social Services	16,527.76	22,525.00	5,997.24	141,041.40	180,200.00	39,158.60
Physical Therapy	22,921.34	38,511.00	15,589.66	275,126.38	308,088.00	32,961.62
Occupational Therapy	19,227.56	29,613.00	10,385.44	207,794.69	236,904.00	29,109.31
Speech Therapy	8,034.58	9,529.00	1,494.42	81,097.40	76,232.00	(4,865.40)
Respiratory Therapy	2,860.14	9,533.00	6,672.86	45,586.14	76,264.00	30,677.86
Total This Department	10,894.72	19,062.00	8,167.28	126,683.54	152,496.00	25,812.46
Food Services	108,730.57	141,480.00	32,749.43	941,729.41	1,131,840.00	190,110.59
Barber & Beauty	5,629.76	6,690.00	1,060.24	54,532.86	53,520.00	(1,012.86)
Adult Day Care	14,696.50	20,639.00	5,942.50	134,730.37	165,112.00	30,381.63
Alzheimers and Related Disorders	45,303.55	150,682.00	105,378.45	717,635.95	1,205,456.00	487,820.05
Total Expenses	1,180,345.17	1,408,142.00	227,796.83	10,152,838.97	11,265,136.00	1,112,297.03
Net Operating Income	(107,067.77)	(122,497.00)	15,429.23	(577,770.64)	(979,976.00)	402,205.36
NonOperating Income						
Local Taxes	92,507.83	95,208.00	(2,700.17)	740,062.64	761,664.00	(21,601.36)
Miscellaneous NI Revenue	611.56	317.00	294.56	4,892.93	2,536.00	2,356.93
Total NonOperating Income	93,119.39	95,525.00	(2,405.61)	744,955.57	764,200.00	(19,244.43)
Net Income (Loss)	(13,948.38)	(26,972.00)	13,023.62	167,184.93	(215,776.00)	382,960.93

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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
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	170.00	334.00	(164.00)	1,364.00	2,672.00	(1,308.00)
Late Charge, NSF Check Charge	(406.05)	1,417.00	(1,823.05)	15,385.76	11,336.00	4,049.76
Other Miscellaneous Revenue	40.00	542.00	(502.00)	8,051.03	4,336.00	3,715.03
Total Miscellaneous Revenue	(196.05)	2,293.00	(2,489.05)	24,800.79	18,344.00	6,456.79
Medicare A Revenue						
Medicare A	85,901.01	152,815.00	(66,913.99)	659,694.95	1,222,520.00	(562,825.05)
ARD - Medicare A		24,804.00	(24,804.00)	13,992.42	198,432.00	(184,439.58)
NH Pt_Care - Medicare Advantage/ Hmo	43,623.49	55,624.00	(12,000.51)	771,516.89	444,992.00	326,524.89
ARD_Pt Care - Medicare Advantage/ HMO		7,208.00	(7,208.00)	12,965.34	57,664.00	(44,698.66)
Total Medicare A Revenue	129,524.50	240,451.00	(110,926.50)	1,458,169.60	1,923,608.00	(465,438.40)
Medicare B Revenue						
Medicare B	14,137.98	35,000.00	(20,862.02)	139,663.34	280,000.00	(140,336.66)
Total Medicare B Revenue	14,137.98	35,000.00	(20,862.02)	139,663.34	280,000.00	(140,336.66)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	439,191.37	336,352.00	102,839.37	3,958,953.83	2,690,816.00	1,268,137.83
ARD - Medicaid Title XIX (IDHFS)	83,314.14	124,575.00	(41,260.86)	1,066,963.96	996,600.00	70,363.96
Patient Care-Hospice	41,071.31	26,638.00	14,433.31	263,775.97	213,104.00	50,671.97
ARD Patient Care - Hospice		8,883.00	(8,883.00)	127,192.32	71,064.00	56,128.32
Total Medicaid Revenue	563,576.82	496,448.00	67,128.82	5,416,886.08	3,971,584.00	1,445,302.08
Private Pay Revenue						
VA-Veterans Nursing Home Care	17,430.00	25,742.00	(8,312.00)	122,155.00	205,936.00	(83,781.00)
ARD - VA - Veterans Care		2,068.00	(2,068.00)	660.00	16,544.00	(15,884.00)
Nursing Home Patient Care - Private Pay	300,711.44	322,858.00	(22,146.56)	1,577,908.05	2,582,864.00	(1,004,955.95)
Nursing Home Beauty Shop Revenue	2,864.80	3,275.00	(410.20)	25,487.40	26,200.00	(712.60)
Medical Supplies Revenue	908.23	7,318.00	(6,409.77)	36,058.29	58,544.00	(22,485.71)
Patient Transportation Charges	839.36	1,584.00	(744.64)	6,838.02	12,672.00	(5,833.98)
ARD Patient Care- Private Pay	25,083.82	131,273.00	(106,189.18)	598,204.78	1,050,184.00	(451,979.22)
Total Private Pay Revenue	347,837.65	494,118.00	(146,280.35)	2,367,311.54	3,952,944.00	(1,585,632.46)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	7,890.86	5,084.00	2,806.86	74,864.18	40,672.00	34,192.18
IL Department Of Aging-Day Care Grant (Title XX)	8,377.64	9,417.00	(1,039.36)	79,894.79	75,336.00	4,558.79
Adult Day Care Charges-Private Pay	2,128.00	2,834.00	(706.00)	13,478.01	22,672.00	(9,193.99)
Total Adult Day Care Revenue	18,396.50	17,335.00	1,061.50	168,236.98	138,680.00	29,556.98
Total Income	1,073,277.40	1,285,645.00	(212,367.60)	9,575,068.33	10,285,160.00	(710,091.67)

Operating Expenses**Administration**

Reg. Full-Time Employees	31,129.25	29,057.00	(2,072.25)	222,724.19	232,456.00	9,731.81
Temp. Salaries & Wages	3,058.73	1,213.00	(1,845.73)	12,300.00	9,704.00	(2,596.00)
Per Diem	135.00	212.00	77.00	1,665.00	1,696.00	31.00
Overtime	376.15	413.00	36.85	2,907.45	3,304.00	396.55
TOPS - Balances	561.69	623.00	61.31	8,889.88	4,984.00	(3,905.88)
Part-Time Employees	2,163.75		(2,163.75)	13,845.00		(13,845.00)
TOPS - FICA	318.97	47.00	(271.97)	956.07	376.00	(580.07)
Social Security - Employer	1,639.63	2,239.00	599.37	17,462.45	17,912.00	449.55
IMRF - Employer Cost	1,537.95	2,465.00	927.05	19,278.94	19,720.00	441.06
Workers' Compensation Insurance	1,087.76	923.00	(164.76)	7,105.10	7,384.00	278.90

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance	800.50	1,133.00	332.50	7,770.01	9,064.00	1,293.99
Employee Health/Life Insurance	3,976.88	4,671.00	694.12	32,353.48	37,368.00	5,014.52
Employee Development/Recognition	291.86	29.00	(262.86)	3,189.52	232.00	(2,957.52)
Employee Physicals/Lab	2,200.00	2,625.00	425.00	19,730.20	21,000.00	1,269.80
Stationary & Printing	265.28	248.00	(17.28)	1,341.70	1,984.00	642.30
Books, Periodicals & Manuals		13.00	13.00	224.00	104.00	(120.00)
Copier Supplies	911.40	655.00	(256.40)	3,892.19	5,240.00	1,347.81
Postage, UPS, Federal Express	296.00	580.00	284.00	2,678.91	4,640.00	1,961.09
Equipment < \$2,500		24.00	24.00	2,335.97	192.00	(2,143.97)
Operational Supplies	518.37	803.00	284.63	4,635.92	6,424.00	1,788.08
Audit & Accounting Fees	4,054.83	4,666.00	611.17	32,438.64	37,328.00	4,889.36
Attorney Fees	1,599.62	5,000.00	3,400.38	45,397.61	40,000.00	(5,397.61)
Engineering Fees	823.16		(823.16)	1,584.37		(1,584.37)
Professional Services	38,730.97	36,757.00	(1,973.97)	318,150.25	294,056.00	(24,094.25)
Job Required Travel Expense	71.30	216.00	144.70	1,047.23	1,728.00	680.77
Insurance	28,593.84	24,325.00	(4,268.84)	186,396.97	194,600.00	8,203.03
Property Loss & Liability Claims		191.00	191.00	483.03	1,528.00	1,044.97
Computer Services	14,718.98	7,880.00	(6,838.98)	66,819.88	63,040.00	(3,779.88)
Telephone Services	1,931.85	1,500.00	(431.85)	12,232.46	12,000.00	(232.46)
Equipment Maintenance	2,189.99		(2,189.99)	2,189.99		(2,189.99)
Legal Notices, Advertising	1,726.60	3,747.00	2,020.40	24,199.31	29,976.00	5,776.69
Photocopy Services	999.68	1,311.00	311.32	7,497.44	10,488.00	2,990.56
Public Relations		50.00	50.00	860.10	400.00	(460.10)
Dues & Licenses	1,625.08	1,691.00	65.92	13,213.97	13,528.00	314.03
Conferences & Training	484.86	833.00	348.14	5,651.02	6,664.00	1,012.98
Finance Charges, Bank Fees		208.00	208.00	1,238.73	1,664.00	425.27
Cable/Satellite TV Expense	1,928.65	2,377.00	448.35	16,969.70	19,016.00	2,046.30
IPA Licensing Fee	42,862.32	45,565.00	2,702.68	362,265.31	364,520.00	2,254.69
Fines & Penalties		2,500.00	2,500.00		20,000.00	20,000.00
General Liability Claims		2,500.00	2,500.00		20,000.00	20,000.00
Building Construction	78.00		(78.00)	78.00		(78.00)
Furnishings, Office Equipment	5,947.43		(5,947.43)	6,950.90		(6,950.90)
Depreciation Expense	58,953.29	61,057.00	2,103.71	472,980.33	488,456.00	15,475.67
Interest-Tax Anticipation Notes Payable	366.51	583.00	216.49	2,891.59	4,664.00	1,772.41
Interest- Bonds Payable	9,374.17	10,222.00	847.83	74,993.36	81,776.00	6,782.64
Total Administration	268,330.30	261,152.00	(7,178.30)	2,041,816.17	2,089,216.00	47,399.83
Environmental Services						
Reg. Full-Time Employees	27,780.32	36,317.00	8,536.68	230,745.75	290,536.00	59,790.25
Reg. Part-Time Employees	784.80		(784.80)	6,472.00		(6,472.00)
Overtime	88.91	500.00	411.09	4,752.75	4,000.00	(752.75)
TOPS - Balances	68.05	500.00	431.95	(4,812.95)	4,000.00	8,812.95
TOPS- FICA	5.21	83.00	77.79	(368.19)	664.00	1,032.19
Social Security - Employer	1,216.48	2,687.00	1,470.52	17,131.01	21,496.00	4,364.99
IMRF - Employer Cost	1,288.71	3,337.00	2,048.29	20,091.92	26,696.00	6,604.08
Workers' Compensation Insurance	854.07	1,100.00	245.93	6,821.82	8,800.00	1,978.18
Unemployment Insurance	438.79	1,639.00	1,200.21	10,938.65	13,112.00	2,173.35
Employee Health/Life Insurance	7,819.94	8,387.00	567.06	61,585.90	67,096.00	5,510.10
Equipment < \$2,500				1,174.08		(1,174.08)
Operational Supplies	7,440.99	4,619.00	(2,821.99)	42,719.95	36,952.00	(5,767.95)
Gas Service	7,550.98	17,389.00	9,838.02	92,938.91	139,112.00	46,173.09
Electric Service	29,119.17	14,535.00	(14,584.17)	195,283.33	116,280.00	(79,003.33)
Water Service	2,870.22	2,390.00	(480.22)	21,505.98	19,120.00	(2,385.98)
Pest Control Service	511.35	486.00	(25.35)	4,111.57	3,888.00	(223.57)
Waste Disposal & Recycling	2,494.51	3,634.00	1,139.49	22,733.73	29,072.00	6,338.27
Equipment Rentals	258.00	240.00	(18.00)	2,331.40	1,920.00	(411.40)

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Conferences & Training		8.00	8.00		64.00	64.00
Sewer Service & Tax	1,600.00	1,515.00	(85.00)	12,070.05	12,120.00	49.95
Total Environmental Services	92,190.50	99,366.00	7,175.50	748,227.66	794,928.00	46,700.34
Laundry						
Reg. Full-Time Employees	6,991.25	9,586.00	2,594.75	56,144.31	76,688.00	20,543.69
Reg. Part-Time Employees				2,048.42		(2,048.42)
Overtime	32.22	456.00	423.78	1,518.89	3,648.00	2,129.11
TOPS Balances	269.31	460.00	190.69	208.71	3,680.00	3,471.29
TOPS - FICA	20.60	35.00	14.40	15.96	280.00	264.04
Social Security - Employer	295.56	746.00	450.44	4,176.01	5,968.00	1,791.99
IMRF - Employer Cost	310.89	881.00	570.11	4,895.52	7,048.00	2,152.48
Workers' Compensation Insurance	209.03	300.00	90.97	1,683.65	2,400.00	716.35
Unemployment Insurance	116.09	445.00	328.91	2,869.67	3,560.00	690.33
Employee Health/Life Insurance	1,947.42	1,822.00	(125.42)	15,045.72	14,576.00	(469.72)
Laundry Supplies	507.50	1,585.00	1,077.50	8,471.65	12,680.00	4,208.35
Equipment < \$2,500				1,101.99		(1,101.99)
Linen & Bedding	5,104.76	1,238.00	(3,866.76)	27,215.15	9,904.00	(17,311.15)
Laundry & Cleaning Service	556.92	500.00	(56.92)	3,995.89	4,000.00	4.11
Total Laundry	16,361.55	18,054.00	1,692.45	129,391.54	144,432.00	15,040.46
Maintenance						
Reg. Full-Time Employees	4,631.72	6,847.00	2,215.28	44,281.70	54,776.00	10,494.30
Overtime	605.05	205.00	(400.05)	1,383.91	1,640.00	256.09
TOPS - Balances	319.76	250.00	(69.76)	368.16	2,000.00	1,631.84
TOPS - FICA	24.46	19.00	(5.46)	28.17	152.00	123.83
Social Security - Employer	185.91	504.00	318.09	3,048.06	4,032.00	983.94
IMRF - Employer Cost	202.11	595.00	392.89	3,578.17	4,760.00	1,181.83
Workers' Compensation Insurance	138.46	210.00	71.54	1,280.64	1,680.00	399.36
Unemployment Insurance	5.26	342.00	336.74	2,067.74	2,736.00	668.26
Employee Health/Life Insurance	1,298.28	1,818.00	519.72	13,090.34	14,544.00	1,453.66
Gasoline & Oil		278.00	278.00		2,224.00	2,224.00
Tools				574.10		(574.10)
Ground Supplies		60.00	60.00	902.29	480.00	(422.29)
Maintenance Supplies	812.13	2,218.00	1,405.87	19,958.62	17,744.00	(2,214.62)
Equipment < \$2,500	128.81	166.00	37.19	1,031.65	1,328.00	296.35
Operational Supplies		8.00	8.00	159.52	64.00	(95.52)
Professional Services	(1,895.35)	70.00	1,965.35	238.00	560.00	322.00
Automobile Maintenance	150.00	935.00	785.00	5,760.41	7,480.00	1,719.59
Equipment Maintenance	2,028.90	2,307.00	278.10	22,727.86	18,456.00	(4,271.86)
Equipment Rentals		59.00	59.00	5.00	472.00	467.00
Nursing Home Building Repair/Maintenance	10,006.59	6,487.00	(3,519.59)	96,175.08	51,896.00	(44,279.08)
Parking Lot/Sidewalk Maintenance		1,603.00	1,603.00	8,596.00	12,824.00	4,228.00
Nursing Home Building Construction/Improvements	210.74		(210.74)	3,256.31		(3,256.31)
Total Maintenance	18,852.83	24,981.00	6,128.17	228,511.73	199,848.00	(28,663.73)
Nursing Services						
Reg. Full-Time Employees	145,182.47	145,661.00	478.53	1,141,881.08	1,165,288.00	23,406.92
Reg. Part-Time Employees	10,288.00	5,512.00	(4,776.00)	53,575.19	44,096.00	(9,479.19)
Temp. Salaries & Wages	9,996.91	15,374.00	5,377.09	91,443.31	122,992.00	31,548.69
Overtime	30,768.94	45,833.00	15,064.06	246,150.38	366,664.00	120,513.62
TOPS - Balances	12,255.62	1,250.00	(11,005.62)	(2,263.86)	10,000.00	12,263.86
No Benefit Full-Time Employees	42,880.42	67,278.00	24,397.58	365,549.11	538,224.00	172,674.89
No Benefit Part-Time Employees	37,064.80	31,672.00	(5,392.80)	326,502.26	253,376.00	(73,126.26)
TOPS - FICA	937.55	231.00	(706.55)	(173.19)	1,848.00	2,021.19
Social Security - Employer	11,862.61	23,324.00	11,461.39	158,621.85	186,592.00	27,970.15

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/15

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
IMRF - Employer Cost	12,021.47	26,796.00	14,774.53	177,947.62	214,368.00	36,420.38
Workers' Compensation Insurance	7,363.51	9,308.00	1,944.49	56,803.62	74,464.00	17,660.38
Unemployment Insurance	3,581.15	12,037.00	8,455.85	72,975.55	96,296.00	23,320.45
Employee Health/Life Insurance	22,327.48	25,806.00	3,478.52	187,305.68	206,448.00	19,142.32
Books, Periodicals & Manuals		83.00	83.00	1,249.22	664.00	(585.22)
Stocked Drugs	1,427.65	1,964.00	536.35	12,666.83	15,712.00	3,045.17
Pharmacy Charges-Public Aid	2,107.39	1,759.00	(348.39)	17,950.94	14,072.00	(3,878.94)
Oxygen	1,209.59	3,635.00	2,425.41	19,087.16	29,080.00	9,992.84
Incontinence Supplies	10,445.33	9,703.00	(742.33)	86,899.73	77,624.00	(9,275.73)
Pharmacy Charges - Insurance	6,852.96	8,342.00	1,489.04	63,277.34	66,736.00	3,458.66
Equipment < \$2,500	(255.00)	1,704.00	1,959.00	11,399.14	13,632.00	2,232.86
Operational Supplies	12,078.31	15,430.00	3,351.69	147,444.08	123,440.00	(24,004.08)
Pharmacy Charges-Medicare	7,239.89	9,998.00	2,758.11	40,533.42	79,984.00	39,450.58
Medical/Dental/Mental Health	3,800.00	3,434.00	(366.00)	34,400.00	27,472.00	(6,928.00)
Professional Services	7,267.85	31,666.00	24,398.15	134,037.54	253,328.00	119,290.46
Job Require Travel		39.00	39.00		312.00	312.00
Laboratory Fees	996.05	2,776.00	1,779.95	11,759.21	22,208.00	10,448.79
Equipment Rentals	4,629.36	1,000.00	(3,629.36)	33,977.75	8,000.00	(25,977.75)
Dues & Licenses		30.00	30.00	50.00	240.00	190.00
Conferences & Training	1,198.00	257.00	(941.00)	7,323.95	2,056.00	(5,267.95)
Contract Nursing Services	113,531.51	41,666.00	(71,865.51)	713,747.79	333,328.00	(380,419.79)
Medicare Medical Services	848.50	3,214.00	2,365.50	8,016.60	25,712.00	17,695.40
Total Nursing Services	519,908.32	546,782.00	26,873.68	4,220,139.30	4,374,256.00	154,116.70
Activities						
Reg. Full-Time Employees	13,004.01	20,266.00	7,261.99	115,914.30	162,128.00	46,213.70
Overtime	346.26	72.00	(274.26)	2,506.26	576.00	(1,930.26)
TOPS - Balances	1,366.75		(1,366.75)	1,882.85		(1,882.85)
Part Time Non Benefit				2,116.71		(2,116.71)
TOPS - FICA	104.55		(104.55)	144.03		(144.03)
Social Security - Employer	522.34	1,461.00	938.66	8,461.46	11,688.00	3,226.54
IMRF - Employer Cost	562.21	1,725.00	1,162.79	9,937.45	13,800.00	3,862.55
Workers' Compensation Insurance	388.83	608.00	219.17	3,376.26	4,864.00	1,487.74
Unemployment Insurance	283.13	926.00	642.87	5,195.39	7,408.00	2,212.61
Employee Health/Life Insurance	3,240.62	2,826.00	(414.62)	30,007.80	22,608.00	(7,399.80)
Operational Supplies	456.81	544.00	87.19	4,792.55	4,352.00	(440.55)
Professional Services	259.40	134.00	(125.40)	907.90	1,072.00	164.10
Dues & Licenses	35.00		(35.00)	35.00		(35.00)
Conferences & Training	200.00	43.00	(157.00)	200.00	344.00	144.00
Total Activities	20,769.91	28,605.00	7,835.09	185,477.96	228,840.00	43,362.04
Social Services						
Reg. Full-Time Employees	12,269.60	15,369.00	3,099.40	94,378.74	122,952.00	28,573.26
Overtime		294.00	294.00	1,093.14	2,352.00	1,258.86
TOPS - Balances	258.78	150.00	(108.78)	3,558.54	1,200.00	(2,358.54)
TOPS - FICA	19.80	11.00	(8.80)	272.23	88.00	(184.23)
Social Security - Employer	516.54	1,506.00	989.46	6,758.19	12,048.00	5,289.81
IMRF - Employer Cost	547.17	1,384.00	836.83	7,929.35	11,072.00	3,142.65
Workers' Compensation Insurance	366.85	468.00	101.15	2,685.16	3,744.00	1,058.84
Unemployment Insurance		661.00	661.00	2,950.13	5,288.00	2,337.87
Employee Health/Life Insurance	2,549.02	2,349.00	(200.02)	20,508.02	18,792.00	(1,716.02)
Professional Services		333.00	333.00	907.90	2,664.00	1,756.10
Total Social Services	16,527.76	22,525.00	5,997.24	141,041.40	180,200.00	39,158.60
Physical Therapy						
Reg. Full-Time Employees	4,115.20	4,506.00	390.80	36,173.44	36,048.00	(125.44)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/15

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Overtime		135.00	135.00	31.39	1,080.00	1,048.61
TOPS - Balances	(141.22)	81.00	222.22	1,294.88	648.00	(646.88)
TOPS - FICA	(10.80)	6.00	16.80	99.06	48.00	(51.06)
Social Security - Employer	166.04	342.00	175.96	2,536.11	2,736.00	199.89
IMRF - Employer Cost	176.88	404.00	227.12	2,977.66	3,232.00	254.34
Workers' Compensation Ins.	123.06	138.00	14.94	1,033.31	1,104.00	70.69
Unemployment Insurance		206.00	206.00	1,423.78	1,648.00	224.22
Employee Health/Life Insurance	1,298.28	1,232.00	(66.28)	10,446.64	9,856.00	(590.64)
Operational Supplies				9.92		(9.92)
Professional Services	16,958.44	31,461.00	14,502.56	218,864.73	251,688.00	32,823.27
Furnishings, Office Equipment	235.46		(235.46)	235.46		(235.46)
Total Physical Therapy	22,921.34	38,511.00	15,589.66	275,126.38	308,088.00	32,961.62
Occupational Therapy						
Reg. Full-Time Employees	2,048.00	2,469.00	421.00	18,062.80	19,752.00	1,689.20
TOPS - Balances	91.90	(36.00)	(127.90)	445.18	(288.00)	(733.18)
TOPS - FICA	7.03	(3.00)	(10.03)	34.06	(24.00)	(58.06)
Social Security - Employer	85.19	187.00	101.81	1,297.79	1,496.00	198.21
IMRF - Employer Cost	90.80	221.00	130.20	1,523.72	1,768.00	244.28
Workers' Compensation Ins.	61.24	73.00	11.76	516.09	584.00	67.91
Unemployment Insurance		111.00	111.00	711.91	888.00	176.09
Employee Health/Life Insurance	649.14	616.00	(33.14)	5,223.32	4,928.00	(295.32)
Professional Services	16,194.26	25,975.00	9,780.74	179,979.82	207,800.00	27,820.18
Total Occupational Therapy	19,227.56	29,613.00	10,385.44	207,794.69	236,904.00	29,109.31
Speech Therapy						
Professional Services	8,034.58	9,529.00	1,494.42	81,097.40	76,232.00	(4,865.40)
Total Speech Therapy	8,034.58	9,529.00	1,494.42	81,097.40	76,232.00	(4,865.40)
Respiratory Therapy						
Professional Services	2,860.14	9,533.00	6,672.86	45,586.14	76,264.00	30,677.86
Total Respiratory Therapy	2,860.14	9,533.00	6,672.86	45,586.14	76,264.00	30,677.86
Total This Department	10,894.72	19,062.00	8,167.28	126,683.54	152,496.00	25,812.46
Food Services						
Reg. Full-Time Employees	25,338.15	52,950.00	27,611.85	205,678.05	423,600.00	217,921.95
Reg. Part-Time Employees	3,111.35	1,512.00	(1,599.35)	29,495.65	12,096.00	(17,399.65)
Overtime	3,098.53	1,655.00	(1,443.53)	28,800.11	13,240.00	(15,560.11)
TOPS - Balances	(1,578.22)		1,578.22	926.97		(926.97)
TOPS - FICA	(120.73)		120.73	70.91		(70.91)
Social Security - Employer	1,385.37	4,234.00	2,848.63	18,909.82	33,872.00	14,962.18
IMRF - Employer Cost	1,473.93	4,994.00	3,520.07	22,151.68	39,952.00	17,800.32
Workers' Compensation Insurance	850.74	1,677.00	826.26	6,752.48	13,416.00	6,663.52
Unemployment Insurance	593.25	2,705.00	2,111.75	12,040.73	21,640.00	9,599.27
Employee Health/Life Insurance	7,145.74	7,579.00	433.26	60,109.94	60,632.00	522.06
Food				(67.59)		67.59
Non-Food Supply				442.93		(442.93)
Nutritional Supplements	6,670.67	3,219.00	(3,451.67)	54,332.23	25,752.00	(28,580.23)
Equipment < \$2,500				291.65		(291.65)
Operational Supplies	307.93		(307.93)	1,306.38		(1,306.38)
Professional Services	2,590.22	60,955.00	58,364.78	20,919.92	487,640.00	466,720.08
Equipment Rentals	404.95		(404.95)	3,239.60		(3,239.60)
Dues & Licenses				85.00		(85.00)
Conferences & Training	15.00		(15.00)	270.00		(270.00)
Food Service	57,443.69		(57,443.69)	475,972.95		(475,972.95)
Total Food Services	108,730.57	141,480.00	32,749.43	941,729.41	1,131,840.00	190,110.59

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/15

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Barber & Beauty						
Reg. Full-Time Employees	4,132.83	4,478.00	345.17	35,892.14	35,824.00	(68.14)
TOPS - Balances	(216.69)		216.69	259.89		(259.89)
TOPS - FICA	(16.57)		16.57	19.88		(19.88)
Social Security - Employer	149.24	306.00	156.76	2,265.09	2,448.00	182.91
IMRF - Employer Cost	159.08	361.00	201.92	2,659.39	2,888.00	228.61
Workers' Compensation Insurance	123.59	133.00	9.41	1,024.78	1,064.00	39.22
Unemployment Insurance		199.00	199.00	1,423.82	1,592.00	168.18
Employee Health/Life Insurance	1,298.28	1,121.00	(177.28)	10,446.64	8,968.00	(1,478.64)
Operational Supplies		92.00	92.00	541.23	736.00	194.77
Total Barber & Beauty	5,629.76	6,690.00	1,060.24	54,532.86	53,520.00	(1,012.86)
Adult Day Care						
Reg. Full-Time Employees	10,425.50	12,806.00	2,380.50	84,030.79	102,448.00	18,417.21
Temp. Salaries & Wages				2,321.98		(2,321.98)
Overtime	441.14	110.00	(331.14)	1,600.24	880.00	(720.24)
TOPS - Balances	365.03		(365.03)	126.65		(126.65)
TOPS - FICA	27.93		(27.93)	9.69		(9.69)
Social Security - Employer	422.42	970.00	547.58	6,168.23	7,760.00	1,591.77
IMRF - Employer Cost	445.43	1,104.00	658.57	7,035.41	8,832.00	1,796.59
Workers' Compensation Insurance	311.73	386.00	74.27	2,457.55	3,088.00	630.45
Unemployment Insurance	122.55	588.00	465.45	3,373.98	4,704.00	1,330.02
Employee Health/Life Insurance	1,967.28	3,469.00	1,501.72	18,405.60	27,752.00	9,346.40
Books, Periodicals & Manuals		15.00	15.00		120.00	120.00
Gasoline & Oil		949.00	949.00	6,159.43	7,592.00	1,432.57
Equipment < \$2,500				420.02		(420.02)
Operational Supplies	152.49	172.00	19.51	1,102.88	1,376.00	273.12
Field Trips/Activities		30.00	30.00	38.48	240.00	201.52
Dues & Licenses		20.00	20.00	619.00	160.00	(459.00)
Conferences & Training	15.00	20.00	5.00	815.08	160.00	(655.08)
Furnishings, Office Equipment				45.36		(45.36)
Total Adult Day Care	14,696.50	20,639.00	5,942.50	134,730.37	165,112.00	30,381.63
Alzheimers and Related Disord						
Reg. Full-Time Employees	15,643.41	30,203.00	14,559.59	215,074.05	241,624.00	26,549.95
Reg. Part-Time Employees				5,710.02		(5,710.02)
Temp. Salaries & Wages				2,318.44		(2,318.44)
Overtime	5,128.53	15,953.00	10,824.47	69,535.60	127,624.00	58,088.40
TOPS - Balances	(6,727.51)	333.00	7,060.51	(28,433.01)	2,664.00	31,097.01
No Benefit Full-Time Employees	12,258.16	35,160.00	22,901.84	150,414.79	281,280.00	130,865.21
No Benefit Part-Time Employees	11,998.52	25,606.00	13,607.48	142,620.33	204,848.00	62,227.67
TOPS - FICA	(514.66)	25.00	539.66	(2,175.13)	200.00	2,375.13
Social Security - Employer	1,507.70	8,088.00	6,580.30	42,468.82	64,704.00	22,235.18
IMRF - Employer Cost	1,531.67	11,580.00	10,048.33	49,593.60	92,640.00	43,046.40
Workers' Compensation Insurance	1,193.01	3,197.00	2,003.99	14,855.75	25,576.00	10,720.25
Unemployment Insurance	499.30	2,876.00	2,376.70	20,110.57	23,008.00	2,897.43
Employee Health/Life Insurance	2,599.16	5,119.00	2,519.84	26,795.88	40,952.00	14,156.12
Operational Supplies		22.00	22.00		176.00	176.00
Professional Services	87.26		(87.26)	698.08		(698.08)
Conferences & Training	99.00	20.00	(79.00)	1,943.50	160.00	(1,783.50)
ARD - Contract Nursing		12,500.00	12,500.00	6,104.66	100,000.00	93,895.34
Total Alzheimers and Related Disorders	45,303.55	150,682.00	105,378.45	717,635.95	1,205,456.00	487,820.05
Total Expenses	1,180,345.17	1,408,142.00	227,796.83	10,152,838.96	11,265,136.00	1,112,297.04
Net Operating Income	(107,067.77)	(122,497.00)	15,429.23	(577,770.63)	(979,976.00)	402,205.37

08/31/15

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	92,507.83	95,208.00	(2,700.17)	740,062.64	761,664.00	(21,601.36)
Total Local Taxes	92,507.83	95,208.00	(2,700.17)	740,062.64	761,664.00	(21,601.36)
Miscellaneous NI Revenue						
Investment Interest		25.00	(25.00)	156.23	200.00	(43.77)
Restricted Donations	611.56	292.00	319.56	3,620.99	2,336.00	1,284.99
Vending Machine Revenue				1,115.71		1,115.71
Total Miscellaneous NI Revenue	611.56	317.00	294.56	4,892.93	2,536.00	2,356.93
Total NonOperating Income	93,119.39	95,525.00	(2,405.61)	744,955.57	764,200.00	(19,244.43)
Net Income (Loss)	(13,948.38)	(26,972.00)	13,023.62	167,184.94	(215,776.00)	382,960.94

08/31/15

Champaign County Nursing Home
Historical Statement of Operations

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Description	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	06/15	07/15	08/15	Total
Operating Income													
Miscellaneous Revenue					3,251	3,389	4,577	(132)	4,775	4,241	4,895	(196)	24,801
Medicare A Revenue					230,673	238,292	181,283	181,985	142,716	186,789	166,908	129,525	1,458,170
Medicare B Revenue					11,202	17,150	22,318	20,145	30,493	2,096	22,122	14,138	139,663
Medicaid Revenue					656,718	575,389	561,765	885,242	685,939	756,283	731,974	563,577	5,416,886
Private Pay Revenue					323,706	325,907	435,933	20,876	371,154	267,504	274,394	347,838	2,367,312
Adult Day Care Revenue					22,440	20,137	20,818	24,794	20,133	23,102	18,417	18,397	168,237
Total Income					1,247,990	1,180,263	1,226,693	1,132,910	1,255,209	1,240,016	1,218,709	1,073,277	9,575,068
Operating Expenses													
Administration					246,777	257,814	245,222	253,799	256,683	258,230	254,960	268,330	2,041,816
Environmental Services					88,688	84,424	92,131	96,523	94,640	100,650	98,982	92,191	748,228
Laundry					20,198	21,497	13,122	11,341	13,955	15,903	17,014	16,362	129,392
Maintenance					28,382	29,751	23,352	34,998	34,757	22,093	36,326	18,853	228,512
Nursing Services					567,488	480,625	481,315	497,884	564,981	560,493	547,444	519,908	4,220,139
Activities					24,534	24,578	25,463	22,724	22,070	22,113	23,226	20,770	185,478
Social Services					19,936	17,785	17,826	17,485	15,098	18,032	18,352	16,528	141,041
Physical Therapy					42,697	43,769	38,427	42,679	28,458	27,830	28,345	22,921	275,126
Occupational Therapy					30,944	28,793	27,695	26,285	26,552	24,724	23,573	19,228	207,795
Speech Therapy					12,090	8,622	9,712	10,627	9,820	10,013	12,179	8,035	81,097
Respiratory Therapy													
Respiratory Therapy					9,089	7,631	7,288	5,775	3,894	4,869	4,181	2,860	45,586
Total This Department					21,178	16,253	17,000	16,402	13,714	14,882	16,360	10,895	126,684
Food Services					124,717	105,004	123,669	115,513	124,210	117,696	122,190	108,731	941,729
Barber & Beauty					7,398	6,674	7,383	7,170	6,280	7,281	6,718	5,630	54,533
Adult Day Care					20,349	17,191	13,694	14,644	17,422	17,316	19,418	14,697	134,730
Alzheimers and Related Disorders					116,107	91,846	111,896	105,342	83,414	84,337	79,390	45,304	717,636
Total Expenses					1,359,394	1,226,005	1,238,195	1,262,790	1,302,233	1,291,579	1,292,299	1,180,345	10,152,839
Net Operating Income					(111,404)	(45,741)	(11,501)	(129,880)	(47,023)	(51,563)	(73,589)	(107,068)	(577,771)
NonOperating Income													
Local Taxes					92,508	92,508	92,508	92,508	92,508	92,508	92,508	92,508	740,063
Miscellaneous NI Revenue					150	614	883	1,400	217	917	100	612	4,893
Total NonOperating Income					92,658	93,122	93,390	93,908	92,725	93,425	92,608	93,119	744,956
Net Income (Loss)					(18,747)	47,380	81,889	(35,972)	45,702	41,862	19,019	(13,948)	167,185

Champaign County Nursing Home
Historical Statement of Operations

08/31/15

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Description	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	06/15	07/15	08/15	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement					138	171	171	186	162	168	198	170	1,364
Late Charge, NSF Check Charge					3,081	3,218	(35)	(328)	4,551	4,023	1,282	(406)	15,386
Other Miscellaneous Revenue					32		4,441	10	62	50	3,416	40	8,051
Total Miscellaneous Revenue					3,251	3,389	4,577	(132)	4,775	4,241	4,895	(196)	24,801
Medicare A Revenue													
Medicare A					103,287	114,169	48,763	74,148	75,194	81,479	76,752	85,901	659,695
ARD - Medicare A						911	13,082						13,992
NH Pt_Care - Medicare Advantage/ H					123,326	122,665	111,079	107,837	67,521	105,310	90,155	43,623	771,517
ARD_Pt Care - Medicare Advantage/					4,060	546	8,359						12,965
Total Medicare A Revenue					230,673	238,292	181,283	181,985	142,716	186,789	166,908	129,525	1,458,170
Medicare B Revenue													
Medicare B					11,202	17,150	22,318	20,145	30,493	2,096	22,122	14,138	139,663
Total Medicare B Revenue					11,202	17,150	22,318	20,145	30,493	2,096	22,122	14,138	139,663
Medicaid Revenue													
Medicaid Title XIX (IDHFS)					480,894	401,461	378,206	676,699	474,553	535,044	572,905	439,191	3,958,954
ARD - Medicaid Title XIX (IDHFS)					128,240	127,443	147,911	140,001	160,039	155,076	124,941	83,314	1,066,964
Patient Care-Hospice					25,542	30,176	13,575	51,706	24,390	47,103	30,212	41,071	263,776
ARD Patient Care - Hospice					22,041	16,309	22,073	16,835	26,957	19,060	3,916		127,192
Total Medicaid Revenue					656,718	575,389	561,765	885,242	685,939	756,283	731,974	563,577	5,416,886
Private Pay Revenue													
VA-Veterans Nursing Home Care					10,545	13,960	13,780	23,280	20,420	14,320	8,420	17,430	122,155
ARD - VA - Veterans Care								660					660
Nursing Home Patient Care - Private					199,919	217,523	348,707	(114,348)	277,005	135,671	212,720	300,711	1,577,908
Nursing Home Beauty Shop Revenue					3,288	3,302	3,242	3,478	3,071	3,402	2,840	2,865	25,487
Medical Supplies Revenue					6,135	3,131	5,155	3,398	5,156	1,394	10,782	908	36,058
Patient Transportation Charges					1,361	992	(151)	1,186	(565)	693	2,483	839	6,838
ARD Patient Care- Private Pay					102,458	86,999	65,200	103,223	66,067	112,024	37,150	25,084	598,205
Total Private Pay Revenue					323,706	325,907	435,933	20,876	371,154	267,504	274,394	347,838	2,367,312
Adult Day Care Revenue													
VA-Veterans Adult Daycare					9,317	9,071	11,203	14,235	8,134	7,916	7,096	7,891	74,864
IL Department Of Aging-Day Care Gra					10,879	8,324	8,024	9,351	10,983	13,699	10,257	8,378	79,895
Adult Day Care Charges-Private Pay					2,244	2,742	1,590	1,207	1,016	1,487	1,064	2,128	13,478

Friday, September 25, 2015

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

08/31/15

Description	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	06/15	07/15	08/15	Total
Total Adult Day Care Revenue					22,440	20,137	20,818	24,794	20,133	23,102	18,417	18,397	168,237
Total Income					1,247,990	1,180,263	1,226,693	1,132,910	1,255,209	1,240,016	1,218,709	1,073,277	9,575,068

Operating Expenses

Administration

Reg. Full-Time Employees					31,996	24,637	27,112	25,267	23,610	30,821	28,151	31,129	222,724
Reg. Part-Time Employees													
Temp. Salaries & Wages					1,217	1,069	1,158	1,111	1,233	780	2,673	3,059	12,300
Per Diem					225	315	225	225	225	180	135	135	1,665
Overtime					983	233	180	229	109	337	461	376	2,907
TOPS - Balances					(400)	2,705	(402)	1,246	(973)	6,398	(245)	562	8,890
Part-Time Employees						1,095	2,186	2,284	1,605	2,325	2,186	2,164	13,845
TOPS - FICA					(31)	207	(31)	95	(74)	489	(19)	319	956
Social Security - Employer					2,501	1,966	2,233	2,109	1,989	2,590	2,435	1,640	17,462
IMRF - Employer Cost					2,803	2,182	2,521	2,378	2,214	2,973	2,671	1,538	19,279
Workers' Compensation Insurance					687	803	912	858	785	987	984	1,088	7,105
Unemployment Insurance					2,173	1,343	1,142	670	606	404	632	801	7,770
Employee Health/Life Insurance					3,903	4,579	4,694	3,927	3,927	4,040	3,308	3,977	32,353
Employee Development/Recognition					27	28	380	761	762	276	664	292	3,190
Employee Physicals/Lab					1,228	1,963	2,500	3,884	2,132	2,654	3,169	2,200	19,730
Stationary & Printing					263	56	191	322		244		265	1,342
Books, Periodicals & Manuals					69				155				224
Copier Supplies						391	195	1,172	391	442	391	911	3,892
Postage, UPS, Federal Express					554	388			990	419	31	296	2,679
Equipment < \$2,500					25	49	(4)	45	566	1,655			2,336
Operational Supplies					862	631	860	513	108	555	588	518	4,636
Audit & Accounting Fees					4,055	4,055	4,055	4,055	4,055	4,055	4,055	4,055	32,439
Attorney Fees					105	13,885	2,905	7,446	7,959	1,930	9,569	1,600	45,398
Engineering Fees										761		823	1,584
Professional Services					35,783	39,306	38,711	40,975	45,628	39,937	39,078	38,731	318,150
Job Required Travel Expense					99	126	321	107	107	144	73	71	1,047
Insurance					22,458	22,458	22,458	22,458	22,458	22,458	23,058	28,594	186,397
Property Loss & Liability Claims						79		1	44	293	65		483
Computer Services					10,475	5,925	6,898	6,642	6,664	6,597	8,899	14,719	66,820
Telephone Services					1,484	1,231	1,689	1,518	1,506	1,309	1,564	1,932	12,232
Equipment Maintenance												2,190	2,190
Legal Notices, Advertising					2,967	4,083	2,725	4,940	2,318	1,727	3,714	1,727	24,199
Photocopy Services					1,499	1,000	1,000	250	1,000	750	1,000	1,000	7,497
Public Relations					101		20	162	68	509			860
Dues & Licenses					1,738	1,725	1,625	1,625	1,625	1,625	1,625	1,625	13,214
Conferences & Training						1,800	122	207	2,520	349	168	485	5,651

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Description	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	06/15	07/15	08/15	Total
Finance Charges, Bank Fees						1,239							1,239
Cable/Satellite TV Expense					2,235	4,522	2,335	2,335	2,335	2,335	(1,056)	1,929	16,970
IPA Licensing Fee					45,583	43,011	45,863	45,608	47,410	45,989	45,941	42,862	362,265
Building Construction												78	78
Furnishings, Office Equipment										340	664	5,947	6,951
Depreciation Expense					59,738	59,358	59,070	59,001	58,953	58,953	58,953	58,953	472,980
Bad Debt Expense													
Transfers to General Corporate Fund													
Interest-Tax Anticipation Notes Payabl									2,300	225		367	2,892
Interest- Bonds Payable					9,374	9,374	9,374	9,374	9,374	9,374	9,374	9,374	74,993
Total Administration					246,777	257,814	245,222	253,799	256,683	258,230	254,960	268,330	2,041,816
Environmental Services													
Reg. Full-Time Employees					26,487	25,967	32,476	28,903	29,754	29,370	30,008	27,780	230,746
Reg. Part-Time Employees					782	785	814	893	755	897	760	785	6,472
Overtime					2,623			174	48	1,063	756	89	4,753
TOPS - Balances					1,154	466	(3,290)	329	(2,291)	(1,069)	(180)	68	(4,813)
TOPS- FICA					88	36	(252)	25	(175)	(82)	(14)	5	(368)
Social Security - Employer					2,235	1,995	2,489	2,237	2,303	2,323	2,333	1,216	17,131
IMRF - Employer Cost					2,621	2,339	2,948	2,649	2,730	2,733	2,784	1,289	20,092
Workers' Compensation Insurance					544	800	995	891	881	936	920	854	6,822
Unemployment Insurance					2,162	1,392	1,720	1,317	1,444	1,362	1,102	439	10,939
Employee Health/Life Insurance					7,819	7,821	7,982	7,170	7,170	7,988	7,816	7,820	61,586
Equipment < \$2,500								1,174					1,174
Operational Supplies					5,930	3,475	2,657	6,515	5,429	5,402	5,872	7,441	42,720
Gas Service					11,802	15,146	15,560	12,821	12,184	10,056	7,818	7,551	92,939
Electric Service					15,385	16,928	20,232	23,817	26,741	32,378	30,683	29,119	195,283
Water Service					2,058	2,767	2,523	2,826	2,659	2,752	3,051	2,870	21,506
Pest Control Service					621	496	496	496	496	496	496	511	4,112
Waste Disposal & Recycling					4,357	2,250	3,043	2,701	2,754	2,371	2,762	2,495	22,734
Equipment Rentals					520	263	258	258	258	258	258	258	2,331
Sewer Service & Tax					1,497	1,500	1,478	1,327	1,500	1,412	1,755	1,600	12,070
Total Environmental Services					88,688	84,424	92,131	96,523	94,640	100,650	98,982	92,191	748,228
Laundry													
Reg. Full-Time Employees					7,039	6,762	7,204	6,163	7,129	7,363	7,493	6,991	56,144
Reg. Part-Time Employees									971	943	135		2,048
Overtime					694		32	218		368	174	32	1,519
TOPS Balances					486	(131)	(466)	282	542	(419)	(355)	269	209
TOPS - FICA					37	(10)	(36)	22	41	(32)	(27)	21	16
Social Security - Employer					571	488	519	461	617	652	573	296	4,176
IMRF - Employer Cost					669	572	615	546	736	770	676	311	4,896

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Description	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	06/15	07/15	08/15	Total
Workers' Compensation Insurance					154	202	215	184	231	261	226	209	1,684
Unemployment Insurance					508	349	375	320	430	444	328	116	2,870
Employee Health/Life Insurance					1,949	2,598	2,001	1,947	1,298	1,357	1,947	1,947	15,046
Laundry Supplies					1,485	2,782	638	106	255	1,909	789	508	8,472
Equipment < \$2,500									1,102				1,102
Linen & Bedding					6,012	7,886	1,526	573		1,702	4,412	5,105	27,215
Professional Services					594		497	517	(1,608)				
Laundry & Cleaning Service									2,211	585	644	557	3,996
Total Laundry					20,198	21,497	13,122	11,341	13,955	15,903	17,014	16,362	129,392
Maintenance													
Reg. Full-Time Employees					5,265	5,491	5,841	5,944	5,489	6,509	5,111	4,632	44,282
Overtime					103	222	126			220	108	605	1,384
TOPS - Balances					212	300	469	53	(244)	(447)	(295)	320	368
TOPS - FICA					16	23	36	4	(19)	(34)	(23)	24	28
Social Security - Employer					390	410	416	411	401	469	365	186	3,048
IMRF - Employer Cost					458	480	493	488	472	557	428	202	3,578
Workers' Compensation Insurance					114	164	175	178	164	195	153	138	1,281
Unemployment Insurance					354	297	310	297	326	298	180	5	2,068
Employee Health/Life Insurance					677	1,299	1,982	1,947	1,947	1,992	1,947	1,298	13,090
Tools					174		400						574
Ground Supplies						535	353				14		902
Maintenance Supplies					3,484	4,792	533	856	3,077	1,945	4,459	812	19,959
Equipment < \$2,500									903			129	1,032
Operational Supplies											160		160
Professional Services						431			862	603	238	(1,895)	238
Automobile Maintenance					419	311	1,576	884	1,505	1,563	(647)	150	5,760
Equipment Maintenance					1,922	5,154	2,630	5,113	2,866	1,243	1,770	2,029	22,728
Equipment Rentals							5						5
Nursing Home Building Repair/Mainte					10,419	8,326	8,007	15,551	17,573	6,883	19,410	10,007	96,175
Parking Lot/Sidewalk Maintenance					3,808	1,516		3,272					8,596
Nursing Home Building Construction/ Furnishings, Office Equipment					566				(566)	97	2,948	211	3,256
Total Maintenance					28,382	29,751	23,352	34,998	34,757	22,093	36,326	18,853	228,512
Nursing Services													
Reg. Full-Time Employees					133,932	137,304	142,595	147,995	151,229	139,544	144,099	145,182	1,141,881
Reg. Part-Time Employees					5,410	4,570	4,467	4,822	6,936	4,918	12,165	10,288	53,575
Temp. Salaries & Wages					6,962	11,967	14,649	12,463	11,438	11,783	12,185	9,997	91,443
Overtime					53,207	22,289	18,254	21,072	22,639	34,779	43,141	30,769	246,150
TOPS - Balances					(11,385)	1,372	4,937	831	(1,519)	(5,419)	(3,338)	12,256	(2,264)
No Benefit Full-Time Employees					64,485	39,368	37,174	44,195	45,562	45,481	46,402	42,880	365,549

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Description	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	06/15	07/15	08/15	Total
No Benefit Part-Time Employees					45,007	38,036	31,883	41,987	45,777	40,110	46,839	37,065	326,502
TOPS - FICA					(871)	105	378	64	(116)	(415)	(255)	938	(173)
Social Security - Employer					23,269	19,056	18,728	20,445	21,502	20,771	22,989	11,863	158,622
IMRF - Employer Cost					26,659	21,267	20,904	23,063	24,473	23,394	26,166	12,021	177,948
Workers' Compensation Insurance					5,280	6,914	6,894	7,519	7,497	7,529	7,806	7,364	56,804
Unemployment Insurance					20,120	12,270	12,296	7,858	6,857	5,507	4,486	3,581	72,976
Employee Health/Life Insurance					24,192	22,943	24,113	24,269	23,625	23,507	22,329	22,327	187,306
Books, Periodicals & Manuals					199	550		251	160		89		1,249
Stocked Drugs					(838)	3,856	1,600	1,485	1,621	2,407	1,109	1,428	12,667
Pharmacy Charges-Public Aid					2,260	1,805	1,914	2,145	2,952	2,083	2,686	2,107	17,951
Oxygen					3,282	2,255	5,858	1,804	1,673	1,659	1,348	1,210	19,087
Incontinence Supplies					10,798	8,652	6,976	7,756	5,457	19,103	17,713	10,445	86,900
Pharmacy Charges - Insurance					10,192	10,078	8,786	9,617	8,141	5,649	3,962	6,853	63,277
Equipment < \$2,500					6,015		443	399	723	2,139	1,934	(255)	11,399
Operational Supplies					16,249	16,769	13,250	13,914	10,715	35,328	29,140	12,078	147,444
Pharmacy Charges-Medicare					10,003	6,350	4,443	3,690	3,117	2,314	3,375	7,240	40,533
Medical/Dental/Mental Health					3,400	3,400	4,600	3,800	3,800	5,800	5,800	3,800	34,400
Professional Services					18,956	19,281	23,511	18,103	18,429	24,107	4,384	7,268	134,038
Laboratory Fees					2,555	2,474	2,303	1,512	1,519	400		996	11,759
Equipment Rentals					1,540	1,635	3,421	4,588	4,995	7,880	5,289	4,629	33,978
Dues & Licenses					50								50
Conferences & Training					600	1,375	2,213		590	298	1,050	1,198	7,324
Contract Nursing Services					85,719	63,822	62,063	71,905	134,790	98,218	83,699	113,532	713,748
Medicare Medical Services					240	860	2,862	335	400	1,619	852	849	8,017
Total Nursing Services					567,488	480,625	481,315	497,884	564,981	560,493	547,444	519,908	4,220,139
Activities													
Reg. Full-Time Employees					14,828	13,416	14,791	13,942	15,991	14,701	15,243	13,004	115,914
Overtime					4	321	644	463	185	180	365	346	2,506
TOPS - Balances					307	1,169	130	318	(1,495)	(166)	254	1,367	1,883
Part Time Non Benefit					628	736	753						2,117
TOPS - FICA					23	89	10	24	(114)	(13)	19	105	144
Social Security - Employer					1,130	1,067	1,195	1,070	1,219	1,104	1,156	522	8,461
IMRF - Employer Cost					1,325	1,251	1,415	1,269	1,429	1,309	1,377	562	9,937
Workers' Compensation Insurance					309	423	465	417	478	440	456	389	3,376
Unemployment Insurance					969	774	878	722	684	436	451	283	5,195
Employee Health/Life Insurance					4,537	4,537	4,637	3,885	2,589	3,344	3,241	3,241	30,008
Operational Supplies					346	666	547	486	975	649	665	457	4,793
Professional Services					130	130		130	130	130		259	908
Dues & Licenses												35	35
Conferences & Training												200	200
Total Activities					24,534	24,578	25,463	22,724	22,070	22,113	23,226	20,770	185,478

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Description	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	06/15	07/15	08/15	Total
Social Services													
Reg. Full-Time Employees				12,751	11,096	11,313	11,374	10,852	12,084	12,639	12,270		94,379
Overtime				279	286	53	51	201	108	115			1,093
TOPS - Balances				891	917	995	700	(1,009)	532	274	259		3,559
TOPS - FICA				68	70	76	54	(77)	41	21	20		272
Social Security - Employer				979	853	850	855	837	913	956	517		6,758
IMRF - Employer Cost				1,148	1,000	1,008	1,014	987	1,080	1,146	547		7,929
Workers' Compensation Insurance				245	332	338	340	325	361	378	367		2,685
Unemployment Insurance				896	551	585	420	305	178	16			2,950
Employee Health/Life Insurance				2,550	2,550	2,608	2,548	2,548	2,607	2,548	2,549		20,508
Professional Services				130	130		130	130	130	259			908
Total Social Services				19,936	17,785	17,826	17,485	15,098	18,032	18,352	16,528		141,041
Physical Therapy													
Reg. Full-Time Employees				4,524	4,112	4,527	4,527	4,321	5,327	4,721	4,115		36,173
Overtime				4	10					17			31
TOPS - Balances				322	567	157	245	87	32	26	(141)		1,295
TOPS - FICA				25	43	12	19	7	2	2	(11)		99
Social Security - Employer				334	303	333	333	325	393	349	166		2,536
IMRF - Employer Cost				392	356	395	395	383	465	415	177		2,978
Workers' Compensation Ins.				87	123	135	135	129	159	141	123		1,033
Unemployment Insurance				318	213	236	228	254	140	36			1,424
Employee Health/Life Insurance				1,299	1,299	1,328	1,298	1,298	1,328	1,298	1,298		10,447
Operational Supplies						10							10
Professional Services				35,392	36,743	31,295	35,500	21,654	19,982	21,340	16,958		218,865
Furnishings, Office Equipment											235		235
Total Physical Therapy				42,697	43,769	38,427	42,679	28,458	27,830	28,345	22,921		275,126
Occupational Therapy													
Reg. Full-Time Employees				2,253	2,048	2,253	2,253	2,150	2,703	2,355	2,048		18,063
TOPS - Balances				134	201	201	134	(481)	134	31	92		445
TOPS - FICA				10	15	15	10	(37)	10	2	7		34
Social Security - Employer				171	155	170	170	164	205	178	85		1,298
IMRF - Employer Cost				200	182	202	202	193	242	212	91		1,524
Workers' Compensation Ins.				43	61	67	67	64	81	70	61		516
Unemployment Insurance				160	108	119	115	133	77				712
Employee Health/Life Insurance				650	650	664	649	649	664	649	649		5,223
Professional Services				27,323	25,374	24,003	22,684	23,717	20,609	20,074	16,194		179,980
Total Occupational Therapy				30,944	28,793	27,695	26,285	26,552	24,724	23,573	19,228		207,795
Speech Therapy													

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Professional Services					12,090	8,622	9,712	10,627	9,820	10,013	12,179	8,035	81,097
Total Speech Therapy					12,090	8,622	9,712	10,627	9,820	10,013	12,179	8,035	81,097
Respiratory Therapy													
Professional Services					9,089	7,631	7,288	5,775	3,894	4,869	4,181	2,860	45,586
Total Respiratory Therapy					9,089	7,631	7,288	5,775	3,894	4,869	4,181	2,860	45,586
Total This Department					21,178	16,253	17,000	16,402	13,714	14,882	16,360	10,895	126,684
Food Services													
Reg. Full-Time Employees					26,795	24,749	26,748	25,185	26,247	23,531	27,086	25,338	205,678
Reg. Part-Time Employees					4,994	2,535	2,263	1,615	2,835	7,367	4,775	3,111	29,496
Overtime					5,718	3,041	2,902	3,376	3,933	3,121	3,612	3,099	28,800
TOPS - Balances					1,632	(1,189)	2,409	1,257	814	(2,621)	204	(1,578)	927
TOPS - FICA					125	(91)	184	96	62	(200)	16	(121)	71
Social Security - Employer					2,830	2,283	2,397	2,273	2,499	2,566	2,676	1,385	18,910
IMRF - Employer Cost					3,308	2,677	2,841	2,686	2,982	3,016	3,168	1,474	22,152
Workers' Compensation Insurance					671	816	867	801	819	975	953	851	6,752
Unemployment Insurance					2,343	1,474	1,627	1,557	1,711	1,743	993	593	12,041
Employee Health/Life Insurance					8,414	8,444	7,983	7,795	7,795	6,037	6,497	7,146	60,110
Food					(68)								(68)
Non-Food Supply								237	134	72			443
Nutritional Supplements					5,860	4,643	9,206	5,967	6,513	7,004	8,471	6,671	54,332
Equipment < \$2,500					134			(55)	213				292
Operational Supplies					(12)		953	(866)	437	132	355	308	1,306
Professional Services							2,633	3,595	4,110	4,917	3,075	2,590	20,920
Equipment Rentals					405	405	405	405	405	405	405	405	3,240
Dues & Licenses							85						85
Conferences & Training					30	15	45	15	75	60	15	15	270
Food Service					61,538	55,203	60,121	59,576	62,626	59,573	59,891	57,444	475,973
Total Food Services					124,717	105,004	123,669	115,513	124,210	117,696	122,190	108,731	941,729
Barber & Beauty													
Reg. Full-Time Employees					4,546	4,133	4,546	4,546	4,339	4,896	4,753	4,133	35,892
TOPS - Balances					296	293	276	286	(381)	32	(326)	(217)	260
TOPS - FICA					23	22	21	22	(29)	2	(25)	(17)	20
Social Security - Employer					303	271	298	298	309	324	312	149	2,265
IMRF - Employer Cost					355	318	354	354	364	383	372	159	2,659
Workers' Compensation Insurance					87	124	136	136	130	146	142	124	1,025
Unemployment Insurance					319	214	237	229	249	169	6		1,424
Employee Health/Life Insurance					1,299	1,299	1,328	1,298	1,298	1,328	1,298	1,298	10,447
Operational Supplies					169		187				185		541
Total Barber & Beauty					7,398	6,674	7,383	7,170	6,280	7,281	6,718	5,630	54,533

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Description	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	06/15	07/15	08/15	Total
Adult Day Care													
Reg. Full-Time Employees				11,949	10,091	9,834	9,117	9,843	10,142	12,628	10,426		84,031
Temp. Salaries & Wages								560	1,535	227			2,322
Overtime				473	111	104	123	395	(275)	228	441		1,600
TOPS - Balances				974	250	(852)	199	(1,046)	665	(428)	365		127
TOPS - FICA				75	19	(65)	15	(80)	51	(33)	28		10
Social Security - Employer				934	753	737	694	784	866	978	422		6,168
IMRF - Employer Cost				1,095	882	873	829	865	894	1,151	445		7,035
Workers' Compensation Insurance				233	302	294	273	311	349	384	312		2,458
Unemployment Insurance				853	507	521	470	516	178	207	123		3,374
Employee Health/Life Insurance				2,568	2,568	2,076	1,967	2,616	2,675	1,967	1,967		18,406
Gasoline & Oil				1,056	912		737	1,777		1,677			6,159
Equipment < \$2,500					420								420
Operational Supplies				139	17	171	202	175	89	158	152		1,103
Professional Services													
Field Trips/Activities							17	17		5			38
Dues & Licenses						359		5		255			619
Conferences & Training								684	101	15	15		815
Furnishings, Office Equipment									45				45
Total Adult Day Care				20,349	17,191	13,694	14,644	17,422	17,316	19,418	14,697		134,730
Alzheimers and Related Disord													
Reg. Full-Time Employees				29,274	28,334	36,710	40,506	23,244	21,858	19,504	15,643		215,074
Reg. Part-Time Employees						1,453	1,287	1,274	1,084	613			5,710
Temp. Salaries & Wages						2,318							2,318
Overtime				17,748	8,294	9,083	5,529	6,326	10,282	7,145	5,129		69,536
TOPS - Balances				2,043	(698)	(16,384)	(280)	(5,377)	(1,224)	214	(6,728)		(28,433)
No Benefit Full-Time Employees				21,693	17,658	21,096	18,659	19,683	19,241	20,129	12,258		150,415
No Benefit Part-Time Employees				18,679	16,762	30,450	17,209	17,964	14,588	14,970	11,999		142,620
TOPS - FICA				156	(53)	(1,253)	(21)	(411)	(94)	16	(515)		(2,175)
Social Security - Employer				6,611	5,364	7,613	6,341	5,242	5,061	4,729	1,508		42,469
IMRF - Employer Cost				7,752	6,289	8,769	7,479	6,212	5,971	5,590	1,532		49,594
Workers' Compensation Insurance				1,506	1,876	2,752	2,322	1,775	1,781	1,651	1,193		14,856
Unemployment Insurance				5,737	3,528	3,201	2,359	2,270	1,573	944	499		20,111
Employee Health/Life Insurance				3,867	3,867	4,012	3,865	3,246	2,741	2,599	2,599		26,796
Professional Services				87	87	87	87	87	87	87	87		698
Conferences & Training					180				466	1,199	99		1,944
ARD - Contract Nursing				955	358	1,990		1,881	922				6,105
Total Alzheimers and Related Disorde				116,107	91,846	111,896	105,342	83,414	84,337	79,390	45,304		717,636
Total Expenses				1,359,394	1,226,005	1,238,195	1,262,790	1,302,233	1,291,579	1,292,299	1,180,345		10,152,839
Net Operating Income				(111,404)	(45,741)	(11,501)	(129,880)	(47,023)	(51,563)	(73,589)	(107,068)		(577,771)

Friday, September 25, 2015

2:51 PM

Champaign County Nursing Home
Historical Statement of Operations

08/31/15

9

Description	09/14	10/14	11/14	12/14	01/15	02/15	03/15	04/15	05/15	06/15	07/15	08/15	Total
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating					92,508	92,508	92,508	92,508	92,508	92,508	92,508	92,508	740,063
Total Local Taxes					92,508	92,508	92,508	92,508	92,508	92,508	92,508	92,508	740,063
Miscellaneous NI Revenue													
Investment Interest						50	22	35	22	27			156
Restricted Donations					150	564	860	250	195	891	100	612	3,621
Vending Machine Revenue								1,116					1,116
Total Miscellaneous NI Revenue					150	614	883	1,400	217	917	100	612	4,893
Total NonOperating Income					92,658	93,122	93,390	93,908	92,725	93,425	92,608	93,119	744,956
Net Income (Loss)					(18,747)	47,380	81,889	(35,972)	45,702	41,862	19,019	(13,948)	167,185

Champaign County Nursing Home

08/31/15

Balance Sheet

1

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

Cash	\$299,738.29
Petty Cash	\$300.00
Total Cash	\$300,038.29

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$1,570,954.93
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$852,391.67
Total Rec., Net of Uncollectible Amounts	\$2,423,346.60

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$186,809.24
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	(\$61,003.37)

Accrued Interest

Property Tax Revenue Receivable	\$130,176.86
Total Accrued Interest	\$130,176.86

Intergvt. Rec., Net of Uncollectibl

Due From Collector Funds	\$589.16
Due from Other Governmental Units	\$1,298,178.81
Due from IL Public Aid	\$1,055,874.43
Due from IL Department of Aging-Title XX	\$51,949.80
Due from US Treasury-Medicare	\$254,528.86
Due From VA-Adult Daycare	\$29,080.07
Due From VA-Nursing Home Care	\$58,590.47
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	\$2,723,829.99

Prepaid Expenses

Prepaid Expenses	\$65,085.35
Stores Inventory	\$5,764.53
Total Prepaid Expenses	\$70,849.88

Long-Term Investments

Patient Trust Cash, Invested	\$26,173.97
Total Long-Term Investments	\$26,173.97
Total Current Assets	\$5,613,412.22

Champaign County Nursing Home
Balance Sheet

08/31/15

2

Fixed Assets

Nursing Home Buildings	\$23,301,939.66
Improvements not Buildings	\$489,285.73
Equipment, Furniture & Autos	\$1,498,502.58
Construction in Progress	\$107,415.70
Accumulated Depreciation-Land Improvements	(\$306,424.12)
Accumulated Depreciation-Equipment, Furniture, &	(\$1,078,140.58)
Accumulated Depreciation-Buildings	(\$5,001,667.16)
Total Fixed Assets	<u>\$19,010,911.81</u>
Total ASSETS	<u><u>\$24,624,324.03</u></u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.60
Accounts Payable	\$1,883,393.39
Salaries & Wages Payable	\$467,365.95
Interest Payable - Bonds	\$18,748.34
Due To Accounts Payable Fund	(\$216.40)
Tax Anticipation Notes Payable	\$245,904.52
Notes Payable	\$438,053.10
Total Current Liabilities	\$3,053,249.50

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$26,173.97
Bonds Payable	\$2,700,000.00
Accrued Compensated Absences	\$333,326.42
Total Non-Current Liabilities	\$3,059,500.39
Total Current Liabilities	\$6,112,749.89

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	\$167,184.93
Total Equity	\$18,511,574.14
Total LIABILITIES & EQUITY	\$24,624,324.03

Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
8 Months
December 31, 2014 through August 31, 2015

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ 167,185
Depreciation Expense	472,980
(Incr.)/Decr. in Accounts Receivable	(202,067)
(Incr.)/Decr. in Prepaid Expenses	(54,815)
(Incr.)/Decr. in Inventory	5,974
(Incr.)/Decr. in Patient Trust	(5,424)
Incr./(Decr.) in Accounts Payable	142,015
Incr./(Decr.) in Salaries and Wages Payable	271,145
Incr./(Decr.) in Interest Payable	18,748
Incr./(Decr.) in Accrued Com. Absences	(26,355)
Incr./(Decr.) in Other Liabilities	<u>5,509</u>
Net Cash Provided by Operating Activities	794,895

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(49,837)
Improvements / (CIP)	<u>(129,689)</u>
Net Cash Provided by Investing Activities	(179,526)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	(725,215)
Notes Payable - Medicaid	-
(Decrease) Due to General Corp. Fund	-
(Decrease) in Bonds Payable	-
Increase in Equity Adjustment	<u>(294,426)</u>
Net Cash Provided by Financing Activities	(1,019,641)

Total Cash Flow	(404,272)
Beginning Cash Flow - 12/31/2014	<u>704,310</u>

ENDING CASH - 8/31/2015	<u><u>\$ 300,038</u></u>
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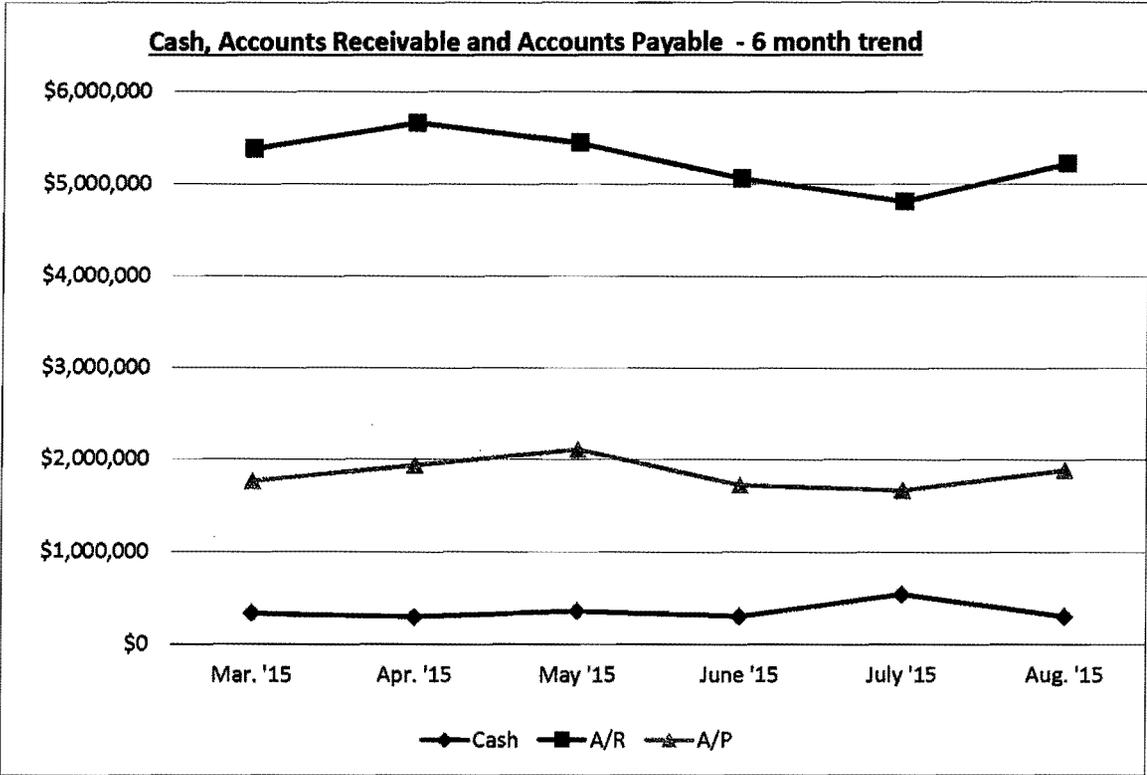
Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
March 31, 2015 through August 31, 2015

	<u>Mar. '15</u>	<u>Apr. '15</u>	<u>May '15</u>	<u>June '15</u>	<u>July '15</u>	<u>Aug. '15</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ 81,889	\$ (35,972)	\$ 45,702	\$ 41,862	\$ 19,019	\$ (13,948)
Depreciation Expense	59,070	59,001	58,953	58,953	58,953	58,953
(Incr.)/Decr. in Accounts Receivable	152,834	(276,439)	211,528	380,192	250,517	(410,135)
(Incr.)/Decr. in Prepaid Expenses	926	927	(5,210)	15,571	15,575	15,577
(Incr.)/Decr. in Inventory	5,974	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	(711)	(4,084)	(1,249)	1,630	(676)	2,161
Incr./(Decr.) in Accounts Payable	20,288	171,349	174,238	(386,225)	(53,283)	216,952
Incr./(Decr.) in Salaries and Wages Payable	48,230	30,215	(178,355)	265,618	66,976	6,913
Incr./(Decr.) in Interest Payable	9,375	9,374	9,374	(46,871)	9,374	9,374
Incr./(Decr.) in Accrued Com. Absences	(12,725)	6,029	(14,396)	(3,844)	(4,483)	7,696
Incr./(Decr.) in Other Liabilities	579	4,084	1,249	(1,630)	676	(2,161)
Net Cash Provided (Used) by Operating Activities	365,729	(35,516)	301,834	325,256	362,648	(108,618)
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	(2,854)	(4,378)	-	-	(22,841)	(5,798)
Improvements / (CIP)	(10,173)	-	(5,744)	(4,119)	(97,730)	(11,923)
Net Cash Provided (Used) by Investing Activities	(13,027)	(4,378)	(5,744)	(4,119)	(120,571)	(17,721)
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./(Decr.) in Tax Anticipation Note	-	-	(233,377)	(375,803)	0	(116,035)
Incr./(Decr.) Notes Payable - Medicaid	-	-	-	-	-	-
Incr./(Decr.) in Due to General Corp. Fund	-	-	-	-	-	-
Incr./(Decr.) in Bonds Payable	-	-	-	-	-	-
Incr./(Decr.) in Equity Adjustment	(349,393)	-	-	-	-	-
Net Cash Provided (Used) by Financing Activities	(349,393)	-	(233,377)	(375,803)	0	(116,035)
Total Cash Flow	3,309	(39,894)	62,713	(54,666)	242,077	(242,374)
Beginning Cash Balance (Prior Month's)	328,873	332,182	292,288	355,001	300,335	542,412
MONTH ENDING CASH BALANCE	\$ 332,182	\$ 292,288	\$ 355,001	\$ 300,335	\$ 542,412	\$ 300,038

**Champaign County Nursing Home
March 31, 2015 through August 31, 2015**

Key Balance Sheet Items Charted Below:

	<u>Mar. '15</u>	<u>Apr. '15</u>	<u>May '15</u>	<u>June '15</u>	<u>July '15</u>	<u>Aug. '15</u>
Cash	332,182	292,288	355,001	300,335	542,412	300,038
A/R	5,372,014	5,648,453	5,436,925	5,056,733	4,806,216	5,216,350
A/P	1,760,362	1,931,711	2,105,949	1,719,724	1,666,441	1,883,393



To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Re: Management Update

Medicare/Rehabilitation Unit

Turnover in maintenance personnel continues to hamper renovation efforts. Maintenance and housekeeping personnel as well as Josh are working overtime.

Access to Working Capital - Revenue Anticipation Notes

The RAN will remain on the sideline for now. With payments currently being paid on a timely basis, there are no receivables to borrow against.

CMS Proposal to Change the Rules for Participation in Medicare and Medicaid

This past summer, CMS published proposed rules that would significantly change the nursing home requirements for participation in the Medicare and Medicaid programs. I have attached the U.S. Department of Health and Human Services (HHS) press release. The proposed rules comprise over 400 pages of changes. In general, the proposed changes are moving from a process focus to an outcomes based oversight process. The changes mirror the reimbursement changes are moving from the traditional fee-for service to outcomes based reimbursement.

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

News

FOR IMMEDIATE RELEASE

July 13, 2015

Contact: HHS Press Office

202-690-6343

HHS proposes to improve care and safety for nursing homes residents

Revisions mark first major rewrite of long-term care conditions of participation since 1991

A proposal announced today at the White House Conference on Aging would make major changes to improve the care and safety of the nearly 1.5 million residents in the more than 15,000 long-term care facilities or nursing homes that participate in the Medicare and Medicaid programs. If finalized, unnecessary hospital readmissions and infections would be reduced, quality care increased, and safety measures strengthened for the more than one million residents in these facilities.

"This proposal is just one part of the administration's overall commitment to transform our health system to deliver better quality care and spend our health care dollars in a smarter way," said HHS Secretary Sylvia M. Burwell. "Today's measures set high standards for quality and safety in nursing homes and long-term care facilities. When a family makes the decision for a loved one to be placed in a nursing home or long-term care facility, they need to know that their loved one's health and safety are priorities."

Many of the proposals build on improvements that nursing homes have already made since 1991, the last time these conditions of participation were comprehensively updated. This rule would bring these best practices for resident care to all facilities that participate in Medicare or Medicaid and implement a number of important safeguards that have been identified by patient advocates and other stakeholders, and include additional protections required by the Affordable Care Act.

Changes include:

- Making sure that nursing home staff is properly trained on caring for residents with dementia and in preventing elder abuse.
- Ensuring that nursing homes to take into consideration the health of residents when making decisions on the kinds and levels of staffing a facility needs to properly take care of its residents.
- Ensuring that staff members have the right skill sets and competencies to provide person-centered care to residents. The care plan developed will take the resident's goals of care and preferences into consideration.

- Improving care planning, including discharge planning for all residents with involvement of the facility’s interdisciplinary team and consideration of the caregiver’s capacity, giving residents information they need for follow-up, and ensuring that instructions are transmitted to any receiving facilities or services.
- Allowing dietitians and therapy providers the authority to write orders in their areas of expertise when a physician delegates the responsibility and state licensing laws allow.
- Requiring nursing homes to provide greater food choice for residents while also giving flexibility for nursing homes.
- Updating the nursing home’s infection prevention and control program, including requiring an infection prevention and control officer, and an antibiotic stewardship program that includes antibiotic use protocols and a system to monitor antibiotic use.
- Strengthening rights of nursing home residents, including placing limits on when and how binding arbitration agreements may be used.

The Centers for Medicare & Medicaid Services (CMS) set out to revise the long-term care standards to meet the President’s Executive Order that all Federal agencies identify rules that are obsolete or unnecessary and make proposals to “modify, streamline, expand, or repeal them.” CMS has defined and enforced safety and health requirements for nursing homes in the Medicare and Medicaid programs, as well as other health care providers and suppliers, for more than forty years. The recommended reforms are being published in proposed rule CMS-3260-P, in the July 16, 2015 [Federal Register](#).

There is a 60 day comment period on the proposed revisions. To submit a comment, visit www.regulations.gov, enter the ID number, and click on “Submit a Comment.”

###

Note: All HHS press releases, fact sheets and other news materials are available at <http://www.hhs.gov/news>.

Like , follow HHS on Twitter [@HHSgov](#) , and sign up for [HHS Email Updates](#).

Last revised: July 17, 2015

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		
	8/1/2015	9/1/2015	10/1/2015
Accountant			
Business Office Manager			
Human Resources Director		1	1
Director of Nursing			
Assistant Director of Nursing (RN)			
Unit Manager for Dementia	1	1	1
Unit Manager for Rehabilitation (RN)			
RN Shift Supervisor	1	1	1
Nurse (1 FT, RN or LPN; 1 PT, RN or LPN)	RN FT, RN PT 2	RN FT, RN PT 2	RN FT, RN PT 2
Nurse Scheduler	1		
Care Plan Coordinator (RN preferred)	1	1	1
Assistant Care Plan Coordinator (RN preferred, LPN minimum)			
CNA Team Leader - Long Term Care	2	2	1
CNA Team Leader - Rehabilitative			
CNA Team Leader - Dementia			
CNA (1 FT, 1 PT)	2	2	2
Social Services Director (LCSW or MSW)			1
Assistant Activities Director			1
Activities Assistant	1	1	2 PT
Cook/Assist Cook	1 Cook, 1 Asst Cook	1 Cook, 1 Asst Cook	
Food Service Worker	PT 1	PT 1	
Kitchen Steward	1		
Transporation Assistant	1		
Volunteer Coordinator			
Laundry Worker		1	
Central Supply Clerk			
Maintenance Worker			2
Adult Day Care Assistant	2	1 FT and 1 PT	
Total	17	17	15

Issue 1

HR Dashboard

Retention Rate	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Benchmark				
All	68.9%	70.0%	67.0%	68.1%	66.4%	65.0%	65.9%	64.9%	73.1%				
All Nursing	67.80%	70.9%	66.9%	69.2%	68.1%	66.9%	66.9%	62.9%	67.8%				
CNAs	69.2%	71.6%	72.2%	70.7%	68.9%	64.0%	64.9%	59.5%	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	Jun 14 to Jun 15	Jul 14 to Jul 15	Aug 14 to Aug 15	Benchmark				
All	51.3%	55.3%	58.4%	60.6%	62.2%	62.7%	59.7%	64.0%	45.2%				
All Nursing	52.9%	57.3%	54.8%	60.7%	62.9%	62.7%	62.7%	69.8%	51.4%				
CNAs	64.1%	70.3%	75.0%	72.0%	74.3%	74.7%	72.7%	81.1%	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				
Jun 14 to Jun 15	All	136	64	20	80	23	10	6	13				
	CNAs	56	26	10	36	10	6	1	3				
	Dietary	31	21	5	26	3	1	0	1				
Jul 14 to Jul 15	All	135	20	24	44	24	9	5	13				
	CNAs	56	27	9	36	11	5	1	4				
	Dietary	31	23	5	28	2	0	0	0				
Aug 14 to Aug 15	All	142	65	24	89	25	10	5	13				
	CNAs	60	28	11	39	10	6	1	4				
	Dietary	29	19	5	24	3	2	0	0				
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	54.2	46.6					84.2
CNAs Open Positions (FTES)	28.8	34.0	31.6	30.9	30	26.7	30	37.6					
Dietary Hired (FTES)	3	15.2	16.2	15.8	17.8	18.6	14.8	16.2					19.65
Dietary Open Positions (FTES)	1.72	4.45	3.5	3.85	1.85	1.05	4.85	3.45					
Applications/Hires/Separations	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
CNAs													
Applications	13	18.0	25	14	22	21	16	6					
Hires	3	4	8	2	4	9	6	3					
Separations	5	7	4	4	5	5	3	9					
Dietary													
Applications	22	35.0	26	20	30	18	13	14					
Hires	3	0	4	1	1	8	0	4					
Separations	0	4	4	1	0	3	2	0					

Issue 1

CNA Turnover

August had a high number (9) CNA separations. The reasons are listed below:

- 3 No call no shows. Unable to get contact.
- School obligations – wanted to concentrate on school
- 2 accepted a hospital CNA position – Carle Clinic is offering a \$500 sign on bonus and tuition reimbursement. One of the CNAs has already left Carle due to schedule/school conflict and may come back to CCNH.
- 2 terminations for care issues
- 1 – Car/transportation issue

Preceptor Training Program

- Two recently hired nurses completed a full orientation program with a trained nurse preceptor. Evaluations of process were positive and the new were complimentary of the preceptor and the training received.
- Department Leaders continue to meet weekly with new hires to review goals and to provide timely feedback.
- The CNA preceptor has provided positive feedback about preceptor training program.
- The dietary preceptor is off right now due to medical issues.
- Laundry and Housekeeping have not had new orientees to date.
- The preceptor group continues to work on their own specific orientation process and competencies and follow up sessions will focus on reviewing orientation materials with preceptor group.

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

<i>Annual Turnover Rate</i>	
Annual turnover rate – Data from American Healthcare Association Quality Report 2013 <ul style="list-style-type: none"> • 45.0% 2011 • 37.0% 2010 • 42.0% 2009 • 45.1% 2008 	FY2015 – 64.0% (Aug 14 to Aug 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 – September 24, 2015)

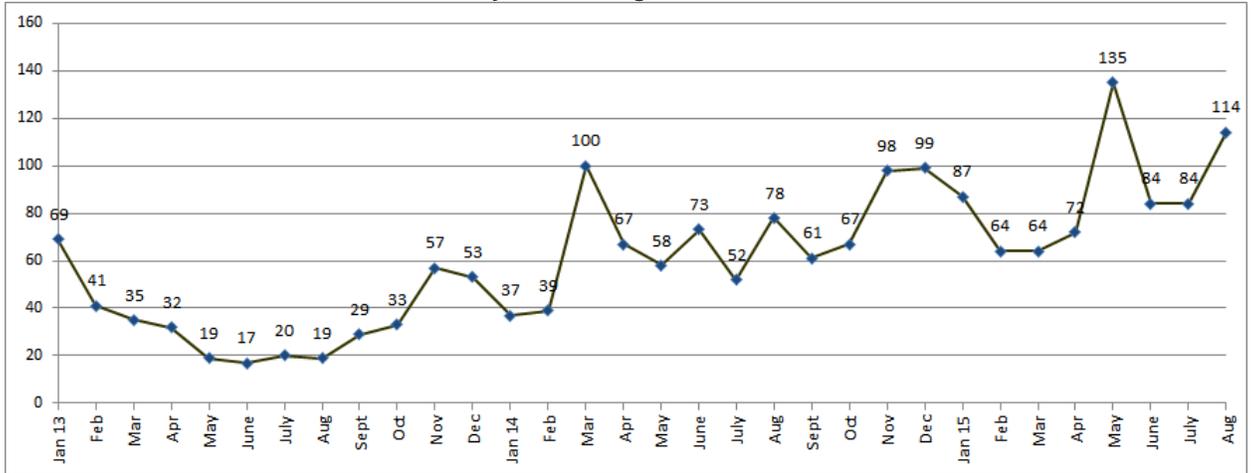
There were no updates to any of the Champaign facilities.

		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_rm	adj_nurs	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
HELIA 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	4.04	2.27	0.78	0.64	1.42	3.69

Agency Usage Trends - Expenses

\$80,000 is the estimated agency expenses for September.

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



**Champaign County Nursing Home
Strategic Objective Metrics – Issue 2
Updated August 31, 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.	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: 69% - 27/39 nurses trained Next class to training in October 2015.
Trach education. 90% of all nurses will be trained by the end of 2015.	April to current 46% (18/39) nurses trained PEL/VIP updating competencies with all licensed nurses to 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 October

Issue 3
Quality of Care

Champaign County Area Homes – CMS Nursing Home Compare Summary

The Nursing Home Compare data was updated on September 24, 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 following changes were seen between June and July:

- Heartland - Champaign – Staffing rating fell from 3 to 2 stars. Overall rating unchanged.

Issue 3 - Champaign County Area Homes – CMS Nursing Home Compare Summary – CMS Data Updated September 23, 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-LINSEY VILLAGE
	500 SOUTH ART BARTELL DRIVE URBANA, IL 61802 (217) 384-3784 Distance : 1.0 miles 7/30/15 Update	302 WEST BURWASH SAVOY, IL 61874 (217) 402-9700 Distance : 4.9 miles 7/30/15 Update	1915 SOUTH MATTIS STREET CHAMPAIGN, IL 61821 (217) 352-0516 Distance : 3.9 miles	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	RURAL ROUTE 1 BOX 14 GIFFORD, IL 61847 (217) 568-7362 Distance : 21.8 miles	1315B CURT DRIVE CHAMPAIGN, IL 61820 (217) 352-5707 Distance : 4.2 miles 7/30/15 Update	101 WEST WINDSOR ROAD URBANA, IL 61801 (217) 344-2144 Distance : 2.1 miles
Overall Rating	Rating: 1 out of 5 Much Below Average	Rating: 1 out of 5 Much Below Average	Rating: 2 out of 5 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
Health Inspection	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
Staffing	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: 2 out of 5 Below Average	Rating: 3 out of 5 Average	Rating: 2 out of 5 Below Average	Not Available Not Enough Data to Calculate
Quality Measures	Rating: 4 out of 5 Above Average	Rating: 3 out of 5 Average	Rating: 5 out of 5 Much Above Average	Rating: 1 out of 5 Much Below Average	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
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 August 2015. The following scores showed improvement between July and August:

1. Overall satisfaction	3.97 to 4.20
2. Cleanliness	4.25 to 4.27
3. Individual needs	4.00 to 4.13
4. Response to problems	3.89 to 3.93
5. Recommend to others	4.13 to 4.40
6. Activities	3.75 to 4.18
7. Professional therapy	4.38 to 4.40
8. Safety and security	4.38 to 4.68

The following scores showed fell between July and August:

1. Nursing care	4.25 to 4.13
2. Dining service	4.00 to 3.32
3. Quality of food	3.90 to 3.23
4. Laundry service	3.50 to 3.39
5. Communication	3.97 to 3.93
6. Dignity and respect	4.60 to 4.46
7. Admission process	4.44 to 4.42

The following score did not change between July and August:

1. Combined average	4.10 and 4.10
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Issue 3
Quality of Care (Continued)

The following two tables summarize the Pinnacle scores using a rolling four-quarter history instead of comparing monthly scores. The quarterly review allows for a higher number of reviews. In August, 15 surveys were completed. In June, July and August, the sample size is 46. On average, the quarterly summation will be close to 45.

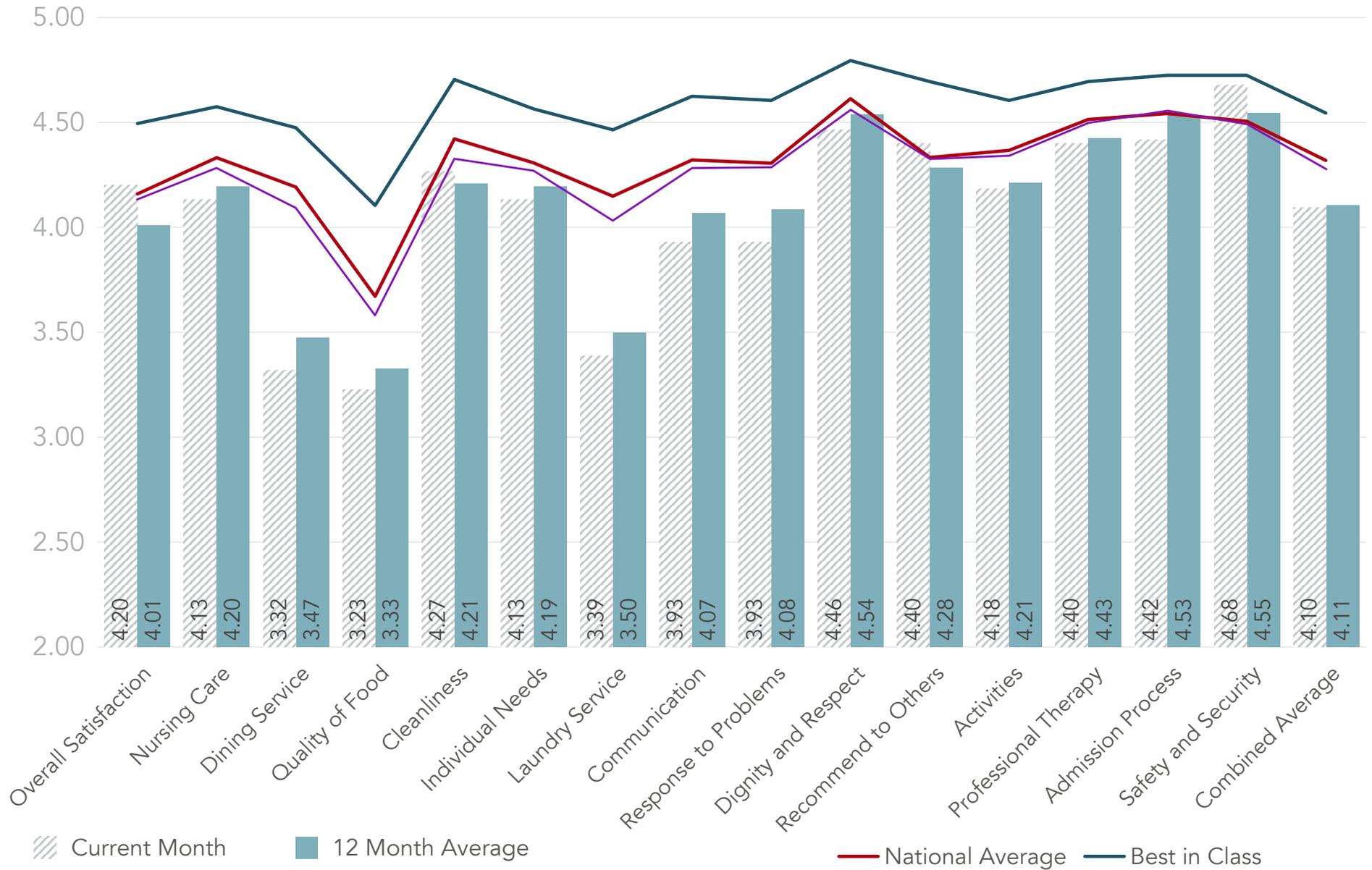
Four Quarter Trending Up

	Sep-Nov 2014	Dec-Feb 2015	Mar-May 2015	Jun-Aug 2015	National Average
1. Overall Satisfaction	3.91	4.11	3.92	4.10	4.16
2. Nursing care	4.24	4.22	4.08	4.24	4.33
3. Dining service	3.31	3.55	3.26	3.77	4.19
4. Quality of food	3.20	3.23	3.24	3.63	3.67
5. Cleanliness	4.07	4.20	4.26	4.32	4.42
6. Communication	4.08	4.01	4.09	4.10	4.32
7. Safety and security	4.53	4.50	4.59	4.56	4.51
8. Combined average	4.10	4.13	4.03	4.15	4.32

Four Quarter Trending Down

	Sep-Nov 2014	Dec-Feb 2015	Mar-May 2015	Jun-Aug 2015	National Average
1. Individual needs	4.29	4.24	4.00	4.24	4.31
2. Laundry service	3.59	3.41	3.50	3.48	4.15
3. Response to problems	4.14	4.17	3.97	4.06	4.31
4. Dignity and respect	4.54	4.57	4.53	4.51	4.61
5. Recommend to others	4.32	4.28	4.28	4.26	4.33
6. Activities	4.35	4.27	4.10	4.14	4.37
7. Professional therapy	4.53	4.50	4.37	4.30	4.51
8. Admission process	4.74	4.58	4.21	4.52	4.54

— Illinois State Comparison





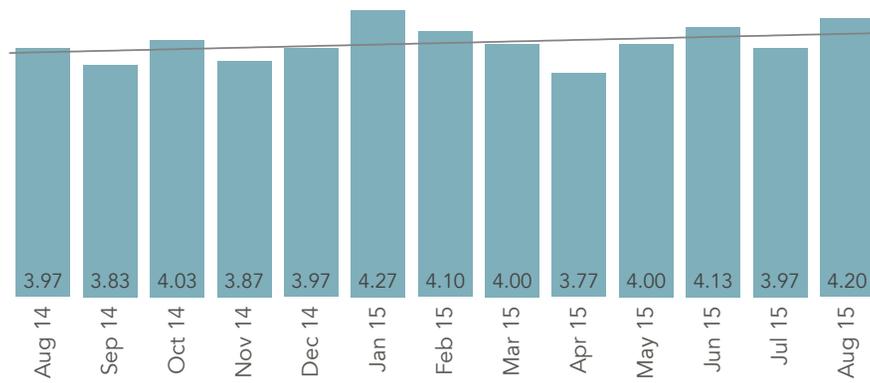
DASHBOARD - CHAMPAIGN COUNTY NURSING HOME

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).

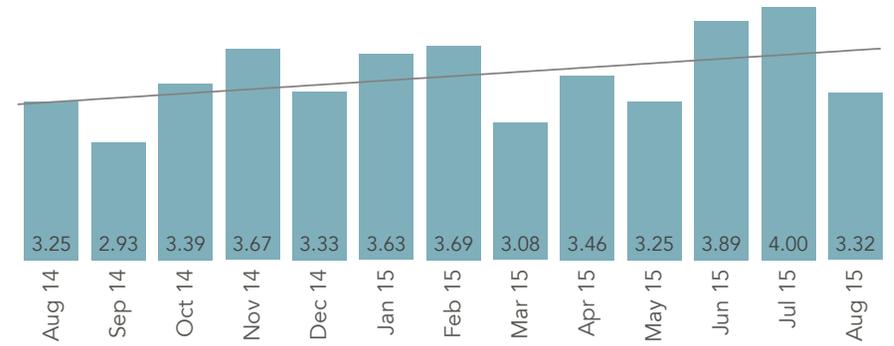
	AVERAGES				BENCHMARKS			QUARTERLY AVERAGES				RESPONSE PERCENTAGES					
	Aug 15	Last 3 Months	Last 12 Months AVG	Variance	National AVG	Best in Class	Corp. AVG	Jun-Aug	Mar-May	Dec-Feb	Sep-Nov	Top 2 Satisfied			Bottom 2 Dissatisfied		
												Month	QTR	Year	Month	QTR	Year
Overall Satisfaction	4.20	4.10	4.01	-0.15	4.16	4.50	-	↑ 4.10	3.92	4.11	3.91	100%	89%	78%	0%	7%	4%
Nursing Care	4.13	4.24	4.20	-0.14	4.33	4.58	-	↑ 4.24	4.08	4.22	4.24	87%	89%	83%	0%	2%	4%
Dining Service	3.32	3.77	3.47	-0.72	4.19	4.48	-	↑ 3.77	3.26	3.55	3.31	55%	69%	49%	27%	10%	20%
Quality of Food	3.23	3.63	3.33	-0.35	3.67	4.11	-	↑ 3.63	3.24	3.23	3.20	36%	49%	39%	18%	8%	20%
Cleanliness	4.27	4.32	4.21	-0.21	4.42	4.71	-	↑ 4.32	4.26	4.20	4.07	80%	87%	82%	0%	4%	3%
Individual Needs	4.13	4.24	4.19	-0.11	4.31	4.57	-	↑ 4.24	4.00	4.24	4.29	80%	82%	81%	7%	7%	5%
Laundry Service	3.39	3.48	3.50	-0.65	4.15	4.47	-	↓ 3.48	3.50	3.41	3.59	56%	48%	53%	22%	21%	18%
Communication	3.93	4.10	4.07	-0.25	4.32	4.63	-	↑ 4.10	4.09	4.01	4.08	57%	71%	77%	0%	7%	8%
Response to Problems	3.93	4.06	4.08	-0.22	4.31	4.61	-	↓ 4.06	3.97	4.17	4.14	64%	74%	77%	7%	7%	6%
Dignity and Respect	4.46	4.51	4.54	-0.07	4.61	4.80	-	↓ 4.51	4.53	4.57	4.54	93%	86%	89%	7%	5%	2%
Recommend to Others	4.40	4.26	4.28	-0.05	4.33	4.70	-	↓ 4.26	4.28	4.28	4.32	93%	87%	85%	0%	9%	4%
Activities	4.18	4.14	4.21	-0.16	4.37	4.61	-	↓ 4.14	4.10	4.27	4.35	82%	85%	82%	0%	6%	6%
Professional Therapy	4.40	4.30	4.43	-0.09	4.51	4.70	-	↓ 4.30	4.37	4.50	4.53	90%	85%	88%	0%	6%	3%
Admission Process	4.42	4.52	4.53	-0.01	4.54	4.73	-	↑ 4.52	4.21	4.58	4.74	100%	96%	95%	0%	0%	3%
Safety and Security	4.68	4.56	4.55	0.04	4.51	4.73	-	↑ 4.56	4.59	4.50	4.53	100%	98%	95%	0%	2%	1%
Combined Average	4.10	4.15	4.11	-0.21	4.32	4.55	-	↑ 4.15	4.03	4.13	4.10	79%	80%	77%	5%	7%	7%

Total Respondents: August: 15 Last 3 Months: 46 last 12 months: 181

Overall Satisfaction



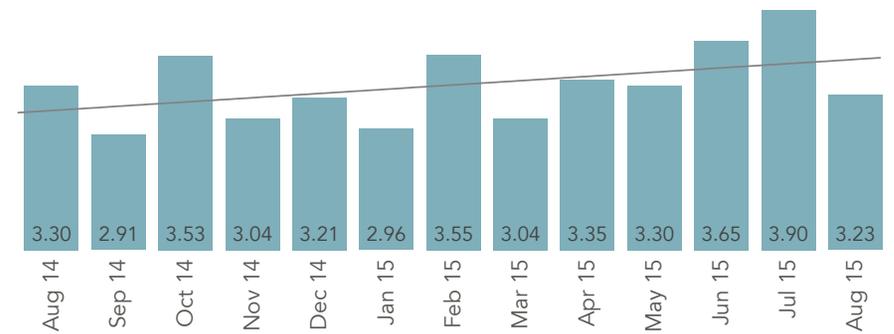
Dining Service



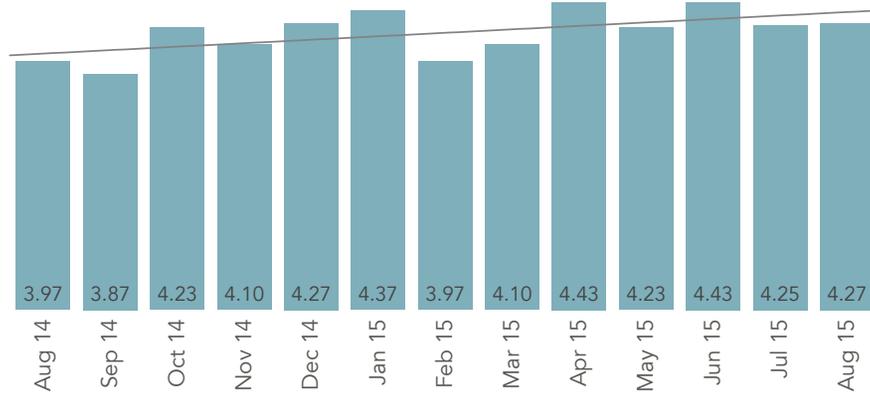
Nursing Care



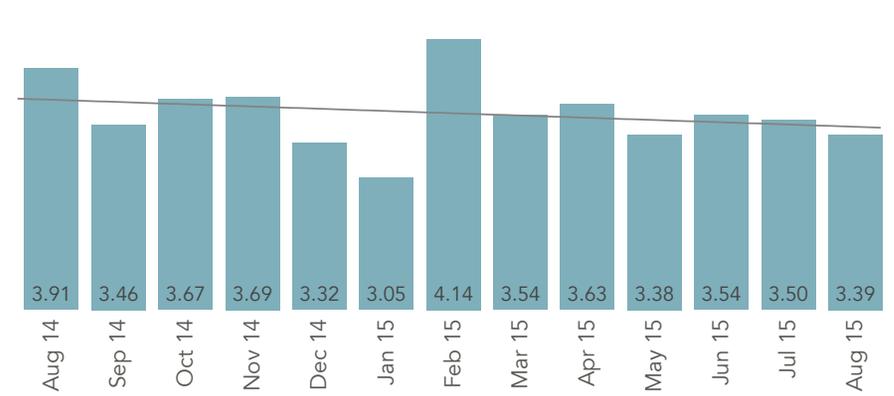
Quality of Food



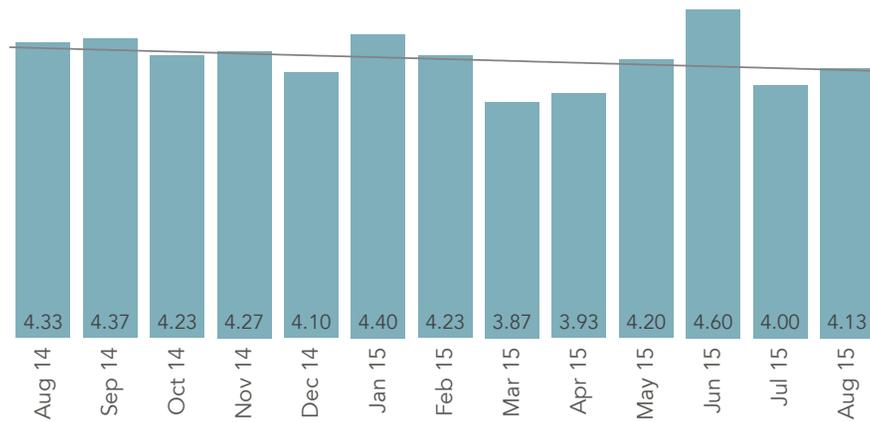
Cleanliness



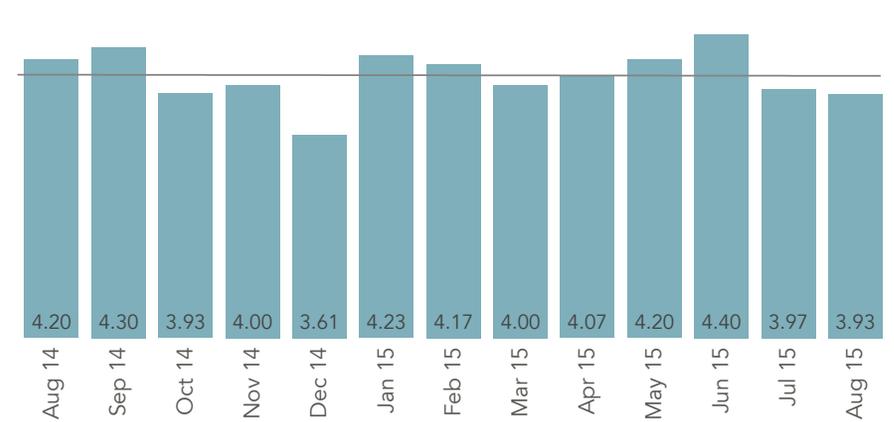
Laundry Service



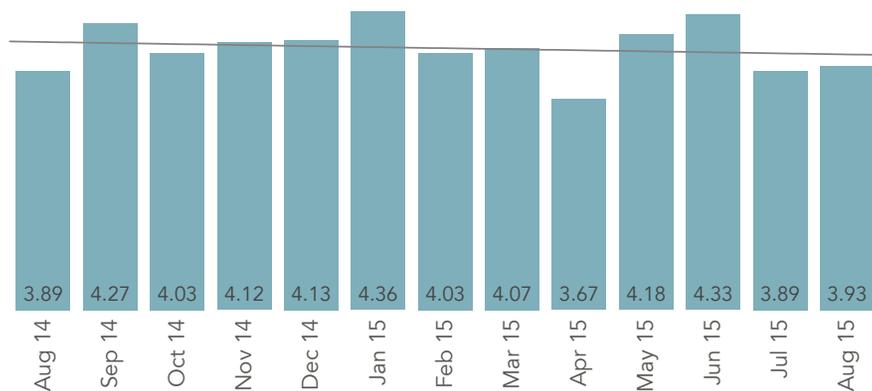
Individual Needs



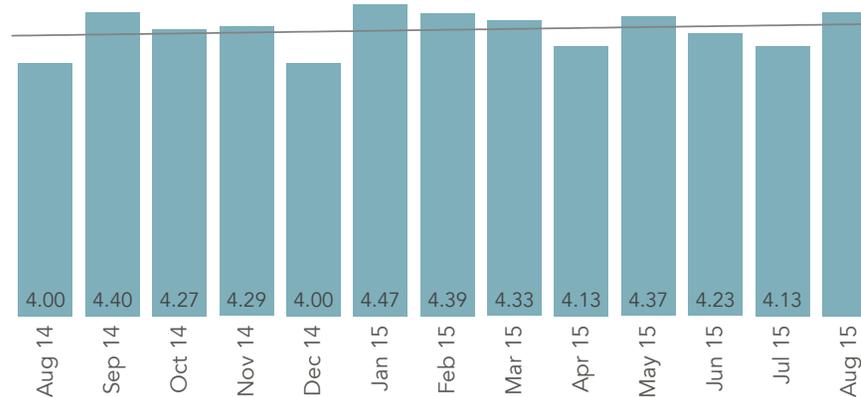
Communication



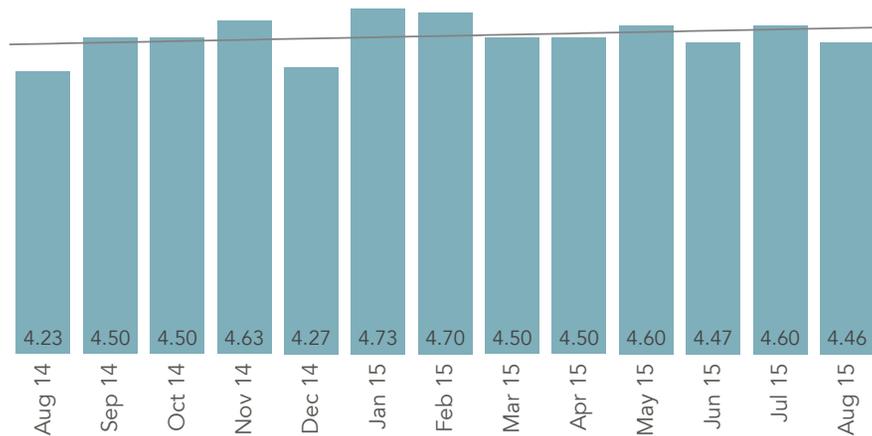
Response to Problems



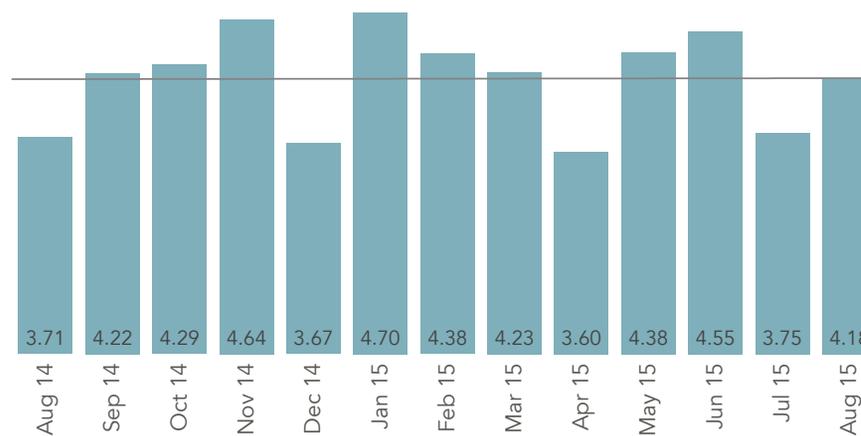
Recommend to Others



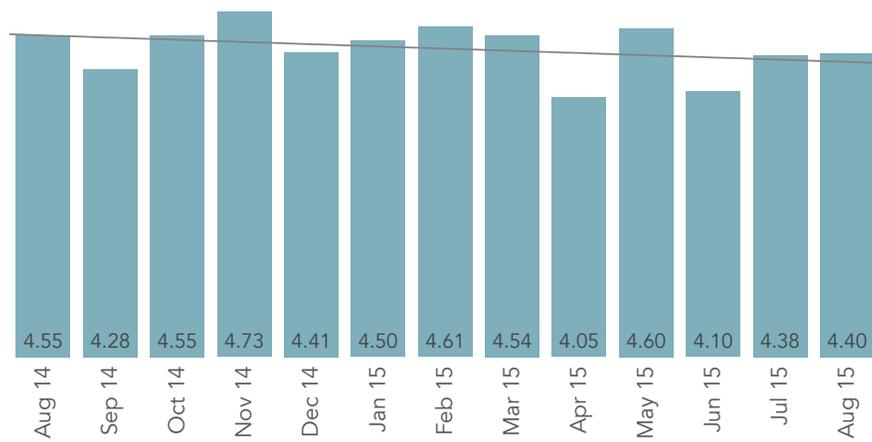
Dignity and Respect



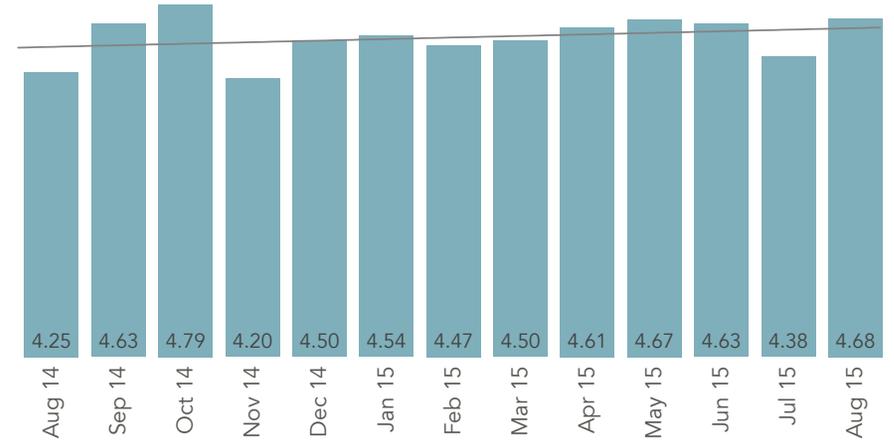
Activities



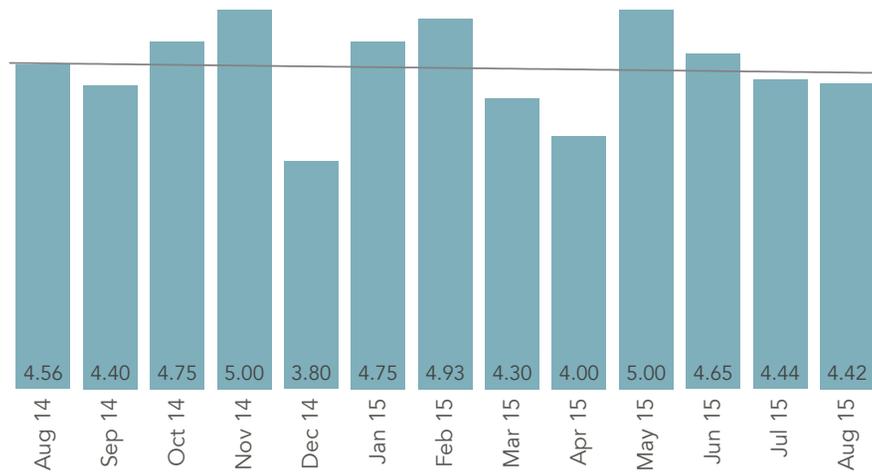
Professional Therapy



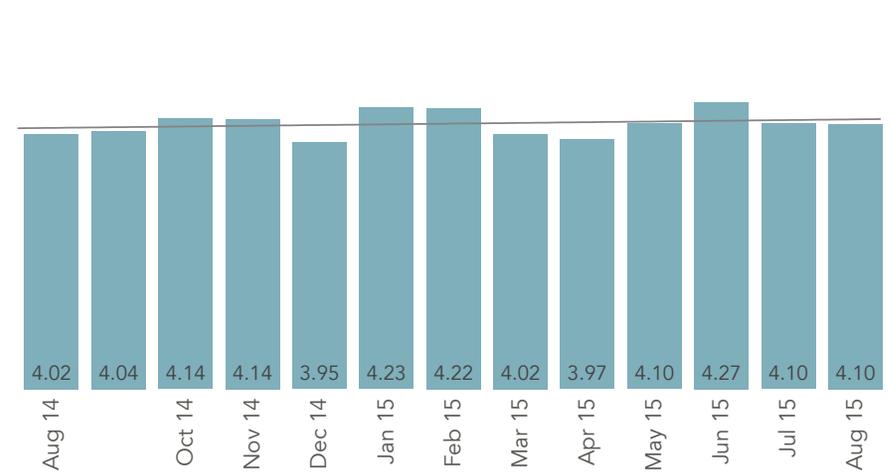
Safety and Security



Admission Process

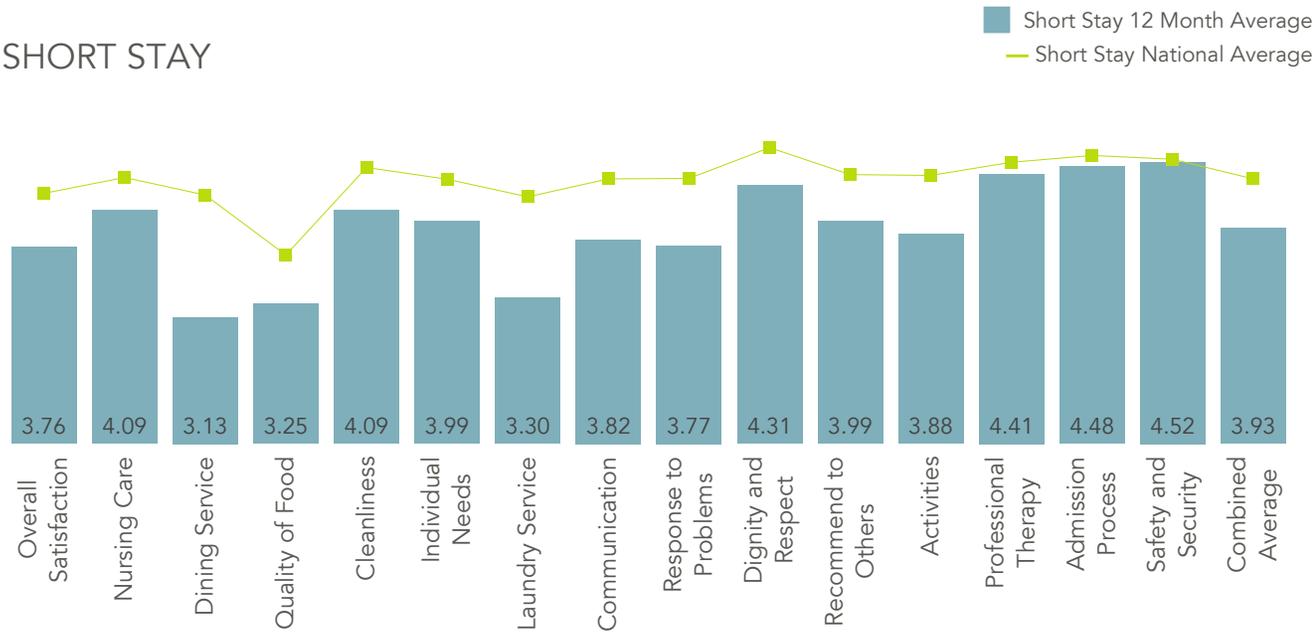


Combined Average



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

SHORT STAY



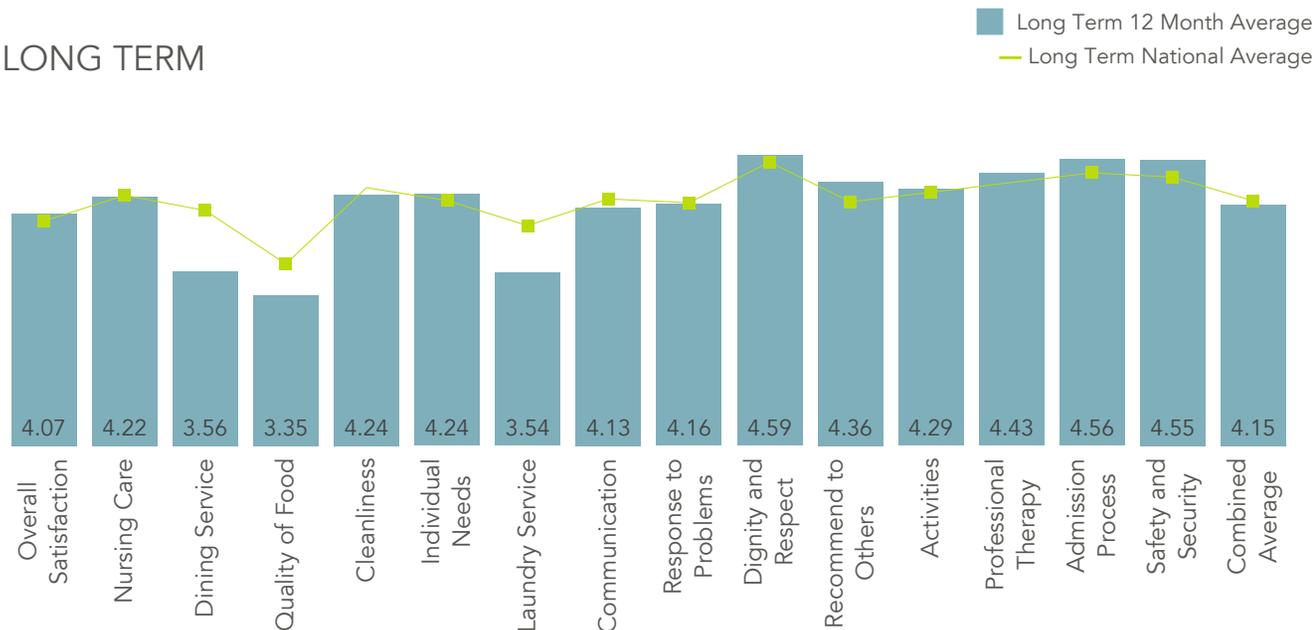
SHORT STAY SATISFACTION RATE

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

80.0%

86.3% National Average

LONG TERM



LONG TERM SATISFACTION RATE

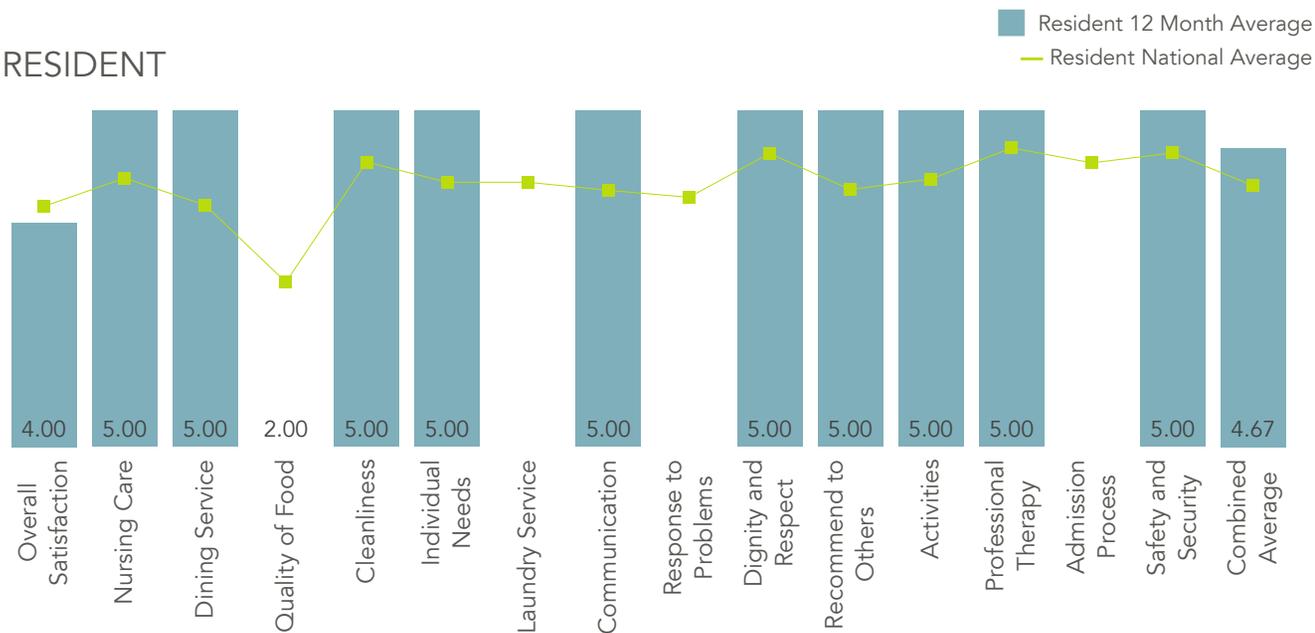
percentage that rated
Recommend to Others as a 4 or 5.

86.7%

79.7% National Average

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

RESIDENT



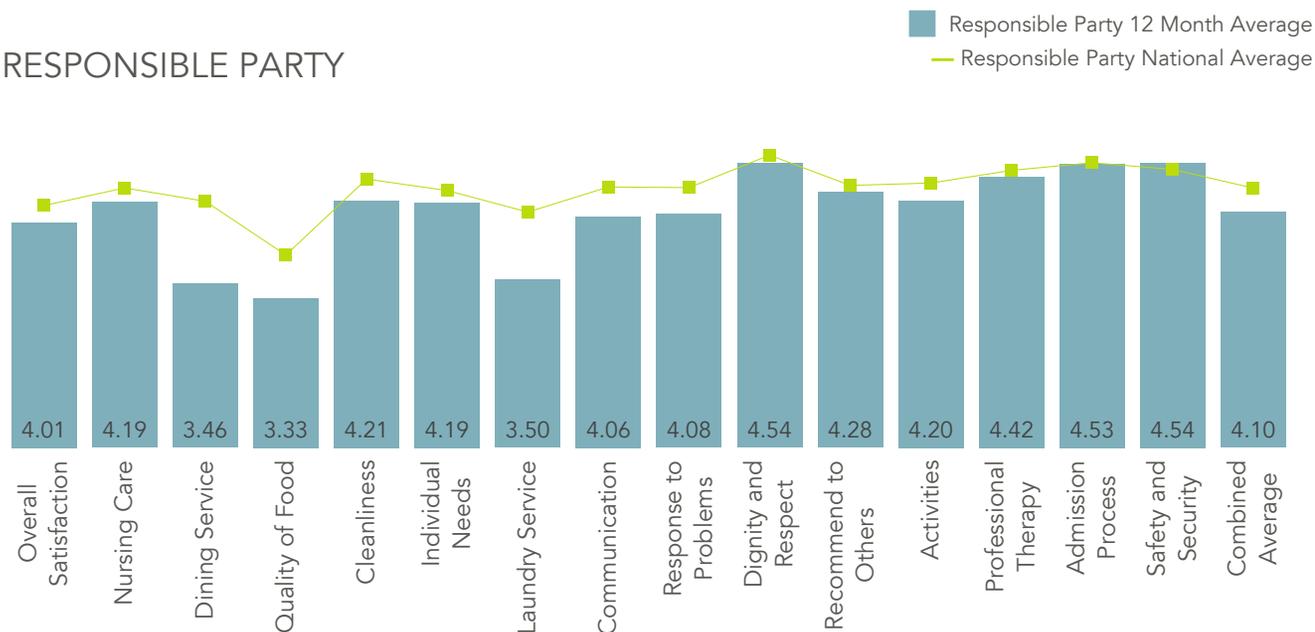
RESIDENT SATISFACTION RATE

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

100.0%

82.7% National Average

RESPONSIBLE PARTY



RESPONSIBLE PARTY SATISFACTION RATE

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

85.3%

84.5% National Average

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

Medical Management Metric	Status
<i>Carle Clinic and Christie Clinic</i>	
Carle Clinic – maintain 3 physicians and 2 full-time nurse practitioners	Carle is currently recruiting a NP. Residents are being covered by the other NP and another Carle Clinic NP on site on a part-time basis
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.”	Monthly meetings with Carle Clinic NP is occurring.
<i>Expanded Specialized Services</i>	
Establish pulmonary clinic by July 1, 2015	MPA, Administrator and PEL-VIP met with Christie Clinic pulmonologist. Working on a Cardiopulmonary Rehab Coordinator agreement.
	12 currently on caseload 7 wound/5 pain 1 resolved and taken off caseload in September. 52 residents have healed and have been taken of the caseload.
Establish outpatient rehab program by July 1, 2015.	Outpatient clinic is open with two adult day care referrals. Services will also be offered to residents who are discharged to home.

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

Non-Financial Metrics	Status																										
<i>Medicare 30-Day Readmission Rate</i>																											
	<p>Interact Data</p> <table> <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> <tr><td>July (2/10)</td><td>20%</td></tr> <tr><td>Aug (5/19)</td><td>26%</td></tr> </table>	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%	July (2/10)	20%	Aug (5/19)	26%
Aug (3/15)	20%																										
Sept (1/12)	8%																										
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June (1/12)	8%																										
July (2/10)	20%																										
Aug (5/19)	26%																										
<i>Pinnacle Survey Scores</i>																											
<p>Meet or exceed national average scores, which are shown below. There are 16 separate survey scores. The summation of all surveys conducted in 2012 resulted in two out of 16 scores exceeded the national average. The metric goal is to have four score exceeding the national average for 2013 and six scores for 2014.</p>	<p># of measures that met or exceeded the national average.</p> <table> <tr><td>Sept 2014</td><td>3 out of 16</td></tr> <tr><td>Oct</td><td>2 out of 16</td></tr> <tr><td>Nov</td><td>4 out of 16</td></tr> <tr><td>Dec</td><td>0 out of 16</td></tr> <tr><td>Jan 2015</td><td>7 out of 16</td></tr> <tr><td>Feb</td><td>5 out of 16</td></tr> <tr><td>March</td><td>2 out of 16</td></tr> <tr><td>April</td><td>2 out of 16</td></tr> <tr><td>May</td><td>6 out of 16</td></tr> <tr><td>June</td><td>8 out of 16</td></tr> <tr><td>July</td><td>2 out of 16</td></tr> <tr><td>Aug</td><td>3 out of 16</td></tr> </table> <p>No September data due to the early October meeting date.</p>	Sept 2014	3 out of 16	Oct	2 out of 16	Nov	4 out of 16	Dec	0 out of 16	Jan 2015	7 out of 16	Feb	5 out of 16	March	2 out of 16	April	2 out of 16	May	6 out of 16	June	8 out of 16	July	2 out of 16	Aug	3 out of 16		
Sept 2014	3 out of 16																										
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Nov	4 out of 16																										
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Jan 2015	7 out of 16																										
Feb	5 out of 16																										
March	2 out of 16																										
April	2 out of 16																										
May	6 out of 16																										
June	8 out of 16																										
July	2 out of 16																										
Aug	3 out of 16																										

<i>CMS 5 Star Rating</i>	
<p>Increase overall rating from one star to two star by the end of 2014</p>	<p>One Star as of July, 2015</p> <p>No changes to staffing our quality measure ratings.</p> <p>New nursing home compares V3.0 started with the Jan 31 report.</p>

Champaign County Nursing Home
 CMS Quality Measures - Issue 3
 Updated August 31, 2015

MDS3.0 Quality Measures for Provider 145364						
	Provider 145364					National Average
	Part of QM Rating?	Q3 2014	Q4 2014	Q1 2015	3-quarter average	3-quarter average
Long-Stay Residents						
<i>Note: For the following measures, higher percentages are better.</i>						
% of residents assessed and appropriately given the seasonal influenza vaccine	No	84.9%	84.2%	98.3%	88.9%	92.8%
% of residents assessed and appropriately given the pneumococcal vaccine	No	97.3%	98.0%	98.9%	98.0%	93.6%
<i>Note: for the following measures, lower percentages are better.</i>						
% of residents experiencing one or more falls with major injury	Yes	6.5%	4.6%	5.0%	5.3%	3.2%
% of residents who have moderate to severe pain ¹	Yes	3.4%	2.7%	2.8%	3.0%	7.2%
% of high-risk residents who have pressure sores	Yes	2.5%	3.7%	1.5%	2.6%	5.9%
% of residents who had a urinary tract infection	Yes	3.2%	0.0%	0.6%	1.3%	5.5%
% of low-risk residents who lose control of their bowels or bladder	No	43.8%	51.4%	50.0%	48.4%	45.5%
% of residents who have/had a catheter inserted and left in their bladder ¹	Yes	5.5%	5.5%	5.0%	5.4%	3.0%
% of residents who were physically restrained	Yes	0.0%	0.0%	0.0%	0.0%	1.0%
% of residents whose need for help with daily activities has increased	Yes	18.8%	22.4%	28.4%	23.1%	15.8%
% of residents who lose too much weight	No	5.4%	11.8%	12.8%	10.0%	7.2%
% of residents who are more depressed or anxious	No	6.1%	4.9%	4.2%	5.1%	5.9%
% of residents who received an antipsychotic medication	Yes	16.5%	17.3%	14.9%	16.3%	19.0%
Short-Stay Residents						
<i>Note: For the following measures, higher percentages are better.</i>						
% of residents assessed and appropriately given the seasonal influenza vaccine	No	86.2%	88.8%	88.6%	87.8%	82.5%
% of residents assessed and appropriately given the pneumococcal vaccine	No	85.5%	87.0%	89.8%	87.2%	81.8%
<i>Note: for the following measures, lower percentages are better.</i>						
% of residents who had moderate to severe pain	Yes	6.5%	0.0%	6.1%	4.5%	18.0%
% of residents with pressure ulcers that are new or worsened ¹	Yes	0.8%	0.0%	0.0%	0.3%	0.9%
% of residents who newly received an antipsychotic medication	Yes	1.6%	1.8%	0.0%	1.2%	2.3%

Detailed descriptions and specifications for all the QMs can be found here:
<https://www.cms.gov/Medicare/Quality-Initiatives-Patient-Assessment-Instruments/NursingHomeQualityInits/NHQIQualityMeasures.html>

¹These 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.

CCNH has 755 quality measure points. The point range for a 4 star rating is 690 to 759. A score of 760 is needed for a quality measure five-star rating.

Issue 4
Food Service Improvement

The Pinnacle score for dining service fell from 4.00 to 3.32 between July and August. The 12-month rolling average is 3.47, which is below the national average of 4.19.

The Pinnacle score for food quality dropped from 3.90 to 3.23 during between July and August. The 12-month rolling average is 3.33, which is below the national average of 3.67.

The table below summarizes the quarterly average scores for the past 4 quarters. Both scores show a positive trend over the four quarters.

	Sep-Nov 2014	Dec-Feb 2015	Mar-May 2015	Jun-Aug 2015	National Average
Dining service	3.31	3.55	3.26	3.77	4.19
Quality of food	3.20	3.23	3.24	3.63	3.67

The HCSG Dietician conducts an informal dining room satisfaction survey of 10 residents. This survey includes the following questions:

- Does your food taste good?
- Are you served foods you like to eat?
- Are 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?
- Are your meals served timely?

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. July figures were not available to be included in the report.

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%
July	not available
Aug	98.0%

The following is a summary of the current actions taken by HCSG to improve food quality and dining service:

- The supervisors completed a competency checklist with each cook and food service worker (FSW). Each employee had to either demonstrate or describe every task that they are responsible for.
- The Dietary Manager and Regional Manager met with Karen to review the current onboarding/orientation program.
- The Dietary Manager and Regional Manager are updating job flow sheets that will provide staff with daily responsibilities
- The Dietary Manager and Regional Manager will be providing the Assistant Supervisors with a daily job flow sheet to provide the supervisors with a list of daily responsibilities.
- Cleaning schedules are being updated.
- The most recent orientees are providing positive feedback regarding their orientation experience – a significant improvement under the Director.
- Break times are being staggered.
- Recruitment of a Registered Dietician is on-going. The previous RD recently moved to Indiana but is still working on a part-time coverage (three days a week).

**Champaign County Nursing Home
Strategic Objective Metrics – Issue 4
Updated September 30, 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.	2014 annual average was 3.43. The rolling 12 month average is 3.33 (July) <table data-bbox="836 625 1096 1060"> <tr><td>Aug 2014</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> <tr><td>Jun</td><td>3.65</td></tr> <tr><td>July</td><td>3.90</td></tr> <tr><td>Aug</td><td>3.23</td></tr> </table>	Aug 2014	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	Jun	3.65	July	3.90	Aug	3.23
Aug 2014	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																										
Jun	3.65																										
July	3.90																										
Aug	3.23																										
The Pinnacle dining service score will meet or exceed national average of 4.19	The 2014 annual average was 3.41. The rolling 12 month average is 3.46 (July) <table data-bbox="836 1184 1096 1619"> <tr><td>Aug 2014</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> <tr><td>June</td><td>3.33</td></tr> <tr><td>July</td><td>4.00</td></tr> <tr><td>Aug</td><td>3.32</td></tr> </table>	Aug 2014	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	June	3.33	July	4.00	Aug	3.32
Aug 2014	3.25																										
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Nov	3.67																										
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Feb	3.69																										
Mar	3.08																										
Apr	3.46																										
May	3.25																										
June	3.33																										
July	4.00																										
Aug	3.32																										

Kitchen Plating Times

	Breakfast Start				Breakfast End			
	Avg	Min	Max	Range	Avg	Min	Max	Range
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	7:22	7:15	7:40	0:25	8:48	8:34	9:07	0:38
Jun	7:17	7:15	7:30	0:15	8:59	8:28	9:34	1:06
Jul	7:21	7:15	8:05	0:50	8:41	8:20	9:05	0:45
Aug	7:16	7:15	7:30	00:15	8:35	8:21	8:52	00:31

	Lunch Start				Lunch End			
	Avg	Min	Max	Range	Avg	Min	Max	Range
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
Jun	11:32	11:30	11:40	0:10	12:45	12:25	13:05	0:40
Jul	11:30	11:15	11:43	0:28	12:26	11:45	12:47	1:02
Aug	11:30	11:30	11:35	0:05	12:22	12:00	12:44	00:44

	Dinner Start				Dinner End			
	Avg	Min	Max	Range	Avg	Min	Max	Range
Oct	04:32	04:28	04:40	00:12	05:43	05:25	06:55	1:30
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	0:55
Jun	4:30	4:25	4:40	0:15	5:35	5:00	5:55	0:55
Jul	4:30	4:30	4:32	0:02	5:27	5:10	5:40	0:30
Aug	4:30	4:25	4:35	00:10	5:26	4:57	5:45	0:48

Issue 5
Resident Services Programming

Therapy

Outpatient therapy started during the week of September 21st. There are currently three adult day care residents that have been referred for outpatient therapy. CCNH management will be meeting with HealthPRO to discuss the marketing of the outpatient therapy program as well as the inpatient program.

The outpatient therapy will be communicated to discharged residents to offer continuity of therapy in cases where additional therapy may be necessary. This is a value-added service that should be very attractive to the managed care companies seeking shorter Medicare stays.

Issue 6
Contract Management

CCNH is currently working with the Christie Clinic on the Cardiopulmonary Rehab contract for Dr. Sheik, a Christie Clinic pulmonologist. Dr. Sheik would be providing regular consultation to residents that require pulmonary rehab services, such as pneumonia, COPD and other chronic lung diseases. The goal of the program is to reduce readmissions, improve our ability to care for complex cardiopulmonary residents.

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: September 30, 2015

Re: Champaign County Nursing Home
2016 Budget Update – Changes to Budget Line Items

This memo is a follow up to the bad debt question that was brought up in the discussion of the 2016 budget. Bad debt was not a budgeted expense item in the 2016 budget. This memo summarizes the updates to the budget to include a bad debt expense as well as a second budget update to balance the budget.

In May of 2015, a memo summarizing the bad debt expenses through 2014 included an estimate for 2015 totaling \$125,000. At that time, the impact of Medicaid application denials was not known and was not included in the \$125,000. It is estimated that \$175,000 is needed to account for Medicaid application write-offs in 2015. This will bring the total bad debt at \$300,000 for 2015. The balance sheet currently includes “allowances for bad debt” that totals \$273,000. If the 2015 bad debt is over \$273,000, the difference between the write off and the \$273,000 will be expensed at the end of the year. If the write off is \$300,000, the additional expense will be \$27,000.

For the 2016 budget, \$300,000 will be budgeted for bad debt, which is 1.88% of operating revenues. This estimate is based on the uncertainty that is present with every Medicaid application. Medicaid bad debt will continue to be a significant risk for write offs with the high number of Medicaid applications that are occur as residents transition from private pay or Medicare to Medicaid. The application process will always entail a risk of denials during the application process.

Additional resources have been added to control bad debt. In 2015, an additional 0.5 FTE was added to the business office to allow additional assistance and follow-up with families in the application process and also allows business office personnel additional time to address collection. Over the past few months, this position has been allowed to work on a full-time basis. Outside counsel is also being used for collections.

The following table summarizes the addition of the \$300,000 bad debt expense. The added expense was offset by correcting a calculation error that overstated the budgeted dietary wages and benefits. The budget was calculating dietary wages and benefits based on 29 dietary FTEs. The target staffing for dietary is 19.65 FTEs. The resulting dietary wages and benefit correction totaled just under \$300,000 and was able to offset the additional bad debt expense.

2016 Budget Updates

<u>ACCOUNT NUMBER</u>				<u>ACCOUNT NUMBER</u>	<u>ORIGINAL</u>	<u>UPDATE</u>	<u>DIFFERENCE</u>
ADMINISTRATIVE							
81	410	567	2	BAD DEBT EXPENSE	\$0	\$300,000	\$300,000
DIETARY							
81	450	511	3	REG. FULL-TIME EMPLOYEES	\$545,997	\$353,532	(\$192,465)
81	450	511	4	REG. PART-TIME EMPLOYEES	\$59,638	\$38,973	(\$20,665)
81	450	511	9	OVERTIME	\$78,615	\$51,374	(\$27,241)
81	450	513	1	SOCIAL SECURITY-EMPLOYER	\$52,346	\$33,957	(\$18,389)
81	450	513	2	IMRF - EMPLOYER COST	\$58,551	\$38,262	(\$20,289)
81	450	513	4	WORKERS' COMPENSATION INS	\$20,310	\$13,272	(\$7,038)
81	450	513	5	UNEMPLOYMENT INSURANCE	\$36,604	\$23,920	(\$12,684)
							(\$298,771)

With the changes, the 2016 budget is balanced with a net cash flow of \$1,906.

Net Income and Cash Flow

The table below summarizes the 2016 budget and includes a comparison to the county's budget. From an accounting standpoint, the bond principal payment and depreciation are handled differently at CCNH (accrual basis) compared to the County (GAAP).

Accrual versus GAAP Accounting 2016 Budget

	CCNH Accrual Basis	County GAAP Budget	Adjustment	Reason
Revenue	\$15,867,807	\$15,867,807		
Non-Operating Income	\$1,150,294	\$1,150,294		
Total Revenue	\$17,017,324	\$17,017,324		
Operating Expenses	(\$16,999,105)	(\$16,249,418)	(\$749,687)	County does not record depreciation expense during the year. But the County will add depreciation at year-end.
Principle Payment		(\$210,000)	\$195,000	County handles principal payment as an expense.
Capital Items		(\$556,000)		County handles capital items as an expense.
Adjusted Expenses	(\$16,999,105)	(\$17,015,418)		
Net Income	\$18,219	\$1,906		
Add back depreciation	\$749,687	n/a		
Principal payment	(\$210,000)	n/a		
Capital items	(\$556,000)			
Net Cash Flow	\$1,906	\$1,906		

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: September 30, 2015

Re: Champaign County Nursing Home
2016-2020 Five-Year Projection Memo - Updated

The five-year financial projection for Champaign County covers the period 2016 to 2020. The 2016 revenues and expenses use the 2016 budget assumptions. The revenue and expenses assumptions used in the projections for 2017 through 2020 are summarized below. In addition, five different scenarios were created. The first four scenarios change the number of Medicaid and private pay residents. The fifth scenario reduces the overall census. The assumptions in the five scenarios are also summarized below.

The last section summaries a five-year review (2009-2013) of the Medicaid changes in the Champaign County market.

Revenue Projections for years 2017 through 2020

Census Assumptions

- Overall census remains constant at 206 in all years
- Medicare census increases by one resident per year
- Medicaid census decreases by one resident per year

	FY2016 Budget: CCNH Census Projections				
	2016	2017	2018	2019	2020
Medicare Part A	16	17	18	19	20
Medicare - Insurance	5	5	5	5	5
Medicaid	99	99	99	99	99
Medicaid - Hospice	13	13	13	13	13
Private Pay	71	70	69	68	67
VA	2	2	2	2	2
Total	206	206	206	206	206

The Medicare payor mix combines the Medicare Part A and Medicare – Insurance (Medicare Advantage or MMAI). The Medicaid payor mix combines Medicaid and Medicaid – hospice.

FY2016 Budget: CCNH Payor Mix Projections					
	2016	2017	2018	2019	2020
Medicare	8.2%	8.7%	9.2%	9.7%	10.3%
Medicaid	54.4%	54.4%	54.4%	54.4%	54.4%
Private Pay	33.3%	32.8%	32.3%	31.8%	31.3%
VA	1.0%	1.0%	1.0%	1.0%	1.0%

Revenue Rate Assumptions

- Medicare rates increase by 1% a year
- The 2016 Medicaid rates were reduced by 5% from 2015 in anticipation of Medicaid cuts in the 2016 State fiscal year
- No change in Medicaid rates in 2017 through 2020
- Private pay rates are increased by 3% annually
- VA rates are increased by 0.5% annually

Expense Assumptions

- Annual bad debt expense - \$300,000
- Wages increased by 2% per year
- In 2016, nursing wages assume 12.5 open CNA positions
- Agency expenses are reduced by 10 percent per year
- Health insurance expenses increased by 12 percent per year
- The IMRF employer contribution remains unchanged at 8.97% of wages – the 2016 rate
- Gas and electric service expenses increased by 5% per year
- All other non-labor expenses increased by 1% per year
- Non-labor expenses were either increased by one percent except or reflect a plug number based on historical review. Major items are discussed below.

Capital Expenses

Projected capital expenses include a 2% adjustment for 2017, 2018, 2019 and 2020.

- 2017 - \$274,300
- 2018 - \$157,400
- 2019 - \$242,300
- 2020 - \$129,700

Scenario Assumptions

Scenarios two through three vary the Medicaid mix by increasing the number of Medicaid residents and reducing the private pay census by the same number of residents. Scenario four decreases the Medicaid mix to 45% by reducing Medicaid census and increasing private pay census by the same number of residents. Scenario five assumes an overall census of 195 which is achieved by reducing census by 5 Medicaid and 6 private pay residents for a total census reduction of 11 residents.

- Scenario 1 - Baseline
 - Medicaid mix – 54.4%

- Scenario 2
 - Medicaid mix – 60%

- Scenario 3
 - Medicaid mix – 65%

- Scenario 4
 - Medicaid mix – 45%

- Scenario 5
 - Census reduced from 206 to 195
 - Medicaid reduced by 5
 - Private pay reduced by 6
 - Expense reductions:
 - CNA staffing 3%
 - Stocked Drugs 3%
 - Pharmacy Charges – Public Aid 3%
 - Oxygen 3%
 - Incontinence supplies 3%
 - Pharmacy Charges – Insurance 3%
 - Operational supplies (nursing) 3%
 - Contract nursing services 3%

Champaign Medicaid Market

- Medicaid Census Trends summarizes the average number of Medicaid residents in area facilities
- Medicaid Market Share – The annual percentage of Medicaid days for each facility as a percentage of the total Medicaid days for the 7 facilities profiled
- Facility Specific Medicaid Payor Mix – The annual percentage of Medicaid residents in each facility

Five Year Projection – Baseline Assumptions

	Annual					
Census Assumptions	Change	2016	2017	2018	2019	2020
Medicare	1	16.0	17.0	18.0	19.0	20.0
Medicaid	0	99.0	99.0	99.0	99.0	99.0
Hospice	0	13.0	13.0	13.0	13.0	13.0
Insurance	0	5.0	5.0	5.0	5.0	5.0
Private Pay	(1)	71.0	70.0	69.0	68.0	67.0
VA	0	2.0	2.0	2.0	2.0	2.0
Total	0	206.0	206.0	206.0	206.0	206.0
Payor Mix		2016	2017	2018	2019	2020
Medicare		7.8%	8.3%	8.7%	9.2%	9.7%
Medicaid		48.1%	48.1%	48.1%	48.1%	48.1%
Hospice		6.3%	6.3%	6.3%	6.3%	6.3%
Insurance		2.4%	2.4%	2.4%	2.4%	2.4%
Private Pay		34.5%	34.0%	33.5%	33.0%	32.5%
VA		1.0%	1.0%	1.0%	1.0%	1.0%
Rate Change Assumptions	Annual					
	Change	2016	2017	2018	2019	2020
Medicare	1%	\$454.65	\$459.20	\$463.79	\$468.43	\$473.11
Medicaid	0%	\$154.27	\$154.27	\$154.27	\$154.27	\$154.27
Hospice	0%	\$135.45	\$135.45	\$135.45	\$135.45	\$135.45
Insurance	1%	\$441.92	\$446.34	\$450.80	\$455.31	\$459.86
Private Pay	3%	\$210.26	\$216.56	\$223.06	\$229.75	\$236.64
VA	0.5%	\$256.93	\$258.21	\$259.50	\$260.80	\$262.10
Medicare Part B Revenue	1%					
Property Taxes	1%	\$1,142,494	\$1,153,919	\$1,165,458	\$1,177,113	\$1,188,884
Nursing Home Beauty Shop Revenue	3%					
Medical Supplies Revenue	3%					
Patient Transportation Charges	3%					
DOT-FTA-CAP Assist/Elderly	n/a					
VA - Veterans Adult Daycare	0.5%					
IDOT - Consol Vehicle Procurement	n/a					
IL Department of Aging-Day Care Grant (Title XX)	0%					
Adult Day Care Charges - Private Pay	3%					
	April 2015	2016	2017	2018	2019	2020
Medicaid Interim Total Rate	\$203.90	\$203.90	\$203.90	\$203.90	\$203.90	\$203.90
Final payment rate	\$142.58	\$135.45	\$135.45	\$135.45	\$135.45	\$135.45
Interim County Contribution Rate	\$61.32	\$68.45	\$68.45	\$68.45	\$68.45	\$68.45
IGT Add on	\$16.86	\$18.82	\$18.82	\$18.82	\$18.82	\$18.82
Net IGT Rate	\$159.44	\$154.27	\$154.27	\$154.27	\$154.27	\$154.27
Expense Assumptions	Annual					
	Change					
Wages	2%					
Health Insurance	10%					
IMRF	0%					
Non-Labor Expenses	1%					
Maintenance: Gas Service	5%					
Maintenance: Electric Service	5%					
Nursing: Contract Nursing	-10%					
Nursing: Pharmacy Charges-Medicare	Tied to Medicare Census					
Nursing: Medicare Medical Services	Tied to Medicare Census					
Depreciation: Increased based on Capital Purchases. Average 10 year lif, half the value depreciated in first year.						

Scenario 1 – Baseline

Census – 206

Medicaid Payor Mix – 54.4%

Census Assumptions	Annual Change	2016	2017	2018	2019	2020
Medicare	1	16.0	17.0	18.0	19.0	20.0
Medicaid	0	99.0	99.0	99.0	99.0	99.0
Hospice	0	13.0	13.0	13.0	13.0	13.0
Insurance	0	5.0	5.0	5.0	5.0	5.0
Private Pay	(1)	71.0	70.0	69.0	68.0	67.0
VA	0	2.0	2.0	2.0	2.0	2.0
Total	0	206.0	206.0	206.0	206.0	206.0

		Year 1 Budget 2016	Year 2 Projection 2017	Year 3 Projection 2018	Year 4 Projection 2019	Year 5 Projection 2020
Revenue	2015	2016	2017	2018	2019	2020
Miscellaneous Revenue	33,257	25,500	25,500	25,500	25,500	25,500
Medicare A Revenue	2,496,699	3,461,660	3,673,945	3,880,413	4,090,680	4,304,709
Medicare B Revenue	212,445	200,000	202,000	204,020	206,060	208,121
Medicaid Revenue	8,037,339	6,217,423	6,234,290	6,234,290	6,234,290	6,234,290
Private Revenue	3,319,264	5,754,328	5,858,817	5,948,297	6,037,865	6,127,553
Adult Day Care Revenue	264,564	208,000	209,325	210,682	212,072	213,496
Operating Revenue	14,363,569	15,866,911	16,203,877	16,503,202	16,806,468	17,113,670
Expenses						
Administration Expense	3,020,976	3,528,592	3,616,865	3,657,751	3,696,886	3,734,605
Environmental Services	1,085,299	1,287,377	1,324,897	1,363,819	1,404,205	1,446,118
Laundry	198,473	257,131	263,265	269,571	276,055	282,723
Maintenance	457,750	337,872	350,896	364,494	378,693	393,521
Nursing Services	6,081,940	7,019,317	7,114,502	7,220,780	7,337,228	7,463,423
Activities	285,549	466,973	476,578	486,389	496,410	506,645
Social Services	219,095	318,334	324,792	331,383	338,111	344,979
Physical Therapy	502,687	517,669	545,050	573,641	602,268	630,931
Occupational Therapy	341,151	396,743	416,954	438,047	459,175	480,339
Speech Therapy	123,151	130,000	137,748	145,850	153,953	162,056
Respiratory Therapy	89,348	90,000	94,500	99,225	104,186	109,396
Food Services	697,394	1,456,492	1,487,613	1,519,457	1,552,042	1,585,389
Barber & Beauty	85,874	87,893	89,652	91,446	93,276	95,142
Alzheimers & Related Disorders	1,275,574	859,018	876,199	893,724	911,600	929,833
Operating Expenses	15,366,501	16,999,105	17,370,120	17,711,200	18,064,823	18,431,052
Net Operating Income	(1,002,932)	(1,132,193)	(1,166,243)	(1,207,997)	(1,258,356)	(1,317,382)
Net NonOperating Income	964,318	1,150,294	1,161,719	1,173,258	1,184,913	1,196,684
Net Income (Loss)	(38,615)	18,101	(4,524)	(34,739)	(73,443)	(120,698)
Add Back Depreciation	551,869	749,687	819,276	841,293	861,678	880,650
Cash Flow from Operations	513,254	767,788	814,752	806,554	788,235	759,952
Deduct Bond Principle Payment	(245,045)	(210,000)	(210,000)	(215,000)	(225,000)	(235,000)
Cash Flow After Principal Payment	268,209	557,788	604,752	591,554	563,235	524,952
Capital Total	0	(556,000)	(279,786)	(160,548)	(247,146)	(132,294)
Cash Flow After Principal Payment and Capital	268,209	1,788	324,966	431,006	316,089	392,658

Scenario 2
Census – 206

Medicaid Payor Mix – 60%

Census Assumptions	Annual					
	Change	2016	2017	2018	2019	2020
Medicare	1	16.0	17.0	18.0	19.0	20.0
Medicaid	0	111.0	111.0	111.0	111.0	111.0
Hospice	0	13.0	13.0	13.0	13.0	13.0
Insurance	0	5.0	5.0	5.0	5.0	5.0
Private Pay	(1)	59.0	58.0	57.0	56.0	55.0
VA	0	2.0	2.0	2.0	2.0	2.0
Total	0	206.0	206.0	206.0	206.0	206.0

	2015	Year 1	Year 2	Year 3	Year 4	Year 5
		Budget	Projection	Projection	Projection	Projection
Revenue		2016	2017	2018	2019	2020
Miscellaneous Revenue	33,257	25,500	25,500	25,500	25,500	25,500
Medicare A Revenue	2,496,699	3,461,660	3,673,945	3,880,413	4,090,680	4,304,709
Medicare B Revenue	212,445	200,000	202,000	204,020	206,060	208,121
Medicaid Revenue	8,037,339	6,893,145	6,911,844	6,911,844	6,911,844	6,911,844
Private Revenue	3,319,264	4,833,409	4,907,685	4,968,618	5,028,803	5,088,230
Adult Day Care Revenue	264,564	208,000	209,325	210,682	212,072	213,496
Operating Revenue	14,363,569	15,621,715	15,930,299	16,201,077	16,474,960	16,751,901
Expenses						
Administration Expense	3,020,976	3,528,592	3,616,865	3,657,751	3,696,886	3,734,605
Environmental Services	1,085,299	1,287,377	1,324,897	1,363,819	1,404,205	1,446,118
Laundry	198,473	257,131	263,265	269,571	276,055	282,723
Maintenance	457,750	337,872	350,896	364,494	378,693	393,521
Nursing Services	6,081,940	7,019,317	7,114,502	7,220,780	7,337,228	7,463,423
Activities	285,549	466,973	476,578	486,389	496,410	506,645
Social Services	219,095	318,334	324,792	331,383	338,111	344,979
Physical Therapy	502,687	517,669	545,050	573,641	602,268	630,931
Occupational Therapy	341,151	396,743	416,954	438,047	459,175	480,339
Speech Therapy	123,151	130,000	137,748	145,850	153,953	162,056
Respiratory Therapy	89,348	90,000	94,500	99,225	104,186	109,396
Food Services	697,394	1,456,492	1,487,613	1,519,457	1,552,042	1,585,389
Barber & Beauty	85,874	87,893	89,652	91,446	93,276	95,142
Alzheimers & Related Disorders	1,275,574	859,018	876,199	893,724	911,600	929,833
Operating Expenses	15,366,501	16,999,105	17,370,120	17,711,200	18,064,823	18,431,052
Net Operating Income	(1,002,932)	(1,377,390)	(1,439,821)	(1,510,123)	(1,589,864)	(1,679,151)
Net NonOperating Income	964,318	1,150,294	1,161,719	1,173,258	1,184,913	1,196,684
Net Income (Loss)	(38,615)	(227,096)	(278,102)	(336,865)	(404,951)	(482,467)
Add Back Depreciation	551,869	749,687	819,276	841,293	861,678	880,650
Cash Flow from Operations	513,254	522,591	541,175	504,428	456,727	398,183
Deduct Bond Principle Payment	(245,045)	(210,000)	(210,000)	(215,000)	(225,000)	(235,000)
Cash Flow After Principal Payment	268,209	312,591	331,175	289,428	231,727	163,183
Capital Total	0	(556,000)	(279,786)	(160,548)	(247,146)	(132,294)
Cash Flow After Principal Payment and Capital	268,209	(243,409)	51,389	128,880	(15,419)	30,889

Scenario 3
Census – 206

Medicaid Payor Mix – 65%

Census Assumptions	Annual					
	Change	2016	2017	2018	2019	2020
Medicare	1	16.0	17.0	18.0	19.0	20.0
Medicaid	0	121.0	121.0	121.0	121.0	121.0
Hospice	0	13.0	13.0	13.0	13.0	13.0
Insurance	0	5.0	5.0	5.0	5.0	5.0
Private Pay	(1)	49.0	48.0	47.0	46.0	45.0
VA	0	2.0	2.0	2.0	2.0	2.0
Total	0	206.0	206.0	206.0	206.0	206.0

		Year 1	Year 2	Year 3	Year 4	Year 5
		Budget	Projection	Projection	Projection	Projection
Revenue	2015	2016	2017	2018	2019	2020
Miscellaneous Revenue	33,257	25,500	25,500	25,500	25,500	25,500
Medicare A Revenue	2,496,699	3,461,660	3,673,945	3,880,413	4,090,680	4,304,709
Medicare B Revenue	212,445	200,000	202,000	204,020	206,060	208,121
Medicaid Revenue	8,037,339	7,456,247	7,476,472	7,476,472	7,476,472	7,476,472
Private Revenue	3,319,264	4,065,977	4,115,076	4,152,218	4,187,918	4,222,128
Adult Day Care Revenue	264,564	208,000	209,325	210,682	212,072	213,496
Operating Revenue	14,363,569	15,417,384	15,702,318	15,949,305	16,198,703	16,450,427
Expenses						
Administration Expense	3,020,976	3,528,592	3,616,865	3,657,751	3,696,886	3,734,605
Environmental Services	1,085,299	1,287,377	1,324,897	1,363,819	1,404,205	1,446,118
Laundry	198,473	257,131	263,265	269,571	276,055	282,723
Maintenance	457,750	337,872	350,896	364,494	378,693	393,521
Nursing Services	6,081,940	7,019,317	7,114,502	7,220,780	7,337,228	7,463,423
Activities	285,549	466,973	476,578	486,389	496,410	506,645
Social Services	219,095	318,334	324,792	331,383	338,111	344,979
Physical Therapy	502,687	517,669	545,050	573,641	602,268	630,931
Occupational Therapy	341,151	396,743	416,954	438,047	459,175	480,339
Speech Therapy	123,151	130,000	137,748	145,850	153,953	162,056
Respiratory Therapy	89,348	90,000	94,500	99,225	104,186	109,396
Food Services	697,394	1,456,492	1,487,613	1,519,457	1,552,042	1,585,389
Barber & Beauty	85,874	87,893	89,652	91,446	93,276	95,142
Alzheimers & Related Disorders	1,275,574	859,018	876,199	893,724	911,600	929,833
Operating Expenses	15,366,501	16,999,105	17,370,120	17,711,200	18,064,823	18,431,052
Net Operating Income	(1,002,932)	(1,581,720)	(1,667,802)	(1,761,895)	(1,866,121)	(1,980,625)
Net NonOperating Income	964,318	1,150,294	1,161,719	1,173,258	1,184,913	1,196,684
Net Income (Loss)	(38,615)	(431,426)	(506,083)	(588,636)	(681,208)	(783,941)
Add Back Depreciation	551,869	749,687	819,276	841,293	861,678	880,650
Cash Flow from Operations	513,254	318,261	313,193	252,657	180,470	96,708
Deduct Bond Principle Payment	(245,045)	(210,000)	(210,000)	(215,000)	(225,000)	(235,000)
Cash Flow After Principal Payment	268,209	108,261	103,193	37,657	(44,530)	(138,292)
Capital Total	0	(556,000)	(279,786)	(160,548)	(247,146)	(132,294)
Cash Flow After Principal Payment and Capital	268,209	(447,739)	(176,593)	(122,891)	(291,676)	(270,586)

Scenario 4
 Census – 206

Medicaid Payor Mix – 45%

Census Assumptions	Annual					
	Change	2016	2017	2018	2019	2020
Medicare	1	16.0	17.0	18.0	19.0	20.0
Medicaid	0	80.0	80.0	80.0	80.0	80.0
Hospice	0	13.0	13.0	13.0	13.0	13.0
Insurance	0	5.0	5.0	5.0	5.0	5.0
Private Pay	(1)	90.0	89.0	88.0	87.0	86.0
VA	0	2.0	2.0	2.0	2.0	2.0
Total	0	206.0	206.0	206.0	206.0	206.0

	2015	Year 1	Year 2	Year 3	Year 4	Year 5
		Budget	Projection	Projection	Projection	Projection
Revenue	2015	2016	2017	2018	2019	2020
Miscellaneous Revenue	33,257	25,500	25,500	25,500	25,500	25,500
Medicare A Revenue	2,496,699	3,461,660	3,673,945	3,880,413	4,090,680	4,304,709
Medicare B Revenue	212,445	200,000	202,000	204,020	206,060	208,121
Medicaid Revenue	8,037,339	5,147,530	5,161,497	5,161,497	5,161,497	5,161,497
Private Revenue	3,319,264	7,212,449	7,364,775	7,499,457	7,635,547	7,773,148
Adult Day Care Revenue	264,564	208,000	209,325	210,682	212,072	213,496
Operating Revenue	14,363,569	16,255,139	16,637,041	16,981,568	17,331,356	17,686,471
Expenses						
Administration Expense	3,020,976	3,528,592	3,616,865	3,657,751	3,696,886	3,734,605
Environmental Services	1,085,299	1,287,377	1,324,897	1,363,819	1,404,205	1,446,118
Laundry	198,473	257,131	263,265	269,571	276,055	282,723
Maintenance	457,750	337,872	350,896	364,494	378,693	393,521
Nursing Services	6,081,940	7,019,317	7,114,502	7,220,780	7,337,228	7,463,423
Activities	285,549	466,973	476,578	486,389	496,410	506,645
Social Services	219,095	318,334	324,792	331,383	338,111	344,979
Physical Therapy	502,687	517,669	545,050	573,641	602,268	630,931
Occupational Therapy	341,151	396,743	416,954	438,047	459,175	480,339
Speech Therapy	123,151	130,000	137,748	145,850	153,953	162,056
Respiratory Therapy	89,348	90,000	94,500	99,225	104,186	109,396
Food Services	697,394	1,456,492	1,487,613	1,519,457	1,552,042	1,585,389
Barber & Beauty	85,874	87,893	89,652	91,446	93,276	95,142
Alzheimers & Related Disorders	1,275,574	859,018	876,199	893,724	911,600	929,833
Operating Expenses	15,366,501	16,999,105	17,370,120	17,711,200	18,064,823	18,431,052
Net Operating Income	(1,002,932)	(743,965)	(733,078)	(729,632)	(733,468)	(744,581)
Net NonOperating Income	964,318	1,150,294	1,161,719	1,173,258	1,184,913	1,196,684
Net Income (Loss)	(38,615)	406,329	428,641	443,626	451,445	452,103
Add Back Depreciation	551,869	749,687	819,276	841,293	861,678	880,650
Cash Flow from Operations	513,254	1,156,016	1,247,917	1,284,919	1,313,123	1,332,753
Deduct Bond Principle Payment	(245,045)	(210,000)	(210,000)	(215,000)	(225,000)	(235,000)
Cash Flow After Principal Payment	268,209	946,016	1,037,917	1,069,919	1,088,123	1,097,753
Capital Total	0	(556,000)	(279,786)	(160,548)	(247,146)	(132,294)
Cash Flow After Principal Payment and Capital	268,209	390,016	758,131	909,371	840,977	965,459

Scenario 5
Census – 195

Medicaid Payor Mix – 54.9%

Census Assumptions	Annual					
	Change	2016	2017	2018	2019	2020
Medicare	1	16.0	17.0	18.0	19.0	20.0
Medicaid	0	94.0	94.0	94.0	94.0	94.0
Hospice	0	13.0	13.0	13.0	13.0	13.0
Insurance	0	5.0	5.0	5.0	5.0	5.0
Private Pay	(1)	65.0	64.0	63.0	62.0	61.0
VA	0	2.0	2.0	2.0	2.0	2.0
Total	0	195.0	195.0	195.0	195.0	195.0

	2015	Year 1	Year 2	Year 3	Year 4	Year 5
		Budget	Projection	Projection	Projection	Projection
Revenue	2015	2016	2017	2018	2019	2020
Miscellaneous Revenue	33,257	25,500	25,500	25,500	25,500	25,500
Medicare A Revenue	2,496,699	3,461,660	3,673,945	3,880,413	4,090,680	4,304,709
Medicare B Revenue	212,445	200,000	202,000	204,020	206,060	208,121
Medicaid Revenue	8,037,339	5,935,872	5,951,976	5,951,976	5,951,976	5,951,976
Private Revenue	3,319,264	5,293,869	5,383,251	5,458,458	5,533,334	5,607,892
Adult Day Care Revenue	264,564	208,000	209,325	210,682	212,072	213,496
Operating Revenue	14,363,569	15,124,901	15,445,997	15,731,049	16,019,623	16,311,694
Expenses						
Administration Expense	3,020,976	3,528,592	3,616,865	3,657,751	3,696,886	3,734,605
Environmental Services	1,085,299	1,287,377	1,324,897	1,363,819	1,404,205	1,446,118
Laundry	198,473	257,131	263,265	269,571	276,055	282,723
Maintenance	457,750	337,872	350,896	364,494	378,693	393,521
Nursing Services	6,081,940	6,826,057	6,917,742	7,020,124	7,132,287	7,253,819
Activities	285,549	466,973	476,578	486,389	496,410	506,645
Social Services	219,095	318,334	324,792	331,383	338,111	344,979
Physical Therapy	502,687	517,669	545,050	573,641	602,268	630,931
Occupational Therapy	341,151	396,743	416,954	438,047	459,175	480,339
Speech Therapy	123,151	130,000	137,748	145,850	153,953	162,056
Respiratory Therapy	89,348	90,000	94,500	99,225	104,186	109,396
Food Services	697,394	1,456,492	1,487,613	1,519,457	1,552,042	1,585,389
Barber & Beauty	85,874	87,893	89,652	91,446	93,276	95,142
Alzheimers & Related Disorders	1,275,574	859,018	876,199	893,724	911,600	929,833
Operating Expenses	15,366,501	16,805,844	17,173,360	17,510,543	17,859,883	18,221,448
Net Operating Income	(1,002,932)	(1,680,943)	(1,727,363)	(1,779,495)	(1,840,260)	(1,909,754)
Net NonOperating Income	964,318	1,150,294	1,161,719	1,173,258	1,184,913	1,196,684
Net Income (Loss)	(38,615)	(530,649)	(565,644)	(606,237)	(655,348)	(713,070)
Add Back Depreciation	551,869	749,687	819,276	841,293	861,678	880,650
Cash Flow from Operations	513,254	219,038	253,632	235,056	206,330	167,579
Deduct Bond Principle Payment	(245,045)	(210,000)	(210,000)	(215,000)	(225,000)	(235,000)
Cash Flow After Principal Payment	268,209	9,038	43,632	20,056	(18,670)	(67,421)
Capital Total	0	(556,000)	(279,786)	(160,548)	(247,146)	(132,294)
Cash Flow After Principal Payment and Capital	268,209	(546,962)	(236,154)	(140,492)	(265,816)	(199,715)

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: September 30, 2015

Re: Champaign County
Relative Market Positions and Market Share
Source: Medicaid Cost Reports 2009-2014

Using the Medicaid Cost Reports for 2009-2014, volume and payor mix trends were compared for the relevant market providers. Supporting data and tables are included with this memorandum. The Medicaid Costs Reports are official documents filed with Illinois Healthcare & Family Services (HFS); they are the best source of data on skilled nursing facilities, though they are not perfect.

This analysis looks at market position (volumes at individual facilities) and market share (individual facility volumes in relation to total volume).

The primary facilities in the local market are CCNH, CUNR, and Heartland Champaign. Helia and Illini Heritage are smaller while Heartland Paxton and Country Health are more remote; they comprise the secondary market.

Primary Market Facilities	Beds
CCNH	243
CUNR	213
Heartland Champaign	102
Secondary Market Facilities	
Helia	118
Heartland Paxton	106
Country Health	89
Illini Heritage	60

Findings

The market has changed dramatically since 2009 with lower occupancies affecting most SNFs; this is certainly the case at the larger, local facilities. CCNH and Country Health have adapted to the new marketplace better than the other competitors. Country Health census has increased from 61.8 in 2009 to 83.7 in 2014. CCNH's census has increased from 188 to 200.7.

In terms of market position, CCNH's Medicare position is up 8 percent since Medicare volume peaked in 2013. Medicaid is down 10 percent while Private Pay is up 10 percent over 2012's peak volumes.

In 2014, CCNH had the largest market share of any competitor. It ranks 4th with 16 percent of the Medicare market; 1st with 33 percent of the Medicaid market; and 1st with 35 percent of the Private Pay segment.

Highlights

The significant points are as follows.

1. In terms of total resident days (exhibit 1), the market peaked in 2010. By 2012, the market almost regained its 2010 high, but fell significantly in 2013 (down 5.2 percent) and again in 2014 (down 2.2 percent). By 2014, CCNH had recovered to the point that it was 2 percent ahead of 2010's volume and virtually equal to its highest volume (2012). In 2014, CUNR was off by 34 percent from its 2010 peak, having experienced reduced volume every year since 2010. Heartland Champaign was off its 2010 volume by 7 percent.

In 2009, CCNH and CUNR had equal shares of the market – 25 percent each (see exhibit 2). By 2014, CCNH had moved to 29 percent, the largest share of all resident days. CUNR had declined to 18 percent. Country Health shared third place – 12 percent - with Heartland Champaign.

Of the primary market facilities, CCNH was the only one to return to its peak volume by 2014 (exhibit 3); all other primary competitors have experienced consistent declines in volume. Of the secondary competitors, Country Health and Illini Heritage experienced steady volume increases. Country Health turned in a very strong performance; in 2014, occupancy was at 94 percent; in 2009, it was 69 percent.

There is no Medicaid Cost report on file for Illini Heritage for 2011, creating a gap in its data between 2010, 2011 and 2012. Illini Heritage's performance over the years can be characterized as stable; occupancy was 88 percent in 2014 versus 84 percent in 2009.

2. Examination of resident days by payor class revealed some different patterns. Medicaid (exhibit 9) and Private Pay (exhibit 14) days peaked in 2012. Medicare peaked in 2013 (exhibit 4). All payor segments were down from their peaks: Medicare and Medicaid by 14 percent; Private Pay by 18 percent.
3. In 2013, Medicare volume peaked at 40,635 days (Exhibit 4). By 2014, the Medicare market had shrunk by 14 percent to 34,938 days. Exhibit 5 shows that the two Heartland facilities – Champaign and Paxton – remained the market leaders in terms of number of Medicare days; however, their volumes were down 9 percent and 17 percent, respectively. CUNR was third in the market but its Medicare volume had dropped by a very significant 24 percent. By 2014, CCNH was up by 8 percent but still trailed CUNR in terms of number of days. CCNH's high point for Medicare was 2009 when it had 7,555 days; volume dropped to a low of 2,984 in 2011 and has rebuilt consistently each

year to 5,053 in 2014.

Despite their declines in volume, the Heartland facilities still have the largest Medicare market shares – Champaign 28 percent; Paxton 21 percent. CUNR ranks third at 20 percent (exhibit 7). CCNH represents a share percent of 16, down 20 percent over 2009. Despite steady improvement in market position since 2012, CCNH still trails Heartland and CUNR. Volume gains at CCNH and at Country Health have been significant and have come at the expense of CUNR and the Heartland facilities; however, those facilities still retain the dominant Medicare market shares.

4. Medicaid is similar to Medicare; the Medicaid market is also down by 14 percent, but it peaked in 2012 rather than in 2013 (exhibit 9). CCNH remains the market leader in Medicaid; its volume for 2014 (39,434), however, was down 10 percent from 2012.

Big changes are afoot with Medicaid (exhibit 10). Helia, currently in second place for Medicaid volume, was down 28 percent over 2012, but moved ahead of CUNR. CUNR was down an inexplicable 43 percent. Heartland Champaign was up 63 percent since 2012, but is up 228% since 2009. Heartland Paxton was up 22 percent since 2012 and up 142 percent since 2009.

The most stable Medicaid market share is CCNH; it also remains the largest (exhibit 12). CUNR's share has dropped from 25 percent (2009) to 14 percent (2014); this is a highly visible decline of 44 percent. Notably, the Heartland facilities experienced a sharp rise in Medicaid volumes, presumably needed to off-set declines elsewhere in Medicare and Private Pay business.

5. The Private Pay market has contracted by 32 percent since 2009 (exhibit 14). The market did increase in 2012 at 85,663 days but by 2014, it declined 18 percent to 70,669 days. At CCHN, however, Private Pay days grew 6 percent from 2012 (exhibit 15). No other facility in the primary market experienced growth in Private Pay days. In the extended market, Country Health and Helia experienced increased volumes.

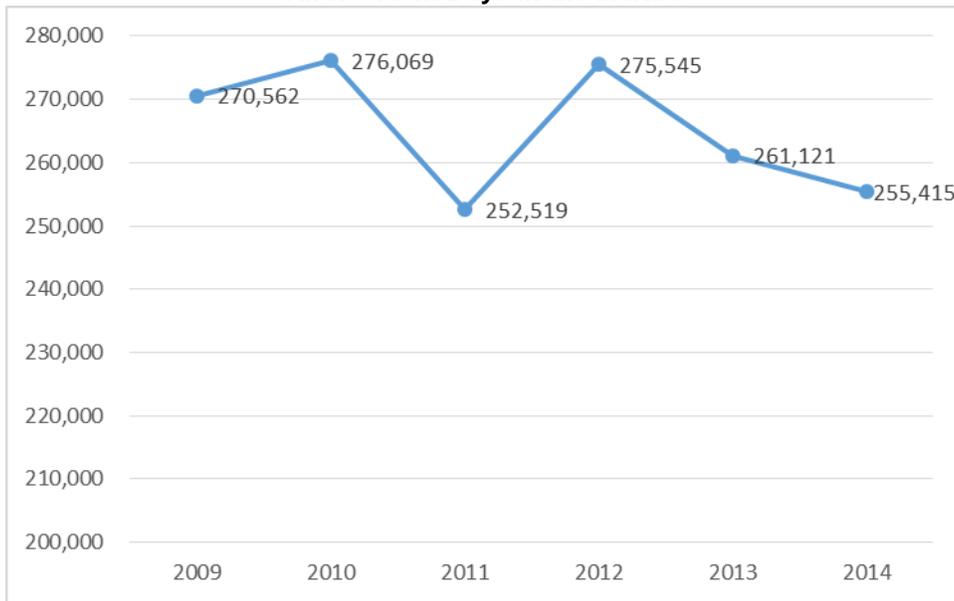
In terms of market share, CCNH dominates the Private Pay market. Exhibit 15 shows that in 2014, CCNH represented 24,743 private days; Country Health was next at 15,862. CUNR dropped 60 percent over 2012. Both Heartland facilities were also down over 2012 – 27 percent at Champaign and 24 percent at Paxton.

In 2009, CCNH's share of Private Pay days was 25 percent (exhibit 17). In 2014, it was 35 percent. CUNR's share dropped to 11 percent. Heartland Champaign dropped from 15 to 10 percent. Heartland Paxton was stable at 18 percent. Country Health holds second place in Private Pay share at 22 percent; however, in terms of actual days, Country Health's volume is 64 percent of CCNH's Private Pay volume.

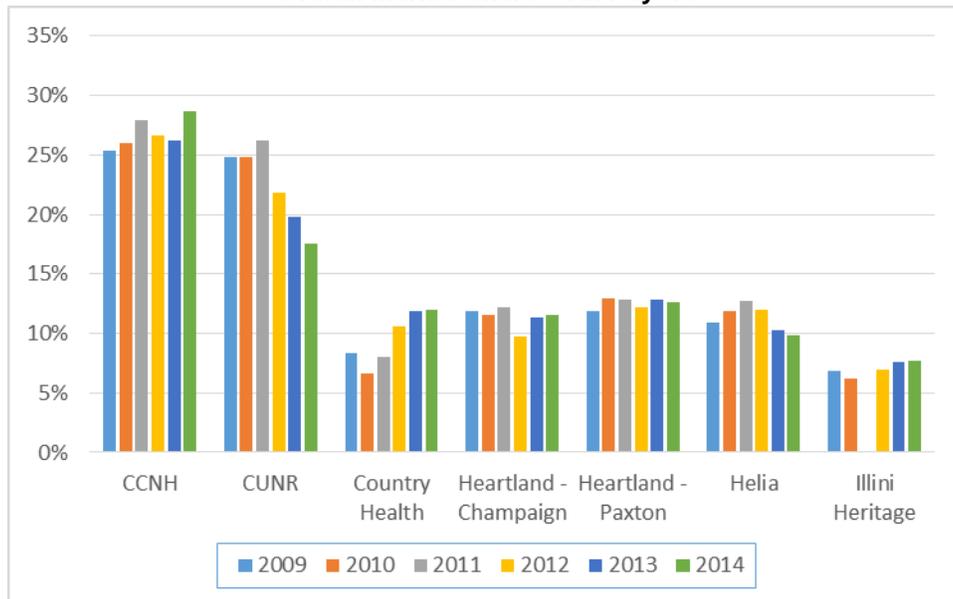
Summary

- Between 2009 and 2014, CCNH's total market share increased from 25 percent to 29 percent.
- CCNH dominates the private pay market, increasing from 25 percent in 2009 to 35 percent in 2014.
- Between 2009 and 2014, CCNH Medicaid market share increased from 30% to 33%.
- CCNH Medicare days are rebounding after peaking in 2009. CCNH's market share was 20% in 2009, fell to 13% in 2010 but rebounded to 16% in 2014.
- Heartland – Champaign and CUNR remain the market share leaders for Medicare; both facilities have experienced significant declines in Medicare volumes.
- Private pay days at CUNR, Heartland – Champaign and Heartland – Paxton all show significant declines.
- Both Heartland – Champaign and Heartland – Paxton experienced large percentage increases in Medicaid volumes, presumably in response to declining Medicare and Pvt Pay business. Between 2009 and 2014, Medicaid at Heartland-Champaign was up 228 percent and up 142% at Heartland- Paxton.

Exhibit 1
All Resident Days in the Market

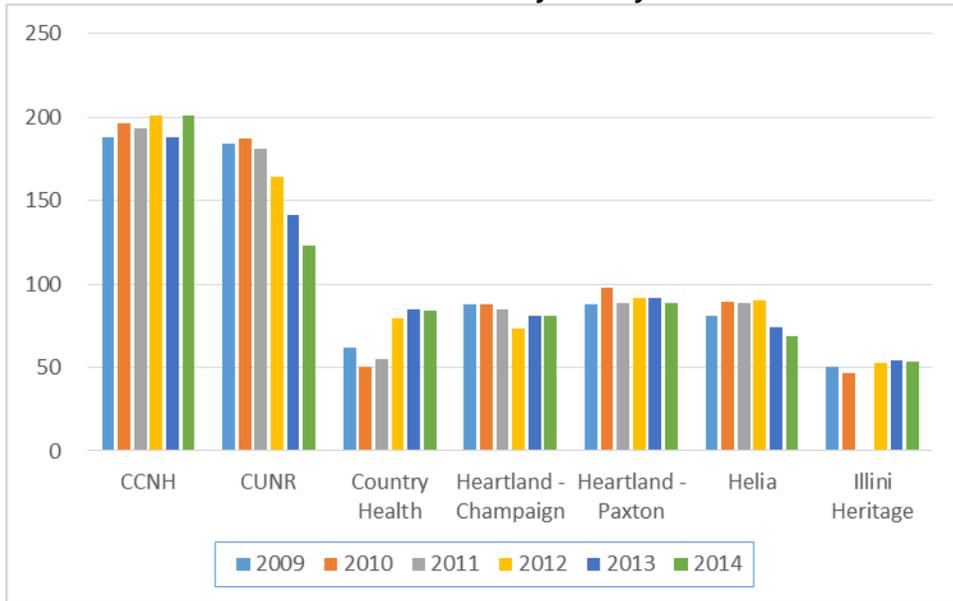


**Exhibit 2
Overall Market Share – All Payors**



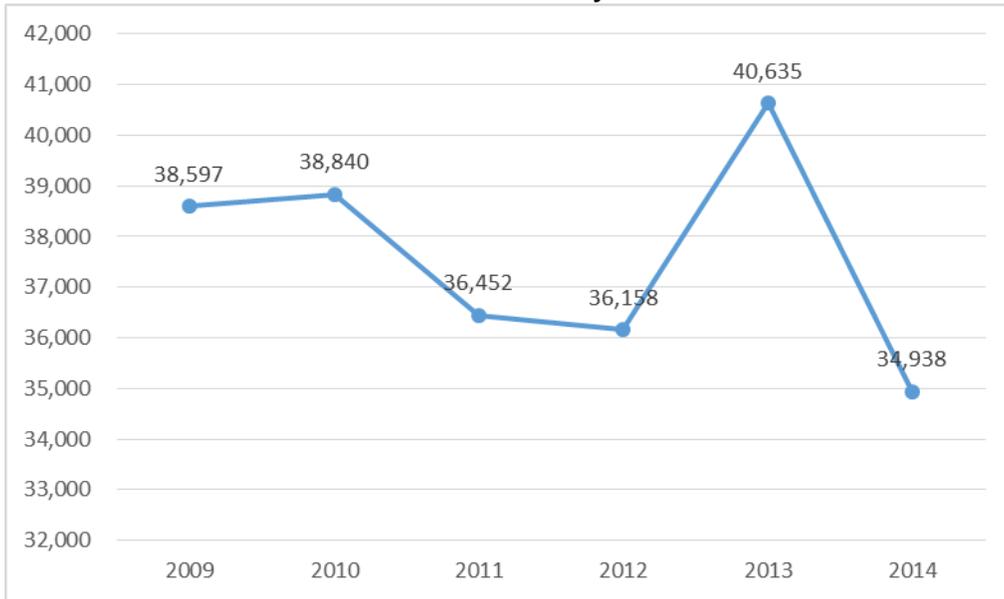
	2009	2010	2011	2012	2013	2014
CCNH	25.4%	26.0%	28.0%	26.7%	26.3%	28.7%
CUNR	24.8%	24.8%	26.2%	21.9%	19.8%	17.6%
Country Health	8.3%	6.7%	8.0%	10.6%	11.9%	12.0%
Heartland - Champaign	11.9%	11.6%	12.2%	9.8%	11.3%	11.6%
Heartland - Paxton	11.9%	12.9%	12.8%	12.1%	12.8%	12.6%
Helia	10.9%	11.8%	12.8%	12.0%	10.3%	9.9%
Illini Heritage	6.8%	6.2%	0.0%	7.0%	7.6%	7.7%

**Exhibit 3
Overall Census by Facility**

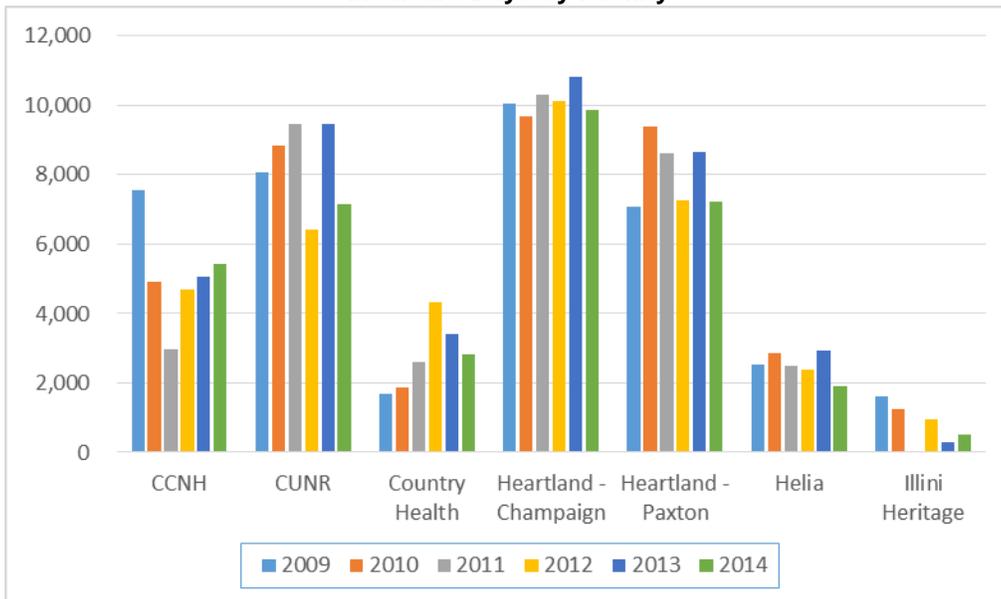


	2009	2010	2011	2012	2013	2014
CCNH	188.0	196.7	193.5	201.0	187.9	200.7
CUNR	184.1	187.5	181.4	164.5	141.5	123.0
Country Health	61.8	50.5	55.3	79.8	85.1	83.7
Heartland - Champaign	88.0	87.6	84.7	73.6	80.9	81.1
Heartland - Paxton	88.1	97.7	88.5	91.4	91.7	88.4
Helia	80.7	89.4	88.4	90.1	73.8	69.1
Illini Heritage	50.5	46.9	0.0	52.4	54.5	53.8
All Occupied Beds	741.3	756.4	691.8	752.9	715.4	699.8

Exhibit 4
All Medicare Days

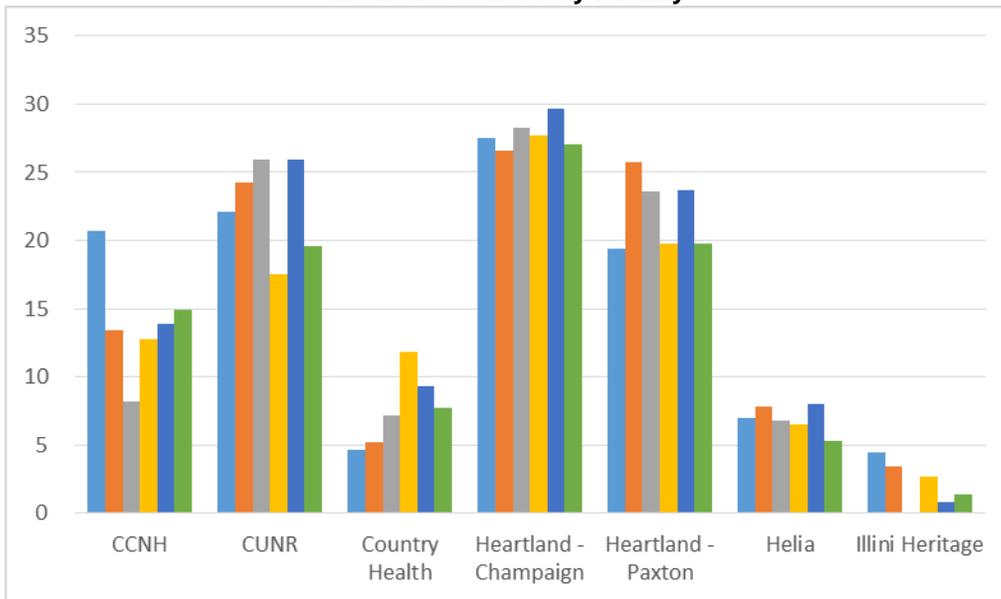


**Exhibit 5
Medicare Days by Facility**



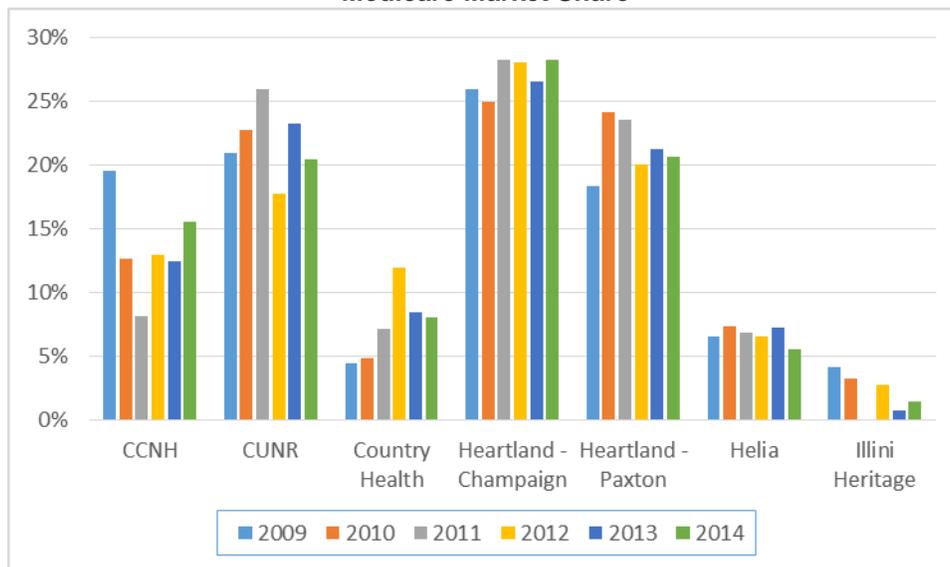
	2009	2010	2011	2012	2013	2014
CCNH	7,555	4,903	2,984	4,683	5,053	5,438
CUNR	8,076	8,849	9,461	6,417	9,473	7,162
Country Health	1,703	1,886	2,603	4,333	3,413	2,820
Heartland - Champaign	10,045	9,695	10,307	10,143	10,814	9,886
Heartland - Paxton	7,075	9,388	8,609	7,248	8,648	7,218
Helia	2,532	2,866	2,488	2,367	2,932	1,915
Illini Heritage	1,611	1,253	0	967	302	499

**Exhibit 6
Medicare Census by Facility**



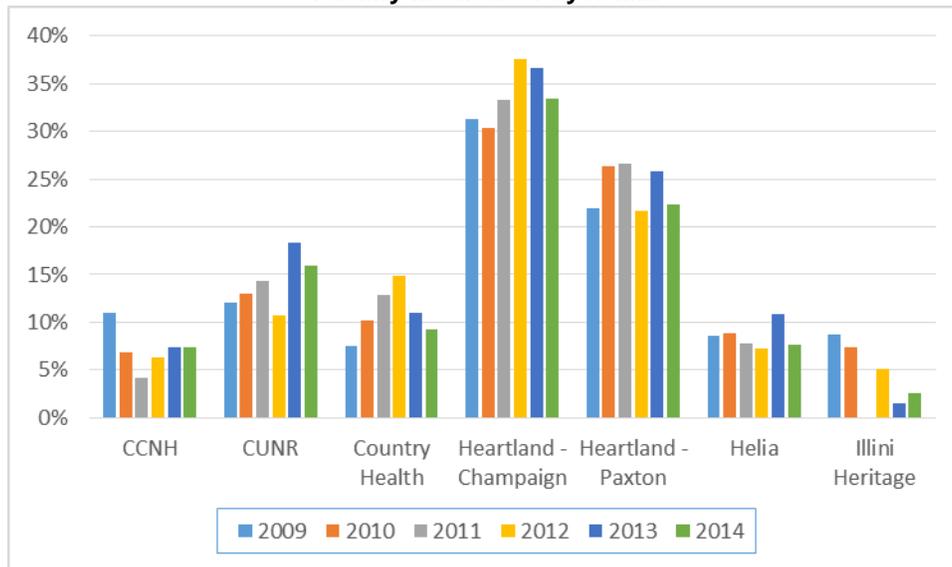
	2009	2010	2011	2012	2013	2014
CCNH	20.7	13.4	8.2	12.8	13.8	14.9
CUNR	22.1	24.2	25.9	17.5	26.0	19.6
Country Health	4.7	5.2	7.1	11.8	9.4	7.7
Heartland - Champaign	27.5	26.6	28.2	27.7	29.6	27.1
Heartland - Paxton	19.4	25.7	23.6	19.8	23.7	19.8
Helia	6.9	7.9	6.8	6.5	8.0	5.2
Illini Heritage	4.4	3.4	0.0	2.6	0.8	1.4

**Exhibit 7
Medicare Market Share**



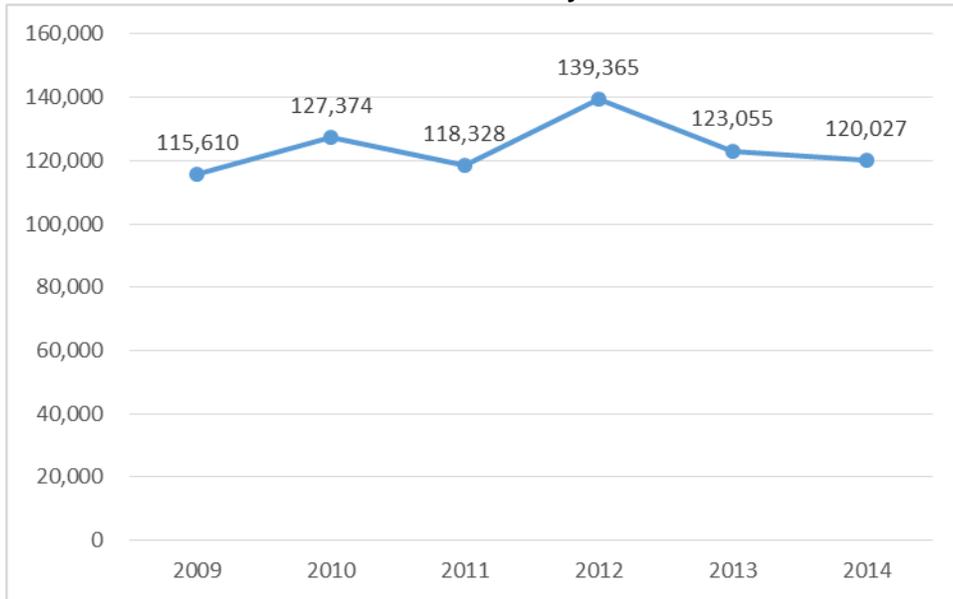
	2009	2010	2011	2012	2013	2014
CCNH	19.6%	12.6%	8.2%	13.0%	12.4%	15.6%
CUNR	20.9%	22.8%	26.0%	17.7%	23.3%	20.5%
Country Health	4.4%	4.9%	7.1%	12.0%	8.4%	8.1%
Heartland - Champaign	26.0%	25.0%	28.3%	28.1%	26.6%	28.3%
Heartland - Paxton	18.3%	24.2%	23.6%	20.0%	21.3%	20.7%
Helia	6.6%	7.4%	6.8%	6.5%	7.2%	5.5%
Illini Heritage	4.2%	3.2%	0.0%	2.7%	0.7%	1.4%

**Exhibit 8
Facility Medicare Payor Mix**

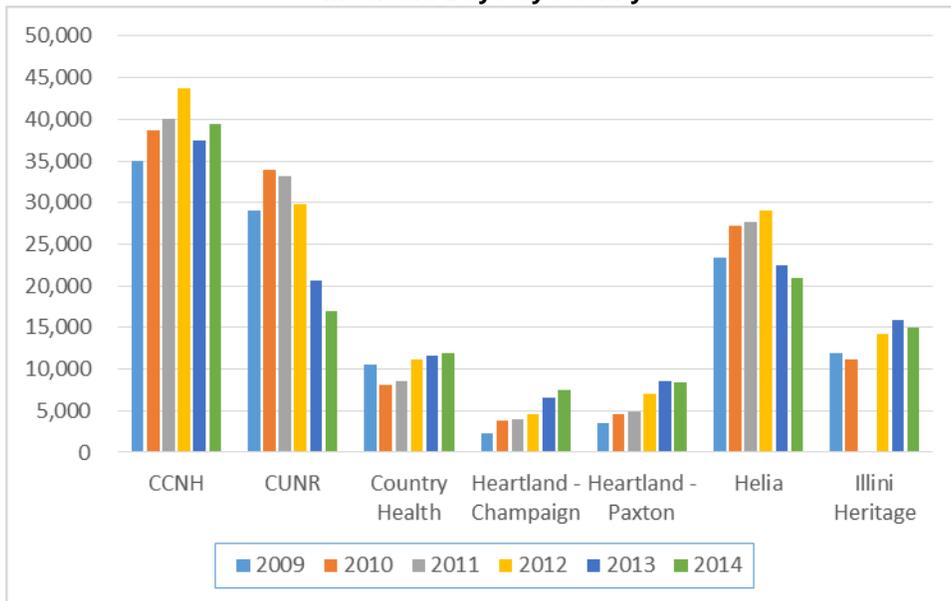


	2009	2010	2011	2012	2013	2014
CCNH	11.0%	6.8%	4.2%	6.4%	7.4%	7.4%
CUNR	12.0%	12.9%	14.3%	10.7%	18.3%	16.0%
Country Health	7.6%	10.2%	12.9%	14.8%	11.0%	9.2%
Heartland - Champaign	31.3%	30.3%	33.3%	37.6%	36.6%	33.4%
Heartland - Paxton	22.0%	26.3%	26.6%	21.7%	25.8%	22.4%
Helia	8.6%	8.8%	7.7%	7.2%	10.9%	7.6%
Illini Heritage	8.7%	7.3%		5.0%	1.5%	2.5%

**Exhibit 9
All Medicaid Days**

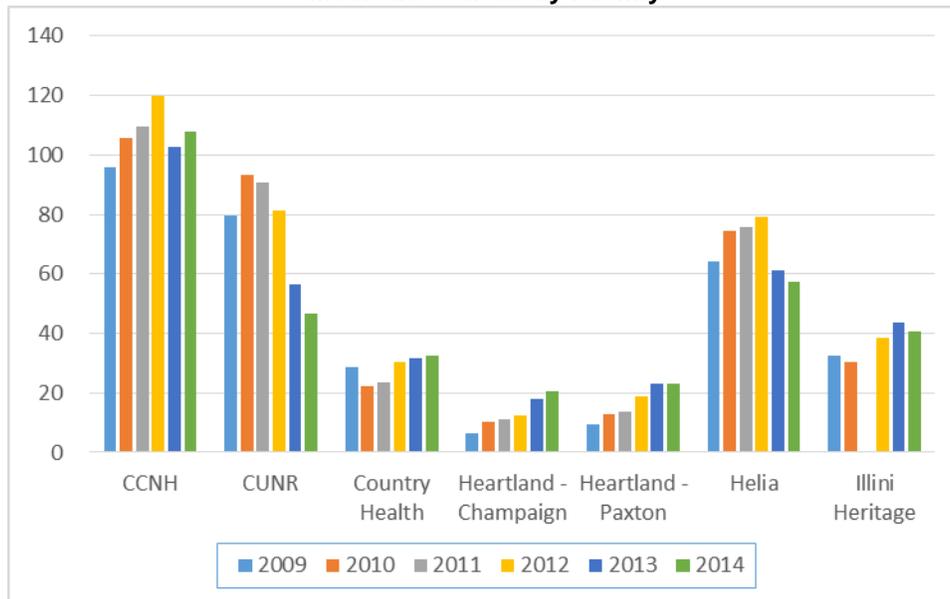


**Exhibit 10
Medicaid Days by Facility**



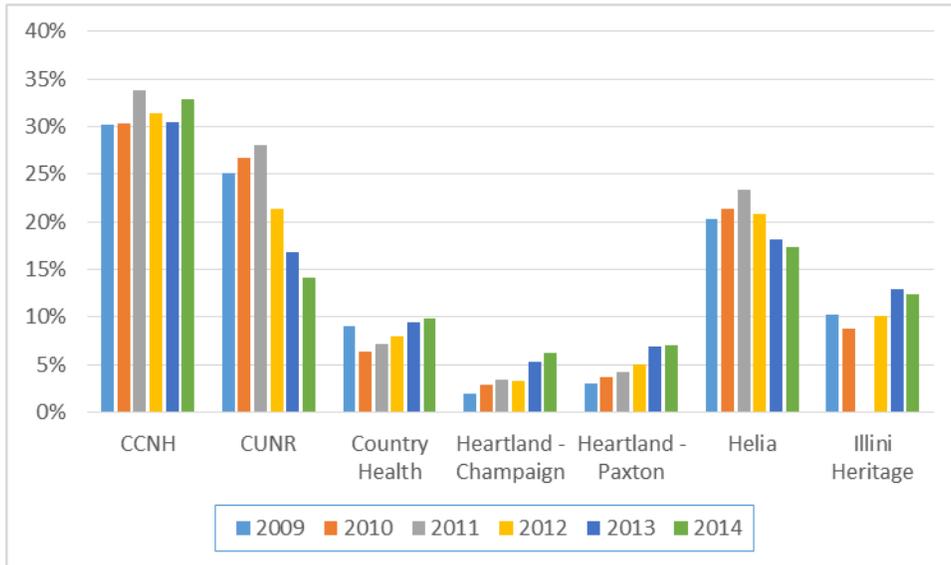
	2009	2010	2011	2012	2013	2014
CCNH	34,971	38,606	40,032	43,790	37,426	39,434
CUNR	28,999	34,009	33,194	29,817	20,680	16,984
Country Health	10,502	8,093	8,552	11,082	11,622	11,867
Heartland - Champaign	2,281	3,753	4,008	4,590	6,556	7,475
Heartland - Paxton	3,496	4,651	4,944	6,957	8,508	8,476
Helia	23,434	27,159	27,598	28,973	22,394	20,886
Illini Heritage	11,927	11,103	0	14,156	15,869	14,905
	115,610	127,374	118,328	139,365	123,055	120,027

**Exhibit 11
Medicaid Census by Facility**



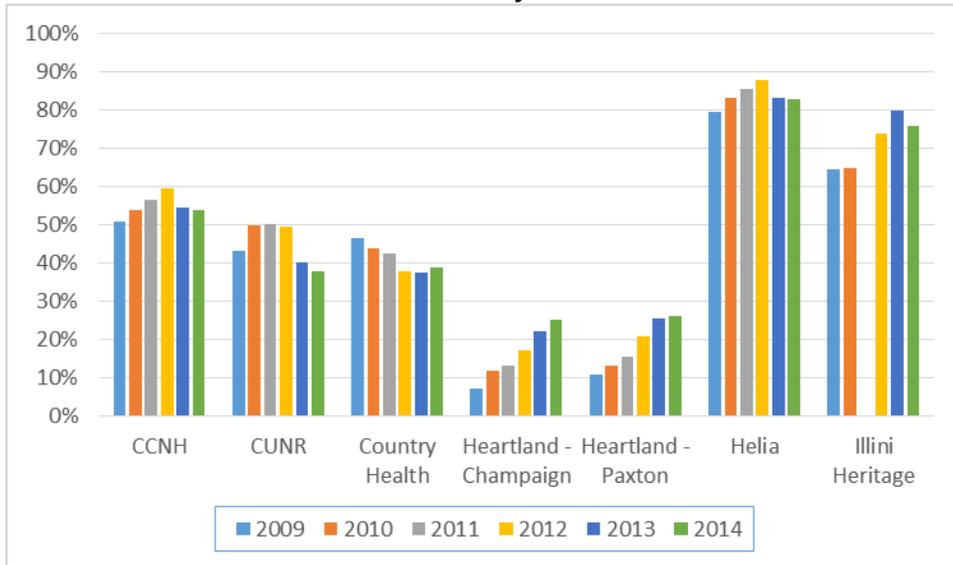
	2009	2010	2011	2012	2013	2014
CCNH	95.8	105.8	109.7	119.6	102.5	108.0
CUNR	79.4	93.2	90.9	81.5	56.7	46.5
Country Health	28.8	22.2	23.4	30.3	31.8	32.5
Heartland - Champaign	6.2	10.3	11.0	12.5	18.0	20.5
Heartland - Paxton	9.6	12.7	13.5	19.0	23.3	23.2
Helia	64.2	74.4	75.6	79.2	61.4	57.2
Illini Heritage	32.7	30.4	0.0	38.7	43.5	40.8

**Exhibit 12
Medicaid Market Share**



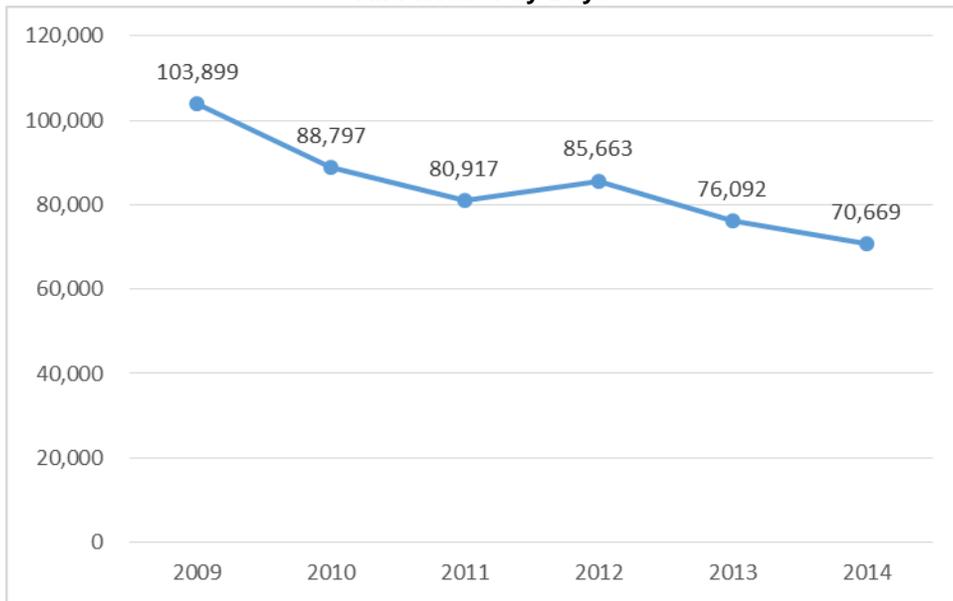
	2009	2010	2011	2012	2013	2014
CCNH	30.2%	30.3%	33.8%	31.4%	30.4%	32.9%
CUNR	25.1%	26.7%	28.1%	21.4%	16.8%	14.2%
Country Health	9.1%	6.4%	7.2%	8.0%	9.4%	9.9%
Heartland - Champaign	2.0%	2.9%	3.4%	3.3%	5.3%	6.2%
Heartland - Paxton	3.0%	3.7%	4.2%	5.0%	6.9%	7.1%
Helia	20.3%	21.3%	23.3%	20.8%	18.2%	17.4%
Illini Heritage	10.3%	8.7%	0.0%	10.2%	12.9%	12.4%

**Exhibit 13
Medicaid Payor Mix**

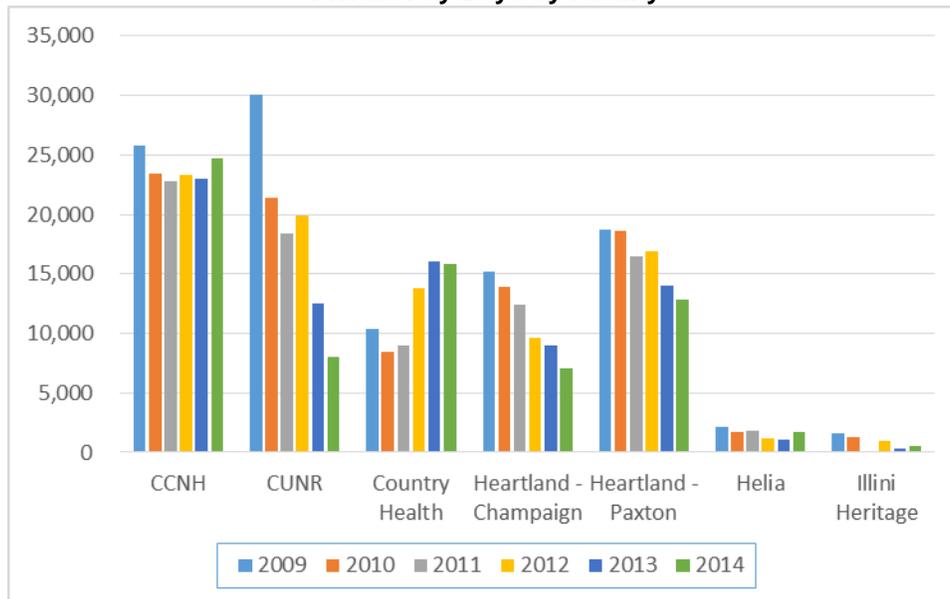


	2009	2010	2011	2012	2013	2014
CCNH	51.0%	53.8%	56.7%	59.5%	54.6%	53.8%
CUNR	43.2%	49.7%	50.1%	49.5%	40.0%	37.8%
Country Health	46.6%	43.9%	42.4%	37.9%	37.4%	38.8%
Heartland - Champaign	7.1%	11.7%	13.0%	17.0%	22.2%	25.2%
Heartland - Paxton	10.9%	13.0%	15.3%	20.8%	25.4%	26.3%
Helia	79.6%	83.2%	85.5%	87.9%	83.1%	82.8%
Illini Heritage	64.7%	64.8%	0.0%	73.8%	79.8%	75.9%

Exhibit 14
All Private Pay Days

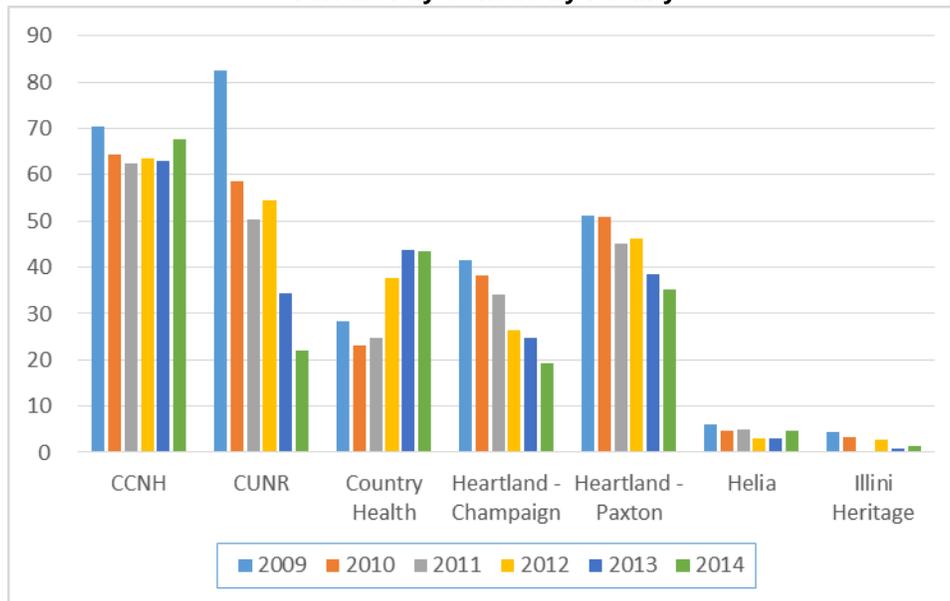


**Exhibit 15
Private Pay Days by Facility**



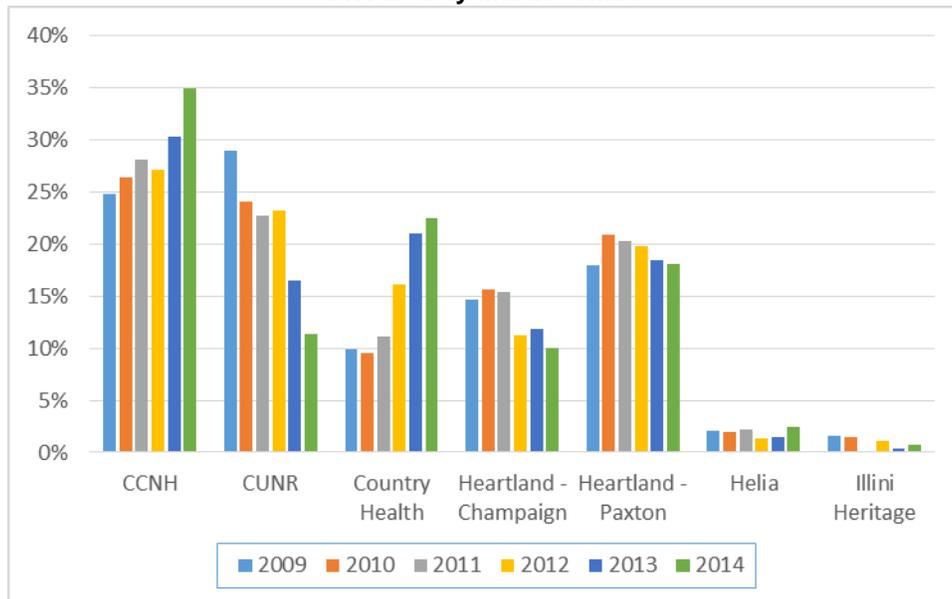
	2009	2010	2011	2012	2013	2014
CCNH	25,739	23,480	22,786	23,295	23,041	24,743
CUNR	30,112	21,349	18,404	19,907	12,548	7,999
Country Health	10,350	8,448	9,022	13,801	16,015	15,862
Heartland - Champaign	15,211	13,947	12,430	9,627	9,030	7,051
Heartland - Paxton	18,697	18,588	16,466	16,932	14,061	12,805
Helia	2,179	1,732	1,809	1,134	1,095	1,710
Illini Heritage	1,611	1,253	0	967	302	499

**Exhibit 16
Private Pay Census by Facility**



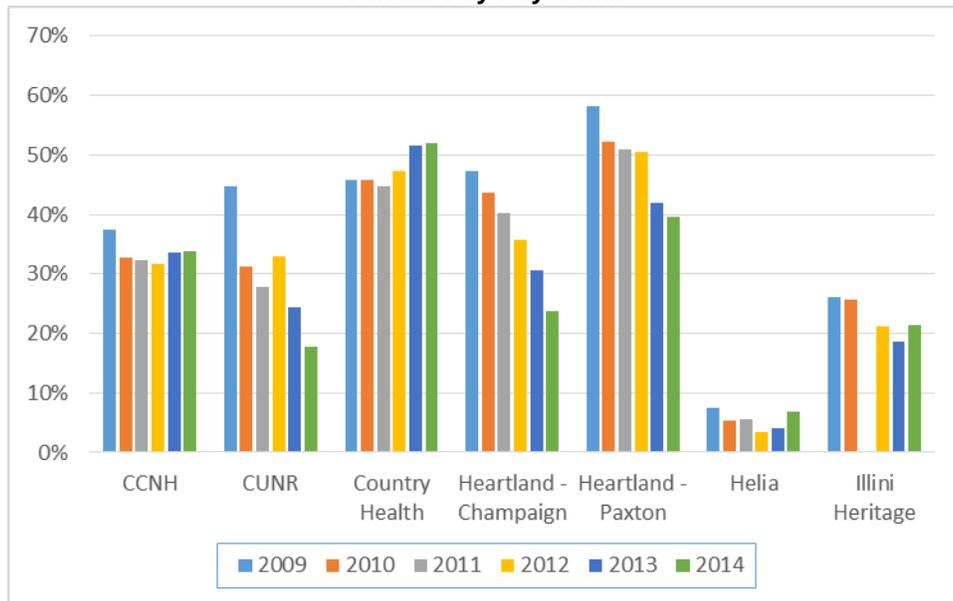
	2009	2010	2011	2012	2013	2014
CCNH	70.5	64.3	62.4	63.6	63.1	67.8
CUNR	82.5	58.5	50.4	54.4	34.4	21.9
Country Health	28.4	23.1	24.7	37.7	43.9	43.5
Heartland - Champaign	41.7	38.2	34.1	26.3	24.7	19.3
Heartland - Paxton	51.2	50.9	45.1	46.3	38.5	35.1
Helia	6.0	4.7	5.0	3.1	3.0	4.7
Illini Heritage	4.4	3.4	0.0	2.6	0.8	1.4

**Exhibit 17
Private Pay Market Share**



	2009	2010	2011	2012	2013	2014
CCNH	24.8%	26.4%	28.2%	27.2%	30.3%	35.0%
CUNR	29.0%	24.0%	22.7%	23.2%	16.5%	11.3%
Country Health	10.0%	9.5%	11.1%	16.1%	21.0%	22.4%
Heartland - Champaign	14.6%	15.7%	15.4%	11.2%	11.9%	10.0%
Heartland - Paxton	18.0%	20.9%	20.3%	19.8%	18.5%	18.1%
Helia	2.1%	2.0%	2.2%	1.3%	1.4%	2.4%
Illini Heritage	1.6%	1.4%	0.0%	1.1%	0.4%	0.7%

**Exhibit 18
Private Pay Payor Mix**



	2009	2010	2011	2012	2013	2014
CCNH	37.5%	32.7%	32.3%	31.7%	33.6%	33.8%
CUNR	44.8%	31.2%	27.8%	33.1%	24.3%	17.8%
Country Health	45.9%	45.8%	44.7%	47.2%	51.6%	51.9%
Heartland - Champaign	47.3%	43.6%	40.2%	35.7%	30.6%	23.8%
Heartland - Paxton	58.1%	52.1%	51.0%	50.6%	42.0%	39.7%
Helia	7.4%	5.3%	5.6%	3.4%	4.1%	6.8%
Illini Heritage	26.2%	25.8%		21.2%	18.7%	21.5%