

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois
Monday, November 14, 2016 – 6:00pm

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

CHAIR: Catherine Emanuel
DIRECTORS: Jack Anderson, Sam Banks, Deb Busey, Lorraine Cowart, Mary Hodson,
Edmund Sutton

<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> October 17, 2016 Open Session	1 - 4
V. <u>PUBLIC PARTICIPATION</u>	
VI. <u>COMMUNICATIONS</u>	
VII. <u>MANAGEMENT REPORT</u> a. Strategic Plan 2017 b. Management Report c. Cash/Medicaid Application Action Plan <i>(to be distributed)</i> d. Food Service	5 - 85
VIII. <u>OTHER BUSINESS</u> Approval of October 17, 2016 Closed Session Minutes	
IX. <u>NEXT MEETING DATE & TIME</u> December 12, 2016	
XII. <u>ADJOURNMENT</u>	

**Board of Directors
Champaign County Nursing Home (CCNH) –Minutes
Urbana, Illinois
October 17, 2016**

Directors Present: Emanuel, Anderson, Banks, Busey, Hodson, Sutton

Directors Absent/Excused: Cowart

Also Present: Drake, Gima, Noffke, Nolan, Petrie, Snider

1. Call to Order

The meeting was called to order at 6:01 p.m. by Chair Emanuel.

2. Roll Call

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

3. Approval of Agenda

The agenda was approved as distributed (motion by Busey, second by Anderson, unanimous).

4. Approval of Minutes

The open session minutes of September 12th, 2016 were approved as distributed (motion by Busey, second by Anderson, unanimous).

5. Public Participation

David Laker distributed a letter and a brochure to board members in support of the quarter-cent sales tax on the upcoming November ballot.

Mary Schultz asked board members to provide updates in regards to any efforts being made to serve hot meals to residents, to install steam tables, to keep kitchen supplies stocked and to reduce the turnover rate at the nursing home. Ms. Schultz noted that recent comments in the News-Gazette are misleading and inaccurate.

Patti Petrie reported that she sent a letter to the governor in order to address the issue of cash flow at the nursing home. Ms. Petrie asked board members to discuss the nursing home's cash position during the meeting.

Josh Drake commented that negative publicity in the press about the nursing home hurts admissions and negatively impacts staff members' morale.

Richard Kruidenier noted that residents at the nursing home are nervous and anxious about the possibility of the nursing home closing. Mr. Kruidenier asked the board to continue discussions of the nursing home financial positions at next month's meeting.

6. Communications

Ms. Emanuel noted that the discussion of steam tables will occur during the dietary report of the management report item. Updates in regards to pending Medicaid applications and the turnover rate will also be covered.

Ms. Hodson thanked Bonnie Specchio of Rantoul for the landscape and gardening work she completed outside of the nursing home.

7. Quarterly Compliance Update – Josh Drake, Compliance Officer

Mr. Drake noted that 30 billing audits were completed during the last quarter at the nursing home. Audit topics included Medicare, doctor's signatures, employee screenings, HIPAA, resident rights, care planning and staffing among many others. A corporate compliance meeting will be held on October 28th and Compliance Week will be held from October 24th – 28th.

Ms. Emanuel asked if there were any findings in the audits that should be reported to board members. Mr. Drake noted that there were no significant findings.

Mr. Snider asked Mr. Drake to elaborate on the Compliance Week activities and whether they tie back to results of the health inspections. Mr. Drake noted that the activities do not specifically pertain to the health inspections; they are related more to generic HIPAA compliance knowledge.

8. Quality Report

Ms. Noffke reviewed the report; noting new measurements including “% of residents whose ability to move about independently worsened” and “residents who made improvements in functions”. She stated there are also new claims-based measures including “successfully discharged back to the community”, “re-hospitalization after nursing home admission”, and “outpatient emergency-room visits”. These were all rolled in beginning in July. She stressed the importance of working closely with home health-care.

Mr. Gima stated that CMS (Medicare) will be moving in 2019 to value-based reimbursement; so these claims-based measurements will impact the reimbursement. If the Nursing Home numbers for these measures are above the national average, the Nursing Home will see reduced Medicare reimbursement.

9. Management Report

a. Strategic Plan 2017

Ms. Emanuel distributed a packet of Strategic Initiatives for 2017 and noted that discussion will be held at the November board meeting.

b. Management Report

Mr. Gima addressed the CNA turnover rate. He discussed the concerted effort to hold staff accountable for their actions; leading in some cases to disciplinary actions. Ms. Noffke reviewed the separations due to performance issues (attendance). She noted the Union has been supportive of the disciplinary action taken.

Mr. Anderson noted the Nursing Home is establishing good policy on training and expectation of its staff. He questioned whether this will be a cultural change.

Ms. Busey commented she would like to see the HR Director and Director of Nursing document how this program (their combined effort) is different than how CNAs have been managed in the past; and how this is aligned with improving the turnover rate. She requested these two roles provide feedback to this committee to monitor how their initiatives are working. If

improvements are not made, she would like to hear how they intend to address it and what changes they will make.

Mr. Anderson suggested the recruitment process be examined. He stressed the money that could be saved with a reduction in turnover. He stated the solution might be found in the successes; rather than in the failures.

Ms. Hodson asked how many of the separations were due to attendance versus other performance issues. She commented she expects these numbers will not improve due to the media coverage regarding the future of the Nursing Home.

c. **Cash/Medicaid Application Update**

Mr. Sutton asked about the Accounts Payable. Mr. Gima stated the interest incurred by the Accounts Payable vendors is low; the majority have not charges interest on late payments. He does not expect that trend to continue. Mr. Gima commented part of the problem is that because the Nursing Home is a government-owned/operated entity, it is prohibited from obtaining lines of credit.

He stated a second issue is the 50+ open Medicaid applications; some of which go back to 2014. According to Mr. Gima, this is due to a staffing issue at the State level (Decatur hub). Mr. Gima stressed the need for the State to address the situation. The current financial status at the Nursing Home is not sustainable.

Mr. Anderson asked what MPA's plan is to consolidate expenditures and reduce operating expenses in order to buy time until the State pays. Mr. Gima responded operationally, we don't have viable options to significantly reduce our operating expenditures.

d. **Dietary Update**

Ms. Noffke stated a new Dietary Manager started a few weeks ago. She has been filling in as a cook (due to a shortage). One dry table has arrived and is in place in Unit 2; the other is still on order. The target to transition meal service within the dining rooms is mid-November. She will address the concerns raised by Ms. Schulz during public participation.

Mr. Snider asked if the information from the dietary survey are tracked separately and whether the scores (historically) on the individual questions are kept. He questioned how we would measure whether the goal is being met, with regard to serving hot meals.

10. Other Business

None

11. Closed Session pursuant to 5 ILCS 120/2@11 to Consider Litigation that is Probable or Imminent Against Champaign County

MOTION by Busey to enter Closed Session pursuant to 5 ILCS 120/2@11 to consider litigation that is probable or imminent against Champaign County, and for the following individuals to remain present: Scott Gima, Rick Snider and recording secretary.

Roll call vote:

Aye: 6 – Emanuel, Anderson, Banks, Busey, Hodson, Sutton

Nay: 0

Motion carried.

The Champaign County Nursing Home Board of Directors entered Closed Session at 7:46 p.m.

The Champaign County Nursing Home Board of Directors resumed Open Session and adjourned the meeting at 8:05 p.m.

12. Next Meeting Date & Time

The next meeting date and time for the monthly Nursing Home Board of Directors is Monday, November 14th, 2016 at 6:00 p.m.

13. Adjournment

Chair Emanuel declared the meeting adjourned at 8:05 p.m.

Respectfully submitted:

Brian Nolan

Recording Secretary

Action Plan Update

Issue 1

Current Open Positions

The table below summarizes the current open positions. The format has changed to include the actual number of open positions by full time equivalents (FTEs).

Number of Open Positions		
	10/1/2016	11/1/2016
Accounts Receivable Clerk	1.0	1.0
Business Office Manager	0.0	0.0
Director of Nursing	1.0	1.0
Assistant Director of Nursing	1.0	1.0
Unit Manager for Dementia	0.0	0.0
Unit Manager for Rehabilitation (RN)	0.0	0.0
Unit 2 Manager	0.0	0.0
RN Shift Supervisor	2.0	2.0
Care Plan Coordinator (RN preferred)	1.0	1.0
CNA Team Leader - Long Term Care	5.0	5.0
CNA Team Leader - Rehabilitative	0.0	0.0
CNA Team Leader - Dementia	0.0	0.0
Restorative CNA	1.0	1.0
Restorative Nurse	1.0	0.0
CNA	19.2	15.0
Activities Assistant	3.0	3.0
Cook/Assist Cook	1.0	1.0
Kitchen Steward	1.0	0.0
Food Service Worker PRN	1.0	1.0
Transportation Assistant	0.5	0.5
Laundry Worker	0.0	0.0
Housekeeper	1.0	0.0
Maintenance Worker	0.0	0.0
Total	39.7	32.5

Issue 1 HR Dashboard 2016

Retention Rate	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Benchmark
All	55.5%	56.1%	58.3%	56.1%	57.9%	55.8%	56.9%	57.1%	52.5%	53.8%			73.1%
All Nursing	50.0%	52.4%	51.9%	51.9%	51.1%	50.8%	52.4%	52.4%	50.0%	48.9%			67.8%
CNAs	46.7%	48.9%	46.4%	45.5%	46.9%	46.4%	50.6%	50.6%	46.8%	46.4%			67.5%

Turnover Rate (12 month rolling average)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Benchmark
All	68.2%	67.4%	64.0%	60.2%	59.9%	63.1%	74.1%	78.8%	72.1%	72.9%			45.2%
All Nursing	74.2%	75.4%	70.7%	67.4%	68.1%	73.5%	83.3%	87.3%	78.9%	75.2%			51.4%
CNAs	71.1%	76.1%	64.9%	62.1%	56.6%	75.3%	90.4%	100.0%	94.9%	89.3%			52.4%

Benchmark - American Healthcare Association Quality Report 2013

Separation Statistics (12 month rolling average)	Total	< 6 mos	6-11 mos	12 or less	1 year	2 years	3 years	4+ years
January 15 to January 16	161	74	28	102	22	11	5	21
February 15 to February 16	33	21	5	26	5	1	0	1
March 15 to March 16	155	75	29	104	18	10	6	17
April 15 to April 16	63	32	16	48	7	5	1	2
May 15 to May 16	27	20	4	24	3	0	0	0
June 15 to June 16	148	75	27	102	16	10	4	16
July 15 to July 16	64	36	15	51	5	5	1	2
August 15 to August 16	31	19	4	23	3	0	0	0
September 15 to September 16	148	77	27	104	16	9	4	15
October 15 to October 16	63	37	14	51	4	2	2	2
November 15 to November 16	26	19	4	23	3	0	0	0
December 15 to December 16	157	82	28	110	17	11	3	16
January 15 to January 16	67	40	15	55	4	5	1	2
February 15 to February 16	25	17	5	22	2	1	0	0
March 15 to March 16	174	89	27	116	17	16	5	20
April 15 to April 16	75	46	14	60	4	7	2	2
May 15 to May 16	25	17	4	21	1	2	1	0
June 15 to June 16	182	96	27	123	19	15	6	19
July 15 to July 16	81	49	15	64	5	7	3	2
August 15 to August 16	28	17	4	21	2	2	1	2
September 15 to September 16	173	94	24	118	18	11	6	20
October 15 to October 16	75	48	13	61	4	5	3	2
November 15 to November 16	29	18	5	23	2	1	1	2
December 15 to December 16	175	95	24	119	17	12	7	20
January 15 to January 16	75	48	11	59	4	6	3	3
February 15 to February 16	34	20	6	26	2	2	1	3
March 15 to March 16								
April 15 to April 16								
May 15 to May 16								
June 15 to June 16								
July 15 to July 16								
August 15 to August 16								
September 15 to September 16								
October 15 to October 16								
November 15 to November 16								
December 15 to December 16								

Issue 1
HR Dashboard 2016 (Continued)

Open Positions by Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Target FTEs
CNAs Hired (FTEs)	71.7	74.3	84.1	88.7	88.8	73.1	74.1	65.0	74.1	65.0	69.2		84.2
CNAs Open Positions (FTEs)	12.5	9.9	0.1	-4.5	-4.6	11.1	10.1	19.2	10.1	19.2	15.0		
Dietary Hired (FTEs)	20.5	21.0	21.0	21.8	20.8	22.4	17.3	17.5	17.3	17.5	18.5		19.65
Dietary Open Positions (FTEs)	0	-1.4	-1.4	-2.2	-1.2	-2.8	2.4	2.2	2.4	2.2	1.2		
Applications/Hires/Separations													
CNAs													
Applications	29	28	21	14	20	13	22	28	21	17			
Hires	10	7	13	8	2	5	9	4	6	10			
Separations	2	7	3	6	5	8	11	7	2	3			
Dietary													
Applications	25	16	21	22	21	18	39	28	21	16			
Hires	4	0	1	4	1	3	0	2	4	4			
Separations	1	1	2	1	3	0	4	4	2	2			

Issue 1

CNA Staffing

CNA staffing is currently at 69.2 FTEs, which is up from 65.0 FTEs at the beginning of October. The turnover rate and retention rates are updated with September and October statistics (last month, August data was reported). The turnover rate has decreased slightly from 100% in August, 94.9% in September and 89.3% in October. From the previous page, monthly CNA separations show a declining trend since July. 11 in July, 7 in August, 2 in September and 3 in October. This trends follows our forecast that separations would start decline after a period of high separations caused by a conscience strategy with management and AFSME leadership to hold staff accountable.

The retention rate has fallen as the number of CNAs has started to increase along with a few separations with CNAs that have been at CCNH for more than a year.

Monthly CNA Retention

	May	June	July	Aug	Sep	Oct
Employed <1 Year	51	45	41	40	42	45
Employed for 1 Year or More	45	44	42	41	37	39
Total # of CNAs	96	89	83	81	79	84
Retention Rate	46.9%	49.4%	50.6%	50.6%	46.8%	46.4%

Monthly CNA Turnover

	May	June	July	Aug	Sep	Oct
Rolling 12 month separations	63	67	75	81	75	75
Total # of CNAs	96	89	83	81	79	84
Turnover Rate	65.6%	75.3%	90.4%	100%	94.9%	89.3%

Dietary Staffing

Dietary staffing has increased from 17.3 FTEs in September to 18.5 FTEs in November, including one cook FTE position. HCSG has not been successful in filling the second assistant supervisory position. The supervisory staff currently includes a food service manager and one assistant supervisor.

**Champaign County Nursing Home
 Strategic Objective Metrics – Issue 1
 Updated October 2016**

<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 	FY2016 – 72.9% (October 2016) FY2015 – 68.2% FY2014 – 52.0% FY2013 – 63% FY2012 – 52% FY2011 – 68% FY2010 – 53%

**Issue 2
Supervision Improvement**

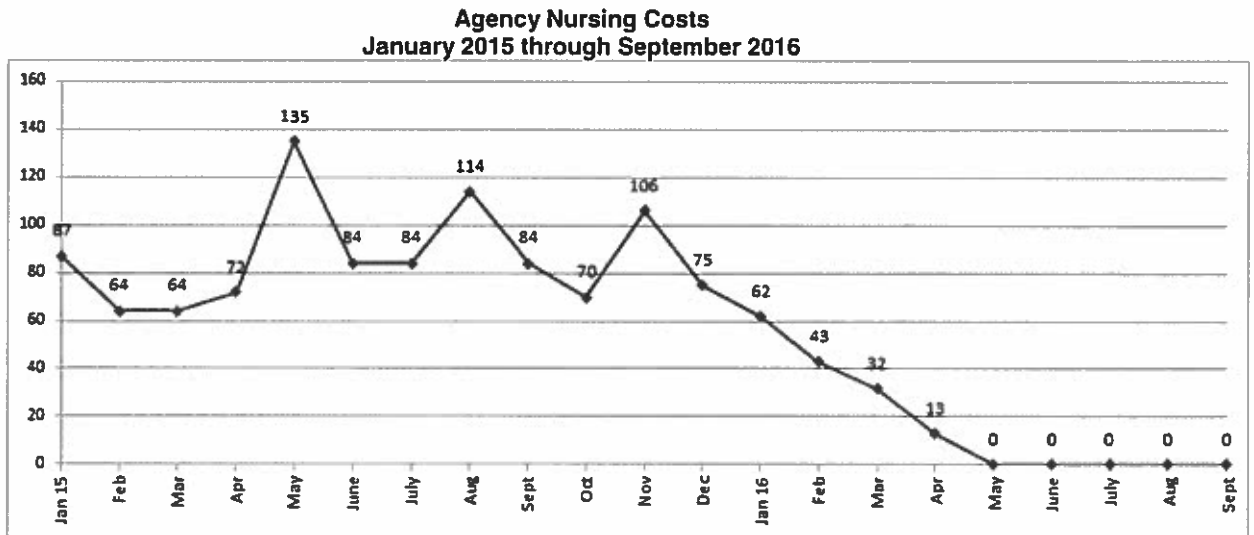
CMS Direct Care Staffing Levels (CMS data file update – October 26, 2016)

No changes in the data file update for October compared to September's data.

Provider Name	CITY	Reported Hours Per Resident Per Day					Expected Hours Per Resident Per Day					Adjusted Hours Per Resident Per Day				
		Aides	LPNs	RNs	Total Licensed	Total Nursing	exp_aide	exp_LPN	exp_RN	exp_nurse	exp_ad	adj_aide	adj_LPN	adj_RN	adj_nurse	adj_total
CHAMPAIGN COUNTY NURSING HOME	URBANA	2.40	0.64	0.76	1.39	3.80	2.53	0.62	0.91	1.53	4.07	2.33	0.86	0.61	1.47	3.76
CHAMPAIGN URBANA NRSG & REHAB	SAVOY	1.60	1.03	0.66	1.68	3.29	2.40	0.38	1.19	1.57	4.27	1.64	1.25	0.41	1.66	3.10
HELIA HEALTHCARE OF CHAMPAIGN	CHAMPAIGN	1.61	0.52	0.77	1.29	2.90	2.25	0.58	0.88	1.46	3.72	1.76	0.75	0.65	1.40	3.15
HEARTLAND OF PAXTON	PAXTON	1.98	0.93	1.12	2.05	4.03	2.67	0.74	1.16	1.90	4.57	1.82	1.05	0.72	1.77	3.55
HEARTLAND OF CHAMPAIGN	CHAMPAIGN	2.58	0.79	0.82	1.60	4.13	2.88	0.69	1.23	1.92	4.90	2.61	0.94	0.50	1.44	3.87
ILLINI HERITAGE REHAB & HC	CHAMPAIGN	2.21	0.61	0.62	1.23	3.44	2.50	0.67	1.08	1.75	4.25	2.17	0.75	0.43	1.18	3.26
COUNTRY HEALTH	GIFFORD	2.06	0.78	0.72	1.49	3.55	2.35	0.62	1.03	1.65	3.99	2.15	1.04	0.52	1.56	3.58
Area Average		2.06	0.76	0.78	1.53	3.59	2.44	0.61	1.07	1.68	4.17	2.07	0.95	0.55	1.50	3.47
Illinois State Average		2.21	0.61	0.95	1.56	3.83	2.48	0.64	1.05	1.69	4.12	2.28	0.80	0.65	1.45	3.72

Agency Usage Trends - Expenses

Agency costs remain zero and continues through October.



**Champaign County Nursing Home
 Strategic Objective Metrics – Issue 2
 Updated October 2016**

Nursing Management	Status
<i>Fill Director of Nursing Position in 2015</i>	Opened 3/11/2016.
<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.	Current IV training: 67.5% Last training occurred on 6/13/2016.
Trach education. 90% of all nurses will be trained by the end of 2015.	54% The last class was held on 6/23/2016. Next training 9/26/16
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. Other related ongoing training: <ul style="list-style-type: none"> • Documentation training by IPMG conducted in June and October. Administration and nursing management have been and will continue meetings with Matrix (software vendor) to improve nursing documentation workflow and forms used in EHR documentation process • EHR training on order processing • IV training completed on October 6th And 21st 2016 • CPR training – completed in June and July one scheduled for late November • Infection control – CUPHD interns to do training 11/18/16. • Dental in-services - March and May and August in-services done. Scheduled again for November. • Body mechanics, – completed in July • Customer service – completed in June • Dementia – monthly and on schedule • Kim Richey DON working on education schedule based on needs: survey prep, documentation, safe transfers with return demonstration. • Caroline added heel care in servicing and education • Kicking off QA project with Telligen, the

Nursing Management	Status
	<p>State Quality Improvement Organization to begin QAPI process for improving 5 star ratings which will be led by a line staff member who was trained on 7/26/16. This group will also become certified in QAPI process in collaboration with Telligen.</p> <ul style="list-style-type: none"> • IPMG: Training on Survey Success was conducted in June and in October. • Wound care 9/20/16. Wound care nurse attended wound care symposium at Carle Clinic in early October. • Completed nurse training on hand offs to Carle 8/23/16 (specific paperwork and processes to improve communication and transitions in care) • Clinical Practice Guidelines for wound dressings by WCC nurse in November.
<p>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.</p>	<p>Plans to have training provided by Dr. McNeal and Christie Clinic Nurse Practitioner could not be established due to time constraints. Carle Clinic has agreed to partner with CCNH on training and the use of the Carle Clinic speaker's bureau.</p>

**Issue 3
Quality of Care**

Champaign County Area Homes – CMS Nursing Home Compare Summary

The Nursing Home Compare data was reflects the October 26, 2016 data update. The following changes occurred between September and October.

Heartland of Champaign

- The quality measure rating increased from 3 to 4 stars.
- No change in the overall star rating – 1 star

Illini Heritage Rehab & Healthcare

- The staffing rating increased from 2 to 3 stars
- The quality measuring rating decreased from 2 to 1 star
- The overall star rating fell from 3 to 2 stars

Clark-Lindsey

- The quality measure rating increased from 2 to 5 stars
- No change in the overall star rating – 5 stars

Issue 3 - Champaign County Area Homes – CMS Nursing Home Compare Summary – CMS Data Updated October 26, 2016

NURSING HOME GENERAL INFORMATION	CHAMPAIGN COUNTY NURSING HOME	CHAMPAIGN URBANA NRSG & REHAB	HELIA HEALTHCARE OF CHAMPAIGN	HEARTLAND OF PAXTON	HEARTLAND OF CHAMPAIGN	COUNTRY HEALTH	ILLINI HERITAGE REHAB & HC	CLARK-LINDSEY VILLAGE
	Distance : 1.0 miles	Distance : 4.9 miles	Distance : 3.9 miles	Distance : 31.9 miles	Distance : 1.0 miles	Distance : 21.8 miles	Distance : 4.2 miles	Distance : 2.1 miles
Overall Rating	Rating: 2 out of 5 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: 1 out of 5 Much Below Average	Rating: 2 out of 5 Below Average	Rating: 2 out of 5 Below 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: 3 out of 5 Average	Rating: 5 out of 5 Much Above Average
Staffing	Rating: 4 out of 5 Above Average	Rating: 2 out of 5 Below Average	Rating: 2 out of 5 Below Average	Rating: 3 out of 5 Average	Rating: 3 out of 5 Average	Rating: 3 out of 5 Average	Rating: 3 out of 5 Average	Rating: 5 out of 5 Much Above Average
Quality Measures	Rating: 3 out of 5 Average	Rating: 3 out of 5 Average	Rating: 5 out of 5 Much Above Average	Rating: 1 out of 5 Much Below Average	Rating: 4 out of 5 Above Average	Rating: 1 out of 5 Much Below Average	Rating: 1 out of 5 Much Below Average	Rating: 5 out of 5 Much Above Average
Number of Certified Beds	243	213	118	106	102	89	60	25
Participation: (Medicare/Medicaid)	Medicare and Medicaid	Medicare and Medicaid	Medicare and Medicaid	Medicare and Medicaid	Medicare and Medicaid	Medicare and Medicaid	Medicare and Medicaid	Medicare
Automatic Sprinkler Systems: in All Required Areas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Retirement Community (CCRC)	No	No	No	No	No	No	No	Yes
Within a Hospital	No	No	No	No	No	No	No	No
With a Resident and Family Council	BOTH	RESIDENT	RESIDENT	NONE	RESIDENT	RESIDENT	RESIDENT	RESIDENT
Ownership	Government - County	For profit - Partnership	For profit - Corporation	For profit - Individual	For profit - Corporation	Non profit - Other	For profit - Corporation	Non profit - Corporation

Issue 3
Quality of Care (Continued)

Pinnacle was unable to conduct any surveys in the month of September. The management report includes the August data that was in last month's report.

Seven out of the sixteen pinnacle scores fell from July to August. These include dining service, quality of food, cleanliness individual needs laundry service, professional therapy and admission process. Double digit percentage decreases were seen with dining service with a 18% drop. Quality of food fell by 7.2%.

Eleven out of sixteen measures were above the national average. Large increases (8% or more) are seen with recommend to others, activities and safety/security.

Five scores fell below the national average. Three show significant variation from their national averages, dining service, quality of food and laundry service.

Monthly Pinnacle Scores
July and August 2016

	July	Aug	Change	% Change	National Avg	Diff From National Avg.	% Diff From National Avg.
Overall Satisfaction	4.04	4.18	0.14	3.5%	4.13	0.05	1.2%
Nursing Care	4.08	4.40	0.32	7.8%	4.30	0.10	2.3%
Dining Service	4.10	3.36	(0.74)	(18.0%)	3.99	(0.63)	(15.8%)
Quality of Food	3.45	3.20	(0.25)	(7.2%)	3.64	(0.44)	(12.1%)
Cleanliness	4.71	4.36	(0.35)	(7.4%)	4.40	(0.04)	(0.9%)
Individual Needs	4.41	4.36	(0.05)	(1.1%)	4.29	0.07	1.6%
Laundry Service	3.75	3.56	(0.19)	(5.1%)	4.16	(0.60)	(14.4%)
Communication	3.88	4.27	0.39	10.1%	4.23	0.04	0.9%
Response to Problems	4.42	4.45	0.03	0.7%	4.29	0.16	3.7%
Dignity and Respect	4.50	4.73	0.23	5.1%	4.59	0.14	3.1%
Recommend to Others	3.96	4.82	0.86	21.7%	4.31	0.51	11.8%
Activities	4.13	4.78	0.65	15.7%	4.35	0.43	9.9%
Professional Therapy	4.75	4.50	(0.25)	(5.3%)	4.52	(0.02)	(0.4%)
Admission Process	4.88	4.60	(0.28)	(5.7%)	4.52	0.08	1.8%
Safety and Security	4.82	4.86	0.04	0.8%	4.50	0.36	8.0%
Combined Average	4.25	4.30	0.05	1.2%	4.29	0.01	0.2%

Issue 3 Quality of Care (Continued)

Quarterly Pinnacle Scores

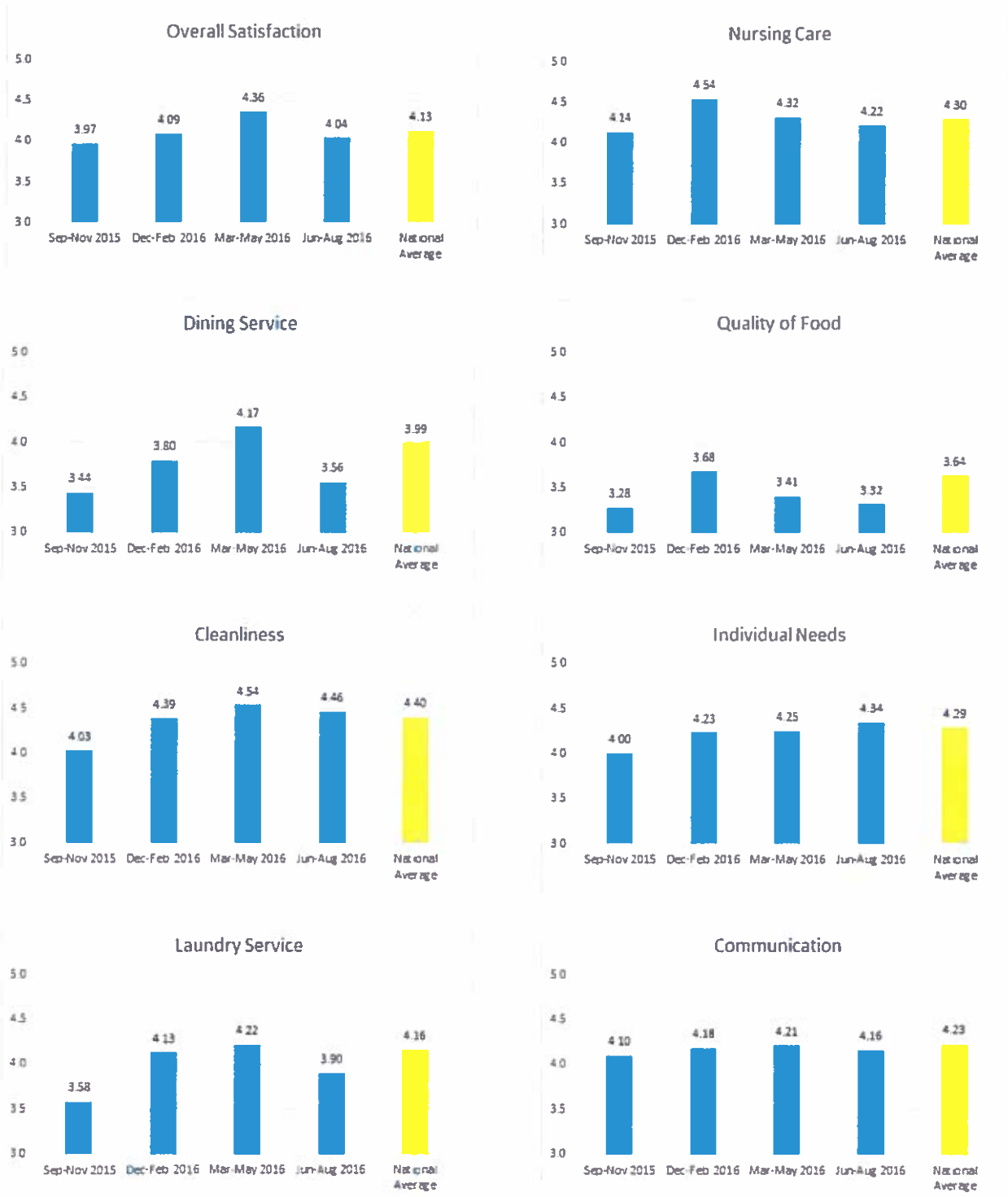
The accompanying charts summarize the Pinnacle scores using a rolling four-quarter history for the period September 2015 through August 2016.

Only once measure, recommend to others shows a decline over the four quarters. All other scores are trending up. Double digit increases are seen with dining service and laundry service.

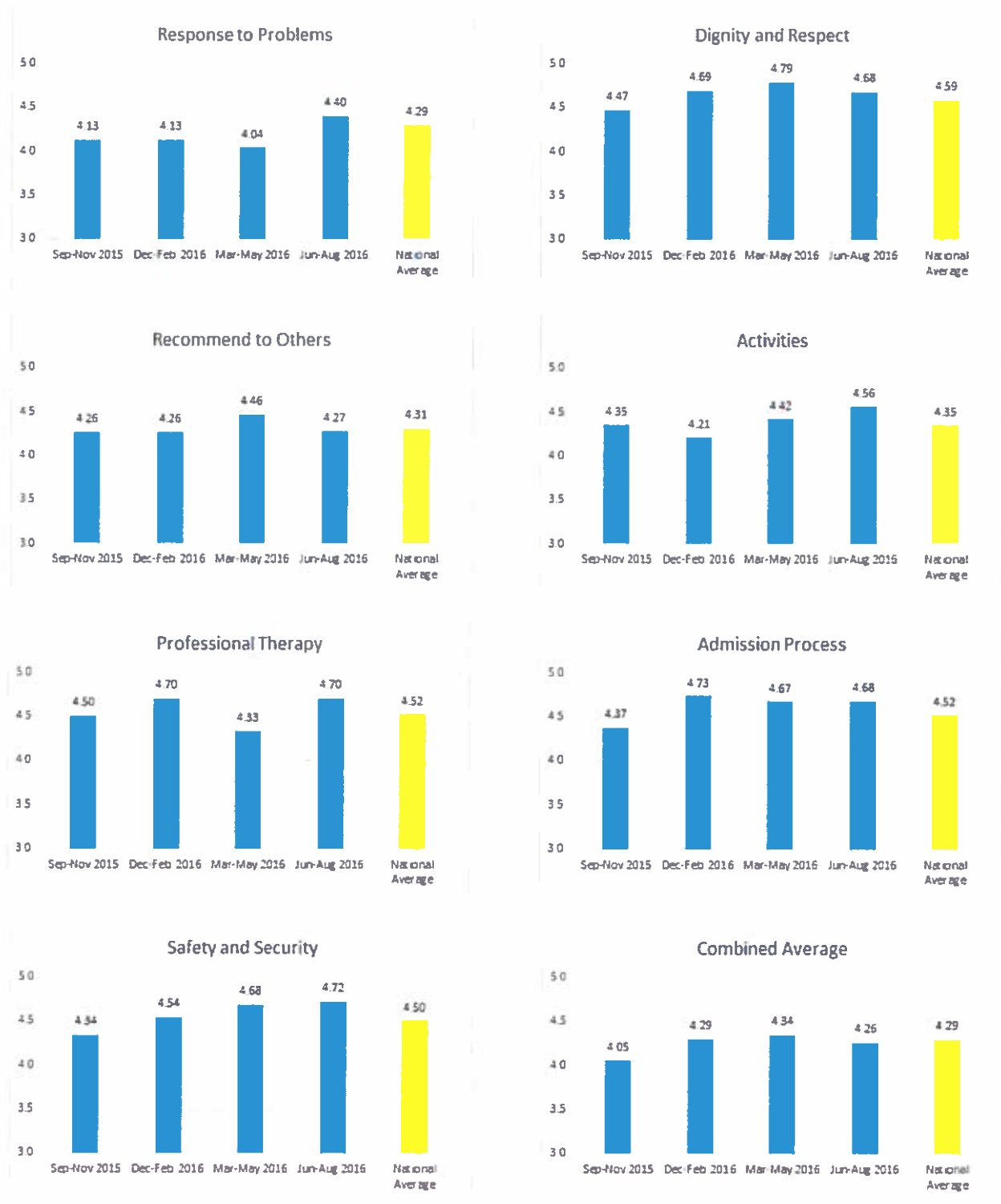
Eight of the sixteen scores for the most recent quarter (June - August) have scores above the national average. Six of the eight are 2% or above the national average including cleanliness, dignity and respect, activities, professional therapy admission process and safety/security.

	Sep-Nov 2015	Dec-Feb 2016	Mar-May 2016	Jun-Aug 2016	Change	% Change	National Average	Diff From National Avg.	% Diff From National Avg.
Overall Satisfaction	3.97	4.09	4.36	4.04	0.07	1.8%	4.13	(0.09)	(2.2%)
Nursing Care	4.14	4.54	4.32	4.22	0.08	1.9%	4.30	(0.08)	(1.9%)
Dining Service	3.44	3.80	4.17	3.56	0.12	3.5%	3.99	(0.43)	(10.8%)
Quality of Food	3.28	3.68	3.41	3.32	0.04	1.2%	3.64	(0.32)	(8.8%)
Cleanliness	4.03	4.39	4.54	4.46	0.43	10.7%	4.40	0.06	1.4%
Individual Needs	4.00	4.23	4.25	4.34	0.34	8.5%	4.29	0.05	1.2%
Laundry Service	3.58	4.13	4.22	3.90	0.32	8.9%	4.16	(0.26)	(6.3%)
Communication	4.10	4.18	4.21	4.16	0.06	1.5%	4.23	(0.07)	(1.7%)
Response to Problems	4.13	4.13	4.04	4.40	0.27	6.5%	4.29	0.11	2.6%
Dignity and Respect	4.47	4.69	4.79	4.68	0.21	4.7%	4.59	0.09	2.0%
Recommend to Others	4.26	4.26	4.46	4.27	0.01	0.2%	4.31	(0.04)	(0.9%)
Activities	4.35	4.21	4.42	4.56	0.21	4.8%	4.35	0.21	4.8%
Professional Therapy	4.50	4.70	4.33	4.70	0.20	4.4%	4.52	0.18	4.0%
Admission Process	4.37	4.73	4.67	4.68	0.31	7.1%	4.52	0.16	3.5%
Safety and Security	4.34	4.54	4.68	4.72	0.38	8.8%	4.50	0.22	4.9%
Combined Average	4.05	4.29	4.34	4.26	0.21	5.2%	4.29	(0.03)	(0.7%)

Pinnacle Survey – Quarterly Scores September 2015 through August 2016



Pinnacle Survey – Quarterly Scores September 2015 through August 2016



**Champaign County Nursing Home
Strategic Objective Metrics – Issue 3
Updated October 2016**

Medical Management Metric	Status
<i>Carle Clinic and Christie Clinic</i>	
Carle Clinic – maintain 3 physicians and 2 full-time nurse practitioners	Carle has recruited a FT NP, who started in mid-February. Carle had added an additional part-time NP to the existing 2 full-time NP's.
Christie Clinic – maintain current level of care (one physician and one nurse practitioner)	Maintained
Implement QA with NPs monthly	Meetings have been discontinued. Ongoing issues are now being addressed without the need for a monthly meeting.
<i>Expanded Specialized Services</i>	
Establish pulmonary clinic by July 1, 2015	Dr. Sheik's caseload continues to fluctuate between 8-12 residents with bi-weekly visits to CCNH.
Current wound/pain caseload is 8 residents.	<p>8 currently on caseload. 8 wound/0 pain. 75 residents have healed and have been taken of the caseload.</p> <p>Tracy Rhone LPN was wound care certified in June and is managing caseload and rounds with Dr. Li</p>
Establish outpatient rehab program by July 1, 2015.	<p>Case load of 2. 4 referrals waiting evaluation. Amber Reed (ADC Director) is actively marketing the outpatient rehab program to all Rehab to Home discharges. Marketing to area agencies and other senior providers is also ongoing.</p>

**Champaign County Nursing Home
Strategic Objective Metrics – Issue 3
Updated October 2016**

Non-Financial Metrics	Status																				
<i>Medicare 30-Day Readmission Rate</i>																					
<p>The national average rate is 19.8 percent. The 25th percentile is 14.8 percent The 75th percentile is 23.4 percent.</p> <p>Source: MedPac Report to Congress: Medicare Payment Policy, March 2013. (Data is from 2011).</p> <p>CCNH will have a current baseline readmission rate by January 1, 2014.</p>	<p>Interact Data</p> <table border="0"> <tr><td>Jan 2016 (2/6)</td><td>33%</td></tr> <tr><td>Feb (3/6)</td><td>50%</td></tr> <tr><td>Mar (1/6)</td><td>16.6%</td></tr> <tr><td>April (1/4)</td><td>25%</td></tr> <tr><td>May (3/5)</td><td>60%</td></tr> <tr><td>June (0/3)</td><td>0%</td></tr> <tr><td>July (3/6)</td><td>50%</td></tr> <tr><td>August (0/3)</td><td>0%</td></tr> <tr><td>September (0/2)</td><td>0%</td></tr> <tr><td>October (4/8)</td><td>50%</td></tr> </table>	Jan 2016 (2/6)	33%	Feb (3/6)	50%	Mar (1/6)	16.6%	April (1/4)	25%	May (3/5)	60%	June (0/3)	0%	July (3/6)	50%	August (0/3)	0%	September (0/2)	0%	October (4/8)	50%
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<i>Pinnacle Survey Scores</i>																					
<p>Meet or exceed national average scores, which are shown below. There are 16 separate survey scores. The summation of all surveys conducted in 2012 resulted in two out of 16 scores exceeded the national average. The metric goal is to have four score exceeding the national average for 2013 and six scores for 2014.</p>	<p># of measures that met or exceeded the national average.</p> <table border="0"> <tr><td>Jan 2016</td><td>7 out of 16</td></tr> <tr><td>Feb</td><td>13 out of 16</td></tr> <tr><td>Mar</td><td>1 out of 16</td></tr> <tr><td>April</td><td>no data</td></tr> <tr><td>May</td><td>14 out of 16</td></tr> <tr><td>June</td><td>8 out of 16</td></tr> <tr><td>July</td><td>11 out of 16</td></tr> <tr><td>August</td><td>11 out of 16</td></tr> <tr><td>September</td><td>no data</td></tr> </table>	Jan 2016	7 out of 16	Feb	13 out of 16	Mar	1 out of 16	April	no data	May	14 out of 16	June	8 out of 16	July	11 out of 16	August	11 out of 16	September	no data		
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July	11 out of 16																				
August	11 out of 16																				
September	no data																				
<i>CMS 5 Star Rating</i>																					
<p>Increase overall rating from one star to two star by the end of 2014</p> <p>New nursing home compares V3.0 started with the Jan 31 2015 report</p>	<p>Two stars as of October 2016 update.</p>																				

**Champaign County Nursing Home
CMS Quality Measures - Issue 3**

No CMS update from last month's quality measure report. QMs are updated quarterly and the next update should occur next month.

Quality Measures that are Included in the QM Rating

	Provider 145364					Rating Points ¹	State	National
	2015Q2	2015Q3	2015Q4	2016Q1	4Q avg		4Q avg	4Q avg
MDS 3.0 Long-Stay Measures								
<i>Lower percentages are better.</i>								
Percentage of residents experiencing one or more falls with major injury	5.6%	7.0%	7.3%	7.5%	6.8%	20.00	3.3%	3.3%
Percentage of residents who self-report moderate to severe pain ²	5.2%	2.5%	3.5%	2.7%	3.5%	80.00	6.7%	8.2%
Percentage of high-risk residents with pressure ulcers	2.3%	2.2%	1.6%	3.4%	2.4%	100.00	6.3%	5.8%
Percentage of residents with a urinary tract infection	2.8%	2.7%	3.1%	3.8%	3.1%	80.00	4.8%	4.8%
Percentage of residents with a catheter inserted and left in their bladder ²	5.3%	2.8%	0.0%	1.8%	2.6%	60.00	3.8%	3.0%
Percentage of residents who were physically restrained	0.0%	0.0%	0.0%	0.0%	0.0%	100.00	0.8%	0.8%
Percentage of residents whose need for help with daily activities has increased	19.5%	27.7%	42.7%	34.1%	30.4%	20.00	15.7%	15.4%
Percentage of residents who received an antipsychotic medication	14.4%	12.1%	13.0%	12.7%	13.0%	60.00	20.3%	17.3%
Percentage of residents whose ability to move independently worsened ^{2,3}	16.1%	26.2%	34.9%	29.2%	25.9%	10.00	17.9%	18.2%
MDS 3.0 Short-Stay Measures								
<i>Higher percentages are better.</i>								
Percentage of residents who made improvements in function ^{2,3}	57.2%	47.7%	68.7%	92.2%	66.6%	30.00	60.1%	63.0%
<i>Lower percentages are better.</i>								
Percentage of residents who self-report moderate to severe pain	7.7%	7.3%	10.9%	20.8%	12.1%	80.00	15.3%	16.7%
Percentage of residents with pressure ulcers that are new or worsened ²	1.4%	0.0%	0.0%	0.0%	0.3%	75.00	1.5%	1.2%
Percentage of residents who newly received an antipsychotic medication	2.0%	2.2%	0.0%	2.1%	1.6%	60.00	2.4%	2.2%

Time period for data used in reporting is 7/1/2014 through 6/30/2015	Provider 145364				State	National
	Observed Rate ⁴	Expected Rate ⁵	Risk-Adjusted Rate ⁶	Rating Points ¹	Risk-Adjusted Rate	Risk-Adjusted Rate
Claims-Based Measures						
<i>A higher percentage is better.</i>						
Percentage of residents who were successfully discharged to the community ^{2,3}	43.2%	49.0%	50.8%	20.00	51.5%	54.2%
<i>Lower percentages are better.</i>						
Percentage of residents who were re-hospitalized after a nursing home admission ^{2,3}	30.9%	22.6%	29.5%	10.00	22.9%	21.1%
Percentage of residents who had an outpatient emergency department visit ^{2,3}	21.0%	11.5%	20.2%	10.00	12.1%	11.5%

Total Quality Measure Points

Total QM points with new quality measures weighted 50% for Provider 145364	815.00
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Issue 4
Food Service Improvement

The new dietary manager, Sonya, has been with CCNH for the past three weeks. The open cook positions have been reduced from two to one. This has reduced the amount of time that Sonya and Annie have been filling in. HCSG is postponing the implementation of the dry table service. One was delivered to CCNH last month. The delivery of the second dry table is pending. CCNH has not been given a firm delivery date. As a result of the continued supervisory staffing issues and the lack of a second dry table, the start date of the dry table service is delayed. HCSG has not provided a proposed start date.

HCSG is also continuing to recruit a new dietician. Dietician services are currently being completed with a dietician consulting firm. The additional expense is being absorbed by HCSG.

HCSG has not provided dining room surveys for the past two months.

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

- Are you served foods you like to eat?
- Is there adequate variety?
- Are hot foods served hot?
- Are cold foods served cold?
- Does your food taste good?
- Are you provided alternate choices?
- Are you provided between meal snacks?
- Are you provided between meal beverages?
- Are you offered bedtime meal snacks?
- Are your meals served timely?

The monthly scoring from this survey is summarized below.

January 2015	69.8%
February	80%
March	80%
April	74%
May	86%
June	90.6%
July	not available
Aug	98.0%
September	98.0%
October	93%
November	91%
December	72%
January	87%
February	87%
March	93%
April	92%
May	94%
June	88%
July	92%

**Champaign County Nursing Home
 Strategic Objective Metrics – Issue 4
 Updated October 2016**

Dietary	Status																												
Meals will be delivered within 15 minutes of scheduled meal times.	Plating times summary table on the following page – no update provided by HCSG since the April.																												
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 3.40 (Aug) <table data-bbox="833 646 1365 1115"> <tr><td>Aug</td><td>3.23</td></tr> <tr><td>Sept</td><td>3.39</td></tr> <tr><td>Oct</td><td>2.94</td></tr> <tr><td>Nov</td><td>3.44</td></tr> <tr><td>Dec</td><td>3.79</td></tr> <tr><td>Jan 16</td><td>3.50</td></tr> <tr><td>Feb</td><td>3.50</td></tr> <tr><td>Mar</td><td>3.25 (based on 2 surveys)</td></tr> <tr><td>Apr</td><td>no data</td></tr> <tr><td>May</td><td>3.44</td></tr> <tr><td>June</td><td>3.30</td></tr> <tr><td>July</td><td>3.45</td></tr> <tr><td>Aug</td><td>3.20</td></tr> <tr><td>Sept</td><td>no data</td></tr> </table>	Aug	3.23	Sept	3.39	Oct	2.94	Nov	3.44	Dec	3.79	Jan 16	3.50	Feb	3.50	Mar	3.25 (based on 2 surveys)	Apr	no data	May	3.44	June	3.30	July	3.45	Aug	3.20	Sept	no data
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The Pinnacle dining service score will meet or exceed national average of 4.19	The 2014 annual average was 3.43. The rolling 12 month average is 3.65 (August) <table data-bbox="833 1241 1365 1709"> <tr><td>Aug</td><td>3.32</td></tr> <tr><td>Sept</td><td>3.29</td></tr> <tr><td>Oct</td><td>3.44</td></tr> <tr><td>Nov</td><td>3.67</td></tr> <tr><td>Dec</td><td>3.64</td></tr> <tr><td>Jan 2016</td><td>4.33</td></tr> <tr><td>Feb</td><td>4.00</td></tr> <tr><td>Mar</td><td>3.50 (based on 2 surveys)</td></tr> <tr><td>Apr</td><td>no data</td></tr> <tr><td>May</td><td>4.30</td></tr> <tr><td>June</td><td>3.27</td></tr> <tr><td>July</td><td>4.10</td></tr> <tr><td>August</td><td>3.36</td></tr> <tr><td>Sept</td><td>no data</td></tr> </table>	Aug	3.32	Sept	3.29	Oct	3.44	Nov	3.67	Dec	3.64	Jan 2016	4.33	Feb	4.00	Mar	3.50 (based on 2 surveys)	Apr	no data	May	4.30	June	3.27	July	4.10	August	3.36	Sept	no data
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Kitchen Plating Times

	Breakfast Start				Breakfast End			
	Avg	Min	Max	Range	Avg	Min	Max	Range
Sept	7:24	7:14	8:30	1:16	8:40	8:14	9:35	1:21
Oct	7:16	7:12	7:26	0:14	8:37	8:10	9:02	0:52
Nov	7:19	7:15	7:35	0:20	8:40	8:19	9:00	0:41
Dec	7:22	7:15	7:30	0:15	8:44	8:10	9:47	1:37
Jan 16	7:23	7:15	7:45	00:30	8:05	7:55	8:40	0:45
Feb	7:38	7:20	7:45	0:25	8:33	8:06	9:05	0:59
Mar	7:40	7:20	7:50	0:30	8:30	8:15	8:45	0:30
Apr	7:46	7:30	8:00	0:30	8:38	8:20	9:00	0:50
May	7:44	7:30	7:50	0:20	8:43	8:30	9:50	1:20
Jun	7:46	7:40	7:50	0:10	8:40	8:30	8:50	0:20
Jul	7:51	7:30	8:00	0:30	8:49	8:30	9:00	0:30
Aug	7:52	7:40	8:00	0:20	8:54	8:30	9:10	0:40

	Lunch Start				Lunch End			
	Avg	Min	Max	Range	Avg	Min	Max	Range
Sept	11:29	11:15	11:30	00:15	12:23	12:07	12:40	00:33
Oct	11:31	11:30	11:45	0:15	12:28	12:09	12:52	0:43
Nov	11:29	11:15	11:30	00:15	12:24	12:10	12:30	0:20
Dec	11:32	11:20	12:20	1:00	12:23	11:36	12:40	1:04
Jan 16	11:30	11:30	11:30	0:00	12:21	12:05	12:35	0:30
Feb	11:28	11:15	11:30	0:15	12:28	12:15	12:40	0:25
Mar	11:27	11:15	11:30	0:15	12:30	11:40	12:45	1:05
Apr	11:26	11:00	11:45	0:45	12:30	12:01	12:45	0:44
May	11:25	11:13	11:40	0:27	12:29	11:45	12:45	1:00
Jun	11:23	11:15	11:35	0:20	12:36	12:20	12:45	0:25
Jul	11:26	11:15	11:35	0:20	12:34	12:30	1:00	0:30
Aug	11:23	11:15	11:45	0:30	12:36	11:40	1:00	1:20

	Dinner Start				Dinner End			
	Avg	Min	Max	Range	Avg	Min	Max	Range
Sept	4:30	4:40	4:30	00:00	5:27	4:58	6:00	1:02
Oct	4:30	4:30	4:30	0:00	5:31	5:15	5:53	0:48
Nov	4:30	4:30	4:30	0:00	5:30	5:14	5:50	0:48
Dec	4:30	4:30	4:35	0:05	5:28	5:15	5:35	0:48
Jan 16	4:31	4:30	4:50	0:20	5:21	4:47	5:40	0:53
Feb	4:30	4:30	4:30	0:00	5:28	5:15	5:50	0:35
Mar	4:30	4:30	4:30	0:00	5:28	5:00	5:52	0:52
Apr	4:31	4:30	4:35	0:15	5:31	5:15	5:48	0:33
May	4:43	4:30	4:55	0:25	5:41	5:25	6:00	0:35
Jun	4:43	4:30	4:50	0:20	5:42	5:30	6:00	0:30
Jul	4:43	4:30	4:45	0:15	5:41	5:00	6:00	1:00
Aug	4:44	4:30	4:50	0:20	5:46	5:15	6:00	0:45

Issue 5
Resident Services Programming

No updates

Issue 6
Contract Management

No updates

To: Nursing Home Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

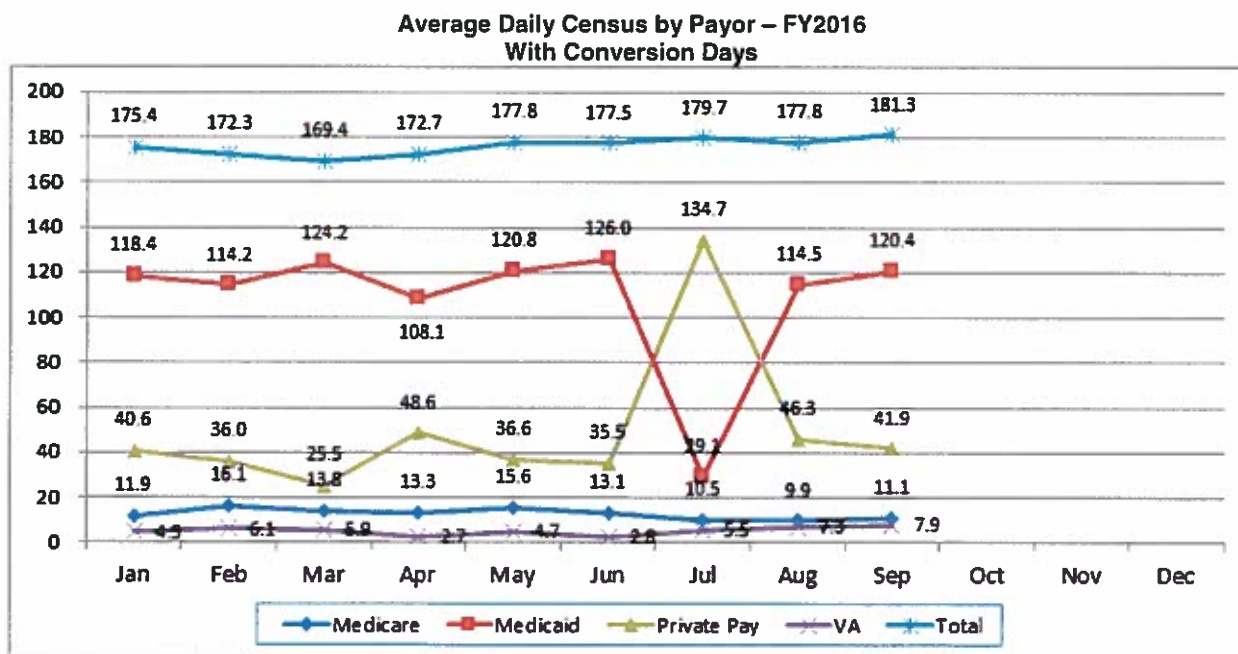
Date: November 9, 2016

Re: September 2016 Financial Management Report

Last month's management report summarized the August financial statements. However, July's statements were included in the management report package. With this month's summary of the September financial statements, please note that the August and September financials are included in this month's management report.

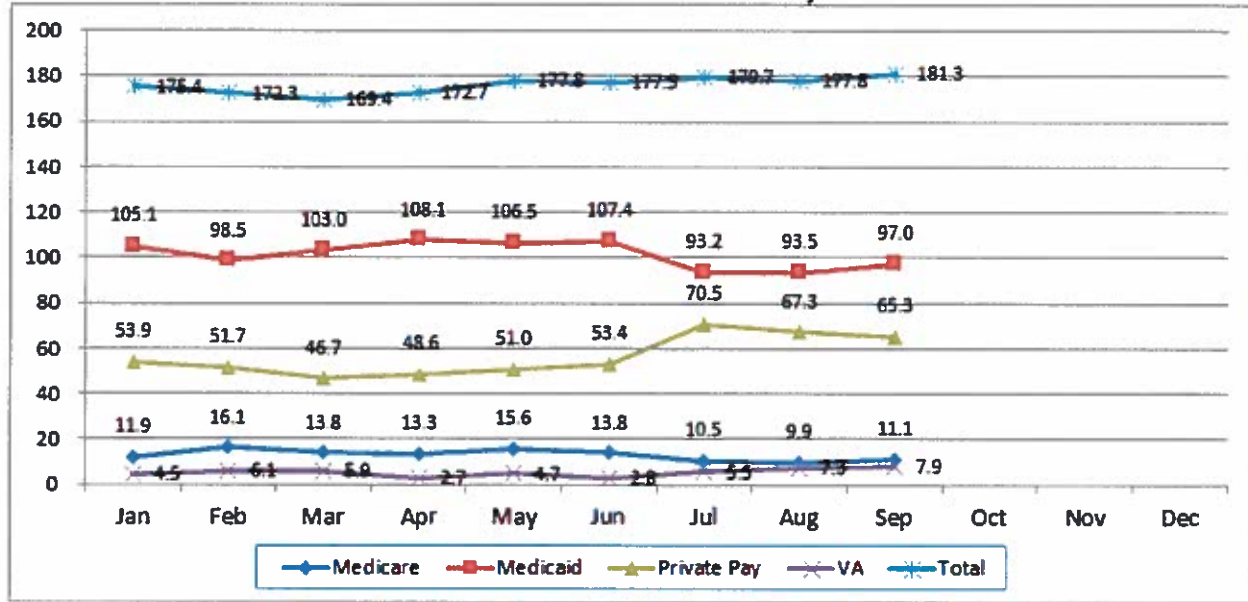
Statistics

September's average daily census was 181.3 with an average Medicare census of 11.1. VA census increased from 7.3 in August to 7.9 in September. There were 703 conversion days in September.



The table below summaries the census without Medicaid conversion days and provides a clearer picture of the mix of residents actually in the facility each month.

**Average Daily Census by Payor – FY2016
Without Medicaid Conversion Days**



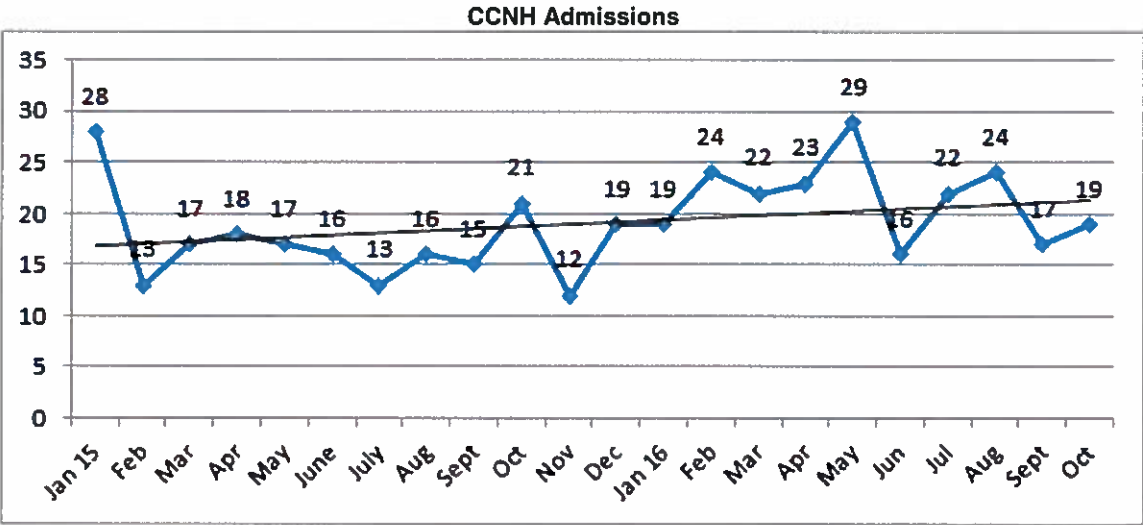
The preliminary census for October shows an average daily census of 180.0. Medicare is expected to average 12.7. Medicare is showing a slow steady positive trend since August. The VA census continues to show strong growth with an expected census of 8.5 in October, which would be the highest monthly VA census seen at CCNH. October is expected to have 396 conversion days.

Admissions in October totaled 19, up slightly from the 17 admissions in September. Medicare admission increased from 5 in September to 9 in October. Separations totaled 24, up by five from September.

**Admissions and Discharges
January 2015 to October 2016**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
Jan 16	12	7	19	15	7	22
Feb	18	6	24	13	6	19
Mar	10	12	22	18	8	26
Apr	12	11	23	20	4	24
May	19	10	29	11	8	19
June	8	8	16	15	5	20
July	7	15	22	17	6	23
Aug	13	11	24	10	7	17
Sept	5	12	17	12	7	19
Oct	9	10	19	18	6	24

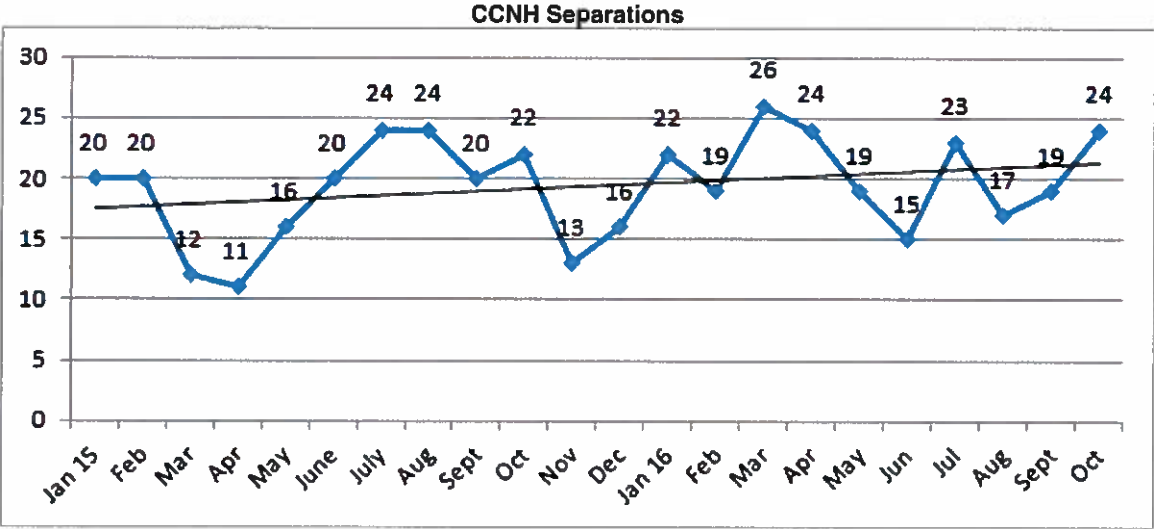
The chart below summarizes the monthly admissions. Admissions so far in 2016 show improvement from 2015 monthly admissions. The 2015 average is 16.4. Through October, the 2016 average is 21.5.



The table below summarizes the average number of admissions per month since 2012.

Admissions per Month	
Year	Average Monthly Admissions
2012	22.2
2013	25.5
2014	22.9
2015	16.4
2016 YTD	21.5

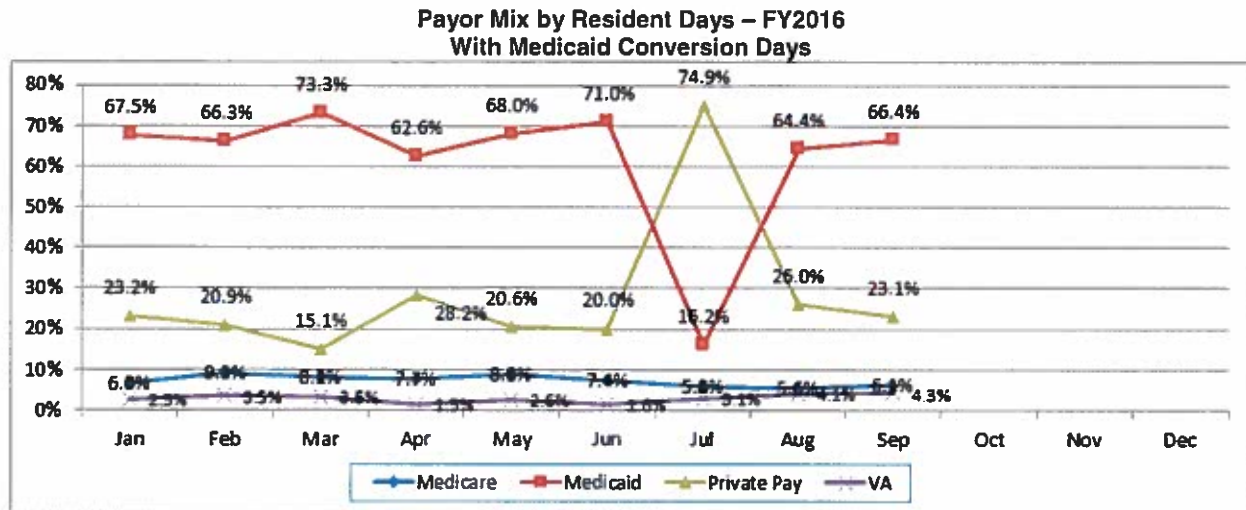
The next chart summarizes separations. The 2015 average was 17.6. For 2016, the YTD average is 20.8, which is higher rate but falls below the average number of separations seen prior to 2015.



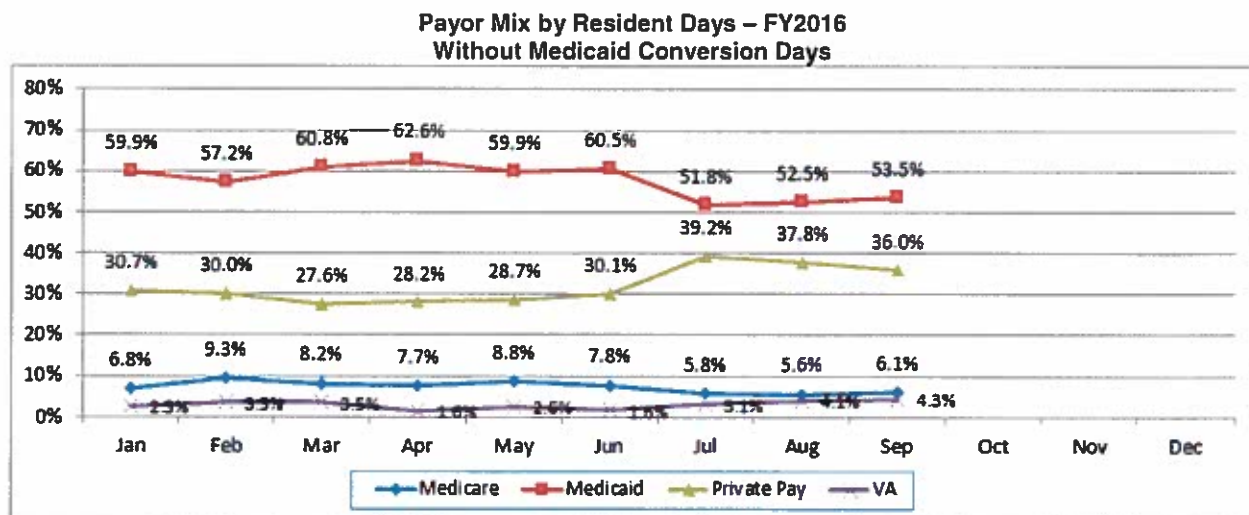
The table below summarizes the average number of discharges per month since 2012.

Discharges per Month	
Year	Average Monthly Admissions
2012	23.5
2013	28.1
2014	23.4
2015	17.6
2016 YTD	20.8

The FY2013 payor mix was Medicare – 8.7%, Medicaid – 56.3% and Private pay 35.0%. 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 12 month payor mix is Medicare – 6.1%, Medicaid – 70.1%, Private pay – 22.8%, and VA – 1.0%. So far in 2016, the year-to-date payor mix is Medicare – 7.3%, Medicaid – 61.5%, Private pay – 28.2%, and VA – 3.0%.



The 2015 payor mix without conversion days is Medicare – 6.1%, Medicaid – 57.2%, Private pay – 35.8% and VA – 1.0%. Through September, the year-to-date payor mix is Medicare – 7.3%, Medicaid – 57.6%, Private pay – 32.1% and VA – 3.0%.



Net Income/(Loss) & Cash from Operations

The income statement for September reports a net loss of -\$66,036 and a small -\$3,353 cash loss from operations. The YTD net loss is -\$301,569. Adding back depreciation shows a positive cash from operations of \$260,784.

Revenues

- Operating revenues totaled \$1.094 million, down from \$1.121 million in August. Medicare revenue fell slightly from \$167,070 to \$164,834. VA revenue increased from \$59,097 in August to \$61,904.

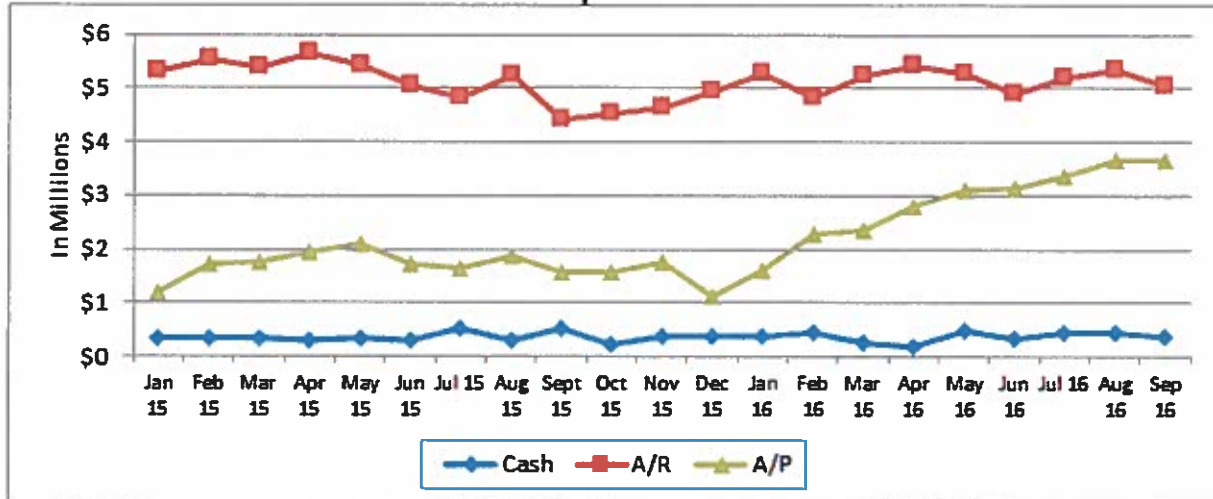
Expenses

- Expenses decreased slightly from \$1.269 million in August to \$1.258 million in September.
- Wages fell from \$578,444 in August to \$542,310 in September. Wages per day fell from \$105.20 to \$99.73 between August and September.
- Non-labor expenses increased from \$517,416 in August to \$574,515 in September. Non-labor costs per day increased from \$93.85 to \$105.65 between August and September.

Cash Position

The ending cash balance for September was \$393,077. Accounts receivable fell from \$5,338,917 to \$5,065,238. Accounts payable tapered off falling slightly \$3,678,232 in August to \$3,656,736 in September.

**Cash, Accounts Receivable & Accounts Payable
As of September 2016**



Monthly Cash Summary and Forecast

The following is a cash summary for August and September plus projected cash summaries for the months of October and November.

The following are approximate or average figures: payroll - \$255,000 per payroll; benefits/taxes - \$87,000 per month; payables - \$555,000 per month. As more cash comes in, the more can be used to pay vendors. However, the monthly cash used for vendor payments changes based on payroll and other needs.

In August, \$776,020 was used to cover the three payrolls with the third payroll actually paid out on September 2nd but the cash was transferred to the county at the end of August. Cash in for August includes an \$117,000 IGT payment.

August

Beginning Cash			\$437,194
August	Cash In		\$1,045,304
	Cash Out		
	Payroll	\$776,020	
	Accounts payable	\$523,371	
			(\$1,299,391)
Ending Cash			\$183,107

September's cash in includes the \$282,802 Loan from the County for the Home's Boiler replacements.

September

Beginning Cash				\$183,107
September	Cash In		\$1,271,404	
	Cash Out			
	Payroll	\$502,894		
	Accounts payable	\$558,842		
			(\$1,061,736)	\$209,668
Ending Cash				\$392,775

Projected cash receipts do not include any assumptions for any increases due to approval of Medicaid application. In other words, the Medicaid receipts estimate is based on current payments only.

October (projected)

Beginning Cash				\$183,107
September	Cash In (Includes Boiler Loan)		\$1,173,828	
	Cash Out			
	Payroll	\$508,017		
	Accounts payable	\$403,091		
			(\$911,108)	\$262,720
Ending Cash				\$445,827

November's Accounts Payable includes estimating the full payout to vendors of the \$282,802 Loan from the County for the Home's Boiler replacements.

November (Projected)

Beginning Cash				\$445,827
October	Cash In		\$1,147,967	
	Cash Out			
	Payroll	\$510,000		
	Accounts payable	\$793,815		
			(\$1,303,815)	(\$155,848)
Ending Cash				\$289,979

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/16

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	89 00	2,126 00	(2,037 00)	2,457 61	17,008 00	(14,550 39)
Medicare A Revenue	167,069 88	288,474 00	(121,404 12)	1,625,279 07	2,307,792 00	(682,512 93)
Medicare B Revenue	27,485 48	16,667 00	10,818 48	147,059 28	133,336 00	13,723 28
Medicaid Revenue	554,523 98	518,120 00	36,403 98	4,057,993 27	4,144,960 00	(86,966 73)
Private Pay Revenue	347,667 17	479,620 00	(131,952 83)	2,869,602 74	3,836,960 00	(967,357 26)
Adult Day Care Revenue	24,095 32	17,335 00	6,760 32	175,277 79	138,680 00	36,597 79
Total Income	1,120,930 81	1,322,342 00	(201,411 19)	8,877,669 78	10,578,738 00	(1,701,066 24)
Operating Expenses						
Administration	255,854 38	294,035 00	38,180 62	2,110,417 28	2,352,280 00	241,862 72
Environmental Services	100,835.11	107,274 00	6,438 89	769,019 57	858,192 00	89,172.43
Laundry	17,029.06	21,422.00	4,392 94	122,968 49	171,376 00	48,407 51
Maintenance	6,530 07	28,144 00	21,613 93	142,686 73	225,152 00	82,465.27
Nursing Services	592,345 62	584,931 00	(7,414 62)	4,393,068 73	4,679,448 00	286,379.27
Activities	21,517.70	38,907 00	17,389 30	207,846 00	311,256 00	103,410.00
Social Services	22,360 84	26,524 00	4,163 16	171,045 91	212,192 00	41,146.09
Physical Therapy	30,419 90	43,134 00	12,714 10	235,338 50	345,072 00	109,733 50
Occupational Therapy	24,435 86	33,058 00	8,622 14	212,939 00	264,464 00	51,525 00
Speech Therapy	7,456.72	10,833 00	3,376 28	66,082 42	86,664 00	20,581 58
Respiratory Therapy	3,697 66	7,500 00	3,802 34	31,851 31	60,000 00	28,148 69
Total This Department	11,154 38	18,333 00	7,178.62	97,933 73	146,664 00	48,730.27
Food Services	111,673 09	120,922 00	9,248 91	912,652 08	967,376 00	54,723 92
Barber & Beauty	6,811.92	7,323 00	511 08	57,733 26	58,584 00	850 74
Adult Day Care	17,993.24	20,467 00	2,473 76	140,045 16	163,736 00	23,690 84
Alzheimers and Related Disorders	50,199 16	71,578 00	21,378 84	326,547 24	572,624 00	246,076 76
Total Expenses	1,269,160 33	1,416,052 00	146,891 67	9,900,241 67	11,328,416 00	1,428,174 33
Net Operating Income	(148,229 52)	(93,710 00)	(54,519 52)	(1,022,571 91)	(749,680 00)	(272,891 91)
NonOperating Income						
Local Taxes	97,826 54	97,827 00	(0 46)	782,612 32	782,616 00	(3 68)
Miscellaneous NI Revenue	1,073 47	651 00	422 47	4,426 60	5,208 00	(781 40)
Total NonOperating Income	98,900 01	98,478 00	422 01	787,038 92	787,824 00	(785 08)
Net Income (Loss)	(49,329 51)	4,768 00	(54,097 51)	(235,532 99)	38,144 00	(273,676 99)

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	69.00	167.00	(98.00)	1,130.00	1,336.00	(206.00)
Late Charge, NSF Check Charge		1,417.00	(1,417.00)	(95.52)	11,336.00	(11,431.52)
Worker's Compensation Reimbursement				1,002.70		1,002.70
Other Miscellaneous Revenue	20.00	542.00	(522.00)	420.43	4,336.00	(3,915.57)
Total Miscellaneous Revenue	89.00	2,126.00	(2,037.00)	2,457.61	17,008.00	(14,550.39)
Medicare A Revenue						
Medicare A	79,651.90	212,527.00	(132,875.10)	737,998.84	1,700,216.00	(962,217.16)
ARD - Medicare A		8,737.00	(8,737.00)		69,896.00	(69,896.00)
NH Pt_Care - Medicare Advantage/ Hmo	87,417.98	65,386.00	22,031.98	886,247.75	523,088.00	363,159.75
ARD_Pt Care - Medicare Advantage/ HMO		1,824.00	(1,824.00)	1,032.48	14,592.00	(13,559.52)
Total Medicare A Revenue	167,069.88	288,474.00	(121,404.12)	1,625,279.07	2,307,792.00	(682,512.93)
Medicare B Revenue						
Medicare B	27,485.48	16,667.00	10,818.48	147,059.28	133,336.00	13,723.28
Total Medicare B Revenue	27,485.48	16,667.00	10,818.48	147,059.28	133,336.00	13,723.28
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	422,742.85	362,767.00	59,975.85	3,352,276.01	2,902,136.00	450,140.01
ARD - Medicaid Title XIX (IDHFS)	72,240.92	101,793.00	(29,552.08)	402,309.47	814,344.00	(412,034.53)
Patient Care-Hospice	59,540.19	32,688.00	26,852.19	302,991.93	261,504.00	41,487.93
ARD Patient Care - Hospice		20,872.00	(20,872.00)	415.86	166,976.00	(166,560.14)
Total Medicaid Revenue	554,523.96	518,120.00	36,403.96	4,057,993.27	4,144,960.00	(86,966.73)
Private Pay Revenue						
VA-Veterans Nursing Home Care	52,405.00	15,465.00	36,940.00	285,101.62	123,720.00	161,381.62
ARD - VA - Veterans Care	6,692.00	166.00	6,526.00	20,793.00	1,328.00	19,465.00
Nursing Home Patient Care - Private Pay	242,779.35	293,209.00	(50,429.65)	2,024,777.13	2,345,672.00	(320,894.87)
Nursing Home Beauty Shop Revenue	2,895.50	3,250.00	(354.50)	20,863.60	26,000.00	(5,136.40)
Medical Supplies Revenue	4,073.84	5,000.00	(926.16)	34,881.58	40,000.00	(5,118.42)
Patient Transportation Charges	1,107.28	1,584.00	(476.72)	12,630.12	12,672.00	(41.88)
ARD Patient Care- Private Pay	37,714.20	160,946.00	(123,231.80)	470,555.69	1,287,568.00	(817,012.31)
Total Private Pay Revenue	347,667.17	479,620.00	(131,952.83)	2,869,602.74	3,836,960.00	(967,357.26)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	9,637.07	5,084.00	4,553.07	69,788.12	40,672.00	29,116.12
IL Department Of Aging-Day Care Grant (Title XX)	8,538.85	9,417.00	(878.15)	78,233.97	75,336.00	2,897.97
Adult Day Care Charges-Private Pay	5,919.40	2,834.00	3,085.40	27,255.70	22,672.00	4,583.70
Total Adult Day Care Revenue	24,095.32	17,335.00	6,760.32	175,277.79	138,680.00	36,597.79
Total Income	1,120,930.81	1,322,342.00	(201,411.19)	8,877,669.76	10,578,736.00	(1,701,066.24)

Operating Expenses**Administration**

Reg. Full-Time Employees	24,598.23	30,354.00	5,755.77	286,676.84	242,832.00	(43,844.84)
Temp Salaries & Wages	1,424.21	1,250.00	(174.21)	9,076.55	10,000.00	923.45
Per Diem	405.00	250.00	(155.00)	1,733.91	2,000.00	266.09
Overtime	201.65	473.00	271.35	3,115.14	3,784.00	668.86
TOPS - Balances	(978.15)	616.00	1,594.15	(38,097.16)	4,928.00	43,025.16
Part-Time Employees		1,416.00	1,416.00		11,328.00	11,328.00
TOPS - FICA	(74.82)	67.00	141.82	(2,635.54)	536.00	3,171.54
Social Security - Employer	2,281.20	2,562.00	280.80	20,435.76	20,496.00	60.24
IMRF - Employer Cost	2,500.78	2,887.00	386.22	23,841.14	23,096.00	(745.14)

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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
Workers' Compensation Insurance	1,090.76	923.00	(167.76)	8,589.80	7,384.00	(1,205.80)
Unemployment Insurance	496.58	1,548.00	1,051.42	5,274.51	12,384.00	7,109.49
Employee Health/Life Insurance	3,929.38	4,930.00	1,000.62	40,098.54	39,440.00	(658.54)
Employee Development/Recognition		333.00	333.00	447.12	2,664.00	2,216.88
Employee Physicals/Lab	2,400.00	2,500.00	100.00	26,823.80	20,000.00	(6,823.80)
Stationary & Printing	691.05	250.00	(441.05)	691.05	2,000.00	1,308.95
Books, Periodicals & Manuals		16.00	16.00	75.00	128.00	53.00
Copier Supplies		500.00	500.00	2,346.24	4,000.00	1,653.76
Postage, UPS, Federal Express	3,180.79	333.00	(2,847.79)	6,577.21	2,664.00	(3,913.21)
Equipment < \$2,500		25.00	25.00	(677.37)	200.00	877.37
Operational Supplies		750.00	750.00	4,017.72	6,000.00	1,982.28
Audit & Accounting Fees	4,054.83	5,666.00	1,611.17	32,438.64	45,328.00	12,889.36
Attorney Fees	2,585.00	5,000.00	2,415.00	52,939.92	40,000.00	(12,939.92)
Professional Services	49,273.30	40,000.00	(9,273.30)	383,417.89	320,000.00	(63,417.89)
Job Required Travel Expense	205.08	216.00	10.92	1,036.06	1,728.00	691.94
Insurance	22,457.59	24,325.00	1,867.41	186,559.89	194,600.00	8,040.11
Property Loss & Liability Claims	386.38	191.00	(195.38)	395.91	1,528.00	1,132.09
Computer Services	8,687.68	7,880.00	(807.68)	69,893.30	63,040.00	(6,853.30)
Telephone Services	1,626.72	1,500.00	(126.72)	13,421.41	12,000.00	(1,421.41)
Equipment Maintenance	4,872.74		(4,872.74)	5,178.74		(5,178.74)
Legal Notices, Advertising	949.95	3,747.00	2,797.05	17,171.32	29,976.00	12,804.68
Photocopy Services	899.57	1,311.00	411.43	7,044.99	10,488.00	3,443.01
Public Relations		50.00	50.00	707.73	400.00	(307.73)
Dues & Licenses	1,625.08	1,691.00	65.92	13,573.64	13,528.00	(45.64)
Conferences & Training		666.00	666.00	5,756.46	5,328.00	(428.46)
Finance Charges, Bank Fees	1,272.83	208.00	(1,064.83)	7,914.58	1,664.00	(6,250.58)
Cable/Satellite TV Expense	2,456.68	2,500.00	43.32	18,195.86	20,000.00	1,804.14
IPA Licensing Fee	43,664.50	45,565.00	1,900.50	336,233.46	364,520.00	28,286.54
Fines & Penalties	1,659.00	2,500.00	841.00	20,598.00	20,000.00	(598.00)
General Liability Claims		2,500.00	2,500.00		20,000.00	20,000.00
Furnishings, Office Equipment				1,701.00		(1,701.00)
Depreciation Expense	62,812.91	62,473.00	(339.91)	499,670.27	499,784.00	113.73
Bad Debt Expense		25,000.00	25,000.00		200,000.00	200,000.00
Interest-Tax Anticipation Notes Payable	398.96	583.00	184.04	6,807.92	4,664.00	(2,143.92)
Interest- Bonds Payable	3,818.92	8,480.00	4,661.08	31,350.03	67,840.00	36,489.97
Total Administration	255,854.38	294,035.00	38,180.62	2,110,417.28	2,352,280.00	241,862.72
Environmental Services						
Reg. Full-Time Employees	30,692.61	34,915.00	4,222.39	222,702.47	279,320.00	56,617.53
Reg. Part-Time Employees	865.28	1,004.00	118.72	6,322.20	8,032.00	1,709.80
Overtime	156.40	857.00	700.60	4,414.48	6,856.00	2,441.52
TOPS - Balances	(174.52)	500.00	674.52	(4,309.02)	4,000.00	8,309.02
TOPS- FICA	(13.35)	83.00	96.35	(163.85)	664.00	827.85
Social Security - Employer	2,752.15	2,813.00	60.85	16,444.28	22,504.00	6,059.72
IMRF - Employer Cost	3,220.50	3,170.00	(50.50)	19,891.73	25,360.00	5,468.27
Workers' Compensation Insurance	1,376.87	1,099.00	(277.87)	6,690.83	8,792.00	2,101.17
Unemployment Insurance	389.77	2,021.00	1,631.23	6,979.32	16,168.00	9,188.68
Employee Health/Life Insurance	5,234.17	10,577.00	5,342.83	44,167.98	84,616.00	40,448.02
Equipment < \$2,500				189.00		(189.00)
Operational Supplies	1,881.09	4,583.00	2,701.91	28,979.92	36,664.00	7,684.08
Professional Services				1,585.00		(1,585.00)
Gas Service	7,252.96	16,250.00	8,997.04	90,569.26	130,000.00	39,430.74
Electric Service	40,588.19	20,833.00	(19,755.19)	258,159.09	166,664.00	(91,495.09)
Water Service	3,303.73	2,750.00	(553.73)	23,977.73	22,000.00	(1,977.73)
Pest Control Service	511.35	520.00	8.65	5,315.80	4,160.00	(1,155.80)
Waste Disposal & Recycling	2,158.23	3,500.00	1,341.77	22,448.50	28,000.00	5,551.50

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/16

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Equipment Rentals	258 00	291 00	33 00	2,064 00	2,328 00	264 00
Conferences & Training		8 00	8 00		64 00	64 00
Sewer Service & Tax	361 88	1,500.00	1,138 32	12,590 85	12,000 00	(590 85)
Total Environmental Services	100,835 11	107,274 00	6,438 89	769,019 57	858,192 00	89,172 43
Laundry						
Reg. Full-Time Employees	7,658 67	12,807.00	5,148 33	56,412 09	102,456 00	46,043 91
Reg. Part-Time Employees				4,395 85		(4,395 85)
Overtime	233 58	445 00	211.42	1,855 14	3,560 00	1,704 86
TOPS Balances	234 67	83 00	(151 67)	80 15	664 00	583 85
TOPS - FICA	17 95	35.00	17.05	79 18	280 00	200 82
Social Security - Employer	683 32	1,013 00	329 68	4,380 91	8,104 00	3,723 09
IMRF - Employer Cost	800 39	881.00	80 61	5,404 48	7,048 00	1,643 52
Workers' Compensation Insurance	331 05	300 00	(31 05)	1,729 06	2,400 00	670 94
Unemployment Insurance	124 15	731 00	606 85	1,907.11	5,848 00	3,940 89
Employee Health/Life Insurance	1,999 28	2,378 00	378 72	21,428 22	19,024 00	(2,404 22)
Laundry Supplies		1,333 00	1,333 00	5,667 48	10,664 00	4,996 52
Linen & Bedding	4,374 26	1,250 00	(3,124 26)	15,089 99	10,000 00	(5,089 99)
Operational Supplies				88 92		(88 92)
Laundry & Cleaning Service	571 74	166 00	(405 74)	4,449 90	1,328 00	(3,121 90)
Total Laundry	17,029 06	21,422 00	4,392 94	122,968 48	171,376 00	48,407 52
Maintenance						
Reg. Full-Time Employees	2,258 23	6,686 00	4,427 77	25,014 81	53,488 00	28,473 19
Overtime	27 54	133 00	105 46	488 81	1,064 00	575 19
TOPS - Balances	29 13	250 00	220 87	(1,166 12)	2,000 00	3,166 12
TOPS - FICA	2 23	19 00	16 77	(78 31)	152 00	230.31
Social Security - Employer	200 85	521 00	320 15	1,762 33	4,168 00	2,405 67
IMRF - Employer Cost	235 58	587 00	351 42	2,212 60	4,696 00	2,483 40
Workers' Compensation Insurance	96 82	203 00	106 18	739 87	1,624 00	884.13
Unemployment Insurance	2 59	386 00	383 41	700 67	3,088 00	2,387 33
Employee Health/Life Insurance	352 64	1,961 00	1,608 36	4,837 40	15,688 00	10,850.60
Gasoline & Oil		278 00	278 00	47 04	2,224 00	2,176 96
Tools		41 00	41 00		328 00	328 00
Ground Supplies	(23 11)	60 00	83 11	909 51	480 00	(429 51)
Maintenance Supplies	2,726 73	2,500.00	(226 73)	10,800 18	20,000.00	9,199.82
Equipment < \$2,500	959 53	166 00	(793 53)	2,436 50	1,328 00	(1,108 50)
Operational Supplies		8 00	8 00	220 57	64 00	(156 57)
Professional Services		70 00	70 00		560 00	560 00
Automobile Maintenance	12 56	935 00	922 44	4,964 75	7,480 00	2,515 25
Equipment Maintenance	1,190 53	3,333 00	2,142 47	15,517 91	26,664 00	11,146 09
Equipment Rentals		8 00	8 00		64 00	64 00
Nursing Home Building Repair/Maintenance	(1,633 62)	8,333 00	9,966 62	68,414 37	66,664 00	(1,750 37)
Parking Lot/Sidewalk Maintenance		1,666 00	1,666 00	4,772 00	13,328 00	8,556 00
Nursing Home Building Construction/Improvements	91 84		(91 84)	91 84		(91 84)
Total Maintenance	6,530 07	28,144 00	21,613 93	142,686 73	225,152 00	82,465 27
Nursing Services						
Reg. Full-Time Employees	142,862 77	161,195 00	18,332 23	1,111,735 23	1,289,560 00	177,824 77
Reg. Part-Time Employees	1,579 58	6,572 00	4,992 42	23,213 95	52,576 00	29,362 05
Temp. Salaries & Wages	26,681.52	11,666 00	(15,015 52)	89,842 63	93,328 00	3,485 37
Overtime	51,213 73	39,165 00	(12,048 73)	333,358 92	313,320 00	(20,038 92)
TOPS - Balances	(2,875 00)	833 00	3,708 00	525 97	6,664 00	6,138 03
No Benefit Full-Time Employees	132,374 89	63,178 00	(69,196 89)	966,442 82	505,424 00	(461,018 82)
No Benefit Part-Time Employees	18,870 12	53,453 00	36,582 88	186,695 80	427,624 00	240,928 20
TOPS - FICA	(219 94)	63 00	282 94	679 78	504 00	(175 78)

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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
Social Security - Employer	32,449.65	25,645.00	(6,804.65)	192,475.11	205,160.00	12,684.89
IMRF - Employer Cost	35,170.90	28,897.00	(6,273.90)	227,775.26	231,176.00	3,400.74
Workers' Compensation Insurance	13,600.86	10,023.00	(3,577.86)	69,864.03	80,184.00	10,319.97
Unemployment Insurance	5,132.18	16,251.00	11,118.82	58,477.81	130,008.00	71,530.19
Employee Health/Life Insurance	22,199.51	31,121.00	8,921.49	191,673.12	248,968.00	57,294.88
Stationary And Printing				158.24		(158.24)
Books, Periodicals & Manuals		166.00	166.00	726.50	1,328.00	601.50
Stocked Drugs	2,266.48	2,083.00	(183.48)	20,278.21	16,664.00	(3,614.21)
Pharmacy Charges-Public Aid	2,835.81	2,083.00	(752.81)	19,043.04	16,664.00	(2,379.04)
Oxygen	1,223.93	3,500.00	2,276.07	10,153.66	28,000.00	17,846.34
Incontinence Supplies	12,529.86	9,166.00	(3,363.86)	79,764.51	73,328.00	(6,436.51)
Pharmacy Charges - Insurance	15,377.60	10,416.00	(4,961.60)	82,284.93	83,328.00	1,043.07
Equipment < \$2,500	446.48	1,750.00	1,303.54	4,104.77	14,000.00	9,895.23
Operational Supplies	15,691.94	15,416.00	(275.94)	128,198.04	123,328.00	(4,870.04)
Pharmacy Charges-Medicare	7,622.86	10,000.00	2,377.14	60,591.71	80,000.00	19,408.29
Medical/Dental/Mental Health	3,800.00	3,750.00	(50.00)	42,800.00	30,000.00	(12,800.00)
Professional Services	47,271.80	16,666.00	(30,605.80)	254,111.36	133,328.00	(120,783.36)
Job Require Travel		39.00	39.00		312.00	312.00
Laboratory Fees	98.63	2,500.00	2,401.37	8,830.39	20,000.00	11,169.61
Equipment Rentals	6,050.95	2,500.00	(3,550.95)	48,449.13	20,000.00	(28,449.13)
Dues & Licenses		30.00	30.00	200.00	240.00	40.00
Conferences & Training		257.00	257.00	7,876.68	2,056.00	(5,820.68)
Contract Nursing Services		53,333.00	53,333.00	165,774.80	426,664.00	260,889.20
Medicare Medical Services	88.53	3,214.00	3,125.47	6,982.33	25,712.00	18,749.67
Total Nursing Services	592,345.62	584,931.00	(7,414.62)	4,393,088.73	4,679,448.00	286,379.27
Activities						
Reg. Full-Time Employees	15,220.92	25,026.00	9,805.08	136,999.53	200,208.00	63,208.47
Reg. Part-Time Employees	625.30		(625.30)	10,748.27		(10,748.27)
Overtime		628.00	628.00	315.12	5,024.00	4,708.88
TOPS - Balances	139.88	83.00	(56.88)	427.98	664.00	236.02
Part Time Non Benefit		929.00	929.00		7,432.00	7,432.00
TOPS - FICA	10.71	6.00	(4.71)	60.26	48.00	(12.28)
Social Security - Employer	1,371.46	2,033.00	661.54	10,141.10	16,264.00	6,122.90
IMRF - Employer Cost	1,604.03	2,291.00	686.97	12,164.27	18,328.00	6,163.73
Workers' Compensation Insurance	680.36	794.00	113.64	4,093.58	6,352.00	2,258.42
Unemployment Insurance	382.82	1,467.00	1,084.18	4,294.54	11,736.00	7,441.46
Employee Health/Life Insurance	1,299.48	4,916.00	3,616.54	22,986.62	39,328.00	16,361.38
Books, Periodicals & Manuals				143.40		(143.40)
Equipment < \$2,500				120.00		(120.00)
Operational Supplies	182.76	541.00	358.24	3,763.73	4,328.00	564.27
Professional Services		150.00	150.00	1,037.60	1,200.00	162.40
Conferences & Training		43.00	43.00	570.00	344.00	(226.00)
Total Activities	21,517.70	38,907.00	17,389.30	207,846.00	311,256.00	103,410.00
Social Services						
Reg. Full-Time Employees	16,304.27	18,442.00	2,137.73	122,581.12	147,536.00	24,954.88
Overtime	118.14	265.00	146.86	1,254.78	2,120.00	865.22
TOPS - Balances	(517.23)	166.00	683.23	(232.10)	1,328.00	1,560.10
TOPS - FICA	(39.57)	12.00	51.57	139.77	96.00	(43.77)
Social Security - Employer	1,431.57	1,431.00	(0.57)	8,538.82	11,448.00	2,909.18
IMRF - Employer Cost	1,681.30	1,612.00	(69.30)	10,471.15	12,896.00	2,424.85
Workers' Compensation Insurance	681.42	559.00	(122.42)	3,558.84	4,472.00	913.16
Unemployment Insurance	81.67	916.00	834.33	2,546.98	7,328.00	4,781.02
Employee Health/Life Insurance	2,619.27	2,871.00	251.73	20,431.76	22,968.00	2,536.24
Operational Supplies				513.99		(513.99)

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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
Professional Services		250.00	250.00	778.20	2,000.00	1,221.80
Conferences & Training				462.60		(462.60)
Total Social Services	22,360.84	26,524.00	4,163.16	171,045.91	212,192.00	41,146.09
Physical Therapy						
Reg. Full-Time Employees	4,961.32	4,585.00	(396.32)	35,597.30	36,520.00	922.70
Overtime		3.00	3.00	101.42	24.00	(77.42)
TOPS - Balances	(283.94)	83.00	366.94	792.89	664.00	(128.89)
TOPS - FICA	(21.72)	6.00	27.72	104.58	48.00	(56.58)
Social Security - Employer	421.27	349.00	(72.27)	2,539.46	2,792.00	252.54
IMRF - Employer Cost	494.27	393.00	(101.27)	3,135.16	3,144.00	8.84
Workers' Compensation Insurance	212.84	136.00	(76.84)	1,114.09	1,088.00	(26.09)
Unemployment Insurance		256.00	256.00	815.18	2,048.00	1,232.82
Employee Health/Life Insurance	1,331.12	1,510.00	178.88	10,717.56	12,080.00	1,362.44
Professional Services	23,304.74	35,833.00	12,528.26	180,420.87	286,664.00	106,243.13
Total Physical Therapy	30,419.90	43,134.00	12,714.10	235,338.51	345,072.00	109,733.49
Occupational Therapy						
Reg. Full-Time Employees		4,541.00	4,541.00	12,652.60	36,328.00	23,675.40
TOPS - Balances		41.00	41.00	(2,502.10)	328.00	2,830.10
TOPS - FICA		3.00	3.00	(177.81)	24.00	201.81
Social Security - Employer		347.00	347.00	656.89	2,776.00	2,119.11
IMRF - Employer Cost		391.00	391.00	858.35	3,128.00	2,269.65
Workers' Compensation Ins		135.00	135.00	251.00	1,080.00	829.00
Unemployment Insurance		259.00	259.00	365.45	2,072.00	1,706.55
Employee Health/Life Insurance	665.56	1,508.00	842.44	5,358.78	12,064.00	6,705.22
Professional Services	23,770.30	25,833.00	2,062.70	195,475.84	208,664.00	11,188.16
Total Occupational Therapy	24,435.86	33,058.00	8,622.14	212,939.00	264,464.00	51,525.00
Speech Therapy						
Professional Services	7,456.72	10,833.00	3,376.28	66,082.42	86,664.00	20,581.58
Total Speech Therapy	7,456.72	10,833.00	3,376.28	66,082.42	86,664.00	20,581.58
Respiratory Therapy						
Professional Services	3,697.66		(3,897.66)	31,851.31		(31,851.31)
Professional Services		7,500.00	7,500.00		60,000.00	60,000.00
Total Respiratory Therapy	3,697.66	7,500.00	3,802.34	31,851.31	60,000.00	28,148.69
Total This Department	11,154.38	18,333.00	7,178.62	97,933.73	148,664.00	48,730.27
Food Services						
Reg. Full-Time Employees	40,043.87	29,461.00	(10,582.87)	254,228.20	235,688.00	(18,540.20)
Reg. Part-Time Employees	789.80	3,247.00	2,457.20	10,894.25	25,976.00	15,081.75
Temp. Salaries & Wages	3,381.40		(3,381.40)	19,260.68		(19,260.68)
Overtime	3,149.05	4,281.00	1,131.95	29,151.45	34,248.00	5,096.55
TOPS - Balances	(10,528.21)		10,528.21	(15,147.59)		15,147.59
TOPS - FICA	(805.41)		805.41	(1,012.90)		1,012.90
Social Security - Employer	4,061.01	2,829.00	(1,232.01)	22,884.91	22,632.00	(252.91)
IMRF - Employer Cost	4,338.38	3,188.00	(1,150.38)	26,327.86	25,504.00	(823.86)
Workers' Compensation Insurance	1,559.98	1,106.00	(453.98)	7,522.11	8,848.00	1,325.89
Unemployment Insurance	860.38	1,993.00	1,132.62	9,878.46	15,944.00	6,065.54
Employee Health/Life Insurance	6,663.40	8,333.00	1,669.60	52,337.28	66,664.00	14,326.72
Non-Food Supply		83.00	83.00	1,247.00	664.00	(583.00)
Nutritional Supplements	1,481.14	5,000.00	3,518.86	32,138.59	40,000.00	7,861.41
Equipment < \$2,500	679.58		(679.58)	878.87		(878.87)
Operational Supplies	11.69		(11.69)	228.41		(228.41)
Professional Services				756.08		(756.08)

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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
Equipment Rentals	404.95	405.00	0.05	3,239.60	3,240.00	0.40
Dues & Licenses				85.00		(85.00)
Conferences & Training		41.00	41.00	195.00	328.00	133.00
Food Service	55,562.08	60,955.00	5,372.92	457,558.82	487,640.00	30,081.18
Total Food Services	111,673.09	120,922.00	9,248.91	912,652.08	967,376.00	54,723.92
Barber & Beauty						
Reg. Full-Time Employees	4,846.56	4,562.00	(284.56)	37,098.83	36,496.00	(602.83)
TOPS - Balances	(343.71)		343.71	1,692.07		(1,692.07)
TOPS - FICA	(28.29)		28.29	143.48		(143.48)
Social Security - Employer	366.41	349.00	(17.41)	2,230.12	2,792.00	561.88
IMRF - Employer Cost	429.90	393.00	(36.90)	2,754.16	3,144.00	389.84
Workers' Compensation Insurance	207.93	136.00	(71.93)	1,732.50	1,088.00	(644.50)
Unemployment Insurance		256.00	256.00	773.61	2,048.00	1,274.39
Employee Health/Life Insurance	1,331.12	1,502.00	170.88	10,717.56	12,016.00	1,298.44
Operational Supplies		125.00	125.00	590.93	1,000.00	409.07
Total Barber & Beauty	6,811.92	7,323.00	511.08	57,733.26	58,584.00	850.74
Adult Day Care						
Reg. Full-Time Employees	11,006.02	12,550.00	1,543.98	90,559.08	100,400.00	9,840.92
Reg. Part-Time Employees	1,545.00		(1,545.00)	5,617.89		(5,617.89)
Overtime	144.08	248.00	103.92	538.20	1,984.00	1,445.80
TOPS - Balances	(532.70)		532.70	(4,561.42)		4,561.42
TOPS - FICA	(40.75)		40.75	(283.02)		283.02
Social Security - Employer	1,080.82	979.00	(101.82)	6,628.30	7,832.00	1,203.70
IMRF - Employer Cost	1,263.22	1,103.00	(160.22)	8,091.89	8,824.00	732.11
Workers' Compensation Insurance	537.16	382.00	(155.16)	2,487.64	3,056.00	568.36
Unemployment Insurance	96.95	719.00	622.05	1,959.00	5,752.00	3,793.00
Employee Health/Life Insurance	2,022.02	3,147.00	1,124.98	20,972.28	25,176.00	4,203.72
Books, Periodicals & Manuals		15.00	15.00		120.00	120.00
Gasoline & Oil	772.13	1,041.00	268.87	5,600.63	8,328.00	2,727.37
Equipment < \$2,500		41.00	41.00	37.61	328.00	290.39
Operational Supplies	94.86	172.00	77.14	1,005.90	1,376.00	370.10
Job Required Travel	4.43		(4.43)	103.14		(103.14)
Field Trips/Activities		30.00	30.00	24.00	240.00	216.00
Dues & Licenses		20.00	20.00	347.00	160.00	(187.00)
Conferences & Training		20.00	20.00	917.04	160.00	(757.04)
Total Adult Day Care	17,993.24	20,467.00	2,473.76	140,045.16	163,736.00	23,690.84
Alzheimers and Related Disord						
Reg. Full-Time Employees	12,134.81	21,486.00	9,351.19	104,594.02	171,888.00	67,293.98
Reg. Part-Time Employees		436.00	436.00		3,488.00	3,488.00
Temp. Salaries & Wages		416.00	416.00		3,328.00	3,328.00
Overtime	5,912.30	6,478.00	565.70	25,807.85	51,824.00	26,016.15
TOPS - Balances	1,530.96	333.00	(1,197.96)	3,973.72	2,664.00	(1,309.72)
No Benefit Full-Time Employees	14,460.32	12,606.00	(1,854.32)	83,879.01	100,848.00	16,968.99
No Benefit Part-Time Employees	5,221.87	13,243.00	8,021.13	37,211.80	105,944.00	68,732.20
TOPS - FICA	117.11	25.00	(92.11)	330.19	200.00	(130.19)
Social Security - Employer	3,337.99	4,182.00	844.01	17,719.92	33,456.00	15,736.08
IMRF - Employer Cost	3,898.29	4,712.00	815.71	21,260.57	37,696.00	16,435.43
Workers' Compensation Insurance	1,399.84	1,634.00	234.16	6,462.91	13,072.00	6,609.09
Unemployment Insurance	130.55	2,364.00	2,233.45	5,706.36	18,912.00	13,205.64
Employee Health/Life Insurance	1,954.62	2,788.00	833.38	16,559.00	22,304.00	5,745.00
Operational Supplies		22.00	22.00		176.00	176.00
Professional Services	102.50		(102.50)	764.88		(764.88)
Conferences & Training		20.00	20.00	2,277.00	160.00	(2,117.00)

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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
ARD - Contract Nursing		833 00	833 00		6,664.00	6,664 00
Total Alzheimers and Related Disorders	50,199 16	71,578 00	21,378.84	326,547 23	572,624.00	246,076 77
Total Expenses	1,269,160 33	1,416,052.00	146,891 67	9,900,241 67	11,328,416.00	1,428,174 33
Net Operating Income	(148,229 52)	(93,710 00)	(54,519 52)	(1,022,571 91)	(749,680.00)	(272,891.91)

NonOperating Income**Local Taxes**

Current-Nursing Home Operating	97,826 54	97,827 00	(0 46)	782,612 32	782,616 00	(3 68)
Total Local Taxes	97,826 54	97,827 00	(0 46)	782,612 32	782,616 00	(3.68)

Miscellaneous NI Revenue

Investment Interest		25 00	(25 00)	207 55	200 00	7 55
Restricted Donations	243 42	292 00	(48 58)	1,543 66	2,336 00	(792.34)
Vending Machine Revenue	830 05	334 00	496 05	2,675 39	2,672 00	3 39
Total Miscellaneous NI Revenue	1,073 47	651 00	422 47	4,426 60	5,208 00	(781.40)
Total NonOperating Income	98,900 01	98,478 00	422 01	787,038 92	787,824 00	(785 08)
Net Income (Loss)	(49,329 51)	4,768 00	(54,097 51)	(235,532 99)	38,144 00	(273,676 99)

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

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Description	09/15	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	Total
Operating Income													
Miscellaneous Revenue	286	229	764	217	108	74	81	89	81	89	81	89	2,458
Medicare A Revenue	181,953	213,322	223,521	228,318	207,294	216,853	186,949	167,070	167,070	167,070	186,949	167,070	1,625,279
Medicare B Revenue	15,525	4,671	15,775	19,863	35,674	16,207	11,860	27,495	27,495	27,495	11,860	27,495	147,059
Medicaid Revenue	596,134	498,429	604,853	473,791	578,221	595,076	156,966	554,524	554,524	554,524	156,966	554,524	4,057,993
Private Pay Revenue	291,847	279,285	207,873	318,792	266,858	246,751	910,530	347,667	347,667	347,667	910,530	347,667	2,869,603
Adult Day Care Revenue	17,953	30,940	21,508	13,700	15,642	20,956	30,484	24,095	24,095	24,095	30,484	24,095	175,278
Total Income	1,103,708	1,026,875	1,074,291	1,054,681	1,103,797	1,095,917	1,237,470	1,120,931	1,120,931	1,095,917	1,237,470	1,120,931	8,877,670
Operating Expenses													
Administration	253,974	266,034	289,516	262,478	266,140	229,228	287,193	255,854	255,854	229,228	287,193	255,854	2,110,417
Environmental Services	96,426	86,859	87,736	94,835	94,144	103,403	104,682	100,835	100,835	103,403	104,682	100,835	769,020
Laundry	16,033	13,480	16,605	16,475	12,390	19,898	11,057	17,029	17,029	19,898	11,057	17,029	122,068
Maintenance	22,319	11,746	17,089	28,924	5,537	9,524	41,017	6,530	6,530	9,524	41,017	6,530	142,687
Nursing Services	600,882	515,796	524,152	531,019	477,967	613,943	536,964	592,346	592,346	613,943	536,964	592,346	4,393,069
Activities	22,874	27,820	27,157	27,768	27,912	29,459	23,338	21,518	21,518	29,459	23,338	21,518	207,846
Social Services	22,367	19,931	21,095	20,937	21,870	26,164	16,320	22,361	22,361	26,164	16,320	22,361	171,046
Physical Therapy	28,437	31,681	29,385	27,483	20,942	34,480	32,509	30,420	30,420	34,480	32,509	30,420	235,339
Occupational Therapy	29,851	29,109	24,458	24,221	31,313	25,825	23,726	24,436	24,436	25,825	23,726	24,436	212,939
Speech Therapy	7,611	8,469	8,535	8,680	8,378	9,448	7,504	7,457	7,457	9,448	7,504	7,457	66,082
Respiratory Therapy													
Respiratory Therapy	4,044	5,404	5,353	3,148	3,317	3,609	3,279	3,698	3,698	3,609	3,279	3,698	31,851
Total This Department	11,655	13,873	13,888	11,829	11,695	13,056	10,784	11,154	11,154	13,056	10,784	11,154	97,934
Food Services	116,322	108,825	112,726	113,681	107,235	124,108	120,083	111,673	111,673	124,108	120,083	111,673	912,652
Barber & Beauty	8,040	6,931	7,551	7,487	6,534	8,670	5,708	6,812	6,812	8,670	5,708	6,812	57,733
Adult Day Care	16,982	15,022	16,796	18,006	14,932	21,015	19,300	17,993	17,993	21,015	19,300	17,993	140,045
Alzheimers and Related Disorders	31,904	38,499	36,884	38,949	36,168	47,654	46,289	50,189	50,189	47,654	46,289	50,189	326,547
Total Expenses	1,278,067	1,183,605	1,225,039	1,224,193	1,134,778	1,306,429	1,278,970	1,269,160	1,269,160	1,306,429	1,278,970	1,269,160	9,900,242
Net Operating Income	(174,359)	(156,730)	(150,748)	(169,512)	(30,981)	(210,512)	18,500	(148,230)	(148,230)	(210,512)	18,500	(148,230)	(1,022,572)
NonOperating Income													
Local Taxes	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	782,612
Miscellaneous NI Revenue		850	256	1,017		155	1,076	1,073	1,073	155	1,076	1,073	4,427
Total NonOperating Income	97,827	98,677	98,083	98,843	97,827	97,981	98,902	98,900	98,900	97,981	98,902	98,900	787,039
Net Income (Loss)	(76,533)	(58,054)	(52,665)	(70,669)	66,846	(112,530)	117,402	(49,330)	(49,330)	(112,530)	117,402	(49,330)	(235,533)

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

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Description	09/15	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement					264	276	95	114	88	54	169	89	1,130
Late Charge, NSF Check Charge					(95)								(96)
Worker's Compensation Reimburse							501				501		1,003
Other Miscellaneous Revenue		32			48	48	167	103	20	20	11	20	420
Total Miscellaneous Revenue		296			229	229	764	217	108	74	681	89	2,458
Medicare A Revenue													
Medicare A					104,760	100,473	85,062	81,464	121,250	70,687	94,651	79,652	737,989
NH_PL_Care - Medicare Advantage/ H					77,193	112,849	138,458	146,854	86,044	145,133	92,299	87,418	886,248
ARD_PL_Care - Medicare Advantage/										1,032			1,032
Total Medicare A Revenue					181,953	213,322	223,521	228,318	207,294	216,853	186,949	167,070	1,625,279
Medicare B Revenue													
Medicare B					15,525	4,671	15,775	19,863	35,674	16,207	11,860	27,485	147,059
Total Medicare B Revenue					15,525	4,671	15,775	19,863	35,674	16,207	11,860	27,485	147,059
Medicaid Revenue													
Medicaid Title XIX (IDHFS)					490,211	389,835	506,265	364,067	474,884	496,978	207,314	422,743	3,352,276
ARD - Medicaid Title XIX (IDHFS)					79,488	63,382	69,722	73,006	63,313	66,444	(85,286)	72,241	402,309
Patient Care-Hospice					26,435	44,797	28,866	36,718	40,045	31,654	34,938	59,540	302,992
ARD Patient Care - Hospice						416							416
Total Medicaid Revenue					596,134	498,429	604,853	473,791	578,221	595,076	156,966	554,524	4,057,993
Private Pay Revenue													
VA-Veterans Nursing Home Care					36,767	52,446	45,699	18,817	30,169	12,730	36,069	52,405	285,102
ARD - VA - Veterans Care										7,170	6,931	6,692	20,793
Nursing Home Patient Care - Private					231,972	185,493	146,767	262,206	216,018	179,944	559,597	242,779	2,024,777
Nursing Home Beauty Shop Revenue					2,260	2,067	3,083	2,522	2,464	2,821	2,753	2,886	20,864
Medical Supplies Revenue					3,945	4,182	3,825	4,903	4,931	4,795	4,326	4,074	34,882
Patient Transportation Charges					2,185	1,857	2,368	1,785	1,288	2,485	(426)	1,107	12,630
ARD Patient Care- Private Pay					14,717	33,240	6,130	28,680	11,988	38,806	301,280	37,714	470,556
Total Private Pay Revenue					291,847	279,285	207,873	318,792	266,858	246,751	910,530	347,667	2,869,803
Adult Day Care Revenue													
VA-Veterans Adult Daycare					8,557	7,316	12,527	6,883	7,723	8,871	8,276	9,637	69,788
IL Department Of Aging-Day Care Gia					6,943	20,678	5,862	5,139	5,250	8,172	17,651	8,539	78,234
Adult Day Care Charges-Private Pay					2,454	2,948	3,117	1,679	2,669	3,914	4,558	5,919	27,256

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

08/31/16

Description	09/15	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	Total
Total Adult Day Care Revenue	17,953	30,940	21,506	13,700	15,642	20,956	30,484	24,095	175,278				
Total Income	1,103,708	1,026,875	1,074,291	1,054,661	1,103,797	1,095,917	1,297,470	1,120,931	8,877,670				

Operating Expenses

Administration

Reg. Full-Time Employees	30,283	31,637	33,959	36,467	33,491	37,657	58,586	24,598	286,677
Temp. Salaries & Wages	1,037	963	1,006	840	960	1,506	1,340	1,424	9,077
Per Diem	179	205		360	248	202	135	405	1,734
Overtime	892	206	320	(45)	447	361	733	202	3,115
TOPS - Balances	(1,977)	1,529	(25)	(94)	29	(3,039)	(33,542)	(978)	(38,097)
TOPS - FICA	(141)	385	(2)	(7)	2	(232)	(2,566)	(75)	(2,636)
Social Security - Employer	1,977	1,973	2,044	1,996	2,230	3,339	4,596	2,281	20,436
IMRF - Employer Cost	2,408	3,249	2,405	2,332	2,123	3,945	4,878	2,501	23,841
Workers' Compensation Insurance	805	976	1,033	997	813	1,393	1,482	1,091	8,590
Unemployment Insurance	1,636	1,659	1,740	1,074	597	486	(2,413)	497	5,275
Employee Health/Life Insurance	4,763	4,763	5,244	5,463	5,937	5,246	4,753	3,929	40,099
Employee Development/Recognition	152	66	36	43	59	92			447
Employee Physicals/Lab	4,712	3,198	4,282	4,810	2,278	1,100	4,043	2,400	26,824
Stationary & Printing								691	691
Books, Periodicals & Manuals	69						6		75
Copier Supplies	586	977	195	195	195		198		2,346
Postage, UPS, Federal Express	333	165		92	638	569	1,589	3,181	6,577
Equipment < \$2,500			(1,526)			938	(90)		(677)
Operational Supplies	587	381	343	392	634	804	897		4,018
Audit & Accounting Fees	4,055	4,055	4,055	4,055	4,055	4,055	4,055	4,055	32,439
Attorney Fees	12,464	8,411	5,189	7,970	3,490	8,894	3,936	2,585	52,840
Engineering Fees	2,400	3,630	4,623			(10,853)			
Professional Services	38,488	43,403	65,983	36,956	39,447	49,293	60,575	49,273	383,418
Job Required Travel Expense	213	122	83	165	86	116	46	205	1,036
Insurance	22,458	22,458	22,458	22,458	29,359	22,456	22,458	22,458	186,560
Property Loss & Liability Claims						10		386	396
Computer Services	7,376	8,851	9,435	9,657	9,245	8,859	7,783	8,688	69,893
Telephone Services	1,244	1,708	1,728	1,648	1,607	2,020	1,840	1,627	13,421
Equipment Maintenance	306							4,873	5,179
Legal Notices, Advertising	1,632	2,678	3,676	1,745	2,572	2,939	980	950	17,171
Photocopy Services	748	900	900	900	250	250	2,199	900	7,045
Public Relations		52		656					708
Dues & Licenses	1,725	1,823	1,625	1,625	1,625	1,625	1,800	1,625	13,574
Conferences & Training		1,355	751	1,936	109	621	984		5,756
Finance Charges, Bank Fees	134	269	326	741	696	928	3,548	1,273	7,915
Cable/Satellite TV Expense	1,929	2,250	2,092	2,092	2,457	2,457	2,457	2,457	18,196

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

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08/31/16

Description	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	Total
IPA Licensing Fee	42,359	39,731	41,090	42,213	42,480	40,818	43,878	43,665	336,233
Fines & Penalties							18,939	1,659	20,598
General Liability Claims			1,701						1,701
Furnishings, Office Equipment	58,709	62,520	63,374	63,373	63,078	62,888	62,828	62,813	499,670
Depreciation Expense									
Bad Debt Expense									
Transfers to General Corporate Fund					5,528	445	436	399	6,808
Interest-Tax Anticipation Notes Payabl	9,374	9,374	9,374	9,374	9,374	(23,159)	3,819	3,819	31,350
Interest - Bonds Payable									
Total Administration	253,974	266,034	289,516	262,478	266,140	229,228	287,193	255,654	2,110,417
Environmental Services									
Reg. Full-Time Employees	26,230	23,758	22,325	27,194	28,327	34,201	29,975	30,693	222,702
Reg. Part-Time Employees	844	751	729	836	767	1,107	402	885	6,322
Overtime	1,380	8	29	9	10	1,346	1,476	156	4,414
TOPS - Balances	972	(1,631)	1,921	1,064	(3,078)	(1,159)	(2,224)	(175)	(4,309)
TOPS - FICA	69	46	147	81	(236)	(89)	(170)	(13)	(164)
Social Security - Employer	1,889	1,471	1,495	1,482	1,836	3,117	2,403	2,752	16,444
IMRF - Employer Cost	2,325	2,527	1,806	1,824	1,757	3,903	2,528	3,221	19,892
Workers' Compensation Insurance	790	739	687	693	669	1,267	469	1,377	6,691
Unemployment Insurance	1,507	1,262	1,556	1,512	1,360	1,574	(2,180)	390	6,979
Employee Health/Life Insurance	5,920	5,229	5,232	5,405	6,560	5,229	5,359	5,234	44,168
Equipment < \$2,500						189			189
Operational Supplies	4,639	3,679	3,833	5,804	1,763	4,741	2,441	1,881	28,980
Professional Services									1,565
Gas Service	12,311	15,215	13,231	12,456	12,120	11,357	6,626	7,253	90,569
Electric Service	28,206	25,360	24,965	27,154	35,206	28,538	48,141	40,588	258,159
Water Service	3,023	2,733	2,964	2,950	2,905	2,986	3,113	3,304	23,978
Pest Control Service	511	1,486	511	636	511	511	637	511	5,316
Waste Disposal & Recycling	4,422	2,312	2,943	2,329	1,906	2,450	3,928	2,158	22,449
Equipment Rentals	258	258	258	258	258	258	258	258	2,064
Sewer Service & Tax	1,129	1,455	3,104	1,662	1,502	1,878	1,500	362	12,591
Total Environmental Services	96,426	86,859	87,736	94,935	94,144	103,403	104,662	100,835	769,020
Laundry									
Reg. Full-Time Employees	6,597	7,189	6,945	7,164	5,775	7,933	7,151	7,659	56,412
Reg. Part-Time Employees	443	656	706	993	932	667			4,386
Overtime	390	18	26	58	62	289	779	234	1,855
TOPS Balances	(33)	(1,150)	5	130	66	197	629	235	80
TOPS - FICA	(2)	(15)		10	5	15	48	18	79
Social Security - Employer	506	466	459	493	427	756	592	683	4,381
IMRF - Employer Cost	652	800	565	613	412	938	624	800	5,404

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

08/31/16

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Description	09/15	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	Total
Workers' Compensation Insurance					162	231	230	215	155	294	112	331	1,729
Unemployment Insurance					403	408	517	416	325	348	(635)	124	1,907
Employee Health/Life Insurance					2,662	2,662	3,328	3,396	3,328	3,328	725	1,999	21,428
Laundry Supplies					74		1,252	2,020		1,828	483		5,607
Linen & Bedding					4,178	1,535	1,864	286	162	2,690		4,374	15,090
Operational Supplies						25			64				89
Laundry & Cleaning Service						655	709	680	678	616	540	572	4,450
Total Laundry	16,033	13,480	16,475	12,390	19,898	11,057	17,029	122,968					
Maintenance													
Reg. Full-Time Employees	3,806	3,918	4,440	3,864	2,244	2,439	2,044	2,258	2,439	2,044	2,258	2,258	25,015
Overtime	149	16	26	19	14	163	73	28	163	73	28	28	489
TOPS - Balances	23	(271)	(1,756)	1,066	(35)	137	(359)	29	(35)	137	(359)	29	(1,166)
TOPS - FICA	2	(10)	(134)	82	(3)	10	(27)	2	(3)	10	(27)	2	(78)
Social Security - Employer	247	248	280	253	145	227	162	201	145	227	162	201	1,762
IMRF - Employer Cost	316	424	329	313	140	284	170	236	140	284	170	236	2,213
Workers' Compensation Insurance	92	116	138	126	51	89	32	97	51	89	32	97	740
Unemployment Insurance	201	207	362	143	109	108	(432)	3	109	108	(432)	3	701
Employee Health/Life Insurance	1,018	1,018	1,018	1,038	(313)	353	353	353	(313)	353	353	353	4,837
Gasoline & Oil		12				23				23			47
Ground Supplies					409	298	225	225	298	225	225	(23)	910
Maintenance Supplies	4,137	1,374	415	40	672	833	604	2,727	672	833	604	2,727	10,800
Equipment < \$2,500		124	422	452			480	960			480	960	2,437
Operational Supplies	88	(6)	23				117				117		221
Automobile Maintenance	662	90	664	1,624	656	1,088	168	13	656	1,088	168	13	4,965
Equipment Maintenance	2,259	1,604	2,964	1,011	584	919	4,986	1,191	584	919	4,986	1,191	15,518
Nursing Home Building Repair/Mainte	8,153	2,883	5,403	17,382	1,273	2,552	32,422	(1,634)	1,273	2,552	32,422	(1,634)	68,414
Parking Lot/Sidewalk Maintenance	1,166	2,519	1,087										4,772
Nursing Home Building Construction													92
Total Maintenance	22,319	11,746	17,089	28,924	5,537	9,524	41,017	6,530	142,687				
Nursing Services													
Reg. Full-Time Employees	144,322	146,400	144,810	137,574	115,088	150,982	129,696	142,863	115,088	150,982	129,696	142,863	1,111,735
Reg. Part-Time Employees	5,778	3,958	4,173	3,621	610	610	476	1,580	3,621	610	476	1,580	23,214
Temp. Salaries & Wages	3,394	1,978	3,005	2,593	8,687	18,211	26,682	89,843	8,687	18,211	26,682	89,843	333,359
Overtime	41,452	21,593	23,949	29,469	29,517	68,027	68,139	51,214	29,517	68,027	68,139	51,214	526
TOPS - Balances	17,938	(22,202)	(317)	6,699	2,032	2,031	(2,780)	(2,875)	2,032	2,031	(2,780)	(2,875)	966,443
No Benefit Full-Time Employees	82,610	107,132	112,600	131,755	130,703	146,610	122,658	132,375	130,703	146,610	122,658	132,375	186,666
No Benefit Part-Time Employees	43,892	25,330	19,647	19,090	17,204	23,725	20,938	16,870	17,204	23,725	20,938	16,870	680
TOPS - FICA	1,275	(961)	(24)	512	155	155	(213)	(220)	155	155	(213)	(220)	680
Social Security - Employer	22,178	16,298	18,754	18,953	35,383	27,225	32,450	192,475	35,383	27,225	32,450	192,475	227,775
IMRF - Employer Cost	27,209	31,722	23,098	24,655	17,729	41,008	27,184	35,171	17,729	41,008	27,184	35,171	227,775

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

08/31/16

Description	09/15	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	Total
Workers' Compensation Insurance					7,932	8,283	8,465	8,327	6,207	12,378	4,671	13,601	69,864
Unemployment Insurance					17,529	15,521	16,726	10,000	7,882	7,627	(21,939)	5,132	58,478
Employee Health/Life Insurance					23,629	24,294	28,633	24,333	22,230	22,896	23,459	22,200	191,673
Stationary And Printing											158		158
Books, Periodicals & Manuals	464								263				727
Stocked Drugs	894				894	7,807	3,301	984	1,927	1,730	1,369	2,266	20,278
Pharmacy Charges-Public Aid	1,787				1,624	2,833	1,624	2,939	53	3,477	3,494	2,836	19,043
Oxygen	1,601				1,156	1,076	1,156	989	1,373	842	1,294	1,224	10,154
Incontinence Supplies	8,439				8,030	8,030	11,134	8,398	8,701	6,202	16,330	12,530	79,765
Pharmacy Charges - Insurance	10,560				9,766	9,766	6,300	10,584	9,878	9,060	10,759	15,378	82,285
Equipment < \$2,500	1,964				881	98	881	(859)	177	25	1,372	446	4,105
Operational Supplies	19,895				17,564	17,564	17,830	14,524	12,518	8,172	22,001	15,692	128,198
Pharmacy Charges-Medicare	10,388				6,750	9,204	5,288	7,424	7,424	6,035	7,920	7,623	60,582
Medical/Dental/Mental Health	5,800				5,800	3,800	5,800	5,800	3,800	3,800	10,400	3,800	42,800
Professional Services	10,921				23,208	23,208	24,985	37,371	41,435	32,639	36,281	47,272	254,111
Laboratory Fees	1,562				1,490	1,490	1,251	1,635	793		2,000	99	8,830
Equipment Rentals	6,643				5,272	5,272	8,587	8,581	4,802	3,191	5,362	6,051	48,449
Dues & Licenses	50				150								200
Conferences & Training	2,125				590	590	600	600	3,027	1,437	98		7,877
Contract Nursing Services	77,839				42,778	42,778	32,100	13,058					165,775
Medicare Medical Services	832				432	432	400	3,019	1,790		400	89	6,962
Total Nursing Services	600,882				515,796	515,796	524,152	531,019	477,987	613,943	536,984	592,346	4,393,069
Activities													
Reg. Full-Time Employees	16,460				16,403	16,946	16,403	16,765	16,778	19,423	17,003	15,221	137,000
Reg. Part-Time Employees	1,439				1,631	1,490	1,631	1,765	1,127	1,428	1,243	625	10,748
Overtime	6				1	16	1	61	127	90	15		315
TOPS - Balances	85				(141)	(141)	249	(1,231)	2,233	(238)	(669)	140	428
TOPS - FICA	6				19	17	19	(94)	171	(18)	(51)	11	60
Social Security - Employer	1,107				999	1,145	999	1,113	1,245	1,779	1,381	1,371	10,141
IMRF - Employer Cost	1,409				1,190	1,941	1,115	1,115	1,233	2,215	1,457	1,604	12,164
Workers' Compensation Insurance	438				530	530	504	532	423	707	278	680	4,094
Unemployment Insurance	900				963	963	1,337	956	705	579	(1,529)	383	4,295
Employee Health/Life Insurance					3,909	3,909	3,909	4,027	3,244	3,244	3,334	1,299	22,967
Books, Periodicals & Manuals											143		143
Equipment < \$2,500						120							120
Operational Supplies	398				784	737	784	630	497	236	299	183	3,764
Professional Services	130				130	130	130	130	130		389		1,038
Conferences & Training	495				15	15				15	45		570
Total Activities	22,874				27,820	27,820	27,157	27,768	27,912	29,459	23,338	21,518	207,846

Social Services

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

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08/31/16

Description	09/15	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	Total
Reg. Full-Time Employees					14,606	15,114	14,524	15,358	14,495	18,664	13,515	16,304	122,581
Overtime					372	121	123	273	61	146	40	118	1,255
TOPS - Balances					1,194	(1,940)	305	(418)	1,861	139	(856)	(517)	(232)
TOPS - FICA					85	16	23	(32)	142	11	(65)	(40)	140
Social Security - Employer					933	956	808	975	918	1,597	1,020	1,432	8,539
IMRF - Employer Cost					1,185	1,640	979	1,054	882	1,995	1,055	1,681	10,471
Workers' Compensation Insurance					374	456	434	413	328	663	210	681	3,559
Unemployment Insurance					767	800	975	592	408	331	(1,406)	82	2,547
Employee Health/Life Insurance					1,998	2,588	2,617	2,693	2,619	2,619	2,678	2,619	20,432
Operational Supplies					463	51							514
Professional Services					130	130	130	130	130		130		778
Conferences & Training					260	178			25				463
Total Social Services					22,367	19,931	21,095	20,937	21,870	26,164	16,320	22,361	171,046
Physical Therapy													
Reg. Full-Time Employees	2,539	4,365	4,298	4,610	4,349	5,941	4,533	4,961	4,349	5,941	4,533	4,961	35,587
Overtime	29	4		59	9	1							101
TOPS - Balances					491	229	327	(439)	152	(156)	473	(284)	793
TOPS - FICA					35	64	25	(34)	12	(12)	36	(22)	105
Social Security - Employer					280	270	238	236	265	495	334	421	2,539
IMRF - Employer Cost					352	459	292	321	252	616	349	494	3,135
Workers' Compensation Insurance					124	133	129	137	96	211	71	213	1,114
Unemployment Insurance					233	226	322	243	194	127	(529)		815
Employee Health/Life Insurance					1,331	1,331	1,331	1,370	1,331	1,331	1,361	1,331	10,718
Professional Services	23,024	24,599	22,424	20,980	14,280	25,926	25,882	25,882	25,926	25,926	25,882	23,305	180,421
Total Physical Therapy	28,437	31,681	29,385	27,483	20,942	34,480	30,420	32,509	34,480	34,480	32,509	30,420	235,339
Occupational Therapy													
Reg. Full-Time Employees	4,394	2,187	2,148	2,325	1,599	1,599	2,325	2,325	1,599	1,599	1,599	1,599	12,853
TOPS - Balances	558	250	(465)	(1,821)	(1,024)	(1,024)	(1,821)	(1,821)	(1,024)	(1,024)	(1,821)	(1,024)	(2,502)
TOPS - FICA	40	36	(36)	(139)	(78)	(78)	(139)	(139)	(78)	(78)	(139)	(78)	(178)
Social Security - Employer					143	139	123	131	121	121	121	121	657
IMRF - Employer Cost					180	237	149	164	128	128	128	128	858
Workers' Compensation Ins.					62	67	31	43	48	48	48	48	251
Unemployment Insurance					117	114	164	122	84	84	(236)		365
Employee Health/Life Insurance					666	666	666	685	666	666	680	666	5,359
Professional Services	23,692	25,414	21,677	22,712	29,770	25,159	23,282	23,282	25,159	25,159	23,282	23,770	195,476
Total Occupational Therapy	29,851	29,109	24,458	24,221	31,313	25,825	23,728	24,436	25,825	25,825	23,728	24,436	212,939
Speech Therapy													
Professional Services	7,611	8,469	8,535	8,680	8,378	9,448	7,504	7,504	9,448	9,448	7,504	7,457	66,082
Total Speech Therapy	7,611	8,469	8,535	8,680	8,378	9,448	7,504	7,504	9,448	9,448	7,504	7,457	66,082

Thursday, September 29, 2016

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

08/31/16 09/15 10/15 11/15 12/15 01/16 02/16 03/16 04/16 05/16 06/16 07/16 08/16 **Total**

Description	09/15	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	Total
Respiratory Therapy													
Professional Services	4,044	5,404	5,353	5,353	3,148	3,317	3,609	3,279	3,698	3,698	3,279	3,698	31,851
Total Respiratory Therapy	4,044	5,404	5,353	5,353	3,148	3,317	3,609	3,279	3,698	3,698	3,279	3,698	31,851
Total This Department	11,655	13,873	13,888	13,888	11,829	11,695	13,056	10,784	11,154	11,154	10,784	11,154	97,934
Food Services													
Reg. Full-Time Employees	28,687	31,430	29,263	29,263	30,817	28,357	35,433	30,197	40,044	40,044	30,197	40,044	254,228
Reg. Part-Time Employees	2,593	1,765	1,865	1,865	1,188	876	1,010	818	790	790	818	790	10,894
Temp. Salaries & Wages					748	919	5,567	8,645	3,381	3,381	8,645	3,381	19,261
Overtime	5,144	2,429	2,981	2,981	3,010	2,210	4,802	5,427	3,149	3,149	5,427	3,149	29,151
TOPS - Balances	(781)	(1,323)	304	304	281	144	(2,308)	(936)	(10,528)	(10,528)	(936)	(10,528)	(15,148)
TOPS - FICA	(56)	40	23	23	21	11	(177)	(72)	(605)	(605)	(72)	(605)	(1,013)
Social Security - Employer	2,605	2,137	2,370	2,370	2,254	2,088	3,960	3,410	4,061	4,061	3,410	4,061	22,885
IMRF - Employer Cost	3,275	3,733	2,842	2,842	3,114	1,986	4,332	2,706	4,338	4,338	2,706	4,338	26,328
Workers' Compensation Insurance	891	1,013	566	566	654	704	1,477	656	1,560	1,560	656	1,560	7,522
Unemployment Insurance	2,064	1,859	2,245	2,245	1,874	1,549	1,981	(2,554)	860	860	(2,554)	860	9,878
Employee Health/Life Insurance	5,998	5,998	6,666	6,666	6,862	6,666	6,669	6,816	6,663	6,663	6,816	6,663	52,337
Food	148	(148)											
Non-Food Supply											1,247		1,247
Nutritional Supplements	7,164	3,627	4,228	4,228	4,526	3,675	3,658	3,780	1,481	1,481	3,780	1,481	32,139
Equipment < \$2,500						60		140	680	680	140	680	879
Operational Supplies		(403)	96	96	(104)			427	12	12	427	12	228
Professional Services	756												756
Equipment Rentals	405	405	405	405	405	405	405	405	405	405	405	405	3,240
Dues & Licenses													85
Conferences & Training	15	30			15	45	30	60			60		195
Food Service	57,425	52,986	58,786	58,786	58,017	57,539	57,067	60,158	55,582	55,582	60,158	55,582	457,559
Furnishings, Office Equipment		1,247						(1,247)					
Kitchen/ Laundry													
Total Food Services	116,322	106,825	112,726	112,726	113,681	107,235	124,108	120,083	111,673	111,673	120,083	111,673	912,652
Barber & Beauty													
Reg. Full-Time Employees	4,661	4,370	4,209	4,209	4,515	4,407	5,665	4,425	4,947	4,947	4,425	4,947	37,099
TOPS - Balances	834	199	368	368	610	25	(182)	181	(344)	(344)	181	(344)	1,692
TOPS - FICA	59	34	28	28	47	2	(14)	14	(26)	(26)	14	(26)	143
Social Security - Employer	248	238	207	207	211	237	433	290	366	366	290	366	2,230
IMRF - Employer Cost	312	400	259	259	284	221	544	304	430	430	304	430	2,754
Workers' Compensation Insurance	125	132	683	683	214	95	207	69	208	208	69	208	1,733
Unemployment Insurance	234	226	312	312	235	207	116	(556)			(556)		774
Employee Health/Life Insurance	1,331	1,331	1,331	1,331	1,370	1,331	1,331	1,361	1,331	1,331	1,361	1,331	10,718
Operational Supplies	237		154	154		10	570	(380)			(380)		591

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

08/31/16

Description	09/15	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	Total
Total Barber & Beauty	8,040	6,931	7,551	7,487	6,534	8,670	5,708	6,812	57,733				
Adult Day Care													
Reg. Full-Time Employees	10,583	10,192	10,009	10,744	10,176	13,077	14,773	11,006	90,559				
Reg Part-Time Employees		13	99	502	663	1,105	1,691	1,545	5,818				
Overtime	305	26	19		13	15	16	144	538				
TOPS - Balances	186	(638)	521	229	(688)	(351)	(3,288)	(533)	(4,561)				
TOPS - FICA	13	18	40	18	(53)	(27)	(252)	(41)	(283)				
Social Security - Employer	671	635	571	567	664	1,201	1,238	1,081	6,628				
IMRF - Employer Cost	845	1,077	701	764	631	1,489	1,322	1,263	8,092				
Workers' Compensation Insurance	281	302	147	153	238	510	321	537	2,488				
Unemployment Insurance	562	534	702	433	324	201	(894)	97	1,959				
Employee Health/Life Insurance	2,688	2,688	2,688	2,766	2,688	2,688	2,746	2,022	20,972				
Gasoline & Oil	592		557	1,553	924	1,203		772	5,601				
Equipment < \$2,500	38								38				
Operational Supplies	123	175	100	129	56	184	144	95	1,006				
Job Required Travel					94		4	4	103				
Field Trips/Activities	24								24				
Dues & Licenses	72								347				
Conferences & Training									917				
Total Adult Day Care	16,982	15,022	16,796	18,006	14,932	21,015	19,300	17,993	140,045				
Alzheimers and Related Disord													
Reg. Full-Time Employees	10,344	12,538	13,901	15,037	13,683	15,130	11,826	12,135	104,594				
Overtime	3,276	1,933	919	1,555	1,808	3,686	6,719	5,912	25,808				
TOPS - Balances	828	(145)	301	583	(366)	334	909	1,531	3,974				
No Benefit Full-Time Employees	5,643	10,875	10,181	9,037	7,807	10,726	15,150	14,460	83,879				
No Benefit Part-Time Employees	4,479	3,589	3,280	4,401	4,524	7,094	4,625	5,222	37,212				
TOPS - FICA	59	20	23	45	(28)	26	70	117	330				
Social Security - Employer	1,520	1,718	1,650	1,672	1,792	3,112	2,918	3,338	17,720				
IMRF - Employer Cost	1,922	2,987	1,820	1,895	1,753	3,878	3,109	3,896	21,261				
Workers' Compensation Insurance	514	684	825	774	602	1,168	496	1,400	6,463				
Unemployment Insurance	1,194	1,522	1,882	1,165	945	1,111	(2,243)	131	5,706				
Employee Health/Life Insurance	1,999	1,999	1,999	2,684	2,620	1,289	2,013	1,955	16,559				
Professional Services	126	126	103	103	103	103		103	765				
Conferences & Training		654			926		697		2,277				
Total Alzheimers and Related Disorde	31,904	38,499	36,684	38,949	36,168	47,654	46,289	50,199	326,547				
Total Expenses	1,278,067	1,183,605	1,225,039	1,224,193	1,134,778	1,306,429	1,278,970	1,269,160	9,900,242				
Net Operating Income	(174,359)	(156,730)	(150,748)	(169,512)	(30,981)	(210,512)	18,500	(148,230)	(1,022,572)				

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

9

08/31/16

Description	09/15	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	Total
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating				97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	782,612
Total Local Taxes				97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	782,612
Miscellaneous NI Revenue													
Investment Interest						850	256	94		155	53	243	208
Restricted Donations								923			100	830	1,544
Vending Machine Revenue						850	256	1,017		155	1,076	1,073	2,675
Total Miscellaneous NI Revenue					97,827	98,677	98,083	98,843	97,827	97,981	98,902	98,900	4,427
Total NonOperating Income					(76,533)	(58,054)	(52,665)	(70,669)	66,846	(112,530)	117,402	(49,330)	(235,533)
Net Income (Loss)													

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

Cash	\$450,385.02
Petty Cash	\$300.00
Total Cash	\$450,685.02

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$1,609,228.33
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$1,026,166.17
Total Rec., Net of Uncollectible Amounts	\$2,635,394.50

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$178,576.79
Allowance for Uncollectible Accts-Private Pay	(\$226,018.45)
Allowance for Uncollectible Accts-Patient Care P	(\$285,818.86)
Allowance for Uncollectible Accts-Patient Care H	\$11,807.46
Total Rec., Net of Uncollectible Amounts	(\$321,453.06)

Accrued Interest

Property Tax Revenue Receivable	\$161,912.93
Total Accrued Interest	\$161,912.93

Intergvt. Rec., Net of Uncollectible

Due From Collector Funds	\$586.42
Due from Other Governmental Units	\$1,214,940.88
Due from IL Public Aid	\$973,685.64
Due from IL Department of Aging-Title XX	\$85,622.47
Due from US Treasury-Medicare	\$389,144.48
Due From VA-Adult Daycare	\$36,265.68
Due From VA-Nursing Home Care	\$187,778.14
Allowance for Uncollectible Accts-IPA	\$0.00
Allowance for Uncollectible Accts-Medicare	(\$24,961.61)
Total Intergvt. Rec., Net of Uncollectible	\$2,863,062.10

Prepaid Expenses

Prepaid Expenses	\$83,492.99
Stores Inventory	\$21,111.96
Total Prepaid Expenses	\$104,604.95

Long-Term Investments

Patient Trust Cash, Invested	\$25,721.86
Total Long-Term Investments	\$25,721.86
Total Current Assets	\$5,919,928.30

Fixed Assets

Nursing Home Buildings	\$23,473,119.72
Improvements not Buildings	\$667,520.76
Equipment, Furniture & Autos	\$1,631,740.76
Construction in Progress	\$110,904.37
Accumulated Depreciation-Land Improvements	(\$325,224.29)
Accumulated Depreciation-Equipment, Furniture, &	(\$1,201,612.71)
Accumulated Depreciation-Buildings	(\$5,617,716.05)
Total Fixed Assets	\$18,738,732.56
Total ASSETS	\$24,658,660.86

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
A/R Refunds	\$83,561.44
Accounts Payable	\$3,678,232.17
Salaries & Wages Payable	\$283,602.39
Interest Payable - Bonds	\$7,637.84
Due To Accounts Payable Fund	(\$216.40)
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	\$232,076.05
Notes Payable	\$102,358.75
Total Current Liabilities	\$4,387,252.24

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$25,721.86
Bonds Payable	\$2,505,000.00
Accrued Compensated Absences	\$231,849.21
Total Non-Current Liabilities	\$2,762,571.07
Total Current Liabilities	\$7,149,823.31

Equity

Revenues	\$0.00
Retained Earnings-Unreserved	\$17,744,370.53
Year To Date Earnings	\$0.00
Contributed Capital	\$0.00
Year To Date Earnings	(\$235,532.98)
Total Equity	\$17,508,837.55
Total LIABILITIES & EQUITY	\$24,658,660.86

**Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
8 Months
December 31, 2015 through August 31, 2016**

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ (235,533)
Depreciation Expense	499,670
(Incr.)/Decr. in Accounts Receivable	(397,045)
(Incr.)/Decr. in Prepaid Expenses	(80,704)
(Incr.)/Decr. in Inventory	(15,347)
(Incr.)/Decr. in Patient Trust	452
Incr./(Decr.) in Accounts Payable	2,539,359
Incr./(Decr.) in Salaries and Wages Payable	(162,872)
Incr./(Decr.) in Interest Payable	7,638
Incr./(Decr.) in Accrued Com. Absences	(72,016)
Incr./(Decr.) in Other Liabilities	<u>71,707</u>
Net Cash Provided by Operating Activities	2,155,309

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(58,690)
Improvements / (CIP)	<u>(292,165)</u>
Net Cash Provided by Investing Activities	(350,855)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	(765,753)
Notes Payable - Medicaid	(335,694)
(Decrease) Due to General Corp. Fund	-
(Decrease) in Bonds Payable	-
Increase in Equity Adjustment	<u>(619,972)</u>
Net Cash Provided by Financing Activities	(1,721,419)

Total Cash Flow	83,035
Beginning Cash Flow - 12/31/2015	<u>367,650</u>
ENDING CASH - 8/31/2016	<u><u>\$ 450,685</u></u>

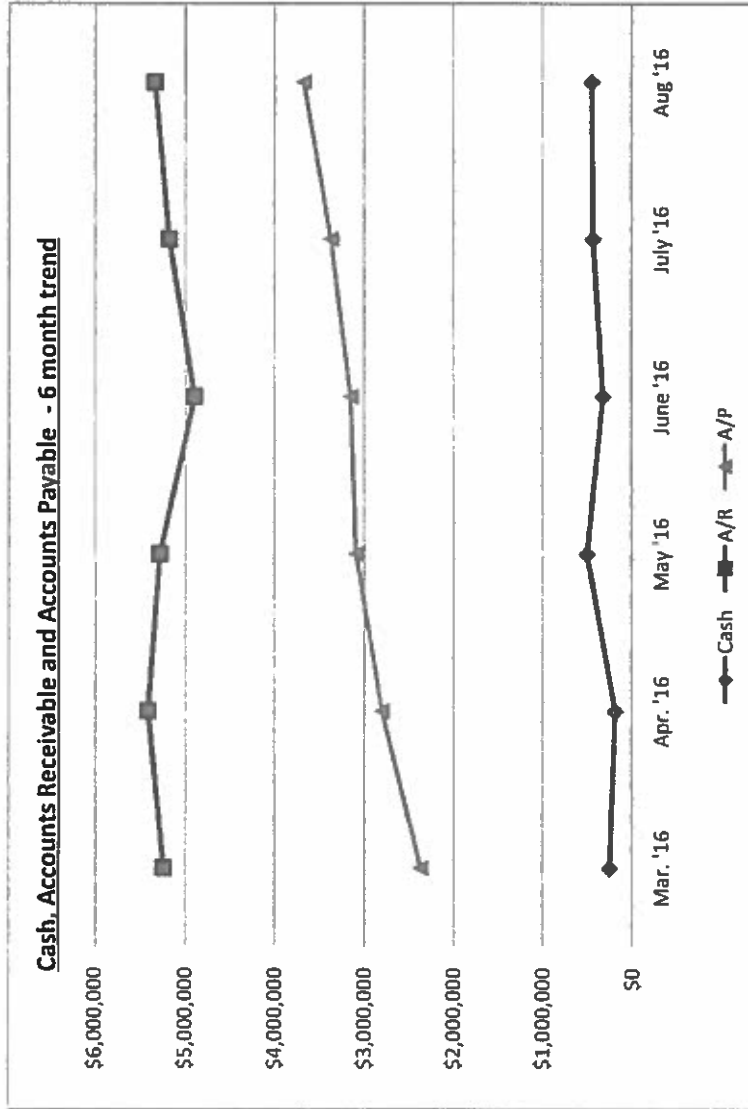
Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
March 31, 2016 through August 31, 2016

	<u>Mar. '16</u>	<u>Apr. '16</u>	<u>May '16</u>	<u>June '16</u>	<u>July '16</u>	<u>Aug '16</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ (52,665)	\$ (70,669)	\$ 66,846	\$ (112,530)	\$ 117,402	\$ (49,330)
Depreciation Expense	63,374	63,373	63,078	62,888	62,828	62,813
(Incr.)/Decr. in Accounts Receivable	(410,517)	(172,175)	129,576	389,408	(286,601)	(159,876)
(Incr.)/Decr. in Prepaid Expenses	15,574	15,574	15,574	(26,530)	9,422	7,433
(Incr.)/Decr. in Inventory	-	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	(707)	(2,373)	(2,031)	746	(67)	(213)
Incr./Decr.) in Accounts Payable	92,371	434,886	293,075	60,926	218,983	303,648
Incr./Decr.) in Salaries and Wages Payable	(694)	(215,998)	(1,465)	106,003	42,363	72,753
Incr./Decr.) in Interest Payable	9,375	9,374	9,374	(46,871)	3,819	3,819
Incr./Decr.) in Accrued Com. Absences	1,871	7,169	1,454	(4,945)	(45,710)	(15,393)
Incr./Decr.) in Other Liabilities	705	2,373	43,811	(747)	41,848	214
Net Cash Provided (Used) by Operating Activities	(281,313)	71,534	619,292	428,348	164,287	225,868
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	-	-	-	-	-	(4,945)
Improvements / (CIP)	-	(64,035)	(11,856)	(134,871)	(8,611)	(54,253)
Net Cash Provided (Used) by Investing Activities	-	(64,035)	(11,856)	(134,871)	(8,611)	(59,198)
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./Decr.) in Tax Anticipation Note	-	-	(219,650)	(395,935)	(22,278)	(127,890)
Incr./Decr.) Notes Payable - Medicaid	80,530	(73,009)	(73,009)	(73,009)	(25,590)	(25,589)
Incr./Decr.) in Due to General Corp. Fund	-	-	-	-	-	-
Incr./Decr.) in Bonds Payable	-	-	-	-	-	-
Incr./Decr.) in Equity Adjustment	-	-	(1,928)	(15)	-	-
Net Cash Provided (Used) by Financing Activities	80,530	(73,009)	(294,587)	(468,959)	(47,868)	(153,479)
Total Cash Flow	(200,783)	(65,510)	312,849	(175,482)	107,808	13,191
Beginning Cash Balance (Prior Month's)	458,612	257,829	192,319	505,168	329,686	437,494
MONTH ENDING CASH BALANCE	\$ 257,829	\$ 192,319	\$ 505,168	\$ 329,686	\$ 437,494	\$ 450,685

**Champaign County Nursing Home
March 31, 2016 through August 31, 2016**

Key Balance Sheet Items Charted Below:

	<u>Mar. '16</u>	<u>Apr. '16</u>	<u>May '16</u>	<u>June '16</u>	<u>July '16</u>	<u>Aug '16</u>
Cash	257,829	192,319	505,168	329,686	437,494	450,685
A/R	5,239,249	5,411,424	5,281,848	4,892,440	5,179,041	5,338,917
A/P	2,366,714	2,801,600	3,094,675	3,155,601	3,374,584	3,678,232



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

09/30/16

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	(2,957.21)	2,126.00	(5,083.21)	(499.60)	19,134.00	(19,633.60)
Medicare A Revenue	164,833.87	288,474.00	(123,640.13)	1,790,112.94	2,598,266.00	(806,153.06)
Medicare B Revenue	32,698.77	16,667.00	16,031.77	179,758.05	150,003.00	29,755.05
Medicaid Revenue	572,580.99	518,120.00	54,460.99	4,630,574.28	4,663,080.00	(32,505.74)
Private Pay Revenue	304,631.39	479,620.00	(174,988.61)	3,174,234.13	4,316,580.00	(1,142,345.87)
Adult Day Care Revenue	22,617.58	17,335.00	5,282.58	197,895.37	156,015.00	41,880.37
Total Income	1,094,405.39	1,322,342.00	(227,936.61)	9,972,075.15	11,901,078.00	(1,929,002.85)
Operating Expenses						
Administration	270,951.22	294,035.00	23,083.78	2,381,368.50	2,646,315.00	264,946.50
Environmental Services	106,704.16	107,274.00	569.84	875,723.73	965,466.00	89,742.27
Laundry	16,105.65	21,422.00	5,316.35	139,074.14	192,798.00	53,723.86
Maintenance	22,055.96	28,144.00	6,088.04	164,742.69	253,296.00	88,553.31
Nursing Services	546,770.28	584,931.00	38,160.74	4,939,838.99	5,264,379.00	324,540.01
Activities	21,307.35	38,907.00	17,599.65	229,153.35	350,163.00	121,009.65
Social Services	21,476.99	26,524.00	5,047.01	192,522.90	238,718.00	46,193.10
Physical Therapy	28,136.49	43,134.00	14,997.51	263,474.99	388,206.00	124,731.01
Occupational Therapy	24,078.05	33,058.00	8,979.95	237,017.05	297,522.00	60,504.95
Speech Therapy	7,188.71	10,833.00	3,644.29	73,271.13	97,497.00	24,225.87
Respiratory Therapy	2,178.16	7,500.00	5,321.84	34,029.47	67,500.00	33,470.53
Total This Department	9,366.87	18,333.00	8,966.13	107,300.60	164,997.00	57,696.40
Food Services	126,865.61	120,922.00	(5,943.61)	1,039,517.69	1,088,298.00	48,780.31
Barber & Beauty	7,160.99	7,323.00	162.01	64,894.25	65,907.00	1,012.75
Adult Day Care	14,662.11	20,467.00	5,804.89	154,707.27	184,203.00	29,495.73
Alzheimers and Related Disorders	42,761.28	71,578.00	28,816.72	369,308.52	644,202.00	274,893.48
Total Expenses	1,258,402.99	1,416,052.00	157,649.01	11,158,644.66	12,744,468.00	1,585,823.34
Net Operating Income	(163,997.60)	(93,710.00)	(70,287.60)	(1,186,569.51)	(843,390.00)	(343,179.51)
NonOperating Income						
Local Taxes	97,826.54	97,827.00	(0.46)	880,438.86	880,443.00	(4.14)
Miscellaneous NI Revenue	134.72	651.00	(516.28)	4,561.32	5,859.00	(1,297.68)
Total NonOperating Income	97,961.26	98,478.00	(516.74)	885,000.18	886,302.00	(1,301.82)
Net Income (Loss)	(66,036.34)	4,768.00	(70,804.34)	(301,569.33)	42,912.00	(344,481.33)

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

09/30/16

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	119.00	167.00	(48.00)	1,249.00	1,503.00	(254.00)
Late Charge, NSF Check Charge	(3,076.21)	1,417.00	(4,493.21)	(3,171.73)	12,753.00	(15,924.73)
Worker's Compensation Reimbursement				1,002.70		1,002.70
Other Miscellaneous Revenue		542.00	(542.00)	420.43	4,878.00	(4,457.57)
Total Miscellaneous Revenue	(2,957.21)	2,126.00	(5,083.21)	(499.60)	19,134.00	(19,633.60)
Medicare A Revenue						
Medicare A	77,567.46	212,527.00	(134,959.54)	815,566.30	1,912,743.00	(1,097,176.70)
ARD - Medicare A		8,737.00	(8,737.00)		78,633.00	(78,633.00)
NH Pt_Care - Medicare Advantage/ Hmo	77,085.81	65,386.00	11,699.81	963,333.56	588,474.00	374,859.56
ARD_Pt Care - Medicare Advantage/ HMO	10,180.60	1,824.00	8,356.60	11,213.08	16,416.00	(5,202.92)
Total Medicare A Revenue	164,833.87	288,474.00	(123,640.13)	1,790,112.94	2,596,266.00	(806,153.06)
Medicare B Revenue						
Medicare B	32,698.77	16,667.00	16,031.77	179,758.05	150,003.00	29,755.05
Total Medicare B Revenue	32,698.77	16,667.00	16,031.77	179,758.05	150,003.00	29,755.05
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	447,829.73	362,767.00	85,062.73	3,800,105.74	3,264,903.00	535,202.74
ARD - Medicaid Title XIX (IDHFS)	87,320.73	101,793.00	(14,472.27)	489,630.20	916,137.00	(426,506.80)
Patient Care-Hospice	37,426.60	32,688.00	4,738.60	340,418.53	294,192.00	46,226.53
ARD Patient Care - Hospice	3.93	20,872.00	(20,868.07)	419.79	187,848.00	(187,428.21)
Total Medicaid Revenue	572,580.99	518,120.00	54,460.99	4,630,574.26	4,663,080.00	(32,505.74)
Private Pay Revenue						
VA-Veterans Nursing Home Care	52,105.00	15,465.00	36,640.00	337,206.62	139,185.00	198,021.62
ARD - VA - Veterans Care	9,799.00	166.00	9,633.00	30,592.00	1,494.00	29,098.00
Nursing Home Patient Care - Private Pay	291,640.15	293,209.00	(1,568.85)	2,316,417.28	2,638,881.00	(322,463.72)
Nursing Home Beauty Shop Revenue	2,545.00	3,250.00	(705.00)	23,408.60	29,250.00	(5,841.40)
Medical Supplies Revenue	5,601.27	5,000.00	601.27	40,482.65	45,000.00	(4,517.15)
Patient Transportation Charges	1,645.20	1,584.00	61.20	14,275.32	14,256.00	19.32
ARD Patient Care- Private Pay	(58,704.23)	160,946.00	(219,650.23)	411,851.46	1,448,514.00	(1,036,662.54)
Total Private Pay Revenue	304,631.39	479,620.00	(174,988.61)	3,174,234.13	4,316,580.00	(1,142,345.87)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	9,201.29	5,064.00	4,117.29	78,989.41	45,756.00	33,233.41
IL Department Of Aging-Day Care Grant (Title XX)	9,059.19	9,417.00	(357.81)	87,293.16	84,753.00	2,540.16
Adult Day Care Charges-Private Pay	4,357.10	2,834.00	1,523.10	31,612.80	25,506.00	6,106.80
Total Adult Day Care Revenue	22,617.58	17,335.00	5,282.58	197,895.37	156,015.00	41,880.37
Total Income	1,094,405.39	1,322,342.00	(227,936.61)	9,972,075.15	11,901,078.00	(1,929,002.85)
Operating Expenses						
Administration						
Reg. Full-Time Employees	23,094.34	30,354.00	7,259.66	309,771.18	273,186.00	(36,585.18)
Temp. Salaries & Wages	1,543.01	1,250.00	(293.01)	10,619.56	11,250.00	630.44
Per Diem	225.00	250.00	25.00	1,958.91	2,250.00	291.09
Overtime	1,013.82	473.00	(540.82)	4,128.96	4,257.00	128.04
TOPS - Balances	2,725.60	616.00	(2,109.60)	(35,371.56)	5,544.00	40,915.56
Part-Time Employees		1,416.00	1,416.00		12,744.00	12,744.00
TOPS - FICA	208.50	67.00	(141.50)	(2,427.04)	603.00	3,030.04
Social Security - Employer	1,643.25	2,562.00	918.75	22,079.01	23,058.00	978.99
IMRF - Employer Cost	1,689.97	2,887.00	1,197.03	25,531.11	25,983.00	451.89

Wednesday, November 02, 2016

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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
Workers' Compensation Insurance	737.90	923.00	185.10	9,327.70	8,307.00	(1,020.70)
Unemployment Insurance	263.60	1,548.00	1,284.40	5,538.11	13,932.00	8,393.89
Employee Health/Life Insurance	3,929.38	4,930.00	1,000.62	44,027.92	44,370.00	342.08
Employee Development/Recognition	121.95	333.00	211.05	569.07	2,997.00	2,427.93
Employee Physicals/Lab	5,714.20	2,500.00	(3,214.20)	32,538.00	22,500.00	(10,038.00)
Stationary & Printing		250.00	250.00	691.05	2,250.00	1,558.95
Books, Periodicals & Manuals		16.00	16.00	75.00	144.00	69.00
Copier Supplies		500.00	500.00	2,346.24	4,500.00	2,153.76
Postage, UPS, Federal Express	370.23	333.00	(37.23)	6,947.44	2,997.00	(3,950.44)
Equipment < \$2,500	188.26	25.00	(163.26)	(489.11)	225.00	714.11
Operational Supplies	2,599.77	750.00	(1,849.77)	6,617.49	6,750.00	132.51
Audit & Accounting Fees	4,054.83	5,666.00	1,611.17	36,493.47	50,994.00	14,500.53
Attorney Fees	3,735.00	5,000.00	1,265.00	56,674.92	45,000.00	(11,674.92)
Professional Services	40,589.04	40,000.00	(589.04)	424,006.93	360,000.00	(64,006.93)
Job Required Travel Expense	109.41	216.00	106.59	1,145.47	1,944.00	798.53
Insurance	22,457.59	24,325.00	1,867.41	209,017.48	218,925.00	9,907.52
Property Loss & Liability Claims		191.00	191.00	395.91	1,719.00	1,323.09
Computer Services	7,609.75	7,880.00	270.25	77,503.05	70,920.00	(6,583.05)
Telephone Services	1,295.39	1,500.00	204.61	14,716.80	13,500.00	(1,216.80)
Equipment Maintenance				5,178.74		(5,178.74)
Legal Notices, Advertising	2,223.95	3,747.00	1,523.05	19,395.27	33,723.00	14,327.73
Photocopy Services	1,387.02	1,311.00	(76.02)	8,432.01	11,789.00	3,356.99
Public Relations	139.90	50.00	(88.90)	846.63	450.00	(396.63)
Dues & Licenses	1,744.08	1,691.00	(53.08)	15,317.72	15,219.00	(98.72)
Conferences & Training	2,293.11	666.00	(1,627.11)	8,049.57	5,994.00	(2,055.57)
Finance Charges, Bank Fees	15,518.24	208.00	(15,310.24)	23,432.82	1,872.00	(21,560.82)
Cable/Satellite TV Expense	2,456.68	2,500.00	43.32	20,652.54	22,500.00	1,847.46
IPA Licensing Fee	42,633.00	45,565.00	2,932.00	378,866.46	410,085.00	31,218.54
Fines & Penalties	9,987.00	2,500.00	(7,487.00)	30,585.00	22,500.00	(8,085.00)
General Liability Claims		2,500.00	2,500.00		22,500.00	22,500.00
Furnishings, Office Equipment				1,701.00		(1,701.00)
Depreciation Expense	62,683.55	62,473.00	(210.55)	562,353.82	562,257.00	(96.82)
Bad Debt Expense		25,000.00	25,000.00		225,000.00	225,000.00
Interest-Tax Anticipation Notes Payable	146.98	583.00	436.02	6,954.90	5,247.00	(1,707.90)
Interest- Bonds Payable	3,818.92	8,480.00	4,661.08	35,168.95	76,320.00	41,151.05
Total Administration	270,951.22	294,035.00	23,083.78	2,381,388.50	2,646,315.00	264,946.50
Environmental Services						
Reg Full-Time Employees	27,208.83	34,915.00	7,708.17	249,909.30	314,235.00	64,325.70
Reg Part-Time Employees	804.80	1,004.00	199.20	7,127.00	9,036.00	1,909.00
Overtime	1,215.54	857.00	(358.54)	5,630.02	7,713.00	2,082.98
TOPS - Balances	(518.05)	500.00	1,018.05	(4,827.07)	4,500.00	9,327.07
TOPS- FICA	(39.63)	83.00	122.63	(203.48)	747.00	950.48
Social Security - Employer	1,872.27	2,813.00	940.73	18,316.55	25,317.00	7,000.45
IMRF - Employer Cost	2,074.17	3,170.00	1,095.83	21,965.90	28,530.00	6,564.10
Workers' Compensation Insurance	844.16	1,099.00	254.84	7,534.99	9,891.00	2,356.01
Unemployment Insurance	133.91	2,021.00	1,887.09	7,113.23	18,189.00	11,075.77
Employee Health/Life Insurance	5,228.97	10,577.00	5,348.03	49,396.95	95,193.00	45,796.05
Equipment < \$2,500				189.00		(189.00)
Operational Supplies	8,699.77	4,583.00	(4,116.77)	37,679.69	41,247.00	3,567.31
Professional Services	(1,585.00)		1,585.00			
Gas Service	7,962.88	16,250.00	8,287.12	98,532.14	148,250.00	47,717.86
Electric Service	40,452.49	20,833.00	(19,619.49)	298,611.58	187,487.00	(111,114.58)
Water Service	3,369.15	2,750.00	(619.15)	27,346.88	24,750.00	(2,596.88)
Pest Control Service	636.35	520.00	(116.35)	5,952.15	4,680.00	(1,272.15)
Waste Disposal & Recycling	4,045.36	3,500.00	(545.36)	26,493.86	31,500.00	5,006.14

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

09/30/16

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Equipment Rentals	258 00	291 00	33 00	2,322 00	2,619 00	297 00
Conferences & Training		8 00	8 00		72 00	72 00
Sewer Service & Tax	4,042 19	1,500 00	(2,542 19)	16,633 04	13,500 00	(3,133 04)
Total Environmental Services	106,704 16	107,274 00	569 84	875,723 73	865,468 00	89,742 27
Laundry						
Reg. Full-Time Employees	7,041 99	12,807 00	5,765 01	63,454 08	115,263 00	51,808 92
Reg. Part-Time Employees				4,395 85		(4,395 85)
Overtime	633 25	445 00	(188 25)	2,488 39	4,005 00	1,516 61
TOPS Balances	249 87	83 00	(166 87)	330 02	747 00	416 98
TOPS - FICA	19 11	35 00	15 89	98 29	315 00	216 71
Social Security - Employer	483 35	1,013 00	529 65	4,864 26	9,117 00	4,252 74
IMRF - Employer Cost	533 53	881 00	347 47	5,938 01	7,929 00	1,990 99
Workers' Compensation Insurance	210 57	300 00	89 43	1,938 63	2,700 00	760 37
Unemployment Insurance	50 55	731 00	680 45	1,957 66	6,579 00	4,621 34
Employee Health/Life Insurance	1,999 28	2,378 00	378 72	23,427 50	21,402 00	(2,025 50)
Laundry Supplies	2,434 00	1,333 00	(1,101 00)	8,101 48	11,997 00	3,895 52
Linen & Bedding	1,532 62	1,250 00	(282 62)	16,622 61	11,250 00	(5,372 61)
Operational Supplies	215 92		(215 92)	304 84		(304 84)
Laundry & Cleaning Service	701 61	166 00	(535 61)	5,151 51	1,494 00	(3,657 51)
Total Laundry	16,105 65	21,422 00	5,316 35	139,074 13	192,798 00	53,723 87
Maintenance						
Reg. Full-Time Employees	3,873 17	6,686 00	2,812 83	28,887 98	60,174 00	31,286 02
Overtime	13 50	133 00	119 50	502 31	1,197 00	694 69
TOPS - Balances	(257 90)	250 00	507 90	(1,424 02)	2,250 00	3,674 02
TOPS - FICA	(19 73)	19 00	38 73	(98 04)	171 00	269 04
Social Security - Employer	272 39	521 00	248 61	2,034 72	4,689 00	2,654 28
IMRF - Employer Cost	311 91	587 00	275 09	2,524 51	5,283 00	2,758 49
Workers' Compensation Insurance	115 80	203 00	87 20	855 67	1,827 00	971 33
Unemployment Insurance	28 94	386 00	357 06	729 61	3,474 00	2,744 39
Employee Health/Life Insurance	352 64	1,961 00	1,608 36	5,190 04	17,649 00	12,458 96
Gasoline & Oil		278 00	278 00	47 04	2,502 00	2,454 96
Tools	21 50	41 00	19 50	21 50	369 00	347 50
Ground Supplies	(341 34)	60 00	401 34	568 17	540 00	(28 17)
Maintenance Supplies	2,458 89	2,500 00	41 11	13,259 07	22,500 00	9,240 93
Equipment < \$2,500	745 15	166 00	(579 15)	3,181 65	1,494 00	(1,687 65)
Operational Supplies		8 00	8 00	220 57	72 00	(148 57)
Professional Services		70 00	70 00		630 00	630 00
Automobile Maintenance	(318 97)	935 00	1,253 97	4,645 78	8,415 00	3,769 22
Equipment Maintenance	3,650 46	3,333 00	(317 46)	19,168 37	29,997 00	10,828 63
Equipment Rentals		8 00	8 00		72 00	72 00
Nursing Home Building Repair/Maintenance	11,149 55	8,333 00	(2,816 55)	79,563 92	74,997 00	(4,566 92)
Parking Lot/Sidewalk Maintenance		1,666 00	1,666 00	4,772 00	14,994 00	10,222 00
Nursing Home Building Construction/Improvements				91 84		(91 84)
Total Maintenance	22,055 96	28,144 00	6,088 04	164,742 69	253,296 00	88,553 31
Nursing Services						
Reg. Full-Time Employees	135,659 75	161,195 00	25,535 25	1,247,394 98	1,450,755 00	203,360 02
Reg. Part-Time Employees	3,987 16	6,572 00	2,584 84	27,201 11	59,148 00	31,946 89
Temp. Salaries & Wages	13,804 71	11,866 00	(2,138 71)	103,647 34	104,994 00	1,346 66
Overtime	51,535 32	39,165 00	(12,370 32)	384,894 24	352,485 00	(32,409 24)
TOPS - Balances	1,538 27	833 00	(705 27)	2,064 24	7,497 00	5,432 76
No Benefit Full-Time Employees	130,049 37	63,178 00	(66,871 37)	1,096,492 19	568,802 00	(527,890 19)
No Benefit Part-Time Employees	11,605 70	53,453 00	41,847 30	198,301 50	481,077 00	282,775 50
TOPS - FICA	117 68	63 00	(54 68)	797 46	567 00	(230 46)

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

09/30/16

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Social Security - Employer	21,997.65	25,645.00	3,647.35	214,472.76	230,805.00	16,332.24
IMRF - Employer Cost	23,351.17	28,897.00	5,545.83	251,126.43	260,073.00	8,946.57
Workers' Compensation Insurance	8,860.62	10,023.00	1,162.38	78,724.65	90,207.00	11,482.35
Unemployment Insurance	2,597.97	16,251.00	13,653.03	61,075.78	146,259.00	85,183.22
Employee Health/Life Insurance	22,865.07	31,121.00	8,255.93	214,538.19	280,089.00	65,550.81
Stationary And Printing				158.24		(158.24)
Books, Periodicals & Manuals		166.00	166.00	726.50	1,494.00	767.50
Stocked Drugs	11,915.57	2,083.00	(9,832.57)	32,193.78	18,747.00	(13,446.78)
Pharmacy Charges-Public Aid	2,318.93	2,083.00	(235.93)	21,351.97	18,747.00	(2,604.97)
Oxygen	814.92	3,500.00	2,685.08	10,968.58	31,500.00	20,531.42
Incontinence Supplies	10,999.59	9,166.00	(1,833.59)	90,764.10	82,494.00	(8,270.10)
Pharmacy Charges - Insurance	9,227.71	10,416.00	1,188.29	91,512.64	93,744.00	2,231.36
Equipment < \$2,500	1,319.87	1,750.00	430.13	5,424.64	15,750.00	10,325.36
Operational Supplies	17,062.82	15,416.00	(1,646.82)	145,260.86	138,744.00	(8,516.86)
Pharmacy Charges-Medicare	7,257.32	10,000.00	2,742.68	67,849.03	90,000.00	22,150.97
Medical/Dental/Mental Health	3,800.00	3,750.00	(50.00)	46,600.00	33,750.00	(12,850.00)
Professional Services	41,091.45	16,866.00	(24,225.45)	295,202.61	149,994.00	(145,208.61)
Job Require Travel		39.00	39.00		351.00	351.00
Laboratory Fees	907.88	2,500.00	1,592.12	9,738.27	22,500.00	12,761.73
Equipment Rentals	5,955.34	2,500.00	(3,455.34)	54,404.47	22,500.00	(31,904.47)
Dues & Licenses		30.00	30.00	200.00	270.00	70.00
Conferences & Training	915.23	257.00	(658.23)	8,791.91	2,313.00	(6,478.91)
Contract Nursing Services		53,333.00	53,333.00	165,774.80	479,997.00	314,222.20
Medicare Medical Services	5,213.19	3,214.00	(1,999.19)	12,175.52	28,926.00	16,750.48
Total Nursing Services	546,770.26	584,931.00	38,160.74	4,939,838.99	5,264,379.00	324,540.01
Activities						
Reg. Full-Time Employees	15,628.24	25,028.00	9,397.76	152,627.77	225,234.00	72,606.23
Reg. Part-Time Employees	487.86		(487.86)	11,236.13		(11,236.13)
Overtime	20.23	628.00	607.77	335.35	5,652.00	5,316.65
TOPS - Balances	(376.42)	83.00	459.42	51.56	747.00	695.44
Part Time Non Benefit		929.00	929.00		8,361.00	8,361.00
TOPS - FICA	(28.80)	6.00	34.80	31.46	54.00	22.54
Social Security - Employer	1,055.93	2,033.00	977.07	11,197.03	18,297.00	7,099.97
IMRF - Employer Cost	1,173.79	2,291.00	1,117.21	13,338.06	20,619.00	7,280.94
Workers' Compensation Insurance	492.01	794.00	301.99	4,585.59	7,146.00	2,560.41
Unemployment Insurance	141.98	1,467.00	1,325.04	4,436.50	13,203.00	8,766.50
Employee Health/Life Insurance	1,954.62	4,916.00	2,961.38	24,921.24	44,244.00	19,322.76
Books, Periodicals & Manuals				143.40		(143.40)
Equipment < \$2,500				120.00		(120.00)
Operational Supplies	498.53	541.00	42.47	4,262.26	4,869.00	606.74
Professional Services	259.40	150.00	(109.40)	1,297.00	1,350.00	53.00
Conferences & Training		43.00	43.00	570.00	387.00	(183.00)
Total Activities	21,307.35	38,907.00	17,599.65	229,153.35	350,163.00	121,009.65
Social Services						
Reg. Full-Time Employees	16,230.80	18,442.00	2,211.20	138,811.92	165,978.00	27,166.08
Overtime	283.66	265.00	(18.66)	1,539.44	2,385.00	846.56
TOPS - Balances	(643.61)	166.00	809.61	(875.71)	1,494.00	2,369.71
TOPS - FICA	(49.24)	12.00	61.24	90.53	108.00	17.47
Social Security - Employer	1,059.56	1,431.00	371.44	9,598.38	12,879.00	3,280.62
IMRF - Employer Cost	1,177.59	1,612.00	434.41	11,648.74	14,508.00	2,859.26
Workers' Compensation Insurance	485.27	559.00	73.73	4,044.11	5,031.00	986.89
Unemployment Insurance	54.29	916.00	861.71	2,601.27	8,244.00	5,642.73
Employee Health/Life Insurance	2,619.27	2,871.00	251.73	23,051.03	25,839.00	2,787.97
Operational Supplies				513.99		(513.99)

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

09/30/16

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Professional Services	259 40	250 00	(9 40)	1,037 60	2,250 00	1,212 40
Conferences & Training				462 60		(462 60)
Total Social Services	21,476 99	26,524 00	5,047 01	192,522 90	238,716 00	46,193 10
Physical Therapy						
Reg. Full-Time Employees	4,751 48	4,565 00	(186 48)	40,348 78	41,085 00	736 22
Overtime		3 00	3 00	101 42	27 00	(74 42)
TOPS - Balances	(212 75)	83 00	295 75	580 14	747 00	166 86
TOPS - FICA	(16 28)	6 00	22 28	88 30	54 00	(34 30)
Social Security - Employer	300 40	349 00	48 60	2,839 86	3,141 00	301 14
IMRF - Employer Cost	333 98	393 00	59 02	3,469 14	3,537 00	67 86
Workers' Compensation Insurance	142 11	136 00	(6 11)	1,256 20	1,224 00	(32 20)
Unemployment Insurance		256 00	256 00	815 18	2,304 00	1,488 82
Employee Health/Life Insurance	1,331 12	1,510 00	178 88	12,048 68	13,590 00	1,541 32
Professional Services	21,506 43	35,833 00	14,326 57	201,927 30	322,497 00	120,569 70
Total Physical Therapy	28,136 49	43,134 00	14,997 51	263,475 00	388,206 00	124,731 00
Occupational Therapy						
Reg. Full-Time Employees		4,541 00	4,541 00	12,652 60	40,869 00	28,216 40
TOPS - Balances		41 00	41 00	(2,502 10)	369 00	2,871 10
TOPS - FICA		3 00	3 00	(177 81)	27 00	204 81
Social Security - Employer		347 00	347 00	656 89	3,123 00	2,466 11
IMRF - Employer Cost		391 00	391 00	858 35	3,519 00	2,660 65
Workers' Compensation Ins		135 00	135 00	251 00	1,215 00	964 00
Unemployment Insurance		259 00	259 00	365 45	2,331 00	1,965 55
Employee Health/Life Insurance	665 56	1,508 00	842 44	6,024 34	13,572 00	7,547 66
Professional Services	23,412 49	25,833 00	2,420 51	218,888 33	232,497 00	13,608 67
Total Occupational Therapy	24,078 05	33,058 00	8,979 95	237,017 05	297,522 00	60,504 95
Speech Therapy						
Professional Services	7,188 71	10,833 00	3,644 29	73,271 13	97,497 00	24,225 87
Total Speech Therapy	7,188 71	10,833 00	3,644 29	73,271 13	97,497 00	24,225 87
Respiratory Therapy						
Professional Services	2,178 18		(2,178 16)	34,029 47		(34,029 47)
Professional Services		7,500 00	7,500 00		67,500 00	67,500 00
Total Respiratory Therapy	2,178 18	7,500 00	5,321 84	34,029 47	67,500 00	33,470 53
Total This Department	9,366 87	18,333 00	8,966 13	107,300 60	164,997 00	57,696 40
Food Services						
Reg. Full-Time Employees	29,630 75	29,461 00	(169 75)	283,858 95	265,149 00	(18,709 95)
Reg. Part-Time Employees	1,457 47	3,247 00	1,789 53	12,351 72	29,223 00	16,871 28
Temp. Salaries & Wages	3,431 82		(3,431 82)	22,692 50		(22,692 50)
Overtime	6,292 17	4,281 00	(2,011 17)	35,443 62	38,529 00	3,085 38
TOPS - Balances	(47 27)		47 27	(15,194 86)		15,194 86
TOPS - FICA	(3 61)		3 61	(1,016 51)		1,016 51
Social Security - Employer	2,625 26	2,829 00	203 74	25,510 17	25,461 00	(49 17)
IMRF - Employer Cost	2,605 89	3,188 00	582 11	28,933 75	28,692 00	(241 75)
Workers' Compensation Insurance	1,324 09	1,106 00	(218 09)	8,846 20	9,954 00	1,107 80
Unemployment Insurance	537 23	1,993 00	1,455 77	10,415 69	17,937 00	7,521 31
Employee Health/Life Insurance	4,666 72	8,333 00	3,666 28	57,004 00	74,997 00	17,993 00
Non-Food Supply		83 00	83 00	1,247 00	747 00	(500 00)
Nutritional Supplements	4,660 84	5,000 00	339 16	36,799 43	45,000 00	8,200 57
Equipment < \$2,500				878 87		(878 87)
Operational Supplies	3,462 06		(3,462 06)	3,690 47		(3,690 47)
Professional Services				756 08		(756 08)

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

09/30/16

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Equipment Rentals	404.95	405.00	0.05	3,644.55	3,645.00	0.45
Dues & Licenses	26.50		(26.50)	111.50		(111.50)
Conferences & Training	105.00	41.00	(64.00)	300.00	369.00	69.00
Food Service	65,762.39	60,955.00	(4,807.39)	523,321.21	548,595.00	25,273.79
Kitchen/ Laundry	(76.65)		76.65	(76.65)		76.65
Total Food Services	126,865.61	120,922.00	(5,943.61)	1,039,517.69	1,088,298.00	48,780.31
Barber & Beauty						
Reg. Full-Time Employees	4,635.86	4,562.00	(73.86)	41,734.69	41,058.00	(676.69)
TOPS - Balances	127.87		(127.87)	1,819.94		(1,819.94)
TOPS - FICA	9.78		(9.78)	153.26		(153.26)
Social Security - Employer	278.73	349.00	70.27	2,508.85	3,141.00	632.15
IMRF - Employer Cost	310.14	393.00	82.86	3,064.30	3,537.00	472.70
Workers' Compensation Insurance	138.62	138.00	(2.62)	1,871.12	1,224.00	(647.12)
Unemployment Insurance		256.00	256.00	773.61	2,304.00	1,530.39
Employee Health/Life Insurance	1,331.12	1,502.00	170.88	12,048.68	13,518.00	1,469.32
Equipment < \$2,500	30.94		(30.94)	30.94		(30.94)
Operational Supplies	297.93	125.00	(172.93)	888.86	1,125.00	236.14
Total Barber & Beauty	7,160.99	7,323.00	162.01	64,894.25	65,907.00	1,012.75
Adult Day Care						
Reg. Full-Time Employees	10,910.51	12,550.00	1,639.49	101,469.59	112,950.00	11,480.41
Reg. Part-Time Employees				5,617.89		(5,617.89)
Overtime	51.75	248.00	196.25	589.95	2,232.00	1,642.05
TOPS - Balances	(1,199.51)		1,199.51	(5,760.93)		5,760.93
TOPS - FICA	(91.76)		91.76	(374.78)		374.78
Social Security - Employer	698.41	979.00	280.59	7,326.71	8,811.00	1,484.29
IMRF - Employer Cost	775.21	1,103.00	327.79	8,867.10	9,927.00	1,059.90
Workers' Compensation Insurance	336.08	382.00	45.92	2,823.72	3,438.00	614.28
Unemployment Insurance	50.19	719.00	668.81	2,009.19	6,471.00	4,461.81
Employee Health/Life Insurance	2,022.02	3,147.00	1,124.98	22,994.30	28,323.00	5,328.70
Books, Periodicals & Manuals		15.00	15.00		135.00	135.00
Gasoline & Oil	890.17	1,041.00	150.83	6,490.80	9,369.00	2,878.20
Equipment < \$2,500		41.00	41.00	37.61	369.00	331.39
Operational Supplies	209.08	172.00	(37.08)	1,214.98	1,548.00	333.02
Job Required Travel				103.14		(103.14)
Field Trips/Activities	9.96	30.00	20.04	33.96	270.00	236.04
Dues & Licenses		20.00	20.00	347.00	180.00	(167.00)
Conferences & Training		20.00	20.00	917.04	180.00	(737.04)
Total Adult Day Care	14,662.11	20,467.00	5,804.89	154,707.27	184,203.00	29,495.73
Alzheimers and Related Disord						
Reg. Full-Time Employees	11,299.26	21,486.00	10,186.74	115,893.28	193,374.00	77,480.72
Reg. Part-Time Employees		436.00	436.00		3,924.00	3,924.00
Temp. Salaries & Wages		416.00	416.00		3,744.00	3,744.00
Overtime	4,263.44	6,478.00	2,214.56	30,071.29	58,302.00	28,230.71
TOPS - Balances	(596.48)	333.00	929.48	3,377.24	2,997.00	(380.24)
No Benefit Full-Time Employees	14,038.16	12,606.00	(1,432.16)	97,917.17	113,454.00	15,536.83
No Benefit Part-Time Employees	5,589.73	13,243.00	7,653.27	42,801.53	119,187.00	76,385.47
TOPS - FICA	(45.63)	25.00	70.63	284.56	225.00	(59.56)
Social Security - Employer	2,219.37	4,182.00	1,962.63	19,939.29	37,638.00	17,698.71
IMRF - Employer Cost	2,449.99	4,712.00	2,262.01	23,710.56	42,408.00	18,697.44
Workers' Compensation Insurance	924.83	1,634.00	709.17	7,387.74	14,706.00	7,318.26
Unemployment Insurance	42.53	2,364.00	2,321.47	5,748.89	21,276.00	15,527.11
Employee Health/Life Insurance	1,954.62	2,788.00	833.38	18,513.62	25,092.00	6,578.38
Books, Periodicals & Manuals	121.70		(121.70)	121.70		(121.70)

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

09/30/16

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operational Supplies		22.00	22.00		198.00	198.00
Professional Services	205.00		(205.00)	969.88		(969.88)
Conferences & Training	294.78	20.00	(274.76)	2,571.76	180.00	(2,391.76)
ARD - Contract Nursing		833.00	833.00		7,497.00	7,497.00
Total Alzheimers and Related Disorders	42,761.28	71,578.00	28,816.72	369,308.51	644,202.00	274,893.49
Total Expenses	1,258,402.99	1,416,052.00	157,649.01	11,158,644.66	12,744,468.00	1,585,823.34
Net Operating Income	(163,997.60)	(93,710.00)	(70,287.60)	(1,186,569.51)	(843,390.00)	(343,179.51)

NonOperating Income

Local Taxes

Current-Nursing Home Operating	97,826.54	97,827.00	(0.46)	880,438.86	880,443.00	(4.14)
Total Local Taxes	97,826.54	97,827.00	(0.46)	880,438.86	880,443.00	(4.14)

Miscellaneous NI Revenue

Investment Interest	61.72	25.00	36.72	269.27	225.00	44.27
Restricted Donations	73.00	292.00	(219.00)	1,616.66	2,628.00	(1,011.34)
Vending Machine Revenue		334.00	(334.00)	2,675.39	3,006.00	(330.61)
Total Miscellaneous NI Revenue	134.72	651.00	(516.28)	4,561.32	5,859.00	(1,297.68)
Total NonOperating Income	97,961.26	98,478.00	(516.74)	885,000.18	886,302.00	(1,301.82)
Net Income (Loss)	(66,036.34)	4,768.00	(70,804.34)	(301,569.33)	42,912.00	(344,481.33)

Champaign County Nursing Home
Historical Statement of Operations

Description	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	09/16	Total
Operating Income													
Miscellaneous Revenue	296	229	764	217	108	74	681	89	(2,957)				(500)
Medicare A Revenue	181,953	213,322	223,521	228,318	207,294	216,853	186,949	167,070	164,834				1,790,113
Medicare B Revenue	15,525	4,671	15,775	19,863	35,674	16,207	11,860	27,485	32,699				179,758
Medicaid Revenue	596,134	498,429	604,853	473,791	578,221	595,076	156,966	564,524	572,561				4,630,574
Private Pay Revenue	291,847	279,285	207,873	318,792	266,858	246,751	910,530	347,667	304,631				3,174,234
Adult Day Care Revenue	17,953	30,940	21,506	13,700	15,642	20,956	30,484	24,095	22,618				197,895
Total Income	1,103,708	1,026,875	1,074,291	1,054,681	1,103,797	1,095,917	1,297,470	1,120,931	1,094,405				9,972,075
Operating Expenses													
Administration	253,974	266,034	289,516	262,478	266,140	229,228	287,193	255,854	270,951				2,381,369
Environmental Services	96,426	86,858	87,736	94,935	94,144	103,403	104,682	100,835	106,704				875,724
Laundry	16,033	13,480	16,606	16,475	12,390	19,898	11,057	17,029	16,106				139,074
Maintenance	22,319	11,746	17,089	28,924	5,537	9,524	41,017	6,530	22,056				164,743
Nursing Services	600,882	515,796	524,152	531,019	477,967	613,943	536,964	592,346	546,770				4,939,839
Activities	22,874	27,820	27,157	27,768	27,912	29,459	23,338	21,518	21,307				228,153
Social Services	22,367	19,931	21,095	20,937	21,670	26,184	16,320	22,361	21,477				192,523
Physical Therapy	28,437	31,681	29,385	27,483	20,942	34,480	32,509	30,420	28,136				263,475
Occupational Therapy	29,851	29,109	24,458	24,221	31,313	25,825	23,726	24,436	24,078				237,017
Speech Therapy	7,611	8,469	8,535	8,680	8,378	9,448	7,504	7,457	7,189				73,271
Respiratory Therapy													
Respiratory Therapy	4,044	5,404	5,353	3,148	3,317	3,609	3,279	3,696	2,178				34,029
Total This Department	11,655	13,873	13,888	11,829	11,695	13,056	10,784	11,154	9,367				107,301
Food Services	116,322	106,825	112,726	113,681	107,235	124,108	120,083	111,673	126,866				1,039,518
Barber & Beauty	8,040	6,931	7,551	7,487	6,534	8,670	5,708	6,812	7,161				64,894
Adult Day Care	16,982	15,022	16,796	18,006	14,932	21,015	19,300	17,993	14,662				154,707
Alzheimers and Related Disorders	31,904	38,489	36,884	38,949	36,188	47,654	46,289	50,199	42,761				369,309
Total Expenses	1,278,067	1,183,605	1,225,039	1,224,193	1,134,778	1,306,429	1,278,970	1,269,160	1,258,403				11,158,645
Net Operating Income	(174,359)	(156,730)	(150,748)	(169,512)	(30,981)	(210,512)	18,500	(148,230)	(163,998)				(1,186,570)
NonOperating Income													
Local Taxes	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827				880,439
Miscellaneous NI Revenue		850	258	1,017		155	1,076	1,073	135				4,561
Total NonOperating Income	97,827	98,677	98,083	98,843	97,827	97,981	98,902	98,900	97,961				885,000
Net Income (Loss)	(76,533)	(58,054)	(52,665)	(70,669)	66,846	(112,530)	117,402	(49,330)	(66,036)				(301,569)

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

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09/30/16

Description	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	09/16	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement	264			276	96	114	88	54	169	119			1,248
Late Charge, NSF Check Charge				(95)									(3,172)
Worker's Compensation Reimbursement				501					501				1,003
Other Miscellaneous Revenue	32	48		167	20	103	20	20	11	20			420
Total Miscellaneous Revenue	296	229		764	108	217	108	74	681	89			(500)
Medicare A Revenue													
Medicare A	104,760	100,473		85,062	121,250	81,464	70,887	94,651	79,652	77,567			815,566
NH PL Care - Medicare Advantage/ H	77,193	112,849		138,458	145,133	146,854	145,133	92,299	87,418	77,086			963,334
ARD PL Care - Medicare Advantage/					1,032					10,181			11,213
Total Medicare A Revenue	181,953	213,322		223,521	207,294	228,318	216,853	186,949	167,070	164,834			1,790,113
Medicare B Revenue													
Medicare B	15,525	4,671		15,775	16,207	19,863	11,860	27,485	32,699	179,758			179,758
Total Medicare B Revenue	15,525	4,671		15,775	16,207	19,863	11,860	27,485	32,699	179,758			179,758
Medicaid Revenue													
Medicaid Title XIX (IDHFS)	490,211	389,835		506,265	474,864	364,067	496,978	207,314	422,743	447,830			3,800,106
ARD - Medicaid Title XIX (IDHFS)	79,488	63,382		69,722	63,313	73,006	68,444	(85,286)	72,241	87,321			489,630
Patient Care-Hospice	26,435	44,797		28,866	40,045	36,718	31,654	34,938	59,540	37,427			340,419
ARD Patient Care - Hospice		416								4			420
Total Medicaid Revenue	596,134	498,429		604,853	578,221	473,791	595,076	156,966	554,524	572,581			4,630,574
Private Pay Revenue													
VA-Veterans Nursing Home Care	36,767	52,446		45,699	12,730	18,817	36,069	52,405	33,207	52,105			337,207
ARD - VA - Veterans Care				7,170	6,931	6,892	9,799	30,592	2,316,417	291,640			30,592
Nursing Home Patient Care - Private	231,972	185,493		146,767	262,208	2,522	2,753	2,896	2,545	23,409			23,409
Nursing Home Beauty Shop Revenue	2,260	2,067		3,083	4,795	4,326	4,074	5,601	1,645	14,275			40,483
Medical Supplies Revenue	3,945	4,182		2,368	1,288	1,765	(426)	1,107	1,645	(58,704)			14,275
Patient Transportation Charges	2,185	1,857		6,130	11,988	30,128	37,714	347,667	304,631	3,174,234			411,951
ARD Patient Care- Private Pay	14,717	33,240		207,873	246,751	910,530	307,280	37,714	304,631	3,174,234			3,174,234
Total Private Pay Revenue	291,847	279,285		207,873	246,751	910,530	307,280	37,714	304,631	3,174,234			3,174,234
Adult Day Care Revenue													
VA-Veterans Adult Daycare	8,557	7,316		12,527	6,883	7,723	8,871	8,276	9,637	9,201			79,989
IL Department Of Aging Day Care Gra	6,943	20,678		5,862	5,139	17,651	8,539	9,059	8,293	9,059			87,293
Adult Day Care Charges-Private Pay	2,454	2,946		3,117	2,669	3,914	4,558	5,919	4,357	31,613			31,613
Wednesday, November 02, 2016													3:56 PM

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

09/30/16 2

Description	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	09/16	Total
Total Adult Day Care Revenue	17,953	30,940	21,506	13,700	15,642	20,956	30,484	24,095	1,120,931	1,084,405	197,895	9,972,075	
Total Income	1,103,708	1,026,875	1,074,291	1,054,681	1,103,797	1,095,917	1,297,470	1,120,931	1,084,405	1,084,405	1,120,931	1,084,405	9,972,075
Operating Expenses													
Administration													
Reg. Full-Time Employees	30,283	31,637	33,959	36,467	33,491	37,657	58,586	24,598	23,094	24,598	23,094	309,771	
Temp. Salaries & Wages	1,037	963	1,006	840	960	1,506	1,340	1,424	1,543	1,424	1,543	10,620	
Per Diem	178	205	205	360	248	202	135	405	225	405	225	1,959	
Overtime	892	206	320	(45)	447	361	733	202	1,014	202	1,014	4,129	
TOPS - Balances	(1,977)	1,529	(25)	(94)	29	(3,039)	(33,542)	(978)	2,726	(978)	2,726	(35,372)	
TOPS - FICA	(141)	385	(2)	(7)	2	(232)	(2,566)	(75)	209	(75)	209	(2,427)	
Social Security - Employer	1,977	1,973	2,044	1,996	2,230	3,339	4,596	2,281	1,643	2,281	1,643	22,079	
IMRF - Employer Cost	2,408	3,249	2,405	2,332	2,123	3,945	4,878	2,501	1,690	2,501	1,690	25,531	
Workers' Compensation Insurance	805	976	1,033	997	813	1,393	1,482	1,091	738	1,091	738	9,328	
Unemployment Insurance	1,636	1,659	1,740	1,074	597	486	(2,413)	497	264	497	264	5,538	
Employee Health/Life Insurance	4,763	4,763	5,244	5,463	5,937	5,246	4,753	3,929	3,929	3,929	3,929	44,028	
Employee Development/Recognition	152	66	36	43	59	92			122		122	569	
Employee Physicals/Lab	4,712	3,198	4,282	4,810	2,278	1,100	4,043	2,400	5,714	2,400	5,714	32,538	
Stationary & Printing									691		691	691	
Books, Periodicals & Manuals	69									6		75	
Copier Supplies	588	977	195	195	195	188	188	188	188	188	188	2,346	
Postage, UPS, Federal Express	333	165		92	638	569	1,599	3,181	370	1,599	370	6,947	
Equipment < \$2,500						(1,526)	938	(90)	188		188	(489)	
Operational Supplies	567	381	343	392	634	804	897	804	2,600	897	2,600	6,617	
Audit & Accounting Fees	4,055	4,055	4,055	4,055	4,055	4,055	4,055	4,055	4,055	4,055	4,055	38,493	
Attorney Fees	12,464	8,411	5,189	7,970	3,490	8,894	3,936	2,585	3,735	2,585	3,735	56,675	
Engineering Fees	2,400	3,630	4,623			(10,853)							
Professional Services	38,488	43,403	65,983	36,956	39,447	49,293	60,575	49,273	40,589	49,273	40,589	424,007	
Job Required Travel Expense	213	122	83	165	86	116	46	205	109	205	109	1,145	
Insurance	22,458	22,458	22,458	22,458	29,359	22,456	22,458	22,458	22,458	22,458	22,458	209,017	
Property Loss & Liability Claims													396
Computer Services	7,376	8,651	9,435	9,657	9,245	8,859	7,783	8,888	7,610	8,888	7,610	77,503	
Telephone Services	1,244	1,708	1,728	1,648	1,607	2,020	1,840	1,627	1,295	1,627	1,295	14,717	
Equipment Maintenance	306								4,873		4,873	5,179	
Legal Notices, Advertising	1,632	2,678	3,676	1,745	2,572	2,939	980	950	2,224	950	2,224	19,395	
Photocopy Services	748	900	900	900	250	250	2,199	900	1,387	2,199	1,387	8,432	
Public Relations		52		658					139		139	847	
Dues & Licenses	1,725	1,923	1,625	1,625	1,625	1,625	1,800	1,625	1,744	1,800	1,744	15,318	
Conferences & Training		1,355	751	1,936	109	621	984	2,293	2,293	984	2,293	8,050	
Finance Charges, Bank Fees	134	269	326	741	696	928	3,548	1,273	15,518	3,548	15,518	23,433	
Cable/Satellite TV Expense	1,929	2,256	2,092	2,092	2,457	2,457	2,457	2,457	2,457	2,457	2,457	20,653	

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

09/30/16

Description	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	09/16	Total
IPA Licensing Fee	42,359			41,090	39,731	42,480	42,213	40,818	40,818	43,878	43,685	42,633	378,866
Fines & Penalties										18,939	1,659	9,987	30,585
General Liability Claims													
Furnishings, Office Equipment				1,701									1,701
Depreciation Expense	58,789			63,374	62,529	63,078	63,373	62,888	62,888	62,828	62,813	62,684	562,354
Bad Debt Expense													
Transfers to General Corporate Fund													
Interest-Tax Anticipation Notes Payabl													
Interest- Bonds Payable	9,374			9,374	9,374	9,374	9,374	5,528	445	3,819	3,819	147	6,955
Total Administration	253,974			289,516	286,034	266,140	262,478	229,228	229,228	287,193	255,854	270,951	2,381,369
Environmental Services													
Reg. Full-Time Employees	26,230			22,325	23,758	27,194	27,194	28,327	34,201	29,975	30,693	27,207	249,808
Reg. Part-Time Employees	844			729	751	836	836	767	1,107	402	885	805	7,127
Overtime	1,380			29	8	9	9	10	1,346	1,476	156	1,216	5,630
TOPS - Balances	972			1,921	(1,631)	1,064	1,064	(3,078)	(1,159)	(2,224)	(175)	(518)	(4,827)
TOPS- FICA	69			46	46	81	81	(236)	(89)	(170)	(13)	(40)	(203)
Social Security - Employer	1,889			1,495	1,471	1,482	1,482	1,838	3,117	2,403	2,752	1,872	18,317
IMRF - Employer Cost	2,325			1,806	2,527	1,824	1,824	1,757	3,903	2,528	3,221	2,074	21,966
Workers' Compensation Insurance	790			687	739	683	683	669	1,267	469	1,377	844	7,535
Unemployment Insurance	1,507			1,556	1,262	1,512	1,512	1,360	1,574	(2,180)	390	134	7,113
Employee Health/Life Insurance	5,920			5,232	5,229	5,405	5,405	6,560	5,229	5,359	5,234	5,229	49,397
Equipment < \$2,500									189				189
Operational Supplies	4,639			3,833	3,879	5,804	5,804	1,763	4,741	2,441	1,881	8,700	37,680
Professional Services						1,585	1,585					(1,565)	
Gas Service	12,311			13,231	15,215	12,456	12,456	12,120	11,357	6,626	7,253	7,963	98,532
Electric Service	28,206			24,965	25,360	27,154	27,154	35,206	28,538	48,141	40,588	40,452	298,612
Water Service	3,023			2,964	2,733	2,950	2,950	2,905	2,986	3,113	3,304	3,369	27,347
Pest Control Service	511			511	1,486	636	636	511	511	637	511	636	5,952
Waste Disposal & Recycling	4,422			2,943	2,312	2,329	2,329	1,906	2,450	3,928	2,158	4,045	26,494
Equipment Rentals	258			258	258	258	258	258	258	258	258	258	2,322
Sewer Service & Tax	1,129			3,104	1,455	1,662	1,662	1,502	1,878	1,500	362	4,042	16,633
Total Environmental Services	96,426			87,736	86,859	94,935	94,935	94,144	103,403	104,682	100,835	106,704	875,724
Laundry													
Reg. Full-Time Employees	6,597			6,945	7,189	7,164	7,164	5,775	7,933	7,161	7,659	7,042	63,454
Reg. Part-Time Employees	443			706	656	993	993	932	667				4,396
Overtime	390			26	18	58	58	62	289	779	234	633	2,488
TOPS Balances	(33)			5	(1,150)	130	130	86	197	629	235	250	330
TOPS - FICA	(2)			10	(15)	5	5	5	15	48	18	18	98
Social Security - Employer	506			459	466	493	493	427	756	592	683	483	4,864
IMRF - Employer Cost	652			565	800	613	613	412	938	624	800	534	5,938

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

09/30/16

Description	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	09/16	Total
Workers' Compensation Insurance	162	231	230	215	155	284	112	331	211	1,940			1,940
Unemployment Insurance	403	408	517	416	325	348	(635)	124	51	1,958			1,958
Employee Health/Life Insurance	2,662	2,662	3,328	3,396	3,328	3,328	725	1,999	1,999	23,428			23,428
Laundry Supplies	74		1,252	2,020	1,828	1,828	493		2,434	8,101			8,101
Linen & Bedding	4,178	1,535	1,864	286	162	2,690		4,374	1,533	18,623			18,623
Operational Supplies		25			64				216	305			305
Laundry & Cleaning Service		655	709	680	616	616	540	572	702	5,152			5,152
Total Laundry	16,033	13,480	16,606	16,475	12,390	19,898	11,057	17,029	16,106	139,074			139,074
Maintenance													
Reg. Full-Time Employees	3,808	3,918	4,440	3,864	2,244	2,439	2,044	2,258	3,873	28,888			28,888
Overtime	149	16	26	19	14	163	73	28	14	502			502
TOPS - Balances	23	(271)	(1,756)	1,066	(35)	137	(359)	29	(258)	(1,424)			(1,424)
TOPS - FICA	2	(10)	(134)	82	(9)	10	(27)	2	(20)	(98)			(98)
Social Security - Employer	247	248	280	253	145	227	162	201	272	2,035			2,035
IMRF - Employer Cost	316	424	329	313	140	284	170	236	312	2,525			2,525
Workers' Compensation Insurance	92	116	138	126	51	89	32	97	116	856			856
Unemployment Insurance	201	207	362	143	109	108	(432)	3	29	730			730
Employee Health/Life Insurance	1,018	1,018	1,018	1,038	(313)	353	353	353	353	5,180			5,180
Gasoline & Oil		12		12	23					47			47
Tools													
Ground Supplies				409						22			22
Maintenance Supplies	4,137	1,374	415	40	298	298	225	(23)	(341)	568			568
Equipment < \$2,500		124	422	452	672	833	604	2,727	2,459	13,259			13,259
Operational Supplies	88	(6)		23			480	960	745	3,182			3,182
Automobile Maintenance	662	90	664	1,624	656	1,088	168	13	(319)	4,648			4,648
Equipment Maintenance	2,259	1,604	2,964	1,011	584	919	4,966	1,191	3,650	19,168			19,168
Nursing Home Building Repair/Mainie	8,153	2,883	5,403	17,362	1,273	2,552	32,422	(1,634)	11,150	79,564			79,564
Parking Lot/Sidewalk Maintenance	1,166		2,519	1,087						4,772			4,772
Nursing Home Building Construction/										92			92
Total Maintenance	22,319	11,746	17,089	28,924	5,537	9,524	41,017	6,530	22,056	184,743			184,743
Nursing Services													
Reg. Full-Time Employees	144,322	148,400	144,810	137,574	115,088	150,982	129,696	142,863	135,660	1,247,395			1,247,395
Reg. Part-Time Employees	5,778	3,858	3,118	4,173	3,621	610	476	1,580	3,987	27,201			27,201
Temp. Salaries & Wages	3,394	1,978	1,984	3,005	8,687	25,903	18,211	26,882	13,805	103,647			103,647
Overtime	41,452	21,593	23,949	29,469	29,517	68,027	68,139	51,214	51,535	384,894			384,894
TOPS - Balances	17,938	(22,202)	(317)	6,989	2,032	2,031	(2,780)	(2,875)	1,538	2,064			2,064
No Benefit Full-Time Employees	82,610	107,132	112,600	131,755	130,703	146,610	122,658	132,375	130,049	1,096,492			1,096,492
No Benefit Part-Time Employees	43,692	25,330	19,647	19,090	17,204	23,725	20,938	16,870	11,606	198,302			198,302
TOPS - FICA	1,275	(961)	(24)	512	155	155	(213)	(220)	118	797			797
Social Security - Employer	22,178	18,298	19,235	18,754	18,953	35,363	27,225	32,450	21,998	214,473			214,473

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

09/30/16

Description	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	09/16	Total
IMRF - Employer Cost	27,209	31,722	23,098	24,655	17,729	41,008	27,184	35,171	23,351	251,126
Workers' Compensation Insurance	7,932	8,283	8,465	8,327	6,207	12,378	4,671	13,601	8,861	78,725
Unemployment Insurance	17,529	15,521	16,726	10,000	7,882	7,627	(21,939)	5,132	2,598	61,076
Employee Health/Life Insurance	23,629	24,294	28,633	24,333	22,230	22,886	23,459	22,200	22,865	214,538
Stationary And Printing							158			158
Books, Periodicals & Manuals	464				263					727
Stocked Drugs	894	7,807	3,301	984	1,927	1,730	1,369	2,266	11,916	32,194
Pharmacy Charges-Public Aid	1,787	2,833	1,624	2,939	53	3,477	3,494	2,836	2,319	21,362
Oxygen	1,601	1,676	1,156	989	1,373	842	1,284	1,224	815	10,989
Incontinence Supplies	8,439	8,030	11,134	8,398	8,701	6,202	16,330	12,530	11,000	90,764
Pharmacy Charges - Insurance	10,560	9,766	6,300	10,584	9,878	9,060	10,759	15,378	9,228	91,513
Equipment < \$2,500	1,864	98	881	(859)	177	25	1,372	446	1,320	5,425
Operational Supplies	19,895	17,564	17,830	14,524	12,518	8,172	22,001	15,682	17,063	145,281
Pharmacy Charges-Medicare	10,368	9,204	6,750	5,268	7,424	6,035	7,920	7,623	7,257	67,849
Medical/Dental/Mental Health	5,800	3,800	5,800	5,600	3,800	3,800	10,400	3,800	3,800	46,600
Professional Services	10,921	23,208	24,985	37,371	41,435	32,639	36,281	47,272	41,091	295,203
Laboratory Fees	1,562	1,490	1,251	1,635	793		2,000	99	808	9,738
Equipment Rentals	6,643	5,272	8,587	8,561	4,802	3,191	5,362	6,051	5,955	54,404
Dues & Licenses	50		150							200
Conferences & Training	2,125	590		600	3,027	1,437	98		915	8,792
Contract Nursing Services	77,839	42,778	32,100	13,058						165,775
Medicare Medical Services	832	432	400	3,019	1,790	400	400	89	5,213	12,176
Total Nursing Services	600,882	515,796	524,152	531,019	477,967	613,943	536,964	592,346	546,770	4,939,839
Activities										
Reg. Full-Time Employees	16,460	16,946	16,403	18,765	16,778	19,423	17,003	15,221	15,628	152,628
Reg. Part-Time Employees	1,439	1,490	1,631	1,765	1,127	1,428	1,243	625	488	11,236
Overtime	6	16	1	61	127	90	15		20	335
TOPS - Balances	85	(141)	249	(1,231)	2,233	(238)	(669)	140	(376)	52
TOPS - FICA	6	17	19	(94)	171	(18)	(51)	11	(28)	31
Social Security - Employer	1,107	1,145	999	1,113	1,245	1,779	1,381	1,371	1,056	11,197
IMRF - Employer Cost	1,409	1,941	1,190	1,115	1,233	2,215	1,457	1,604	1,174	13,338
Workers' Compensation Insurance	438	530	504	532	423	707	278	680	492	4,566
Unemployment Insurance	900	963	1,337	856	705	579	(1,529)	383	142	4,437
Employee Health/Life Insurance		3,909	3,909	4,027	3,244	3,244	3,334	1,299	1,955	24,921
Books, Periodicals & Manuals							143			143
Equipment < \$2,500		120								120
Operational Supplies	398	737	784	630	497	236	299	183	489	4,262
Professional Services	130	130	130	130	130		389		259	1,297
Conferences & Training	495	15				15	45			570
Total Activities	22,874	27,820	27,157	27,768	27,912	29,459	23,338	21,518	21,307	229,153

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

09/30/16

Description	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	09/16	Total
Social Services													
Reg. Full-Time Employees	14,606	15,114	14,524	15,358	14,495	18,664	13,515	16,304	16,231	138,812			
Overtime	372	121	273	61	146	284	40	118	284	1,538			
TOPS - Balances	1,194	(1,940)	305	(418)	1,861	(844)	(858)	(517)	(644)	(876)			
TOPS - FICA	85	16	23	(32)	11	(40)	(65)	(40)	(48)	91			
Social Security - Employer	933	956	808	875	918	1,597	1,020	1,432	1,060	9,598			
IMRF - Employer Cost	1,185	1,640	979	1,054	882	1,995	1,055	1,681	1,178	11,849			
Workers' Compensation Insurance	374	456	434	413	328	663	210	681	485	4,044			
Unemployment Insurance	767	800	975	592	408	331	(1,408)	82	54	2,601			
Employee Health/Life Insurance	1,998	2,588	2,617	2,693	2,619	2,619	2,678	2,619	2,619	23,051			
Operational Supplies	463	51								514			
Professional Services	130	130	130	130	130	130	130	130	259	1,038			
Conferences & Training	260	178	178	25	25					463			
Total Social Services	22,367	19,931	21,095	20,937	21,870	26,164	16,320	22,361	21,477	192,523			
Physical Therapy													
Reg. Full-Time Employees	2,539	4,365	4,298	4,610	4,349	5,941	4,533	4,961	4,751	40,349			
Overtime	29	4	59	9	1	1				101			
TOPS - Balances	491	229	327	(439)	152	(156)	473	(284)	(213)	580			
TOPS - FICA	35	64	25	(34)	12	(12)	36	(22)	(16)	88			
Social Security - Employer	280	270	238	236	265	495	334	421	300	2,840			
IMRF - Employer Cost	352	459	292	321	252	616	349	494	334	3,468			
Workers' Compensation Insurance	124	133	129	137	96	211	71	213	142	1,256			
Unemployment Insurance	233	226	322	243	194	127	(529)			815			
Employee Health/Life Insurance	1,331	1,331	1,331	1,370	1,331	1,331	1,361	1,331	1,331	12,049			
Professional Services	23,024	24,599	22,424	20,980	14,280	25,928	25,882	23,305	21,506	201,927			
Total Physical Therapy	28,437	31,681	29,385	27,483	20,942	34,480	32,509	30,420	28,136	263,475			
Occupational Therapy													
Reg. Full-Time Employees	4,394	2,187	2,148	2,325	1,599					12,653			
TOPS - Balances	558	250	(465)	(1,821)	(1,024)					(2,502)			
TOPS - FICA	40	36	(36)	(139)	(78)					(178)			
Social Security - Employer	143	139	123	131	121					657			
IMRF - Employer Cost	180	237	149	164	128					858			
Workers' Compensation Ins.	62	67	31	43	48					251			
Unemployment Insurance	117	114	164	122	84					365			
Employee Health/Life Insurance	666	666	666	685	668					668			
Professional Services	23,692	25,414	21,677	22,712	29,770	25,159	23,282	23,770	23,412	218,888			
Total Occupational Therapy	29,851	29,109	24,458	24,221	31,313	25,825	23,726	24,436	24,078	237,017			

Speech Therapy

Wednesday, November 02, 2016

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

09/30/16

Description	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	09/16	Total
Professional Services				7,611	8,469	8,535	8,680	8,378	9,448	7,504	7,457	7,189	73,271
Total Speech Therapy				7,611	8,469	8,535	8,680	8,378	9,448	7,504	7,457	7,189	73,271
Respiratory Therapy													
Professional Services				4,044	5,404	5,353	3,148	3,317	3,609	3,279	3,698	2,178	34,029
Total Respiratory Therapy				4,044	5,404	5,353	3,148	3,317	3,609	3,279	3,698	2,178	34,029
Total This Department				11,655	13,873	13,888	11,829	11,695	13,056	10,784	11,154	9,367	107,301
Food Services													
Reg Full-Time Employees	28,687	31,430	29,263	30,817	28,357	35,433	30,197	28,357	35,433	30,197	40,044	29,631	283,859
Reg Part-Time Employees	2,583	1,765	1,865	1,188	876	1,010	818	876	1,010	818	790	1,457	12,352
Temp Salaries & Wages				748	919	5,567	3,432	3,432	5,567	3,432	3,381	3,432	22,693
Overtime	5,144	2,429	2,981	3,010	2,210	4,802	5,427	2,210	4,802	5,427	3,149	6,292	35,444
TOPS - Balances	(781)	(1,323)	304	281	144	(2,308)	(936)	144	(2,308)	(936)	(10,528)	(47)	(15,195)
TOPS - FICA	(56)	40	23	21	11	(177)	(72)	11	(177)	(72)	(805)	(4)	(1,017)
Social Security - Employer	2,605	2,137	2,370	2,254	2,088	3,960	3,410	2,088	3,960	3,410	4,061	2,625	25,510
IMRF - Employer Cost	3,275	3,733	2,842	3,114	1,986	4,332	2,706	1,986	4,332	2,706	4,338	2,606	28,934
Workers' Compensation Insurance	891	1,013	566	654	704	1,477	656	704	1,477	656	1,560	1,324	8,846
Unemployment Insurance	2,064	1,859	2,245	1,874	1,549	1,981	(2,554)	1,549	1,981	(2,554)	860	537	10,416
Employee Health/Life Insurance	5,998	5,998	6,666	6,862	6,666	6,669	6,816	6,666	6,669	6,816	6,663	4,667	57,004
Food	148	(148)											
Non-Food Supply													
Nutritional Supplements	7,164	3,627	4,228	4,526	3,675	3,658	3,780	3,675	3,658	3,780	1,481	4,661	36,799
Equipment < \$2,500								60		140	680		879
Operational Supplies		(403)	96	(104)		201	427			427	12	3,462	3,690
Professional Services	756												756
Equipment Rentals	405	405	405	405	405	405	405	405	405	405	405	405	3,645
Dues & Licenses													
Conferences & Training	15	30	15	15	45	30	60	45	30	60	105	27	112
Food Service	57,425	52,986	58,786	58,017	57,539	57,067	60,158	57,539	57,067	60,158	55,582	65,762	523,321
Furnishings, Office Equipment		1,247					(1,247)						
Kitchen/ Laundry													
Total Food Services	116,322	106,825	112,726	113,681	107,235	124,108	120,083	107,235	124,108	120,083	111,673	126,866	1,039,518
Barber & Beauty													
Reg Full-Time Employees	4,661	4,370	4,209	4,515	4,407	5,665	4,425	4,407	5,665	4,425	4,847	4,636	41,735
TOPS - Balances	834	199	368	610	25	(182)	181	25	(182)	181	(344)	128	1,820
TOPS - FICA	59	34	28	47	2	(14)	14	2	(14)	14	(26)	10	153
Social Security - Employer	248	238	207	211	237	433	290	237	433	290	366	279	2,509
IMRF - Employer Cost	312	400	259	284	221	544	304	221	544	304	430	310	3,064
Workers' Compensation Insurance	125	132	683	214	95	207	69	95	207	69	208	139	1,871
Unemployment Insurance	234	226	312	235	207	116	(556)	207	116	(556)			774

Wednesday, November 02, 2016

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

09/30/16

Description	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	09/16	Total
Employee Health/Life Insurance	1,331	1,331	1,331	1,331	1,331	1,331	1,370	1,331	1,331	1,361	1,331	1,331	12,049
Equipment < \$2,500												31	31
Operational Supplies	237			154				10	570	(380)		298	889
Total Barber & Beauty	8,040	6,931	6,931	7,551	7,487	6,534	8,670	8,670	6,812	5,708	6,812	7,161	64,884
Adult Day Care													
Reg. Full-Time Employees	10,583	10,192	10,009	10,744	10,176	13,077	14,773	11,006	11,006	14,773	11,006	10,911	101,470
Reg. Part-Time Employees	305	13	89	502	663	1,105	1,691	1,545	1,545	1,691	1,545	52	5,618
Overtime	186	(638)	229	229	(686)	(351)	(3,288)	(533)	(533)	(3,288)	(533)	(1,200)	(5,761)
TOPS - Balances	13	18	40	18	(53)	(27)	(252)	(41)	(41)	(252)	(41)	(92)	(375)
Social Security - Employer	671	635	571	567	664	1,201	1,238	1,081	1,081	1,238	1,081	698	7,327
IMRF - Employer Cost	845	1,077	701	764	631	1,489	1,322	1,263	1,263	1,322	1,263	775	8,867
Workers' Compensation Insurance	281	302	147	153	238	510	321	537	537	321	537	336	2,824
Unemployment Insurance	562	534	702	433	324	201	(894)	97	97	(894)	97	50	2,009
Employee Health/Life Insurance	2,688	2,688	2,688	2,766	2,688	2,688	2,746	2,022	2,022	2,746	2,022	2,022	22,994
Gasoline & Oil	592		557	1,553	924	772	1,203	890	890	1,203	772	890	6,491
Equipment < \$2,500	38												38
Operational Supplies	123	175	100	129	56	184	144	95	95	144	95	209	1,215
Job Required Travel					94	4	4			4			103
Field Trips/Activities	24											10	34
Dues & Licenses	72						275						347
Conferences & Training													
Total Adult Day Care	16,982	15,022	16,796	18,008	14,932	21,015	19,300	17,993	17,993	19,300	17,993	14,662	154,707

Alzheimers and Related Disord

Reg. Full-Time Employees	10,344	12,538	13,901	15,037	13,683	15,130	11,826	12,135	12,135	11,826	11,299	11,299	115,893
Overtime	3,276	1,933	919	1,555	1,808	3,686	6,719	5,912	5,912	6,719	4,263	4,263	30,071
TOPS - Balances	828	(145)	301	563	(366)	334	909	1,531	1,531	909	(596)	(596)	3,377
No Benefit Full-Time Employees	5,643	10,875	10,181	9,037	7,807	10,726	15,150	14,460	14,460	15,150	14,038	14,038	97,917
No Benefit Part-Time Employees	4,479	3,589	3,280	4,401	4,524	7,084	4,625	5,222	5,222	4,625	5,222	5,590	42,802
TOPS - FICA	59	20	23	45	(28)	26	70	117	117	70	(46)	(46)	285
Social Security - Employer	1,520	1,718	1,650	1,672	1,792	3,112	2,919	3,338	3,338	2,919	3,338	2,219	19,939
IMRF - Employer Cost	1,922	2,987	1,820	1,895	1,753	3,878	3,109	3,896	3,896	3,109	3,896	2,450	23,711
Workers' Compensation Insurance	514	684	825	774	602	1,168	496	1,400	1,400	496	1,400	925	7,388
Unemployment Insurance	1,194	1,522	1,882	1,165	945	1,111	(2,243)	131	131	(2,243)	131	43	5,749
Employee Health/Life Insurance	1,999	1,999	1,999	2,684	2,620	1,289	2,013	1,955	1,955	2,013	1,955	1,955	18,514
Books, Periodicals & Manuals													122
Professional Services	125	126	103	103	103	103	697	103	103	697	103	205	970
Conferences & Training		654			926							295	2,572
Total Alzheimers and Related Disord	31,904	38,499	36,884	38,949	36,168	47,654	46,289	50,199	50,199	46,289	42,761	42,761	389,309
Total Expenses	1,278,067	1,183,605	1,225,039	1,224,193	1,134,778	1,306,429	1,278,970	1,269,160	1,269,160	1,278,970	1,258,403	1,258,403	11,158,646

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

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09/30/16

Description	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	09/16	Total
Net Operating Income	(174,359)	(156,730)	(150,748)	(169,512)	(30,981)	(210,512)	18,500	(148,230)	(163,998)	(1,186,570)			
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	880,439
Total Local Taxes	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	880,439
Miscellaneous NI Revenue													
Investment Interest								155		53		62	269
Restricted Donations		850		256	94					100	243	73	1,617
Vending Machine Revenue				823						923	830		2,675
Total Miscellaneous NI Revenue		850		256	1,017			155		1,076	1,073	135	4,561
Total NonOperating Income	97,827	98,677		98,083	98,843		97,981	97,827	98,902	98,902	98,900	97,961	885,000
Net Income (Loss)	(76,533)	(58,054)	(52,665)	(70,569)	66,846	(112,530)	117,402	(49,330)	(66,036)				(301,569)

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

09/30/16 1

Description	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	09/16	Total
Operating Income													
Miscellaneous Revenue	183	(442)	(834)	286	229	764	217	108	74	681	89	(2,957)	(1,593)
Medicare A Revenue	140,748	127,920	150,775	181,953	213,322	223,521	228,318	207,294	216,853	186,949	167,070	164,834	2,209,556
Medicare B Revenue	34,570	40,861	26,495	15,525	4,671	15,775	19,863	35,674	16,207	11,860	27,485	32,899	281,684
Medicaid Revenue	610,649	649,574	487,394	596,134	498,429	604,853	473,791	578,221	595,076	156,966	554,524	572,581	6,388,192
Private Pay Revenue	257,408	190,231	394,059	291,847	279,285	207,873	318,792	266,858	246,751	910,530	347,667	304,631	4,015,934
Adult Day Care Revenue	9,442	17,528	28,860	17,953	30,940	21,506	13,700	15,642	20,956	30,484	24,095	22,618	253,725
Total Income	1,053,001	1,025,673	1,086,749	1,103,708	1,026,875	1,074,291	1,054,681	1,103,797	1,095,917	1,297,470	1,120,931	1,094,405	13,147,498
Operating Expenses													
Administration	225,551	246,569	707,952	255,902	266,034	289,516	262,478	266,140	229,228	287,193	255,854	270,951	3,563,368
Environmental Services	91,333	88,981	90,371	86,426	86,859	87,736	94,835	94,144	103,403	104,682	100,835	106,704	1,146,409
Laundry	16,104	15,483	14,575	16,033	13,480	16,606	16,475	12,390	19,898	11,057	17,029	16,106	185,235
Maintenance	20,085	29,617	29,126	22,319	11,746	17,089	28,924	5,537	9,524	41,017	6,530	22,056	243,581
Nursing Services	475,267	553,908	663,038	600,882	515,796	524,152	531,019	477,967	613,943	536,964	592,346	546,770	6,652,052
Activities	23,806	18,813	24,996	22,874	27,820	27,157	27,768	27,912	29,459	23,338	21,518	21,307	296,768
Social Services	16,973	18,441	21,194	22,367	19,931	21,095	20,937	21,870	26,164	16,320	22,361	21,477	249,131
Physical Therapy	17,855	25,090	33,680	28,437	31,681	29,385	27,483	20,942	34,480	32,509	30,420	28,136	340,100
Occupational Therapy	29,013	18,689	28,118	29,851	29,109	24,458	24,221	31,313	25,825	23,726	24,438	24,078	312,836
Speech Therapy	19,844	8,185	13,818	7,611	8,469	8,535	8,660	8,378	9,448	7,504	7,457	7,189	115,118
Respiratory Therapy													
Respiratory Therapy	2,878	3,974	3,542	4,044	5,404	5,353	3,148	3,317	3,609	3,279	3,698	2,178	44,423
Total This Department	22,722	12,159	17,360	11,655	13,873	13,888	11,829	11,695	13,056	10,784	11,154	9,367	159,541
Food Services													
Food Services	121,470	111,953	122,288	116,322	106,825	112,726	113,691	107,235	124,108	120,083	111,673	126,866	1,395,230
Barber & Beauty	6,964	6,894	14,373	8,040	6,931	7,551	7,487	6,534	6,670	5,708	6,812	7,161	93,116
Adult Day Care	19,541	16,041	16,882	16,982	15,022	16,796	18,006	14,932	21,015	19,300	17,993	14,662	207,271
Alzheimers and Related Disorders	46,122	25,465	28,215	31,904	38,499	36,884	38,949	36,168	47,654	46,289	50,189	42,761	469,131
Total Expenses	1,132,815	1,188,113	1,832,269	1,279,995	1,183,605	1,225,039	1,224,193	1,134,778	1,306,429	1,276,970	1,269,160	1,256,403	15,313,769
Net Operating Income	(79,814)	(162,440)	(735,519)	(176,287)	(156,730)	(150,748)	(169,512)	(30,981)	(210,512)	18,500	(148,230)	(163,998)	(2,166,271)
NonOperating Income													
Local Taxes	92,508	92,508	122,501	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	97,827	1,187,955
Miscellaneous NI Revenue	868	1,342	2,116	850	850	256	1,017	256	155	1,076	1,073	135	6,887
Total NonOperating Income	93,376	93,850	124,617	97,627	98,677	98,083	98,843	97,827	97,981	98,902	98,900	97,961	1,198,843
Net Income (Loss)	13,562	(68,590)	(610,903)	(78,461)	(58,054)	(52,665)	(70,669)	66,846	(112,530)	117,402	(49,330)	(86,036)	(969,428)

Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
9 Months
December 31, 2015 through September 30, 2016

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ (301,569)
Depreciation Expense	562,354
(Incr.)/Decr. in Accounts Receivable	(123,366)
(Incr.)/Decr. in Prepaid Expenses	(65,130)
(Incr.)/Decr. in Inventory	(15,347)
(Incr.)/Decr. in Patient Trust	452
Incr./(Decr.) in Accounts Payable	2,517,863
Incr./(Decr.) in Salaries and Wages Payable	(392,120)
Incr./(Decr.) in Interest Payable	11,457
Incr./(Decr.) in Accrued Com. Absences	(71,166)
Incr./(Decr.) in Other Liabilities	<u>(11,856)</u>
Net Cash Provided by Operating Activities	2,111,572

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(58,690)
Improvements / (CIP)	<u>(331,172)</u>
Net Cash Provided by Investing Activities	(389,862)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	(997,829)
Notes Payable - Medicaid	(361,284)
(Decrease) Due to General Corp. Fund	282,802
(Decrease) in Bonds Payable	-
Increase in Equity Adjustment	<u>(619,972)</u>
Net Cash Provided by Financing Activities	(1,696,283)

Total Cash Flow	25,427
Beginning Cash Flow - 12/31/2015	<u>367,650</u>

ENDING CASH - 9/30/2016	<u><u>\$ 393,077</u></u>
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Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
April 30, 2016 through September 30, 2016

	<u>Apr. '16</u>	<u>May '16</u>	<u>June '16</u>	<u>July '16</u>	<u>Aug '16</u>	<u>Sept '16</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ (70,669)	\$ 66,846	\$ (112,530)	\$ 117,402	\$ (49,330)	\$ (66,036)
Depreciation Expense	63,373	63,078	62,888	62,828	62,813	62,684
(Incr.)/Decr. in Accounts Receivable	(172,175)	129,576	389,408	(286,601)	(159,876)	273,679
(Incr.)/Decr. in Prepaid Expenses	15,574	15,574	(26,530)	9,422	7,433	15,574
(Incr.)/Decr. in Inventory	-	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	(2,373)	(2,031)	746	(67)	(213)	-
Incr. (Decr.) in Accounts Payable	434,886	293,075	60,926	218,983	303,648	(21,496)
Incr. (Decr.) in Salaries and Wages Payable	(215,998)	(1,465)	106,003	42,363	72,753	(229,248)
Incr. (Decr.) in Interest Payable	9,374	9,374	(46,871)	3,819	3,819	3,819
Incr. (Decr.) in Accrued Com. Absences	7,169	1,454	(4,945)	(45,710)	(15,393)	850
Incr. (Decr.) in Other Liabilities	2,373	43,811	(747)	41,848	214	(83,563)
Net Cash Provided (Used) by Operating Activities	<u>71,534</u>	<u>619,292</u>	<u>428,348</u>	<u>164,287</u>	<u>225,868</u>	<u>(43,737)</u>

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	-	-	-	-	(4,945)	-
Improvements / (CIP)	(64,035)	(11,856)	(134,871)	(8,611)	(54,253)	(39,007)
Net Cash Provided (Used) by Investing Activities	<u>(64,035)</u>	<u>(11,856)</u>	<u>(134,871)</u>	<u>(8,611)</u>	<u>(59,198)</u>	<u>(39,007)</u>

CASH FLOW FROM FINANCING ACTIVITIES:

Incr. (Decr.) in Tax Anticipation Note	-	(219,650)	(395,935)	(22,278)	(127,890)	(232,076)
Incr. (Decr.) Notes Payable - Medicaid	(73,009)	(73,009)	(73,009)	(25,590)	(25,589)	(25,590)
Incr. (Decr.) in Due to General Corp. Fund	-	-	-	-	-	282,802
Incr. (Decr.) in Bonds Payable	-	-	-	-	-	-
Incr. (Decr.) in Equity Adjustment	-	(1,928)	(15)	-	-	-
Net Cash Provided (Used) by Financing Activities	<u>(73,009)</u>	<u>(294,587)</u>	<u>(468,959)</u>	<u>(47,868)</u>	<u>(153,479)</u>	<u>25,136</u>

Total Cash Flow

Beginning Cash Balance (Prior Month's)	(65,510)	312,849	(175,482)	107,808	13,191	(57,608)
	257,829	192,319	505,168	329,686	437,494	450,685

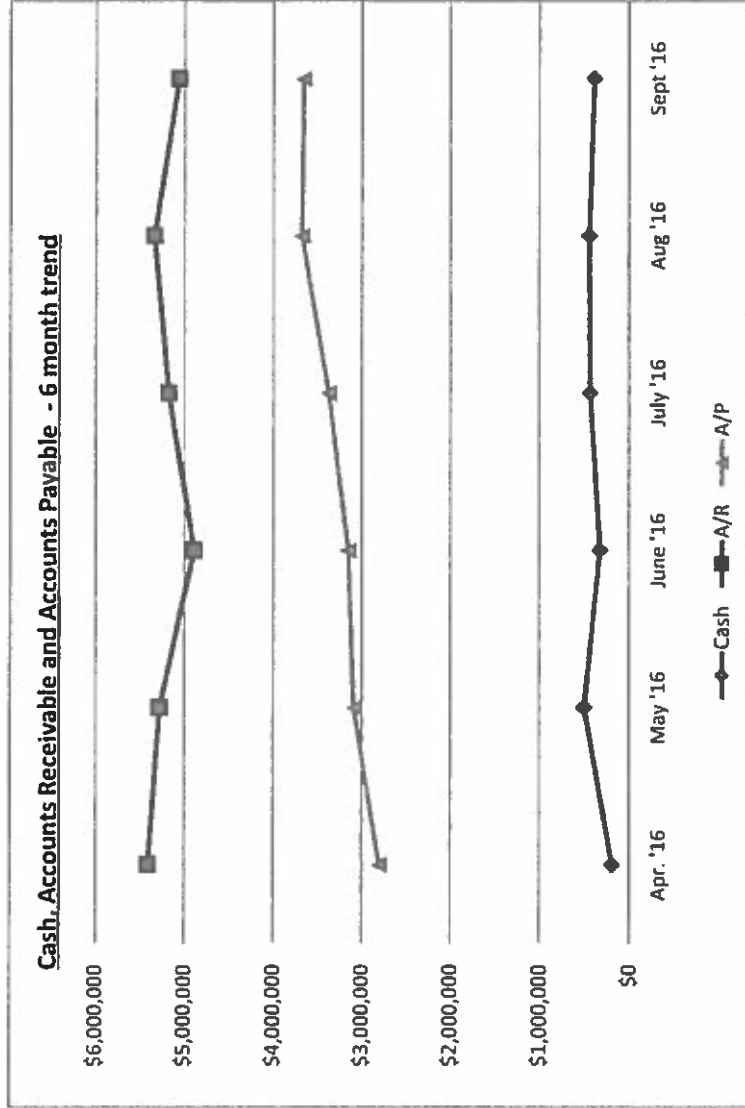
MONTH ENDING CASH BALANCE

	<u>\$ 192,319</u>	<u>\$ 505,168</u>	<u>\$ 329,686</u>	<u>\$ 437,494</u>	<u>\$ 450,685</u>	<u>\$ 393,077</u>
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**Champaign County Nursing Home
April 30, 2016 through September 30, 2016**

Key Balance Sheet Items Charted Below:

	<u>Apr. '16</u>	<u>May '16</u>	<u>June '16</u>	<u>July '16</u>	<u>Aug '16</u>	<u>Sept '16</u>
Cash	192,319	505,168	329,686	437,494	450,685	393,077
A/R	5,411,424	5,281,848	4,892,440	5,179,041	5,338,917	5,065,238
A/P	2,801,600	3,094,675	3,155,601	3,374,584	3,678,232	3,656,736



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

Cash	\$392,777.08
Petty Cash	\$300.00
Total Cash	\$393,077.08

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$1,959,152.08
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$1,051,320.47
Total Rec., Net of Uncollectible Amounts	\$3,010,472.55

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$189,064.29
Allowance for Uncollectible Accts-Private Pay	(\$226,018.45)
Allowance for Uncollectible Accts-Patient Care P	(\$285,818.86)
Allowance for Uncollectible Accts-Patient Care H	\$11,807.46
Total Rec., Net of Uncollectible Amounts	(\$310,965.56)

Accrued Interest

Property Tax Revenue Receivable	(\$216,468.03)
Total Accrued Interest	(\$216,468.03)

Intergvt. Rec., Net of Uncollectibl

Due From Collector Funds	\$586.42
Due from Other Governmental Units	\$1,276,014.88
Due from IL Public Aid	\$581,055.18
Due from IL Department of Aging-Title XX	\$90,199.05
Due from US Treasury-Medicare	\$364,156.45
Due From VA-Adult Daycare	\$45,466.97
Due From VA-Nursing Home Care	\$249,682.14
Allowance for Uncollectible Accts-IPA	\$0.00
Allowance for Uncollectible Accts-Medicare	(\$24,961.61)
Total Intergvt. Rec., Net of Uncollectibl	\$2,582,199.48

Prepaid Expenses

Prepaid Expenses	\$67,918.99
Stores Inventory	\$21,111.96
Total Prepaid Expenses	\$89,030.95

Long-Term Investments

Patient Trust Cash, Invested	\$25,721.86
Total Long-Term Investments	\$25,721.86
Total Current Assets	\$5,573,068.33

Fixed Assets

Nursing Home Buildings	\$23,473,119.72
Improvements not Buildings	\$676,443.83
Equipment, Furniture & Autos	\$1,631,740.76
Construction in Progress	\$140,987.74
Accumulated Depreciation-Land Improvements	(\$326,661.40)
Accumulated Depreciation-Equipment, Furniture, &	(\$1,211,285.47)
Accumulated Depreciation-Buildings	(\$5,669,289.73)
Total Fixed Assets	\$18,715,055.45
Total ASSETS	\$24,288,123.78

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
A/R Refunds	\$0.00
Accounts Payable	\$3,656,735.91
Salaries & Wages Payable	\$54,354.15
Interest Payable - Bonds	\$11,456.76
Due To Accounts Payable Fund	(\$216.40)
Due to General Corporate Fund	\$282,802.00
Due to Other Funds	\$0.00
Tax Anticipation Notes Payable	\$0.00
Notes Payable	\$76,769.07
Total Current Liabilities	\$4,081,901.49

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$25,721.86
Bonds Payable	\$2,505,000.00
Accrued Compensated Absences	\$232,699.22
Total Non-Current Liabilities	\$2,763,421.08
Total Current Liabilities	\$6,845,322.57

Equity

Revenues	\$0.00
Retained Earnings-Unreserved	\$17,744,370.53
Year To Date Earnings	\$0.00
Contributed Capital	\$0.00
Year To Date Earnings	(\$301,569.32)
Total Equity	\$17,442,801.21
Total LIABILITIES & EQUITY	\$24,288,123.78