

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, February 10, 2014 – 6:00pm

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

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

| <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> January 13, 2014 | 1-3 |
| V. <u>PUBLIC PARTICIPATION</u> | |
| VI. <u>STRATEGIC OBJECTIVES METRICS – UPDATE & DISCUSSION</u> | 4-6 |
| VII. <u>ADMINISTRATOR'S REPORT</u> a. Quality | |
| VIII. <u>MANAGEMENT REPORT</u> a. Compliance Program Update b. December 2013 Statistics and Financial Management Report c. Management Update d. Prime Chemical and Housekeeping Supply Vendor RFP (action required) | 7-12 13-14 15 |
| IX. <u>OTHER BUSINESS</u> | |
| X. <u>NEXT MEETING DATE & TIME</u> March 10, 2014 – 6:00pm | |
| X. <u>ADJOURNMENT</u> | |

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
January 13, 2013**

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

Directors Absent: None

Also Present: Gima, Noffke, Anderson, Busey, Petrie

1. Call to Order

The meeting was called to order at 6:01 pm by Chair Emanuel

2. Roll Call

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

3. Agenda

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

4. Approval of Minutes

The minutes of December 9, 2013 were approved (motion by Hartke, second by Maxwell, unanimous).

5. Public Participation

Pattsi Petri proposed three items that should be covered in the management RFP: outsourcing that would be allowed, inclusion of wording that would allow an individual to submit a proposal, and addressing the county board not having input into salary.

6. Strategic Objectives Metrics – Update & Discussion

Gima reviewed the strategic objective metrics and current status of CCNH in meeting those metrics.

7. Administrator’s Report

Nursing Home Administrator Noffke presented a report on quality of care. She discussed the work that has been done to reduce the prevalence of urinary catheters. Ms. Noffke reported a marked reduction in the percentage of catheters over the past few months. A major component of the success was due to collaboration with the medical providers.

8. Management Report

Mr. Gima presented the management report. Work on the compliance program is currently focused on the continuing development of policies and procedures, training and education and auditing and monitoring. Current work on policies and procedures has been on HIPAA privacy and security, contracts and business associate agreements. Training and education is now integrated into the new employee orientation program. The auditing and monitoring handbook is currently being reviewed by Josh Drake, CCNH Compliance Officer.

The average daily census fell slightly from 195.4 in October to 193.8 in November. Medicare also fell slightly from 14.3 in October to 12.8 in November. The preliminary census for December was 201.7 with 19.5 Medicare. The census in the first week of January was 201 with 16 Medicare. In December, there were 30 admissions, showing continued strong monthly figures. Cash flow for the month of November was a positive \$7,561. YTD, cash from operations totaled \$93k. Two issues impacted the cash balance for November. CCNH did not receive a Medicaid payment in the month of August, reducing cash by \$300k. Payments did resume in September. Second, management took action in May to reduce vendor payments down to a 60 day cycle to eliminate finance charges. This required \$372k in cash. Without these two items, November cash would be close to \$1 million.

Mr. Gima provided a staffing update. An Assistant Food Service Director was hired and started work on 1/17/14. The Director of Nursing position remains open. The Social Services Director has notified management of a pending relocation out of state at the end of January.

There was Board member discussion regarding specific Operational issues with suggestions for improvements in dining, hiring practices and the use of agency staff.

9. RFP 2014-001

Manager Scott Gima and Administrator Karen Noffke exited the meeting. Busey acknowledged the RFP that had been provided to the members of the Board and indicated it is anticipated to be released after review by the Policy, Personnel and Appointments Committee of the Whole of the County Board on the following evening – January 14, 2014. Van Anderson explained the development and structure of the RFP and answered questions of the members of the Board of Directors regarding the document. Busey additionally explained that the Evaluation Committee will work through the preliminary phases of selecting finalists, and that the selected finalist firms will provide presentations on Tuesday, April 29, 2014, and that members of the Nursing Home Board of Directors will participate in the evaluation of those finalists together with the entire membership of the County Board.

10. Other Business

Chair Emanuel and Busey reminded Board members that they had received a performance evaluation survey for MPA via e-mail, and were encouraged to complete and submit their responses. Member Banks indicated his reluctance because of his short tenure on the Board and working with MPA. Busey concurred that the two new members may prefer not to respond

based on those facts. Busey also noted that the survey had also been submitted to prior long-term Board Member Peter Czajkowski.

11. Next Meeting Date

February 10, 2014 at 6:00 p.m.

12. Adjournment

Chair Emanuel declared meeting adjourned at 7:27 pm.

Respectfully submitted

Scott Gima
Recording Secretary

**Champaign County Nursing Home
Strategic Objective Metrics – January 2014**

| Medical Management Metric | CCNH Status |
|---|---|
| <i>Carle Clinic and Christie Clinic</i> | |
| Carle Clinic – maintain 3 physicians and 2 full-time nurse practitioners | Maintained |
| Christie Clinic – maintain current level of care (one physician and one nurse practitioner) | Maintained |
| Implement daily rounds on the Medicare unit by January 1, 2014 | Implemented with one NP |
| <i>Expanded Specialized Services</i> | |
| Establish pulmonary clinic by March 1, 2014 | No progress |
| Current wound caseload is 16 residents. Achieving or exceeding the budgeted Medicare census target of 17. | Current case load of 15 (up from 14 in Jan.). 6 healed and now off of caseload (last month seven healed and were taken off of the caseload. |
| Establish outpatient rehab program by March 1, 2014. | Beginning stages |

| Nursing Management | CCNH Status |
|--|---|
| <i>Fill Director of Nursing Position in 2014</i> | Recruitment efforts continue |
| <i>Nurse Education</i> | |
| Carle Clinic Emergency Department Collaborative Training for nurses and CNAs. The goal is to train 90% of nurses and CNAs. | 27 nurses trained - 60 % trained Offsite CNA training started in December. 2 CNA trained by EMS trainer. Topics included assessments and how to talk to your nurse. CCNH has training video that will be used for in-house starting in February. |
| IV training through pharmacy. The goal is 90% of nurses trained by end of 2014. | 32 currently trained and certified. 71% trained |
| Trach education. 90% of all nurses will be trained by the end of 2014. | 15 trained and more training scheduled. 33% trained. |
| Skills training opportunities – collaborative effort with Carle Clinic or teaching programs. 90% of all nurses will be trained by the end of 2014. | 27 nurses trained - 60% trained |
| 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. | Training resumed in January and will occur monthly. Topics covered included laboratory tests and communication with NP/MD. |

| Non-Financial Metrics | CCNH Status |
|---|--|
| <i>30-Day Readmission Rate</i> | |
| National average rate is 19.8 percent. The 25th percentile is 14.8 percent and the 75th percentile is 23.4 percent. Source: MedPac Report to Congress: Medicare Payment Policy, March 2013. (Data is from 2011). CCNH will have a current baseline readmission rate by January 1, 2014. | Nov EHDS 22%/Interact data 10% Dec EHDS -27%/Interact data – 27% |
| <i>Pinnacle Survey Scores</i> | |
| 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. | Nov: 7 out of 16 metrics exceed the national average (through November 2013) Dec: 9 out of 16 |
| <i>CMS 5 Star Rating</i> | |
| Increase overall rating from one star to two star by the end of 2014 | Nov - One Star January 2014 – Two Star rating |

| | | |
|--|------|--------------|
| <i>Annual Turnover Rate</i> | | |
| Annual turnover rate – Data from American Healthcare Association Quality Report 2013 | | FY2010 – 43% |
| 45.0% | 2011 | FY2011 – 52% |
| 37.0% | 2010 | FY2012 – 41% |
| 42.0% | 2009 | FY2013 – 40% |
| 45.1% | 2008 | |

| Financial Metrics | CCNH Status | | | | | | | | | | | | | | | | | | | | | | |
|---|--|------|----------|-------|-------------|-------|---|--------|--|----------|------|----------|-------|-------------|-------|----------|--|----------|------|----------|-------|-------------|-------|
| <i>Average Daily Census</i> | | | | | | | | | | | | | | | | | | | | | | | |
| FY2014 budget projects a 195 average census | Oct 2013 – 195.4 Nov 2013 – 193.8 Dec 2013 – 200.7 Jan 2014 – | | | | | | | | | | | | | | | | | | | | | | |
| <i>Medicare Census</i> | | | | | | | | | | | | | | | | | | | | | | | |
| FY2014 budget projects a 17.0 Medicare census | Oct 2013 – 14.3 Nov 2013 – 12.8 Dec 2013 – 19.5 Jan 2014 – 19.5 | | | | | | | | | | | | | | | | | | | | | | |
| <i>Payor Mix</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0"> <tr> <td>Medicare</td> <td>8.7%</td> </tr> <tr> <td>Medicaid</td> <td>55.2%</td> </tr> <tr> <td>Private pay</td> <td>36.1%</td> </tr> </table> | Medicare | 8.7% | Medicaid | 55.2% | Private pay | 36.1% | <table border="0"> <tr> <td colspan="2">FY2013</td> </tr> <tr> <td>Medicare</td> <td>8.7%</td> </tr> <tr> <td>Medicaid</td> <td>56.3%</td> </tr> <tr> <td>Private pay</td> <td>35.0%</td> </tr> <tr> <td colspan="2">Dec 2013</td> </tr> <tr> <td>Medicare</td> <td>9.7%</td> </tr> <tr> <td>Medicaid</td> <td>51.3%</td> </tr> <tr> <td>Private pay</td> <td>39.0%</td> </tr> </table> | FY2013 | | Medicare | 8.7% | Medicaid | 56.3% | Private pay | 35.0% | Dec 2013 | | Medicare | 9.7% | Medicaid | 51.3% | Private pay | 39.0% |
| Medicare | 8.7% | | | | | | | | | | | | | | | | | | | | | | |
| Medicaid | 55.2% | | | | | | | | | | | | | | | | | | | | | | |
| Private pay | 36.1% | | | | | | | | | | | | | | | | | | | | | | |
| FY2013 | | | | | | | | | | | | | | | | | | | | | | | |
| Medicare | 8.7% | | | | | | | | | | | | | | | | | | | | | | |
| Medicaid | 56.3% | | | | | | | | | | | | | | | | | | | | | | |
| Private pay | 35.0% | | | | | | | | | | | | | | | | | | | | | | |
| Dec 2013 | | | | | | | | | | | | | | | | | | | | | | | |
| Medicare | 9.7% | | | | | | | | | | | | | | | | | | | | | | |
| Medicaid | 51.3% | | | | | | | | | | | | | | | | | | | | | | |
| Private pay | 39.0% | | | | | | | | | | | | | | | | | | | | | | |
| <i>Cash from Operations</i> | | | | | | | | | | | | | | | | | | | | | | | |
| Positive cash flow from operations in FY2014 – 12 month budget projects a \$34k cash contribution from operations | \$165k December 2014 (one month) | | | | | | | | | | | | | | | | | | | | | | |

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: February 4, 2013

Re: December 2013 Financial Management Report

The December census climbed from 193.8 to 200.7 between November and December. Medicare showed a sharp increase from 12.8 in November to 19.5 in December. The net income was \$103,830, a strong improvement from -\$53,412 in November. Cash from operations improved from \$7,561 in November to \$164,801 in December (the first month in FY2014).

January's census is 203.4 with 18 Medicare. January will show 970 Medicaid conversion days. Two conversions go back 11 and 12 months.

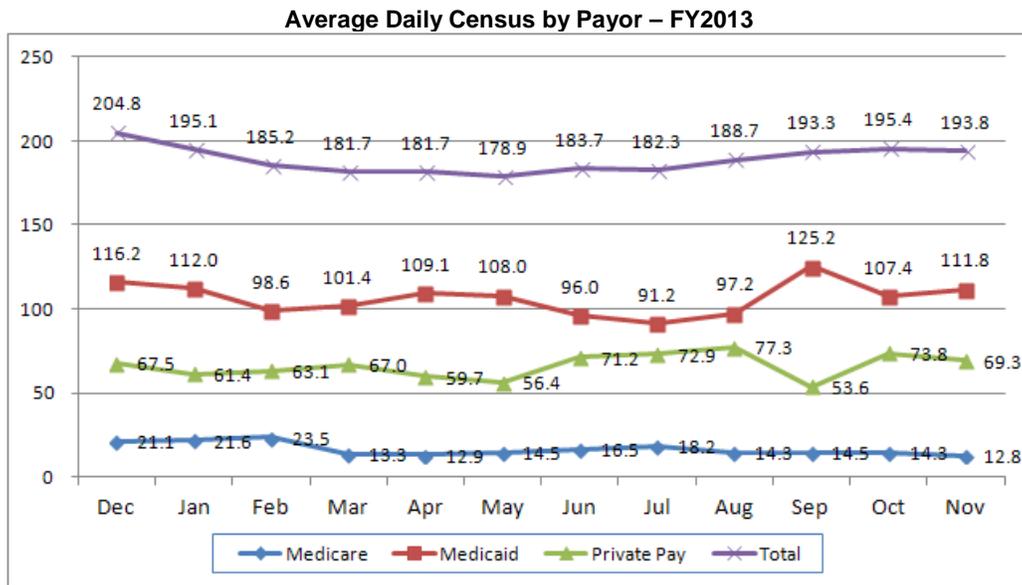
December's month ending cash balance is \$684k, up from \$367k in November.

Statistics

The December average daily census was 200.7. There were 87 Medicaid conversion days in December, down from 413 in November and 242 in October.

| | | | |
|--------------|-------|-------------|------|
| Total Census | 200.7 | Medicare | 19.5 |
| Medicaid | 103.0 | Private Pay | 78.2 |

Total census and Medicare increased between November and December. The Medicaid census also fell with a rise in private pay. However, this change in Medicaid/Private pay is skewed due to the high number of conversion days seen in November.

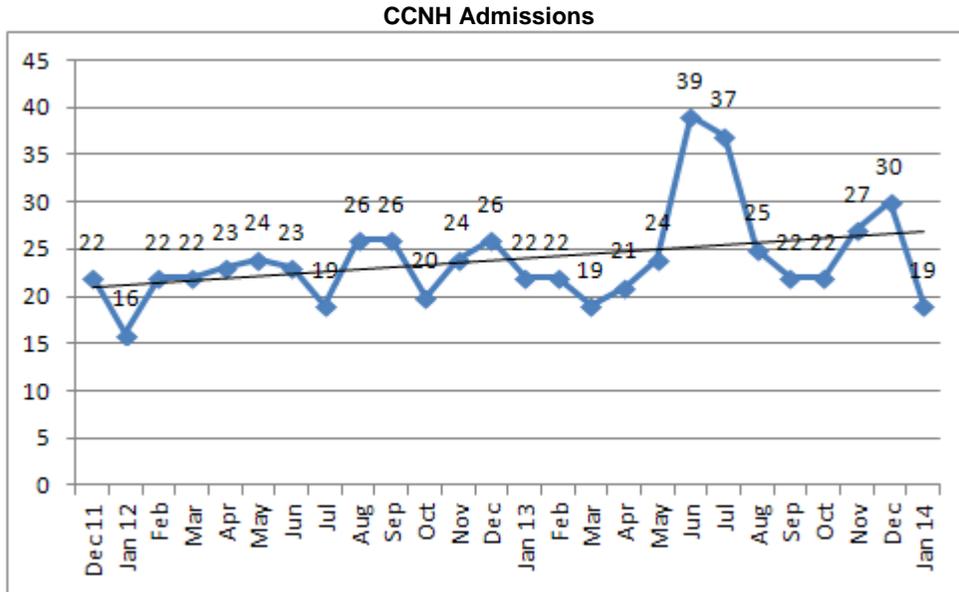


Admissions fell from 30 in December to 19 in January. But discharges also dropped, falling from 17 in November to 12 in December.

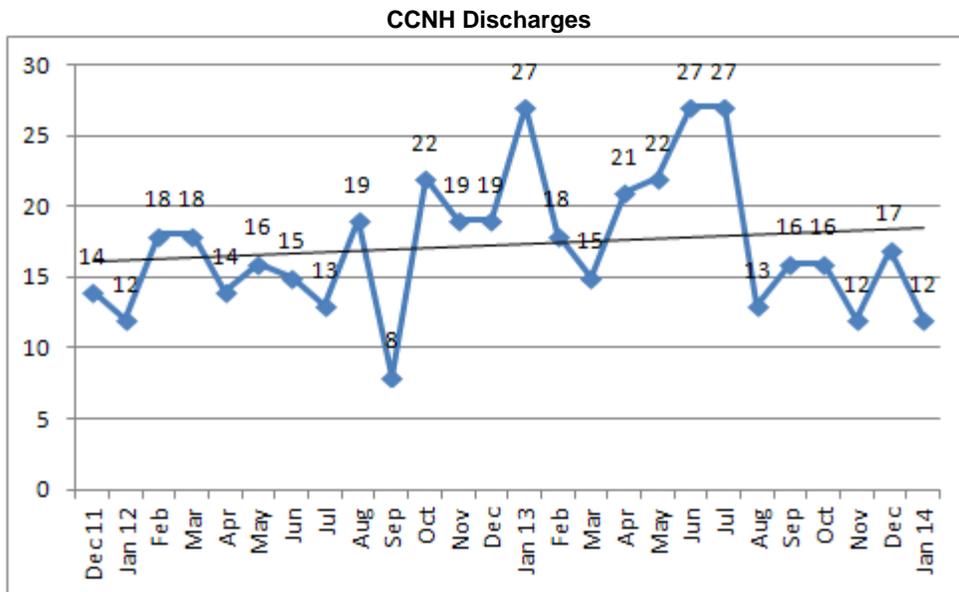
Admissions and Discharges December 2012 to January 2014

| | Medicare Admits | Non-Medicare Admits | Total Admits | Discharges | Expirations | Total Discharges/Expirations |
|--------|-----------------|---------------------|--------------|------------|-------------|------------------------------|
| Dec 12 | 23 | 3 | 26 | 19 | 15 | 34 |
| Jan | 11 | 11 | 22 | 27 | 11 | 38 |
| Feb | 15 | 7 | 22 | 18 | 13 | 31 |
| Mar | 6 | 13 | 19 | 15 | 6 | 21 |
| Apr | 14 | 7 | 21 | 21 | 8 | 29 |
| May | 13 | 11 | 24 | 22 | 8 | 30 |
| June | 23 | 16 | 39 | 27 | 7 | 34 |
| July | 18 | 19 | 37 | 27 | 9 | 36 |
| August | 11 | 14 | 25 | 13 | 4 | 17 |
| Sept | 11 | 14 | 25 | 16 | 4 | 20 |
| Oct | 13 | 9 | 22 | 16 | 10 | 26 |
| Nov | 16 | 11 | 27 | 12 | 9 | 21 |
| Dec | 16 | 14 | 30 | 17 | 7 | 24 |
| Jan | 9 | 10 | 19 | 12 | 8 | 20 |

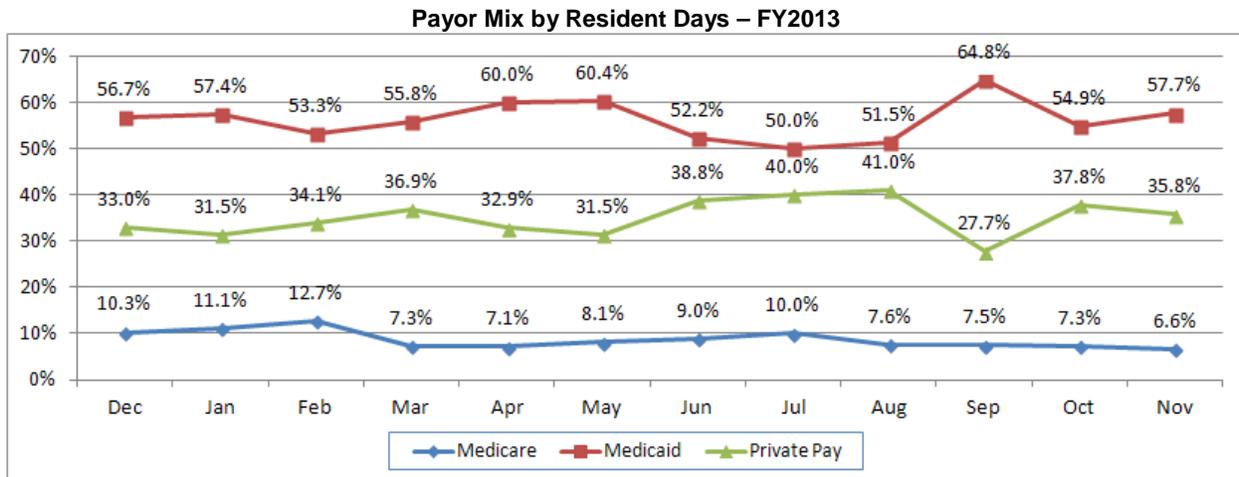
In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5 per month, a 15 percent increase.



Discharges have also been occurring at a higher pace in 2013 compared to FY2012. In FY2012, the average monthly discharges was 15.7, ranging between 8 and 22. The monthly average for FY2013 is 19.4, a 24 percent increase.



The payor mix in December was Medicare – 9.7%, Medicaid – 51.3% and Private pay 39.0%. December had a total of 87 Medicaid conversion days, a sharp decline from previous months. There were 936 conversion days in September, 242 conversion days in October and 413 conversion days in November.



Net Income/(Loss)/Cash from Operations

December’s net income totaled \$103,830, a marked improvement from November’s net loss of -\$53,412. Adding back depreciation, December’s cash from operations was \$165,801.

Revenues

Revenues increased from \$1.112 million in November to \$1.276 million in December, an increase of \$164k. Medicare revenue increased by almost \$100k, from \$169,658 in November to \$267,837 in December. Revenue per day increased from \$191.30 to \$205.13 during the same period. The FY2013 average was \$196.61 per day.

Expenses

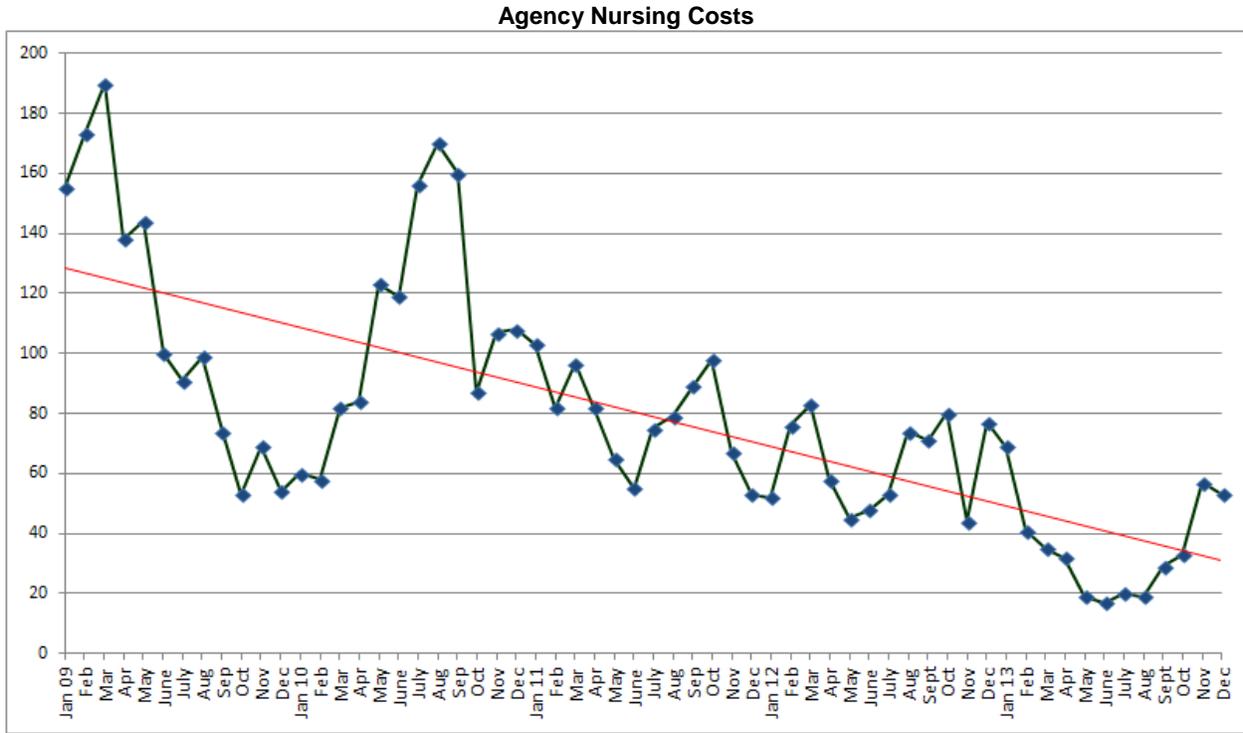
Expenses increased from \$1.259 million in November to \$1.265 million in December, an increase of \$5,459. Expenses per day fell from \$216.59 to \$203.30. The average cost per day in FY2013 was \$220.81 per day.

Wages totaled \$556,294 in November and \$521,126 in December. Wages per day decreased from \$95.67 to \$83.76 per day. The average for FY2013 was \$93.11 per day.

Non-labor expenses increased from \$561,603 in November to \$577,672. Non-labor expenses per day fell from \$96.58 to \$92.84. The average for FY2013 was \$95.62 per day. The following items impacted non-labor expenses in November.

Dietary food costs totaled \$49k in December. While census is up, the increase in food costs is much higher than the increase in census. This issue has been brought to SDS’ attention. Dietary professional services totaling \$22.8k include SDS fees, interim manager expense plus dietician consulting services totaling \$10k.

Agency expenses totaled \$53k in December, slightly less than November's total of \$56.5k. Higher TOPs time and turnover are contributing factors to higher agency usage in November and December.



Cash Position

The month ending cash balance increased from \$366,793 in November to \$683,977 in December. Accounts receivable increased from \$3.454 million in November to \$3,693 million in December, an increase of \$239k. Medicaid pending is the main reason for the increase in receivables. Right now, there are 35 Medicaid pending residents whose applications are awaiting approval. This equates to a monthly cash loss of about \$150k. The high number of Medicaid pending residents is because the application process has ballooned in the last couple of years from a 3-6 month wait to over one year in some cases.

Accounts payable fell from \$1.646 million in November to \$1.3 million in December, a decrease of \$347k.

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: February 4, 2014

Re: Management Update

Prime Chemical and Housekeeping Supply Vendor RFP

Please see attached memorandum from Ms. Noffke.

Medicaid Pending

CCNH currently has 35 residents who have submitted Medicaid applications. Over the past few years, the State has consolidated Medicaid Caseworker office locations throughout the state. This has resulted in significant delays in application processing. An application process that used to take 3 to 6 months, can now take over a year in some cases. In January, two applications were approved after the applications were filed in February and March of 2013.

The primary issue is cash flow. During the application period, no Medicaid payments are paid to CCNH. We do collect the resident income (social security and/or pension income) but that is only a small percentage of the overall Medicaid payment. 35 pending applications reduce cash flow by more than \$150k per month or \$1.8 million annually.

The State is well aware of the issue facing SNFs and there was legislation passed last year that requires the State to reduce delays. However, the issue is manpower and the lack of funds to hire caseworkers. MPA is working with Metro Counties and the County Nursing Home Associations to address this issue for county homes.

MMAI – Dual Eligible Managed Care Program

Officially, the start of voluntary enrollment is March 1, 2014 and the start of the automatic or passive enrollment is August 1, 2014. I am now hearing through another county nursing home that the voluntary enrollment will be pushed back to August 1st, and passive enrollment will begin October 1, 2014. This conflicting information has been passed on to Life Services Network with a request to clarify the conflicting information.

The delay could prove beneficial as we continue to negotiate provider agreements with the two Central Illinois managed care plans, Health Alliance and Molina Healthcare. There has been very little progress over the past few months after CCNH submitted a lengthy document outlining questions, clarifications and proposed changes to the

agreement. CCNH does have signed Letters of Understanding with both plans which currently keeps CCNH in the provider network of both plans.

Diagnosis Coding – ICD-10 Implementation

Medicare claims and the MDS document both require diagnosis codes. The codes describe a patient's/resident's medical condition and is an important component of accurate billing and reimbursement. The ICD-9 (ninth edition of the International Classification of Diseases) has been used for many decades. The Health Insurance Portability and Accountability Act of 1996 (HIPAA) requires providers to adopt the ICD-10 codes on October 1, 2014. The ICD-10 allows for much greater specificity and detail in describing an individual's diagnosis.

CCNH is actively preparing for the transition. CCNH is actively educating business office and MDS Coordinators. CCNH currently has a medical records consultant that periodically reviews our medical records. Due to the increased complexity of the new coding system, we are looking at medical records consultants that can review medical records of new admissions to determine an accurate list of diagnosis codes. SNF diagnosis coding is different from hospital coding which does not allow us to use the hospital codes. Coding is based on any active medical conditions and the type of current care being provided. Because diagnosis coding is a component of Medicare billing, it is also a compliance issue.

Open Positions - Director of Nursing/Director of Social Services

No new applications have been received and no viable candidates have been identified through multiple executive search firms. Right now, all of the major nursing homes in Champaign County are recruiting for the DON position.

Our Social Services Director's last day was January 31st. We are working to secure an interim Social Services Director while we recruit a permanent replacement. At this time, no qualified candidates have applied.

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

**Champaign County Nursing Home
Facility Message**

To: Nursing Home Board of Directors

From: Karen Noffke, Administrator

Re: Prime Chemical and Housekeeping Supply Vendor RFP
January 28, 2014

The Champaign County Nursing Home let a RFP for a Prime Chemical and Housekeeping Supply Vendor. The RFP was advertised in the News-Gazette on 12/21, 12/22, and 12/3, 2013 and continuously on the County website beginning 12/20/13. Our goal is to secure a contract for up to five- (5) years with contractually controlled annual price adjustments.

This RFP included two primary tests; price and quality.

Price was tested using a market basket of high volume/high cost items normally purchased by CCNH. Bidders entered individual product prices into a spreadsheet and provided an annual markup limit for each item. The intent is to contractually control fluctuating food prices to create predictability in pricing.

Quality is measured by requiring bidders to provide specific samples using the same products we would normally purchase. CCNH staffs utilized samples across the spectrum of products to conduct product tests which included waxing, and floor care products, paper products and can liners.

The RFP process yielded one eligible respondent Am San Company.

We respectfully request that the Director's approve the recommendation to grant us permission to present Am San Company for contract as a Prime Chemical and Housekeeping Supply Vendor.

12/31/13

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|----------------------------------|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Operating Income | | | | | | |
| Miscellaneous Revenue | 1,828.06 | 2,038.00 | (209.94) | 1,828.06 | 2,038.00 | (209.94) |
| Medicare A Revenue | 267,837.45 | 250,040.00 | 17,797.45 | 267,837.45 | 250,040.00 | 17,797.45 |
| Medicare B Revenue | 35,157.10 | 28,462.00 | 6,695.10 | 35,157.10 | 28,462.00 | 6,695.10 |
| Medicaid Revenue | 459,986.31 | 460,442.00 | (455.69) | 459,986.31 | 460,442.00 | (455.69) |
| Private Pay Revenue | 493,612.45 | 387,557.00 | 106,055.45 | 493,612.45 | 387,557.00 | 106,055.45 |
| Adult Day Care Revenue | 17,902.86 | 15,467.00 | 2,435.86 | 17,902.86 | 15,467.00 | 2,435.86 |
| Total Income | 1,276,324.23 | 1,144,006.00 | 132,318.23 | 1,276,324.23 | 1,144,006.00 | 132,318.23 |
| Operating Expenses | | | | | | |
| Administration | 249,902.82 | 236,216.00 | (13,686.82) | 249,902.82 | 236,216.00 | (13,686.82) |
| Environmental Services | 89,238.74 | 90,544.00 | 1,305.26 | 89,238.74 | 90,544.00 | 1,305.26 |
| Laundry | 15,238.94 | 16,287.00 | 1,048.06 | 15,238.94 | 16,287.00 | 1,048.06 |
| Maintenance | 20,573.70 | 31,255.00 | 10,681.30 | 20,573.70 | 31,255.00 | 10,681.30 |
| Nursing Services | 511,150.36 | 455,596.00 | (55,554.36) | 511,150.36 | 455,596.00 | (55,554.36) |
| Activities | 18,500.34 | 26,859.00 | 8,358.66 | 18,500.34 | 26,859.00 | 8,358.66 |
| Social Services | 16,432.79 | 18,980.00 | 2,547.21 | 16,432.79 | 18,980.00 | 2,547.21 |
| Physical Therapy | 42,803.87 | 30,059.00 | (12,744.87) | 42,803.87 | 30,059.00 | (12,744.87) |
| Occupational Therapy | 33,140.39 | 26,283.00 | (6,857.39) | 33,140.39 | 26,283.00 | (6,857.39) |
| Speech Therapy | 9,542.59 | 7,705.00 | (1,837.59) | 9,542.59 | 7,705.00 | (1,837.59) |
| Respiratory Therapy | 9,226.25 | 8,000.00 | (1,226.25) | 9,226.25 | 8,000.00 | (1,226.25) |
| Total This Department | 18,768.84 | 15,705.00 | (3,063.84) | 18,768.84 | 15,705.00 | (3,063.84) |
| Food Services | 122,659.63 | 128,235.00 | 5,575.37 | 122,659.63 | 128,235.00 | 5,575.37 |
| Barber & Beauty | 6,315.68 | 6,372.00 | 56.32 | 6,315.68 | 6,372.00 | 56.32 |
| Adult Day Care | 18,583.23 | 23,450.00 | 4,866.77 | 18,583.23 | 23,450.00 | 4,866.77 |
| Alzheimers and Related Disorders | 101,641.02 | 135,748.00 | 34,106.98 | 101,641.02 | 135,748.00 | 34,106.98 |
| Total Expenses | 1,264,950.35 | 1,241,589.00 | (23,361.35) | 1,264,950.35 | 1,241,589.00 | (23,361.35) |
| Net Operating Income | 11,373.88 | (97,583.00) | 108,956.88 | 11,373.88 | (97,583.00) | 108,956.88 |
| NonOperating Income | | | | | | |
| Local Taxes | 91,950.74 | 79,877.00 | 12,073.74 | 91,950.74 | 79,877.00 | 12,073.74 |
| Miscellaneous NI Revenue | 505.87 | 211.00 | 294.87 | 505.87 | 211.00 | 294.87 |
| Total NonOperating Income | 92,456.61 | 80,088.00 | 12,368.61 | 92,456.61 | 80,088.00 | 12,368.61 |
| Net Income (Loss) | 103,830.49 | (17,495.00) | 121,325.49 | 103,830.49 | (17,495.00) | 121,325.49 |

Champaign County Nursing Home
Actual vs Budget Statement of Operations

12/31/13

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| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|--|---------------------|---------------------|-------------------|---------------------|---------------------|-------------------|
| Operating Income | | | | | | |
| Miscellaneous Revenue | | | | | | |
| Lunch Reimbursement | 180.00 | 385.00 | (205.00) | 180.00 | 385.00 | (205.00) |
| Late Charge, NSF Check Charge | 1,648.06 | 1,538.00 | 110.06 | 1,648.06 | 1,538.00 | 110.06 |
| Other Miscellaneous Revenue | | 115.00 | (115.00) | | 115.00 | (115.00) |
| Total Miscellaneous Revenue | 1,828.06 | 2,038.00 | (209.94) | 1,828.06 | 2,038.00 | (209.94) |
| Medicare A Revenue | | | | | | |
| Medicare A | 146,013.11 | 192,794.00 | (46,780.89) | 146,013.11 | 192,794.00 | (46,780.89) |
| ARD - Medicare A | 45,055.78 | 17,552.00 | 27,503.78 | 45,055.78 | 17,552.00 | 27,503.78 |
| NH Pt_Care - Medicare Advantage/ Hmo | 56,133.77 | 39,042.00 | 17,091.77 | 56,133.77 | 39,042.00 | 17,091.77 |
| ARD_Pt Care - Medicare Advantage/ HMO | 20,634.79 | 652.00 | 19,982.79 | 20,634.79 | 652.00 | 19,982.79 |
| Total Medicare A Revenue | 267,837.45 | 250,040.00 | 17,797.45 | 267,837.45 | 250,040.00 | 17,797.45 |
| Medicare B Revenue | | | | | | |
| Medicare B | 35,157.10 | 28,462.00 | 6,695.10 | 35,157.10 | 28,462.00 | 6,695.10 |
| Total Medicare B Revenue | 35,157.10 | 28,462.00 | 6,695.10 | 35,157.10 | 28,462.00 | 6,695.10 |
| Medicaid Revenue | | | | | | |
| Medicaid Title XIX (IDHFS) | 277,188.16 | 291,809.00 | (14,620.84) | 277,188.16 | 291,809.00 | (14,620.84) |
| ARD - Medicaid Title XIX (IDHFS) | 126,821.80 | 117,509.00 | 9,312.80 | 126,821.80 | 117,509.00 | 9,312.80 |
| Patient Care-Hospice | 39,929.51 | 30,241.00 | 9,688.51 | 39,929.51 | 30,241.00 | 9,688.51 |
| ARD Patient Care - Hospice | 16,046.84 | 20,883.00 | (4,836.16) | 16,046.84 | 20,883.00 | (4,836.16) |
| Total Medicaid Revenue | 459,986.31 | 460,442.00 | (455.69) | 459,986.31 | 460,442.00 | (455.69) |
| Private Pay Revenue | | | | | | |
| VA-Veterans Nursing Home Care | 25,726.31 | 12,947.00 | 12,779.31 | 25,726.31 | 12,947.00 | 12,779.31 |
| ARD - VA - Veterans Care | 2,186.84 | 439.00 | 1,747.84 | 2,186.84 | 439.00 | 1,747.84 |
| Nursing Home Patient Care - Private Pay | 355,995.70 | 270,974.00 | 85,021.70 | 355,995.70 | 270,974.00 | 85,021.70 |
| Nursing Home Beauty Shop Revenue | 3,074.20 | 3,141.00 | (66.80) | 3,074.20 | 3,141.00 | (66.80) |
| Medical Supplies Revenue | 6,717.34 | 5,273.00 | 1,444.34 | 6,717.34 | 5,273.00 | 1,444.34 |
| Patient Transportation Charges | 2,780.18 | 1,631.00 | 1,149.18 | 2,780.18 | 1,631.00 | 1,149.18 |
| ARD Patient Care- Private Pay | 97,131.88 | 93,152.00 | 3,979.88 | 97,131.88 | 93,152.00 | 3,979.88 |
| Total Private Pay Revenue | 493,612.45 | 387,557.00 | 106,055.45 | 493,612.45 | 387,557.00 | 106,055.45 |
| Adult Day Care Revenue | | | | | | |
| VA-Veterans Adult Daycare | 3,572.10 | 3,728.00 | (155.90) | 3,572.10 | 3,728.00 | (155.90) |
| IL Department Of Aging-Day Care Grant (Title XX) | 10,257.71 | 10,258.00 | (0.29) | 10,257.71 | 10,258.00 | (0.29) |
| Adult Day Care Charges-Private Pay | 4,073.05 | 1,481.00 | 2,592.05 | 4,073.05 | 1,481.00 | 2,592.05 |
| Total Adult Day Care Revenue | 17,902.86 | 15,467.00 | 2,435.86 | 17,902.86 | 15,467.00 | 2,435.86 |
| Total Income | 1,276,324.23 | 1,144,006.00 | 132,318.23 | 1,276,324.23 | 1,144,006.00 | 132,318.23 |

Operating Expenses

Administration

| | | | | | | |
|---------------------------------|------------|-----------|----------|------------|-----------|----------|
| Reg. Full-Time Employees | 25,469.18 | 25,061.00 | (408.18) | 25,469.18 | 25,061.00 | (408.18) |
| Temp. Salaries & Wages | 1,851.74 | 1,120.00 | (731.74) | 1,851.74 | 1,120.00 | (731.74) |
| Per Diem | 180.00 | 203.00 | 23.00 | 180.00 | 203.00 | 23.00 |
| Overtime | 139.88 | 230.00 | 90.12 | 139.88 | 230.00 | 90.12 |
| TOPS - Balances | (1,100.05) | 199.00 | 1,299.05 | (1,100.05) | 199.00 | 1,299.05 |
| TOPS - FICA | (84.16) | 15.00 | 99.16 | (84.16) | 15.00 | 99.16 |
| Social Security - Employer | 1,963.11 | 1,894.00 | (69.11) | 1,963.11 | 1,894.00 | (69.11) |
| IMRF - Employer Cost | 2,429.08 | 2,352.00 | (77.08) | 2,429.08 | 2,352.00 | (77.08) |
| Workers' Compensation Insurance | 1,026.42 | 1,589.00 | 562.58 | 1,026.42 | 1,589.00 | 562.58 |
| Unemployment Insurance | 115.96 | 910.00 | 794.04 | 115.96 | 910.00 | 794.04 |

Tuesday, January 28, 2014

1:54 PM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

12/31/13

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| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|---|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|
| Employee Health/Life Insurance | 4,292.20 | 4,319.00 | 26.80 | 4,292.20 | 4,319.00 | 26.80 |
| Employee Development/Recognition | 30.00 | 25.00 | (5.00) | 30.00 | 25.00 | (5.00) |
| Employee Physicals/Lab | 100.00 | 1,923.00 | 1,823.00 | 100.00 | 1,923.00 | 1,823.00 |
| Stationary & Printing | 211.56 | 78.00 | (133.56) | 211.56 | 78.00 | (133.56) |
| Books, Periodicals & Manuals | 69.00 | 41.00 | (28.00) | 69.00 | 41.00 | (28.00) |
| Copier Supplies | 517.82 | 631.00 | 113.18 | 517.82 | 631.00 | 113.18 |
| Postage, UPS, Federal Express | 390.97 | 515.00 | 124.03 | 390.97 | 515.00 | 124.03 |
| Operational Supplies | 1,081.09 | 845.00 | (236.09) | 1,081.09 | 845.00 | (236.09) |
| Audit & Accounting Fees | 4,179.00 | 4,308.00 | 129.00 | 4,179.00 | 4,308.00 | 129.00 |
| Attorney Fees | 3,281.00 | 4,615.00 | 1,334.00 | 3,281.00 | 4,615.00 | 1,334.00 |
| Professional Services | 41,722.15 | 33,004.00 | (8,718.15) | 41,722.15 | 33,004.00 | (8,718.15) |
| Job Required Travel Expense | 123.13 | 257.00 | 133.87 | 123.13 | 257.00 | 133.87 |
| Insurance | 23,167.00 | 22,124.00 | (1,043.00) | 23,167.00 | 22,124.00 | (1,043.00) |
| Computer Services | 10,270.62 | 4,922.00 | (5,348.62) | 10,270.62 | 4,922.00 | (5,348.62) |
| Telephone Services | 1,871.87 | 1,370.00 | (501.87) | 1,871.87 | 1,370.00 | (501.87) |
| Legal Notices, Advertising | 3,008.42 | 2,633.00 | (375.42) | 3,008.42 | 2,633.00 | (375.42) |
| Photocopy Services | 1,591.22 | 1,025.00 | (566.22) | 1,591.22 | 1,025.00 | (566.22) |
| Public Relations | 69.57 | 66.00 | (3.57) | 69.57 | 66.00 | (3.57) |
| Dues & Licenses | 1,725.08 | 1,617.00 | (108.08) | 1,725.08 | 1,617.00 | (108.08) |
| Conferences & Training | 99.00 | 962.00 | 863.00 | 99.00 | 962.00 | 863.00 |
| Finance Charges, Bank Fees | | 192.00 | 192.00 | | 192.00 | 192.00 |
| Cable/Satellite TV Expense | 2,533.73 | 2,147.00 | (386.73) | 2,533.73 | 2,147.00 | (386.73) |
| IPA Licensing Fee | 46,384.50 | 40,612.00 | (5,772.50) | 46,384.50 | 40,612.00 | (5,772.50) |
| Fines & Penalties | | 2,308.00 | 2,308.00 | | 2,308.00 | 2,308.00 |
| Furnishings, Office Equipment | | 5,769.00 | 5,769.00 | | 5,769.00 | 5,769.00 |
| Depreciation Expense | 60,970.65 | 56,361.00 | (4,609.65) | 60,970.65 | 56,361.00 | (4,609.65) |
| Interest-Tax Anticipation Notes Payable | | 538.00 | 538.00 | | 538.00 | 538.00 |
| Interest- Bonds Payable | 10,222.08 | 9,436.00 | (786.08) | 10,222.08 | 9,436.00 | (786.08) |
| Total Administration | 249,902.82 | 236,216.00 | (13,686.82) | 249,902.82 | 236,216.00 | (13,686.82) |
| Environmental Services | | | | | | |
| Reg. Full-Time Employees | 27,567.92 | 32,327.00 | 4,759.08 | 27,567.92 | 32,327.00 | 4,759.08 |
| Reg. Part-Time Employees | 766.30 | | (766.30) | 766.30 | | (766.30) |
| Overtime | 3,623.68 | 462.00 | (3,161.68) | 3,623.68 | 462.00 | (3,161.68) |
| TOPS - Balances | 1,584.31 | | (1,584.31) | 1,584.31 | | (1,584.31) |
| TOPS- FICA | 121.20 | | (121.20) | 121.20 | | (121.20) |
| Social Security - Employer | 2,391.56 | 2,394.00 | 2.44 | 2,391.56 | 2,394.00 | 2.44 |
| IMRF - Employer Cost | 3,218.08 | 3,315.00 | 96.92 | 3,218.08 | 3,315.00 | 96.92 |
| Workers' Compensation Insurance | 1,049.79 | 1,957.00 | 907.21 | 1,049.79 | 1,957.00 | 907.21 |
| Unemployment Insurance | 209.07 | 1,452.00 | 1,242.93 | 209.07 | 1,452.00 | 1,242.93 |
| Employee Health/Life Insurance | 7,450.09 | 6,772.00 | (678.09) | 7,450.09 | 6,772.00 | (678.09) |
| Operational Supplies | 4,661.55 | 5,089.00 | 427.45 | 4,661.55 | 5,089.00 | 427.45 |
| Gas Service | 11,372.28 | 9,938.00 | (1,434.28) | 11,372.28 | 9,938.00 | (1,434.28) |
| Electric Service | 15,516.75 | 19,889.00 | 4,372.25 | 15,516.75 | 19,889.00 | 4,372.25 |
| Water Service | 2,630.66 | 2,401.00 | (229.66) | 2,630.66 | 2,401.00 | (229.66) |
| Pest Control Service | 482.00 | 449.00 | (33.00) | 482.00 | 449.00 | (33.00) |
| Waste Disposal & Recycling | 5,035.50 | 2,627.00 | (2,408.50) | 5,035.50 | 2,627.00 | (2,408.50) |
| Equipment Rentals | 258.00 | 222.00 | (36.00) | 258.00 | 222.00 | (36.00) |
| Sewer Service & Tax | 1,300.00 | 1,250.00 | (50.00) | 1,300.00 | 1,250.00 | (50.00) |
| Total Environmental Services | 89,238.74 | 90,544.00 | 1,305.26 | 89,238.74 | 90,544.00 | 1,305.26 |
| Laundry | | | | | | |
| Reg. Full-Time Employees | 9,465.32 | 8,763.00 | (702.32) | 9,465.32 | 8,763.00 | (702.32) |
| Overtime | 508.68 | 243.00 | (265.68) | 508.68 | 243.00 | (265.68) |
| TOPS Balances | (494.38) | 425.00 | 919.38 | (494.38) | 425.00 | 919.38 |
| TOPS - FICA | (37.82) | 33.00 | 70.82 | (37.82) | 33.00 | 70.82 |

Champaign County Nursing Home
Actual vs Budget Statement of Operations

12/31/13

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| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Social Security - Employer | 744.45 | 675.00 | (69.45) | 744.45 | 675.00 | (69.45) |
| IMRF - Employer Cost | 1,004.07 | 905.00 | (99.07) | 1,004.07 | 905.00 | (99.07) |
| Workers' Compensation Insurance | 336.06 | 538.00 | 201.94 | 336.06 | 538.00 | 201.94 |
| Unemployment Insurance | | 415.00 | 415.00 | | 415.00 | 415.00 |
| Employee Health/Life Insurance | 2,462.00 | 1,683.00 | (779.00) | 2,462.00 | 1,683.00 | (779.00) |
| Laundry Supplies | 1,028.58 | 1,463.00 | 434.42 | 1,028.58 | 1,463.00 | 434.42 |
| Linen & Bedding | 221.98 | 1,144.00 | 922.02 | 221.98 | 1,144.00 | 922.02 |
| Total Laundry | 15,238.94 | 16,287.00 | 1,048.06 | 15,238.94 | 16,287.00 | 1,048.06 |
| Maintenance | | | | | | |
| Reg. Full-Time Employees | 5,557.46 | 9,870.00 | 4,312.54 | 5,557.46 | 9,870.00 | 4,312.54 |
| Overtime | 63.00 | 49.00 | (14.00) | 63.00 | 49.00 | (14.00) |
| TOPS - Balances | (120.28) | 77.00 | 197.28 | (120.28) | 77.00 | 197.28 |
| TOPS - FICA | (9.20) | 6.00 | 15.20 | (9.20) | 6.00 | 15.20 |
| Social Security - Employer | 419.51 | 756.00 | 336.49 | 419.51 | 756.00 | 336.49 |
| IMRF - Employer Cost | 564.27 | 1,013.00 | 448.73 | 564.27 | 1,013.00 | 448.73 |
| Workers' Compensation Insurance | 207.94 | 592.00 | 384.06 | 207.94 | 592.00 | 384.06 |
| Unemployment Insurance | 174.29 | 465.00 | 290.71 | 174.29 | 465.00 | 290.71 |
| Employee Health/Life Insurance | 621.60 | 609.00 | (12.60) | 621.60 | 609.00 | (12.60) |
| Gasoline & Oil | 1,365.34 | 406.00 | (959.34) | 1,365.34 | 406.00 | (959.34) |
| Ground Supplies | 258.38 | | (258.38) | 258.38 | | (258.38) |
| Maintenance Supplies | 2,144.23 | 3,097.00 | 952.77 | 2,144.23 | 3,097.00 | 952.77 |
| Professional Services | (652.72) | | 652.72 | (652.72) | | 652.72 |
| Automobile Maintenance | 1,226.73 | 270.00 | (956.73) | 1,226.73 | 270.00 | (956.73) |
| Equipment Maintenance | 672.86 | 2,201.00 | 1,528.14 | 672.86 | 2,201.00 | 1,528.14 |
| Equipment Rentals | 262.40 | 95.00 | (167.40) | 262.40 | 95.00 | (167.40) |
| Nursing Home Building Repair/Maintenance | 6,317.89 | 7,051.00 | 733.11 | 6,317.89 | 7,051.00 | 733.11 |
| Parking Lot/Sidewalk Maintenance | 1,500.00 | 852.00 | (648.00) | 1,500.00 | 852.00 | (648.00) |
| Nursing Home Building Construction/Improvements | | 3,846.00 | 3,846.00 | | 3,846.00 | 3,846.00 |
| Total Maintenance | 20,573.70 | 31,255.00 | 10,681.30 | 20,573.70 | 31,255.00 | 10,681.30 |
| Nursing Services | | | | | | |
| Reg. Full-Time Employees | 124,975.42 | 105,916.00 | (19,059.42) | 124,975.42 | 105,916.00 | (19,059.42) |
| Reg. Part-Time Employees | 5,299.15 | | (5,299.15) | 5,299.15 | | (5,299.15) |
| Temp. Salaries & Wages | 14,896.56 | 10,479.00 | (4,417.56) | 14,896.56 | 10,479.00 | (4,417.56) |
| Overtime | 59,507.02 | 33,988.00 | (25,519.02) | 59,507.02 | 33,988.00 | (25,519.02) |
| TOPS - Balances | 912.10 | (355.00) | (1,267.10) | 912.10 | (355.00) | (1,267.10) |
| No Benefit Full-Time Employees | 71,239.43 | 67,719.00 | (3,520.43) | 71,239.43 | 67,719.00 | (3,520.43) |
| No Benefit Part-Time Employees | 17,794.29 | 33,548.00 | 15,753.71 | 17,794.29 | 33,548.00 | 15,753.71 |
| TOPS - FICA | 69.77 | 125.00 | 55.23 | 69.77 | 125.00 | 55.23 |
| Social Security - Employer | 22,083.10 | 18,881.00 | (3,202.10) | 22,083.10 | 18,881.00 | (3,202.10) |
| IMRF - Employer Cost | 27,869.89 | 24,203.00 | (3,666.89) | 27,869.89 | 24,203.00 | (3,666.89) |
| Workers' Compensation Insurance | 8,716.18 | 15,024.00 | 6,307.82 | 8,716.18 | 15,024.00 | 6,307.82 |
| Unemployment Insurance | 2,045.57 | 9,502.00 | 7,456.43 | 2,045.57 | 9,502.00 | 7,456.43 |
| Employee Health/Life Insurance | 21,820.70 | 20,522.00 | (1,298.70) | 21,820.70 | 20,522.00 | (1,298.70) |
| Books, Periodicals & Manuals | | 79.00 | 79.00 | | 79.00 | 79.00 |
| Stocked Drugs | 2,460.20 | 1,685.00 | (775.20) | 2,460.20 | 1,685.00 | (775.20) |
| Pharmacy Charges-Public Aid | 1,082.22 | 1,004.00 | (78.22) | 1,082.22 | 1,004.00 | (78.22) |
| Oxygen | 3,808.00 | 2,781.00 | (1,027.00) | 3,808.00 | 2,781.00 | (1,027.00) |
| Incontinence Supplies | 11,735.35 | 7,780.00 | (3,955.35) | 11,735.35 | 7,780.00 | (3,955.35) |
| Pharmacy Charges - Insurance | 6,385.44 | 3,000.00 | (3,385.44) | 6,385.44 | 3,000.00 | (3,385.44) |
| Equipment < \$2,500 | 2,470.53 | 1,511.00 | (959.53) | 2,470.53 | 1,511.00 | (959.53) |
| Operational Supplies | 9,277.64 | 15,396.00 | 6,118.36 | 9,277.64 | 15,396.00 | 6,118.36 |
| Pharmacy Charges-Medicare | 8,753.81 | 14,774.00 | 6,020.19 | 8,753.81 | 14,774.00 | 6,020.19 |
| Medical/Dental/Mental Health | 3,400.00 | 3,170.00 | (230.00) | 3,400.00 | 3,170.00 | (230.00) |
| Professional Services | 30,149.19 | 31,997.00 | 1,847.81 | 30,149.19 | 31,997.00 | 1,847.81 |

Champaign County Nursing Home
Actual vs Budget Statement of Operations

12/31/13

4

| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|---------------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|
| Job Require Travel | | 28.00 | 28.00 | | 28.00 | 28.00 |
| Laboratory Fees | 3,769.57 | 2,168.00 | (1,601.57) | 3,769.57 | 2,168.00 | (1,601.57) |
| Equipment Rentals | 3,077.33 | 4,039.00 | 961.67 | 3,077.33 | 4,039.00 | 961.67 |
| Conferences & Training | 120.00 | | (120.00) | 120.00 | | (120.00) |
| Contract Nursing Services | 45,409.65 | 23,077.00 | (22,332.65) | 45,409.65 | 23,077.00 | (22,332.65) |
| Medicare Medical Services | 2,022.25 | 3,555.00 | 1,532.75 | 2,022.25 | 3,555.00 | 1,532.75 |
| Total Nursing Services | 511,150.36 | 455,596.00 | (55,554.36) | 511,150.36 | 455,596.00 | (55,554.36) |
| Activities | | | | | | |
| Reg. Full-Time Employees | 12,572.74 | 18,447.00 | 5,874.26 | 12,572.74 | 18,447.00 | 5,874.26 |
| Overtime | 5.71 | 114.00 | 108.29 | 5.71 | 114.00 | 108.29 |
| TOPS - Balances | (798.85) | | 798.85 | (798.85) | | 798.85 |
| TOPS - FICA | (61.11) | | 61.11 | (61.11) | | 61.11 |
| Social Security - Employer | 897.06 | 1,345.00 | 447.94 | 897.06 | 1,345.00 | 447.94 |
| IMRF - Employer Cost | 1,206.13 | 1,803.00 | 596.87 | 1,206.13 | 1,803.00 | 596.87 |
| Workers' Compensation Insurance | 477.18 | 1,108.00 | 630.82 | 477.18 | 1,108.00 | 630.82 |
| Unemployment Insurance | 146.11 | 844.00 | 697.89 | 146.11 | 844.00 | 697.89 |
| Employee Health/Life Insurance | 3,686.60 | 2,609.00 | (1,077.60) | 3,686.60 | 2,609.00 | (1,077.60) |
| Books, Periodicals & Manuals | | 22.00 | 22.00 | | 22.00 | 22.00 |
| Operational Supplies | 244.07 | 424.00 | 179.93 | 244.07 | 424.00 | 179.93 |
| Professional Services | 124.70 | 143.00 | 18.30 | 124.70 | 143.00 | 18.30 |
| Total Activities | 18,500.34 | 26,859.00 | 8,358.66 | 18,500.34 | 26,859.00 | 8,358.66 |
| Social Services | | | | | | |
| Reg. Full-Time Employees | 10,896.33 | 12,827.00 | 1,930.67 | 10,896.33 | 12,827.00 | 1,930.67 |
| Overtime | 83.99 | 113.00 | 29.01 | 83.99 | 113.00 | 29.01 |
| TOPS - Balances | 574.81 | 184.00 | (390.81) | 574.81 | 184.00 | (390.81) |
| TOPS - FICA | (32.52) | 14.00 | 46.52 | (32.52) | 14.00 | 46.52 |
| Social Security - Employer | 823.33 | 1,167.00 | 343.67 | 823.33 | 1,167.00 | 343.67 |
| IMRF - Employer Cost | 1,107.06 | 1,192.00 | 84.94 | 1,107.06 | 1,192.00 | 84.94 |
| Workers' Compensation Insurance | 413.19 | 773.00 | 359.81 | 413.19 | 773.00 | 359.81 |
| Unemployment Insurance | | 592.00 | 592.00 | | 592.00 | 592.00 |
| Employee Health/Life Insurance | 2,441.90 | 1,802.00 | (639.90) | 2,441.90 | 1,802.00 | (639.90) |
| Operational Supplies | | 8.00 | 8.00 | | 8.00 | 8.00 |
| Professional Services | 124.70 | 308.00 | 183.30 | 124.70 | 308.00 | 183.30 |
| Total Social Services | 16,432.79 | 18,980.00 | 2,547.21 | 16,432.79 | 18,980.00 | 2,547.21 |
| Physical Therapy | | | | | | |
| Reg. Full-Time Employees | 4,350.72 | 4,015.00 | (335.72) | 4,350.72 | 4,015.00 | (335.72) |
| Overtime | 8.31 | 22.00 | 13.69 | 8.31 | 22.00 | 13.69 |
| TOPS - Balances | (42.18) | 107.00 | 149.18 | (42.18) | 107.00 | 149.18 |
| TOPS - FICA | (3.22) | 8.00 | 11.22 | (3.22) | 8.00 | 11.22 |
| Social Security - Employer | 322.69 | 356.00 | 33.31 | 322.69 | 356.00 | 33.31 |
| IMRF - Employer Cost | 434.93 | 478.00 | 43.07 | 434.93 | 478.00 | 43.07 |
| Workers' Compensation Ins. | 165.21 | 241.00 | 75.79 | 165.21 | 241.00 | 75.79 |
| Unemployment Insurance | | 181.00 | 181.00 | | 181.00 | 181.00 |
| Employee Health/Life Insurance | 1,243.20 | 1,137.00 | (106.20) | 1,243.20 | 1,137.00 | (106.20) |
| Professional Services | 36,324.21 | 23,514.00 | (12,810.21) | 36,324.21 | 23,514.00 | (12,810.21) |
| Total Physical Therapy | 42,803.87 | 30,059.00 | (12,744.87) | 42,803.87 | 30,059.00 | (12,744.87) |
| Occupational Therapy | | | | | | |
| Reg. Full-Time Employees | 2,164.80 | 2,003.00 | (161.80) | 2,164.80 | 2,003.00 | (161.80) |
| Overtime | | 21.00 | 21.00 | | 21.00 | 21.00 |
| TOPS - Balances | (324.22) | 11.00 | 335.22 | (324.22) | 11.00 | 335.22 |
| TOPS - FICA | (24.81) | 1.00 | 25.81 | (24.81) | 1.00 | 25.81 |
| Social Security - Employer | 164.37 | 154.00 | (10.37) | 164.37 | 154.00 | (10.37) |

Champaign County Nursing Home
Actual vs Budget Statement of Operations

12/31/13

5

| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|--|------------|------------|-------------|------------|------------|-------------|
| IMRF - Employer Cost | 221.64 | 206.00 | (15.64) | 221.64 | 206.00 | (15.64) |
| Workers' Compensation Ins. | 82.21 | 121.00 | 38.79 | 82.21 | 121.00 | 38.79 |
| Unemployment Insurance | | 92.00 | 92.00 | | 92.00 | 92.00 |
| Employee Health/Life Insurance | 621.60 | 569.00 | (52.60) | 621.60 | 569.00 | (52.60) |
| Professional Services | 30,234.80 | 23,105.00 | (7,129.80) | 30,234.80 | 23,105.00 | (7,129.80) |
| Total Occupational Therapy | 33,140.39 | 26,283.00 | (6,857.39) | 33,140.39 | 26,283.00 | (6,857.39) |
| Speech Therapy | | | | | | |
| Professional Services | 9,542.59 | 7,705.00 | (1,837.59) | 9,542.59 | 7,705.00 | (1,837.59) |
| Total Speech Therapy | 9,542.59 | 7,705.00 | (1,837.59) | 9,542.59 | 7,705.00 | (1,837.59) |
| Respiratory Therapy | | | | | | |
| Professional Services | 9,226.25 | 8,000.00 | (1,226.25) | 9,226.25 | 8,000.00 | (1,226.25) |
| Total Respiratory Therapy | 9,226.25 | 8,000.00 | (1,226.25) | 9,226.25 | 8,000.00 | (1,226.25) |
| Total This Department | 18,768.84 | 15,705.00 | (3,063.84) | 18,768.84 | 15,705.00 | (3,063.84) |
| Food Services | | | | | | |
| Reg. Full-Time Employees | 24,375.28 | 52,089.00 | 27,713.72 | 24,375.28 | 52,089.00 | 27,713.72 |
| Reg. Part-Time Employees | | 3,648.00 | 3,648.00 | | 3,648.00 | 3,648.00 |
| Overtime | 4,675.31 | 1,513.00 | (3,162.31) | 4,675.31 | 1,513.00 | (3,162.31) |
| TOPS - Balances | 645.69 | | (645.69) | 645.69 | | (645.69) |
| TOPS - FICA | 49.39 | | (49.39) | 49.39 | | (49.39) |
| Social Security - Employer | 2,199.21 | 4,333.00 | 2,133.79 | 2,199.21 | 4,333.00 | 2,133.79 |
| IMRF - Employer Cost | 2,955.30 | 5,809.00 | 2,853.70 | 2,955.30 | 5,809.00 | 2,853.70 |
| Workers' Compensation Insurance | 885.46 | 3,418.00 | 2,532.54 | 885.46 | 3,418.00 | 2,532.54 |
| Unemployment Insurance | 715.50 | 2,695.00 | 1,979.50 | 715.50 | 2,695.00 | 1,979.50 |
| Employee Health/Life Insurance | 5,594.40 | 6,997.00 | 1,402.60 | 5,594.40 | 6,997.00 | 1,402.60 |
| Food | 49,015.71 | 32,817.00 | (16,198.71) | 49,015.71 | 32,817.00 | (16,198.71) |
| Nutritional Supplements | 2,538.30 | 3,211.00 | 672.70 | 2,538.30 | 3,211.00 | 672.70 |
| Operational Supplies | 5,484.24 | 3,854.00 | (1,630.24) | 5,484.24 | 3,854.00 | (1,630.24) |
| Professional Services | 22,810.43 | 3,615.00 | (19,195.43) | 22,810.43 | 3,615.00 | (19,195.43) |
| Equipment Rentals | 715.41 | 378.00 | (337.41) | 715.41 | 378.00 | (337.41) |
| Dues & Licenses | | 12.00 | 12.00 | | 12.00 | 12.00 |
| Kitchen/ Laundry | | 3,846.00 | 3,846.00 | | 3,846.00 | 3,846.00 |
| Total Food Services | 122,659.63 | 128,235.00 | 5,575.37 | 122,659.63 | 128,235.00 | 5,575.37 |
| Barber & Beauty | | | | | | |
| Reg. Full-Time Employees | 6,610.68 | 4,010.00 | (2,600.68) | 6,610.68 | 4,010.00 | (2,600.68) |
| TOPS - Balances | (2,389.48) | | 2,389.48 | (2,389.48) | | 2,389.48 |
| TOPS - FICA | (11.39) | | 11.39 | (11.39) | | 11.39 |
| Social Security - Employer | 296.83 | 271.00 | (25.83) | 296.83 | 271.00 | (25.83) |
| IMRF - Employer Cost | 399.82 | 364.00 | (35.82) | 399.82 | 364.00 | (35.82) |
| Workers' Compensation Insurance | 166.02 | 239.00 | 72.98 | 166.02 | 239.00 | 72.98 |
| Unemployment Insurance | | 180.00 | 180.00 | | 180.00 | 180.00 |
| Employee Health/Life Insurance | 1,243.20 | 1,213.00 | (30.20) | 1,243.20 | 1,213.00 | (30.20) |
| Operational Supplies | | 70.00 | 70.00 | | 70.00 | 70.00 |
| Conferences & Training | | 25.00 | 25.00 | | 25.00 | 25.00 |
| Total Barber & Beauty | 6,315.68 | 6,372.00 | 56.32 | 6,315.68 | 6,372.00 | 56.32 |
| Adult Day Care | | | | | | |
| Reg. Full-Time Employees | 12,615.19 | 12,515.00 | (100.19) | 12,615.19 | 12,515.00 | (100.19) |
| Overtime | 183.11 | 21.00 | (162.11) | 183.11 | 21.00 | (162.11) |
| TOPS - Balances | (984.64) | | 984.64 | (984.64) | | 984.64 |
| TOPS - FICA | (75.32) | | 75.32 | (75.32) | | 75.32 |
| Social Security - Employer | 960.74 | 939.00 | (21.74) | 960.74 | 939.00 | (21.74) |
| IMRF - Employer Cost | 1,291.85 | 1,247.00 | (44.85) | 1,291.85 | 1,247.00 | (44.85) |

Champaign County Nursing Home
Actual vs Budget Statement of Operations

12/31/13

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| Description | Actual | Budget | Variance | YTD Actual | YTD Budget | Variance |
|---|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Workers' Compensation Insurance | 475.46 | 748.00 | 272.54 | 475.46 | 748.00 | 272.54 |
| Unemployment Insurance | 265.43 | 556.00 | 290.57 | 265.43 | 556.00 | 290.57 |
| Employee Health/Life Insurance | 3,081.00 | 2,426.00 | (655.00) | 3,081.00 | 2,426.00 | (655.00) |
| Books, Periodicals & Manuals | | 14.00 | 14.00 | | 14.00 | 14.00 |
| Gasoline & Oil | 314.10 | 1,086.00 | 771.90 | 314.10 | 1,086.00 | 771.90 |
| Equipment < \$2,500 | | 18.00 | 18.00 | | 18.00 | 18.00 |
| Operational Supplies | 456.31 | 23.00 | (433.31) | 456.31 | 23.00 | (433.31) |
| Field Trips/Activities | | 11.00 | 11.00 | | 11.00 | 11.00 |
| Furnishings, Office Equipment | | 3,846.00 | 3,846.00 | | 3,846.00 | 3,846.00 |
| Total Adult Day Care | 18,583.23 | 23,450.00 | 4,866.77 | 18,583.23 | 23,450.00 | 4,866.77 |
| Alzheimers and Related Disord | | | | | | |
| Reg. Full-Time Employees | 20,160.42 | 26,821.00 | 6,660.58 | 20,160.42 | 26,821.00 | 6,660.58 |
| Overtime | 12,787.19 | 12,047.00 | (740.19) | 12,787.19 | 12,047.00 | (740.19) |
| TOPS - Balances | 71.79 | 308.00 | 236.21 | 71.79 | 308.00 | 236.21 |
| No Benefit Full-Time Employees | 27,237.02 | 27,244.00 | 6.98 | 27,237.02 | 27,244.00 | 6.98 |
| No Benefit Part-Time Employees | 13,493.83 | 27,898.00 | 14,404.17 | 13,493.83 | 27,898.00 | 14,404.17 |
| TOPS - FICA | 5.49 | 24.00 | 18.51 | 5.49 | 24.00 | 18.51 |
| Social Security - Employer | 5,581.33 | 7,120.00 | 1,538.67 | 5,581.33 | 7,120.00 | 1,538.67 |
| IMRF - Employer Cost | 7,507.31 | 9,545.00 | 2,037.69 | 7,507.31 | 9,545.00 | 2,037.69 |
| Workers' Compensation Insurance | 2,225.36 | 5,612.00 | 3,386.64 | 2,225.36 | 5,612.00 | 3,386.64 |
| Unemployment Insurance | 892.34 | 3,081.00 | 2,188.66 | 892.34 | 3,081.00 | 2,188.66 |
| Employee Health/Life Insurance | 4,306.20 | 4,500.00 | 193.80 | 4,306.20 | 4,500.00 | 193.80 |
| Operational Supplies | 38.97 | 1.00 | (37.97) | 38.97 | 1.00 | (37.97) |
| Professional Services | 87.26 | | (87.26) | 87.26 | | (87.26) |
| Conferences & Training | | 9.00 | 9.00 | | 9.00 | 9.00 |
| ARD - Contract Nursing | 7,246.51 | 11,538.00 | 4,291.49 | 7,246.51 | 11,538.00 | 4,291.49 |
| Total Alzheimers and Related Disorders | 101,641.02 | 135,748.00 | 34,106.98 | 101,641.02 | 135,748.00 | 34,106.98 |
| Total Expenses | 1,264,950.35 | 1,241,589.00 | (23,361.35) | 1,264,950.35 | 1,241,589.00 | (23,361.35) |
| Net Operating Income | 11,373.88 | (97,583.00) | 108,956.88 | 11,373.88 | (97,583.00) | 108,956.88 |
| NonOperating Income | | | | | | |
| Local Taxes | | | | | | |
| Current-Nursing Home Operating | 91,950.74 | 79,877.00 | 12,073.74 | 91,950.74 | 79,877.00 | 12,073.74 |
| Total Local Taxes | 91,950.74 | 79,877.00 | 12,073.74 | 91,950.74 | 79,877.00 | 12,073.74 |
| Miscellaneous NI Revenue | | | | | | |
| Investment Interest | 25.00 | 57.00 | (32.00) | 25.00 | 57.00 | (32.00) |
| Restricted Donations | 480.87 | 154.00 | 326.87 | 480.87 | 154.00 | 326.87 |
| Total Miscellaneous NI Revenue | 505.87 | 211.00 | 294.87 | 505.87 | 211.00 | 294.87 |
| Total NonOperating Income | 92,456.61 | 80,088.00 | 12,368.61 | 92,456.61 | 80,088.00 | 12,368.61 |
| Net Income (Loss) | 103,830.49 | (17,495.00) | 121,325.49 | 103,830.49 | (17,495.00) | 121,325.49 |

12/31/13

Champaign County Nursing Home
Historical Statement of Operations

1

| Description | 01/13 | 02/13 | 03/13 | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | Total |
|----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----------|-----------|
| Operating Income | | | | | | | | | | | | | |
| Miscellaneous Revenue | | | | | | | | | | | | 1,828 | 1,828 |
| Medicare A Revenue | | | | | | | | | | | | 267,837 | 267,837 |
| Medicare B Revenue | | | | | | | | | | | | 35,157 | 35,157 |
| Medicaid Revenue | | | | | | | | | | | | 459,986 | 459,986 |
| Private Pay Revenue | | | | | | | | | | | | 493,612 | 493,612 |
| Adult Day Care Revenue | | | | | | | | | | | | 17,903 | 17,903 |
| Total Income | | | | | | | | | | | | 1,276,324 | 1,276,324 |
| Operating Expenses | | | | | | | | | | | | | |
| Administration | | | | | | | | | | | | 249,903 | 249,903 |
| Environmental Services | | | | | | | | | | | | 89,239 | 89,239 |
| Laundry | | | | | | | | | | | | 15,239 | 15,239 |
| Maintenance | | | | | | | | | | | | 20,574 | 20,574 |
| Nursing Services | | | | | | | | | | | | 511,150 | 511,150 |
| Activities | | | | | | | | | | | | 18,500 | 18,500 |
| Social Services | | | | | | | | | | | | 16,433 | 16,433 |
| Physical Therapy | | | | | | | | | | | | 42,804 | 42,804 |
| Occupational Therapy | | | | | | | | | | | | 33,140 | 33,140 |
| Speech Therapy | | | | | | | | | | | | 9,543 | 9,543 |
| Respiratory Therapy | | | | | | | | | | | | | |
| Respiratory Therapy | | | | | | | | | | | | 9,226 | 9,226 |
| Total This Department | | | | | | | | | | | | 18,769 | 18,769 |
| Food Services | | | | | | | | | | | | 122,660 | 122,660 |
| Barber & Beauty | | | | | | | | | | | | 6,316 | 6,316 |
| Adult Day Care | | | | | | | | | | | | 18,583 | 18,583 |
| Alzheimers and Related Disorders | | | | | | | | | | | | 101,641 | 101,641 |
| Total Expenses | | | | | | | | | | | | 1,264,950 | 1,264,950 |
| Net Operating Income | | | | | | | | | | | | 11,374 | 11,374 |
| NonOperating Income | | | | | | | | | | | | | |
| Local Taxes | | | | | | | | | | | | 91,951 | 91,951 |
| Miscellaneous NI Revenue | | | | | | | | | | | | 506 | 506 |
| Total NonOperating Income | | | | | | | | | | | | 92,457 | 92,457 |
| Net Income (Loss) | | | | | | | | | | | | 103,830 | 103,830 |

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

12/31/13

1

| Description | 01/13 | 02/13 | 03/13 | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | Total |
|-------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|----------------|----------------|
| Operating Income | | | | | | | | | | | | | |
| Miscellaneous Revenue | | | | | | | | | | | | | |
| Lunch Reimbursement | | | | | | | | | | | | 180 | 180 |
| Late Charge, NSF Check Charge | | | | | | | | | | | | 1,648 | 1,648 |
| Total Miscellaneous Revenue | | | | | | | | | | | | 1,828 | 1,828 |
| Medicare A Revenue | | | | | | | | | | | | | |
| Medicare A | | | | | | | | | | | | 146,013 | 146,013 |
| ARD - Medicare A | | | | | | | | | | | | 45,056 | 45,056 |
| NH Pt_Care - Medicare Advantage/ H | | | | | | | | | | | | 56,134 | 56,134 |
| ARD_Pt Care - Medicare Advantage/ | | | | | | | | | | | | 20,635 | 20,635 |
| Total Medicare A Revenue | | | | | | | | | | | | 267,837 | 267,837 |
| Medicare B Revenue | | | | | | | | | | | | | |
| Medicare B | | | | | | | | | | | | 35,157 | 35,157 |
| Total Medicare B Revenue | | | | | | | | | | | | 35,157 | 35,157 |
| Medicaid Revenue | | | | | | | | | | | | | |
| Medicaid Title XIX (IDHFS) | | | | | | | | | | | | 277,188 | 277,188 |
| ARD - Medicaid Title XIX (IDHFS) | | | | | | | | | | | | 126,822 | 126,822 |
| Patient Care-Hospice | | | | | | | | | | | | 39,930 | 39,930 |
| ARD Patient Care - Hospice | | | | | | | | | | | | 16,047 | 16,047 |
| Total Medicaid Revenue | | | | | | | | | | | | 459,986 | 459,986 |
| Private Pay Revenue | | | | | | | | | | | | | |
| VA-Veterans Nursing Home Care | | | | | | | | | | | | 25,726 | 25,726 |
| ARD - VA - Veterans Care | | | | | | | | | | | | 2,187 | 2,187 |
| Nursing Home Patient Care - Private | | | | | | | | | | | | 355,996 | 355,996 |
| Nursing Home Beauty Shop Revenue | | | | | | | | | | | | 3,074 | 3,074 |
| Medical Supplies Revenue | | | | | | | | | | | | 6,717 | 6,717 |
| Patient Transportation Charges | | | | | | | | | | | | 2,780 | 2,780 |
| ARD Patient Care- Private Pay | | | | | | | | | | | | 97,132 | 97,132 |
| Total Private Pay Revenue | | | | | | | | | | | | 493,612 | 493,612 |
| Adult Day Care Revenue | | | | | | | | | | | | | |
| VA-Veterans Adult Daycare | | | | | | | | | | | | 3,572 | 3,572 |
| IL Department Of Aging-Day Care Gra | | | | | | | | | | | | 10,258 | 10,258 |
| Adult Day Care Charges-Private Pay | | | | | | | | | | | | 4,073 | 4,073 |

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

12/31/13

2

| Description | 01/13 | 02/13 | 03/13 | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | Total |
|------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----------|-----------|
| Total Adult Day Care Revenue | | | | | | | | | | | | 17,903 | 17,903 |
| Total Income | | | | | | | | | | | | 1,276,324 | 1,276,324 |

Operating Expenses

Administration

| | | | | | | | | | | | | | |
|----------------------------------|--|--|--|--|--|--|--|--|--|--|--|---------|---------|
| Reg. Full-Time Employees | | | | | | | | | | | | 25,469 | 25,469 |
| Temp. Salaries & Wages | | | | | | | | | | | | 1,852 | 1,852 |
| Per Diem | | | | | | | | | | | | 180 | 180 |
| Overtime | | | | | | | | | | | | 140 | 140 |
| TOPS - Balances | | | | | | | | | | | | (1,100) | (1,100) |
| TOPS - FICA | | | | | | | | | | | | (84) | (84) |
| Social Security - Employer | | | | | | | | | | | | 1,963 | 1,963 |
| iMRP - Employer Cost | | | | | | | | | | | | 2,429 | 2,429 |
| Workers' Compensation Insurance | | | | | | | | | | | | 1,026 | 1,026 |
| Unemployment Insurance | | | | | | | | | | | | 116 | 116 |
| Employee Health/Life Insurance | | | | | | | | | | | | 4,292 | 4,292 |
| Employee Development/Recognition | | | | | | | | | | | | 30 | 30 |
| Employee Physicals/Lab | | | | | | | | | | | | 100 | 100 |
| Stationary & Printing | | | | | | | | | | | | 212 | 212 |
| Books, Periodicals & Manuals | | | | | | | | | | | | 69 | 69 |
| Copier Supplies | | | | | | | | | | | | 518 | 518 |
| Postage, UPS, Federal Express | | | | | | | | | | | | 391 | 391 |
| Operational Supplies | | | | | | | | | | | | 1,081 | 1,081 |
| Audit & Accounting Fees | | | | | | | | | | | | 4,179 | 4,179 |
| Attorney Fees | | | | | | | | | | | | 3,281 | 3,281 |
| Professional Services | | | | | | | | | | | | 41,722 | 41,722 |
| Job Required Travel Expense | | | | | | | | | | | | 123 | 123 |
| Insurance | | | | | | | | | | | | 23,167 | 23,167 |
| Computer Services | | | | | | | | | | | | 10,271 | 10,271 |
| Telephone Services | | | | | | | | | | | | 1,872 | 1,872 |
| Legal Notices, Advertising | | | | | | | | | | | | 3,008 | 3,008 |
| Photocopy Services | | | | | | | | | | | | 1,591 | 1,591 |
| Public Relations | | | | | | | | | | | | 70 | 70 |
| Dues & Licenses | | | | | | | | | | | | 1,725 | 1,725 |
| Conferences & Training | | | | | | | | | | | | 99 | 99 |
| Finance Charges, Bank Fees | | | | | | | | | | | | | |
| Cable/Satellite TV Expense | | | | | | | | | | | | 2,534 | 2,534 |
| IPA Licensing Fee | | | | | | | | | | | | 46,385 | 46,385 |
| Depreciation Expense | | | | | | | | | | | | 60,971 | 60,971 |
| Interest- Bonds Payable | | | | | | | | | | | | 10,222 | 10,222 |
| Total Administration | | | | | | | | | | | | 249,903 | 249,903 |

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

12/31/13

3

| Description | 01/13 | 02/13 | 03/13 | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | Total |
|-------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------------|---------------|
| Environmental Services | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | | | | 27,568 | 27,568 |
| Reg. Part-Time Employees | | | | | | | | | | | | 766 | 766 |
| Overtime | | | | | | | | | | | | 3,624 | 3,624 |
| TOPS - Balances | | | | | | | | | | | | 1,584 | 1,584 |
| TOPS- FICA | | | | | | | | | | | | 121 | 121 |
| Social Security - Employer | | | | | | | | | | | | 2,392 | 2,392 |
| IMRF - Employer Cost | | | | | | | | | | | | 3,218 | 3,218 |
| Workers' Compensation Insurance | | | | | | | | | | | | 1,050 | 1,050 |
| Unemployment Insurance | | | | | | | | | | | | 209 | 209 |
| Employee Health/Life Insurance | | | | | | | | | | | | 7,450 | 7,450 |
| Operational Supplies | | | | | | | | | | | | 4,662 | 4,662 |
| Gas Service | | | | | | | | | | | | 11,372 | 11,372 |
| Electric Service | | | | | | | | | | | | 15,517 | 15,517 |
| Water Service | | | | | | | | | | | | 2,631 | 2,631 |
| Pest Control Service | | | | | | | | | | | | 482 | 482 |
| Waste Disposal & Recycling | | | | | | | | | | | | 5,036 | 5,036 |
| Equipment Rentals | | | | | | | | | | | | 258 | 258 |
| Sewer Service & Tax | | | | | | | | | | | | 1,300 | 1,300 |
| Total Environmental Services | | | | | | | | | | | | 89,239 | 89,239 |
| Laundry | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | | | | 9,465 | 9,465 |
| Overtime | | | | | | | | | | | | 509 | 509 |
| TOPS Balances | | | | | | | | | | | | (494) | (494) |
| TOPS - FICA | | | | | | | | | | | | (38) | (38) |
| Social Security - Employer | | | | | | | | | | | | 744 | 744 |
| IMRF - Employer Cost | | | | | | | | | | | | 1,004 | 1,004 |
| Workers' Compensation Insurance | | | | | | | | | | | | 336 | 336 |
| Employee Health/Life Insurance | | | | | | | | | | | | 2,462 | 2,462 |
| Laundry Supplies | | | | | | | | | | | | 1,029 | 1,029 |
| Linen & Bedding | | | | | | | | | | | | 222 | 222 |
| Total Laundry | | | | | | | | | | | | 15,239 | 15,239 |
| Maintenance | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | | | | 5,557 | 5,557 |
| Overtime | | | | | | | | | | | | 63 | 63 |
| TOPS - Balances | | | | | | | | | | | | (120) | (120) |
| TOPS - FICA | | | | | | | | | | | | (9) | (9) |
| Social Security - Employer | | | | | | | | | | | | 420 | 420 |
| IMRF - Employer Cost | | | | | | | | | | | | 564 | 564 |

Champaign County Nursing Home
Historical Statement of Operations

12/31/13

4

| Description | 01/13 | 02/13 | 03/13 | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | Total |
|-------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------------|---------------|
| Workers' Compensation Insurance | | | | | | | | | | | | 208 | 208 |
| Unemployment Insurance | | | | | | | | | | | | 174 | 174 |
| Employee Health/Life Insurance | | | | | | | | | | | | 622 | 622 |
| Gasoline & Oil | | | | | | | | | | | | 1,365 | 1,365 |
| Ground Supplies | | | | | | | | | | | | 258 | 258 |
| Maintenance Supplies | | | | | | | | | | | | 2,144 | 2,144 |
| Professional Services | | | | | | | | | | | | (653) | (653) |
| Automobile Maintenance | | | | | | | | | | | | 1,227 | 1,227 |
| Equipment Maintenance | | | | | | | | | | | | 673 | 673 |
| Equipment Rentals | | | | | | | | | | | | 262 | 262 |
| Nursing Home Building Repair/Mainte | | | | | | | | | | | | 6,318 | 6,318 |
| Parking Lot/Sidewalk Maintenance | | | | | | | | | | | | 1,500 | 1,500 |
| Total Maintenance | | | | | | | | | | | | 20,574 | 20,574 |
| Nursing Services | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | | | | 124,975 | 124,975 |
| Reg. Part-Time Employees | | | | | | | | | | | | 5,299 | 5,299 |
| Temp. Salaries & Wages | | | | | | | | | | | | 14,897 | 14,897 |
| Overtime | | | | | | | | | | | | 59,507 | 59,507 |
| TOPS - Balances | | | | | | | | | | | | 912 | 912 |
| No Benefit Full-Time Employees | | | | | | | | | | | | 71,239 | 71,239 |
| No Benefit Part-Time Employees | | | | | | | | | | | | 17,794 | 17,794 |
| TOPS - FICA | | | | | | | | | | | | 70 | 70 |
| Social Security - Employer | | | | | | | | | | | | 22,083 | 22,083 |
| IMRF - Employer Cost | | | | | | | | | | | | 27,870 | 27,870 |
| Workers' Compensation Insurance | | | | | | | | | | | | 8,716 | 8,716 |
| Unemployment Insurance | | | | | | | | | | | | 2,046 | 2,046 |
| Employee Health/Life Insurance | | | | | | | | | | | | 21,821 | 21,821 |
| Stocked Drugs | | | | | | | | | | | | 2,460 | 2,460 |
| Pharmacy Charges-Public Aid | | | | | | | | | | | | 1,082 | 1,082 |
| Oxygen | | | | | | | | | | | | 3,808 | 3,808 |
| Incontinence Supplies | | | | | | | | | | | | 11,735 | 11,735 |
| Pharmacy Charges - Insurance | | | | | | | | | | | | 6,385 | 6,385 |
| Equipment < \$2,500 | | | | | | | | | | | | 2,471 | 2,471 |
| Operational Supplies | | | | | | | | | | | | 9,278 | 9,278 |
| Pharmacy Charges-Medicare | | | | | | | | | | | | 8,754 | 8,754 |
| Medical/Dental/Mental Health | | | | | | | | | | | | 3,400 | 3,400 |
| Professional Services | | | | | | | | | | | | 30,149 | 30,149 |
| Laboratory Fees | | | | | | | | | | | | 3,770 | 3,770 |
| Equipment Rentals | | | | | | | | | | | | 3,077 | 3,077 |
| Conferences & Training | | | | | | | | | | | | 120 | 120 |
| Contract Nursing Services | | | | | | | | | | | | 45,410 | 45,410 |
| Medicare Medical Services | | | | | | | | | | | | 2,022 | 2,022 |

Tuesday, January 28, 2014

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

12/31/13

5

| Description | 01/13 | 02/13 | 03/13 | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | Total |
|---------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------|---------|
| Total Nursing Services | | | | | | | | | | | | 511,150 | 511,150 |
| Activities | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | | | | 12,573 | 12,573 |
| Overtime | | | | | | | | | | | | 6 | 6 |
| TOPS - Balances | | | | | | | | | | | | (799) | (799) |
| TOPS - FICA | | | | | | | | | | | | (61) | (61) |
| Social Security - Employer | | | | | | | | | | | | 897 | 897 |
| IMRF - Employer Cost | | | | | | | | | | | | 1,206 | 1,206 |
| Workers' Compensation Insurance | | | | | | | | | | | | 477 | 477 |
| Unemployment Insurance | | | | | | | | | | | | 146 | 146 |
| Employee Health/Life Insurance | | | | | | | | | | | | 3,687 | 3,687 |
| Operational Supplies | | | | | | | | | | | | 244 | 244 |
| Professional Services | | | | | | | | | | | | 125 | 125 |
| Total Activities | | | | | | | | | | | | 18,500 | 18,500 |
| Social Services | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | | | | 10,896 | 10,896 |
| Overtime | | | | | | | | | | | | 84 | 84 |
| TOPS - Balances | | | | | | | | | | | | 575 | 575 |
| TOPS - FICA | | | | | | | | | | | | (33) | (33) |
| Social Security - Employer | | | | | | | | | | | | 823 | 823 |
| IMRF - Employer Cost | | | | | | | | | | | | 1,107 | 1,107 |
| Workers' Compensation Insurance | | | | | | | | | | | | 413 | 413 |
| Employee Health/Life Insurance | | | | | | | | | | | | 2,442 | 2,442 |
| Operational Supplies | | | | | | | | | | | | | |
| Professional Services | | | | | | | | | | | | 125 | 125 |
| Total Social Services | | | | | | | | | | | | 16,433 | 16,433 |
| Physical Therapy | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | | | | 4,351 | 4,351 |
| Overtime | | | | | | | | | | | | 8 | 8 |
| TOPS - Balances | | | | | | | | | | | | (42) | (42) |
| TOPS - FICA | | | | | | | | | | | | (3) | (3) |
| Social Security - Employer | | | | | | | | | | | | 323 | 323 |
| IMRF - Employer Cost | | | | | | | | | | | | 435 | 435 |
| Workers' Compensation Ins. | | | | | | | | | | | | 165 | 165 |
| Employee Health/Life Insurance | | | | | | | | | | | | 1,243 | 1,243 |
| Professional Services | | | | | | | | | | | | 36,324 | 36,324 |
| Total Physical Therapy | | | | | | | | | | | | 42,804 | 42,804 |

Occupational Therapy

Tuesday, January 28, 2014

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

12/31/13

6

| Description | 01/13 | 02/13 | 03/13 | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | Total |
|---------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------|---------|
| Reg. Full-Time Employees | | | | | | | | | | | | 2,165 | 2,165 |
| TOPS - Balances | | | | | | | | | | | | (324) | (324) |
| TOPS - FICA | | | | | | | | | | | | (25) | (25) |
| Social Security - Employer | | | | | | | | | | | | 164 | 164 |
| IMRF - Employer Cost | | | | | | | | | | | | 222 | 222 |
| Workers' Compensation Ins. | | | | | | | | | | | | 82 | 82 |
| Employee Health/Life Insurance | | | | | | | | | | | | 622 | 622 |
| Professional Services | | | | | | | | | | | | 30,235 | 30,235 |
| Total Occupational Therapy | | | | | | | | | | | | 33,140 | 33,140 |
| Speech Therapy | | | | | | | | | | | | | |
| Professional Services | | | | | | | | | | | | 9,543 | 9,543 |
| Total Speech Therapy | | | | | | | | | | | | 9,543 | 9,543 |
| Respiratory Therapy | | | | | | | | | | | | | |
| Professional Services | | | | | | | | | | | | 9,226 | 9,226 |
| Total Respiratory Therapy | | | | | | | | | | | | 9,226 | 9,226 |
| Total This Department | | | | | | | | | | | | 18,769 | 18,769 |
| Food Services | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | | | | 24,375 | 24,375 |
| Overtime | | | | | | | | | | | | 4,675 | 4,675 |
| TOPS - Balances | | | | | | | | | | | | 646 | 646 |
| TOPS - FICA | | | | | | | | | | | | 49 | 49 |
| Social Security - Employer | | | | | | | | | | | | 2,199 | 2,199 |
| IMRF - Employer Cost | | | | | | | | | | | | 2,955 | 2,955 |
| Workers' Compensation Insurance | | | | | | | | | | | | 885 | 885 |
| Unemployment Insurance | | | | | | | | | | | | 716 | 716 |
| Employee Health/Life Insurance | | | | | | | | | | | | 5,594 | 5,594 |
| Food | | | | | | | | | | | | 49,016 | 49,016 |
| Nutritional Supplements | | | | | | | | | | | | 2,538 | 2,538 |
| Equipment < \$2,500 | | | | | | | | | | | | | |
| Operational Supplies | | | | | | | | | | | | 5,484 | 5,484 |
| Professional Services | | | | | | | | | | | | 22,810 | 22,810 |
| Equipment Rentals | | | | | | | | | | | | 715 | 715 |
| Kitchen/ Laundry | | | | | | | | | | | | | |
| Total Food Services | | | | | | | | | | | | 122,660 | 122,660 |
| Barber & Beauty | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | | | | 6,611 | 6,611 |
| TOPS - Balances | | | | | | | | | | | | (2,389) | (2,389) |
| TOPS - FICA | | | | | | | | | | | | (11) | (11) |

Tuesday, January 28, 2014

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

12/31/13

7

| Description | 01/13 | 02/13 | 03/13 | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | Total |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----------|-----------|
| Social Security - Employer | | | | | | | | | | | | 297 | 297 |
| IMRF - Employer Cost | | | | | | | | | | | | 400 | 400 |
| Workers' Compensation Insurance | | | | | | | | | | | | 166 | 166 |
| Employee Health/Life Insurance | | | | | | | | | | | | 1,243 | 1,243 |
| Total Barber & Beauty | | | | | | | | | | | | 6,316 | 6,316 |
| Adult Day Care | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | | | | 12,615 | 12,615 |
| Overtime | | | | | | | | | | | | 183 | 183 |
| TOPS - Balances | | | | | | | | | | | | (985) | (985) |
| TOPS - FICA | | | | | | | | | | | | (75) | (75) |
| Social Security - Employer | | | | | | | | | | | | 961 | 961 |
| IMRF - Employer Cost | | | | | | | | | | | | 1,292 | 1,292 |
| Workers' Compensation Insurance | | | | | | | | | | | | 475 | 475 |
| Unemployment Insurance | | | | | | | | | | | | 265 | 265 |
| Employee Health/Life Insurance | | | | | | | | | | | | 3,081 | 3,081 |
| Gasoline & Oil | | | | | | | | | | | | 314 | 314 |
| Operational Supplies | | | | | | | | | | | | 456 | 456 |
| Total Adult Day Care | | | | | | | | | | | | 18,583 | 18,583 |
| Alzheimers and Related Disord | | | | | | | | | | | | | |
| Reg. Full-Time Employees | | | | | | | | | | | | 20,160 | 20,160 |
| Overtime | | | | | | | | | | | | 12,787 | 12,787 |
| TOPS - Balances | | | | | | | | | | | | 72 | 72 |
| No Benefit Full-Time Employees | | | | | | | | | | | | 27,237 | 27,237 |
| No Benefit Part-Time Employees | | | | | | | | | | | | 13,494 | 13,494 |
| TOPS - FICA | | | | | | | | | | | | 5 | 5 |
| Social Security - Employer | | | | | | | | | | | | 5,581 | 5,581 |
| IMRF - Employer Cost | | | | | | | | | | | | 7,507 | 7,507 |
| Workers' Compensation Insurance | | | | | | | | | | | | 2,225 | 2,225 |
| Unemployment Insurance | | | | | | | | | | | | 892 | 892 |
| Employee Health/Life Insurance | | | | | | | | | | | | 4,306 | 4,306 |
| Operational Supplies | | | | | | | | | | | | 39 | 39 |
| Professional Services | | | | | | | | | | | | 87 | 87 |
| ARD - Contract Nursing | | | | | | | | | | | | 7,247 | 7,247 |
| Total Alzheimers and Related Disorde | | | | | | | | | | | | 101,641 | 101,641 |
| Total Expenses | | | | | | | | | | | | 1,264,950 | 1,264,950 |
| Net Operating Income | | | | | | | | | | | | 11,374 | 11,374 |

| Champaign County Nursing Home | | | | | | | | | | | | 8 | |
|------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------|---------|
| Historical Statement of Operations | | | | | | | | | | | | | |
| 12/31/13 | | | | | | | | | | | | | |
| Description | 01/13 | 02/13 | 03/13 | 04/13 | 05/13 | 06/13 | 07/13 | 08/13 | 09/13 | 10/13 | 11/13 | 12/13 | Total |
| NonOperating Income | | | | | | | | | | | | | |
| Local Taxes | | | | | | | | | | | | | |
| Current-Nursing Home Operating | | | | | | | | | | | | 91,951 | 91,951 |
| Total Local Taxes | | | | | | | | | | | | 91,951 | 91,951 |
| Miscellaneous NI Revenue | | | | | | | | | | | | | |
| Investment Interest | | | | | | | | | | | | 25 | 25 |
| Restricted Donations | | | | | | | | | | | | 481 | 481 |
| Total Miscellaneous NI Revenue | | | | | | | | | | | | 506 | 506 |
| Total NonOperating Income | | | | | | | | | | | | 92,457 | 92,457 |
| Net Income (Loss) | | | | | | | | | | | | 103,830 | 103,830 |

Champaign County Nursing Home

12/31/13

Balance Sheet

1

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

| | |
|------------|--------------|
| Cash | \$683,676.94 |
| Petty Cash | \$300.00 |
| Total Cash | \$683,976.94 |

Rec., Net of Uncollectible Amounts

| | |
|--|----------------|
| Accts Rec-Nursing Home Private Pay | \$1,066,267.36 |
| Accts Rec-Nursing Home Med Adv/ HMO/ Ins | \$708,664.44 |
| Total Rec., Net of Uncollectible Amounts | \$1,774,931.80 |

Rec., Net of Uncollectible Amounts

| | |
|--|---------------|
| Accts Rec-Nursing Home Hospice | \$186,207.77 |
| Allowance for Uncollectible Accts-Private Pay | (\$42,520.00) |
| Allowance for Uncollectible Accts-Patient Care P | (\$5,093.00) |
| Allowance for Uncollectible Accts-Patient Care H | (\$3,258.00) |
| Total Rec., Net of Uncollectible Amounts | \$135,336.77 |

Accrued Interest

| | |
|---------------------------------|-------------|
| Property Tax Revenue Receivable | \$91,949.17 |
| Total Accrued Interest | \$91,949.17 |

Intergvt. Rec., Net Of Uncollectibl

| | |
|--|----------------|
| Due from Other Governmental Units | \$472,622.42 |
| Due from IL Public Aid | \$589,568.17 |
| Due from IL Department of Aging-Title XX | \$69,138.55 |
| Due from US Treasury-Medicare | \$535,076.75 |
| Due From VA-Adult Daycare | \$11,173.46 |
| Due From VA-Nursing Home Care | \$106,190.42 |
| Allowance for Uncollectible Accts-IPA | (\$63,244.00) |
| Allow For Uncollectible Accts-IL Dept Of Aging | (\$1,630.00) |
| Allowance for Uncollectible Accts-Medicare | (\$26,119.00) |
| Allowance For Uncollectible Accts-VA Adult Day C | (\$362.00) |
| Allowance for Uncollectible Accts-VA Veterans Nu | (\$1,734.00) |
| Total Intergvt. Rec., Net Of Uncollectibl | \$1,690,680.77 |

Prepaid Expenses

| | |
|------------------------|-------------|
| Prepaid Expenses | \$42,001.44 |
| Stores Inventory | \$11,276.20 |
| Total Prepaid Expenses | \$53,277.64 |

Long-Term Investments

| | |
|------------------------------|----------------|
| Patient Trust Cash, Invested | \$9,209.61 |
| Total Long-Term Investments | \$9,209.61 |
| Total Current Assets | \$4,439,362.70 |

LIABILITIES & EQUITY**Current Liabilities**

| | |
|--------------------------------|----------------|
| A/R Refunds | \$0.00 |
| Accounts Payable | \$1,299,227.15 |
| Salaries & Wages Payable | \$172,071.27 |
| Interest Payable - Bonds | \$75,267.09 |
| Tax Anticipation Notes Payable | \$937,875.48 |
| Total Current Liabilities | \$2,484,440.99 |

Non-Current Liabilities

| | |
|---------------------------------|----------------|
| Nursing Home Patient Trust Fund | \$9,209.61 |
| Bonds Payable | \$2,885,000.00 |
| Accrued Compensated Absences | \$313,652.44 |
| Total Non-Current Liabilities | \$3,207,862.05 |
| Total Current Liabilities | \$5,692,303.04 |

Equity

| | |
|------------------------------|-----------------|
| Revenues | \$0.00 |
| Retained Earnings-Unreserved | \$18,596,939.85 |
| Year To Date Earnings | \$0.00 |
| Contributed Capital | \$0.00 |
| Year To Date Earnings | \$103,830.49 |
| Total Equity | \$18,700,770.34 |
| Total LIABILITIES & EQUITY | \$24,393,073.38 |

Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
1 Month
November 30, 2013 through December 31, 2013

CASH FLOW FROM OPERATING ACTIVITIES:

| | | |
|--|----|------------------|
| Net Income (Loss) - YTD | \$ | 103,830 |
| Depreciation Expense | | 60,971 |
| (Incr.)/Decr. in Accounts Receivable | | (238,595) |
| (Incr.)/Decr. in Prepaid Expenses | | (42,224) |
| (Incr.)/Decr. in Inventory | | - |
| (Incr.)/Decr. in Patient Trust | | (246) |
| Incr./(Decr.) in Accounts Payable | | (346,943) |
| Incr./(Decr.) in Salaries and Wages Payable | | 14,690 |
| Incr./(Decr.) in Interest Payable | | 10,222 |
| Incr./(Decr.) in Accrued Com. Absences | | (319) |
| Incr./(Decr.) in Other Liabilities | | 246 |
| | | (438,368) |
| Net Cash Provided by Operating Activities | | (438,368) |

CASH FLOW FROM INVESTING ACTIVITIES:

| | | |
|--|--|----------|
| Purchase of Equipment | | - |
| Improvements / (CIP) | | - |
| | | - |
| Net Cash Provided by Investing Activities | | - |

CASH FLOW FROM FINANCING ACTIVITIES:

| | | |
|--|--|----------------|
| Increase in Tax Anticipation Note | | 937,885 |
| (Decrease) Due to General Corp. Fund | | - |
| (Decrease) in Bonds Payable | | (180,000) |
| Increase in Equity Adjustment | | (2,334) |
| | | 755,551 |
| Net Cash Provided by Financing Activities | | 755,551 |

| | | |
|--|-----------|----------------|
| Total Cash Flow | | 317,183 |
| Begining Cash Flow - 11/30/2013 | | 366,793 |
| | | 683,976 |
| ENDING CASH - 12/31/2013 | \$ | 683,976 |

Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
July 31, 2013 through December 31, 2013

| | <u>July '13</u> | <u>Aug '13</u> | <u>Sept. '13</u> | <u>Oct. '13</u> | <u>Nov. '13</u> | <u>Dec. '13</u> |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>CASH FLOW FROM OPERATING ACTIVITIES:</u> | | | | | | |
| Net Income (Loss) - Monthly | \$ (51,182) | \$ (21,068) | \$ (66,740) | \$ (9,491) | \$ (53,412) | \$ 103,830 |
| Depreciation Expense | 61,097 | 60,973 | 60,973 | 60,973 | 60,973 | 60,971 |
| (Incr.)/Decr. in Accounts Receivable | 84,047 | (235,656) | 172,546 | (119,336) | (240,843) | (238,594) |
| (Incr.)/Decr. in Prepaid Expenses | 10,983 | 16,283 | 12,304 | 16,283 | 16,284 | (42,224) |
| (Incr.)/Decr. in Inventory | - | - | - | - | - | - |
| (Incr.)/Decr. in Patient Trust | 1,734 | (1,223) | (913) | (168) | 939 | (246) |
| Incr./(Decr.) in Accounts Payable | 29,725 | 2,378 | (49,272) | 161,734 | 116,360 | (346,943) |
| Incr./(Decr.) in Salaries and Wages Payable | 51,211 | 44,133 | 32,168 | 61,318 | (170,674) | 14,690 |
| Incr./(Decr.) in Interest Payable | 10,841 | 10,840 | 10,841 | 10,841 | 10,841 | 10,222 |
| Incr./(Decr.) in Accrued Com. Absences | (8,937) | 480 | (2,568) | (2,871) | (15,755) | (319) |
| Incr./(Decr.) in Other Liabilities | (1,734) | 1,223 | 913 | 168 | (939) | 246 |
| Net Cash Provided (Used) by Operating Activities | 187,785 | (121,637) | 170,252 | 179,451 | (276,226) | (438,367) |
| <u>CASH FLOW FROM INVESTING ACTIVITIES:</u> | | | | | | |
| Purchase of Equipment | (3,186) | (5,787) | (5,537) | (2,297) | (3,990) | - |
| Improvements / (CIP) | (6,024) | (1,039) | - | - | (8,761) | - |
| Net Cash Provided (Used) by Investing Activities | (9,210) | (6,826) | (5,537) | (2,297) | (12,751) | - |
| <u>CASH FLOW FROM FINANCING ACTIVITIES:</u> | | | | | | |
| Incr./(Decr.) in Tax Anticipation Note | (25,730) | (66,022) | (276,038) | - | - | 937,885 |
| Incr./(Decr.) in Due to General Corp. Fund | - | - | - | - | - | - |
| Incr./(Decr.) in Bonds Payable | - | - | - | - | - | (180,000) |
| Incr./(Decr.) in Equity Adjustment | - | - | - | - | - | (2,334) |
| Net Cash Provided (Used) by Financing Activities | (25,730) | (66,022) | (276,038) | - | - | 755,551 |
| Total Cash Flow | 152,845 | (194,485) | (111,323) | 177,154 | (288,977) | 317,184 |
| Beginning Cash Balance (Prior Month's) | 631,579 | 784,424 | 589,939 | 478,616 | 655,770 | 366,793 |
| MONTH ENDING CASH BALANCE | \$ 784,424 | \$ 589,939 | \$ 478,616 | \$ 655,770 | \$ 366,793 | \$ 683,977 |

Champaign County Nursing Home July 31, 2013 through December 31, 2013

Key Balance Sheet Items Charted Below:

| | <u>July '13</u> | <u>Aug '13</u> | <u>Sept. '13</u> | <u>Oct. '13</u> | <u>Nov. '13</u> | <u>Dec. '13</u> |
|------|-----------------|----------------|------------------|-----------------|-----------------|-----------------|
| Cash | 784,424 | 589,939 | 478,616 | 655,770 | 366,793 | 683,977 |
| A/R | 3,031,015 | 3,266,671 | 3,094,125 | 3,213,462 | 3,454,303 | 3,692,899 |
| A/P | 1,414,970 | 1,417,348 | 1,368,076 | 1,529,810 | 1,646,170 | 1,299,227 |

