

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, April 14, 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> Open Session – March 10, 2014 Closed Session – March 10, 2014	1-3
V. <u>PUBLIC PARTICIPATION</u>	
VI. <u>ADMINISTRATOR'S REPORT</u> a. Quality	
VII. <u>MANAGEMENT REPORT</u> a. Compliance Program Update b. February 2014 Statistics and Financial Management Report c. Management Update	4-8 9
VIII. <u>OTHER BUSINESS</u>	
IX. <u>NEXT MEETING DATE & TIME</u> May 12, 2014 – 6:00pm	
X. <u>ADJOURNMENT</u>	

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
March 10, 2014**

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

Directors Absent/Excused: Banks, Emanuel

Also Present: Busey, Gima, Noffke

1. Call to Order

The meeting was called to order at 6:00 pm by Vice-Chair Palinkas

2. Roll Call

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

3. Agenda & Addendum

Amended Agenda (Item VI. a. removed from the agenda) and Addendum was approved (motion by Hodson, second by Maxwell, unanimous).

4. Approval of Minutes

The open session minutes of February 10, 2014 was approved as submitted (motion by Maxwell, second by Lyn, unanimous).

5. Public Participation

None

6. Compliance Program Update

Mr. Gima provided a compliance program update. The new policy that requires password changes every 90 days is ready to be implemented. CCNH's Privacy Officer, Ashley Sherwood has received MPA's Privacy Policy and Procedure Manual Form. The form is currently being reviewed and edited CCNH. Compliance Officer, Josh Drake has been provided a compliance discipline policy form that will formally include compliance into the existing disciplinary policy. Annual employee compliance training is being started. This will augment the existing new employee compliance training. MPA provided CCNH with a schedule for auditing and monitoring and assigned risk levels to the areas of audit. MPA and CCNH are working to calendar a schedule of auditing.

Mr. Gima reviewed the answers to questions posed by members of the Operating Board after taking the annual compliance online training module.

7. January 2014 Statistics and Financial Management Report

Census remains strong, increasing from 200.7 in December to 203.4 in January. February's census is expected to be around 208. Medicare fell from 19.5 in December to 18 in January. February's Medicare census should be near 18.2. The payor mix in January was skewed due to 970 Medicaid conversion days.

Director Maxwell asked for VA census information. Mr. Gima will begin to provide VA information in future reports. Current VA census is zero after two discharges. Ms. Noffke stated a higher number of VA respite stays.

January's net income was \$51k, which is down from December's net income of \$104k. Two factors impacted January's net income. First, the 970 conversion days reduced revenue by \$50k. Unemployment insurance costs increased from \$4,500 in December to \$34k in January. This increase was expected as premium costs restart at the beginning of the calendar year. Wages per day remained steady at \$83.76 per day in December and \$83.41 per day in January. Non-labor expenses fell from \$92.84 per day in December to \$86.76 per day in January. Agency expenses fell from \$53k to \$37k between December and January. Food costs fell from \$49k to \$44k during the same period.

8. Management Update

A 2/25 article in the Springfield Journal Register stated that in FY2014-15, State revenue could fall by \$1 billion. If that occurs, Medicaid payment delays could occur. Mr. Gima reviewed MPA's past lobbying efforts with the assistance of Metro Counties in discussion with the Governor's office, Office of Management and Budget and the State Comptroller's office to expedite Medicaid payments for CCNH and Illinois County Homes. These efforts will be restarted if there are signs of a payment slowdown.

The Dual Eligible Managed Care Program is scheduled to begin on May 1st. Work continues on contract language negotiations with Health Alliance and Molina Healthcare. Efforts also continue to maintain the IGT payments for Medicaid residents enrolled in the MMAI program.

The new Director of Nursing, Kristi Gearalds has started at CCNH on 3/10. Recruiting of a Social Services Director continues. Director Hodson asked if a MSW is required. Ms. Noffke stated that nursing homes over 180 beds requires a Director with a MSW.

9. Approval of Contract for Meal Delivery System

Ms. Noffke summarized the RFP process to select vendor to provide the Dinex meal delivery system. Bids were received from Direct Supply and Federal Supply. Direct Supply's bid was \$43,637.48, which was \$10,192 less than the Federal Supply bid. Direct Supply's bid was approved. (motion by Hartke, second by Lyn, unanimous).

10. Dietary Services Update

No improvement in management services provided by SDS. Management has been in discussions with another vendor but there are a couple of unresolved issues including demands to use different food vendors. Management will step back and open discussions with all food management services companies that were previously contacted. Mr. Gima discussed the continued difficulty in recruiting a qualified Food Service Director. In addition to having food service management experience, the Director requires clinical knowledge that includes experience in completing the dietary portion of the Minimum Data Set, interviewing all new admissions regarding dietary concerns, development of dietary related care plans, addressing weight change issues and necessary dietary recommendations in consultation with the Dietician. Finding an individual with this level of experience is difficult and is the primary reason for a food service management company.

11. CLOSED SESSION PURSUANT TO 5 ILCS 120/2(C)2 TO CONSIDER COLLECTIVE NEGOTIATING MATTERS BETWEEN THE COUNTY AND ITS EMPLOYEES OR THEIR REPRESENTATIVES. (motion by Maxwell, second by Hartke, unanimous roll call vote)

12. Next Meeting Date

Monday, April 14, 2014, 6:00 p.m.

13. Adjournment

Vice-Chair Palinkas declared meeting adjourned at 7:45 pm.

Respectfully submitted

Scott T. Gima
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

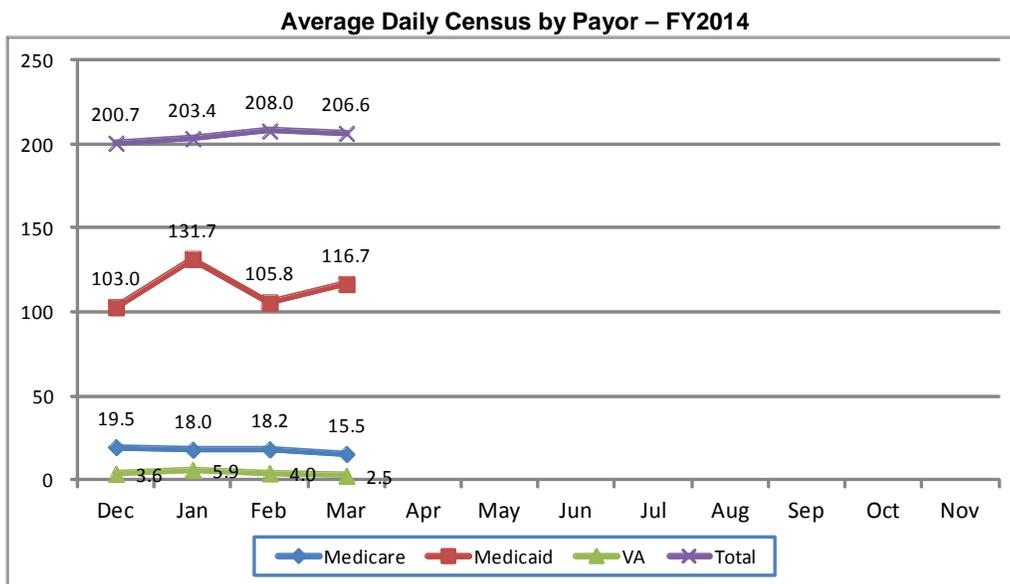
Date: April 9, 2014

Re: February 2014 Financial Management Report

February's census was 208. This continues a steady climb from 200.7 in December and 203.4 in January. The overall occupancy rate has increased from 82.6% in December to 85.6% in February. The net income for February was \$83,314. Cash from operations totaled \$145,507, a good month, but down from December's cash of \$164,801. There were 112 Medicaid conversion days in February.

Statistics

The ADC in February was 208.0. Conversion days fell from 970 in January to 112 in February. January compared to 87 conversion days in December. Medicare census was 18.2 in February, slightly better than the 18.0 January average. The chart below breaks out the VA census. In 2013, the average VA census was 2.6. So far in 2014, the average is 4.0. The census of 5.9 seen in January was probably the highest census seen in the new facility.



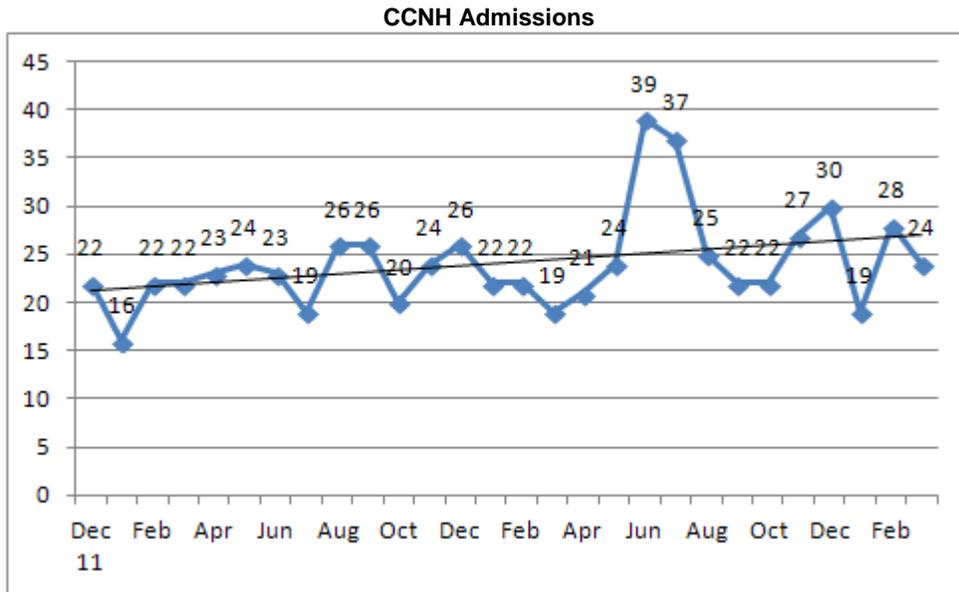
March statistics will show a census of 206.6 with 15.5 Medicare and 437 Medicaid conversion days.

March admissions totaled 24. Outflow increased from 22 in February to 26 in March.

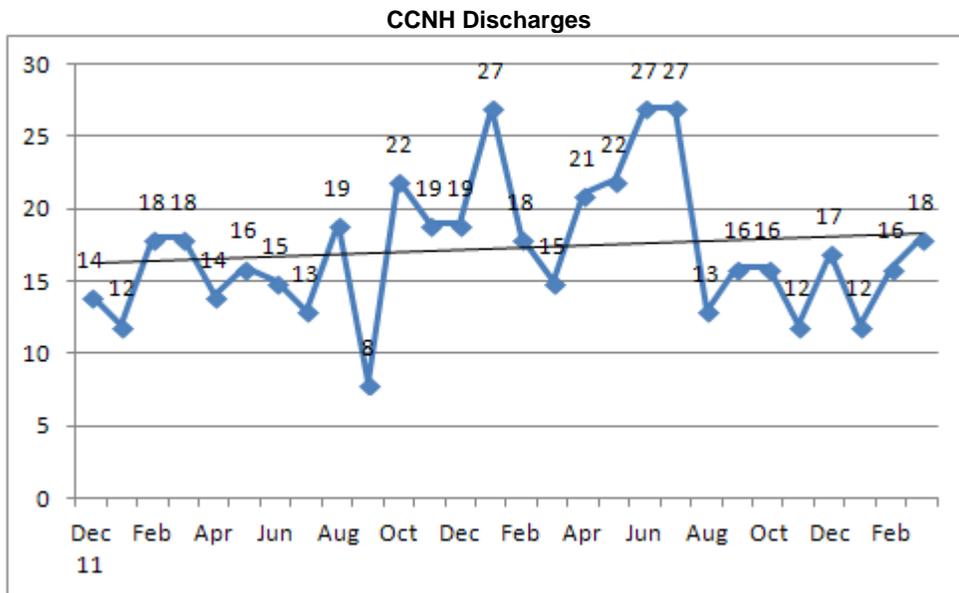
**Admissions and Discharges
December 2012 to March 2014**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
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 14	9	10	19	12	8	20
Feb	16	12	28	16	6	22
Mar	10	14	24	18	8	26

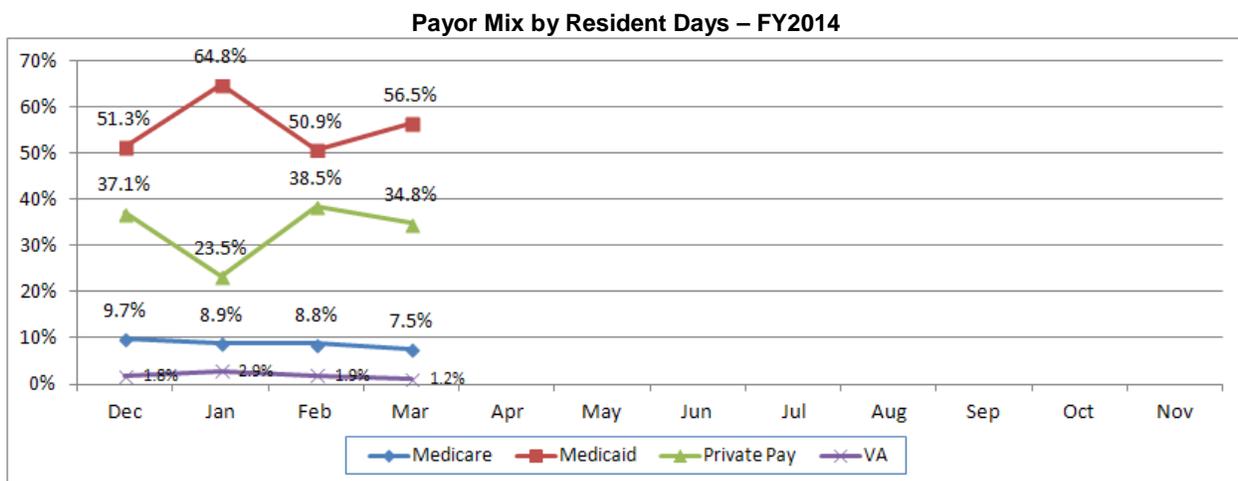
In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5 per month, a 15 percent increase. So far in 2014, the monthly average is 25.3.



Discharges occurred at a higher pace in 2013 compared to 2012. In FY2012, the average monthly discharges was 15.7, ranging between 8 and 22. The monthly average for FY2013 is 19.4, a 24 percent increase from 2012. So far in 2014, the monthly average is 15.8.



The FY2013 payor mix was Medicare – 8.7%, Medicaid – 56.3% and Private pay 35.0%. FY2014 conversion days totaled as follows: December – 87, January – 970, and February, 112. The YTD payor mix is Medicare – 8.7%, Medicaid – 56.0% and Private pay 35.4%, of which 2% is VA.



Net Income/(Loss)/Cash from Operations

February closed with financials. Net income for the month totaled \$83,314, which is up from \$50,569 in January. A relatively low number of Medicaid conversion days (112) was a big help.

Revenues

Revenues fell from \$1.259 million in January to \$1.231k in February due to the short month. Medicare revenue was down from \$246k in January to \$215k in February. Revenue per day showed an increase from \$199.68 in January to \$205.78 in February – a strong positive bump. In 2013, the average revenue was \$196.61 per day.

Expenses

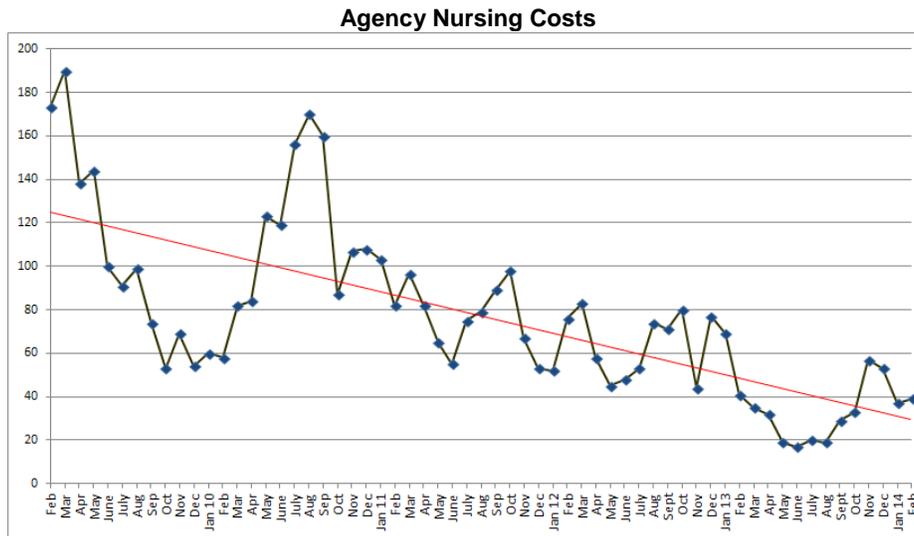
Expenses decreased from \$1.301 million in January to \$1.207 million in February, a difference of \$93,799. Expenses per day increased slightly from \$206 to \$207. The average cost per day in FY2013 was \$220.81 per day.

After December and January which are high benefit cost months, labor costs look better in February. Wages were down from \$525,998 in January to \$444,039 in February. Wages per day fell from \$83.41 in January to \$76.26 in February. The average for FY2013 was \$93.11 per day.

Non-labor expenses increased from \$547,099 in January to \$586,399 in February. Non-labor expenses per day increased \$88.57 to \$100.70. The FY2013 average was \$95.62 per day. The following items impacted non-labor expenses in February:

Maintenance expenses were up due to snow removal, kitchen heat exchanger repair, and thermostat replacements. Nursing expenses were higher (about \$20k between January and February) due to higher supply costs, including incontinent supplies. We are currently evaluating purchasing history to identify potential cost savings.

Agency expenses totaled \$39k in February, slightly higher from \$37k in January.



Cash Position

The month ending cash balance was \$493,720, down from \$613,264 in January. A/R is unchanged at \$3.947 million. Accounts payable increased from \$1.324 million in January to \$1.476 million in February, an increase of \$150k. The increase is not due to delays in vendor payments. The increased accounts payable includes a \$65k bond interest payable and \$84k in IMRF/FICA payables that were due to the County.

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: April 9, 2014

Re: Management Update

MMAI – Dual Eligible Managed Care Program

No changes on the contracting front. As previously mentioned, proposed language changes were submitted months ago and we await a response from both plans. HFS continues to work on securing the inter-governmental transfer payments for all county home dual eligible residents that enter the managed care program and they have not provided an estimated completion date.

Food Service Director

Karen is working on getting an interview scheduled for the most recent applicant. A logistical issue with his current position as an interim Director in Minnesota is delaying an interview date.

The management agreement with Strategic Dining Services was cancelled on March 14th. CCNH paid for services through January. SDS agreed to void the invoices for February, March and April. SDS also gave CCNH a two-week credit for the cost of the Head Cook/Supervisor.

No new develops on the alternative option to contract management of the department with a Food Service Management Company. We are currently in discussions with Aramark, Sodexo and Health Care Solutions but I have nothing of substance to report at this time.

A phased rollout of the Dinex meal delivery system is still tentatively planned for the end of this week. The delivery date for the food carts is estimated at two weeks.

Director of Nursing/Director of Social Services Positions

Kristi Gearalds, the new Director of Nursing has gone through new employee orientation and has been spending the last few weeks getting acclimated to the facility. Mary, the interim DON is being kept on for a few more weeks to provide ongoing orientation to the nursing department, policies/procedures, and personnel. Kristi has also been spending time meeting all of the nursing staff and she has popped in the facility on the weekend. If her schedule is open, Kristi will be at Monday's meeting to give you a chance to meet her.

No developments with the open Social Services Director position.

Collective Bargaining

The next negotiating session is scheduled for April 14.

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

02/28/14

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	171.00	385.00	(214.00)	351.00	1,155.00	(804.00)
Late Charge, NSF Check Charge	1,059.05	1,538.00	(478.95)	5,183.20	4,614.00	569.20
Other Miscellaneous Revenue	118.32	115.00	3.32	128.32	345.00	(216.68)
Total Miscellaneous Revenue	1,348.37	2,038.00	(689.63)	5,662.52	6,114.00	(451.48)
Medicare A Revenue						
Medicare A	130,032.67	192,794.00	(62,761.33)	444,947.16	578,382.00	(133,434.84)
ARD - Medicare A	25,253.04	17,552.00	7,701.04	84,774.09	52,656.00	32,118.09
NH Pt_Care - Medicare Advantage/ Hmo	52,895.31	39,042.00	13,853.31	167,744.03	117,126.00	50,618.03
ARD_Pt Care - Medicare Advantage/ HMO	7,040.00	652.00	6,388.00	31,194.79	1,956.00	29,238.79
Total Medicare A Revenue	215,221.02	250,040.00	(34,818.98)	728,660.07	750,120.00	(21,459.93)
Medicare B Revenue						
Medicare B	45,663.46	28,462.00	17,201.46	118,576.58	85,386.00	33,190.58
Total Medicare B Revenue	45,663.46	28,462.00	17,201.46	118,576.58	85,386.00	33,190.58
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	282,472.88	291,809.00	(9,336.12)	990,683.28	875,427.00	115,256.28
ARD - Medicaid Title XIX (IDHFS)	109,666.16	117,509.00	(7,842.84)	365,666.83	352,527.00	13,139.83
Patient Care-Hospice	35,788.38	30,241.00	5,547.38	106,420.46	90,723.00	15,697.46
ARD Patient Care - Hospice	9,446.93	20,883.00	(11,436.07)	35,975.98	62,649.00	(26,673.02)
Total Medicaid Revenue	437,374.35	460,442.00	(23,067.65)	1,498,746.55	1,381,326.00	117,420.55
Private Pay Revenue						
VA-Veterans Nursing Home Care	33,122.64	12,947.00	20,175.64	93,814.73	38,841.00	54,973.73
ARD - VA - Veterans Care		439.00	(439.00)	10,546.84	1,317.00	9,229.84
Nursing Home Patient Care - Private Pay	311,186.56	270,974.00	40,212.56	867,045.03	812,922.00	54,123.03
Nursing Home Beauty Shop Revenue	3,092.40	3,141.00	(48.60)	9,596.00	9,423.00	173.00
Medical Supplies Revenue	7,767.21	5,273.00	2,494.21	19,232.35	15,819.00	3,413.35
Patient Transportation Charges	2,416.17	1,631.00	785.17	5,649.00	4,893.00	756.00
ARD Patient Care- Private Pay	126,489.44	93,152.00	33,337.44	330,445.05	279,456.00	50,989.05
Total Private Pay Revenue	484,074.42	387,557.00	96,517.42	1,336,329.00	1,162,671.00	173,658.00
Adult Day Care Revenue						
VA-Veterans Adult Daycare	5,586.00	3,728.00	1,858.00	13,428.45	11,184.00	2,244.45
IL Department Of Aging-Day Care Grant (Title XX)	6,820.87	10,258.00	(3,437.13)	24,361.47	30,774.00	(6,412.53)
Adult Day Care Charges-Private Pay	2,143.17	1,481.00	662.17	7,986.22	4,443.00	3,543.22
Total Adult Day Care Revenue	14,550.04	15,467.00	(916.96)	45,776.14	46,401.00	(624.86)
Total Income	1,198,231.66	1,144,006.00	54,225.66	3,733,750.86	3,432,018.00	301,732.86

Operating Expenses**Administration**

Reg. Full-Time Employees	25,345.36	25,061.00	(284.36)	75,327.28	75,183.00	(144.28)
Temp. Salaries & Wages	2,352.94	1,120.00	(1,232.94)	6,088.94	3,360.00	(2,728.94)
Per Diem	225.00	203.00	(22.00)	630.00	609.00	(21.00)
Overtime	198.73	230.00	31.27	1,431.66	690.00	(741.66)
TOPS - Balances	625.93	199.00	(426.93)	1,199.55	597.00	(602.55)
TOPS - FICA	47.88	15.00	(32.88)	91.76	45.00	(46.76)
Social Security - Employer	2,040.51	1,894.00	(146.51)	5,995.78	5,682.00	(313.78)
IMRF - Employer Cost	2,491.13	2,352.00	(139.13)	7,296.03	7,056.00	(240.03)
Workers' Compensation Insurance	767.58	1,589.00	821.42	2,668.86	4,767.00	2,098.14
Unemployment Insurance	1,403.12	910.00	(493.12)	3,285.36	2,730.00	(555.36)

Tuesday, April 01, 2014

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02/28/14

Champaign County Nursing Home
Actual vs Budget Statement of Operations

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,381.20	4,319.00	(62.20)	12,922.60	12,957.00	34.40
Employee Development/Recognition	77.94	25.00	(52.94)	107.94	75.00	(32.94)
Employee Physicals/Lab	4,093.60	1,923.00	(2,170.60)	4,505.60	5,769.00	1,263.40
Stationary & Printing	47.24	78.00	30.76	258.80	234.00	(24.80)
Books, Periodicals & Manuals		41.00	41.00	69.00	123.00	54.00
Copier Supplies	548.28	631.00	82.72	1,601.81	1,893.00	291.19
Postage, UPS, Federal Express	534.38	515.00	(19.38)	1,592.76	1,545.00	(47.76)
Equipment < \$2,500	159.97		(159.97)	159.97		(159.97)
Operational Supplies	701.18	845.00	143.82	2,367.60	2,535.00	167.40
Audit & Accounting Fees	4,179.00	4,308.00	129.00	12,537.00	12,924.00	387.00
Attorney Fees	7,322.58	4,615.00	(2,707.58)	12,465.08	13,845.00	1,379.92
Professional Services	38,590.21	33,004.00	(5,586.21)	121,093.62	99,012.00	(22,081.62)
Job Required Travel Expense	505.80	257.00	(248.80)	738.09	771.00	32.91
Insurance	23,167.00	22,124.00	(1,043.00)	69,501.00	66,372.00	(3,129.00)
Computer Services	6,052.00	4,922.00	(1,130.00)	22,438.45	14,766.00	(7,672.45)
Telephone Services	1,279.72	1,370.00	90.28	4,406.33	4,110.00	(296.33)
Legal Notices, Advertising	4,891.73	2,633.00	(2,258.73)	10,766.17	7,899.00	(2,867.17)
Photocopy Services	1,774.36	1,025.00	(749.36)	4,390.26	3,075.00	(1,315.26)
Public Relations	5.05	66.00	60.95	19.24	198.00	178.76
Dues & Licenses	1,675.08	1,617.00	(58.08)	5,125.24	4,851.00	(274.24)
Conferences & Training	1,227.76	962.00	(265.76)	2,355.76	2,886.00	530.24
Finance Charges, Bank Fees		192.00	192.00		576.00	576.00
Cable/Satellite TV Expense	2,234.84	2,147.00	(87.84)	7,302.30	6,441.00	(861.30)
IPA Licensing Fee	43,093.00	40,612.00	(2,481.00)	136,068.00	121,836.00	(14,232.00)
Fines & Penalties		2,308.00	2,308.00		6,924.00	6,924.00
Furnishings, Office Equipment		5,769.00	5,769.00		17,307.00	17,307.00
Depreciation Expense	62,193.26	56,361.00	(5,832.26)	183,856.88	169,083.00	(14,773.88)
Miscellaneous Expense	9,163.00		(9,163.00)	20,575.00		(20,575.00)
Interest-Tax Anticipation Notes Payable		538.00	538.00		1,614.00	1,614.00
Interest- Bonds Payable	10,222.08	9,436.00	(786.08)	30,666.24	28,308.00	(2,358.24)
Total Administration	263,618.44	236,216.00	(27,402.44)	771,905.96	708,648.00	(63,257.96)
Environmental Services						
Reg. Full-Time Employees	25,243.79	32,327.00	7,083.21	78,567.14	96,981.00	18,413.86
Reg. Part-Time Employees	738.34		(738.34)	2,214.12		(2,214.12)
Overtime	330.94	462.00	131.06	10,693.43	1,386.00	(9,307.43)
TOPS - Balances	876.87		(876.87)	3,734.79		(3,734.79)
TOPS- FICA	67.08		(67.08)	285.72		(285.72)
Social Security - Employer	1,965.68	2,394.00	428.32	6,842.99	7,182.00	339.01
IMRF - Employer Cost	2,546.86	3,315.00	768.14	8,992.63	9,945.00	952.37
Workers' Compensation Insurance	752.93	1,957.00	1,204.07	2,687.32	5,871.00	3,183.68
Unemployment Insurance	1,375.91	1,452.00	76.09	3,686.50	4,356.00	669.50
Employee Health/Life Insurance	7,647.18	6,772.00	(875.18)	22,547.36	20,316.00	(2,231.36)
Operational Supplies	4,077.90	5,089.00	1,011.10	14,355.79	15,267.00	911.21
Gas Service	20,970.33	9,938.00	(11,032.33)	50,681.49	29,814.00	(20,867.49)
Electric Service	13,639.54	19,889.00	6,249.46	40,233.71	59,667.00	19,433.29
Water Service	4,728.37	2,401.00	(2,327.37)	6,592.84	7,203.00	610.16
Pest Control Service	482.00	449.00	(33.00)	1,446.00	1,347.00	(99.00)
Waste Disposal & Recycling	3,765.71	2,627.00	(1,138.71)	11,538.74	7,881.00	(3,657.74)
Equipment Rentals	258.00	222.00	(36.00)	774.00	666.00	(108.00)
Conferences & Training	30.00		(30.00)	30.00		(30.00)
Sewer Service & Tax	1,310.88	1,250.00	(60.88)	5,361.90	3,750.00	(1,611.90)
Total Environmental Services	90,808.31	90,544.00	(264.31)	271,266.47	271,632.00	365.53
Laundry						
Reg. Full-Time Employees	9,382.07	8,763.00	(619.07)	28,005.64	26,289.00	(1,716.64)

Tuesday, April 01, 2014

5:01 PM

Champaign County Nursing Home
Actual vs Budget Statement of Operations

02/28/14

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Overtime	0.47	243.00	242.53	1,638.35	729.00	(909.35)
TOPS Balances	272.61	425.00	152.39	624.67	1,275.00	650.33
TOPS - FICA	20.85	33.00	12.15	47.79	99.00	51.21
Social Security - Employer	696.65	675.00	(21.65)	2,204.63	2,025.00	(179.63)
IMRF - Employer Cost	903.82	905.00	1.18	2,900.40	2,715.00	(185.40)
Workers' Compensation Insurance	260.74	538.00	277.26	920.79	1,614.00	693.21
Unemployment Insurance	485.42	415.00	(70.42)	1,153.52	1,245.00	91.48
Employee Health/Life Insurance	2,525.40	1,683.00	(842.40)	7,444.20	5,049.00	(2,395.20)
Laundry Supplies	226.15	1,463.00	1,236.85	1,254.73	4,389.00	3,134.27
Linen & Bedding	1,792.28	1,144.00	(648.28)	3,223.87	3,432.00	208.13
Total Laundry	16,566.46	16,287.00	(279.46)	49,418.59	48,861.00	(557.59)
Maintenance						
Reg. Full-Time Employees	5,095.41	9,870.00	4,774.59	16,237.52	29,610.00	13,372.48
Overtime	197.33	49.00	(148.33)	833.13	147.00	(686.13)
TOPS - Balances	125.79	77.00	(48.79)	49.41	231.00	181.59
TOPS - FICA	9.62	6.00	(3.62)	3.78	18.00	14.22
Social Security - Employer	373.31	756.00	382.69	1,230.20	2,268.00	1,037.80
IMRF - Employer Cost	484.65	1,013.00	528.35	1,617.30	3,039.00	1,421.70
Workers' Compensation Insurance	146.51	592.00	445.49	544.40	1,776.00	1,231.60
Unemployment Insurance	274.04	465.00	190.96	779.66	1,395.00	615.34
Employee Health/Life Insurance	1,903.30	609.00	(1,294.30)	4,389.70	1,827.00	(2,562.70)
Gasoline & Oil	15.38	406.00	390.62	1,380.72	1,218.00	(162.72)
Ground Supplies				284.69		(284.69)
Maintenance Supplies	1,338.53	3,097.00	1,758.47	5,990.98	9,291.00	3,300.02
Operational Supplies	16.25		(16.25)	61.61		(61.61)
Professional Services				350.00		(350.00)
Automobile Maintenance	127.90	270.00	142.10	2,118.86	810.00	(1,308.86)
Equipment Maintenance	4,225.13	2,201.00	(2,024.13)	6,663.08	6,603.00	(60.08)
Equipment Rentals	8.80	95.00	86.20	275.60	285.00	9.40
Nursing Home Building Repair/Maintenance	9,740.10	7,051.00	(2,689.10)	17,776.36	21,153.00	3,376.64
Parking Lot/Sidewalk Maintenance	5,166.54	852.00	(4,314.54)	11,866.54	2,556.00	(9,310.54)
Nursing Home Building Construction/Improvements		3,846.00	3,846.00		11,538.00	11,538.00
Total Maintenance	29,248.59	31,255.00	2,006.41	72,453.54	93,765.00	21,311.46
Nursing Services						
Reg. Full-Time Employees	116,156.68	105,916.00	(10,240.68)	355,443.90	317,748.00	(37,695.90)
Reg. Part-Time Employees	3,686.79		(3,686.79)	13,225.22		(13,225.22)
Temp. Salaries & Wages	9,721.74	10,479.00	757.26	39,696.98	31,437.00	(8,259.98)
Overtime	28,578.21	33,988.00	5,409.79	163,213.51	101,964.00	(61,249.51)
TOPS - Balances	3,302.27	(355.00)	(3,657.27)	5,346.62	(1,065.00)	(6,411.62)
No Benefit Full-Time Employees	55,679.52	67,719.00	12,039.48	188,915.05	203,157.00	14,241.95
No Benefit Part-Time Employees	26,352.34	33,548.00	7,195.66	67,323.38	100,644.00	33,320.62
TOPS - FICA	252.63	125.00	(127.63)	409.02	375.00	(34.02)
Social Security - Employer	17,940.22	18,881.00	940.78	62,082.42	56,643.00	(5,439.42)
IMRF - Employer Cost	22,091.97	24,203.00	2,111.03	76,411.48	72,609.00	(3,802.48)
Workers' Compensation Insurance	6,288.96	15,024.00	8,735.04	22,339.93	45,072.00	22,732.07
Unemployment Insurance	12,058.14	9,502.00	(2,556.14)	33,190.12	28,506.00	(4,684.12)
Employee Health/Life Insurance	23,637.59	20,522.00	(3,115.59)	67,897.19	61,566.00	(6,331.19)
Books, Periodicals & Manuals		79.00	79.00		237.00	237.00
Stocked Drugs	2,469.74	1,685.00	(784.74)	5,915.13	5,055.00	(860.13)
Pharmacy Charges-Public Aid	1,645.30	1,004.00	(641.30)	5,005.49	3,012.00	(1,993.49)
Oxygen	5,424.30	2,781.00	(2,643.30)	10,808.70	8,343.00	(2,465.70)
Incontinence Supplies	11,821.15	7,780.00	(4,041.15)	31,323.47	23,340.00	(7,983.47)
Pharmacy Charges - Insurance	12,465.74	3,000.00	(9,465.74)	29,342.68	9,000.00	(20,342.68)
Equipment < \$2,500	2,413.51	1,511.00	(902.51)	5,211.71	4,533.00	(678.71)

02/28/14

Champaign County Nursing Home
Actual vs Budget Statement of Operations

4

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operational Supplies	19,898.64	15,396.00	(4,502.64)	47,013.05	46,188.00	(825.05)
Pharmacy Charges-Medicare	9,249.69	14,774.00	5,524.31	30,239.24	44,322.00	14,082.76
Medical/Dental/Mental Health	3,600.00	3,170.00	(430.00)	10,600.00	9,510.00	(1,090.00)
Professional Services	34,548.92	31,997.00	(2,551.92)	93,086.04	95,991.00	2,904.96
Job Require Travel	194.88	28.00	(166.88)	194.88	84.00	(110.88)
Laboratory Fees	2,369.25	2,168.00	(201.25)	8,933.33	6,504.00	(2,429.33)
Equipment Rentals	3,567.40	4,039.00	471.60	12,081.25	12,117.00	35.75
Conferences & Training	120.00		(120.00)	240.00		(240.00)
Contract Nursing Services	32,154.11	23,077.00	(9,077.11)	110,658.67	69,231.00	(41,427.67)
Medicare Medical Services	720.00	3,555.00	2,835.00	6,780.31	10,665.00	3,884.69
Total Nursing Services	468,409.69	455,596.00	(12,813.69)	1,502,928.77	1,366,788.00	(136,140.77)
Activities						
Reg. Full-Time Employees	10,365.34	18,447.00	8,081.66	35,889.26	55,341.00	19,451.74
Overtime	102.80	114.00	11.20	148.49	342.00	193.51
TOPS - Balances	(518.72)		518.72	(2,238.36)		2,238.36
TOPS - FICA	(39.68)		39.68	(171.23)		171.23
Social Security - Employer	751.46	1,345.00	593.54	2,565.95	4,035.00	1,469.05
IMRF - Employer Cost	974.14	1,803.00	828.86	3,372.09	5,409.00	2,036.91
Workers' Compensation Insurance	321.80	1,108.00	786.20	1,224.77	3,324.00	2,099.23
Unemployment Insurance	544.03	844.00	299.97	1,493.57	2,532.00	1,038.43
Employee Health/Life Insurance	3,784.69	2,609.00	(1,175.69)	11,157.89	7,827.00	(3,330.89)
Books, Periodicals & Manuals		22.00	22.00		66.00	66.00
Operational Supplies	1,063.65	424.00	(639.65)	2,049.20	1,272.00	(777.20)
Professional Services	124.70	143.00	18.30	374.10	429.00	54.90
Conferences & Training	30.00		(30.00)	30.00		(30.00)
Total Activities	17,504.21	26,859.00	9,354.79	55,895.73	80,577.00	24,681.27
Social Services						
Reg. Full-Time Employees	9,670.21	12,827.00	3,156.79	31,302.99	38,481.00	7,178.01
Overtime	28.50	113.00	84.50	714.59	339.00	(375.59)
TOPS - Balances	401.04	184.00	(217.04)	19.26	552.00	532.74
TOPS - FICA	30.68	14.00	(16.68)	1.48	42.00	40.52
Social Security - Employer	727.78	1,167.00	439.22	2,399.58	3,501.00	1,101.42
IMRF - Employer Cost	941.15	1,192.00	250.85	3,150.44	3,576.00	425.56
Workers' Compensation Insurance	340.23	773.00	432.77	1,107.63	2,319.00	1,211.37
Unemployment Insurance	352.82	592.00	239.18	1,214.67	1,776.00	561.33
Employee Health/Life Insurance	1,912.39	1,802.00	(110.39)	6,796.19	5,406.00	(1,390.19)
Operational Supplies	(124.70)	8.00	132.70		24.00	24.00
Professional Services	124.70	308.00	183.30	374.10	924.00	549.90
Total Social Services	14,404.80	18,980.00	4,575.20	47,080.93	56,940.00	9,859.07
Physical Therapy						
Reg. Full-Time Employees	3,940.07	4,015.00	74.93	12,388.77	12,045.00	(343.77)
Overtime	4.16	22.00	17.84	622.37	66.00	(556.37)
TOPS - Balances	(13.67)	107.00	120.67	294.91	321.00	26.09
TOPS - FICA	(1.05)	8.00	9.05	22.56	24.00	1.44
Social Security - Employer	290.87	356.00	65.13	961.21	1,068.00	106.79
IMRF - Employer Cost	377.16	478.00	100.84	1,263.75	1,434.00	170.25
Workers' Compensation Ins.	59.13	241.00	181.87	391.34	723.00	331.66
Unemployment Insurance	203.87	181.00	(22.87)	511.63	543.00	31.37
Employee Health/Life Insurance	1,309.20	1,137.00	(172.20)	3,795.60	3,411.00	(384.60)
Professional Services	35,267.53	23,514.00	(11,753.53)	109,363.25	70,542.00	(38,821.25)
Total Physical Therapy	41,437.27	30,059.00	(11,378.27)	129,615.39	90,177.00	(39,438.39)
Occupational Therapy						

Tuesday, April 01, 2014

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02/28/14

Champaign County Nursing Home
Actual vs Budget Statement of Operations

5

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	1,968.00	2,003.00	35.00	6,396.01	6,009.00	(387.01)
Overtime		21.00	21.00		63.00	63.00
TOPS - Balances	226.93	11.00	(215.93)	(107.13)	33.00	140.13
TOPS - FICA	17.36	1.00	(16.36)	(8.20)	3.00	11.20
Social Security - Employer	149.32	154.00	4.68	485.41	462.00	(23.41)
IMRF - Employer Cost	193.64	206.00	12.36	638.40	618.00	(20.40)
Workers' Compensation Ins.	29.42	121.00	91.58	157.37	363.00	205.63
Unemployment Insurance	103.32	92.00	(11.32)	254.61	276.00	21.39
Employee Health/Life Insurance	638.10	569.00	(69.10)	1,881.30	1,707.00	(174.30)
Professional Services	30,274.05	23,105.00	(7,169.05)	94,609.46	69,315.00	(25,294.46)
Total Occupational Therapy	33,600.14	26,283.00	(7,317.14)	104,307.23	78,849.00	(25,458.23)
Speech Therapy						
Professional Services	9,458.93	7,705.00	(1,753.93)	29,715.69	23,115.00	(6,600.69)
Total Speech Therapy	9,458.93	7,705.00	(1,753.93)	29,715.69	23,115.00	(6,600.69)
Respiratory Therapy						
Professional Services	8,525.00	8,000.00	(525.00)	26,950.00	24,000.00	(2,950.00)
Total Respiratory Therapy	8,525.00	8,000.00	(525.00)	26,950.00	24,000.00	(2,950.00)
Total This Department	17,983.93	15,705.00	(2,278.93)	56,665.69	47,115.00	(9,550.69)
Food Services						
Reg. Full-Time Employees	29,998.13	52,089.00	22,090.87	83,096.60	156,267.00	73,170.40
Reg. Part-Time Employees	708.62	3,648.00	2,939.38	771.62	10,944.00	10,172.38
Overtime	1,069.93	1,513.00	443.07	11,283.42	4,539.00	(6,744.42)
TOPS - Balances	32.00		(32.00)	888.03		(888.03)
TOPS - FICA	2.45		(2.45)	67.93		(67.93)
Social Security - Employer	2,403.08	4,333.00	1,929.92	7,199.94	12,999.00	5,799.06
IMRF - Employer Cost	3,117.72	5,809.00	2,691.28	9,448.03	17,427.00	7,978.97
Workers' Compensation Insurance	395.92	3,418.00	3,022.08	2,302.66	10,254.00	7,951.34
Unemployment Insurance	1,686.70	2,695.00	1,008.30	4,313.39	8,085.00	3,771.61
Employee Health/Life Insurance	6,992.10	6,997.00	4.90	18,775.50	20,991.00	2,215.50
Food	40,960.13	32,817.00	(8,143.13)	133,830.79	98,451.00	(35,379.79)
Nutritional Supplements	3,072.07	3,211.00	138.93	9,849.53	9,633.00	(216.53)
Equipment < \$2,500	172.78		(172.78)	172.78		(172.78)
Operational Supplies	6,007.09	3,854.00	(2,153.09)	18,372.17	11,562.00	(6,810.17)
Professional Services	4,723.80	3,615.00	(1,108.80)	41,472.95	10,845.00	(30,627.95)
Equipment Rentals	404.95	378.00	(26.95)	1,525.31	1,134.00	(391.31)
Dues & Licenses		12.00	12.00		36.00	36.00
Conferences & Training	60.00		(60.00)	60.00		(60.00)
Kitchen/ Laundry		3,846.00	3,846.00		11,538.00	11,538.00
Total Food Services	101,807.47	128,235.00	26,427.53	343,430.65	384,705.00	41,274.35
Barber & Beauty						
Reg. Full-Time Employees	3,972.80	4,010.00	37.20	12,911.60	12,030.00	(881.60)
TOPS - Balances	284.61		(284.61)	120.34		(120.34)
TOPS - FICA	21.77		(21.77)	9.20		(9.20)
Social Security - Employer	277.87	271.00	(6.87)	894.25	813.00	(81.25)
IMRF - Employer Cost	360.34	364.00	3.66	1,175.37	1,092.00	(83.37)
Workers' Compensation Insurance	59.40	239.00	179.60	377.20	717.00	339.80
Unemployment Insurance	205.67	180.00	(25.67)	506.82	540.00	33.18
Employee Health/Life Insurance	33.00	1,213.00	1,180.00	2,519.40	3,639.00	1,119.60
Operational Supplies		70.00	70.00	228.98	210.00	(18.98)
Conferences & Training		25.00	25.00		75.00	75.00
Total Barber & Beauty	5,215.46	6,372.00	1,156.54	18,743.16	19,116.00	372.84

Champaign County Nursing Home
Actual vs Budget Statement of Operations

02/28/14

6

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Adult Day Care						
Reg. Full-Time Employees	10,855.79	12,515.00	1,659.21	36,269.41	37,545.00	1,275.59
Overtime	136.17	21.00	(115.17)	378.34	63.00	(315.34)
TOPS - Balances	365.39		(365.39)	(1,219.21)		1,219.21
TOPS - FICA	27.95		(27.95)	(93.27)		93.27
Social Security - Employer	822.58	939.00	116.42	2,745.78	2,817.00	71.22
IMRF - Employer Cost	1,066.26	1,247.00	180.74	3,597.50	3,741.00	143.50
Workers' Compensation Insurance	168.26	748.00	579.74	1,071.10	2,244.00	1,172.90
Unemployment Insurance	580.37	556.00	(24.37)	1,616.58	1,668.00	51.42
Employee Health/Life Insurance	3,163.50	2,426.00	(737.50)	9,325.50	7,278.00	(2,047.50)
Books, Periodicals & Manuals		14.00	14.00		42.00	42.00
Gasoline & Oil	1,044.67	1,086.00	41.33	2,319.37	3,258.00	938.63
Equipment < \$2,500		18.00	18.00		54.00	54.00
Operational Supplies	396.36	23.00	(373.36)	742.87	69.00	(673.87)
Field Trips/Activities	12.24	11.00	(1.24)	12.24	33.00	20.76
Conferences & Training	30.00		(30.00)	30.00		(30.00)
Furnishings, Office Equipment		3,846.00	3,846.00		11,538.00	11,538.00
Total Adult Day Care	18,669.54	23,450.00	4,780.46	56,796.21	70,350.00	13,553.79
Alzheimers and Related Disord						
Reg. Full-Time Employees	19,816.91	26,821.00	7,004.09	61,578.20	80,463.00	18,884.80
Overtime	6,152.01	12,047.00	5,894.99	33,408.41	36,141.00	2,732.59
TOPS - Balances	(131.30)	308.00	439.30	1,990.54	924.00	(1,066.54)
No Benefit Full-Time Employees	22,762.01	27,244.00	4,481.99	73,090.27	81,732.00	8,641.73
No Benefit Part-Time Employees	13,202.38	27,898.00	14,695.62	41,427.07	83,694.00	42,266.93
TOPS - FICA	(10.04)	24.00	34.04	152.28	72.00	(80.28)
Social Security - Employer	4,684.31	7,120.00	2,435.69	15,849.07	21,360.00	5,510.93
IMRF - Employer Cost	6,070.49	9,545.00	3,474.51	20,828.65	28,635.00	7,806.35
Workers' Compensation Insurance	837.93	5,612.00	4,774.07	5,110.06	16,836.00	11,725.94
Unemployment Insurance	3,214.11	3,081.00	(133.11)	8,839.78	9,243.00	403.22
Employee Health/Life Insurance	4,388.70	4,500.00	111.30	13,001.10	13,500.00	498.90
Operational Supplies		1.00	1.00	38.97	3.00	(35.97)
Professional Services				174.52		(174.52)
Conferences & Training		9.00	9.00		27.00	27.00
ARD - Contract Nursing	6,626.17	11,538.00	4,911.83	19,552.93	34,614.00	15,061.07
Total Alzheimers and Related Disorders	87,613.68	135,748.00	48,134.32	295,041.85	407,244.00	112,202.15
Total Expenses	1,206,887.99	1,241,589.00	34,701.01	3,775,550.17	3,724,767.00	(50,783.17)
Net Operating Income	(8,656.33)	(97,583.00)	88,926.67	(41,799.31)	(292,749.00)	250,949.69
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	91,947.13	79,877.00	12,070.13	275,847.04	239,631.00	36,216.04
Total Local Taxes	91,947.13	79,877.00	12,070.13	275,847.04	239,631.00	36,216.04
Miscellaneous NI Revenue						
Investment Interest	23.19	57.00	(33.81)	84.48	171.00	(86.52)
Restricted Donations		154.00	(154.00)	555.87	462.00	93.87
Total Miscellaneous NI Revenue	23.19	211.00	(187.81)	640.35	633.00	7.35
Total NonOperating Income	91,970.32	80,088.00	11,882.32	276,487.39	240,264.00	36,223.39
Net Income (Loss)	83,313.99	(17,495.00)	100,808.99	234,688.08	(52,485.00)	287,173.08

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

02/28/14 1

Description	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement										180		171	351
Late Charge, NSF Check Charge										1,648	2,476	1,059	5,183
Other Miscellaneous Revenue											10	118	128
Total Miscellaneous Revenue										1,828	2,486	1,348	5,663
Medicare A Revenue													
Medicare A										146,013	168,901	130,033	444,947
ARD - Medicare A										45,056	14,465	25,253	84,774
NH Pt_Care - Medicare Advantage/ H										56,134	58,715	52,895	167,744
ARD_Pt Care - Medicare Advantage/										20,635	3,520	7,040	31,195
Total Medicare A Revenue										267,837	245,602	215,221	728,660
Medicare B Revenue													
Medicare B										35,157	37,756	45,663	118,577
Total Medicare B Revenue										35,157	37,756	45,663	118,577
Medicaid Revenue													
Medicaid Title XIX (IDHFS)										277,188	431,022	282,473	990,683
ARD - Medicaid Title XIX (IDHFS)										126,822	129,179	109,666	365,667
Patient Care-Hospice										39,930	30,703	35,788	106,420
ARD Patient Care - Hospice										16,047	10,482	9,447	35,976
Total Medicaid Revenue										459,986	601,386	437,374	1,498,747
Private Pay Revenue													
VA-Veterans Nursing Home Care										25,726	34,966	33,123	93,815
ARD - VA - Veterans Care										2,187	8,360		10,547
Nursing Home Patient Care - Private										355,996	199,863	311,187	867,045
Nursing Home Beauty Shop Revenue										3,074	3,429	3,092	9,596
Medical Supplies Revenue										6,717	4,748	7,767	19,232
Patient Transportation Charges										2,780	453	2,416	5,649
ARD Patient Care- Private Pay										97,132	106,824	126,489	330,445
Total Private Pay Revenue										493,612	358,642	484,074	1,336,329
Adult Day Care Revenue													
VA-Veterans Adult Daycare										3,572	4,270	5,586	13,428
IL Department Of Aging-Day Care Gra										10,258	7,283	6,821	24,361
Adult Day Care Charges-Private Pay										4,073	1,770	2,143	7,986

02/28/14

Champaign County Nursing Home
Historical Statement of Operations

2

Description	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	Total
Total Adult Day Care Revenue										17,903	13,323	14,550	45,776
Total Income										1,276,324	1,259,195	1,198,232	3,733,751

Operating Expenses**Administration**

Reg. Full-Time Employees										25,469	24,513	25,345	75,327
Temp. Salaries & Wages										1,852	1,884	2,353	6,089
Per Diem										180	225	225	630
Overtime										140	1,093	199	1,432
TOPS - Balances										(1,100)	1,674	626	1,200
TOPS - FICA										(84)	128	48	92
Social Security - Employer										1,963	1,992	2,041	5,996
IMRF - Employer Cost										2,429	2,376	2,491	7,296
Workers' Compensation Insurance										1,026	875	768	2,669
Unemployment Insurance										116	1,766	1,403	3,285
Employee Health/Life Insurance										4,292	4,249	4,381	12,923
Employee Development/Recognition										30		78	108
Employee Physicals/Lab										100	312	4,094	4,506
Stationary & Printing										212		47	259
Books, Periodicals & Manuals										69			69
Copier Supplies										518	536	548	1,602
Postage, UPS, Federal Express										391	667	534	1,593
Equipment < \$2,500												160	160
Operational Supplies										1,081	585	701	2,368
Audit & Accounting Fees										4,179	4,179	4,179	12,537
Attorney Fees										3,281	1,862	7,323	12,465
Professional Services										41,722	40,781	38,590	121,094
Job Required Travel Expense										123	109	506	738
Insurance										23,167	23,167	23,167	69,501
Computer Services										10,271	6,116	6,052	22,438
Telephone Services										1,872	1,255	1,280	4,406
Legal Notices, Advertising										3,008	2,866	4,892	10,766
Photocopy Services										1,591	1,025	1,774	4,390
Public Relations										70	(55)	5	19
Dues & Licenses										1,725	1,725	1,675	5,125
Conferences & Training										99	1,029	1,228	2,356
Finance Charges, Bank Fees													
Cable/Satellite TV Expense										2,534	2,534	2,235	7,302
IPA Licensing Fee										46,385	46,591	43,093	136,068
Depreciation Expense										60,971	60,693	62,193	183,857
Miscellaneous Expense											11,412	9,163	20,575

Tuesday, April 01, 2014

5:01 PM

02/28/14

Champaign County Nursing Home
Historical Statement of Operations

3

Description	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	Total
Interest- Bonds Payable										10,222	10,222	10,222	30,666
Total Administration										249,903	258,385	263,618	771,906
Environmental Services													
Reg. Full-Time Employees										27,568	25,755	25,244	78,567
Reg. Part-Time Employees										766	709	738	2,214
Overtime										3,624	6,739	331	10,693
TOPS - Balances										1,584	1,274	877	3,735
TOPS- FICA										121	97	67	286
Social Security - Employer										2,392	2,486	1,966	6,843
IMRF - Employer Cost										3,218	3,228	2,547	8,993
Workers' Compensation Insurance										1,050	885	753	2,687
Unemployment Insurance										209	2,102	1,376	3,687
Employee Health/Life Insurance										7,450	7,450	7,647	22,547
Operational Supplies										4,662	5,616	4,078	14,356
Gas Service										11,372	18,339	20,970	50,681
Electric Service										15,517	11,077	13,640	40,234
Water Service										2,631	(766)	4,728	6,593
Pest Control Service										482	482	482	1,446
Waste Disposal & Recycling										5,036	2,738	3,766	11,539
Equipment Rentals										258	258	258	774
Conferences & Training												30	30
Sewer Service & Tax										1,300	2,751	1,311	5,362
Total Environmental Services										89,239	91,219	90,808	271,266
Laundry													
Reg. Full-Time Employees										9,465	9,158	9,382	28,006
Overtime										509	1,129		1,638
TOPS Balances										(494)	846	273	625
TOPS - FICA										(38)	65	21	48
Social Security - Employer										744	764	697	2,205
IMRF - Employer Cost										1,004	993	904	2,900
Workers' Compensation Insurance										336	324	261	921
Unemployment Insurance											668	485	1,154
Employee Health/Life Insurance										2,462	2,457	2,525	7,444
Laundry Supplies										1,029		226	1,255
Linen & Bedding										222	1,210	1,792	3,224
Total Laundry										15,239	17,613	16,566	49,419
Maintenance													
Reg. Full-Time Employees										5,557	5,585	5,095	16,238
Overtime										63	573	197	833

Tuesday, April 01, 2014

5:01 PM

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

02/28/14

4

Description	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	Total
TOPS - Balances										(120)	44	126	49
TOPS - FICA										(9)	3	10	4
Social Security - Employer										420	437	373	1,230
IMRF - Employer Cost										564	568	485	1,617
Workers' Compensation Insurance										208	190	147	544
Unemployment Insurance										174	331	274	780
Employee Health/Life Insurance										622	1,865	1,903	4,390
Gasoline & Oil										1,365		15	1,381
Ground Supplies										258	26		285
Maintenance Supplies										2,144	2,508	1,339	5,991
Operational Supplies											45	16	62
Professional Services										(653)	1,003		350
Automobile Maintenance										1,227	764	128	2,119
Equipment Maintenance										673	1,765	4,225	6,663
Equipment Rentals										262	4	9	276
Nursing Home Building Repair/Mainte										6,318	1,718	9,740	17,776
Parking Lot/Sidewalk Maintenance										1,500	5,200	5,167	11,867
Total Maintenance										20,574	22,631	29,249	72,454
Nursing Services													
Reg. Full-Time Employees										124,975	114,312	116,157	355,444
Reg. Part-Time Employees										5,299	4,239	3,687	13,225
Temp. Salaries & Wages										14,897	15,079	9,722	39,697
Overtime										59,507	75,128	28,578	163,214
TOPS - Balances										912	1,132	3,302	5,347
No Benefit Full-Time Employees										71,239	61,996	55,680	188,915
No Benefit Part-Time Employees										17,794	23,177	26,352	67,323
TOPS - FICA										70	87	253	409
Social Security - Employer										22,083	22,059	17,940	62,082
IMRF - Employer Cost										27,870	26,450	22,092	76,411
Workers' Compensation Insurance										8,716	7,335	6,289	22,340
Unemployment Insurance										2,046	19,086	12,058	33,190
Employee Health/Life Insurance										21,821	22,439	23,638	67,897
Stocked Drugs										2,460	985	2,470	5,915
Pharmacy Charges-Public Aid										1,082	2,278	1,645	5,005
Oxygen										3,808	1,576	5,424	10,809
Incontinence Supplies										11,735	7,767	11,821	31,323
Pharmacy Charges - Insurance										6,385	10,492	12,466	29,343
Equipment < \$2,500										2,471	328	2,414	5,212
Operational Supplies										9,278	17,837	19,899	47,013
Pharmacy Charges-Medicare										8,754	12,236	9,250	30,239
Medical/Dental/Mental Health										3,400	3,600	3,600	10,600
Professional Services										30,149	28,388	34,549	93,086

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

02/28/14

5

Description	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	Total
Job Require Travel												195	195
Laboratory Fees										3,770	2,795	2,369	8,933
Equipment Rentals										3,077	5,437	3,567	12,081
Conferences & Training										120		120	240
Contract Nursing Services										45,410	33,095	32,154	110,659
Medicare Medical Services										2,022	4,038	720	6,780
Total Nursing Services										511,150	523,369	468,410	1,502,929
Activities													
Reg. Full-Time Employees										12,573	12,951	10,365	35,889
Overtime										6	40	103	148
TOPS - Balances										(799)	(921)	(519)	(2,238)
TOPS - FICA										(61)	(70)	(40)	(171)
Social Security - Employer										897	917	751	2,566
IMRF - Employer Cost										1,206	1,192	974	3,372
Workers' Compensation Insurance										477	426	322	1,225
Unemployment Insurance										146	803	544	1,494
Employee Health/Life Insurance										3,687	3,687	3,785	11,158
Operational Supplies										244	741	1,064	2,049
Professional Services										125	125	125	374
Conferences & Training												30	30
Total Activities										18,500	19,891	17,504	55,896
Social Services													
Reg. Full-Time Employees										10,896	10,736	9,670	31,303
Overtime										84	602	29	715
TOPS - Balances										575	(957)	401	19
TOPS - FICA										(33)	3	31	1
Social Security - Employer										823	848	728	2,400
IMRF - Employer Cost										1,107	1,102	941	3,150
Workers' Compensation Insurance										413	354	340	1,108
Unemployment Insurance											862	353	1,215
Employee Health/Life Insurance										2,442	2,442	1,912	6,796
Operational Supplies											125	(125)	
Professional Services										125	125	125	374
Total Social Services										16,433	16,243	14,405	47,081
Physical Therapy													
Reg. Full-Time Employees										4,351	4,098	3,940	12,389
Overtime										8	610	4	622
TOPS - Balances										(42)	351	(14)	295
TOPS - FICA										(3)	27	(1)	23

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

02/28/14

6

Description	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	Total
Social Security - Employer										323	348	291	961
IMRF - Employer Cost										435	452	377	1,264
Workers' Compensation Ins.										165	167	59	391
Unemployment Insurance											308	204	512
Employee Health/Life Insurance										1,243	1,243	1,309	3,796
Professional Services										36,324	37,772	35,268	109,363
Total Physical Therapy										42,804	45,374	41,437	129,615
Occupational Therapy													
Reg. Full-Time Employees										2,165	2,263	1,968	6,396
TOPS - Balances										(324)	(10)	227	(107)
TOPS - FICA										(25)	(1)	17	(8)
Social Security - Employer										164	172	149	485
IMRF - Employer Cost										222	223	194	638
Workers' Compensation Ins.										82	46	29	157
Unemployment Insurance											151	103	255
Employee Health/Life Insurance										622	622	638	1,881
Professional Services										30,235	34,101	30,274	94,609
Total Occupational Therapy										33,140	37,567	33,600	104,307
Speech Therapy													
Professional Services										9,543	10,714	9,459	29,716
Total Speech Therapy										9,543	10,714	9,459	29,716
Respiratory Therapy													
Professional Services										9,226	9,199	8,525	26,950
Total Respiratory Therapy										9,226	9,199	8,525	26,950
Total This Department										18,769	19,913	17,984	56,666
Food Services													
Reg. Full-Time Employees										24,375	28,723	29,998	83,097
Reg. Part-Time Employees											63	709	772
Overtime										4,675	5,538	1,070	11,283
TOPS - Balances										646	210	32	888
TOPS - FICA										49	16	2	68
Social Security - Employer										2,199	2,598	2,403	7,200
IMRF - Employer Cost										2,955	3,375	3,118	9,448
Workers' Compensation Insurance										885	1,021	396	2,303
Unemployment Insurance										716	1,911	1,687	4,313
Employee Health/Life Insurance										5,594	6,189	6,992	18,776
Food										49,016	43,855	40,960	133,831
Nutritional Supplements										2,538	4,239	3,072	9,850

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

02/28/14

7

Description	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	Total
Equipment < \$2,500												173	173
Operational Supplies										5,484	6,881	6,007	18,372
Professional Services										22,810	13,939	4,724	41,473
Equipment Rentals										715	405	405	1,525
Conferences & Training												60	60
Kitchen/ Laundry													
Total Food Services										122,660	118,964	101,807	343,431
Barber & Beauty													
Reg. Full-Time Employees										6,611	2,328	3,973	12,912
TOPS - Balances										(2,389)	2,225	285	120
TOPS - FICA										(11)	(1)	22	9
Social Security - Employer										297	320	278	894
IMRF - Employer Cost										400	415	360	1,175
Workers' Compensation Insurance										166	152	59	377
Unemployment Insurance											301	206	507
Employee Health/Life Insurance										1,243	1,243	33	2,519
Operational Supplies											229		229
Total Barber & Beauty										6,316	7,212	5,215	18,743
Adult Day Care													
Reg. Full-Time Employees										12,615	12,798	10,856	36,269
Overtime										183	59	136	378
TOPS - Balances										(985)	(600)	365	(1,219)
TOPS - FICA										(75)	(46)	28	(93)
Social Security - Employer										961	962	823	2,746
IMRF - Employer Cost										1,292	1,239	1,066	3,598
Workers' Compensation Insurance										475	427	168	1,071
Unemployment Insurance										265	771	580	1,617
Employee Health/Life Insurance										3,081	3,081	3,164	9,326
Gasoline & Oil										314	961	1,045	2,319
Operational Supplies										456	(110)	396	743
Field Trips/Activities												12	12
Conferences & Training												30	30
Total Adult Day Care										18,583	19,543	18,670	56,796
Alzheimers and Related Disord													
Reg. Full-Time Employees										20,160	21,601	19,817	61,578
Overtime										12,787	14,469	6,152	33,408
TOPS - Balances										72	2,050	(131)	1,991
No Benefit Full-Time Employees										27,237	23,091	22,762	73,090
No Benefit Part-Time Employees										13,494	14,731	13,202	41,427

Tuesday, April 01, 2014

5:01 PM

02/28/14

Champaign County Nursing Home
Historical Statement of Operations

8

Description	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	Total
TOPS - FICA										5	157	(10)	152
Social Security - Employer										5,581	5,583	4,684	15,849
IMRF - Employer Cost										7,507	7,251	6,070	20,829
Workers' Compensation Insurance										2,225	2,047	838	5,110
Unemployment Insurance										892	4,733	3,214	8,840
Employee Health/Life Insurance										4,306	4,306	4,389	13,001
Operational Supplies										39			39
Professional Services										87	87		175
ARD - Contract Nursing										7,247	5,680	6,626	19,553
Total Alzheimers and Related Disorde										101,641	105,787	87,614	295,042
Total Expenses										1,264,950	1,303,712	1,206,888	3,775,550
Net Operating Income										11,374	(44,517)	(8,656)	(41,799)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating										91,951	91,949	91,947	275,847
Total Local Taxes										91,951	91,949	91,947	275,847
Miscellaneous NI Revenue													
Investment Interest										25	36	23	84
Restricted Donations										481	75		556
Total Miscellaneous NI Revenue										506	111	23	640
Total NonOperating Income										92,457	92,060	91,970	276,487
Net Income (Loss)										103,830	47,544	83,314	234,688

Champaign County Nursing Home

02/28/14

Balance Sheet

1

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

Cash	\$493,419.57
Petty Cash	\$300.00
Total Cash	\$493,719.57

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$1,146,875.51
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$679,018.04
Total Rec., Net of Uncollectible Amounts	\$1,825,893.55

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$152,432.90
Allowance for Uncollectible Accts-Private Pay	(\$42,520.00)
Allowance for Uncollectible Accts-Patient Care P	(\$35,140.60)
Allowance for Uncollectible Accts-Patient Care H	(\$3,258.00)
Total Rec., Net of Uncollectible Amounts	\$71,514.30

Accrued Interest

Property Tax Revenue Receivable	\$275,847.51
Total Accrued Interest	\$275,847.51

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$985.42
Due from Other Governmental Units	\$587,570.42
Due from IL Public Aid	\$706,239.56
Due from IL Department of Aging-Title XX	\$60,046.78
Due from US Treasury-Medicare	\$345,492.40
Due From VA-Adult Daycare	\$17,230.91
Due From VA-Nursing Home Care	\$149,698.92
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	\$1,774,175.41

Prepaid Expenses

Prepaid Expenses	\$35,740.07
Stores Inventory	\$11,739.41
Total Prepaid Expenses	\$47,479.48

Long-Term Investments

Patient Trust Cash, Invested	\$11,987.31
Total Long-Term Investments	\$11,987.31
Total Current Assets	\$4,500,617.13

5:00 PM

Champaign County Nursing Home
Balance Sheet

02/28/14

2

Fixed Assets

Nursing Home Buildings	\$23,288,723.61
Improvements not Buildings	\$469,743.52
Equipment, Furniture & Autos	\$1,356,362.02
Construction in Progress	\$0.00
Accumulated Depreciation-Land Improvements	(\$262,660.60)
Accumulated Depreciation-Equipment, Furniture, &	(\$915,406.77)
Accumulated Depreciation-Buildings	(\$4,111,095.96)
Total Fixed Assets	<u>\$19,825,665.82</u>
Total ASSETS	<u><u>\$24,326,282.95</u></u>

Champaign County Nursing Home
Balance Sheet

02/28/14

3

LIABILITIES & EQUITY

Current Liabilities

A/R Refunds	\$0.00
Accounts Payable	\$1,475,732.01
Salaries & Wages Payable	\$203,846.63
Interest Payable - Bonds	\$30,666.24
Due To Accounts Payable Fund	(\$131.27)
Tax Anticipation Notes Payable	\$937,885.00
Total Current Liabilities	\$2,647,998.61

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$11,987.31
Bonds Payable	\$2,885,000.00
Accrued Compensated Absences	\$328,453.29
Total Non-Current Liabilities	\$3,225,440.60
Total Current Liabilities	\$5,873,439.21

Equity

Revenues	\$0.00
Retained Earnings-Unreserved	\$18,218,155.66
Year To Date Earnings	\$0.00
Contributed Capital	\$0.00
Year To Date Earnings	\$234,688.08
Total Equity	\$18,452,843.74
Total LIABILITIES & EQUITY	\$24,326,282.95

Statement of Cash Flows (Indirect Method)
3 Months
November 30, 2013 through February 28, 2014

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ 234,688
Depreciation Expense	183,857
(Incr.)/Decr. in Accounts Receivable	(493,127)
(Incr.)/Decr. in Prepaid Expenses	(35,963)
(Incr.)/Decr. in Inventory	(463)
(Incr.)/Decr. in Patient Trust	(3,023)
Incr./(Decr.) in Accounts Payable	(170,438)
Incr./(Decr.) in Salaries and Wages Payable	46,466
Incr./(Decr.) in Interest Payable	(34,379)
Incr./(Decr.) in Accrued Com. Absences	14,482
Incr./(Decr.) in Other Liabilities	<u>2,892</u>
Net Cash Provided by Operating Activities	(255,008)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(1,141)
Improvements / (CIP)	<u>(5,143)</u>
Net Cash Provided by Investing Activities	(6,284)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	937,895
(Decrease) Due to General Corp. Fund	-
(Decrease) in Bonds Payable	(180,000)
Increase in Equity Adjustment	<u>(369,676)</u>
Net Cash Provided by Financing Activities	388,219

Total Cash Flow	126,927
Beginning Cash Flow - 11/30/2013	<u>366,793</u>
ENDING CASH - 1/31/2014	<u><u>\$ 493,720</u></u>

Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
September 30, 2013 through February 28, 2014

	<u>Sept. '13</u>	<u>Oct. '13</u>	<u>Nov. '13</u>	<u>Dec. '13</u>	<u>Jan. '14</u>	<u>Feb. '14</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ (66,740)	\$ (9,491)	\$ (53,412)	\$ 103,830	\$ 47,544	\$ 83,314
Depreciation Expense	60,973	60,973	60,973	60,971	60,693	62,193
(Incr.)/Decr. in Accounts Receivable	172,546	(119,336)	(240,843)	(238,594)	(259,929)	5,397
(Incr.)/Decr. in Prepaid Expenses	12,304	16,283	16,284	(42,224)	16,283	(10,022)
(Incr.)/Decr. in Inventory	-	-	-	-	-	(463)
(Incr.)/Decr. in Patient Trust	(913)	(168)	939	(246)	(3,102)	325
Incr./Decr. in Accounts Payable	(49,272)	161,734	116,360	(346,943)	24,829	151,676
Incr./Decr. in Salaries and Wages Payable	32,168	61,318	(170,674)	14,690	50,007	(18,231)
Incr./Decr. in Interest Payable	10,841	10,841	10,841	10,222	10,222	(54,823)
Incr./Decr. in Accrued Com. Absences	(2,568)	(2,871)	(15,755)	(319)	5,544	9,257
Incr./Decr. in Other Liabilities	913	168	(939)	246	3,102	(456)
Net Cash Provided (Used) by Operating Activities	<u>170,252</u>	<u>179,451</u>	<u>(276,226)</u>	<u>(438,367)</u>	<u>(44,807)</u>	<u>228,167</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	(5,537)	(2,297)	(3,990)	-	-	(1,141)
Improvements / (CIP)	-	-	(8,761)	-	-	(5,143)
Net Cash Provided (Used) by Investing Activities	<u>(5,537)</u>	<u>(2,297)</u>	<u>(12,751)</u>	<u>-</u>	<u>-</u>	<u>(6,284)</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./Decr. in Tax Anticipation Note	(276,038)	-	-	937,885	-	10
Incr./Decr. in Due to General Corp. Fund	-	-	-	-	-	-
Incr./Decr. in Bonds Payable	-	-	-	(180,000)	-	-
Incr./Decr. in Equity Adjustment	-	-	-	(2,334)	(25,906)	(341,437)
Net Cash Provided (Used) by Financing Activities	<u>(276,038)</u>	<u>-</u>	<u>-</u>	<u>755,551</u>	<u>(25,906)</u>	<u>(341,427)</u>
Total Cash Flow	(111,323)	177,154	(288,977)	317,184	(70,713)	(119,544)
Beginning Cash Balance (Prior Month's)	<u>589,939</u>	<u>478,616</u>	<u>655,770</u>	<u>366,793</u>	<u>683,977</u>	<u>613,264</u>
MONTH ENDING CASH BALANCE	<u>\$ 478,616</u>	<u>\$ 655,770</u>	<u>\$ 366,793</u>	<u>\$ 683,977</u>	<u>\$ 613,264</u>	<u>\$ 493,720</u>

Champaign County Nursing Home September 30, 2013 through February 28, 2014

Key Balance Sheet Items Charted Below:

	<u>Sept. '13</u>	<u>Oct. '13</u>	<u>Nov. '13</u>	<u>Dec. '13</u>	<u>Jan. '14</u>	<u>Feb. '14</u>
Cash	478,616	655,770	366,793	683,977	613,264	493,720
A/R	3,094,125	3,213,462	3,454,303	3,692,899	3,952,828	3,947,430
A/P	1,368,076	1,529,810	1,646,170	1,299,227	1,324,056	1,475,732

