

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, July 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> June 9, 2014	1-3
V. <u>PUBLIC PARTICIPATION</u>	
VI. <u>APPROVAL and RATIFICATION OF CONTRACT with HEALTHCARE SERVICES GROUP (HSG) for DIETARY SERVICES MANAGEMENT</u>	4-12
VII. <u>ADMINISTRATOR'S REPORT</u> a. Quality	
VIII. <u>MANAGEMENT REPORT</u> a. Strategic Objectives Metrics Report	13-17
b. MPA Recommendations to Address the Following Issues: 1. Employee turnover 2. Recruiting 3. Vacant Manager Positions 4. Employee Accountability	18-19
c. May 2014 Financial Management Report	20-48
d. Management Update	49
IX. <u>OTHER BUSINESS</u>	
X. <u>NEXT MEETING DATE & TIME</u> August 11, 2014 – 6:00pm	
X. <u>ADJOURNMENT</u>	

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
June 9, 2014**

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

Directors Absent/Excused: Hodson, Palinkas

Also Present: Busey, Noffke

1. Call to Order

The meeting was called to order at 6:00 pm by Chair Emanuel

2. Roll Call

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

3. Agenda & Addendum

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

4. Approval of Minutes

The open session minutes of May 12, 2014 were approved as submitted (motion by Banks, second by Hartke, unanimous).

5. Public Participation

Champaign County Board Member Pattsy Petrie addressed the Board regarding the Nursing Home's participation in Health Fairs and asking the Board's consideration of hiring a Certified Management Accountant to evaluate management of the Nursing Home.

David Laker, family member of a Nursing Home Resident, expressed his concerns about the dietary food services, with a particular emphasis on the need for improving the delivery of meals to the residents.

6. Administrator's Report – Quality

Ms. Noffke provided an update regarding the incidence of high risk pressure ulcers, which is a quality measure the Nursing Home works aggressively to manage. The last measure of the Home's incidence of high risk pressure ulcers was about 3% of the Home's population, which is less than half of both the state and federal incident rates.

7. Management Report – Compliance Program Update

Ms. Noffke reported the annual review of CCNH’s compliance program was conducted on May 23, 2014. MPA Quality Improvement Specialist Andrew Buffenbarger and Compliance Managers Margaret Scavotto and Elizabeth Parker conducted a site visit on that date. The site visit included interviews with Home personnel and a review of policies and documentation of compliance at CCNH. Ms. Noffke also noted that annual Compliance Training for the members of the Board of Directors will begin in July. The Board requested that MPA provide a more complete status of the Compliance Program in July.

8. Management Report – Food Service Management Services

A proposed change in food service providers was discussed. MPA presented a recommendation to contract with Healthcare Services Group to provide management, dietician management and supervisory services for food service at CCNH. MPA, on behalf of CCNH, has entered into a Memorandum of Understanding with Healthcare Services Group on a temporary basis to provide these services, until a contract can be adopted by the Board of Directors.

Motion by Hartke, second by Banks, to approve a contract with Healthcare Services Group to provide management, dietician management and supervisory services for food service at CCNH, said contract to be subject to review by the State’s Attorney and final adoption and ratification by the Board of Directors at their July 9th Meeting. Motion was approved.

9. Management Report – Strategic Metrics Update

The Board of Directors further directed MPA to include contract dietary goals in future reporting of metrics, with the first report of those metrics to be provided in July.

An update of progress in achieving strategic metrics was presented. It was noted that the Medicare 30 day readmission rate for April was 11% compared to the national average of 19.8%. The Home’s employee turnover rate is high, particularly in the job classifications of CNA and dietary service worker positions. Several members of the Board discussed their concerns regarding the shortage of workers in these positions. Hartke stated the need to focus on solutions based discussions with regard to the issues surrounding management staffing – including consideration of hiring additional management staff. In further discussion, the Board agreed and directed MPA to provide recommendations at the July Meeting for solutions in the following problem areas:

- Employee turnover
- Recruiting
- Vacant Manager Positions
- Employee Accountability

10. Management Report – March 2014 Statistics and Financial Management Report

Information regarding March and April census data, payor mix, admissions and discharges, income and expenditures, and net income was presented. Cash balance ending in March was \$660,010, and in April \$556,637. Net income for April was \$26,381 making the fifth straight month of Nursing Home operation in the black on a net basis.

11. Management Report – Management Update

It was reported that the Medicaid pending applications are becoming a serious issue with respect to cash flow. In addition, the Intergovernmental Transfer payments from the State have been delayed. The situation is further exacerbated by the fact the Legislature approved a budget that may further delay Medicaid reimbursements. MPA continues to work with other County Nursing Home through the County Nursing Homes Association to convince the Governor to treat County Nursing Homes as safety net providers, a designation which guarantees expedited Medicaid reimbursements.

On a positive note, the Legislature recently adopted Senate Bill 741 which should result in an increase in the Medicare reimbursement rate.

12. Other Business

The Board of Directors reviewed the final language for the 3-year contract with MPA for Management Services for CCNH and recommended forwarding it to the County Board for adoption.

13. Next Meeting Date & Time

The next meeting date and time for the Nursing Home Board of Directors is Monday, July 14, 2014 at 6:00pm.

14. Adjournment

Chair Emanuel declared meeting adjourned at 7:05 pm. (motion by Hartke, second by Banks, unanimous)

Respectfully submitted

Deb Busey
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: July 8, 2014

Re: **Dietary Services**

Three dietary department metrics have been added to the Strategic Objectives Metrics Report – timeliness of meal service, Pinnacle survey food quality, and Pinnacle survey dining services. Healthcare Services Group (HCSG) has been in place for a little more than a month. The following is a recap including HCSG observations, comments and current efforts. Jeff Willems, District Manager has been at the facility on a daily basis since their start date- June 4th. The immediate goals are to improve the quality of the food, sanitation and consistent timeliness of meal service.

- Kitchen is well equipped. No additional equipment is needed.
- No additional line staff is required. Staffing of cooks and dietary aides is more than adequate. Jeff stated that he has a similar size nursing home that is staffed with 5 FTEs. While that level of staffing is not a goal for CCNH, it provided perspective that staffing is not the issue.
- Improving supervision has been an initial area of attention. Jessica Keith has been hired as the Food Service Director effective June 23rd. Recruitment of a full-time Registered Dietician is ongoing. A third supervisor has been hired and will allow supervisor coverage on weekends.
- Evaluation, education and in-servicing of all personnel has been ongoing including existing supervisory personnel.
- Shift schedule start times have been changed to provide staggered start times to improve work flow.
- Implementation of HCSG policies, procedures or systems. Initial focus has been on the basics: hand washing, sanitation, prevention of cross contamination, glove usage, plate presentation, refrigerator/freezer temperature logs, food temperature, and daily/weekly cleaning checklists.
- A new menu system/cycle will be implemented in July.
- Condiment caddies and table numbers have been added to the tables to assist staff with meal orders and improve coordination of meal deliveries from the kitchen.

The HCSG agreement is also enclosed for review and ratification. The fees include all expenses except for direct care staff, equipment repair & maintenance, commercial supplements, special event catering and employee meals. Special event and employee meals will be charged to facility at cost. I have estimated a cost savings of \$58k for the seven months remaining in 2014.

DIETARY SERVICES AGREEMENT

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

and

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

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

1. SCOPE OF WORK:

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

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

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

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

2. AGREEMENT AMOUNT AND OTHER SERVICES:

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

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

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

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

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

3. TERM:

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

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

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

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

5. DIETARY SERVICE FACILITIES AND EQUIPMENT:

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

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

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

6. CLEANING RESPONSIBILITIES:

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

7. HOURS AND TYPES OF SERVICE:

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

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

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

8. GENERAL PROVISIONS:

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

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

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

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

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

CHAMPAIGN COUNTY NURSING HOME

HEALTHCARE SERVICES GROUP, INC.

Authorized Signature: Karen Noffke

Authorized Signature: 

Name: KAREN NOFFKE
Title: ADMINISTRATOR

Name: CHAD MCGAVOCK
Title: REGIONAL DIRECTOR

Date: 6.11.14

Date: 06.11.2014

EXHIBIT I

CHAMPAIGN COUNTY NURSING HOME Food & Nutrition Services

Management, Food & Supplies

FINANCIAL SUMMARY

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

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

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

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

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

5. Not included in price are the following:

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

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

Examples of non-commercial supplements:

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

Examples of Commercial supplements:

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

**Champaign County Nursing Home
Strategic Objective Metrics – 2014
Updated July 7, 2014**

Medical Management Metric	Status
<i>Carle Clinic and Christie Clinic</i>	
Carle Clinic – maintain 2 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. Continuing to find a pulmonologist.
Current wound/pain caseload is 16 residents.	9 currently on caseload 4 wound/5 pain 15 residents have healed and have been taken of the caseload.
Establish outpatient rehab program by March 1, 2014.	In discussions with Symbria (existing rehab provider)

Dietary	Status										
Meals will be delivered within 15 minutes of scheduled meal times.											
The Pinnacle food quality score will meet or exceed Pinnacle national average of 3.69.	<p>2013 annual average was 3.60. The rolling 12 month average is 3.61 (May)</p> <table data-bbox="836 567 1096 745"> <tr><td>Jan 2014</td><td>3.67</td></tr> <tr><td>Feb</td><td>3.50</td></tr> <tr><td>Mar</td><td>3.77</td></tr> <tr><td>Apr</td><td>4.03</td></tr> <tr><td>May</td><td>3.43</td></tr> </table>	Jan 2014	3.67	Feb	3.50	Mar	3.77	Apr	4.03	May	3.43
Jan 2014	3.67										
Feb	3.50										
Mar	3.77										
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May	3.43										
The Pinnacle dining service score will meet or exceed national average of 4.21	<p>The 2013 annual average was 3.74. The rolling 12 month average is 3.52 (May)</p> <table data-bbox="836 861 1096 1039"> <tr><td>Jan 2014</td><td>3.57</td></tr> <tr><td>Feb</td><td>3.05</td></tr> <tr><td>Mar</td><td>3.38</td></tr> <tr><td>Apr</td><td>3.50</td></tr> <tr><td>May</td><td>3.65</td></tr> </table>	Jan 2014	3.57	Feb	3.05	Mar	3.38	Apr	3.50	May	3.65
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Nursing Management	Status
<i>Fill Director of Nursing Position in 2014</i>	Filled April 2014
<i>Nurse Education</i>	
Carle Clinic Emergency Department Collaborative Training for nurses and CNAs. The goal is to train 90% of nurses and CNAs.	100% (42/42) nurses trained 55% (47/85) CNAs trained
IV training through pharmacy. The goal is 90% of nurses trained by end of 2014.	40/42 (95%) currently trained and certified.
Trach education. 90% of all nurses will be trained by the end of 2014.	83% (35/42) trained and more training scheduled.
Skills training opportunities – collaborative effort with Carle Clinic or teaching programs. 90% of all nurses will be trained by the end of 2014.	See above Carle Clinic ER collaborative training
Staff education from Carle Clinic Nurse Practitioners. Quarterly training is ongoing will see about whether monthly is feasible. Education topics and schedule still to be determined.	Ongoing.

Non-Financial Metrics	Status									
<i>Medicare 30-Day Readmission Rate</i>										
<p>The national average rate is 19.8 percent. The 25th percentile is 14.8 percent The 75th percentile is 23.4 percent.</p> <p>Source: MedPac Report to Congress: Medicare Payment Policy, March 2013. (Data is from 2011).</p> <p>CCNH will have a current baseline readmission rate by January 1, 2014.</p>	<table border="0"> <thead> <tr> <th></th> <th style="text-align: center;">EHDS Data</th> <th style="text-align: center;">Interact Data</th> </tr> </thead> <tbody> <tr> <td>April</td> <td style="text-align: center;">11%</td> <td style="text-align: center;">11%</td> </tr> <tr> <td>May</td> <td style="text-align: center;">25%</td> <td style="text-align: center;">25%</td> </tr> </tbody> </table>		EHDS Data	Interact Data	April	11%	11%	May	25%	25%
	EHDS Data	Interact Data								
April	11%	11%								
May	25%	25%								
<i>Pinnacle Survey Scores</i>										
<p>Meet or exceed national average scores, which are shown below. There are 16 separate survey scores. The summation of all surveys conducted in 2012 resulted in two out of 16 scores exceeded the national average. The metric goal is to have four score exceeding the national average for 2013 and six scores for 2014.</p>	<p>Calendar Year 2013 – One score met the national average. Five scores exceeded the national average.</p> <table border="0"> <tbody> <tr> <td>May</td> <td style="text-align: center;">10 out of 16</td> </tr> <tr> <td>April</td> <td style="text-align: center;">2 out of 16</td> </tr> <tr> <td>March</td> <td style="text-align: center;">5 out of 16</td> </tr> </tbody> </table>	May	10 out of 16	April	2 out of 16	March	5 out of 16			
May	10 out of 16									
April	2 out of 16									
March	5 out of 16									
<i>CMS 5 Star Rating</i>										
<p>Increase overall rating from one star to two star by the end of 2014</p>	<p>Three Star as of April 1, 2014</p>									
<i>Annual Turnover Rate</i>										
<p>Annual turnover rate – Data from American Healthcare Association Quality Report 2013</p> <ul style="list-style-type: none"> • 45.0% 2011 • 37.0% 2010 • 42.0% 2009 • 45.1% 2008 	<p>FY2014 – 50% (Annualized through June)* FY2013 – 63% FY2012 – 52% FY2011 – 68% FY2010 – 53%</p>									

*62 separations (Dec 2013 thru June 2014) and 212 active employees as of June 2014.

Financial Metrics	Status
<i>Average Daily Census</i>	
FY2014 budget projects a 195 average census	FY2013 ADC – 188.8 FY2014 YTD ADC – 202.7 (as of May 2014)
<i>Medicare Census</i>	
FY2014 budget projects a 17.0 Medicare census	FY2013 ADC – 16.4 FY2014 ADC – 17.3 (as of May 2014)
<i>Payor Mix</i>	
	FY2013 FY2014 YTD
Medicare 8.7%	Medicare 8.7% 8.5%
Medicaid 55.2%	Medicaid 56.3% 54.0%
Private pay 36.1%	Private pay 35.0% 38.0%
<i>Cash from Operations</i>	
Positive cash flow from operations in FY2014 – 12 month budget projects a \$34k cash contribution from operations	\$824k as of May 2014

Note: All Medicare and Medicaid admissions and treatment shall be consistent with medical necessity standards.

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: July 8, 2014

Re: **Employee Turnover, Recruiting, Vacant Manager Positions and Employee Accountability – MPA Recommendations**

Since 2008, a number of strategies have been initiated to improve employee retention. Efforts have focused on improving supervision and to improve the quality of employee hires

Past and Current Efforts

- Change nursing leadership with hire of new Director of Nursing
- Improve management/AFSCME relationship
- Pre-hire personality testing
- Peer interviews
- Pre-employment drug testing and physicals
- Pre-employment criminal background checks, OIG exclusion data base checks
- Improve medical management of residents with larger physician and/or nurse practitioner presence at CCNH
- Accountability - Employees receive quarterly monetary bonuses for good attendance – added to past collective bargaining agreement
- Created new management positions including Unit Supervisors and Shift Supervisor positions. Current nursing management positions include the following
 - Director of Nursing no vacancy
 - Assistant Director of Nursing
 - Shift Supervisor – Days (1FTE) no vacancy
 - Shift Supervisor – Evenings (1 FTE) currently filled with line staff RN/LPNs
 - Shift Supervisor – Nights (1 FTE) currently filled with line staff RN/LPNs
 - Unit 1 & 3 Supervisor vacant
 - Unit 2 Supervisor (Medicare unit) recent vacancy – using interim staffing agency
 - Unit 4 and 5 Supervisor no vacancy

Proposed Efforts to Address Turnover/Recruiting/Vacancies/Accountability

- Addition of a second Assistant Director of Nursing. Job description in development. Primary responsibilities will probably be quality assurance and staff education and training
- Conducting RN wage survey to determine competitiveness of wages. Benefits are top of scale.
- Developing a new Supervisor job position/qualifications – shift focus from a nursing model to a social model. Goal is to find qualified non-nursing management personnel
- Accountability – Negotiations with AFSCME on the new Collective Bargaining Agreement

Recruiting Efforts

- Reinstated CNA training program with Parkland College
- Ongoing LPN clinical training program at CCHN through Parkland College and Lakeview School of Nursing
- CCHN will evaluate future job fair opportunities
- Vacant job positions are advertised on County website, local newspaper, Monster.com, Craigslist and at Parkland College. Multiple professional recruitment firms are also used.
- Social Services Director position filled. Nerissa Germain started on June 30th.

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: July 8, 2014

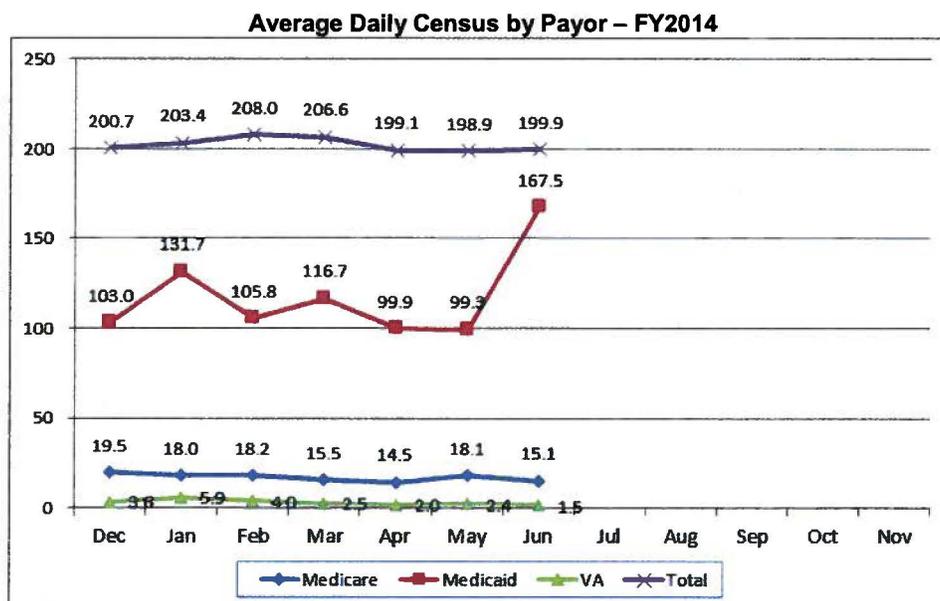
Re: May 2014 Financial Management Report

The census in May totaled 199.8 with 15 Medicare.

May ended the month with a net income of \$129,232. This is the sixth month of profitability. Net income for the year is \$453,788. Cash flow from operations for the month of May was \$190,839, bringing the YTD cash flow from operations to \$823,644.

Statistics

Census was relatively unchanged between April and May. Medicare census fell from 18.1 in April to 15.1 in May. The VA census dropped from 2.4 in May to 1.5 in June. The private pay and Medicaid census is skewed as a result of 2,107 conversion days and includes 11 residents converting to Medicaid. This includes a combination of approved applications and temporary Medicaid payments for applications still being processed.

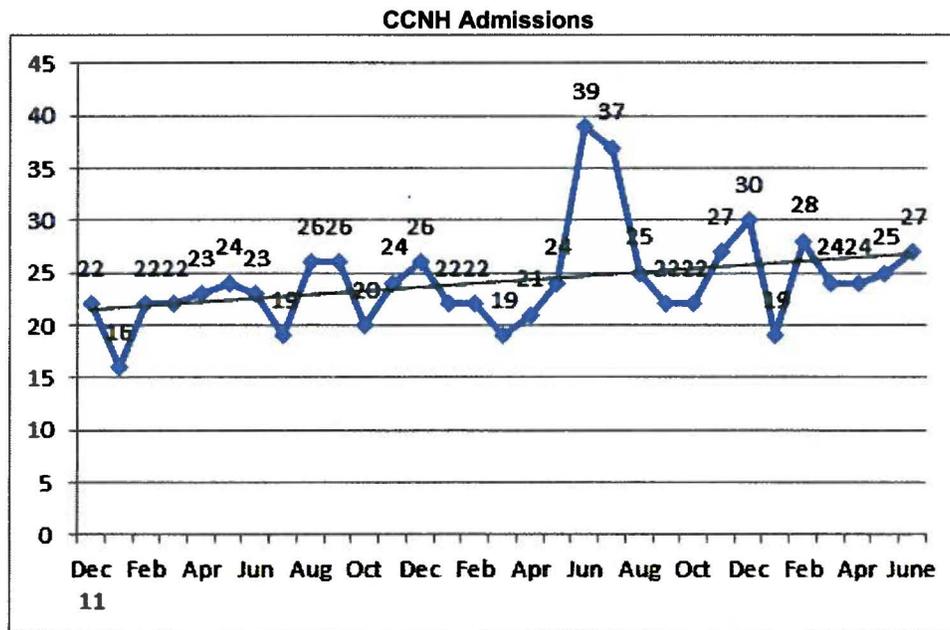


There was a total of 27 admissions in June of which 12 were Medicare. The outflow totaled 26.

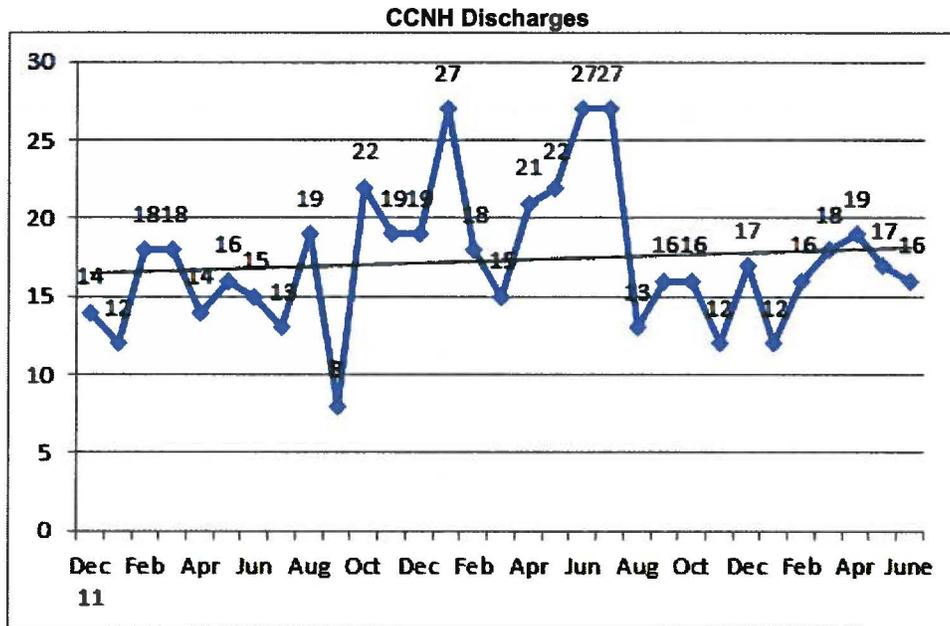
**Admissions and Discharges
December 2012 to June 2014**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
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
Apr	18	6	24	19	11	30
May	13	12	25	17	4	21
June	12	15	27	16	10	26

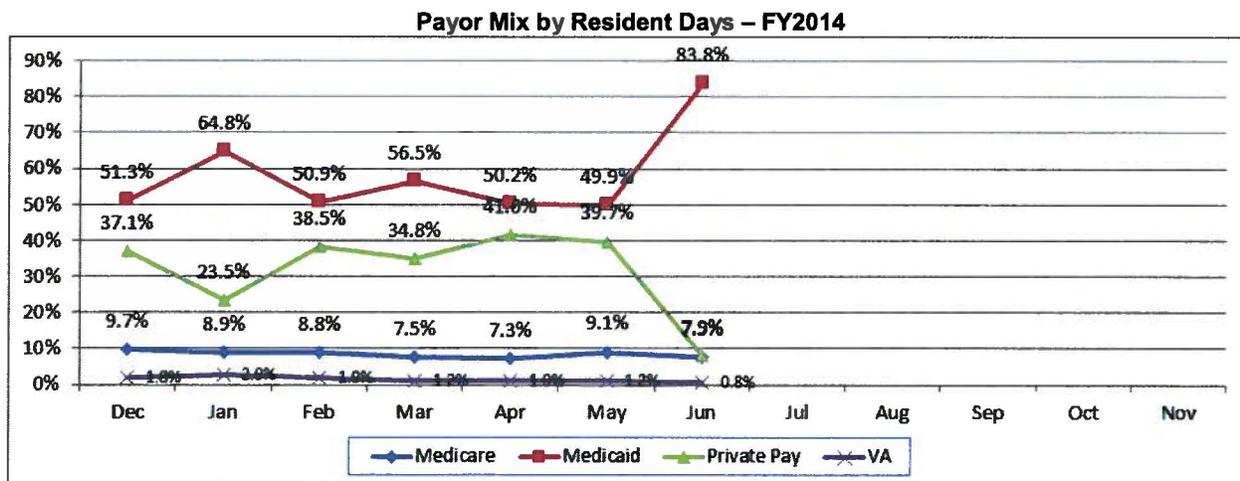
In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5 per month, a 15 percent increase. So far in 2014, the monthly average is 25.3.



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 16.4.



The FY2013 payor mix was Medicare – 8.7%, Medicaid – 56.3% and Private pay 35.0%. FY2014 conversion days totaled as follows: December – 87, January – 970, February, 112, and March – 437, April – 70, and May – 160. The 2014YTD payor mix through May is Medicare – 8.5%, Medicaid – 54.0% and Private pay – 35.8%, and VA – 1.7%. The YTD payor mix through June is very skewed due to the June conversion days.



Net Income/(Loss)/Cash from Operations

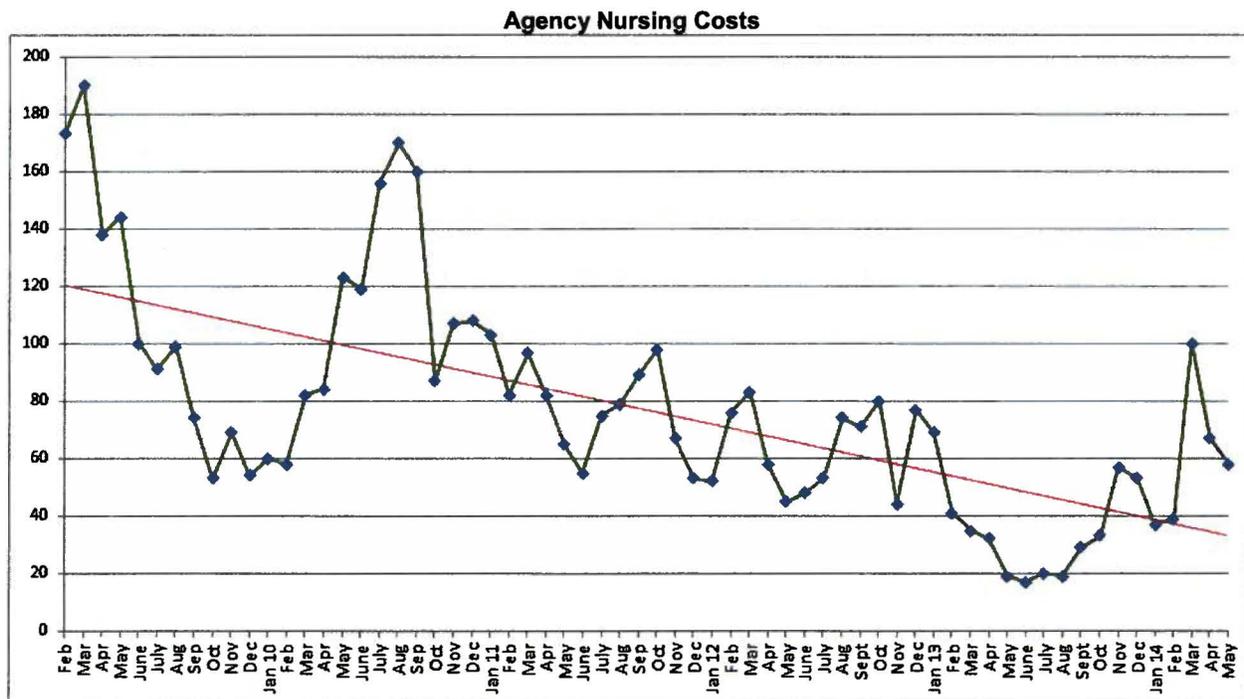
May's net income was \$129,231, the highest monthly total in 2014.

Revenues

- Operating revenues jumped from \$1,194 million to \$1.311 million, an increase of \$117,168. Medicare revenue was the revenue driver increasing from \$170,531 to \$276,413. Revenue per day also showed a strong increase, from \$199.89 in April to \$212.63 in May. In 2013, the average revenue was \$196.61 per day. So far in 2014, the average is \$203.40 per day.

Expenses

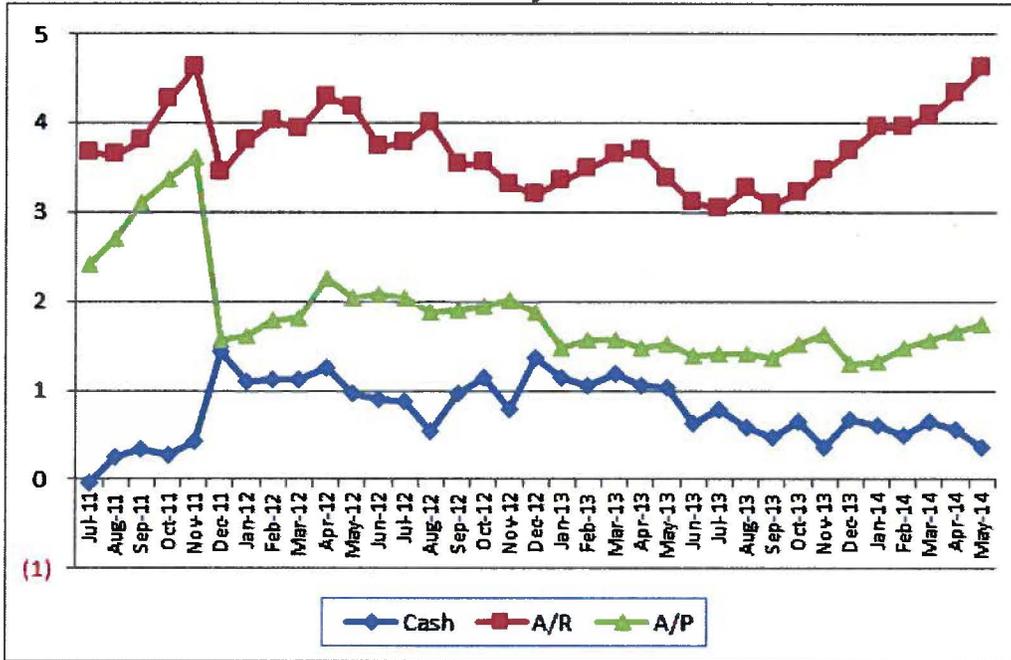
- Expenses increased slightly from \$1.260 million in April to \$1.274 million in May, an increase of \$14,270. Expenses per day fell from \$210.92 to \$206.64 per day. The average cost per day in FY2013 was \$220.81 per day. YTD cost per day is \$206.24. The higher census in 2014 is the major reason for the improvement in cost per day between 2013 and 2014.
- Wages increased from \$483,168 in April to \$510,245. Wages per day increased from \$80.88 to \$82.74. The Memorial Day holiday is the contributing factor.
- Non-labor expenses dropped did not show significant change totaling \$595,015 in April and \$594,029 in May. Non-Labor expenses per day fell from \$99.60 to \$96.32. The FY2013 average was \$95.62 per day. The 2014 YTD average is \$95.78.
- Agency expenses fell slightly from \$66.5k in April to \$57.6k in May.



Cash Position

Cash fell from \$556,637 in April to \$369,779 in May. A/R is now up to \$4.6 million, increasing by \$282k from April. Non-payment for the Medicaid pending residents is driving up the A/R. The 2,107 conversion days plus the extra Medicaid payment has provided a much needed infusion of cash. The June month ending cash balance will be around \$778,000.

**Cash, Accounts Receivable & Accounts Payable
As of May 2014**



The number of pending cases has dropped to the mid-40s.

05/31/14

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	5,219.04	2,038.00	3,181.04	16,515.20	12,228.00	4,287.20
Medicare A Revenue	276,412.89	250,040.00	26,372.89	1,393,363.18	1,500,240.00	(106,876.82)
Medicare B Revenue	37,491.20	28,462.00	9,029.20	216,457.44	170,772.00	45,685.44
Medicaid Revenue	458,594.85	460,442.00	(1,847.15)	2,944,898.30	2,762,852.00	182,246.30
Private Pay Revenue	512,792.45	387,557.00	125,235.45	2,826,850.81	2,325,342.00	501,508.81
Adult Day Care Revenue	20,804.90	15,467.00	5,337.90	106,877.50	92,802.00	13,875.50
Total Income	1,311,315.33	1,144,006.00	167,309.33	7,504,762.23	6,864,036.00	640,726.23
Operating Expenses						
Administration	261,778.08	236,216.00	(25,562.08)	1,559,795.19	1,417,296.00	(142,499.19)
Environmental Services	80,665.46	90,544.00	9,878.54	530,868.76	543,264.00	12,395.24
Laundry	15,481.38	16,287.00	805.62	100,807.47	97,722.00	(2,885.47)
Maintenance	17,357.28	31,255.00	13,897.72	142,372.63	187,530.00	45,157.37
Nursing Services	517,066.40	455,596.00	(61,470.40)	3,064,836.53	2,733,576.00	(331,260.53)
Activities	20,621.07	26,859.00	6,237.93	115,660.78	161,154.00	45,493.22
Social Services	17,125.88	18,980.00	1,854.12	86,229.01	113,880.00	27,650.99
Physical Therapy	43,028.68	30,059.00	(12,969.68)	253,930.32	180,354.00	(73,576.32)
Occupational Therapy	31,398.69	26,283.00	(5,115.69)	194,065.24	157,698.00	(36,367.24)
Speech Therapy	12,196.62	7,705.00	(4,491.62)	65,932.35	46,230.00	(19,702.35)
Respiratory Therapy	9,418.75	8,000.00	(1,418.75)	54,738.75	48,000.00	(6,738.75)
Total This Department	21,615.37	15,705.00	(5,910.37)	120,871.10	94,230.00	(26,441.10)
Food Services	135,928.20	128,235.00	(7,693.20)	708,559.82	769,410.00	60,850.38
Barber & Beauty	7,374.52	6,372.00	(1,002.52)	40,202.04	38,232.00	(1,970.04)
Adult Day Care	19,890.82	23,450.00	3,559.18	119,789.96	140,700.00	20,910.04
Alzheimers and Related Disorders	85,028.97	135,748.00	50,719.03	567,811.77	814,488.00	246,676.23
Total Expenses	1,274,360.78	1,241,589.00	(32,771.78)	7,605,400.42	7,449,534.00	(155,866.42)
Net Operating Income	36,954.55	(97,583.00)	134,537.55	(100,638.19)	(585,498.00)	484,859.81
NonOperating Income						
Local Taxes	91,949.17	79,877.00	12,072.17	551,696.59	479,262.00	72,434.59
Miscellaneous NI Revenue	327.60	211.00	116.60	2,729.11	1,266.00	1,463.11
Total NonOperating Income	92,276.77	80,088.00	12,188.77	554,425.70	480,528.00	73,897.70
Net Income (Loss)	129,231.32	(17,495.00)	146,726.32	453,787.51	(104,970.00)	558,757.51

Thursday, June 26, 2014

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

05/31/14

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	606.00	385.00	221.00	2,285.00	2,310.00	(45.00)
Late Charge, NSF Check Charge	1,966.97	1,538.00	428.97	8,895.15	9,228.00	(332.85)
Other Miscellaneous Revenue	2,646.07	115.00	2,531.07	5,355.05	690.00	4,665.05
Total Miscellaneous Revenue	5,219.04	2,038.00	3,181.04	16,515.20	12,228.00	4,287.20
Medicare A Revenue						
Medicare A	147,367.77	192,794.00	(45,426.23)	799,897.95	1,156,764.00	(356,866.05)
ARD - Medicare A	6,187.75	17,552.00	(11,364.25)	112,102.08	105,312.00	6,790.08
NH Pt_Care - Medicare Advantage/ Hmo	122,857.37	39,042.00	83,815.37	440,239.58	234,252.00	205,987.58
ARD_Pt Care - Medicare Advantage/ HMO		652.00	(652.00)	41,123.59	3,912.00	37,211.59
Total Medicare A Revenue	276,412.89	250,040.00	26,372.89	1,393,363.18	1,500,240.00	(106,876.82)
Medicare B Revenue						
Medicare B	37,491.20	28,462.00	9,029.20	216,467.44	170,772.00	45,685.44
Total Medicare B Revenue	37,491.20	28,462.00	9,029.20	216,467.44	170,772.00	45,685.44
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	317,366.88	291,809.00	25,557.88	1,983,324.51	1,750,854.00	232,470.51
ARD - Medicaid Title XIX (IDHFS)	112,145.98	117,509.00	(5,363.02)	729,167.93	705,054.00	24,113.93
Patient Care-Hospice	17,700.92	30,241.00	(12,540.08)	170,182.07	181,446.00	(11,263.93)
ARD Patient Care - Hospice	11,381.07	20,883.00	(9,501.93)	62,223.79	125,298.00	(63,074.21)
Total Medicaid Revenue	458,594.85	460,442.00	(1,847.15)	2,944,898.30	2,762,652.00	182,246.30
Private Pay Revenue						
VA-Veterans Nursing Home Care	18,238.97	12,947.00	5,291.97	149,536.17	77,682.00	71,854.17
ARD - VA - Veterans Care		439.00	(439.00)	10,546.84	2,634.00	7,912.84
Nursing Home Patient Care - Private Pay	311,778.64	270,974.00	40,804.64	1,813,652.69	1,625,844.00	187,808.69
Nursing Home Beauty Shop Revenue	3,291.00	3,141.00	150.00	19,343.50	18,846.00	497.50
Medical Supplies Revenue	7,518.10	5,273.00	2,245.10	43,388.89	31,638.00	11,750.89
Patient Transportation Charges	1,689.41	1,631.00	58.41	9,452.19	9,786.00	(333.81)
ARD Patient Care- Private Pay	170,276.33	93,152.00	77,124.33	780,930.33	558,912.00	222,018.33
Total Private Pay Revenue	512,792.45	387,557.00	125,235.45	2,826,850.61	2,325,342.00	501,508.61
Adult Day Care Revenue						
VA-Veterans Adult Daycare	4,591.65	3,728.00	863.65	29,732.85	22,368.00	7,364.85
IL Department Of Aging-Day Care Grant (Title XX)	13,375.55	10,258.00	3,117.55	60,136.00	61,548.00	(1,412.00)
Adult Day Care Charges-Private Pay	2,837.70	1,481.00	1,356.70	16,808.65	8,886.00	7,922.65
Total Adult Day Care Revenue	20,804.90	15,467.00	5,337.90	106,677.50	92,802.00	13,875.50
Total Income	1,311,315.33	1,144,006.00	167,309.33	7,504,762.23	6,864,036.00	640,726.23
Operating Expenses						
Administration						
Reg. Full-Time Employees	27,565.34	25,061.00	(2,504.34)	156,709.65	150,366.00	(6,343.65)
Temp. Salaries & Wages	1,126.30	1,120.00	(6.30)	12,460.15	6,720.00	(5,740.15)
Per Diem	180.00	203.00	23.00	1,125.00	1,218.00	93.00
Overtime	262.91	230.00	(32.91)	2,099.30	1,380.00	(719.30)
TOPS - Balances	0.15	199.00	198.85	3,117.80	1,194.00	(1,923.80)
TOPS - FICA	0.01	15.00	14.99	238.51	90.00	(148.51)
Social Security - Employer	2,151.19	1,894.00	(257.19)	12,464.37	11,364.00	(1,100.37)
IMRF - Employer Cost	2,660.94	2,352.00	(308.94)	15,305.99	14,112.00	(1,193.99)
Workers' Compensation Insurance	858.93	1,589.00	730.07	5,084.33	9,534.00	4,469.67
Unemployment Insurance	680.38	910.00	229.62	5,936.35	5,460.00	(476.35)

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

05/31/14

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,408.20	4,319.00	(89.20)	25,261.60	25,914.00	652.40
Employee Development/Recognition		25.00	25.00	145.90	150.00	4.10
Employee Physicals/Lab	(400.00)	1,923.00	2,323.00	12,598.40	11,538.00	(1,060.40)
Stationary & Printing		78.00	78.00	1,228.44	488.00	(780.44)
Books, Periodicals & Manuals		41.00	41.00	69.00	246.00	177.00
Copier Supplies	365.52	631.00	265.48	3,612.17	3,786.00	173.83
Postage, UPS, Federal Express	955.34	515.00	(440.34)	3,828.68	3,090.00	(738.68)
Equipment < \$2,500				122.48		(122.48)
Operational Supplies	177.58	845.00	667.42	4,155.33	5,070.00	914.67
Audit & Accounting Fees	4,179.00	4,308.00	129.00	25,074.00	25,848.00	774.00
Attorney Fees	8,689.80	4,615.00	(4,074.80)	34,151.75	27,690.00	(6,461.75)
Professional Services	38,033.77	33,004.00	(5,029.77)	234,589.43	198,024.00	(36,565.43)
Job Required Travel Expense	369.04	257.00	(112.04)	1,441.21	1,542.00	100.79
Insurance	23,167.00	22,124.00	(1,043.00)	139,002.00	132,744.00	(6,258.00)
Property Loss & Liability Claims	371.29		(371.29)	1,321.29		(1,321.29)
Computer Services	6,542.94	4,922.00	(1,620.94)	40,945.86	29,532.00	(11,413.86)
Telephone Services	1,701.24	1,370.00	(331.24)	9,126.81	8,220.00	(906.81)
Legal Notices, Advertising	5,482.74	2,633.00	(2,849.74)	24,034.44	15,798.00	(8,236.44)
Photocopy Services	999.68	1,025.00	25.32	7,489.62	6,150.00	(1,339.62)
Public Relations	247.77	66.00	(181.77)	497.99	396.00	(101.99)
Dues & Licenses	1,625.08	1,617.00	(8.08)	10,000.48	9,702.00	(298.48)
Conferences & Training	1,501.52	962.00	(539.52)	5,382.44	5,772.00	389.56
Finance Charges, Bank Fees		192.00	192.00	0.66	1,152.00	1,151.34
Cable/Satellite TV Expense	2,234.84	2,147.00	(87.84)	14,006.82	12,882.00	(1,124.82)
IPA Licensing Fee	46,068.50	40,612.00	(5,456.50)	275,603.00	243,672.00	(31,931.00)
Fines & Penalties		2,308.00	2,308.00		13,848.00	13,848.00
Furnishings, Office Equipment		5,769.00	5,769.00		34,614.00	34,614.00
Depreciation Expense	61,607.98	56,361.00	(5,246.98)	369,856.79	338,166.00	(31,690.79)
Miscellaneous Expense	7,741.02		(7,741.02)	40,394.67		(40,394.67)
Interest-Tax Anticipation Notes Payable		538.00	538.00		3,228.00	3,228.00
Interest- Bonds Payable	10,222.08	9,436.00	(786.08)	61,332.48	56,616.00	(4,716.48)
Total Administration	261,778.08	236,216.00	(25,562.08)	1,559,795.19	1,417,296.00	(142,499.19)
Environmental Services						
Reg. Full-Time Employees	26,845.26	32,327.00	5,481.74	159,729.67	193,962.00	34,232.33
Reg. Part-Time Employees	846.57		(846.57)	4,674.47		(4,674.47)
Overtime	1,334.16	462.00	(872.16)	12,334.75	2,772.00	(9,562.75)
TOPS - Balances	(1,053.33)		1,053.33	5,169.14		(5,169.14)
TOPS- FICA	(80.58)		80.58	395.44		(395.44)
Social Security - Employer	2,191.68	2,394.00	202.32	13,234.35	14,364.00	1,129.65
IMRF - Employer Cost	2,814.42	3,315.00	500.58	17,240.16	19,890.00	2,649.84
Workers' Compensation Insurance	828.00	1,957.00	1,129.00	4,915.74	11,742.00	6,826.26
Unemployment Insurance	1,289.97	1,452.00	162.03	7,696.99	8,712.00	1,015.01
Employee Health/Life Insurance	7,647.18	6,772.00	(875.18)	45,092.90	40,632.00	(4,460.90)
Operational Supplies	4,913.44	5,089.00	175.56	27,781.73	30,534.00	2,752.27
Gas Service	4,037.22	9,938.00	5,900.78	90,121.32	59,628.00	(30,493.32)
Electric Service	21,238.41	19,889.00	(1,349.41)	93,196.40	119,334.00	26,137.60
Water Service	2,622.44	2,401.00	(221.44)	14,455.42	14,406.00	(49.42)
Pest Control Service	482.00	449.00	(33.00)	2,892.00	2,694.00	(198.00)
Waste Disposal & Recycling	3,031.47	2,627.00	(404.47)	21,022.63	15,762.00	(5,260.63)
Equipment Rentals	258.00	222.00	(36.00)	1,548.00	1,332.00	(216.00)
Conferences & Training				30.00		(30.00)
Sewer Service & Tax	1,419.15	1,250.00	(169.15)	9,337.65	7,500.00	(1,837.65)
Total Environmental Services	80,665.46	90,544.00	9,878.54	530,868.76	543,264.00	12,395.24

Laundry

Thursday, June 26, 2014

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

05/31/14

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	9,707.21	8,763.00	(944.21)	57,487.53	52,578.00	(4,909.53)
Overtime	238.00	243.00	5.00	2,519.26	1,458.00	(1,061.26)
TOPS Balances	(534.76)	425.00	959.76	934.26	2,550.00	1,615.74
TOPS - FICA	(40.91)	33.00	73.91	71.47	198.00	126.53
Social Security - Employer	748.11	675.00	(73.11)	4,468.85	4,050.00	(418.85)
IMRF - Employer Cost	963.89	905.00	(58.89)	5,825.36	5,430.00	(395.36)
Workers' Compensation Insurance	290.18	538.00	247.82	1,718.93	3,228.00	1,509.07
Unemployment Insurance	479.32	415.00	(64.32)	2,697.56	2,490.00	(207.56)
Employee Health/Life Insurance	2,525.40	1,683.00	(842.40)	14,888.40	10,098.00	(4,790.40)
Laundry Supplies	1,297.00	1,463.00	166.00	3,032.39	8,778.00	5,745.61
Linen & Bedding	578.83	1,144.00	565.17	5,471.08	6,864.00	1,392.92
Professional Services	(1,191.74)		1,191.74	983.58		(983.58)
Laundry & Cleaning Service	420.85		(420.85)	508.80		(508.80)
Total Laundry	15,481.38	16,287.00	805.62	100,607.47	97,722.00	(2,885.47)
Maintenance						
Reg. Full-Time Employees	6,020.96	9,870.00	3,849.04	33,816.74	59,220.00	25,403.26
Overtime		49.00	49.00	833.13	294.00	(539.13)
TOPS - Balances	(756.01)	77.00	833.01	1,924.42	462.00	(1,462.42)
TOPS - FICA	(57.84)	6.00	63.84	147.22	36.00	(111.22)
Social Security - Employer	441.66	756.00	314.34	2,488.18	4,536.00	2,047.82
IMRF - Employer Cost	573.44	1,013.00	439.56	3,246.33	6,078.00	2,831.67
Workers' Compensation Insurance	180.05	592.00	411.95	1,011.05	3,552.00	2,540.95
Unemployment Insurance	316.71	465.00	148.29	1,706.95	2,790.00	1,083.05
Employee Health/Life Insurance	1,914.30	609.00	(1,305.30)	10,033.60	3,654.00	(6,379.60)
Gasoline & Oil		406.00	406.00	1,380.72	2,436.00	1,055.28
Ground Supplies				301.35		(301.35)
Maintenance Supplies	804.16	3,097.00	2,292.84	11,787.38	18,582.00	6,794.62
Equipment < \$2,500				985.33		(985.33)
Operational Supplies				61.61		(61.61)
Professional Services				350.00		(350.00)
Automobile Maintenance	1,559.39	270.00	(1,289.39)	6,192.55	1,620.00	(4,572.55)
Equipment Maintenance	1,196.61	2,201.00	1,004.39	14,965.08	13,206.00	(1,759.08)
Equipment Rentals	8.80	95.00	86.20	302.00	570.00	268.00
Nursing Home Building Repair/Maintenance	5,155.05	7,051.00	1,895.95	37,272.45	42,306.00	5,033.55
Parking Lot/Sidewalk Maintenance		852.00	852.00	13,566.54	5,112.00	(8,454.54)
Nursing Home Building Construction/Improvements		3,846.00	3,846.00		23,076.00	23,076.00
Total Maintenance	17,357.28	31,255.00	13,897.72	142,372.63	187,530.00	45,157.37
Nursing Services						
Reg. Full-Time Employees	135,772.70	105,916.00	(29,856.70)	759,418.22	635,496.00	(123,922.22)
Reg. Part-Time Employees	3,437.27		(3,437.27)	25,173.80		(25,173.80)
Temp. Salaries & Wages	16,056.97	10,479.00	(5,577.97)	76,680.20	62,874.00	(13,806.20)
Overtime	42,908.51	33,988.00	(8,920.51)	259,842.59	203,928.00	(55,914.59)
TOPS - Balances	(6,041.73)	(355.00)	5,686.73	9,066.25	(2,130.00)	(11,196.25)
No Benefit Full-Time Employees	61,591.08	67,719.00	6,127.92	376,165.51	406,314.00	30,148.49
No Benefit Part-Time Employees	28,813.93	33,548.00	4,734.07	153,702.61	201,288.00	47,585.39
TOPS - FICA	(462.19)	125.00	587.19	693.57	750.00	56.43
Social Security - Employer	21,805.58	18,881.00	(2,924.58)	123,873.17	113,286.00	(10,587.17)
IMRF - Employer Cost	26,572.70	24,203.00	(2,369.70)	152,538.12	145,218.00	(7,320.12)
Workers' Compensation Insurance	7,329.41	15,024.00	7,694.59	41,580.20	90,144.00	48,563.80
Unemployment Insurance	6,665.05	9,502.00	2,836.95	59,340.98	57,012.00	(2,328.98)
Employee Health/Life Insurance	23,645.59	20,522.00	(3,123.59)	138,851.16	123,132.00	(15,719.16)
Books, Periodicals & Manuals		79.00	79.00		474.00	474.00
Stocked Drugs	1,335.27	1,685.00	349.73	11,059.25	10,110.00	(949.25)
Pharmacy Charges-Public Aid	1,642.25	1,004.00	(638.25)	10,363.99	6,024.00	(4,329.99)

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

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Oxygen	3,294.20	2,781.00	(513.20)	21,290.90	16,686.00	(4,604.90)
Incontinence Supplies	11,163.81	7,780.00	(3,383.81)	59,198.32	46,680.00	(12,518.32)
Pharmacy Charges - Insurance	6,180.81	3,000.00	(3,180.81)	47,481.80	18,000.00	(29,481.80)
Equipment < \$2,500	3,658.14	1,511.00	(2,147.14)	12,179.11	9,066.00	(3,113.11)
Operational Supplies	15,600.51	15,396.00	(204.51)	91,987.25	92,376.00	388.75
Pharmacy Charges-Medicare	10,869.28	14,774.00	3,904.72	60,367.43	88,644.00	28,276.57
Medical/Dental/Mental Health	3,400.00	3,170.00	(230.00)	21,000.00	19,020.00	(1,980.00)
Professional Services	27,218.96	31,997.00	4,778.04	184,877.52	191,982.00	7,104.48
Job Require Travel		28.00	28.00	194.88	168.00	(26.88)
Laboratory Fees	2,051.43	2,168.00	116.57	15,795.72	13,008.00	(2,787.72)
Equipment Rentals	1,989.50	4,039.00	2,049.50	20,864.55	24,234.00	3,369.45
Dues & Licenses				150.00		(150.00)
Conferences & Training				1,275.00		(1,275.00)
Contract Nursing Services	57,051.80	23,077.00	(33,974.80)	310,404.36	138,462.00	(171,942.36)
Medicare Medical Services	3,515.57	3,555.00	39.43	19,430.27	21,330.00	1,899.73
Total Nursing Services	517,066.40	455,586.00	(61,470.40)	3,064,836.53	2,733,576.00	(331,260.53)
Activities						
Reg. Full-Time Employees	12,797.75	18,447.00	5,649.25	73,855.10	110,682.00	36,826.90
Overtime	3.61	114.00	110.39	222.14	684.00	461.86
TOPS - Balances	(128.36)		128.36	(2,781.88)		2,781.88
TOPS - FICA	(9.82)		9.82	(212.81)		212.81
Social Security - Employer	953.49	1,345.00	391.51	5,357.25	8,070.00	2,712.75
IMRF - Employer Cost	1,258.77	1,803.00	544.23	7,008.96	10,818.00	3,809.04
Workers' Compensation Insurance	210.81	1,108.00	897.19	2,038.30	6,648.00	4,611.70
Unemployment Insurance	456.36	844.00	387.64	3,248.27	5,064.00	1,815.73
Employee Health/Life Insurance	4,389.20	2,609.00	(1,780.20)	22,891.29	15,654.00	(7,237.29)
Books, Periodicals & Manuals		22.00	22.00		132.00	132.00
Operational Supplies	508.82	424.00	(82.82)	3,200.22	2,544.00	(656.22)
Professional Services	124.20	143.00	18.80	747.70	858.00	110.30
Job Required Travel	58.24		(58.24)	58.24		(58.24)
Conferences & Training				30.00		(30.00)
Total Activities	20,621.07	26,859.00	6,237.93	115,660.78	161,154.00	45,493.22
Social Services						
Reg. Full-Time Employees	7,048.41	12,827.00	5,778.59	52,145.85	76,962.00	24,816.15
Overtime	58.54	113.00	54.46	921.91	678.00	(243.91)
TOPS - Balances	(626.45)	184.00	810.45	124.76	1,104.00	979.24
TOPS - FICA	(47.92)	14.00	61.92	9.55	84.00	74.45
Social Security - Employer	535.94	1,167.00	631.06	3,973.92	7,002.00	3,028.08
IMRF - Employer Cost	706.37	1,192.00	485.63	5,200.29	7,152.00	1,951.71
Workers' Compensation Insurance	382.64	773.00	390.36	1,731.09	4,638.00	2,906.91
Unemployment Insurance	305.10	592.00	286.90	2,245.92	3,552.00	1,306.08
Employee Health/Life Insurance	1,912.39	1,802.00	(110.39)	12,401.36	10,812.00	(1,589.36)
Operational Supplies		8.00	8.00		48.00	48.00
Professional Services	6,850.86	308.00	(6,542.86)	7,474.36	1,848.00	(5,626.36)
Total Social Services	17,125.88	18,980.00	1,854.12	86,229.01	113,880.00	27,650.99
Physical Therapy						
Reg. Full-Time Employees	4,301.28	4,015.00	(286.28)	25,174.34	24,090.00	(1,084.34)
Overtime		22.00	22.00	626.53	132.00	(494.53)
TOPS - Balances	(1,092.88)	107.00	1,199.88	(687.29)	642.00	1,329.29
TOPS - FICA	(83.61)	8.00	91.61	(52.58)	48.00	100.58
Social Security - Employer	322.46	356.00	33.54	1,909.66	2,136.00	226.34
IMRF - Employer Cost	407.89	478.00	70.11	2,481.39	2,868.00	386.61
Workers' Compensation Ins.	128.63	241.00	112.37	782.12	1,446.00	663.88

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Unemployment Insurance	222.45	181.00	(41.45)	1,178.72	1,086.00	(92.72)
Employee Health/Life Insurance	1,276.20	1,137.00	(139.20)	7,558.20	6,822.00	(736.20)
Professional Services	37,546.24	23,514.00	(14,032.24)	214,959.23	141,084.00	(73,875.23)
Total Physical Therapy	43,028.66	30,059.00	(12,969.66)	253,930.32	180,354.00	(73,576.32)
Occupational Therapy						
Reg. Full-Time Employees	2,164.80	2,003.00	(161.80)	12,792.01	12,018.00	(774.01)
Overtime		21.00	21.00		126.00	126.00
TOPS - Balances	64.21	11.00	(53.21)	(115.37)	66.00	181.37
TOPS - FICA	4.91	1.00	(3.91)	(8.83)	6.00	14.83
Social Security - Employer	164.88	154.00	(10.88)	971.34	924.00	(47.34)
IMRF - Employer Cost	214.09	206.00	(8.09)	1,267.79	1,236.00	(31.79)
Workers' Compensation Ins.	64.74	121.00	56.26	353.03	726.00	372.97
Unemployment Insurance	114.39	92.00	(22.39)	594.09	552.00	(42.09)
Employee Health/Life Insurance	638.10	569.00	(69.10)	3,762.60	3,414.00	(348.60)
Professional Services	27,968.57	23,105.00	(4,863.57)	174,448.58	138,630.00	(35,818.58)
Total Occupational Therapy	31,398.69	26,283.00	(5,115.69)	194,065.24	157,698.00	(36,367.24)
Speech Therapy						
Professional Services	12,196.62	7,705.00	(4,491.62)	65,932.35	46,230.00	(19,702.35)
Total Speech Therapy	12,196.62	7,705.00	(4,491.62)	65,932.35	46,230.00	(19,702.35)
Respiratory Therapy						
Professional Services	9,418.75	8,000.00	(1,418.75)	54,738.75	48,000.00	(6,738.75)
Total Respiratory Therapy	9,418.75	8,000.00	(1,418.75)	54,738.75	48,000.00	(6,738.75)
Total This Department	21,615.37	15,705.00	(5,910.37)	120,671.10	94,230.00	(26,441.10)
Food Services						
Reg. Full-Time Employees	34,247.37	52,089.00	17,841.63	183,568.46	312,534.00	128,965.54
Reg. Part-Time Employees	1,176.48	3,648.00	2,471.52	5,442.49	21,888.00	16,445.51
Overtime	4,714.99	1,513.00	(3,201.99)	20,393.45	9,078.00	(11,315.45)
TOPS - Balances	(191.70)		191.70	2,015.24		(2,015.24)
TOPS - FICA	(14.67)		14.67	154.16		(154.16)
Social Security - Employer	3,041.81	4,333.00	1,291.19	15,814.02	25,998.00	10,183.98
IMRF - Employer Cost	3,993.69	5,809.00	1,815.31	20,652.37	34,854.00	14,201.63
Workers' Compensation Insurance	1,059.15	3,418.00	2,358.85	5,651.35	20,508.00	14,856.65
Unemployment Insurance	1,830.68	2,695.00	864.32	9,991.61	16,170.00	6,178.39
Employee Health/Life Insurance	7,694.20	6,997.00	(697.20)	43,791.50	41,982.00	(1,809.50)
Books, Periodicals & Manuals				208.58		(208.58)
Food	53,739.72	32,817.00	(20,922.72)	268,451.19	196,902.00	(71,549.19)
Non-Food Supply	975.40		(975.40)	1,911.72		(1,911.72)
Nutritional Supplements	4,886.19	3,211.00	(1,675.19)	20,822.02	19,266.00	(1,556.02)
Equipment < \$2,500				248.88		(248.88)
Operational Supplies	3,705.17	3,854.00	148.83	28,960.18	23,124.00	(5,836.18)
Professional Services	14,582.49	3,615.00	(10,967.49)	77,504.96	21,690.00	(55,814.96)
Job Required Travel Expense	7.28		(7.28)	7.28		(7.28)
Equipment Rentals	404.95	378.00	(26.95)	2,740.16	2,268.00	(472.16)
Dues & Licenses		12.00	12.00	80.00	72.00	(8.00)
Conferences & Training	75.00		(75.00)	150.00		(150.00)
Kitchen/ Laundry		3,846.00	3,846.00		23,076.00	23,076.00
Total Food Services	135,928.20	128,235.00	(7,693.20)	708,559.62	769,410.00	60,850.38
Barber & Beauty						
Reg. Full-Time Employees	4,370.08	4,010.00	(360.08)	25,823.20	24,060.00	(1,763.20)
TOPS - Balances	(556.90)		556.90	309.30		(309.30)
TOPS - FICA	(42.60)		42.60	23.66		(23.66)

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Social Security - Employer	309.48	271.00	(38.48)	1,775.76	1,626.00	(149.76)
IMRF - Employer Cost	401.79	364.00	(37.79)	2,317.05	2,184.00	(133.05)
Workers' Compensation Insurance	130.65	239.00	108.35	772.16	1,434.00	661.84
Unemployment Insurance	229.16	180.00	(49.16)	1,184.03	1,080.00	(104.03)
Employee Health/Life Insurance	2,519.40	1,213.00	(1,306.40)	7,525.20	7,278.00	(247.20)
Operational Supplies	13.46	70.00	56.54	471.68	420.00	(51.68)
Conferences & Training		25.00	25.00		150.00	150.00
Total Barber & Beauty	7,374.52	6,372.00	(1,002.52)	40,202.04	38,232.00	(1,970.04)
Adult Day Care						
Reg. Full-Time Employees	11,595.76	12,515.00	919.24	78,009.44	75,090.00	(2,919.44)
Temp. Salaries & Wages	687.74		(687.74)	2,584.32		(2,584.32)
Overtime	32.47	21.00	(11.47)	605.24	126.00	(479.24)
TOPS - Balances	(487.03)		487.03	(7,281.59)		7,281.59
Reg. Part-Time Employees	317.63		(317.63)	317.63		(317.63)
TOPS - FICA	(37.26)		37.26	(557.04)		557.04
Social Security - Employer	957.30	939.00	(18.30)	6,134.40	5,634.00	(500.40)
IMRF - Employer Cost	1,176.12	1,247.00	70.88	7,732.37	7,482.00	(250.37)
Workers' Compensation Insurance	376.75	748.00	371.25	2,419.27	4,488.00	2,068.73
Unemployment Insurance	459.31	568.00	96.69	3,597.14	3,336.00	(261.14)
Employee Health/Life Insurance	3,180.00	2,426.00	(754.00)	18,667.50	14,556.00	(4,111.50)
Books, Periodicals & Manuals		14.00	14.00		84.00	84.00
Gasoline & Oil	1,406.32	1,086.00	(320.32)	6,106.17	6,516.00	409.83
Equipment < \$2,500		18.00	18.00		108.00	108.00
Operational Supplies	179.71	23.00	(156.71)	1,031.95	138.00	(893.95)
Professional Services	46.00		(46.00)	46.00		(46.00)
Job Required Travel				194.88		(194.88)
Field Trips/Activities		11.00	11.00	152.28	66.00	(86.28)
Conferences & Training				30.00		(30.00)
Furnishings, Office Equipment		3,846.00	3,846.00		23,076.00	23,076.00
Total Adult Day Care	19,890.82	23,450.00	3,559.18	119,789.96	140,700.00	20,910.04
Alzheimers and Related Disord						
Reg. Full-Time Employees	21,357.66	26,821.00	5,463.34	122,587.26	160,926.00	38,338.74
Overtime	8,343.01	12,047.00	3,703.99	52,643.43	72,282.00	19,638.57
TOPS - Balances	(336.21)	308.00	644.21	2,439.46	1,848.00	(591.46)
No Benefit Full-Time Employees	19,884.29	27,244.00	7,359.71	134,877.83	163,464.00	28,586.17
No Benefit Part-Time Employees	14,754.05	27,898.00	13,143.95	85,860.40	167,388.00	81,527.60
TOPS - FICA	(25.72)	24.00	49.72	186.62	144.00	(42.62)
Social Security - Employer	4,896.09	7,120.00	2,223.91	29,984.50	42,720.00	12,735.50
IMRF - Employer Cost	6,426.28	9,545.00	3,118.72	39,205.35	57,270.00	18,064.65
Workers' Compensation Insurance	1,674.01	5,612.00	3,937.99	10,265.68	33,672.00	23,406.32
Unemployment Insurance	2,298.95	3,081.00	782.05	18,682.96	18,486.00	1,803.04
Employee Health/Life Insurance	5,059.80	4,500.00	(559.80)	27,916.50	27,000.00	(916.50)
Books, Periodicals & Manuals				233.10		(233.10)
Operational Supplies	43.76	1.00	(42.76)	155.09	6.00	(149.09)
Professional Services				349.04		(349.04)
Conferences & Training	70.00	9.00	(61.00)	169.00	54.00	(115.00)
ARD - Contract Nursing	583.00	11,538.00	10,955.00	44,255.55	69,228.00	24,972.45
Total Alzheimers and Related Disorders	85,028.97	135,748.00	50,719.03	567,811.77	814,488.00	246,676.23
Total Expenses	1,274,360.78	1,241,589.00	(32,771.78)	7,605,400.42	7,449,534.00	(155,866.42)
Net Operating Income	36,954.55	(97,583.00)	134,537.55	(100,638.19)	(585,498.00)	484,859.81

NonOperating Income

Local Taxes

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Current-Nursing Home Operating	91,949.17	79,877.00	12,072.17	551,696.59	479,262.00	72,434.59
Total Local Taxes	91,949.17	79,877.00	12,072.17	551,696.59	479,262.00	72,434.59
Miscellaneous NI Revenue						
Investment Interest	14.67	57.00	(42.33)	140.00	342.00	(202.00)
Restricted Donations	312.93	154.00	158.93	2,589.11	924.00	1,665.11
Total Miscellaneous NI Revenue	327.60	211.00	116.60	2,729.11	1,266.00	1,463.11
Total NonOperating Income	92,276.77	80,088.00	12,188.77	554,425.70	480,528.00	73,897.70
Net Income (Loss)	129,231.32	(17,495.00)	146,726.32	453,787.51	(104,970.00)	558,757.51

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

05/31/14												1	
Description	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	Total
Operating Income													
Miscellaneous Revenue							1,828	2,486	1,348	2,270	3,364	5,219	18,515
Medicare A Revenue							267,837	245,602	215,221	217,759	170,531	276,413	1,393,363
Medicare B Revenue							35,157	37,756	45,663	29,316	31,074	37,491	216,457
Medicaid Revenue							459,986	601,386	437,374	538,463	449,094	458,595	2,944,898
Private Pay Revenue							493,612	358,642	484,074	460,093	517,636	512,792	2,826,851
Adult Day Care Revenue							17,903	13,323	14,550	17,648	22,448	20,805	108,678
Total Income							1,276,324	1,259,195	1,198,232	1,265,549	1,194,147	1,311,315	7,504,762
Operating Expenses													
Administration							249,903	258,385	263,618	264,550	261,561	261,778	1,559,795
Environmental Services							89,239	91,219	90,808	89,972	88,964	80,665	530,869
Laundry							15,239	17,613	16,566	17,341	18,367	15,481	100,607
Maintenance							20,574	22,631	29,249	28,258	24,304	17,357	142,373
Nursing Services							511,150	523,369	468,410	530,748	514,093	517,066	3,064,837
Activities							18,500	19,891	17,504	19,083	20,061	20,821	115,661
Social Services							16,433	16,243	14,405	11,226	10,796	17,126	86,229
Physical Therapy							42,804	45,374	41,437	40,610	40,677	43,029	253,930
Occupational Therapy							33,140	37,567	33,600	29,716	28,643	31,399	194,065
Speech Therapy							9,543	10,714	9,459	11,436	12,584	12,197	65,932
Respiratory Therapy													
Respiratory Therapy							9,226	9,199	8,525	9,199	9,171	9,419	54,739
Total This Department							18,769	19,913	17,984	20,635	21,755	21,615	120,671
Food Services							122,660	118,964	101,807	109,938	119,263	135,928	708,560
Barber & Beauty							6,316	7,212	5,215	7,036	7,049	7,375	40,202
Adult Day Care							18,583	19,543	18,670	24,303	18,800	19,891	119,790
Alzheimers and Related Disorders							101,641	105,787	87,614	102,043	85,698	85,029	567,812
Total Expenses							1,264,950	1,303,712	1,206,888	1,295,460	1,260,030	1,274,361	7,605,400
Net Operating Income							11,374	(44,517)	(8,656)	(29,911)	(65,883)	36,955	(100,638)
NonOperating Income													
Local Taxes							91,951	91,949	91,947	91,951	91,949	91,949	551,697
Miscellaneous NI Revenue							506	111	23	1,446	315	328	2,729
Total NonOperating Income							92,457	92,060	91,970	93,398	92,264	92,277	554,426
Net Income (Loss)							103,831	47,544	83,314	63,487	26,381	129,231	453,788

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

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Description	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement							180		171	1,131	177	606	2,265
Late Charge, NSF Check Charge							1,648	2,476	1,059	1,116	629	1,967	8,895
Other Miscellaneous Revenue								10	118	22	2,558	2,646	5,355
Total Miscellaneous Revenue							1,828	2,486	1,348	2,270	3,364	5,219	16,515
Medicare A Revenue													
Medicare A							146,013	168,901	130,033	142,128	65,455	147,368	799,898
ARD - Medicare A							45,056	14,465	25,253	14,775	6,365	6,168	112,102
NH Pt_Care - Medicare Advantage/ H							56,134	58,715	52,895	60,857	88,782	122,857	440,240
ARD_Pt Care - Medicare Advantage/							20,635	3,520	7,040		9,929		41,124
Total Medicare A Revenue							267,837	245,602	215,221	217,759	170,531	276,413	1,393,363
Medicare B Revenue													
Medicare B							35,157	37,756	45,663	29,316	31,074	37,491	216,457
Total Medicare B Revenue							35,157	37,756	45,663	29,316	31,074	37,491	216,457
Medicaid Revenue													
Medicaid Title XIX (IDHFS)							277,188	431,022	282,473	371,984	303,291	317,367	1,983,325
ARD - Medicaid Title XIX (IDHFS)							126,822	129,179	109,666	133,616	117,740	112,146	729,168
Patient Care-Hospice							39,930	30,703	35,788	24,840	21,221	17,701	170,182
ARD Patient Care - Hospice							16,047	10,482	9,447	8,023	6,843	11,381	62,224
Total Medicaid Revenue							459,986	601,386	437,374	538,463	449,094	458,595	2,944,898
Private Pay Revenue													
VA-Veterans Nursing Home Care							25,726	34,966	33,123	20,466	17,017	18,239	149,536
ARD - VA - Veterans Care							2,187	8,360					10,547
Nursing Home Patient Care - Private							355,996	199,863	311,187	292,298	342,531	311,779	1,813,653
Nursing Home Beauty Shop Revenue							3,074	3,429	3,092	3,112	3,345	3,291	19,344
Medical Supplies Revenue							6,717	4,748	7,767	8,541	8,098	7,518	43,389
Patient Transportation Charges							2,780	453	2,416	1,000	1,113	1,689	9,452
ARD Patient Care- Private Pay							97,132	106,824	126,489	134,677	145,532	170,276	780,930
Total Private Pay Revenue							493,612	358,642	484,074	460,093	517,836	512,792	2,826,851
Adult Day Care Revenue													
VA-Veterans Adult Daycare							3,572	4,270	5,586	5,858	6,054	4,592	29,733
IL Department Of Aging-Day Care Gra							10,258	7,283	6,821	9,215	13,184	13,376	60,136
Adult Day Care Charges-Private Pay							4,073	1,770	2,143	2,775	3,210	2,838	16,809

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Description	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	Total
Total Adult Day Care Revenue							17,903	13,323	14,550	17,648	22,448	20,805	106,678
Total Income							1,276,324	1,259,195	1,198,232	1,285,549	1,184,147	1,311,315	7,504,762

Operating Expenses

Administration

Reg. Full-Time Employees							25,469	24,513	25,345	25,978	27,839	27,565	156,710
Temp. Salaries & Wages							1,852	1,884	2,353	3,351	1,894	1,128	12,460
Per Diem							180	225	225	135	180	180	1,125
Overtime							140	1,093	199	91	314	263	2,099
TOPS - Balances							(1,100)	1,674	626	1,568	350		3,118
TOPS - FICA							(84)	128	48	120	27		239
Social Security - Employer							1,963	1,992	2,041	2,138	2,179	2,151	12,464
IMRF - Employer Cost							2,429	2,376	2,491	2,643	2,706	2,661	15,306
Workers' Compensation Insurance							1,026	875	768	613	923	859	5,064
Unemployment Insurance							116	1,766	1,403	1,158	812	680	5,936
Employee Health/Life Insurance							4,292	4,249	4,381	3,855	4,276	4,408	25,262
Employee Development/Recognition							30		78	22	16		146
Employee Physicals/Lab							100	312	4,084	3,279	5,214	(400)	12,598
Stationary & Printing							212		47	716	264		1,228
Books, Periodicals & Manuals							69						69
Copier Supplies							518	536	548	731	914	366	3,812
Postage, UPS, Federal Express							391	667	534	627	453	955	3,829
Equipment < \$2,500									160	(37)			122
Operational Supplies							1,081	585	701	853	758	178	4,155
Audit & Accounting Fees							4,179	4,179	4,179	4,179	4,179	4,179	25,074
Attorney Fees							3,281	1,862	7,323	8,064	4,933	8,690	34,152
Professional Services							41,722	40,781	38,590	37,939	37,523	38,034	234,589
Job Required Travel Expense							123	109	506	204	130	369	1,441
Insurance							23,167	23,167	23,167	23,167	23,167	23,167	139,002
Property Loss & Liability Claims										950			1,321
Computer Services							10,271	8,116	6,052	8,179	5,785	6,543	40,946
Telephone Services							1,872	1,255	1,280	1,705	1,314	1,701	9,127
Legal Notices, Advertising							3,008	2,866	4,892	2,918	4,867	5,483	24,034
Photocopy Services							1,591	1,025	1,774	1,075	1,025	1,000	7,490
Public Relations							70	(55)	5	10	221	248	498
Dues & Licenses							1,725	1,725	1,675	1,625	1,625	1,625	10,000
Conferences & Training							99	1,029	1,228	(137)	1,662	1,502	5,382
Finance Charges, Bank Fees											1		1
Cable/Satellite TV Expense							2,534	2,534	2,235	2,235	2,235	2,235	14,007
IPA Licensing Fee							48,385	48,591	43,093	47,872	45,595	46,069	275,603
Furnishings, Office Equipment													

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Champaign County Nursing Home
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Description	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	Total
Depreciation Expense							60,971	60,693	82,193	62,472	61,920	61,608	369,857
Bad Debt Expense													
Miscellaneous Expense								11,412	9,163	6,030	6,048	7,741	40,395
Interest- Bonds Payable							10,222	10,222	10,222	10,222	10,222	10,222	61,332
Total Administration							249,903	258,385	263,618	264,550	261,561	261,778	1,559,795
Environmental Services													
Reg. Full-Time Employees							27,568	25,765	25,244	27,155	27,162	26,845	159,730
Reg. Part-Time Employees							766	709	738	796	818	847	4,674
Overtime							3,624	6,739	331	240	87	1,334	12,335
TOPS - Balances							1,584	1,274	877	1,787	701	(1,053)	5,169
TOPS- FICA							121	97	67	137	54	(81)	395
Social Security - Employer							2,392	2,486	1,966	2,105	2,094	2,192	13,234
IMRF - Employer Cost							3,218	3,228	2,547	2,714	2,719	2,814	17,240
Workers' Compensation Insurance							1,050	885	753	607	793	828	4,916
Unemployment Insurance							209	2,102	1,376	1,481	1,239	1,290	7,697
Employee Health/Life Insurance							7,450	7,450	7,647	7,449	7,449	7,647	45,093
Operational Supplies							4,662	5,616	4,078	4,716	3,796	4,913	27,782
Gas Service							11,372	18,339	20,970	18,818	16,584	4,037	90,121
Electric Service							15,517	11,077	13,840	14,346	17,378	21,238	93,196
Water Service							2,631	(766)	4,726	2,384	2,856	2,622	14,455
Pest Control Service							482	482	482	482	482	482	2,892
Waste Disposal & Recycling							5,036	2,738	3,766	3,159	3,294	3,031	21,023
Equipment Rentals							258	258	258	258	258	258	1,548
Conferences & Training									30				30
Sewer Service & Tax							1,300	2,751	1,311	1,337	1,219	1,419	9,338
Total Environmental Services							89,239	91,219	90,808	89,972	88,964	80,665	530,869
Laundry													
Reg. Full-Time Employees							9,465	9,156	9,382	9,989	9,786	9,707	57,488
Overtime							509	1,129		643		238	2,519
TOPS Balances							(494)	846	273	539	305	(535)	934
TOPS - FICA							(38)	65	21	41	23	(41)	71
Social Security - Employer							744	764	697	791	726	748	4,469
IMRF - Employer Cost							1,004	993	904	1,019	942	964	5,825
Workers' Compensation Insurance							336	324	261	203	305	290	1,719
Unemployment Insurance								668	485	567	498	479	2,698
Employee Health/Life Insurance							2,462	2,457	2,525	2,459	2,459	2,525	14,888
Laundry Supplies							1,029		226	254	226	1,297	3,032
Linen & Bedding							222	1,210	1,792	415	1,254	579	5,471
Professional Services										421	1,754	(1,192)	984
Laundry & Cleaning Service											88	421	509

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Description	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	Total
Furnishings, Office Equipment													
Total Laundry							15,239	17,613	16,566	17,341	18,367	15,481	100,607
Maintenance													
Reg. Full-Time Employees							5,557	5,585	5,095	5,540	6,018	6,021	33,817
Overtime							63	573	197				833
TOPS - Balances							(120)	44	126	2,113	518	(756)	1,924
TOPS - FICA							(9)	3	10	162	40	(58)	147
Social Security - Employer							420	437	373	391	426	442	2,488
IMRF - Employer Cost							564	568	485	503	553	573	3,246
Workers' Compensation Insurance							208	190	147	115	172	180	1,011
Unemployment Insurance							174	331	274	305	305	317	1,707
Employee Health/Life Insurance							622	1,865	1,903	1,865	1,865	1,914	10,034
Gasoline & Oil							1,365		15				1,381
Ground Supplies							258	26		17			301
Maintenance Supplies							2,144	2,508	1,339	1,330	3,663	804	11,787
Equipment < \$2,500										985			985
Operational Supplies								45	16				62
Professional Services							(853)	1,003					350
Automobile Maintenance							1,227	764	128	1,195	1,319	1,559	6,193
Equipment Maintenance							673	1,765	4,225	6,024	1,082	1,197	14,965
Equipment Rentals							262	4	9	9	9	9	302
Nursing Home Building Repair/Mainte							6,318	1,718	9,740	6,005	8,336	5,155	37,272
Parking Lot/Sidewalk Maintenance							1,500	5,200	5,167	1,700			13,567
Nursing Home Building Construction/I													
Total Maintenance							20,574	22,631	29,249	28,258	24,304	17,357	142,373
Nursing Services													
Reg. Full-Time Employees							124,975	114,312	116,157	131,433	136,769	136,773	759,418
Reg. Part-Time Employees							5,299	4,239	3,687	4,566	3,945	3,437	25,174
Temp. Salaries & Wages							14,897	15,079	9,722	9,777	11,149	16,057	76,680
Overtime							59,507	75,128	28,578	26,220	27,500	42,909	259,843
TOPS - Balances							912	1,132	3,302	5,816	3,945	(6,042)	9,066
No Benefit Full-Time Employees							71,239	61,996	55,680	61,488	64,172	61,591	376,166
No Benefit Part-Time Employees							17,794	23,177	26,352	29,650	27,915	28,814	153,703
TOPS - FICA							70	87	253	445	302	(462)	694
Social Security - Employer							22,083	22,059	17,940	19,878	20,307	21,806	123,873
IMRF - Employer Cost							27,870	28,450	22,092	24,417	25,137	26,573	152,538
Workers' Compensation Insurance							8,716	7,335	6,289	5,010	6,901	7,329	41,580
Unemployment Insurance							2,046	19,086	12,058	11,513	7,973	6,665	59,341
Employee Health/Life Insurance							21,821	22,439	23,638	23,654	23,654	23,648	138,851
Stocked Drugs							2,460	985	2,470	1,969	1,840	1,335	11,059

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Description	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	Total
Pharmacy Charges-Public Aid							1,082	2,278	1,645	1,931	1,775	1,642	10,354
Oxygen							3,808	1,578	5,424	4,040	3,148	3,294	21,291
Incontinence Supplies							11,735	7,767	11,821	8,435	8,276	11,164	59,198
Pharmacy Charges - Insurance							6,385	10,492	12,466	3,530	8,428	6,181	47,482
Equipment < \$2,500							2,471	328	2,414	2,053	1,256	3,858	12,179
Operational Supplies							9,278	17,837	19,899	14,165	15,209	15,601	91,987
Pharmacy Charges-Medicare							8,754	12,236	9,250	9,401	9,858	10,869	60,367
Medical/Dental/Mental Health							3,400	3,600	3,600	3,600	3,400	3,400	21,000
Professional Services							30,149	28,388	34,549	35,432	29,140	27,219	184,878
Job Require Travel									195				195
Laboratory Fees							3,770	2,795	2,369	2,051	2,760	2,051	15,796
Equipment Rentals							3,077	5,437	3,587	2,749	4,045	1,990	20,865
Dues & Licenses										150			150
Conferences & Training							120		120	1,035			1,275
Contract Nursing Services							45,410	33,095	32,154	84,875	57,819	57,052	310,404
Medicare Medical Services							2,022	4,038	720	1,665	7,470	3,518	19,430
Medical/ Health Equipment													
Total Nursing Services							511,150	523,369	468,410	530,748	514,093	517,066	3,064,837
Activities													
Reg. Full-Time Employees							12,573	12,951	10,365	12,656	12,512	12,798	73,855
Overtime							6	40	103	7	63	4	222
TOPS - Balances							(799)	(921)	(519)	46	(461)	(128)	(2,782)
TOPS - FICA							(61)	(70)	(40)	4	(35)	(10)	(213)
Social Security - Employer							897	917	751	917	921	953	5,357
IMRF - Employer Cost							1,206	1,192	974	1,182	1,196	1,259	7,009
Workers' Compensation Insurance							477	426	322	237	364	211	2,036
Unemployment Insurance							148	803	544	678	620	456	3,248
Employee Health/Life Insurance							3,687	3,687	3,785	3,065	4,279	4,389	22,891
Operational Supplies							244	741	1,064	166	478	507	3,200
Professional Services							125	125	125	125	125	124	748
Job Required Travel												58	58
Conferences & Training									30				30
Total Activities							18,500	19,891	17,504	19,083	20,061	20,621	115,661
Social Services													
Reg. Full-Time Employees							10,896	10,736	9,670	6,956	6,838	7,048	52,146
Overtime							84	602	29	76	73	59	922
TOPS - Balances							575	(957)	401	562	170	(628)	125
TOPS - FICA							(33)	3	31	43	13	(48)	10
Social Security - Employer							823	848	728	524	514	536	3,974
IMRF - Employer Cost							1,107	1,102	941	676	668	706	5,200

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Description	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	Total
Workers' Compensation Insurance							413	354	340	47	193	383	1,731
Unemployment Insurance								862	353	370	356	305	2,246
Employee Health/Life Insurance							2,442	2,442	1,912	1,846	1,846	1,912	12,401
Operational Supplies								125	(125)				
Professional Services							125	125	125	125	125	6,851	7,474
Total Social Services							16,433	16,243	14,405	11,226	10,796	17,126	86,229
Physical Therapy													
Reg. Full-Time Employees							4,351	4,098	3,940	4,153	4,331	4,301	25,174
Overtime							8	810	4		4		827
TOPS - Balances							(42)	351	(14)	87	24	(1,093)	(687)
TOPS - FICA							(3)	27	(1)	7	2	(84)	(53)
Social Security - Employer							323	348	291	306	320	322	1,910
IMRF - Employer Cost							435	452	377	385	415	408	2,481
Workers' Compensation Ins.							165	167	59	139	124	129	782
Unemployment Insurance								308	204	226	218	222	1,179
Employee Health/Life Insurance							1,243	1,243	1,309	1,243	1,243	1,276	7,558
Professional Services							36,324	37,772	35,268	34,054	33,996	37,546	214,959
Total Physical Therapy							42,804	45,374	41,437	40,810	40,877	43,029	253,930
Occupational Therapy													
Reg. Full-Time Employees							2,165	2,263	1,968	2,066	2,165	2,185	12,792
TOPS - Balances							(324)	(10)	227	(103)	30	64	(115)
TOPS - FICA							(25)	(1)	17	(8)	2	5	(9)
Social Security - Employer							164	172	149	157	164	165	971
IMRF - Employer Cost							222	223	194	202	213	214	1,268
Workers' Compensation Ins.							82	46	29	69	62	65	353
Unemployment Insurance								151	103	114	111	114	594
Employee Health/Life Insurance							622	622	638	622	622	638	3,763
Professional Services							30,235	34,101	30,274	26,596	25,275	27,969	174,449
Total Occupational Therapy							33,140	37,567	33,600	29,716	28,643	31,399	194,065
Speech Therapy													
Professional Services							9,543	10,714	9,459	11,436	12,584	12,197	65,932
Total Speech Therapy							9,543	10,714	9,459	11,436	12,584	12,197	65,932
Respiratory Therapy													
Professional Services							9,226	9,199	8,525	9,199	9,171	9,419	54,739
Total Respiratory Therapy							9,226	9,199	8,525	9,199	9,171	9,419	54,739
Total This Department							18,769	19,913	17,984	20,635	21,755	21,615	120,671

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Description	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	Total
Food Services													
Reg. Full-Time Employees							24,375	28,723	29,998	33,830	32,594	34,247	183,568
Reg. Part-Time Employees								63	709	1,114	2,381	1,176	5,442
Overtime							4,675	5,538	1,070	1,559	2,836	4,715	20,393
TOPS - Balances							646	210	32	2,227	(908)	(192)	2,015
TOPS - FICA							49	18	2	170	(69)	(15)	154
Social Security - Employer							2,199	2,598	2,403	2,732	2,840	3,042	16,814
IMRF - Employer Cost							2,955	3,375	3,118	3,524	3,687	3,994	20,652
Workers' Compensation Insurance							885	1,021	398	1,296	994	1,059	5,651
Unemployment Insurance							716	1,911	1,687	1,895	1,952	1,831	9,992
Employee Health/Life Insurance							5,594	6,189	6,992	8,648	8,673	7,694	43,792
Books, Periodicals & Manuals											209		209
Food							49,018	43,855	40,960	34,808	46,275	53,740	268,451
Non-Food Supply										1,039	(103)	975	1,912
Nutritional Supplements							2,538	4,239	3,072	2,642	3,444	4,886	20,822
Equipment < \$2,500									173		76		249
Operational Supplies							5,484	6,881	6,007	2,755	4,128	3,705	28,960
Professional Services							22,810	13,939	4,724	11,630	9,819	14,582	77,505
Job Required Travel Expense												7	7
Equipment Rentals							715	405	405	405	405	405	2,740
Dues & Licenses										80			80
Conferences & Training									60	(15)	30	75	150
Kitchen/ Laundry													
Total Food Services							122,660	118,964	101,807	109,938	119,263	135,928	708,560
Barber & Beauty													
Reg. Full-Time Employees							6,611	2,328	3,973	7,244	1,297	4,370	25,823
TOPS - Balances							(2,389)	2,225	285	(2,510)	3,256	(557)	309
TOPS - FICA							(11)	(1)	22	43	14	(43)	24
Social Security - Employer							297	320	278	283	289	309	1,776
IMRF - Employer Cost							400	415	360	365	375	402	2,317
Workers' Compensation Insurance							166	152	59	139	125	131	772
Unemployment Insurance								301	206	228	220	229	1,184
Employee Health/Life Insurance							1,243	1,243	33	1,243	1,243	2,519	7,525
Operational Supplies								229		229		13	472
Total Barber & Beauty							6,316	7,212	5,215	7,036	7,049	7,375	40,202
Adult Day Care													
Reg. Full-Time Employees							12,615	12,798	10,856	19,976	10,168	11,598	78,009
Temp. Salaries & Wages										695	1,202	688	2,584
Overtime							183	59	136	56	139	32	605

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Champaign County Nursing Home
Historical Statement of Operations

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Description	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	Total
TOPS - Balances							(965)	(600)	365	(5,440)	(136)	(487)	(7,282)
Reg. Part-Time Employees												318	318
TOPS - FICA							(75)	(46)	28	(416)	(10)	(37)	(557)
Social Security - Employer							961	962	823	1,568	864	957	6,134
IMRF - Employer Cost							1,292	1,239	1,066	1,957	1,002	1,176	7,732
Workers' Compensation Insurance							475	427	168	649	322	377	2,419
Unemployment Insurance							265	771	580	999	523	459	3,597
Employee Health/Life Insurance							3,081	3,081	3,164	3,081	3,081	3,180	18,868
Gasoline & Oil							314	961	1,045	1,169	1,211	1,406	6,106
Operational Supplies							456	(110)	396	(56)	165	180	1,032
Professional Services												46	46
Job Required Travel											195		195
Field Trips/Activities									12	65	75		152
Conferences & Training									30				30
Total Adult Day Care							18,583	19,543	18,670	24,303	18,800	19,891	119,790
Alzheimers and Related Disord													
Reg. Full-Time Employees							20,160	21,601	19,817	19,285	20,367	21,358	122,587
Overtime							12,787	14,469	6,152	6,049	4,843	8,343	52,643
TOPS - Balances							72	2,050	(131)	758	27	(336)	2,439
No Benefit Full-Time Employees							27,237	23,091	22,762	22,864	19,039	19,884	134,878
No Benefit Part-Time Employees							13,494	14,731	13,202	16,147	13,532	14,754	85,860
TOPS - FICA							5	157	(10)	58	2	(26)	187
Social Security - Employer							5,581	5,583	4,684	4,865	4,374	4,896	29,985
IMRF - Employer Cost							7,507	7,251	6,070	6,273	5,678	6,426	39,205
Workers' Compensation Insurance							2,225	2,047	838	2,053	1,428	1,674	10,266
Unemployment Insurance							892	4,733	3,214	3,085	2,459	2,299	16,683
Employee Health/Life Insurance							4,306	4,306	4,389	4,926	4,928	5,060	27,917
Books, Periodicals & Manuals											233		233
Operational Supplies							39			72		44	155
Professional Services							87	87		175			349
Conferences & Training											99	70	169
ARD - Contract Nursing							7,247	5,680	6,626	15,431	8,688	583	44,256
Total Alzheimers and Related Disorde							101,641	105,787	87,614	102,043	85,696	85,029	567,812
Total Expenses							1,264,950	1,303,712	1,208,888	1,295,460	1,280,030	1,274,361	7,805,400
Net Operating Income							11,374	(44,517)	(8,656)	(29,911)	(65,883)	36,955	(100,638)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating							91,951	91,949	91,947	91,951	91,949	91,949	551,697
Total Local Taxes							91,951	91,949	91,947	91,951	91,949	91,949	551,697

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

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Description	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	Total
Miscellaneous NI Revenue													
Investment Interest							25	36	23	16	25	15	140
Restricted Donations							481	75		1,430	290	313	2,589
Total Miscellaneous NI Revenue							506	111	23	1,446	315	328	2,729
Total NonOperating Income							92,457	92,060	91,970	93,398	92,264	92,277	554,426
Net Income (Loss)							103,831	47,544	83,314	63,487	26,381	129,231	453,788

05/31/14

Champaign County Nursing Home
Balance Sheet

1

ASSETS

Current Assets

Cash

Cash	\$369,478.68
Petty Cash	\$300.00
Total Cash	\$369,778.68

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$1,468,253.97
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$731,995.29
Total Rec., Net of Uncollectible Amounts	\$2,200,249.26

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$130,896.69
Allowance for Uncollectible Accts-Private Pay	(\$42,520.00)
Allowance for Uncollectible Accts-Patient Care P	(\$35,031.77)
Allowance for Uncollectible Accts-Patient Care H	(\$3,258.00)
Total Rec., Net of Uncollectible Amounts	\$50,086.92

Accrued Interest

Property Tax Revenue Receivable	\$551,695.02
Total Accrued Interest	\$551,695.02

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$985.42
Due from Other Governmental Units	\$711,633.58
Due from IL Public Aid	\$695,214.42
Due from IL Department of Aging-Title XX	\$52,522.88
Due from US Treasury-Medicare	\$283,274.76
Due From VA-Adult Daycare	\$24,304.76
Due From VA-Nursing Home Care	\$132,926.24
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	\$1,807,773.06

Prepaid Expenses

Prepaid Expenses	\$89,965.87
Stores Inventory	\$11,739.41
Total Prepaid Expenses	\$101,705.28

Long-Term Investments

Patient Trust Cash, Invested	\$11,827.39
Total Long-Term Investments	\$11,827.39
Total Current Assets	\$5,093,115.61

Fixed Assets

Nursing Home Buildings	\$23,291,270.61
Improvements not Buildings	\$469,743.52
Equipment, Furniture & Autos	\$1,377,623.68
Construction in Progress	\$0.00
Accumulated Depreciation-Land Improvements	(\$272,221.66)
Accumulated Depreciation-Equipment, Furniture, &	(\$943,943.40)
Accumulated Depreciation-Buildings	(\$4,258,998.18)
Total Fixed Assets	<u>\$19,663,474.57</u>
Total ASSETS	<u><u>\$24,756,590.18</u></u>

05/31/14

Champaign County Nursing Home
Balance Sheet

3

LIABILITIES & EQUITY

Current Liabilities

A/R Refunds	\$0.00
Accounts Payable	\$1,740,867.25
Salaries & Wages Payable	\$115,811.67
Interest Payable - Bonds	\$61,332.48
Due To Accounts Payable Fund	(\$131.27)
Tax Anticipation Notes Payable	\$937,885.00
Total Current Liabilities	\$2,855,565.13

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$11,827.39
Bonds Payable	\$2,885,000.00
Accrued Compensated Absences	\$332,254.49
Total Non-Current Liabilities	\$3,229,081.88
Total Current Liabilities	\$6,084,647.01

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	\$453,787.51
Total Equity	\$18,671,943.17
Total LIABILITIES & EQUITY	\$24,756,590.18

Statement of Cash Flows (Indirect Method)
6 Months
November 30, 2013 through May 31, 2014

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ 453,788
Depreciation Expense	369,857
(Incr.)/Decr. in Accounts Receivable	(1,155,500)
(Incr.)/Decr. in Prepaid Expenses	(90,189)
(Incr.)/Decr. in Inventory	(463)
(Incr.)/Decr. in Patient Trust	(2,863)
Incr./(Decr.) in Accounts Payable	94,497
Incr./(Decr.) in Salaries and Wages Payable	(41,569)
Incr./(Decr.) in Interest Payable	(3,713)
Incr./(Decr.) in Accrued Com. Absences	18,283
Incr./(Decr.) in Other Liabilities	<u>2,732</u>
Net Cash Provided by Operating Activities	(355,140)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(22,403)
Improvements / (CIP)	<u>(7,690)</u>
Net Cash Provided by Investing Activities	(30,093)

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	2,986
Beginning Cash Flow - 11/30/2013	<u>366,793</u>
ENDING CASH - 5/31/2014	<u>\$ 369,779</u>

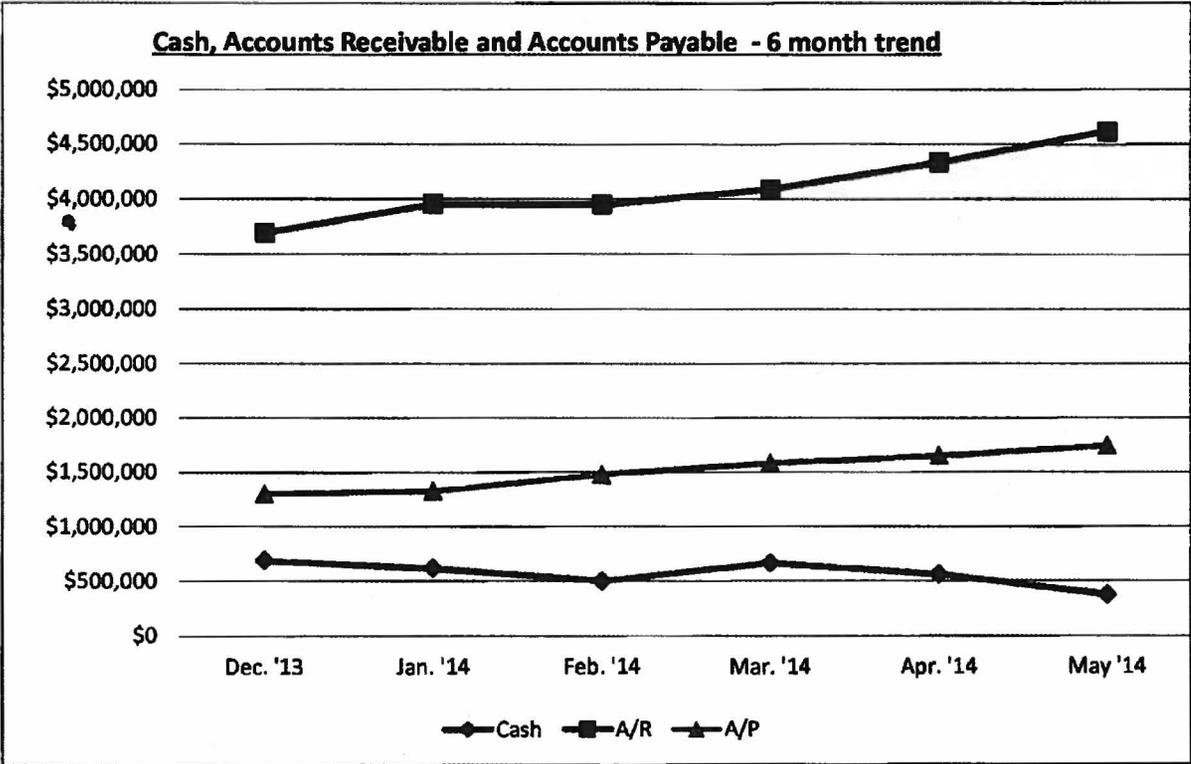
Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
December 31, 2013 through May 31, 2014

	<u>Dec. '13</u>	<u>Jan. '14</u>	<u>Feb. '14</u>	<u>Mar. '14</u>	<u>Apr. '14</u>	<u>May '14</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ 103,830	\$ 47,544	\$ 83,314	\$ 63,487	\$ 26,381	\$ 129,231
Depreciation Expense	60,971	60,693	62,193	62,472	61,920	61,607
(Incr.)/Decr. in Accounts Receivable	(238,594)	(259,929)	5,397	(137,718)	(242,861)	(281,792)
(Incr.)/Decr. in Prepaid Expenses	(42,224)	16,283	(10,022)	16,283	(64,753)	(5,756)
(Incr.)/Decr. in Inventory	-	-	(463)	-	-	-
(Incr.)/Decr. in Patient Trust	(246)	(3,102)	325	(661)	1,303	(482)
Incr./(Decr.) in Accounts Payable	(346,943)	24,829	151,676	103,365	68,463	93,107
Incr./(Decr.) in Salaries and Wages Payable	14,690	50,007	(18,231)	46,330	38,798	(173,163)
Incr./(Decr.) in Interest Payable	10,222	10,222	(54,823)	10,222	10,222	10,222
Incr./(Decr.) in Accrued Com. Absences	(319)	5,544	9,257	11,330	5,111	(12,640)
Incr./(Decr.) in Other Liabilities	246	3,102	(456)	661	(1,303)	482
Net Cash Provided (Used) by Operating Activities	<u>(438,367)</u>	<u>(44,807)</u>	<u>228,167</u>	<u>175,771</u>	<u>(96,719)</u>	<u>(179,184)</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	-	-	(1,141)	(6,934)	(6,654)	(7,674)
Improvements / (CIP)	-	-	(5,143)	(2,547)	-	-
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>-</u>	<u>(6,284)</u>	<u>(9,481)</u>	<u>(6,654)</u>	<u>(7,674)</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./(Decr.) in Tax Anticipation Note	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>755,551</u>	<u>(25,906)</u>	<u>(341,427)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Flow	317,184	(70,713)	(119,544)	166,290	(103,373)	(186,858)
Beginning Cash Balance (Prior Month's)	366,793	683,977	613,264	493,720	660,010	556,637
MONTH ENDING CASH BALANCE	<u>\$ 683,977</u>	<u>\$ 613,264</u>	<u>\$ 493,720</u>	<u>\$ 660,010</u>	<u>\$ 556,637</u>	<u>\$ 369,779</u>

**Champaign County Nursing Home
December 31, 2013 through May 31, 2014**

Key Balance Sheet Items Charted Below:

	<u>Dec. '13</u>	<u>Jan. '14</u>	<u>Feb. '14</u>	<u>Mar. '14</u>	<u>Apr. '14</u>	<u>May '14</u>
Cash	683,977	613,264	493,720	660,010	556,637	369,779
A/R	3,692,899	3,952,828	3,947,430	4,085,148	4,328,009	4,609,804
A/P	1,299,227	1,324,056	1,475,732	1,579,097	1,647,560	1,740,667



To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: July 8, 2014

Re: Management Update

Medicaid Payments

There is nothing new to report on potential payment slowdowns. CCNH did receive two Medicaid payments in June instead of one monthly payment, both totaling \$720k instead of the typical \$250k. The second payment includes over 2,100 private pay to Medicaid conversion days. This will reduce our accounts receivable for private pay but will also result in a revenue adjustment of about \$111k in June.

Last month's report mentioned that Senate Bill 471 included \$50 million in temporary advance payments for outstanding Medicaid applications. CCNH was notified by HFS that it is eligible for a payment of \$438k which was received in July. The catch is that the monies must be paid back to HFS in 2015 regardless of whether any of the Medicaid applications have been processed or approved. In agreement with the County Auditor, the monies will be placed in an escrow account and these funds will not be used without an improvement in Medicaid application processing.

MMAI Contracting

The contract with Health Alliance has been finalized after almost two years of negotiations and I am happy to report that we were able to negotiate our existing Medicare and Medicaid reimbursement rates, including any future updates to our rates.

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