

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, August 11, 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> July 14, 2014	1-4
V. <u>PUBLIC PARTICIPATION</u>	
VI. <u>PROGRESS REPORT FROM HEALTHCARE SERVICES GROUP</u>	
VII. <u>REVIEW & APPROVAL OF FY2015 NURSING HOME BUDGET</u> a. Recommendation for FY2015 Private Pay Rates	5-6
VIII. <u>ADMINISTRATOR'S REPORT</u> a. Quality	
IX. <u>MANAGEMENT REPORT</u> a. Review of Annual Contracts for FY2015 b. June 2014 Financial Management Report c. Strategic Objectives Metrics Report d. Management Update e. Financial Reports	7-12 13-17 18 19-42
X. <u>OTHER BUSINESS</u>	
XI. <u>NEXT MEETING DATE & TIME</u> September 8, 2014 – 6:00pm	
X. <u>ADJOURNMENT</u>	

**Board of Directors
Champaign County Nursing Home (CCNH) – Open Session Minutes
Urbana, Illinois
July 14, 2014**

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

Also Present: Busey, Gima, Noffke, Brunk

1. Call to Order

The meeting was called to order at 6:05 pm by Vice-Chair Palinkas

2. Roll Call

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

3. Agenda & Addendum

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

Emmanuel entered the meeting and assumed the Chair.

4. Approval of Minutes

The minutes of June 9, 2014 were approved as submitted (motion by Hartke, second by Palinkas, unanimous).

5. Public Participation

Members of the Healthcare Service Group (HSG) introduced themselves to the Board:

- Justin Schneider, Regional Vice-President
- Chad McGavock, Regional Director of Sales in Illinois & St. Louis
- Jeff Willems, District Manager
- Jessica Keith, Food Service Director

Mr. Dave Laker expressed his continued dissatisfaction with the food service for his wife, a resident at the Nursing Home. He was also unhappy with his experience of *Generations* – a facility used to stabilize his wife’s medication.

6. Approval of Contract with Healthcare Services Group (HSG) for Dietary Services Management

Motion by Hartke, second by Maxwell, to approve a contract with Healthcare Services Group to provide management, dietician management and supervisory services for food service at CCNH as negotiated.

Mr. Lyn would like the actual meal serving times written in the contract. Mr. Hartke noted that once it is locked in the contract it would be problematic to change since the contract would

have to be renegotiated. The meal times may need to be adjusted based on current needs. Mr. Banks commented that the question is whether the timing should be established in the contract or in a policy.

Ms. Noffke stated that the times are posted in the dining rooms, and a process exists between the administration and the food vendor to communicate these times. The timing of the meals is now a component of the key strategic objectives dietary metric and is reported monthly to the Board. Ms. Emmanuel noted that the focus on key areas such as supervision, training and scheduling need to be adjusted to achieve the metrics.

Justin Schneider of HSG reported that his group has been at the nursing home for 3 weeks and is in the process of building a dietary management team. The Food Service Director and Dietitian positions have been filled, and the search is on-going for an assistant Food Service Director and an hourly supervisor. Once the management team is in place, programs will be instituted to identify/address the problem areas. Mr. Schneider hoped by the end of August, a positive change will be seen.

Ms. Emmanuel requested that the HSG representatives return to September's Nursing Home Board of Directors meeting to report on progress.

Motion carried unanimously.

7. Administrator's Report – Quality

Ms. Noffke reported that the Nursing Home's Centers for Medicare & Medicaid Services (CMS) star rating increased to 4 stars. There is only one other facility in the county that has a higher rating.

8. Management Report – Strategic Objectives Metric Report & Strategies to Address Retention, Recruitment and Employee Accountability

The newly added dietary metrics includes timeliness of meals, Pinnacle food quality score and Pinnacle dining service score. Pinnacle is an outside organization that conducts 15 random interviews every month with residents or families of residents to gauge the food quality and dining service at the nursing home. Those scores are compared to national averages. The nursing home is below the Pinnacle national averages in food quality and dining service but is trending up in dining service.

Mr. Gima reported that the Medicare 30-day readmission rate is 25%; up from 11% in April. In quality assurance protocol, nursing staff examines every readmission case to see if there are any commonalities that need to be addressed.

The annual turnover rate is 50% annualized for the remainder of 2014 which is an improvement over last year. The turnover is 80-90% concentrated in the CNA and dietary staff. MPA has implemented several strategies to improve employee retention and reduce turnover focusing on improved supervision and quality of hired employees. To address the vacancies, Mr. Gima would like to hire an assistant director of nursing who would focus on education of clinical staff (nurses and CNAs) and quality assurance. MPA is conducting a RN wage survey to determine competitiveness of CCNH's wages. The supervisor positions are changing from a clinical base (RN) to a social model (social services background) which will open up the pool of applicants.

The reinstatement of the CNA training program with Parkland College in the fall semester will help with recruiting efforts. MPA staff is evaluating the participation in future job fairs as a recruitment strategy.

Accountability issues will be discussed in closed session at the end of meeting due to on-going contract negotiations.

9. Management Report – May 2014 Statistics and Financial Management Report

Mr. Gima reported that net year-to-date (through May) income was \$453,788 – marking 6 consecutive months of profit. The month of June has 2,107 conversion dates which will reduce revenue by \$100,000 due to the adjustments of eleven private-pay residents to Medicaid. Accounts receivables (A/R) are up to \$4.6 million through May due to Medicaid pending payments. June will show a significant drop in A/R with the 2,107 conversion dates. The cash balance at the end of June will be approximately \$778,000.

10. Management Report – Management Update

Two Medicaid payments were received in June totaling \$720,000. Senate Bill 471 allocated a \$438,000 interest-free loan to CCNH (received in July) for temporary advance payments of outstanding Medicaid applications. The loan must be paid back to Illinois Healthcare and Family Services (HFS) in 2015 so the money is held in an escrowed interest-bearing account as recommended by the County Auditor.

The Health Alliance dual eligible managed-care contract has been finalized with improved Medicare Advantage reimbursement rates. The Molina Healthcare contract is still pending.

11. Other Business

With the FY2015 budget process underway, Mr. Maxwell requested MPA examine specific funding needs like additional supervisor positions, maintenance, room upgrades, etc. to discuss at the August meeting of the Nursing Home Board of Directors. The CCNH budget is approved by the Champaign County Board.

Mr. Hartke suggested the CCNH Auxiliary may be an avenue to increase community awareness/fundraising in an effort to make the residents' room more comfortable. Ms. Hodson explained that the Auxiliary has an annual meeting to determine how to spend their donations which was just held in June. Each CCNH department head comes with a wish list that would be very instructive for this Board to review. Mr. Hartke will help organize a Development Committee consisting of volunteers from the CCNH Board of Directors, CCNH family members and some CCNH auxiliary members.

12. Closed Session Pursuant to 5ILCS 120/2(C)2 To Consider Collective Negotiating Matters Between Champaign County and its Employees or their Representatives

MOTION by Ms. Hodson to enter into Closed Session pursuant to **5 ILCS 120/2(C)2** to consider collective negotiating matters between Champaign County and its employees or their representatives and the following individuals remain present: Scott Gima, Karen Noffke, Deb Busey and the recording secretary; seconded by Mr. Banks.

Roll call vote:

Aye: 7 – Banks, Emanuel, Lyn, Hartke, Hodson, Maxwell, Palinkas

Nay: 0

MOTION CARRIED unanimously.

The Champaign County Nursing Home Board of Directors entered into Closed Session at 7:15 p.m.

The Champaign County Nursing Home Board of Directors resumed Open Session at 7:31 p.m.

13. Next Meeting Date & Time

The next meeting date and time for the Nursing Home Board of Directors is Monday, August 11, 2014 at 6:00 pm.

14. Adjournment

Chair Emanuel declared meeting adjourned at 7:31 pm. (motion by Hartke, second by Banks, unanimous)

Respectfully submitted

Beth Brunk
Recording Secretary

**RESOLUTION REGARDING CHARGES FOR SERVICES AT THE CHAMPAIGN
COUNTY NURSING HOME**

WHEREAS, the basic charge established December 1, 2013 is adequate to cover increased costs of operation for Champaign County Nursing Home; and

WHEREAS, the Champaign County Nursing Home Operating Board has duly noted and studied the impact upon the services provided and has determined that to continue to maintain the services now provided the following rate structure be established:

Skilled Nursing Care	\$184.00 per day
Dementia Care	\$213.00 per day
Dementia Care, Advanced	\$227.00 per day
Private Suite Premium	\$44.00 per day
Nursing Home Transportation	\$37.00 + mileage
Adult Day Services	\$79.00 per day
Adult Day Services ½ Day	\$52.00 per day
Adult Day Transportation	\$11.00 each way

NOW, THEREFORE, BE IT RESOLVED that:

Section 1. All residents of Champaign County Nursing Home shall be charged the basic rate according to placement in the building and services received to become effective January 1, 2015.

Section 2. Third party payors will be billed for covered services with residents or their responsible party or/and their guardian being billed for the Medicare deductible and coinsurance. Separate charges shall be billed for all special therapy services provided.

Section 3. Separate charges shall be billed for Beauty and Barber Shop services provided.

Section 4. Separate charges shall be billed for medical and personal supplies as provided to the resident.

Section 5. The Champaign County Nursing Home Operating Board recommends that the Champaign County Board approve the rates.

PRESENTED, ADOPTED, APPROVED, AND RECORDED this ____ day of
September, 2014.

Alan Kurtz, Chair
Champaign County Board

ATTEST:

Gordy Hulten, Champaign County Clerk and
Ex-Officio Clerk of the County Board

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: August 4, 2014

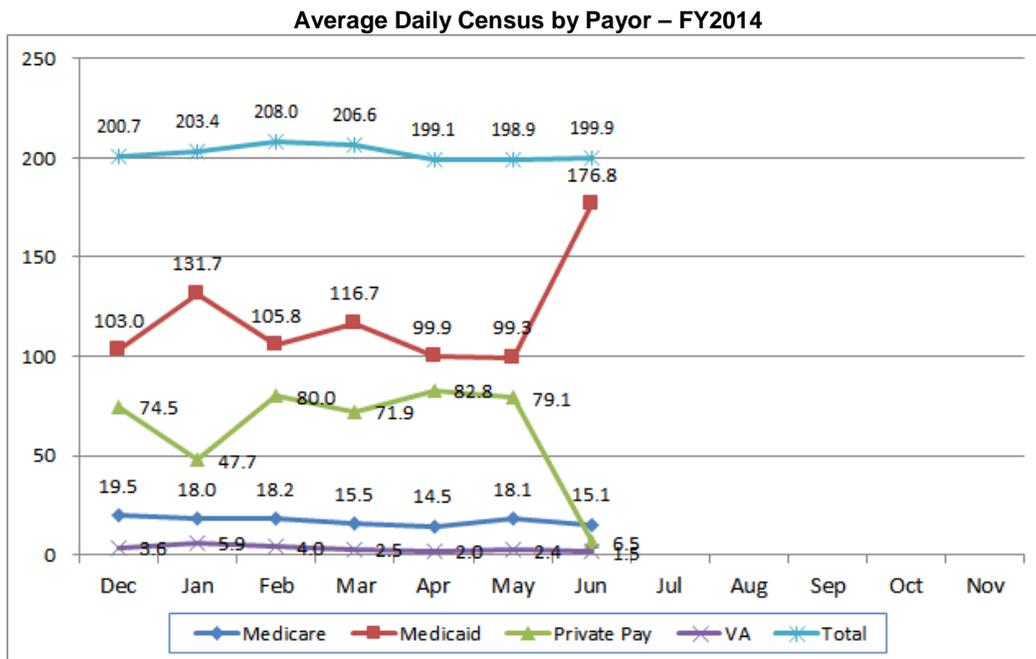
Re: June 2014 Financial Management Report

June's average daily census was 199.9 with 17.6 Medicare. An adjustment of 2,139 Medicaid pending days from private pay to Medicaid, which reduced revenues by \$100k due to the difference of approximately \$50 per day. July is expected to have 578 conversion days. July's ADC is 203.7 with 14.3 Medicare. The census as of August 4th is 206 with 15 Medicare.

June showed a net loss of -\$91,193. Net income for the year is \$362,594. Cash flow from operations for the month of June was -\$29,585, bringing the YTD cash flow from operations to \$794,059.

Statistics

Overall census showed little change between April and May. Medicare fell from 18.1 in May to 15.1 in June. The chart below shows the significant skewing of Medicaid and private pay census due to the 2,139 conversion days.

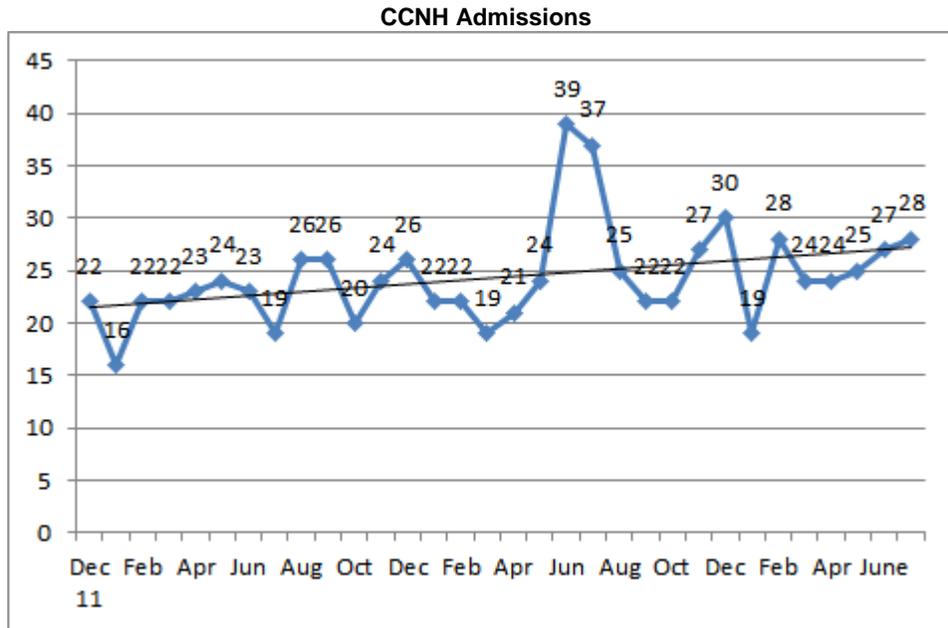


There was a total of 28 admissions in July, including 16 Medicare admissions. Discharges were up in July, totaling 21. Total outflow was 27.

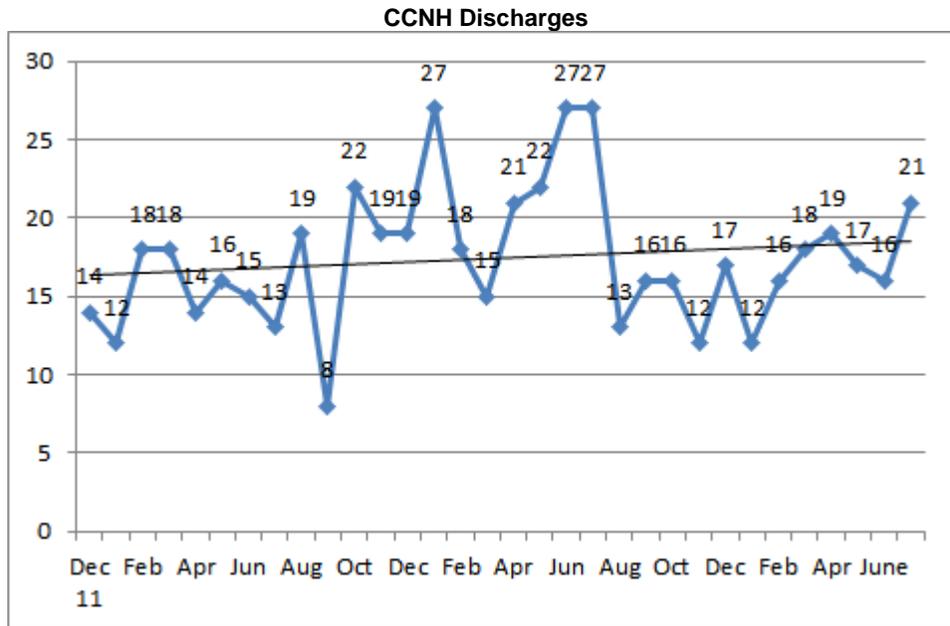
**Admissions and Discharges
June 2013 to July 2014**

	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
July	16	12	28	21	5	27

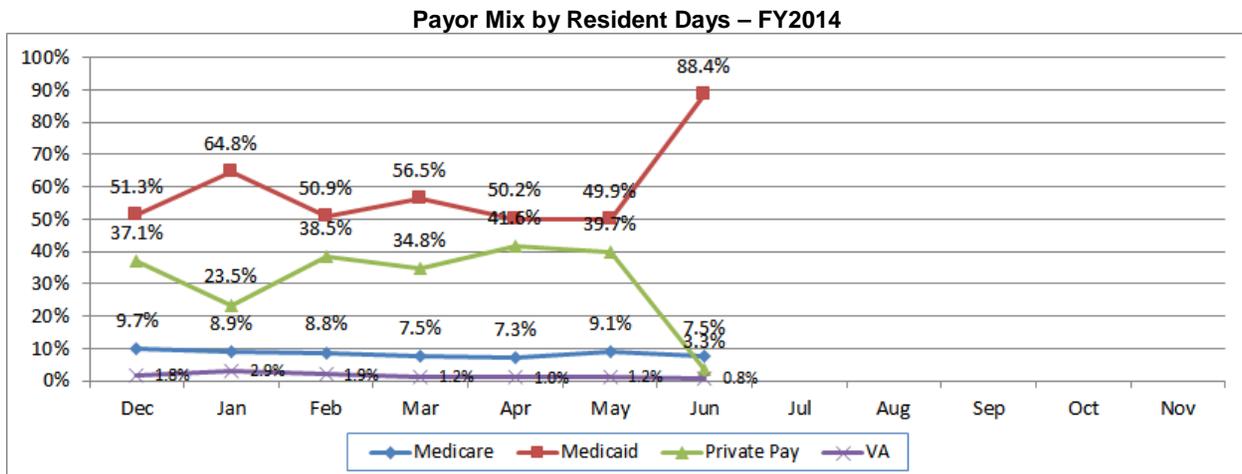
In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5 per month, a 15 percent increase. So far in 2014, the monthly average is 25.6.



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 17.



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, May – 160, June – 2,139. The 2014 YTD payor mix through June is Medicare – 8.4%, Medicaid – 58.8%, Private pay – 31.2%, and VA – 1.5%. The June payor mix as shown below is skewed due to the June conversion days.



Net Income/(Loss)/Cash from Operations

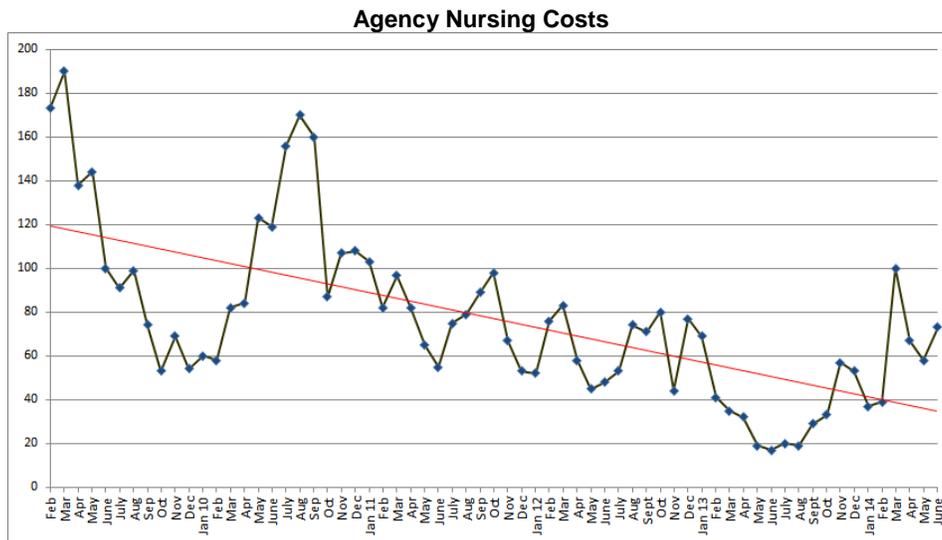
June showed a net loss of -\$91,193. Net income for the year is \$362,594. Cash flow from operations for the month of June was -\$29,585, bringing the YTD cash flow from operations to \$794,059.

Revenues

- Operating revenues fell from \$1.311 million to \$1.119 million between May and June, a decrease of \$192k. Medicaid conversion days decreased revenue by about \$100k. Medicare revenue was down by \$64k and VA revenue fell by \$10k. Medicare revenue was the revenue driver increasing from \$170,531 to \$276,413. Revenue per day fell from \$212.63 in May to \$186.62 in June. In 2013, the average revenue was \$196.61 per day. So far in 2014, the average is \$201.06 per day.

Expenses

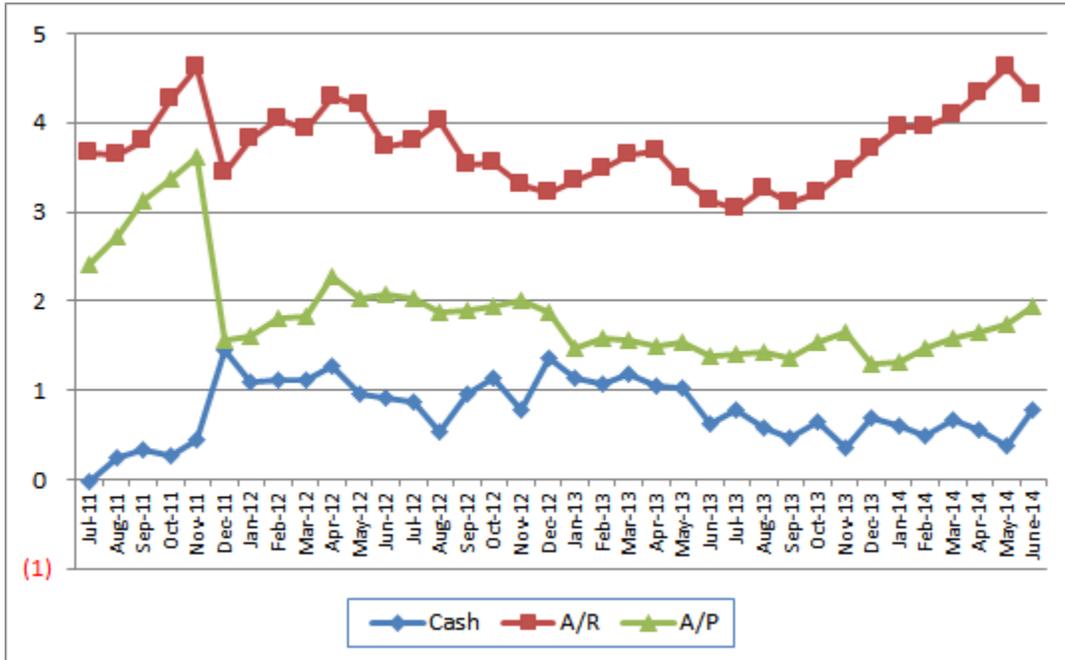
- Expenses increased from \$1.274 million in May to \$1.303 million in June, an increase of \$28,488. Expenses per day increased from \$206.64 to \$217.29. The average cost per day in FY2013 was \$220.81 per day. YTD cost per day is \$207.78.
- Wages fell from \$510,245 to \$468,989 between May and June. Wages per day fell from \$82.74 to \$78.22.
- Non-labor expenses increased from \$594,029 in May to \$669,065 in June, an increase of \$75k. \$54k was due to an accrual entry to expense the pending retroactive 2014 wage increase. A 1% wage increase was being expensed monthly beginning in January of 2014. The \$54k represents the additional 1% wage increase that will be retroactive to December 1st. Non-Labor expenses per day increased from \$96.32 to \$111.59. The FY2013 average was \$95.62 per day. The 2014 YTD average is \$95.78.
- Agency expenses increased from \$57,635 in May to \$73,131 in June. The monthly average is running \$60,819 so far this year.



Cash Position

Cash increased from \$369,779 in May to \$778,419 in June. A/R is down from \$4.6 million in May to \$4.3 million in June due to the extra Medicaid payment and release of funds for the 2,130 Medicaid pending conversion days. The July 31st cash balance is \$997,366.

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



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.

**Champaign County Nursing Home
Strategic Objective Metrics – 2014
Updated August 4, 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.	18 currently on caseload 10 wound/8 pain 19 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). Symbria to review space and provide therapy volume projections

Dietary	Status												
Meals will be delivered within 15 minutes of scheduled meal times.	V												
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 3.67 (June)</p> <table data-bbox="836 562 1096 766"> <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> <tr><td>June</td><td>3.62</td></tr> </table>	Jan 2014	3.67	Feb	3.50	Mar	3.77	Apr	4.03	May	3.43	June	3.62
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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 3.4 (June)</p> <table data-bbox="836 890 1096 1094"> <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> <tr><td>June</td><td>3.27</td></tr> </table>	Jan 2014	3.57	Feb	3.05	Mar	3.38	Apr	3.50	May	3.65	June	3.27
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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.	Carle stopped this training effort.

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> <tr> <td>June (5/16)</td> <td style="text-align: center;">31%</td> <td style="text-align: center;">31%</td> </tr> <tr> <td>July (4/11)</td> <td style="text-align: center;">36%</td> <td style="text-align: center;">36%</td> </tr> </tbody> </table>		EHDS Data	Interact Data	April	11%	11%	May	25%	25%	June (5/16)	31%	31%	July (4/11)	36%	36%
	EHDS Data	Interact Data														
April	11%	11%														
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June (5/16)	31%	31%														
July (4/11)	36%	36%														
<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>June</td> <td style="text-align: center;">6 out of 16</td> </tr> <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>	June	6 out of 16	May	10 out of 16	April	2 out of 16	March	5 out of 16							
June	6 out of 16															
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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>Four Star as of July 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 – 49.1% (Annualized through July)* FY2013 – 63% FY2012 – 52% FY2011 – 68% FY2010 – 53%</p>															

*71 separations (Dec 2013 thru July 2014) and 217 active employees as of July 2014.

Financial Metrics	Status																
<i>Average Daily Census</i>																	
FY2014 budget projects a 195 average census	FY2013 ADC – 188.8 FY2014 YTD ADC – 202.3 (as of June 2014)																
<i>Medicare Census</i>																	
FY2014 budget projects a 17.0 Medicare census	FY2013 ADC – 16.4 FY2014 ADC – 17.0 (as of June 2014)																
<i>Payor Mix</i>																	
<table> <tr> <td></td> <td></td> <td>FY2013</td> <td>FY2014 YTD</td> </tr> <tr> <td>Medicare</td> <td>8.7%</td> <td>Medicare 8.7%</td> <td>8.4%</td> </tr> <tr> <td>Medicaid</td> <td>55.2%</td> <td>Medicaid 56.3%</td> <td>58.8%</td> </tr> <tr> <td>Private pay</td> <td>36.1%</td> <td>Private pay 35.0%</td> <td>32.7%</td> </tr> </table>			FY2013	FY2014 YTD	Medicare	8.7%	Medicare 8.7%	8.4%	Medicaid	55.2%	Medicaid 56.3%	58.8%	Private pay	36.1%	Private pay 35.0%	32.7%	
		FY2013	FY2014 YTD														
Medicare	8.7%	Medicare 8.7%	8.4%														
Medicaid	55.2%	Medicaid 56.3%	58.8%														
Private pay	36.1%	Private pay 35.0%	32.7%														
<i>Cash from Operations</i>																	
Positive cash flow from operations in FY2014 – 12 month budget projects a \$34k cash contribution from operations	\$790k as of June 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: August 4, 2014

Re: Management Update

Management Positions

We are ending Nerissa's orientation with the interim Social Services Director. She has made great progress. Karen has been working on the job description for the new Resident Services Coordinator Supervisor job position and we have a possible applicant.

We are also seeing turnover in the business office. The accounts receivable clerk and accounts payable clerk are leaving CCNH for other job opportunities (non-healthcare positions). We have a possible candidate for the a/r position but the interviewing process continues. The concern is not to fall behind in billing and collections. On a short term basis, Stephanie is capable of handling a/r responsibilities. However, a prolonged search may require the temporary outsourcing Medicare billing to avoid falling behind.

Medicaid Payments

No signs of any payment delays to date. MPA has started discussions with LSN, Metro Counties and the County Nursing Home Association on possible strategies to address payment protection for County Homes. Nothing firm yet. We are hearing rumblings that there may be a solution to the preservation of the IGT payments in the managed care programs. Again, no details have been provided. I will keep you posted.

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

Champaign County Nursing Home
Actual vs Budget Statement of Operations

06/30/14

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	2,101.61	2,038.00	63.61	18,616.81	14,266.00	4,350.81
Medicare A Revenue	212,504.47	250,040.00	(37,535.53)	1,605,867.65	1,750,280.00	(144,412.35)
Medicare B Revenue	34,478.79	28,462.00	6,016.79	250,936.23	199,234.00	51,702.23
Medicaid Revenue	783,315.75	460,442.00	322,873.75	3,728,214.05	3,223,094.00	505,120.05
Private Pay Revenue	64,078.53	387,557.00	(323,478.47)	2,890,929.14	2,712,899.00	178,030.14
Adult Day Care Revenue	22,467.90	15,467.00	7,000.90	129,145.40	108,269.00	20,876.40
Total Income	1,118,947.05	1,144,006.00	(25,058.95)	8,623,709.28	8,008,042.00	615,667.28
Operating Expenses						
Administration	307,139.54	236,216.00	(70,923.54)	1,866,934.73	1,653,512.00	(213,422.73)
Environmental Services	95,945.04	90,544.00	(5,401.04)	626,813.80	633,808.00	6,994.20
Laundry	15,194.68	16,287.00	1,092.32	115,802.15	114,009.00	(1,793.15)
Maintenance	28,035.00	31,255.00	3,220.00	170,407.63	218,785.00	48,377.37
Nursing Services	514,302.35	455,596.00	(58,706.35)	3,579,138.88	3,189,172.00	(389,966.88)
Activities	17,708.12	26,859.00	9,150.88	133,368.90	188,013.00	54,644.10
Social Services	20,911.60	18,980.00	(1,931.60)	107,140.61	132,860.00	25,719.39
Physical Therapy	42,940.66	30,059.00	(12,881.66)	296,870.98	210,413.00	(86,457.98)
Occupational Therapy	30,742.59	26,283.00	(4,459.59)	224,807.83	183,981.00	(40,826.83)
Speech Therapy	11,165.04	7,705.00	(3,460.04)	77,097.39	53,935.00	(23,162.39)
Respiratory Therapy	8,772.50	8,000.00	(772.50)	63,511.25	56,000.00	(7,511.25)
Total This Department	19,937.54	15,705.00	(4,232.54)	140,608.64	109,935.00	(30,673.64)
Food Services	111,201.76	128,235.00	17,033.24	819,761.38	897,645.00	77,883.62
Barber & Beauty	5,739.16	6,372.00	632.84	45,941.20	44,604.00	(1,337.20)
Adult Day Care	17,041.23	23,450.00	6,408.77	136,831.19	164,150.00	27,318.81
Alzheimers and Related Disorders	76,008.23	135,748.00	59,739.77	643,820.00	950,236.00	306,416.00
Total Expenses	1,302,847.50	1,241,589.00	(61,258.50)	8,908,247.92	8,691,123.00	(217,124.92)
Net Operating Income	(183,900.45)	(97,583.00)	(86,317.45)	(284,538.64)	(683,081.00)	398,542.36
NonOperating Income						
Local Taxes	91,949.17	79,877.00	12,072.17	643,645.76	559,139.00	84,506.76
Miscellaneous NI Revenue	757.90	211.00	546.90	3,487.01	1,477.00	2,010.01
Total NonOperating Income	92,707.07	80,088.00	12,619.07	647,132.77	560,616.00	86,516.77
Net Income (Loss)	(91,193.38)	(17,495.00)	(73,698.38)	362,594.13	(122,465.00)	485,059.13

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	381.00	385.00	(4.00)	2,646.00	2,695.00	(49.00)
Late Charge, NSF Check Charge	1,600.41	1,538.00	62.41	10,495.56	10,766.00	(270.44)
Other Miscellaneous Revenue	120.20	115.00	5.20	5,475.25	805.00	4,670.25
Total Miscellaneous Revenue	2,101.61	2,038.00	63.61	18,616.81	14,266.00	4,350.81
Medicare A Revenue						
Medicare A	105,886.85	192,794.00	(86,907.15)	905,784.80	1,349,558.00	(443,773.20)
ARD - Medicare A	26,107.90	17,552.00	8,555.90	138,209.96	122,864.00	15,345.96
NH Pt_Care - Medicare Advantage/ Hmo	80,509.72	39,042.00	41,467.72	520,749.30	273,294.00	247,455.30
ARD_Pt Care - Medicare Advantage/ HMO		652.00	(652.00)	41,123.59	4,564.00	36,559.59
Total Medicare A Revenue	212,504.47	250,040.00	(37,535.53)	1,605,867.65	1,750,280.00	(144,412.35)
Medicare B Revenue						
Medicare B	34,478.79	28,462.00	6,016.79	250,936.23	199,234.00	51,702.23
Total Medicare B Revenue	34,478.79	28,462.00	6,016.79	250,936.23	199,234.00	51,702.23
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	536,774.82	291,809.00	244,965.82	2,520,099.33	2,042,663.00	477,436.33
ARD - Medicaid Title XIX (IDHFS)	189,487.43	117,509.00	71,978.43	918,655.36	822,563.00	96,092.36
Patient Care-Hospice	25,485.82	30,241.00	(4,755.18)	195,667.89	211,687.00	(16,019.11)
ARD Patient Care - Hospice	31,567.68	20,883.00	10,684.68	93,791.47	146,181.00	(52,389.53)
Total Medicaid Revenue	783,315.75	460,442.00	322,873.75	3,728,214.05	3,223,094.00	505,120.05
Private Pay Revenue						
VA-Veterans Nursing Home Care	8,659.02	12,947.00	(4,287.98)	158,195.19	90,629.00	67,566.19
ARD - VA - Veterans Care		439.00	(439.00)	10,546.84	3,073.00	7,473.84
Nursing Home Patient Care - Private Pay	64,160.80	270,974.00	(206,813.20)	1,877,813.49	1,896,818.00	(19,004.51)
Nursing Home Beauty Shop Revenue	3,184.50	3,141.00	43.50	22,528.00	21,987.00	541.00
Medical Supplies Revenue	590.75	5,273.00	(4,682.25)	43,979.64	36,911.00	7,068.64
Patient Transportation Charges	821.58	1,631.00	(809.42)	10,273.77	11,417.00	(1,143.23)
ARD Patient Care- Private Pay	(13,338.12)	93,152.00	(106,490.12)	767,592.21	652,064.00	115,528.21
Total Private Pay Revenue	64,078.53	387,557.00	(323,478.47)	2,890,929.14	2,712,899.00	178,030.14
Adult Day Care Revenue						
VA-Veterans Adult Daycare	6,725.74	3,728.00	2,997.74	36,458.59	26,096.00	10,362.59
IL Department Of Aging-Day Care Grant (Title XX)	13,242.89	10,258.00	2,984.89	73,378.89	71,806.00	1,572.89
Adult Day Care Charges-Private Pay	2,499.27	1,481.00	1,018.27	19,307.92	10,367.00	8,940.92
Total Adult Day Care Revenue	22,467.90	15,467.00	7,000.90	129,145.40	108,269.00	20,876.40
Total Income	1,118,947.05	1,144,006.00	(25,058.95)	8,623,709.28	8,008,042.00	615,667.28

Operating Expenses

Administration

Reg. Full-Time Employees	25,387.40	25,061.00	(326.40)	182,097.05	175,427.00	(6,670.05)
Temp. Salaries & Wages	935.12	1,120.00	184.88	13,395.27	7,840.00	(5,555.27)
Per Diem	135.00	203.00	68.00	1,260.00	1,421.00	161.00
Overtime	210.20	230.00	19.80	2,309.50	1,610.00	(699.50)
TOPS - Balances	1,240.69	199.00	(1,041.69)	4,358.49	1,393.00	(2,965.49)
TOPS - FICA	94.91	15.00	(79.91)	333.42	105.00	(228.42)
Social Security - Employer	1,908.74	1,894.00	(14.74)	14,373.11	13,258.00	(1,115.11)
IMRF - Employer Cost	2,372.96	2,352.00	(20.96)	17,678.95	16,464.00	(1,214.95)
Workers' Compensation Insurance	1,150.70	1,589.00	438.30	6,215.03	11,123.00	4,907.97
Unemployment Insurance	435.60	910.00	474.40	6,371.95	6,370.00	(1.95)

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Champaign County Nursing Home
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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,276.20	4,319.00	42.80	29,537.80	30,233.00	695.20
Employee Development/Recognition	283.54	25.00	(258.54)	429.44	175.00	(254.44)
Employee Physicals/Lab	1,394.40	1,923.00	528.60	13,992.80	13,461.00	(531.80)
Stationary & Printing		78.00	78.00	1,228.44	546.00	(682.44)
Books, Periodicals & Manuals		41.00	41.00	69.00	287.00	218.00
Copier Supplies	585.90	631.00	45.10	4,198.07	4,417.00	218.93
Postage, UPS, Federal Express	545.28	515.00	(30.28)	4,373.96	3,605.00	(768.96)
Equipment < \$2,500				122.48		(122.48)
Operational Supplies	513.03	845.00	331.97	4,668.36	5,915.00	1,246.64
Audit & Accounting Fees	4,179.00	4,308.00	129.00	29,253.00	30,156.00	903.00
Attorney Fees	1,751.50	4,615.00	2,863.50	35,903.25	32,305.00	(3,598.25)
Professional Services	44,245.24	33,004.00	(11,241.24)	278,834.67	231,028.00	(47,806.67)
Job Required Travel Expense	183.37	257.00	73.63	1,624.58	1,799.00	174.42
Insurance	23,567.00	22,124.00	(1,443.00)	162,569.00	154,868.00	(7,701.00)
Property Loss & Liability Claims				1,321.29		(1,321.29)
Computer Services	6,150.00	4,922.00	(1,228.00)	47,095.86	34,454.00	(12,641.86)
Telephone Services	1,359.76	1,370.00	10.24	10,486.57	9,590.00	(896.57)
Legal Notices, Advertising	5,338.16	2,633.00	(2,705.16)	29,372.60	18,431.00	(10,941.60)
Photocopy Services	2,249.36	1,025.00	(1,224.36)	9,738.98	7,175.00	(2,563.98)
Public Relations	76.18	66.00	(10.18)	574.17	462.00	(112.17)
Dues & Licenses	1,625.08	1,617.00	(8.08)	11,625.56	11,319.00	(306.56)
Conferences & Training	744.78	962.00	217.22	6,127.22	6,734.00	606.78
Finance Charges, Bank Fees		192.00	192.00	0.66	1,344.00	1,343.34
Cable/Satellite TV Expense	2,234.84	2,147.00	(87.84)	16,241.66	15,029.00	(1,212.66)
IPA Licensing Fee	46,226.00	40,612.00	(5,614.00)	321,829.00	284,284.00	(37,545.00)
Fines & Penalties		2,308.00	2,308.00		16,156.00	16,156.00
Furnishings, Office Equipment		5,769.00	5,769.00		40,383.00	40,383.00
Depreciation Expense	61,608.05	56,361.00	(5,247.05)	431,464.84	394,527.00	(36,937.84)
Miscellaneous Expense	53,909.47		(53,909.47)	94,304.14		(94,304.14)
Interest-Tax Anticipation Notes Payable		538.00	538.00		3,766.00	3,766.00
Interest- Bonds Payable	10,222.08	9,436.00	(786.08)	71,554.56	66,052.00	(5,502.56)
Total Administration	307,139.54	236,216.00	(70,923.54)	1,866,934.73	1,653,512.00	(213,422.73)
Environmental Services						
Reg. Full-Time Employees	26,497.25	32,327.00	5,829.75	186,226.92	226,289.00	40,062.08
Reg. Part-Time Employees	745.56		(745.56)	5,420.03		(5,420.03)
Overtime		462.00	462.00	12,334.75	3,234.00	(9,100.75)
TOPS - Balances	2,114.53		(2,114.53)	7,283.67		(7,283.67)
TOPS- FICA	161.77		(161.77)	557.21		(557.21)
Social Security - Employer	2,047.23	2,394.00	346.77	15,281.58	16,758.00	1,476.42
IMRF - Employer Cost	2,688.40	3,315.00	626.60	19,928.56	23,205.00	3,276.44
Workers' Compensation Insurance	1,184.66	1,957.00	772.34	6,100.40	13,699.00	7,598.60
Unemployment Insurance	1,209.44	1,452.00	242.56	8,906.43	10,164.00	1,257.57
Employee Health/Life Insurance	7,449.18	6,772.00	(677.18)	52,542.08	47,404.00	(5,138.08)
Operational Supplies	4,531.42	5,089.00	557.58	32,313.15	35,623.00	3,309.85
Gas Service	9,910.46	9,938.00	27.54	100,031.78	69,566.00	(30,465.78)
Electric Service	29,482.50	19,889.00	(9,593.50)	122,678.90	139,223.00	16,544.10
Water Service	2,869.04	2,401.00	(468.04)	17,324.46	16,807.00	(517.46)
Pest Control Service	482.00	449.00	(33.00)	3,374.00	3,143.00	(231.00)
Waste Disposal & Recycling	2,722.02	2,627.00	(95.02)	23,744.65	18,389.00	(5,355.65)
Equipment Rentals	258.00	222.00	(36.00)	1,806.00	1,554.00	(252.00)
Conferences & Training				30.00		(30.00)
Sewer Service & Tax	1,591.58	1,250.00	(341.58)	10,929.23	8,750.00	(2,179.23)
Total Environmental Services	95,945.04	90,544.00	(5,401.04)	626,813.80	633,808.00	6,994.20

Laundry

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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
Reg. Full-Time Employees	8,970.16	8,763.00	(207.16)	66,457.69	61,341.00	(5,116.69)
Overtime		243.00	243.00	2,519.26	1,701.00	(818.26)
TOPS Balances	(164.97)	425.00	589.97	769.29	2,975.00	2,205.71
TOPS - FICA	(12.62)	33.00	45.62	58.85	231.00	172.15
Social Security - Employer	704.44	675.00	(29.44)	5,173.29	4,725.00	(448.29)
IMRF - Employer Cost	921.71	905.00	(16.71)	6,747.07	6,335.00	(412.07)
Workers' Compensation Insurance	413.31	538.00	124.69	2,132.24	3,766.00	1,633.76
Unemployment Insurance	371.66	415.00	43.34	3,069.22	2,905.00	(164.22)
Employee Health/Life Insurance	2,459.40	1,683.00	(776.40)	17,347.80	11,781.00	(5,566.80)
Laundry Supplies	127.75	1,463.00	1,335.25	3,160.14	10,241.00	7,080.86
Linen & Bedding	814.94	1,144.00	329.06	6,286.02	8,008.00	1,721.98
Professional Services	(983.58)		983.58			
Laundry & Cleaning Service	1,572.48		(1,572.48)	2,081.28		(2,081.28)
Total Laundry	15,194.68	16,287.00	1,092.32	115,802.15	114,009.00	(1,793.15)
Maintenance						
Reg. Full-Time Employees	5,744.28	9,870.00	4,125.72	39,561.02	69,090.00	29,528.98
Overtime		49.00	49.00	833.13	343.00	(490.13)
TOPS - Balances	(169.22)	77.00	246.22	1,755.20	539.00	(1,216.20)
TOPS - FICA	(12.94)	6.00	18.94	134.28	42.00	(92.28)
Social Security - Employer	406.47	756.00	349.53	2,894.65	5,292.00	2,397.35
IMRF - Employer Cost	527.52	1,013.00	485.48	3,773.85	7,091.00	3,317.15
Workers' Compensation Insurance	253.67	592.00	338.33	1,264.72	4,144.00	2,879.28
Unemployment Insurance	305.34	465.00	159.66	2,012.29	3,255.00	1,242.71
Employee Health/Life Insurance	1,864.80	609.00	(1,255.80)	11,898.40	4,263.00	(7,635.40)
Gasoline & Oil		406.00	406.00	1,380.72	2,842.00	1,461.28
Ground Supplies	115.86		(115.86)	417.21		(417.21)
Maintenance Supplies	3,746.74	3,097.00	(649.74)	15,534.12	21,679.00	6,144.88
Equipment < \$2,500				985.33		(985.33)
Operational Supplies				61.61		(61.61)
Professional Services				350.00		(350.00)
Automobile Maintenance	1,431.22	270.00	(1,161.22)	7,623.77	1,890.00	(5,733.77)
Equipment Maintenance	5,972.12	2,201.00	(3,771.12)	20,937.20	15,407.00	(5,530.20)
Equipment Rentals	8.80	95.00	86.20	310.80	665.00	354.20
Nursing Home Building Repair/Maintenance	7,340.34	7,051.00	(289.34)	44,612.79	49,357.00	4,744.21
Landscaping Services	500.00		(500.00)	500.00		(500.00)
Parking Lot/Sidewalk Maintenance		852.00	852.00	13,566.54	5,964.00	(7,602.54)
Nursing Home Building Construction/Improvements		3,846.00	3,846.00		26,922.00	26,922.00
Total Maintenance	28,035.00	31,255.00	3,220.00	170,407.63	218,785.00	48,377.37
Nursing Services						
Reg. Full-Time Employees	131,508.25	105,916.00	(25,592.25)	890,926.47	741,412.00	(149,514.47)
Reg. Part-Time Employees	4,147.64		(4,147.64)	29,321.44		(29,321.44)
Temp. Salaries & Wages	10,926.20	10,479.00	(447.20)	87,606.40	73,353.00	(14,253.40)
Overtime	26,499.26	33,988.00	7,488.74	286,341.85	237,916.00	(48,425.85)
TOPS - Balances	1,106.63	(355.00)	(1,461.63)	10,172.88	(2,485.00)	(12,657.88)
No Benefit Full-Time Employees	61,452.46	67,719.00	6,266.54	437,617.97	474,033.00	36,415.03
No Benefit Part-Time Employees	32,549.24	33,548.00	998.76	186,251.85	234,836.00	48,584.15
TOPS - FICA	84.65	125.00	40.35	778.22	875.00	96.78
Social Security - Employer	20,348.98	18,881.00	(1,467.98)	144,222.15	132,167.00	(12,055.15)
IMRF - Employer Cost	25,230.17	24,203.00	(1,027.17)	177,768.29	169,421.00	(8,347.29)
Workers' Compensation Insurance	10,575.18	15,024.00	4,448.82	52,155.38	105,168.00	53,012.62
Unemployment Insurance	5,220.65	9,502.00	4,281.35	64,561.63	66,514.00	1,952.37
Employee Health/Life Insurance	20,552.19	20,522.00	(30.19)	159,403.35	143,654.00	(15,749.35)
Books, Periodicals & Manuals		79.00	79.00		553.00	553.00
Stocked Drugs	2,395.89	1,685.00	(710.89)	13,455.14	11,795.00	(1,660.14)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Pharmacy Charges-Public Aid	2,247.03	1,004.00	(1,243.03)	12,601.02	7,028.00	(5,573.02)
Oxygen	3,757.25	2,781.00	(976.25)	25,048.15	19,467.00	(5,581.15)
Incontinence Supplies	7,426.25	7,780.00	353.75	66,624.57	54,460.00	(12,164.57)
Pharmacy Charges - Insurance	5,002.81	3,000.00	(2,002.81)	52,484.41	21,000.00	(31,484.41)
Equipment < \$2,500	457.67	1,511.00	1,053.33	12,636.78	10,577.00	(2,059.78)
Operational Supplies	15,426.40	15,396.00	(30.40)	107,413.65	107,772.00	358.35
Pharmacy Charges-Medicare	13,071.94	14,774.00	1,702.06	73,439.37	103,418.00	29,978.63
Medical/Dental/Mental Health	3,400.00	3,170.00	(230.00)	24,400.00	22,190.00	(2,210.00)
Professional Services	33,041.99	31,997.00	(1,044.99)	217,919.51	223,979.00	6,059.49
Job Require Travel		28.00	28.00	194.88	196.00	1.12
Laboratory Fees	1,465.55	2,168.00	702.45	17,261.27	15,176.00	(2,085.27)
Equipment Rentals	2,401.50	4,039.00	1,637.50	23,266.05	28,273.00	5,006.95
Dues & Licenses				150.00		(150.00)
Conferences & Training				1,275.00		(1,275.00)
Contract Nursing Services	71,975.90	23,077.00	(48,898.90)	382,380.26	161,539.00	(220,841.26)
Medicare Medical Services	2,030.67	3,555.00	1,524.33	21,460.94	24,885.00	3,424.06
Total Nursing Services	514,302.35	455,596.00	(58,706.35)	3,579,138.88	3,189,172.00	(389,966.88)
Activities						
Reg. Full-Time Employees	10,316.74	18,447.00	8,130.26	84,171.84	129,129.00	44,957.16
Overtime	84.47	114.00	29.53	306.61	798.00	491.39
TOPS - Balances	15.25		(15.25)	(2,766.63)		2,766.63
TOPS - FICA	1.16		(1.16)	(211.65)		211.65
Social Security - Employer	775.60	1,345.00	569.40	6,132.85	9,415.00	3,282.15
IMRF - Employer Cost	985.51	1,803.00	817.49	7,994.47	12,621.00	4,626.53
Workers' Compensation Insurance	476.52	1,108.00	631.48	2,512.82	7,756.00	5,243.18
Unemployment Insurance	254.51	844.00	589.49	3,502.78	5,908.00	2,405.22
Employee Health/Life Insurance	3,686.60	2,609.00	(1,077.60)	26,577.89	18,263.00	(8,314.89)
Books, Periodicals & Manuals		22.00	22.00		154.00	154.00
Operational Supplies	1,098.72	424.00	(674.72)	4,298.94	2,968.00	(1,330.94)
Professional Services		143.00	143.00	747.70	1,001.00	253.30
Job Required Travel	13.04		(13.04)	71.28		(71.28)
Conferences & Training				30.00		(30.00)
Total Activities	17,708.12	26,859.00	9,150.88	133,368.90	188,013.00	54,644.10
Social Services						
Reg. Full-Time Employees	7,018.20	12,827.00	5,808.80	59,164.05	89,789.00	30,624.95
Overtime	52.22	113.00	60.78	974.13	791.00	(183.13)
TOPS - Balances	388.78	184.00	(204.78)	513.54	1,288.00	774.46
TOPS - FICA	29.74	14.00	(15.74)	39.29	98.00	58.71
Social Security - Employer	526.70	1,167.00	640.30	4,500.62	8,169.00	3,668.38
IMRF - Employer Cost	673.44	1,192.00	518.56	5,873.73	8,344.00	2,470.27
Workers' Compensation Insurance	209.85	773.00	563.15	1,940.94	5,411.00	3,470.06
Unemployment Insurance	245.57	592.00	346.43	2,491.49	4,144.00	1,652.51
Employee Health/Life Insurance	1,846.39	1,802.00	(44.39)	14,247.75	12,614.00	(1,633.75)
Operational Supplies		8.00	8.00		56.00	56.00
Professional Services	9,920.71	308.00	(9,612.71)	17,395.07	2,156.00	(15,239.07)
Total Social Services	20,911.60	18,980.00	(1,931.60)	107,140.61	132,860.00	25,719.39
Physical Therapy						
Reg. Full-Time Employees	4,021.68	4,015.00	(6.68)	29,196.02	28,105.00	(1,091.02)
Overtime		22.00	22.00	626.53	154.00	(472.53)
TOPS - Balances	385.61	107.00	(278.61)	(301.68)	749.00	1,050.68
TOPS - FICA	29.50	8.00	(21.50)	(23.08)	56.00	79.08
Social Security - Employer	304.68	356.00	51.32	2,214.34	2,492.00	277.66
IMRF - Employer Cost	406.16	478.00	71.84	2,887.55	3,346.00	458.45

Champaign County Nursing Home
Actual vs Budget Statement of Operations

06/30/14

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Workers' Compensation Ins.	123.51	241.00	117.49	905.63	1,687.00	781.37
Unemployment Insurance	163.51	181.00	17.49	1,342.23	1,267.00	(75.23)
Employee Health/Life Insurance	1,243.20	1,137.00	(106.20)	8,801.40	7,959.00	(842.40)
Professional Services	36,262.81	23,514.00	(12,748.81)	251,222.04	164,598.00	(86,624.04)
Total Physical Therapy	42,940.66	30,059.00	(12,881.66)	296,870.98	210,413.00	(86,457.98)
Occupational Therapy						
Reg. Full-Time Employees	1,968.00	2,003.00	35.00	14,760.01	14,021.00	(739.01)
Overtime		21.00	21.00		147.00	147.00
TOPS - Balances	94.46	11.00	(83.46)	(20.91)	77.00	97.91
TOPS - FICA	7.23	1.00	(6.23)	(1.60)	7.00	8.60
Social Security - Employer	156.78	154.00	(2.78)	1,128.12	1,078.00	(50.12)
IMRF - Employer Cost	203.47	206.00	2.53	1,471.26	1,442.00	(29.26)
Workers' Compensation Ins.	61.78	121.00	59.22	414.81	847.00	432.19
Unemployment Insurance	103.41	92.00	(11.41)	697.50	644.00	(53.50)
Employee Health/Life Insurance	621.60	569.00	(52.60)	4,384.20	3,983.00	(401.20)
Professional Services	27,525.86	23,105.00	(4,420.86)	201,974.44	161,735.00	(40,239.44)
Total Occupational Therapy	30,742.59	26,283.00	(4,459.59)	224,807.83	183,981.00	(40,826.83)
Speech Therapy						
Professional Services	11,165.04	7,705.00	(3,460.04)	77,097.39	53,935.00	(23,162.39)
Total Speech Therapy	11,165.04	7,705.00	(3,460.04)	77,097.39	53,935.00	(23,162.39)
Respiratory Therapy						
Professional Services	8,772.50	8,000.00	(772.50)	63,511.25	56,000.00	(7,511.25)
Total Respiratory Therapy	8,772.50	8,000.00	(772.50)	63,511.25	56,000.00	(7,511.25)
Total This Department	19,937.54	15,705.00	(4,232.54)	140,608.64	109,935.00	(30,673.64)
Food Services						
Reg. Full-Time Employees	33,322.74	52,089.00	18,766.26	216,891.20	364,623.00	147,731.80
Reg. Part-Time Employees	1,875.32	3,648.00	1,772.68	7,317.81	25,536.00	18,218.19
Overtime	2,472.04	1,513.00	(959.04)	22,865.49	10,591.00	(12,274.49)
TOPS - Balances	(8,226.70)		8,226.70	(6,211.46)		6,211.46
TOPS - FICA	(629.34)		629.34	(475.18)		475.18
Social Security - Employer	2,877.97	4,333.00	1,455.03	18,691.99	30,331.00	11,639.01
IMRF - Employer Cost	3,690.61	5,809.00	2,118.39	24,342.98	40,663.00	16,320.02
Workers' Compensation Insurance	1,069.10	3,418.00	2,348.90	6,720.45	23,926.00	17,205.55
Unemployment Insurance	1,763.48	2,695.00	931.52	11,755.09	18,865.00	7,109.91
Employee Health/Life Insurance	7,432.20	6,997.00	(435.20)	51,223.70	48,979.00	(2,244.70)
Books, Periodicals & Manuals				208.58		(208.58)
Food	14,529.23	32,817.00	18,287.77	282,980.42	229,719.00	(53,261.42)
Non-Food Supply	385.95		(385.95)	2,297.67		(2,297.67)
Nutritional Supplements	1,206.26	3,211.00	2,004.74	22,028.28	22,477.00	448.72
Equipment < \$2,500	1,184.00		(1,184.00)	1,432.88		(1,432.88)
Operational Supplies	433.46	3,854.00	3,420.54	29,393.64	26,978.00	(2,415.64)
Professional Services	47,370.93	3,615.00	(43,755.93)	124,875.89	25,305.00	(99,570.89)
Job Required Travel Expense	14.56		(14.56)	21.84		(21.84)
Equipment Rentals	404.95	378.00	(26.95)	3,145.11	2,646.00	(499.11)
Dues & Licenses		12.00	12.00	80.00	84.00	4.00
Conferences & Training	15.00		(15.00)	165.00		(165.00)
Kitchen/ Laundry	10.00	3,846.00	3,836.00	10.00	26,922.00	26,912.00
Total Food Services	111,201.76	128,235.00	17,033.24	819,761.38	897,645.00	77,883.62
Barber & Beauty						
Reg. Full-Time Employees	2,979.60	4,010.00	1,030.40	28,802.80	28,070.00	(732.80)
TOPS - Balances	368.86		(368.86)	678.16		(678.16)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

06/30/14

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS - FICA	28.21		(28.21)	51.87		(51.87)
Social Security - Employer	275.61	271.00	(4.61)	2,051.37	1,897.00	(154.37)
IMRF - Employer Cost	357.69	364.00	6.31	2,674.74	2,548.00	(126.74)
Workers' Compensation Insurance	124.72	239.00	114.28	896.88	1,673.00	776.12
Unemployment Insurance	209.21	180.00	(29.21)	1,393.24	1,260.00	(133.24)
Employee Health/Life Insurance	1,243.20	1,213.00	(30.20)	8,768.40	8,491.00	(277.40)
Operational Supplies	152.06	70.00	(82.06)	623.74	490.00	(133.74)
Conferences & Training		25.00	25.00		175.00	175.00
Total Barber & Beauty	5,739.16	6,372.00	632.84	45,941.20	44,604.00	(1,337.20)
Adult Day Care						
Reg. Full-Time Employees	11,586.75	12,515.00	928.25	89,596.19	87,605.00	(1,991.19)
Temp. Salaries & Wages				2,584.32		(2,584.32)
Overtime	96.75	21.00	(75.75)	701.99	147.00	(554.99)
TOPS - Balances	(28.81)		28.81	(7,310.40)		7,310.40
Reg. Part-Time Employees				317.63		(317.63)
TOPS - FICA	(2.20)		2.20	(559.24)		559.24
Social Security - Employer	847.78	939.00	91.22	6,982.18	6,573.00	(409.18)
IMRF - Employer Cost	1,098.95	1,247.00	148.05	8,831.32	8,729.00	(102.32)
Workers' Compensation Insurance	334.64	748.00	413.36	2,753.91	5,236.00	2,482.09
Unemployment Insurance	311.28	556.00	244.72	3,908.42	3,892.00	(16.42)
Employee Health/Life Insurance	1,216.20	2,426.00	1,209.80	19,883.70	16,982.00	(2,901.70)
Books, Periodicals & Manuals		14.00	14.00		98.00	98.00
Gasoline & Oil	1,431.38	1,086.00	(345.38)	7,537.55	7,602.00	64.45
Equipment < \$2,500		18.00	18.00		126.00	126.00
Operational Supplies		23.00	23.00	1,031.95	161.00	(870.95)
Professional Services				46.00		(46.00)
Job Required Travel	87.92		(87.92)	282.80		(282.80)
Field Trips/Activities	38.59	11.00	(27.59)	190.87	77.00	(113.87)
Dues & Licenses	22.00		(22.00)	22.00		(22.00)
Conferences & Training				30.00		(30.00)
Furnishings, Office Equipment		3,846.00	3,846.00		26,922.00	26,922.00
Total Adult Day Care	17,041.23	23,450.00	6,408.77	136,831.19	164,150.00	27,318.81
Alzheimers and Related Disord						
Reg. Full-Time Employees	19,682.39	26,821.00	7,138.61	142,269.65	187,747.00	45,477.35
Overtime	6,188.08	12,047.00	5,858.92	58,831.51	84,329.00	25,497.49
TOPS - Balances	1,114.09	308.00	(806.09)	3,553.55	2,156.00	(1,397.55)
No Benefit Full-Time Employees	18,424.42	27,244.00	8,819.58	153,302.25	190,708.00	37,405.75
No Benefit Part-Time Employees	13,191.71	27,898.00	14,706.29	99,052.11	195,286.00	96,233.89
TOPS - FICA	85.23	24.00	(61.23)	271.85	168.00	(103.85)
Social Security - Employer	4,421.03	7,120.00	2,698.97	34,405.53	49,840.00	15,434.47
IMRF - Employer Cost	5,669.10	9,545.00	3,875.90	44,874.45	66,815.00	21,940.55
Workers' Compensation Insurance	1,559.81	5,612.00	4,052.19	11,825.49	39,284.00	27,458.51
Unemployment Insurance	1,797.33	3,081.00	1,283.67	18,480.29	21,567.00	3,086.71
Employee Health/Life Insurance	2,441.40	4,500.00	2,058.60	30,357.90	31,500.00	1,142.10
Books, Periodicals & Manuals				233.10		(233.10)
Operational Supplies	103.70	1.00	(102.70)	258.79	7.00	(251.79)
Professional Services	174.52		(174.52)	523.56		(523.56)
Conferences & Training		9.00	9.00	169.00	63.00	(106.00)
ARD - Contract Nursing	1,155.42	11,538.00	10,382.58	45,410.97	80,766.00	35,355.03
Total Alzheimers and Related Disorders	76,008.23	135,748.00	59,739.77	643,820.00	950,236.00	306,416.00
Total Expenses	1,302,847.50	1,241,589.00	(61,258.50)	8,908,247.92	8,691,123.00	(217,124.92)
Net Operating Income	(183,900.45)	(97,583.00)	(86,317.45)	(284,538.64)	(683,081.00)	398,542.36

Champaign County Nursing Home
Actual vs Budget Statement of Operations

06/30/14

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	91,949.17	79,877.00	12,072.17	643,645.76	559,139.00	84,506.76
Total Local Taxes	91,949.17	79,877.00	12,072.17	643,645.76	559,139.00	84,506.76
Miscellaneous NI Revenue						
Investment Interest	17.80	57.00	(39.20)	157.80	399.00	(241.20)
Restricted Donations	740.10	154.00	586.10	3,329.21	1,078.00	2,251.21
Total Miscellaneous NI Revenue	757.90	211.00	546.90	3,487.01	1,477.00	2,010.01
Total NonOperating Income	92,707.07	80,088.00	12,619.07	647,132.77	560,616.00	86,516.77
Net Income (Loss)	(91,193.38)	(17,495.00)	(73,698.38)	362,594.13	(122,465.00)	485,059.13

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

06/30/14

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Description	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	Total
Operating Income													
Miscellaneous Revenue						1,828	2,486	1,348	2,270	3,364	5,219	2,102	18,617
Medicare A Revenue						267,837	245,602	215,221	217,759	170,531	276,413	212,504	1,605,868
Medicare B Revenue						35,157	37,756	45,663	29,316	31,074	37,491	34,479	250,936
Medicaid Revenue						459,986	601,386	437,374	538,463	449,094	458,595	783,316	3,728,214
Private Pay Revenue						493,612	358,642	484,074	460,093	517,636	512,792	64,079	2,890,929
Adult Day Care Revenue						17,903	13,323	14,550	17,648	22,448	20,805	22,468	129,145
Total Income						1,276,324	1,259,195	1,198,232	1,265,549	1,194,147	1,311,315	1,118,947	8,623,709
Operating Expenses													
Administration						249,903	258,385	263,618	264,550	261,561	261,778	307,140	1,866,935
Environmental Services						89,239	91,219	90,808	89,972	88,964	80,665	95,945	626,814
Laundry						15,239	17,613	16,566	17,341	18,367	15,481	15,195	115,802
Maintenance						20,574	22,631	29,249	28,258	24,304	17,357	28,035	170,408
Nursing Services						511,150	523,369	468,410	530,748	514,093	517,066	514,302	3,579,139
Activities						18,500	19,891	17,504	19,083	20,061	20,621	17,708	133,369
Social Services						16,433	16,243	14,405	11,226	10,796	17,126	20,912	107,141
Physical Therapy						42,804	45,374	41,437	40,610	40,677	43,029	42,941	296,871
Occupational Therapy						33,140	37,567	33,600	29,716	28,643	31,399	30,743	224,808
Speech Therapy						9,543	10,714	9,459	11,436	12,584	12,197	11,165	77,097
Respiratory Therapy													
Respiratory Therapy						9,226	9,199	8,525	9,199	9,171	9,419	8,773	63,511
Total This Department						18,769	19,913	17,984	20,635	21,755	21,615	19,938	140,609
Food Services						122,660	118,964	101,807	109,938	119,263	135,928	111,202	819,761
Barber & Beauty						6,316	7,212	5,215	7,036	7,049	7,375	5,739	45,941
Adult Day Care						18,583	19,543	18,670	24,303	18,800	19,891	17,041	136,831
Alzheimers and Related Disorders						101,641	105,787	87,614	102,043	85,698	85,029	76,008	643,820
Total Expenses						1,264,950	1,303,712	1,206,888	1,295,460	1,260,030	1,274,361	1,302,848	8,908,248
Net Operating Income						11,374	(44,517)	(8,656)	(29,911)	(65,883)	36,955	(183,900)	(284,539)
NonOperating Income													
Local Taxes						91,951	91,949	91,947	91,951	91,949	91,949	91,949	643,646
Miscellaneous NI Revenue						506	111	23	1,446	315	328	758	3,487
Total NonOperating Income						92,457	92,060	91,970	93,398	92,264	92,277	92,707	647,133
Net Income (Loss)						103,831	47,544	83,314	63,487	26,381	129,231	(91,193)	362,594

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

06/30/14

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Description	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement						180		171	1,131	177	606	381	2,646
Late Charge, NSF Check Charge						1,648	2,476	1,059	1,116	629	1,967	1,600	10,496
Other Miscellaneous Revenue							10	118	22	2,558	2,646	120	5,475
Total Miscellaneous Revenue						1,828	2,486	1,348	2,270	3,364	5,219	2,102	18,617
Medicare A Revenue													
Medicare A						146,013	168,901	130,033	142,128	65,455	147,368	105,887	905,785
ARD - Medicare A						45,056	14,465	25,253	14,775	6,365	6,188	26,108	138,210
NH Pt_Care - Medicare Advantage/ H						56,134	58,715	52,895	60,857	88,782	122,857	80,510	520,749
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	212,504	1,605,868
Medicare B Revenue													
Medicare B						35,157	37,756	45,663	29,316	31,074	37,491	34,479	250,936
Total Medicare B Revenue						35,157	37,756	45,663	29,316	31,074	37,491	34,479	250,936
Medicaid Revenue													
Medicaid Title XIX (IDHFS)						277,188	431,022	282,473	371,984	303,291	317,367	536,775	2,520,099
ARD - Medicaid Title XIX (IDHFS)						126,822	129,179	109,666	133,616	117,740	112,146	189,487	918,655
Patient Care-Hospice						39,930	30,703	35,788	24,840	21,221	17,701	25,486	195,668
ARD Patient Care - Hospice						16,047	10,482	9,447	8,023	6,843	11,381	31,568	93,791
Total Medicaid Revenue						459,986	601,386	437,374	538,463	449,094	458,595	783,316	3,728,214
Private Pay Revenue													
VA-Veterans Nursing Home Care						25,726	34,966	33,123	20,466	17,017	18,239	8,659	158,195
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	64,161	1,877,813
Nursing Home Beauty Shop Revenue						3,074	3,429	3,092	3,112	3,345	3,291	3,185	22,528
Medical Supplies Revenue						6,717	4,748	7,767	8,541	8,098	7,518	591	43,980
Patient Transportation Charges						2,780	453	2,416	1,000	1,113	1,689	822	10,274
ARD Patient Care- Private Pay						97,132	106,824	126,489	134,677	145,532	170,276	(13,338)	767,592
Total Private Pay Revenue						493,612	358,642	484,074	460,093	517,636	512,792	64,079	2,890,929
Adult Day Care Revenue													
VA-Veterans Adult Daycare						3,572	4,270	5,586	5,658	6,054	4,592	6,726	36,459
IL Department Of Aging-Day Care Gra						10,258	7,283	6,821	9,215	13,184	13,376	13,243	73,379
Adult Day Care Charges-Private Pay						4,073	1,770	2,143	2,775	3,210	2,838	2,499	19,308

Tuesday, July 29, 2014

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

06/30/14

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Description	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	Total
Total Adult Day Care Revenue						17,903	13,323	14,550	17,648	22,448	20,805	22,468	129,145
Total Income						1,276,324	1,259,195	1,198,232	1,265,549	1,194,147	1,311,315	1,118,947	8,623,709

Operating Expenses

Administration

Reg. Full-Time Employees						25,469	24,513	25,345	25,978	27,839	27,565	25,387	182,097
Temp. Salaries & Wages						1,852	1,884	2,353	3,351	1,894	1,126	935	13,395
Per Diem						180	225	225	135	180	180	135	1,260
Overtime						140	1,093	199	91	314	263	210	2,310
TOPS - Balances						(1,100)	1,674	626	1,568	350		1,241	4,358
TOPS - FICA						(84)	128	48	120	27		95	333
Social Security - Employer						1,963	1,992	2,041	2,138	2,179	2,151	1,909	14,373
IMRF - Employer Cost						2,429	2,376	2,491	2,643	2,706	2,661	2,373	17,679
Workers' Compensation Insurance						1,026	875	768	613	923	859	1,151	6,215
Unemployment Insurance						116	1,766	1,403	1,158	812	680	436	6,372
Employee Health/Life Insurance						4,292	4,249	4,381	3,655	4,276	4,408	4,276	29,538
Employee Development/Recognition						30		78	22	16		284	429
Employee Physicals/Lab						100	312	4,094	3,279	5,214	(400)	1,394	13,993
Stationary & Printing						212		47	716	254			1,228
Books, Periodicals & Manuals						69							69
Copier Supplies						518	536	548	731	914	366	586	4,198
Postage, UPS, Federal Express						391	667	534	827	453	955	545	4,374
Equipment < \$2,500								160	(37)				122
Operational Supplies						1,081	585	701	853	758	178	513	4,668
Audit & Accounting Fees						4,179	4,179	4,179	4,179	4,179	4,179	4,179	29,253
Attorney Fees						3,281	1,862	7,323	8,064	4,933	8,690	1,752	35,903
Professional Services						41,722	40,781	38,590	37,939	37,523	38,034	44,245	278,835
Job Required Travel Expense						123	109	506	204	130	369	183	1,625
Insurance						23,167	23,167	23,167	23,167	23,167	23,167	23,567	162,569
Property Loss & Liability Claims									950		371		1,321
Computer Services						10,271	6,116	6,052	6,179	5,785	6,543	6,150	47,096
Telephone Services						1,872	1,255	1,280	1,705	1,314	1,701	1,360	10,487
Legal Notices, Advertising						3,008	2,866	4,892	2,918	4,867	5,483	5,338	29,373
Photocopy Services						1,591	1,025	1,774	1,075	1,025	1,000	2,249	9,739
Public Relations						70	(55)	5	10	221	248	76	574
Dues & Licenses						1,725	1,725	1,675	1,625	1,625	1,625	1,625	11,626
Conferences & Training						99	1,029	1,228	(137)	1,662	1,502	745	6,127
Finance Charges, Bank Fees										1			1
Cable/Satellite TV Expense						2,534	2,534	2,235	2,235	2,235	2,235	2,235	16,242
IPA Licensing Fee						46,385	46,591	43,093	47,872	45,595	46,069	46,226	321,829
Furnishings, Office Equipment													

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Description	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	Total
Depreciation Expense						60,971	60,693	62,193	62,472	61,920	61,608	61,608	431,465
Bad Debt Expense							11,412	9,163	6,030	6,048	7,741	53,909	94,304
Miscellaneous Expense													
Interest- Bonds Payable						10,222	10,222	10,222	10,222	10,222	10,222	10,222	71,555
Total Administration						249,903	258,385	263,618	264,550	261,561	261,778	307,140	1,866,935
Environmental Services													
Reg. Full-Time Employees						27,568	25,755	25,244	27,155	27,162	26,845	26,497	186,227
Reg. Part-Time Employees						766	709	738	796	818	847	746	5,420
Overtime						3,624	6,739	331	240	67	1,334		12,335
TOPS - Balances						1,584	1,274	877	1,787	701	(1,053)	2,115	7,284
TOPS- FICA						121	97	67	137	54	(81)	162	557
Social Security - Employer						2,392	2,486	1,966	2,105	2,094	2,192	2,047	15,282
IMRF - Employer Cost						3,218	3,228	2,547	2,714	2,719	2,814	2,688	19,929
Workers' Compensation Insurance						1,050	885	753	607	793	828	1,185	6,100
Unemployment Insurance						209	2,102	1,376	1,481	1,239	1,290	1,209	8,906
Employee Health/Life Insurance						7,450	7,450	7,647	7,449	7,449	7,647	7,449	52,542
Operational Supplies						4,662	5,616	4,078	4,716	3,796	4,913	4,531	32,313
Gas Service						11,372	18,339	20,970	18,818	16,584	4,037	9,910	100,032
Electric Service						15,517	11,077	13,640	14,346	17,378	21,238	29,483	122,679
Water Service						2,631	(766)	4,728	2,384	2,856	2,622	2,869	17,324
Pest Control Service						482	482	482	482	482	482	482	3,374
Waste Disposal & Recycling						5,036	2,738	3,766	3,159	3,294	3,031	2,722	23,745
Equipment Rentals						258	258	258	258	258	258	258	1,806
Conferences & Training								30					30
Sewer Service & Tax						1,300	2,751	1,311	1,337	1,219	1,419	1,592	10,929
Total Environmental Services						89,239	91,219	90,808	89,972	88,964	80,665	95,945	626,814
Laundry													
Reg. Full-Time Employees						9,465	9,158	9,382	9,989	9,786	9,707	8,970	66,458
Overtime						509	1,129		643		238		2,519
TOPS Balances						(494)	846	273	539	305	(535)	(165)	769
TOPS - FICA						(38)	65	21	41	23	(41)	(13)	59
Social Security - Employer						744	764	697	791	726	748	704	5,173
IMRF - Employer Cost						1,004	993	904	1,019	942	964	922	6,747
Workers' Compensation Insurance						336	324	261	203	305	290	413	2,132
Unemployment Insurance							668	485	567	498	479	372	3,069
Employee Health/Life Insurance						2,462	2,457	2,525	2,459	2,459	2,525	2,459	17,348
Laundry Supplies						1,029		226	254	226	1,297	128	3,160
Linen & Bedding						222	1,210	1,792	415	1,254	579	815	6,286
Professional Services									421	1,754	(1,192)	(984)	
Laundry & Cleaning Service										88	421	1,572	2,081

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Description	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	Total
Furnishings, Office Equipment													
Total Laundry						15,239	17,613	16,566	17,341	18,367	15,481	15,195	115,802
Maintenance													
Reg. Full-Time Employees						5,557	5,585	5,095	5,540	6,018	6,021	5,744	39,561
Overtime						63	573	197					833
TOPS - Balances						(120)	44	126	2,113	518	(756)	(169)	1,755
TOPS - FICA						(9)	3	10	162	40	(58)	(13)	134
Social Security - Employer						420	437	373	391	426	442	406	2,895
IMRF - Employer Cost						564	568	485	503	553	573	528	3,774
Workers' Compensation Insurance						208	190	147	115	172	180	254	1,265
Unemployment Insurance						174	331	274	305	305	317	305	2,012
Employee Health/Life Insurance						622	1,865	1,903	1,865	1,865	1,914	1,865	11,898
Gasoline & Oil						1,365		15					1,381
Ground Supplies						258	26		17			116	417
Maintenance Supplies						2,144	2,508	1,339	1,330	3,663	804	3,747	15,534
Equipment < \$2,500									985				985
Operational Supplies							45	16					62
Professional Services						(653)	1,003						350
Automobile Maintenance						1,227	764	128	1,195	1,319	1,559	1,431	7,624
Equipment Maintenance						673	1,765	4,225	6,024	1,082	1,197	5,972	20,937
Equipment Rentals						262	4	9	9	9	9	9	311
Nursing Home Building Repair/Mainte						6,318	1,718	9,740	6,005	8,336	5,155	7,340	44,613
Landscaping Services												500	500
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	28,035	170,408
Nursing Services													
Reg. Full-Time Employees						124,975	114,312	116,157	131,433	136,769	135,773	131,508	890,926
Reg. Part-Time Employees						5,299	4,239	3,687	4,566	3,945	3,437	4,148	29,321
Temp. Salaries & Wages						14,897	15,079	9,722	9,777	11,149	16,057	10,926	87,606
Overtime						59,507	75,128	28,578	26,220	27,500	42,909	26,499	286,342
TOPS - Balances						912	1,132	3,302	5,816	3,945	(6,042)	1,107	10,173
No Benefit Full-Time Employees						71,239	61,996	55,680	61,488	64,172	61,591	61,452	437,618
No Benefit Part-Time Employees						17,794	23,177	26,352	29,650	27,915	28,814	32,549	186,252
TOPS - FICA						70	87	253	445	302	(462)	85	778
Social Security - Employer						22,083	22,059	17,940	19,678	20,307	21,806	20,349	144,222
IMRF - Employer Cost						27,870	26,450	22,092	24,417	25,137	26,573	25,230	177,768
Workers' Compensation Insurance						8,716	7,335	6,289	5,010	6,901	7,329	10,575	52,155
Unemployment Insurance						2,046	19,086	12,058	11,513	7,973	6,665	5,221	64,562
Employee Health/Life Insurance						21,821	22,439	23,638	23,654	23,654	23,646	20,552	159,403

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Description	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	Total
Stocked Drugs						2,460	985	2,470	1,969	1,840	1,335	2,396	13,455
Pharmacy Charges-Public Aid						1,082	2,278	1,645	1,931	1,775	1,642	2,247	12,601
Oxygen						3,808	1,576	5,424	4,040	3,148	3,294	3,757	25,048
Incontinence Supplies						11,735	7,767	11,821	8,435	8,276	11,164	7,426	66,625
Pharmacy Charges - Insurance						6,385	10,492	12,466	3,530	8,428	6,181	5,003	52,484
Equipment < \$2,500						2,471	328	2,414	2,053	1,256	3,658	458	12,637
Operational Supplies						9,278	17,837	19,899	14,165	15,209	15,601	15,426	107,414
Pharmacy Charges-Medicare						8,754	12,236	9,250	9,401	9,858	10,869	13,072	73,439
Medical/Dental/Mental Health						3,400	3,600	3,600	3,600	3,400	3,400	3,400	24,400
Professional Services						30,149	28,388	34,549	35,432	29,140	27,219	33,042	217,920
Job Require Travel								195					195
Laboratory Fees						3,770	2,795	2,369	2,051	2,760	2,051	1,466	17,261
Equipment Rentals						3,077	5,437	3,567	2,749	4,045	1,990	2,402	23,266
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	71,976	382,380
Medicare Medical Services						2,022	4,038	720	1,665	7,470	3,516	2,031	21,461
Medical/ Health Equipment													
Total Nursing Services						511,150	523,369	468,410	530,748	514,093	517,066	514,302	3,579,139
Activities													
Reg. Full-Time Employees						12,573	12,951	10,365	12,656	12,512	12,798	10,317	84,172
Overtime						6	40	103	7	63	4	84	307
TOPS - Balances						(799)	(921)	(519)	46	(461)	(128)	15	(2,767)
TOPS - FICA						(61)	(70)	(40)	4	(35)	(10)	1	(212)
Social Security - Employer						897	917	751	917	921	953	776	6,133
IMRF - Employer Cost						1,206	1,192	974	1,182	1,196	1,259	986	7,994
Workers' Compensation Insurance						477	426	322	237	364	211	477	2,513
Unemployment Insurance						146	803	544	678	620	456	255	3,503
Employee Health/Life Insurance						3,687	3,687	3,785	3,065	4,279	4,389	3,687	26,578
Operational Supplies						244	741	1,064	166	478	507	1,099	4,299
Professional Services						125	125	125	125	125	124		748
Job Required Travel											58	13	71
Conferences & Training								30					30
Total Activities						18,500	19,891	17,504	19,083	20,061	20,621	17,708	133,369
Social Services													
Reg. Full-Time Employees						10,896	10,736	9,670	6,956	6,838	7,048	7,018	59,164
Overtime						84	602	29	76	73	59	52	974
TOPS - Balances						575	(957)	401	562	170	(626)	389	514
TOPS - FICA						(33)	3	31	43	13	(48)	30	39
Social Security - Employer						823	848	728	524	514	536	527	4,501

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Description	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	Total
IMRF - Employer Cost						1,107	1,102	941	676	668	706	673	5,874
Workers' Compensation Insurance						413	354	340	47	193	383	210	1,941
Unemployment Insurance							862	353	370	356	305	246	2,491
Employee Health/Life Insurance						2,442	2,442	1,912	1,846	1,846	1,912	1,846	14,248
Operational Supplies							125	(125)					
Professional Services						125	125	125	125	125	6,851	9,921	17,395
Total Social Services						16,433	16,243	14,405	11,226	10,796	17,126	20,912	107,141
Physical Therapy													
Reg. Full-Time Employees						4,351	4,098	3,940	4,153	4,331	4,301	4,022	29,196
Overtime						8	610	4		4			627
TOPS - Balances						(42)	351	(14)	87	24	(1,093)	386	(302)
TOPS - FICA						(3)	27	(1)	7	2	(84)	30	(23)
Social Security - Employer						323	348	291	306	320	322	305	2,214
IMRF - Employer Cost						435	452	377	395	415	408	406	2,888
Workers' Compensation Ins.						165	167	59	139	124	129	124	906
Unemployment Insurance							308	204	226	218	222	164	1,342
Employee Health/Life Insurance						1,243	1,243	1,309	1,243	1,243	1,276	1,243	8,801
Professional Services						36,324	37,772	35,268	34,054	33,996	37,546	36,263	251,222
Total Physical Therapy						42,804	45,374	41,437	40,610	40,677	43,029	42,941	296,871
Occupational Therapy													
Reg. Full-Time Employees						2,165	2,263	1,968	2,066	2,165	2,165	1,968	14,760
TOPS - Balances						(324)	(10)	227	(103)	30	64	94	(21)
TOPS - FICA						(25)	(1)	17	(8)	2	5	7	(2)
Social Security - Employer						164	172	149	157	164	165	157	1,128
IMRF - Employer Cost						222	223	194	202	213	214	203	1,471
Workers' Compensation Ins.						82	46	29	69	62	65	62	415
Unemployment Insurance							151	103	114	111	114	103	698
Employee Health/Life Insurance						622	622	638	622	622	638	622	4,384
Professional Services						30,235	34,101	30,274	26,596	25,275	27,969	27,526	201,974
Total Occupational Therapy						33,140	37,567	33,600	29,716	28,643	31,399	30,743	224,808
Speech Therapy													
Professional Services						9,543	10,714	9,459	11,436	12,584	12,197	11,165	77,097
Total Speech Therapy						9,543	10,714	9,459	11,436	12,584	12,197	11,165	77,097
Respiratory Therapy													
Professional Services						9,226	9,199	8,525	9,199	9,171	9,419	8,773	63,511
Total Respiratory Therapy						9,226	9,199	8,525	9,199	9,171	9,419	8,773	63,511
Total This Department						18,769	19,913	17,984	20,635	21,755	21,615	19,938	140,609

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Description	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	Total
Food Services													
Reg. Full-Time Employees						24,375	28,723	29,998	33,630	32,594	34,247	33,323	216,891
Reg. Part-Time Employees							63	709	1,114	2,381	1,176	1,875	7,318
Overtime						4,675	5,538	1,070	1,559	2,836	4,715	2,472	22,865
TOPS - Balances						646	210	32	2,227	(908)	(192)	(8,227)	(6,211)
TOPS - FICA						49	16	2	170	(69)	(15)	(629)	(475)
Social Security - Employer						2,199	2,598	2,403	2,732	2,840	3,042	2,878	18,692
IMRF - Employer Cost						2,955	3,375	3,118	3,524	3,687	3,994	3,691	24,343
Workers' Compensation Insurance						885	1,021	396	1,296	994	1,059	1,069	6,720
Unemployment Insurance						716	1,911	1,687	1,895	1,952	1,831	1,763	11,755
Employee Health/Life Insurance						5,594	6,189	6,992	8,648	8,673	7,694	7,432	51,224
Books, Periodicals & Manuals										209			209
Food						49,016	43,855	40,960	34,606	46,275	53,740	14,529	282,980
Non-Food Supply									1,039	(103)	975	386	2,298
Nutritional Supplements						2,538	4,239	3,072	2,642	3,444	4,886	1,206	22,028
Equipment < \$2,500								173		76		1,184	1,433
Operational Supplies						5,484	6,881	6,007	2,755	4,128	3,705	433	29,394
Professional Services						22,810	13,939	4,724	11,630	9,819	14,582	47,371	124,876
Job Required Travel Expense											7	15	22
Equipment Rentals						715	405	405	405	405	405	405	3,145
Dues & Licenses									80				80
Conferences & Training								60	(15)	30	75	15	165
Kitchen/ Laundry												10	10
Total Food Services						122,660	118,964	101,807	109,938	119,263	135,928	111,202	819,761
Barber & Beauty													
Reg. Full-Time Employees						6,611	2,328	3,973	7,244	1,297	4,370	2,980	28,803
TOPS - Balances						(2,389)	2,225	285	(2,510)	3,256	(557)	369	678
TOPS - FICA						(11)	(1)	22	43	14	(43)	28	52
Social Security - Employer						297	320	278	283	289	309	276	2,051
IMRF - Employer Cost						400	415	360	365	375	402	358	2,675
Workers' Compensation Insurance						166	152	59	139	125	131	125	897
Unemployment Insurance							301	206	228	220	229	209	1,393
Employee Health/Life Insurance						1,243	1,243	33	1,243	1,243	2,519	1,243	8,768
Operational Supplies							229			229	13	152	624
Total Barber & Beauty						6,316	7,212	5,215	7,036	7,049	7,375	5,739	45,941
Adult Day Care													
Reg. Full-Time Employees						12,615	12,798	10,856	19,976	10,168	11,596	11,587	89,596
Temp. Salaries & Wages									695	1,202	688		2,584
Overtime						183	59	136	56	139	32	97	702

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Description	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	Total
TOPS - Balances						(985)	(600)	365	(5,440)	(136)	(487)	(29)	(7,310)
Reg. Part-Time Employees											318		318
TOPS - FICA						(75)	(46)	28	(416)	(10)	(37)	(2)	(559)
Social Security - Employer						961	962	823	1,568	864	957	848	6,982
IMRF - Employer Cost						1,292	1,239	1,066	1,957	1,002	1,176	1,099	8,831
Workers' Compensation Insurance						475	427	168	649	322	377	335	2,754
Unemployment Insurance						265	771	580	999	523	459	311	3,908
Employee Health/Life Insurance						3,081	3,081	3,164	3,081	3,081	3,180	1,216	19,884
Gasoline & Oil						314	961	1,045	1,169	1,211	1,406	1,431	7,538
Operational Supplies						456	(110)	396	(56)	165	180		1,032
Professional Services											46		46
Job Required Travel										195		88	283
Field Trips/Activities								12	65	75		39	191
Dues & Licenses												22	22
Conferences & Training								30					30
Total Adult Day Care						18,583	19,543	18,670	24,303	18,800	19,891	17,041	136,831
Alzheimers and Related Disord													
Reg. Full-Time Employees						20,160	21,601	19,817	19,285	20,367	21,358	19,682	142,270
Overtime						12,787	14,469	6,152	6,049	4,843	8,343	6,188	58,832
TOPS - Balances						72	2,050	(131)	758	27	(336)	1,114	3,554
No Benefit Full-Time Employees						27,237	23,091	22,762	22,864	19,039	19,884	18,424	153,302
No Benefit Part-Time Employees						13,494	14,731	13,202	16,147	13,532	14,754	13,192	99,052
TOPS - FICA						5	157	(10)	58	2	(26)	85	272
Social Security - Employer						5,581	5,583	4,684	4,865	4,374	4,896	4,421	34,406
IMRF - Employer Cost						7,507	7,251	6,070	6,273	5,678	6,426	5,669	44,874
Workers' Compensation Insurance						2,225	2,047	838	2,053	1,428	1,674	1,560	11,825
Unemployment Insurance						892	4,733	3,214	3,085	2,459	2,299	1,797	18,480
Employee Health/Life Insurance						4,306	4,306	4,389	4,928	4,928	5,060	2,441	30,358
Books, Periodicals & Manuals										233			233
Operational Supplies						39			72		44	104	259
Professional Services						87	87		175			175	524
Conferences & Training										99	70		169
ARD - Contract Nursing						7,247	5,680	6,626	15,431	8,688	583	1,155	45,411
Total Alzheimers and Related Disorde						101,641	105,787	87,614	102,043	85,698	85,029	76,008	643,820
Total Expenses						1,264,950	1,303,712	1,206,888	1,295,460	1,260,030	1,274,361	1,302,848	8,908,248
Net Operating Income						11,374	(44,517)	(8,656)	(29,911)	(65,883)	36,955	(183,900)	(284,539)

NonOperating Income

Local Taxes

Current-Nursing Home Operating	91,951	91,949	91,947	91,951	91,949	91,949	91,949	91,949	91,949	91,949	91,949	91,949	643,646
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Tuesday, July 29, 2014

4:00 PM

Champaign County Nursing Home													
Historical Statement of Operations													
06/30/14												9	
Description	07/13	08/13	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	Total
Total Local Taxes						91,951	91,949	91,947	91,951	91,949	91,949	91,949	643,646
Miscellaneous NI Revenue													
Investment Interest						25	36	23	16	25	15	18	158
Restricted Donations						481	75		1,430	290	313	740	3,329
Total Miscellaneous NI Revenue						506	111	23	1,446	315	328	758	3,487
Total NonOperating Income						92,457	92,060	91,970	93,398	92,264	92,277	92,707	647,133
Net Income (Loss)						103,831	47,544	83,314	63,487	26,381	129,231	(91,193)	362,594

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

Cash	\$778,118.68
Petty Cash	\$300.00
Total Cash	<u>\$778,418.68</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$1,138,256.70
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$740,372.33
Total Rec., Net of Uncollectible Amounts	<u>\$1,878,629.03</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$163,818.80
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	<u>\$83,009.03</u>

Accrued Interest

Property Tax Revenue Receivable	\$643,644.19
Total Accrued Interest	<u>\$643,644.19</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$985.42
Due from Other Governmental Units	\$800,301.58
Due from IL Public Aid	\$504,941.06
Due from IL Department of Aging-Title XX	\$52,564.45
Due from US Treasury-Medicare	\$296,173.43
Due From VA-Adult Daycare	\$31,030.50
Due From VA-Nursing Home Care	\$108,285.76
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	<u>\$1,701,193.20</u>

Prepaid Expenses

Prepaid Expenses	\$73,682.46
Stores Inventory	\$11,739.41
Total Prepaid Expenses	<u>\$85,421.87</u>

Long-Term Investments

Patient Trust Cash, Invested	\$15,118.79
Total Long-Term Investments	<u>\$15,118.79</u>
Total Current Assets	<u>\$5,185,434.79</u>

Fixed Assets

Nursing Home Buildings	\$23,291,270.61
Improvements not Buildings	\$469,743.52
Equipment, Furniture & Autos	\$1,428,674.45
Construction in Progress	\$0.00
Accumulated Depreciation-Land Improvements	(\$275,408.68)
Accumulated Depreciation-Equipment, Furniture, &	(\$953,063.69)
Accumulated Depreciation-Buildings	(\$4,308,298.92)
Total Fixed Assets	<u>\$19,652,917.29</u>
Total ASSETS	<u><u>\$24,838,352.08</u></u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$1,950,207.31
Salaries & Wages Payable	\$128,941.42
TOPS & TOPS FICA Payable	\$0.00
Interest Payable - Bonds	\$10,222.05
Due To Accounts Payable Fund	(\$131.27)
Tax Anticipation Notes Payable	\$937,885.00
Total Current Liabilities	\$3,027,124.51

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$15,118.79
Bonds Payable	\$2,885,000.00
Accrued Compensated Absences	\$330,358.99
Total Non-Current Liabilities	\$3,230,477.78
Total Current Liabilities	\$6,257,602.29

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	\$362,594.13
Total Equity	\$18,580,749.79
Total LIABILITIES & EQUITY	\$24,838,352.08

Statement of Cash Flows (Indirect Method)
7 Months
November 30, 2013 through June 30, 2014

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ 362,594
Depreciation Expense	431,465
(Incr.)/Decr. in Accounts Receivable	(852,172)
(Incr.)/Decr. in Prepaid Expenses	(73,905)
(Incr.)/Decr. in Inventory	(463)
(Incr.)/Decr. in Patient Trust	(6,155)
Incr./(Decr.) in Accounts Payable	304,037
Incr./(Decr.) in Salaries and Wages Payable	(28,440)
Incr./(Decr.) in Interest Payable	(54,823)
Incr./(Decr.) in Accrued Com. Absences	16,388
Incr./(Decr.) in Other Liabilities	<u>6,024</u>
Net Cash Provided by Operating Activities	104,550

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(73,453)
Improvements / (CIP)	<u>(7,690)</u>
Net Cash Provided by Investing Activities	(81,143)

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	411,626
Beginning Cash Flow - 11/30/2013	<u>366,793</u>
ENDING CASH - 6/30/2014	<u><u>\$ 778,419</u></u>

Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
January 31, 2013 through June 30, 2014

	<u>Jan. '14</u>	<u>Feb. '14</u>	<u>Mar. '14</u>	<u>Apr. '14</u>	<u>May '14</u>	<u>June '14</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ 47,544	\$ 83,314	\$ 63,487	\$ 26,381	\$ 129,231	\$ (91,193)
Depreciation Expense	60,693	62,193	62,472	61,920	61,607	61,608
(Incr.)/Decr. in Accounts Receivable	(259,929)	5,397	(137,718)	(242,861)	(281,792)	303,327
(Incr.)/Decr. in Prepaid Expenses	16,283	(10,022)	16,283	(64,753)	(5,756)	16,284
(Incr.)/Decr. in Inventory	-	(463)	-	-	-	-
(Incr.)/Decr. in Patient Trust	(3,102)	325	(661)	1,303	(482)	(3,292)
Incr./(Decr.) in Accounts Payable	24,829	151,676	103,365	68,463	93,107	209,540
Incr./(Decr.) in Salaries and Wages Payable	50,007	(18,231)	46,330	38,798	(173,163)	13,129
Incr./(Decr.) in Interest Payable	10,222	(54,823)	10,222	10,222	10,222	(51,110)
Incr./(Decr.) in Accrued Com. Absences	5,544	9,257	11,330	5,111	(12,640)	(1,895)
Incr./(Decr.) in Other Liabilities	3,102	(456)	661	(1,303)	482	3,292
Net Cash Provided (Used) by Operating Activities	<u>(44,807)</u>	<u>228,167</u>	<u>175,771</u>	<u>(96,719)</u>	<u>(179,184)</u>	<u>459,690</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	-	(1,141)	(6,934)	(6,654)	(7,674)	(51,050)
Improvements / (CIP)	-	(5,143)	(2,547)	-	-	-
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>(6,284)</u>	<u>(9,481)</u>	<u>(6,654)</u>	<u>(7,674)</u>	<u>(51,050)</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./(Decr.) in Tax Anticipation Note	-	10	-	-	-	-
Incr./(Decr.) in Due to General Corp. Fund	-	-	-	-	-	-
Incr./(Decr.) in Bonds Payable	-	-	-	-	-	-
Incr./(Decr.) in Equity Adjustment	(25,906)	(341,437)	-	-	-	-
Net Cash Provided (Used) by Financing Activities	<u>(25,906)</u>	<u>(341,427)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Flow	(70,713)	(119,544)	166,290	(103,373)	(186,858)	408,640
Beginning Cash Balance (Prior Month's)	683,977	613,264	493,720	660,010	556,637	369,779
MONTH ENDING CASH BALANCE	<u>\$ 613,264</u>	<u>\$ 493,720</u>	<u>\$ 660,010</u>	<u>\$ 556,637</u>	<u>\$ 369,779</u>	<u>\$ 778,419</u>

Champaign County Nursing Home January 31, 2013 through June 30, 2014

Key Balance Sheet Items Charted Below:

	<u>Jan. '14</u>	<u>Feb. '14</u>	<u>Mar. '14</u>	<u>Apr. '14</u>	<u>May '14</u>	<u>June '14</u>
Cash	613,264	493,720	660,010	556,637	369,779	778,419
A/R	3,952,828	3,947,430	4,085,148	4,328,009	4,609,804	4,306,475
A/P	1,324,056	1,475,732	1,579,097	1,647,560	1,740,667	1,950,207

