

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, December 22, 2014 – 6:00pm

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

CHAIR: Catherine Emanuel
DIRECTORS: Sam Banks, Don Lyn, Mary Hodson, Robert Palinkas

ITEM	Page #
I. <u>CALL TO ORDER</u>	
II. <u>ROLL CALL</u>	
III. <u>APPROVAL OF AGENDA</u>	
IV. <u>APPROVAL OF MINUTES</u> November 10, 2014 Open and Closed Session	1 - 5
V. <u>PUBLIC PARTICIPATION</u>	
VI. <u>BIENNIAL ORGANIZATION – ELECTION OF OFFICERS</u> A. Chair B. Vice-Chair C. Secretary	
VII. <u>PROGRESS REPORT FROM HEALTHCARE SERVICES GROUP</u>	
VIII. <u>ADMINISTRATOR’S REPORT</u> a. Quality – Kim Long,, Therapy Program Director	
IX. <u>MANAGEMENT REPORT</u> a. October 2014 Financial Management Report b. Strategic Objectives Metrics Report c. Management Update d. Compliance Update	6 - 36 37 - 42 43 - 44
X. <u>OTHER BUSINESS</u> a. Outpatient Therapy b. Therapy Services RFP c. Pharmacy Services RFP d. Update on Administrative Review of MPA Contract e. Update on Establishment of Development Committee	
XI. <u>CLOSED SESSION</u> Closed Session pursuant to 5 ILCS 120/2©1 to consider the employment, compensation, discipline, performance, or dismissal of an employee.	

XII. **NEXT MEETING DATE & TIME**
January 12, 2015 – 6:00pm

X. **ADJOURNMENT**

**Board of Directors
Champaign County Nursing Home (CCNH) –Minutes
Urbana, Illinois
November 10, 2014**

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

Directors Absent/Excused: Palinkas

Also Present: Busey, Gima, Noffke, Nolan

1. Call to Order

The meeting was called to order at 6:03 p.m. by Chair Emanuel.

2. Roll Call

Nolan 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 minutes of October 6, 2014 were approved as submitted (motion by Banks, second by Hartke, unanimous).

5. Public Participation

David Laker noted that the food service provider has made improvements to nursing home meals. He stated the meals are being delivered quicker; however, some meals continue to arrive cold due to tray and food cart heating issues.

Georgia McCartney noted that a recurring complaint from residents is the quality of the food. Additionally, she inquired if time restrictions are set on meals that prevent residents from getting food.

Pattsi Petrie thanked the Champaign County Board liaisons who have served on the Nursing Home Board of Directors for the previous two years.

6. Progress Report from Healthcare Services Group (HCSG)

Mr. Justin Schneider, Regional Manager of HCSG, reported that HCSG is looking into cold food complaints. An on-demand system is being developed to heat food through induction, which will keep meals warm until they are served. HCSG is looking to add additional food carts to get meals to residents quicker. Additionally, interviews for assistant manager positions are being conducted.

Ms. Emanuel asked if any progress had been made to hire additional food service workers. Mr. Schneider reported that HCSG is still seeking a cook, an assistant cook and additional part-time

workers, but he noted staffing has improved since HCSG started working with the nursing home in July. Mr. Banks asked Mr. Schneider for prepared data detailing HCSG's staffing progress. Mr. Schneider reported he did not have specific data with him but will present data at the next board meeting. Mr. Banks asked how many assistant managers HCSG currently employs and how many they are looking to hire. Mr. Schneider noted that two assistant managers are currently employed, a food service director and a dietician, and a third assistant manager position is looking to be added.

7. Administrator's Report

a. Quality – Carolle Anderson, Units 1 and 3 Supervisor

Ms. Noffke introduced Carolle Anderson, the new Resident Service Coordinator and the manager for Units 1 and 3. Ms. Anderson focuses on communication with residents and residents' family members. Mr. Gima noted that Ms. Anderson utilizes a social service model as a unit supervisor and works to correct many non-clinical issues. Ms. Anderson explained that she works to improve issues such as meal times and unhappy families by working on the floor, dealing with residents and families directly. Additionally, Ms. Anderson has reestablished unit meetings with staff members. Mr. Maxwell asked if Ms. Anderson has the authority to respond to resident call lights and if she has the authority to direct staff members to respond to a call light. Ms. Anderson explained she is responsible for responding to call lights and directing staff members to respond. Mr. Banks asked if Ms. Anderson manages staff members. Ms. Anderson explained that she manages the staff in Units 1 and 3. Ms. Hodson asked if Ms. Anderson is responsible for her personal schedule. Ms. Anderson explained that her scheduling is handled by a staff member responsible for all scheduling at the nursing home. Ms. Emanuel asked Ms. Anderson what her first initiatives are to improve quality issues at the nursing home. Ms. Anderson reported that she has made continuous efforts to follow up with family members due to previous communication issues.

8. Management Report

a. September 2014 Financial Management Report

The average daily census was 206.5 residents, down from 207.1 residents in August. The current census is near 202 residents with 16 Medicare residents. Total admissions in October dropped significantly from September. The number of referrals to the nursing home has stayed consistent; however, referrals are turned away due to medical, nursing or psychosocial care issues, or due to a lack of a payer source. Net income for the month of September was \$152,000. Net income to date is \$607,540. Cash flow from operations for the month is \$212,861. Cash flow year-to-date is \$1.2 million. The ending cash balance for September is \$691,623, a reduction of \$89,794 from August's ending total. The cash balance reflects a \$163,000 tax anticipation warrant payment to the county. Accounts received increased by approximately \$211,000 between August and September. 504 Medicaid days were reversed to private pay, which added approximately \$90,000 to the net income for the month and explains the increase in accounts receivable. The cash position is not increasing due to 47 Medicaid pending cases.

Mr. Maxwell noted that the cash position is very low. Mr. Gima explained that steps are

being taken to see how Medicaid pending cases can be resolved quicker.

b. Strategic Objective Metrics

Mr. Gima reported that the nursing home needs to obtain an outpatient therapy license.

Mr. Gima reported that plating times from September to October became more consistent. The average start time for breakfast decreased to 7:31 a.m. and the average end time decreased to 8:40 a.m. Mr. Banks asked if there is scheduled start time for breakfast. Ms. Noffke noted that breakfast starts at 7:30 a.m. The average start time for lunch increased to 11:38 a.m. Ms. Noffke noted the target start for lunch is 12:30 p.m. and Mr. Gima noted he will include target start times on his next report. The average end time for lunch decreased to 12:38 p.m. The average start time for dinner remained the same and the average end time increased to 5:43 p.m. Mr. Gima noted that these numbers reflect the time it takes to get the food plates on the food carts and does not include the time taken to deliver the food carts or what time trays get delivered to the residents.

Mr. Lyn noted that bigger food carts and trays are needed to reduce plating times and the time it takes for meals to be served to residents. Ms. Emanuel noted that the plating time metric is helping to get meals to residents quicker.

The Pinnacle scores dropped below 3.0. The food quality score dropped to 2.91 and the dining service score dropped to 2.93. Pinnacle Survey Scores in September improved from August with 3 out of the 16 scores exceeding the national average.

Dr. McNeal and her Nurse Practitioner from Carle Clinic started monthly nurse training activities for staff education. October's topic included flu and respiratory issues and November's topic will cover infection control.

Medicare 30-day readmission rates in October increased to 33% with 4 residents being readmitted. The annual turnover rate through the month of September is at 53.9%. The average daily census is 203.4 residents, exceeding the budget for 195 residents. The Medicare census is 15.9 residents.

Mr. Banks asked if Pinnacle scores are used as a part of manager evaluations. Mr. Gima noted this is something he has not considered in the past but will look into this idea.

c. Management Update

Mr. Gima reported that the 3rd round of interviews was completed for the Assistant Director of Nursing position and an offer is being made to the most qualified candidate. A nurse has been interviewed for the Unit Two Supervisor position. A 3rd individual is looking to be hired as a shift supervisor. There are still 30 vacancies for CNA positions. An orientation class was held and 6 new CNA's attended - 2 have committed and 4 are in the interview process. CNA separations decreased in the past year; however, additional CNA's need to be hired with CNA applications remaining consistent.

d. Compliance Update

All board members are required to review and complete the Annual Compliance Training associated with the Compliance Program and Code of Conduct.

e. 2014 Budget Amendment

The amendment reflects the transfer of funds from personnel line items to non-personnel line items for total amount of \$867,000. The request concerns only existing budgeted funds and is not a request for additional budget funds. Mr. Gima noted that wages for Dementia workers are understated due to problems with payroll classifications.

Ms. Hodson asked if workers can use a different code in Kronos to clock in under the appropriate line item so wages are not understated and transfers are not needed. Ms. Busey noted that transfer codes can be developed for employees working outside of their default line item and is something the nursing home can consider.

9. Other Business

a. 2015 Tax Anticipation Warrant

Ms. Busey stated that the County Board issued Tax Anticipation Warrants on behalf the Champaign County Nursing Home for the past 6 years. From a cash flow perspective and based on this meeting's reports, it is advised for the County Board to issue Tax Anticipation Warrants again. The Nursing Home Board of Directors can vote on this item to reflect their support for issuance of Tax Anticipation Warrants for the purposes of better cash flow for the Champaign County Nursing Home's operations.

Mr. Hartke motioned to put the 2015 Tax Anticipation Warrant request on file, Mr. Maxwell seconded. Upon voted, the motion carried unanimously.

b. Update on Establishment of Development Committee

Mr. Hartke reported that fundraising for the Development Committee is currently exhausted. Further development can be made around the Christmas season.

Mr. Banks asked about the consideration of a name change for the nursing home. Mr. Hartke noted that an individual involved with senior care through Health Alliance suggested changing the name of the Champaign County Nursing Home to the Champaign County Senior Living Center. Mr. Banks noted it is an idea worth exploring and asked what the process would involve for renaming the nursing home. Ms. Busey explained that a statement and recommendation should be drafted for the next meeting explaining the reasons behind the name change for the County Board to review and approve. Mr. Hartke noted that resident input can be used to pick the best name for the nursing home. Ms. Hodson asked if the State's Attorney would need to be consulted for the legal ramifications of a name change. Ms. Emanuel noted that the nursing home can be rebranded and still function under the nursing home name with the addition of a "Doing Business As" title.

c. 2015 Meeting Calendar

Mr. Hartke motioned to put the 2015 Calendar of Meetings on file, Mr. Lyn seconded. Upon voted, the motion carried unanimously.

d. Closing Remarks

Mr. Maxwell submitted closing comments to the Champaign County Nursing Home Board of Directors comprised of his opinions due to his departure from the Board of Directors. He offered the Board of Directors a list of primary functions and responsibilities the nursing home needs, in his opinion, to function effectively. The primary functions and responsibilities include providing high quality services, planning, managing and maintaining financial viability.

10. Future Meetings

- a. Review of contracts needing RFP
- b. Evaluations
- c. Update 2014 Metrics

11. Closed Session

Closed Session pursuant to 5 ILCS 120/2©1 to consider the employment, compensation, discipline, performance, or dismissal of an employee.

12. Next Meeting Date & Time

The next meeting date and time for the Nursing Home Board of Directors is Monday, December 8, 2014 at 6:00 pm.

13. Adjournment

Chair Emanuel declared the meeting adjourned at 7:42 p.m. (motion by Hartke, second by Lyn, unanimous)

Respectfully submitted

Brian Nolan
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: December 16, 2014

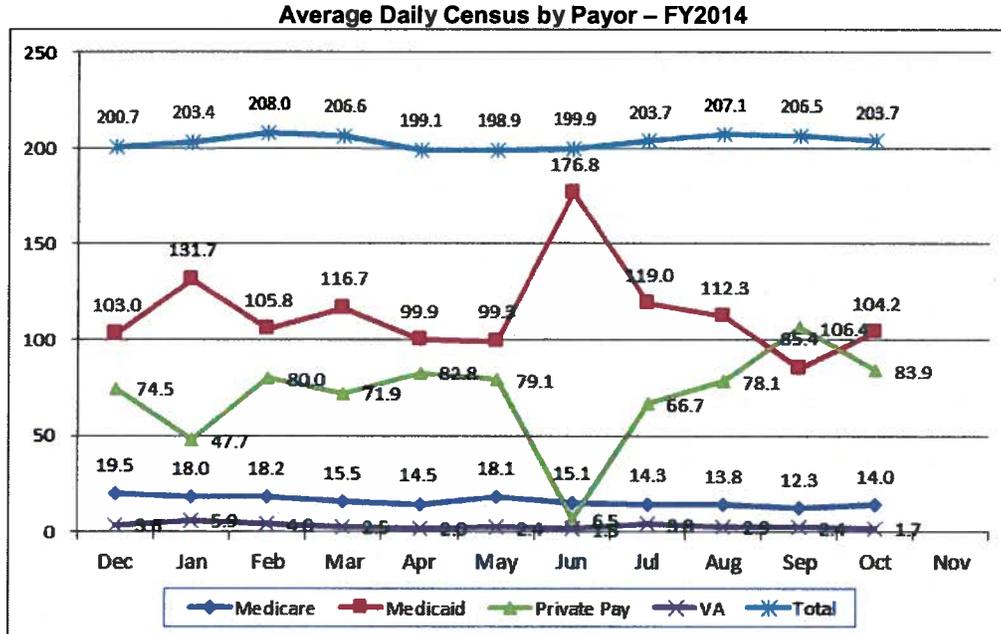
Re: October 2014 Financial Management Report

The average daily census in October was 203.7, down from 206.5 in September. Medicare increased from 12.3 in September to 14.0 in October. There were only 141 Medicaid pending conversion days in October. November's census is expected to be 198.9 with 14.6 Medicare.

October's net income is \$83,696. Net income for the year is \$691,237. Cash flow from operations for the month is \$144,294. The YTD cash flow from operations is \$1,365,694.

Statistics

Census is down from 206.5 to 203.7 between September and October. Preliminary November statistics indicate the census will fall just below 200. For the year, the average census is 203.4.



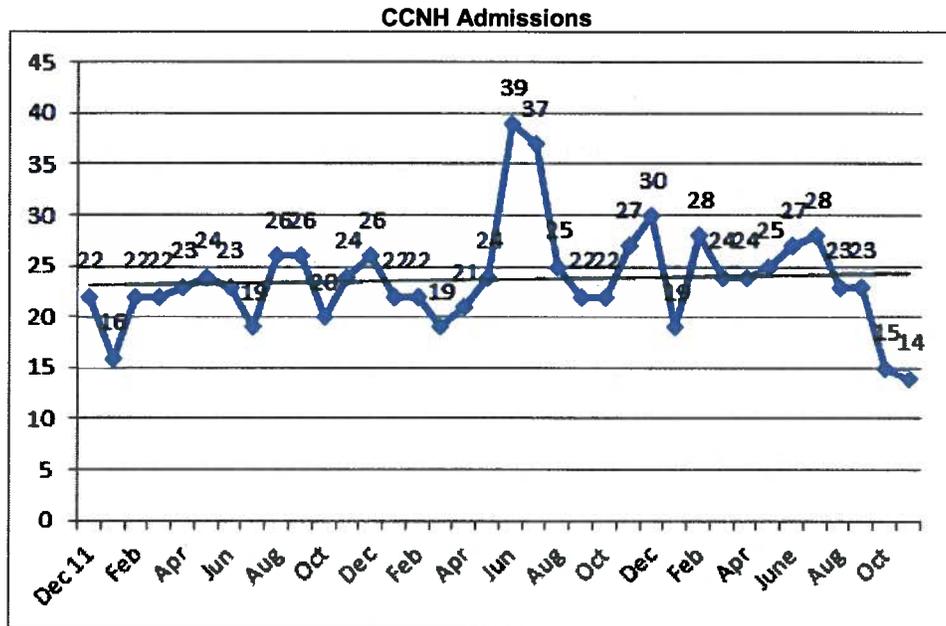
Admissions totaled 14 in November. Medicare admissions fell from 12 to 7. The reduction was seen in Medicare Advantage admissions. Despite the drop, the Medicare census increased from 14 in September to 14.6 in October an indication that length of stay was high enough to overcome the drop in admissions.

The issue with admission continues to be the quality of the referrals. November ended with 41 referrals, which runs close to the previous six month range between 42 and 46. Just a couple of examples of unacceptable referrals include a methadone patient and an alcoholic that both were in the middle of a detoxification program.

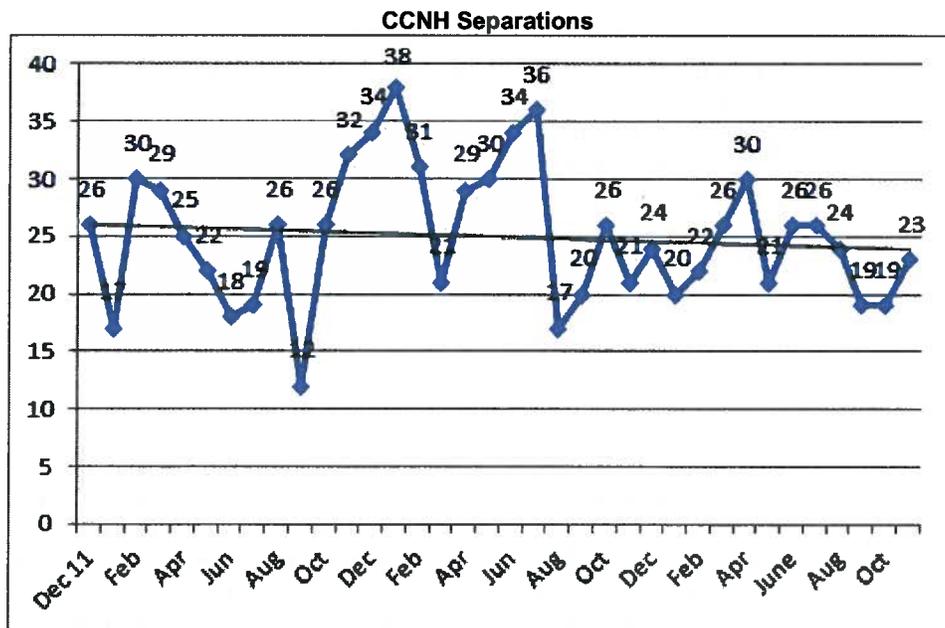
**Admissions and Discharges
July 2013 to November 2014**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
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
Aug	10	13	23	18	6	24
Sept	14	9	23	16	3	19
Oct	12	3	15	13	6	19
Nov	7	7	14	13	10	23

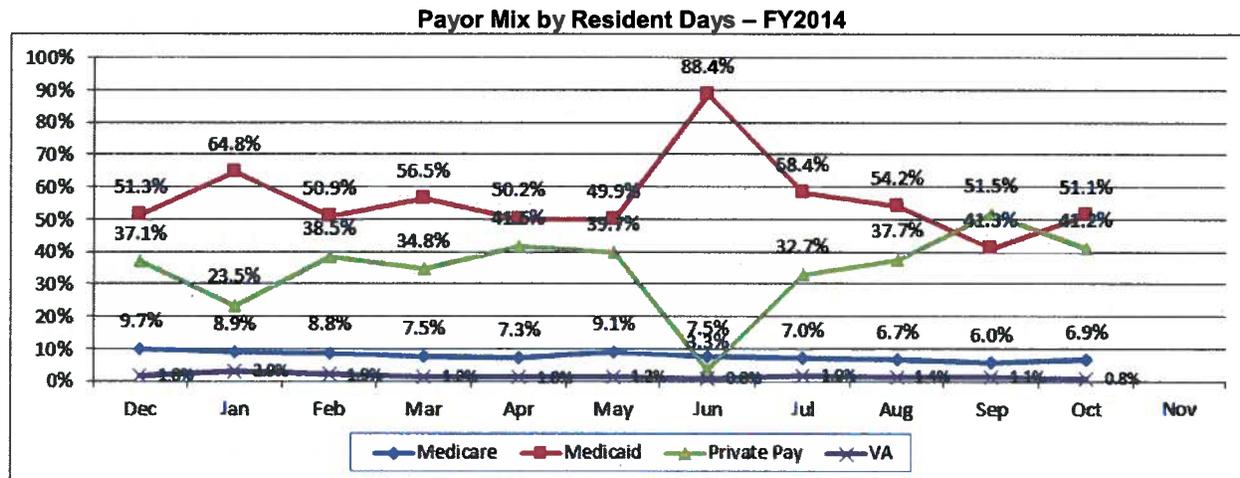
The chart below summarizes the monthly admissions. In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5 per month, a 15 percent increase. November admission were down again in November. The monthly average number of admissions in 2014 is 23.3



The chart below summarizes separations. Separations include discharges and deaths. In FY2012, the average separations per month was 23.5, ranging between 12 and 32 in a month. The monthly average for FY2013 was 28.1, a 20 percent increase from 2012. So far in 2014, the monthly average is 23.3, a 17.1% decline from 2013.



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, March – 437, April – 70, May – 160, June – 2,139, July – 578 and August – 367. The 2014 YTD payor mix through October is Medicare – 7.7%, Medicaid – 56.1%, Private pay – 34.7%, and VA – 1.5%.



Net Income/(Loss)/Cash from Operations

The net income for October is \$83,697. The net income for the year is \$691,237. Cash flow from operations for the month is \$212,861. The YTD cash flow from operations is \$1,365,694.

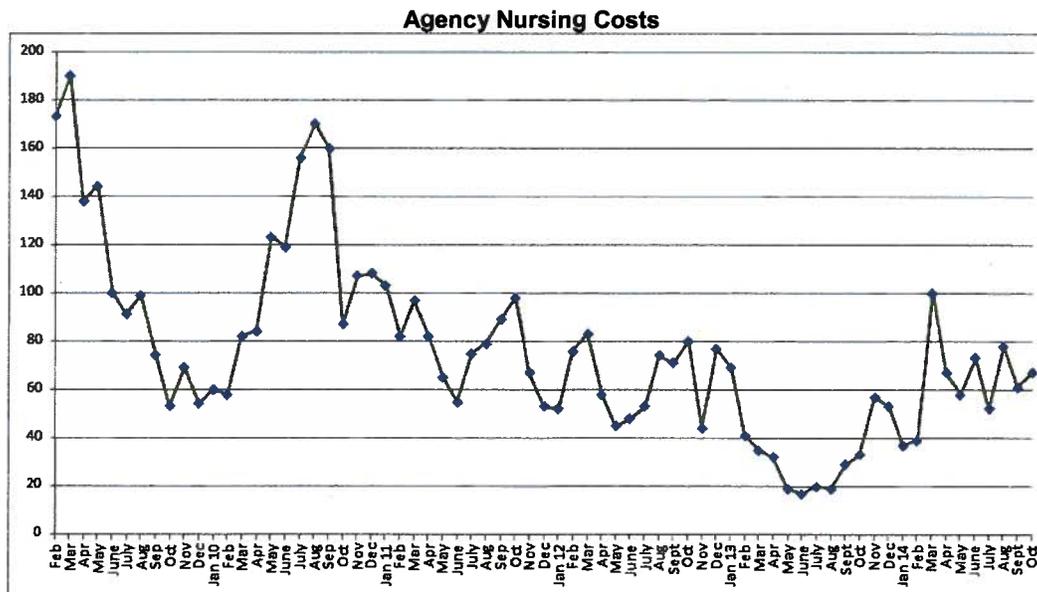
Revenues

- October operating revenues totaled \$1.320 million, down slightly from \$1.333 million in September. There were 141 conversion days from private pay to Medicaid. This low figure indicates that there was very little progress in getting Medicaid applications processed by the State of Illinois.

Expenses

- Expenses increased from \$1.276 million in September to \$1.330 in October, an increase of \$54,083. Expenses per day increased from \$205.95 to \$210.60. The average cost per day in FY2013 was \$220.81 per day. YTD cost per day is \$204.07
- Wages increased from \$501,476 to 4522,937. Wages per day increased from \$80.95 to \$82.81. The average for the year is \$82.14.
- Non-labor expenses increased from \$612,484 to \$622,808 between September and October. Expenses per day showed little change at \$98.87 in September and \$98.62 in October.

Agency expenses totaled \$67k in October, up from \$61k in September. The monthly average in 2014 is \$61,650. As mentioned in previous reports, the high number of CNA vacancies has led to the need for additional agency usage.



The focus has been to accelerate the internal hiring process which includes the following steps: Predictive Index personality testing, management interview, peer interview, drug test, physical, FIT testing (determines any physical limitations), criminal background check and OIG exclusion

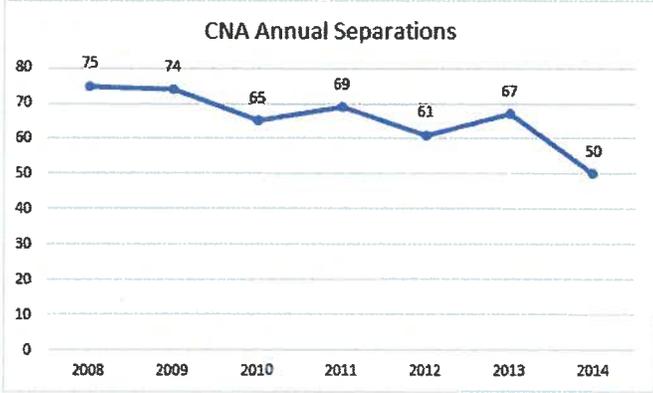
list check, two-day orientation. Through October, the CNA hiring has occurred at an average rate of 3.8 per month. Six CNAs were hired in November (3.7 FTEs). The December 2nd orientation class included five CNAs that total 4.0 FTEs.

The table below summarizes the number of CNAs that separated from CCNH on an annual basis. The 2014 data is annualized through October. There were only 2 separations in October and 2 in November.

CNA Separations

	2008	2009	2010	2011	2012	2013	2014
Grand Total	75	74	65	69	61	67	50
Monthly Avg	6.3	6.2	5.4	5.8	5.1	5.6	4.2

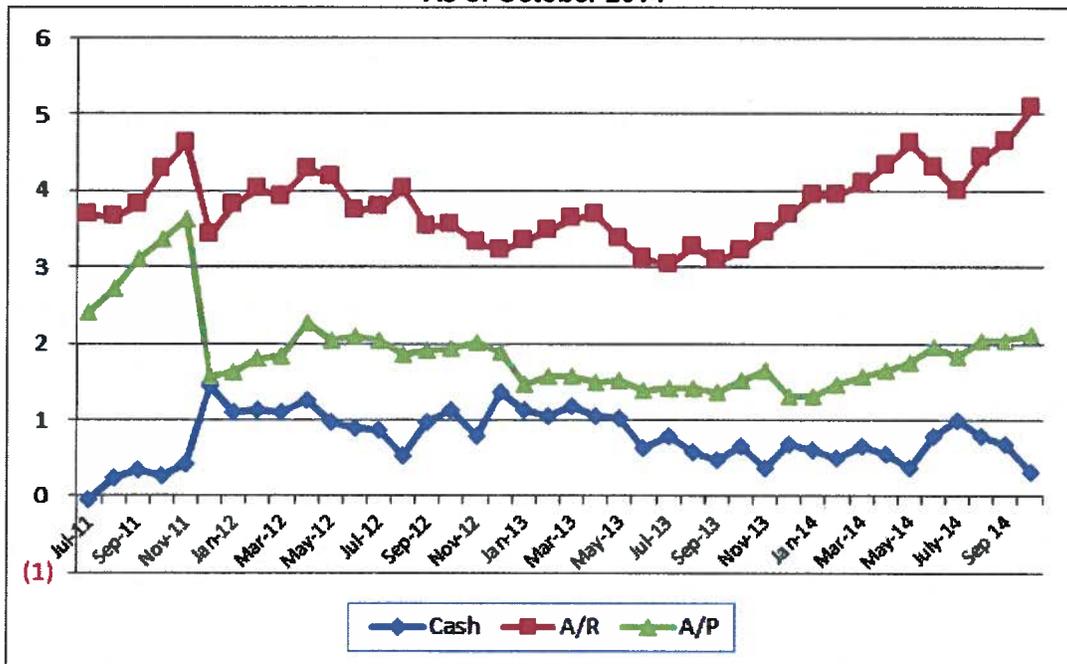
CNA Separations



Cash Position

The cash balance at the end of October is \$317,105, down \$375k from September. October was a three payroll month. Receivables increased from \$4.641 million in September to \$5.096 million in October, an increase of \$455k. Medicaid pendings remains the biggest cash flow issue, accounting for almost \$200k of the increase in a/r and lost cash flow for the month. There are 59 Medicaid applications. Dave Stricklin has contacted DHS with a list of 35 applications totaling more than \$500k in outstanding receivables. I have also discussed the situation with Life Services Network and their two lobbyists have a meeting with HFS (Medicaid division) on this matter. I have stated that at the very least, HFS must delay the repayment of the Medicaid loans that were made in July. CCNH received \$430k that is currently scheduled for repayment in three installments next spring. HFS cannot require repayment when they have not improved the backlog of Medicaid applications. The LSN lobbyists will also be contacting the manager of the Decatur application office to assist in the expedition of our applications. Stay tuned.

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



Cash flow is being monitored on a daily basis. The Tax Anticipation Warrant is scheduled to go through early next week.

10/31/14

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	7,839.32	2,038.00	5,801.32	35,641.13	22,418.00	13,223.13
Medicare A Revenue	203,393.10	250,040.00	(46,646.90)	2,386,451.70	2,750,440.00	(363,988.30)
Medicare B Revenue	48,258.74	28,482.00	19,796.74	410,182.37	313,082.00	97,100.37
Medicaid Revenue	505,838.21	460,442.00	45,396.21	5,756,968.22	5,064,862.00	692,106.22
Private Pay Revenue	529,306.79	387,557.00	141,749.79	5,039,165.81	4,263,127.00	776,038.81
Adult Day Care Revenue	25,968.32	15,467.00	10,501.32	233,763.79	170,137.00	63,626.79
Total Income	1,320,604.48	1,144,008.00	176,596.48	13,862,173.02	12,584,066.00	1,278,107.02
Operating Expenses						
Administration	270,417.61	236,216.00	(34,201.81)	2,858,808.19	2,598,376.00	(260,432.19)
Environmental Services	103,192.50	90,544.00	(12,648.50)	1,028,394.86	995,984.00	(32,410.86)
Laundry	18,932.91	18,287.00	(2,845.91)	190,982.43	179,157.00	(11,825.43)
Maintenance	27,724.65	31,255.00	3,530.35	269,025.15	343,805.00	74,779.85
Nursing Services	533,611.37	455,596.00	(78,015.37)	5,778,955.64	5,011,556.00	(767,399.64)
Activities	24,877.91	26,859.00	1,981.09	225,259.13	295,449.00	70,189.87
Social Services	19,055.92	18,980.00	(75.92)	206,333.61	208,780.00	2,446.39
Physical Therapy	48,637.36	30,059.00	(18,578.36)	476,848.65	330,649.00	(146,199.65)
Occupational Therapy	28,458.48	26,283.00	(2,175.48)	338,166.21	289,113.00	(49,053.21)
Speech Therapy	10,885.68	7,705.00	(3,180.68)	128,439.22	84,755.00	(43,684.22)
Respiratory Therapy	9,009.00	8,000.00	(1,009.00)	100,707.75	88,000.00	(12,707.75)
Total This Department	19,894.68	15,705.00	(4,189.68)	229,146.97	172,755.00	(56,391.97)
Food Services	126,150.46	128,235.00	2,084.54	1,319,774.22	1,410,585.00	90,810.78
Barber & Beauty	8,132.21	6,372.00	(1,760.21)	76,604.16	70,092.00	(6,512.16)
Adult Day Care	20,748.04	23,450.00	2,701.96	216,001.81	257,950.00	41,948.19
Alzheimers and Related Disorders	80,096.55	135,748.00	55,651.45	977,212.09	1,493,228.00	516,015.91
Total Expenses	1,329,930.65	1,241,589.00	(88,341.65)	14,191,513.12	13,657,479.00	(534,034.12)
Net Operating Income	(9,326.17)	(97,583.00)	88,256.83	(329,340.10)	(1,073,413.00)	744,072.90
NonOperating Income						
Local Taxes	91,949.17	79,877.00	12,072.17	1,011,442.44	878,647.00	132,795.44
Miscellaneous NI Revenue	1,073.65	211.00	862.65	9,134.65	2,321.00	6,813.65
Total NonOperating Income	93,022.82	80,088.00	12,934.82	1,020,577.09	880,968.00	139,609.09
Net Income (Loss)	83,696.65	(17,495.00)	101,191.65	691,236.99	(192,445.00)	883,681.99

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

10/31/14

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	138.00	385.00	(247.00)	3,786.00	4,235.00	(449.00)
Late Charge, NSF Check Charge	7,661.32	1,538.00	6,123.32	26,026.66	16,918.00	9,108.66
Other Miscellaneous Revenue	40.00	115.00	(75.00)	5,828.47	1,265.00	4,563.47
Total Miscellaneous Revenue	7,839.32	2,038.00	5,801.32	35,641.13	22,418.00	13,223.13
Medicare A Revenue						
Medicare A	96,490.02	192,794.00	(96,303.98)	1,257,996.42	2,120,734.00	(862,737.58)
ARD - Medicare A		17,552.00	(17,552.00)	197,500.16	193,072.00	4,428.16
NH Pt_Care - Medicare Advantage/ Hmo	105,576.79	39,042.00	66,534.79	887,225.15	429,462.00	457,763.15
ARD_Pt Care - Medicare Advantage/ HMO	1,326.29	652.00	674.29	43,729.97	7,172.00	36,557.97
Total Medicare A Revenue	203,393.10	250,040.00	(46,646.90)	2,386,451.70	2,750,440.00	(363,988.30)
Medicare B Revenue						
Medicare B	48,258.74	28,462.00	19,796.74	410,182.37	313,082.00	97,100.37
Total Medicare B Revenue	48,258.74	28,462.00	19,796.74	410,182.37	313,082.00	97,100.37
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	347,255.70	291,809.00	55,446.70	3,947,479.67	3,209,899.00	737,580.67
ARD - Medicaid Title XIX (IDHFS)	119,857.62	117,509.00	2,348.62	1,392,255.80	1,292,599.00	99,656.80
Patient Care-Hospice	23,840.25	30,241.00	(6,400.75)	266,035.34	332,651.00	(66,615.66)
ARD Patient Care - Hospice	14,884.64	20,883.00	(5,998.36)	151,197.41	229,713.00	(78,515.59)
Total Medicaid Revenue	505,838.21	460,442.00	45,396.21	5,756,968.22	5,064,862.00	692,106.22
Private Pay Revenue						
VA-Veterans Nursing Home Care	12,525.00	12,947.00	(422.00)	233,271.63	142,417.00	90,854.63
ARD - VA - Veterans Care		439.00	(439.00)	16,486.84	4,829.00	11,657.84
Nursing Home Patient Care - Private Pay	373,439.94	270,974.00	102,465.94	3,344,723.83	2,980,714.00	364,009.83
Nursing Home Beauty Shop Revenue	3,505.10	3,141.00	364.10	35,686.20	34,551.00	1,135.20
Medical Supplies Revenue	7,964.74	5,273.00	2,691.74	71,615.71	58,003.00	13,612.71
Patient Transportation Charges	2,503.08	1,631.00	872.08	16,624.45	17,941.00	(1,316.55)
ARD Patient Care- Private Pay	129,368.93	93,152.00	36,216.93	1,320,757.15	1,024,672.00	296,085.15
Total Private Pay Revenue	529,306.79	387,557.00	141,749.79	5,039,165.81	4,263,127.00	776,038.81
Adult Day Care Revenue						
VA-Veterans Adult Daycare	10,949.84	3,728.00	7,221.84	71,450.08	41,008.00	30,442.08
IL Department Of Aging-Day Care Grant (Title XX)	13,203.12	10,258.00	2,945.12	127,819.31	112,838.00	14,981.31
Adult Day Care Charges-Private Pay	1,815.36	1,481.00	334.36	34,494.40	16,291.00	18,203.40
Total Adult Day Care Revenue	25,968.32	15,467.00	10,501.32	233,763.79	170,137.00	63,626.79
Total Income	1,320,604.48	1,144,006.00	176,598.48	13,862,173.02	12,584,066.00	1,278,107.02
Operating Expenses						
Administration						
Reg. Full-Time Employees	30,317.31	25,061.00	(5,256.31)	298,935.01	275,671.00	(23,264.01)
Temp. Salaries & Wages	1,312.87	1,120.00	(192.87)	18,504.78	12,320.00	(6,184.78)
Per Diem	180.00	203.00	23.00	2,070.00	2,233.00	163.00
Overtime	326.65	230.00	(96.65)	3,827.38	2,530.00	(1,297.38)
TOPS - Balances	(284.19)	199.00	483.19	3,429.42	2,189.00	(1,240.42)
TOPS - FICA	(21.74)	15.00	36.74	262.35	165.00	(97.35)
Social Security - Employer	2,391.96	1,894.00	(497.96)	23,450.39	20,834.00	(2,616.39)
IMRF - Employer Cost	2,959.10	2,352.00	(607.10)	28,570.42	25,872.00	(2,698.42)
Workers' Compensation Insurance	1,330.21	1,589.00	258.79	9,502.84	17,479.00	7,976.16
Unemployment Insurance	493.24	910.00	416.76	8,049.77	10,010.00	1,960.23

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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
Employee Health/Life Insurance	4,184.88	4,319.00	134.12	44,840.48	47,509.00	2,668.52
Employee Development/Recognition	26.58	25.00	(1.58)	1,817.13	275.00	(1,542.13)
Employee Physicals/Lab	3,865.60	1,923.00	(1,942.60)	25,520.20	21,153.00	(4,367.20)
Stationary & Printing		78.00	78.00	1,683.17	858.00	(825.17)
Books, Periodicals & Manuals	265.00	41.00	(224.00)	334.00	451.00	117.00
Copier Supplies	819.40	631.00	(188.40)	6,546.66	6,941.00	394.34
Postage, UPS, Federal Express	456.51	515.00	58.49	6,842.49	5,665.00	(1,177.49)
Equipment < \$2,500	864.66		(864.66)	1,847.94		(1,847.94)
Operational Supplies	319.81	845.00	525.19	6,405.80	9,295.00	2,889.20
Audit & Accounting Fees	4,179.00	4,308.00	129.00	45,969.00	47,388.00	1,419.00
Attorney Fees	2,287.00	4,615.00	2,328.00	39,411.95	50,765.00	11,353.05
Professional Services	38,296.89	33,004.00	(5,292.89)	454,726.87	363,044.00	(91,682.87)
Job Required Travel Expense	52.64	257.00	204.36	2,347.44	2,827.00	479.56
Insurance	23,323.00	22,124.00	(1,199.00)	255,393.00	243,364.00	(12,029.00)
Property Loss & Liability Claims				1,751.50		(1,751.50)
Computer Services	6,278.29	4,922.00	(1,356.29)	72,247.60	54,142.00	(18,105.60)
Telephone Services	1,693.76	1,370.00	(323.76)	16,309.46	15,070.00	(1,239.46)
Equipment Maintenance	449.90		(449.90)	5,412.64		(5,412.64)
Rental				165.90		(165.90)
Legal Notices, Advertising	6,561.42	2,633.00	(3,928.42)	43,897.24	28,963.00	(14,934.24)
Photocopy Services	1,499.68	1,025.00	(474.68)	14,988.02	11,275.00	(3,713.02)
Public Relations	36.32	66.00	29.68	843.07	726.00	(117.07)
Dues & Licenses	1,985.08	1,617.00	(368.08)	18,485.88	17,787.00	(698.88)
Conferences & Training	475.28	962.00	486.72	8,177.00	10,582.00	2,405.00
Finance Charges, Bank Fees		192.00	192.00	0.66	2,112.00	2,111.34
Cable/Satellite TV Expense	2,234.84	2,147.00	(87.84)	25,181.02	23,617.00	(1,564.02)
IPA Licensing Fee	45,437.50	40,612.00	(4,825.50)	510,369.50	446,732.00	(63,637.50)
Fines & Penalties	15,000.00	2,308.00	(12,692.00)	15,000.00	25,388.00	10,388.00
General Liability Claims				45,000.00		(45,000.00)
Furnishings, Office Equipment		5,769.00	5,769.00		63,459.00	63,459.00
Depreciation Expense	60,597.08	56,361.00	(4,236.08)	674,456.83	619,971.00	(54,485.83)
Interest-Tax Anticipation Notes Payable		538.00	538.00	3,790.50	5,918.00	2,127.50
Interest- Bonds Payable	10,222.08	9,436.00	(786.08)	112,442.88	103,796.00	(8,646.88)
Total Administration	270,417.61	236,216.00	(34,201.61)	2,858,808.19	2,598,376.00	(260,432.19)
Environmental Services						
Reg. Full-Time Employees	30,171.56	32,327.00	2,155.44	307,269.39	355,597.00	48,327.61
Reg. Part-Time Employees				7,994.14		(7,994.14)
Overtime		462.00	462.00	16,666.68	5,082.00	(11,584.68)
TOPS - Balances	(35.94)		35.94	6,767.99		(6,767.99)
TOPS- FICA	(2.75)		2.75	517.76		(517.76)
Social Security - Employer	2,278.35	2,394.00	115.65	24,870.61	26,334.00	1,463.39
IMRF - Employer Cost	2,959.09	3,315.00	355.91	32,242.63	36,465.00	4,222.37
Workers' Compensation Insurance	1,319.37	1,957.00	637.63	9,426.51	21,527.00	12,100.49
Unemployment Insurance	89.65	1,452.00	1,362.35	10,548.75	15,972.00	5,423.25
Employee Health/Life Insurance	8,400.05	6,772.00	(1,628.05)	83,553.67	74,492.00	(9,061.67)
Operational Supplies	5,408.64	5,089.00	(319.64)	51,124.64	55,979.00	4,854.36
Gas Service	18,537.78	9,938.00	(8,599.78)	150,176.11	109,318.00	(40,858.11)
Electric Service	26,108.84	19,889.00	(6,219.84)	236,119.00	218,779.00	(17,340.00)
Water Service	2,605.74	2,401.00	(204.74)	28,541.85	26,411.00	(2,130.85)
Pest Control Service	992.92	449.00	(543.92)	5,841.84	4,939.00	(902.84)
Waste Disposal & Recycling	2,446.26	2,627.00	180.74	36,399.81	28,897.00	(7,502.81)
Equipment Rentals	258.00	222.00	(36.00)	2,842.40	2,442.00	(400.40)
Conferences & Training				30.00		(30.00)
Sewer Service & Tax	1,405.68	1,250.00	(155.68)	17,212.02	13,750.00	(3,462.02)
Tools	249.26		(249.26)	249.26		(249.26)

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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
Total Environmental Services	103,192.50	90,544.00	(12,648.50)	1,028,394.86	995,984.00	(32,410.86)
Laundry						
Reg. Full-Time Employees	10,263.96	8,763.00	(1,500.96)	109,863.14	96,393.00	(13,470.14)
Overtime		243.00	243.00	3,233.86	2,673.00	(560.86)
TOPS Balances	46.49	425.00	378.51	766.17	4,675.00	3,908.83
TOPS - FICA	3.55	33.00	29.45	58.61	363.00	304.39
Social Security - Employer	775.22	675.00	(100.22)	8,428.44	7,425.00	(1,003.44)
IMRF - Employer Cost	1,006.97	905.00	(101.97)	10,922.54	9,955.00	(967.54)
Workers' Compensation Insurance	443.72	538.00	94.28	3,148.12	5,918.00	2,769.88
Unemployment Insurance		415.00	415.00	3,465.24	4,565.00	1,099.76
Employee Health/Life Insurance	2,776.36	1,683.00	(1,093.36)	27,590.36	18,513.00	(9,077.36)
Laundry Supplies	2,478.15	1,463.00	(1,015.15)	8,208.19	16,093.00	7,884.81
Linen & Bedding	618.62	1,144.00	525.38	11,095.69	12,584.00	1,488.31
Laundry & Cleaning Service	519.87		(519.87)	4,172.07		(4,172.07)
Conferences & Training				30.00		(30.00)
Total Laundry	18,932.91	16,287.00	(2,645.91)	190,982.43	179,157.00	(11,825.43)
Maintenance						
Reg. Full-Time Employees	6,223.92	9,870.00	3,646.08	65,328.59	108,570.00	43,241.41
Overtime	(106.33)	49.00	155.33	856.12	539.00	(317.12)
TOPS - Balances	156.95	77.00	(79.95)	2,153.19	847.00	(1,306.19)
TOPS - FICA	12.00	6.00	(6.00)	164.72	66.00	(98.72)
Social Security - Employer	456.96	756.00	299.04	4,742.68	8,316.00	3,573.32
IMRF - Employer Cost	593.69	1,013.00	419.31	6,171.06	11,143.00	4,971.94
Workers' Compensation Insurance	269.47	592.00	322.53	2,090.12	6,512.00	4,421.88
Unemployment Insurance		465.00	465.00	2,254.88	5,115.00	2,860.12
Employee Health/Life Insurance	2,102.52	609.00	(1,493.52)	19,661.32	6,699.00	(12,962.32)
Gasoline & Oil		406.00	406.00	1,380.72	4,466.00	3,085.28
Ground Supplies	67.24		(67.24)	534.38		(534.38)
Maintenance Supplies	4,676.38	3,097.00	(1,579.38)	26,707.71	34,067.00	7,359.29
Equipment < \$2,500	272.70		(272.70)	1,258.03		(1,258.03)
Operational Supplies				61.61		(61.61)
Professional Services				350.00		(350.00)
Automobile Maintenance	651.28	270.00	(381.28)	10,368.66	2,970.00	(7,398.66)
Equipment Maintenance	1,602.27	2,201.00	598.73	29,599.97	24,211.00	(5,388.97)
Equipment Rentals	4.40	95.00	90.60	328.40	1,045.00	716.60
Nursing Home Building Repair/Maintenance	10,741.20	7,051.00	(3,690.20)	80,946.45	77,561.00	(3,385.45)
Landscaping Services				500.00		(500.00)
Parking Lot/Sidewalk Maintenance		852.00	852.00	13,566.54	9,372.00	(4,194.54)
Nursing Home Building Construction/Improvements		3,846.00	3,846.00		42,308.00	42,308.00
Total Maintenance	27,724.65	31,255.00	3,530.35	269,025.15	343,805.00	74,779.85
Nursing Services						
Reg. Full-Time Employees	139,744.58	105,916.00	(33,828.58)	1,457,973.42	1,165,076.00	(292,897.42)
Reg. Part-Time Employees	4,081.22		(4,081.22)	45,912.32		(45,912.32)
Temp. Salaries & Wages	13,779.81	10,479.00	(3,300.81)	140,038.50	115,269.00	(24,769.50)
Overtime	33,098.77	33,988.00	889.23	442,032.90	373,868.00	(68,164.90)
TOPS - Balances	(25.38)	(355.00)	(329.62)	24,802.94	(3,905.00)	(28,707.94)
No Benefit Full-Time Employees	61,314.54	67,719.00	6,404.46	678,755.39	744,909.00	66,153.61
No Benefit Part-Time Employees	39,747.91	33,548.00	(6,199.91)	348,662.19	369,028.00	20,365.81
TOPS - FICA	(1.95)	125.00	126.95	1,897.42	1,375.00	(522.42)
Social Security - Employer	22,068.18	18,881.00	(3,187.18)	233,752.47	207,691.00	(26,061.47)
IMRF - Employer Cost	27,277.18	24,203.00	(3,074.18)	287,713.94	266,233.00	(21,480.94)
Workers' Compensation Insurance	11,210.13	15,024.00	3,813.87	79,873.34	165,264.00	85,390.66
Unemployment Insurance	1,953.55	9,502.00	7,548.45	75,173.02	104,522.00	29,348.98

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

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	25,507.32	20,522.00	(4,985.32)	252,986.64	225,742.00	(27,244.64)
Books, Periodicals & Manuals		79.00	79.00		869.00	869.00
Stocked Drugs	6,501.41	1,685.00	(4,816.41)	25,851.07	18,535.00	(7,316.07)
Pharmacy Charges-Public Aid	2,823.90	1,004.00	(1,819.90)	22,771.37	11,044.00	(11,727.37)
Oxygen	2,687.35	2,781.00	93.65	36,899.90	30,591.00	(6,308.90)
Incontinence Supplies	11,984.22	7,780.00	(4,204.22)	108,119.35	85,580.00	(22,539.35)
Pharmacy Charges - Insurance	9,102.72	3,000.00	(6,102.72)	93,879.58	33,000.00	(60,879.58)
Equipment < \$2,500	3,324.89	1,511.00	(1,813.89)	19,512.03	16,621.00	(2,891.03)
Operational Supplies	16,249.19	15,396.00	(853.19)	175,117.16	169,356.00	(5,761.16)
Pharmacy Charges-Medicare	6,127.79	14,774.00	8,646.21	109,531.85	162,514.00	52,982.15
Medical/Dental/Mental Health	3,400.00	3,170.00	(230.00)	38,000.00	34,870.00	(3,130.00)
Professional Services	19,303.47	31,997.00	12,693.53	351,565.38	351,967.00	401.62
Job Require Travel		28.00	28.00	194.88	308.00	113.12
Laboratory Fees	2,419.01	2,168.00	(251.01)	25,997.17	23,848.00	(2,149.17)
Equipment Rentals	2,493.50	4,039.00	1,545.50	34,570.54	44,429.00	9,858.46
Dues & Licenses				150.00		(150.00)
Conferences & Training	200.00		(200.00)	1,960.00		(1,960.00)
Contract Nursing Services	66,167.66	23,077.00	(43,090.66)	635,297.24	253,847.00	(381,450.24)
Medicare Medical Services	1,070.40	3,555.00	2,484.60	29,963.63	39,105.00	9,141.37
Total Nursing Services	533,611.37	455,596.00	(78,015.37)	5,778,955.64	5,011,556.00	(767,399.64)
Activities						
Reg. Full-Time Employees	16,604.15	18,447.00	1,842.85	146,318.88	202,917.00	56,598.12
Overtime	26.90	114.00	87.10	629.44	1,254.00	624.56
TOPS - Balances	(1,043.02)		1,043.02	(2,121.09)		2,121.09
TOPS - FICA	(79.79)		79.79	(162.26)		162.26
Social Security - Employer	1,243.40	1,345.00	101.60	10,736.83	14,795.00	4,058.17
IMRF - Employer Cost	1,615.29	1,803.00	187.71	13,800.37	19,833.00	6,032.63
Workers' Compensation Insurance	717.09	1,108.00	390.91	4,203.03	12,188.00	7,984.97
Unemployment Insurance	463.21	844.00	380.79	5,288.51	9,284.00	3,995.49
Employee Health/Life Insurance	4,862.88	2,609.00	(2,253.88)	38,897.47	28,699.00	(10,198.47)
Books, Periodicals & Manuals		22.00	22.00	60.00	242.00	182.00
Operational Supplies	338.10	424.00	85.90	5,698.41	4,664.00	(1,034.41)
Professional Services	129.70	143.00	13.30	1,386.70	1,573.00	186.30
Job Required Travel				87.84		(87.84)
Conferences & Training				435.00		(435.00)
Total Activities	24,877.91	26,859.00	1,981.09	225,259.13	295,449.00	70,189.87
Social Services						
Reg. Full-Time Employees	11,903.10	12,827.00	923.90	110,805.96	141,097.00	30,291.04
Overtime	4.84	113.00	108.16	1,064.08	1,243.00	178.92
TOPS - Balances	442.62	184.00	(258.62)	858.85	2,024.00	1,165.15
TOPS - FICA	33.86	14.00	(19.86)	65.70	154.00	88.30
Social Security - Employer	883.52	1,167.00	283.48	8,384.55	12,837.00	4,452.45
IMRF - Employer Cost	1,147.45	1,192.00	44.55	10,911.96	13,112.00	2,200.04
Workers' Compensation Insurance	525.10	773.00	247.90	3,544.15	8,503.00	4,958.85
Unemployment Insurance	115.12	592.00	476.88	3,569.20	6,512.00	2,942.80
Employee Health/Life Insurance	3,300.31	1,802.00	(1,498.31)	24,380.43	19,822.00	(4,558.43)
Operational Supplies		8.00	8.00		88.00	88.00
Professional Services	650.50	308.00	(342.50)	42,669.23	3,388.00	(39,281.23)
Conferences & Training	49.50		(49.50)	79.50		(79.50)
Total Social Services	19,055.92	18,980.00	(75.92)	206,333.61	208,780.00	2,446.39
Physical Therapy						
Reg. Full-Time Employees	4,638.66	4,015.00	(623.66)	48,648.18	44,165.00	(4,483.18)
Overtime		22.00	22.00	635.27	242.00	(393.27)

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

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS - Balances	86.52	107.00	20.48	485.80	1,177.00	691.20
TOPS - FICA	6.62	8.00	1.38	37.17	88.00	50.83
Social Security - Employer	347.81	356.00	8.19	3,651.81	3,916.00	264.19
IMRF - Employer Cost	451.87	478.00	26.13	4,751.33	5,258.00	506.67
Workers' Compensation Ins.	198.99	241.00	42.01	1,424.86	2,651.00	1,226.14
Unemployment Insurance		181.00	181.00	1,427.13	1,991.00	563.87
Employee Health/Life Insurance	1,401.68	1,137.00	(264.68)	13,976.68	12,507.00	(1,469.68)
Professional Services	41,505.21	23,514.00	(17,991.21)	401,810.42	258,654.00	(143,156.42)
Total Physical Therapy	48,637.36	30,059.00	(18,578.36)	476,848.65	330,649.00	(146,199.65)
Occupational Therapy						
Reg. Full-Time Employees	2,309.20	2,003.00	(306.20)	24,545.96	22,033.00	(2,512.96)
Overtime		21.00	21.00		231.00	231.00
TOPS - Balances	(191.77)	11.00	202.77	(31.06)	121.00	152.06
TOPS - FICA	(14.87)	1.00	15.87	(2.38)	11.00	13.38
Social Security - Employer	175.86	154.00	(21.86)	1,864.37	1,694.00	(170.37)
IMRF - Employer Cost	228.49	208.00	(22.49)	2,425.85	2,266.00	(159.85)
Workers' Compensation Ins.	99.06	121.00	21.94	704.47	1,331.00	626.53
Unemployment Insurance		92.00	92.00	714.90	1,012.00	297.10
Employee Health/Life Insurance	700.84	569.00	(131.84)	6,971.84	6,259.00	(712.84)
Professional Services	25,151.47	23,105.00	(2,046.47)	300,972.26	254,155.00	(46,817.26)
Total Occupational Therapy	28,458.48	26,283.00	(2,175.48)	338,166.21	289,113.00	(49,053.21)
Speech Therapy						
Professional Services	10,885.68	7,705.00	(3,180.68)	128,439.22	84,755.00	(43,684.22)
Total Speech Therapy	10,885.68	7,705.00	(3,180.68)	128,439.22	84,755.00	(43,684.22)
Respiratory Therapy						
Professional Services	9,009.00	8,000.00	(1,009.00)	100,707.75	88,000.00	(12,707.75)
Total Respiratory Therapy	9,009.00	8,000.00	(1,009.00)	100,707.75	88,000.00	(12,707.75)
Total This Department	19,894.68	15,705.00	(4,189.68)	229,146.97	172,755.00	(56,391.97)
Food Services						
Reg. Full-Time Employees	31,503.54	52,089.00	20,585.46	354,019.56	572,979.00	218,959.44
Reg. Part-Time Employees	4,379.88	3,648.00	(731.88)	16,368.28	40,128.00	23,759.72
Overtime	2,976.90	1,513.00	(1,463.90)	40,263.44	16,643.00	(23,620.44)
TOPS - Balances	(30.12)		30.12	(2,014.19)		2,014.19
TOPS - FICA	(2.31)		2.31	(154.09)		154.09
Social Security - Employer	2,955.34	4,333.00	1,377.66	31,005.27	47,663.00	16,657.73
IMRF - Employer Cost	3,837.34	5,809.00	1,971.66	40,249.55	63,899.00	23,649.45
Workers' Compensation Insurance	1,576.65	3,418.00	1,841.35	11,074.61	37,598.00	26,523.39
Unemployment Insurance	848.95	2,695.00	1,846.05	16,992.81	29,645.00	12,652.19
Employee Health/Life Insurance	7,298.35	6,997.00	(301.35)	79,894.45	76,967.00	(2,927.45)
Books, Periodicals & Manuals				208.58		(208.58)
Food	293.31	32,817.00	32,523.69	284,246.78	360,987.00	76,740.22
Guest Meal Expense				306.00		(306.00)
Non-Food Supply				2,297.67		(2,297.67)
Nutritional Supplements	8,871.31	3,211.00	(5,660.31)	40,205.03	35,321.00	(4,884.03)
Equipment < \$2,500	588.99		(588.99)	4,125.90		(4,125.90)
Operational Supplies	(1,661.99)	3,854.00	5,515.99	28,666.63	42,394.00	13,727.37
Professional Services	926.44	3,815.00	2,888.56	78,431.40	39,765.00	(38,666.40)
Job Required Travel Expense				21.84		(21.84)
Equipment Rentals		378.00	378.00	2,861.65	4,158.00	1,296.35
Dues & Licenses		12.00	12.00	80.00	132.00	52.00
Conferences & Training	94.50		(94.50)	379.50		(379.50)
Food Service	61,693.38		(61,693.38)	290,233.55		(290,233.55)

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

10/31/14

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Kitchen/ Laundry		3,846.00	3,846.00	10.00	42,306.00	42,296.00
Total Food Services	126,150.46	128,235.00	2,084.54	1,319,774.22	1,410,585.00	90,810.78
Barber & Beauty						
Reg. Full-Time Employees	4,658.88	4,010.00	(648.88)	49,314.40	44,110.00	(5,204.40)
TOPS - Balances	(10.18)		10.18	639.12		(639.12)
TOPS - FICA	(0.78)		0.78	48.89		(48.89)
Social Security - Employer	329.49	271.00	(58.49)	3,365.70	2,981.00	(384.70)
IMRF - Employer Cost	428.05	364.00	(64.05)	4,378.91	4,004.00	(374.91)
Workers' Compensation Insurance	199.89	239.00	39.11	1,474.58	2,629.00	1,154.42
Unemployment Insurance		180.00	180.00	1,429.83	1,980.00	550.17
Employee Health/Life Insurance	1,401.68	1,213.00	(188.68)	13,943.68	13,343.00	(600.68)
Operational Supplies	1,125.18	70.00	(1,055.18)	2,009.05	770.00	(1,239.05)
Conferences & Training		25.00	25.00		275.00	275.00
Total Barber & Beauty	8,132.21	6,372.00	(1,760.21)	76,604.16	70,092.00	(6,512.16)
Adult Day Care						
Reg. Full-Time Employees	12,741.00	12,515.00	(226.00)	141,276.54	137,665.00	(3,611.54)
Temp. Salaries & Wages				2,584.32		(2,584.32)
Overtime	46.38	21.00	(25.38)	969.17	231.00	(738.17)
TOPS - Balances	531.13		(531.13)	(7,099.00)		7,099.00
Reg. Part-Time Employees				317.63		(317.63)
TOPS - FICA	40.63		(40.63)	(543.07)		543.07
Social Security - Employer	988.32	939.00	(29.32)	10,925.67	10,329.00	(596.67)
IMRF - Employer Cost	1,258.07	1,247.00	(11.07)	13,889.31	13,717.00	(172.31)
Workers' Compensation Insurance	562.91	748.00	185.09	4,311.00	8,228.00	3,917.00
Unemployment Insurance	96.67	556.00	459.33	3,154.10	6,116.00	2,961.90
Employee Health/Life Insurance	2,855.60	2,426.00	(429.60)	30,233.00	26,686.00	(3,547.00)
Books, Periodicals & Manuals		14.00	14.00		154.00	154.00
Gasoline & Oil	1,584.34	1,086.00	(498.34)	13,666.48	11,946.00	(1,720.48)
Equipment < \$2,500		18.00	18.00		198.00	198.00
Operational Supplies	8.99	23.00	14.01	1,280.78	253.00	(1,027.78)
Professional Services				128.00		(128.00)
Job Required Travel				282.80		(282.80)
Field Trips/Activities	4.00	11.00	7.00	223.08	121.00	(102.08)
Dues & Licenses				277.00		(277.00)
Conferences & Training	50.00		(50.00)	125.00		(125.00)
Furnishings, Office Equipment		3,846.00	3,846.00		42,306.00	42,306.00
Total Adult Day Care	20,748.04	23,450.00	2,701.96	216,001.81	257,950.00	41,948.19
Alzheimers and Related Disord						
Reg. Full-Time Employees	22,299.91	26,821.00	4,521.09	234,393.99	295,031.00	60,637.01
Overtime	7,077.98	12,047.00	4,969.02	94,199.21	132,517.00	38,317.79
TOPS - Balances	(59.22)	308.00	367.22	5,689.66	3,388.00	(2,301.66)
No Benefit Full-Time Employees	21,103.12	27,244.00	6,140.88	234,697.00	299,684.00	64,987.00
No Benefit Part-Time Employees	10,205.68	27,898.00	17,692.32	144,523.06	306,878.00	162,354.94
TOPS - FICA	(4.53)	24.00	28.53	435.26	264.00	(171.26)
Social Security - Employer	4,605.68	7,120.00	2,514.32	53,603.93	78,320.00	24,716.07
IMRF - Employer Cost	5,979.22	9,545.00	3,565.78	70,075.25	104,995.00	34,919.75
Workers' Compensation Insurance	2,331.27	5,612.00	3,280.73	18,347.20	61,732.00	43,384.80
Unemployment Insurance	585.84	3,081.00	2,495.16	20,981.72	33,891.00	12,909.28
Employee Health/Life Insurance	4,940.11	4,500.00	(440.11)	48,370.61	49,500.00	1,129.39
Books, Periodicals & Manuals				233.10		(233.10)
Operational Supplies		1.00	1.00	241.82	11.00	(230.82)
Professional Services	174.52		(174.52)	959.86		(959.86)
Conferences & Training		9.00	9.00	169.00	99.00	(70.00)

10/31/14

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

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
ARD - Contract Nursing	856.97	11,538.00	10,681.03	50,291.42	126,918.00	76,626.58
Total Alzheimers and Related Disorders	80,086.55	135,748.00	55,651.45	977,212.09	1,493,228.00	516,015.91
Total Expenses	1,329,930.65	1,241,589.00	(88,341.65)	14,191,513.12	13,657,479.00	(534,034.12)
Net Operating Income	(9,326.17)	(97,583.00)	88,256.83	(329,340.10)	(1,073,413.00)	744,072.90
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	91,949.17	79,877.00	12,072.17	1,011,442.44	878,647.00	132,795.44
Total Local Taxes	91,949.17	79,877.00	12,072.17	1,011,442.44	878,647.00	132,795.44
Miscellaneous NI Revenue						
Investment Interest	42.66	57.00	(14.34)	349.65	627.00	(277.35)
Restricted Donations	1,030.99	154.00	876.99	8,785.00	1,694.00	7,091.00
Total Miscellaneous NI Revenue	1,073.65	211.00	862.65	9,134.65	2,321.00	6,813.65
Total NonOperating Income	93,022.82	80,088.00	12,934.82	1,020,577.09	880,968.00	139,609.09
Net Income (Loss)	83,696.65	(17,495.00)	101,191.65	691,236.99	(192,445.00)	883,681.99

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

10/31/14 1

Description	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	Total
Operating Income													
Miscellaneous Revenue	1,828	2,486	1,348	2,270	3,364	5,219	2,102	962	750	7,473	7,839	35,641	2,386,462
Medicare A Revenue	267,837	245,602	215,221	217,759	170,531	276,413	212,504	217,261	190,899	169,031	203,393	410,182	5,756,968
Medicare B Revenue	35,157	49,663	31,074	29,316	31,074	456,595	783,316	567,257	524,649	431,010	505,898	529,307	5,039,166
Medicaid Revenue	459,986	601,386	437,374	538,463	449,094	512,792	64,079	456,721	513,223	648,986	27,159	233,764	13,862,173
Private Pay Revenue	493,812	358,642	484,074	460,093	517,636	512,792	24,701	26,769	24,701	24,701	1,320,604	1,320,604	2,868,808
Adult Day Care Revenue	17,903	13,323	14,550	17,848	22,448	20,805	2,468	26,769	1,279,385	1,332,678	1,320,604	1,320,604	2,868,808
Total Income	1,276,324	1,259,195	1,198,232	1,265,549	1,194,147	1,311,315	1,118,947	1,305,796	1,279,385	1,332,678	1,320,604	1,320,604	13,862,173
Operating Expenses													
Administration	249,903	258,385	263,618	264,550	261,561	261,778	307,140	311,382	170,757	239,316	270,418	270,418	2,868,808
Environmental Services	89,239	91,219	90,808	89,972	88,964	80,665	95,945	98,092	104,800	95,486	103,193	103,193	1,028,395
Laundry	15,239	17,613	16,566	17,341	18,367	15,481	16,185	19,377	19,061	17,819	18,933	18,933	190,982
Maintenance	20,574	22,631	29,249	28,258	24,304	17,357	28,035	23,124	23,635	24,134	27,725	27,725	269,025
Nursing Services	511,150	523,369	468,410	530,748	514,093	517,066	514,302	538,675	595,916	531,616	533,611	533,611	5,778,956
Activities	18,500	19,891	17,504	19,083	20,061	20,621	17,708	18,302	25,024	23,686	24,878	24,878	225,259
Social Services	16,433	16,243	14,405	11,226	10,796	17,126	20,912	30,686	31,100	18,341	19,056	19,056	206,334
Physical Therapy	42,804	45,374	41,437	40,610	40,677	43,029	42,941	43,090	39,148	49,102	48,637	48,637	476,849
Occupational Therapy	33,140	37,567	33,600	29,716	28,643	31,399	30,743	30,527	25,660	28,714	28,458	28,458	338,166
Speech Therapy	9,543	10,714	9,459	11,436	12,584	12,197	11,165	12,577	12,219	15,660	10,886	10,886	128,439
Respiratory Therapy													
Respiratory Therapy	9,226	9,199	8,525	9,199	9,171	9,419	8,773	9,831	9,240	9,116	9,009	9,009	100,708
Total This Department	18,769	19,913	17,984	20,635	21,755	21,615	19,938	22,408	21,459	24,777	19,895	19,895	229,147
Food Services	122,660	118,964	101,807	109,938	119,263	135,928	111,202	132,481	122,737	118,644	126,150	126,150	1,319,774
Barber & Beauty	6,316	7,212	5,215	7,036	7,049	7,375	6,739	8,114	8,079	8,338	8,132	8,132	76,604
Adult Day Care	18,583	19,543	18,670	24,303	18,800	19,891	17,041	17,129	21,467	19,826	20,748	20,748	216,002
Alzheimers and Related Disorders	101,641	105,787	87,614	102,043	85,698	85,029	76,008	84,327	90,930	78,039	80,097	80,097	977,212
Total Expenses	1,264,950	1,303,712	1,206,888	1,295,460	1,260,030	1,274,361	1,302,848	1,377,724	1,299,763	1,275,848	1,329,931	1,329,931	14,191,513
Net Operating Income	11,374	(44,517)	(8,656)	(29,911)	(65,883)	36,955	(183,900)	(71,928)	(20,377)	56,830	(9,326)	(9,326)	(329,340)
NonOperating Income													
Local Taxes	91,951	91,949	91,947	91,951	91,949	91,949	91,949	91,949	91,949	91,949	91,949	91,949	1,011,442
Miscellaneous NI Revenue	506	111	23	1,446	315	328	758	165	924	3,485	1,074	1,074	9,135
Total NonOperating Income	92,457	92,060	91,970	93,398	92,264	92,277	92,707	92,114	92,873	95,434	93,023	93,023	1,020,577
Net Income (Loss)	103,831	47,544	83,314	63,487	26,381	128,231	(91,193)	20,187	72,495	152,264	83,697	83,697	691,237

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

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10/31/14

Description	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement		180		171	1,131	177	608	381	687	243	72	138	3,786
Late Charge, NSF Check Charge	1,648		2,476	1,059	1,116	629	1,957	1,600	144	377	7,348	7,661	26,027
Other Miscellaneous Revenue			10	118	22	2,558	2,646	120	130	130	53	40	6,828
Total Miscellaneous Revenue	1,828		2,486	1,348	2,270	3,364	5,219	2,102	962	750	7,473	7,839	35,641
Medicare A Revenue													
Medicare A	146,013	146,013	168,901	130,033	142,128	65,455	147,368	105,887	89,359	104,022	62,341	96,490	1,257,996
ARD - Medicare A	45,056	45,056	14,465	25,253	14,775	6,365	6,188	28,108	27,807	17,473	14,009		197,500
NH PL_Care - Medicare Advantage/ H	56,134	56,134	58,715	52,895	60,857	88,782	122,857	80,510	96,815	69,404	92,660	105,577	887,225
ARD_PL_Care - Medicare Advantage/	20,635	20,635	3,520	7,040	9,929				1,280			1,326	43,730
Total Medicare A Revenue	267,837	267,837	245,602	215,221	217,759	170,531	276,413	212,504	217,261	190,899	169,031	203,393	2,386,452
Medicare B Revenue													
Medicare B	35,157	35,157	37,756	45,663	29,316	31,074	37,491	34,479	36,806	25,164	49,018	48,259	410,182
Total Medicare B Revenue	35,157	35,157	37,756	45,663	29,316	31,074	37,491	34,479	36,806	25,164	49,018	48,259	410,182
Medicaid Revenue													
Medicaid Title XIX (IDHFS)	277,188	277,188	431,022	282,473	371,984	303,291	317,367	536,775	408,128	380,911	290,087	347,256	3,947,480
ARD - Medicaid Title XIX (IDHFS)	126,822	126,822	129,179	109,666	133,616	117,740	112,146	189,487	131,438	114,101	108,204	119,858	1,392,256
Patient Care-Hospice	39,930	39,930	30,703	36,788	24,840	21,221	17,701	25,486	12,787	14,458	19,282	23,840	266,035
ARD Patient Care - Hospice	16,047	16,047	10,482	9,447	8,023	6,843	11,381	31,568	13,906	15,178	13,437	14,895	151,197
Total Medicaid Revenue	459,986	459,986	601,366	437,374	538,463	448,094	458,595	783,316	567,257	524,649	431,010	505,838	5,756,968
Private Pay Revenue													
VA-Veterans Nursing Home Care	25,726	25,726	34,966	33,123	20,466	17,017	18,239	8,659	30,985	16,656	14,910	12,525	233,272
ARD - VA - Veterans Care	2,187	2,187	8,360					4,180			1,760		16,487
Nursing Home Patient Care - Private	355,986	355,986	198,863	311,187	292,288	342,531	311,779	64,161	291,855	332,676	468,940	373,440	3,344,724
Nursing Home Beauty Shop Revenue	3,074	3,074	3,429	3,092	3,112	3,346	3,291	3,185	3,367	3,326	2,960	3,505	35,698
Medical Supplies Revenue	6,717	6,717	4,748	7,767	8,541	8,098	7,751	591	5,658	6,232	7,782	7,965	71,616
Patient Transportation Charges	2,780	2,780	453	2,416	1,000	1,113	1,689	822	1,522	451	1,874	2,503	16,624
ARD Patient Care- Private Pay	97,132	97,132	106,824	126,489	134,677	145,532	170,276	(13,338)	123,333	149,702	150,760	129,369	1,320,757
Total Private Pay Revenue	483,612	483,612	358,642	484,074	460,083	517,636	512,792	64,079	486,721	513,223	648,986	529,307	5,039,166
Adult Day Care Revenue													
VA-Veterans Adult Daycare	3,572	3,572	4,270	5,586	5,658	6,054	4,592	6,726	8,899	7,447	7,896	10,950	71,450
IL Department Of Aging-Day Care Gra	10,288	10,288	7,283	6,921	9,215	13,184	13,376	13,243	13,811	13,010	14,417	13,203	127,819
Adult Day Care Charges-Private Pay	4,073	4,073	1,770	2,143	2,775	3,210	2,838	2,499	4,080	4,245	5,046	1,815	34,484

Wednesday, November 26, 2014

Champaign County Nursing Home
Historical Statement of Operations

10/31/14

Description	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	Total
Total Adult Day Care Revenue	17,903	17,903	13,323	14,550	17,648	22,448	20,805	22,468	26,789	24,701	27,159	25,968	233,764
Total Income	1,276,324	1,259,195	1,259,195	1,198,232	1,285,549	1,194,147	1,311,315	1,118,947	1,305,796	1,278,385	1,332,678	1,320,604	13,862,173

Operating Expenses

Administration

Reg. Full-Time Employees	25,469	24,513	25,345	25,978	27,839	27,565	25,387	28,271	31,540	26,710	30,317	298,935
Temp. Salaries & Wages	1,852	1,884	2,353	3,351	1,894	1,126	935	1,380	1,393	1,024	1,313	18,505
Per Diem	180	225	199	135	180	180	135	225	180	225	180	2,070
Overtime	140	1,093	199	91	314	263	210	405	227	559	327	3,827
TOPS - Balances	(1,100)	1,674	626	1,568	350	27	95	(16)	527	(1,155)	(284)	3,429
TOPS - FICA	(84)	128	48	120	27	27	95	(1)	40	(88)	(22)	262
Social Security - Employer	1,963	1,992	2,041	2,138	2,179	2,151	1,909	2,176	2,437	2,072	2,382	23,450
IMRF - Employer Cost	2,429	2,376	2,491	2,843	2,706	2,661	2,373	2,670	2,714	2,549	2,959	28,570
Workers' Compensation Insurance	1,026	875	768	613	923	859	1,151	527	984	447	1,330	9,503
Unemployment Insurance	116	1,766	1,403	1,158	812	680	436	388	456	360	493	8,050
Employee Health/Life Insurance	4,292	4,249	4,381	3,855	4,276	4,408	4,276	4,276	3,655	3,187	4,185	44,840
Employee Development/Recognition	30	312	78	22	16	16	284	67	1,234	60	27	1,817
Employee Physicals/Lab	100	4,094	47	3,279	5,214	(400)	1,394	3,851	1,761	2,050	3,866	25,520
Stationary & Printing	212	69	69	716	254	254	405	50	405	50	265	1,883
Books, Periodicals & Manuals	69	518	536	731	914	366	586	748	391	391	265	334
Copier Supplies	391	518	536	827	453	855	545	461	1,149	401	457	6,547
Postage, UPS, Federal Express				(37)								6,842
Equipment < \$2,500												861
Operational Supplies	1,081	585	701	853	758	178	513	425	119	875	320	1,848
Audit & Accounting Fees	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	6,406
Attorney Fees	3,281	1,862	7,323	8,064	4,933	8,690	1,752	(2,100)	2,567	756	2,287	45,969
Professional Services	41,722	40,781	38,580	37,939	37,523	38,034	44,245	45,787	54,654	37,154	38,297	39,412
Job Required Travel Expense	123	109	506	204	130	369	183	84	444	142	53	2,347
Insurance	23,167	23,167	23,167	23,167	23,167	23,167	23,567	23,167	23,167	23,167	23,323	255,393
Property Loss & Liability Claims				950		371			135	295		1,752
Computer Services	10,271	6,116	6,052	6,179	5,785	6,543	6,150	6,278	6,445	6,150	6,278	72,248
Telephone Services	1,872	1,255	1,280	1,705	1,314	1,701	1,360	1,746	1,212	1,171	1,694	16,309
Equipment Maintenance									4,963		450	5,413
Rental								166				166
Legal Notices, Advertising	3,008	2,866	4,892	2,918	4,867	5,483	5,338	3,543	2,477	1,943	6,561	43,897
Photocopy Services	1,591	1,025	1,774	1,075	1,025	1,000	2,249	1,500	1,500	750	1,500	14,988
Public Relations	70	(55)	5	10	221	248	76	229	4	4	36	843
Dues & Licenses	1,725	1,725	1,675	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,985	18,486
Conferences & Training	99	1,029	1,228	(137)	1,662	1,502	745	442	254	879	475	8,177
Finance Charges, Bank Fees												1
Cable/Satellite TV Expense	2,534	2,534	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235	25,181

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**Champaign County Nursing Home
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10/31/14

Description	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	Total
IFA Licensing Fee		46,385	46,591	43,093	47,872	45,595	46,069	48,226	47,574	48,145	47,385	45,438	510,370
Fines & Penalties												15,000	15,000
General Liability Claims									45,000				45,000
Furnishings, Office Equipment		60,971	60,893	62,193	62,472	61,920	61,608	61,608	61,200	60,597	60,597	60,597	674,457
Depreciation Expense										(103,685)			
Bad Debt Expense													
Miscellaneous Expense			11,412	8,163	6,030	6,048	7,741	53,909	9,381	412	87		3,791
Interest-Tax Anticipation Notes Payabl									3,292				
Interest- Bonds Payable	10,222	10,222	10,222	10,222	10,222	10,222	10,222	10,222	10,222	10,222	10,222	10,222	112,443
Total Administration	249,903	258,385	263,618	264,550	261,561	261,778	170,757	239,316	270,418	2,858,808			

Environmental Services

Reg. Full-Time Employees	27,568	25,755	25,244	27,155	27,162	26,845	26,497	27,737	27,737	34,831	28,203	30,172	307,269
Reg. Part-Time Employees	766	709	738	798	818	847	746	837	837	935	802		7,994
Overtime	3,624	6,739	331	240	67	1,334	1,389	1,384	1,389	1,559	1,559	(36)	16,667
TOPS - Balances	1,584	1,274	877	1,787	701	(1,053)	2,115	(531)	(531)	547	(496)		6,768
TOPS- FICA	121	97	67	137	54	(81)	162	(41)	(41)	42	(38)	(3)	518
Social Security - Employer	2,392	2,486	1,986	2,105	2,084	2,192	2,047	2,226	2,226	2,798	2,286	2,278	24,871
IMRF - Employer Cost	3,218	3,228	2,547	2,714	2,719	2,814	2,688	2,892	2,892	3,514	2,949	2,959	32,243
Workers' Compensation Insurance	1,050	885	753	607	783	828	1,185	484	484	1,072	450	1,319	9,427
Unemployment Insurance	209	2,102	1,376	1,481	1,239	1,290	1,209	1,120	1,120	331	101	90	10,549
Employee Health/Life Insurance	7,450	7,450	7,647	7,449	7,449	7,647	7,449	7,449	7,449	4,869	7,713	8,400	83,554
Operational Supplies	4,662	5,616	4,078	4,716	3,786	4,913	4,531	4,869	4,869	4,765	3,769	5,409	51,125
Gas Service	11,372	18,339	20,970	18,818	16,584	4,037	9,910	11,387	11,387	10,888	9,522	18,538	150,176
Electric Service	15,517	11,077	13,840	14,348	17,378	21,238	28,463	28,046	28,046	28,044	30,242	26,109	236,119
Water Service	2,631	(766)	4,728	2,384	2,856	2,622	2,869	2,840	2,840	2,823	2,949	2,606	28,542
Pest Control Service	482	482	482	482	482	482	482	482	482	486	486	993	5,842
Waste Disposal & Recycling	5,036	2,738	3,766	3,159	3,294	3,031	2,722	4,057	4,057	3,124	3,028	2,448	36,400
Equipment Rentals	258	258	258	258	258	258	258	258	258	262	258	258	2,842
Conferences & Training			30										30
Sewer Service & Tax	1,300	2,751	1,311	1,337	1,219	1,419	1,592	1,594	1,594	1,581	1,702	1,406	17,212
Tools												249	249
Total Environmental Services	89,239	91,219	90,808	89,972	88,964	80,865	95,945	98,092	103,193	1,028,395			

Laundry

Reg. Full-Time Employees	9,465	9,158	9,382	9,989	9,786	9,707	8,970	10,533	10,264	9,638	10,264	10,264	109,863
Overtime	508	1,128	643	643	238	238	5	323	387	5	387		3,234
TOPS Balances	(494)	846	273	539	305	(535)	(185)	(213)	(86)	(86)	252	48	786
TOPS - FICA	(38)	65	21	41	23	(41)	(13)	(16)	(7)	(7)	19	4	59
Social Security - Employer	744	764	687	791	728	748	704	768	744	775	744	775	8,428
IMRF - Employer Cost	1,004	993	904	1,019	942	964	922	995	1,007	1,214	959	1,007	10,923
Workers' Compensation Insurance	336	324	261	203	305	280	413	170	444	388	14	444	3,148

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10/31/14

Description	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	Total
Unemployment Insurance			668	485	587	488	479	372	366	30			3,465
Employee Health/Life Insurance		2,462	2,457	2,525	2,459	2,459	2,525	2,459	2,469	2,459	2,547	2,776	27,590
Laundry Supplies	1,029		226	226	254	226	1,287	128	473		2,097	2,478	8,208
Linens & Bedding	222		1,210	1,792	415	1,254	579	815	3,060		1,131	619	11,086
Professional Services					421	1,754	(1,192)	(984)					
Laundry & Cleaning Service						88	421	1,572	462	1,109		520	4,172
Conferences & Training											30		30
Furnishings, Office Equipment													
Total Laundry	15,239	17,613	16,566	17,341	16,367	15,481	15,195	19,377	19,051	17,819	18,933		190,982
Maintenance													
Reg. Full-Time Employees	5,557	5,585	5,095	5,540	6,018	6,021	5,744	6,335	7,078	6,131	6,224	6,224	65,329
Overtime	63	197	197	2,113	518	(758)	(169)	(209)	175	129	(106)	(106)	856
TOPS - Balances	(120)	44	126	162	40	(58)	(13)	(16)	13	21	12	12	2,153
TOPS - FICA	(9)	3	10	381	426	442	408	448	508	435	457	457	165
Social Security - Employer	420	437	373	503	553	573	528	582	661	581	594	594	4,743
IMRF - Employer Cost	564	568	485	115	172	180	254	108	237	237	269	269	6,171
Workers' Compensation Insurance	208	174	147	305	305	317	305	234	8	212	237	269	2,090
Unemployment Insurance	174	331	274	1,865	1,865	1,914	1,865	1,865	1,865	1,931	2,103	2,103	2,255
Employee Health/Life Insurance	622	1,365	1,903	15	17	804	3,747	1,142	50	67	534	534	19,661
Gasoline & Oil	1,365												1,381
Ground Supplies	258												534
Maintenance Supplies	2,144	2,508	1,339	1,330	3,663	804	3,747	1,142	2,587	2,768	4,676	4,676	26,708
Equipment < \$2,500				985								273	1,258
Operational Supplies			16										62
Professional Services	(653)		45										350
Automobile Maintenance	1,227	764	1,003	1,195	1,319	1,569	1,431	496	388	1,210	651	651	10,389
Equipment Maintenance	873	1,765	4,225	6,024	1,082	1,197	5,972	3,358	1,187	2,516	1,602	1,602	28,600
Equipment Rentals	262	4	9	9	9	9	9	4	4	4	4	4	328
Nursing Home Building Repair/Mainie	6,318	1,718	9,740	6,005	8,338	5,155	7,340	8,609	8,949	8,035	10,741	10,741	80,946
Landscaping Services													500
Parking Lot/Sidewalk Maintenance													13,567
Nursing Home Building Construction/													
Total Maintenance	20,574	22,631	29,249	28,258	24,304	17,357	28,035	23,124	23,635	24,134	27,725	27,725	289,025
Nursing Services													
Reg. Full-Time Employees	124,975	114,312	116,157	131,433	136,769	135,773	131,508	137,946	158,734	130,623	139,745	139,745	1,457,973
Reg. Part-Time Employees	5,289	4,239	3,687	4,566	3,945	3,437	4,148	4,532	4,191	9,787	4,081	4,081	45,912
Temp. Salaries & Wages	14,897	15,079	9,722	8,777	11,149	16,057	10,926	12,142	14,008	12,502	13,780	13,780	140,039
Overtime	59,507	75,128	28,578	26,220	27,500	42,909	26,499	46,058	39,008	37,526	33,099	33,099	442,033
TOPS - Balances	912	1,132	3,302	5,816	3,945	(6,042)	1,107	3,758	5,655	5,242	(25)	(25)	24,803
No Benefit Full-Time Employees	71,239	61,998	55,680	61,488	64,172	61,591	61,452	59,748	65,349	54,726	61,315	61,315	678,755

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Description	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	Total
No Benefit Part-Time Employees		17,794	23,177	26,352	29,850	27,915	28,814	32,549	36,110	47,952	39,600	39,748	348,862
TOPS - FICA		70	87	253	445	302	(462)	85	287	433	401	(2)	1,897
Social Security - Employer		22,083	22,059	17,940	19,678	20,307	21,808	20,349	21,881	24,983	20,618	22,088	233,752
IMRF - Employer Cost		27,870	26,450	22,092	24,417	25,137	26,573	25,230	26,960	30,378	25,342	27,277	287,714
Workers' Compensation Insurance		8,716	7,335	6,289	5,010	6,901	7,329	10,575	4,123	8,678	3,707	11,210	79,873
Unemployment Insurance		2,046	19,086	12,058	11,513	7,973	6,665	5,221	4,062	2,576	2,019	1,954	75,173
Employee Health/Life Insurance		21,821	22,439	23,638	23,854	23,654	23,646	20,552	22,417	22,417	23,242	25,507	252,987
Stocked Drugs		2,460	985	2,470	1,989	1,840	1,395	2,398	1,624	2,393	1,877	6,501	25,851
Pharmacy Charges-Public Aid		1,082	2,278	1,845	1,931	1,775	1,642	2,247	2,747	2,214	2,386	2,824	22,771
Oxygen		3,808	1,576	5,424	4,040	3,148	3,294	3,757	2,850	2,792	3,522	2,687	36,900
Incontinence Supplies		11,735	7,767	11,821	8,435	8,276	11,164	7,426	11,545	9,276	8,690	11,984	108,119
Pharmacy Charges - Insurance		6,385	10,492	12,466	3,530	8,428	6,181	5,003	8,326	3,314	20,652	9,103	93,880
Equipment < \$2,500		2,471	328	2,414	2,053	1,256	3,658	458	1,689	885	976	3,325	19,512
Operational Supplies		9,278	17,837	19,889	14,165	15,209	15,601	15,428	22,117	13,071	16,267	16,249	175,117
Pharmacy Charges-Medicare		8,754	12,236	9,250	9,401	9,858	10,869	13,072	10,251	11,144	8,571	6,128	109,532
Medical/Dental/Mental Health		3,400	3,600	3,600	3,600	3,400	3,400	3,400	3,400	3,400	3,400	3,400	38,000
Professional Services		30,149	28,388	34,549	35,432	29,140	27,218	33,042	39,185	34,111	41,046	19,303	351,565
Job Require Travel				195									195
Laboratory Fees		3,770	2,795	2,369	2,051	2,760	2,051	1,466	318	3,703	2,295	2,419	25,997
Equipment Rentals		3,077	5,437	3,567	2,749	4,045	1,980	2,402	2,313	3,423	3,076	2,494	34,571
Dues & Licenses					150								150
Conferences & Training		120		120	1,035					175	310	200	1,960
Contract Nursing Services		45,410	33,095	32,154	84,875	57,819	57,052	71,976	51,288	76,027	59,435	66,168	635,297
Medicare Medical Services		2,022	4,038	720	1,665	7,470	3,516	2,031	1,007	5,648	777	1,070	29,964
Furnishings, Office Equipment													
Medical/ Health Equipment													
Total Nursing Services		511,160	523,369	468,410	530,748	514,093	517,066	514,302	538,675	595,915	531,616	533,611	5,778,956

Activities

Reg. Full-Time Employees		12,573	12,851	10,365	12,656	12,512	12,798	10,317	13,278	16,976	15,289	16,604	146,319
Overtime		6	40	103	7	63	4	84	133	147	15	27	629
TOPS - Balances		(799)	(921)	(519)	46	(461)	(128)	15	307	710	672	(1,043)	(2,121)
TOPS - FICA		(61)	(70)	(40)	4	(35)	(10)	1	23	54	51	(80)	(162)
Social Security - Employer		897	917	751	917	921	953	776	964	1,266	1,131	1,243	10,737
IMRF - Employer Cost		1,206	1,192	974	1,182	1,196	1,259	986	1,253	1,480	1,467	1,615	13,800
Workers' Compensation Insurance		477	426	322	237	364	211	477	229	508	236	717	4,203
Unemployment Insurance		146	803	544	678	620	456	255	351	482	489	463	5,289
Employee Health/Life Insurance		3,687	3,687	3,785	3,065	4,279	4,389	3,687	1,200	3,065	3,192	4,863	38,897
Books, Periodicals & Manuals									60				60
Operational Supplies		244	741	1,064	166	478	507	1,099	377	208	477	338	5,698
Professional Services		125	125	125	125	125	124	130	125	130	254	130	1,387
Job Required Travel													88
Conferences & Training				30			58	13			405		435

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Description	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	Total
Total Activities	18,500	19,891	17,504	19,083	20,061	20,621	17,708	18,302	25,024	23,686	24,878	225,259	
Social Services													
Reg. Full-Time Employees	10,896	10,736	9,670	6,838	7,048	7,018	13,089	14,106	12,544	11,803	110,806		
Overtime	84	602	29	76	73	52	35	19	30	5	1,064		
TOPS - Balances	575	(957)	401	562	(626)	389	523	(440)	(181)	443	859		
TOPS - FICA	(33)	3	31	43	(48)	30	40	(34)	(14)	34	66		
Social Security - Employer	823	848	728	524	536	527	989	1,082	950	884	8,385		
IMRF - Employer Cost	1,107	1,102	941	676	706	673	1,287	1,379	1,225	1,147	10,912		
Workers' Compensation Insurance	413	354	340	47	193	210	450	422	206	525	3,544		
Unemployment Insurance	2,442	862	353	370	356	246	388	293	281	115	3,569		
Employee Health/Life Insurance	125	125	(125)	1,846	1,846	1,846	1,846	1,846	3,140	3,300	24,380		
Operational Supplies													
Professional Services													
Conferences & Training													
Total Social Services	16,433	16,243	14,405	11,226	10,798	20,912	30,696	31,100	18,341	19,056	206,334		

Physical Therapy

Reg. Full-Time Employees	4,351	4,098	3,940	4,153	4,331	4,301	4,022	4,693	4,437	4,639	48,648
Overtime	8	610	4	4	4	4	4	4	5	5	635
TOPS - Balances	(42)	351	(14)	87	24	(1,093)	386	298	(18)	(1)	486
TOPS - FICA	(3)	27	(1)	7	2	(84)	30	23	(1)	32	37
Social Security - Employer	323	348	291	306	320	322	306	338	424	327	3,652
IMRF - Employer Cost	435	452	377	395	415	408	406	440	422	440	4,751
Workers' Compensation Ins.	165	187	59	139	124	129	124	78	72	72	1,425
Unemployment Insurance		308	204	228	216	222	164	79	6	6	1,427
Employee Health/Life Insurance	1,243	1,243	1,309	1,243	1,243	1,276	1,243	1,243	1,287	1,402	13,977
Professional Services	36,324	37,772	35,268	34,054	33,996	37,546	36,263	35,893	42,103	41,505	401,810
Furnishings, Office Equipment											
Total Physical Therapy	42,804	45,374	41,437	40,610	40,677	43,029	42,941	43,090	49,102	48,637	476,849

Occupational Therapy

Reg. Full-Time Employees	2,165	2,263	1,968	2,066	2,165	2,165	1,968	2,380	2,209	2,309	24,546
TOPS - Balances	(324)	(10)	227	(103)	30	64	94	89	31	(192)	(31)
TOPS - FICA	(25)	(1)	17	(8)	2	5	7	7	2	(15)	(2)
Social Security - Employer	164	172	149	157	164	165	157	173	168	176	1,864
IMRF - Employer Cost	222	223	194	202	213	214	203	225	216	228	2,426
Workers' Compensation Ins.	82	46	29	69	62	65	62	88	36	99	704
Unemployment Insurance		151	103	114	111	114	103	14	3	3	715
Employee Health/Life Insurance	622	622	638	622	622	638	622	622	644	701	6,972
Professional Services	30,235	34,101	30,274	26,586	25,275	27,969	27,526	26,949	25,408	25,151	300,972
Total Occupational Therapy	33,140	37,567	33,600	29,716	28,643	31,389	30,743	30,527	28,714	28,468	338,166

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Description	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	11/14	12/14	1/15	Total
	9,543	9,543	10,714	9,459	11,436	12,584	12,197	11,165	12,577	12,219	15,660	10,886	12,219	15,660	10,886	128,439

Speech Therapy																
Professional Services		9,226	9,199	8,525	9,199	9,171	9,419	8,773	9,831	9,240	9,116	9,009	9,240	9,116	9,009	100,708
Total Speech Therapy		9,226	9,199	8,525	9,199	9,171	9,419	8,773	9,831	9,240	9,116	9,009	9,240	9,116	9,009	100,708

Respiratory Therapy																
Professional Services		18,769	18,913	17,984	20,635	21,755	21,615	19,938	22,408	21,459	24,777	19,895	21,459	24,777	19,895	228,147
Total Respiratory Therapy		18,769	18,913	17,984	20,635	21,755	21,615	19,938	22,408	21,459	24,777	19,895	21,459	24,777	19,895	228,147

Food Services																
Reg. Full-Time Employees		24,375	28,723	28,998	33,630	32,594	34,247	33,323	39,000	36,403	30,222	31,504	36,403	30,222	31,504	354,020
Reg. Part-Time Employees		4,675	5,538	1,070	1,559	2,836	4,715	2,472	5,226	4,151	5,044	2,977	4,151	5,044	2,977	16,368
Overtime		646	210	32	2,227	(908)	(192)	(8,227)	2,963	2,697	(1,433)	(30)	2,697	(1,433)	(30)	40,263
TOPS - Balances		49	16	2	170	(69)	(15)	(629)	227	208	(110)	(2)	208	(110)	(2)	(2,014)
TOPS - FICA		2,189	2,598	2,403	2,732	2,840	3,042	2,878	3,393	3,155	2,810	2,955	3,155	2,810	2,955	31,005
Social Security - Employer		2,955	3,375	3,118	3,524	3,687	3,984	3,691	4,405	4,040	3,625	3,837	4,040	3,625	3,837	40,250
IMRF - Employer Cost		885	1,021	398	1,296	994	1,069	1,069	1,197	1,128	455	1,577	1,128	455	1,577	11,075
Workers' Compensation Insurance		716	1,911	1,687	1,895	1,952	1,831	1,763	2,798	810	781	849	810	781	849	16,993
Unemployment Insurance		5,594	6,189	6,992	8,648	8,673	7,894	7,432	8,054	6,811	6,508	7,298	6,811	6,508	7,298	79,894
Employee Health/Life Insurance		49,016	43,855	40,960	34,606	48,275	53,740	14,529	32	32	941	293	32	941	293	209
Books, Periodicals & Manuals																209
Food																284,247
Guest Meal Expense																306
Non-Food Supply																306
Nutritional Supplements		2,538	4,239	3,072	2,642	3,444	4,866	1,206	2,951	523	5,831	8,871	523	5,831	8,871	2,298
Equipment < \$2,500																2,298
Operational Supplies		5,484	6,881	6,007	2,755	4,128	3,705	433	1,184	20	2,104	589	20	2,104	589	40,205
Professional Services		22,810	13,939	4,724	11,630	9,819	14,582	47,371	60,627	61,500	(169,498)	926	61,500	(169,498)	926	4,126
Job Required Travel Expense																28,667
Equipment Rentals		715	405	405	405	405	7	15	15	15	15	15	15	15	15	78,431
Dues & Licenses																22
Conferences & Training																2,862
Food Service																80
Kitchen/ Laundry																80
Total Food Services		122,660	118,964	101,807	109,936	119,263	135,928	111,202	132,481	122,737	118,644	126,150	122,737	118,644	126,150	1,319,774

Barber & Beauty																
Reg. Full-Time Employees		6,611	2,328	3,973	7,244	1,297	4,370	2,960	5,796	5,601	4,456	4,659	5,601	4,456	4,659	48,314
TOPS - Balances		(2,389)	2,225	285	(2,510)	3,256	(557)	389	22	165	(216)	(10)	165	(216)	(10)	639
TOPS - FICA		(11)	(1)	22	43	14	(43)	28	2	13	(16)	(1)	13	(16)	(1)	49
Social Security - Employer		287	320	278	283	289	309	278	305	385	295	329	385	295	329	3,366

Wednesday, November 26, 2014

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

10/31/14

Description	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	Total
Adult Day Care													
Reg. Full-Time Employees	400	166	301	206	228	220	229	209	31	6	73	200	1,475
Temp. Salaries & Wages	1,243	1,243	1,243	1,243	1,243	1,243	1,243	1,243	1,243	1,243	1,287	1,402	13,944
Overtime	6,316	7,212	5,215	7,036	7,049	7,375	5,739	8,114	8,079	6,338	8,132	76,804	
TOPS - Balances	12,615	10,856	19,976	10,168	11,596	11,587	12,012	14,240	12,687	14,240	12,741	141,277	2,584
Reg. Part-Time Employees	183	(985)	59	136	365	139	32	97	70	129	21	46	989
TOPS - FICA	(75)	(46)	(46)	(10)	(37)	(10)	(2)	(46)	(46)	4	18	41	(543)
Social Security - Employer	961	962	823	1,568	848	957	848	937	937	1,083	955	968	10,926
IMRF - Employer Cost	1,292	1,239	1,066	1,066	1,176	1,099	1,099	1,217	1,217	1,361	1,232	1,258	13,889
Workers' Compensation Insurance	475	427	168	649	377	322	377	335	371	426	197	563	4,311
Unemployment Insurance	265	990	580	523	459	311	311	116	(1,056)	116	89	97	3,154
Employee Health/Life Insurance	3,081	3,164	3,081	3,081	3,180	1,216	1,216	2,459	2,459	2,459	2,575	2,858	30,233
Gasoline & Oil	314	961	1,045	1,211	1,406	1,431	1,431	1,587	1,587	1,586	1,590	1,584	13,668
Operational Supplies	456	(110)	396	165	180	165	180	87	87	153	153	9	1,281
Professional Services				195	46	88	88	70	70	12	12	128	283
Job Required Travel			12	65	75	39	39	28	28	28	28	4	223
Field Trips/Activities						22	22	255	255	15	30	50	277
Dues & Licenses													
Conferences & Training			30										
Total Adult Day Care	18,583	19,543	18,670	24,303	18,800	19,891	17,041	17,129	21,467	19,826	20,748	216,002	

Alzheimers and Related Disord

Reg. Full-Time Employees	20,160	12,787	72	27,237	13,494	5	5,581	7,507	2,225	892	4,306	39	233
Overtime	21,601	14,469	2,050	23,091	14,731	157	5,563	7,251	2,047	4,733	4,306	15	233
TOPS - Balances	19,817	6,152	(131)	22,792	13,202	(10)	4,694	6,070	838	3,214	4,389	72	44
No Benefit Full-Time Employees	19,285	6,049	758	22,884	16,147	58	4,865	6,273	2,053	3,085	4,928	(32)	104
No Benefit Part-Time Employees	20,367	4,843	27	19,039	13,532	2	4,374	5,678	1,428	2,459	4,928	104	233
TOPS - FICA	21,356	8,343	(336)	19,884	14,754	(26)	4,896	6,426	1,674	2,299	5,060	44	44
Social Security - Employer	19,682	6,188	1,114	18,424	13,192	85	4,421	5,669	1,560	1,797	2,441	15	233
IMRF - Employer Cost	22,816	9,913	(736)	21,463	12,005	(56)	4,960	6,434	1,857	1,136	4,306	15	233
Workers' Compensation Insurance	25,978	8,596	2,007	19,724	13,835	154	5,232	7,098	1,774	3,49	4,460	4,940	233
Unemployment Insurance	21,030	9,761	925	19,104	9,625	71	4,411	5,690	759	430	4,460	15	233
Employee Health/Life Insurance	22,300	7,078	(59)	21,703	10,206	(6)	4,606	5,979	2,331	586	4,940	15	233
Books, Periodicals & Manuals	234,394	94,189	5,980	234,997	144,523	435	53,604	70,075	16,347	20,982	48,371	233	242
Operational Supplies	234,394	94,189	5,980	234,997	144,523	435	53,604	70,075	16,347	20,982	48,371	233	242

Wednesday, November 26, 2014

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

10/31/14	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	9
Description	87	87	87	87	175	175	175	175	87	87	87	175	Total
Professional Services						99	70						960
Conferences & Training													169
ARD - Contract Nursing	7,247		5,680	6,626	15,431	8,688	583	1,155	351	2,021	1,651	857	50,291
Total Alzheimer's and Related Disorde	101,641		105,787	87,614	102,043	85,698	85,029	76,008	84,327	90,930	76,039	80,087	977,212
Total Expenses	1,264,950	1,303,712	1,206,888	1,295,460	1,295,460	1,260,030	1,274,361	1,302,848	1,377,724	1,299,763	1,275,848	1,329,931	14,191,513
Net Operating Income	11,374	(44,517)	(8,666)	(8,666)	(29,911)	(65,863)	36,955	(183,900)	(71,928)	(20,377)	56,830	(9,326)	(329,340)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating	91,951	91,949	91,949	91,947	91,951	91,949	91,949	91,949	91,949	91,949	91,949	91,949	1,011,442
Total Local Taxes	91,951	91,949	91,949	91,947	91,951	91,949	91,949	91,949	91,949	91,949	91,949	91,949	1,011,442
Miscellaneous NI Revenue													
Investment Interest	25		36	23	16	25	15	18	25	70	54	43	350
Restricted Donations	481		75		1,430	290	313	740	140	863	3,431	1,031	8,785
Total Miscellaneous NI Revenue	506		111	23	1,446	315	328	758	165	924	3,485	1,074	9,135
Total NonOperating Income	92,457	92,060	91,970	91,970	93,398	92,264	92,277	92,707	92,114	92,873	95,434	93,023	1,020,577
Net Income (Loss)	103,831	47,544	83,314	83,314	63,487	26,381	128,231	(91,193)	20,187	72,495	152,264	83,697	691,237

**Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
11 Months
November 30, 2013 through October 31, 2014**

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ 691,237
Depreciation Expense	674,457
(Incr.)/Decr. in Accounts Receivable	(1,641,863)
(Incr.)/Decr. in Prepaid Expenses	(14,604)
(Incr.)/Decr. in Inventory	(463)
(Incr.)/Decr. in Patient Trust	(10,920)
Incr./(Decr.) in Accounts Payable	479,509
Incr./(Decr.) in Salaries and Wages Payable	(56,686)
Incr./(Decr.) in Interest Payable	(13,935)
Incr./(Decr.) in Accrued Com. Absences	39,914
Incr./(Decr.) in Other Liabilities	10,789
Net Cash Provided by Operating Activities	157,435

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(79,882)
Improvements / (CIP)	(15,628)
Net Cash Provided by Investing Activities	(95,510)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	10
Notes Payable - Medicaid	438,053
(Decrease) Due to General Corp. Fund	-
(Decrease) in Bonds Payable	(180,000)
Increase in Equity Adjustment	(369,676)
Net Cash Provided by Financing Activities	(111,613)

Total Cash Flow	(49,688)
Beginning Cash Flow - 11/30/2013	366,793
ENDING CASH - 10/31/2014	\$ 317,105

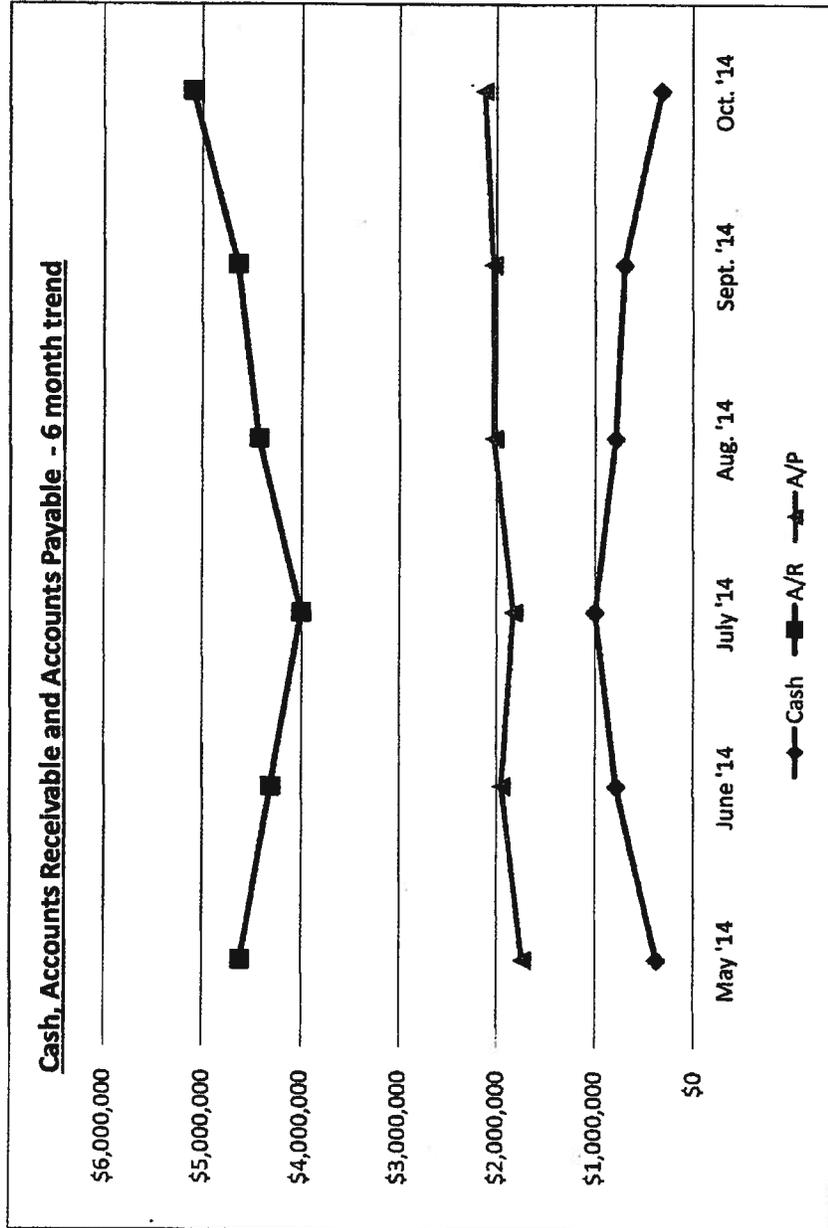
Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
May 31, 2014 through October 31, 2014

	<u>May '14</u>	<u>June '14</u>	<u>July '14</u>	<u>Aug. '14</u>	<u>Sept. '14</u>	<u>Oct. '14</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ 129,231	\$ (91,193)	\$ 20,187	\$ 72,495	\$ 152,264	\$ 83,697
Depreciation Expense	61,607	61,608	61,200	60,597	60,597	60,597
(Incr.)/Decr. in Accounts Receivable	(281,792)	303,327	307,375	(431,113)	(210,848)	(455,104)
(Incr.)/Decr. in Prepaid Expenses	(5,756)	16,284	16,283	10,452	16,283	16,283
(Incr.)/Decr. in Inventory	-	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	(482)	(3,292)	(2,464)	(3,763)	499	963
Incr./(Decr.) in Accounts Payable	93,107	209,540	(119,831)	197,524	5,535	92,244
Incr./(Decr.) in Salaries and Wages Payable	(173,163)	13,129	72,807	32,198	44,929	(178,180)
Incr./(Decr.) in Interest Payable	10,222	(51,110)	10,222	10,222	10,222	10,222
Incr./(Decr.) in Accrued Com. Absences	(12,640)	(1,895)	6,083	12,967	4,924	(448)
Incr./(Decr.) in Other Liabilities	482	3,292	2,464	3,763	(499)	(963)
Net Cash Provided (Used) by Operating Activities	(179,184)	459,690	374,326	(34,658)	83,906	(370,689)
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	(7,674)	(51,050)	-	-	(2,600)	(3,829)
Improvements / (CIP)	-	-	-	-	(7,938)	-
Net Cash Provided (Used) by Investing Activities	(7,674)	(51,050)	-	-	(10,538)	(3,829)
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./(Decr.) in Tax Anticipation Note	-	-	(593,132)	(181,591)	(163,162)	-
Incr./(Decr.) Notes Payable - Medicaid	-	-	438,053	-	-	-
Incr./(Decr.) in Due to General Corp. Fund	-	-	-	-	-	-
Incr./(Decr.) in Bonds Payable	-	-	-	-	-	-
Incr./(Decr.) in Equity Adjustment	-	-	-	-	-	-
Net Cash Provided (Used) by Financing Activities	-	-	(155,079)	(181,591)	(163,162)	-
Total Cash Flow	(186,858)	408,640	219,247	(216,249)	(89,794)	(374,518)
Beginning Cash Balance (Prior Month's)	556,637	369,779	778,419	997,666	781,417	691,623
MONTH ENDING CASH BALANCE	\$ 369,779	\$ 778,419	\$ 997,666	\$ 781,417	\$ 691,623	\$ 317,105

**Champaign County Nursing Home
May 31, 2014 through October 31, 2014**

Key Balance Sheet Items Charted Below:

	<u>May '14</u>	<u>June '14</u>	<u>July '14</u>	<u>Aug. '14</u>	<u>Sept. '14</u>	<u>Oct. '14</u>
Cash	369,779	778,419	997,666	781,417	691,623	317,105
A/R	4,609,804	4,306,475	3,999,101	4,430,213	4,641,063	5,096,167
A/P	1,740,667	1,950,207	1,830,376	2,027,900	2,033,435	2,125,679



10/31/14

Champaign County Nursing Home
Balance Sheet

1

ASSETS

Current Assets

Cash

Cash	\$316,804.62
Petty Cash	\$300.00
Total Cash	<u>\$317,104.62</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$1,766,769.50
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$805,616.71
Total Rec., Net of Uncollectible Amounts	<u>\$2,572,386.21</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$198,250.67
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>\$117,440.90</u>

Accrued Interest

Property Tax Revenue Receivable	\$130,332.40
Total Accrued Interest	<u>\$130,332.40</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$985.42
Due from Other Governmental Units	\$1,013,097.58
Due from IL Public Aid	\$734,203.41
Due from IL Department of Aging-Title XX	\$61,230.35
Due from US Treasury-Medicare	\$429,938.82
Due From VA-Adult Daycare	\$35,516.46
Due From VA-Nursing Home Care	\$94,124.83
Allowance for Uncollectible Accts-IPA	(\$63,244.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$1,630.00)
Allowance for Uncollectible Accts-Medicare	(\$28,119.00)
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>\$2,276,007.87</u>

Prepaid Expenses

Prepaid Expenses	\$14,380.57
Stores Inventory	\$11,739.41
Total Prepaid Expenses	<u>\$26,119.98</u>

Long-Term Investments

Patient Trust Cash, Invested	\$19,884.47
Total Long-Term Investments	<u>\$19,884.47</u>
Total Current Assets	<u>\$5,459,276.45</u>

10/31/14

Champaign County Nursing Home
Balance Sheet

2

Fixed Assets

Nursing Home Buildings	\$23,291,270.61
Improvements not Buildings	\$477,681.52
Equipment, Furniture & Autos	\$1,435,102.76
Construction in Progress	\$0.00
Accumulated Depreciation-Land Improvements	(\$288,156.76)
Accumulated Depreciation-Equipment, Furniture, &	(\$986,104.64)
Accumulated Depreciation-Buildings	(\$4,505,501.88)
Total Fixed Assets	\$19,424,291.61
Total ASSETS	\$24,883,568.06

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$2,125,679.06
Salaries & Wages Payable	\$100,694.75
Interest Payable - Bonds	\$51,110.37
Due To Accounts Payable Fund	(\$131.27)
Tax Anticipation Notes Payable	\$0.00
Notes Payable	\$438,053.10
Total Current Liabilities	\$2,715,406.01

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$19,884.47
Bonds Payable	\$2,885,000.00
Accrued Compensated Absences	\$353,884.93
Total Non-Current Liabilities	\$3,258,769.40
Total Current Liabilities	\$5,974,175.41

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	\$691,236.99
Total Equity	\$18,909,392.65
Total LIABILITIES & EQUITY	\$24,883,568.06

**Champaign County Nursing Home
Strategic Objective Metrics – 2014
Updated November 30, 2014**

Medical Management Metric	Status
<i>Carle Clinic and Christie Clinic</i>	
Carle Clinic – maintain 3 physicians and 2 full-time nurse practitioners	Maintained
Christie Clinic – maintain current level of care (one physician and one nurse practitioner)	Maintained
Implement daily rounds on the Medicare unit by January 1, 2014	Implemented with one NP
<i>Expanded Specialized Services</i>	
Establish pulmonary clinic by March 1, 2014	No progress. Continuing to find a pulmonologist.
Current wound/pain caseload is 16 residents.	10 currently on caseload 4 wound/6 pain 2 healed and taken off caseload in Nov. 28 residents have healed and have been taken of the caseload.
Establish outpatient rehab program by March 1, 2014.	Symbira to review space and provide therapy volume projections. Outpatient therapy license will be required. Symbira will provide assistance in obtaining license.

Dietary	Status																				
Meals will be delivered within 15 minutes of scheduled meal times.	Plating times summary table at bottom of page																				
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 3.52 (Oct)</p> <table data-bbox="836 535 1088 871"> <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> <tr><td>July</td><td>3.15</td></tr> <tr><td>Aug</td><td>3.25</td></tr> <tr><td>Sept</td><td>2.91</td></tr> <tr><td>Oct</td><td>3.53</td></tr> </table>	Jan 2014	3.67	Feb	3.50	Mar	3.77	Apr	4.03	May	3.43	June	3.62	July	3.15	Aug	3.25	Sept	2.91	Oct	3.53
Jan 2014	3.67																				
Feb	3.50																				
Mar	3.77																				
Apr	4.03																				
May	3.43																				
June	3.62																				
July	3.15																				
Aug	3.25																				
Sept	2.91																				
Oct	3.53																				
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 3.44(Oct)</p> <table data-bbox="836 997 1088 1333"> <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> <tr><td>July</td><td>3.30</td></tr> <tr><td>Aug</td><td>3.30</td></tr> <tr><td>Sept</td><td>2.93</td></tr> <tr><td>Oct</td><td>3.39</td></tr> </table>	Jan 2014	3.57	Feb	3.05	Mar	3.38	Apr	3.50	May	3.65	June	3.27	July	3.30	Aug	3.30	Sept	2.93	Oct	3.39
Jan 2014	3.57																				
Feb	3.05																				
Mar	3.38																				
Apr	3.50																				
May	3.65																				
June	3.27																				
July	3.30																				
Aug	3.30																				
Sept	2.93																				
Oct	3.39																				

Plating Times

	Breakfast Start				Breakfast End			
	Avg	Min	Max	Range	Avg	Min	Max	Range
Sept	7:33	7:10	8:03	0:53	8:59	8:25	9:27	1:02
Oct	7:31	7:15	7:50	0:35	8:40	8:20	8:58	0:38
Nov	7:36	7:15	7:55	0:40	8:40	8:10	9:28	1:18

	Lunch Start				Lunch End			
	Avg	Min	Max	Range	Avg	Min	Max	Range
Sept	11:16	11:00	12:40	01:40	12:55	12:09	01:20	01:11
Oct	11:38	11:30	12:02	00:32	12:38	12:16	12:54	00:38
Nov	11:40	11:30	11:50	00:20	12:57	12:12	12:50	00:38

	Dinner Start				Dinner End			
	Avg	Min	Max	Range	Avg	Min	Max	Range
Sept	04:32	04:30	04:50	00:20	05:33	05:07	05:50	00:43
Oct	04:32	04:28	04:40	00:12	05:43	05:25	06:55	01:30
Nov	4:46	4:26	5:10	0:44	5:38	5:11	6:00	0:49

Nursing Management	Status
<i>Fill Director of Nursing Position in 2014</i>	Filled April 2014. Vacant as of Dec 20 th .
<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 78% (67/85) CNAs trained
IV training through pharmacy. The goal is 90% of nurses trained by end of 2014.	40/42 (95%) currently trained and certified. Annual training ongoing. 2 more classes scheduled September 16/42 updated annually so far. October 8/42. December more classes scheduled
Trach education. 90% of all nurses will be trained by the end of 2014.	83% (35/42) trained and more training scheduled in September 33/42 have updated their annual training.
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.	Dr. McNeal and her Nurse Practitioner will take over the monthly nurse training activities started in October. Flu/respiratory issues was discussed in October. November's topic will be infection control.

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="1"> <thead> <tr> <th></th> <th>EHDS Data</th> <th>Interact Data</th> </tr> </thead> <tbody> <tr> <td>April</td> <td>11%</td> <td>11%</td> </tr> <tr> <td>May</td> <td>25%</td> <td>25%</td> </tr> <tr> <td>June (5/16)</td> <td>31%</td> <td>31%</td> </tr> <tr> <td>July (4/11)</td> <td>36%</td> <td>36%</td> </tr> <tr> <td>Aug (3/15)</td> <td>20%</td> <td>20%</td> </tr> <tr> <td>Sept (1/12)</td> <td>8%</td> <td>8%</td> </tr> <tr> <td>Oct (6/15)</td> <td>40%</td> <td>40%</td> </tr> <tr> <td>Nov (5/16)</td> <td>31%</td> <td>XX%</td> </tr> </tbody> </table>		EHDS Data	Interact Data	April	11%	11%	May	25%	25%	June (5/16)	31%	31%	July (4/11)	36%	36%	Aug (3/15)	20%	20%	Sept (1/12)	8%	8%	Oct (6/15)	40%	40%	Nov (5/16)	31%	XX%
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<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 2014 – One score met the national average. Five scores exceeded the national average.</p> <table border="1"> <tbody> <tr> <td>Oct</td> <td>2 out of 16</td> </tr> <tr> <td>Sept</td> <td>3 out of 16</td> </tr> <tr> <td>Aug</td> <td>1 out of 16</td> </tr> <tr> <td>July</td> <td>3 out of 16</td> </tr> <tr> <td>June</td> <td>6 out of 16</td> </tr> <tr> <td>May</td> <td>10 out of 16</td> </tr> <tr> <td>April</td> <td>2 out of 16</td> </tr> <tr> <td>March</td> <td>5 out of 16</td> </tr> </tbody> </table>	Oct	2 out of 16	Sept	3 out of 16	Aug	1 out of 16	July	3 out of 16	June	6 out of 16	May	10 out of 16	April	2 out of 16	March	5 out of 16											
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<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 – 52.5% (Annualized through Oct)* FY2013 – 63% FY2012 – 52% FY2011 – 68% FY2010 – 53%</p>																											

Financial Metrics	Status																
<i>Average Daily Census</i>																	
FY2014 budget projects a 195 average census	FY2013 ADC – 188.8 FY2014 YTD ADC – 203.4 (as of Oct 2014)																
<i>Medicare Census</i>																	
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<i>Cash from Operations</i>																	
Positive cash flow from operations in FY2014 – 12 month budget projects a \$34k cash contribution from operations	\$1.366 million as of October 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: December 3, 2014

Re: Management Update

Food Service Update

Food service continues to show improvement. Complaints are down. Accuracy of trays to meal tickets continue to improve. The number of issues that arise on any given day are lower. Food quality has improved. The Pinnacle scores for dining and food service increased between September and October as noted in the strategic metrics.

Mark Mullan is the HCSG Manager has been at the facility two to three days a week. His focus has been on management training and consistency in the supervision of staff. Auditing and follow up on all dietary related deficiencies will continue even though these tags have been cleared by IDPH. Additional dietary carts have been ordered which will help improve the delivery of trays to the dining rooms and to the tables. The purchase of a second pellet warmer has improved the temperature of the plates when delivered to the tables. Elizabeth is the new Assistant Manager and has been at CCNH for two weeks.

Emily, the Clinical Dietician has been working with speech therapy to review all residents that are currently using adaptive plates, silverware or cups. The goal was to reduce the amount of adaptive equipment usage. But only a handful were eliminated.

Staffing of food service workers currently has a need for four part time positions. Two new hires were lost last week when they did not show up for their pre-employment drug screen. There is currently a need for 3 part time cook or assist cook positions and a temporary need for a full-time cook due to a workers' comp case.

Operational Update

The second Assistant Director of Nursing position has been filled. Andrea has been on board for a couple of weeks now and has hit the ground running. She has been working very well with Lori. Their focus has been on survey related issues and reinforcing proper procedures with the nurses and CNAs. The applicant for the Unit 2 supervisor declined our job offer after deciding that the one hour commute was going to be too much. The contract with the DON mentor was cancelled last week after Kristi turned in her resignation.

The pilot LPN charge nurse that has been implemented on units 4 and 5 has started. Staffing of the position has not occurred every day but in the last 14 days, the position

was in place on 9 days and the initial feedback has been positive as this position is addressing non-direct care tasks such as follow-up with physicians, pharmacy, families, review documentation and to provide hands on assistance to the. An additional CNA has been added to all units on day shift. A schedule change to bring a CNA early in the morning is improving the morning transition as residents wake up.

County Nursing Homes and IGT Reimbursement under Managed Care

HFS hosted a conference call to provide an update. The State Plan Amendment has been submitted to CMS for review. HFS is optimistic that the proposed changes will be accepted by the Feds. In the meantime, county homes will continue to receive a higher cost passed payment. But if the Feds do not respond quickly, HFS will implement an IGT transfer procedure. In the event that the Feds reject the proposed changes, the IGT transfer program will be implemented. The transfer program is not desired because the managed care plans are not required to utilize county homes. If the managed care plan is required to pay CCNH \$200 per day and another facility \$130 a day, the managed care plan has the financial incentive to refer to the lower cost facility.

Managed Care – MMAI Enrollment

In the month of October, five residents are enrolled in Health Alliance Connect, the MMAI managed care plan and one resident is currently covered by Molina Healthcare. October totaled 11.2 MMAI residents. The total number of MMAI residents for November is not know at this time. I anticipate a sharp increase in December.

Request for Proposals

RFPs for therapy services and pharmacy services are out for bid as of December 16th. The RFP timetable is as follows:

Request for Proposal Issued	December 16, 2014
Questions Deadline	December 22, 2014, 4:30 p.m.
Notify CCNH of Intent to Bid	December 30, 2014, 4:30 p.m.
Responses Due/Opening of Proposals/Bids	January 15, 2015, 2:00 p.m.
Bid Evaluations Completed	February 6, 2015
CCNH Operating Board Approval	February 9, 2015
Contract begins	March 1, 2015

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