

# **NURSING HOME BOARD OF DIRECTORS AGENDA**

**County of Champaign, Urbana, Illinois**

**Monday, January 12, 2015 – 6:00pm**

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

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

<b>ITEM</b>	<b>Page #</b>
<b>I. <u>CALL TO ORDER</u></b>	
<b>II. <u>ROLL CALL</u></b>	
<b>III. <u>APPROVAL OF AGENDA</u></b>	
<b>IV. <u>APPROVAL OF MINUTES</u></b> December 22, 2014 Open Session	1 - 5
<b>V. <u>PUBLIC PARTICIPATION</u></b>	
<b>VI. <u>PROGRESS REPORT FROM HEALTHCARE SERVICES GROUP</u></b>	
<b>VII. <u>ADMINISTRATOR'S REPORT</u></b> a. Quality – Fall Interventions – Lori Campbell, ADON; Andrea Flenniken	
<b>VIII. <u>MANAGEMENT REPORT</u></b> a. November 2014 Financial Management Report b. Strategic Objectives Metrics Report c. Management Update d. Compliance Update	6 - 36 37 - 42 43 - 49
<b>IX. <u>OTHER BUSINESS</u></b>	
<b>X. <u>NEXT MEETING DATE &amp; TIME</u></b> January 26, 2015 – 6:00pm – Special Meeting – Board Member Training & Orientation February 9, 2015 – 6:00pm	
<b>XI. <u>ADJOURNMENT</u></b>	

**Board of Directors  
Champaign County Nursing Home (CCNH) –Minutes  
Urbana, Illinois  
December 22, 2014**

Directors Present: Banks, Cowart, Emanuel, Lyn, Hodson, Palinkas  
Directors Absent/Excused: None  
Also Present: Busey, Gima, Noffke, Nolan

**1. Call to Order**

The meeting was called to order at 6:01 p.m. by Chair Emanuel.

**2. Roll Call**

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

**3. Agenda & Addendum**

Agenda was approved as amended (motion by Hodson, second by Palinkas, unanimous).

**4. Approval of Minutes**

The minutes of November 10, 2014 were approved as submitted (motion by Banks, second by Lyn, unanimous).

**5. Public Participation**

Mr. Douglas Goodwine noted that he has seen an improvement in the nursing home's food service but there are still problems. Additionally, he reported having good experiences with the nursing home's transportation and physical therapy program over the past two years.

Ms. Carol Lynski reported her concerns about potential abuse at the nursing home. She asked board members for better transparency with family members and the community.

**6. Biennial Organization – Election of Officers**

Chair Emanuel opened the floor for the election of officers. Ms. Busey reported that the current Chair is Ms. Emanuel, the current Vice-Chair is Mr. Palinkas and the current Secretary is Ms. Hodson.

Mr. Banks moved to keep the incumbents in their current positions and close nominations, second by Hodson. Upon vote, the motion carried unanimously.

**7. Administrator's Report**

a. Quality – Kim Long, Therapy Program Director

Ms. Long stated she is the new Rehabilitation Director at the nursing home and is employed

through Alliance Rehab. She has experience working in skilled nursing services, outpatient services, management, marketing and community outreach, and started working at the nursing home in August. Since starting at the nursing home, Ms. Long has put an emphasis on cleaning, purchasing new equipment, establishing storage areas and private treatment areas, and opening lines of communication between staff members. She has created organizational binders for recurring patients for staff members to have access to patient history. A low vision therapy program has been developed to assist residents with poor vision. Ms. Emanuel asked Ms. Long to explain rug categories. Ms. Long explained that patients under Medicare Part A will fall under different categories for reimbursement. Rug categories are based on how many days a week a patient is seen, how many disciplines are involved and how many minutes of therapy are delivered. Ms. Long noted that her goals for 2015 include improving community outreach and getting the outpatient clinic up and running.

Ms. Emanuel asked Ms. Long to return in the future with functional outcome reports and quality reports that detail treatment given to residents. Additionally, Ms. Emanuel asked if Health Alliance has any metric for long term care. Ms. Long explained that metrics are related to insurance based outcomes.

## **8. Management Report**

### **a. October 2014 Financial Management Report**

The average daily census in October was 203.7 residents, down from 206.5 residents in September. November's daily census was 198.9 residents, and as of December 22<sup>nd</sup> the daily census was 193. The census is down due to the total number of admissions decreasing. The nursing home is continuing to see a consistent number of referrals but the quality of referrals has decreased. Medicare admissions have remained consistent with a higher number of managed care Medicare admissions versus traditional Medicare Part A admissions. Mr. Lyn asked if the shorter durations of stay for residents utilizing the nursing home for surgery recovery will impact the Medicare admissions statistics. Mr. Gima confirmed that short rehabilitation stays covered by Medicare will affect these statistics. Since the length of stay will decrease, the nursing home must be effective at providing services in a shorter period of time in order to continue receiving quality referrals.

The net income from the month of October was \$83,697 with the net income for the year at \$691,237. Cash flow from operations for October was \$212,861 with cash flow for the year at \$1,365,694. The cash balance at the end of October was \$317,105, down by \$375,000 from September. Accounts receivable increased to \$5.096 million in October, up from \$4.641 million in September. 59 Medicaid pending cases remain the biggest problem for cash flow, accounting for almost \$200,000 of the increase in accounts receivable and lost cash flow for the month of October. Currently, the nursing home is owed roughly \$1.2 million from Medicaid for pending cases and applications. The cash balance for November dropped to roughly \$180,000 and daily cash balance reports are being generated for Mr. Gima and Ms. Noffke to review. As of the December 22<sup>nd</sup> meeting, the cash balance is back up to roughly \$659,000 due to state payments being received. The Tax Anticipation Warrant of \$930,000 is also waiting to be received. Progress is slowly being made to process more Medicaid pending applications. The cash balance will improve with each Medicaid application that gets processed. Additionally, the nursing home received \$430,000 from the state and is scheduled for repayment in three installments in the spring. Mr. Gima is working

to delay the repayment to the state due to the nursing home's backlog of Medicaid applications not being improved. Mr. Banks asked if the nursing home receives any help from local legislatures in regards to pending Medicaid applications. Mr. Gima explained that he has reached out previously and received some help.

Six CNA's were hired in the month of November, which is equivalent to 3.7 full-time employees. 3 CNA's started on the December 29<sup>th</sup> orientation with more starting on the January 13<sup>th</sup> orientation. Based on the nursing home's staffing model, Mr. Gima calculated that the nursing home needs 84.2 full-time CNA's. Prior to hiring in November and December, the nursing home had 51.3 full-time CNA's. The new hires will increase the number of full-time CNA's to 62.

b. Strategic Objective Metrics Report

Mr. Gima reported that the Pinnacle Food Quality Score for October increased to 3.53 with a 12 month average of 3.52. The Pinnacle Dining Service Score for October increased to 3.39 with a 12 month average of 3.44. Plating times have become more consistent and Mr. Gima noted that his goal is to provide residents with more consistent start and end times for all meals. Additional food carts have been purchased and received, and plating times have improved with these additions.

Mr. Lyn noted that plating times still vary because new plating procedures are not being followed. He noted that more supervision is needed to have plating times become more consistent. Mr. Gima noted the overall trend for plating times is becoming more consistent but there still are inconsistencies that need to be corrected.

Mr. Gima noted that the dietician from Healthcare Group Services is continuing to conduct resident surveys to receive feedback about meals. The survey scores have continued to improve.

Mr. Banks asked what the start time is for each meal at the nursing home. Ms. Noffke explained that meals start at 7 a.m., 12 p.m., and 5 p.m. in units 1 and 3, while meals start at 7:30 a.m., 12:30 p.m., and 5:30 p.m. in units 2 and 4. Mr. Lyn noted these times reflect when meals are put onto the carts into the kitchen, not when the food is delivered to the units. Mr. Banks asked if it would be helpful to revise the metric to reflect how often meals are delivered on time to the dining room. Mr. Gima explained that the current metric is the most consistent daily measurement.

c. Management Update

The Director of Nursing position has been vacant as of December 20<sup>th</sup> and an update on the hiring process will come at the next meeting as interviews are still being conducted. Staff education was discontinued by Carle Clinic Nurse Practitioners; however, Dr. McNeal and her Nurse Practitioner will take over quarterly training and will see if monthly training is feasible.

Mr. Banks noted that the previous Director of Nursing left quickly after accepting the position. He asked what was learned from the previous interview process and what will ensure that the chosen candidate will stay in the position. Ms. Noffke explained that additional staffing is being involved in the interview process. Mr. Gima stated more

situational questions were involved in the process to see how candidates would respond to varying situations.

d. Compliance Update

Mr. Gima did not bring this portion of the report with him. He will update at the next meeting.

**9. Other Business**

a. Outpatient Therapy

The nursing home is working with Symbria to establish an outpatient rehab program by March 1<sup>st</sup>. An outpatient therapy license will be required and Symbria will provide assistance in obtaining the proper licensing. Mr. Gima has preliminary designs out to an architect to see if there are any code compliance issues. The RFP process for physical therapy services may delay this process.

b. Therapy Services RFP

Therapy Services RFP is out for bid as of December 16<sup>th</sup>. Bids are due by January 15, 2015. The contract that is chosen will be brought to the Board of Directors for approval on February 9<sup>th</sup>, 2015 and the contract will begin on March 1<sup>st</sup>, 2015.

c. Pharmacy Service RFP

Pharmacy Service RFP is out for bid as of December 16<sup>th</sup>. Bids are due by January 15, 2015. The contract that is chosen will be brought to the Board of Directors for approval on February 9<sup>th</sup>, 2015 and the contract will begin on March 1<sup>st</sup>, 2015.

d. Update on Administrative Review of MPA Contracts

Ms. Busey stated she is working with two members of the board and Deputy County Administrator Van Anderson to meet with representatives with MPA. A full report will be discussed at the January meeting.

e. Hodson's Notes

Ms. Hodson noted that the Auxiliary Bake Sale raised about \$1,300 and plans to propose ways to spend this money at next month's meeting. Additionally, Ms. Hodson recognized Dr. Norman James, the volunteer dentist at the nursing home for over 35 years, for his exceptional care and service he provided to residents over the years. The Laundry Services Director of 37 years, Pam Kirkland, along with Rene Keller, a nightshift LPN, have both retired and Ms. Hodson also recognized their exceptional services.

**12. Next Meeting Date & Time**

The next meeting date and time for the Nursing Home Board of Directors is Monday, January 12, 2014 at 6:00 pm.

**13. Adjournment**

Chair Emanuel declared the meeting adjourned at 7:31 p.m. (motion by Banks, second by Palinkas, unanimous)

Respectfully submitted

Brian Nolan  
Recording Secretary

To: Board of Directors  
Champaign County Nursing Home

From: Scott Gima  
Manager

Date: January 7, 2014

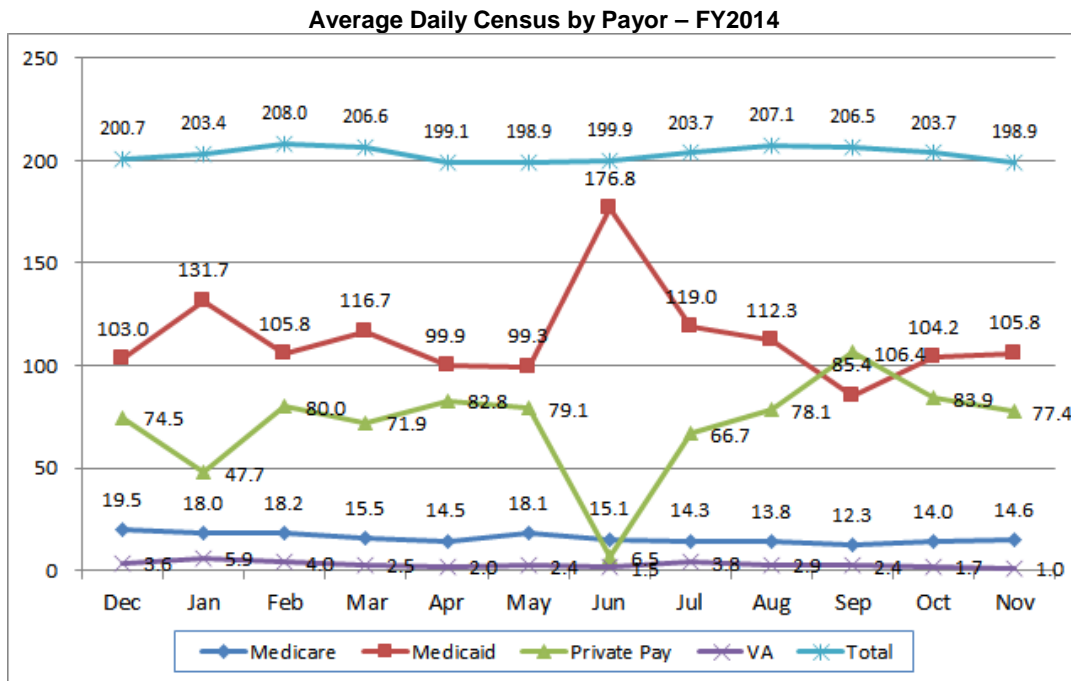
Re: November 2014 Financial Management Report

The average daily census fell from 203.7 in October to 198.9 in November. Medicare increased slightly from 14.0 to 14.6 between October and November. There were only 206 Medicaid pending conversion days in November. The census in December is 190.7 with 9.8 Medicare.

November closed with a net loss of \$15,421. Net income for the year is \$675,816. Cash flow from operations for the month is \$75,158. The YTD cash flow from operations is \$1,410,011.

**Statistics**

Census is down in November and the December census fell to 190.7 with 9.8 Medicare.



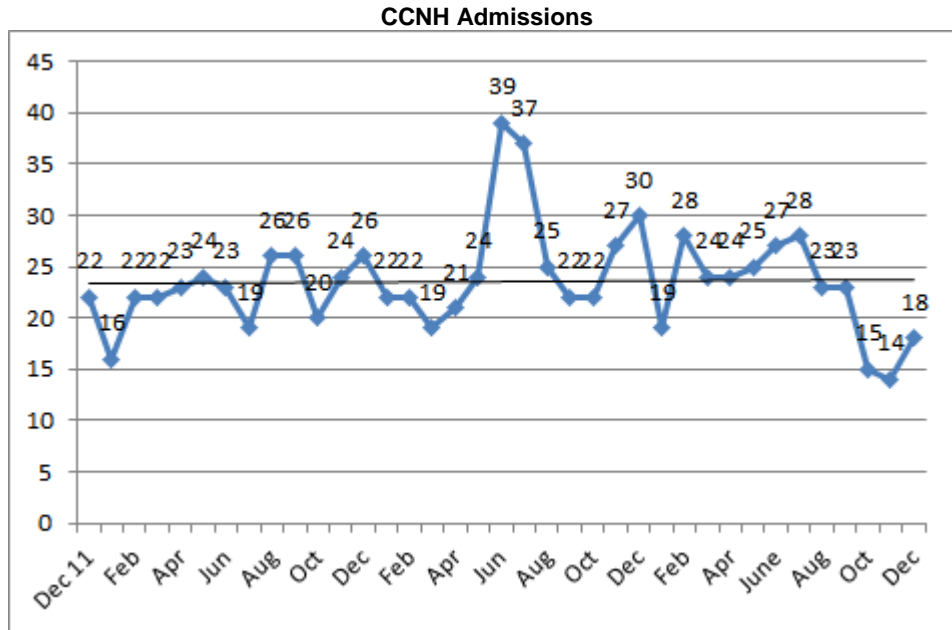
Admissions in December were up slightly totaling 18 versus 14 in November. Medicare admissions increased from 7 in November to 10 in December. December repeats the inquiry/admission pattern that started in October. 43 referrals were received in December. 20 were rejected due to age (too young), no source of payment, active alcohol or drug issues. 5 referrals that were accepted were not admitted. One remained as an inpatient hospice, one became a home hospice referral, one went home and two were lost to other facilities. Outflow has been high in November and December.

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

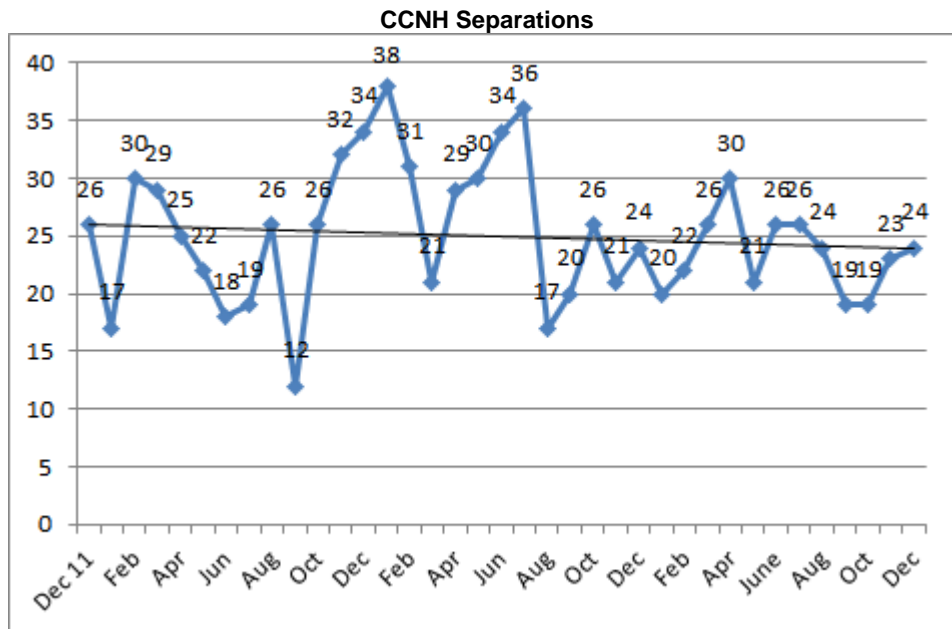
	<b>Medicare Admits</b>	<b>Non-Medicare Admits</b>	<b>Total Admits</b>	<b>Discharges</b>	<b>Expirations</b>	<b>Total Discharges/Expirations</b>
Nov	16	11	27	12	9	21
Dec	16	14	30	17	7	24
Jan 14	9	10	19	12	8	20
Feb	16	12	28	16	6	22
Mar	10	14	24	18	8	26
Apr	18	6	24	19	11	30
May	13	12	25	17	4	21
June	12	15	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
Dec	10	8	18	16	8	24



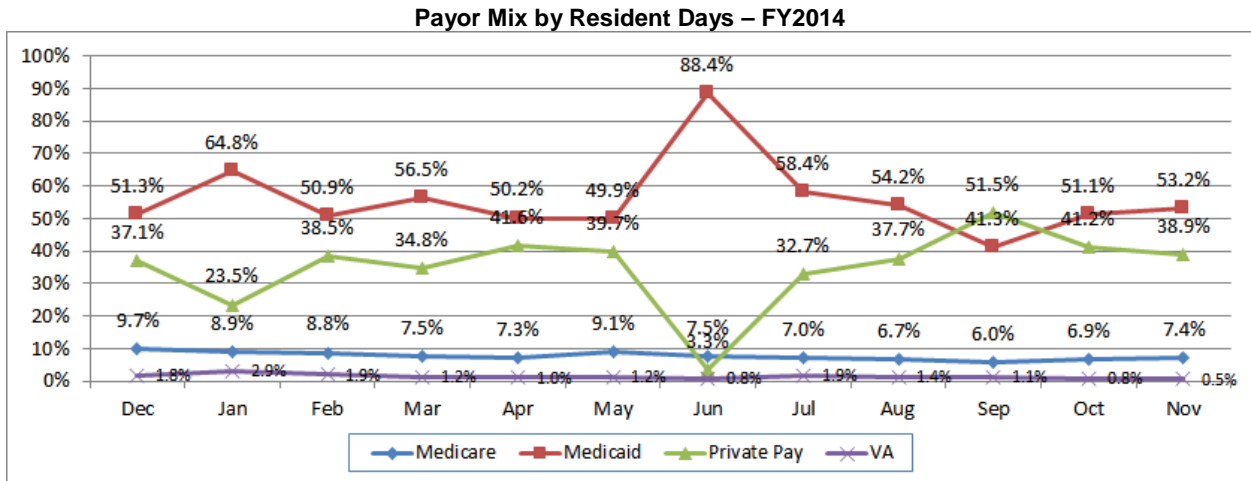
The chart below summarizes the monthly admissions. In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5 per month, a 15 percent increase. November admission were down again in November. The monthly average number of admissions in 2014 is 22.9.



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 23.4.



The FY2013 payor mix was Medicare – 8.7%, Medicaid – 56.3% and Private pay 35.0%. FY2014 conversion days totaled as follows: December – 87, January – 970, February, 112, March – 437, April – 70, May – 160, June – 2,139, July – 578 and August – 367. The 2014 YTD payor mix through November is Medicare – 7.7%, Medicaid – 55.8%, Private pay – 35.1%, and VA – 1.4%.



### **Net Income/(Loss)/Cash from Operations**

November shows a net loss of -\$15,421. Net income for the year is \$675,816. Cash flow from operations for the month is \$75,158. The YTD cash flow from operations is \$1,410,011.

The primary reason for the net loss is an accounting decision to reduce the property tax revenue accrual in November and December due to a 13 month fiscal year. In a 12 month fiscal year, \$91,949 is accrued monthly for an annual tax revenue of \$1,103,380. \$91,949 has been shown for the first 11 months of the year (December thru October). After discussions with the County Treasurer and Auditor, it was decided that while all operating revenue and expenses will total 13 months, the property tax revenue will not reflect a 12 month accrual. As a result, November and December will record \$42,608 in property tax revenue (half of the normal monthly accrual) so that the property tax revenue will accrue \$1.103 million.

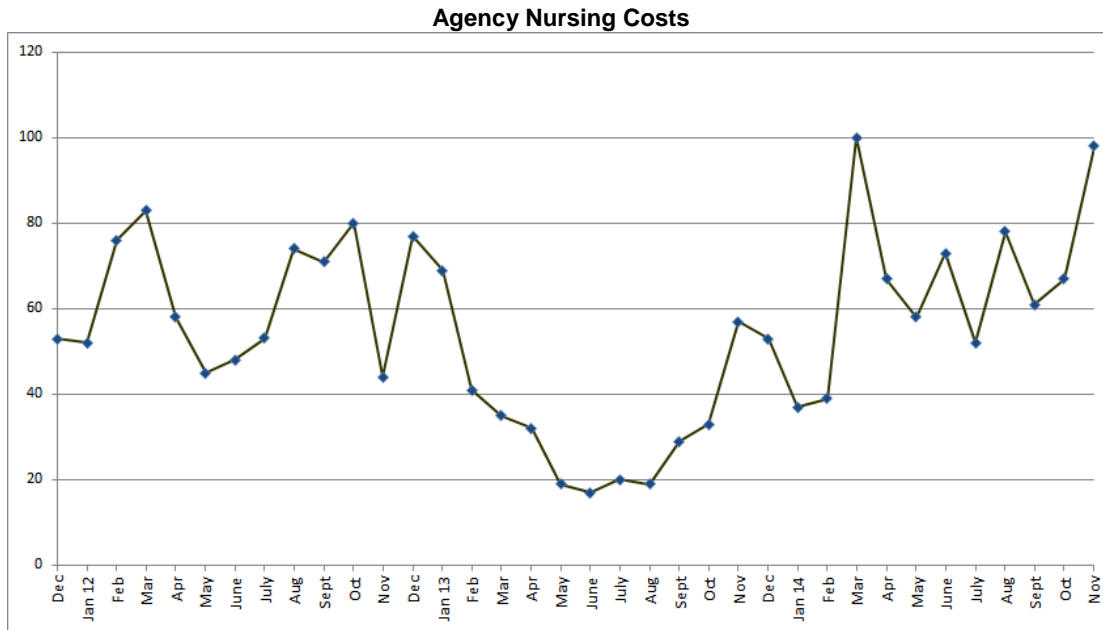
### *Revenues*

- November operating revenues totaled \$1.244 million, down slightly from \$1.320 million in October. There were 206 conversion days in November which is not much of a change from the 141 conversion days seen in October. That changes in December, which will show 1,980 conversion days. That will be the second highest monthly total next to June which showed 2,139 conversion days. This shows some progress has being made after Mr. Stricklin's inquiry to DHS and the OIG on our behalf.

### *Expenses*

- Expenses fell from \$1.330 in October to \$1.304 million in November. Expenses per day increased from \$210.60 to 218.52. The average cost per day in FY2013 was \$220.81 per day. YTD cost per day is \$204.45.
- Wages fell slightly from \$522,937 to \$516,608. Wages per day increased from \$82.81 to \$86.59. The average for the year is \$82.49. The increase in wages per day is due to two holidays that were paid out in November – Thanksgiving and Veteran' Day.
- Non-labor expenses fell from \$623,057 to \$612,823 between October and November. Expenses per day increased from \$98.62 in October to \$102.72 in November.

Agency expenses increased from \$67k in October to \$98k in November. I speculate but have yet to confirm that the annual status change that occurred in mid-October may be the cause. Employees can change their status from full-time to part time or visa/versa once a year. There were 14 status changes in October and most of the changes were from full-time to part time status. A side note – in the past, status changes could be made every month, but was recently changed to once a year.



The push to hire additional CNAs is ongoing. Through October, the CNA hiring has occurred at an average rate of 3.8 per month. To recap, six CNAs were hired in November (3.7 FTEs). Eight CNAs were hired in December and one hire so far in January.

The table below summarizes the number of CNAs that separated from CCHH on an annual basis. The 2014 data is annualized through October. There were 2 separations in October, 2 in November and 1 in December.

**CNA Separations**

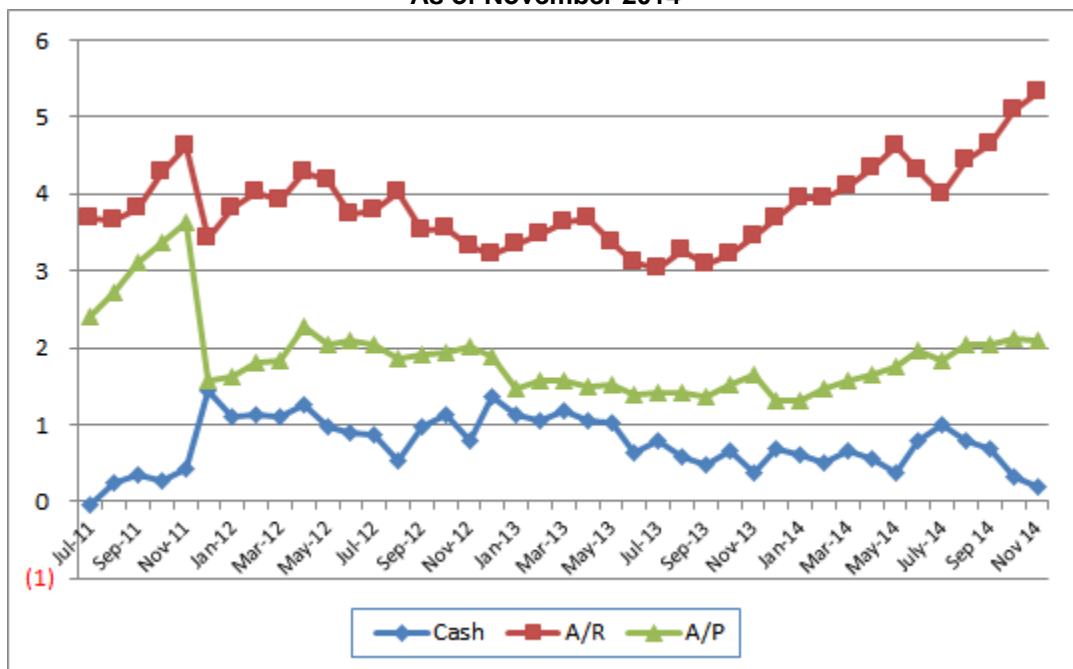
	2008	2009	2010	2011	2012	2013	2014
Grand Total	75	74	65	69	61	67	41
Monthly Avg	6.3	6.2	5.4	5.8	5.1	5.6	3.4

### Cash Position

The November ending cash balance was \$178,952, down \$317,105 in October. Receivables increased from \$5.096 million in October to \$5.311 million in November. Medicaid pendings continue to be the major cash flow issue. Private pay receivables increased by \$215k. Medicaid pendings represent approximately \$200k of the increase in receivables. Medicaid payment of the 2,000 conversion days will infuse about \$260k, hopefully, sometime later in January.

The December ending cash balance is \$704k. Cash peaked at \$1.6 million after the receipt of the tax anticipation warrant on 12/26. Normal December ending cash payments including payroll, county billings for IMRF/FICA, payables and a bond payment (\$246k) occurred in the last week of the December.

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



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

11/30/14

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
Miscellaneous Revenue	7,679.87	2,038.00	5,641.87	43,321.00	24,456.00	18,865.00
Medicare A Revenue	226,716.56	250,040.00	(23,323.44)	2,613,168.26	3,000,480.00	(387,311.74)
Medicare B Revenue	30,010.26	28,462.00	1,548.26	440,192.63	341,544.00	98,648.63
Medicaid Revenue	495,624.54	460,442.00	35,182.54	6,252,592.76	5,525,304.00	727,288.76
Private Pay Revenue	463,775.02	387,557.00	76,218.02	5,502,940.83	4,650,684.00	852,256.83
Adult Day Care Revenue	20,644.48	15,467.00	5,177.48	254,408.27	185,604.00	68,804.27
<b>Total Income</b>	<b>1,244,450.73</b>	<b>1,144,006.00</b>	<b>100,444.73</b>	<b>15,106,623.75</b>	<b>13,728,072.00</b>	<b>1,378,551.75</b>
<b>Operating Expenses</b>						
Administration	242,091.97	236,216.00	(5,875.97)	3,100,900.16	2,834,592.00	(266,308.16)
Environmental Services	95,598.19	90,544.00	(5,054.19)	1,123,993.05	1,086,528.00	(37,465.05)
Laundry	11,638.75	16,287.00	4,648.25	202,621.18	195,444.00	(7,177.18)
Maintenance	27,793.68	31,255.00	3,461.32	296,818.83	375,060.00	78,241.17
Nursing Services	574,870.12	455,596.00	(119,274.12)	6,353,825.76	5,467,152.00	(886,673.76)
Activities	20,058.88	26,859.00	6,800.12	245,318.01	322,308.00	76,989.99
Social Services	18,493.90	18,980.00	486.10	224,827.51	227,760.00	2,932.49
Physical Therapy	39,273.59	30,059.00	(9,214.59)	516,122.24	360,708.00	(155,414.24)
Occupational Therapy	31,264.67	26,283.00	(4,981.67)	369,430.88	315,396.00	(54,034.88)
Speech Therapy	11,204.65	7,705.00	(3,499.65)	139,643.87	92,460.00	(47,183.87)
Respiratory Therapy	7,631.80	8,000.00	368.20	108,339.55	96,000.00	(12,339.55)
<b>Total This Department</b>	<b>18,836.45</b>	<b>15,705.00</b>	<b>(3,131.45)</b>	<b>247,983.42</b>	<b>188,460.00</b>	<b>(59,523.42)</b>
Food Services	119,019.30	128,235.00	9,215.70	1,438,793.52	1,538,820.00	100,026.48
Barber & Beauty	6,691.83	6,372.00	(319.83)	83,295.99	76,464.00	(6,831.99)
Adult Day Care	19,530.83	23,450.00	3,919.17	235,532.64	281,400.00	45,867.36
Alzheimers and Related Disorders	78,555.62	135,748.00	57,192.38	1,055,767.71	1,628,976.00	573,208.29
<b>Total Expenses</b>	<b>1,303,717.78</b>	<b>1,241,589.00</b>	<b>(62,128.78)</b>	<b>15,495,230.90</b>	<b>14,899,068.00</b>	<b>(596,162.90)</b>
<b>Net Operating Income</b>	<b>(59,267.05)</b>	<b>(97,583.00)</b>	<b>38,315.95</b>	<b>(388,607.15)</b>	<b>(1,170,996.00)</b>	<b>782,388.85</b>
<b>NonOperating Income</b>						
Local Taxes	43,817.64	79,877.00	(36,059.36)	1,055,260.08	958,524.00	96,736.08
Miscellaneous NI Revenue	28.85	211.00	(182.15)	9,163.50	2,532.00	6,631.50
<b>Total NonOperating Income</b>	<b>43,846.49</b>	<b>80,088.00</b>	<b>(36,241.51)</b>	<b>1,064,423.58</b>	<b>961,056.00</b>	<b>103,367.58</b>
<b>Net Income (Loss)</b>	<b>(15,420.56)</b>	<b>(17,495.00)</b>	<b>2,074.44</b>	<b>675,816.43</b>	<b>(209,940.00)</b>	<b>885,756.43</b>

11/30/14

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
<b>Operating Income</b>						
<b>Miscellaneous Revenue</b>						
Lunch Reimbursement	123.00	385.00	(262.00)	3,909.00	4,620.00	(711.00)
Late Charge, NSF Check Charge	7,526.46	1,538.00	5,988.46	33,553.12	18,456.00	15,097.12
Other Miscellaneous Revenue	30.41	115.00	(84.59)	5,858.88	1,380.00	4,478.88
<b>Total Miscellaneous Revenue</b>	<b>7,679.87</b>	<b>2,038.00</b>	<b>5,641.87</b>	<b>43,321.00</b>	<b>24,456.00</b>	<b>18,865.00</b>
<b>Medicare A Revenue</b>						
Medicare A	106,769.47	192,794.00	(86,024.53)	1,364,765.89	2,313,528.00	(948,762.11)
ARD - Medicare A		17,552.00	(17,552.00)	197,500.16	210,624.00	(13,123.84)
NH Pt_Care - Medicare Advantage/ Hmo	119,947.09	39,042.00	80,905.09	1,007,172.24	468,504.00	538,668.24
ARD_Pt Care - Medicare Advantage/ HMO		652.00	(652.00)	43,729.97	7,824.00	35,905.97
<b>Total Medicare A Revenue</b>	<b>226,716.56</b>	<b>250,040.00</b>	<b>(23,323.44)</b>	<b>2,613,168.26</b>	<b>3,000,480.00</b>	<b>(387,311.74)</b>
<b>Medicare B Revenue</b>						
Medicare B	30,010.26	28,462.00	1,548.26	440,192.63	341,544.00	98,648.63
<b>Total Medicare B Revenue</b>	<b>30,010.26</b>	<b>28,462.00</b>	<b>1,548.26</b>	<b>440,192.63</b>	<b>341,544.00</b>	<b>98,648.63</b>
<b>Medicaid Revenue</b>						
Medicaid Title XIX (IDHFS)	319,637.46	291,809.00	27,828.46	4,267,117.13	3,501,708.00	765,409.13
ARD - Medicaid Title XIX (IDHFS)	141,970.86	117,509.00	24,461.86	1,534,226.66	1,410,108.00	124,118.66
Patient Care-Hospice	21,517.89	30,241.00	(8,723.11)	287,553.23	362,892.00	(75,338.77)
ARD Patient Care - Hospice	12,498.33	20,883.00	(8,384.67)	163,695.74	250,596.00	(86,900.26)
<b>Total Medicaid Revenue</b>	<b>495,624.54</b>	<b>460,442.00</b>	<b>35,182.54</b>	<b>6,252,592.76</b>	<b>5,525,304.00</b>	<b>727,288.76</b>
<b>Private Pay Revenue</b>						
VA-Veterans Nursing Home Care	7,650.00	12,947.00	(5,297.00)	240,921.63	155,364.00	85,557.63
ARD - VA - Veterans Care		439.00	(439.00)	16,486.84	5,268.00	11,218.84
Nursing Home Patient Care - Private Pay	372,671.93	270,974.00	101,697.93	3,717,395.76	3,251,688.00	465,707.76
Nursing Home Beauty Shop Revenue	2,624.90	3,141.00	(516.10)	38,311.10	37,692.00	619.10
Medical Supplies Revenue	5,485.63	5,273.00	212.63	77,101.34	63,276.00	13,825.34
Patient Transportation Charges	1,676.38	1,631.00	45.38	18,300.83	19,572.00	(1,271.17)
ARD Patient Care- Private Pay	73,666.18	93,152.00	(19,485.82)	1,394,423.33	1,117,824.00	276,599.33
<b>Total Private Pay Revenue</b>	<b>463,775.02</b>	<b>387,557.00</b>	<b>76,218.02</b>	<b>5,502,940.83</b>	<b>4,650,684.00</b>	<b>852,256.83</b>
<b>Adult Day Care Revenue</b>						
VA-Veterans Adult Daycare	8,309.30	3,728.00	4,581.30	79,759.38	44,736.00	35,023.38
IL Department Of Aging-Day Care Grant (Title XX)	10,377.29	10,258.00	119.29	138,196.60	123,096.00	15,100.60
Adult Day Care Charges-Private Pay	1,957.89	1,481.00	476.89	36,452.29	17,772.00	18,680.29
<b>Total Adult Day Care Revenue</b>	<b>20,644.48</b>	<b>15,467.00</b>	<b>5,177.48</b>	<b>254,408.27</b>	<b>185,604.00</b>	<b>68,804.27</b>
<b>Total Income</b>	<b>1,244,450.73</b>	<b>1,144,006.00</b>	<b>100,444.73</b>	<b>15,106,623.75</b>	<b>13,728,072.00</b>	<b>1,378,551.75</b>

**Operating Expenses****Administration**

Reg. Full-Time Employees	26,120.06	25,061.00	(1,059.06)	325,055.07	300,732.00	(24,323.07)
Temp. Salaries & Wages	1,228.28	1,120.00	(108.28)	19,733.06	13,440.00	(6,293.06)
Per Diem	180.00	203.00	23.00	2,250.00	2,436.00	186.00
Overtime	567.65	230.00	(337.65)	4,395.03	2,760.00	(1,635.03)
TOPS - Balances	131.91	199.00	67.09	3,561.33	2,388.00	(1,173.33)
TOPS - FICA	10.09	15.00	4.91	272.44	180.00	(92.44)
Social Security - Employer	2,045.67	1,894.00	(151.67)	25,496.06	22,728.00	(2,768.06)
IMRF - Employer Cost	2,512.92	2,352.00	(160.92)	31,083.34	28,224.00	(2,859.34)
Workers' Compensation Insurance	818.72	1,589.00	770.28	10,321.56	19,068.00	8,746.44
Unemployment Insurance	412.92	910.00	497.08	8,462.69	10,920.00	2,457.31

Tuesday, December 30, 2014

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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	3,630.20	4,319.00	688.80	48,470.68	51,828.00	3,357.32
Employee Development/Recognition	28.98	25.00	(3.98)	1,846.11	300.00	(1,546.11)
Employee Physicals/Lab	1,060.00	1,923.00	863.00	26,580.20	23,076.00	(3,504.20)
Stationary & Printing		78.00	78.00	1,683.17	936.00	(747.17)
Books, Periodicals & Manuals		41.00	41.00	334.00	492.00	158.00
Copier Supplies	781.20	631.00	(150.20)	7,327.86	7,572.00	244.14
Postage, UPS, Federal Express	411.58	515.00	103.42	7,254.07	6,180.00	(1,074.07)
Equipment < \$2,500				1,847.94		(1,847.94)
Operational Supplies	397.21	845.00	447.79	6,803.01	10,140.00	3,336.99
Audit & Accounting Fees	4,179.00	4,308.00	129.00	50,148.00	51,696.00	1,548.00
Attorney Fees	1,883.53	4,615.00	2,731.47	41,295.48	55,380.00	14,084.52
Professional Services	39,739.63	33,004.00	(6,735.63)	494,466.50	396,048.00	(98,418.50)
Job Required Travel Expense	96.72	257.00	160.28	2,444.16	3,084.00	639.84
Insurance	23,167.00	22,124.00	(1,043.00)	278,560.00	265,488.00	(13,072.00)
Property Loss & Liability Claims				1,751.50		(1,751.50)
Computer Services	5,785.00	4,922.00	(863.00)	78,032.60	59,064.00	(18,968.60)
Telephone Services	1,174.41	1,370.00	195.59	17,483.87	16,440.00	(1,043.87)
Equipment Maintenance				5,412.64		(5,412.64)
Rental				165.90		(165.90)
Legal Notices, Advertising	3,241.62	2,633.00	(608.62)	47,138.86	31,596.00	(15,542.86)
Photocopy Services	1,499.68	1,025.00	(474.68)	16,487.70	12,300.00	(4,187.70)
Public Relations	59.36	66.00	6.64	902.43	792.00	(110.43)
Dues & Licenses	1,625.08	1,617.00	(8.08)	20,110.96	19,404.00	(706.96)
Conferences & Training	224.00	962.00	738.00	8,401.00	11,544.00	3,143.00
Finance Charges, Bank Fees		192.00	192.00	0.66	2,304.00	2,303.34
Cable/Satellite TV Expense	2,234.84	2,147.00	(87.84)	27,415.86	25,764.00	(1,651.86)
IPA Licensing Fee	45,455.00	40,612.00	(4,843.00)	555,824.50	487,344.00	(68,480.50)
Fines & Penalties	1,430.00	2,308.00	878.00	16,430.00	27,696.00	11,266.00
General Liability Claims				45,000.00		(45,000.00)
Furnishings, Office Equipment		5,769.00	5,769.00		69,228.00	69,228.00
Depreciation Expense	59,737.63	56,361.00	(3,376.63)	734,194.46	676,332.00	(57,862.46)
Interest-Tax Anticipation Notes Payable		538.00	538.00	3,790.50	6,456.00	2,665.50
Interest- Bonds Payable	10,222.08	9,436.00	(786.08)	122,664.96	113,232.00	(9,432.96)
<b>Total Administration</b>	<b>242,091.97</b>	<b>236,216.00</b>	<b>(5,875.97)</b>	<b>3,100,900.16</b>	<b>2,834,592.00</b>	<b>(266,308.16)</b>
<b>Environmental Services</b>						
Reg. Full-Time Employees	28,175.88	32,327.00	4,151.12	335,445.27	387,924.00	52,478.73
Reg. Part-Time Employees	824.92		(824.92)	8,819.06		(8,819.06)
Overtime	2,681.68	462.00	(2,219.68)	19,348.36	5,544.00	(13,804.36)
TOPS - Balances	1,232.78		(1,232.78)	8,000.77		(8,000.77)
TOPS- FICA	94.30		(94.30)	612.06		(612.06)
Social Security - Employer	2,373.99	2,394.00	20.01	27,244.60	28,728.00	1,483.40
IMRF - Employer Cost	3,083.89	3,315.00	231.11	35,326.52	39,780.00	4,453.48
Workers' Compensation Insurance	867.14	1,957.00	1,089.86	10,293.65	23,484.00	13,190.35
Unemployment Insurance	122.62	1,452.00	1,329.38	10,671.37	17,424.00	6,752.63
Employee Health/Life Insurance	7,451.78	6,772.00	(679.78)	91,005.45	81,264.00	(9,741.45)
Operational Supplies	4,216.40	5,089.00	872.60	55,341.04	61,068.00	5,726.96
Gas Service	16,042.13	9,938.00	(6,104.13)	166,218.24	119,256.00	(46,962.24)
Electric Service	20,978.89	19,889.00	(1,089.89)	257,097.89	238,668.00	(18,429.89)
Water Service	2,455.54	2,401.00	(54.54)	30,997.19	28,812.00	(2,185.19)
Pest Control Service	496.46	449.00	(47.46)	6,338.30	5,388.00	(950.30)
Waste Disposal & Recycling	2,686.22	2,627.00	(59.22)	39,086.03	31,524.00	(7,562.03)
Equipment Rentals	262.40	222.00	(40.40)	3,104.80	2,664.00	(440.80)
Conferences & Training				30.00		(30.00)
Sewer Service & Tax	1,551.17	1,250.00	(301.17)	18,763.19	15,000.00	(3,763.19)
Tools				249.26		(249.26)



Champaign County Nursing Home  
Actual vs Budget Statement of Operations

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Total Environmental Services	95,598.19	90,544.00	(5,054.19)	1,123,993.05	1,086,528.00	(37,465.05)
<b>Laundry</b>						
Reg. Full-Time Employees	8,855.94	8,763.00	(92.94)	118,719.08	105,156.00	(13,563.08)
Overtime	509.88	243.00	(266.88)	3,743.74	2,916.00	(827.74)
TOPS Balances	(2,403.99)	425.00	2,828.99	(1,637.82)	5,100.00	6,737.82
TOPS - FICA	(183.90)	33.00	216.90	(125.29)	396.00	521.29
Social Security - Employer	693.32	675.00	(18.32)	9,121.76	8,100.00	(1,021.76)
IMRF - Employer Cost	899.26	905.00	5.74	11,821.80	10,860.00	(961.80)
Workers' Compensation Insurance	264.79	538.00	273.21	3,412.91	6,456.00	3,043.09
Unemployment Insurance		415.00	415.00	3,465.24	4,980.00	1,514.76
Employee Health/Life Insurance	2,459.40	1,683.00	(776.40)	30,049.76	20,196.00	(9,853.76)
Laundry Supplies		1,463.00	1,463.00	8,208.19	17,556.00	9,347.81
Linen & Bedding		1,144.00	1,144.00	11,095.69	13,728.00	2,632.31
Laundry & Cleaning Service	544.05		(544.05)	4,716.12		(4,716.12)
Conferences & Training				30.00		(30.00)
Total Laundry	11,638.75	16,287.00	4,648.25	202,621.18	195,444.00	(7,177.18)
<b>Maintenance</b>						
Reg. Full-Time Employees	5,834.48	9,870.00	4,035.52	71,163.07	118,440.00	47,276.93
Overtime		49.00	49.00	856.12	588.00	(268.12)
TOPS - Balances	(649.51)	77.00	726.51	1,503.68	924.00	(579.68)
TOPS - FICA	(49.69)	6.00	55.69	115.03	72.00	(43.03)
Social Security - Employer	416.01	756.00	339.99	5,158.69	9,072.00	3,913.31
IMRF - Employer Cost	539.89	1,013.00	473.11	6,710.95	12,156.00	5,445.05
Workers' Compensation Insurance	174.46	592.00	417.54	2,264.58	7,104.00	4,839.42
Unemployment Insurance		465.00	465.00	2,254.88	5,580.00	3,325.12
Employee Health/Life Insurance	1,864.80	609.00	(1,255.80)	21,526.12	7,308.00	(14,218.12)
Gasoline & Oil		406.00	406.00	1,380.72	4,872.00	3,491.28
Ground Supplies				534.38		(534.38)
Maintenance Supplies	3,207.42	3,097.00	(110.42)	29,915.13	37,164.00	7,248.87
Equipment < \$2,500				1,258.03		(1,258.03)
Operational Supplies				61.61		(61.61)
Professional Services				350.00		(350.00)
Automobile Maintenance		270.00	270.00	10,368.66	3,240.00	(7,128.66)
Equipment Maintenance	4,620.43	2,201.00	(2,419.43)	34,220.40	26,412.00	(7,808.40)
Equipment Rentals	4.40	95.00	90.60	332.80	1,140.00	807.20
Nursing Home Building Repair/Maintenance	10,985.59	7,051.00	(3,934.59)	91,932.04	84,612.00	(7,320.04)
Landscaping Services				500.00		(500.00)
Parking Lot/Sidewalk Maintenance	845.40	852.00	6.60	14,411.94	10,224.00	(4,187.94)
Nursing Home Building Construction/Improvements		3,846.00	3,846.00		46,152.00	46,152.00
Total Maintenance	27,793.68	31,255.00	3,461.32	296,818.83	375,060.00	78,241.17
<b>Nursing Services</b>						
Reg. Full-Time Employees	127,067.44	105,916.00	(21,151.44)	1,585,040.86	1,270,992.00	(314,048.86)
Reg. Part-Time Employees	3,165.88		(3,165.88)	49,078.20		(49,078.20)
Temp. Salaries & Wages	11,121.89	10,479.00	(642.89)	151,160.39	125,748.00	(25,412.39)
Overtime	59,091.12	33,988.00	(25,103.12)	501,124.02	407,856.00	(93,268.02)
TOPS - Balances	4,196.24	(355.00)	(4,551.24)	28,999.18	(4,260.00)	(33,259.18)
No Benefit Full-Time Employees	57,897.59	67,719.00	9,821.41	736,652.98	812,628.00	75,975.02
No Benefit Part-Time Employees	41,469.29	33,548.00	(7,921.29)	390,131.48	402,576.00	12,444.52
TOPS - FICA	321.02	125.00	(196.02)	2,218.44	1,500.00	(718.44)
Social Security - Employer	22,536.82	18,881.00	(3,655.82)	256,289.29	226,572.00	(29,717.29)
IMRF - Employer Cost	28,140.50	24,203.00	(3,937.50)	315,854.44	290,436.00	(25,418.44)
Workers' Compensation Insurance	7,253.06	15,024.00	7,770.94	87,126.40	180,288.00	93,161.60
Unemployment Insurance	2,427.00	9,502.00	7,075.00	77,600.02	114,024.00	36,423.98

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	21,801.39	20,522.00	(1,279.39)	274,788.03	246,264.00	(28,524.03)
Books, Periodicals & Manuals		79.00	79.00		948.00	948.00
Stocked Drugs	2,072.12	1,685.00	(387.12)	27,923.19	20,220.00	(7,703.19)
Pharmacy Charges-Public Aid	1,721.15	1,004.00	(717.15)	24,492.52	12,048.00	(12,444.52)
Oxygen	2,075.15	2,781.00	705.85	38,975.05	33,372.00	(5,603.05)
Incontinence Supplies	10,716.48	7,780.00	(2,936.48)	118,835.83	93,360.00	(25,475.83)
Pharmacy Charges - Insurance	7,084.76	3,000.00	(4,084.76)	100,964.34	36,000.00	(64,964.34)
Equipment < \$2,500	4,187.45	1,511.00	(2,676.45)	23,699.48	18,132.00	(5,567.48)
Operational Supplies	12,728.14	15,396.00	2,667.86	187,845.30	184,752.00	(3,093.30)
Pharmacy Charges-Medicare	7,287.28	14,774.00	7,486.72	116,819.13	177,288.00	60,468.87
Medical/Dental/Mental Health	3,400.00	3,170.00	(230.00)	41,400.00	38,040.00	(3,360.00)
Professional Services	37,032.19	31,997.00	(5,035.19)	388,597.57	383,964.00	(4,633.57)
Job Require Travel		28.00	28.00	194.88	336.00	141.12
Laboratory Fees	1,416.30	2,168.00	751.70	27,413.47	26,016.00	(1,397.47)
Equipment Rentals	1,836.00	4,039.00	2,203.00	36,406.54	48,468.00	12,061.46
Dues & Licenses				150.00		(150.00)
Conferences & Training				1,960.00		(1,960.00)
Contract Nursing Services	94,916.85	23,077.00	(71,839.85)	730,214.09	276,924.00	(453,290.09)
Medicare Medical Services	1,907.01	3,555.00	1,647.99	31,870.64	42,660.00	10,789.36
<b>Total Nursing Services</b>	<b>574,870.12</b>	<b>455,596.00</b>	<b>(119,274.12)</b>	<b>6,353,825.76</b>	<b>5,467,152.00</b>	<b>(886,673.76)</b>
<b>Activities</b>						
Reg. Full-Time Employees	13,153.10	18,447.00	5,293.90	159,471.98	221,364.00	61,892.02
Overtime	3.85	114.00	110.15	633.29	1,368.00	734.71
TOPS - Balances	(259.71)		259.71	(2,380.80)		2,380.80
TOPS - FICA	(19.87)		19.87	(182.13)		182.13
Social Security - Employer	965.52	1,345.00	379.48	11,702.35	16,140.00	4,437.65
IMRF - Employer Cost	1,252.02	1,803.00	550.98	15,052.39	21,636.00	6,583.61
Workers' Compensation Insurance	393.28	1,108.00	714.72	4,596.31	13,296.00	8,699.69
Unemployment Insurance	263.08	844.00	580.92	5,551.59	10,128.00	4,576.41
Employee Health/Life Insurance	3,686.60	2,609.00	(1,077.60)	42,584.07	31,308.00	(11,276.07)
Books, Periodicals & Manuals		22.00	22.00	60.00	264.00	204.00
Operational Supplies	406.31	424.00	17.69	6,104.72	5,088.00	(1,016.72)
Professional Services	129.70	143.00	13.30	1,516.40	1,716.00	199.60
Job Required Travel				87.84		(87.84)
Conferences & Training	85.00		(85.00)	520.00		(520.00)
<b>Total Activities</b>	<b>20,058.88</b>	<b>26,859.00</b>	<b>6,800.12</b>	<b>245,318.01</b>	<b>322,308.00</b>	<b>76,989.99</b>
<b>Social Services</b>						
Reg. Full-Time Employees	12,024.13	12,827.00	802.87	122,830.09	153,924.00	31,093.91
Overtime	343.64	113.00	(230.64)	1,407.72	1,356.00	(51.72)
TOPS - Balances	915.15	184.00	(731.15)	1,774.00	2,208.00	434.00
TOPS - FICA	70.01	14.00	(56.01)	135.71	168.00	32.29
Social Security - Employer	927.21	1,167.00	239.79	9,311.76	14,004.00	4,692.24
IMRF - Employer Cost	1,203.82	1,192.00	(11.82)	12,115.78	14,304.00	2,188.22
Workers' Compensation Insurance	359.54	773.00	413.46	3,903.69	9,276.00	5,372.31
Unemployment Insurance	79.71	592.00	512.29	3,648.91	7,104.00	3,455.09
Employee Health/Life Insurance	2,440.99	1,802.00	(638.99)	26,821.42	21,624.00	(5,197.42)
Operational Supplies		8.00	8.00		96.00	96.00
Professional Services	129.70	308.00	178.30	42,798.93	3,696.00	(39,102.93)
Conferences & Training				79.50		(79.50)
<b>Total Social Services</b>	<b>18,493.90</b>	<b>18,980.00</b>	<b>486.10</b>	<b>224,827.51</b>	<b>227,760.00</b>	<b>2,932.49</b>
<b>Physical Therapy</b>						
Reg. Full-Time Employees	3,977.20	4,015.00	37.80	52,625.38	48,180.00	(4,445.38)
Overtime	0.08	22.00	21.92	635.35	264.00	(371.35)

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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
TOPS - Balances	132.81	107.00	(25.81)	618.61	1,284.00	665.39
TOPS - FICA	10.16	8.00	(2.16)	47.33	96.00	48.67
Social Security - Employer	358.12	356.00	(2.12)	4,009.93	4,272.00	262.07
IMRF - Employer Cost	465.59	478.00	12.41	5,216.92	5,736.00	519.08
Workers' Compensation Ins.	144.53	241.00	96.47	1,569.39	2,892.00	1,322.61
Unemployment Insurance		181.00	181.00	1,427.13	2,172.00	744.87
Employee Health/Life Insurance	1,243.20	1,137.00	(106.20)	15,219.88	13,644.00	(1,575.88)
Professional Services	32,941.90	23,514.00	(9,427.90)	434,752.32	282,168.00	(152,584.32)
<b>Total Physical Therapy</b>	<b>39,273.59</b>	<b>30,059.00</b>	<b>(9,214.59)</b>	<b>516,122.24</b>	<b>360,708.00</b>	<b>(155,414.24)</b>
<b>Occupational Therapy</b>						
Reg. Full-Time Employees	3,311.27	2,003.00	(1,308.27)	27,857.23	24,036.00	(3,821.23)
Overtime		21.00	21.00		252.00	252.00
TOPS - Balances	(4.64)	11.00	15.64	(35.70)	132.00	167.70
TOPS - FICA	(0.35)	1.00	1.35	(2.73)	12.00	14.73
Social Security - Employer	186.48	154.00	(32.48)	2,050.85	1,848.00	(202.85)
IMRF - Employer Cost	242.48	206.00	(36.48)	2,668.33	2,472.00	(196.33)
Workers' Compensation Ins.	73.41	121.00	47.59	777.88	1,452.00	674.12
Unemployment Insurance		92.00	92.00	714.90	1,104.00	389.10
Employee Health/Life Insurance	621.60	569.00	(52.60)	7,593.44	6,828.00	(765.44)
Professional Services	26,834.42	23,105.00	(3,729.42)	327,806.68	277,260.00	(50,546.68)
<b>Total Occupational Therapy</b>	<b>31,264.67</b>	<b>26,283.00</b>	<b>(4,981.67)</b>	<b>369,430.88</b>	<b>315,396.00</b>	<b>(54,034.88)</b>
<b>Speech Therapy</b>						
Professional Services	11,204.65	7,705.00	(3,499.65)	139,643.87	92,460.00	(47,183.87)
<b>Total Speech Therapy</b>	<b>11,204.65</b>	<b>7,705.00</b>	<b>(3,499.65)</b>	<b>139,643.87</b>	<b>92,460.00</b>	<b>(47,183.87)</b>
<b>Respiratory Therapy</b>						
Professional Services	7,631.80	8,000.00	368.20	108,339.55	96,000.00	(12,339.55)
<b>Total Respiratory Therapy</b>	<b>7,631.80</b>	<b>8,000.00</b>	<b>368.20</b>	<b>108,339.55</b>	<b>96,000.00</b>	<b>(12,339.55)</b>
<b>Total This Department</b>	<b>18,836.45</b>	<b>15,705.00</b>	<b>(3,131.45)</b>	<b>247,983.42</b>	<b>188,460.00</b>	<b>(59,523.42)</b>
<b>Food Services</b>						
Reg. Full-Time Employees	26,307.34	52,089.00	25,781.66	380,326.90	625,068.00	244,741.10
Reg. Part-Time Employees	4,632.24	3,648.00	(984.24)	21,000.52	43,776.00	22,775.48
Overtime	5,951.31	1,513.00	(4,438.31)	46,214.75	18,156.00	(28,058.75)
TOPS - Balances	514.39		(514.39)	(1,499.80)		1,499.80
TOPS - FICA	39.35		(39.35)	(114.74)		114.74
Social Security - Employer	2,790.13	4,333.00	1,542.87	33,795.40	51,996.00	18,200.60
IMRF - Employer Cost	3,622.23	5,809.00	2,186.77	43,871.78	69,708.00	25,836.22
Workers' Compensation Insurance	925.13	3,418.00	2,492.87	11,999.74	41,016.00	29,016.26
Unemployment Insurance	775.69	2,695.00	1,919.31	17,768.50	32,340.00	14,571.50
Employee Health/Life Insurance	7,432.20	6,997.00	(435.20)	87,326.65	83,964.00	(3,362.65)
Books, Periodicals & Manuals				208.58		(208.58)
Food	738.43	32,817.00	32,078.57	284,985.21	393,804.00	108,818.79
Guest Meal Expense	156.00		(156.00)	462.00		(462.00)
Non-Food Supply	219.89		(219.89)	2,517.56		(2,517.56)
Nutritional Supplements	6,922.10	3,211.00	(3,711.10)	47,127.13	38,532.00	(8,595.13)
Equipment < \$2,500	(102.53)		102.53	4,023.37		(4,023.37)
Operational Supplies	303.55	3,854.00	3,550.45	28,970.18	46,248.00	17,277.82
Professional Services		3,615.00	3,615.00	78,431.40	43,380.00	(35,051.40)
Job Required Travel Expense				21.84		(21.84)
Equipment Rentals		378.00	378.00	2,861.65	4,536.00	1,674.35
Dues & Licenses		12.00	12.00	80.00	144.00	64.00
Conferences & Training	15.00		(15.00)	394.50		(394.50)
Food Service	57,776.85		(57,776.85)	348,010.40		(348,010.40)

Champaign County Nursing Home  
Actual vs Budget Statement of Operations

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Kitchen/ Laundry		3,846.00	3,846.00	10.00	46,152.00	46,142.00
Total Food Services	119,019.30	128,235.00	9,215.70	1,438,793.52	1,538,820.00	100,026.48
<b>Barber &amp; Beauty</b>						
Reg. Full-Time Employees	4,751.20	4,010.00	(741.20)	54,065.60	48,120.00	(5,945.60)
TOPS - Balances	(178.59)		178.59	460.53		(460.53)
TOPS - FICA	(13.66)		13.66	35.23		(35.23)
Social Security - Employer	319.37	271.00	(48.37)	3,685.07	3,252.00	(433.07)
IMRF - Employer Cost	415.16	364.00	(51.16)	4,794.07	4,368.00	(426.07)
Workers' Compensation Insurance	142.08	239.00	96.92	1,616.66	2,868.00	1,251.34
Unemployment Insurance		180.00	180.00	1,429.83	2,160.00	730.17
Employee Health/Life Insurance	1,243.20	1,213.00	(30.20)	15,186.88	14,556.00	(630.88)
Operational Supplies	13.07	70.00	56.93	2,022.12	840.00	(1,182.12)
Conferences & Training		25.00	25.00		300.00	300.00
Total Barber & Beauty	6,691.83	6,372.00	(319.83)	83,295.99	76,464.00	(6,831.99)
<b>Adult Day Care</b>						
Reg. Full-Time Employees	11,357.81	12,515.00	1,157.19	152,634.35	150,180.00	(2,454.35)
Temp. Salaries & Wages				2,584.32		(2,584.32)
Overtime	634.45	21.00	(613.45)	1,603.62	252.00	(1,351.62)
TOPS - Balances	370.48		(370.48)	(6,728.52)		6,728.52
Reg. Part-Time Employees				317.63		(317.63)
TOPS - FICA	28.34		(28.34)	(514.73)		514.73
Social Security - Employer	901.30	939.00	37.70	11,826.97	11,268.00	(558.97)
IMRF - Employer Cost	1,169.69	1,247.00	77.31	15,059.00	14,964.00	(95.00)
Workers' Compensation Insurance	339.60	748.00	408.40	4,650.60	8,976.00	4,325.40
Unemployment Insurance	91.90	556.00	464.10	3,246.00	6,672.00	3,426.00
Employee Health/Life Insurance	2,459.40	2,426.00	(33.40)	32,692.40	29,112.00	(3,580.40)
Books, Periodicals & Manuals		14.00	14.00		168.00	168.00
Gasoline & Oil	1,698.53	1,086.00	(612.53)	15,365.01	13,032.00	(2,333.01)
Equipment < \$2,500	48.88	18.00	(30.88)	48.88	216.00	167.12
Operational Supplies	26.97	23.00	(3.97)	1,307.75	276.00	(1,031.75)
Professional Services				128.00		(128.00)
Job Required Travel				282.80		(282.80)
Field Trips/Activities		11.00	11.00	223.08	132.00	(91.08)
Dues & Licenses	5.00		(5.00)	282.00		(282.00)
Conferences & Training	398.48		(398.48)	523.48		(523.48)
Furnishings, Office Equipment		3,846.00	3,846.00		46,152.00	46,152.00
Total Adult Day Care	19,530.83	23,450.00	3,919.17	235,532.64	281,400.00	45,867.36
<b>Alzheimers and Related Disord</b>						
Reg. Full-Time Employees	20,470.11	26,821.00	6,350.89	254,864.10	321,852.00	66,987.90
Overtime	11,089.08	12,047.00	957.92	105,288.29	144,564.00	39,275.71
TOPS - Balances	3,675.02	308.00	(3,367.02)	9,364.68	3,696.00	(5,668.68)
No Benefit Full-Time Employees	14,169.44	27,244.00	13,074.56	248,866.44	326,928.00	78,061.56
No Benefit Part-Time Employees	9,639.82	27,898.00	18,258.18	154,162.88	334,776.00	180,613.12
TOPS - FICA	281.14	24.00	(257.14)	716.40	288.00	(428.40)
Social Security - Employer	4,181.62	7,120.00	2,938.38	57,785.55	85,440.00	27,654.45
IMRF - Employer Cost	5,429.56	9,545.00	4,115.44	75,504.81	114,540.00	39,035.19
Workers' Compensation Insurance	1,323.95	5,612.00	4,288.05	19,671.15	67,344.00	47,672.85
Unemployment Insurance	461.18	3,081.00	2,619.82	21,442.90	36,972.00	15,529.10
Employee Health/Life Insurance	4,306.20	4,500.00	193.80	52,676.81	54,000.00	1,323.19
Books, Periodicals & Manuals	332.85		(332.85)	565.95		(565.95)
Operational Supplies		1.00	1.00	241.82	12.00	(229.82)
Professional Services	87.26		(87.26)	1,047.12		(1,047.12)
Conferences & Training		9.00	9.00	169.00	108.00	(61.00)

11/30/14

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	3,108.39	11,538.00	8,429.61	53,399.81	138,456.00	85,056.19
Total Alzheimers and Related Disorders	78,555.62	135,748.00	57,192.38	1,055,767.71	1,628,976.00	573,208.29
Total Expenses	1,303,717.78	1,241,589.00	(62,128.78)	15,495,230.90	14,899,068.00	(596,162.90)
Net Operating Income	(59,267.05)	(97,583.00)	38,315.95	(388,607.15)	(1,170,996.00)	782,388.85

**NonOperating Income****Local Taxes**

Current-Nursing Home Operating	42,608.02	79,877.00	(37,268.98)	1,054,050.46	958,524.00	95,526.46
Mobile Home Tax	1,015.98		1,015.98	1,015.98		1,015.98
Payment in Lieu of Taxes	193.64		193.64	193.64		193.64
Total Local Taxes	43,817.64	79,877.00	(36,059.36)	1,055,260.08	958,524.00	96,736.08

**Miscellaneous NI Revenue**

Investment Interest	28.85	57.00	(28.15)	378.50	684.00	(305.50)
Restricted Donations		154.00	(154.00)	8,785.00	1,848.00	6,937.00
Total Miscellaneous NI Revenue	28.85	211.00	(182.15)	9,163.50	2,532.00	6,631.50
Total NonOperating Income	43,846.49	80,088.00	(36,241.51)	1,064,423.58	961,056.00	103,367.58
Net Income (Loss)	(15,420.56)	(17,495.00)	2,074.44	675,816.43	(209,940.00)	885,756.43

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

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11/30/14

Description	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	11/14	Total
<b>Operating Income</b>													
Miscellaneous Revenue	1,828	2,486	1,348	2,270	3,364	5,219	2,102	962	750	7,473	7,839	7,660	43,321
Medicare A Revenue	287,837	245,602	215,221	217,759	170,531	276,413	212,504	217,261	190,899	189,031	203,393	226,717	2,613,168
Medicare B Revenue	35,157	37,756	45,663	29,316	31,074	37,491	34,479	36,806	25,164	49,018	48,259	30,010	440,193
Medicaid Revenue	459,986	601,386	437,374	538,463	449,094	458,595	783,316	567,257	524,649	431,010	505,838	495,625	6,252,593
Private Pay Revenue	493,612	358,642	484,074	460,093	517,636	512,792	64,079	456,721	513,223	648,986	529,307	463,775	5,562,941
Adult Day Care Revenue	17,903	13,323	14,550	17,648	22,448	20,805	22,468	26,789	24,701	27,159	25,968	20,644	254,408
<b>Total Income</b>	<b>1,276,324</b>	<b>1,259,195</b>	<b>1,198,232</b>	<b>1,265,549</b>	<b>1,194,147</b>	<b>1,311,315</b>	<b>1,118,947</b>	<b>1,305,796</b>	<b>1,279,385</b>	<b>1,332,678</b>	<b>1,320,604</b>	<b>1,244,451</b>	<b>15,106,624</b>
<b>Operating Expenses</b>													
Administration	249,903	258,385	263,618	264,550	261,561	261,778	307,140	311,382	170,757	239,316	270,418	242,092	3,100,900
Environmental Services	89,239	91,219	90,808	89,972	88,964	80,665	95,945	98,092	104,800	95,496	103,193	95,598	1,123,993
Laundry	15,239	17,613	16,566	17,341	18,367	15,481	15,195	19,377	19,051	17,819	18,933	11,639	202,621
Maintenance	20,574	22,585	29,249	28,258	24,304	17,357	28,035	23,124	23,635	24,134	27,725	27,794	296,773
Nursing Services	511,150	523,389	468,410	530,748	514,093	517,066	514,302	538,675	595,915	531,616	533,611	574,870	6,353,826
Activities	18,500	19,891	17,504	19,083	20,061	20,621	17,708	18,302	25,024	23,686	24,878	20,059	245,318
Social Services	16,433	16,243	14,405	11,226	10,796	17,126	20,912	30,696	31,100	18,341	19,056	18,494	224,828
Physical Therapy	42,804	45,374	41,437	40,610	40,677	43,029	42,941	43,090	39,148	49,102	48,637	39,274	516,122
Occupational Therapy	33,140	37,567	33,600	29,716	28,643	31,399	30,743	30,527	25,660	28,714	28,458	31,265	389,431
Speech Therapy	9,543	10,714	9,459	11,436	12,584	12,197	11,165	12,577	12,219	15,660	10,886	11,205	139,644
<b>Respiratory Therapy</b>													
Respiratory Therapy	9,226	9,199	8,525	9,199	9,171	9,419	8,773	9,831	9,240	9,116	9,009	7,632	108,340
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	18,836	247,983
Food Services	122,660	118,964	101,807	109,938	119,263	135,928	111,202	132,481	122,737	118,644	126,150	119,019	1,438,794
Barber & Beauty	6,316	7,212	5,215	7,036	7,049	7,375	5,739	8,114	8,079	6,338	8,132	6,692	83,296
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	19,531	235,533
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	78,556	1,055,768
<b>Total Expenses</b>	<b>1,264,950</b>	<b>1,303,666</b>	<b>1,206,888</b>	<b>1,295,460</b>	<b>1,260,030</b>	<b>1,274,361</b>	<b>1,302,848</b>	<b>1,377,724</b>	<b>1,299,763</b>	<b>1,275,848</b>	<b>1,329,931</b>	<b>1,303,718</b>	<b>15,495,185</b>
<b>Net Operating Income</b>	<b>11,374</b>	<b>(44,471)</b>	<b>(8,656)</b>	<b>(29,911)</b>	<b>(65,883)</b>	<b>36,955</b>	<b>(183,900)</b>	<b>(71,928)</b>	<b>(20,377)</b>	<b>56,830</b>	<b>(9,326)</b>	<b>(59,267)</b>	<b>(388,561)</b>
<b>NonOperating Income</b>													
Local Taxes	91,951	91,949	91,947	91,951	91,949	91,949	91,949	91,949	91,949	91,949	91,949	43,818	1,055,260
Miscellaneous NI Revenue	506	111	23	1,446	315	328	758	165	924	3,485	1,074	29	9,164
<b>Total NonOperating Income</b>	<b>92,457</b>	<b>92,060</b>	<b>91,970</b>	<b>93,398</b>	<b>92,264</b>	<b>92,277</b>	<b>92,707</b>	<b>92,114</b>	<b>92,873</b>	<b>95,434</b>	<b>93,023</b>	<b>43,846</b>	<b>1,064,424</b>
<b>Net Income (Loss)</b>	<b>103,831</b>	<b>47,590</b>	<b>83,314</b>	<b>63,487</b>	<b>26,381</b>	<b>129,231</b>	<b>(91,193)</b>	<b>20,187</b>	<b>72,495</b>	<b>152,264</b>	<b>83,697</b>	<b>(15,421)</b>	<b>675,863</b>

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

11/30/14

Description	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	11/14	Total
<b>Operating Income</b>													
<b>Miscellaneous Revenue</b>													
Lunch Reimbursement	180		171	1,131	177	606	381	687	243	72	138	123	3,909
Late Charge, NSF Check, Charge	1,648	2,476	1,059	1,116	629	1,967	1,600	144	377	7,348	7,661	7,526	33,553
Other Miscellaneous Revenue		10	118	22	2,558	2,646	120	130	130	53	40	30	5,859
Total Miscellaneous Revenue	1,828	2,486	1,348	2,270	3,364	5,219	2,102	962	750	7,473	7,839	7,680	43,321
<b>Medicare A Revenue</b>													
Medicare A	146,013	168,901	130,033	142,128	65,455	147,368	105,887	89,359	104,022	62,341	96,490	106,769	1,364,766
ARD - Medicare A	45,056	14,465	25,253	14,775	6,365	6,188	26,108	27,807	17,473	14,009			197,500
NH Pt_Care - Medicare Advantage/H	56,134	58,715	52,895	60,857	88,782	122,857	80,510	98,815	69,404	92,680	105,577	119,947	1,007,172
ARD_Pt Care - Medicare Advantage/	20,835	3,520	7,040		9,929			1,280			1,326		43,730
Total 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	226,717	2,613,168
<b>Medicare B Revenue</b>													
Medicare B	35,157	37,756	45,663	29,316	31,074	37,491	34,479	36,806	25,164	49,018	48,259	30,010	440,193
Total Medicare B Revenue	35,157	37,756	45,663	29,316	31,074	37,491	34,479	36,806	25,164	49,018	48,259	30,010	440,193
<b>Medicaid Revenue</b>													
Medicaid Title XIX (IDHFS)	277,188	431,022	282,473	371,984	303,291	317,367	536,775	409,126	380,911	290,087	347,256	319,637	4,267,117
ARD - Medicaid Title XIX (IDHFS)	126,822	129,179	109,666	133,616	117,740	112,146	189,487	131,438	114,101	108,204	119,858	141,971	1,534,227
Patient Care-Hospice	39,930	30,703	35,788	24,840	21,221	17,701	25,486	12,787	14,458	19,282	23,840	21,518	287,553
ARD Patient Care - Hospice	16,047	10,482	9,447	8,023	6,843	11,381	31,568	13,906	15,178	13,437	14,885	12,498	163,696
Total Medicaid Revenue	459,986	601,386	437,374	538,463	449,094	458,595	783,316	567,257	524,649	431,010	505,838	495,625	6,252,593
<b>Private Pay Revenue</b>													
VA-Veterans Nursing Home Care	25,726	34,966	33,123	20,466	17,017	18,239	8,659	30,985	16,656	14,910	12,525	7,650	240,922
ARD - VA - Veterans Care	2,187	8,360							4,180	1,760			16,487
Nursing Home Patient Care - Private	355,996	199,863	311,187	292,298	342,531	311,779	64,161	291,855	332,676	468,940	373,440	372,672	3,717,396
Nursing Home Beauty Shop Revenue	3,074	3,429	3,092	3,112	3,345	3,291	3,185	3,367	3,326	2,960	3,505	2,625	38,311
Medical Supplies Revenue	6,717	4,748	7,767	8,541	8,098	7,518	591	5,658	6,232	7,782	7,965	5,486	77,101
Patient Transportation Charges	2,780	453	2,416	1,000	1,113	1,689	822	1,522	451	1,874	2,503	1,676	18,301
ARD Patient Care- Private Pay	97,132	106,824	126,489	134,677	145,532	170,276	(13,338)	123,333	149,702	150,760	129,369	73,666	1,394,423
Total Private Pay Revenue	493,612	358,642	484,074	460,093	517,636	512,792	64,079	456,721	513,223	648,986	529,307	463,775	5,502,941
<b>Adult Day Care Revenue</b>													
VA-Veterans Adult Daycare	3,572	4,270	5,586	5,658	6,054	4,592	6,726	8,899	7,447	7,696	10,950	8,309	79,759
IL Department Of Aging-Day Care Gra	10,258	7,283	6,821	9,215	13,184	13,376	13,243	13,811	13,010	14,417	13,203	10,377	138,197
Adult Day Care Charges-Private Pay	4,073	1,770	2,143	2,775	3,210	2,838	2,499	4,080	4,245	5,046	1,815	1,958	36,452

Champaign County Nursing Home  
Historical Statement of Operations

Description	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	11/14	Total
Total Adult Day Care Revenue	17,903	13,323	14,550	17,648	22,448	20,805	22,468	26,789	24,701	27,159	25,968	20,644	254,408
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	1,332,878	1,320,604	1,244,451	15,106,824

Operating Expenses

Description	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	11/14	Total
<b>Administration</b>													
Reg. Full-Time Employees	25,469	24,513	25,345	25,978	27,839	27,565	25,387	28,271	31,540	28,710	30,317	26,120	325,055
Temp. Salaries & Wages	1,852	1,884	2,353	3,351	1,894	1,126	935	1,380	1,393	1,024	1,313	1,228	19,733
Per Diem	180	225	225	135	180	180	135	225	180	225	180	180	2,250
Overtime	140	1,093	199	91	314	263	210	405	227	559	327	568	4,395
TOPS - Balances	(1,100)	1,674	626	1,568	350		1,241	(16)	527	(1,155)	(284)	132	3,561
TOPS - FICA	(84)	128	48	120	27		95	(1)	40	(88)	(22)	10	272
Social Security - Employer	1,963	1,992	2,041	2,138	2,179	2,151	1,909	2,176	2,437	2,072	2,392	2,046	25,496
IMRF - Employer Cost	2,429	2,376	2,491	2,643	2,706	2,661	2,373	2,670	2,714	2,549	2,959	2,513	31,083
Workers' Compensation Insurance	1,026	875	768	613	923	859	1,151	527	984	447	1,330	819	10,322
Unemployment Insurance	116	1,766	1,403	1,158	812	680	436	368	456	360	493	413	8,463
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	3,630	48,471
Employee Development/Recognition	30		78	22	16		284	67	1,234	60	27	29	1,846
Employee Physicals/Lab	100	312	4,094	3,279	5,214	(400)	1,394	3,851	1,761	2,050	3,866	1,060	26,580
Stationary & Printing	212		47	716	254				405	50			1,683
Books, Periodicals & Manuals	69										265		334
Copier Supplies	518	536	548	731	914	366	586	748	391	391	819	781	7,328
Postage, UPS, Federal Express	391	667	534	827	453	955	545	461	1,149	401	457	412	7,254
Equipment < \$2,500			160	(37)						861	865		1,848
Operational Supplies	1,081	585	701	853	758	178	513	425	119	875	320	397	6,803
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	4,179	50,148
Attorney Fees	3,281	1,862	7,323	8,064	4,933	8,690	1,752	(2,100)	2,567	756	2,287	1,894	41,295
Professional Services	41,722	40,781	38,590	37,939	37,523	38,034	44,245	45,787	54,854	37,154	38,297	39,740	494,467
Job Required Travel Expense	123	109	506	204	130	369	183	84	444	142	53	97	2,444
Insurance	23,167	23,167	23,167	23,167	23,167	23,167	23,567	23,167	23,167	23,167	23,323	23,167	278,560
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	5,785	78,033
Telephone Services	1,872	1,255	1,280	1,705	1,314	1,701	1,360	1,746	1,212	1,171	1,684	1,174	17,484
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	3,242	47,139
Photocopy Services	1,591	1,025	1,774	1,075	1,025	1,000	2,249	1,500	1,500	750	1,500	1,500	16,488
Public Relations	70	(55)	5	10	221	248	76	229		4	36	59	902
Dues & Licenses	1,725	1,725	1,675	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,985	1,625	20,111
Conferences & Training	99	1,029	1,228	(137)	1,662	1,502	745	442	254	879	475	224	8,401
Finance Charges, Bank Fees					1								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	2,235	27,416



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

11/30/14

Description	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	11/14	Total
IPA Licensing Fee	46,385	46,591	43,093	47,872	45,595	46,069	46,226	47,574	48,145	47,385	45,438	45,455	555,825
Fines & Penalties											15,000	1,430	16,430
General Liability Claims								45,000					45,000
Furnishings, Office Equipment													
Depreciation Expense	60,971	60,693	62,193	62,472	61,920	61,608	61,608	61,200	60,597	60,597	60,597	59,738	734,194
Bad Debt Expense													
Miscellaneous Expense		11,412	9,163	6,030	6,048	7,741	53,909	9,381	(103,685)				
Interest-Tax Anticipation Notes Payabl								3,292	412	87			3,791
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	122,665
Total Administration	249,903	258,385	263,618	264,550	261,561	261,778	307,140	311,382	170,757	239,316	270,418	242,092	3,100,900
<b>Environmental Services</b>													
Reg. Full-Time Employees	27,568	25,755	25,244	27,155	27,162	26,845	26,497	27,737	34,931	28,203	30,172	28,176	335,445
Reg. Part-Time Employees	766	709	738	796	818	847	746	837	935	802		825	8,819
Overtime	3,624	6,739	331	240	67	1,334		1,384	1,389	1,559		2,682	19,348
TOPS - Balances	1,584	1,274	877	1,787	701	(1,053)	2,115	(531)	547	(496)	(36)	1,233	8,001
TOPS- FICA	121	97	67	137	54	(81)	162	(41)	42	(38)	(3)	94	612
Social Security - Employer	2,392	2,486	1,966	2,105	2,094	2,192	2,047	2,226	2,798	2,286	2,278	2,374	27,245
IMRF - Employer Cost	3,218	3,228	2,547	2,714	2,719	2,814	2,688	2,892	3,514	2,949	2,959	3,084	35,327
Workers' Compensation Insurance	1,050	885	753	607	793	828	1,185	484	1,072	450	1,319	867	10,294
Unemployment Insurance	209	2,102	1,376	1,481	1,239	1,209	1,209	1,120	331	101	90	123	10,671
Employee Health/Life Insurance	7,450	7,450	7,647	7,449	7,449	7,647	7,449	7,449	7,449	7,713	8,400	7,452	91,005
Operational Supplies	4,662	5,616	4,078	4,716	3,796	4,913	4,531	4,869	4,765	3,769	5,409	4,216	55,341
Gas Service	11,372	18,339	20,970	18,818	16,584	4,037	9,910	11,387	10,698	9,522	18,538	16,042	166,218
Electric Service	15,517	11,077	13,640	14,346	17,378	21,238	29,483	29,046	28,044	30,242	28,109	20,979	257,098
Water Service	2,631	(766)	4,728	2,384	2,856	2,622	2,869	2,840	2,823	2,949	2,606	2,456	30,997
Pest Control Service	482	482	482	482	482	482	482	482	496	496	993	496	6,338
Waste Disposal & Recycling	5,036	2,738	3,766	3,159	3,294	3,031	2,722	4,057	3,124	3,028	2,446	2,686	39,086
Equipment Rentals	258	258	258	258	258	258	258	258	262	258	258	262	3,105
Conferences & Training			30										30
Sewer Service & Tax	1,300	2,751	1,311	1,337	1,219	1,419	1,592	1,594	1,581	1,702	1,406	1,551	18,763
Tools											249		249
Total Environmental Services	89,239	91,219	90,808	89,972	88,964	80,665	95,945	98,092	104,800	95,496	103,193	95,598	1,123,993
<b>Laundry</b>													
Reg. Full-Time Employees	9,465	9,158	9,382	9,989	9,786	9,707	8,970	10,533	12,970	9,638	10,264	8,856	118,719
Overtime	509	1,129	643	643	238	238		323	5	387		510	3,744
TOPS Balances	(494)	846	273	539	305	(535)	(165)	(213)	(88)	252	46	(2,404)	(1,638)
TOPS - FICA	(38)	65	21	41	23	(41)	(13)	(16)	(7)	19	4	(184)	(125)
Social Security - Employer	744	764	697	791	726	748	704	766	970	744	775	693	9,122
IMRF - Employer Cost	1,004	993	904	1,019	942	964	922	995	1,214	959	1,007	899	11,822
Workers' Compensation Insurance	336	324	261	203	305	290	413	170	388	14	444	265	3,413

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

11/30/14

Description	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	11/14	Total
Unemployment Insurance		668	485	567	498	479	372	366	30				3,465
Employee Health/Life Insurance	2,462	2,457	2,525	2,459	2,459	2,525	2,459	2,459	2,459	2,547	2,776	2,459	30,050
Laundry Supplies	1,029		226	254	226	1,297	128	473		2,097	2,478		8,208
Linen & Bedding	222	1,210	1,792	415	1,254	579	815	3,060		1,131	619		11,096
Professional Services				421	1,754	(1,192)	(984)						
Laundry & Cleaning Service					88	421	1,572	462	1,109	30	520	544	4,716
Conferences & Training													30
Furnishings, Office Equipment													
<b>Total Laundry</b>	<b>15,239</b>	<b>17,613</b>	<b>16,566</b>	<b>17,341</b>	<b>18,367</b>	<b>15,481</b>	<b>15,195</b>	<b>19,377</b>	<b>19,051</b>	<b>17,819</b>	<b>18,933</b>	<b>11,639</b>	<b>202,621</b>
<b>Maintenance</b>													
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	5,834	71,163
Overtime	63	573	197							129	(106)		856
TOPS - Balances	(120)	44	126	2,113	518	(756)	(169)	(208)	175	274	157	(650)	1,504
TOPS - FICA	(9)	3	10	162	40	(58)	(13)	(16)	13	21	12	(50)	115
Social Security - Employer	420	437	373	391	426	442	406	448	508	435	457	416	5,159
IMRF - Employer Cost	564	568	485	503	553	573	528	582	661	561	594	540	6,711
Workers' Compensation Insurance	208	190	147	115	172	180	254	108	212	237	269	174	2,265
Unemployment Insurance	174	331	274	305	305	317	305	234	8				2,255
Employee Health/Life Insurance	622	1,865	1,903	1,865	1,865	1,914	1,865	1,865	1,865	1,931	2,103	1,865	21,526
Gasoline & Oil	1,365		15										1,381
Ground Supplies	258			17			116	50			67		508
Maintenance Supplies	2,144	2,488	1,339	1,330	3,663	804	3,747	1,142	2,587	2,768	4,676	3,207	29,895
Equipment < \$2,500				985							273		1,258
Operational Supplies		45	16										62
Professional Services	(653)	1,003											350
Automobile Maintenance	1,227	764	128	1,195	1,319	1,559	1,431	496	388	1,210	651		10,369
Equipment Maintenance	673	1,765	4,225	6,024	1,082	1,197	5,972	3,358	1,187	2,516	1,602	4,620	34,220
Equipment Rentals	262	4	9	9	9	9	9	4	4	4	4	4	333
Nursing Home Building Repair/Mainte	6,318	1,718	9,740	6,005	8,336	5,155	7,340	8,609	8,949	8,035	10,741	10,986	91,932
Landscaping Services							500			(117)			500
Parking Lot/Sidewalk Maintenance	1,500	5,200	5,167	1,700				117				845	14,412
Nursing Home Building Construction/I													
<b>Total Maintenance</b>	<b>20,574</b>	<b>22,585</b>	<b>29,249</b>	<b>28,258</b>	<b>24,304</b>	<b>17,357</b>	<b>28,035</b>	<b>23,124</b>	<b>23,635</b>	<b>24,134</b>	<b>27,725</b>	<b>27,794</b>	<b>296,773</b>
<b>Nursing Services</b>													
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	127,067	1,585,041
Reg. Part-Time Employees	5,299	4,239	3,687	4,566	3,945	3,437	4,148	4,532	4,191	3,787	4,081	3,166	49,078
Temp. Salaries & Wages	14,897	15,079	9,722	9,777	11,149	16,057	10,926	12,142	14,008	12,502	13,780	11,122	151,160
Overtime	59,507	75,128	28,578	26,220	27,500	42,909	26,499	46,058	39,008	37,526	33,099	59,091	501,124
TOPS - Balances	912	1,132	3,302	5,816	3,945	(6,042)	1,107	3,758	5,655	5,242	(25)	4,196	28,999
No Benefit Full-Time Employees	71,239	61,996	55,680	61,488	64,172	61,591	61,452	59,748	65,349	54,726	61,315	57,898	736,653

Champaign County Nursing Home  
Historical Statement of Operations

11/30/14

Description	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	11/14	Total
No Benefit Part-Time Employees	17,794	23,177	26,352	29,650	27,915	28,814	32,549	36,110	47,952	38,600	39,748	41,469	390,131
TOPS - FICA	70	87	253	445	302	(462)	85	287	433	401	(2)	321	2,218
Social Security - Employer	22,083	22,059	17,940	19,678	20,307	21,806	20,349	21,881	24,963	20,618	22,068	22,537	256,289
IMRF - Employer Cost	27,870	26,450	22,092	24,417	25,137	26,573	25,230	26,950	30,376	25,342	27,277	28,141	315,854
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	7,253	87,126
Unemployment Insurance	2,046	19,086	12,058	11,513	7,973	6,665	5,221	4,062	2,576	2,019	1,954	2,427	77,600
Employee Health/Life Insurance	21,821	22,439	23,638	23,654	23,654	23,646	20,552	22,417	22,417	23,242	25,507	21,801	274,788
Stocked Drugs	2,460	985	2,470	1,969	1,840	1,335	2,396	1,624	2,393	1,877	6,501	2,072	27,923
Pharmacy Charges-Public Aid	1,082	2,278	1,645	1,931	1,775	1,642	2,247	2,747	2,214	2,386	2,824	1,721	24,493
Oxygen	3,808	1,576	5,424	4,040	3,148	3,294	3,757	2,850	2,792	3,522	2,687	2,075	38,975
Incontinence Supplies	11,735	7,767	11,821	8,435	8,276	11,164	7,426	11,545	9,276	8,690	11,984	10,716	118,836
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	7,085	100,964
Equipment < \$2,500	2,471	328	2,414	2,053	1,256	3,658	458	1,689	885	976	3,325	4,187	23,699
Operational Supplies	9,278	17,837	19,899	14,165	15,209	15,601	15,426	22,117	13,071	16,267	16,249	12,728	187,845
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	7,287	116,819
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	3,400	41,400
Professional Services	30,149	28,388	34,549	35,432	29,140	27,219	33,042	39,185	34,111	41,046	19,303	37,032	388,598
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	1,416	27,413
Equipment Rentals	3,077	5,437	3,567	2,749	4,045	1,990	2,402	2,313	3,423	3,076	2,494	1,836	36,407
Dues & Licenses				150									150
Conferences & Training	120		120	1,035							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	94,917	730,214
Medicare Medical Services	2,022	4,038	720	1,665	7,470	3,516	2,031	1,007	5,648	777	1,070	1,907	31,871
Furnishings, Office Equipment Medical/ Health Equipment													
<b>Total Nursing Services</b>	<b>511,150</b>	<b>523,369</b>	<b>488,410</b>	<b>530,748</b>	<b>514,093</b>	<b>517,066</b>	<b>514,302</b>	<b>538,675</b>	<b>595,915</b>	<b>531,616</b>	<b>533,611</b>	<b>574,870</b>	<b>6,353,826</b>

Activities

Reg. Full-Time Employees	12,573	12,951	10,365	12,656	12,512	12,798	10,317	13,278	16,976	15,289	16,604	13,153	159,472
Overtime	6	40	103	7	63	4	84	133	147	15	27	4	633
TOPS - Balances	(799)	(921)	(519)	46	(461)	(128)	15	307	710	672	(1,043)	(260)	(2,381)
TOPS - FICA	(61)	(70)	(40)	4	(35)	(10)	1	23	54	51	(80)	(20)	(182)
Social Security - Employer	897	917	751	917	921	953	776	964	1,266	1,131	1,243	966	11,702
IMRF - Employer Cost	1,206	1,192	974	1,182	1,196	1,259	986	1,253	1,480	1,457	1,615	1,252	15,052
Workers' Compensation Insurance	477	426	322	237	364	211	477	229	508	236	717	393	4,596
Unemployment Insurance	146	803	544	678	620	456	255	351	482	489	463	263	5,552
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	3,687	42,584
Books, Periodicals & Manuals								60					60
Operational Supplies	244	741	1,064	166	478	507	1,099	377	208	477	338	406	6,105
Professional Services	125	125	125	125	125	124	13	125	130	254	130	130	1,516
Job Required Travel						58				17			88
Conferences & Training			30							405		85	520

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

11/30/14

Description	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	11/14	Total
<b>Total Activities</b>	18,500	19,891	17,504	19,083	20,061	20,621	17,708	18,302	25,024	23,686	24,878	20,059	245,316
<b>Social Services</b>													
Reg. Full-Time Employees	10,896	10,736	9,670	6,956	6,838	7,048	7,018	13,089	14,106	12,544	11,903	12,024	122,830
Overtime	84	602	29	76	73	59	52	35	19	30	5	344	1,408
TOPS - Balances	575	(957)	401	562	170	(626)	389	523	(440)	(181)	443	915	1,774
TOPS - FICA	(33)	3	31	43	13	(48)	30	40	(34)	(14)	34	70	136
Social Security - Employer	823	848	728	524	514	536	527	989	1,062	950	884	927	9,312
IMRF - Employer Cost	1,107	1,102	941	676	668	706	673	1,287	1,379	1,225	1,147	1,204	12,116
Workers' Compensation Insurance	413	354	340	47	193	383	210	450	422	206	525	360	3,904
Unemployment Insurance		862	353	370	356	305	246	388	293	281	115	80	3,649
Employee Health/Life Insurance	2,442	2,442	1,912	1,846	1,846	1,912	1,846	1,846	1,846	3,140	3,300	2,441	26,821
Operational Supplies		125	(125)										
Professional Services	125	125	125	125	125	6,851	9,921	12,047	12,447	130	651	130	42,799
Conferences & Training										30	50		80
<b>Total Social Services</b>	16,433	16,243	14,405	11,226	10,796	17,126	20,912	30,696	31,100	18,341	19,056	18,494	224,828
<b>Physical Therapy</b>													
Reg. Full-Time Employees	4,351	4,098	3,940	4,153	4,331	4,301	4,022	4,693	5,684	4,437	4,639	3,977	52,625
Overtime	8	610	4	87	24	(1,093)	386	298	(18)	421	87	133	635
TOPS - Balances	(42)	351	(14)	7	2	(84)	30	23	(1)	32	7	10	619
TOPS - FICA	(3)	27	(1)	306	320	322	305	338	424	327	348	358	4,010
Social Security - Employer	323	348	291	306	320	322	305	440	550	422	452	466	5,217
IMRF - Employer Cost	435	452	377	395	415	408	406	440	550	422	452	466	5,217
Workers' Compensation Ins.	165	167	59	139	124	129	124	78	170	72	199	145	1,569
Unemployment Insurance		308	204	226	218	222	164	79	6				1,427
Employee Health/Life Insurance	1,243	1,243	1,309	1,243	1,243	1,276	1,243	1,243	1,243	1,287	1,402	1,243	15,220
Professional Services	36,324	37,772	35,268	34,054	33,996	37,546	36,263	35,893	31,087	42,103	41,505	32,942	434,752
Furnishings, Office Equipment													
<b>Total Physical Therapy</b>	42,804	45,374	41,437	40,610	40,677	43,029	42,941	43,090	39,148	49,102	48,637	39,274	516,122
<b>Occupational Therapy</b>													
Reg. Full-Time Employees	2,165	2,263	1,968	2,066	2,165	2,165	1,968	2,380	2,888	2,209	2,309	3,311	27,857
TOPS - Balances	(324)	(10)	227	(103)	30	64	94	89	62	31	(192)	(5)	(36)
TOPS - FICA	(25)	(1)	17	(8)	2	5	7	7	5	2	(15)	(3)	(3)
Social Security - Employer	164	172	149	157	164	165	157	173	220	168	176	186	2,051
IMRF - Employer Cost	222	223	194	202	213	214	203	225	285	216	228	242	2,668
Workers' Compensation Ins.	82	46	29	69	62	65	62	68	86	36	99	73	778
Unemployment Insurance		151	103	114	111	114	103	14	3				715
Employee Health/Life Insurance	622	622	638	622	622	638	622	622	622	644	701	622	7,593
Professional Services	30,235	34,101	30,274	26,596	25,275	27,969	27,526	26,949	21,489	25,408	25,151	26,834	327,807
<b>Total Occupational Therapy</b>	33,140	37,567	33,600	29,716	28,643	31,399	30,743	30,527	25,660	28,714	28,458	31,265	369,431

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

11/30/14

Description	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	11/14	Total
<b>Speech Therapy</b>													
Professional Services	9,543	10,714	9,459	11,436	12,584	12,197	11,165	12,577	12,219	15,660	10,886	11,205	139,644
Total Speech Therapy	9,543	10,714	9,459	11,436	12,584	12,197	11,165	12,577	12,219	15,660	10,886	11,205	139,644
<b>Respiratory Therapy</b>													
Professional Services	9,226	9,199	8,525	9,199	9,171	9,419	8,773	9,831	9,240	9,116	9,009	7,632	108,340
Total Respiratory Therapy	9,226	9,199	8,525	9,199	9,171	9,419	8,773	9,831	9,240	9,116	9,009	7,632	108,340
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	18,836	247,983
<b>Food Services</b>													
Reg. Full-Time Employees	24,375	28,723	29,998	33,630	32,594	34,247	33,323	39,000	36,403	30,222	31,504	26,307	380,327
Reg. Part-Time Employees		63	709	1,114	2,381	1,176	1,875	1,571	1,250	1,849	4,380	4,632	21,001
Overtime	4,675	5,538	1,070	1,559	2,836	4,715	2,472	5,226	4,151	5,044	2,977	5,951	46,215
TOPS - Balances	646	210	32	2,227	(908)	(192)	(8,227)	2,963	2,697	(1,433)	(30)	514	(1,500)
TOPS - FICA	49	16	2	170	(69)	(15)	(629)	227	206	(110)	(2)	39	(115)
Social Security - Employer	2,199	2,598	2,403	2,732	2,840	3,042	2,878	3,393	3,155	2,810	2,955	2,790	33,795
IMRF - Employer Cost	2,955	3,375	3,118	3,524	3,687	3,994	3,691	4,405	4,040	3,625	3,837	3,622	43,872
Workers' Compensation Insurance	885	1,021	396	1,296	994	1,059	1,069	1,197	1,126	455	1,577	925	12,000
Unemployment Insurance	716	1,911	1,687	1,895	1,952	1,831	1,763	2,798	810	781	849	776	17,769
Employee Health/Life Insurance	5,594	6,189	6,992	8,648	8,673	7,694	7,432	8,054	6,811	6,508	7,298	7,432	87,327
Books, Periodicals & Manuals					209								209
Food	49,016	43,855	40,960	34,606	46,275	53,740	14,529	32	941	941	293	738	284,985
Guest Meal Expense								306				156	462
Non-Food Supply				1,039	(103)	975	386					220	2,518
Nutritional Supplements	2,538	4,239	3,072	2,642	3,444	4,886	1,206	2,951	523	5,831	8,871	6,922	47,127
Equipment < \$2,500			173		76		1,184			2,104	589	(103)	4,023
Operational Supplies	5,484	6,881	6,007	2,755	4,128	3,705	433		20	915	(1,662)	304	28,970
Professional Services	22,810	13,939	4,724	11,630	9,819	14,582	47,371	60,627	61,500	(169,498)	926		78,431
Job Required Travel Expense						7	15						22
Equipment Rentals	715	405	405	405	405	405	405	(283)					2,862
Dues & Licenses				80									80
Conferences & Training			60	(15)	30	75	15	15	45	60	95	15	395
Food Service										228,540	61,693	57,777	348,010
Kitchen/Laundry							10						10
Total Food Services	122,660	118,964	101,807	109,938	119,263	135,928	111,202	132,481	122,737	118,644	126,150	119,019	1,438,794
<b>Barber &amp; Beauty</b>													
Reg. Full-Time Employees	6,611	2,328	3,973	7,244	1,297	4,370	2,980	5,796	5,601	4,456	4,659	4,751	54,066
TOPS - Balances	(2,389)	2,225	285	(2,510)	3,256	(557)	369	22	165	(216)	(10)	(179)	461
TOPS - FICA	(11)	(1)	22	43	14	(43)	28	2	13	(16)	(1)	(14)	35
Social Security - Employer	297	320	278	283	289	309	276	305	385	295	329	319	3,685

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

11/30/14

Description	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	11/14	Total
IMRF - Employer Cost	400	415	360	365	375	402	358	396	499	381	428	415	4,794
Workers' Compensation Insurance	166	152	59	139	125	131	125	138	167	73	200	142	1,617
Unemployment Insurance		301	206	228	220	229	209	31	6				1,430
Employee Health/Life Insurance	1,243	1,243	33	1,243	1,243	2,519	1,243	1,243	1,243	1,287	1,402	1,243	15,187
Operational Supplies		229		229	229	13	152	183		78	1,125	13	2,022
<b>Total Barber &amp; Beauty</b>	<b>6,316</b>	<b>7,212</b>	<b>5,215</b>	<b>7,036</b>	<b>7,049</b>	<b>7,375</b>	<b>5,739</b>	<b>8,114</b>	<b>8,079</b>	<b>6,338</b>	<b>8,132</b>	<b>6,692</b>	<b>83,296</b>
<b>Adult Day Care</b>													
Reg. Full-Time Employees	12,615	12,798	10,856	19,976	10,168	11,596	11,587	12,012	14,240	12,687	12,741	11,358	152,634
Temp. Salaries & Wages				695	1,202	688							2,584
Overtime	183	59	136	56	139	32	97	70	129	21	46	634	1,604
TOPS - Balances	(985)	(600)	365	(5,440)	(136)	(487)	(29)	(606)	48	238	531	370	(6,729)
Reg. Part-Time Employees						318							318
TOPS - FICA	(75)	(46)	28	(416)	(10)	(37)	(2)	(46)	4	18	41	28	(515)
Social Security - Employer	961	962	823	1,568	864	957	848	937	1,083	955	968	901	11,827
IMRF - Employer Cost	1,292	1,239	1,066	1,957	1,002	1,176	1,099	1,217	1,351	1,232	1,258	1,170	15,059
Workers' Compensation Insurance	475	427	168	649	322	377	335	371	426	197	563	340	4,651
Unemployment Insurance	265	771	580	999	523	459	311	(1,056)	116	89	97	92	3,246
Employee Health/Life Insurance	3,081	3,081	3,164	3,081	3,081	3,180	1,216	2,459	2,459	2,575	2,856	2,459	32,692
Gasoline & Oil	314	961	1,045	1,169	1,211	1,406	1,431	1,358	1,596	1,590	1,584	1,699	15,365
Equipment < \$2,500												49	49
Operational Supplies	456	(110)	396	(56)	165	180		87		153	9	27	1,308
Professional Services						46		70		12			128
Job Required Travel					195		88						283
Field Trips/Activities			12	65	75		39			28	4		223
Dues & Licenses							22	255				5	282
Conferences & Training			30						15	30	50	398	523
<b>Total Adult Day Care</b>	<b>18,583</b>	<b>19,543</b>	<b>18,670</b>	<b>24,303</b>	<b>18,800</b>	<b>19,891</b>	<b>17,041</b>	<b>17,129</b>	<b>21,467</b>	<b>19,826</b>	<b>20,748</b>	<b>19,531</b>	<b>235,533</b>
<b>Alzheimers and Related Disord</b>													
Reg. Full-Time Employees	20,160	21,601	19,817	19,295	20,367	21,358	19,682	22,816	25,978	21,030	22,300	20,470	254,864
Overtime	12,787	14,469	6,152	6,049	4,843	8,343	6,188	9,913	8,596	9,781	7,078	11,089	105,288
TOPS - Balances	72	2,050	(131)	758	27	(336)	1,114	(736)	2,007	925	(59)	3,675	9,365
No Benefit Full-Time Employees	27,237	23,091	22,762	22,864	19,039	19,884	18,424	21,463	19,724	19,104	21,103	14,169	248,866
No Benefit Part-Time Employees	13,494	14,731	13,202	16,147	13,532	14,754	13,192	12,005	13,635	9,625	10,206	9,640	154,163
TOPS - FICA	5	157	(10)	58	2	(26)	85	(56)	154	71	(5)	281	716
Social Security - Employer	5,581	5,583	4,684	4,865	4,374	4,896	4,421	4,950	5,232	4,411	4,606	4,182	57,786
IMRF - Employer Cost	7,507	7,251	6,070	6,273	5,678	6,426	5,669	6,434	7,098	5,690	5,979	5,430	75,505
Workers' Compensation Insurance	2,225	2,047	838	2,053	1,428	1,674	1,560	1,657	1,774	759	2,331	1,324	19,671
Unemployment Insurance	892	4,733	3,214	3,085	2,459	2,299	1,797	1,136	349	430	586	461	21,443
Employee Health/Life Insurance	4,306	4,306	4,389	4,928	4,928	5,060	2,441	4,306	4,306	4,460	4,940	4,306	52,677
Books, Periodicals & Manuals					233							333	566

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

11/30/14 9

Description	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	09/14	10/14	11/14	Total
Operational Supplies	39			72		44	104		(32)	15			242
Professional Services	87	87		175			175	87	87	87	175	87	1,047
Conferences & Training					99	70							169
ARD - Contract Nursing	7,247	5,680	6,626	15,431	8,688	583	1,155	351	2,021	1,651	857	3,108	53,400
Total Alzheimers and Related Disorder	101,641	105,787	87,614	102,043	85,698	85,029	76,008	84,327	90,930	78,039	80,097	78,556	1,055,768
Total Expenses	1,264,950	1,303,666	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	1,303,718	15,495,185
Net Operating Income	11,374	(44,471)	(8,656)	(29,911)	(65,883)	36,955	(183,900)	(71,928)	(20,377)	56,830	(9,326)	(59,267)	(388,561)
<b>NonOperating Income</b>													
<b>Local Taxes</b>													
Current-Nursing Home Operating	91,951	91,949	91,947	91,951	91,949	91,949	91,949	91,949	91,949	91,949	91,949	42,608	1,054,050
Mobile Home Tax												1,016	1,016
Payment in Lieu of Taxes												194	194
Total Local Taxes	91,951	91,949	91,947	91,951	91,949	91,949	91,949	91,949	91,949	91,949	91,949	43,818	1,055,260
<b>Miscellaneous NI Revenue</b>													
Investment Interest	25	36	23	16	25	15	18	25	70	54	43	29	379
Restricted Donations	481	75		1,430	290	313	740	140	853	3,431	1,031		8,785
Total Miscellaneous NI Revenue	506	111	23	1,446	315	328	758	165	924	3,485	1,074	29	9,164
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	43,846	1,064,424
Net Income (Loss)	103,831	47,590	83,314	63,487	26,381	129,231	(91,193)	20,187	72,495	152,264	83,697	(15,421)	675,863

Champaign County Nursing Home  
Balance Sheet

11/30/14

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**ASSETS**

**Current Assets**

**Cash**

Cash	\$178,651.64
Petty Cash	\$300.00
Total Cash	\$178,951.64

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Private Pay	\$1,953,059.99
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$938,300.14
Total Rec., Net of Uncollectible Amounts	\$2,891,360.13

**Rec., Net of Uncollectible Amounts**

Accts Rec-Nursing Home Hospice	\$209,670.27
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	\$128,860.50

**Accrued Interest**

Property Tax Revenue Receivable	(\$40,660.42)
Total Accrued Interest	(\$40,660.42)

**Intergvt. Rec., Net of Uncollectibl**

Due from Collector Funds	\$985.42
Due from Other Governmental Units	\$1,066,233.58
Due from IL Public Aid	\$783,255.03
Due from IL Department of Aging-Title XX	\$71,607.64
Due from US Treasury-Medicare	\$381,061.92
Due From VA-Adult Daycare	\$34,799.36
Due From VA-Nursing Home Care	\$86,865.24
Allowance for Uncollectible Accts-IPA	(\$63,244.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$1,630.00)
Allowance for Uncollectible Accts-Medicare	(\$26,119.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$362.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$1,734.00)
Total Intergvt. Rec., Net of Uncollectibl	\$2,331,719.19

**Prepaid Expenses**

Prepaid Expenses	(\$1,902.84)
Stores Inventory	\$11,739.41
Total Prepaid Expenses	\$9,836.57

**Long-Term Investments**

Patient Trust Cash, Invested	\$20,193.74
Total Long-Term Investments	\$20,193.74
Total Current Assets	\$5,520,261.35



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Champaign County Nursing Home  
Balance Sheet

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11/30/14

2

**Fixed Assets**

Nursing Home Buildings	\$23,291,270.61
Improvements not Buildings	\$477,681.52
Equipment, Furniture & Autos	\$1,439,751.35
Construction in Progress	\$0.00
Accumulated Depreciation-Land Improvements	(\$291,343.78)
Accumulated Depreciation-Equipment, Furniture, &	(\$993,354.51)
Accumulated Depreciation-Buildings	(\$4,554,802.62)
Total Fixed Assets	<u>\$19,369,202.57</u>
Total ASSETS	<u><u>\$24,889,463.92</u></u>

**LIABILITIES & EQUITY****Current Liabilities**

A/R Refunds	\$0.00
A/R Refunds	\$0.00
Accounts Payable	\$2,088,267.05
Salaries & Wages Payable	\$140,632.55
Interest Payable - Bonds	\$61,332.45
Due To Accounts Payable Fund	(\$131.27)
Tax Anticipation Notes Payable	\$0.00
Notes Payable	\$438,053.10
<b>Total Current Liabilities</b>	<b>\$2,728,153.88</b>

**Non-Current Liabilities**

Nursing Home Patient Trust Fund	\$20,193.74
Bonds Payable	\$2,885,000.00
Accrued Compensated Absences	\$362,144.21
<b>Total Non-Current Liabilities</b>	<b>\$3,267,337.95</b>
<b>Total Current Liabilities</b>	<b>\$5,995,491.83</b>

**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	\$675,816.43
<b>Total Equity</b>	<b>\$18,893,972.09</b>
<b>Total LIABILITIES &amp; EQUITY</b>	<b>\$24,889,463.92</b>

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

**CASH FLOW FROM OPERATING ACTIVITIES:**

<b>Net Income (Loss) - YTD</b>	<b>\$ 675,816</b>
Depreciation Expense	734,194
(Incr.)/Decr. in Accounts Receivable	(1,856,975)
(Incr.)/Decr. in Prepaid Expenses	1,680
(Incr.)/Decr. in Inventory	(463)
(Incr.)/Decr. in Patient Trust	(11,230)
Incr./(Decr.) in Accounts Payable	442,097
Incr./(Decr.) in Salaries and Wages Payable	(16,748)
Incr./(Decr.) in Interest Payable	(3,713)
Incr./(Decr.) in Accrued Com. Absences	48,173
Incr./(Decr.) in Other Liabilities	11,099
<b>Net Cash Provided by Operating Activities</b>	<b>23,930</b>

**CASH FLOW FROM INVESTING ACTIVITIES:**

Purchase of Equipment	(84,530)
Improvements / (CIP)	(15,628)
<b>Net Cash Provided by Investing Activities</b>	<b>(100,158)</b>

**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)
<b>Net Cash Provided by Financing Activities</b>	<b>(111,613)</b>

<b>Total Cash Flow</b>	<b>(187,841)</b>
<b>Beginning Cash Flow - 11/30/2013</b>	<b>366,793</b>
<b>ENDING CASH - 11/30/2014</b>	<b>\$ 178,952</b>

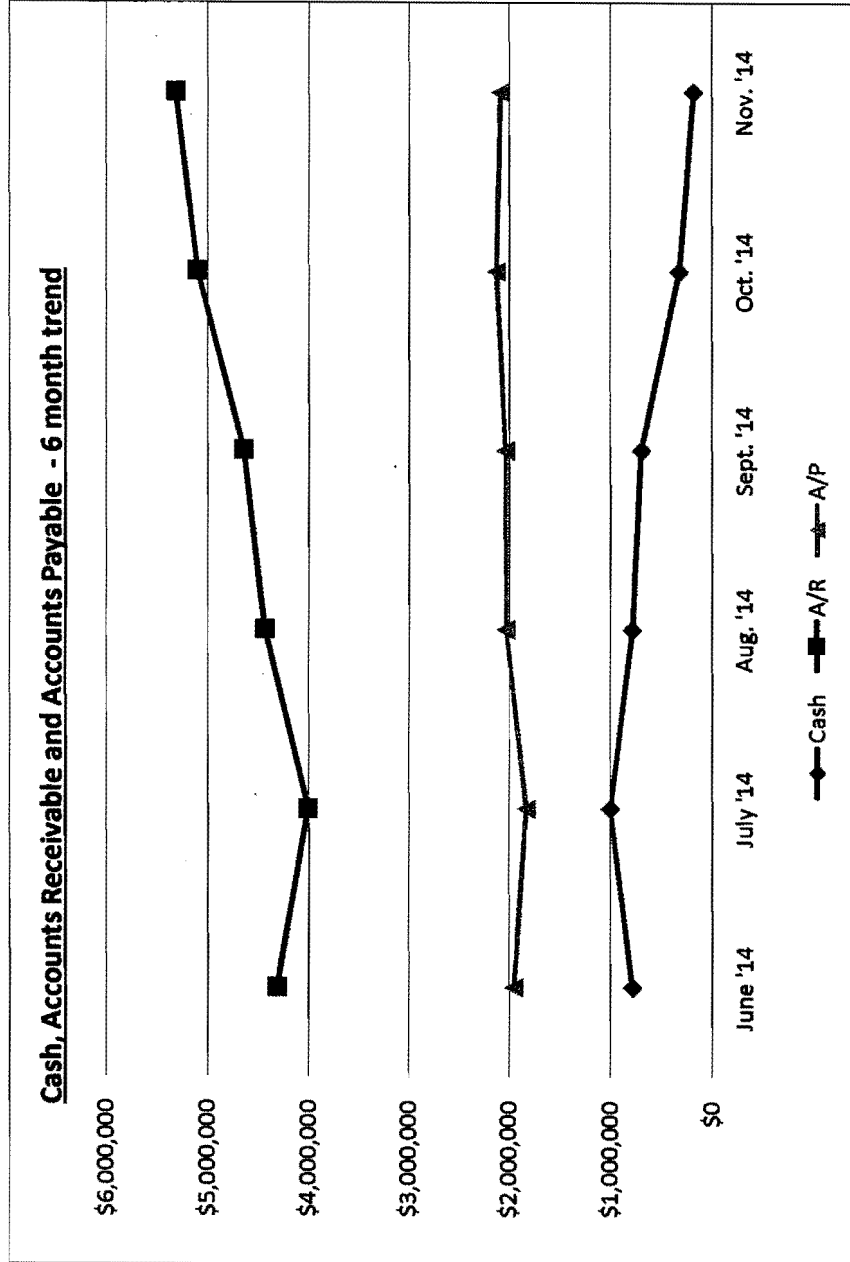
**Champaign County Nursing Home**  
**Monthly Statements of Cash Flow (Indirect Method)**  
**June 30, 2014 through November 30, 2014**

	<u>June '14</u>	<u>July '14</u>	<u>Aug. '14</u>	<u>Sept. '14</u>	<u>Oct. '14</u>	<u>Nov. '14</u>
<b><u>CASH FLOW FROM OPERATING ACTIVITIES:</u></b>						
Net Income (Loss) - Monthly	\$ (91,193)	\$ 20,187	\$ 72,495	\$ 152,264	\$ 83,697	\$ (15,421)
Depreciation Expense	61,608	61,200	60,597	60,597	60,597	59,738
(Incr.)/Decr. in Accounts Receivable	303,327	307,375	(431,113)	(210,848)	(455,104)	(215,113)
(Incr.)/Decr. in Prepaid Expenses	16,284	16,283	10,452	16,283	16,283	16,284
(Incr.)/Decr. in Inventory	-	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	(3,292)	(2,464)	(3,763)	499	963	(310)
Incr.)/(Decr.) in Accounts Payable	209,540	(119,831)	197,524	5,535	92,244	(37,412)
Incr.)/(Decr.) in Salaries and Wages Payable	13,129	72,807	32,198	44,929	(178,180)	39,938
Incr.)/(Decr.) in Interest Payable	(51,110)	10,222	10,222	10,222	10,222	10,222
Incr.)/(Decr.) in Accrued Com. Absences	(1,895)	6,083	12,967	4,924	(448)	8,259
Incr.)/(Decr.) in Other Liabilities	3,292	2,464	3,763	(499)	(963)	310
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>459,690</b>	<b>374,326</b>	<b>(34,658)</b>	<b>83,906</b>	<b>(370,689)</b>	<b>(133,505)</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES:</u></b>						
Purchase of Equipment	(51,050)	-	-	(2,600)	(3,829)	(4,648)
Improvements / (CIP)	-	-	-	(7,938)	-	-
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>(51,050)</b>	<b>-</b>	<b>-</b>	<b>(10,538)</b>	<b>(3,829)</b>	<b>(4,648)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES:</u></b>						
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	-	-	-	-	-	-
<b>Net Cash Provided (Used) by Financing Activities</b>	<b>-</b>	<b>(155,079)</b>	<b>(181,591)</b>	<b>(163,162)</b>	<b>-</b>	<b>-</b>
<b>Total Cash Flow</b>	<b>408,640</b>	<b>219,247</b>	<b>(216,249)</b>	<b>(89,794)</b>	<b>(374,518)</b>	<b>(138,153)</b>
Beginning Cash Balance (Prior Month's)	369,779	778,419	997,666	781,417	691,623	317,105
<b>MONTH ENDING CASH BALANCE</b>	<b>\$ 778,419</b>	<b>\$ 997,666</b>	<b>\$ 781,417</b>	<b>\$ 691,623</b>	<b>\$ 317,105</b>	<b>\$ 178,952</b>

**Champaign County Nursing Home  
June 30, 2014 through November 30, 2014**

**Key Balance Sheet Items Charted Below:**

	<u>June '14</u>	<u>July '14</u>	<u>Aug. '14</u>	<u>Sept. '14</u>	<u>Oct. '14</u>	<u>Nov. '14</u>
<b>Cash</b>	778,419	997,666	781,417	691,623	317,105	178,952
<b>A/R</b>	4,306,475	3,999,101	4,430,213	4,641,063	5,096,167	5,311,280
<b>A/P</b>	1,950,207	1,830,376	2,027,900	2,033,435	2,125,679	2,088,267



**Champaign County Nursing Home  
Strategic Objective Metrics – 2014  
Updated December 31, 2014**

<b>Medical Management Metric</b>	<b>Status</b>
<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.	11 currently on caseload 4 wound/7 pain 6 healed and taken off caseload in Nov. 34 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.

<b>Dietary</b>	<b>Status</b>																						
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="836 514 1096 892"> <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> <tr><td>Nov</td><td>3.04</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	Nov	3.04
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																						
Nov	3.04																						
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 3.45 (Nov)</p> <table data-bbox="836 1008 1096 1375"> <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> <tr><td>Nov</td><td>3.67</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	Nov	3.67
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																						
Nov	3.67																						

### 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
Dec	7:35	7:15	7:50	0:35	8:34	8:04	8:50	0:46

	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
Dec	11:41	11:30	12:00	00:30	12:26	12:09	12:43	00:34

	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
Dec	4:37	4:00	5:34	1:34	5:32	5:05	6:00	0:55



Nursing Management	Status
<i>Fill Director of Nursing Position in 2014</i>	Filled April 2014. Vacant as of Dec 20 <sup>th</sup> . New hire starts on 1/26/15.
<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.	36/48 (75%) currently trained and certified. Last month stats were 40/42 (95%) Additional classes scheduled in January to complete training for the remaining 12 nurses to meet annual requirement.
Trach education. 90% of all nurses will be trained by the end of 2014.	69% (33/48) completed training. Last month stats were 83% (35/42) January class being scheduled to meet annual requirement.
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 Quarterly nurse training activities January topic will be assessment of delirium and clinical information to be reported to MD.

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> <tr><td>April</td><td>11%</td></tr> <tr><td>May</td><td>25%</td></tr> <tr><td>June (5/16)</td><td>31%</td></tr> <tr><td>July (4/11)</td><td>36%</td></tr> <tr><td>Aug (3/15)</td><td>20%</td></tr> <tr><td>Sept (1/12)</td><td>8%</td></tr> <tr><td>Oct (6/15)</td><td>40%</td></tr> <tr><td>Nov (5/16)</td><td>31%</td></tr> <tr><td>Dec</td><td>33%</td></tr> </table>	April	11%	May	25%	June (5/16)	31%	July (4/11)	36%	Aug (3/15)	20%	Sept (1/12)	8%	Oct (6/15)	40%	Nov (5/16)	31%	Dec	33%
April	11%																		
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Sept (1/12)	8%																		
Oct (6/15)	40%																		
Nov (5/16)	31%																		
Dec	33%																		
<i>Pinnacle Survey Scores</i>																			
<p>Meet or exceed national average scores, which are shown below. There are 16 separate survey scores. The summation of all surveys conducted in 2012 resulted in two out of 16 scores exceeded the national average. The metric goal is to have four score exceeding the national average for 2013 and six scores for 2014.</p>	<p># of measures that met or exceeded the national average.</p> <table> <tr><td>Nov</td><td>4 out of 16</td></tr> <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> </table>	Nov	4 out of 16	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
Nov	4 out of 16																		
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																		
<i>CMS 5 Star Rating</i>																			
<p>Increase overall rating from one star to two star by the end of 2014</p>	<p>Two Star as of Sept 1, 2014</p>																		
<i>Annual Turnover Rate</i>																			
<p>Annual turnover rate – Data from American Healthcare Association Quality Report 2013</p> <ul style="list-style-type: none"> <li>• 45.0% 2011</li> <li>• 37.0% 2010</li> <li>• 42.0% 2009</li> <li>• 45.1% 2008</li> </ul>	<p>FY2014 – 52.5% (Annualized through Oct)* FY2013 – 63% FY2012 – 52% FY2011 – 68% FY2010 – 53%</p>																		

<b>Financial Metrics</b>	<b>Status</b>																				
<i>Average Daily Census</i>																					
FY2014 budget projects a 195 average census	FY2013 ADC – 188.8 FY2014 YTD ADC – 203.0 (as of Nov 2014)																				
<i>Medicare Census</i>																					
FY2014 budget projects a 17.0 Medicare census	FY2013 ADC – 16.4 FY2014 ADC – 15.7 (as of Nov 2014)																				
<i>Payor Mix</i>																					
<table border="0"> <tr> <td></td> <td></td> <td></td> <td>FY2013</td> <td>FY2014 YTD</td> </tr> <tr> <td>Medicare</td> <td>8.7%</td> <td>Medicare</td> <td>8.7%</td> <td>7.7%</td> </tr> <tr> <td>Medicaid</td> <td>55.2%</td> <td>Medicaid</td> <td>56.3%</td> <td>55.8%</td> </tr> <tr> <td>Private pay</td> <td>36.1%</td> <td>Private pay</td> <td>35.0%</td> <td>36.5%</td> </tr> </table>				FY2013	FY2014 YTD	Medicare	8.7%	Medicare	8.7%	7.7%	Medicaid	55.2%	Medicaid	56.3%	55.8%	Private pay	36.1%	Private pay	35.0%	36.5%	
			FY2013	FY2014 YTD																	
Medicare	8.7%	Medicare	8.7%	7.7%																	
Medicaid	55.2%	Medicaid	56.3%	55.8%																	
Private pay	36.1%	Private pay	35.0%	36.5%																	
<i>Cash from Operations</i>																					
Positive cash flow from operations in FY2014 – 12 month budget projects a \$34k cash contribution from operations	\$1.410 million as of November 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: January 6, 2015

Re: Management Update

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### **Food Service Update**

The Pinnacle scores for dining and food service in November were contradictory. Food quality fell from 3.53 in October to 3.04 in November. Dining service improved from 3.39 in October to 3.67 in November, the highest monthly score in 2014. This just reinforces the continued inconsistency in service despite the overall improvements seen. The new Director hire with the increase of overall supervisors from 3 to 4 is being done to address this concern.

The new carts is allowing faster delivery of trays. The purchase of a second pellet warmer have improved food temperatures.

### **County Nursing Homes and IGT Reimbursement under Managed Care**

It was mentioned last month that the State Plan Amendment has been submitted to CMS for review. While HFS awaits a decision by CMS, county homes including CCNH will continue to receive a higher cost payment (\$203.90 per day instead of \$156.57 per day). But if the Feds do not respond quickly, HFS will implement an IGT transfer procedure.

### **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 covered by Molina Healthcare. October totaled 11.2 MMAI residents. As of December 1<sup>st</sup>, 27 residents are enrolled in Health Alliance Connect and 14 in Molina.

The transition is causing problems as residents are enrolled. One long-time resident was enrolled in a Chicago area managed care plan as of December 1<sup>st</sup>. We have been spending the entire month of December trying to get a one-time contract with the managed care plan to cover services until the resident can be enrolled into a Central Illinois health plan. The State had his current address in the Chicago area and not at CCNH, which resulted in the selection of a Chicago area managed care plan.

Another resident was covered under traditional Medicare Part A in November. This resident converted to a managed care plan as of December 1<sup>st</sup>. Repeated calls to the managed care plan in the first three weeks of December were unsuccessful in obtaining approval for continued Medicare coverage in December. The plan finally contacted

CCNH on December 21<sup>st</sup> with a decision to retroactively deny Medicare coverage as of December 1<sup>st</sup>. These tactics by the health plans to save a buck will be commonplace. Under capitation, the health plans have a strong financial incentive to limit/deny Medicare coverage. We have contacted HFS and there is supposedly a continuity of care provision in their agreement with the managed care plans that will allow the continued Medicare coverage for this resident. This issue has not yet been resolved.

### **State Budget**

I have attached an article from the January 3<sup>rd</sup> edition of the Chicago Tribune. The article points out that Rauner has publicly stated that he will not cut Medicaid. The article goes on to say that Medicaid and education comprise half of the state budget which means that Medicaid cannot be left alone. His new Director appointees will be made public on January 14<sup>th</sup>. The appointee to HFS may provide some indication of the direction that will be taken with Medicaid. The other looming issue is the income tax rollback. If it is allowed to take place, a slowdown in Medicaid payment comes into play.

### **Request for Proposals for Therapy and Pharmacy**

The RFPs for therapy services and pharmacy services went out for bid on December 16<sup>th</sup>. Responses are due on January 15<sup>th</sup>.

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

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

## Illinois budget big challenge as Rauner takes over

January 3, 2015

By Bob Secter, Rick Pearson and Monique Garcia Chicago Tribune

On his path to becoming Illinois' next governor, equity investor Bruce Rauner boasted he would be able to fix the state's massive financial problems, assuring voters, "I've been a success at everything I've done."

As the Republican prepares to take the reins of power Jan 12, that campaign theme is sure to be severely tested. Here's a taste of what he faces:

- Some state agencies are expected to run out of money for critical services little more than a month after he's sworn in. That's because the Democrat-approved budget Rauner inherits may be short at least \$1.4 billion.
- Rauner will have to put together a new budget a month or so after the bulk of the state's temporary income tax hike expired. As a result, revenues flowing into the state's general checking account — the one tapped to fund schools, health care, prisons, pensions and many other services — are projected to drop from nearly \$37 billion in the last budget year to under \$32 billion in the coming one analysts say.
- Meanwhile, the accumulated deficit in that main state account — the red ink that at least in theory should be erased before paying for anything else — is expected to almost double to \$12.7 billion. That figure includes \$6.8 billion in unpaid bills.

Little wonder then that before taking the oath of office, Rauner has embarked on a new campaign to convince voters the state's financial picture is bleaker than he thought and fixing it almost surely will lead to at least a couple of years of pain and sacrifice.

"Our financial condition is far worse than has ever been discussed publicly before," Rauner declared after the election, an idea he's continued to hammer in the weeks since.

That claim comes as news to many politicians and budget experts who say the scope of the state's money problems was hidden in plain sight. At the end of May, Rauner himself issued a statement decrying the "phony budget" lawmakers approved.

"There are no surprises, no secrets, this was all well-known," said Charles Wheeler III, an expert on Illinois government at the Springfield campus of the University of Illinois. "For convenient political sake, it's easy for him to now pretend, 'Oh, I had no idea.'"

Rauner is pulling from a well-worn playbook of incoming Illinois governors who have entered office vowing to rescue the state from the sins of leaders past.

"The free ride is over," declared Democrat Dan Walker as he took the oath of office in 1973. Four years later, he was replaced by Republican James R. Thompson, who pledged an anti-corruption agenda as well as a hiring freeze "to ensure that the state will be able to pay its bills."

During his first budget address in 1991, Republican Gov. Jim Edgar pledged to "tear up our credit cards." A dozen years later, Democratic Gov. Rod Blagojevich vowed in his

inaugural address to reject "the politics of mediocrity and corruption" and shake up the Springfield status quo.

"It took years of mismanagement and waste to create the mess we now face, and it will take tough choices to fix it," Blagojevich said. "... No more cutting corners. No more ducking the tough choices." He then proceeded to do the opposite, eventually getting impeached and landing in prison.

### **Rauner takes over**

Now Rauner gets his chance to match up results with rhetoric as he tries to restore trust and solvency to Illinois government. Complicating any assessment is the deliberate vagueness of both Rauner's campaign and his transition.

As a candidate, Rauner spoke mostly in general terms of his desire for lower taxes and higher school spending, though he did not reconcile the two or explain how he intended to accomplish both. He added another wrinkle in mid-December, telling an audience in Springfield that he had no intention of making significant cuts in the Medicaid program providing health care to the poor.

But education and Medicaid together comprise the two biggest items in the state budget, accounting for well over half the spending in the already stretched general funds that pay for day-to-day expenses.

"That dog won't hunt," said Ralph Martire, executive director of the Center for Tax and Budget Accountability, a union-backed research center in Chicago. "He can't maintain or enhance the spending he claims he will maintain or enhance with the tax policy he proposes. One of those two has to give."

In a new report, Martire said even if Rauner and lawmakers attempt to hold spending in the next budget at current levels for the most critical services — health care, education, human services and public safety — the state will find itself \$12.7 billion in the red at end of June 2016. That's almost double the deficit expected at the end of June 2015.

Driving the deficit are increased state contributions to public employee pensions, repaying bonds and restoring \$650 million Democrats used to help offset the current budget's loss of income tax revenue by borrowing money from a variety of state funds.

In addition, Rauner has said some state agencies already are asking for \$760 million more to cover the final six months of the current budget. The incoming governor blamed those unnamed agencies for failing to manage for a full 12 months, suggesting they spent in hopes of getting more money after the election.

Rauner's team did not specify last week what, if any, contingency plans are in place for agencies that are soon to run out of money.

"For those areas where an immediate plan is necessary, that will be ready to go," Rauner spokesman Mike Schimpf said. "But the overall larger picture is that what you do in this budget year impacts the next budget year, so as we develop the budget we are mindful that short-term decisions have a major long-term impact as well."

Rauner enters office a giant question mark, a rookie politician who made his reputation in a private equity industry where successful businesses use strategies to legally pay

the least amount of taxes. Rauner's new job puts him in charge of enforcing tax policy in Illinois and maximizing state revenues in a time of extreme financial stress.

Rauner has lashed out at the perceived management stumbles and shortcomings of Gov. Pat Quinn and other Democratic politicians involved in running the state for many years. But Rauner has remained closemouthed, both before and after the election, about any plans he might have to do things differently.

Last week, Rauner's transition team released a short memo that shed no new light on what the new governor will do. "Before detailing solutions, it is important to continue outlining to the public how Illinois arrived at the worst financial crisis in the nation," the memo stated.

Edgar, the former Republican governor and one of Rauner's transition advisers, sees that lack of specificity as a plus. "I'm amazed he was able to promise as little and say as little and get elected," Edgar said. "But it's a great thing governmentally because it gives you flexibility until you really can see the problem."

Still, Edgar said Rauner's most pressing task is reconciling the state to the impact of Thursday's income tax cut, which is expected to slice \$2 billion from state revenues over the next six months. If left intact, the income tax cut could cost the state more than \$4 billion in revenue over an entire budget year.

"Doomsday's coming, we do not have a printing press," Edgar said. "I was talking to some people to see if there's any smoke and mirrors left and I don't think there are. They've used them all."

State Rep. Frank Mautino, a top budget expert for House Democrats, said one area of immediate concern for Rauner is the Illinois Department of Corrections. High overtime costs for prison guards are threatening to exhaust the agency's legal spending authority months before the current budget year ends June 30, said Mautino, of Spring Valley.

State prison officials blame the problem on more prison guards retiring than expected and higher union payroll costs. But the guards' union says the prisons are understaffed.

Also running out of money is a Department of Human Services program that pays providers for day care for about 150,000 low-income children, state officials said.

### **The road ahead**

Illinois finances, long skating on the edge, have now become prisoner to last year's election politics.

In 2011, Quinn and the Democrat-controlled legislature agreed on what was billed as a temporary increase in Illinois' flat income tax rate to 5 percent from 3 percent for individuals, and to 7 percent from 4.8 percent for corporations. The aim was to address a financial crisis brought on by recession, soaring pension costs and a backlog of bills that could not be paid on time.

Under the arrangement, the increases were to phase down in stages beginning in January 2015, dropping to 3.75 percent for individual taxpayers and 5.25 percent for corporations.



Last spring, Quinn sought to block the income tax rollback and make the higher rates permanent, arguing the state could not afford the steep revenue drop. Fearing political blowback, lawmakers balked and put off a decision on tax rates until after the November election.

They did, however, pass a budget that Quinn criticized as "incomplete" but signed anyway. It anticipated spending at levels that couldn't be supported by a rollback of the income tax rate halfway through the budget year.

Rauner, meanwhile, went on the attack against Quinn, warning voters that re-electing the Democrat was tantamount to ensuring taxes would stay high. At the same time, Rauner declined to outline his own prescription for tax rates.

The cash infusion from the 2011 hikes helped ease the state's budget pain but was by no means a cure for a chronic mismatch of revenues and spending that built up over decades under Democratic and Republican governors alike. With the tax rates now lowered, the mismatch greatly intensifies.

Looming large over the financial problems is a \$100 billion-plus pension debt the state amassed by systematically failing to put enough money into retirement systems covering hundreds of thousands of current and retired teachers and other public workers. The practice dates to at least the era of World War I, according to a study by Eric Madiar, at the time the chief legal counsel for Illinois Senate President John Cullerton, a Chicago Democrat.

The costs of now playing catch-up are proving extremely expensive. The current budget allocates more than \$6 billion for pensions, with about 80 percent of the money being used to cover old, inadequately funded debts and not new benefits earned.

Meanwhile, a Quinn-backed law aimed at trimming the state's annual pension bill is on shaky legal ground, with a judge in Sangamon County recently ruling it unconstitutional. An appeal is pending before the Illinois Supreme Court. A high court ruling last year in a different case involving retiree benefits raised doubts about the viability of Quinn's reforms.

Rauner was no fan of Quinn's pension moves, though the Republican declined during the campaign to discuss alternatives in any detail. Nonetheless, an adverse ruling from the Illinois Supreme Court would greatly complicate his efforts to tame the state's budget woes.

Playing to Republican audiences during the primary campaign, Rauner sought to pin the blame for much of the state's financial woes on public employee unions whose leaders he alleged were corrupt, greedy and driving up costs. He claimed government workers were overpaid and vowed to hang tough in union contract renegotiations, all but proclaiming he might force a strike.

And Rauner declared his intention to use his office if elected to diminish the clout of organized labor in much the same fashion as had Wisconsin Gov. Scott Walker and former Indiana Gov. Mitch Daniels, two Republicans he said were his mentors.

Rauner, however, will face a very different political dynamic than either Walker or Daniels, both of whom enjoyed the backing of Republican-controlled legislatures. In

Illinois, Democrats remain in control of the House and Senate, and by margins large enough to potentially thwart Rauner vetoes or executive actions.

In short, Rauner will require significant buy-in from Democrats to accomplish anything on the budget, taxes, pensions, labor and business reforms and just about anything he outlined as goals during his campaign.

For now, at least, Democratic leaders say they are taking a wait-and-see approach toward cooperating with Rauner.

"He's a very bright guy, but he's never been in government," the Senate's Cullerton said. "The way you campaign, apparently, for governor these days, you don't have to be very specific. He talked about lowering taxes in general and spending more money on education, so we're looking forward to hearing how he's going to do that."

For his part, Rauner has expressed confidence that he can end the cycle of fiscal crises plaguing Illinois government both in the near and long term.

"We'll get through this budget hole right now," he told that audience in Springfield recently. "...The critical thing is we make the structural reform, we take on the core processes in the government and the structure of the government, the cost structure of the government so we get away from these long-term structural deficits and we have long-term balanced budgets."

"I ain't perfect," he continued. "I fail sometimes. But you know what? In the long run, I don't fail."

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