

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, February 9, 2015 – 6:00pm

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

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

ITEM	Page #
I. <u>CALL TO ORDER</u>	
II. <u>ROLL CALL</u>	
III. <u>APPROVAL OF AGENDA</u>	
IV. <u>APPROVAL OF MINUTES</u> January 12, 2015 Open Session	1 - 5
V. <u>PUBLIC PARTICIPATION</u>	
VI. <u>PROGRESS REPORT FROM HEALTHCARE SERVICES GROUP</u>	
VII. <u>ADMINISTRATOR'S REPORT</u> a. Quality - Kathy Vanderslice, Director of Nursing; Brandi Newell, Unit 2 Nurse Manager	
VIII. <u>MANAGEMENT REPORT</u> a. December 2014 Financial Management Report b. Strategic Objectives Metrics Report c. Management Update d. Compliance Update	6 - 32 33 - 38 39 - 41
IX. <u>OTHER BUSINESS</u> a. Pharmacy RFP – Management Recommendation b. Therapy RFP – Management Recommendation c. Compliance Program Commitment Reestablishment Resolution d. Administrative Report on MPA Performance Expectations	
X. <u>CLOSED SESSION PURSUANT TO 5 ILCS 120/2(C)11 TO CONSIDER LITIGATION THAT IS PROBABLE OR IMMEDIATE ON BEHALF OF CHAMPAIGN COUNTY</u>	
XI. <u>NEXT MEETING DATE & TIME</u> March 9, 2015 – 6:00pm	
X. <u>ADJOURNMENT</u>	

**Board of Directors
Champaign County Nursing Home (CCNH) –Minutes
Urbana, Illinois
January 12, 2015**

Directors Present: Anderson, Banks, Emanuel, Lyn, Hodson, Palinkas

Directors Absent/Excused: Cowart

Also Present: Busey, Gima, Noffke, Nolan

1. Call to Order

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

2. Roll Call

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

3. Agenda & Addendum

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

4. Approval of Minutes

The minutes of December 22, 2014 were approved as submitted (motion by Hodson, second by Palinkas, unanimous).

5. Public Participation

None

6. Progress Report from Healthcare Group Services

Mr. Justin Schneider, Regional Manager of HCSG, introduced Diane Spencer as the new, full-time Food Service Director. Ms. Spencer has 29 years of dietary and administrative experience working with nursing homes in long-term care.

Mr. Banks entered the meeting.

Mr. Gima asked if hiring Ms. Spencer as the full-time Food Service Director will correct the inconsistencies in meal times and food service the nursing home has experienced. Mr. Schneider confirmed and added that new food delivery carts are being used to ensure that residents are receiving their meals quicker. Additionally, an on-demand system has been implemented to serve meals quicker. Mr. Schneider reported that resident satisfaction scores are up to a 79% approval, up from a starting score of 62%. Mr. Emanuel asked Ms. Spencer and Mr. Schneider about the Food Service Director's top priorities for the next 60 days at the nursing home. Mr. Schneider responded that top priorities include staffing, recruiting, continuing education for staff members, sanitation and resident satisfaction. Ms. Emanuel asked about the main areas of focus for staff education. Mr. Schneider explained that staff members are being trained on regulatory guidelines, long-term care procedures and dining services procedures. Mr. Gima noted that food presentation is still an issue and proper supervision is needed to reinforce staff responsibilities.

7. Administrator's Report

a. Quality – Fall Interventions – Lori Campbell, ADON; Andrea Flenniken, ADON

Ms. Noffke introduced Lori Campbell and Andrea Flenniken. Ms. Campbell has worked as the Assistant Director of Nursing for 30 years and Ms. Flenniken has worked as the Assistant Director of Nursing since Nov. 18th. Ms. Campbell explained that residents' falls are a major concern and challenge in long-term care at the nursing home. Daily fall huddles have been implemented to discuss any falls that have occurred and any intervention methods that can be utilized to prevent future falls. Families are consulted about falls and the orientation of the resident's room is taken into consideration as well.

Falls are decreasing with the implementation of the falls huddle. Both Ms. Campbell and Ms. Flenniken are following staff members on safety round checks to ensure they are completed. Ms. Flenniken noted that the Director of Therapy, the Rehabilitation CNA and the unit managers will accompany her and Ms. Campbell in the falls huddle where they ensure proper documentation of resident falls (family notification, doctor notification, etc.) Ms. Campbell explained that residents with a history of falling are integrated into a therapy program to rebuild strength and encourage activity. Ms. Flenniken noted that fall huddles occur every morning at 10:30 a.m.

Ms. Emanuel asked when most falls occur. Ms. Flenniken noted that there is no specific time and falls occur sporadically. Ms. Campbell noted that the trend shows falls occurring around the time when staff members are ending and beginning shifts with the night shift not having many falls. Cameras are utilized in the review process of falls to educate staff members on how supervision can be changed to avoid future falls. Ms. Emanuel asked for examples of falls intervention after staff members have reviewed the camera footage. Ms. Campbell noted that interventions have changed since differences can be seen in how a fall was reported versus how it actually happened. Ms. Noffke noted that the camera footage has been used to show staff members exactly how they responded. Beyond camera footage, Mr. Gima and Ms. Noffke explained that the root of the problem must be solved in order to intervene falls. Musical intervention and room orientation intervention are small steps to prevent future falls.

Mr. Lyn asked Ms. Campbell to look at the brakes on wheelchairs in the nursing home to prevent falls. Ms. Noffke and Ms. Campbell confirmed that this is part of staff training and the daily fall huddle.

Ms. Hodson asked where the cameras are placed in the nursing home. Ms. Campbell explained they are placed in the lounge area, in the dining rooms of units 4 and 5, but not in the resident rooms.

Ms. Flenniken noted that staff accountability for mistakes is being further implemented. Mr. Bank asked for specific examples. Ms. Flenniken explained that a CNA incorrectly assisted a resident in obtaining their weight on a scale and a fall occurred due to the CNA's mistake. The CNA was reprimanded accordingly. Mr. Palinkas asked about progressive disciplinary actions for staff members who have received verbal and written warnings in the past. Ms. Noffke explained that staff members with a history of problems have scheduled evaluations to improve their behavior depending on the nature of the staff member's problems.

Ms. Emanuel asked if a falls metric is available. Mr. Gima explained that it is a measurement used indirectly in the 5-star rating of the nursing home. Ms. Emanuel asked if falls can be

included in the management update at each meeting.

8. Management Report

a. November 2014 Financial Management Report

The average daily census fell from 203.7 residents in October to 198.9 residents in November. Medicare increased slightly from 14.0 residents to 14.6 residents between October and November. There were only 206 Medicaid pending conversion days in November. The census in December is 190.7 residents with 9.8 Medicare residents. Mr. Gima explained that the trend in inquiries has remained stable, averaging around 45 per month. The quality of inquiries remains an issue with many behavioral issues, younger referrals, alcohol and drug issues and payer source problems.

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. 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 annual tax revenues 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 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.

Mr. Palinkas asked what the bottom line would reflect if the calculation had been made on a 13 month accrual. Mr. Gima explained it would have been a positive \$25,000 for the month.

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. Changes in December show 1,980 conversion days, 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 the nursing home's behalf. 19 pending Medicaid cases have been completed and processed since early November, with only 40 cases remaining.

The December ending cash balance is \$704,000. Cash peaked at \$1.6 million after the receipt of the tax anticipation warrant on December 26th. Normal December ending cash payments including payroll, county billings for IMRF/FICA, payables and a bond payment (\$246,000) occurred in the last week of the December.

Ms. Emanuel asked if CNA hiring in December will trend downwards since November's hiring numbers were above average. Mr. Gima explained that agency expenses in November were just under \$98,000 due to what he believes were status changes made by employees. 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. The push to hire additional CNAs is ongoing. Through October, CNA hiring has occurred at an average rate of 3.8 per month. 6 CNAs were hired in November (3.7 FTEs). 8 CNAs were hired in December, and 1 hired so far in January.

b. Strategic Objective Metrics Report

Currently, 16 residents comprise the wound care caseload. 34 residents have been healed and taken off of the wound care caseload. These numbers indicate a successful program is in place. Mr. Lyn asked about the number of repeat patients on the wound care program. Ms. Noffke explained that some return to the program for pain more than wounds.

Mr. Gima reminded the board that meal times start at 7 a.m., 12 p.m. and 5 p.m. in units 1 and 3, while meal times start at 7:30 a.m., 12:30 p.m. and 5:30 p.m. in units 2 and 4. Each meal is to last an hour and a half. Start times for meals have become more consistent. Mr. Palinkas noted that dinner is still a problem. Mr. Banks asked how the analysis of the plating time metrics is used to improve the planning of meals. Mr. Gima explained that the plating time data is given to Healthcare Group Services to ensure consistent plating time and meal times. The issues that remains is the inconsistently in staff supervision to ensure plating and meal times. Ms. Noffke explained that these times are discussed with staff members to see what problems occurred and what could have been improved upon to ensure more consistent times. Mr. Lyn encouraged more supervision of food service workers.

Turnover and retention rates for employees need to be updated for the next meeting.

c. Management Update

In the month of October, five residents enrolled in Health Alliance Connect, the Medicare-Medicaid Alignment Initiative (MMAI) managed care plan, and one resident was covered by Molina Healthcare. October totaled 11.2 MMAI residents. As of December 1st, 27 residents are enrolled in Health Alliance Connect and 14 in Molina.

The transition between plans is causing problems as residents are enrolled. One long-time resident was enrolled in a Chicago-area managed care plan as of December 1st. Time was spent during 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 1st. 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 21st with a decision to retroactively deny Medicare coverage as of December 1st.

Under capitation, health plans have a strong financial incentive to limit/deny Medicare coverage. HFS has been contacted and a continuity of care provision is 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 and is a larger issue than the two residents who have experienced these problems.

Ms. Emanuel asked what the next step in the process is since Mr. Gima has contacted HFS. Mr. Gima believes the nursing will get paid as the end result for this particular case; however, this will not be every case. Illinois State managed care plans have a financial incentive to limit and deny coverage, which will impact the amount of money the nursing home receives. Ms. Emanuel asked how the nursing home will deal with retroactive denials and limitations of coverage. Mr. Gima explained that objective measures of a resident's level of disability can be compiled to show they deserved coverage. Functional Independence Measure (FIM) scores can be compared against a large national database of FIM scores that have been conducted over many years in order to determine a resident's level of disability and if coverage is appropriate. If the nursing

home can successfully prove that they are able to take residents from a FIM score of 50 to a FIM score of 75, they can use this objective evidence to show managed care plans that residents require coverage. Ms. Emanuel asked if approval for residents was required before admission. Mr. Gima explained it was a transition problem where residents are between enrollments. Mr. Palinkas asked how this could happen. Mr. Gima explained that the state wants to automatically enroll as many patients as possible in the managed care program without taking into consideration where a resident lives and if they are able to understand the transition of their coverage between hospital visits and nursing home residency.

RFPs for Pharmacy and Therapy Proposals went out on December 16th and the nursing home is moving forward with the process. Board approval will come at the February meeting.

d. Compliance Update

The CCHN is working with Champaign County Information Technology in order to implement necessary preventions of security risks. Encrypted email has already been implemented. Auditing and monitoring of quality of care, billing and claims, care and discharge plans, security risk assessment, and record keeping are ongoing.

9. Other Business

a. Administrative Review of, and Expectations Development for, the MPA Contract November 10, 2014

An Administrative Review of the expectations for the MPA Contract was initiated in October. Concerns were expressed about the contract and Ms. Busey and Van Anderson, Deputy County Administrator, began the review of the MPA contract. To conduct this review and establish expectations, 6 issues were identified and supplied to MPA. Work is still being done on the full report and will be provided at the February meeting.

12. Next Meeting Date & Time

The next meeting date and time for the Nursing Home Board of Directors is Monday, February 2, 2015 at 6:30 p.m. in the Lyle Shields Meetings Room for a Board of Directors Training Session. The next meeting date and time for the monthly Nursing Home Board of Directors meeting is Monday, February 9, 2015 at 6:00 p.m.

13. Adjournment

Chair Emanuel declared the meeting adjourned at 7:26 p.m. (motion by Palinkas, second by Lyn, unanimous)

Respectfully submitted

Brian Nolan
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: February 4, 2015

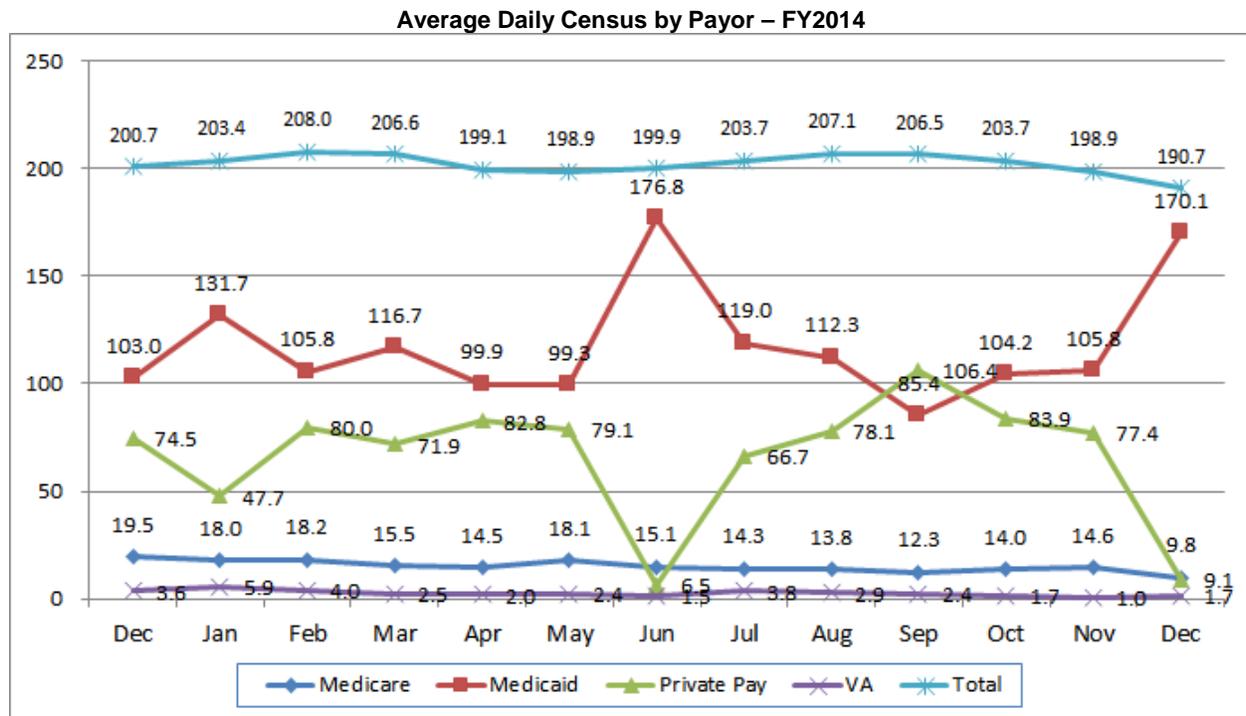
Re: December 2014 Financial Management Report (13 Month Year)

The average daily census for December was 190.7. Medicare census was 9.8. Conversion days totaled 1,980. Without the conversion, the actual number of private pay days totaled 2,262. The census in January was 190 with Medicare showing closer to an average census of 15.

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

The lower census seen in December continues through the month of January, with both months showing an average census around 190.



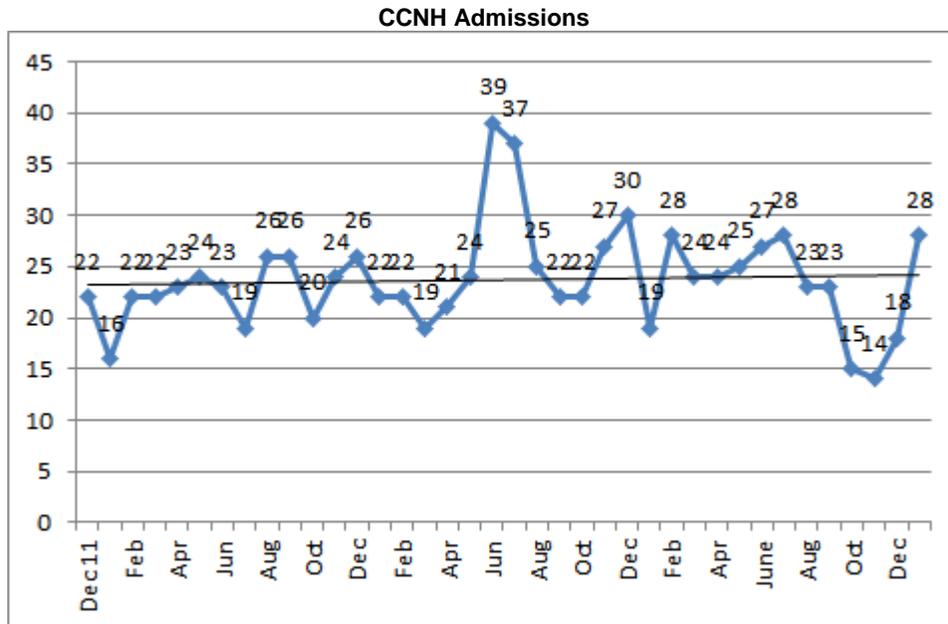
Census has recently jumped from 189 to 196 between the 28th and 31st of January.

Through most of January, admission referrals showed the same pattern seen since October – a high number of referrals but many were unacceptable due to age, lack of payor source, alcohol/drug history. The last few days of January has seen a break in this pattern, leading to the recent census jump.

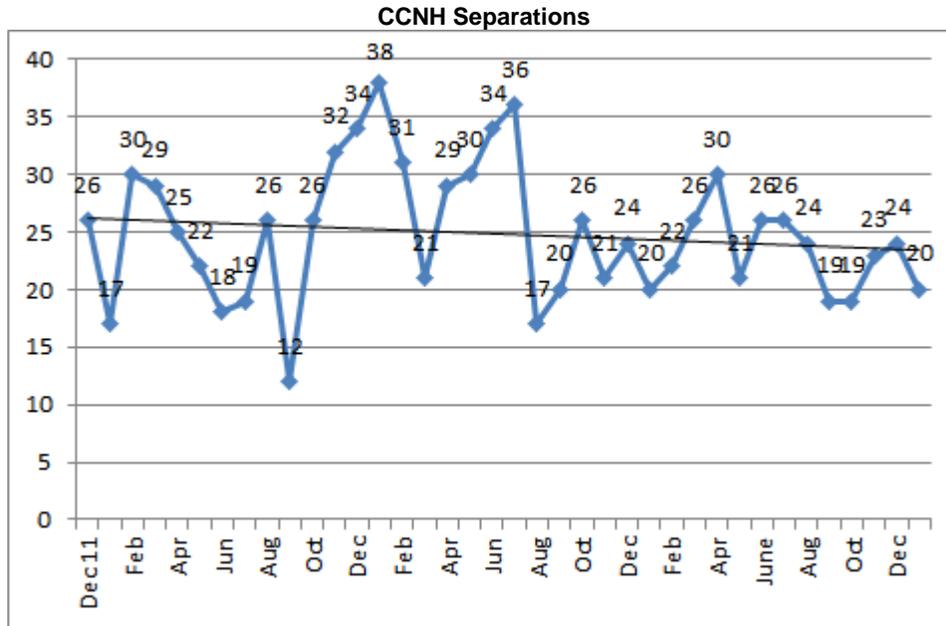
**Admissions and Discharges
January 2014 to January 2015**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
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
Jan	11	17	28	11	9	20

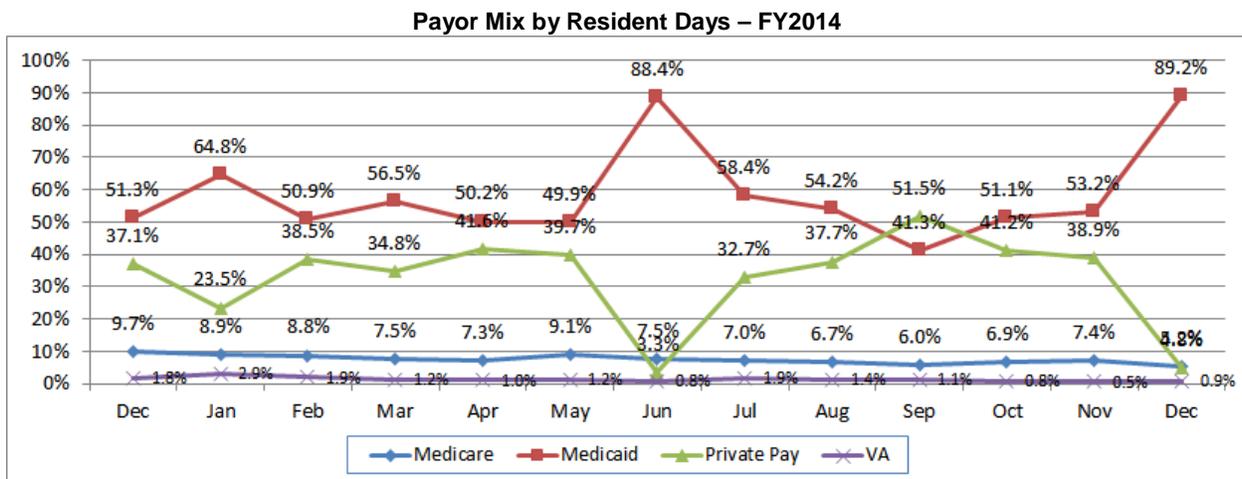
The chart below summarizes the monthly admissions. In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5 per month, a 15 percent increase. The monthly average number of admissions for 2014 was 22.9.



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. For 2014, the monthly average was 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 payor mix for the year was Medicare – 7.5%, Medicaid – 58.3%, Private pay – 32.8%, and VA – 1.3%. the payor mix for December in the chart below is very skewed due to the 1,980 conversion days.



Net Income/(Loss)/Cash from Operations

November shows a net loss of -\$167,025. Net income for the year is \$508,792. Cash flow from operations for the month is -\$107,287. The YTD cash flow from operations is \$1,302,724.

The conversion of 1,980 private pay days to Medicaid days reduced revenue by \$79,200 for the month due to a \$40 per day difference between the private pay rate and Medicaid rate. Property tax revenue is half the normal accrual due to the 13 month fiscal year and the accounting decision to accrue 12 months of property tax instead of 13 months. This was a collective decision between MPA, CCNH, the County Treasurer and County Auditor.

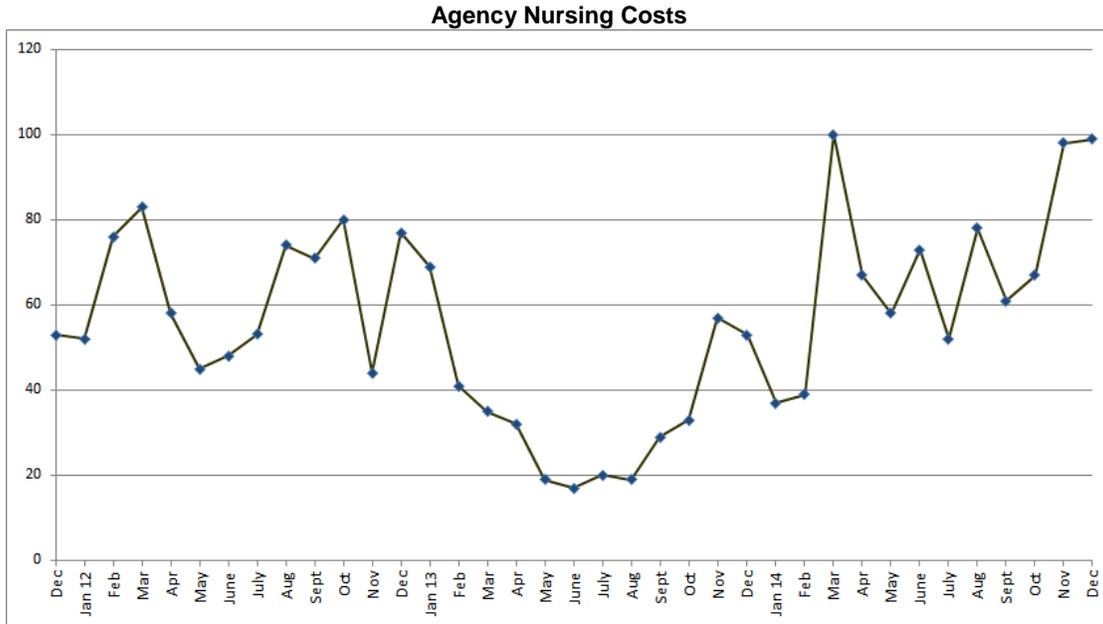
Revenues

- Operating revenue in December fell to \$1.108 million from \$1.244 million in November. Conversion days reduced revenue by just under \$80,000. Medicare revenue fell by \$80k due to Medicare census falling from 14.6 to 9.8 between November and December.

Expenses

- Expenses increased slightly from \$1.304 million in November to \$1.316 million in December. Expenses per day fell from \$218.52 to \$199.93. The average cost per day in FY2013 was \$220.81 per day. YTD cost per day is \$199.93.
- Wages increased from \$516,608 to \$558,214. Wages per day increased from \$86.59 to \$94.42. The average for the year is \$83.38 Two holidays payouts drove the increase in wages for the month.
- Non-labor expenses fell from \$612,823 to \$584,214. Expenses per day fell from \$102.72 in November to \$98.94 in December. The average for the year is \$97.61.

Agency expenses totaled \$98,588, close to the \$98,025 expensed in November.



Agency costs should decrease as the newly hired CNAs complete orientation and getting away from the holidays, which is the time of the year that always increases the need for more registry. 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, 8.5 FTEs have been hired since the end of October bringing the total open FTE position down from 28 to 19.5. The second orientation session that was held in the last week of December allowed some staff to start in December. As a result, January CNA hires totaled 1.

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, 1 in December and 5 in January.

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 December ending cash balance was \$704,310, up from \$178,952 in November. Receivables fell from \$5.311 million in November to \$5.014 million in December. Accounts payable decreased from \$2.088 million to \$1.667 million. Payables are between 30 and 60 days.

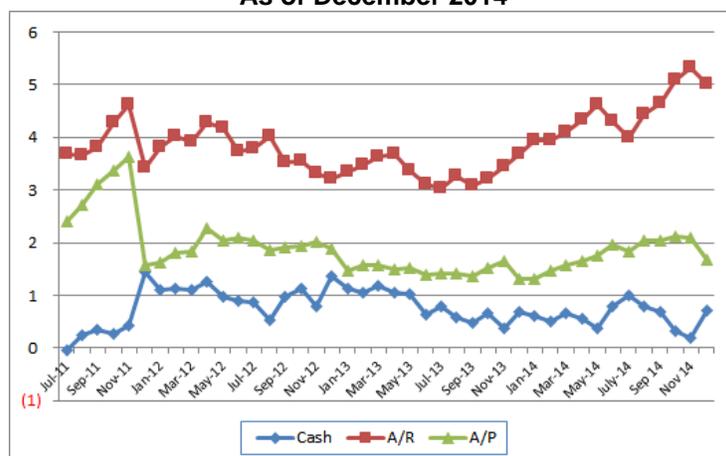
The December ending cash balance is \$704k. Cash peaked at \$1.6 million in mid-December after the receipt of the tax anticipation warrant on 12/26. Normal year ending cash payments including payroll, county billings for IMRF/FICA, payables and a bond payment (\$246k) occurred in the last week of the December. As a result, cash disbursements that occurred in December totaled \$1.9 million, which is significantly higher than typical monthly disbursements of about \$1.2 to \$1.2 million.

Medicaid pendings continue to be the major cash flow issue. The 1,980 conversion days is an improvement but will result in a cash infusion of less than \$300k. The remaining 40 old applications total approximately \$1.2 million is past due revenue and requires continued attention. The business office continues to “work” these accounts by contacting the DHS caseworkers on a regular basis. Reaching out to contacts at DHS through Dave Stricklin will continue as they have shown the most success in getting the recent 19 applications processed. Mr. Stricklin has a new list of 21 cases to chase down. Deb Busey also recently discussed this matter in a meeting with an aide to Governor Rauner. John Farney, County Auditor has met with State Representative Chad Hays and will be contacting DHS on our behalf.

Leading Age and the other state nursing home associations met with HFS last week regarding their concerns with Medicaid applications. The takeaway from the meeting is that all of the long term care applications are now being processed at either the Decatur or DuPage hubs. More caseworkers have been hired (no numbers were provided) and computers have finally been provided to the caseworkers. The association representatives were told by HFS that improvements should be seen.

MMAI is adding to the cash flow problem. \$276k is outstanding from Health Alliance for services between June and November. Molina owes \$80k but is for services provided in December. LeadingAge is currently assisting in addressing this issue thru its’ HFS contacts.

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



01/23/15 **Champaign County Nursing Home**
 12/31/14 Statement of Operations

Account No	Description	Current Activity	Year-to-Date
Operating Income			
Miscellaneous Revenue			
8141036920	Lunch Reimbursement	200.00	4,109.00
8141036930	Late Charge, NSF Check Charge	1,182.49	34,735.61
8141036942	Worker's Compensation Reimbursement	816.00	816.00
8141036990	Other Miscellaneous Revenue	537.99	6,396.87
	Total Miscellaneous Revenue	2,736.48	46,057.48
Medicare A Revenue			
8141033126	Medicare A	49,874.30	1,414,640.19
8141033132	ARD - Medicare A	1,671.35	199,171.51
8141034529	NH Pt_Care - Medicare Advantage/ Hmo	92,531.97	1,099,704.21
8141034543	ARD_Pt Care - Medicare Advantage/ HMO	1,457.20	45,187.17
	Total Medicare A Revenue	145,534.82	2,758,703.08
Medicare B Revenue			
8141033127	Medicare B	52,784.70	492,977.33
	Total Medicare B Revenue	52,784.70	492,977.33
Medicaid Revenue			
8141033128	Medicaid Title XIX (IDHFS)	581,652.58	4,848,769.71
8141033134	ARD - Medicaid Title XIX (IDHFS)	242,997.47	1,777,224.13
8141034519	Patient Care-Hospice	20,995.54	308,548.77
8141034541	ARD Patient Care - Hospice	15,056.93	178,752.67
	Total Medicaid Revenue	860,702.52	7,113,295.28
Private Pay Revenue			
8141033124	VA-Veterans Nursing Home Care	12,365.00	253,286.63
8141033131	ARD - VA - Veterans Care	0.00	16,486.84
8141034522	Nursing Home Patient Care - Private Pay	96,907.22	3,814,302.98
8141034533	Nursing Home Beauty Shop Revenue	3,264.40	41,575.50
8141034534	Medical Supplies Revenue	(3,592.51)	73,508.83
8141034535	Patient Transportation Charges	(312.04)	17,988.79
8141034542	ARD Patient Care- Private Pay	(86,543.55)	1,307,879.78
	Total Private Pay Revenue	22,088.52	5,525,029.35
Adult Day Care Revenue			
8141033123	VA-Veterans Adult Daycare	11,521.78	91,281.16
8141033463	IL Department Of Aging-Day Care Grant (Title XX)	10,264.90	148,461.50
8141034520	Adult Day Care Charges-Private Pay	1,984.34	38,436.63
	Total Adult Day Care Revenue	23,771.02	278,179.29
	Total Operating Income	1,107,618.06	16,214,241.81
Operating Expenses			
Administration			
8141051103	Reg. Full-Time Employees	29,472.86	354,527.93

8141051105	Temp. Salaries & Wages	1,217.29	20,950.35
8141051106	Per Diem	0.00	2,250.00
8141051109	Overtime	1,101.01	5,496.04
8141051110	TOPS - Balances	(700.81)	2,860.52
8141051300	TOPS - FICA	(53.61)	218.83
8141051301	Social Security - Employer	2,286.72	27,782.78
8141051302	IMRF - Employer Cost	3,033.92	34,117.26
8141051304	Workers' Compensation Insurance	917.67	11,239.23
8141051305	Unemployment Insurance	446.32	8,909.01
8141051306	Employee Health/Life Insurance	3,753.80	52,224.48
8141051320	Employee Development/Recognition	26.58	1,872.69
8141051321	Employee Physicals/Lab	4,025.60	30,605.80
8141052201	Stationary & Printing		1,683.17
8141052203	Books, Periodicals & Manuals	217.90	551.90
8141052204	Copier Supplies	781.20	8,109.06
8141052206	Postage, UPS, Federal Express	581.68	7,835.75
8141052244	Equipment < \$2,500		1,847.94
8141052293	Operational Supplies	1,641.46	8,444.47
8141053301	Audit & Accounting Fees	4,179.00	54,327.00
8141053303	Attorney Fees	6,377.00	47,672.48
8141053307	Professional Services	25,087.27	519,553.77
8141053312	Job Required Travel Expense	20.80	2,464.96
8141053320	Insurance	(13,158.49)	265,401.51
8141053326	Property Loss & Liability Claims		1,751.50
8141053329	Computer Services	4,679.98	82,712.58
8141053333	Telephone Services	1,828.88	19,312.75
8141053342	Equipment Maintenance		5,412.64
8141053351	Rental		165.90
8141053370	Legal Notices, Advertising	6,215.05	53,353.91
8141053385	Photocopy Services	(2,334.37)	14,153.33
8141053389	Public Relations	470.56	1,372.99
8141053393	Dues & Licenses	1,625.08	21,736.04
8141053395	Conferences & Training	(26.00)	8,375.00
8141053437	Finance Charges, Bank Fees		0.66
8141053440	Cable/Satellite TV Expense	2,234.84	29,650.70
8141053461	IPA Licensing Fee	46,032.50	601,857.00
8141053475	Fines & Penalties	0.00	16,430.00
8141053481	General Liability Claims		45,000.00
8141056701	Depreciation Expense	59,737.63	793,932.09
8141056702	Bad Debt Expense	304.72	304.72
8141058201	Interest-Tax Anticipation Notes Payable		3,790.50
8141058206	Interest- Bonds Payable		122,664.96
	Total Administration	192,024.04	3,292,924.20
Environmental Services			
8141551103	Reg. Full-Time Employees	27,896.38	363,341.65
8141551104	Reg. Part-Time Employees	750.36	9,569.42
8141551109	Overtime	2,855.28	22,203.64
8141551110	TOPS - Balances	327.89	8,328.66
8141551300	TOPS- FICA	25.09	637.15
8141551301	Social Security - Employer	2,348.68	29,593.28
8141551302	IMRF - Employer Cost	3,041.29	38,367.81

8141551304	Workers' Compensation Insurance	856.55	11,150.20
8141551305	Unemployment Insurance	60.08	10,731.45
8141551306	Employee Health/Life Insurance	7,649.78	98,655.23
8141552293	Operational Supplies	4,107.76	59,448.80
8141553330	Gas Service	19,502.42	185,720.66
8141553331	Electric Service	18,448.80	275,546.69
8141553332	Water Service	2,570.54	33,567.73
8141553334	Pest Control Service	496.46	6,834.76
8141553336	Waste Disposal & Recycling	1,354.17	40,440.20
8141553351	Equipment Rentals	258.00	3,362.80
8141553395	Conferences & Training		30.00
8141553446	Sewer Service & Tax	1,349.10	20,112.29
8142552216	Tools		249.26
	Total Environmental Services	93,898.63	1,217,891.68

Laundry

8142051103	Reg. Full-Time Employees	6,739.56	125,458.64
8142051109	Overtime	580.98	4,324.72
8142051110	TOPS Balances	541.78	(1,096.04)
8142051300	TOPS - FICA	41.45	(83.84)
8142051301	Social Security - Employer	544.01	9,665.77
8142051302	IMRF - Employer Cost	725.00	12,546.80
8142051304	Workers' Compensation Insurance	201.51	3,614.42
8142051305	Unemployment Insurance	15.83	3,481.07
8142051306	Employee Health/Life Insurance	1,930.80	31,980.56
8142052228	Laundry Supplies	2,020.00	10,228.19
8142052291	Linen & Bedding	2,036.12	13,131.81
8142053391	Laundry & Cleaning Service	1,157.13	5,873.25
8142053395	Conferences & Training		30.00
	Total Laundry	16,534.17	219,155.35

Maintenance

8142551103	Reg. Full-Time Employees	5,115.84	76,278.91
8142551109	Overtime		856.12
8142551110	TOPS - Balances	(205.51)	1,298.17
8142551300	TOPS - FICA	(15.72)	99.31
8142551301	Social Security - Employer	362.82	5,521.51
8142551302	IMRF - Employer Cost	454.40	7,165.35
8142551304	Workers' Compensation Insurance	152.96	2,417.54
8142551305	Unemployment Insurance		2,254.88
8142551306	Employee Health/Life Insurance	1,914.30	23,440.42
8142552215	Gasoline & Oil		1,380.72
8142552217	Ground Supplies	(67.24)	467.14
8142552222	Maintenance Supplies	637.14	30,552.27
8142552244	Equipment < \$2,500		1,258.03
8142552293	Operational Supplies		61.61
8142553307	Professional Services		350.00
8142553340	Automobile Maintenance	1,588.56	11,957.22
8142553342	Equipment Maintenance	2,519.01	36,739.41
8142553351	Equipment Rentals	(262.40)	70.40
8142553386	Nursing Home Building Repair/Maintenance	13,766.96	105,699.00
8142553458	Landscaping Services		500.00

8142553476	Parking Lot/Sidewalk Maintenance	0.00	14,411.94
	Total Maintenance	25,961.12	322,779.95

Nursing Services

8143051103	Reg. Full-Time Employees	141,143.64	1,726,184.50
8143051104	Reg. Part-Time Employees	3,574.07	52,652.27
8143051105	Temp. Salaries & Wages	15,918.90	167,079.29
8143051109	Overtime	57,365.13	558,489.15
8143051110	TOPS - Balances	(6,301.92)	22,697.26
8143051143	No Benefit Full-Time Employees	58,210.12	794,863.10
8143051144	No Benefit Part-Time Employees	46,639.83	436,771.31
8143051300	TOPS - FICA	(482.10)	1,736.34
8143051301	Social Security - Employer	24,210.06	280,499.35
8143051302	IMRF - Employer Cost	29,353.36	345,207.80
8143051304	Workers' Compensation Insurance	7,882.82	95,009.22
8143051305	Unemployment Insurance	3,139.28	80,739.30
8143051306	Employee Health/Life Insurance	22,373.89	297,161.92
8143052212	Stocked Drugs	3,514.94	31,438.13
8143052231	Pharmacy Charges-Public Aid	2,238.13	26,730.65
8143052233	Oxygen	3,480.40	42,455.45
8143052234	Incontinence Supplies	11,934.80	130,770.63
8143052236	Pharmacy Charges - Insurance	10,334.86	111,299.20
8143052244	Equipment < \$2,500	93.07	23,792.55
8143052293	Operational Supplies	15,452.47	203,297.77
8143052298	Pharmacy Charges-Medicare	7,134.17	123,953.30
8143053306	Medical/Dental/Mental Health	3,400.00	44,800.00
8143053307	Professional Services	34,133.05	422,730.62
8143053312	Job Require Travel		194.88
8143053322	Laboratory Fees	2,225.00	29,638.47
8143053351	Equipment Rentals	3,998.02	40,404.56
8143053393	Dues & Licenses		150.00
8143053395	Conferences & Training		1,960.00
8143053465	Contract Nursing Services	96,123.24	826,337.33
8143053483	Medicare Medical Services	1,905.44	33,776.08
	Total Nursing Services	598,994.67	6,952,820.43

Activities

8144051103	Reg. Full-Time Employees	15,775.83	175,247.81
8144051109	Overtime	26.91	660.20
8144051110	TOPS - Balances	139.29	(2,241.51)
8144051144	Part Time Non Benefit	936.18	916.31
8144051300	TOPS - FICA	(974.73)	(171.47)
8144051301	Social Security - Employer	940.01	12,928.86
8144051302	IMRF - Employer Cost	2,564.58	16,758.23
8144051304	Workers' Compensation Insurance	629.32	5,095.43
8144051305	Unemployment Insurance	(3,093.58)	5,881.53
8144051306	Employee Health/Life Insurance	7,499.70	46,397.17
8144052203	Books, Periodicals & Manuals		60.00
8144052293	Operational Supplies	1,162.34	7,267.06
8144053307	Professional Services	129.70	1,646.10
8144053312	Job Required Travel		87.84
8144053395	Conferences & Training		520.00

	Total Activities	25,735.55	271,053.56
Social Services			
8144151103	Reg. Full-Time Employees	13,272.69	136,102.78
8144151109	Overtime	145.60	1,553.32
8144151110	TOPS - Balances	1,829.88	3,603.88
8144151300	TOPS - FICA	139.99	275.70
8144151301	Social Security - Employer	1,004.59	10,316.35
8144151302	IMRF - Employer Cost	1,252.90	13,368.68
8144151304	Workers' Compensation Insurance	396.91	4,300.60
8144151305	Unemployment Insurance	88.30	3,737.21
8144151306	Employee Health/Life Insurance	2,523.49	29,344.91
8144153307	Professional Services	129.70	42,928.63
8144153395	Conferences & Training	99.00	178.50
	Total Social Services	20,883.05	245,710.56
Physical Therapy			
8144551103	Reg. Full-Time Employees	5,495.04	58,120.42
8144551109	Overtime	0.00	635.35
8144551110	TOPS - Balances	(675.28)	(56.67)
8144551300	TOPS - FICA	(51.66)	(4.33)
8144551301	Social Security - Employer	341.42	4,351.35
8144551302	IMRF - Employer Cost	425.50	5,642.42
8144551304	Workers' Compensation Ins.	138.68	1,708.07
8144551305	Unemployment Insurance		1,427.13
8144551306	Employee Health/Life Insurance	1,276.20	16,496.08
8144553307	Professional Services	39,453.09	474,205.41
	Total Physical Therapy	46,402.99	562,525.23
Occupational Therapy			
8144651103	Reg. Full-Time Employees	1,452.81	29,310.04
8144651110	TOPS - Balances	(112.83)	(148.53)
8144651300	TOPS - FICA	(8.64)	(11.37)
8144651301	Social Security - Employer	174.94	2,225.79
8144651302	IMRF - Employer Cost	217.89	2,886.22
8144651304	Workers' Compensation Ins.	69.04	846.92
8144651305	Unemployment Insurance		714.90
8144651306	Employee Health/Life Insurance	638.10	8,231.54
8144653307	Professional Services	28,322.94	356,129.62
	Total Occupational Therapy	30,754.25	400,185.13
Speech Therapy			
8144852244	Equipment < \$2,500	168.49	168.49
8144853307	Professional Services	11,800.90	151,444.77
	Total Speech Therapy	11,969.39	151,613.26
Respiratory Therapy			
8144753307	Professional Services	7,277.60	115,617.15
	Total Respiratory Therapy	7,277.60	115,617.15
	Total This Department	19,246.99	267,230.41

Food Services

8145051103	Reg. Full-Time Employees	27,200.93	407,527.83
8145051104	Reg. Part-Time Employees	2,641.70	23,642.22
8145051109	Overtime	7,211.67	53,426.42
8145051110	TOPS - Balances	2,008.70	508.90
8145051300	TOPS - FICA	153.67	38.93
8145051301	Social Security - Employer	2,790.94	36,586.34
8145051302	IMRF - Employer Cost	3,528.01	47,399.79
8145051304	Workers' Compensation Insurance	892.24	12,891.98
8145051305	Unemployment Insurance	836.85	18,605.35
8145051306	Employee Health/Life Insurance	7,646.70	94,973.35
8145052203	Books, Periodicals & Manuals		208.58
8145052210	Food	(1,122.36)	283,862.85
8145052211	Guest Meal Expense	(156.00)	306.00
8145052225	Non-Food Supply	1,223.05	3,740.61
8145052235	Nutritional Supplements	11,473.44	58,600.57
8145052244	Equipment < \$2,500	1,516.79	5,540.16
8145052293	Operational Supplies	(105.19)	28,864.99
8145053307	Professional Services		78,431.40
8145053312	Job Required Travel Expense		21.84
8145053351	Equipment Rentals	2,429.70	5,291.35
8145053393	Dues & Licenses		80.00
8145053395	Conferences & Training	15.00	409.50
8145053411	Food Service	58,376.07	406,386.47
8145054474	Kitchen/ Laundry		10.00
	Total Food Services	128,561.91	1,567,355.43

Barber & Beauty

8145551103	Reg. Full-Time Employees	4,658.88	58,724.48
8145551110	TOPS - Balances	(473.60)	(13.07)
8145551300	TOPS - FICA	(36.23)	(1.00)
8145551301	Social Security - Employer	305.59	3,990.66
8145551302	IMRF - Employer Cost	381.35	5,175.42
8145551304	Workers' Compensation Insurance	139.31	1,755.97
8145551305	Unemployment Insurance		1,429.83
8145551306	Employee Health/Life Insurance	1,276.20	16,463.08
8145552293	Operational Supplies		2,022.12
	Total Barber & Beauty	6,251.50	89,547.49

Adult Day Care

8146051103	Reg. Full-Time Employees	12,327.22	164,961.57
8146051105	Temp. Salaries & Wages		2,584.32
8146051109	Overtime	478.16	2,081.78
8146051110	TOPS - Balances	(1,256.76)	(7,985.28)
8146051144	Reg. Part-Time Employees		317.63
8146051300	TOPS - FICA	(96.14)	(610.87)
8146051301	Social Security - Employer	960.74	12,787.71
8146051302	IMRF - Employer Cost	1,253.00	16,312.00
8146051304	Workers' Compensation Insurance	368.58	5,019.18
8146051305	Unemployment Insurance	98.08	3,344.08
8146051306	Employee Health/Life Insurance	2,536.40	35,228.80
8146052215	Gasoline & Oil	928.37	16,293.38

8146052244	Equipment < \$2,500	487.00	535.88
8146052293	Operational Supplies	714.95	2,022.70
8146053307	Professional Services		128.00
8146053312	Job Required Travel		282.80
8146053317	Field Trips/Activities		223.08
8146053393	Dues & Licenses		282.00
8146053395	Conferences & Training		523.48
	Total Adult Day Care	18,799.60	254,332.24

Alzheimers and Related Disorders

8146251103	Reg. Full-Time Employees	23,962.58	278,826.68
8146251109	Overtime	14,504.30	119,792.59
8146251110	TOPS - Balances	2,590.88	11,955.56
8146251143	No Benefit Full-Time Employees	17,764.59	266,631.03
8146251144	No Benefit Part-Time Employees	12,713.74	166,876.62
8146251300	TOPS - FICA	198.20	914.60
8146251301	Social Security - Employer	5,177.10	62,962.65
8146251302	IMRF - Employer Cost	6,112.23	81,617.04
8146251304	Workers' Compensation Insurance	1,627.82	21,298.97
8146251305	Unemployment Insurance	693.01	22,135.91
8146251306	Employee Health/Life Insurance	3,800.10	56,476.91
8146252203	Books, Periodicals & Manuals	0.00	565.95
8146252293	Operational Supplies	30.66	272.48
8146253307	Professional Services	87.26	1,134.38
8146253395	Conferences & Training		169.00
8146253465	ARD - Contract Nursing	2,464.49	55,864.30
	Total Alzheimers and Related Disorders	91,726.96	1,147,494.67

Total Operating Expenses

1,315,775.43 16,811,006.33

Net Operating Income

(208,157.37) (596,764.52)

NonOperating Income

Local Taxes

8141031132	Current-Nursing Home Operating	40,658.85	1,094,709.31
8141031332	Back Tax-Nursing Home Operating	482.42	482.42
8141031410	Mobile Home Tax	0.00	1,015.98
8141031510	Payment in Lieu of Taxes	0.00	193.64
	Total Local Taxes	41,141.27	1,096,401.35

Miscellaneous NI Revenue

8141036110	Investment Interest	(8.45)	370.05
8141036350	Restricted Donations		8,785.00
	Total Miscellaneous NI Revenue	(8.45)	9,155.05
	Total NonOperating Income	41,132.82	1,105,556.40

NET INCOME (LOSS)

(167,024.55) 508,791.88

01/27/15 Champaign County Nursing Home
 12/31/14 Historical Statement of Operations

Account No	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	12/14	Total
	Operating Income														
	Miscellaneous Revenue														
8141036920	Lunch Reimbursement	180		171	1,131	177	606	381	687	243	72	138	123	200	4,109
8141036930	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	1,182	34,736
8141036942	Worker's Compensation Reimbursement													816	816
8141036990	Other Miscellaneous Revenue		10	118	22	2,558	2,646	120	130	130	53	40	30	538	6,397
	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	2,736	46,057
	Medicare A Revenue														
8141033126	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	49,874	1,414,640
8141033132	ARD - Medicare A	45,056	14,465	25,253	14,775	6,365	6,188	26,108	27,807	17,473	14,009			1,671	199,172
8141034529	NH Pt_Care - Medicare Advantage/ Hmo	56,134	58,715	52,895	60,857	88,782	122,857	80,510	98,815	69,404	92,680	105,577	119,947	92,532	1,099,704
8141034543	ARD_Pt Care - Medicare Advantage/ HMO	20,635	3,520	7,040		9,929			1,280			1,326		1,457	45,187
	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	145,535	2,758,703
	Medicare B Revenue														
8141033127	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	52,785	492,977
	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	52,785	492,977
	Medicaid Revenue														
8141033128	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	581,653	4,848,770
8141033134	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	242,997	1,777,224
8141034519	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	20,996	308,549
8141034541	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	15,057	178,753
	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	860,703	7,113,295
	Private Pay Revenue														
8141033124	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	12,365	253,287
8141033131	ARD - VA - Veterans Care	2,187	8,360							4,180	1,760				16,487
8141034522	Nursing Home Patient Care - Private Pay	355,996	199,863	311,187	292,298	342,531	311,779	64,161	291,855	332,676	468,940	373,440	372,672	96,907	3,814,303
8141034533	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	3,264	41,576
8141034534	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	(3,593)	73,509
8141034535	Patient Transportation Charges	2,780	453	2,416	1,000	1,113	1,689	822	1,522	451	1,874	2,503	1,676	(312)	17,989
8141034542	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	(86,544)	1,307,880
	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	22,089	5,525,029
	Adult Day Care Revenue														
8141033123	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	11,522	91,281
8141033463	IL Department Of Aging-Day Care Grant (Title XX	10,258	7,283	6,821	9,215	13,184	13,376	13,243	13,811	13,010	14,417	13,203	10,377	10,265	148,462
8141034520	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	1,984	38,437
	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	23,771	278,179
	Total Operating Income	1,276,324	1,259,195	1,198,232	1,265,549	1,194,147	1,311,315	1,118,947	1,305,796	1,279,385	1,332,678	1,320,604	1,244,451	1,107,618	16,214,242

Account No	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	12/14	Total
Operating Expenses															
Administration															
8141051103	Reg. Full-Time Employees	25,469	24,513	25,345	25,978	27,839	27,565	25,387	28,271	31,540	26,710	30,317	26,120	29,473	354,528
8141051105	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	1,217	20,950
8141051106	Per Diem	180	225	225	135	180	180	135	225	180	225	180	180		2,250
8141051109	Overtime	140	1,093	199	91	314	263	210	405	227	559	327	568	1,101	5,496
8141051110	TOP5 - Balances	(1,100)	1,674	626	1,568	350	0	1,241	(16)	527	(1,155)	(284)	132	(701)	2,861
8141051300	TOP5 - FICA	(84)	128	48	120	27	0	95	(1)	40	(88)	(22)	10	(54)	219
8141051301	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	2,287	27,783
8141051302	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	3,034	34,117
8141051304	Workers' Compensation Insurance	1,026	875	768	613	923	859	1,151	527	984	447	1,330	819	918	11,239
8141051305	Unemployment Insurance	116	1,766	1,403	1,158	812	680	436	368	456	360	493	413	446	8,909
8141051306	Employee Health/Life Insurance	4,292	4,249	4,381	3,655	4,276	4,408	4,276	4,276	3,655	3,187	4,185	3,630	3,754	52,224
8141051320	Employee Development/Recognition	30		78	22	16		284	67	1,234	60	27	29	27	1,873
8141051321	Employee Physicals/Lab	100	312	4,094	3,279	5,214	(400)	1,394	3,851	1,761	2,050	3,866	1,060	4,026	30,606
8141052201	Stationary & Printing	212		47	716	254				405	50				1,683
8141052203	Books, Periodicals & Manuals	69										265		218	552
8141052204	Copier Supplies	518	536	548	731	914	366	586	748	391	391	819	781	781	8,109
8141052206	Postage, UPS, Federal Express	391	667	534	827	453	955	545	461	1,149	401	457	412	582	7,836
8141052244	Equipment < \$2,500			160	(37)						861	865			1,848
8141052293	Operational Supplies	1,081	585	701	853	758	178	513	425	119	875	320	397	1,641	8,444
8141053301	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	4,179	54,327
8141053303	Attorney Fees	3,281	1,862	7,323	8,064	4,933	8,690	1,752	(2,100)	2,567	756	2,287	1,884	6,377	47,672
8141053307	Professional Services	41,722	40,781	38,590	37,939	37,523	38,034	44,245	45,787	54,654	37,154	38,297	39,740	25,087	519,554
8141053312	Job Required Travel Expense	123	109	506	204	130	369	183	84	444	142	53	97	21	2,465
8141053320	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	(13,158)	265,402
8141053326	Property Loss & Liability Claims			950			371			135	295				1,752
8141053329	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	4,680	82,713
8141053333	Telephone Services	1,872	1,255	1,280	1,705	1,314	1,701	1,360	1,746	1,212	1,171	1,694	1,174	1,829	19,313
8141053342	Equipment Maintenance									4,963		450			5,413
8141053351	Rental								166						166
8141053370	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	6,215	53,354
8141053385	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	(2,334)	14,153
8141053389	Public Relations	70	(55)	5	10	221	248	76	229		4	36	59	471	1,373
8141053393	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	1,625	21,736
8141053395	Conferences & Training	99	1,029	1,228	(137)	1,662	1,502	745	442	254	879	475	224	(26)	8,375
8141053437	Finance Charges, Bank Fees					1									1
8141053440	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	2,235	29,651
8141053461	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	46,033	601,857
8141053475	Fines & Penalties											15,000	1,430		16,430
8141053481	General Liability Claims								45,000						45,000
8141054433	Furnishings, Office Equipment														
8141056701	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	59,738	793,932
8141056702	Bad Debt Expense												305		305
8141056704	Miscellaneous Expense		11,412	9,163	6,030	6,048	7,741	53,909	9,381	(103,685)					
8141058201	Interest-Tax Anticipation Notes Payable								3,292	412	87				3,791
8141058206	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	192,024	3,292,924
Environmental Services															
8141551103	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	27,896	363,342
8141551104	Reg. Part-Time Employees	766	709	738	796	818	847	746	837	935	802		825	750	9,569
8141551109	Overtime	3,624	6,739	331	240	67	1,334		1,384	1,389	1,559		2,682	2,855	22,204

Account No	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	12/14	Total
8141551110	TOPS - Balances	1,584	1,274	877	1,787	701	(1,053)	2,115	(531)	547	(496)	(36)	1,233	328	8,329
8141551300	TOPS - FICA	121	97	67	137	54	(81)	162	(41)	42	(38)	(3)	94	25	637
8141551301	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	2,349	29,593
8141551302	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	3,041	38,368
8141551304	Workers' Compensation Insurance	1,050	885	753	607	793	828	1,185	484	1,072	450	1,319	867	857	11,150
8141551305	Unemployment Insurance	209	2,102	1,376	1,481	1,239	1,290	1,209	1,120	331	101	90	123	60	10,731
8141551306	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	7,650	98,655
8141552293	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	4,108	59,449
8141553330	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	19,502	185,721
8141553331	Electric Service	15,517	11,077	13,640	14,346	17,378	21,238	29,483	29,046	28,044	30,242	26,109	20,979	18,449	275,547
8141553332	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	2,571	33,568
8141553334	Pest Control Service	482	482	482	482	482	482	482	482	496	496	993	496	496	6,835
8141553336	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	1,354	40,440
8141553351	Equipment Rentals	258	258	258	258	258	258	258	258	262	258	258	262	258	3,363
8141553395	Conferences & Training			30											30
8141553446	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	1,349	20,112
8142552216	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	93,899	1,217,892
Laundry															
8142051103	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	6,740	125,459
8142051109	Overtime	509	1,129	0	643		238		323	5	387		510	581	4,325
8142051110	TOPS Balances	(494)	846	273	539	305	(535)	(165)	(213)	(88)	252	46	(2,404)	542	(1,096)
8142051300	TOPS - FICA	(38)	65	21	41	23	(41)	(13)	(16)	(7)	19	4	(184)	41	(84)
8142051301	Social Security - Employer	744	764	697	791	726	748	704	766	970	744	775	693	544	9,666
8142051302	IMRF - Employer Cost	1,004	993	904	1,019	942	964	922	995	1,214	959	1,007	899	725	12,547
8142051304	Workers' Compensation Insurance	336	324	261	203	305	290	413	170	388	14	444	265	202	3,614
8142051305	Unemployment Insurance	2,462	668	485	567	498	479	372	366	30				16	5,943
8142051306	Employee Health/Life Insurance	1,029	2,457	2,525	2,459	2,459	2,525	2,459	2,459	2,459	2,547	2,776	2,459	1,931	30,547
8142052228	Laundry Supplies			226	254	226	1,297	128	473		2,097	2,478		2,020	9,200
8142052291	Linen & Bedding	222	1,210	1,792	415	1,254	579	815	3,060		1,131	619		2,036	13,132
8142053307	Professional Services				421	1,754	(1,192)	(984)							
8142053391	Laundry & Cleaning Service					88	421	1,572	462	1,109		520	544	1,157	5,873
8142053395	Conferences & Training										30				30
8142054433	Furnishings, Office Equipment														
	Total 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	16,534	219,155
Maintenance															
8142551103	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	5,116	76,279
8142551109	Overtime	63	573	197						0	129	(106)			856
8142551110	TOPS - Balances	(120)	44	126	2,113	518	(756)	(169)	(208)	175	274	157	(650)	(206)	1,298
8142551300	TOPS - FICA	(9)	3	10	162	40	(58)	(13)	(16)	13	21	12	(50)	(16)	99
8142551301	Social Security - Employer	420	437	373	391	426	442	406	448	508	435	457	416	363	5,522
8142551302	IMRF - Employer Cost	564	568	485	503	553	573	528	582	661	561	594	540	454	7,165
8142551304	Workers' Compensation Insurance	208	190	147	115	172	180	254	108	212	237	269	174	153	2,418
8142551305	Unemployment Insurance	174	331	274	305	305	317	305	234	8					2,255
8142551306	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	1,914	23,440
8142552215	Gasoline & Oil	1,365		15											1,381
8142552217	Ground Supplies	258	26		17			116	50			67		(67)	467
8142552222	Maintenance Supplies	2,144	2,508	1,339	1,330	3,663	804	3,747	1,142	2,587	2,768	4,676	3,207	637	30,552
8142552244	Equipment < \$2,500				985							273			1,258
8142552293	Operational Supplies		45	16											62

Account No	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	12/14	Total
8142553307	Professional Services	(653)	1,003												350
8142553340	Automobile Maintenance	1,227	764	128	1,195	1,319	1,559	1,431	496	388	1,210	651		1,589	11,957
8142553342	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	2,519	36,739
8142553351	Equipment Rentals	262	4	9	9	9	9	9	4	4	4	4	4	(262)	70
8142553386	Nursing Home Building Repair/Maintenance	6,318	1,718	9,740	6,005	8,336	5,155	7,340	8,609	8,949	8,035	10,741	10,986	13,767	105,699
8142553458	Landscaping Services							500							500
8142553476	Parking Lot/Sidewalk Maintenance	1,500	5,200	5,167	1,700				117		(117)		845		14,412
8142554429	Nursing Home Building Construction/Improvements														
	Total Maintenance	20,574	22,631	29,249	28,258	24,304	17,357	28,035	23,124	23,635	24,134	27,725	27,794	25,961	322,780

Nursing Services

8143051103	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	141,144	1,726,185
8143051104	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	3,574	52,652
8143051105	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	15,919	167,079
8143051109	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	57,365	558,489
8143051110	TOPS - Balances	912	1,132	3,302	5,816	3,945	(6,042)	1,107	3,758	5,655	5,242	(25)	4,196	(6,302)	22,697
8143051143	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	58,210	794,863
8143051144	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	46,640	436,771
8143051300	TOPS - FICA	70	87	253	445	302	(462)	85	287	433	401	(2)	321	(482)	1,736
8143051301	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	24,210	280,499
8143051302	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	29,353	345,208
8143051304	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	7,883	95,009
8143051305	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	3,139	80,739
8143051306	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	22,374	297,162
8143052212	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	3,515	31,438
8143052231	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	2,238	26,731
8143052233	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	3,480	42,455
8143052234	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	11,935	130,771
8143052236	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	10,335	111,299
8143052244	Equipment < \$2,500	2,471	328	2,414	2,053	1,256	3,658	458	1,689	885	976	3,325	4,187	93	23,793
8143052293	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	15,452	203,298
8143052298	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	7,134	123,953
8143053306	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	3,400	44,800
8143053307	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	34,133	422,731
8143053312	Job Require Travel	3,770		195											3,964
8143053322	Laboratory Fees		2,795	2,369	2,051	2,760	2,051	1,466	318	3,703	2,295	2,419	1,416	2,225	25,869
8143053351	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	3,998	40,405
8143053393	Dues & Licenses				150										150
8143053395	Conferences & Training	120		120	1,035					175	310	200			1,960
8143053465	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	96,123	826,337
8143053483	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	1,905	33,776
8143054433	Furnishings, Office Equipment														
8143054473	Medical/ Health Equipment														
	Total Nursing Services	511,150	523,369	468,410	530,748	514,093	517,066	514,302	538,675	595,915	531,616	533,611	574,870	598,995	6,952,820

Activities

8144051103	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	15,776	175,248
8144051109	Overtime	6	40	103	7	63	4	84	133	147	15	27	4	27	660
8144051110	TOPS - Balances	(799)	(921)	(519)	46	(461)	(128)	15	307	710	672	(1,043)	(260)	139	(2,242)
8144051144	Part Time Non Benefit													916	916
8144051300	TOPS - FICA	(61)	(70)	(40)	4	(35)	(10)	1	23	54	51	(80)	(20)	11	(171)
8144051301	Social Security - Employer	897	917	751	917	921	953	776	964	1,266	1,131	1,243	966	1,227	12,929

Account No	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	12/14	Total
8144051302	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	1,706	16,758
8144051304	Workers' Compensation Insurance	477	426	322	237	364	211	477	229	508	236	717	393	499	5,095
8144051305	Unemployment Insurance	146	803	544	678	620	456	255	351	482	489	463	263	330	5,882
8144051306	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	3,813	46,397
8144052203	Books, Periodicals & Manuals								60						60
8144052293	Operational Supplies	244	741	1,064	166	478	507	1,099	377	208	477	338	406	1,162	7,267
8144053307	Professional Services		125	125	125	125	124		125	130	254	130	130	130	1,521
8144053312	Job Required Travel	125					58	13			17				213
8144053395	Conferences & Training			30							405		85		520
	Total 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	25,736	271,054

Social Services

8144151103	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	13,273	136,103
8144151109	Overtime	84	602	29	76	73	59	52	35	19	30	5	344	146	1,553
8144151110	TOPS - Balances	575	(957)	401	562	170	(626)	389	523	(440)	(181)	443	915	1,830	3,604
8144151300	TOPS - FICA	(33)	3	31	43	13	(48)	30	40	(34)	(14)	34	70	140	276
8144151301	Social Security - Employer	823	848	728	524	514	536	527	989	1,062	950	884	927	1,005	10,316
8144151302	IMRF - Employer Cost	1,107	1,102	941	676	668	706	673	1,287	1,379	1,225	1,147	1,204	1,253	13,369
8144151304	Workers' Compensation Insurance	413	354	340	47	193	383	210	450	422	206	525	360	397	4,301
8144151305	Unemployment Insurance		862	353	370	356	305	246	388	293	281	115	80	88	3,737
8144151306	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	2,523	29,345
8144152293	Operational Supplies		125	(125)											
8144153307	Professional Services	125	125	125	125	125	6,851	9,921	12,047	12,447	130	651	130	130	42,929
8144153395	Conferences & Training										30	50		99	179
	Total 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	20,883	245,711

Physical Therapy

8144551103	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	5,495	58,120
8144551109	Overtime	8	610	4		4			4	5			0		635
8144551110	TOPS - Balances	(42)	351	(14)	87	24	(1,093)	386	298	(18)	421	87	133	(675)	(57)
8144551300	TOPS - FICA	(3)	27	(1)	7	2	(84)	30	23	(1)	32	7	10	(52)	(4)
8144551301	Social Security - Employer	323	348	291	306	320	322	305	338	424	327	348	358	341	4,351
8144551302	IMRF - Employer Cost	435	452	377	395	415	408	406	440	550	422	452	466	426	5,642
8144551304	Workers' Compensation Ins.	165	167	59	139	124	129	124	78	170	72	199	145	139	1,708
8144551305	Unemployment Insurance		308	204	226	218	222	164	79	6					1,427
8144551306	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	1,276	16,496
8144553307	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	39,453	474,205
8144554433	Furnishings, Office Equipment														
	Total 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	46,403	562,525

Occupational Therapy

8144651103	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	1,453	29,310
8144651110	TOPS - Balances	(324)	(10)	227	(103)	30	64	94	89	62	31	(192)	(5)	(113)	(149)
8144651300	TOPS - FICA	(25)	(1)	17	(8)	2	5	7	7	5	2	(15)	(0)	(9)	(11)
8144651301	Social Security - Employer	164	172	149	157	164	165	157	173	220	168	176	186	175	2,226
8144651302	IMRF - Employer Cost	222	223	194	202	213	214	203	225	285	216	228	242	218	2,886
8144651304	Workers' Compensation Ins.	82	46	29	69	62	65	62	68	86	36	99	73	69	847
8144651305	Unemployment Insurance		151	103	114	111	114	103	14	3					715
8144651306	Employee Health/Life Insurance	622	622	638	622	622	638	622	622	622	644	701	622	638	8,232
8144653307	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	28,323	356,130
	Total 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	30,754	400,185

Account No	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	12/14	Total
Speech Therapy															
8144852244	Equipment < \$2,500													168	168
8144853307	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	11,801	151,445
	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	11,969	151,613
Respiratory Therapy															
8144753307	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	7,278	115,617
	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	7,278	115,617
	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	19,247	267,230
Food Services															
8145051103	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	27,201	407,528
8145051104	Reg. Part-Time Employees		63	709	1,114	2,381	1,176	1,875	1,571	1,250	1,849	4,380	4,632	2,642	23,642
8145051109	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	7,212	53,426
8145051110	TOPS - Balances	646	210	32	2,227	(908)	(192)	(8,227)	2,963	2,697	(1,433)	(30)	514	2,009	509
8145051300	TOPS - FICA	49	16	2	170	(69)	(15)	(629)	227	206	(110)	(2)	39	154	39
8145051301	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	2,791	36,586
8145051302	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	3,528	47,400
8145051304	Workers' Compensation Insurance	885	1,021	396	1,296	994	1,059	1,069	1,197	1,126	455	1,577	925	892	12,892
8145051305	Unemployment Insurance	716	1,911	1,687	1,895	1,952	1,831	1,763	2,798	810	781	849	776	837	18,605
8145051306	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	7,647	94,973
8145052203	Books, Periodicals & Manuals					209									209
8145052210	Food	49,016	43,855	40,960	34,606	46,275	53,740	14,529	32		941	293	738	(1,122)	283,863
8145052211	Guest Meal Expense							306					156	(156)	306
8145052225	Non-Food Supply				1,039	(103)	975	386					220	1,223	3,741
8145052235	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	11,473	58,601
8145052244	Equipment < \$2,500			173		76		1,184			2,104	589	(103)	1,517	5,540
8145052293	Operational Supplies	5,484	6,881	6,007	2,755	4,128	3,705	433		20	915	(1,662)	304	(105)	28,865
8145053307	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
8145053312	Job Required Travel Expense					7	15								22
8145053351	Equipment Rentals	715	405	405	405	405	405	405	(283)					2,430	5,291
8145053393	Dues & Licenses				80										80
8145053395	Conferences & Training			60	(15)	30	75	15	15	45	60	95	15	15	410
8145053411	Food Service										228,540	61,693	57,777	58,376	406,386
8145054433	Furnishings, Office Equipment														
8145054474	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	128,562	1,567,355
Barber & Beauty															
8145551103	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	4,659	58,724
8145551110	TOPS - Balances	(2,389)	2,225	285	(2,510)	3,256	(557)	369	22	165	(216)	(10)	(179)	(474)	(13)
8145551300	TOPS - FICA	(11)	(1)	22	43	14	(43)	28	2	13	(16)	(1)	(14)	(36)	(1)
8145551301	Social Security - Employer	297	320	278	283	289	309	276	305	385	295	329	319	306	3,991
8145551302	IMRF - Employer Cost	400	415	360	365	375	402	358	396	499	381	428	415	381	5,175
8145551304	Workers' Compensation Insurance	166	152	59	139	125	131	125	138	167	73	200	142	139	1,756
8145551305	Unemployment Insurance		301	206	228	220	229	209	31	6					1,430
8145551306	Employee Health/Life Insurance		1,243	33	1,243	1,243	2,519	1,243	1,243	1,243	1,287	1,402	1,243	1,276	15,220
8145552293	Operational Supplies	1,243	229		229	13	152	183		78	1,125	13			3,265
	Total 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	6,252	89,547

Account No	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	12/14	Total
Adult Day Care															
8146051103	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	12,327	164,962
8146051105	Temp. Salaries & Wages	183			695	1,202	688								2,767
8146051109	Overtime	(985)	59	136	56	139	32	97	70	129	21	46	634	478	914
8146051110	TOPS - Balances	(75)	(600)	365	(5,440)	(136)	(487)	(29)	(606)	48	238	531	370	(1,257)	(7,076)
8146051144	Reg. Part-Time Employees	961					318								1,278
8146051300	TOPS - FICA	1,292	(46)	28	(416)	(10)	(37)	(2)	(46)	4	18	41	28	(96)	756
8146051301	Social Security - Employer	475	962	823	1,568	864	957	848	937	1,083	955	968	901	961	12,302
8146051302	IMRF - Employer Cost	265	1,239	1,066	1,957	1,002	1,176	1,099	1,217	1,351	1,232	1,258	1,170	1,253	15,286
8146051304	Workers' Compensation Insurance	3,081	427	168	649	322	377	335	371	426	197	563	340	369	7,625
8146051305	Unemployment Insurance		771	580	999	523	459	311	(1,056)	116	89	97	92	98	3,079
8146051306	Employee Health/Life Insurance		3,081	3,164	3,081	3,081	3,180	1,216	2,459	2,459	2,575	2,856	2,459	2,536	32,148
8146052215	Gasoline & Oil	314	961	1,045	1,169	1,211	1,406	1,431	1,358	1,596	1,590	1,584	1,699	928	16,293
8146052244	Equipment < \$2,500												49	487	536
8146052293	Operational Supplies	456	(110)	396	(56)	165	180		87		153	9	27	715	2,023
8146053307	Professional Services						46		70		12				128
8146053312	Job Required Travel					195		88							283
8146053317	Field Trips/Activities			12	65	75		39			28	4			223
8146053393	Dues & Licenses							22	255						282
8146053395	Conferences & Training			30						15	30	50	398		523
	Total Adult Day Care	18,583	19,543	18,670	24,303	18,800	19,891	17,041	17,129	21,467	19,826	20,748	19,531	18,800	254,332
Alzheimers and Related Disorders															
8146251103	Reg. Full-Time Employees	20,160	21,601	19,817	19,285	20,367	21,358	19,682	22,816	25,978	21,030	22,300	20,470	23,963	278,827
8146251109	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	14,504	119,793
8146251110	TOPS - Balances	72	2,050	(131)	758	27	(336)	1,114	(736)	2,007	925	(59)	3,675	2,591	11,956
8146251143	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	17,765	266,631
8146251144	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	12,714	166,877
8146251300	TOPS - FICA	5	157	(10)	58	2	(26)	85	(56)	154	71	(5)	281	198	915
8146251301	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	5,177	62,963
8146251302	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	6,112	81,617
8146251304	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	1,628	21,299
8146251305	Unemployment Insurance	892	4,733	3,214	3,085	2,459	2,299	1,797	1,136	349	430	586	461	693	22,136
8146251306	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	3,800	56,477
8146252203	Books, Periodicals & Manuals					233							333		566
8146252293	Operational Supplies	39			72		44	104		(32)	15			31	272
8146253307	Professional Services	87	87		175			175	87	87	87	175	87	87	1,134
8146253395	Conferences & Training					99	70								169
8146253465	ARD - Contract Nursing	7,247	5,680	6,626	15,431	8,688	583	1,155	351	2,021	1,651	857	3,108	2,464	55,864
	Total 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	91,727	1,147,495
Total Operating Expenses		1,264,950	1,303,712	1,206,888	1,295,460	1,260,030	1,274,361	1,302,848	1,377,724	1,299,763	1,275,848	1,329,931	1,303,718	1,315,775	16,811,007
Net Operating Income		11,374	(44,517)	(8,656)	(29,911)	(65,883)	36,955	(183,900)	(71,928)	(20,377)	56,830	(9,326)	(59,267)	(208,157)	(596,765)
NonOperating Income															
Local Taxes															
8141031132	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	40,659	1,094,709
8141031332	Back Tax-Nursing Home Operating													482	482
8141031410	Mobile Home Tax												1,016		1,016

Account No	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	12/14	Total
8141031510	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	41,141	1,096,401
	Miscellaneous NI Revenue														
8141036110	Investment Interest	25	36	23	16	25	15	18	25	70	54	43	29	(8)	370
8141036350	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	(8)	9,155
	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	41,133	1,105,556
	NET INCOME (LOSS)	103,831	47,543	83,314	63,487	26,381	129,231	(91,193)	20,187	72,495	152,264	83,697	(15,421)	(167,025)	508,792

Champaign County Nursing Home

12/31/14

Balance Sheet

1

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

Cash	\$704,010.10
Petty Cash	\$300.00
Total Cash	<u>\$704,310.10</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$1,668,733.06
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$882,398.49
Total Rec., Net of Uncollectible Amounts	<u>\$2,551,131.55</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$227,876.90
Allowance for Uncollectible Accts-Private Pay	(\$42,520.00)
Allowance for Uncollectible Accts-Patient Care P	(\$29,190.20)
Allowance for Uncollectible Accts-Patient Care H	(\$3,258.00)
Total Rec., Net of Uncollectible Amounts	<u>\$152,908.70</u>

Accrued Interest

Property Tax Revenue Receivable	\$0.00
Total Accrued Interest	<u>\$0.00</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$985.42
Due from Other Governmental Units	\$1,061,470.54
Due from IL Public Aid	\$921,075.91
Due from IL Department of Aging-Title XX	\$48,141.87
Due from US Treasury-Medicare	\$268,284.68
Due From VA-Adult Daycare	\$39,314.24
Due From VA-Nursing Home Care	\$64,059.83
Allowance for Uncollectible Accts-IPA	(\$63,244.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$1,630.00)
Allowance for Uncollectible Accts-Medicare	(\$26,119.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$362.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$1,734.00)
Total Intergvt. Rec., Net of Uncollectibl	<u>\$2,310,243.49</u>

Prepaid Expenses

Prepaid Expenses	\$10,266.88
Stores Inventory	\$11,739.41
Total Prepaid Expenses	<u>\$22,006.29</u>

Long-Term Investments

Patient Trust Cash, Invested	\$20,749.90
Total Long-Term Investments	<u>\$20,749.90</u>
Total Current Assets	<u>\$5,761,350.03</u>

Fixed Assets

Nursing Home Buildings	\$23,291,270.61
Improvements not Buildings	\$477,681.52
Equipment, Furniture & Autos	\$1,448,666.41
Construction in Progress	\$0.00
Accumulated Depreciation-Land Improvements	(\$294,530.80)
Accumulated Depreciation-Equipment, Furniture, &	(\$1,000,604.38)
Accumulated Depreciation-Buildings	(\$4,604,103.36)
Total Fixed Assets	\$19,318,380.00
Total ASSETS	\$25,079,730.03

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
A/R Refunds	\$0.00
Accounts Payable	\$1,667,088.53
Salaries & Wages Payable	\$196,221.41
Interest Payable - Bonds	(\$0.06)
Due To Accounts Payable Fund	(\$131.27)
Tax Anticipation Notes Payable	\$971,120.00
Notes Payable	\$438,053.10
Total Current Liabilities	\$3,272,351.71

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$20,749.90
Bonds Payable	\$2,700,000.00
Accrued Compensated Absences	\$359,680.88
Total Non-Current Liabilities	\$3,080,430.78
Total Current Liabilities	\$6,352,782.49

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	\$508,791.88
Total Equity	\$18,726,947.54
Total LIABILITIES & EQUITY	\$25,079,730.03

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

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ 508,792
Depreciation Expense	793,932
(Incr.)/Decr. in Accounts Receivable	(1,559,980)
(Incr.)/Decr. in Prepaid Expenses	(10,490)
(Incr.)/Decr. in Inventory	(463)
(Incr.)/Decr. in Patient Trust	(11,786)
Incr./(Decr.) in Accounts Payable	20,919
Incr./(Decr.) in Salaries and Wages Payable	38,840
Incr./(Decr.) in Interest Payable	(65,045)
Incr./(Decr.) in Accrued Com. Absences	45,710
Incr./(Decr.) in Other Liabilities	11,655
Net Cash Provided by Operating Activities	(227,916)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(93,445)
Improvements / (CIP)	(15,628)
Net Cash Provided by Investing Activities	(109,073)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	971,130
Notes Payable - Medicaid	438,053
(Decrease) Due to General Corp. Fund	-
(Decrease) in Bonds Payable	(365,000)
Increase in Equity Adjustment	(369,676)
Net Cash Provided by Financing Activities	674,507

Total Cash Flow	337,517
Beginning Cash Flow - 11/30/2013	366,793
ENDING CASH - 11/30/2014	\$ 704,310

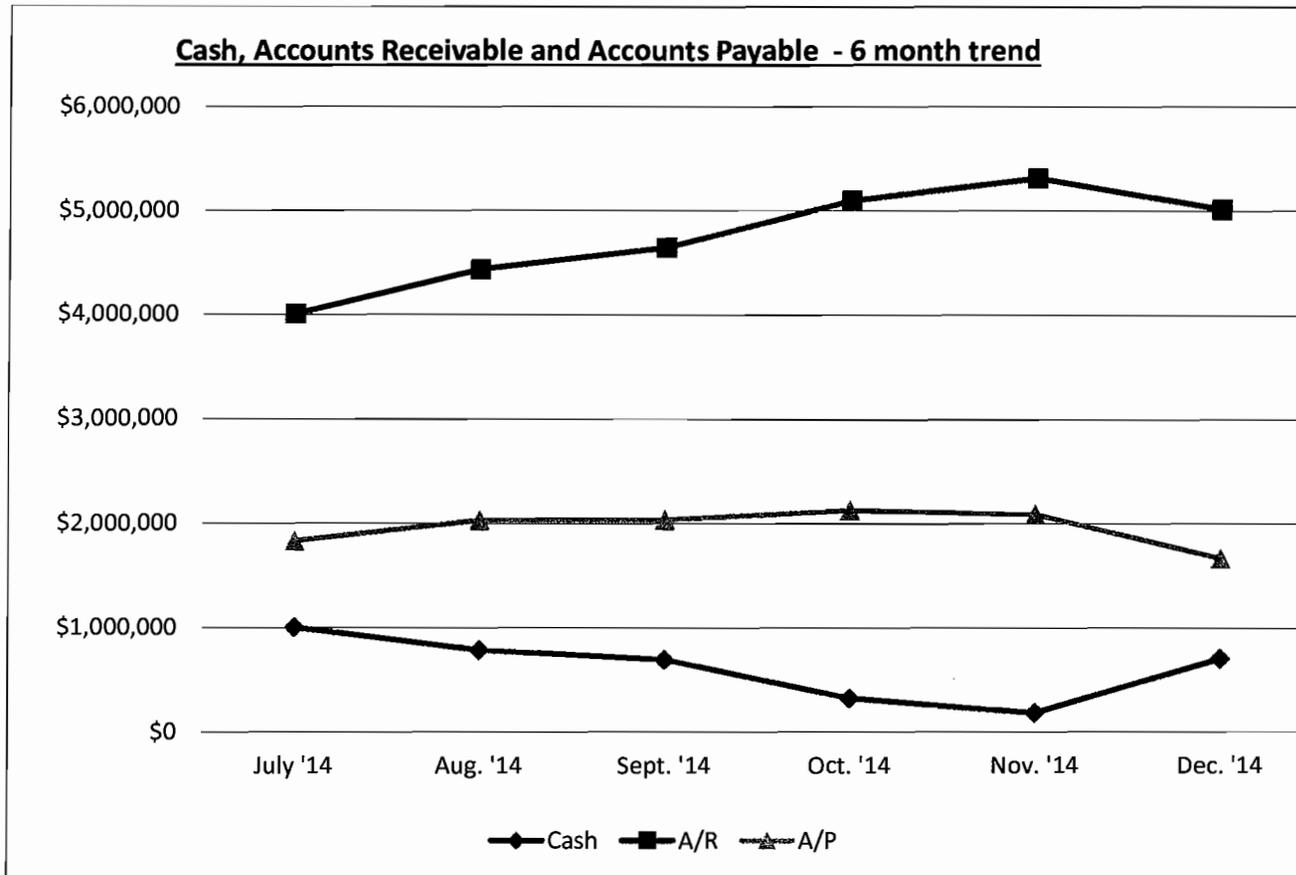
Monthly Statements of Cash Flow (Indirect Method)
July 31, 2014 through December 31, 2014

	<u>July '14</u>	<u>Aug. '14</u>	<u>Sept. '14</u>	<u>Oct. '14</u>	<u>Nov. '14</u>	<u>Dec. '14</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ 20,187	\$ 72,495	\$ 152,264	\$ 83,697	\$ (15,421)	\$ (167,025)
Depreciation Expense	61,200	60,597	60,597	60,597	59,738	59,738
(Incr.)/Decr. in Accounts Receivable	307,375	(431,113)	(210,848)	(455,104)	(215,113)	296,994
(Incr.)/Decr. in Prepaid Expenses	16,283	10,452	16,283	16,283	16,284	(12,170)
(Incr.)/Decr. in Inventory	-	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	(2,464)	(3,763)	499	963	(310)	(556)
Incr./(Decr.) in Accounts Payable	(119,831)	197,524	5,535	92,244	(37,412)	(421,178)
Incr./(Decr.) in Salaries and Wages Payable	72,807	32,198	44,929	(178,180)	39,938	55,588
Incr./(Decr.) in Interest Payable	10,222	10,222	10,222	10,222	10,222	(61,331)
Incr./(Decr.) in Accrued Com. Absences	6,083	12,967	4,924	(448)	8,259	(2,463)
Incr./(Decr.) in Other Liabilities	2,464	3,763	(499)	(963)	310	556
Net Cash Provided (Used) by Operating Activities	374,326	(34,658)	83,906	(370,689)	(133,505)	(251,847)
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	-	-	(2,600)	(3,829)	(4,648)	(8,915)
Improvements / (CIP)	-	-	(7,938)	-	-	-
Net Cash Provided (Used) by Investing Activities	-	-	(10,538)	(3,829)	(4,648)	(8,915)
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./(Decr.) in Tax Anticipation Note	(593,132)	(181,591)	(163,162)	-	-	971,120
Incr./(Decr.) Notes Payable - Medicaid	438,053	-	-	-	-	-
Incr./(Decr.) in Due to General Corp. Fund	-	-	-	-	-	-
Incr./(Decr.) in Bonds Payable	-	-	-	-	-	(185,000)
Incr./(Decr.) in Equity Adjustment	-	-	-	-	-	-
Net Cash Provided (Used) by Financing Activities	(155,079)	(181,591)	(163,162)	-	-	786,120
Total Cash Flow	219,247	(216,249)	(89,794)	(374,518)	(138,153)	525,358
Beginning Cash Balance (Prior Month's)	778,419	997,666	781,417	691,623	317,105	178,952
MONTH ENDING CASH BALANCE	\$ 997,666	\$ 781,417	\$ 691,623	\$ 317,105	\$ 178,952	\$ 704,310

Champaign County Nursing Home July 31, 2014 through December 31, 2014

Key Balance Sheet Items Charted Below:

	<u>July '14</u>	<u>Aug. '14</u>	<u>Sept. '14</u>	<u>Oct. '14</u>	<u>Nov. '14</u>	<u>Dec. '14</u>
Cash	997,666	781,417	691,623	317,105	178,952	704,310
A/R	3,999,101	4,430,213	4,641,063	5,096,167	5,311,280	5,014,284
A/P	1,830,376	2,027,900	2,033,435	2,125,679	2,088,267	1,667,089



**Champaign County Nursing Home
Strategic Objective Metrics
Updated January 31, 2015**

Medical Management Metric	Status
<i>Carle Clinic and Christie Clinic</i>	
Carle Clinic – maintain 3 physicians and 2 full-time nurse practitioners	Maintained
Christie Clinic – maintain current level of care (one physician and one nurse practitioner)	Maintained
Implement daily rounds on the Medicare unit by January 1, 2014	Implemented with one NP
<i>Expanded Specialized Services</i>	
Establish pulmonary clinic by March 1, 2014	No progress. Continuing to find a pulmonologist.
Current wound/pain caseload is 16 residents.	14 currently on caseload 9 wound/5 pain 6 healed and taken off caseload in Jan. 40 residents have healed and have been taken of the caseload.
Establish outpatient rehab program by March 1, 2014.	On hold during RFP process

Dietary	Status																								
Meals will be delivered within 15 minutes of scheduled meal times.	Plating times summary table at bottom of page																								
The Pinnacle food quality score will meet or exceed Pinnacle national average of 3.69.	<p>2013 annual average was 3.60. The rolling 12 month average is 3.43 (Dec)</p> <table data-bbox="836 520 1096 926"> <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> <tr><td>Dec</td><td>3.21</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	Dec	3.21
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																								
Dec	3.21																								
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 3.41 (Dec)</p> <table data-bbox="836 1045 1096 1451"> <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> <tr><td>Dec</td><td>3.33</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	Dec	3.33
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																								
Dec	3.33																								

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
Jan 15	7:27	7:15	7:40	0:25	8:38	8:20	8:50	0:30

	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
Jan 15	11:37	11:30	11:50	00:20	12:26	12:06	12:40	00:34

	Dinner Start				Dinner End			
	Avg	Min	Max	Range	Avg	Min	Max	Range
Sept	04:32	04:30	04:50	0:20	05:33	05:07	05:50	00:43
Oct	04:32	04:28	04:40	0:12	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
Jan 15	4:29	4:04	4:37	0:33	5:33	5:15	5:50	0:35

Nursing Management	Status
<i>Fill Director of Nursing Position in 2014</i>	Filled 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.	79% (38/48) nurses trained 95% (81/85) 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 for 2/5/15 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) February 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. Added an additional January delirium class that was tailored to the CNAs

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 (6/18)</td><td>33%</td></tr> <tr><td>Jan (4/11)</td><td>36%</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 (6/18)	33%	Jan (4/11)	36%
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 (6/18)	33%																				
Jan (4/11)	36%																				
<i>Pinnacle Survey Scores</i>																					
<p>Meet or exceed national average scores, which are shown below. There are 16 separate survey scores. The summation of all surveys conducted in 2012 resulted in two out of 16 scores exceeded the national average. The metric goal is to have four score exceeding the national average for 2013 and six scores for 2014.</p>	<p># of measures that met or exceeded the national average.</p> <table> <tr><td>Dec</td><td>0 out of 16</td></tr> <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>	Dec	0 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
Dec	0 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 Stars 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"> • 45.0% 2011 • 37.0% 2010 • 42.0% 2009 • 45.1% 2008 	<p>FY2014 – 49.3% (Dec 13 to Nov 14)</p> <p>FY2013 – 63%</p> <p>FY2012 – 52%</p> <p>FY2011 – 68%</p> <p>FY2010 – 53%</p>

Financial Metrics	Status																
<i>Average Daily Census</i>																	
<p>FY2014 budget projects a 195 average census</p>	<p>FY2013 ADC – 188.8</p> <p>FY2014 ADC – 202.1</p> <p>(as of Dec 2014 – 13 months)</p>																
<i>Medicare Census</i>																	
<p>FY2014 budget projects a 17.0 Medicare census</p>	<p>FY2013 ADC – 16.4</p> <p>FY2014 ADC – 15.2</p> <p>(as of Dec 2014 – 13 months)</p>																
<i>Payor Mix</i>																	
<table> <tr> <td></td> <td></td> <td style="text-align: center;">FY2013</td> <td style="text-align: center;">FY2014</td> </tr> <tr> <td>Medicare</td> <td style="text-align: right;">8.7%</td> <td>Medicare 8.7%</td> <td>7.5%</td> </tr> <tr> <td>Medicaid</td> <td style="text-align: right;">55.2%</td> <td>Medicaid 56.3%</td> <td>58.3%</td> </tr> <tr> <td>Private pay</td> <td style="text-align: right;">36.1%</td> <td>Private pay 35.0%</td> <td>34.1%</td> </tr> </table>			FY2013	FY2014	Medicare	8.7%	Medicare 8.7%	7.5%	Medicaid	55.2%	Medicaid 56.3%	58.3%	Private pay	36.1%	Private pay 35.0%	34.1%	
		FY2013	FY2014														
Medicare	8.7%	Medicare 8.7%	7.5%														
Medicaid	55.2%	Medicaid 56.3%	58.3%														
Private pay	36.1%	Private pay 35.0%	34.1%														
<i>Cash from Operations</i>																	
<p>Positive cash flow from operations in FY2014 – 12 month budget projects a \$34k cash contribution from operations</p>	<p>\$1.303 million through Dec 2014</p>																

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: February 2, 2015

Re: Management Update

Food Service Update

HCSG did not submit a management report in time to be included in the management update but will be at the February 9 meeting to provide an update.

The Pinnacle scores for dining and food service in December were again contradictory but in an opposite direction from November's scores. Food quality, which fell from 3.53 in October to 3.04 in November, increased to 3.33 in December. Dining service improved from 3.39 in October to 3.67 in November, but dropped to 3.33 in December. The continued inconsistency in service continues.

The Dietician Dining Room Satisfaction Survey scores are as follows:

September 2014	58%
October 2014	62%
November 2014	76%
December 2014	77.5%
January 2015	69.8%

County Nursing Homes and IGT Reimbursement under Managed Care

The State Plan Amendment was submitted to CMS in December. No update has been provided by HFS. In the meantime, all Medicaid payments are at the rate of \$203.90 per day instead of \$156.57 rate which includes the IGT.

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 1st, 27 residents are enrolled in Health Alliance Connect and 14 in Molina for a total of 41. As of January 1st, 40 are enrolled (29 in Health Alliance and 14 in Molina). The February 1st enrollment is expected to be 36 (24 in Health Alliance and 12 in Molina. Numbers are down due to discharges and a few were transitioned to hospice.

MMAI Transition Issues

Recapping two of the issues mentioned last month. First, one long-time resident was enrolled in a Chicago area managed care plan as of December 1st. 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. This issue was resolved with the completion of a one-time agreement with the Chicago area MCO (managed care organization).

Second issue was a resident was covered under traditional Medicare Part A in November. This resident converted to a managed care plan as of December 1st. 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 21st with a decision to retroactively deny Medicare coverage as of December 1st. This issue was resolved with the MCO covering of all Medicare days in December and January.

These two issues required hours of follow-up and are just the start of additional efforts that will be required as the MMAI program grows. I recently had a conference call between LeadingAge Illinois and LeadingAge National Organizational representatives as a follow-up to my request for LeadingAge to be more proactive in developing a strategy to address the shift to managed care.

Specifically to CCNH, Karen and I will be scheduling a meeting with a Health Alliance contracting representative to discuss specific issues and problems. An additional issue that we are currently discussing is the non-payment of all MMAI claims that have been submitted since CCNH had its' first enrollee in June of 2014. Receivables total over \$200,000. Repeated follow-up phone calls made by the business office have not been able to resolve this issue. We are being told that the MCO's have not received a patient credit file that is required to process the claims. This file provides resident income information that typically is deducted from the Medicaid payment and is the facility's responsibility to collect payment.

State Budget – Medicaid Payments (Illinois Medicaid Expansion Article Below)

I have attached an article from the February 3rd edition of the Chicago Tribune regarding Medicaid expansion. This train is on the move and only adds to the state budget issues. Rauner has not commented on Medicaid cost reduction strategies or his position on the personal income tax rollback.

We are taking the glass half empty position and taking a proactive approach. MPA is working with Dave Stricklin to begin discussions with Rauner's administration to protect county home Medicaid cash flow. We had

It is also time to dust off the work we have previously done on revenue anticipation notes, which is a vehicle that can be used to borrow against our Medicaid receivables. In 2013, 26 lending institutions were approached with no takers. The problem then was no one was willing to increase their exposure to Illinois government. We may be facing the same predicament but market interest needs to be determined. A disinterested financial market could help the cause for special treatment by the State. In our lobbying work in 2012 and 2013, Governor Quinn's office and the Comptroller were very sympathetic to the position of county homes. The previous Director of HFS, Julie Hamos was not sympathetic to county homes. The new Director, Felicia Norwood may have a different opinion of county homes.

Medicaid applications is also on the to-do list. Stricklin was previously successful in getting 19 applications processed. I have him working on another 21 applications.

Medicare Payment Changes to a Quality and Value Based Payment System

On January 26th, Health and Human Services Secretary Sylvia Burwell announced that 30% of traditional Medicare benefits should be paid through alternative models by the end of 2016 and should reach 50% within three years. The current level is 20%.

Accountable care organizations, bundled payments and the MMAI are examples of these alternative models. This announcement is a clear message that CMS will move away from traditional fee-for-service payments and future fee-for-service payments will be tied to quality and value measures.

Past and current efforts to improve partnerships with hospitals and health plans must continue as they work to improve their quality and value measures which will require linking with like-minded long term care providers.

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

Illinois Medicaid expansion could carry hefty price

February 3, 2015, 7:42 AM

By Ellen Jean Hirst Chicago Tribune

One thing is clear with respect to Medicaid expansion in Illinois: It will cost more than anticipated.

How much more is the question.

State lawmakers in 2013 expanded the definition of who was eligible for the federal-state program that provides free health care for the poor, with the federal government agreeing to foot the bill for new members through 2016 as part of the Affordable Care Act. The idea was a simple one: By enrolling more people in the program and stressing preventive care, officials hoped to head off more expensive medical bills down the line.

"We are not backing down," then-Gov. Pat Quinn said in 2012 when the Supreme Court affirmed a voluntary state expansion. And 13 months later, he signed the bill into law.

Starting in 2017, Illinois and other states that also expanded their programs are required to start paying a small portion of the bill, rising to no more than 10 percent of the total tab. State health officials estimated in 2012 that Illinois' portion of the expansion would cost \$573 million from 2017 through 2020.

But far more people signed up in 2014, the expansion's first year, than the state expected. Based on multiple interviews and a Tribune analysis of government data, Illinois will pay at least \$907 million from 2017 through 2020 because of those new members. The tab could surge even higher, though.

A document sent by Quinn's office to the federal government over the summer significantly raised the per-person estimated cost, bumping the state's total outlay to \$2 billion, using 2014 enrollment numbers, more than three times the original estimate.

Illinois has budgeted about \$20 billion in 2015 for its Medicaid program.

How an economically struggling state will pay for the bigger tab is now a question for Gov. Bruce Rauner. The newly installed Republican governor declined to comment on the Tribune's analysis. But in a meeting last year with the Tribune Editorial Board, he said he didn't think the full federal funding for the expansion would "last."

"That's going to end in a couple of years and when that ends, we're going to look at each other and go, "Oh my goodness. What happens now?" Rauner said at the time. "And we could blow a hole in our budget that could maybe dwarf our pension problem. So we got to get on it now, be proactive. I don't know today what can be rolled back and what can be modified."

Quinn could not be reached for comment on the higher per-person estimate. A co-sponsor of the Illinois legislation, Sen. Heather Steans, D-Chicago, said language in the Illinois law specifies that the expansion would end should the federal contribution drop below 90 percent.

Original projections anticipated that 199,000 residents would sign up in 2014, potentially rising to no more than 342,000. State officials estimated a monthly, per person cost of \$454, and revised that number upward to \$882 in the document sent to in June to federal officials.

But through December, 540,877 joined Medicaid's ranks. State officials said thousands more likely signed up through January.

"That surprised us," Jim Parker, Department of Healthcare and Family Services deputy administrator, said of the pace of new enrollees. "Was it there were just more uninsured people

out there than we thought? Or was the take up faster than we thought? ... We think both of those things are true. There were more uninsured than all of the studies projected, but also people are signing up faster than we thought they might."

One free market group said Illinois could have underestimated the number of people who would sign up for Medicaid because some dropped their private health insurance when they became eligible for Medicaid under the expansion.

"We can't quantify how much that's happening, but we know that it's happening," said Nic Horton, policy impact specialist with the Foundation for Government Accountability, which has lobbied against Obamacare's state Medicaid expansions.

Before the Medicaid expansion, only children, parents, the disabled and elderly were eligible for coverage. The expansion added childless adults and set the eligible income limit at \$16,105 for an individual or \$32,913 for a family of four.

Nationwide, at least 9.7 million people have gained coverage through the Affordable Care Act's Medicaid expansion.

Some states that expanded eligibility for their Medicaid programs, such as Arkansas, are talking about making changes.

The Arkansas Senate voted last week to keep its Medicaid expansion through mid-2016, but formed a task force to look at alternatives after that. And though New Hampshire Republicans helped craft a compromise expansion plan in their state, some now want to repeal it.

Last week, Indiana became the 28th state to agree to expand Medicaid, and the latest state with a Republican governor to do so, extending coverage to about 350,000 uninsured residents.

The basic level for those below 100 percent of the federal poverty level in Indiana does not require payments from enrollees. But they are required to make co-pays for all services. And a second tier of improved coverage is available if enrollees pay a monthly fee ranging from \$1 to \$25 into a health savings account.

Those who fail to make payments would face penalties that include mandatory co-payments for services and loss of coverage.

Rep. Sara Feigenholtz, D-Chicago, who also sponsored the Medicaid expansion bill in Illinois, said the expansion eliminated a prejudice in the system: A diabetic with a child got coverage, for instance, but a diabetic without a child, did not.

"This is a system change. It's a philosophical change," Feigenholtz said. "Before we expanded health care to poor people who were childless adults, we paid for their health care in other parts of the state budget, in grants and other types of payments that we got no match for."

<http://www.chicagotribune.com/business/breaking/ct-medicaid-expansion-cost-0203-biz-20150202-story.html>

Burwell: Tie More Medicare Pay to Quality and Value

01.26.15 by Matthew Weinstock Assistant Managing Editor, Hospital and Health Networks
(American Hospital Association)

Federal officials today announced a plan to link a greater share of Medicare dollars to new payment models that reward better outcomes.

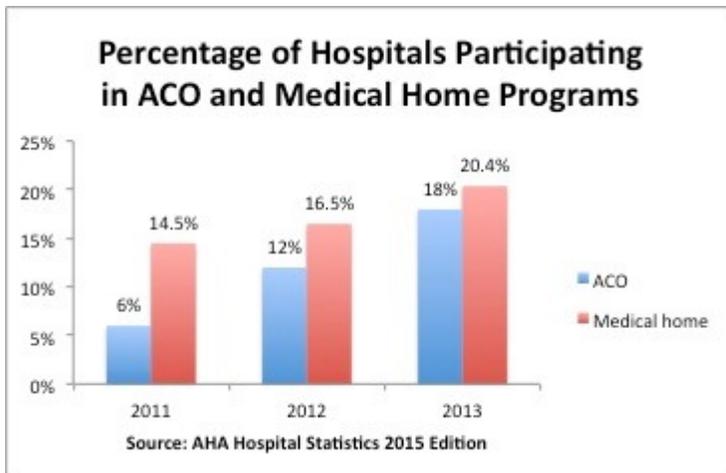
HHS Secretary Sylvia Burwell today signaled a seismic leap — at least symbolically — away from traditional fee-for-service health care. In a blog posting, the secretary set an ambitious goal of having 30 percent of traditional Medicare payments be tied to an alternative payment model, such as bundled payments or ACOs, by 2016. That would grow to 50 percent by 2018. As for lingering fee-for-service payments, 85 percent would be tied to quality and value starting in 2016 and 90 percent in 2018. Nearly 70 percent of beneficiaries are enrolled in traditional Medicare, the rest are in Medicare Advantage plans.

“If we succeed,” she wrote, “a patient who is admitted to a hospital or referred to a specialist, will be more likely to get the right tests and medications because his or her doctors are coordinating and have the information they need.”

During a background briefing, agency officials said that these alternative models are showing signs of success. Pioneer ACOs improved on 28 out of 33 quality measures, they noted.

As recently as 2011, Medicare made “almost no payments to providers through alternative payment models, but today such payments represent approximately 20 percent of Medicare payments,” according to an HHS release.

Looking more broadly than government programs, hospitals have been moving steadily toward new delivery models aimed at increasing integration with other providers and improving care coordination. Hospital participation in ACOs, for instance, grew 6 percent per year between 2011-2013, according to the newly released AHA Hospital Statistics, 2015 Edition. Additionally, more than 20 percent of hospitals reported being involved in a medical home program.



In terms of alternative payment models though, the data were bit more mixed. For instance, 20 percent of hospitals with a medical home and 45 percent of those in an ACO reported being part of a bundled payment initiative. Also, 31 percent of hospitals reported having contracts with commercial payers that link payments to quality metrics.

Conversely, roughly 5 percent of hospitals reported that between 1 and 10 percent of net patient revenue was tied to a risk-based payment in 2013. The same percentage holds true for capitation. The vast majority of hospitals — 92 percent — had zero net patient revenue paid under capitation. Ditto for risk-sharing arrangements.

Still, when you consider the efforts underway — both public and private — to promote value-based purchasing and you can understand why the AHA stat book suggests, “the era of fee-for-service medicine is coming to an end” and says hospital leaders need to “fundamentally rethink the way they deliver care.”

Back to the HHS strategy: To better coordinate payment reforms, the secretary established the Health Care Payment Learning and Action Network, which will hold its first meeting in March. Agency officials, though, were a little fuzzy about how the new panel will work with the Center for Medicare & Medicaid Innovation, which has taken the lead in testing new care models.

Trade associations were cautiously supportive of Burwell's announcement. Robert Wah, M.D., president of the AMA said that the plan “aligns with the American Medical Association’s commitment to work toward innovative care delivery reform.” A statement from the Federation of American Hospitals noted that “it is important that Medicare take the time to test” new approaches to ensure that they are effective and efficient.

“We look forward to learning more from HHS on how these new goals will be phased in,” said Rick Pollack, executive vice president, AHA. “At the same time, we encourage the administration to fully

evaluate and improve on the delivery system reforms currently in place to ensure that we are learning from the pilot and demonstration projects to best meet patient needs. Moreover, we need to phase in changes in a thoughtful manner that is tailored to the specific needs of individual communities. We look forward to learning more from HHS on the details and metrics of this program.”