

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, March 10, 2014 – 6:00pm

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

CHAIR: Catherine Emanuel
DIRECTORS: Sam Banks, Don Lyn, Josh Hartke, Mary Hodson, Gary Maxwell, Robert Palinkas

<u>ITEM</u>	<u>Page #</u>
I. <u>CALL TO ORDER</u>	
II. <u>ROLL CALL</u>	
III. <u>APPROVAL OF AGENDA</u>	
IV. <u>APPROVAL OF MINUTES</u> February 10, 2014	1-3
V. <u>PUBLIC PARTICIPATION</u>	
VI. <u>ADMINISTRATOR'S REPORT</u> a. Quality	
VII. <u>MANAGEMENT REPORT</u> a. Compliance Program Update b. January 2014 Statistics and Financial Management Report c. Management Update	4-10 11-12
VIII. <u>CLOSED SESSION PURSUANT TO 5 ILCS 120/2(C)2 TO CONSIDER COLLECTIVE NEGOTIATING MATTERS BETWEEN THE COUNTY AND ITS EMPLOYEES OR THEIR REPRESENTATIVES</u>	
IX. <u>OTHER BUSINESS</u>	
X. <u>NEXT MEETING DATE & TIME</u> April 14, 2014 – 6:00pm	
X. <u>ADJOURNMENT</u>	

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
February 10, 2014**

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

Directors Absent/Excused: None

Also Present: Busey, Gima, Noffke

1. Call to Order

The meeting was called to order at 6:04 pm by Vice-Chair Palinkas

2. Roll Call

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

3. Agenda & Addendum

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

4. Approval of Minutes

The open session minutes of January 13, 2014 was approved as submitted (motion by Hartke, second by Banks, unanimous).

5. Public Participation

Michael Wilmore, AFSCME discussed high turnover at CCNH in 2011, 2012 and 2013, the wage increases of 1% in each of the past three years that fall below the cost of living increases, the recent wage rate comparison provided to AFSCME that overstates the RN wages and the need to have a different calculation and the need to have a more stable work force.

Evelyn Thomas, CCNH employee and union steward stated that some things need to change, the cost of living is high and the residents are a top priority.

6. Strategic Objectives

Mr. Gima reviewed the strategic metrics as updated through January 2014. Items mentioned included the 30-day readmission rate, Pinnacle survey scores, CMS 5-star rating, turnover rate, overall census, Medicare census, payor mix and cash from operations. The overall census was 200.7 in December and 203.4 in January. The average census for 2013 was 188.8. Medicare was

19.5 in both December and January. Cash from operations was \$165k in December.

7. Quality Report

Ms. Noffke reviewed the annual Pinnacle scores between 2009 and 2013. Of the 16 different measure, all scores showed a positive trend between 2009 and 2013 except for food and dining services. Six out of the 16 measures met or exceeded the national average. This is up from 3 measures in 2012. Chair Emanuel mentioned that the metric “would you recommend this facility to others” is a key metric and it shows a positive trend and also exceeds the national average in 2013.

A discussion took place regarding the status of dining services. Food quality has improved but the focus is on improving the delivery of hot and cold food items from the kitchen to the dining rooms. The advertisement for the Dining delivery system RFP was not published in January. The timetable will be revised with the goal for management to present a recommendation at the March Board of Director’s meeting.

8. Compliance Program Update

Mr. Gima provided a compliance program update. Policy and procedure development is currently focused in the areas of HIPAA privacy and security, contracts and business associate agreements. This work is being in conjunction with County IT and Andy Rhodes is CCNH’s security officer. Email encryption implementation is being coordinated by Mr. Rhodes with implementation to occur later this year. Mr. Gima explained the current employee and vendor screening process.

In the area of auditing and monitoring an auditing and monitoring handbook has been provided to Mr. Drake. MPA was at CCNH last week to work with Mr. Drake on sample auditing.

9. December Statistics and Financial Management Report

Director Maxwell asked for clarification on the gap between the average revenue per day of \$196.61 and expenses of \$220.81 per day. The revenue average does not include the property tax levy. Mr. Gima will research and confirm. The expense per day calculation does include depreciation. Mr. Maxwell asked for the 2013 average census. Mr. Gima indicated that the average census for FY2013 was 188.8. Medicare was 16.4, Medicaid averaged 106.2 and private pay averaged 66.2.

10. Management Update

Medicaid pending cases were discussed by board members where application processing has increased from 3-6 months to more than 6 months with some applications taking up to a year. The current 35 pending applications results in a cash flow loss of \$150k per month.

Mr. Gima updated the Directors on the pending October 1, 2014 adoption date for ICD-10 diagnosis coding. The existing ICD-9 coding system has been in place for decades and the new coding system is a significant change. CCNH is currently working on education

and software updates as well as using a medical records consultant to assist in the development of resident specific diagnosis coding.

11. Prime Chemical and Housekeeping Supply Vendor RFP

Ms. Noffke summarized the RFP process to select a prime chemical and housekeeping supply vendor. Am Sam was the only responding vendor. Based on product testing and an estimated 10% savings, Am Sam was approved as the prime vendor. (motion by Hartke, second by Palinkas, unanimous).

12. Next Meeting Date

Monday, March 10, 2014, 6:00 p.m.

9. Adjournment

Chair Emanuel declared meeting adjourned at 7:10 pm. (motion by Hartke, second by Palinkas, unanimous)

Respectfully submitted

Scott T. Gima
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

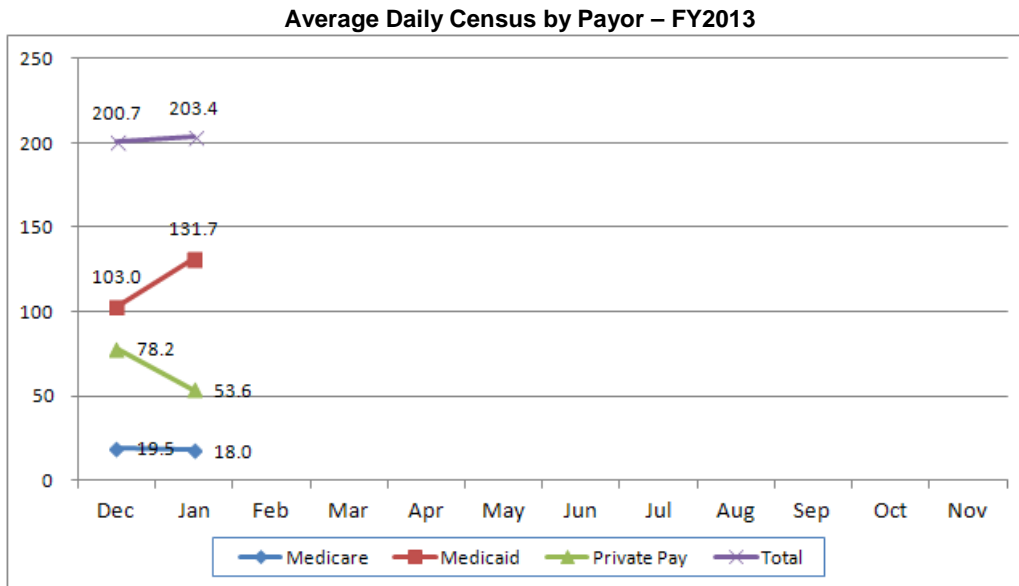
Date: March 5, 2014

Re: January 2014 Financial Management Report

Census continues to climb. The average daily census improved from 200.7 in December to 203.4 in January. The overall occupancy rate increased from 82.6 percent to 83.7 percent. The net income was \$50,569, which is down from \$103,830 in December. Cash from operations totaled \$111,262, a good month, but down from December's cash of \$164,801. Medicaid conversions and unemployment insurance costs were the main culprits to a financial performance in January that would have been as good as December's.

Statistics

The January ADC was 203.4. There were 970 Medicaid conversion days in January compared to 87 conversion days in December. As a result, the Medicaid and private pay census figures are significantly skewed. 970 days equals 31.3 residents in a 312 day month.



February's preliminary census is 208 with 18.2 Medicare. The census has ranged between 199 and 210.

The table below is an attempt to show the true change in census without the conversion days. Without the conversion days, Medicaid decreased by almost three residents and private pay increased by 6.7 residents.

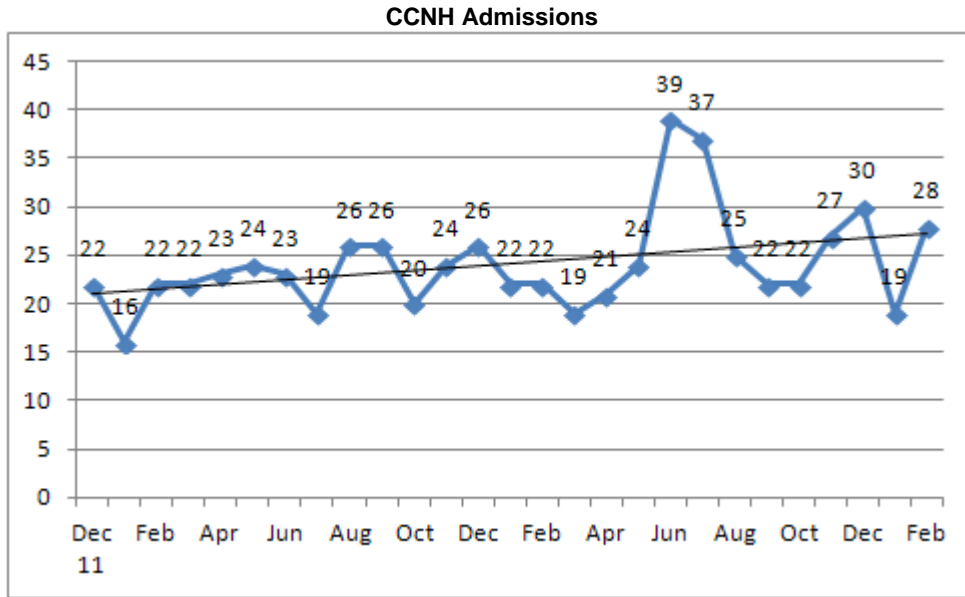
	December	January	January Adjusted
Total Census	200.7	203.4	203.4
Medicare	19.5	18.0	18.0
Medicaid	103.0	131.7	100.4
Private Pay	78.2	53.6	84.9

Admissions increased in February with a total of 28. It is even more impressive in the shortest month of the year. Outflow remains fairly flat since August, ranging between a month low of 17 and a high of 26.

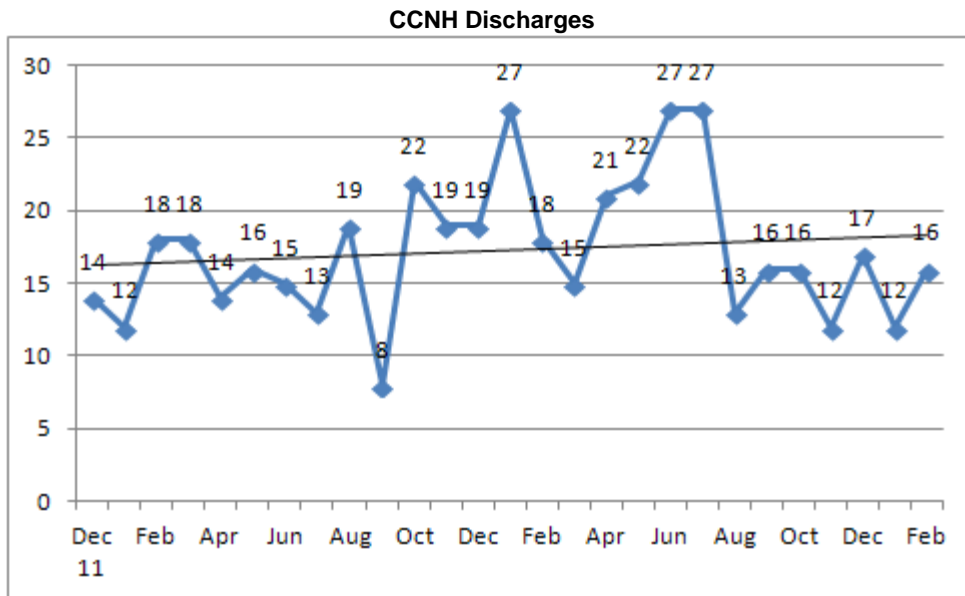
**Admissions and Discharges
December 2012 to February 2014**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
Feb	15	7	22	18	13	31
Mar	6	13	19	15	6	21
Apr	14	7	21	21	8	29
May	13	11	24	22	8	30
June	23	16	39	27	7	34
July	18	19	37	27	9	36
August	11	14	25	13	4	17
Sept	11	14	25	16	4	20
Oct	13	9	22	16	10	26
Nov	16	11	27	12	9	21
Dec	16	14	30	17	7	24
Jan 14	9	10	19	12	8	20
Feb	16	12	28	16	6	22

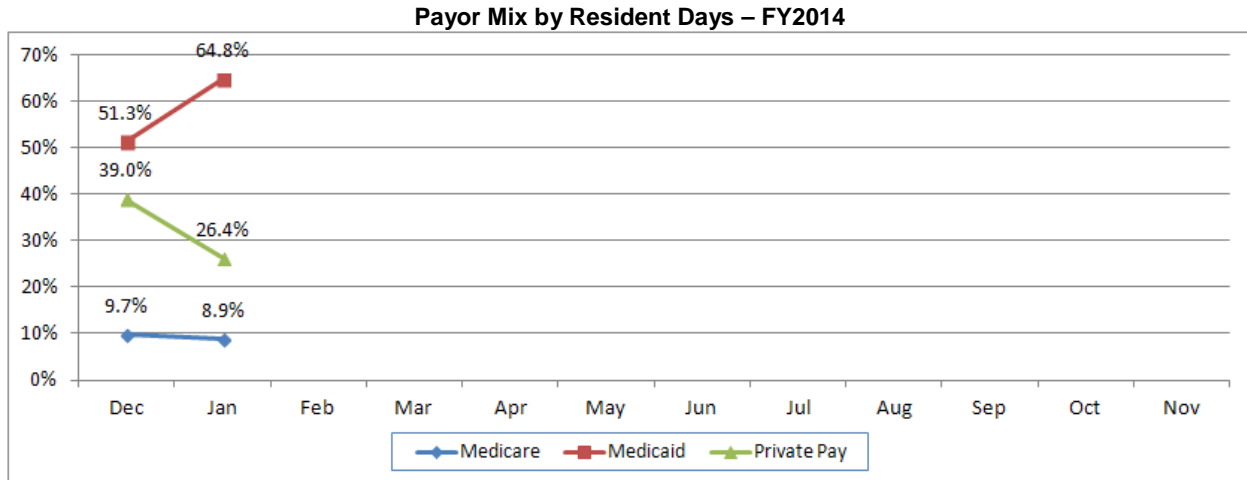
In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5 per month, a 15 percent increase. So far in 2014, the monthly average is 25.6.



Discharges occurred at a higher pace in 2013 compared to 2012. In FY2012, the average monthly discharges was 15.7, ranging between 8 and 22. The monthly average for FY2013 is 19.4, a 24 percent increase from 2012. So far in 2014, the monthly average is 15.



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. The high number of conversion in January makes the payor mix for the month meaningless in comparison to December.



Net Income/(Loss)/Cash from Operations

January's net income totaled \$50,569, which is down from the \$103,830 net income in December. While census was up in January there were a couple of items that prevented January from showing stronger numbers, Medicaid conversion days and unemployment insurance expense.

Revenues

Revenues dropped from \$1.276 million in December to \$1.259 million in January, a slight decrease of \$17k. Medicare revenue fell from \$267,837 in December to \$245,602. But that was expected with the Medicare census falling by 1.5 residents. The 970 day adjustment to Medicaid and private pay days decreased revenue by approximately \$50k. As a result, operating revenue per day fell from \$205.13 in December to \$199.68 in January.

Expenses

Expenses increased from \$1.265 million in December to \$1.301 million in January, an increase of \$35,736. Expenses per day increased from \$203.30 to \$206.26. The average cost per day in FY2013 was \$220.81 per day.

Unemployment insurance jumped from \$4,564 in December to \$33,794 in January, an increase of \$29,230. Unemployment insurance costs always start high at the beginning of the calendar year as the premiums are based on a percentage (4.55% in 2014) of the first \$12,960 of wages earned.

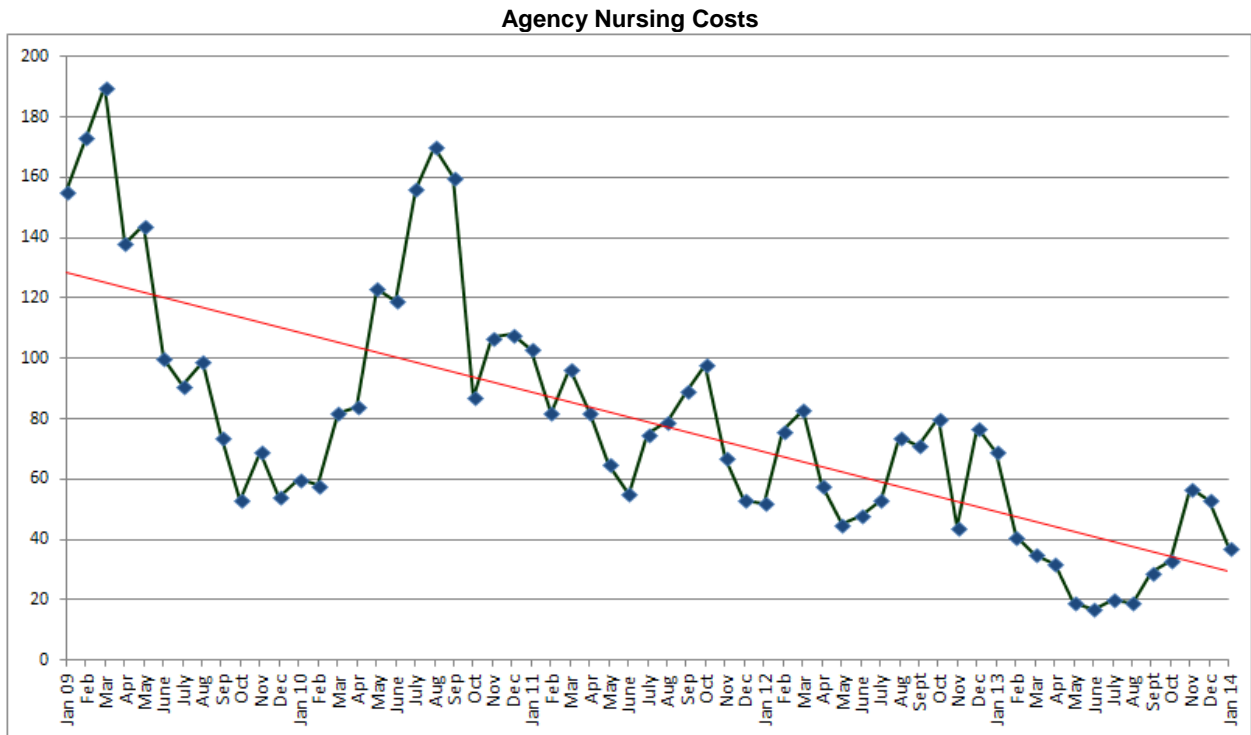
Wages looked good for the month. Wages increased from \$521,126 in December to \$525,998 in January. Wages per day indicate that the increase in wages was due to the increase in census as wages per day were relatively flat at \$83.76 in December and

\$83.41 in January. The average for FY2013 was \$93.11 per day.

No problems with non-labor expenses, which fell from \$577,672 in December to \$547,099 in January. Non-labor expenses per day fell from \$92.84 to \$86.76 in January. The average for FY2013 was \$95.62 per day. The following items impacted non-labor expenses in January.

Dietary food costs showed slight improvement falling from \$49k in December to \$44k in January.

Agency expenses fell from \$53k in December to \$37k in January.



Cash Position

The month ending cash balance fell slightly from \$683,977 in December to \$613,264 in January. Accounts receivable increased from \$3.693 million in December to \$3.953 million, an increase of \$259,929. January showed normal fluctuations/increases in receivables for property taxes, the IGT (because it is paid quarterly), VA, private pay and Medicare Advantage all contributed to the \$260k increase. Accounts payable increased from \$1.3 million in December to \$1.324 million in January, an increase of \$24,829.

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: March 5, 2014

Re: Management Update

State Budget Projections

The Springfield Journal Register article from February 25th is included below. It projects State revenue in 2014-15 will fall by \$1 billion. A revenue decrease of that magnitude increases the chance of a Medicaid payment slowdown. We will continue to monitor the State's cash flow situation. If necessary, we will rekindle our political efforts to protect the Medicaid payments for CCNH and Illinois County homes.

MMAI – Dual Eligible Managed Care Program

There are open issues with little progress. We continue to work on contract language with both Health Alliance and Molina Healthcare. Proposed language changes were submitted months ago and we await a response from both plans. No update provided from HFS on the status of securing the inter-governmental transfer payments for all county home dual eligible residents that enter the managed care program.

Open Positions - Director of Nursing/Director of Social Services

I finally have good news on the recruitment front. We have a new Director of Nursing. Kristi Gearalds had been offered the position earlier this year, but chose to remain at her current SNF. In recent weeks, she contacted Karen after having a change of heart. Karen re-interviewed Ms. Gearalds and the decision was made to re-offer the position. Ms. Gearalds will be starting on March 10th.

The Social Services Director position remains open. No viable Social Services Director applications have been received. WE do have an interim Director covering the position.

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

By Doug Finke
State Capitol Bureau
February 25, 2014 12:49PM

Illinois House: \$34.5B to spend next fiscal year

Illinois House members voted unanimously Tuesday to accept revenue estimates that will force significant cuts to the next state budget.

The House approved two resolutions, both of which say that the House believes there will be just less than \$34.5 billion in revenue available to spend in the fiscal year that starts July 1.

That is about \$1 billion less than what lawmakers thought would be available last year when they set about crafting the current state budget.

“There’s less money to spend,” said Rep. David Harris of Arlington Heights, ranking Republican on the House Revenue Committee. “The appropriations committees will have to make some reductions. There is not a lot of wiggle room when the tax is due to decrease and we know that it is going to put a crimp in revenues.”

A significant part of the 2011 income tax increase expires at the end of the calendar year, taking more than \$1 billion in revenue away with it. The Commission on Government Forecasting and Accountability estimates the loss in both personal and corporate income taxes at more than \$1.5 billion.

Revenue Committee chairman Rep. John Bradley, D-Marion, said the various House budget committees have “more difficult decisions” ahead.

“It’s not as difficult, though, as I think a lot of people had expected or thought might occur,” Bradley said. “I think people were expecting a number worse than it is.”

However, it will still mean cuts, although it isn’t clear just how much will have to be cut in what areas. In recent years, the House has split the estimated tax collections among the five major areas of state spending — elementary and secondary education, public safety, higher education, human services and general state operations.

Budget negotiators haven’t made those allocations yet, so the appropriations committees don’t know how much they’ll have to work with.

Rep. Will Davis, D-Lewistown, chairman of the elementary and secondary education appropriations committee, said he hopes lawmakers can vote to close tax loopholes or find other ways to generate additional revenue.

“In our appropriations committees, right now we are going to have to make significant cuts,” Davis said. “I don’t want to be locked into something that isn’t completed.”

House Republican Leader Jim Durkin of Western Springs warned that just because Republicans voted in favor of the revenue estimate, “doesn’t mean we’re supporting the budget.”

Lawmakers have yet to hear from Gov. Pat Quinn on how he plans to cope with the expiration of the income tax increase. Quinn successfully convinced lawmakers to allow him to delay delivery of his budget speech until after the March 18 primary election. Republicans said the delay was politically motivated.

Bradley said Quinn’s budget plan shouldn’t be extravagant.

“He’d be well-served to abide by this number,” Bradley said of the \$34.5 billion. “He’s not had good luck going against it in the past.”

Bradley noted that revenue estimates made by Quinn's budget office this spring are very close to those adopted by the House Tuesday.

State tax collections were better than expected this year, and COGFA estimates the state will end the fiscal year on June 30 with \$500 million more in tax collections than estimated. Lawmakers decided that unexpected tax collections should generally be used to pay down the state's multibillion-dollar backlog of bills.

Contact Doug Finke: doug.finke@sj-r.com, 788-1527, twitter.com/DougFinkeSJR

Champaign County Nursing Home
Actual vs Budget Statement of Operations

01/31/14

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	2,486.09	2,038.00	448.09	4,314.15	4,076.00	238.15
Medicare A Revenue	245,601.60	250,040.00	(4,438.40)	513,439.05	500,080.00	13,359.05
Medicare B Revenue	37,756.02	28,462.00	9,294.02	72,913.12	56,924.00	15,989.12
Medicaid Revenue	601,385.89	460,442.00	140,943.89	1,061,372.20	920,884.00	140,488.20
Private Pay Revenue	358,642.13	387,557.00	(28,914.87)	852,254.58	775,114.00	77,140.58
Adult Day Care Revenue	13,323.24	15,467.00	(2,143.76)	31,226.10	30,934.00	292.10
Total Income	1,259,194.97	1,144,006.00	115,188.97	2,535,519.20	2,288,012.00	247,507.20
Operating Expenses						
Administration	258,384.70	236,216.00	(22,168.70)	508,287.52	472,432.00	(35,855.52)
Environmental Services	91,219.42	90,544.00	(675.42)	180,458.16	181,088.00	629.84
Laundry	17,613.19	16,287.00	(1,326.19)	32,852.13	32,574.00	(278.13)
Maintenance	22,631.25	31,255.00	8,623.75	43,204.95	62,510.00	19,305.05
Nursing Services	523,368.72	455,596.00	(67,772.72)	1,034,519.08	911,192.00	(123,327.08)
Activities	19,891.18	26,859.00	6,967.82	38,391.52	53,718.00	15,326.48
Social Services	16,243.34	18,980.00	2,736.66	32,676.13	37,960.00	5,283.87
Physical Therapy	45,374.25	30,059.00	(15,315.25)	88,178.12	60,118.00	(28,060.12)
Occupational Therapy	37,566.70	26,283.00	(11,283.70)	70,707.09	52,566.00	(18,141.09)
Speech Therapy	10,714.17	7,705.00	(3,009.17)	20,256.76	15,410.00	(4,846.76)
Respiratory Therapy	9,198.75	8,000.00	(1,198.75)	18,425.00	16,000.00	(2,425.00)
Total This Department	19,912.92	15,705.00	(4,207.92)	38,681.76	31,410.00	(7,271.76)
Food Services	118,963.55	128,235.00	9,271.45	241,623.18	256,470.00	14,846.82
Barber & Beauty	7,212.02	6,372.00	(840.02)	13,527.70	12,744.00	(783.70)
Adult Day Care	19,543.44	23,450.00	3,906.56	38,126.67	46,900.00	8,773.33
Alzheimers and Related Disorders	105,787.15	135,748.00	29,960.85	207,428.17	271,496.00	64,067.83
Total Expenses	1,303,711.83	1,241,589.00	(62,122.83)	2,568,662.18	2,483,178.00	(85,484.18)
Net Operating Income	(44,516.86)	(97,583.00)	53,066.14	(33,142.98)	(195,166.00)	162,023.02
NonOperating Income						
Local Taxes	91,949.17	79,877.00	12,072.17	183,899.91	159,754.00	24,145.91
Miscellaneous NI Revenue	111.29	211.00	(99.71)	617.16	422.00	195.16
Total NonOperating Income	92,060.46	80,088.00	11,972.46	184,517.07	160,176.00	24,341.07
Net Income (Loss)	47,543.60	(17,495.00)	65,038.60	151,374.09	(34,990.00)	186,364.09

01/31/14

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement		385.00	(385.00)	180.00	770.00	(590.00)
Late Charge, NSF Check Charge	2,476.09	1,538.00	938.09	4,124.15	3,076.00	1,048.15
Other Miscellaneous Revenue	10.00	115.00	(105.00)	10.00	230.00	(220.00)
Total Miscellaneous Revenue	2,486.09	2,038.00	448.09	4,314.15	4,076.00	238.15
Medicare A Revenue						
Medicare A	168,901.38	192,794.00	(23,892.62)	314,914.49	385,588.00	(70,673.51)
ARD - Medicare A	14,465.27	17,552.00	(3,086.73)	59,521.05	35,104.00	24,417.05
NH Pt_Care - Medicare Advantage/ Hmo	58,714.95	39,042.00	19,672.95	114,848.72	78,084.00	36,764.72
ARD_Pt Care - Medicare Advantage/ HMO	3,520.00	652.00	2,868.00	24,154.79	1,304.00	22,850.79
Total Medicare A Revenue	245,601.60	250,040.00	(4,438.40)	513,439.05	500,080.00	13,359.05
Medicare B Revenue						
Medicare B	37,756.02	28,462.00	9,294.02	72,913.12	56,924.00	15,989.12
Total Medicare B Revenue	37,756.02	28,462.00	9,294.02	72,913.12	56,924.00	15,989.12
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	431,022.24	291,809.00	139,213.24	708,210.40	583,618.00	124,592.40
ARD - Medicaid Title XIX (IDHFS)	129,178.87	117,509.00	11,669.87	256,000.67	235,018.00	20,982.67
Patient Care-Hospice	30,702.57	30,241.00	461.57	70,632.08	60,482.00	10,150.08
ARD Patient Care - Hospice	10,482.21	20,883.00	(10,400.79)	26,529.05	41,766.00	(15,236.95)
Total Medicaid Revenue	601,385.89	460,442.00	140,943.89	1,061,372.20	920,884.00	140,488.20
Private Pay Revenue						
VA-Veterans Nursing Home Care	34,965.78	12,947.00	22,018.78	60,692.09	25,894.00	34,798.09
ARD - VA - Veterans Care	8,360.00	439.00	7,921.00	10,546.84	878.00	9,668.84
Nursing Home Patient Care - Private Pay	199,862.77	270,974.00	(71,111.23)	555,858.47	541,948.00	13,910.47
Nursing Home Beauty Shop Revenue	3,429.40	3,141.00	288.40	6,503.60	6,282.00	221.60
Medical Supplies Revenue	4,747.80	5,273.00	(525.20)	11,465.14	10,546.00	919.14
Patient Transportation Charges	452.65	1,631.00	(1,178.35)	3,232.83	3,262.00	(29.17)
ARD Patient Care- Private Pay	106,823.73	93,152.00	13,671.73	203,955.61	186,304.00	17,651.61
Total Private Pay Revenue	358,642.13	387,557.00	(28,914.87)	852,254.58	775,114.00	77,140.58
Adult Day Care Revenue						
VA-Veterans Adult Daycare	4,270.35	3,728.00	542.35	7,842.45	7,456.00	386.45
IL Department Of Aging-Day Care Grant (Title XX)	7,282.89	10,258.00	(2,975.11)	17,540.60	20,516.00	(2,975.40)
Adult Day Care Charges-Private Pay	1,770.00	1,481.00	289.00	5,843.05	2,962.00	2,881.05
Total Adult Day Care Revenue	13,323.24	15,467.00	(2,143.76)	31,226.10	30,934.00	292.10
Total Income	1,259,194.97	1,144,006.00	115,188.97	2,535,519.20	2,288,012.00	247,507.20

Operating Expenses**Administration**

Reg. Full-Time Employees	24,512.74	25,061.00	548.26	49,981.92	50,122.00	140.08
Temp. Salaries & Wages	1,884.26	1,120.00	(764.26)	3,736.00	2,240.00	(1,496.00)
Per Diem	225.00	203.00	(22.00)	405.00	406.00	1.00
Overtime	1,093.05	230.00	(863.05)	1,232.93	460.00	(772.93)
TOPS - Balances	1,673.67	199.00	(1,474.67)	573.62	398.00	(175.62)
TOPS - FICA	128.04	15.00	(113.04)	43.88	30.00	(13.88)
Social Security - Employer	1,992.16	1,894.00	(98.16)	3,955.27	3,788.00	(167.27)
IMRF - Employer Cost	2,375.82	2,352.00	(23.82)	4,804.90	4,704.00	(100.90)
Workers' Compensation Insurance	874.86	1,589.00	714.14	1,901.28	3,178.00	1,276.72
Unemployment Insurance	1,766.28	910.00	(856.28)	1,882.24	1,820.00	(62.24)

Thursday, February 27, 2014

2:11 PM

01/31/14

Champaign County Nursing Home
Actual vs Budget Statement of Operations

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,249.20	4,319.00	69.80	8,541.40	8,638.00	96.60
Employee Development/Recognition		25.00	25.00	30.00	50.00	20.00
Employee Physicals/Lab	312.00	1,923.00	1,611.00	412.00	3,846.00	3,434.00
Stationary & Printing		78.00	78.00	211.56	156.00	(55.56)
Books, Periodicals & Manuals		41.00	41.00	69.00	82.00	13.00
Copier Supplies	535.71	631.00	95.29	1,053.53	1,262.00	208.47
Postage, UPS, Federal Express	667.41	515.00	(152.41)	1,058.38	1,030.00	(28.38)
Operational Supplies	585.33	845.00	259.67	1,666.42	1,690.00	23.58
Audit & Accounting Fees	4,179.00	4,308.00	129.00	8,358.00	8,616.00	258.00
Attorney Fees	1,861.50	4,615.00	2,753.50	5,142.50	9,230.00	4,087.50
Professional Services	40,781.26	33,004.00	(7,777.26)	82,503.41	66,008.00	(16,495.41)
Job Required Travel Expense	109.16	257.00	147.84	232.29	514.00	281.71
Insurance	23,167.00	22,124.00	(1,043.00)	46,334.00	44,248.00	(2,086.00)
Computer Services	6,115.83	4,922.00	(1,193.83)	16,386.45	9,844.00	(6,542.45)
Telephone Services	1,254.74	1,370.00	115.26	3,126.61	2,740.00	(386.61)
Legal Notices, Advertising	2,866.02	2,633.00	(233.02)	5,874.44	5,266.00	(608.44)
Photocopy Services	1,024.68	1,025.00	0.32	2,615.90	2,050.00	(565.90)
Public Relations	(55.38)	66.00	121.38	14.19	132.00	117.81
Dues & Licenses	1,725.08	1,617.00	(108.08)	3,450.16	3,234.00	(216.16)
Conferences & Training	1,029.00	962.00	(67.00)	1,128.00	1,924.00	796.00
Finance Charges, Bank Fees		192.00	192.00		384.00	384.00
Cable/Satellite TV Expense	2,533.73	2,147.00	(386.73)	5,067.46	4,294.00	(773.46)
IPA Licensing Fee	46,590.50	40,612.00	(5,978.50)	92,975.00	81,224.00	(11,751.00)
Fines & Penalties		2,308.00	2,308.00		4,616.00	4,616.00
Furnishings, Office Equipment		5,769.00	5,769.00		11,538.00	11,538.00
Depreciation Expense	60,692.97	56,361.00	(4,331.97)	121,663.62	112,722.00	(8,941.62)
Miscellaneous Expense	11,412.00		(11,412.00)	11,412.00		(11,412.00)
Interest-Tax Anticipation Notes Payable		538.00	538.00		1,076.00	1,076.00
Interest- Bonds Payable	10,222.08	9,436.00	(786.08)	20,444.16	18,872.00	(1,572.16)
Total Administration	258,384.70	236,216.00	(22,168.70)	508,287.52	472,432.00	(35,855.52)
Environmental Services						
Reg. Full-Time Employees	25,755.43	32,327.00	6,571.57	53,323.35	64,654.00	11,330.65
Reg. Part-Time Employees	709.48		(709.48)	1,475.78		(1,475.78)
Overtime	6,738.81	462.00	(6,276.81)	10,362.49	924.00	(9,438.49)
TOPS - Balances	1,273.61		(1,273.61)	2,857.92		(2,857.92)
TOPS- FICA	97.44		(97.44)	218.64		(218.64)
Social Security - Employer	2,485.75	2,394.00	(91.75)	4,877.31	4,788.00	(89.31)
IMRF - Employer Cost	3,227.69	3,315.00	87.31	6,445.77	6,630.00	184.23
Workers' Compensation Insurance	884.60	1,957.00	1,072.40	1,934.39	3,914.00	1,979.61
Unemployment Insurance	2,101.52	1,452.00	(649.52)	2,310.59	2,904.00	593.41
Employee Health/Life Insurance	7,450.09	6,772.00	(678.09)	14,900.18	13,544.00	(1,356.18)
Operational Supplies	5,616.34	5,089.00	(527.34)	10,277.89	10,178.00	(99.89)
Gas Service	18,338.88	9,938.00	(8,400.88)	29,711.16	19,876.00	(9,835.16)
Electric Service	11,077.42	19,889.00	8,811.58	26,594.17	39,778.00	13,183.83
Water Service	(766.19)	2,401.00	3,167.19	1,864.47	4,802.00	2,937.53
Pest Control Service	482.00	449.00	(33.00)	964.00	898.00	(66.00)
Waste Disposal & Recycling	2,737.53	2,627.00	(110.53)	7,773.03	5,254.00	(2,519.03)
Equipment Rentals	258.00	222.00	(36.00)	516.00	444.00	(72.00)
Sewer Service & Tax	2,751.02	1,250.00	(1,501.02)	4,051.02	2,500.00	(1,551.02)
Total Environmental Services	91,219.42	90,544.00	(675.42)	180,458.16	181,088.00	629.84
Laundry						
Reg. Full-Time Employees	9,158.25	8,763.00	(395.25)	18,623.57	17,526.00	(1,097.57)
Overtime	1,129.20	243.00	(886.20)	1,637.88	486.00	(1,151.88)
TOPS Balances	846.44	425.00	(421.44)	352.06	850.00	497.94

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS - FICA	64.76	33.00	(31.76)	26.94	66.00	39.06
Social Security - Employer	763.53	675.00	(88.53)	1,507.98	1,350.00	(157.98)
IMRF - Employer Cost	992.51	905.00	(87.51)	1,996.58	1,810.00	(186.58)
Workers' Compensation Insurance	323.99	538.00	214.01	660.05	1,076.00	415.95
Unemployment Insurance	668.10	415.00	(253.10)	668.10	830.00	161.90
Employee Health/Life Insurance	2,456.80	1,683.00	(773.80)	4,918.80	3,366.00	(1,552.80)
Laundry Supplies		1,463.00	1,463.00	1,028.58	2,926.00	1,897.42
Linen & Bedding	1,209.61	1,144.00	(65.61)	1,431.59	2,288.00	856.41
Total Laundry	17,613.19	16,287.00	(1,326.19)	32,852.13	32,574.00	(278.13)
Maintenance						
Reg. Full-Time Employees	5,584.65	9,870.00	4,285.35	11,142.11	19,740.00	8,597.89
Overtime	572.80	49.00	(523.80)	635.80	98.00	(537.80)
TOPS - Balances	43.90	77.00	33.10	(76.38)	154.00	230.38
TOPS - FICA	3.36	6.00	2.64	(5.84)	12.00	17.84
Social Security - Employer	437.38	756.00	318.62	856.89	1,512.00	655.11
IMRF - Employer Cost	568.38	1,013.00	444.62	1,132.65	2,026.00	893.35
Workers' Compensation Insurance	189.95	592.00	402.05	397.89	1,184.00	786.11
Unemployment Insurance	331.33	465.00	133.67	505.62	930.00	424.38
Employee Health/Life Insurance	1,864.80	609.00	(1,255.80)	2,486.40	1,218.00	(1,268.40)
Gasoline & Oil		406.00	406.00	1,365.34	812.00	(553.34)
Ground Supplies	26.31		(26.31)	284.69		(284.69)
Maintenance Supplies	2,508.22	3,097.00	588.78	4,652.45	6,194.00	1,541.55
Operational Supplies	45.36		(45.36)	45.36		(45.36)
Professional Services	1,002.72		(1,002.72)	350.00		(350.00)
Automobile Maintenance	764.23	270.00	(494.23)	1,990.96	540.00	(1,450.96)
Equipment Maintenance	1,765.09	2,201.00	435.91	2,437.95	4,402.00	1,964.05
Equipment Rentals	4.40	95.00	90.60	266.80	190.00	(76.80)
Nursing Home Building Repair/Maintenance	1,718.37	7,051.00	5,332.63	8,036.26	14,102.00	6,065.74
Parking Lot/Sidewalk Maintenance	5,200.00	852.00	(4,348.00)	6,700.00	1,704.00	(4,996.00)
Nursing Home Building Construction/Improvements		3,846.00	3,846.00		7,692.00	7,692.00
Total Maintenance	22,631.25	31,255.00	8,623.75	43,204.95	62,510.00	19,305.05
Nursing Services						
Reg. Full-Time Employees	114,311.80	105,916.00	(8,395.80)	239,287.22	211,832.00	(27,455.22)
Reg. Part-Time Employees	4,239.28		(4,239.28)	9,538.43		(9,538.43)
Temp. Salaries & Wages	15,078.68	10,479.00	(4,599.68)	29,975.24	20,958.00	(9,017.24)
Overtime	75,128.28	33,988.00	(41,140.28)	134,635.30	67,976.00	(66,659.30)
TOPS - Balances	1,132.25	(355.00)	(1,487.25)	2,044.35	(710.00)	(2,754.35)
No Benefit Full-Time Employees	61,996.10	67,719.00	5,722.90	133,235.53	135,438.00	2,202.47
No Benefit Part-Time Employees	23,176.75	33,548.00	10,371.25	40,971.04	67,096.00	26,124.96
TOPS - FICA	86.62	125.00	38.38	156.39	250.00	93.61
Social Security - Employer	22,059.10	18,881.00	(3,178.10)	44,142.20	37,762.00	(6,380.20)
IMRF - Employer Cost	26,449.62	24,203.00	(2,246.62)	54,319.51	48,406.00	(5,913.51)
Workers' Compensation Insurance	7,334.79	15,024.00	7,689.21	16,050.97	30,048.00	13,997.03
Unemployment Insurance	19,086.41	9,502.00	(9,584.41)	21,131.98	19,004.00	(2,127.98)
Employee Health/Life Insurance	22,438.90	20,522.00	(1,916.90)	44,259.60	41,044.00	(3,215.60)
Books, Periodicals & Manuals		79.00	79.00		158.00	158.00
Stocked Drugs	985.19	1,685.00	699.81	3,445.39	3,370.00	(75.39)
Pharmacy Charges-Public Aid	2,277.97	1,004.00	(1,273.97)	3,360.19	2,008.00	(1,352.19)
Oxygen	1,576.40	2,781.00	1,204.60	5,384.40	5,562.00	177.60
Incontinence Supplies	7,766.97	7,780.00	13.03	19,502.32	15,560.00	(3,942.32)
Pharmacy Charges - Insurance	10,491.50	3,000.00	(7,491.50)	16,876.94	6,000.00	(10,876.94)
Equipment < \$2,500	327.67	1,511.00	1,183.33	2,798.20	3,022.00	223.80
Operational Supplies	17,836.77	15,396.00	(2,440.77)	27,114.41	30,792.00	3,677.59
Pharmacy Charges-Medicare	12,235.74	14,774.00	2,538.26	20,989.55	29,548.00	8,558.45

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Medical/Dental/Mental Health	3,600.00	3,170.00	(430.00)	7,000.00	6,340.00	(660.00)
Professional Services	28,387.93	31,997.00	3,609.07	58,537.12	63,994.00	5,456.88
Job Require Travel		28.00	28.00		56.00	56.00
Laboratory Fees	2,794.51	2,168.00	(626.51)	6,564.08	4,336.00	(2,228.08)
Equipment Rentals	5,436.52	4,039.00	(1,397.52)	8,513.85	8,078.00	(435.85)
Conferences & Training				120.00		(120.00)
Contract Nursing Services	33,094.91	23,077.00	(10,017.91)	78,504.56	46,154.00	(32,350.56)
Medicare Medical Services	4,038.06	3,555.00	(483.06)	6,060.31	7,110.00	1,049.69
Total Nursing Services	523,368.72	455,596.00	(67,772.72)	1,034,519.08	911,192.00	(123,327.08)
Activities						
Reg. Full-Time Employees	12,951.18	18,447.00	5,495.82	25,523.92	36,894.00	11,370.08
Overtime	39.98	114.00	74.02	45.69	228.00	182.31
TOPS - Balances	(920.79)		920.79	(1,719.64)		1,719.64
TOPS - FICA	(70.44)		70.44	(131.55)		131.55
Social Security - Employer	917.43	1,345.00	427.57	1,814.49	2,690.00	875.51
IMRF - Employer Cost	1,191.82	1,803.00	611.18	2,397.95	3,606.00	1,208.05
Workers' Compensation Insurance	425.79	1,108.00	682.21	902.97	2,216.00	1,313.03
Unemployment Insurance	803.43	844.00	40.57	949.54	1,688.00	738.46
Employee Health/Life Insurance	3,686.60	2,609.00	(1,077.60)	7,373.20	5,218.00	(2,155.20)
Books, Periodicals & Manuals		22.00	22.00		44.00	44.00
Operational Supplies	741.48	424.00	(317.48)	985.55	848.00	(137.55)
Professional Services	124.70	143.00	18.30	249.40	286.00	36.60
Total Activities	19,891.18	26,859.00	6,967.82	38,391.52	53,718.00	15,326.48
Social Services						
Reg. Full-Time Employees	10,736.45	12,827.00	2,090.55	21,632.78	25,654.00	4,021.22
Overtime	602.10	113.00	(489.10)	686.09	226.00	(460.09)
TOPS - Balances	(956.59)	184.00	1,140.59	(381.78)	368.00	749.78
TOPS - FICA	3.32	14.00	10.68	(29.20)	28.00	57.20
Social Security - Employer	848.47	1,167.00	318.53	1,671.80	2,334.00	662.20
IMRF - Employer Cost	1,102.23	1,192.00	89.77	2,209.29	2,384.00	174.71
Workers' Compensation Insurance	354.21	773.00	418.79	767.40	1,546.00	778.60
Unemployment Insurance	861.85	592.00	(269.85)	861.85	1,184.00	322.15
Employee Health/Life Insurance	2,441.90	1,802.00	(639.90)	4,883.80	3,604.00	(1,279.80)
Operational Supplies	124.70	8.00	(116.70)	124.70	16.00	(108.70)
Professional Services	124.70	308.00	183.30	249.40	616.00	366.60
Total Social Services	16,243.34	18,980.00	2,736.66	32,676.13	37,960.00	5,283.87
Physical Therapy						
Reg. Full-Time Employees	4,097.98	4,015.00	(82.98)	8,448.70	8,030.00	(418.70)
Overtime	609.90	22.00	(587.90)	618.21	44.00	(574.21)
TOPS - Balances	350.76	107.00	(243.76)	308.58	214.00	(94.58)
TOPS - FICA	26.83	8.00	(18.83)	23.61	16.00	(7.61)
Social Security - Employer	347.65	356.00	8.35	670.34	712.00	41.66
IMRF - Employer Cost	451.66	478.00	26.34	886.59	956.00	69.41
Workers' Compensation Ins.	167.00	241.00	74.00	332.21	482.00	149.79
Unemployment Insurance	307.76	181.00	(126.76)	307.76	362.00	54.24
Employee Health/Life Insurance	1,243.20	1,137.00	(106.20)	2,486.40	2,274.00	(212.40)
Professional Services	37,771.51	23,514.00	(14,257.51)	74,095.72	47,028.00	(27,067.72)
Total Physical Therapy	45,374.25	30,059.00	(15,315.25)	88,178.12	60,118.00	(28,060.12)
Occupational Therapy						
Reg. Full-Time Employees	2,263.21	2,003.00	(260.21)	4,428.01	4,006.00	(422.01)
Overtime		21.00	21.00		42.00	42.00
TOPS - Balances	(9.84)	11.00	20.84	(334.06)	22.00	356.06

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
TOPS - FICA	(0.75)	1.00	1.75	(25.56)	2.00	27.56
Social Security - Employer	171.72	154.00	(17.72)	336.09	308.00	(28.09)
IMRF - Employer Cost	223.12	206.00	(17.12)	444.76	412.00	(32.76)
Workers' Compensation Ins.	45.74	121.00	75.26	127.95	242.00	114.05
Unemployment Insurance	151.29	92.00	(59.29)	151.29	184.00	32.71
Employee Health/Life Insurance	621.60	569.00	(52.60)	1,243.20	1,138.00	(105.20)
Professional Services	34,100.61	23,105.00	(10,995.61)	64,335.41	46,210.00	(18,125.41)
Total Occupational Therapy	37,566.70	26,283.00	(11,283.70)	70,707.09	52,566.00	(18,141.09)
Speech Therapy						
Professional Services	10,714.17	7,705.00	(3,009.17)	20,256.76	15,410.00	(4,846.76)
Total Speech Therapy	10,714.17	7,705.00	(3,009.17)	20,256.76	15,410.00	(4,846.76)
Respiratory Therapy						
Professional Services	9,198.75	8,000.00	(1,198.75)	18,425.00	16,000.00	(2,425.00)
Total Respiratory Therapy	9,198.75	8,000.00	(1,198.75)	18,425.00	16,000.00	(2,425.00)
Total This Department	19,912.92	15,705.00	(4,207.92)	38,681.76	31,410.00	(7,271.76)
Food Services						
Reg. Full-Time Employees	28,723.19	52,089.00	23,365.81	53,098.47	104,178.00	51,079.53
Reg. Part-Time Employees	63.00	3,648.00	3,585.00	63.00	7,296.00	7,233.00
Overtime	5,538.18	1,513.00	(4,025.18)	10,213.49	3,026.00	(7,187.49)
TOPS - Balances	210.34		(210.34)	856.03		(856.03)
TOPS - FICA	16.09		(16.09)	65.48		(65.48)
Social Security - Employer	2,597.65	4,333.00	1,735.35	4,796.86	8,666.00	3,869.14
IMRF - Employer Cost	3,375.01	5,809.00	2,433.99	6,330.31	11,618.00	5,287.69
Workers' Compensation Insurance	1,021.28	3,418.00	2,396.72	1,906.74	6,836.00	4,929.26
Unemployment Insurance	1,911.19	2,695.00	783.81	2,626.69	5,390.00	2,763.31
Employee Health/Life Insurance	6,189.00	6,997.00	808.00	11,783.40	13,994.00	2,210.60
Food	43,854.95	32,817.00	(11,037.95)	92,870.66	65,634.00	(27,236.66)
Nutritional Supplements	4,239.16	3,211.00	(1,028.16)	6,777.46	6,422.00	(355.46)
Operational Supplies	6,880.84	3,854.00	(3,026.84)	12,365.08	7,708.00	(4,657.08)
Professional Services	13,938.72	3,615.00	(10,323.72)	36,749.15	7,230.00	(29,519.15)
Equipment Rentals	404.95	378.00	(26.95)	1,120.36	756.00	(364.36)
Dues & Licenses		12.00	12.00		24.00	24.00
Kitchen/ Laundry		3,846.00	3,846.00		7,692.00	7,692.00
Total Food Services	118,963.55	128,235.00	9,271.45	241,623.18	256,470.00	14,846.82
Barber & Beauty						
Reg. Full-Time Employees	2,328.12	4,010.00	1,681.88	8,938.80	8,020.00	(918.80)
TOPS - Balances	2,225.21		(2,225.21)	(164.27)		164.27
TOPS - FICA	(1.18)		1.18	(12.57)		12.57
Social Security - Employer	319.55	271.00	(48.55)	616.38	542.00	(74.38)
IMRF - Employer Cost	415.21	364.00	(51.21)	815.03	728.00	(87.03)
Workers' Compensation Insurance	151.78	239.00	87.22	317.80	478.00	160.20
Unemployment Insurance	301.15	180.00	(121.15)	301.15	360.00	58.85
Employee Health/Life Insurance	1,243.20	1,213.00	(30.20)	2,486.40	2,426.00	(60.40)
Operational Supplies	228.98	70.00	(158.98)	228.98	140.00	(88.98)
Conferences & Training		25.00	25.00		50.00	50.00
Total Barber & Beauty	7,212.02	6,372.00	(840.02)	13,527.70	12,744.00	(783.70)
Adult Day Care						
Reg. Full-Time Employees	12,798.43	12,515.00	(283.43)	25,413.62	25,030.00	(383.62)
Overtime	59.06	21.00	(38.06)	242.17	42.00	(200.17)
TOPS - Balances	(599.96)		599.96	(1,584.60)		1,584.60
TOPS - FICA	(45.90)		45.90	(121.22)		121.22

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Social Security - Employer	962.46	939.00	(23.46)	1,923.20	1,878.00	(45.20)
IMRF - Employer Cost	1,239.39	1,247.00	7.61	2,531.24	2,494.00	(37.24)
Workers' Compensation Insurance	427.38	748.00	320.62	902.84	1,496.00	593.16
Unemployment Insurance	770.78	556.00	(214.78)	1,036.21	1,112.00	75.79
Employee Health/Life Insurance	3,081.00	2,426.00	(655.00)	6,162.00	4,852.00	(1,310.00)
Books, Periodicals & Manuals		14.00	14.00		28.00	28.00
Gasoline & Oil	960.60	1,086.00	125.40	1,274.70	2,172.00	897.30
Equipment < \$2,500		18.00	18.00		36.00	36.00
Operational Supplies	(109.80)	23.00	132.80	346.51	46.00	(300.51)
Field Trips/Activities		11.00	11.00		22.00	22.00
Furnishings, Office Equipment		3,846.00	3,846.00		7,692.00	7,692.00
Total Adult Day Care	19,543.44	23,450.00	3,906.56	38,126.67	46,900.00	8,773.33
Alzheimers and Related Disord						
Reg. Full-Time Employees	21,600.87	26,821.00	5,220.13	41,761.29	53,642.00	11,880.71
Overtime	14,469.21	12,047.00	(2,422.21)	27,256.40	24,094.00	(3,162.40)
TOPS - Balances	2,050.05	308.00	(1,742.05)	2,121.84	616.00	(1,505.84)
No Benefit Full-Time Employees	23,091.24	27,244.00	4,152.76	50,328.26	54,488.00	4,159.74
No Benefit Part-Time Employees	14,730.86	27,898.00	13,167.14	28,224.69	55,796.00	27,571.31
TOPS - FICA	156.83	24.00	(132.83)	162.32	48.00	(114.32)
Social Security - Employer	5,583.43	7,120.00	1,536.57	11,164.76	14,240.00	3,075.24
IMRF - Employer Cost	7,250.85	9,545.00	2,294.15	14,758.16	19,090.00	4,331.84
Workers' Compensation Insurance	2,046.77	5,612.00	3,565.23	4,272.13	11,224.00	6,951.87
Unemployment Insurance	4,733.33	3,081.00	(1,652.33)	5,625.67	6,162.00	536.33
Employee Health/Life Insurance	4,306.20	4,500.00	193.80	8,612.40	9,000.00	387.60
Operational Supplies		1.00	1.00	38.97	2.00	(36.97)
Professional Services	87.26		(87.26)	174.52		(174.52)
Conferences & Training		9.00	9.00		18.00	18.00
ARD - Contract Nursing	5,680.25	11,538.00	5,857.75	12,926.76	23,076.00	10,149.24
Total Alzheimers and Related Disorders	105,787.15	135,748.00	29,960.85	207,428.17	271,496.00	64,067.83
Total Expenses	1,303,711.83	1,241,589.00	(62,122.83)	2,568,662.18	2,483,178.00	(85,484.18)
Net Operating Income	(44,516.86)	(97,583.00)	53,066.14	(33,142.98)	(195,166.00)	162,023.02
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	91,949.17	79,877.00	12,072.17	183,899.91	159,754.00	24,145.91
Total Local Taxes	91,949.17	79,877.00	12,072.17	183,899.91	159,754.00	24,145.91
Miscellaneous NI Revenue						
Investment Interest	36.29	57.00	(20.71)	61.29	114.00	(52.71)
Restricted Donations	75.00	154.00	(79.00)	555.87	308.00	247.87
Total Miscellaneous NI Revenue	111.29	211.00	(99.71)	617.16	422.00	195.16
Total NonOperating Income	92,060.46	80,088.00	11,972.46	184,517.07	160,176.00	24,341.07
Net Income (Loss)	47,543.60	(17,495.00)	65,038.60	151,374.09	(34,990.00)	186,364.09

Champaign County Nursing Home
Historical Statement of Operations

01/31/14

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Description	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	Total
Operating Income													
Miscellaneous Revenue											1,828	2,486	4,314
Medicare A Revenue											267,837	245,602	513,439
Medicare B Revenue											35,157	37,756	72,913
Medicaid Revenue											459,986	601,386	1,061,372
Private Pay Revenue											493,612	358,642	852,255
Adult Day Care Revenue											17,903	13,323	31,226
Total Income											1,276,324	1,259,195	2,535,519
Operating Expenses													
Administration											249,903	258,385	508,288
Environmental Services											89,239	91,219	180,458
Laundry											15,239	17,613	32,852
Maintenance											20,574	22,631	43,205
Nursing Services											511,150	523,369	1,034,519
Activities											18,500	19,891	38,392
Social Services											16,433	16,243	32,676
Physical Therapy											42,804	45,374	88,178
Occupational Therapy											33,140	37,567	70,707
Speech Therapy											9,543	10,714	20,257
Respiratory Therapy													
Respiratory Therapy											9,226	9,199	18,425
Total This Department											18,769	19,913	38,682
Food Services											122,660	118,964	241,623
Barber & Beauty											6,316	7,212	13,528
Adult Day Care											18,583	19,543	38,127
Alzheimers and Related Disorders											101,641	105,787	207,428
Total Expenses											1,264,950	1,303,712	2,568,662
Net Operating Income											11,374	(44,517)	(33,143)
NonOperating Income													
Local Taxes											91,951	91,949	183,900
Miscellaneous NI Revenue											506	111	617
Total NonOperating Income											92,457	92,060	184,517
Net Income (Loss)											103,830	47,544	151,374

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

01/31/14

1

Description	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement											180		180
Late Charge, NSF Check Charge											1,648	2,476	4,124
Other Miscellaneous Revenue												10	10
Total Miscellaneous Revenue											1,828	2,486	4,314
Medicare A Revenue													
Medicare A											146,013	168,901	314,914
ARD - Medicare A											45,056	14,465	59,521
NH Pt_Care - Medicare Advantage/ H											56,134	58,715	114,849
ARD_Pt Care - Medicare Advantage/											20,635	3,520	24,155
Total Medicare A Revenue											267,837	245,602	513,439
Medicare B Revenue													
Medicare B											35,157	37,756	72,913
Total Medicare B Revenue											35,157	37,756	72,913
Medicaid Revenue													
Medicaid Title XIX (IDHFS)											277,188	431,022	708,210
ARD - Medicaid Title XIX (IDHFS)											126,822	129,179	256,001
Patient Care-Hospice											39,930	30,703	70,632
ARD Patient Care - Hospice											16,047	10,482	26,529
Total Medicaid Revenue											459,986	601,386	1,061,372
Private Pay Revenue													
VA-Veterans Nursing Home Care											25,726	34,966	60,692
ARD - VA - Veterans Care											2,187	8,360	10,547
Nursing Home Patient Care - Private											355,996	199,863	555,858
Nursing Home Beauty Shop Revenue											3,074	3,429	6,504
Medical Supplies Revenue											6,717	4,748	11,465
Patient Transportation Charges											2,780	453	3,233
ARD Patient Care- Private Pay											97,132	106,824	203,956
Total Private Pay Revenue											493,612	358,642	852,255
Adult Day Care Revenue													
VA-Veterans Adult Daycare											3,572	4,270	7,842
IL Department Of Aging-Day Care Gra											10,258	7,283	17,541
Adult Day Care Charges-Private Pay											4,073	1,770	5,843

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

01/31/14

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Description	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	Total
Total Adult Day Care Revenue											17,903	13,323	31,226
Total Income											1,276,324	1,259,195	2,535,519

Operating Expenses

Administration

Reg. Full-Time Employees											25,469	24,513	49,982
Temp. Salaries & Wages											1,852	1,884	3,736
Per Diem											180	225	405
Overtime											140	1,093	1,233
TOPS - Balances											(1,100)	1,674	574
TOPS - FICA											(84)	128	44
Social Security - Employer											1,963	1,992	3,955
IMRF - Employer Cost											2,429	2,376	4,805
Workers' Compensation Insurance											1,026	875	1,901
Unemployment Insurance											116	1,766	1,882
Employee Health/Life Insurance											4,292	4,249	8,541
Employee Development/Recognition											30		30
Employee Physicals/Lab											100	312	412
Stationary & Printing											212		212
Books, Periodicals & Manuals											69		69
Copier Supplies											518	536	1,054
Postage, UPS, Federal Express											391	667	1,058
Operational Supplies											1,081	585	1,666
Audit & Accounting Fees											4,179	4,179	8,358
Attorney Fees											3,281	1,862	5,143
Professional Services											41,722	40,781	82,503
Job Required Travel Expense											123	109	232
Insurance											23,167	23,167	46,334
Computer Services											10,271	6,116	16,386
Telephone Services											1,872	1,255	3,127
Legal Notices, Advertising											3,008	2,866	5,874
Photocopy Services											1,591	1,025	2,616
Public Relations											70	(55)	14
Dues & Licenses											1,725	1,725	3,450
Conferences & Training											99	1,029	1,128
Finance Charges, Bank Fees													
Cable/Satellite TV Expense											2,534	2,534	5,067
IPA Licensing Fee											46,385	46,591	92,975
Depreciation Expense											60,971	60,693	121,664
Miscellaneous Expense												11,412	11,412
Interest- Bonds Payable											10,222	10,222	20,444

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Champaign County Nursing Home
Historical Statement of Operations

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Description	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	Total
Total Administration											249,903	258,385	508,288
Environmental Services													
Reg. Full-Time Employees											27,568	25,755	53,323
Reg. Part-Time Employees											766	709	1,476
Overtime											3,624	6,739	10,362
TOPS - Balances											1,584	1,274	2,858
TOPS- FICA											121	97	219
Social Security - Employer											2,392	2,486	4,877
IMRF - Employer Cost											3,218	3,228	6,446
Workers' Compensation Insurance											1,050	885	1,934
Unemployment Insurance											209	2,102	2,311
Employee Health/Life Insurance											7,450	7,450	14,900
Operational Supplies											4,662	5,616	10,278
Gas Service											11,372	18,339	29,711
Electric Service											15,517	11,077	26,594
Water Service											2,631	(766)	1,864
Pest Control Service											482	482	964
Waste Disposal & Recycling											5,036	2,738	7,773
Equipment Rentals											258	258	516
Sewer Service & Tax											1,300	2,751	4,051
Total Environmental Services											89,239	91,219	180,458
Laundry													
Reg. Full-Time Employees											9,465	9,158	18,624
Overtime											509	1,129	1,638
TOPS Balances											(494)	846	352
TOPS - FICA											(38)	65	27
Social Security - Employer											744	764	1,508
IMRF - Employer Cost											1,004	993	1,997
Workers' Compensation Insurance											336	324	660
Unemployment Insurance												668	668
Employee Health/Life Insurance											2,462	2,457	4,919
Laundry Supplies											1,029		1,029
Linen & Bedding											222	1,210	1,432
Total Laundry											15,239	17,613	32,852
Maintenance													
Reg. Full-Time Employees											5,557	5,585	11,142
Overtime											63	573	636
TOPS - Balances											(120)	44	(76)
TOPS - FICA											(9)	3	(6)

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

01/31/14

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Description	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	Total
Social Security - Employer											420	437	857
IMRF - Employer Cost											564	568	1,133
Workers' Compensation Insurance											208	190	398
Unemployment Insurance											174	331	506
Employee Health/Life Insurance											622	1,865	2,486
Gasoline & Oil											1,365		1,365
Ground Supplies											258	26	285
Maintenance Supplies											2,144	2,508	4,652
Operational Supplies												45	45
Professional Services											(653)	1,003	350
Automobile Maintenance											1,227	764	1,991
Equipment Maintenance											673	1,765	2,438
Equipment Rentals											262	4	267
Nursing Home Building Repair/Mainte											6,318	1,718	8,036
Parking Lot/Sidewalk Maintenance											1,500	5,200	6,700
Total Maintenance											20,574	22,631	43,205

Nursing Services

Reg. Full-Time Employees											124,975	114,312	239,287
Reg. Part-Time Employees											5,299	4,239	9,538
Temp. Salaries & Wages											14,897	15,079	29,975
Overtime											59,507	75,128	134,635
TOPS - Balances											912	1,132	2,044
No Benefit Full-Time Employees											71,239	61,996	133,236
No Benefit Part-Time Employees											17,794	23,177	40,971
TOPS - FICA											70	87	156
Social Security - Employer											22,083	22,059	44,142
IMRF - Employer Cost											27,870	26,450	54,320
Workers' Compensation Insurance											8,716	7,335	16,051
Unemployment Insurance											2,046	19,086	21,132
Employee Health/Life Insurance											21,821	22,439	44,260
Stocked Drugs											2,460	985	3,445
Pharmacy Charges-Public Aid											1,082	2,278	3,360
Oxygen											3,808	1,576	5,384
Incontinence Supplies											11,735	7,767	19,502
Pharmacy Charges - Insurance											6,385	10,492	16,877
Equipment < \$2,500											2,471	328	2,798
Operational Supplies											9,278	17,837	27,114
Pharmacy Charges-Medicare											8,754	12,236	20,990
Medical/Dental/Mental Health											3,400	3,600	7,000
Professional Services											30,149	28,388	58,537
Laboratory Fees											3,770	2,795	6,564
Equipment Rentals											3,077	5,437	8,514

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

01/31/14

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Description	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	Total
Conferences & Training											120		120
Contract Nursing Services											45,410	33,095	78,505
Medicare Medical Services											2,022	4,038	6,060
Total Nursing Services											511,150	523,369	1,034,519
Activities													
Reg. Full-Time Employees											12,573	12,951	25,524
Overtime											6	40	46
TOPS - Balances											(799)	(921)	(1,720)
TOPS - FICA											(61)	(70)	(132)
Social Security - Employer											897	917	1,814
IMRF - Employer Cost											1,206	1,192	2,398
Workers' Compensation Insurance											477	426	903
Unemployment Insurance											146	803	950
Employee Health/Life Insurance											3,687	3,687	7,373
Operational Supplies											244	741	986
Professional Services											125	125	249
Total Activities											18,500	19,891	38,392
Social Services													
Reg. Full-Time Employees											10,896	10,736	21,633
Overtime											84	602	686
TOPS - Balances											575	(957)	(382)
TOPS - FICA											(33)	3	(29)
Social Security - Employer											823	848	1,672
IMRF - Employer Cost											1,107	1,102	2,209
Workers' Compensation Insurance											413	354	767
Unemployment Insurance												862	862
Employee Health/Life Insurance											2,442	2,442	4,884
Operational Supplies												125	125
Professional Services											125	125	249
Total Social Services											16,433	16,243	32,676
Physical Therapy													
Reg. Full-Time Employees											4,351	4,098	8,449
Overtime											8	610	618
TOPS - Balances											(42)	351	309
TOPS - FICA											(3)	27	24
Social Security - Employer											323	348	670
IMRF - Employer Cost											435	452	887
Workers' Compensation Ins.											165	167	332
Unemployment Insurance												308	308

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Champaign County Nursing Home
Historical Statement of Operations

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Description	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	Total
Employee Health/Life Insurance											1,243	1,243	2,486
Professional Services											36,324	37,772	74,096
Total Physical Therapy											42,804	45,374	88,178
Occupational Therapy													
Reg. Full-Time Employees											2,165	2,263	4,428
TOPS - Balances											(324)	(10)	(334)
TOPS - FICA											(25)	(1)	(26)
Social Security - Employer											164	172	336
IMRF - Employer Cost											222	223	445
Workers' Compensation Ins.											82	46	128
Unemployment Insurance												151	151
Employee Health/Life Insurance											622	622	1,243
Professional Services											30,235	34,101	64,335
Total Occupational Therapy											33,140	37,567	70,707
Speech Therapy													
Professional Services											9,543	10,714	20,257
Total Speech Therapy											9,543	10,714	20,257
Respiratory Therapy													
Professional Services											9,226	9,199	18,425
Total Respiratory Therapy											9,226	9,199	18,425
Total This Department											18,769	19,913	38,682
Food Services													
Reg. Full-Time Employees											24,375	28,723	53,098
Reg. Part-Time Employees												63	63
Overtime											4,675	5,538	10,213
TOPS - Balances											646	210	856
TOPS - FICA											49	16	65
Social Security - Employer											2,199	2,598	4,797
IMRF - Employer Cost											2,955	3,375	6,330
Workers' Compensation Insurance											885	1,021	1,907
Unemployment Insurance											716	1,911	2,627
Employee Health/Life Insurance											5,594	6,189	11,783
Food											49,016	43,855	92,871
Nutritional Supplements											2,538	4,239	6,777
Equipment < \$2,500													
Operational Supplies											5,484	6,881	12,365
Professional Services											22,810	13,939	36,749
Equipment Rentals											715	405	1,120

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Champaign County Nursing Home
Historical Statement of Operations

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Description	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	Total
Kitchen/ Laundry													
Total Food Services											122,660	118,964	241,623
Barber & Beauty													
Reg. Full-Time Employees											6,611	2,328	8,939
TOPS - Balances											(2,389)	2,225	(164)
TOPS - FICA											(11)	(1)	(13)
Social Security - Employer											297	320	616
IMRF - Employer Cost											400	415	815
Workers' Compensation Insurance											166	152	318
Unemployment Insurance												301	301
Employee Health/Life Insurance											1,243	1,243	2,486
Operational Supplies												229	229
Total Barber & Beauty											6,316	7,212	13,528
Adult Day Care													
Reg. Full-Time Employees											12,615	12,798	25,414
Overtime											183	59	242
TOPS - Balances											(985)	(600)	(1,585)
TOPS - FICA											(75)	(46)	(121)
Social Security - Employer											961	962	1,923
IMRF - Employer Cost											1,292	1,239	2,531
Workers' Compensation Insurance											475	427	903
Unemployment Insurance											265	771	1,036
Employee Health/Life Insurance											3,081	3,081	6,162
Gasoline & Oil											314	961	1,275
Operational Supplies											456	(110)	347
Total Adult Day Care											18,583	19,543	38,127
Alzheimers and Related Disord													
Reg. Full-Time Employees											20,160	21,601	41,761
Overtime											12,787	14,469	27,256
TOPS - Balances											72	2,050	2,122
No Benefit Full-Time Employees											27,237	23,091	50,328
No Benefit Part-Time Employees											13,494	14,731	28,225
TOPS - FICA											5	157	162
Social Security - Employer											5,581	5,583	11,165
IMRF - Employer Cost											7,507	7,251	14,758
Workers' Compensation Insurance											2,225	2,047	4,272
Unemployment Insurance											892	4,733	5,626
Employee Health/Life Insurance											4,306	4,306	8,612
Operational Supplies											39		39

Champaign County Nursing Home												8	
Historical Statement of Operations													
01/31/14													
Description	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13	12/13	01/14	Total
Professional Services											87	87	175
ARD - Contract Nursing											7,247	5,680	12,927
Total Alzheimers and Related Disorde											101,641	105,787	207,428
Total Expenses											1,264,950	1,303,712	2,568,662
Net Operating Income											11,374	(44,517)	(33,143)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating											91,951	91,949	183,900
Total Local Taxes											91,951	91,949	183,900
Miscellaneous NI Revenue													
Investment Interest											25	36	61
Restricted Donations											481	75	556
Total Miscellaneous NI Revenue											506	111	617
Total NonOperating Income											92,457	92,060	184,517
Net Income (Loss)											103,830	47,544	151,374

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

Cash	\$612,963.73
Petty Cash	\$300.00
Total Cash	\$613,263.73

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$1,093,479.85
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$774,688.89
Total Rec., Net of Uncollectible Amounts	\$1,868,168.74

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$172,645.74
Allowance for Uncollectible Accts-Private Pay	(\$42,520.00)
Allowance for Uncollectible Accts-Patient Care P	(\$5,093.00)
Allowance for Uncollectible Accts-Patient Care H	(\$3,258.00)
Total Rec., Net of Uncollectible Amounts	\$121,774.74

Accrued Interest

Property Tax Revenue Receivable	\$183,898.34
Total Accrued Interest	\$183,898.34

Intergvt. Rec., Net Of Uncollectibl

Due from Other Governmental Units	\$540,644.42
Due from IL Public Aid	\$697,753.28
Due from IL Department of Aging-Title XX	\$64,459.23
Due from US Treasury-Medicare	\$427,343.68
Due From VA-Adult Daycare	\$11,644.91
Due From VA-Nursing Home Care	\$130,229.01
Allowance for Uncollectible Accts-IPA	(\$63,244.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$1,630.00)
Allowance for Uncollectible Accts-Medicare	(\$26,119.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$362.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$1,734.00)
Total Intergvt. Rec., Net Of Uncollectibl	\$1,778,985.53

Prepaid Expenses

Prepaid Expenses	\$25,718.03
Stores Inventory	\$11,276.20
Total Prepaid Expenses	\$36,994.23

Long-Term Investments

Patient Trust Cash, Invested	\$12,311.98
Total Long-Term Investments	\$12,311.98
Total Current Assets	\$4,615,397.29

Champaign County Nursing Home
Balance Sheet

01/31/14

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Fixed Assets

Nursing Home Buildings	\$23,254,596.10
Improvements not Buildings	\$483,490.99
Equipment, Furniture & Autos	\$1,355,221.38
Construction in Progress	\$15,238.06
Accumulated Depreciation-Land Improvements	(\$259,369.95)
Accumulated Depreciation-Equipment, Furniture, &	(\$898,621.16)
Accumulated Depreciation-Buildings	(\$4,057,537.71)
Total Fixed Assets	\$19,893,017.71
Total ASSETS	\$24,508,415.00

Champaign County Nursing Home
Balance Sheet

01/31/14

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LIABILITIES & EQUITY

Current Liabilities

A/R Refunds	\$0.00
Accounts Payable	\$1,324,056.07
Salaries & Wages Payable	\$222,078.41
Interest Payable - Bonds	\$85,489.17
Tax Anticipation Notes Payable	\$937,875.48
Total Current Liabilities	\$2,569,499.13

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$12,311.98
Bonds Payable	\$2,885,000.00
Accrued Compensated Absences	\$319,195.91
Total Non-Current Liabilities	\$3,216,507.89
Total Current Liabilities	\$5,786,007.02

Equity

Revenues	\$0.00
Retained Earnings-Unreserved	\$18,571,033.89
Year To Date Earnings	\$0.00
Contributed Capital	\$0.00
Year To Date Earnings	\$151,374.09
Total Equity	\$18,722,407.98

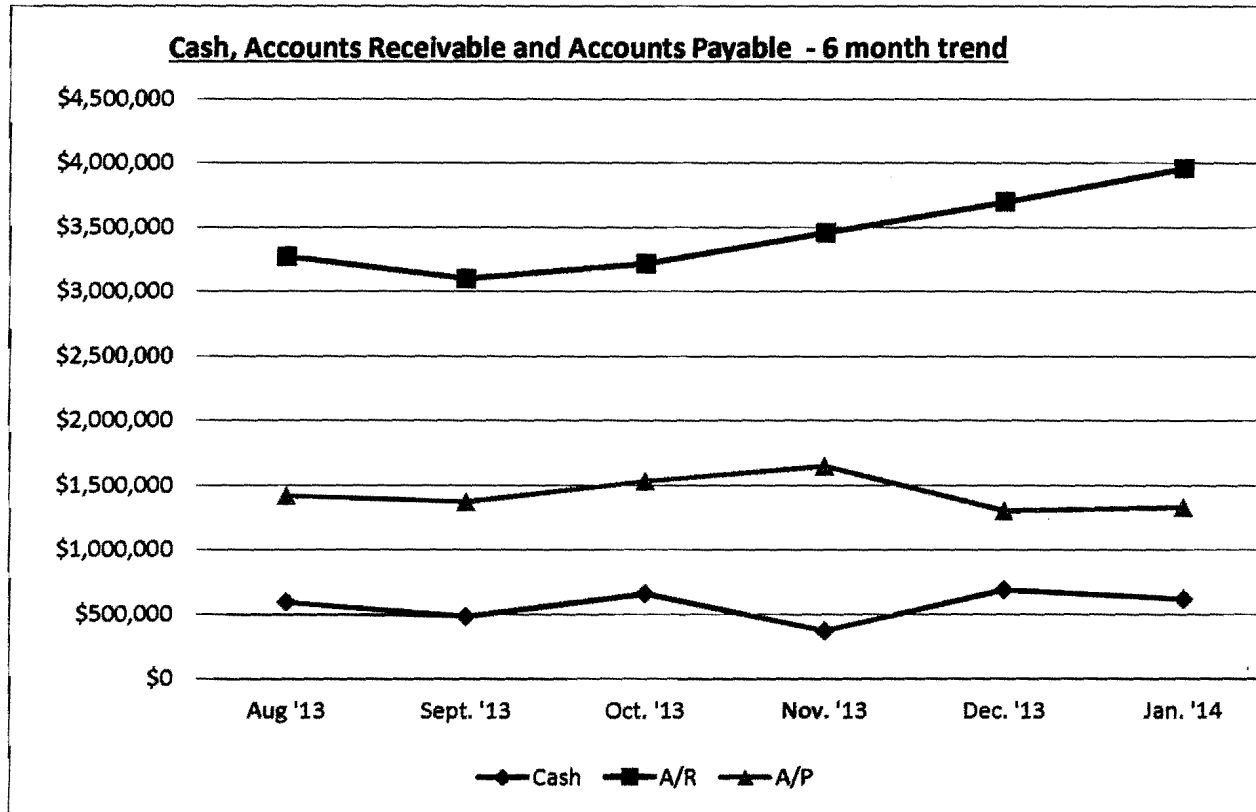
Total LIABILITIES & EQUITY

\$24,508,415.00

**Champaign County Nursing Home
August 31, 2013 through January 31, 2014**

Key Balance Sheet Items Charted Below:

	<u>Aug '13</u>	<u>Sept. '13</u>	<u>Oct. '13</u>	<u>Nov. '13</u>	<u>Dec. '13</u>	<u>Jan. '14</u>
Cash	589,939	478,616	655,770	366,793	683,977	613,264
A/R	3,266,671	3,094,125	3,213,462	3,454,303	3,692,899	3,952,828
A/P	1,417,348	1,368,076	1,529,810	1,646,170	1,299,227	1,324,056



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

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ 151,374
Depreciation Expense	112,722
(Incr.)/Decr. in Accounts Receivable	(498,525)
(Incr.)/Decr. in Prepaid Expenses	(25,941)
(Incr.)/Decr. in Inventory	-
(Incr.)/Decr. in Patient Trust	(3,348)
Incr./(Decr.) in Accounts Payable	(322,114)
Incr./(Decr.) in Salaries and Wages Payable	64,697
Incr./(Decr.) in Interest Payable	20,444
Incr./(Decr.) in Accrued Com. Absences	5,225
Incr./(Decr.) in Other Liabilities	<u>3,348</u>
Net Cash Provided by Operating Activities:	(492,118)

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	-
Improvements / (CIP)	<u>-</u>
Net Cash Provided by Investing Activities	-

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	937,885
(Decrease) Due to General Corp. Fund	-
(Decrease) in Bonds Payable	(180,000)
Increase in Equity Adjustment	<u>(19,296)</u>
Net Cash Provided by Financing Activities	738,589

Total Cash Flow	246,471
Begining Cash Flow - 11/30/2013	<u>366,793</u>
ENDING CASH - 1/31/2014	<u><u>\$ 613,264</u></u>

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

	<u>Aug '13</u>	<u>Sept. '13</u>	<u>Oct. '13</u>	<u>Nov. '13</u>	<u>Dec. '13</u>	<u>Jan. '14</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ (21,068)	\$ (66,740)	\$ (9,491)	\$ (53,412)	\$ 103,830	\$ 47,544
Depreciation Expense	60,973	60,973	60,973	60,973	60,971	60,693
(Incr.)/Decr. in Accounts Receivable	(235,656)	172,546	(119,336)	(240,843)	(238,594)	(259,929)
(Incr.)/Decr. in Prepaid Expenses	16,283	12,304	16,283	16,284	(42,224)	16,283
(Incr.)/Decr. in Inventory	-	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	(1,223)	(913)	(168)	939	(246)	(3,102)
Incr./(Decr.) in Accounts Payable	2,378	(49,272)	161,734	116,360	(346,943)	24,829
Incr./(Decr.) in Salaries and Wages Payable	44,133	32,168	61,318	(170,674)	14,690	50,007
Incr./(Decr.) in Interest Payable	10,840	10,841	10,841	10,841	10,222	10,222
Incr./(Decr.) in Accrued Com. Absences	480	(2,568)	(2,871)	(15,755)	(319)	5,544
Incr./(Decr.) in Other Liabilities	1,223	913	168	(939)	246	3,102
Net Cash Provided (Used) by Operating Activities	<u>(121,637)</u>	<u>170,252</u>	<u>179,451</u>	<u>(276,226)</u>	<u>(438,367)</u>	<u>(44,807)</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	(5,787)	(5,537)	(2,297)	(3,990)	-	-
Improvements / (CIP)	(1,039)	-	-	(8,761)	-	-
Net Cash Provided (Used) by Investing Activities	<u>(6,826)</u>	<u>(5,537)</u>	<u>(2,297)</u>	<u>(12,751)</u>	<u>-</u>	<u>-</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./(Decr.) in Tax Anticipation Note	(66,022)	(276,038)	-	-	937,885	-
Incr./(Decr.) in Due to General Corp. Fund	-	-	-	-	-	-
Incr./(Decr.) in Bonds Payable	-	-	-	-	(180,000)	-
Incr./(Decr.) in Equity Adjustment	-	-	-	-	(2,334)	(25,906)
Net Cash Provided (Used) by Financing Activities	<u>(66,022)</u>	<u>(276,038)</u>	<u>-</u>	<u>-</u>	<u>755,551</u>	<u>(25,906)</u>
Total Cash Flow	(194,485)	(111,323)	177,154	(288,977)	317,184	(70,713)
Beginning Cash Balance (Prior Month's)	784,424	589,939	478,616	655,770	366,793	683,977
MONTH ENDING CASH BALANCE	<u>\$ 589,939</u>	<u>\$ 478,616</u>	<u>\$ 655,770</u>	<u>\$ 366,793</u>	<u>\$ 683,977</u>	<u>\$ 613,264</u>