

Committee of the Whole

*Items to be Distributed
November 10, 2016*

IX. Finance

C. Nursing Home

1. Monthly Financial Report

E. County Administrator

1. FY2016 General Corporate Fund Projection Report
2. FY2016 General Corporate Fund Budget Change Report

To: Nursing Home Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: November 9, 2016

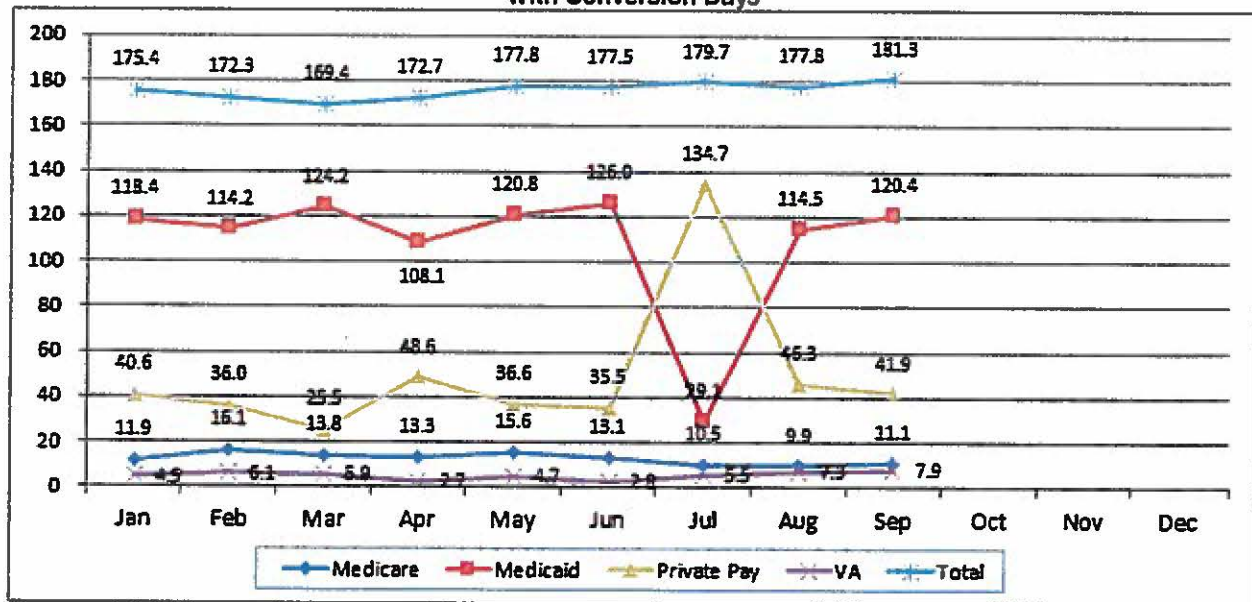
Re: September 2016 Financial Management Report

Last month's management report summarized the August financial statements. However, July's statements were included in the management report package. With this month's summary of the September financial statements, please note that the August and September financials are included in this month's management report.

Statistics

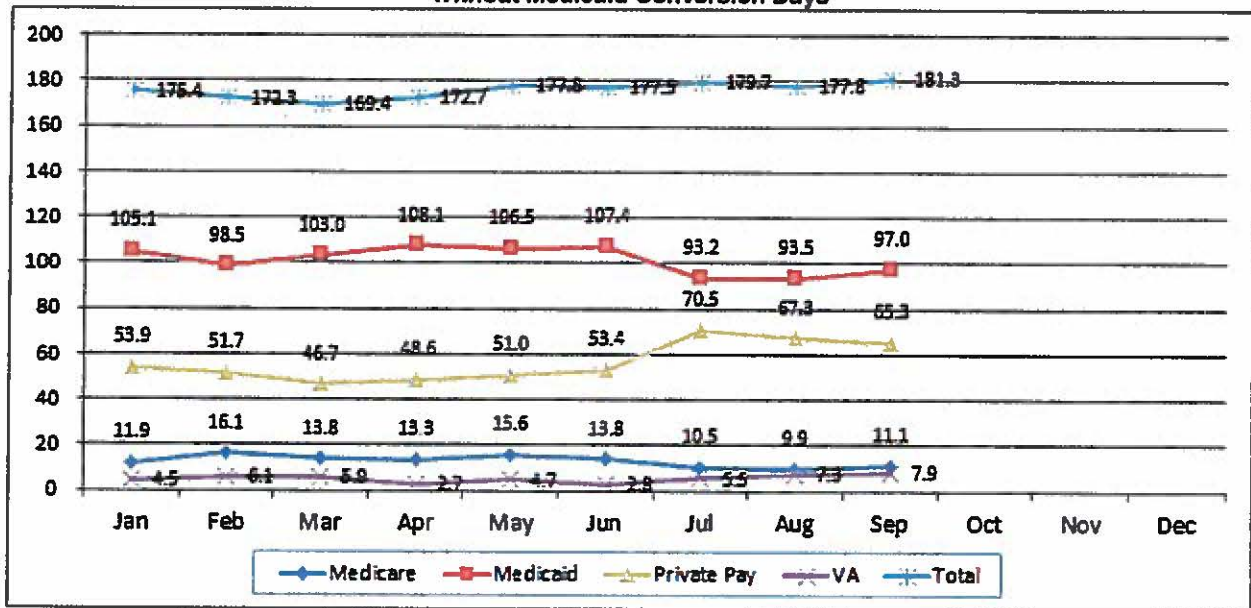
September's average daily census was 181.3 with an average Medicare census of 11.1. VA census increased from 7.3 in August to 7.9 in September. There were 703 conversion days in September.

Average Daily Census by Payor – FY2016
With Conversion Days



The table below summaries the census without Medicaid conversion days and provides a clearer picture of the mix of residents actually in the facility each month.

**Average Daily Census by Payor – FY2016
Without Medicaid Conversion Days**



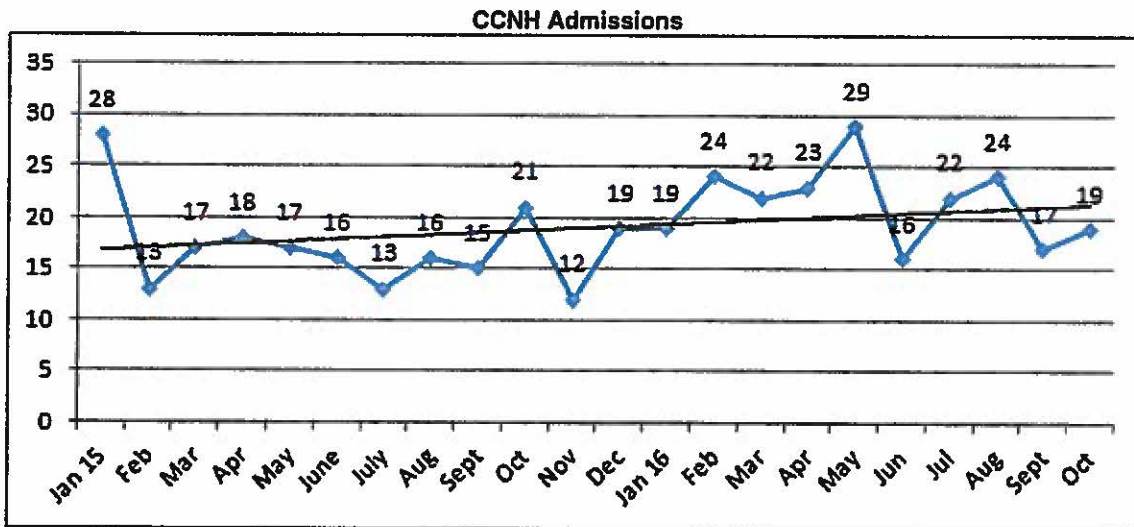
The preliminary census for October shows an average daily census of 180.0. Medicare is expected to average 12.7. Medicare is showing a slow steady positive trend since August. The VA census continues to show strong growth with an expected census of 8.5 in October, which would be the highest monthly VA census seen at CCNH. October is expected to have 396 conversion days.

Admissions in October totaled 19, up slightly from the 17 admissions in September. Medicare admission increased from 5 in September to 9 in October. Separations totaled 24, up by five from September.

**Admissions and Discharges
January 2015 to October 2016**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
Jan 16	12	7	19	15	7	22
Feb	18	6	24	13	6	19
Mar	10	12	22	18	8	26
Apr	12	11	23	20	4	24
May	19	10	29	11	8	19
June	8	8	16	15	5	20
July	7	15	22	17	6	23
Aug	13	11	24	10	7	17
Sept	5	12	17	12	7	19
Oct	9	10	19	18	6	24

The chart below summarizes the monthly admissions. Admissions so far in 2016 show improvement from 2015 monthly admissions. The 2015 average is 16.4. Through October, the 2016 average is 21.5.

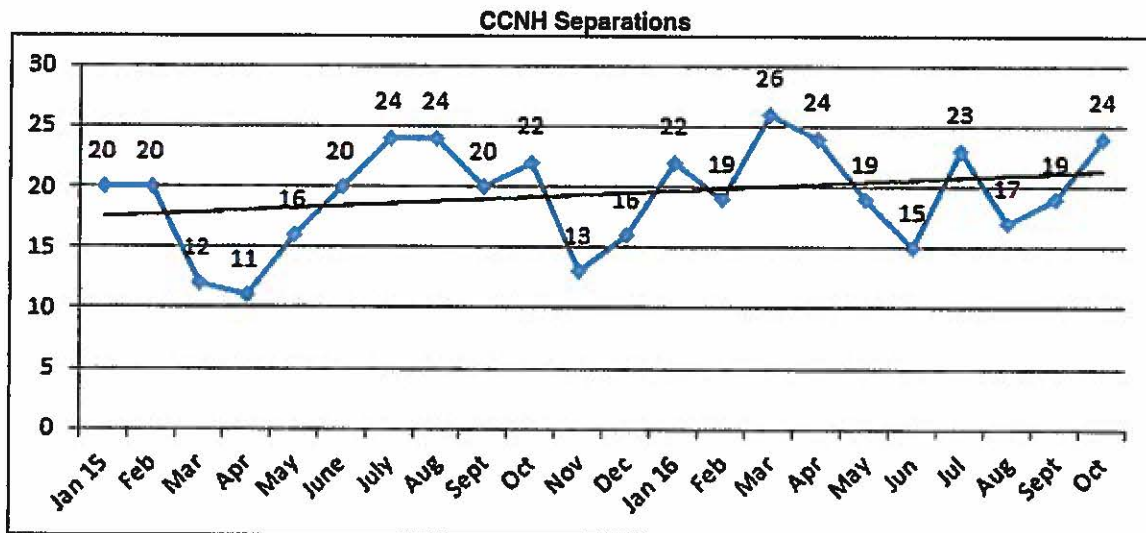


The table below summarizes the average number of admissions per month since 2012.

Admissions per Month

Year	Average Monthly Admissions
2012	22.2
2013	25.5
2014	22.9
2015	16.4
2016 YTD	21.5

The next chart summarizes separations. The 2015 average was 17.6. For 2016, the YTD average is 20.8, which is higher rate but falls below the average number of separations seen prior to 2015.

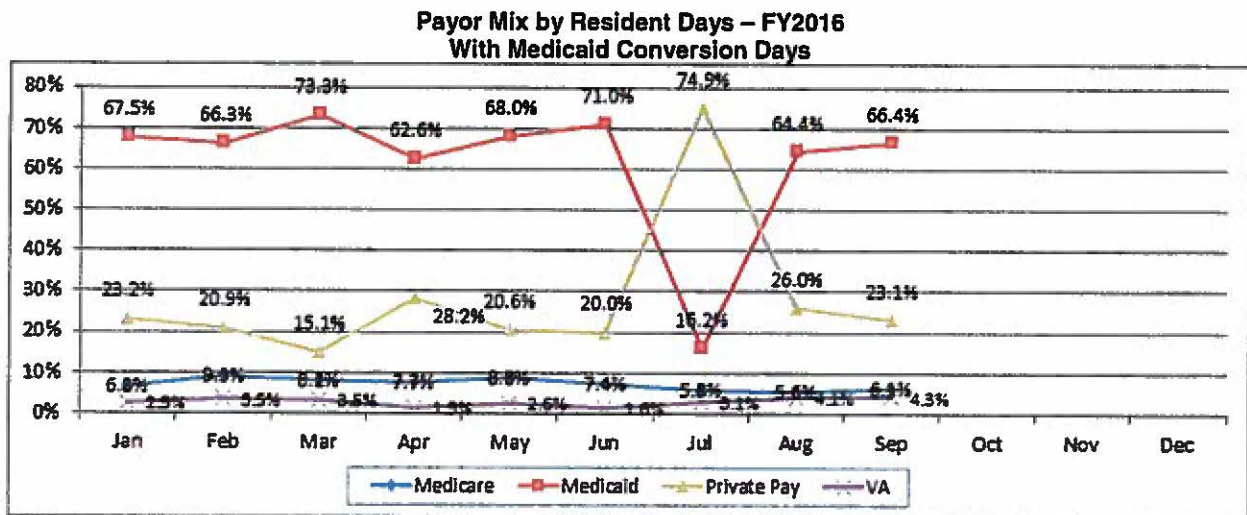


The table below summarizes the average number of discharges per month since 2012.

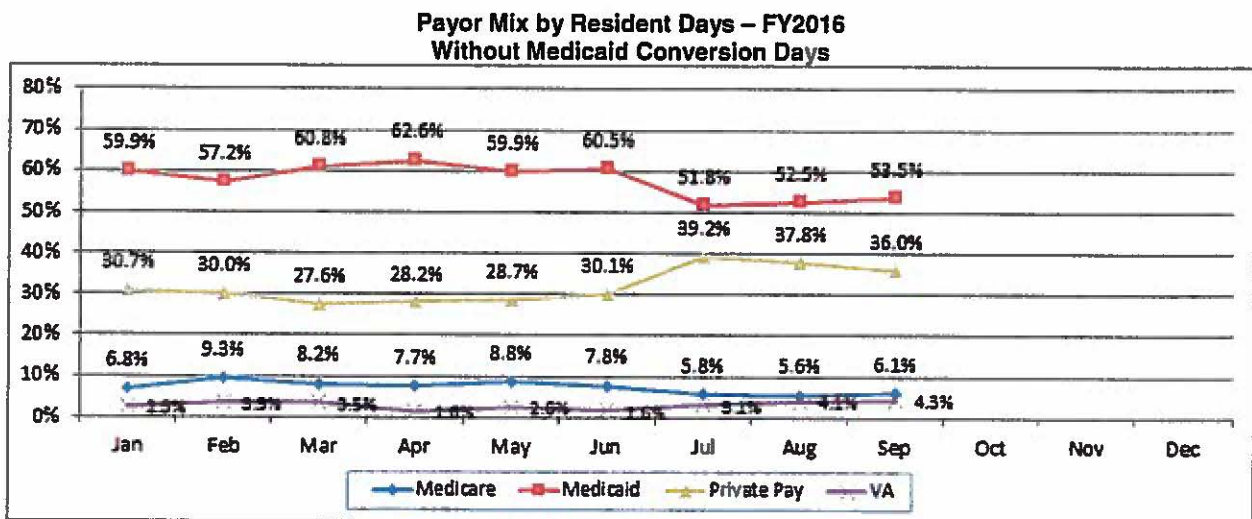
Discharges per Month

Year	Average Monthly Admissions
2012	23.5
2013	28.1
2014	23.4
2015	17.6
2016 YTD	20.8

The FY2013 payor mix was Medicare – 8.7%, Medicaid – 56.3% and Private pay 35.0%. The 2014 payor mix for the year was Medicare – 7.5%, Medicaid – 58.3%, Private pay – 32.8%, and VA – 1.3%. For 2015, the 12 month payor mix is Medicare – 6.1%, Medicaid – 70.1%, Private pay – 22.8%, and VA – 1.0%. So far in 2016, the year-to-date payor mix is Medicare – 7.3%, Medicaid – 61.5%, Private pay – 28.2%, and VA – 3.0%.



The 2015 payor mix without conversion days is Medicare – 6.1%, Medicaid – 57.2%, Private pay – 35.8% and VA – 1.0%. Through September, the year-to-date payor mix is Medicare – 7.3%, Medicaid – 57.6%, Private pay – 32.1% and VA – 3.0%.



Net Income/(Loss) & Cash from Operations

The income statement for September reports a net loss of -\$66,036 and a small -\$3,353 cash loss from operations. The YTD net loss is -\$301,569. Adding back depreciation shows a positive cash from operations of \$260,784.

Revenues

- Operating revenues totaled \$1.094 million, down from \$1.121 million in August. Medicare revenue fell slightly from \$167,070 to \$164,834. VA revenue increased from \$59,097 in August to \$61,904.

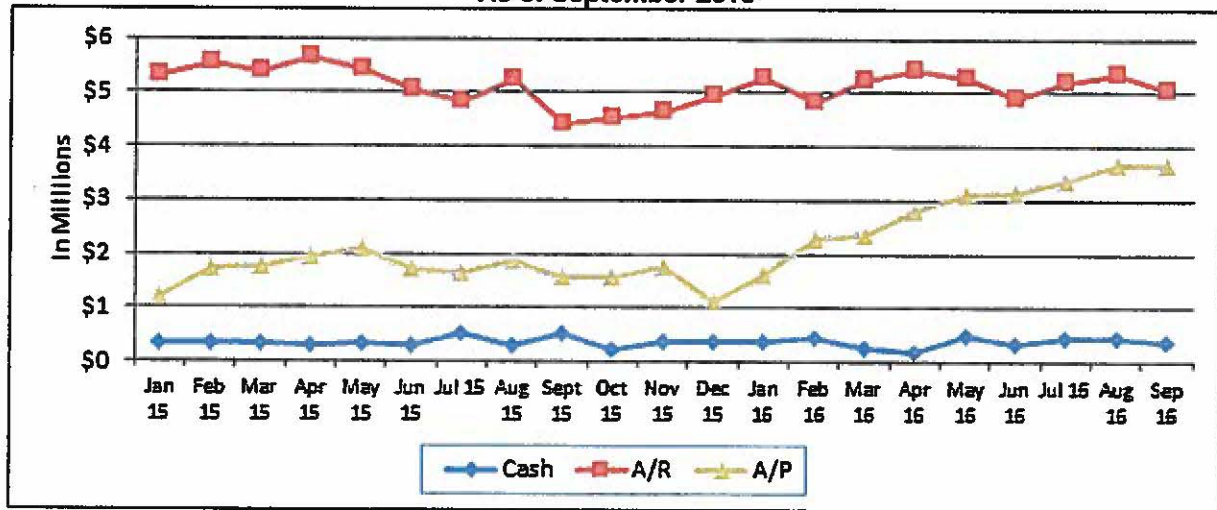
Expenses

- Expenses decreased slightly from \$1.269 million in August to \$1.258 million in September.
- Wages fell from \$578,444 in August to \$542,310 in September. Wages per day fell from \$105.20 to \$99.73 between August and September.
- Non-labor expenses increased from \$517,416 in August to \$574,515 in September. Non-labor costs per day increased from \$93.85 to \$105.65 between August and September.

Cash Position

The ending cash balance for September was \$393,077. Accounts receivable fell from \$5,338,917 to \$5,065,238. Accounts payable tapered off falling slightly \$3,678,232 in August to \$3,656,736 in September.

**Cash, Accounts Receivable & Accounts Payable
As of September 2016**



Monthly Cash Summary and Forecast

The following is a cash summary for August and September plus projected cash summaries for the months of October and November.

The following are approximate or average figures: payroll - \$255,000 per payroll; benefits/taxes - \$87,000 per month; payables - \$555,000 per month. As more cash comes in, the more can be used to pay vendors. However, the monthly cash used for vendor payments changes based on payroll and other needs.

In August, \$776,020 was used to cover the three payrolls with the third payroll actually paid out on September 2nd but the cash was transferred to the county at the end of August. Cash in for August includes an \$117,000 IGT payment.

August

Beginning Cash				\$437,194
August	Cash In		\$1,045,304	
	Cash Out			
	Payroll	\$776,020		
	Accounts payable	\$523,371		
			(\$1,299,391)	(\$254,087)
Ending Cash				\$183,107

September's cash in includes the \$282,802 Loan from the County for the Home's Boiler replacements.

September

Beginning Cash				\$183,107
September	Cash In		\$1,271,404	
	Cash Out			
	Payroll	\$502,894		
	Accounts payable	\$558,842		
			(\$1,061,736)	\$209,668
Ending Cash				\$392,775

Projected cash receipts do not include any assumptions for any increases due to approval of Medicaid application. In other words, the Medicaid receipts estimate is based on current payments only.

October (projected)

Beginning Cash				\$183,107
September	Cash In (Includes Boiler Loan)		\$1,173,828	
	Cash Out			
	Payroll	\$508,017		
	Accounts payable	\$403,091		
			(\$911,108)	\$262,720
Ending Cash				\$445,827

November's Accounts Payable includes estimating the full payout to vendors of the \$282,802 Loan from the County for the Home's Boiler replacements.

November (Projected)

Beginning Cash				\$445,827
October	Cash In		\$1,147,967	
	Cash Out			
	Payroll	\$510,000		
	Accounts payable	\$793,815		
			(\$1,303,815)	(\$155,848)
Ending Cash				\$289,979

Champaign County
General Corporate Fund FY2016 Revenue Report

October	FY2015 YTD 10/31/15	FY2015 Total	FY2016 YTD 10/31/16	FY2016 Budget	Projected % to be Received	Projected \$\$ to be Received	\$ Difference to Original Budget
Property Taxes	\$9,287,830	\$9,597,983	\$9,762,179	\$10,185,072	99.6%	\$10,146,534	-\$38,538
Back Taxes	\$0	\$6,662	\$0	\$3,500	142.9%	\$5,000	\$1,500
Mobile Home Tax	\$0	\$9,316	\$8,453	\$8,500	100.0%	\$8,500	\$0
Payment in Lieu of Tax	\$1,720	\$6,672	\$0	\$6,000	100.0%	\$6,000	\$0
Hotel Motel Tax	\$24,123	\$29,753	\$17,943	\$28,500	77.6%	\$22,130	-\$6,370
Auto Rental Tax	\$21,658	\$32,691	\$20,462	\$32,000	96.5%	\$30,886	-\$1,114
Penalties on Taxes	\$342,475	\$638,320	\$311,285	\$596,000	97.3%	\$580,186	-\$15,814
Business Licenses & Permits	\$34,458	\$35,078	\$32,411	\$36,500	90.4%	\$32,994	-\$3,506
Non-Business Licenses & Permits	\$1,205,714	\$1,513,848	\$1,257,216	\$1,317,282	119.8%	\$1,578,512	\$261,230
Federal Grants	\$283,762	\$306,395	\$364,363	\$372,392	126.6%	\$471,385	\$98,993
State Grants	\$132,478	\$154,445	\$166,609	\$180,656	128.2%	\$231,653	\$50,997
Corporate Personal Property Repl. Tax	\$883,820	\$925,605	\$764,681	\$920,000	87.3%	\$802,953	-\$117,047
1% Sales Tax	\$735,983	\$1,125,569	\$703,840	\$1,130,161	98.1%	\$1,108,323	-\$21,838
1/4% Sales Tax	\$3,564,622	\$5,436,213	\$3,612,685	\$5,519,290	99.2%	\$5,477,591	-\$41,699
Use Tax	\$347,557	\$712,284	\$513,730	\$643,582	119.2%	\$767,140	\$123,558
State Reimbursement:	\$1,926,892	\$2,659,400	\$1,006,375	\$2,331,710	86.6%	\$2,019,990	-\$311,720
State Salary Reimbursement	\$151,317	\$307,203	\$226,858	\$315,139	100.0%	\$315,139	\$0
State Revenue Salary Stipends	\$53,358	\$53,358	\$45,500	\$48,500	93.8%	\$45,500	-\$3,000
Income Tax	\$2,528,971	\$3,432,036	\$2,305,910	\$3,308,155	97.1%	\$3,210,826	-\$97,329
Charitable Games License/Tax	\$27,703	\$62,549	\$52,860	\$55,500	215.0%	\$119,351.55	\$63,852
Off-Track Betting	\$21,369	\$29,294	\$1,603	\$30,000	5.3%	\$1,603	-\$28,397
Local Government Revenue	\$485,197	\$677,479	\$600,426	\$675,812	98.3%	\$664,418	-\$11,394
Local Government Reimbursement	\$466,171	\$595,383	\$477,018	\$630,500	96.6%	\$609,237	-\$21,263
General Government - Fees	\$3,197,986	\$4,094,114	\$3,080,233	\$4,188,403	94.1%	\$3,943,365	-\$245,038
Fines	\$727,174	\$925,334	\$560,379	\$1,031,000	69.2%	\$713,086	-\$317,914
Forfeitures	\$200	\$12,962	\$6,991	\$12,000	100.0%	\$12,000	\$0
Interest Earnings	\$3,233	\$6,252	\$9,654	\$6,450	179.6%	\$11,585.35	\$5,135
Rents & Royalties	\$530,204	\$1,162,531	\$645,512	\$1,038,790	100.0%	\$1,038,790	\$0
Gifts & Donations	\$96,459	\$100,056	\$16,055	\$17,700	148.0%	\$26,200	\$8,500
Sale of Fixed Assets	\$0	\$4,913	\$2,650	\$0	0.0%	\$2,650	\$2,650
Miscellaneous Revenue	\$114,340	\$172,796	\$598,495	\$152,037	398.5%	\$605,837	\$453,800
Interfund Transfers	\$454,086	\$750,507	\$360,639	\$657,682	114.6%	\$753,920	\$96,238
Interfund Reimbursements	\$81,191	\$402,149	\$41,440	\$402,746	88.9%	\$358,046	-\$44,700
Other Financing Sources	\$0	\$2,535,000	\$0	\$0	0.0%	\$0	\$0
Interdepartment Revenue	\$0	\$0	\$1,126	\$0	0.0%	\$2,252.16	\$2,252
TOTAL	\$27,732,051	\$38,514,150	\$27,575,581	\$35,881,559	99.6%	\$35,723,583	-\$157,976

1. Includes Support Enforcement Contract payments For FY2015 received in FY2016.

2. IDOR misallocation of \$120,728 will not be recaptured in FY2016; however, due to the corrected formula FY2016 budgeted revenues are overstated.

3. AOIC Reimbursement will not be allocated as originally budgeted. Initiation of reimbursement for State FY2017 (July-Dec. County FY2016) is unknown.

4. Includes Utility Reimbursement Fee of \$483,800.

Champaign County
General Corporate Fund FY2016 Expenditure Report

October	FY2015 YTD 10/31/15	FY2015 Total	FY2016 YTD 10/31/16	FY2016 Budget	Projected % to be Spent	Projected \$\$ to be Spent	\$ Difference to Original Budget
PERSONNEL							
Regular Salaries & Wages	\$11,920,325	\$14,655,506	\$12,254,097	\$14,598,956	103.3%	\$15,086,412	\$487,456
SLEP Salaries	\$5,251,190	\$6,474,771	\$5,256,716	\$6,831,362	94.7%	\$6,471,712	-\$359,650
SLEP Overtime	\$321,167	\$428,923	\$257,168	\$493,220	64.2%	\$316,608	-\$176,612
Fringe Benefits	\$2,352,727	\$2,828,791	\$2,377,305	\$3,080,775	92.7%	\$2,856,767	-\$224,008
COMMODITIES							
Postage	\$166,067	\$173,009	\$200,052	\$247,000	100.0%	\$247,000	\$0
Purchase Document Stamps	\$765,000	\$925,000	\$765,000	\$816,000	124.5%	\$1,016,000	\$200,000
Gasoline & Oil	\$127,884	\$159,835	\$103,748	\$219,200	59.2%	\$129,669	-\$89,531
All Other Commodities	\$583,076	\$827,445	\$666,413	\$684,650	127.7%	\$874,389	\$189,739
SERVICES							
Gas Service	\$211,304	\$283,196	\$170,322	\$386,011	59.1%	\$228,271	-\$157,740
Electric Service	\$626,229	\$832,886	\$637,123	\$830,000	102.1%	\$847,376	\$17,376
Medical Services	\$648,968	\$741,350	\$761,422	\$922,059	96.8%	\$892,669	-\$29,390
All Other Services	\$3,909,960	\$4,852,981	\$3,890,401	\$5,151,771	95.7%	\$4,932,704	-\$219,067
CAPITAL							
Vehicles	\$206,913	\$299,952	\$29,390	\$0	0.0%	\$29,390	\$29,390
All Other Capital	\$0	\$62,556	\$10	\$57,500	400.9%	\$230,500	\$173,000
TRANSFERS							
To Capital Improvement Fund	\$0	\$765,305	\$11,839	\$765,305	106.9%	\$818,273	\$52,968
To All Other Funds	\$47,569	\$232,862	\$74,201	\$221,428	103.2%	\$228,551	\$7,123
DEBT REPAYMENT							
	\$133,615	\$3,056,650	\$74,670	\$530,427	94.8%	\$502,909	-\$27,518
TOTAL	\$27,271,995	\$37,601,019	\$27,529,878	\$35,835,664	99.65%	\$35,709,199	-\$126,465

* ADA Compliance - Interior Projects

Nursing Home Loan (\$282,802) is Unbudgeted and will only be recorded as an Expenditure if the General Fund forgives the loan.

Champaign County
General Corporate Fund FY2016 Summary
10/31/16

FUND BALANCE 12/31/15	\$5,265,601	
Beginning Fund Balance % OF BUDGET	14.69%	
	<i>Budgeted</i>	<i>Actual</i>
FY2016 REVENUE	\$35,881,559	\$35,723,583
FY2016 EXPENDITURE	\$35,835,664	\$35,709,199
Revenue to Expenditure Difference	\$45,895	\$14,385
FUND BALANCE PROJECTION - 12/31/16	\$5,311,496	\$5,279,986
% OF 2016 Expenditure Budget	14.82%	14.79%

**GENERAL CORPORATE FUND
FY2016 BUDGET CHANGE REPORT**

FY2016 Original General Corporate Fund Budget	FY16 Budgeted Exp	FY16 Budgeted Rev	Difference
	\$ 35,835,644	\$ 35,881,559	\$ 45,915

BUDGET CHANGES

Department & Description	Expenditure Changes	Revenue Changes	Difference
General County Departments			
Increase cost of software license renewals	\$ 32,725	\$ -	\$ (32,725)
Information Technology Re-encumber funds for website redesign not completed in 2015	\$ 12,605	\$ -	\$ (12,605)
Coroner IDPH Federal Grant for Disaster Prep	\$ 5,000	\$ 5,000	\$ -
General County JMHCPC Grant Funding	\$ 145,912	\$ 145,912	\$ -
CAC Bridge funding for Forensic Interviewer	\$ 25,000	\$ -	\$ (25,000)
Correctional Center			
Long-term employees ret. benefit payout	\$ 16,637	\$ -	\$ (16,637)
Sheriff Long-term employees ret. benefit payout	\$ 55,304	\$ -	\$ (55,304)
Public Defender Tech. replacement shortage in Capital Asset Replacement Fund	\$ 4,253	\$ -	\$ (4,253)
County Board County Administrator Search	\$ 2,721	\$ -	\$ (2,721)
County Board Retire Admin. Payout/Transition Contract/New Admin. Relocation	\$ 55,977	\$ -	\$ (55,977)
Sheriff Donation for Patrol Body Cameras	\$ 8,500	\$ 8,500	\$ -
Circuit Clerk Foreclosure Mediation Program	\$ 20,000	\$ -	\$ (20,000)
County Clerk 2016 General Election Expenses	\$ 104,482	\$ -	\$ (104,482)
Recorder Increase Rev/Exp for Rental Housing Support Program	\$ 54,000	\$ 60,000	\$ 6,000
Information Technology Kronos Time Clocks	\$ 36,953	\$ -	\$ (36,953)
Recorder Increase Rev/Exp for Real Estate Activity	\$ 200,000	\$ 300,000	\$ 100,000
General County Ameren Electric Transmission Line Construction Fee	\$ -	\$ 483,800	\$ 483,800
VAC Donation for Veterans Monument Repairs	\$ 3,000	\$ 4,237	\$ 1,237
TOTAL CHANGES	\$ 783,069	\$ 1,007,449	\$ 224,380

General Corporate Fund Budget as of 10/31/16	Current Budgeted Exp	Current Budgeted Rev	Difference
	\$ 36,618,713	\$ 36,889,008	\$ 270,295
% of Increase/Decrease	2.2%	2.8%	

Changes Attributable to One-Time Factors	\$ 730,344	\$ 1,007,449	\$ 277,105
Changes Attributable to Recurring Costs	\$ 52,725	\$ -	\$ (52,725)