

TRANSITIONAL Care MANAGEMENT

March 2016 Financial Summary

	<u>Actual</u>	<u>Proforma</u>			
Average Census:	148.61	159.67			
Medicare	12.94	18.10			
Private Pay	15.55	29.22			
Medicaid	72.87	112.00			
MMAI	47.26	-			
Managed Care	-	0.35			
	<u>Current Period</u>	<u>Pro Forma</u>		<u>Variance</u>	
	<u>Actual \$</u>	<u>PPD</u>	<u>Actual \$</u>	<u>PPD</u>	
Room and Board Income	\$ 922,314	200.20	\$ 1,047,360	211.59	\$ (125,046)
Medicare Part B	14,300	3.10	12,654	2.56	1,646
Other Income	218	0.05	-	-	218
Total Income	<u>\$ 936,832</u>	<u>\$ 203.35</u>	<u>\$ 1,060,014</u>	<u>\$ 214.14</u>	<u>\$ (123,182)</u>
Operating Expenses					
Nursing Expenses	518,981	112.65	477,232	96.41	(41,749)
Activities	21,349	4.63	13,731	2.77	(7,618)
Social Services	9,335	2.03	9,554	1.93	219
Dietary	86,308	18.73	74,712	15.09	(11,596)
Laundry	18,489	4.01	24,583	4.97	6,094
Housekeeping	40,045	8.69	41,000	8.28	955
Plant and Maintenance	48,581	10.55	98,541	19.91	49,960
Human Resources and Employee Benefits	274,612	59.61	173,897	35.13	(100,715)
General and Administrative	196,365	42.62	188,388	38.06	(7,977)
Total Operating Expenses	<u>\$ 1,214,065</u>	<u>\$ 263.52</u>	<u>\$ 1,101,638</u>	<u>\$ 222.55</u>	<u>\$ (112,427)</u>
Total Non Operating Income	161,125	34.97	161,125	32.55	-
Total Non Operating Expense	<u>95,202</u>	<u>20.66</u>	<u>119,501</u>	<u>24.14</u>	<u>24,299</u>
Net Income or (Loss)	<u>\$ (211,310)</u>	<u>\$ (45.87)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (211,310)</u>

Transitional Care of Lake County, LLC
 Income Statement - YTD
 1/1/2016 to 3/31/2016

	<u>Year To Date</u>		<u>Pro Forma</u>		<u>Variance</u>
	<u>Actual \$</u>	<u>PPD</u>	<u>Actual \$</u>	<u>PPD</u>	
Room and Board Income	\$ 2,783,482	202.48	\$ 3,108,295	211.59	\$ (324,813)
Medicare Part B	48,837	3.55	37,962	2.58	10,875
Other Income	262	0.02	-	-	262
Total Income	\$ 2,832,581	206.03	\$ 3,146,257	214.18	\$ (313,676)
Operating Expenses					
Nursing Expenses	1,518,591	110.47	1,476,975	100.54	(41,616)
Activities	60,349	4.39	40,786	2.78	(19,563)
Social Services	28,948	2.11	28,353	1.93	(595)
Dietary	244,052	17.75	221,838	15.10	(22,214)
Laundry	52,346	3.81	73,750	5.02	21,404
Housekeeping	121,501	8.84	123,000	8.37	1,499
Plant and Maintenance	138,359	10.06	295,309	20.10	156,950
Human Resources and Employee Benefits	826,867	60.15	518,891	35.32	(307,976)
General and Administrative	524,042	38.12	561,306	38.21	37,264
Total Operating Expenses	\$ 3,515,055	255.70	\$ 3,340,208	227.38	\$ (174,847)
Total Non Operating Income	550,764	40.06	550,764	37.49	-
Total Non Operating Expense	286,589	20.85	356,813	24.29	70,224
Net Income or (Loss)	\$ (418,299)	\$ (30.43)	\$ -	\$ -	\$ (418,299)

Unit: All Floor: All Payer Types: All Bed Certification: All

Summary By: Payer	# of Days	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
		MMA Medicare-Cigna Health Sprngs (CHK)	Paid	60	1	1	1	1	1	1	2	2	2	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
MMA Medicare-Humana (HUX)	Paid	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	0	0	0	0	0	0	0	0	0	
Mgd Care Medicaid - Acuna Better Health	Paid	124	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4		
Mgd Care Medicaid - IlliniCare (ILZ)	Paid	92	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3		
Mgd Care Medicaid - BCBS (BCZ)	Paid	186	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6		
Mgd Care Medicaid - Meridian (MEZ)	Paid	31	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
Mgd Care Medicaid - Humana (HUZ)	Paid	617	21	21	21	21	21	21	21	21	20	20	20	20	20	20	20	20	20	20	19	19	19	19	19	19	19	19	19	19	19		
Mgd Care Medicaid - Cigna Health Sprngs...	Paid	384	13	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12		
Medicaid Pending Illinois (MPL)	Paid	152	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4		
Hospice Medicaid (HHA)	Paid	255	9	9	9	9	9	9	9	9	8	8	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7		
Medicaid Illinois (MDI)	Paid	1851	62	61	60	61	62	62	61	61	60	60	61	61	60	61	60	61	59	59	60	59	60	60	60	57	55	56	58	58	58		
Medicare A (MCA)	Paid	335	11	12	13	13	13	13	13	12	12	11	11	12	12	12	11	10	9	9	9	9	9	9	9	9	9	10	10	11	10		
Private Pay (PP)	Paid	476	15	14	14	14	14	14	14	14	14	14	14	14	14	14	15	15	17	17	16	16	16	16	17	17	17	17	17	17	17		
Hospice Private (HP)	Paid	28	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
Hospice Respite Stay (HRS)	Paid	5	0	0	0	0	0	0	0	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Paid DAYS:		4602	150	149	150	149	151	152	151	152	148	149	150	150	149	150	149	148	147	145	145	146	143	147	146	146	146	146	146	145	147		
Unpaid DAYS:																																	
TOTAL DAYS:		4602	150	149	150	149	151	152	148	149	150	150	149	150	149	150	149	148	147	145	145	146	143	147	146	146	146	146	146	145	147		

Transitional Care of Lake County, LLC
 A/R Aging by Service Date
 March 2016

Payor	Total	Future	Cash	Current	30	60	90	120	150	180	210
	+ 03/16	03/16	02/16	01/16	12/15	11/15	10/15	09/15	08/15		
Mgd Care Medicaid - Aetna Better Health	\$23,416.34	\$0.00	\$4,752.17	(\$233.60)	(\$277.26)	(\$321.18)	(\$326.50)	(\$255.84)	(\$326.50)	(\$255.84)	(\$255.97)
Mgd Care Medicaid - BCBS	\$96,438.99	\$0.00	\$24,877.18	\$22,071.69	\$2,000.00	\$3,598.97	\$3,905.20	\$12,597.93	\$3,905.20	\$12,597.93	\$3,971.84
MMAI Medicare-Cigna Health Springs	\$23,700.09	\$0.00	\$22,237.48	\$1,438.48	\$0.00	\$0.00	\$0.00	\$24.13	\$0.00	\$24.13	\$0.00
Mgd Care Medicaid - Cigna Health Springs	\$72,160.45	\$0.00	\$49,616.91	\$3,244.84	(\$13.85)	\$3,697.90	\$3,867.09	\$4,074.50	\$3,867.09	\$4,074.50	\$3,593.72
Mgd Care Medicaid - Family Health Network/FH2	\$14,761.32	\$0.00	\$0.00	\$5,009.17	\$118.72	\$4,154.32	\$131.44	\$5,193.60	\$131.44	\$5,193.60	\$154.07
Hospice Medicaid	\$136,945.94	\$0.00	\$30,729.55	\$28,831.49	\$15,081.56	\$0,189.94	\$7,389.68	\$14,527.87	\$7,389.68	\$14,527.87	\$8,826.56
Hospice Private	(\$1,292.00)	\$0.00	(\$672.00)	\$0.00	\$0.00	\$30.00	\$0.00	(\$650.00)	\$0.00	\$0.00	\$0.00
Hospice Respite Stay	\$4,075.80	\$0.00	\$1,120.00	(\$542.20)	\$1,075.00	\$228.00	\$0.00	\$1,075.00	\$0.00	\$1,075.00	\$0.00
MMAI Medicare-Humana	\$1,849.75	\$0.00	\$1,849.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mgd Care Medicaid - Humana	\$151,216.21	\$0.00	\$84,502.88	(\$1,992.77)	\$4,524.36	(\$332.72)	\$120.10	\$0.00	\$120.10	\$0.00	(\$645.00)
Mgd Care Medicaid - IlliniCare	\$24,085.05	\$0.00	\$11,024.22	\$2,221.84	(\$58.73)	\$287.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Managed Care Other	\$40,713.01	\$0.00	\$19,658.62	\$21,054.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare A coins from Insurance	\$56,424.52	\$0.00	\$34,454.00	\$43,363.00	\$2,465.02	\$0.00	\$0.00	\$472.50	\$0.00	\$0.00	\$6,670.00
Medicare A Coins from Medicaid	\$40,771.75	\$0.00	\$3,059.00	\$4,921.14	\$5,887.14	\$9,659.60	\$10,132.10	\$367.10	\$0.00	\$0.00	\$0.00
Medicare A Coins from Private	\$13,851.33	\$0.00	(\$2,576.00)	\$0.00	\$4,252.50	\$4,725.00	\$3,307.50	\$2,362.50	\$3,307.50	\$2,362.50	(\$315.00)
Medicare B Coins from Insurance	\$7,295.61	\$0.00	\$2,048.21	\$1,100.60	\$1,185.87	\$828.10	\$746.11	\$78.97	\$0.00	\$0.00	\$198.97
Medicare B Coins from Private	\$271.21	\$0.00	\$271.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare A	\$117,573.76	\$0.00	\$107,582.74	\$9,795.43	\$195.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicare B	\$21,224.28	\$0.00	\$12,925.96	\$1,863.63	\$1,130.16	\$2,469.17	\$1,501.73	\$0.00	\$0.00	\$0.00	\$0.00
Managed Care with Rugs 100%	\$4,060.47	\$0.00	\$772.80	(\$3,485.88)	\$0.00	\$0.00	\$0.00	\$6,773.55	\$0.00	\$0.00	\$0.00
Managed Care Part B	\$4,670.88	\$0.00	\$420.00	(\$104.12)	\$1,156.00	\$1,580.00	\$1,350.00	\$270.00	\$0.00	\$0.00	\$0.00
Medicaid Illinois	\$208,614.05	\$0.00	\$242,843.93	\$605.37	(\$24,013.98)	(\$4,616.06)	(\$10,271.76)	(\$1,613.85)	\$0.00	\$0.00	\$4,390.05
MMAI Medicare-Meridian	\$1,402.28	\$0.00	\$0.00	\$0.00	\$1,402.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mgd Care Medicaid - Meridian	\$12,943.50	\$0.00	\$2,833.48	\$2,486.02	\$2,833.48	\$4,788.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MMAI/MCP Part B	\$36,355.38	\$0.00	\$7,322.31	\$8,403.82	\$11,338.49	\$3,963.88	\$257.08	\$346.24	\$0.00	\$0.00	\$0.00
Medicaid Pending Illinois	\$138,629.36	\$0.00	\$22,279.58	\$18,066.30	\$21,003.31	\$15,115.10	\$12,618.71	\$14,858.10	\$12,618.71	\$14,858.10	\$28,910.86
Mgd Care Medicaid MMAI-Pending	\$3,103.02	\$0.00	\$0.00	\$0.00	\$0.00	\$3,103.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicaid Therapy No B Coverage	(\$1,590.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,590.00)	\$0.00	\$0.00	\$0.00
PL	\$30,569.28	(\$1,034.33)	\$8,462.07	(\$1,629.12)	\$2,179.72	\$294.83	\$5,919.70	\$7,057.54	\$5,919.70	\$7,057.54	\$7,891.26
Private Pay	\$19,045.95	(\$6,720.00)	\$13,093.18	\$2,122.59	(\$3,854.78)	\$5,124.99	\$857.52	\$10,353.16	\$857.52	\$10,353.16	\$4,599.01
Security Deposits	(\$27,002.99)	\$0.00	(\$5,943.99)	\$0.00	\$0.00	(\$5,685.00)	(\$6,450.00)	\$0.00	(\$6,450.00)	\$0.00	\$0.00
TOTAL	\$1,276,285.60	(\$7,754.33)	\$714,244.80	\$211,409.82	\$72,105.51	\$62,065.71	\$35,055.80	\$75,852.60	\$35,055.80	\$75,852.60	\$68,190.39

Transitional Care of Lake County, LLC
Income Statement - Current
3/1/2016 to 3/31/2016

	<u>CURRENT PERIOD</u>	
	<u>Actual \$</u>	<u>PPD</u>
Room and Board Income		
Medicare Part A		
Room And Board - Med A	151,200	450.00
Less: Cont Adj Med A R&B	(935)	(2.78)
Less: Sequestration Discount	(2,210)	(6.58)
Pharmacy	20,841	62.03
Oxygen	578	1.72
Physical Therapy	45,210	134.55
Occupational Therapy	31,980	95.18
Speech Therapy	6,470	19.26
X-Ray	400	1.19
LAB	816	2.43
Less: Ancillary Cont Adj Med A	<u>(106,295)</u>	<u>(316.35)</u>
TOTAL Medicare Part A	148,055	440.64
Private Pay		
Room And Board - Private	216,450	449.07
Less: Contractual Adj Prvt R&B	(107,853)	(223.76)
Room Reservation Private	450	0.93
Oxygen	<u>134</u>	<u>0.28</u>
TOTAL Private Pay	109,181	226.52
Medicaid		
Room And Board - Medicaid	899,550	450.00
Less: Contrtl Adj Medicaid R&B	(554,827)	(277.55)
Medical Supplies	2,418	1.21
Pharmacy	1,165	0.58
Oxygen	1,910	0.96
Physical Therapy	2,100	1.05
Occupational Therapy	4,800	2.40
Speech Therapy	1,870	0.94
Less: Ancllr Contr Adj Medica	<u>(16,057)</u>	<u>(8.03)</u>
TOTAL Medicaid	342,929	171.55
Medicaid MMAI		
Room & Board - Medicaid MMAI	659,250	450.00
Less: Contrtl Adj Medicd MMAI	(406,179)	(277.26)
Medical Supplies	62	0.04
Pharmacy	933	0.64
Oxygen	314	0.21
Physical Therapy	8,250	5.63
Occupational Therapy	8,010	5.47
Speech Therapy	1,010	0.69

Less: Ancil Contr Adj MCD MMAI	<u>(11,138)</u>	<u>(7.60)</u>
TOTAL Medicaid MMAI	260,513	177.82
Managed Care		
Less: Contr Adj Managd Care R&B	4	-
Physical Therapy	(3,180)	-
Occupational Therapy	(4,980)	-
Speech Therapy	<u>(1,680)</u>	-
TOTAL Managed Care	(9,836)	-
Hospice		
Room And Board - Hospice	115,613	444.66
Less: Contractual Adj - Hospice	<u>(70,704)</u>	<u>(271.94)</u>
Pharmacy	12	0.04
Oxygen	78	0.30
Less: Contractl Adj Ancil Hospice	<u>(90)</u>	<u>(0.35)</u>
TOTAL Hospice	44,909	172.73
Medicare MMAI		
Room And Board - Med A MMAI	29,250	450.00
Less: Cont Adj Med A MMAI	<u>(2,182)</u>	<u>(33.57)</u>
Less: Sequestration Discount I	(505)	(7.77)
Pharmacy	7,816	120.25
Oxygen	148	2.28
Physical Therapy	-	-
Speech Therapy	6,860	105.54
LAB	34	0.52
Less: Anc Cont Adj Med A MMAI	<u>(14,859)</u>	<u>(228.60)</u>
TOTAL Medicare MMAI	<u>26,563</u>	<u>408.67</u>
TOTAL Room and Board Income	922,314	200.20
Other Income		
Medicare Part B		
Physical Therapy	22,200	4.82
Occupational Therapy	11,190	2.43
Speech Therapy	678	0.15
Prt-B Co Ins. PA W/O	(950)	(0.21)
Less: Contractual Adj - Med B	<u>(18,819)</u>	<u>(4.08)</u>
TOTAL Medicare Part B	14,300	3.10
Other Revenue		
Interest Income	<u>218</u>	<u>0.05</u>
TOTAL Other Revenue	218	0.05
TOTAL Other Income	<u>14,517</u>	<u>3.15</u>
Total Income	<u>936,831</u>	<u>203.35</u>

Transitional Care of Lake County, LLC
Income Statement - Current
3/1/2016 to 3/31/2016

	<u>Current Period</u>	
	<u>Actual \$</u>	<u>PPD</u>
Room and Board Income	\$ 922,314	200.20
Medicare Part B	14,300	3.10
Other Income	218	0.05
Total Income	\$ 936,832	\$ 203.35
Operating Expenses		
Nursing Expenses	518,981	112.65
Activities	21,349	4.63
Social Services	9,335	2.03
Dietary	86,308	18.73
Laundry	18,489	4.01
Housekeeping	40,045	8.69
Plant and Maintenance	48,581	10.55
Human Resources and Employee Benefits	274,612	59.61
General and Administrative	196,365	42.62
Total Operating Expenses	\$ 1,214,065	\$ 263.52
Total Non Operating Income	161,125	34.97
Total Non Operating Expenses	95,202	20.66
Net Income or (Loss)	\$ (211,310)	\$ (45.87)