

# Committee of the Whole

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*Items to be Distributed*  
*January 9, 2018*

**IV. Approval of Minutes**  
A. December 12, 2017

**VIII. Policy, Personnel, & Appointments**  
C. County Administrator  
1. Administrative Services Monthly HR Report – December 2017

**IX. Finance**

B. Auditor  
2. CCNH Accounts Payable Update

C. Nursing Home  
2. Detailed Financial Report

D. County Administrator  
1. FY2017 General Corporate Fund Budget Projection Report  
2. FY2017 General Corporate Fund Budget Change Report

**CHAMPAIGN COUNTY BOARD  
COMMITTEE OF THE WHOLE MINUTES**

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**Finance; Policy, Personnel, & Appointments; Justice & Social Services  
Tuesday, December 12, 2017  
Lyle Shields Meeting Room**

**MEMBERS PRESENT:** Jack Anderson, Brad Clemmons, Lorraine Cowart, Shana Crews, Aaron Esry, Stephanie Fortado, Jim Goss, Stan Harper, Josh Hartke, Robert King, Brooks Marsh, Jim McGuire, Diane Michaels, Kyle Patterson, Patti Petrie, Jon Rector, Giraldo Rosales, Chris Stohr, Stephen Summers, James Tinsley, C. Pius Weibel

**MEMBERS ABSENT:** Max Mitchell

**OTHERS PRESENT:** Deb Busey (Interim County Administrator), John Farney (Auditor), Gordy Hulten (County Clerk), Duane Northrup (Coroner), Tami Ogden (Deputy County Administrator/Finance), Kay Rhodes (Administrative Assistant), SAK Nursing Home Management Team

**CALL TO ORDER**

Weibel called the meeting to order at 6:31 p.m.

**ROLL CALL**

Rhodes called the roll. Anderson, Clemmons, Cowart, Crews, Esry, Fortado, Goss, Harper, Hartke, King, Marsh, McGuire, Michaels, Patterson, Petrie, Rector, Rosales, Stohr, Summers, Tinsley, and Weibel were present at the time of roll call, establishing the presence of a quorum.

**APPROVAL OF AGENDA/ADDENDA**

**MOTION** by Rosales to approve the Agenda/Addenda as amended removing items IX-E:4-5 from the agenda; seconded by Hartke. **Motion carried with unanimous support.**

**APPROVAL OF MINUTES**

**MOTION** by Esry to approve the minutes of the November 14, 2017 Committee of the Whole meeting; seconded by King. **Motion carried with unanimous support.**

**PUBLIC PARTICIPATION**

Cathy Emanuel spoke about the Nursing Home Board of Directors. David Laker discussed the nursing home. Claudia Lennhoff discussed mental health services for the community, which are available at Rosecrance.

## **COMMUNICATIONS**

Harper welcomed the Interim County Administrator, Deb Busey back to county government.

## **JUSTICE & SOCIAL SERVICES**

### **Monthly Reports**

The monthly reports and the Reentry Program Quarterly report were received and placed on file.

### **Other Business**

There was no other business.

### **Chair's Report**

King discussed the recent Racial Justice Task Force report and recommendations, which were presented on November 14, 2017, to the Committee of the Whole.

## **FINANCE**

### **Treasurer**

### **Monthly Report**

The Treasurer's November 2017 monthly report was received and placed on file.

### **Cash Flow Projection Presentation**

County Auditor, John Farney, presented the information on behalf of the County Treasurer. Farney stated that the nursing home's cash balance as of December 12, 2017 was \$264,493.86. The average payroll for the nursing home is \$238,071.65, reflecting a slight increase.

Farney said that the nursing home's revenue is the greatest area of concern. He pointed out that the revenue in November 2017 was down by approximately \$280,000, compared to the average for the year. However, so far revenue collected for December 2017 is approximately \$583,000, reflecting the receipt of a large insurance payment. Farney stated that the projected ending cash balance for FY2017 is a deficit of approximately \$27,000.

Farney stated that the General Fund cash balance is currently at \$4.8 million. He pointed out that the end of the year cash balance projection for the 080 Fund Only is \$4.1 million. The total amount of transfers and loans to the nursing home from the General Fund in FY2017 is over \$1.2 million.

Farney explained that the FY2018 General Corporate cash flow projections show that the areas of concern in March and April of next year with a projected fund balance of \$1.2 million.

## **Committee of the Whole**

*Finance; Policy, Personnel, & Appointments; Justice & Social Services*

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This amount is less than the total amount of payroll during these months and the County will need to consider loans from the Public Safety Sales Tax Fund. Loans have not been necessary for the last two years. Real estate payments will begin to replenish the fund balance starting in May 2018. Farney stated that the FY2018 Nursing Home Fund cash flow projections show a growing deficit throughout the year. Discussion followed.

**MOTION** by Rector to recommend County Board approval of a resolution for authorization of facsimile signatures for the Champaign County Treasurer's accounts and Champaign County Collector's accounts; seconded by Marsh. **Motion carried with unanimous support.**

**MOTION** by Harper to recommend County Board approval of a resolution for authorization of signatures for the Champaign County Treasurer's accounts, Champaign County Collector's accounts, and investment instruments or investment accounts; seconded by King. **Motion carried with unanimous support.**

### Auditor

#### Monthly Report

The Auditor's November 2017 report was received and placed on file.

#### Nursing Home Accounts Payable Update

Farney reported that as of December 12, 2017, the nursing home's total obligations to vendors and lenders totaled \$5.1 million. This is an increase of \$451,410.06 from the previous month. For comparison, the General Corporate Fund balance on December 12, 2017 is \$4.1 million. The nursing home owes a total of \$2.1 million to its outside vendors. This is an increase of \$302,319.10 from the previous month.

The nursing home owes a total of \$2.4 million to Champaign County (various Funds). This is an increase of \$149,090.96 from the previous month. The nursing home is obligated in the form of a loan from the General Corporate Fund for \$226,802. This loan was used for boiler repair/replacement. The nursing home has not made its FY2016 debt service reimbursement to the General Corporate Fund for \$262,114 or the FY2017 Debt Service interest payment of \$21,334.99.

On August 24, 2017, the County Board authorized a loan of \$250,000 from the General Fund to Champaign County Nursing Home (Resolution No. 10097) and as of November 17, 2017, this loan is exhausted. The nursing home's debt to the County has surpassed \$2 million, and increases monthly.

### Nursing Home

SAK Management presented the nursing home financial statement summary for the August through October 2017. As well as the October 2017 detailed financial report.

## **Committee of the Whole**

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### Budget Amendments/Transfers

**MOTION** by King to recommend County Board approval of a resolution authorizing **Budget Transfer 17-00008** for Fund 080 General Corporate-Dept. 041 State's Attorney in the amount of \$3,250 to pay for temporary contractor; seconded by Rosales. **Motion carried with unanimous support.**

**MOTION** by Tinsley to recommend County Board approval of a resolution authorizing **Budget Transfer 17-00009** for Fund 092 Law Library-Dept. 074 Law Library in the amount of \$5,290 to cover increased book costs and the Help Desk Navigator salary; seconded by Fortado. **Motion carried with unanimous support.**

**MOTION** by Esry to recommend County Board approval of a resolution authorizing **Budget Amendment 17-00046** for Fund 670 County Clerk-Dept. 022 County Clerk with increased appropriations of \$1,000 with no matching revenue, to come from the fund balance for postage expenses; seconded by Cowart. **Motion carried with unanimous support.**

**MOTION** by King to recommend County Board approval of a resolution authorizing **Budget Amendment 17-00047** for Fund 080 General Corporate-Dept. 036 Public Defender with increased appropriations of \$1,600 and no matching revenue, to come from the fund balance to cover payout expenses for retiring long-term employee; seconded by Esry. **Motion carried with unanimous support.**

**MOTION** by King to recommend County Board approval of a resolution authorizing **Budget Amendment 17-00048** for Fund 080 General Corporate-Dept. 031 Circuit Court with increased appropriations of \$20,270 with no matching revenue, to come from the fund balance to cover payout to retiring employee; seconded by Harper. **Motion carried with unanimous support.**

**MOTION** by Harper to recommend County Board approval of a resolution authorizing **Budget Amendment 17-00049** for Fund 080 General Corporate-Dept. 042 Coroner with increased appropriations of \$22,996 and no matching revenue, to come from the fund balance for increased toxicology, autopsy, and histology expenses; seconded by King. **Motion carried with unanimous support.**

**MOTION** by Anderson to recommend County Board approval of a resolution authorizing **Budget Amendment 17-00050** for Fund 621 State's Attorney Drug Forfeitures-Dept. 041 State's Attorney with increased appropriations of \$5,000 and no matching revenue, to come from the fund balance for educational and training expenses; seconded by King. **Motion carried with unanimous support.**

**MOTION** by Cowart to recommend County Board approval of a resolution authorizing **Budget Amendment 17-00051** for Fund 679 Child Advocacy Center-Dept. 179 Child Advocacy Center with increased appropriations of \$15,000 and matching revenue from VOCA Grant funding to pay for crisis clinicians; seconded by McGuire. **Motion carried with unanimous support.**

County Administrator

FY2017 General Corporate Fund Budget Projection & Budget Change Reports

Ogden reported that the County did not receive additional budgeted property tax revenue associated with the hospital property tax exemption case. All real estate tax distributions have been received for FY2017. The County has been reimbursed from the AOIC through January 2017. Fees and Fines reflect declines in the year-to-date revenues for FY2017.

There is also a loss of revenue due to reduced leased square footage of at 1701 E. Main due to mold contamination. This is offset slightly by growth from cable TV revenue. The Debt Service reimbursement from the nursing home is not anticipated to occur in FY2017.

The reports were received and placed on file.

Job Content Evaluation Committee Recommendation

**MOTION** by Hartke to recommend County Board approval of a resolution authorizing an amendment to the authorized schedule of positions for the Circuit Court for the position of Executive Secretary; seconded by King. **Motion carried with unanimous support.**

Issuance of Tax Anticipation Warrants

**MOTION** by Petrie to recommend County Board approval of a resolution authorizing the issuance of tax anticipation warrants for the nursing home; seconded by Weibel. **Motion carried.**

Nursing Home Loans

**MOTION** by Petrie to recommend County Board approval of a resolution authorizing the renewal of loans to the nursing home; seconded by Rosales. **Motion carried.**

Other Business

Nursing Home Bargaining Unit Contracts

**MOTION** by Petrie to recommend County Board approval of a resolution authorizing an agreement between the Champaign County Board and AFSCME Council 31-Nursing Home General Unit; seconded by King. **Motion carried.**

**MOTION** by Petrie to recommend County Board approval of an agreement between the Champaign County Board and AFSCME Council 31-Nurse's Unit; seconded by Stohr. **Motion carried.**

Chair's Report

There was no Chair's report.

Designation of Items for the Consent Agenda

Items A3-4; D1-8 and E3; were designated for the Consent Agenda.

**POLICY, PERSONNEL, & APPOINTMENTS**

Appointments/Reappointments

**MOTION** by Weibel to recommend County Board approval of a resolution appointing Ryan Elwell of Champaign Township to the Zoning Board of Appeals, term 12/1/17-11/30/2022; seconded by Esry. **Motion carried with unanimous support.**

**MOTION** by Weibel to recommend County Board approval of a resolution appointing Richard Barnes to the Champaign-Urbana Mass Transit district, term 1/1/2018-12/31/2022; seconded by Rector. **Motion carried with unanimous support.**

**OMNIBUS MOTION** by Weibel to recommend County Board approval of resolutions appointing Susan Fowler and Thom Moore to the Mental Health Board, term 1/1/2018-12/31/2021; seconded by Stohr. **Motion carried with unanimous support.**

**MOTION** by Weibel to recommend County Board approval of a resolution appointing Lucas Meharry to the Pesotum Consolidated Drainage District for an unexpired term ending 8/31/2019; seconded by Patterson. **Motion carried with unanimous support.**

Rosales noted the resignation of Deb Busey from the Nursing Home Board of Directors effective November 30, 2017 due to her assumption of duties as Interim County Administrator effective December 1, 2017.

County Clerk

The November 2017 report was received and placed on file.

GIS

**MOTION** by King to approve the review and reevaluation of the GIS Specialist position by the Job Content Evaluation Committee; seconded by Petrie. **Motion carried with unanimous support.**

County Administrator

The November 2017 HR Report was received and placed on file.

Other Business

Appointment of County Auditor

**MOTION** by Weibel to recommend County Board approval of a resolution appointing Diane Michaels as County Auditor, effective 1/1/2018; seconded by Goss. **Motion carried with unanimous support.**

Resolution to Dissolve the Nursing Home Board of Directors

**MOTION** by Goss to recommend County Board approval of a resolution dissolving the Nursing Home Board of Directors; seconded by Rector. **Motion failed with a roll call vote of 9-12.** Marsh, McGuire, Michaels, Rector, Anderson, Clemmons, Esry, Goss, and Harper voted in favor of the motion. King, Patterson, Petrie, Rosales, Stohr, Summers, Tinsley, Weibel, Cowart, Crews, Fortado, and Hartke against it.

Economic Development Corporation Appointment

**MOTION** by Weibel to recommend County Board approval of a resolution appointing Max Mitchell as the County Board liaison to the Economic Development Corporation; seconded by Hartke. **Motion carried with unanimous support.**

Illinois Bicentennial Celebration

**MOTION** by Petrie to recommend County Board approval of a resolution endorsing the Illinois Bicentennial Celebration; seconded by Anderson. **Motion carried with unanimous support.**

Chair's Report

Rosales noted that there were no County Board appointments expiring in January 2018.

Designation of Items to be Placed on the Consent Agenda

Items A1-5; E1; E3; and E6 were designated for the Consent Agenda.

**OTHER BUSINESS**

County Executive Transition Committee

**MOTION** by Anderson to recommend County Board approval of a resolution to establish a County Executive Style of Government Transition Committee, members to be determined at County Board meeting; seconded by Michaels. **Motion carried with unanimous support.**

**ADJOURNMENT**

Chair Weibel adjourned the meeting at 8:39 p.m.

Respectfully submitted,

Kay Rhodes,  
Administrative Assistant

*Please note the minutes reflect the order of the agenda and may not necessarily reflect the order of business conducted at the meeting.*





# CHAMPAIGN COUNTY ADMINISTRATIVE SERVICES

1776 East Washington Street, Urbana, Illinois 61802-4581

ADMINISTRATIVE, BUDGETING, PURCHASING & HUMAN RESOURCE  
MANAGEMENT SERVICES

Debra Busey, Interim County Administrator

## MONTHLY HR REPORT DECEMBER 2017

### VACANT POSITIONS LISTING

FUND	DEPT	POSITION TITLE	HOURLY RATE	REG HRS	REGULAR SALARY	FY 2017 HRS	FY 2017 SALARY
80	16	Admin Assistant	\$15.57	1950	\$30,361.50	1950	\$30,361.50
80	16	Admin Assistant	\$15.57	1950	\$30,361.50	1950	\$30,361.50
80	30	Legal Clerk	\$13.70	1950	\$26,715.00	1950	\$26,715.00
80	30	Senior Legal Clerk	\$14.52	1950	\$28,314.00	1950	\$28,314.00
80	30	Trainer/App Admin	\$17.16	1950	\$33,462.00	1950	\$33,462.00
80	41	Asst. State's Attorney	\$25.18	1950	\$49,101.00	1950	\$49,101.00
80	140	Clerk	\$13.70	1950	\$26,715.00	1950	\$26,715.00
80	140	Correctional Officer	\$19.52	2080	\$40,601.60	2080	\$40,601.60
80	140	Court Security Officer	\$18.15	2080	\$37,752.00	2080	\$37,752.00
80	140	Court Security Officer	\$18.15	2080	\$37,752.00	2080	\$37,752.00
80	140	PT Master Cntrl Ofcr	\$15.57	1040	\$16,192.80	1040	\$16,192.80
83	60	Highway Maint Wkr	\$25.34	2080	\$52,707.20	2080	\$52,707.20
-- TOTAL --					\$410,035.60		\$410,035.60

### UNEMPLOYMENT REPORT

Notice of Claims received - 0

Benefit Determinations received - 1

Nursing Home - 1 - denied

### PAYROLL REPORT

#### DECEMBER PAYROLL INFORMATION

Pay Group	12/8/2017		12/15/17 FCO RETRO	
	EE's Paid	Total Payroll \$\$	EE's Paid	Total Payroll \$\$
General Corp	499	\$1,027,547.69	48	\$39,995.90
Nursing Home	215	\$252,993.13		
RPC/Head Start	227	\$366,339.67		

Total	941	\$1,646,880.49	48	\$39,995.90
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12/22/2017
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<u>Pay Group</u>	<u>EE's Paid</u>	<u>Total Payroll \$\$</u>
General Corp	499	\$938,577.67
Nursing Home	211	\$243,126.43
RPC/Head Start	228	\$296,013.78
Total	938	\$1,477,717.88

**HEALTH INSURANCE/BENEFITS REPORT**

Total Number of Employees Enrolled: 702

General County Union (includes AFSCME & FOP):

Single 187; EE+spouse 33; EE+child(ren) 74; Family 33; waived 49

Nursing Home Union:

Single 44; EE+spouse 7; EE+child(ren) 7; Family 2; waived 15

Non-bargaining employees:

Single 103; EE+spouse 41; EE+child(ren) 37; Family 11; waived 59

Life Insurance Premium paid by County: \$1,801.02

Health Insurance Premium paid by County: \$408,673.82

**TURNOVER REPORT**

Turnover is the rate at which an employer gains and loses employees. To get the best picture for turnover the calculations are based on rolling year averages.

General County

December 2017: 1.02% average over the last 12 months

December 2017: 6 out of 583 Employees left Champaign County: 3 resignations, 3 retirements

**WORKERS' COMPENSATION REPORT**

<u>Entire County Report</u>	<u>December 2017</u>	<u>December 2016</u>
New Claims	7	17
Closed	2	10
Open Claims	31	35
Year To Date Total (On-going # of claims filed)	86	103

**EEO REPORT**

Information provided based on EEO Tracking forms submitted by Applicant. Figures are for General County only.

<b>Dec 2017 Monthly EEO Report General County Only</b>		<b>Master Control Officer (PT) Sheriff</b>	
<b>Total Applicants</b>	<b>18</b>	<b>18</b>	
<b>Male</b>	<b>6</b>	<b>6</b>	
<b>Female</b>	<b>12</b>	<b>12</b>	
<b>Undisclosed</b>	<b>0</b>	<b>0</b>	
<b>Hispanic or Latino</b>	<b>1</b>	<b>1</b>	
<b>White</b>	<b>9</b>	<b>9</b>	
<b>Black or African-American</b>	<b>7</b>	<b>7</b>	
<b>Native Hawaiian or Other Pacific Islander</b>	<b>0</b>	<b>0</b>	
<b>Asian</b>	<b>1</b>	<b>1</b>	
<b>American Indian or Alaska Native</b>	<b>0</b>	<b>0</b>	
<b>Two or more races</b>	<b>0</b>	<b>0</b>	
<b>Undisclosed</b>	<b>0</b>	<b>0</b>	
<b>Veteran Status</b>	<b>2</b>	<b>2</b>	

**ADMINISTRATIVE SUPPORT to COUNTY BOARD REPORT**

<b>Agendas Posted</b>	<b>5</b>	<b>Meetings Staffed</b>	<b>3</b>	<b>Minutes Posted</b>	<b>3</b>
<b>Appointments Posted</b>	<b>2</b>	<b>Notification of Appointment</b>	<b>5</b>	<b>Contracts Posted</b>	<b>0</b>
<b>Calendars Posted</b>	<b>4</b>	<b>Resolutions Prepared</b>	<b>35</b>	<b>Ordinances Prepared</b>	<b>1</b>

**DIANE MICHAELS**  
COUNTY AUDITOR



1776 EAST WASHINGTON  
URBANA, ILLINOIS 61802  
TELEPHONE (217) 384-3763  
FAX (217) 384-1285

**OFFICE OF THE AUDITOR**  
CHAMPAIGN COUNTY, ILLINOIS

**TO:** Stephanie Fortado Deputy Chair, Champaign County Board Finance Committee  
Members of the Champaign County Board  
John Farney, County Treasurer  
Deb Busey, Interim County Administrator

**FROM:** Diane Michaels, County Auditor

**DATE:** January 5, 2018

**RE:** Champaign County Nursing Home Accounts Payable Update

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Champaign County Nursing Home (CCNH) continues to struggle to meet its Accounts Payable obligations. I am pleased to provide the following updated information.

**As of January 5, 2018, the Home has grand total obligations of \$5,500,537.56 to its vendors and lenders, including Champaign County. This is an increase of \$376,250.38 from the previous month.**

**For comparison, the General Corporate Fund balance on January 5, 2018 as reported by the Treasurer's Office, is \$3,260,037.19.**

The Home owes a total of \$2,809,916.94 to its outside vendors. This is an increase of \$108,482.87 from the previous month.

The Home owes a total of \$2,690,620.62 to Champaign County (various Funds). This is an increase of \$267,767.51 from the previous month.

The Home's current Accounts Payable obligations to the County include (December 12, 2017 amount in parenthesis):

General Corporate Fund	\$221,794.31	(\$221,087.29)
Highway Fund	\$ 120.00	(\$ 75.00)
Capital Asset Replacement Fund	\$ 54,840.53	(\$ 15,510.00)
IMRF Fund	\$461,637.11	(\$422,737.54)
Social Security Fund	\$445,261.63	(\$408,005.74)
Self-Funded Insurance Fund for FY16 as FY17 will be billed at end of Jan '18	\$244,910.77	(\$244,910.77)

Additionally, CCNH is obligated in the form of a loan from the General Corporate Fund for \$226,802. This loan was used for boiler repair/replacement. CCNH has not made its FY2016 debt service reimbursement to the General Corporate Fund for \$262,114, nor the FY2017 Debt Service interest payment of \$21,334.99, nor the FY2017 Debt Service of \$261,334.98.

On March 14, 2017, the County Board authorized a loan of \$250,000 from the General Fund to Champaign County Nursing Home (Resolution No. 9892). As of August 31, 2017 this loan has been exhausted.

On August 24, 2017, the County Board authorized a loan of \$250,000 from the General Fund to Champaign County Nursing Home (Resolution No. 10097). As of November 17, 2017 this loan has been exhausted.

As previously reported to the board, the debt to the County is of grave concern. The Home's debt to the County is nearing \$2.7 million, and increases monthly.

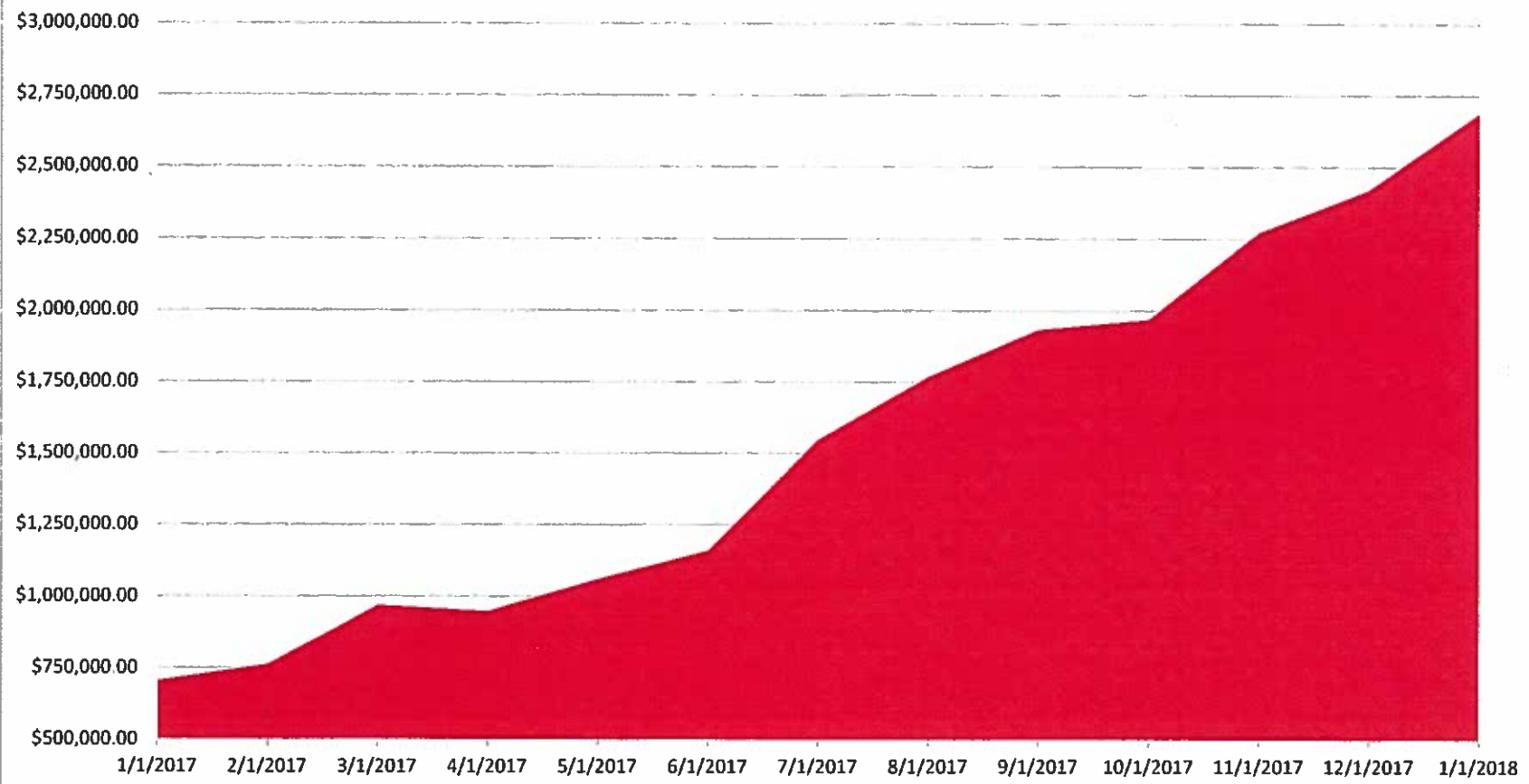
The Home continues to struggle to meet its obligations to private vendors as well. The following vendors are owed at least \$100,000. They include (December 12, 2017 amount in parenthesis):

HealthPro Rehab Services (rehabilitation services)	\$339,492.89	(\$347,917.40)
Uvanta Pharmacy (resident pharmaceuticals)	\$328,886.45	(\$353,817.72)
HFS/Bureau of Operations (State bed tax, fees)	\$116,507.00	(\$384,770.00)
Health Care Services Group (dietary)	\$182,278.79	(\$182,278.79)
Professional Medical Supply (operational supplies)	\$123,028.30	(\$123,028.30)
Medical Staffing Services (contract nursing)	\$180,740.30	(\$180,740.30)
HealthDirect (resident pharmaceuticals)	\$147,118.68	(\$147,118.68)

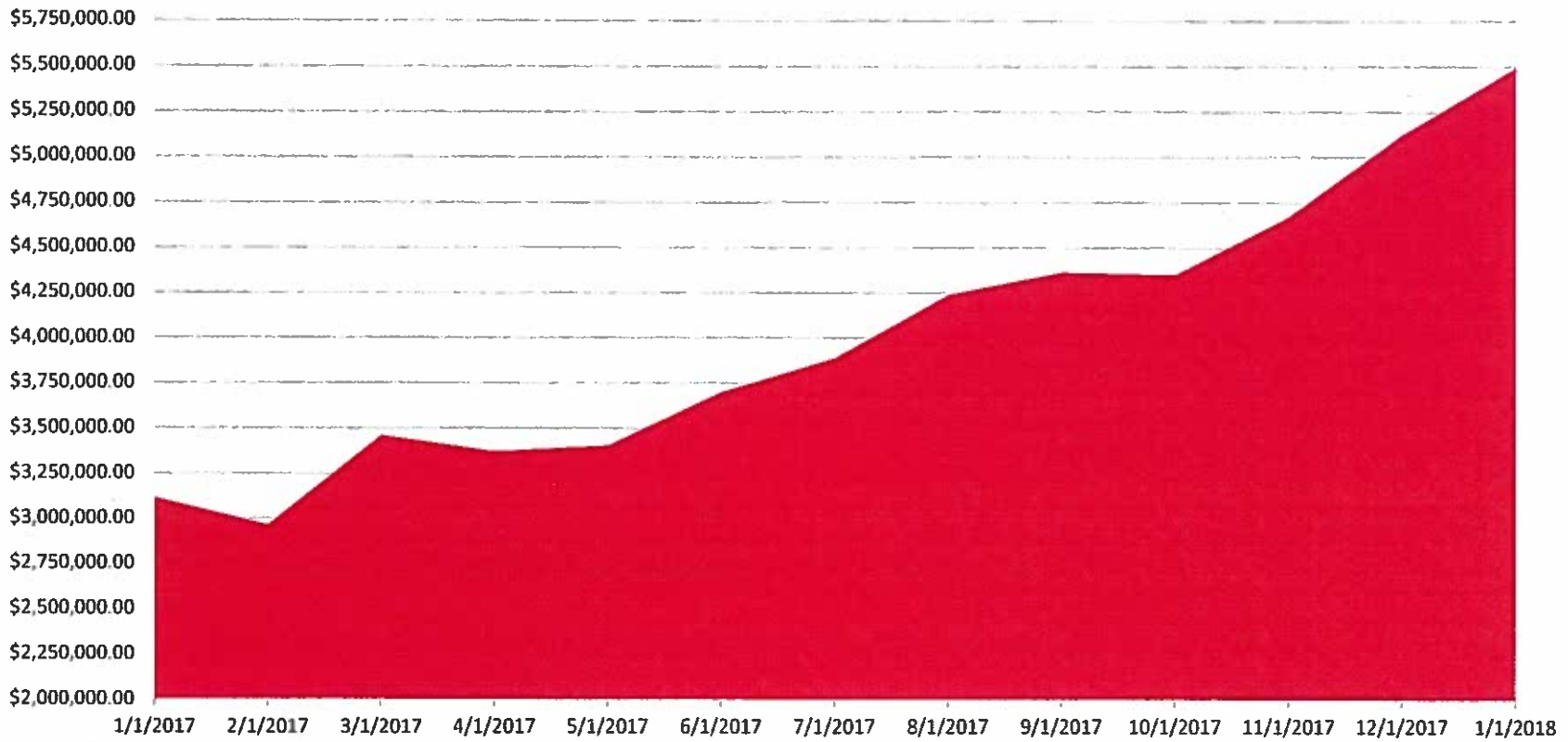
The County Auditor, County Treasurer and County Administrator continue to meet on a regular basis to monitor the Home's financial situation.

The County Auditor's Office will continue to monitor and report to the County Board on the status of Champaign County Nursing Home's financial obligations and debt. Should you have any questions, please don't hesitate to contact me.

Total Amount owed Champaign County



Total Amount Owed To All Vendors by Champaign County Nursing Home



11/30/17

Champaign County Nursing Home  
Balance Sheet

1

ASSETS

Current Assets

Cash	\$21,550.76
Rec., Net of Uncollectible Amounts	\$3,361,288.82
Rec., Net of Uncollectible Amounts	(\$788,180.89)
Accrued Interest	\$169,075.78
Intergv. Rec., Net of Uncollectibl	\$2,772,179.91
Prepaid Expenses	(\$46,320.52)
Long-Term Investments	\$15,829.52
Total Current Assets	<u>\$5,505,423.38</u>

Fixed Assets

Fixed Assets	\$18,116,007.22
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Total ASSETS

\$23,621,430.60

LIABILITIES & EQUITY

Current Liabilities

Current Liabilities	\$5,623,443.89
Non-Current Liabilities	\$2,706,310.01
Total Current Liabilities	<u>\$8,329,753.90</u>

Equity

Equity	\$15,291,676.70
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Total LIABILITIES & EQUITY

\$23,621,430.60



**Champaign County Nursing Home**  
**Statement of Cash Receipts and Disbursements**  
**For the Period Ended**  
**November 30, 2017**

	<u>Operating Account</u>	<u>Petty Cash Account</u>	<u>Total</u>
<b>Beginning Cash Balance</b>	\$ 31,082	\$ 300	\$ 31,382
<b>Add:</b>			
Receipts deposited	\$ 575,366	\$ -	\$ 575,366
Other (Identify source)      Real Estate Tax Collections	\$ 32,107	\$ -	\$ 32,107
Other (Identify source)      General Fund Loan	\$ 150,000	\$ -	\$ 150,000
<b>Total Cash Receipts</b>	<b>\$ 757,473</b>	<b>\$ -</b>	<b>\$ 757,473</b>
<b>Subtract:</b>			
A/P Disbursements by check	\$ 250,255	\$ -	\$ 250,255
Payroll Disbursements	\$ 517,050	\$ -	\$ 517,050
Other (Identify source)	\$ -	\$ -	\$ -
<b>Total Disbursements</b>	<b>\$ 767,305</b>	<b>\$ -</b>	<b>\$ 767,305</b>
 <b>Ending Cash Balance</b>	 <b>\$ 21,251</b>	 <b>\$ 300</b>	 <b>\$ 21,551</b>

**Champaign County Nursing Home**  
**Statement of Cash Flows (Indirect Method)**  
**For the Period of**  
**January 2017 to November 2017**

**CASH FLOW FROM OPERATING ACTIVITIES:**

Net Income (Loss) YTD	(\$1,229,861.96)
Depreciation Expense	706,545.02
(Incr.)/Decr. In Accounts Receivable	(\$561,359.66)
(Incr.)/Decr. In Prepaid Expenses	\$67,517.51
(Incr.)/Decr. In Inventory	-
(Incr.)/Decr. In Patient Trust	\$5,677.02
Incr./(Decr.) in Accounts Payable	\$1,266,698.84
Incr./(Decr.) in Salaries and Wages Payable	(\$42,135.74)
Incr./(Decr.) in Interest Payable	\$39,132.37
Incr./(Decr.) in Accrued Com. Absences	(\$80,380.06)
Incr./(Decr.) in Other Liabilities	<u>(\$11,110.21)</u>
<b>Net Cash Provided by Operating Activities</b>	<b>160,723.13</b>

**CASH FLOW FROM INVESTING ACTIVITIES:**

Purchase of Equipment	(\$12,430.52)
Improvements / (CIP)	<u>\$4,644.13</u>
<b>Net Cash Provided by Investing Activities</b>	<b>(7,786.39)</b>

**CASH FLOW FROM FINANCING ACTIVITIES:**

Increase in Tax Anticipation Note	(\$892,821.98)
Notes Payable - Medicaid	-
(Decrease) Due to General Corp. Fund	\$444,000.00
(Decrease) in Bonds Payable	\$0.00
Increase in Equity Adjustment	<u>\$4,430.66</u>
<b>Net Cash Provided by Financing Activities</b>	<b><u>(444,391.32)</u></b>

<b>TOTAL CASH FLOW</b>		<b>(291,454.58)</b>
<b>BEGINNING CASH,</b>	<b>01/01/17</b>	<u><b>313,005.34</b></u>
<b>ENDING CASH,</b>	<b>11/30/17</b>	<u><u><b>\$ 21,550.76</b></u></u>

Champaign County Nursing Home  
Statement of Operations

11/30/17

1

Description	Current Activity	Year-to-Date
<b>Operating Income</b>		
Miscellaneous Revenue	\$10.00	\$1,686.38
Medicare A Revenue	\$163,421.89	\$1,615,010.35
Medicare B Revenue	\$9,703.29	\$160,494.43
Medicaid Revenue	\$549,320.30	\$5,146,634.08
Private Pay Revenue	\$341,185.18	\$2,988,968.01
Adult Day Care Revenue	\$12,733.07	\$180,160.20
Total Income	\$1,076,373.73	\$10,093,154.25
<b>Operating Expenses</b>		
Administration	\$276,236.65	\$3,097,950.95
Environmental Services	\$108,076.23	\$1,041,669.00
Laundry	\$14,556.20	\$145,865.69
Maintenance	\$13,421.59	\$167,316.29
Nursing Services	\$517,740.43	\$5,414,010.36
Activities	\$16,356.07	\$215,130.75
Social Services	\$18,896.16	\$207,177.38
Physical Therapy	\$15,776.90	\$276,253.77
Occupational Therapy	\$15,475.96	\$212,718.16
Speech Therapy	\$1,965.79	\$53,285.18
Respiratory Therapy	\$390.00	\$16,658.77
Total This Department	\$2,355.79	\$69,943.95
Food Services	\$105,036.32	\$1,074,073.86
Barber & Beauty	\$4,058.34	\$66,702.75
Adult Day Care	\$15,239.76	\$165,804.89
Alzheimers and Related Disorders	\$22,925.75	\$281,959.02
Total Expenses	\$1,147,152.15	\$12,436,676.82
	(\$70,778.42)	(\$2,343,522.57)
<b>NonOperating Income</b>		
Local Taxes	\$100,796.26	\$1,108,796.41
Miscellaneous NI Revenue	\$0.00	\$4,864.20
Total NonOperating Income	\$100,796.26	\$1,113,660.61
<b>NET INCOME (LOSS)</b>	\$30,017.84	[\$1,229,861.96]

Champion Court Nursing Home  
Historical Statement of Operations

11/30/17

1

Description	12/16	01/17	02/17	03/17	04/17	05/17	06/17	07/17	08/17	09/17	10/17	11/17	Total
<b>Operating Income</b>													
Miscellaneous Revenue		112	64	(113)	57	1,068	(168)	345	27	281		10	1,666
Medicare A Revenue		172,461	235,010	145,345	115,410	102,584	141,201	132,920	125,003	115,570	193,035	163,422	1,615,010
Medicare B Revenue		23,365	10,072	23,965	17,972	21,305	13,258	18,827	9,202	9,811	2,992	9,703	160,494
Medicaid Revenue		425,618	543,639	528,889	455,811	481,742	457,082	465,019	419,997	471,442	366,294	549,320	5,145,834
Private Pay Revenue		343,925	175,239	255,958	277,659	292,265	216,809	210,665	287,155	238,800	368,265	341,185	2,988,959
Adult Day Care Revenue		18,025	18,755	26,020	14,988	17,153	16,749	15,000	11,572	9,554	18,991	12,733	180,160
<b>Total Income</b>		<b>983,517</b>	<b>982,820</b>	<b>960,115</b>	<b>882,888</b>	<b>865,116</b>	<b>844,993</b>	<b>843,737</b>	<b>853,047</b>	<b>845,668</b>	<b>983,668</b>	<b>1,075,374</b>	<b>10,083,154</b>
<b>Operating Expenses</b>													
Administration		236,410	236,529	266,657	285,338	339,491	277,973	222,538	274,657	289,508	312,330	276,237	3,097,951
Environmental Services		90,535	65,639	97,021	67,155	124,200	100,683	91,904	95,332	83,274	95,849	108,076	1,041,659
Laundry		13,722	10,616	12,879	13,522	11,732	12,922	12,544	16,115	13,258	13,803	14,555	145,886
Maintenance		13,966	13,500	14,636	21,336	7,975	23,166	10,215	9,731	21,337	18,363	13,422	167,316
Nursing Services		533,332	477,265	480,405	455,525	485,234	518,541	488,606	451,945	449,748	494,636	517,740	5,414,010
Activities		21,939	19,613	20,521	20,916	23,049	19,080	18,088	18,617	18,555	18,358	16,355	215,131
Social Services		24,030	24,018	17,651	14,016	18,879	18,683	12,767	19,155	17,841	21,019	18,835	207,177
Physical Therapy		28,688	32,645	32,814	29,849	29,683	23,020	20,091	18,461	20,133	24,939	15,777	275,254
Occupational Therapy		28,243	23,502	21,475	15,351	14,334	15,211	22,305	23,981	20,529	17,312	15,476	212,718
Speech Therapy		9046	5,055	8,775	6,619	5,655	5,280	4,655	2,541	1,474	1,955	1,955	53,255
Respiratory Therapy													
Respiratory Therapy		2,101	2,104	1,611	1,246	1,953	2,425	1,353	1,479	882	1,125	330	16,689
<b>Total This Department</b>		<b>11,147</b>	<b>7,161</b>	<b>10,355</b>	<b>7,855</b>	<b>7,659</b>	<b>7,655</b>	<b>6,219</b>	<b>4,019</b>	<b>2,335</b>	<b>3,120</b>	<b>2,355</b>	<b>69,944</b>
Food Services		108,279	110,907	101,839	92,055	95,238	82,277	95,150	89,119	94,027	99,075	105,035	1,074,074
Barber & Beauty		8,075	6,320	6,880	6,605	7,313	7,942	4,854	5,674	4,751	4,241	4,038	65,708
Adult Day Care		16,141	13,554	14,523	15,514	16,029	16,620	15,251	14,429	12,998	15,655	15,240	165,905
Alzheimers and Related Disorders		25,916	24,180	28,003	24,634	27,305	33,254	25,684	24,547	21,351	22,151	22,925	281,559
<b>Total Expenses</b>		<b>1,206,299</b>	<b>1,105,480</b>	<b>1,115,871</b>	<b>1,093,823</b>	<b>1,208,129</b>	<b>1,157,128</b>	<b>1,118,220</b>	<b>1,077,043</b>	<b>1,069,655</b>	<b>1,151,855</b>	<b>1,147,152</b>	<b>12,436,677</b>
<b>Net Operating Income</b>		<b>(22,782)</b>	<b>(152,660)</b>	<b>(155,755)</b>	<b>(195,925)</b>	<b>(342,013)</b>	<b>(312,134)</b>	<b>(274,484)</b>	<b>(223,995)</b>	<b>(223,987)</b>	<b>(168,219)</b>	<b>(70,778)</b>	<b>(234,523)</b>
<b>Non-Operating Income</b>													
Local Taxes		100,172	100,172	100,172	100,172	100,172	100,172	104,540	100,735	100,834	100,735	100,735	1,108,735
Miscellaneous N Revenue		300	1,039	592	135	913	50	976			837		4,664
<b>Total Non-Operating Income</b>		<b>100,472</b>	<b>101,211</b>	<b>100,764</b>	<b>100,307</b>	<b>101,085</b>	<b>100,222</b>	<b>105,517</b>	<b>100,735</b>	<b>100,834</b>	<b>101,572</b>	<b>100,735</b>	<b>1,113,400</b>
<b>Net Income (Loss)</b>		<b>(12,310)</b>	<b>(51,449)</b>	<b>(54,991)</b>	<b>(95,618)</b>	<b>(240,928)</b>	<b>(211,912)</b>	<b>(168,967)</b>	<b>(123,199)</b>	<b>(122,953)</b>	<b>(66,544)</b>	<b>30,018</b>	<b>(121,123)</b>

Champaign County Nursing Home  
 Avg Daily Census Summary Report  
 For Nov-17

	<u>Jul-17</u>	<u>Aug-17</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>
<b><u>Actual:</u></b>	<b><u>ADC</u></b>	<b><u>ADC</u></b>	<b><u>ADC</u></b>	<b><u>ADC</u></b>	<b><u>ADC</u></b>
Medicare A	7.77	7.42	6.57	13.16	11.87
Medicaid	95.23	85.74	83.33	82.06	77.93
Medicaid Pending	3.52	12.35	15.40	14.19	21.00
Managed Care	-	-	0.20	0.23	-
Private Pay	23.19	21.06	21.67	22.26	21.83
Veterans	5.00	5.00	5.00	5.00	4.93
<b>Total</b>	<b>134.71</b>	<b>131.58</b>	<b>132.17</b>	<b>136.90</b>	<b>137.57</b>

	<u>Jul-17</u>	<u>Aug-17</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>
<b><u>Budget:</u></b>	<b><u>ADC</u></b>	<b><u>ADC</u></b>	<b><u>ADC</u></b>	<b><u>ADC</u></b>	<b><u>ADC</u></b>
Medicare A	6.00	3.00	3.00	5.00	6.00
Medicaid	83.00	87.00	89.00	91.00	93.00
Medicaid Pending	11.00	11.00	11.00	11.00	11.00
Managed Care	3.00	3.00	3.00	3.00	3.00
Private Pay	21.00	21.00	21.00	21.00	21.00
Veterans	5.00	5.00	5.00	5.00	5.00
<b>Total</b>	<b>129.00</b>	<b>130.00</b>	<b>132.00</b>	<b>136.00</b>	<b>139.00</b>

<b><u>Varinace:</u></b>					
<b><u>Over/(Under)</u></b>	<b>5.71</b>	<b>1.58</b>	<b>0.17</b>	<b>0.90</b>	<b>(1.43)</b>

Champaign County Nursing Home  
 Census Summary Report  
 For Nov-17

	<u>Aug-17</u>		<u>Sep-17</u>		<u>Oct-17</u>		<u>Nov-17</u>	
	<u>Total Days</u>	<u>Occupancy</u>	<u>Total Days</u>	<u>Occupancy</u>	<u>Total Days</u>	<u>Occupancy</u>	<u>Total Days</u>	<u>Occupancy</u>
Medicare A	230	3.05%	197	2.70%	408	5.42%	356	4.88%
Medicaid	2,658	35.28%	2,500	34.29%	2,544	33.77%	2,338	32.07%
Medicaid Pending	383	5.08%	462	6.34%	440	5.84%	630	8.64%
Managed Care	-	0.00%	6	0.08%	7	0.09%	-	0.00%
Private Pay	653	8.67%	650	8.92%	690	9.16%	655	8.98%
Veterans	155	2.06%	150	2.06%	155	2.06%	148	2.03%
<b>Total</b>	<b>4,079</b>	<b>54.15%</b>	<b>3,965</b>	<b>54.39%</b>	<b>4,244</b>	<b>56.34%</b>	<b>4,127</b>	<b>56.61%</b>

**Champaign County Nursing Home  
A/R Aging Summary  
As of November 2017**

<b>Payer Type Summary</b>		<b>Nov-17</b>							
<b>Service Period</b>	<b>November</b>	<b>October</b>	<b>September</b>	<b>August</b>	<b>July</b>	<b>June</b>	<b>May</b>	<b>&gt;=April</b>	<b>Total as of 11/30/17</b>
<b>Commercial Insurance</b>	12,248.76	12,165.59	\$6,603.82	5,856.66	6,951.86	6,960.23	1,841.14	295,714.28	348,342
<b>Hospice</b>	20,194.18	21,147.00	\$4,037.05	422.75	35.90	1,699.41	8,026.80	54,249.87	109,813
<b>Like Med A</b>	45,891.94	63,728.97	\$6,964.33	(7,651.01)	26,521.67	15,078.05	587.79	246,592.42	397,714
<b>Like Med B</b>	3,604.02	(5,010.50)	\$6,529.41	3,739.47	5,487.03	4,027.95	2,389.63	361,987.69	382,755
<b>Medicaid</b>	278,641.68	178,884.34	\$144,196.58	17,535.95	(3,384.25)	12,198.14	6,969.21	346,801.41	981,843
<b>Med A</b>	90,836.42	44,846.85	\$20,238.20	17,104.56	9,282.81	1,527.65	11,368.11	6,107.80	201,312
<b>Med B</b>	6,623.62	308.86	\$2,344.98	2,467.32	3,864.71	1,415.63	817.55	55,851.23	73,694
<b>Pvt</b>	162,321.77	99,203.83	\$111,840.44	67,278.36	96,675.17	97,727.96	88,594.09	1,479,346.22	2,202,988
<b>VA</b>	28,375.00	38,788.68	\$1,041.36	2,848.95	3,645.03	58.80	12,554.52	215,159.46	302,472
	648,737.39	454,063.62	303,796.17	109,603.01	149,079.93	140,693.82	133,148.84	3,061,810.38	
<b>Total</b>	<b>1,297,474.78</b>	<b>908,127.24</b>	<b>607,592.34</b>	<b>219,206.02</b>	<b>298,159.86</b>	<b>281,387.64</b>	<b>266,297.68</b>	<b>6,123,620.76</b>	<b>5,000,933</b>

**Champaign County Nursing Home  
A/R Aging Summary  
As of November 2017**

<b>Payer Type Summary</b>		<b>Nov-17</b>		
<b>Service Period</b>	<b>Total as of 11/30/17</b>	<b>% to TTL</b>	<b>+(-) to prior month</b>	<b>Reason</b>
Commercial Insurance	348,342	6.97%	(18,492)	
Hospice	109,813	2.20%	7,604	
Like Med A	397,714	7.95%	36,405	current, census increase
Like Med B	382,755	7.65%	(14,578)	
Medicaid	981,843	19.63%	137,027	molina, pmnt issued 11/20/17, deposited 12/4/17
Med A	201,312	4.03%	(39,258)	
Med B	73,694	1.47%	(11,802)	
Pvt	2,202,988	44.05%	170,328	pending related increase
VA	302,472	6.05%	(9,145)	
<b>Total</b>	<b>5,000,933</b>	<b>100.00%</b>	<b>258,088</b>	



**Champaign County Nursing Home  
A/P Aging Summary  
As of November 2017**

	<b>July '17</b>	<b>August'17</b>	<b>September'17</b>	<b>October'17</b>	<b>November'17</b>
<b>Accounts Payable</b>	3,672,636.42	3,556,274.72	3,692,597.50	3,829,529.83	3,855,067.86
<b>Variance to Prior Month</b>	27,155	(89,207)	136,323	136,932	25,538
<b>% Increase/(Decrease) To Piror Month</b>	0.74%	-2.43%	3.83%	3.71%	0.67%

Age Through Date: 11/30/2017

Include Zero Balance Residents: No

Include Prebills?: No

Cash Thru Date: 11/30/2017

Include Payer Undistributed Cash: No

Current Status: All

Pull By Date/Age By Date: Service

Run as of Responsible Date: No

**Payer A/R Aging**

Sort By: Name

	Outstanding								
	Balance	November	October	September	August	July	June	May	>=April
<b>Payer Summary</b>									
AARP CO INS A	56,066.00	4,770.50	2,467.50	0.00	0.00	0.00	0.00	0.00	48,828.00
AARP CO INS B	18,580.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,580.03
ADVANTRA FREEDOM B	2,277.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,277.06
ADVANTRA SILVER A	39,035.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,035.71
AETNA A	17,897.02	0.00	8,382.20	0.00	0.00	0.00	0.00	0.00	9,514.82
AETNA B	(3,236.20)	0.00	(8,203.11)	1,639.93	0.00	0.00	0.00	0.00	3,326.98
AETNA CO INS A	17,092.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,092.22
AETNA CO INS B	7,360.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,360.74
AFLAC CO INS B	(1,298.04)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,298.04)
AMERICAN REPUBLI CO INS A	157.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157.50
AMERICAN REPUBLI CO INS B	83.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.81
APWU CO INS A	1,941.68	0.00	0.00	0.00	0.00	2,303.00	0.00	(361.32)	0.00
APWU CO INS B	347.76	0.00	0.00	0.00	0.00	46.65	15.55	293.22	(7.66)
BANKERS LIFE CO INS B	1,171.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,171.72
BCBS IL CO INS A	44,012.10	6,909.00	6,744.50	1,974.00	0.00	0.00	0.00	658.00	27,726.60
BCBS IL CO INS B	16,250.13	569.26	20.26	0.00	261.79	332.41	114.27	98.24	14,853.90
BCBS PRIMARY	12,762.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,762.18
BCBS REPL A	13,074.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,074.97
Carle Hospice Medicaid	70,515.12	15,476.38	16,146.88	(777.95)	422.75	35.90	(4.95)	0.00	39,216.11
CHAMP VA CO INS B	181.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181.35
CIGNA CO INS A	4,531.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,531.18
CIGNA CO INS B	3,183.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,183.18
CIGNA HEALTH SPRING MMAI	6,258.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,258.90
CIGNA PRIMARY	2,536.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,536.86
CONSECO WSH NATL CO INS B	364.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	364.92
CONSTITUTION LIFE COINS A	(30.21)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(30.21)
COUNTRY LIFE CO INS A	(592.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(592.00)
COUNTRY LIFE CO INS B	1,402.83	0.00	28.33	0.00	(34.22)	0.00	0.00	0.00	1,408.72
COV HOSPICE MEDICAID	5,107.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,107.15
COVENTRY ADVANT PPO/HMO B	9,300.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,300.97
COVENTRY ADVANTRA PPO/HMO	607.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	607.99
COVENTRY HEALTH CO INS A	157.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157.50

**Payer A/R Aging**

Sort By: Name

	Outstanding									
	Balance	November	October	September	August	July	June	May	>=April	
COVENTRY HEALTH CO INS B	88.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88.24	
DORS	3,571.67	1,156.14	1,093.00	1,145.68	0.00	0.00	1,213.42	391.94	(1,428.51)	
GEHA COMMERCIAL B	13,416.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,416.49	
HA CONNECT ADC	13,905.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,905.28	
HA CONNECT MMAI B	78,442.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,442.52	
HARBOR LIGHT MEDICAID	34,093.78	4,717.80	5,000.12	4,815.00	0.00	0.00	1,704.36	8,026.80	9,829.70	
HEALTH ALLIANCE CO INS A	12,198.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,198.05	
HEALTH ALLIANCE CO INS B	5,924.53	0.00	0.00	179.66	167.45	304.07	221.01	0.00	5,052.34	
HEALTH ALLIANCE COMM B	28,367.58	0.00	0.00	168.82	549.68	506.45	0.00	0.00	27,142.63	
HEALTH ALLIANCE COMMER	7,403.00	0.00	2,905.00	2,490.00	0.00	0.00	1,245.00	0.00	763.00	
HEALTH ALLIANCE CONNECT	92,947.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,947.40	
HEALTH ALLIANCE CONNECT A	36,014.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,014.38	
HEALTH DESGN PLS CO INS A	2,334.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,334.16	
HEALTHLINK	12,188.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,188.01	
HEALTHSCOPE CO INS A	1,156.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,156.00	
HOSPICE MEDICAID PENDING	3,135.06	3,135.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
HUMANA CO INS B	(1.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.52)	
HUMANA GOLD A	30,790.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,790.57	
HUMANA GOLD B	5,967.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,967.70	
IDHFS	227,438.02	129,579.80	7,618.75	2,220.00	503.32	(2,906.94)	(1,114.62)	(1,403.13)	92,940.84	
IDHFS PENDING	994,053.01	81,722.57	61,395.60	60,057.60	43,585.12	37,094.80	64,594.60	47,350.00	598,252.72	
JEFERSN NAT LIFE CO INS B	(500.67)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(500.67)	
LOYAL AMERICAN CO INS B	1,099.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,099.82	
MED ADVANTAGE A (MED ADVANTAGE A)	(18,374.06)	2,120.41	6,816.84	6,284.72	8,218.48	2,496.77	9,292.63	0.00	(53,603.91)	
MED ADVANTAGE B	104,411.54	919.87	646.27	2,551.68	226.30	4,468.90	2,515.31	1,352.25	91,730.96	
MEDICARE A	201,312.40	90,836.42	44,846.85	20,238.20	17,104.56	9,282.81	1,527.65	11,368.11	6,107.80	
MEDICARE B	73,693.90	6,623.62	308.86	2,344.98	2,467.32	3,864.71	1,415.63	817.55	55,851.23	
MEDICO CO INS A	2,312.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,312.00	
MEDICO CO INS B	(0.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.49)	
MOLINA A	79,066.98	15,718.65	12,992.41	437.89	0.00	0.00	0.00	0.00	49,918.03	
MOLINA ADC	2,825.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,825.42	
MOLINA MMAIB	69,142.33	0.03	54.35	1,163.80	1,240.60	540.32	785.51	661.81	64,695.91	
MOLINA OF ILLINOIS	571,280.13	141,287.19	162,635.52	132,322.47	9,002.98	(477.31)	5,064.39	(897.56)	122,342.45	
MONUMENTAL LIFE CO INS B	199.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	199.86	
MUTUAL OF OMAHA CO INS A	2,664.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,664.00	
MUTUAL OF OMAHA CO INS B	4,692.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,692.80	
MWS +	2,315.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,315.29	
NALC CO INS A	3,619.00	0.00	0.00	0.00	0.00	0.00	0.00	987.00	2,632.00	

**Payer A/R Aging**

Sort By: Name

	Outstanding								
	Balance	November	October	September	August	July	June	May	>=April
NALC CO INS B	1,596.73	0.00	0.00	0.00	141.46	169.28	84.40	166.00	1,035.59
PEKIN CO INS B	70.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.44
PERSONAL CARE CO INS A	66.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66.02
PERSONAL CARE CO INS B	2,968.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,968.22
PERSONAL CARE DIEM	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10
PRESENCE HOSPICE MEDICAID	96.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96.91
PRIVATE - CARLE HOSPICE	141,315.03	15,159.90	9,193.80	7,408.10	7,139.30	7,139.30	6,909.00	6,293.00	82,072.63
PRIVATE - HRBR LT HOSPICE	18,375.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,375.78
PRIVATE PAY	750,431.24	49,205.95	33,586.91	35,803.00	27,322.98	47,054.93	26,645.60	25,444.46	505,367.41
PRIVATE-TRANSITIONS HOSP	9,828.00	7,560.00	2,268.00	0.00	0.00	0.00	0.00	0.00	0.00
PYRAMID CO INS B	(31.92)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(31.92)
REGENCE BLUESHLD CO INS B	589.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	589.57
RESIDENT LIABILITY	284,616.77	5,538.29	(7,240.48)	8,571.74	(10,769.04)	5,386.14	(421.24)	9,506.63	274,044.73
RESPIRE CARLE	1,232.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,232.95
RIGHT CHOICE CO INS A	278.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	278.49
ROYAL NEIGHBORS CO INS B	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.90
SECURE HORIZON DIRECT A	4,989.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,989.55
STANDARD LIFE CO INS B	394.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	394.83
STATE FARM CO INS A	630.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	630.00
STATE FARM CO INS B	1,357.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,357.04
STERLING LIFE CO INS A	550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	550.00
TITLE XX ADC	69,875.14	6,618.55	7,537.07	8,508.43	8,029.65	0.00	7,034.95	8,877.96	23,268.53
TRI CARE CO INS A	11,086.00	0.00	0.00	1,809.50	4,770.50	3,290.00	0.00	0.00	1,216.00
TRI CARE CO INS B	2,196.40	0.00	0.00	(18.16)	0.00	0.00	0.00	0.00	2,214.56
UHC MEDICARE ADVANTAGE A	183,868.17	28,052.88	35,537.52	241.72	(15,869.49)	24,024.90	11,065.42	587.79	100,227.43
UHC MEDICARE ADVANTAGE B	110,754.44	2,684.12	2,491.99	1,174.00	2,272.57	136.85	0.00	375.57	101,619.34
UMR	8,551.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,551.39
UNICARE A	1,557.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,557.30
UNITED AMERICAN CO INS A	2,093.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,093.00
UNITED AMERICAN CO INS B	296.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	296.70
UNITED HEALTHCR CO INS A	3,551.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,551.50
UNITED HEALTHCR CO INS B	6,969.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,969.60
UNITED MINE WORKERS CO A	4,277.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,277.00
UNITED TEACHERS CO INS A	1,589.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,589.50
UNITED TEACHERS CO INS B	106.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106.31
VA ADC	56,905.85	3,370.00	3,900.00	0.00	3,844.84	3,642.02	0.00	24.18	42,124.81
VA NURSING HOME	27,835.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,835.20
VA BASIC	93,997.46	19,140.00	34,615.77	1,041.36	(995.89)	3.01	535.63	13,502.26	26,155.32

**Payer A/R Aging**

	Outstanding Balance	November	October	September	August	July	June	May	>=April
VA CLINICALLY COMPLEX	7,801.81	5,865.00	0.00	0.00	0.00	0.00	0.00	(1,087.26)	3,024.07
VA HEAVY REHAB	75,154.84	0.00	272.91	0.00	0.00	0.00	0.00	115.34	74,766.59
VA NH THERAPY	3,833.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,833.29
VA SPECIAL CARE	40,776.64	0.00	0.00	0.00	0.00	0.00	(476.83)	0.00	41,253.47
WELLCARE FEE SERVICE A	10,440.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,440.46
WELLCARE FEE SERVICE B	5,694.34	0.00	0.00	0.00	0.00	340.96	727.13	0.00	4,626.25
WORKMENS COMPENSATION	2,066.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,066.86
<b>Payer Total</b>	<b>5,000,933.16</b>	<b>648,737.39</b>	<b>454,063.62</b>	<b>303,796.17</b>	<b>109,603.01</b>	<b>149,079.93</b>	<b>140,693.82</b>	<b>133,148.84</b>	<b>3,061,810.38</b>

**Payer Type Summary**

Commercial Insurance	348,342.34	12,248.76	12,165.59	\$6,603.82	5,856.66	6,951.86	6,960.23	1,841.14	295,714.28
Hospice	109,812.96	20,194.18	21,147.00	\$4,037.05	422.75	35.90	1,699.41	8,026.80	54,249.87
Like Medicare Part A	397,714.16	45,891.94	63,728.97	\$6,964.33	(7,651.01)	26,521.67	15,078.05	587.79	246,592.42
Like Medicare Part B	382,754.70	3,604.02	(5,010.50)	\$6,529.41	3,739.47	5,487.03	4,027.95	2,389.63	361,987.69
Medicaid (State)	981,843.06	278,641.68	178,884.34	\$144,196.58	17,535.95	(3,384.25)	12,198.14	6,969.21	346,801.41
Medicare Part A	201,312.40	90,836.42	44,846.85	\$20,238.20	17,104.56	9,282.81	1,527.65	11,368.11	6,107.80
Medicare Part B	73,693.90	6,623.62	308.86	\$2,344.98	2,467.32	3,864.71	1,415.63	817.55	55,851.23
Private	2,202,987.84	162,321.77	99,203.83	\$111,840.44	67,278.36	96,675.17	97,727.96	88,594.09	1,479,346.22
Veteran's Administration	302,471.80	28,375.00	38,788.68	\$1,041.36	2,848.95	3,645.03	58.80	12,554.52	215,159.46
<b>Payer Type Total</b>	<b>5,000,933.16</b>	<b>648,737.39</b>	<b>454,063.62</b>	<b>303,796.17</b>	<b>109,603.01</b>	<b>149,079.93</b>	<b>140,693.82</b>	<b>133,148.84</b>	<b>3,061,810.38</b>

**Champaign County**  
**General Corporate Fund FY2017 Revenue Report**

FY2017 - December	FY2016 Actual	FY2017 Budget	FY2017 Projected	Budget Variance	
<b>Local Taxes</b>					
Property Taxes	\$10,413,681	\$11,327,775	\$10,753,048	-\$574,727	-5.1% 1
Back Taxes	\$5,962	\$5,000	\$6,683	\$1,683	33.7%
Mobile Home Tax	\$9,020	\$8,500	\$9,242	\$742	8.7%
Payment in Lieu of Tax	\$7,114	\$6,000	\$7,835	\$1,835	30.6%
Hotel Motel Tax	\$23,268	\$28,000	\$21,357	-\$6,643	-23.7%
Auto Rental Tax	\$32,165	\$30,000	\$30,991	\$991	3.3%
Penalties on Taxes	\$647,557	\$634,000	\$616,983	-\$17,017	-2.7%
<b>Licenses &amp; Permits</b>					
Business Licenses & Permits	\$32,411	\$36,500	\$26,630	-\$9,870	-27.0%
Non-Business Licenses & Permits	\$1,578,398	\$1,428,110	\$1,539,067	\$110,957	7.8%
<b>Grants</b>					
Federal Grants	\$445,643	\$455,279	\$373,636	-\$81,643	-17.9%
State Grants	\$195,791	\$182,552	\$182,552	\$0	0.0%
<b>State Shared Revenue</b>					
Corporate Personal Property Repl. Tax	\$806,043	\$798,271	\$858,166	\$59,895	7.5% 2
1% Sales Tax	\$1,146,921	\$1,100,900	\$1,343,723	\$242,823	22.1%
1/4% Sales Tax	\$5,473,500	\$5,582,500	\$5,552,058	-\$30,442	-0.5%
Use Tax	\$769,750	\$814,289	\$821,143	\$6,854	0.8%
State Reimbursement	\$1,153,238	\$1,946,106	\$1,942,802	-\$3,304	-0.2% 3
State Salary Reimbursement	\$304,157	\$307,682	\$309,193	\$1,511	0.5%
State Revenue Salary Stipends	\$45,500	\$45,500	\$48,500	\$3,000	6.6%
Income Tax	\$3,139,832	\$3,354,520	\$3,206,664	-\$147,856	-4.4% 2
Charitable Games License/Tax	\$69,886	\$77,000	\$69,548	-\$7,452	-9.7%
Off-Track Betting	\$3,117	\$0	\$0	\$0	
<b>Local Gov. Revenue &amp; Reimbursement</b>					
Local Government Revenue	\$747,420	\$666,784	\$726,730	\$59,946	9.0%
Local Government Reimbursement	\$618,872	\$611,740	\$623,710	\$11,970	2.0%
<b>Fees, Fines &amp; Forfeitures</b>					
General Government - Fees	\$4,094,088	\$4,104,383	\$3,715,499	-\$388,884	-9.5% 4
Fines (Bond Forfeitures, DUI Fines, Traffic)	\$713,775	\$921,000	\$611,498	-\$309,502	-33.6% 4
Forfeitures	\$9,361	\$13,500	\$30,846	\$17,346	128.5%
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$17,456	\$8,950	\$37,382	\$28,432	317.7%
Rents & Royalties	\$847,855	\$1,090,000	\$999,628	-\$90,372	-8.3% 5
Gifts & Donations	\$23,260	\$13,800	\$18,832	\$5,032	36.5%
Sale of Fixed Assets	\$2,650	\$0	\$0	\$0	
Miscellaneous Revenue	\$635,111	\$115,115	\$134,553	\$19,438	16.9%
<b>Interfund/Interdepartment</b>					
Interfund Transfers	\$684,195	\$700,710	\$698,673	-\$2,037	-0.3%
Interfund Reimbursements	\$131,665	\$365,914	\$73,244	-\$292,670	-80.0% 6
Interdepartment Revenue	\$1,480	\$1,027	\$774	-\$253	-24.6%
<b>TOTAL</b>	<b>\$34,830,142</b>	<b>\$36,781,407</b>	<b>\$35,391,191</b>	<b>-\$1,390,216</b>	<b>-3.8%</b>

1 - County will not receive additional budgeted property tax revenue associated with the hospital property tax exemption case.

2 - Projecting receipt of December Income tax for FY2017. All CPPRT distributions have been received for FY2017.

3 - The County has been reimbursed from AOIC through March 2017.

4 - Fees and Fines are over budgeted and reflect declines in fiscal year-to-date revenues.

5 - Loss of revenue due to reduced leased square footage because of mold contamination.

6 - Debt Service Reimbursement from the Nursing Home will not occur in FY2017.

**Champaign County**  
**General Corporate Fund FY2017 Expenditure Report**

FY2017 - December	FY2016 Actual	FY2017 Budget	FY2017 Projected	Budget Variance	
<b>Personnel</b>					
Regular Salaries & Wages	\$15,103,656	\$ 15,154,796	\$15,242,643	\$87,847	0.6%
SLEP Salaries	\$6,460,079	\$ 6,538,611	\$6,387,481	-\$136,525	-2.1%
SLEP Overtime	\$356,902	\$ 493,220	\$377,626	-\$115,594	-23.4%
Fringe Benefits	\$2,845,321	\$ 3,268,464	\$3,084,203	-\$184,261	-5.6%
<b>Total Personnel</b>	<b>\$24,765,958</b>	<b>\$ 25,455,091</b>	<b>\$25,091,953</b>	<b>-\$363,138</b>	<b>-1.5%</b>
<b>Commodities</b>					
Postage	\$211,387	\$ 245,891	\$208,491	-\$37,400	-15.2%
Purchase Document Stamps	\$960,000	\$ 884,000	\$874,963	-\$9,037	-1.0%
Gasoline & Oil	\$139,110	\$ 190,685	\$159,976	-\$30,709	-16.1%
All Other Commodities	\$792,745	\$ 727,862	\$789,006	\$61,144	8.4%
<b>Total Commodities</b>	<b>\$2,103,242</b>	<b>\$ 2,048,438</b>	<b>\$2,032,436</b>	<b>-\$16,002</b>	<b>-0.8%</b>
<b>Services</b>					
Gas Service	\$245,308	\$ 386,011	\$274,607	-\$111,404	-28.9%
Electric Service	\$839,308	\$ 830,000	\$803,044	-\$26,956	-3.2%
Medical Services	\$855,365	\$ 864,318	\$808,679	-\$55,639	-6.4%
All Other Services	\$4,875,577	\$ 5,221,218	\$4,793,248	-\$427,970	-8.2%
<b>Total Services</b>	<b>\$6,815,558</b>	<b>\$ 7,301,547</b>	<b>\$6,679,578</b>	<b>-\$621,969</b>	<b>-8.5%</b>
<b>Capital</b>					
Vehicles	\$171,373	\$ 145,000	\$214,630	\$69,630	48.0%
All Other Capital	\$94,162	\$ 127,500	\$177,500	\$50,000	39.2%
<b>Transfers</b>					
To Capital Improvement Fund	\$818,272	\$ 742,180	\$742,180	\$0	0.0%
To All Other Funds	\$231,940	\$ 123,250	\$157,660	\$34,410	27.9%
Interdepartment	\$1,480	\$ -	\$774	\$774	
<b>Debt Repayment</b>	<b>\$497,646</b>	<b>\$ 477,060</b>	<b>\$477,060</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>\$35,499,631</b>	<b>\$36,420,066</b>	<b>\$35,573,772</b>	<b>-\$846,294</b>	<b>-2.3%</b>

**Champaign County**  
**General Corporate Fund FY2017 Summary**

\*FY2017 Budgeted Revenue includes an additional \$511,341 associated with preparing the property tax levy to capture new growth associated with a potential ruling in the hospital property tax exemption case. It was determined in March 2017 that the county would not received any additional property tax revenue in FY2017.

<b><i>FY2016 adjusted Fund Balance based on the Auditor's Fund Balance report.</i></b>		
<b>FUND BALANCE 12/31/16</b>	<b>\$4,478,007</b>	
<b>Beginning Fund Balance % OF BUDGET</b>	<b>12.3%</b>	
	<b><i>Budgeted</i></b>	<b><i>Projected</i></b>
<b>FY2017 REVENUE</b>	<b>\$36,781,407 *</b>	<b>\$35,391,191</b>
<b>FY2017 EXPENDITURE</b>	<b>\$36,420,066</b>	<b>\$35,573,772</b>
<b>Revenue to Expenditure Difference</b>	<b>\$361,341</b>	<b>-\$182,580</b>
<b><i>FUND BALANCE PROJECTION - 12/31/17</i></b>	<b><i>\$4,839,348 *</i></b>	<b><i>\$4,295,427</i></b>
<b><i>% OF 2017 Expenditure Budget</i></b>	<b><i>13.3%</i></b>	<b><i>12.1%</i></b>



**GENERAL CORPORATE FUND  
FY2017 BUDGET CHANGE REPORT**

<b>FY2017 Original General Corporate Fund Budget</b>	<b>FY17 Budgeted Exp \$ 36,420,066</b>	<b>FY17 Budgeted Rev \$ 36,781,407</b>	<b>Difference \$ 361,341</b>
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**BUDGET CHANGES**

<b>Department &amp; Description</b>	<b>Expenditure Changes</b>	<b>Revenue Changes</b>	<b>Difference</b>
ADA Compliance Re-encumber ADA funds	\$ 74,323	\$ -	\$ (74,323)
Sheriff Body Camera Donation	\$ 6,000	\$ 6,000	\$ -
Coroner Re-encumber FY2016 Grant Funds	\$ 4,737	\$ -	\$ (4,737)
Sheriff K-9 Training Donation	\$ 500	\$ 500	\$ -
General County Remove levied Property Tax Revenue (hospital case)	\$ -	\$ (511,341)	\$ (511,341)
Circuit Court Foreclosure Mediation Transfer	\$ 34,410	\$ -	\$ (34,410)
Sheriff U of Illinois Event Coverage	\$ 16,564	\$ 16,564	\$ -
IT Internet Sharing Agreement	\$ 4,786	\$ 4,786	\$ -
Circuit Court Additional Expenditures	\$ 74,034	\$ -	\$ (74,034)
IT Internet Sharing Agreement	\$ 1,600	\$ 1,600	\$ -
Recorder Rental Housing Support Fee	\$ 65,000	\$ 72,000	\$ 7,000
Planning & Zoning Property Demolition	\$ 8,600	\$ -	\$ (8,600)
Public Defender Long-term Employee Payout	\$ 1,600	\$ -	\$ (1,600)
Circuit Court Long-term Employee Payout	\$ 20,270	\$ -	\$ (20,270)
Coroner Toxicology, Autopsy & Histology Exp.	\$ 22,996	\$ -	\$ (22,996)
VAC Donations Received for Veterans Assist.	\$ 4,702	\$ 3,702	\$ (1,000)
			\$ -
<b>TOTAL CHANGES</b>	<b>\$ 340,122</b>	<b>\$ (406,189)</b>	<b>\$ (746,311)</b>

<b>General Corporate Fund Budget as of 12/31/17</b>	<b>Current Budgeted Exp</b>	<b>Current Budgeted Rev</b>	<b>Difference</b>
	\$ 36,760,188	\$ 36,375,218	\$ (384,970)
<b>% of Increase/Decrease</b>	0.9%	-1.1%	
Changes Attributable to One-Time Factors	\$ 236,706	\$ (406,189)	\$ (642,895)
Changes Attributable to Recurring Costs	\$ 103,416	\$ 6,386	\$ (97,030)