

Committee of the Whole

June 12, 2018

Agenda Items- Distributed

VIII. Policy, Personnel, & Appointments

D. Other Business

1. Question of the Elimination of the Elected Office of Recorder in Champaign County-Additional Information from State's Attorney 1

IX. Finance

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From: Statt Civil Mail

Sent: Tuesday, June 12, 2018 2:23 PM

To: Pius Weibel <cweibel@co.champaign.il.us>

Cc: Julia Rietz <jrietz@co.champaign.il.us>; Barb Mann <bjm10916@co.champaign.il.us>

Subject: FW: RE: SA--more questions id=ccsaocivil:p208a429

Pius,

The several questions we've addressed from the conversations with you and Deb on Monday morning, and what we were able to put together in response:

Can the CB set up the office as a stand-alone office not under County Clerk? Answer: No it couldn't be stand alone. (See AG Opinion 1126 – Piatt County attempted to eliminate office of coroner and then set up "death investigator" with some duties, appointed leader, two year terms.) This was not constitutional because coroner [same as recorder] was set up by constitution and CB has no authority by law elsewhere to create a position with those constitutional duties.

But according to AG Opinion S-1127, while the County Code provision which establishes that the county clerk is the recorder in counties under 60,000 – that does not mean the Clerk automatically would assume the duties of Recorder in Champaign County due to our population size. Now that doesn't mean that transfer of duties doesn't make the most logical sense because of their similar statutory duties and this statutory structure in smaller counties, but what the AG's Opinion states is that the question needs to be clear what office would assume the duties. The COW agenda packet shows that the question posed is that Clerk's Office would do that, which is fine and acceptable for the Board to put forth as the referendum question, but its not accurate to say only the Clerk's office could do this based on the County Code.

Can this happen in 2018 and not 2020, as currently drafted? The rules on timing involve that the same referendum may not be provided more than once in any 23-month period and then must go on the ballot at the general, regular, or special election no later than at least 78 days after the adoption of the resolution placing it on the ballot. AG Opinion S-508 states that the Constitutional convention discussed the power to vest elimination by referendum is without limitation; and that when that office is abolished, all rights to that office cease. In that Opinion the office could be eliminated at the same election where someone was going to be elected as recorder, and the office could still cease immediately without having to pay the newly elected official for 4-years, etc.

In somewhat "non-legal" research, Winnebago County did a pretty in depth consolidation study in October 2017 before putting the question on the March 2018 primary ballot. In that study, the timelines of all the other counties that have undertaken consolidations are included. In each, the year of the referendum and the year of consolidation differ, but McClean County voted on the question in 2012 and eliminated in 2013, which couldn't have been the end of a recorder's term. In all of this "quick non-legal research" it appears that the consolidations make the end of the current recorder's term the time put forth on the referendum – which is probably a "best practice" without black and white legal support - and affords office holders and/or candidates the opportunity to build platforms on the substance of the issues and for transition plans to be made.

Please note that these responses are framed through the questions posed. Let me know if you need more legal research from our office,

DMD

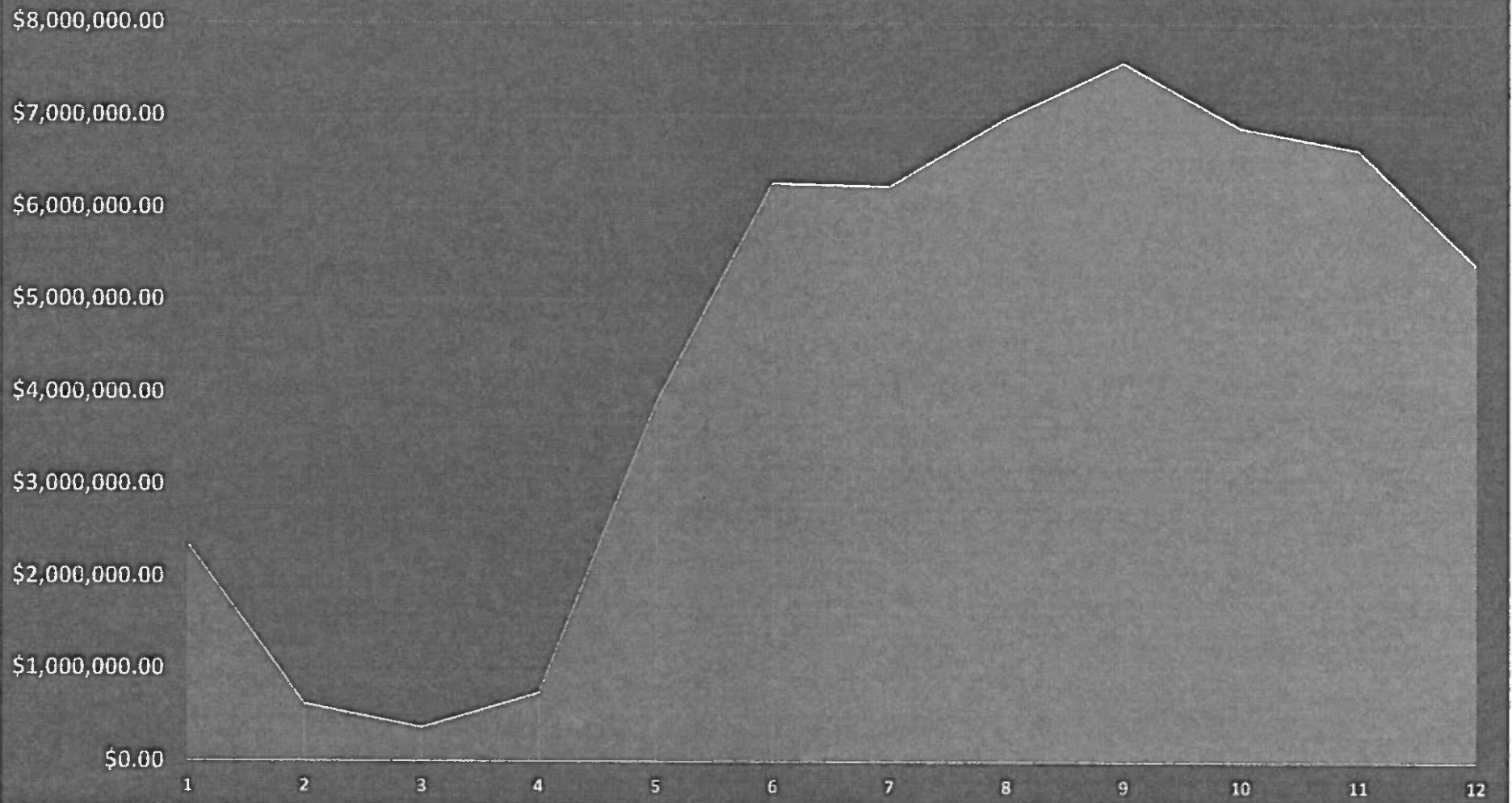
General Corp Cash Flow Projection

Four Year Averages: 2014 - 2017

Cash Balance - Fund 080

	<u>January 2018</u>	<u>February 2018</u>	<u>March 2018</u>	<u>April 2018</u>	<u>May 2018</u>	<u>June 2018</u>	<u>July 2018</u>	<u>August 2018</u>	<u>September 2018</u>	<u>October 2018</u>	<u>November 2018</u>	<u>December 2018</u>
Cash Balance - Fund 080	3,953,820.95	\$1,792,472.56	\$437,548.67	\$1,778,600.18	\$739,159.20	\$3,508,849.64	\$6,287,918.48	\$6,253,500.15	\$6,992,129.39	\$7,589,075.72	\$6,886,686.53	\$6,650,423.57
<u>Expenditures:</u>												
Payroll	-\$1,721,307.95	-\$1,671,159.05	-\$2,562,494.07	-\$1,699,154.30	-\$1,709,304.93	-\$1,702,440.05	-\$1,702,440.05	-\$2,553,660.08	-\$1,702,440.05	-\$1,702,440.05	-\$1,702,440.05	-\$1,702,440.05
Debt Service						-\$45,594.00						-\$425,594.00
Accounts Payable	-\$2,313,466.33	-\$1,607,864.85	-\$2,519,648.64	-\$1,273,754.41	-\$920,747.79	-\$1,323,355.09	-\$1,265,020.83	-\$1,253,271.11	-\$1,421,873.43	-\$1,305,997.17	-\$1,154,463.37	-\$1,404,127.66
Repay Loans												
<u>Transfer / Loans:</u>												
Public Safety Sales Tax	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,000,000.00	\$0.00	\$0.00	\$0.00
Nursing Home	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Revenue:</u>												
Monthly Revenue	\$2,442,706.96	\$2,105,069.33	\$4,012,593.90	\$1,933,467.73	\$3,056,258.99	\$2,537,849.04	\$2,705,379.74	\$2,371,265.56	\$2,101,987.63	\$2,306,048.04	\$2,302,142.49	\$2,291,028.75
Real Estate Tax Distribution \$11,498,122.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,723,910.12	\$3,312,608.95	\$227,662.82	\$2,174,294.87	\$2,619,272.19	\$0.00	\$318,497.98	\$0.00
Ending Cash Balance	\$2,361,753.63	\$618,517.99	\$367,999.86	\$739,159.20	\$3,889,275.59	\$6,287,918.48	\$6,253,500.15	\$6,992,129.39	\$7,589,075.72	\$6,886,686.53	\$6,650,423.57	\$5,409,290.61

FY 2018 General Fund Projected Cash Balance



NURSING HOME CASH FLOW REPORT
May 2018

REVENUE	Current Month Receipts as of 5/31/2018	Current Month Projected on 5/1/2018	Current Month Balance as of 5/31/2018	Aging Receipts as of 5/31/2018	Aging Outstanding on 5/1/2018	Aging Balance as of 5/31/2018	Total Revenue Received for month	Total Revenue Outstanding as of 5/31/2018
Private Pay	\$277,479.36	\$270,869.84	-\$6,609.52	\$17,498.21	\$2,434,721.76	\$2,417,223.55	\$294,977.57	\$2,410,614.03
Medicare A	\$57,810.28	\$72,474.63	\$14,664.35	\$28,454.92	\$158,017.82	\$129,562.90	\$86,265.20	\$144,227.25
Medicare B	\$7,461.19	\$7,665.27	\$204.08	\$112.14	\$73,146.54	\$73,034.40	\$7,573.33	\$73,238.48
Medicaid	\$200,499.94	\$223,704.06	\$23,204.12	\$58,533.17	\$952,632.00	\$894,098.83	\$259,033.11	\$917,302.95
Hospice	\$0.00	\$25,924.56	\$25,924.56	\$19,057.85	\$99,149.50	\$80,091.65	\$19,057.85	\$106,016.21
VA	\$0.00	\$6,600.00	\$6,600.00	\$106,765.00	\$289,210.22	\$182,445.22	\$106,765.00	\$189,045.22
Private Insurance	\$28,646.44	\$56,780.02	\$28,133.58	\$138.79	\$1,100,848.80	\$1,100,710.01	\$28,785.23	\$1,128,843.59
Non-Operating Revenue	\$101,000.00							
TOTAL	\$672,897.21	\$664,018.38	\$92,121.17	\$230,560.08	\$5,107,726.64	\$4,877,166.56	\$802,457.29	\$4,969,287.73

EXPENDITURE	Current Month Paid by 5/31/2018	Current Month Due from 5/1-5/31	Current Month Balance as of 5/31/2018	Aging AP Paid from 5/1-5/31	Aging AP Due on 5/1/2018	Current Month Balance as of 5/31/2018	Total Expenditure for month	Total Expenditure Outstanding as of 5/31/2018
Payroll	\$471,220.48	\$471,220.48	\$0.00	\$0.00	\$0.00	\$0.00	\$471,220.48	\$0.00
AP								
Payroll Taxes & Benefits								
Outside Vendor AP	\$96,819.59	\$150,260.86	\$53,441.27	\$202,267.73	\$1,943,245.88	\$1,740,978.15	\$299,087.32	\$1,794,419.42
Outstanding County AP & Loans	\$28,976.57	\$171,611.66	\$142,635.09	\$0.00	\$2,195,226.18	\$2,195,226.18	\$28,976.57	\$2,337,861.27
AP Total	\$125,796.16	\$321,872.52	\$196,076.36	\$202,267.73	\$4,138,472.06	\$3,936,204.33	\$328,063.89	\$4,132,280.69
TOTAL	\$597,016.64	\$793,093.00	\$196,076.36	\$202,267.73	\$4,138,472.06	\$3,936,204.33	\$799,284.37	\$4,132,280.69

Notes:

Current Month Due AP \$321,872.52+ Aging AP Due \$4,138,472.06 = \$4,460,344.58 - ties to Nursing Home AP Summary for May

Total Expenditure Outstanding as of 2/28/2018 - \$3,758,692

Total Expenditure Outstanding as of 3/31/2018 - \$3,971,441.99

Total Expenditure Outstanding as of 4/30/2018 - \$4,156,909.86

Private Pay current month Projected Revenue excludes Medicaid Pending in the amount of \$142,634 since it was not anticipated to be collected

NURSING HOME MAY AP PAYMENTS

WARRANT	CHECK DATE	VENDOR	Current	Aging	Mandated by Agreement	MONTH TOTAL
5745	5/4/2018	CCT-Self Funded Insurance	\$ 28,976.57			\$ 28,976.57
575790	5/11/2018	CCT-NH Advance	\$ 425.91			\$ 425.91
575792	5/11/2018	Champaign Co NH Petty Cash	\$ 156.68			\$ 156.68
A002660	5/11/2018	Ability Network Inc	\$ 460.95	\$ 474.78		\$ 935.73
A002662	5/11/2018	Bennett Electronic Service Co	\$ 326.70			\$ 326.70
A002666	5/11/2018	Chemical Maintenance	\$ 418.30			\$ 418.30
575822	5/11/2018	Consolidated Communications	\$ 721.49	\$ 43.61		\$ 765.10
575827	5/11/2018	Cynthia Chow & Associates		\$ 2,805.46		\$ 2,805.46
575829	5/11/2018	Davis-Houk Mechanical		\$ 459.90		\$ 459.90
575830	5/11/2018	Dean's Superior Blueprint	\$ 18.75			\$ 18.75
575831	5/11/2018	Diamond Rentals Inc		\$ 774.00		\$ 774.00
A002668	5/11/2018	Direct Supply Equipment		\$ 208.91		\$ 208.91
A002669	5/11/2018	Ecolab		\$ 1,130.20		\$ 1,130.20
A002670	5/11/2018	Ecolab Equipment Care		\$ 352.45		\$ 352.45
575837	5/11/2018	Elsbo		\$ 1,045.20		\$ 1,045.20
575841	5/11/2018	Farmers Bros		\$ 1,270.56		\$ 1,270.56
575843	5/11/2018	Fitzsimmons Hospital Services	\$ 836.50	\$ 1,238.00		\$ 2,074.50
575844	5/11/2018	Fresh Cut Lawn Care		\$ 5,675.00		\$ 5,675.00
575845	5/11/2018	Geyer Fire Protection	\$ 450.00	\$ 900.00		\$ 1,350.00
A002673	5/11/2018	Hill-Rom Company Inc		\$ 310.00		\$ 310.00
575851	5/11/2018	Horning's Inc		\$ 1,414.00		\$ 1,414.00
575860	5/11/2018	Illinois Secretary of State	\$ 932.00			\$ 932.00
A002674	5/11/2018	LB Labwaste Services Inc		\$ 439.16		\$ 439.16
575873	5/11/2018	McCormick Commercial Service		\$ 1,590.24		\$ 1,590.24
575874	5/11/2018	Menards	\$ 75.14			\$ 75.14
A002682	5/11/2018	Polsinelli Shughart PC	\$ 2,572.50	\$ 383.00		\$ 2,955.50
575887	5/11/2018	Primelife Times		\$ 280.00		\$ 280.00
575891	5/11/2018	Rental City	\$ 365.60			\$ 365.60
575892	5/11/2018	Republic Services		\$ 2,280.71		\$ 2,280.71
575902	5/11/2018	Socialwork Consultation Group		\$ 1,254.00		\$ 1,254.00
575907	5/11/2018	Sysco Central Illinois Inc		\$ 19,607.58		\$ 19,607.58
575909	5/11/2018	Televue	\$ 2,839.13			\$ 2,839.13
	5/11/2018	Tess Oral Health	\$ 67.68			\$ 67.68
A002688	5/11/2018	Thompson Electronics Co	\$ 167.84	\$ 4,037.24		\$ 4,205.08
575913	5/11/2018	Triad Shredding Corp		\$ 215.00		\$ 215.00
576090	5/17/2018	CCT-NH Advance	\$ 44,607.94			\$ 44,607.94
576319	5/25/2018	AT&T	\$ 233.41			\$ 233.41
576333	5/25/2018	Center for Medicare & Medicaid			\$ 4,415.92	\$ 4,415.92
576340	5/25/2018	Christie Clinic		\$ 1,800.00		\$ 1,800.00
576356	5/25/2018	Dex Media		\$ 1,414.89		\$ 1,414.89
576368	5/25/2018	Farmers Bros	\$ 815.94	\$ 1,410.76		\$ 2,226.70
576373	5/25/2018	Fitzsimmons Hospital Services	\$ 5,365.54			\$ 5,365.54
A002723	5/25/2018	HD Supply Facilities Maintenance	\$ 3,855.98			\$ 3,855.98
576381	5/25/2018	Healthpro therapy Services LLC			\$ 29,728.17	\$ 29,728.17
576384	5/25/2018	HIBU Inc	\$ 669.71			\$ 669.71
AS002724	5/25/2018	Hill-Rom Company Inc		\$ 280.00		\$ 280.00
576388	5/25/2018	IL Dept of Public Health			\$ 5,876.11	\$ 5,876.11
576403	5/25/2018	Medline Industries Inc		\$ 5,258.17		\$ 5,258.17
576409	5/25/2018	PEL/VIP Medical Staffing		\$ 3,104.54		\$ 3,104.54
576412	5/25/2018	Perfection Bakeries Inc		\$ 903.02		\$ 903.02

NURSING HOME MAY AP PAYMENTS

WARRANT	CHECK DATE	VENDOR	Current	Aging	Mandated by Agreement	MONTH TOTAL
576414	5/25/2018	Prairie Farms Dairy		\$ 999.99		\$ 999.99
576422	5/25/2018	Smart Care Equipment Solutions	\$ 352.45			\$ 352.45
576425	5/25/2018	Sysco Central Illinois Inc		\$ 20,404.13		\$ 20,404.13
576457	5/25/2018	Wex Bank	\$ 1,038.18			\$ 1,038.18
576507	5/25/2018	Paul Gritten		\$ 3,764.00		\$ 3,764.00
576578	5/25/2018	Rita Wingler		\$ 2,695.60		\$ 2,695.60
576735	5/31/2018	Dave & Harry Locksmiths Inc	\$ 68.70			\$ 68.70
577024	5/31/2018	Medical Staffing Network Inc		\$ 101,000.00		\$ 101,000.00
TOTAL A/P PAYMENTS FOR May			\$ 96,819.59	\$ 191,224.10	\$ 40,020.20	\$ 328,063.89

NURSING HOME AP SUMMARY - May 2018

VENDOR	Older than Feb 2018	Mar-18	Apr-18	May-18	TOTAL
ABILITY NETWORK INC				\$ 460.95	\$ 460.95
ACCELERATED CARE PLUS LEASING INC		\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 3,900.00
ACCURATE BIOMETRICS	\$ 888.00	\$ 45.00			\$ 933.00
AMEREN ILLINOIS	\$ 32,263.20	\$ 11,147.27	\$ 12,458.07	\$ 13,121.75	\$ 68,990.29
AMERICAN MEDICAL SUPPLY & SERVICE CO.			\$ 1,908.84	\$ (396.93)	\$ 1,511.91
AMPRIDE COMMUNICATIONS	\$ 1,224.00	\$ 1,224.00			\$ 2,448.00
CARLE FOUNDATION EMP DRUG SCREENS	\$ 3,521.00				\$ 3,521.00
CARLE FOUNDATION EMP PHYSICALS	\$ 3,400.00				\$ 3,400.00
CARLE FOUNDATION LAB CHARGES	\$ 2,652.74	\$ 601.13	\$ 263.05		\$ 3,516.92
CARLE FOUNDATION PATIENT PMTS	\$ 44,695.63	\$ 16,354.56	\$ 882.00	\$ 780.00	\$ 62,712.19
CARROT-TOP INDUSTRIES INC.	\$ 175.44				\$ 175.44
CARTER, SHAY				\$ 110.09	\$ 110.09
CHAMPAIGN COUNTY NURSING HOME-PETTY CASH				\$ 56.89	\$ 56.89
CHAMPAIGN SURGICENTER	\$ 3,602.27				\$ 3,602.27
CHRISTIE CLINIC-DOCTORS	\$ 15,400.00	\$ 1,800.00		\$ 1,800.00	\$ 19,000.00
CHRISTIE CLINIC-PATIENTS	\$ 2,337.17		\$ 7.32		\$ 2,344.49
CLIA LABORATORY PROGRAM	\$ -			\$ 150.00	\$ 150.00
COMMERCIAL BUILDERS, INC.	\$ -	\$ 162.33			\$ 162.33
CONSOLIDATED COMMUNICATIONS	\$ -			\$ 721.49	\$ 721.49
CONSTELLATION ENERGY SERVICES	\$ 70,842.21		\$ 19,691.56	\$ 6,285.01	\$ 96,818.78
CUMMINS CROSSPOINT	\$ -				\$ -
CYNTHIA CHOW & ASSOCIATES, LLC	\$ 1,638.73	\$ 1,696.73	\$ 1,614.23		\$ 4,949.69
DAVIS-HOUK MECHANICAL INC.	\$ -		\$ 342.79	\$ 338.00	\$ 680.79
DEAN'S SUPERIOR BLUEPRINT, INC.	\$ -		\$ 22.50		\$ 22.50
DEX	\$ 2,093.11	\$ 58.05	\$ 58.85	\$ 696.95	\$ 2,906.96
DIAMOND RENTALS, INC	\$ 516.00	\$ 258.00	\$ 258.00	\$ 258.00	\$ 1,290.00
DIMOND BROS. AGENCY, INC CHA	\$ -			\$ -	\$ -
DIRECT SUPPLY EQUIPMENT	\$ -	\$ 1,246.64		\$ 252.25	\$ 1,498.89
ECOLAB	\$ 1,130.20	\$ 1,663.21	\$ 608.69	\$ 404.95	\$ 3,807.05
ECOLAB FOOD SAFETY SPECIALTIES	\$ -	\$ 431.34			\$ 431.34
ELSBO	\$ 936.39	\$ 496.86	\$ 445.38	\$ 444.60	\$ 2,323.23
ENTEC SERVICES, INC	\$ 3,180.02	\$ 433.28	\$ 2,172.50		\$ 5,785.80
FARMER BROTHERS CO	\$ -		\$ 1,410.76		\$ 1,410.76
FAVORITE HEALTHCARE STAFFING, INC.	\$ 15,284.41				\$ 15,284.41
FITZSIMMONS	\$ -		\$ 1,238.00	\$ 1,163.00	\$ 2,401.00
FREEDOM FIRE PROTECTION	\$ 1,350.00				\$ 1,350.00
FRESH CUT LAWN CARE	\$ -		\$ 1,325.00		\$ 1,325.00
GEYER FIRE PROTECTION, LLC	\$ -	\$ 900.00			\$ 900.00
GREER, CAROLYN	\$ -		\$ 39.68		\$ 39.68
HEALTHDIRECT	\$ 128,273.89	\$ 13,018.83	\$ 15,562.10		\$ 156,854.82
HEALTHPRO	\$ 305,989.03		\$ 29,065.53	\$ 86.95	\$ 335,141.51
HENNELLY, JACOB, QUINLAN & ASSOC.	\$ 13,500.00				\$ 13,500.00
HFS/BUREAU OF FISCAL OPERATIONS	\$ 164,211.00	\$ 21,852.00	\$ 49,519.00		\$ 235,582.00
HILL-ROM COMPANY, INC.	\$ -	\$ 310.00	\$ 300.00		\$ 610.00
HOGAN, MICHELLE	\$ -			\$ 236.52	\$ 236.52
HORNING'S INC	\$ 4,908.00				\$ 4,908.00
I3 BROADBAND	\$ -		\$ 290.00		\$ 290.00
ILLINI FIRE EQUIPMENT COMPANY	\$ -	\$ 232.50	\$ 3.49		\$ 235.99
ILLINOIS AMERICAN WATER COMPANY	\$ 8,306.02	\$ 2,798.00		\$ 6,275.29	\$ 17,379.31
ILLINOIS COUNTIES RISK MANAGEMENT TRUST	\$ -			\$ -	\$ -
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	\$ -			\$ -	\$ -
KONE, INC.	\$ 980.32	\$ 1,703.47			\$ 2,683.79
LB MEDWASTE SERVICES INC	\$ 803.66		\$ 424.17		\$ 1,227.83
LEADINGAGE ILLINOIS	\$ 16,664.35				\$ 16,664.35
LEV DIAGNOSTICS	\$ 100.00				\$ 100.00
LIFECYCLE SYSTEMS	\$ 307.50	\$ 102.50	\$ 102.50		\$ 512.50
LINCARE	\$ 2,677.62				\$ 2,677.62

NURSING HOME AP SUMMARY - May 2018

VENDOR	Older than Feb 2018	Mar-18	Apr-18	May-18	TOTAL
MANPOWER	\$ -	\$ 716.80	\$ 1,657.60		\$ 2,374.40
MCCLLOUD SERVICES	\$ -		\$ 733.20		\$ 733.20
MCCORMICK COMMERCIAL SERVICE	\$ 2,601.03	\$ 241.50			\$ 2,842.53
MCKESSON MEDICAL-SURGICAL	\$ 23,477.20	\$ 1,040.28	\$ 321.94		\$ 24,839.42
MEDLINE INDUSTRIES INC	\$ 48,585.42	\$ 17,134.34	\$ 15,299.60	\$ 16,357.95	\$ 97,377.31
MENARDS	\$ -		\$ 53.25	\$ 113.83	\$ 167.08
MESA LABS	\$ -	\$ 98.95			\$ 98.95
MIDWEST FIBER, INC.	\$ -	\$ 486.00			\$ 486.00
NEWS GAZETTE	\$ -	\$ 866.31			\$ 866.31
OLIVER GROUP, THE	\$ 9,250.00				\$ 9,250.00
PEL/VIP MEDICAL STAFFING	\$ 3,083.94	\$ 1,685.76	\$ 1,786.22	\$ 1,137.40	\$ 7,693.32
Perfection Bakeries, Inc.	\$ -	\$ 919.78	\$ 1,228.20		\$ 2,147.98
PINNACLE CONSULTING	\$ 1,620.00				\$ 1,620.00
PLANTE & MORAN, PLLC	\$ -			\$ 8,600.00	\$ 8,600.00
POLSINELLI PC	\$ 31,850.17	\$ 18,743.09	\$ 16,083.50	\$ 2,572.50	\$ 69,249.26
PRAIRIE FARMS DAIRY, INC.	\$ 1,093.86	\$ 1,254.27	\$ 990.31	\$ 341.63	\$ 3,680.07
PRESENCE COVENANT MEDICAL CENTER	\$ 9,256.15	\$ 5,016.69			\$ 14,272.84
PRIMELIFE TIMES	\$ 330.00	\$ 675.00			\$ 1,005.00
PROVIDERTRUST, INC.	\$ -		\$ 259.69		\$ 259.69
QUALITY LIMO & TAXI INC.	\$ 1,745.00	\$ 1,360.00	\$ 1,120.00	\$ 825.00	\$ 5,050.00
REPUBLIC SERVICES #729	\$ -	\$ -	\$ 2,078.18	\$ 2,075.14	\$ 4,153.32
RSM US LLP	\$ 89,949.55				\$ 89,949.55
SAK MANAGEMENT	\$ 19,045.22	\$ 55,167.17	\$ 52,073.89	\$ 53,817.51	\$ 180,103.79
Shearer, Jan	\$ -	\$ 4,410.60			\$ 4,410.60
SHI INTERNATIONAL CORP	\$ -		\$ 602.82		\$ 602.82
SOCIALWORK CONSULTATION GROUP	\$ 660.00	\$ 594.00	\$ 660.00	\$ 726.00	\$ 2,640.00
SPECIALIZED MEDICAL SERVICES	\$ 4,240.47	\$ 2,125.29	\$ 2,308.37	\$ 2,128.70	\$ 10,802.83
STRICKLIN & ASSOCIATES	\$ 1,333.32				\$ 1,333.32
SUPPLYWORKS	\$ -	\$ 2,389.01	\$ 1,832.27	\$ 2,589.23	\$ 6,810.51
SYSCO CENTRAL ILLINOIS	\$ 61,110.02	\$ 31,965.58	\$ 34,837.77	\$ 15,811.41	\$ 143,724.78
TELEVUE	\$ -			\$ 2,839.13	\$ 2,839.13
THE GENTELL BUILDING	\$ 150.00				\$ 150.00
THOMPSON ELECTRONICS CO.	\$ 167.84	\$ 2,677.88	\$ 167.84	\$ 167.84	\$ 3,181.40
TOBIN & ASSOCIATES, INC	\$ 1,800.00				\$ 1,800.00
TRIAD SHREDDING CORP	\$ -	\$ 145.00	\$ 145.00	\$ 145.00	\$ 435.00
UPCLOSE GRAPHICS, INC.	\$ -	\$ 177.78			\$ 177.78
URBANA & CHAMPAIGN SANITARY DISTRICT	\$ 2,820.52	\$ 2.00	\$ 2,930.78	\$ 2.20	\$ 5,755.50
UVANTA PHARMACY OF CENTRAL ILLINOIS	\$ 265,991.19				\$ 265,991.19
VERIZON WIRELESS - NURSING HOME	\$ -			\$ 210.64	\$ 210.64
VISA CARDMEMBER SERVICES-NURSING HOME	\$ -			\$ 3,975.59	\$ 3,975.59
VOHRA WOUND PHYSICIANS OF IL SC	\$ -	\$ 160.41			\$ 160.41
WAL-MART COMMUNITY -NURSING HOME ACCOUNT	\$ -	\$ 9.87		\$ 628.83	\$ 638.70
WALZ SCALE	\$ -		\$ 200.00		\$ 200.00
XEROX CORPORATION	\$ -		\$ 649.57	\$ 649.57	\$ 1,299.14
TOTAL OUTSIDE VENDORS	\$ 1,434,012.81	\$ 229,899.06	\$ 279,334.01	\$ 150,260.86	\$ 2,093,506.74
CHAMPAIGN COUNTY GROUP					
CHAMPAIGN COUNTY TREASURER	\$ 54,840.83				\$ 54,840.83
CHAMPAIGN COUNTY TREASURER - HWY	\$ 207.31	\$ 1,151.27	\$ 1,076.27		\$ 2,434.85
CHAMPAIGN COUNTY TREASURER - 080-071-341.39	\$ 13,771.54				\$ 13,771.54
CHAMPAIGN COUNTY TREASURER - Gen Corp	\$ 437,915.01				\$ 437,915.01
CHAMPAIGN COUNTY TREASURER - Health	\$ 56,498.20	\$ 55,722.14	\$ 58,138.84	\$ 57,933.79	\$ 228,292.97
CHAMPAIGN COUNTY TREASURER - JMRF	\$ 56,092.47	\$ 53,299.13	\$ 36,423.24	\$ 36,006.89	\$ 181,821.73
CHAMPAIGN COUNTY TREASURER - MAINTENANCE	\$ 50,961.16	\$ 8,700.44			\$ 59,661.60
CHAMPAIGN COUNTY TREASURER - NH	\$ -		\$ 35.99		\$ 35.99
CHAMPAIGN COUNTY TREASURER - Post	\$ 3,000.60	\$ 235.38	\$ 248.57	\$ 160.30	\$ 3,644.85
CHAMPAIGN COUNTY TREASURER - SELF FUNDED INS	\$ 249,969.77				\$ 249,969.77
CHAMPAIGN COUNTY TREASURER - SS Fund	\$ 53,596.03	\$ 52,687.89	\$ 35,986.06	\$ 35,275.92	\$ 177,545.90
CHAMPAIGN COUNTY TREASURER - Workers Comp	\$ 156,590.41	\$ 12,243.05	\$ 19,032.58	\$ 13,258.19	\$ 201,124.23
CHAMPAIGN COUNTY TREASURER - Unemployment				\$ 28,976.57	\$ 28,976.57

NURSING HOME AP SUMMARY - May 2018

VENDOR	Older than Feb 2018	Mar-18	Apr-18	May-18	TOTAL
CHAMPAIGN COUNTY TREASURER - Gen Corp Loans	\$ 726,802.00				\$ 726,802.00
TOTAL CHAMPAIGN COUNTY TREASURER	\$ 1,860,245.33	\$ 171,796.25	\$ 150,941.55	\$ 171,611.66	\$ 2,366,837.84
TOTAL AP OUTSTANDING	\$3,294,258.14	\$401,695.31	\$430,275.56	\$321,872.52	\$4,460,344.58

04/30/18

Champaign County Nursing Home
Actual vs Budget Statement of Operations

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue	66.50	150.00	(83.50)	1,156.92	600.00	556.92
Medicare A Revenue	112,811.47	142,575.00	(29,763.53)	552,451.47	557,063.00	(4,611.53)
Medicare B Revenue	9,598.71	18,500.00	(8,901.29)	40,613.46	74,000.00	(33,386.54)
Medicaid Revenue	364,451.50	473,409.36	(108,957.86)	1,438,170.91	1,862,714.71	(424,543.80)
Private Pay Revenue	376,233.05	246,914.40	129,318.65	1,442,896.46	984,687.60	458,208.86
Adult Day Care Revenue	17,279.38	15,000.00	2,279.38	50,356.06	60,000.00	(9,643.94)
Total Income	880,440.61	896,548.76	(16,108.15)	3,525,645.28	3,539,065.31	(13,420.03)
Operating Expenses						
Administration	285,142.45	288,790.76	3,648.31	1,077,024.99	1,151,557.57	74,532.58
Environmental Services	87,585.56	83,604.08	(3,981.48)	286,252.57	334,416.33	48,163.76
Laundry	8,436.91	11,847.08	3,410.17	54,341.89	47,388.34	(6,953.55)
Maintenance	11,617.44	26,559.80	14,942.36	95,255.04	106,239.20	10,984.16
Nursing Services	483,067.57	451,662.75	(31,404.82)	1,913,303.82	1,805,817.09	(107,486.73)
Activities	16,384.69	18,104.79	1,720.10	69,126.32	72,419.18	3,292.86
Social Services	20,063.75	18,564.61	(1,499.14)	83,869.78	74,258.44	(9,611.34)
Physical Therapy	15,703.41	20,000.00	4,296.59	66,292.44	80,000.00	11,707.56
Occupational Therapy	12,203.97	19,000.00	6,796.03	54,818.91	76,000.00	21,181.09
Speech Therapy	1,302.15	6,750.00	5,447.85	6,185.66	27,000.00	20,814.34
Respiratory Therapy	1,786.22	1,910.00	123.78	10,245.04	7,640.00	(2,605.04)
Total This Department	3,088.37	8,660.00	5,571.63	16,430.70	34,640.00	18,209.30
Food Services	112,061.29	91,889.72	(20,171.57)	457,931.72	367,178.81	(90,752.91)
Barber & Beauty	3,609.03	3,299.06	(309.97)	14,821.62	13,196.22	(1,625.40)
Adult Day Care	17,531.36	15,428.59	(2,102.77)	70,045.76	61,714.38	(8,331.38)
Alzheimers and Related Disorders	11,151.55	40,210.50	29,058.95	65,872.59	160,841.99	93,969.40
Total Expenses	1,087,647.35	1,097,621.75	9,974.40	4,328,388.15	4,385,667.54	57,279.39
Net Operating Income	(207,206.74)	(201,072.99)	(6,133.75)	(802,742.87)	(846,602.23)	43,859.36
NonOperating Income						
Local Taxes	105,565.00	105,565.00		422,260.00	422,260.00	
Miscellaneous NI Revenue		290.00	(290.00)	292.60	1,160.00	(867.40)
Total NonOperating Income	105,565.00	105,855.00	(290.00)	422,552.60	423,420.00	(867.40)
Net Income (Loss)	(101,641.74)	(95,217.99)	(6,423.75)	(380,190.27)	(423,182.23)	42,991.96

Champaign County Nursing Home
 Census Summary Report
 For Apr-18

	Apr-18					YTD			
	Total Days	ADC	Incr/(Decr) to Pr Mth	Mix	Occupancy	Total Days	ADC	Mix	Occupancy
Medicare A	235	7.83	0.19	5.43%	3.22%	1,019	8.49	6.09%	3.49%
Medicaid	2,336	77.87	13.83	54.01%	32.04%	8,820	73.50	52.73%	30.25%
Medicaid Pending	1,005	33.50	(8.85)	23.24%	13.79%	3,948	32.90	23.60%	13.54%
Managed Care				0.00%	0.00%	15	0.13	0.09%	0.05%
Private Pay	719	23.97	(0.19)	16.62%	9.86%	2,752	22.93	16.45%	9.44%
Veterans	30	1.00	0.03	0.69%	0.41%	173	1.44	1.03%	0.59%
Total	4,325	144.17	5.01	100.00%	59.33%	16,727	139.39	100.00%	57.36%

Champaign County Nursing Home
 Avg Daily Census Summary Report
 For Apr-18

		<u>Jan-18</u>	<u>Feb-18</u>	<u>Mar-18</u>	<u>Apr-18</u>
<u>Actual:</u>		<u>ADC</u>	<u>ADC</u>	<u>ADC</u>	<u>ADC</u>
Medicare A	Actual	8.32	10.32	7.65	7.83
	Budget	7.00	8.00	8.00	8.00
	Variance	1.32	2.32	-0.35	-0.17
Medicaid	Actual	76.77	75.68	64.03	77.87
	Budget	95.00	96.00	96.00	96.00
	Variance	-18.23	-20.32	-31.97	-18.13
Medicaid Pending	Actual	27.03	28.29	42.35	33.50
	Budget	11.00	11.00	11.00	11.00
	Variance	16.03	17.29	31.35	22.50
Managed Care	Actual	0.26	0.25	0.00	0.00
	Budget	3.00	3.00	3.00	3.00
	Variance	-2.74	-2.75	-3.00	-3.00
Private Pay	Actual	21.16	22.43	24.16	23.97
	Budget	23.00	23.00	23.00	23.00
	Variance	-1.84	-0.57	1.16	0.97
Veterans	Actual	2.42	1.36	0.97	1.00
	Budget	5.00	5.00	5.00	5.00
	Variance	-2.58	-3.64	-4.03	-4.00
Total	Actual	135.97	138.32	139.16	144.17
	Budget	144.00	146.00	146.00	146.00
	Variance	-8.03	-7.68	-6.84	-1.83

Champaign County
General Corporate Fund FY2018 Revenue Report

FY2018 - May	FY2017 Actual	FY2018 Budget	FY2018 Projected	Budget Variance	
Local Taxes					
Property Taxes	\$10,753,048	\$11,972,241	\$11,426,972	-\$545,269	-4.6% 1
Back Taxes	\$6,683	\$5,500	\$6,000	\$500	9.1%
Mobile Home Tax	\$9,242	\$8,700	\$9,000	\$300	3.4%
Payment in Lieu of Tax	\$7,835	\$6,500	\$7,835	\$1,335	20.5%
Hotel Motel Tax	\$21,090	\$21,500	\$21,090	-\$410	-1.9%
Auto Rental Tax	\$31,570	\$32,000	\$36,976	\$4,976	15.6%
Penalties on Taxes	\$608,334	\$639,000	\$608,334	-\$30,666	-4.8%
Licenses & Permits					
Business Licenses & Permits	\$26,705	\$29,500	\$18,917	-\$10,583	-35.9%
Non-Business Licenses & Permits	\$1,546,971	\$1,526,262	\$1,672,422	\$146,160	9.6% 2
Grants					
Federal Grants	\$358,397	\$367,370	\$357,370	-\$10,000	-2.7%
State Grants	\$181,284	\$184,595	\$161,595	-\$23,000	-12.5%
State Shared Revenue					
Corporate Personal Property Repl. Tax	\$858,166	\$678,424	\$701,139	\$22,715	3.3%
1% Sales Tax	\$1,350,384	\$1,333,337	\$1,430,172	\$96,835	7.3% 3
1/4% Sales Tax	\$5,563,617	\$5,638,133	\$5,700,403	\$62,270	1.1%
Use Tax	\$833,298	\$816,052	\$868,616	\$52,564	6.4%
State Reimbursement	\$1,944,463	\$1,901,923	\$1,901,923	\$0	0.0%
State Salary Reimbursement	\$309,193	\$309,301	\$309,301	\$0	0.0%
State Revenue Salary Stipends	\$48,500	\$48,500	\$48,500	\$0	0.0%
Income Tax	\$3,207,705	\$3,207,336	\$3,016,711	-\$190,625	-5.9% 4
Charitable Games License/Tax	\$68,235	\$60,000	\$64,203	\$4,203	7.0%
Local Gov. Revenue & Reimbursement					
Local Government Revenue	\$726,730	\$663,922	\$663,922	\$0	0.0%
Local Government Reimbursement	\$651,458	\$631,476	\$631,476	\$0	0.0%
Fees, Fines & Forfeitures					
General Government - Fees	\$3,757,973	\$3,936,729	\$3,639,395	-\$297,334	-7.6% 5
Fines (Bond Forfeitures, DUI Fines, Traffic)	\$610,337	\$648,000	\$540,029	-\$107,971	-16.7% 5
Forfeitures	\$30,846	\$21,000	\$10,647	-\$10,353	-49.3%
Miscellaneous Revenue					
Interest Earnings	\$45,011	\$11,650	\$33,027	\$21,377	183.5%
Rents & Royalties	\$1,008,717	\$1,115,086	\$1,085,599	-\$29,487	-2.6%
Gifts & Donations	\$18,832	\$11,000	\$11,000	\$0	0.0%
Sale of Fixed Assets	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$158,620	\$117,895	\$117,895	\$0	0.0%
Interfund/Interdepartment					
Interfund Transfers	\$672,193	\$1,243,819	\$1,228,819	-\$15,000	-1.2%
Interfund Reimbursements	\$67,504	\$73,132	\$73,132	\$0	0.0%
Interdepartment Revenue	\$774	\$0	\$0	\$0	0.0%
TOTAL	\$35,483,717	\$37,259,883	\$36,402,421	-\$857,462	-2.3%

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

2 - Per the Recorder's Office, actual transactions are down this year, but the number of "outlier transactions of large properties" have resulted in increased Revenue Stamps revenues. There will be a corresponding increase in expenditure.

3 - In FY2017, the County's top 10 taxpayers represented 59% of the County's total one-cent sales tax revenue.

4 - The Governor's proposed extension of the 10% Income Tax cut was reduced to 5% for State FY2019. This will result in an estimated loss in county revenue of \$160,000 in FY2018 and FY2019.

5 - Fees and fines revenues continue to decline. Variance to FY2017 YTD collections is fees -3% and fines -11.5%.

Champaign County
General Corporate Fund FY2018 Expenditure Report

FY2018 - May	FY2017 Actual	FY2018 Budget	FY2018 Projected	Budget Variance	
Personnel					
Regular Salaries & Wages	\$15,165,186	\$ 15,759,165	\$15,646,179	-\$112,986	-0.7%
SLEP Salaries	\$6,378,468	\$ 6,532,156	\$6,346,398	-\$185,758	-2.8%
SLEP Overtime	\$382,994	\$ 371,779	\$385,266	\$13,487	3.6%
Fringe Benefits	\$3,065,632	\$ 3,305,280	\$3,021,760	-\$283,520	-8.6%
Total Personnel	\$24,992,280	\$ 25,968,380	\$25,399,603	-\$568,777	-5.8%
Commodities					
Postage	\$207,889	\$ 237,857	\$207,889	-\$29,968	-12.6%
Purchase Document Stamps	\$874,963	\$ 933,333	\$1,033,850	\$100,517	10.8% ¹
Gasoline & Oil	\$157,924	\$ 188,885	\$168,185	-\$20,700	-11.0%
All Other Commodities	\$769,411	\$ 714,103	\$695,529	-\$18,574	-2.6%
Total Commodities	\$2,010,186	\$ 2,074,178	\$2,105,453	\$31,275	4.9%
Services					
Gas Service	\$272,566	\$ 350,000	\$301,017	-\$48,983	-14.0%
Electric Service	\$825,701	\$ 780,000	\$730,758	-\$49,242	-6.3%
Medical Services	\$812,872	\$ 969,615	\$987,872	\$18,257	1.9%
All Other Services	\$4,807,984	\$ 5,181,449	\$4,870,562	-\$310,887	-6.0%
Total Services	\$6,719,123	\$ 7,281,064	\$6,890,209	-\$390,855	-5.4%
Capital					
Vehicles	\$214,630	\$ 145,000	\$171,245	\$26,245	18.1%
All Other Capital	\$111,331	\$0	\$0	\$0	
Transfers					
To Capital Improvement Fund	\$742,180	\$ 775,985	\$775,985	\$0	0.0%
To Nursing Home Fund	\$0	\$ -	\$191,672	\$191,672	
To All Other Funds	\$137,660	\$ 58,000	\$58,000	\$0	0.0%
Interdepartment	\$774	\$ -	\$0	\$0	
Debt Repayment					
	\$474,576	\$ 473,188	\$473,188	\$0	0.0%
TOTAL	\$35,402,741	\$36,775,795	\$36,065,355	-\$710,440	-1.9%

1 - Increased expenditure for Document Stamp Purchases corresponds to increased revenue for Revenue Stamps.

**Champaign County
General Corporate Fund FY2017 Summary**

*FY2018 Budgeted Revenue includes an additional \$474,119 associated with preparing the property tax levy to capture new growth associated with a potential ruling in the hospital property tax exemption case. The County will receive this additional revenue.

FUND BALANCE 12/31/17 (unaudited)	\$4,558,983	
Beginning Fund Balance % OF BUDGET	12.4%	
	<i>Budgeted</i>	<i>Projected</i>
FY2018 REVENUE	\$37,259,883 *	\$36,402,421
FY2018 EXPENDITURE	<u>\$36,775,795</u>	<u>\$36,065,355</u>
Revenue to Expenditure Difference	\$484,088	\$337,065
FUND BALANCE PROJECTION - 12/31/18	\$5,043,071 *	\$4,896,049
% OF 2018 Expenditure Budget	13.7%	13.6%

**GENERAL CORPORATE FUND
FY2018 BUDGET CHANGE REPORT**

FY2018 Original General Corporate Fund Budget	FY18 Budget Expend. \$ 36,775,795	FY18 Budget Revenue \$ 37,259,883	Difference \$ 484,088
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BUDGET CHANGES

Department & Description	Expenditure Changes	Revenue Changes	Difference
ADA Compliance Re-encumber ADA funds	\$ 7,700	\$ -	\$ (7,700)
Sheriff Received for totaled squad car	\$ 15,220	\$ 15,220	\$ -
Planning and Zoning Nursing Home Subdivision Application Fee	\$ 890	\$ -	\$ (890)
General County Appropriate funds to pay Nursing Home invoices	\$ 94,038	\$ -	\$ (94,038)
Planning and Zoning Re-encumber Demolition Funds for 504 S. Dodson Dr.	\$ 8,100	\$ -	\$ (8,100)
General County Remove Add. P.Tax Revenue	\$ -	\$ (474,119)	\$ (474,119)
IT Antivirus Software	\$ 19,893	\$ -	\$ (19,893)
Sheriff Received for totaled squad car	\$ 11,025	\$ 11,025	\$ -
			\$ -
TOTAL CHANGES	\$ 156,866	\$ (447,874)	\$ (604,740)

General Corporate Fund Budget as of 12/31/18	Current Budgeted Exp \$ 36,932,661	Current Budgeted Rev \$ 36,812,009	Difference \$ (120,652)
% of Increase/Decrease	0.4%	-1.2%	

Changes Attributable to One-Time Factors	\$ 136,973	\$ (447,874)	\$ (584,847)
Changes Attributable to Recurring Costs	\$ 19,893	\$ -	\$ (19,893)