

**CHAMPAIGN COUNTY, ILLINOIS
MEETING AGENDA**

**JOINT MEETING OF THE COUNTY BOARD FINANCE
COMMITTEE & THE NURSING HOME BOARD OF DIRECTORS**

Brookens Administrative Center, Lyle Shields Meeting Room

1776 E. Washington, Urbana

Thursday, July 10, 2008 – 7:00 p.m.

**FINANCE COMMITTEE
MEMBERS:**

Chris Doenitz, Claudia Gross, Brad Jones, Brendan McGinty,
Alan Nudo, Steve O'Connor, Michael Richards, C. Pius Weibel,
Barbara Wysocki

BOARD OF DIRECTORS:

Jan Anderson, Peter Czajkowski, Jason Hirsbrunner, Mark Holley,
Charles Lansford, Alan Nudo, Mary Ellen O'Shaughnessey

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA/ADDENDUM

**IV. REPORT OF RACHEL SCHWARTZ REGARDING CHAMPAIGN COUNTY
NURSING HOME ACCOUNTING**

V. PUBLIC PARTICIPATION

VI. ADJOURNMENT

**ATTACHMENTS GIVEN
TO THE COMMITTEE
AT THE MEETING**

**JOINT FINANCE
COMMITTEE/NURSING HOME
BOARD OF DIRECTORS
JULY 10, 2008**

Contents:

1. General Corporate Fund FY2008 Revenue/Expenditure Projection Report – Agenda Item VIII A
2. General Corporate Fund Budget Change Report – Agenda Item VIII B
3. Nursing Home Outstanding Accounts Payable & Cash Balance – Agenda Item IX A
4. Treasurer's June 2008 Monthly Report – Agenda Item X A
5. Purchases Not Following Purchasing Policy List – Agenda Item XI A
6. Memorandums from Tony Fabri Re Nursing Home Pending Vouchers & County Audit & CCNH– Not on Agenda

GENERAL CORPORATE FUND REVENUE/EXPENDITURE PROJECTION REPORT - FY2008

July 10, 2008

SIGNIFICANT REVENUE LINE ITEMS/CATEGORIES	FY2007 YTD 6/30/2007	FY2007 ACTUAL 12/31/2007	FY2008 BUDGET 12/1/2007	FY2008 YTD 6/30/2008	Projected % to be Received	Projected \$\$ to be Received	\$ Difference to Original Budget
PROPERTY TAXES (CURRENT)	\$3,544,009	\$6,915,735	\$7,264,377	\$3,692,980	100%	\$7,264,377	\$0
PROPERTY TAXES (BACK)	\$0	\$1,930	\$5,748	\$3,407	100%	\$5,748	\$0
MOBILE HOME TAXES	\$0	\$9,629	\$10,000	\$0	96%	\$9,630	-\$370
PAYMENT IN LIEU OF TAXES	\$0	\$3,070	\$3,400	\$0	100%	\$3,400	\$0
COUNTY HOTEL/MOTEL TAX	\$6,015	\$6,743	\$13,393	\$7,719	115%	\$15,438	\$2,045
COUNTY AUTO RENTAL TAX	\$8,584	\$19,633	\$21,530	\$8,427	90%	\$19,275	-\$2,255
PENALTIES ON TAXES	\$20,433	\$557,970	\$522,000	\$118,721	119%	\$622,000	\$100,000
BUSINESS LICENSES & PERMITS	\$2,778	\$41,845	\$41,000	\$30,982	102%	\$41,845	\$845
NON-BUSINESS LIC. & PERMITS	\$719,922	\$1,443,930	\$1,662,902	\$653,849	79%	\$1,311,409	-\$351,493
FEDERAL GRANTS	\$215,345	\$422,500	\$433,680	\$152,750	100%	\$433,680	\$0
STATE GRANTS	\$113,633	\$206,254	\$223,081	\$96,341	100%	\$223,081	\$0
STATE SHARED REVENUE							
CORP. PERS. PROP. REPL. TAX	\$465,202	\$966,252	\$912,251	\$495,403	113%	\$1,028,981	\$116,730
1% SALES TAX (UNINCORPOR.)	\$406,223	\$967,315	\$973,067	\$479,304	117%	\$1,141,341	\$168,274
1/4% SALES TAX (ALL COUNTY)	\$2,428,123	\$4,981,542	\$5,197,575	\$2,519,928	99%	\$5,169,888	-\$27,687
USE TAX	\$213,278	\$432,343	\$459,463	\$239,732	106%	\$485,970	\$26,507
INHERITANCE TAX	\$35,861	\$86,533	\$235,748	\$130,920	134%	\$315,909	\$80,161
STATE REIMBURSEMENT	\$674,106	\$1,173,962	\$1,753,304	\$1,463,613	100%	\$1,753,304	\$0
SALARY REIMBURSEMENT	\$156,857	\$328,689	\$294,570	\$158,243	113%	\$331,594	\$37,024
STATE REV./SALARY STIPENDS	\$3,000	\$42,000	\$42,000	\$0	100%	\$42,000	\$0
INCOME TAX	\$1,874,177	\$2,939,461	\$3,138,076	\$2,010,924	102%	\$3,213,147	\$75,071
CHARITABLE GAMES LICENSE TAX	\$0						
OFF TRACK BETTING	\$38,416	\$76,271	\$85,000	\$41,875	98%	\$83,137	-\$1,863
LOCAL GOVERNMENT REVENUE	\$200,245	\$254,270	\$243,500	\$194,229	115%	\$279,917	\$36,417
LOCAL GOVERNMENT REIMBURSE.	\$228,827	\$591,593	\$776,103	\$301,599	100%	\$779,736	\$3,633
GENERAL GOVERNMENT	\$2,195,282	\$4,248,326	\$4,294,911	\$2,066,868	93%	\$3,999,817	-\$295,094
FINES	\$512,631	\$1,126,307	\$1,066,500	\$538,569	111%	\$1,183,296	\$116,796
FORFEITURES	\$0	\$16,889	\$8,000	\$1,400	100%	\$8,000	\$0
INTEREST EARNINGS	\$66,009	\$245,154	\$277,300	\$71,564	96%	\$265,789	-\$11,511
RENTS & ROYALTIES	\$240,289	\$1,480,824	\$2,435,393	\$2,178,281	100%	\$2,425,020	-\$10,373
GIFTS & DONATIONS	\$225	\$225	\$4,400	\$4,200	100%	\$4,400	\$0
OTHR FIN. SOURCES--FIX. ASSETS	\$0	\$18,707	\$10,100	\$4,249	100%	\$10,100	\$0
OTHR. MISC. REVENUE	\$58,205	\$84,620	\$96,641	\$61,095	92%	\$88,821	-\$7,820
INTERFUND TRANSFERS	\$76,782	\$1,225,124	\$891,201	\$32,098	100%	\$891,201	\$0
INTERFUND REIMBURSEMENTS	\$39,827	\$130,803	\$436,222	\$38,711	100%	\$436,222	\$0
OTHER FINANCING SOURCES							
TOTALS	\$14,544,282	\$31,046,451	\$33,832,436	\$17,797,981	100%	\$33,887,473	\$55,037

SIGNIFICANT EXPENDITURE LINE ITEMS/CATEGORIES	FY2007	FY2007	FY2008	FY2008	PROJECTED	PROJECTED	\$ DIFFERENCE
	YTD 6/30/2007	ACTUAL 11/30/2007	BUDGET 12/1/2007	YTD 6/30/2008	% TO BE SPENT	\$ TO BE SPENT	TO ORIGINAL BUDGET (+/-)
PERSONNEL							
Regular Salaries & Wages	\$6,351,902	\$11,887,921	\$13,199,701	\$7,016,177	98.71%	\$13,030,042	-\$169,659
SLEP Salaries	\$3,356,731	\$6,461,964	\$6,756,408	\$3,535,904	96.50%	\$6,520,106	-\$236,302
SLEP Overtime	\$207,423	\$472,423	\$427,298	\$204,343	103.61%	\$442,743	\$15,445
Fringe Benefits	\$1,004,711	\$2,049,679	\$2,162,505	\$1,317,793	104.47%	\$2,259,074	\$96,569
COMMODITIES							
Postage	\$161,603	\$235,659	\$249,456	\$129,312	75.59%	\$188,570	-\$60,886
Purchase Document Stamps	\$480,000	\$950,000	\$1,000,000	\$480,000	95.00%	\$950,000	-\$50,000
Gasoline & Oil	\$94,317	\$205,649	\$220,890	\$119,675	118.13%	\$260,939	\$40,049
All Other Commodities	\$350,428	\$811,022	\$749,141	\$329,131	101.68%	\$761,731	\$12,590
SERVICES							
Gas Service	\$212,999	\$336,032	\$329,991	\$329,991	157.76%	\$520,601	\$190,610
Electric Service	\$344,996	\$847,967	\$725,701	\$348,484	118.03%	\$856,541	\$130,840
Medical/Professional Services	\$694,611	\$1,246,275	\$1,199,000	\$741,500	103.95%	\$1,246,302	\$47,302
All Other Services	\$1,759,757	\$3,762,330	\$3,948,551	\$1,798,011	97.36%	\$3,844,116	-\$104,435
CAPITAL							
Vehicles	\$50,448	\$86,441	\$210,000	\$42,790	100.00%	\$210,000	\$0
All Other Capital	\$47,219	\$322,229	\$2,598,826	\$2,006,868	100.00%	\$2,598,826	\$0
TRANSFERS							
To Capital Improvement Fund	\$0	\$308,059	\$265,128	\$0	23.12%	\$61,299	-\$203,829
To Nursing Home Fund	\$0	\$0	\$0	\$0	100.00%	\$0	\$0
To Public Health Fund	\$0	\$145,500	\$95,000	\$0	100.00%	\$95,000	\$0
To Self-Funded Insurance	\$0	\$0	\$0	\$0	100.00%	\$0	\$0
All Other Transfers	\$0	\$8,254	\$102,546	\$50,462	100.00%	\$102,546	\$0
DEBT REPAYMENT							
	\$79,659	\$242,162	\$358,272	\$250,579	100.00%	\$358,272	\$0
TOTAL	\$15,196,803	\$30,707,379	\$34,598,414	\$18,701,021	99.16%	\$34,306,710	-\$291,704

GENERAL CORPORATE FUND REVENUE/EXPENDITURE PROJECTION REPORT - FY 2008

FUND BALANCE 11/30/07 (unaudited)	\$3,312,500	
BEGINNING FUND BALANCE % OF BUDGET -	9.57%	
	<u>Budgeted</u>	<u>Projected</u>
ADD FY2008 REVENUE	\$33,832,436	\$33,887,473
LESS FY2008 EXPENDITURE	\$34,598,414	\$34,306,710
Revenue to Expenditure Difference	-\$765,978	-\$419,237
Outstanding Loans to Nursing Home	-\$741,000	-\$741,000.00
FUND BALANCE PROJECTION - 11/30/08	\$1,805,522	\$2,152,263
% of FY2008 Budget	5.22%	6.22%

FUND BALANCE 11/30/07 (unaudited)	\$3,312,500	
BEGINNING FUND BALANCE % OF BUDGET -	9.77%	
	<u>Budgeted</u>	<u>Projected</u>
ADD FY2008 REVENUE	\$33,832,436	\$33,887,473
LESS FY2008 EXPENDITURE	\$34,598,414	\$34,306,710
Revenue to Expenditure Difference	-\$765,978	-\$419,237
Outstanding Loans to Nursing Home	-\$741,000	-\$741,000.00
Anticipated June Loan to Nursing Home	-\$592,127	-\$592,127
FUND BALANCE PROJECTION - 11/30/08	\$1,213,395	\$1,560,136
% of FY2008 Budget	3.51%	4.55%

General Corporate Fund FY2008 Budget Change Report

GENERAL CORPORATE FUND ORIGINAL BUDGET FOR FY2008

	Budget 12/01/07
Expenditure	\$33,651,282
Revenue	\$33,651,282
Revenue/Expenditure Difference	\$0

General Corporate Fund Budget As Of: Thursday, July 10, 2008

Expenditure	\$34,598,414	% Inc/Dec	2.81%	Revenue/Exp. (\$765,978)
Revenue	\$33,832,436	% Inc/Dec	0.54%	

EXPENDITURE CHANGES

Department	Description	Expenditure Change	Revenue Change	Difference
Public Defender	Increase in Salary	\$4,882	\$3,255	(\$1,627)
State's Attorney	Increase in Salary	\$5,425	\$5,425	\$0
EMA	Increase in Salary	\$4,589	\$0	(\$4,589)
Public Properties	Remodel Projects	\$15,516	\$0	(\$15,516)
Sheriff	Video Camera Grant	\$4,200	\$4,200	\$0
Debt Service	Hwy construction Debt	\$77,613	\$0	(\$77,613)
County Clerk	Election Judges Pay	\$12,000	\$0	(\$12,000)
Physical Plant	Maintenance Costs at ILEAS	\$16,146	\$0	(\$16,146)
Physical Plant	Loan Payment	\$52,500	\$0	(\$52,500)
Physical Plant	RPC Remodel	\$18,672	\$18,672	\$0
Administrative Services	Phone Project	\$42,102	\$0	(\$42,102)
Coroner	Out of County Fees	\$1,513	\$1,513	\$0
Correctional Center	Refund	\$1,591	\$1,591	\$0
Physical Plant	ILEAS Project	\$557,000	\$0	(\$557,000)
Sheriff	Savoy Contract	\$132,588	\$145,703	\$13,115
Coroner	Indigent Burial	\$795	\$795	\$0
TOTAL		\$947,132	\$181,154	(\$765,978)
Changes Attributable to Recurring Costs		\$228,925	\$155,178	(\$73,747)
Changes Attributable to 1-Time Expenses		\$718,207	\$25,976	(\$692,231)

Champaign County Nursing Home

Amounts Outstanding

As of June 30, 2008

Aging	Month	Accounts Payable	FICA	IMRF	Total
0 - 30 days	Jun-08	\$ 261,494.84	\$ 35,640.45	\$ 31,793.79	\$ 328,929.08
31 - 60 days	May-08	224,087.52	\$ 36,214.54	\$ 31,485.82	\$ 291,787.88
61 - 90 days	Apr-08	15,960.78	\$ 35,595.32	\$ 30,960.28	\$ 82,516.38
90 - 120 days	Mar-08	5,122.62	\$ 36,987.22	\$ 31,901.98	\$ 74,011.82
120+ days	Feb-08 & prior	33,927.08	\$ 54,278.03	\$ 48,129.20	\$ 136,334.31
Total Accounts Payable*		<u>\$ 540,592.84</u>	<u>\$ 198,715.56</u>	<u>\$ 174,271.07</u>	<u>\$ 913,579.47</u>
Loans to County					<u>\$ 1,658,727.65</u>
<p>*"0 - 30 days" is estimated since not all invoices have been received.</p>					

Champaign County Nursing Home

Cash Flow

For the Year Ended November 30, 2008

	May-Projected	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Totals
Cash Balance at beginning of period	\$ 818,793.11	\$ 818,793.11	\$ 334,944.41	\$ 442,039.74	\$ 273,046.52	\$ 61,059.59	\$ 296,987.18	\$ 186,513.35	\$ 162,327.64
Plus:									
<u>Loans/Transfers:</u>									
County Transfer - General Corp									\$ -
Loan from General Corp			\$ 592,127.00						\$ 1,747,127.00
Total Loans/Transfers	\$ -	\$ -	\$ 592,127.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,747,127.00
<u>Revenue:</u>									
Property Tax	\$ 140,358.68	\$ 142,880.81	\$ 306,533.52	\$ 11,275.13	\$ 150,749.72	\$ 242,845.19		\$ 26,978.66	\$ 881,263.03
Private Pay - Nursing Home	\$ 438,000.00	\$ 438,220.32	\$ 437,174.38	\$ 438,000.00	\$ 438,000.00	\$ 438,000.00	\$ 438,000.00	\$ 438,000.00	\$ 5,262,415.17
Private Pay - Adult Day Care									\$ -
Medicaid - Nursing Home	\$ -	\$ -	\$ 466,311.95	\$ 493,836.10	\$ 465,517.24	\$ 481,034.48	\$ 481,034.48	\$ 465,517.24	\$ 5,948,973.92
Title XX - Adult Day Care									\$ -
Medicare - Nursing Home	\$ 177,048.27	\$ 144,330.42	\$ 71,143.64	\$ 25,817.37	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ 2,073,336.29
Miscellaneous		\$ 2,945.71	\$ 21,403.74	\$ 1,136.16					\$ 166,019.48
Total Revenue	\$ 755,406.95	\$ 728,377.26	\$ 1,302,567.23	\$ 970,064.76	\$ 1,224,266.96	\$ 1,331,879.67	\$ 1,089,034.48	\$ 1,100,495.90	\$ 14,332,007.89
Total Receipts	\$ 755,406.95	\$ 728,377.26	\$ 1,894,694.23	\$ 970,064.76	\$ 1,224,266.96	\$ 1,331,879.67	\$ 1,089,034.48	\$ 1,100,495.90	\$ 16,079,134.89
Less:									
<u>Payroll & Fringe Benefits:</u>									
Payroll - Wages	\$ 480,000.00	\$ 486,497.42	\$ 477,909.04	\$ 406,314.97	\$ 585,000.00	\$ 390,000.00	\$ 390,000.00	\$ 390,000.00	\$ 5,792,095.54
Payroll - FICA	\$ 54,278.03	\$ -	\$ -	\$ 54,278.03	\$ 36,987.22	\$ 35,595.32	\$ 36,214.54	\$ -	\$ 353,274.53
Payroll - IMRF	\$ 48,129.20	\$ -	\$ -	\$ 48,129.20	\$ 31,901.98	\$ 30,960.28	\$ 31,485.82	\$ -	\$ 345,978.98
IMRF Bonds-Retirement									\$ 35,334.63
Payroll - Workman's Comp	\$ 16,000.00	\$ 16,299.08	\$ 16,454.49	\$ 31,058.51	\$ 22,860.00	\$ 15,240.00	\$ 15,240.00	\$ 15,240.00	\$ 226,325.51
Payroll - Unemployment				\$ 24,786.82			\$ 16,000.00		\$ 92,505.48
Health/Life Insurance	\$ 60,000.00	\$ 55,710.66	\$ 54,735.15	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 699,213.73
Total Payroll & Fringe Benefits	\$ 658,407.23	\$ 558,507.16	\$ 549,098.68	\$ 614,567.53	\$ 726,749.20	\$ 521,795.60	\$ 538,940.36	\$ 455,240.00	\$ 7,544,728.40
<u>Insurance:</u>									
Liability Insurance	\$ 29,395.17	\$ 29,395.17	\$ 29,249.65						\$ 235,888.95
Property Insurance			\$ 6,185.00			\$ 6,185.00			\$ 24,740.00
Pollution Insurance									\$ 23,797.00
Total Insurance	\$ 29,395.17	\$ 29,395.17	\$ 35,434.65	\$ -	\$ -	\$ 6,185.00	\$ -	\$ -	\$ 284,425.95

Champaign County Nursing Home

Cash Flow

For the Year Ended November 30, 2008

Accounts Payable:

Accounts Payable	\$	231,511.67	\$	138,963.97	\$	556,436.75	\$	132,087.10	\$	195,220.97	\$	78,909.76	\$	260,567.95	\$	203,567.95	\$	3,151,133.33
Priority Accounts Payable	\$	96,273.79	\$	64,504.03	\$	93,124.13	\$	127,965.98	\$	65,000.00	\$	65,000.00	\$	135,000.00	\$	127,000.00	\$	1,223,715.61
Utilities	\$	23,384.91	\$	47,361.33	\$	64,955.41	\$	31,050.44	\$	45,000.00	\$	45,000.00	\$	45,000.00	\$	25,000.00	\$	529,700.39
Refunds			\$	15,427.73			\$	2,111.80										\$ 55,662.89
DHS Provider Tax	\$	33,534.00	\$	33,170.00					\$	33,534.00					\$	33,169.50	\$	166,577.50
Miscellaneous: Gen. Corp																		\$ 79,019.31
Miscellaneous: Miscellaneous																		\$ 40,622.26
Total Accounts Payable	\$	384,704.37	\$	299,427.06	\$	714,516.29	\$	293,215.32	\$	338,754.97	\$	188,909.76	\$	440,567.95	\$	388,737.45	\$	5,246,431.29

Transfers to DHS:

County Transfer to DHS	\$	182,015.76	\$	182,015.76	\$	182,015.76	\$	220,000.00	\$	220,000.00	\$	220,000.00	\$	220,000.00	\$	220,000.00	\$	2,172,344.19
Total Transfers to DHS	\$	182,015.76	\$	182,015.76	\$	182,015.76	\$	220,000.00	\$	220,000.00	\$	220,000.00	\$	220,000.00	\$	220,000.00	\$	2,172,344.19

Miscellaneous & Loan Payments:

Miscellaneous: Furniture Purchase																		\$ -
Miscellaneous: Gen. Corp (Loan Payment)	\$	140,358.68	\$	142,880.81	\$	306,533.52	\$	11,275.13	\$	150,749.72	\$	159,061.72						\$ 770,500.90
Miscellaneous: Penalties/Fines																		\$ -
	\$	140,358.68	\$	142,880.81	\$	306,533.52	\$	11,275.13	\$	150,749.72	\$	159,061.72	\$	-	\$	-	\$	770,500.90

Total Disbursements

	\$	1,394,881.21	\$	1,212,225.96	\$	1,787,598.90	\$	1,139,057.98	\$	1,436,253.89	\$	1,095,952.08	\$	1,199,508.31	\$	1,063,977.45	\$	16,018,430.73
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Cash Balance at end of period

	\$	179,318.85	\$	334,944.41	\$	442,039.74	\$	273,046.52	\$	61,059.59	\$	296,987.18	\$	186,513.35	\$	223,031.80	\$	223,031.80
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**Champaign County Treasurer
Monthly Report
June 2008**

**Champaign County Finance Committee Meeting
July 10, 2008**

Champaign County Treasurer's Fund Balance Report:				
Daniel J. Welch, Champaign County Treasurer				Page 1
June 30, 2008	Fund	Certificate of	Cash /	Illinois Funds
Fund Name	Balance	Deposit	Ill. Funds Prime	Money Mkt.
070-Nursing Home Construction	\$675,189.51	\$0.00	\$675,189.51	\$0.00
071 - Jail Bond Debt Service	\$7,225.06	\$0.00	\$7,225.06	\$0.00
074-Nursing Home Bond Debt Service	\$917,666.75	\$912,000.00	\$5,666.75	\$0.00
075 - Regional Planning Commission	\$113,702.89	\$0.00	\$113,702.89	\$0.00
076 - Tort Immunity	\$31,015.46	\$0.00	\$31,015.46	\$0.00
080 - General Corporate	\$2,438,444.49	\$309,000.00	\$2,129,444.49	\$0.00
081 - Nursing Home (Enterprise)	\$407,495.16	\$0.00	\$407,495.16	\$189,892.59
083 - County Highway	\$554,302.85	\$91,000.00	\$463,302.85	\$0.00
084 - County Bridge	\$1,960,613.24	\$1,000,000.00	\$960,613.24	\$0.00
085 - County Motor Fuel	\$8,204,927.23	\$7,536,000.00	\$668,927.23	\$0.00
086 - Township Motor Fuel	\$1,544,716.06	\$1,020,000.00	\$524,716.06	\$0.00
087 - Township Bridge	\$160,029.16	\$75,000.00	\$85,029.16	\$0.00
088 - I.M.R.F.	\$1,109,433.25	\$369,000.00	\$740,433.25	\$0.00
089 - Public Health	\$767,836.50	\$250,000.00	\$517,836.50	\$0.00
090 - Mental Health	\$1,349,497.05	\$0.00	\$1,349,497.05	\$0.00
091 - Animal Control	\$85,635.22	\$0.00	\$85,635.22	\$0.00
092 - Law Library	\$147,841.35	\$0.00	\$147,841.35	\$0.00
094 - Payroll	\$167.34	\$0.00	\$167.34	\$0.00
095 - Inheritance	\$4,206.51	\$0.00	\$4,206.51	\$0.00
097 - Estate	\$30,949.11	\$0.00	\$30,949.11	\$0.00
098 - Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
103 - Highway Federal Matching	\$317,921.18	\$0.00	\$317,921.18	\$0.00
104 - Head Start	\$454,278.83	\$0.00	\$454,278.83	\$0.00
105 - Capital Equipment Replacement	\$920,940.46	\$0.00	\$920,940.46	\$0.00
106 - Public Safety Sales Tax	\$3,086,490.05	\$1,850,000.00	\$1,236,490.05	\$0.00

Champaign County Treasurer's Fund Balance Report:				
Daniel J. Welch, Champaign County Treasurer				Page 2
June 30, 2008	Fund	Certificate of	Cash /	Illinois Funds
Fund Name	Balance	Deposit	Ill. Funds Prime	Money Mkt.
107 - Geographic Information System	\$387,651.54	\$200,000.00	\$187,651.54	\$0.00
108 Developmental Disability	\$1,355,622.21	\$0.00	\$1,355,622.21	\$0.00
109 Delinquency Prevention Grant	\$208,903.09	\$0.00	\$208,903.09	\$0.00
188 - Social Security	\$248,249.25	\$0.00	\$248,249.25	\$0.00
303 - Court Complex Construction	\$7,477,896.97	\$4,000,000.00	\$3,477,896.97	\$0.00
304 - Highway Facility Construction	(\$263,725.14)	\$0.00	(\$263,725.14)	\$0.00
350 - Highway Bond Debt Service	\$64,836.43	\$0.00	\$64,836.43	\$0.00
475 - R.P.C. Economic Development Loans	\$257,519.35	\$0.00	\$257,519.35	\$0.00
476 - Self-Funded Insurance	\$276,299.59	\$0.00	\$276,299.59	\$0.00
610 - Working Cash	\$58,078.90	\$0.00	\$58,078.90	\$0.00
611 - Co. Clerk Death Certificate Surcharge	\$208.00	\$0.00	\$208.00	\$0.00
612 - Sheriff Drug Forfeitures	\$79,907.03	\$0.00	\$79,907.03	\$0.00
613 - Court's Automation	\$334,518.16	\$150,000.00	\$184,518.16	\$0.00
614 - Recorder's Automation	\$600,141.43	\$425,000.00	\$175,141.43	\$0.00
617 - Child Support Service	\$483,713.06	\$225,000.00	\$258,713.06	\$0.00
618 - Probation Services	\$972,555.63	\$800,000.00	\$172,555.63	\$0.00
619 - Tax Sale Automation	\$52,491.87	\$0.00	\$52,491.87	\$0.00
620 - Health-Hospital Insurance	\$185,806.75	\$0.00	\$185,806.75	\$0.00
621 - State Attorney Drug Forfeiture	\$16,146.48	\$0.00	\$16,146.48	\$0.00
627 - Property Tax Interest Fee	\$102,563.53	\$100,000.00	\$2,563.53	\$0.00
628 - Election Assistance / Accessibility	\$13,534.20	\$0.00	\$13,534.20	\$0.00
629 - Courthouse Museum	\$1,269.69	\$0.00	\$1,269.69	\$0.00
630 - Circuit Clerk Administration	\$4,313.29	\$0.00	\$4,313.29	\$0.00
658 - Jail Commissary	\$266,849.70	\$0.00	\$266,849.70	\$0.00
659 - Arrestee's Medical Costs	\$89,342.99	\$0.00	\$89,342.99	\$0.00
667 - Property Condemnations	\$32,194.99	\$0.00	\$32,194.99	\$0.00
670 - County Clerk Automation	\$97,590.11	\$0.00	\$97,590.11	\$0.00

Monthly Portfolio Management Summary

June 2008

Daniel J. Welch-Champaign County Treasurer

Investment Type	Number	Amount	% of Portfolio	
Certificates of Deposit	30	\$19,637,000.00	49.66%	
Bank Accounts - Cash	8	\$1,005,284.96	2.54%	
Ill. Funds - M.M. Accounts	6	\$16,437,187.84	41.57%	
Ill. Funds - Prime Fund Accounts	2	\$2,465,875.98	6.24%	
Totals		\$39,545,348.78	100.00%	
Certificates of Deposit:	#	Avg. Rate	Amount	Avg. Term
Current Month Purchases	15	2.412%	\$5,695,000.00	128
Portfolio	30	2.610%	\$19,637,000.00	124
Investment Aging Report - Days	Number	Amount	% of Portfolio	
1 - 30	0	\$0.00	0.00%	
31 - 60	0	\$0.00	0.00%	
61 - 90	0	\$0.00	0.00%	
91 - 180	23	\$18,068,000.00	92.01%	
181+	7	\$1,569,000.00	7.99%	
Totals		\$19,637,000.00	100.00%	

Illinois Funds Average Monthly Rates:

	June 2008	June2007
Money Market Fund	2.049%	5.010%
Prime Fund	2.280%	5.233%

Revenue Report for General Corporate Fund			2008	June	Daniel J. Welch - Champaign County Treasurer				
Collection Period	Sales Tax	Quarter Cent Sales Tax	Income Tax	Personal Prop. Replace Tax	Local Use Tax	OTB (Winner's Circle)	County Auto Rental Tax	Totals	
Jan.08	\$91,047.71	\$413,907.40	\$245,168.16	\$148,151.62	\$38,061.29	\$5,671.65	\$1,719.86	\$943,727.69	
% Change	24.03%	4.82%	5.70%	21.90%	0.86%	-11.28%	1.03%	8.77%	
Feb.08	\$86,388.80	\$417,879.79	\$362,290.76	\$0.00	\$54,258.13	\$6,095.71	\$1,473.85	\$928,387.04	
% Change	13.56%	2.17%	12.62%	N/A	5.21%	5.40%	-0.73%	7.25%	
Mar.08	\$91,744.25	\$514,745.20	\$193,422.20	\$68,551.74	\$35,406.47	\$7,165.10	\$1,245.45	\$912,280.41	
% Change	21.37%	-0.05%	13.47%	6.62%	23.30%	23.75%	-1.56%	5.94%	
Apr.08	\$73,501.15	\$391,373.86	\$279,178.39	\$194,525.76	\$32,554.49	\$8,710.80	\$1,211.45	\$981,055.90	
% Change	38.69%	10.79%	1.25%	-11.68%	17.54%	18.84%	-9.15%	4.52%	
May.08	\$68,990.85	\$362,757.20	\$498,321.15	\$208,174.09	\$41,680.83	\$8,091.19	\$1,314.89	\$1,189,330.20	
% Change	38.50%	7.88%	16.38%	13.68%	23.47%	15.99%	8.81%	14.43%	
Jun.08	\$67,631.44	\$419,264.17	\$266,380.25	\$0.00			\$1,461.50	\$754,737.36	
% Change	-13.67%	-0.11%	-2.47%	N/A	-100.00%	-100.00%	-8.05%	-7.54%	
Jul.08								\$0.00	
% Change	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	
Aug.08								\$0.00	
% Change	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	
Sep.08								\$0.00	
% Change	-100.00%	-100.00%	-100.00%	N/A	-100.00%	-100.00%	-100.00%	-100.00%	
Oct.08								\$0.00	
% Change	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	
Nov.08								\$0.00	
% Change	-100.00%	-100.00%	-100.00%	N/A	-100.00%	-100.00%	-100.00%	-100.00%	
Dec.08								\$0.00	
% Change	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	
Totals:	\$479,304.20	\$2,519,927.62	\$1,844,760.91	\$619,403.21	\$201,961.21	\$35,734.45	\$8,427.00	\$5,709,518.60	
% Change	-50.45%	-49.41%	-37.10%	-43.19%	-53.71%	-53.15%	-57.08%	-45.64%	

Champaign County Public Safety Sales Tax - Monthly Report			
Daniel J. Welch, County Treasurer			June
January 1, 2008 to December 31, 2008			
Year 10		Total to Date:	\$33,754,394.76
Month/Year		13th Payment	Totals
-----	-----	-----	-----
Jan.08	\$358,157.87		\$358,157.87
% Change	2.18%		
Feb.08	\$387,071.86		\$387,071.86
% Change	7.19%		
Mar.08	\$455,286.16	\$7,731.62	\$463,017.78
% Change	-3.23%		
Apr.08	\$340,013.13		\$340,013.13
% Change	8.37%		
May.08	\$316,698.40		\$316,698.40
% Change	12.45%		
Jun.08	\$352,432.71		\$352,432.71
% Change	-1.20%		
Jul.08			\$0.00
% Change	-100.00%		
Aug.08			\$0.00
% Change	-100.00%		
Sep.08			\$0.00
% Change	-100.00%		
Oct.08			\$0.00
% Change	-100.00%		
Nov.08			\$0.00
% Change	-100.00%		
Dec.08			\$0.00
% Change	-100.00%		
<hr/> <hr/>			
Totals	\$2,209,660.13	\$7,731.62	\$2,217,391.75

Champaign County Hotel / Motel Tax Collections

Daniel J. Welch-Champaign County Treasurer

June

2008 Collection Period	Motel 6	Sweet Dreams Bed & Breakfast	Totals
Jan. 2008	Sold / Closed for Remodeling 7/2/2007		\$0.00
Feb. 2008	Sold / Closed for Remodeling 7/2/2007		\$0.00
Mar. 2008	Sold / Closed for Remodeling 7/2/2007		\$0.00
Apr. 2008	\$1,090.26		\$1,090.26
May. 2008	\$2,839.35		\$2,839.35
Jun. 2008	\$3,789.26	\$31.50	\$3,820.76
Jul. 2008			\$0.00
Aug. 2008			\$0.00
Sep. 2008			\$0.00
Oct. 2008			\$0.00
Nov. 2008			\$0.00
Dec. 2008			\$0.00
Totals:	\$7,718.87	\$31.50	\$7,750.37

Outstanding Inter-Fund Loans to Date

June 2008

Daniel J. Welch, Champaign County Treasurer

Date	FROM: Fund Number	Fund Name	Amount	TO: Fund Number	Fund Name
03/30/2007	080	General Corporate	\$300,000.00	081	Nursing Home
11/05/2007	080	General Corporate	\$56,000.00	081	Nursing Home
11/19/2007	080	General Corporate	\$5,014.98	081	Nursing Home
12/27/2007	080	General Corporate	\$380,000.00	081	Nursing Home
04/01/2008	610	Working Cash	\$325,585.67	081	Nursing Home
04/04/2008	106	Public Safety	\$750,000.00	080	General Corporate
04/24/2008	106	Public Safety	\$750,000.00	080	General Corporate
06/27/2008	080	General Corporate	\$592,127.00	081	Nursing Home

\$3,158,727.65

Outstanding Loan Amounts By Fund:

June 2008

Fund Number	Fund Name	Amount
081	Nursing Home	\$1,658,727.65
080	General Corporate	\$1,500,000.00
Total Outstanding		<u>\$3,158,727.65</u>

Nursing Home Loan Repayment:

06/24/2008

	105 Capital Asset	Balance	3% Interest paid	# of Days
Original Loan 04/01/2008	\$405,000.00	\$405,000.00		
Loan Repayment 06/02/2008	(\$142,880.81)	\$262,119.19	\$692.87	59
Loan Repayment 06/25/2008	(\$262,119.19)	\$0.00	\$1,830.90	85

	610 Working Cash	Balance	3% Interest paid	# of Days
Original Loan 04/01/2008	\$370,000.00	\$370,000.00		
Loan Repayment 06/25/2008	(\$44,414.33)	\$325,585.67	\$310.25	85

County Collector Fund Balances as of the end of				June 2008
Daniel J. Welch County Treasurer				
Accounts	Balance as of May 2008	Receipts	Distribution	Current Balance
Real Estate	\$67,989,419.85	\$62,105,792.87	\$464,885.87	\$129,630,326.85
Mobile Home	\$219,857.78	\$10,855.25	\$267.22	\$230,445.81
Back Taxes	\$3,417.48	\$164.70	\$0.00	\$3,582.18
Interest/Penalty	\$8,139.50	\$44,318.43	\$737.48	\$51,720.45
Advance Payments	\$902,804.71	\$0.00	\$183,491.18	\$719,313.53
Transfer	\$0.00	\$17,210,216.02	\$17,210,216.02	\$0.00
Collector Interest	\$37,804.90	\$20,719.48	\$0.00	\$58,524.38
Special Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Due to Taxing District	\$289,952.05	\$6,696.11	\$264,302.38	\$32,345.78
Pollution Control	\$148.18	\$374.99	\$0.00	\$523.17
Railroads	\$128,705.62	\$211,514.25	\$0.00	\$340,219.87
Cost	\$0.00	\$0.00	\$0.00	\$0.00
Over/Short	\$25,360.04	\$0.00	\$25.00	\$25,335.04
Duplicate Payments	\$4,075.05	\$0.00	\$0.00	\$4,075.05
Due from Taxing District	(\$230,766.79)	\$224,324.74	\$0.00	(\$6,442.05)
Partial Payments	\$33,909.04	\$1,877.59	\$84.73	\$35,701.90
Pilot	\$48,345.68	\$0.00	\$0.00	\$48,345.68
R.E. Distribution	(\$40,405,622.22)	\$0.00	\$87,152,972.35	(\$127,558,594.57)
R.E./Drainage Distribution	\$0.00	\$0.00	\$580,424.85	(\$580,424.85)
Delinquent Tax Trustee	\$3,727.38	\$0.00	\$0.00	\$3,727.38
Unclaimed Property	\$3,397.27	\$104.32	\$0.00	\$3,501.59
City of Champaign Streetscape	\$174,618.07	\$3,188.52	\$0.00	\$177,806.59
Credit Card Returns	\$0.00	\$13,397.91	\$13,397.91	\$0.00
Tax Sale Registration Fee	\$0.00	\$0.00	\$0.00	\$0.00
=====	=====	=====	=====	=====
Totals	\$29,237,293.59	\$79,853,545.18	\$105,870,804.99	\$3,220,033.78
Balance to:				\$3,220,033.78
				\$0.00

County Collector Bank Balances as of the end of:

June 2008

Daniel J. Welch County Treasurer				
Bank Name	Balance as of May 2008	Receipts	Distribution	Current Balance
Busey 2 - Collector	\$30,197,945.83	\$136,178,695.20	\$163,878,364.21	\$2,498,276.82
Bank of Rantoul	(\$289,792.46)	\$1,140,480.86	\$832,083.29	\$18,605.11
BankChamp	(\$124,451.56)	\$567,672.80	\$419,440.86	\$23,780.38
Busey Tellers	(\$400,674.21)	\$13,262,703.34	\$12,800,000.00	\$62,029.13
Gifford	(\$86,274.67)	\$634,938.46	\$543,701.77	\$4,962.02
Central Illinois	(\$19,694.13)	\$936,438.07	\$861,013.28	\$55,730.66
Dewey State	(\$2,453.27)	\$243,065.07	\$230,076.73	\$10,535.07
Sidell	(\$11,302.01)	\$134,563.90	\$110,061.35	\$13,200.54
Ivesdale	(\$8,689.48)	\$157,215.52	\$140,639.06	\$7,886.98
Ogden	\$3,875.83	\$544,881.19	\$530,000.00	\$18,757.02
Fisher	\$2,778.48	\$510,414.62	\$501,510.71	\$11,682.39
Longview	(\$14,460.71)	\$156,610.08	\$130,000.00	\$12,149.37
Philo	\$3,291.39	\$583,734.34	\$570,000.00	\$17,025.73
Savoy	(\$14,521.92)	\$420,873.82	\$382,151.17	\$24,200.73
Marine	(\$57,421.34)	\$148,500.73	\$70,023.88	\$21,055.51
1st Midwest	(\$1,864.12)	\$555,908.09	\$540,000.00	\$14,043.97
1st Federal	(\$257,215.83)	\$2,428,316.40	\$2,091,593.77	\$79,506.80
1st MidIllinois	(\$93,531.08)	\$709,485.35	\$594,649.51	\$21,304.76
U of I C/U	\$6,202.93	\$598,824.39	\$550,857.66	\$54,169.66
Collector CD	\$0.00	\$0.00	\$0.00	\$0.00
Illinois Funds Collector MM	\$24,124.33	\$70,008,989.75	\$70,000,000.00	\$33,114.08
Regions	\$4,128.09	\$67,148.76	\$60,000.00	\$11,276.85
Centrue	(\$22,347.96)	\$100,230.72	\$80,055.41	(\$2,172.65)
Strategic Capital	\$10,313.06	\$1,213,470.16	\$1,200,104.18	\$23,679.04
Illinois Funds Credit Card	\$458,926.10	\$853,341.00	\$1,213,397.91	\$98,869.19
Illinois Funds Prime Fund	\$0.00	\$0.00	\$0.00	\$0.00
Heartland	(\$10,598.15)	\$441,753.46	\$390,000.00	\$41,155.31
Hickory Point	(\$18,373.32)	\$180,738.58	\$150,000.00	\$12,365.26
Freestar	(\$100,567.19)	\$801,251.14	\$680,000.00	\$20,683.95
First State	\$27,806.40	\$27,838.35	\$58,128.73	(\$2,483.98)
Commerce	\$32,134.56	\$72,509.52	\$90,000.00	\$14,644.08
=====	=====	=====	=====	=====
Totals	\$29,237,293.59	\$233,680,593.67	\$259,697,853.48	\$3,220,033.78
Balance To:				\$3,220,033.78
				(\$0.00)

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7/24/08

PURCHASES NOT FOLLOWING THE PURCHASING POLICY, AND EMERGENCY PURCHASES

PARENT COMMITTEE	DEPARTMENT	APPROPRIATION #	VR#/PO#	VR/PO DATE	DESCRIPTION	VENDOR	AMOUNT
EMERGENCY PURCHASE							
Facilities	Public Properties	080-071-533.44	VR#071-758	06/26/08	Jail chiller repair	Duncan Supply	\$ 8,459.00
FY2007 EXPENDITURES PAID OUT OF FY2008 BUDGET							
Facilities	** NH Construct	070-010-533.03	VR#070-017	04/17/08	Legal srvc Sep-Nov	Phebus & Koester	\$ 1,320.89
Environment & Land Use	** RPC	075-758-534.38	VR#029-1515	06/18/08	Rent assist Oct'07	Housing Authority	\$ 150.00
Highway	** County Bridge	084-060-544.10	VR#084-035	06/24/08	Bridge work 11/2/07	Champaign Asphalt	\$ 15,694.28
	** Township Bridge	087-060-544.10	VR#087-001	06/24/08	Bridge work 11/2/07	Champaign Asphalt	\$ 776.00
	** Co Motor Fuel	085-060-various	VR#085-036	05/22/08	Curtis Rd 2006-Nov'07	City of Champaign	\$ 434,648.85
Justice	** Circuit Court	080-031-533.03	VR#031-306	06/12/08	Attorney fee Nov'07	Sherman Brown	\$ 450.00
	** Circuit Court	080-031-533.03	VR#031-352	07/02/08	Attorney fee Nov'07	John Hensley	\$ 400.00
	** Circuit Court	080-031-533.03	VR#031-336	06/25/08	Atty fee Oct-Nov'07	Sherman Brown	\$ 1,270.00
	** Nursing Home	081-430-534.83	VR#044-1350	07/01/08	Medical srvc 10/17/07	Christie Clinic	\$ 67.68
	** Correctional Ctr	080-140-533.06	VR#140-399	06/26/08	Medical srvc 9/26/07	Carle Hospital	\$ 67.00

*****According to Illinois Attorney General and Champaign County State's Attorney,
the Purchasing Policy does not apply to the office of elected officials.*****

** Paid- For Information Only

TONY FABRI
COUNTY AUDITOR



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URBANA, ILLINOIS 61802
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OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

TO: Finance Committee members
FROM: Tony Fabri *Tof*
DATE: July 10, 2008
RE: County Nursing Home Pending Vouchers

MEMORANDUM

At last month's County Board Finance Committee meeting, I provided members with a breakdown of bills currently incurred by the Nursing Home but not yet paid. Attached is an updated list of pending vouchers, current as of July 8, 2008, with individual vendors and amounts included. The total, excluding payroll but including IMRF & FICA, adds up to \$774,637.99.

Please note, this list includes only bills entered into the accounting system by the CCNH finance department. Any bills that have been received, but not yet entered into the system, are not included.

NURSING HOME PENDING VOUCHERS @ 7/8/08

FISCAL YR	REQ#	REQ DATE	VENDOR	AMOUNT
2007/2008	44-00031	12/27/2007	1991 ALLSTEEL	5,126.19
2007/2008	44-00228	1/17/2008	2081 ALVERNO CLINICAL LAB	1,940.07
2007/2008	44-00229	1/18/2008	60121 RELIABLE PLUMBING AN	1,594.40
2007/2008	44-00231	1/22/2008	22540 DIRECT SUPPLY EQUIPM	1,020.71
2007/2008	44-00234	1/22/2008	44130 MCS OFFICE TECHNOLOG	313.85
2007/2008	44-00397	2/20/2008	12500 CARLE CLINIC ASSOCIA	79.05
2007/2008	44-00472	2/23/2008	2081 ALVERNO CLINICAL LAB	2,199.72
2007/2008	44-00480	2/25/2008	72910 T.H.E. MEDICAL	28.56
2007/2008	44-00734	4/09/2008	72600 TEPPER ELECTRIC SUPP	8.36
2007/2008	44-00824	4/21/2008		600.00
2007/2008	44-00825	4/21/2008	70998 SUPPORT HOSE STORE	403.83
2007/2008	44-00863	4/24/2008		202.50
2007/2008	44-00911	5/02/2008		115.01
2007/2008	44-01071	5/15/2008	2054 ALPHA-CARE HEALTH PR	6,586.87
2007/2008	44-01072	5/15/2008	6630 BARON HEALTH CARE SE	238.50
2007/2008	44-01073	5/15/2008	8347 BIOTECH X-RAY, INC.	111.88
2007/2008	44-01074	5/15/2008	12515 CARLE FOUNDATION HOS	990.00
2007/2008	44-01075	5/15/2008	16400 CHEMICAL MAINTENANCE	1,621.26
2007/2008	44-01076	5/15/2008	24933 EMERGENCY RESOURCE S	1,603.44
2007/2008	44-01077	5/15/2008	26565 FIDELITY ON CALL, LT	1,144.00
2007/2008	44-01078	5/15/2008	42350 LAND AND WHEELS	110.43
2007/2008	44-01079	5/15/2008	47499 MIDWEST MEDICAL SUPP	1,105.88
2007/2008	44-01080	5/15/2008	55699 PINNACLE CONSULTING	300.00
2007/2008	44-01081	5/15/2008	71600 T K SERVICE CENTER	593.19
2007/2008	44-01082	5/15/2008	79535 WAUGH FOODS, INC.	13,591.81
2007/2008	44-01099	5/20/2008	47197 MEDICAL STAFFING NET	1,167.90
2007/2008	44-01151	5/30/2008	2054 ALPHA-CARE HEALTH PR	5,375.39
2007/2008	44-01152	5/30/2008	16400 CHEMICAL MAINTENANCE	1,456.83
2007/2008	44-01153	5/30/2008	21950 DEPKE WELDING SUPPLI	57.00
2007/2008	44-01154	5/30/2008	24933 EMERGENCY RESOURCE S	671.90
2007/2008	44-01155	5/30/2008	42350 LAND AND WHEELS	6.51
2007/2008	44-01156	5/30/2008	43155 LIFECARE SOFTWARE SO	50.00
2007/2008	44-01157	5/30/2008	46471 MCKESSON MEDICAL-SUR	539.34
2007/2008	44-01158	5/30/2008	47197 MEDICAL STAFFING NET	762.40
2007/2008	44-01159	5/30/2008	47499 MIDWEST MEDICAL SUPP	2,096.20
2007/2008	44-01160	5/30/2008	56370 POSEY COMPANY	33.14
2007/2008	44-01161	5/30/2008	60130 RELIANCE ON CALL, IN	4,700.96
2007/2008	44-01162	5/30/2008	79535 WAUGH FOODS, INC.	7,560.54
2007/2008	44-01164	5/30/2008	25250 EXCEL STAFFING SERVI	3,486.49
2007/2008	44-01165	5/30/2008	25250 EXCEL STAFFING SERVI	2,384.25
2007/2008	44-01192	6/10/2008	2054 ALPHA-CARE HEALTH PR	13,960.88
2007/2008	44-01193	6/10/2008	7650 BERG TANKS	140.00
2007/2008	44-01194	6/10/2008	16400 CHEMICAL MAINTENANCE	2,447.66
2007/2008	44-01195	6/10/2008	24933 EMERGENCY RESOURCE S	1,125.95
2007/2008	44-01196	6/10/2008	26565 FIDELITY ON CALL, LT	326.00
2007/2008	44-01197	6/10/2008	47197 MEDICAL STAFFING NET	565.03
2007/2008	44-01198	6/10/2008	47499 MIDWEST MEDICAL SUPP	1,403.93
2007/2008	44-01199	6/10/2008	77295 UPCLOSE GRAPHICS, IN	135.08
2007/2008	44-01200	6/10/2008	79535 WAUGH FOODS, INC.	7,003.79
2007/2008	44-01201	6/10/2008	2054 ALPHA-CARE HEALTH PR	5,465.78
2007/2008	44-01202	6/10/2008	7647 BENNETT ELECTRONIC S	3,872.00
2007/2008	44-01203	6/10/2008	16400 CHEMICAL MAINTENANCE	1,385.32

NURSING HOME PENDING VOUCHERS @ 7/8/08

FISCAL YR	REQ#	REQ DATE	VENDOR	AMOUNT	
2007/2008	44-01204	6/10/2008	21000	DARLING INTERNATIONA	100.00
2007/2008	44-01205	6/10/2008	24933	EMERGENCY RESOURCE S	788.66
2007/2008	44-01206	6/10/2008	28810	G.W. REPAIR & MAINTEN	150.00
2007/2008	44-01207	6/10/2008	46471	MCKESSON MEDICAL-SUR	219.42
2007/2008	44-01208	6/10/2008	47499	MIDWEST MEDICAL SUPP	2,329.52
2007/2008	44-01209	6/10/2008	52850	ORTHOPAEDIC & NEUROL	77,222.11
2007/2008	44-01210	6/10/2008	56916	PRECIOUS NURSES HEAL	3,939.60
2007/2008	44-01211	6/10/2008	60130	RELIANCE ON CALL, IN	5,671.10
2007/2008	44-01212	6/10/2008	79535	WAUGH FOODS, INC.	6,101.86
2007/2008	44-01243	6/12/2008	2081	ALVERNO CLINICAL LAB	881.58
2007/2008	44-01269	6/18/2008	43800	LOOMIS BROS EQUIPMEN	892.01
2007/2008	44-01280	6/18/2008			714.00
2007/2008	44-01281	6/18/2008	8347	BIOTECH X-RAY, INC.	107.96
2007/2008	44-01282	6/18/2008	16400	CHEMICAL MAINTENANCE	912.20
2007/2008	44-01283	6/18/2008	26565	FIDELITY ON CALL, LT	1,480.00
2007/2008	44-01284	6/18/2008	35325	ILLINI FIRE EQUIPMEN	200.75
2007/2008	44-01285	6/18/2008	47197	MEDICAL STAFFING NET	372.80
2007/2008	44-01286	6/18/2008	47499	MIDWEST MEDICAL SUPP	2,370.17
2007/2008	44-01287	6/18/2008	55699	PINNACLE CONSULTING	300.00
2007/2008	44-01288	6/18/2008	60130	RELIANCE ON CALL, IN	2,165.29
2007/2008	44-01289	6/18/2008	77295	UPCLOSE GRAPHICS, IN	356.00
2007/2008	44-01290	6/18/2008	79535	WAUGH FOODS, INC.	8,833.52
2007/2008	44-01313	6/27/2008	11543	CDW GOVERNMENT, INC.	7,427.10
2007/2008	44-01314	6/27/2008	2054	ALPHA-CARE HEALTH PR	10,304.65
2007/2008	44-01315	6/27/2008	12515	CARLE FOUNDATION HOS	360.00
2007/2008	44-01316	6/27/2008	12515	CARLE FOUNDATION HOS	97.88
2007/2008	44-01317	6/27/2008	16400	CHEMICAL MAINTENANCE	2,711.83
2007/2008	44-01318	6/27/2008	21950	DEPKE WELDING SUPPLI	57.00
2007/2008	44-01319	6/27/2008	24933	EMERGENCY RESOURCE S	289.64
2007/2008	44-01320	6/27/2008	43155	LIFECARE SOFTWARE SO	390.00
2007/2008	44-01321	6/27/2008	56370	POSEY COMPANY	56.82
2007/2008	44-01322	6/27/2008	79535	WAUGH FOODS, INC.	6,679.29
2007/2008	44-01329	6/30/2008	2054	ALPHA-CARE HEALTH PR	5,212.64
2007/2008	44-01330	6/30/2008	7647	BENNETT ELECTRONIC S	621.80
2007/2008	44-01331	6/30/2008	16400	CHEMICAL MAINTENANCE	1,895.00
2007/2008	44-01332	6/30/2008	19330	CREST HEALTHCARE SUP	38.03
2007/2008	44-01333	6/30/2008	624645	KELLEY, ELVIDGE	5,703.00
2007/2008	44-01334	6/30/2008	24933	EMERGENCY RESOURCE S	374.30
2007/2008	44-01335	6/30/2008	42350	LAND AND WHEELS	369.50
2007/2008	44-01336	6/30/2008	46471	MCKESSON MEDICAL-SUR	504.29
2007/2008	44-01337	6/30/2008	47499	MIDWEST MEDICAL SUPP	2,236.21
2007/2008	44-01338	6/30/2008	56175	PLUMBMASTER, INC	70.55
2007/2008	44-01339	6/30/2008	71600	T K SERVICE CENTER	364.30
2007/2008	44-01340	6/30/2008	68800	THE STAFFING DIFFERE	255.60
2007/2008	44-01341	6/30/2008	73375	THOMPSON ELECTRONICS	3,357.50
2007/2008	44-01342	6/30/2008	79535	WAUGH FOODS, INC.	7,868.49
2007/2008	44-01343	6/30/2008	60130	RELIANCE ON CALL, IN	2,166.48
2007/2008	44-01349	7/01/2008	9300	BRIGGS CORPORATION	304.03
2007/2008	44-01351	7/02/2008	76603	UNITED STATES POST O	252.00
2007/2008	44-01352	7/02/2008			20.10
2007/2008	44-01353	7/02/2008	17000	CHRISTIE CLINIC	32.88
2007/2008	44-01354	7/02/2008	32032	HEALTH ONE OF CENTRA	375.00

NURSING HOME PENDING VOUCHERS @ 7/8/08

FISCAL YR	REQ#	REQ DATE	VENDOR	AMOUNT
2007/2008	44-01355	7/02/2008	32032 HEALTH ONE OF CENTRA	629.30
2007/2008	44-01356	7/02/2008	32032 HEALTH ONE OF CENTRA	208.72
2007/2008	44-01357	7/02/2008	32032 HEALTH ONE OF CENTRA	13,763.03
2007/2008	44-01358	7/03/2008	32032 HEALTH ONE OF CENTRA	14,784.90
2007/2008	44-01359	7/03/2008	32032 HEALTH ONE OF CENTRA	13,981.43
2007/2008	44-01360	7/03/2008	15250 CHAMPAIGN DO-IT-BEST	106.12
2007/2008	44-01361	7/03/2008	23985 DUST & SON OF CHAMPA	72.10
2007/2008	44-01362	7/03/2008	38180 INVACARE	229.17
2007/2008	44-01363	7/03/2008	43090 LEWIS BROTHERS BAKER	146.63
2007/2008	44-01364	7/03/2008	71600 T K SERVICE CENTER	128.94
2007/2008	44-01365	7/03/2008	15200 CHAMPAIGN COUNTY POW	117.27
2007/2008	44-01366	7/03/2008	79535 WAUGH FOODS, INC.	23,748.75
2007/2008	44-01367	7/08/2008		49.37
2007/2008	44-01368	7/08/2008		1,310.38
2007/2008	44-01369	7/08/2008		752.05
2007/2008	44-01370	7/08/2008	1862 ALIMED, INC.	199.30
2007/2008	44-01371	7/08/2008	11520 CDC PAPER & JANITOR	80.00
2007/2008	44-01372	7/08/2008	18125 COMMERCIAL NEWS	442.87
2007/2008	44-01373	7/08/2008		126.00
2007/2008	44-01374	7/08/2008	24452 ECOLAB	1,149.85
2007/2008	44-01375	7/08/2008	24650 EICHENAUER SERVICES,	37.50
2007/2008	44-01376	7/08/2008	25250 EXCEL STAFFING SERVI	4,410.50
2007/2008	44-01377	7/08/2008	35436 ILLINOIS AMERICAN WA	29.47
2007/2008	44-01378	7/08/2008	43090 LEWIS BROTHERS BAKER	285.37
2007/2008	44-01379	7/08/2008	44860 MANAGEMENT PERFORMAN	17,135.90
2007/2008	44-01380	7/08/2008	630792 MCGRAW, KALAH	6.06
2007/2008	44-01381	7/08/2008	47200 MEDLINE INDUSTRIES I	3,462.46
2007/2008	44-01382	7/08/2008	51600 NEWS GAZETTE	362.54
2007/2008	44-01383	7/08/2008	51690 NIEMANN FOODS	45.35
2007/2008	44-01384	7/08/2008	58388 RCS MANAGEMENT CORPO	1,445.15
2007/2008	44-01385	7/08/2008	61500 ROGARDS	529.40
2007/2008	44-01386	7/08/2008	61850 ROUND BARN TRUE VALUE	44.20
2007/2008	44-01387	7/08/2008	69375 STERICYCLE INC	67.04
2007/2008	44-01388	7/08/2008		450.00
2007/2008	44-01389	7/08/2008	44860 MANAGEMENT PERFORMAN	15,000.00
139 vouchers				<u>401,651.36</u>
Unpaid IMRF		2/1/08 - 6/20/08 payrolls		174,271.07
Unpaid FICA		2/1/08 - 6/20/08 payrolls		198,715.56
				<u><u>774,637.99</u></u>

TONY FABRI
COUNTY AUDITOR



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URBANA, ILLINOIS 61802
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OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

TO: County Board & Nursing Home Board members
FROM: Tony Fabri *TF*
DATE: July 10, 2008
RE: County Audit & CCNH

MEMORANDUM

At the suggestion of outside auditor Karl Drake, an additional footnote was added to the financial statements in this year's Comprehensive Annual Financial Report (CAFR), the annual financial audit for Champaign County. The footnote (which is attached) is entitled "Nursing Home Financial Difficulties and Continuing Viability" and may be found on page 81 of the CAFR.

The footnote describes the financial difficulties of the County Nursing Home over the past several years, and lists the Nursing Home deficit for each of the past five years, and the amount of money transferred into the Nursing Home from County government for each of the past five years.

The total amount transferred in from the County's General Fund over the past five years (2002-2007) comes to \$1,559,239.

The accumulated losses over the past five years (2002-2007) come to \$4,997,676.

Last year (FY07) the Nursing Home deficit was \$1,412,908.

I am highlighting this for you because decision-makers need accurate financial information regarding the Nursing Home in order to make sound decisions for the Nursing Home's future. In the past, County Board members have received conflicting information from different sources regarding Nursing Home finances, and I provide you with these audited numbers as a definitive statement of the Nursing Home's recent financial history.

Anyone interested in receiving a full copy of the CAFR (either in paper or electronic form) may contact the Auditor's Office at 384-3763, or e-mail me directly at tfabri@co.champaign.il.us.

NOTE 26 - NURSING HOME FINANCIAL DIFFICULTIES AND CONTINUING VIABILITY

The Champaign County Nursing Home has for several years experienced financial challenges. During the prior five fiscal years, the following income or losses (GAAP basis) before transfers have been sustained:

2002	(373,214)
2003	18,321
2004	(769,602)
2005	(1,153,507)
2006	<u>(1,306,766)</u>
Total prior five year net losses before transfers	\$ (3,584,768)
Current year loss is	<u>(1,412,908)</u>
Total accumulated losses 2002 - 2007	\$ <u>(4,997,676)</u>

During that same six year period, the following transfers have been made to the Nursing Home Fund from the General Fund:

2002	\$ 66,870	
2003	40,407	
2004	10,000	
2005	(5,917)	(net transfer out)
2006	1,167,931	(net)
2007	<u>279,948</u>	(net)
Total from General Fund	\$ <u>1,559,239</u>	

At November 30, 2001, the Nursing Home Fund had \$4,247,473 in fund equity, and at the end of the current fiscal year fund equity is \$843,050 (before the one-time capital transfer in of \$22,387,373), a decrease of \$3,404,423. In addition, liabilities at November 30, 2001 totaled \$1,064,556, and at November 30, 2007 total liabilities are \$3,976,344, an increase in liabilities of \$2,911,788.

In addition, loans to the Nursing Home from various other funds in FY 2008 so far total \$1,604,119, including a loan of \$592,000 approved June 19, 2008. This last loan was approved on the condition that the Nursing Home Administrator find \$300,000 in offsetting and continuing improvements in the operation of the Nursing Home. Loans carried over from FY 2007 totaled \$361,015, including \$300,000 that came due on 3/30/08 that was renewed for another year on 4/24/08, bringing the current loan total to \$1,965,261. The ability to repay these loans is in serious doubt.

The Nursing Home is in a difficult position. Losses as described above cannot continue to be sustained for very much longer. Failure to stop the losses will eventually lead to the Nursing Home being closed, sold, or leased to others. Continuation of these losses creates concern about the ability of the Nursing Home to continue operations. In addition, the general fund of the County cannot sustain the level of support it has been providing to the Nursing Home.

Champaign County management and the County Board have spent a considerable amount of time in the past two years addressing the problems at the Nursing Home. Two consulting engagements have been commissioned to help the Nursing Home management attempt to turn the situation around. A separate Nursing Home Board has recently been established to provide further assistance to the Nursing Home Administrator, and on June 19, 2008, a 3-year management contract was approved to engage a firm to provide operational management of the Nursing Home.

**ATTACHMENTS GIVEN
TO THE COMMITTEE
AT THE MEETING**

**JOINT FINANCE
COMMITTEE/NURSING HOME
BOARD OF DIRECTORS
JULY 10, 2008**

Contents:

1. Rachel Schwartz's Report on Nursing Home Accounting – Agenda Item IV
2. Memorandums from Tony Fabri Re County Audit & CCNH– Not on Agenda

Champaign County Nursing Home

A Few Observations about (Fixable) Current Issues

1. Data Integrity – Two Examples

1.1 Accounts Payable

Balance for 11/30/07 is reported as:

- \$261,602** on the county's unaudited balance sheet (dated 1/29/08, see below);
- \$988,510** on the cost report filed with the State of Illinois (next page);
- \$1,437,732** on the county's audited balance sheet (issued 6/27/08).

*** PRIOR FY ***		CHAMPAIGN COUNTY				
BALANCE SHEET						
PERIOD ENDING 11/30/07				RUN	1/29/08	PAGE 9
PUND 081 NURSING HOME						
ACCOUNT NO.	ACCOUNT DESCRIPTION	* MONTH-TO-DATE *				
		DEBITS	CREDITS	ENDING BALANCE		
ASSETS AND OTHER DEBITS						
101.00	CASH		1,475.22	147,702.14		
102.10	PETTY CASH / CASH ON HAND			500.00		
102.20	ADVANCES	29.25	1,024.25-	.00		
102.30	PAYROLL ADVANCES			.00		
115.01	ACCTS REC-NRS HM PRIV PAY	411,587.96		209,638.84		
115.10	INTEREST RECEIVABLE			.00		
115.20	OTHER REVENUE RECEIVABLE		112.62	112.62		
131.01	DUE FROM COLLECTOR FUND		683.17	683.17		
131.10	DUE FROM OTHER FUNDS		29.25	29.25		
132.00	DUE FROM OTHER GOV UNITS			.00		
132.30	DUE FROM IL PUBLIC AID	412,158.62		1,373,911.28		
132.31	DUE FRM IL DP AGING-DAYCR	14,403.03		38,784.12		
132.32	DUE FRM US TREAS-MEDICARE	238,922.26		448,463.96		
151.00	TERM INVESTMENTS			.00		
153.10	FUNDED DEPREC-INVESTMENT			.00		
153.40	PATIENT TRUST CASH, INVEST	316.43	55.38-	10,974.67		
171.00	ESTIMATED REVENUES		15,930,814.00-	.00		
172.00	REVENUES	14,964,685.32	1,079,763.15-	.00		
172.10	EXPENDITURE REFUNDS	28.62	28.62-	.00		
LIABILITIES AND OTHER CREDITS						
203.00	ACCOUNTS PAYABLE	683.01	262,285.21-	261,602.20-		
204.00	SALARIES & WAGES PAYABLE		265,268.91-	265,268.91-		
207.00	NUR HM PATIENT TRUST FUND	55.38	316.43-	10,974.67-		
207.10	DUE TO ACCT PAYABLE FUND	35.10		35.10		
207.20	DUE TO PAYROLL FUND			.00		
207.30	DUE TO GENERAL CORP FUND			361,014.98-		
207.50	DUE TO OTHER FUNDS		548,649.15-	548,649.15-		
208.50	DUE TO OTHERS (NON-GOVT)			.00		
241.00	APPROPRIATIONS	16,045,814.00		.00		
242.00	EXPENDITURES	1,076,934.90	14,879,350.22-	.00		
243.00	ENCUMBRANCES		9,951.74-	.00		
244.00	RESERVE FOR ENCUMBRANCES	9,951.74		.00		
251.10	OBLIG UNDER CAPITAL LEASE	683.01	683.01-	9,552.76-		
272.30	RETAIN EARNING-UNRESERVED		200,398.82-	2,925,526.47		
273.00	CONTRIBUTED CAPITAL			3,699,298.95-		

STATE OF ILLINOIS

Page 17

Facility Name & ID Number Champaign County Nursing Home

0001636

Report Period Beginning: 12/01/2006

Ending: 11/30/2007

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 11/30/2007 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 148,202	\$ 148,202	1
2	Cash-Patient Deposits	10,875	10,875	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 59,365)	2,011,433	2,011,433	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	29,543	29,543	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Other receivables	357,765	357,765	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,557,818	\$ 2,557,818	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	23,227,194	23,227,194	14
15	Leasehold Improvements, at Historical Cost	443,467	443,467	15
16	Equipment, at Historical Cost	946,624	946,624	16
17	Accumulated Depreciation (book methods)	(858,096)	(858,096)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 23,759,189	\$ 23,759,189	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 26,317,007	\$ 26,317,007	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 988,510	\$ 988,510	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	10,875	10,875	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	728,078	728,078	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Schedule 17A	919,217	919,217	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,646,680	\$ 2,646,680	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,646,680	\$ 2,646,680	46
47	TOTAL EQUITY(page 18, line 24)	\$ 23,670,327	\$ 23,670,327	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 26,317,007	\$ 26,317,007	48

1.2 No External Auditor?

<p>Facility Name & ID Number <u>Champaign County Nursing Home</u></p> <p>XX. GENERAL INFORMATION:</p> <p>(1) Are nursing employees (RN,LPN,NA) represented by a union? <u>Yes</u></p> <p>(2) Are there any dues to nursing home associations included on the cost report? <u>Yes</u> If YES, give association name and amount. <u>IHCA-14168</u></p> <p>(3) Did the nursing home make political contributions or payments to a political action organization? <u>Yes</u> If YES, have these costs been properly adjusted out of the cost report? <u>Yes</u></p> <p>(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? <u>No</u> If YES, what is the capacity? <u>N/A</u></p> <p>(5) Have you properly capitalized all major repairs and equipment purchases? <u>Yes</u> What was the average life used for new equipment added during this period? <u>10 years</u></p> <p>(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ <u>72,787</u> Line <u>L10 C2</u></p> <p>(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? <u>Yes</u> If NO, attach a complete explanation.</p> <p>(8) Are you presently operating under a sale and leaseback arrangement? <u>No</u> If YES, give effective date of lease. <u>N/A</u></p> <p>(9) Are you presently operating under a sublease agreement? <u>YES</u> <input checked="" type="checkbox"/> <u>X</u> <u>NO</u></p> <p>(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? <u>YES</u> <u>NO</u> <input checked="" type="checkbox"/> <u>X</u> If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. <u>N/A</u></p> <p>(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ <u>128,760</u> This amount is to be recorded on line 42 of Schedule V.</p> <p>(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? <u>No</u> If YES, attach an explanation of the allocation.</p> <p style="text-align: center;">SEE ACCOUNTANTS' COMPILATION REPORT</p>	<p style="text-align: center;">STATE OF ILLINOIS</p> <p style="text-align: center;"># <u>0001636</u> Report Period Beginning: <u>12/01/2006</u> Ending: <u>11/30/2007</u> Page 23</p> <p>(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? <u>Yes</u></p> <p>(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? <u>Yes - See Pg. 8A</u> For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.</p> <p>(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ <u>None</u> Has any meal income been offset against related costs? <u>Yes</u> Indicate the amount. \$ <u>5,615</u></p> <p>(16) Travel and Transportation a. Are there costs included for out-of-state travel? <u>No</u> If YES, attach a complete explanation. b. Do you have a separate contract with the Department to provide medical transportation for residents? <u>No</u> If YES, please indicate the amount of income earned from such a program during this reporting period. \$ <u>N/A</u> c. What percent of all travel expense relates to transportation of nurses and patients? <u>0</u> d. Have vehicle usage logs been maintained? <u>Adequate records have been maintained.</u> e. Are all vehicles stored at the nursing home during the night and all other times when not in use? <u>Yes</u> f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? <u>N/A</u> g. Does the facility transport residents to and from day training? <u>No</u> Indicate the amount of income earned from providing such transportation during this reporting period. \$ <u>N/A</u></p> <div style="border: 1px solid black; padding: 5px;"> <p>(17) Has an audit been performed by an independent certified public accounting firm? <u>No</u> Firm Name: <u>Audited by Champaign County Auditor</u> The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? <u>No</u> If no, please explain. <u>Audit not yet complete.</u></p> </div> <p>(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? <u>Yes</u></p> <p>(19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? <u>Yes</u> Attach invoices and a summary of services for all architect and appraisal fees</p>
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2. Contract Nursing

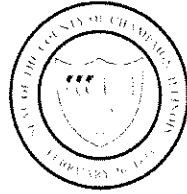
The Increasing Cost of Contract Nursing (primarily RN and LPN):

	<u>Total Spending</u>	<u>RN and LPN</u>
FY 2003	\$79,154	\$74,670
FY 2004	\$207,718	\$183,115
FY 2005	\$244,238	\$179,184
FY 2006	\$711,777	\$573,370
FY 2007	\$1,277,848	\$1,061,533
Dec 07 – May 08	\$620,770	

An Alarming Percentage of RN and LPN Hours Provided by Agency Nurses

	<u>RN/LPN Agency Hours</u>	<u>RN/LPN Staff Hours</u>	<u>% Agency of Total</u>
FY 2003	2,011	52,366	3.7%
FY 2004	5,109	48,284	9.6%
FY 2005	4,735	55,947	7.8%
FY 2006	14,823	48,524	23.5%
FY 2007	28,445	43,848	39.4%
Dec 07 – Feb 08	6,689	10,160	39.7%

TONY FABRI
COUNTY AUDITOR



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

OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

TO: County Board & Nursing Home Board members
FROM: Tony Fabri
DATE: July 10, 2008
RE: County Audit & CCNH

MEMORANDUM

At the suggestion of outside auditor Karl Drake, an additional footnote was added to the financial statements in this year's Comprehensive Annual Financial Report (CAFR), the annual financial audit for Champaign County. The footnote (which is attached) is entitled "Nursing Home Financial Difficulties and Continuing Viability" and may be found on page 81 of the CAFR.

The footnote describes the financial difficulties of the County Nursing Home over the past several years, and lists the Nursing Home deficit for each of the past five years, and the amount of money transferred into the Nursing Home from County government for each of the past five years.

The total amount transferred in from the County's General Fund over the past five years (2002-2007) comes to \$1,559,239.

The accumulated losses over the past five years (2002-2007) come to \$4,997,676.

Last year (FY07) the Nursing Home deficit was \$1,412,908.

I am highlighting this for you because decision-makers need accurate financial information regarding the Nursing Home in order to make sound decisions for the Nursing Home's future. In the past, County Board members have received conflicting information from different sources regarding Nursing Home finances, and I provide you with these audited numbers as a definitive statement of the Nursing Home's recent financial history.

Anyone interested in receiving a full copy of the CAFR (either in paper or electronic form) may contact the Auditor's Office at 384-3763, or e-mail me directly at tfabri@co.champaign.il.us.

NOTE 26 - NURSING HOME FINANCIAL DIFFICULTIES AND CONTINUING VIABILITY

The Champaign County Nursing Home has for several years experienced financial challenges. During the prior five fiscal years, the following income or losses (GAAP basis) before transfers have been sustained:

2002	(373,214)
2003	18,321
2004	(769,602)
2005	(1,153,507)
2006	<u>(1,306,766)</u>
Total prior five year net losses before transfers	\$ (3,584,768)
Current year loss is	<u>(1,412,908)</u>
Total accumulated losses 2002 - 2007	\$ <u>(4,997,676)</u>

During that same six year period, the following transfers have been made to the Nursing Home Fund from the General Fund:

2002	\$ 66,870	
2003	40,407	
2004	10,000	
2005	(5,917)	(net transfer out)
2006	1,167,931	(net)
2007	<u>279,948</u>	(net)
Total from General Fund	\$ <u>1,559,239</u>	

At November 30, 2001, the Nursing Home Fund had \$4,247,473 in fund equity, and at the end of the current fiscal year fund equity is \$843,050 (before the one-time capital transfer in of \$22,387,373), a decrease of \$3,404,423. In addition, liabilities at November 30, 2001 totaled \$1,064,556, and at November 30, 2007 total liabilities are \$3,976,344, an increase in liabilities of \$2,911,788.

In addition, loans to the Nursing Home from various other funds in FY 2008 so far total \$1,604,119, including a loan of \$592,000 approved June 19, 2008. This last loan was approved on the condition that the Nursing Home Administrator find \$300,000 in offsetting and continuing improvements in the operation of the Nursing Home. Loans carried over from FY 2007 totaled \$361,015, including \$300,000 that came due on 3/30/08 that was renewed for another year on 4/24/08, bringing the current loan total to \$1,965,261. The ability to repay these loans is in serious doubt.

The Nursing Home is in a difficult position. Losses as described above cannot continue to be sustained for very much longer. Failure to stop the losses will eventually lead to the Nursing Home being closed, sold, or leased to others. Continuation of these losses creates concern about the ability of the Nursing Home to continue operations. In addition, the general fund of the County cannot sustain the level of support it has been providing to the Nursing Home.

Champaign County management and the County Board have spent a considerable amount of time in the past two years addressing the problems at the Nursing Home. Two consulting engagements have been commissioned to help the Nursing Home management attempt to turn the situation around. A separate Nursing Home Board has recently been established to provide further assistance to the Nursing Home Administrator, and on June 19, 2008, a 3-year management contract was approved to engage a firm to provide operational management of the Nursing Home.

**ATTACHMENTS GIVEN
TO THE COMMITTEE
AT THE MEETING**

**JOINT FINANCE
COMMITTEE/NURSING HOME
BOARD OF DIRECTORS
JULY 10, 2008**

Contents:

1. General Corporate Fund FY2008 Revenue/Expenditure Projection Report – Agenda Item VIII A
2. General Corporate Fund Budget Change Report – Agenda Item VIII B
3. Nursing Home Outstanding Accounts Payable & Cash Balance – Agenda Item IX A
4. Treasurer's June 2008 Monthly Report – Agenda Item X A
5. Purchases Not Following Purchasing Policy List – Agenda Item XI A
6. Memorandums from Tony Fabri Re Nursing Home Pending Vouchers & County Audit & CCNH– Not on Agenda

GENERAL CORPORATE FUND REVENUE/EXPENDITURE PROJECTION REPORT - FY2008

July 10, 2008

SIGNIFICANT REVENUE LINE ITEMS/CATEGORIES	FY2007 YTD 6/30/2007	FY2007 ACTUAL 12/31/2007	FY2008 BUDGET 12/1/2007	FY2008 YTD 6/30/2008	Projected % to be Received	Projected \$\$ to be Received	\$ Difference to Original Budget
PROPERTY TAXES (CURRENT)	\$3,544,009	\$6,915,735	\$7,264,377	\$3,692,980	100%	\$7,264,377	\$0
PROPERTY TAXES (BACK)	\$0	\$1,930	\$5,748	\$3,407	100%	\$5,748	\$0
MOBILE HOME TAXES	\$0	\$9,629	\$10,000	\$0	96%	\$9,630	-\$370
PAYMENT IN LIEU OF TAXES	\$0	\$3,070	\$3,400	\$0	100%	\$3,400	\$0
COUNTY HOTEL/MOTEL TAX	\$6,015	\$6,743	\$13,393	\$7,719	115%	\$15,438	\$2,045
COUNTY AUTO RENTAL TAX	\$8,584	\$19,633	\$21,530	\$8,427	90%	\$19,275	-\$2,255
PENALTIES ON TAXES	\$20,433	\$557,970	\$522,000	\$118,721	119%	\$622,000	\$100,000
BUSINESS LICENSES & PERMITS	\$2,778	\$41,845	\$41,000	\$30,982	102%	\$41,845	\$845
NON-BUSINESS LIC. & PERMITS	\$719,922	\$1,443,930	\$1,662,902	\$653,849	79%	\$1,311,409	-\$351,493
FEDERAL GRANTS	\$215,345	\$422,500	\$433,680	\$152,750	100%	\$433,680	\$0
STATE GRANTS	\$113,633	\$206,254	\$223,081	\$96,341	100%	\$223,081	\$0
STATE SHARED REVENUE							
CORP. PERS. PROP. REPL. TAX	\$465,202	\$966,252	\$912,251	\$495,403	113%	\$1,028,981	\$116,730
1% SALES TAX (UNINCORPOR.)	\$406,223	\$967,315	\$973,067	\$479,304	117%	\$1,141,341	\$168,274
1/4% SALES TAX (ALL COUNTY)	\$2,428,123	\$4,981,542	\$5,197,575	\$2,519,928	99%	\$5,169,888	-\$27,687
USE TAX	\$213,278	\$432,343	\$459,463	\$239,732	106%	\$485,970	\$26,507
INHERITANCE TAX	\$35,861	\$86,533	\$235,748	\$130,920	134%	\$315,909	\$80,161
STATE REIMBURSEMENT	\$674,106	\$1,173,962	\$1,753,304	\$1,463,613	100%	\$1,753,304	\$0
SALARY REIMBURSEMENT	\$156,857	\$328,689	\$294,570	\$158,243	113%	\$331,594	\$37,024
STATE REV./SALARY STIPENDS	\$3,000	\$42,000	\$42,000	\$0	100%	\$42,000	\$0
INCOME TAX	\$1,874,177	\$2,939,461	\$3,138,076	\$2,010,924	102%	\$3,213,147	\$75,071
CHARITABLE GAMES LICENSE TAX	\$0						
OFF TRACK BETTING	\$38,416	\$76,271	\$85,000	\$41,875	98%	\$83,137	-\$1,863
LOCAL GOVERNMENT REVENUE	\$200,245	\$254,270	\$243,500	\$194,229	115%	\$279,917	\$36,417
LOCAL GOVERNMENT REIMBURSE.	\$228,827	\$591,593	\$776,103	\$301,599	100%	\$779,736	\$3,633
GENERAL GOVERNMENT	\$2,195,282	\$4,248,326	\$4,294,911	\$2,066,868	93%	\$3,999,817	-\$295,094
FINES	\$512,631	\$1,126,307	\$1,066,500	\$538,569	111%	\$1,183,296	\$116,796
FORFEITURES	\$0	\$16,889	\$8,000	\$1,400	100%	\$8,000	\$0
INTEREST EARNINGS	\$66,009	\$245,154	\$277,300	\$71,564	96%	\$265,789	-\$11,511
RENTS & ROYALTIES	\$240,289	\$1,480,824	\$2,435,393	\$2,178,281	100%	\$2,425,020	-\$10,373
GIFTS & DONATIONS	\$225	\$225	\$4,400	\$4,200	100%	\$4,400	\$0
OTHR FIN. SOURCES--FIX. ASSETS	\$0	\$18,707	\$10,100	\$4,249	100%	\$10,100	\$0
OTHR. MISC. REVENUE	\$58,205	\$84,620	\$96,641	\$61,095	92%	\$88,821	-\$7,820
INTERFUND TRANSFERS	\$76,782	\$1,225,124	\$891,201	\$32,098	100%	\$891,201	\$0
INTERFUND REIMBURSEMENTS	\$39,827	\$130,803	\$436,222	\$38,711	100%	\$436,222	\$0
OTHER FINANCING SOURCES							
TOTALS	\$14,544,282	\$31,046,451	\$33,832,436	\$17,797,981	100%	\$33,887,473	\$55,037

SIGNIFICANT EXPENDITURE LINE ITEMS/CATEGORIES	FY2007	FY2007	FY2008	FY2008	PROJECTED	PROJECTED	\$ DIFFERENCE
	YTD 6/30/2007	ACTUAL 11/30/2007	BUDGET 12/1/2007	YTD 6/30/2008	% TO BE SPENT	\$ TO BE SPENT	TO ORIGINAL BUDGET (+/-)
PERSONNEL							
Regular Salaries & Wages	\$6,351,902	\$11,887,921	\$13,199,701	\$7,016,177	98.71%	\$13,030,042	-\$169,659
SLEP Salaries	\$3,356,731	\$6,461,964	\$6,756,408	\$3,535,904	96.50%	\$6,520,106	-\$236,302
SLEP Overtime	\$207,423	\$472,423	\$427,298	\$204,343	103.61%	\$442,743	\$15,445
Fringe Benefits	\$1,004,711	\$2,049,679	\$2,162,505	\$1,317,793	104.47%	\$2,259,074	\$96,569
COMMODITIES							
Postage	\$161,603	\$235,659	\$249,456	\$129,312	75.59%	\$188,570	-\$60,886
Purchase Document Stamps	\$480,000	\$950,000	\$1,000,000	\$480,000	95.00%	\$950,000	-\$50,000
Gasoline & Oil	\$94,317	\$205,649	\$220,890	\$119,675	118.13%	\$260,939	\$40,049
All Other Commodities	\$350,428	\$811,022	\$749,141	\$329,131	101.68%	\$761,731	\$12,590
SERVICES							
Gas Service	\$212,999	\$336,032	\$329,991	\$329,991	157.76%	\$520,601	\$190,610
Electric Service	\$344,996	\$847,967	\$725,701	\$348,484	118.03%	\$856,541	\$130,840
Medical/Professional Services	\$694,611	\$1,246,275	\$1,199,000	\$741,500	103.95%	\$1,246,302	\$47,302
All Other Services	\$1,759,757	\$3,762,330	\$3,948,551	\$1,798,011	97.36%	\$3,844,116	-\$104,435
CAPITAL							
Vehicles	\$50,448	\$86,441	\$210,000	\$42,790	100.00%	\$210,000	\$0
All Other Capital	\$47,219	\$322,229	\$2,598,826	\$2,006,868	100.00%	\$2,598,826	\$0
TRANSFERS							
To Capital Improvement Fund	\$0	\$308,059	\$265,128	\$0	23.12%	\$61,299	-\$203,829
To Nursing Home Fund	\$0	\$0	\$0	\$0	100.00%	\$0	\$0
To Public Health Fund	\$0	\$145,500	\$95,000	\$0	100.00%	\$95,000	\$0
To Self-Funded Insurance	\$0	\$0	\$0	\$0	100.00%	\$0	\$0
All Other Transfers	\$0	\$8,254	\$102,546	\$50,462	100.00%	\$102,546	\$0
DEBT REPAYMENT							
	\$79,659	\$242,162	\$358,272	\$250,579	100.00%	\$358,272	\$0
TOTAL	\$15,196,803	\$30,707,379	\$34,598,414	\$18,701,021	99.16%	\$34,306,710	-\$291,704

GENERAL CORPORATE FUND REVENUE/EXPENDITURE PROJECTION REPORT - FY 2008

FUND BALANCE 11/30/07 (unaudited)	\$3,312,500	
BEGINNING FUND BALANCE % OF BUDGET -	9.57%	
	<u>Budgeted</u>	<u>Projected</u>
ADD FY2008 REVENUE	\$33,832,436	\$33,887,473
LESS FY2008 EXPENDITURE	\$34,598,414	\$34,306,710
Revenue to Expenditure Difference	-\$765,978	-\$419,237
Outstanding Loans to Nursing Home	-\$741,000	-\$741,000.00
FUND BALANCE PROJECTION - 11/30/08	\$1,805,522	\$2,152,263
% of FY2008 Budget	5.22%	6.22%

FUND BALANCE 11/30/07 (unaudited)	\$3,312,500	
BEGINNING FUND BALANCE % OF BUDGET -	9.77%	
	<u>Budgeted</u>	<u>Projected</u>
ADD FY2008 REVENUE	\$33,832,436	\$33,887,473
LESS FY2008 EXPENDITURE	\$34,598,414	\$34,306,710
Revenue to Expenditure Difference	-\$765,978	-\$419,237
Outstanding Loans to Nursing Home	-\$741,000	-\$741,000.00
Anticipated June Loan to Nursing Home	-\$592,127	-\$592,127
FUND BALANCE PROJECTION - 11/30/08	\$1,213,395	\$1,560,136
% of FY2008 Budget	3.51%	4.55%

General Corporate Fund FY2008 Budget Change Report

GENERAL CORPORATE FUND ORIGINAL BUDGET FOR FY2008

	Budget 12/01/07
Expenditure	\$33,651,282
Revenue	\$33,651,282
Revenue/Expenditure Difference	\$0

General Corporate Fund Budget As Of: Thursday, July 10, 2008

Expenditure	\$34,598,414	% Inc/Dec	2.81%	Revenue/Exp. (\$765,978)
Revenue	\$33,832,436	% Inc/Dec	0.54%	

EXPENDITURE CHANGES

Department	Description	Expenditure Change	Revenue Change	Difference
Public Defender	Increase in Salary	\$4,882	\$3,255	(\$1,627)
State's Attorney	Increase in Salary	\$5,425	\$5,425	\$0
EMA	Increase in Salary	\$4,589	\$0	(\$4,589)
Public Properties	Remodel Projects	\$15,516	\$0	(\$15,516)
Sheriff	Video Camera Grant	\$4,200	\$4,200	\$0
Debt Service	Hwy construction Debt	\$77,613	\$0	(\$77,613)
County Clerk	Election Judges Pay	\$12,000	\$0	(\$12,000)
Physical Plant	Maintenance Costs at ILEAS	\$16,146	\$0	(\$16,146)
Physical Plant	Loan Payment	\$52,500	\$0	(\$52,500)
Physical Plant	RPC Remodel	\$18,672	\$18,672	\$0
Administrative Services	Phone Project	\$42,102	\$0	(\$42,102)
Coroner	Out of County Fees	\$1,513	\$1,513	\$0
Correctional Center	Refund	\$1,591	\$1,591	\$0
Physical Plant	ILEAS Project	\$557,000	\$0	(\$557,000)
Sheriff	Savoy Contract	\$132,588	\$145,703	\$13,115
Coroner	Indigent Burial	\$795	\$795	\$0
TOTAL		\$947,132	\$181,154	(\$765,978)
Changes Attributable to Recurring Costs		\$228,925	\$155,178	(\$73,747)
Changes Attributable to 1-Time Expenses		\$718,207	\$25,976	(\$692,231)

Champaign County Nursing Home

Amounts Outstanding

As of June 30, 2008

Aging	Month	Accounts Payable	FICA	IMRF	Total
0 - 30 days	Jun-08	\$ 261,494.84	\$ 35,640.45	\$ 31,793.79	\$ 328,929.08
31 - 60 days	May-08	224,087.52	\$ 36,214.54	\$ 31,485.82	\$ 291,787.88
61 - 90 days	Apr-08	15,960.78	\$ 35,595.32	\$ 30,960.28	\$ 82,516.38
90 - 120 days	Mar-08	5,122.62	\$ 36,987.22	\$ 31,901.98	\$ 74,011.82
120+ days	Feb-08 & prior	33,927.08	\$ 54,278.03	\$ 48,129.20	\$ 136,334.31
Total Accounts Payable*		<u>\$ 540,592.84</u>	<u>\$ 198,715.56</u>	<u>\$ 174,271.07</u>	<u>\$ 913,579.47</u>
Loans to County					<u>\$ 1,658,727.65</u>
<p>*"0 - 30 days" is estimated since not all invoices have been received.</p>					

Champaign County Nursing Home

Cash Flow

For the Year Ended November 30, 2008

	May-Projected	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Totals
Cash Balance at beginning of period	\$ 818,793.11	\$ 818,793.11	\$ 334,944.41	\$ 442,039.74	\$ 273,046.52	\$ 61,059.59	\$ 296,987.18	\$ 186,513.35	\$ 162,327.64
Plus:									
<u>Loans/Transfers:</u>									
County Transfer - General Corp									\$ -
Loan from General Corp			\$ 592,127.00						\$ 1,747,127.00
Total Loans/Transfers	\$ -	\$ -	\$ 592,127.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,747,127.00
<u>Revenue:</u>									
Property Tax	\$ 140,358.68	\$ 142,880.81	\$ 306,533.52	\$ 11,275.13	\$ 150,749.72	\$ 242,845.19		\$ 26,978.66	\$ 881,263.03
Private Pay - Nursing Home	\$ 438,000.00	\$ 438,220.32	\$ 437,174.38	\$ 438,000.00	\$ 438,000.00	\$ 438,000.00	\$ 438,000.00	\$ 438,000.00	\$ 5,262,415.17
Private Pay - Adult Day Care									\$ -
Medicaid - Nursing Home	\$ -	\$ -	\$ 466,311.95	\$ 493,836.10	\$ 465,517.24	\$ 481,034.48	\$ 481,034.48	\$ 465,517.24	\$ 5,948,973.92
Title XX - Adult Day Care									\$ -
Medicare - Nursing Home	\$ 177,048.27	\$ 144,330.42	\$ 71,143.64	\$ 25,817.37	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ 2,073,336.29
Miscellaneous		\$ 2,945.71	\$ 21,403.74	\$ 1,136.16					\$ 166,019.48
Total Revenue	\$ 755,406.95	\$ 728,377.26	\$ 1,302,567.23	\$ 970,064.76	\$ 1,224,266.96	\$ 1,331,879.67	\$ 1,089,034.48	\$ 1,100,495.90	\$ 14,332,007.89
Total Receipts	\$ 755,406.95	\$ 728,377.26	\$ 1,894,694.23	\$ 970,064.76	\$ 1,224,266.96	\$ 1,331,879.67	\$ 1,089,034.48	\$ 1,100,495.90	\$ 16,079,134.89
Less:									
<u>Payroll & Fringe Benefits:</u>									
Payroll - Wages	\$ 480,000.00	\$ 486,497.42	\$ 477,909.04	\$ 406,314.97	\$ 585,000.00	\$ 390,000.00	\$ 390,000.00	\$ 390,000.00	\$ 5,792,095.54
Payroll - FICA	\$ 54,278.03	\$ -	\$ -	\$ 54,278.03	\$ 36,987.22	\$ 35,595.32	\$ 36,214.54	\$ -	\$ 353,274.53
Payroll - IMRF	\$ 48,129.20	\$ -	\$ -	\$ 48,129.20	\$ 31,901.98	\$ 30,960.28	\$ 31,485.82	\$ -	\$ 345,978.98
IMRF Bonds-Retirement									\$ 35,334.63
Payroll - Workman's Comp	\$ 16,000.00	\$ 16,299.08	\$ 16,454.49	\$ 31,058.51	\$ 22,860.00	\$ 15,240.00	\$ 15,240.00	\$ 15,240.00	\$ 226,325.51
Payroll - Unemployment				\$ 24,786.82			\$ 16,000.00		\$ 92,505.48
Health/Life Insurance	\$ 60,000.00	\$ 55,710.66	\$ 54,735.15	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 699,213.73
Total Payroll & Fringe Benefits	\$ 658,407.23	\$ 558,507.16	\$ 549,098.68	\$ 614,567.53	\$ 726,749.20	\$ 521,795.60	\$ 538,940.36	\$ 455,240.00	\$ 7,544,728.40
<u>Insurance:</u>									
Liability Insurance	\$ 29,395.17	\$ 29,395.17	\$ 29,249.65						\$ 235,888.95
Property Insurance			\$ 6,185.00			\$ 6,185.00			\$ 24,740.00
Pollution Insurance									\$ 23,797.00
Total Insurance	\$ 29,395.17	\$ 29,395.17	\$ 35,434.65	\$ -	\$ -	\$ 6,185.00	\$ -	\$ -	\$ 284,425.95

Champaign County Nursing Home

Cash Flow

For the Year Ended November 30, 2008

Accounts Payable:

Accounts Payable	\$	231,511.67	\$	138,963.97	\$	556,436.75	\$	132,087.10	\$	195,220.97	\$	78,909.76	\$	260,567.95	\$	203,567.95	\$	3,151,133.33
Priority Accounts Payable	\$	96,273.79	\$	64,504.03	\$	93,124.13	\$	127,965.98	\$	65,000.00	\$	65,000.00	\$	135,000.00	\$	127,000.00	\$	1,223,715.61
Utilities	\$	23,384.91	\$	47,361.33	\$	64,955.41	\$	31,050.44	\$	45,000.00	\$	45,000.00	\$	45,000.00	\$	25,000.00	\$	529,700.39
Refunds			\$	15,427.73			\$	2,111.80										\$ 55,662.89
DHS Provider Tax	\$	33,534.00	\$	33,170.00					\$	33,534.00					\$	33,169.50	\$	166,577.50
Miscellaneous: Gen. Corp																		\$ 79,019.31
Miscellaneous: Miscellaneous																		\$ 40,622.26
Total Accounts Payable	\$	384,704.37	\$	299,427.06	\$	714,516.29	\$	293,215.32	\$	338,754.97	\$	188,909.76	\$	440,567.95	\$	388,737.45	\$	5,246,431.29

Transfers to DHS:

County Transfer to DHS	\$	182,015.76	\$	182,015.76	\$	182,015.76	\$	220,000.00	\$	220,000.00	\$	220,000.00	\$	220,000.00	\$	220,000.00	\$	2,172,344.19
Total Transfers to DHS	\$	182,015.76	\$	182,015.76	\$	182,015.76	\$	220,000.00	\$	220,000.00	\$	220,000.00	\$	220,000.00	\$	220,000.00	\$	2,172,344.19

Miscellaneous & Loan Payments:

Miscellaneous: Furniture Purchase																		\$ -
Miscellaneous: Gen. Corp (Loan Payment)	\$	140,358.68	\$	142,880.81	\$	306,533.52	\$	11,275.13	\$	150,749.72	\$	159,061.72						\$ 770,500.90
Miscellaneous: Penalties/Fines																		\$ -
	\$	140,358.68	\$	142,880.81	\$	306,533.52	\$	11,275.13	\$	150,749.72	\$	159,061.72	\$	-	\$	-	\$	770,500.90

Total Disbursements

	\$	1,394,881.21	\$	1,212,225.96	\$	1,787,598.90	\$	1,139,057.98	\$	1,436,253.89	\$	1,095,952.08	\$	1,199,508.31	\$	1,063,977.45	\$	16,018,430.73
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Cash Balance at end of period

	\$	179,318.85	\$	334,944.41	\$	442,039.74	\$	273,046.52	\$	61,059.59	\$	296,987.18	\$	186,513.35	\$	223,031.80	\$	223,031.80
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**Champaign County Treasurer
Monthly Report
June 2008**

**Champaign County Finance Committee Meeting
July 10, 2008**

Champaign County Treasurer's Fund Balance Report:				
Daniel J. Welch, Champaign County Treasurer				Page 1
June 30, 2008	Fund	Certificate of	Cash /	Illinois Funds
Fund Name	Balance	Deposit	Ill. Funds Prime	Money Mkt.
070-Nursing Home Construction	\$675,189.51	\$0.00	\$675,189.51	\$0.00
071 - Jail Bond Debt Service	\$7,225.06	\$0.00	\$7,225.06	\$0.00
074-Nursing Home Bond Debt Service	\$917,666.75	\$912,000.00	\$5,666.75	\$0.00
075 - Regional Planning Commission	\$113,702.89	\$0.00	\$113,702.89	\$0.00
076 - Tort Immunity	\$31,015.46	\$0.00	\$31,015.46	\$0.00
080 - General Corporate	\$2,438,444.49	\$309,000.00	\$2,129,444.49	\$0.00
081 - Nursing Home (Enterprise)	\$407,495.16	\$0.00	\$407,495.16	\$189,892.59
083 - County Highway	\$554,302.85	\$91,000.00	\$463,302.85	\$0.00
084 - County Bridge	\$1,960,613.24	\$1,000,000.00	\$960,613.24	\$0.00
085 - County Motor Fuel	\$8,204,927.23	\$7,536,000.00	\$668,927.23	\$0.00
086 - Township Motor Fuel	\$1,544,716.06	\$1,020,000.00	\$524,716.06	\$0.00
087 - Township Bridge	\$160,029.16	\$75,000.00	\$85,029.16	\$0.00
088 - I.M.R.F.	\$1,109,433.25	\$369,000.00	\$740,433.25	\$0.00
089 - Public Health	\$767,836.50	\$250,000.00	\$517,836.50	\$0.00
090 - Mental Health	\$1,349,497.05	\$0.00	\$1,349,497.05	\$0.00
091 - Animal Control	\$85,635.22	\$0.00	\$85,635.22	\$0.00
092 - Law Library	\$147,841.35	\$0.00	\$147,841.35	\$0.00
094 - Payroll	\$167.34	\$0.00	\$167.34	\$0.00
095 - Inheritance	\$4,206.51	\$0.00	\$4,206.51	\$0.00
097 - Estate	\$30,949.11	\$0.00	\$30,949.11	\$0.00
098 - Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
103 - Highway Federal Matching	\$317,921.18	\$0.00	\$317,921.18	\$0.00
104 - Head Start	\$454,278.83	\$0.00	\$454,278.83	\$0.00
105 - Capital Equipment Replacement	\$920,940.46	\$0.00	\$920,940.46	\$0.00
106 - Public Safety Sales Tax	\$3,086,490.05	\$1,850,000.00	\$1,236,490.05	\$0.00

Champaign County Treasurer's Fund Balance Report:				
Daniel J. Welch, Champaign County Treasurer				Page 2
June 30, 2008	Fund	Certificate of	Cash /	Illinois Funds
Fund Name	Balance	Deposit	Ill. Funds Prime	Money Mkt.
107 - Geographic Information System	\$387,651.54	\$200,000.00	\$187,651.54	\$0.00
108 Developmental Disability	\$1,355,622.21	\$0.00	\$1,355,622.21	\$0.00
109 Delinquency Prevention Grant	\$208,903.09	\$0.00	\$208,903.09	\$0.00
188 - Social Security	\$248,249.25	\$0.00	\$248,249.25	\$0.00
303 - Court Complex Construction	\$7,477,896.97	\$4,000,000.00	\$3,477,896.97	\$0.00
304 - Highway Facility Construction	(\$263,725.14)	\$0.00	(\$263,725.14)	\$0.00
350 - Highway Bond Debt Service	\$64,836.43	\$0.00	\$64,836.43	\$0.00
475 - R.P.C. Economic Development Loans	\$257,519.35	\$0.00	\$257,519.35	\$0.00
476 - Self-Funded Insurance	\$276,299.59	\$0.00	\$276,299.59	\$0.00
610 - Working Cash	\$58,078.90	\$0.00	\$58,078.90	\$0.00
611 - Co. Clerk Death Certificate Surcharge	\$208.00	\$0.00	\$208.00	\$0.00
612 - Sheriff Drug Forfeitures	\$79,907.03	\$0.00	\$79,907.03	\$0.00
613 - Court's Automation	\$334,518.16	\$150,000.00	\$184,518.16	\$0.00
614 - Recorder's Automation	\$600,141.43	\$425,000.00	\$175,141.43	\$0.00
617 - Child Support Service	\$483,713.06	\$225,000.00	\$258,713.06	\$0.00
618 - Probation Services	\$972,555.63	\$800,000.00	\$172,555.63	\$0.00
619 - Tax Sale Automation	\$52,491.87	\$0.00	\$52,491.87	\$0.00
620 - Health-Hospital Insurance	\$185,806.75	\$0.00	\$185,806.75	\$0.00
621 - State Attorney Drug Forfeiture	\$16,146.48	\$0.00	\$16,146.48	\$0.00
627 - Property Tax Interest Fee	\$102,563.53	\$100,000.00	\$2,563.53	\$0.00
628 - Election Assistance / Accessibility	\$13,534.20	\$0.00	\$13,534.20	\$0.00
629 - Courthouse Museum	\$1,269.69	\$0.00	\$1,269.69	\$0.00
630 - Circuit Clerk Administration	\$4,313.29	\$0.00	\$4,313.29	\$0.00
658 - Jail Commissary	\$266,849.70	\$0.00	\$266,849.70	\$0.00
659 - Arrestee's Medical Costs	\$89,342.99	\$0.00	\$89,342.99	\$0.00
667 - Property Condemnations	\$32,194.99	\$0.00	\$32,194.99	\$0.00
670 - County Clerk Automation	\$97,590.11	\$0.00	\$97,590.11	\$0.00

Monthly Portfolio Management Summary

June 2008

Daniel J. Welch-Champaign County Treasurer

Investment Type	Number	Amount	% of Portfolio	
Certificates of Deposit	30	\$19,637,000.00	49.66%	
Bank Accounts - Cash	8	\$1,005,284.96	2.54%	
Ill. Funds - M.M. Accounts	6	\$16,437,187.84	41.57%	
Ill. Funds - Prime Fund Accounts	2	\$2,465,875.98	6.24%	
Totals		\$39,545,348.78	100.00%	
Certificates of Deposit:	#	Avg. Rate	Amount	Avg. Term
Current Month Purchases	15	2.412%	\$5,695,000.00	128
Portfolio	30	2.610%	\$19,637,000.00	124
Investment Aging Report - Days	Number	Amount	% of Portfolio	
1 - 30	0	\$0.00	0.00%	
31 - 60	0	\$0.00	0.00%	
61 - 90	0	\$0.00	0.00%	
91 - 180	23	\$18,068,000.00	92.01%	
181+	7	\$1,569,000.00	7.99%	
Totals		\$19,637,000.00	100.00%	

Illinois Funds Average Monthly Rates:

	June 2008	June2007
Money Market Fund	2.049%	5.010%
Prime Fund	2.280%	5.233%

Revenue Report for General Corporate Fund			2008	June	Daniel J. Welch - Champaign County Treasurer				
Collection Period	Sales Tax	Quarter Cent Sales Tax	Income Tax	Personal Prop. Replace Tax	Local Use Tax	OTB (Winner's Circle)	County Auto Rental Tax	Totals	
Jan.08	\$91,047.71	\$413,907.40	\$245,168.16	\$148,151.62	\$38,061.29	\$5,671.65	\$1,719.86	\$943,727.69	
% Change	24.03%	4.82%	5.70%	21.90%	0.86%	-11.28%	1.03%	8.77%	
Feb.08	\$86,388.80	\$417,879.79	\$362,290.76	\$0.00	\$54,258.13	\$6,095.71	\$1,473.85	\$928,387.04	
% Change	13.56%	2.17%	12.62%	N/A	5.21%	5.40%	-0.73%	7.25%	
Mar.08	\$91,744.25	\$514,745.20	\$193,422.20	\$68,551.74	\$35,406.47	\$7,165.10	\$1,245.45	\$912,280.41	
% Change	21.37%	-0.05%	13.47%	6.62%	23.30%	23.75%	-1.56%	5.94%	
Apr.08	\$73,501.15	\$391,373.86	\$279,178.39	\$194,525.76	\$32,554.49	\$8,710.80	\$1,211.45	\$981,055.90	
% Change	38.69%	10.79%	1.25%	-11.68%	17.54%	18.84%	-9.15%	4.52%	
May.08	\$68,990.85	\$362,757.20	\$498,321.15	\$208,174.09	\$41,680.83	\$8,091.19	\$1,314.89	\$1,189,330.20	
% Change	38.50%	7.88%	16.38%	13.68%	23.47%	15.99%	8.81%	14.43%	
Jun.08	\$67,631.44	\$419,264.17	\$266,380.25	\$0.00			\$1,461.50	\$754,737.36	
% Change	-13.67%	-0.11%	-2.47%	N/A	-100.00%	-100.00%	-8.05%	-7.54%	
Jul.08								\$0.00	
% Change	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	
Aug.08								\$0.00	
% Change	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	
Sep.08								\$0.00	
% Change	-100.00%	-100.00%	-100.00%	N/A	-100.00%	-100.00%	-100.00%	-100.00%	
Oct.08								\$0.00	
% Change	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	
Nov.08								\$0.00	
% Change	-100.00%	-100.00%	-100.00%	N/A	-100.00%	-100.00%	-100.00%	-100.00%	
Dec.08								\$0.00	
% Change	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	
Totals:	\$479,304.20	\$2,519,927.62	\$1,844,760.91	\$619,403.21	\$201,961.21	\$35,734.45	\$8,427.00	\$5,709,518.60	
% Change	-50.45%	-49.41%	-37.10%	-43.19%	-53.71%	-53.15%	-57.08%	-45.64%	

Champaign County Public Safety Sales Tax - Monthly Report			
Daniel J. Welch, County Treasurer			June
January 1, 2008 to December 31, 2008			
Year 10		Total to Date:	\$33,754,394.76
Month/Year		13th Payment	Totals
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Jan.08	\$358,157.87		\$358,157.87
% Change	2.18%		
Feb.08	\$387,071.86		\$387,071.86
% Change	7.19%		
Mar.08	\$455,286.16	\$7,731.62	\$463,017.78
% Change	-3.23%		
Apr.08	\$340,013.13		\$340,013.13
% Change	8.37%		
May.08	\$316,698.40		\$316,698.40
% Change	12.45%		
Jun.08	\$352,432.71		\$352,432.71
% Change	-1.20%		
Jul.08			\$0.00
% Change	-100.00%		
Aug.08			\$0.00
% Change	-100.00%		
Sep.08			\$0.00
% Change	-100.00%		
Oct.08			\$0.00
% Change	-100.00%		
Nov.08			\$0.00
% Change	-100.00%		
Dec.08			\$0.00
% Change	-100.00%		
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Totals	\$2,209,660.13	\$7,731.62	\$2,217,391.75

Champaign County Hotel / Motel Tax Collections

Daniel J. Welch-Champaign County Treasurer

June

2008 Collection Period	Motel 6	Sweet Dreams Bed & Breakfast	Totals
Jan. 2008	Sold / Closed for Remodeling 7/2/2007		\$0.00
Feb. 2008	Sold / Closed for Remodeling 7/2/2007		\$0.00
Mar. 2008	Sold / Closed for Remodeling 7/2/2007		\$0.00
Apr. 2008	\$1,090.26		\$1,090.26
May. 2008	\$2,839.35		\$2,839.35
Jun. 2008	\$3,789.26	\$31.50	\$3,820.76
Jul. 2008			\$0.00
Aug. 2008			\$0.00
Sep. 2008			\$0.00
Oct. 2008			\$0.00
Nov. 2008			\$0.00
Dec. 2008			\$0.00
Totals:	\$7,718.87	\$31.50	\$7,750.37

Outstanding Inter-Fund Loans to Date

June 2008

Daniel J. Welch, Champaign County Treasurer

Date	FROM: Fund Number	Fund Name	Amount	TO: Fund Number	Fund Name
03/30/2007	080	General Corporate	\$300,000.00	081	Nursing Home
11/05/2007	080	General Corporate	\$56,000.00	081	Nursing Home
11/19/2007	080	General Corporate	\$5,014.98	081	Nursing Home
12/27/2007	080	General Corporate	\$380,000.00	081	Nursing Home
04/01/2008	610	Working Cash	\$325,585.67	081	Nursing Home
04/04/2008	106	Public Safety	\$750,000.00	080	General Corporate
04/24/2008	106	Public Safety	\$750,000.00	080	General Corporate
06/27/2008	080	General Corporate	\$592,127.00	081	Nursing Home

\$3,158,727.65

Outstanding Loan Amounts By Fund:

June 2008

Fund Number	Fund Name	Amount
081	Nursing Home	\$1,658,727.65
080	General Corporate	\$1,500,000.00
Total Outstanding		<u>\$3,158,727.65</u>

Nursing Home Loan Repayment:

06/24/2008

	105 Capital Asset	Balance	3% Interest paid	# of Days
Original Loan 04/01/2008	\$405,000.00	\$405,000.00		
Loan Repayment 06/02/2008	(\$142,880.81)	\$262,119.19	\$692.87	59
Loan Repayment 06/25/2008	(\$262,119.19)	\$0.00	\$1,830.90	85

	610 Working Cash	Balance	3% Interest paid	# of Days
Original Loan 04/01/2008	\$370,000.00	\$370,000.00		
Loan Repayment 06/25/2008	(\$44,414.33)	\$325,585.67	\$310.25	85

County Collector Fund Balances as of the end of				June 2008
Daniel J. Welch County Treasurer				
Accounts	Balance as of May 2008	Receipts	Distribution	Current Balance
Real Estate	\$67,989,419.85	\$62,105,792.87	\$464,885.87	\$129,630,326.85
Mobile Home	\$219,857.78	\$10,855.25	\$267.22	\$230,445.81
Back Taxes	\$3,417.48	\$164.70	\$0.00	\$3,582.18
Interest/Penalty	\$8,139.50	\$44,318.43	\$737.48	\$51,720.45
Advance Payments	\$902,804.71	\$0.00	\$183,491.18	\$719,313.53
Transfer	\$0.00	\$17,210,216.02	\$17,210,216.02	\$0.00
Collector Interest	\$37,804.90	\$20,719.48	\$0.00	\$58,524.38
Special Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Due to Taxing District	\$289,952.05	\$6,696.11	\$264,302.38	\$32,345.78
Pollution Control	\$148.18	\$374.99	\$0.00	\$523.17
Railroads	\$128,705.62	\$211,514.25	\$0.00	\$340,219.87
Cost	\$0.00	\$0.00	\$0.00	\$0.00
Over/Short	\$25,360.04	\$0.00	\$25.00	\$25,335.04
Duplicate Payments	\$4,075.05	\$0.00	\$0.00	\$4,075.05
Due from Taxing District	(\$230,766.79)	\$224,324.74	\$0.00	(\$6,442.05)
Partial Payments	\$33,909.04	\$1,877.59	\$84.73	\$35,701.90
Pilot	\$48,345.68	\$0.00	\$0.00	\$48,345.68
R.E. Distribution	(\$40,405,622.22)	\$0.00	\$87,152,972.35	(\$127,558,594.57)
R.E./Drainage Distribution	\$0.00	\$0.00	\$580,424.85	(\$580,424.85)
Delinquent Tax Trustee	\$3,727.38	\$0.00	\$0.00	\$3,727.38
Unclaimed Property	\$3,397.27	\$104.32	\$0.00	\$3,501.59
City of Champaign Streetscape	\$174,618.07	\$3,188.52	\$0.00	\$177,806.59
Credit Card Returns	\$0.00	\$13,397.91	\$13,397.91	\$0.00
Tax Sale Registration Fee	\$0.00	\$0.00	\$0.00	\$0.00
=====	=====	=====	=====	=====
Totals	\$29,237,293.59	\$79,853,545.18	\$105,870,804.99	\$3,220,033.78
Balance to:				\$3,220,033.78
				\$0.00

County Collector Bank Balances as of the end of:

June 2008

Daniel J. Welch County Treasurer				
Bank Name	Balance as of May 2008	Receipts	Distribution	Current Balance
Busey 2 - Collector	\$30,197,945.83	\$136,178,695.20	\$163,878,364.21	\$2,498,276.82
Bank of Rantoul	(\$289,792.46)	\$1,140,480.86	\$832,083.29	\$18,605.11
BankChamp	(\$124,451.56)	\$567,672.80	\$419,440.86	\$23,780.38
Busey Tellers	(\$400,674.21)	\$13,262,703.34	\$12,800,000.00	\$62,029.13
Gifford	(\$86,274.67)	\$634,938.46	\$543,701.77	\$4,962.02
Central Illinois	(\$19,694.13)	\$936,438.07	\$861,013.28	\$55,730.66
Dewey State	(\$2,453.27)	\$243,065.07	\$230,076.73	\$10,535.07
Sidell	(\$11,302.01)	\$134,563.90	\$110,061.35	\$13,200.54
Ivesdale	(\$8,689.48)	\$157,215.52	\$140,639.06	\$7,886.98
Ogden	\$3,875.83	\$544,881.19	\$530,000.00	\$18,757.02
Fisher	\$2,778.48	\$510,414.62	\$501,510.71	\$11,682.39
Longview	(\$14,460.71)	\$156,610.08	\$130,000.00	\$12,149.37
Philo	\$3,291.39	\$583,734.34	\$570,000.00	\$17,025.73
Savoy	(\$14,521.92)	\$420,873.82	\$382,151.17	\$24,200.73
Marine	(\$57,421.34)	\$148,500.73	\$70,023.88	\$21,055.51
1st Midwest	(\$1,864.12)	\$555,908.09	\$540,000.00	\$14,043.97
1st Federal	(\$257,215.83)	\$2,428,316.40	\$2,091,593.77	\$79,506.80
1st MidIllinois	(\$93,531.08)	\$709,485.35	\$594,649.51	\$21,304.76
U of I C/U	\$6,202.93	\$598,824.39	\$550,857.66	\$54,169.66
Collector CD	\$0.00	\$0.00	\$0.00	\$0.00
Illinois Funds Collector MM	\$24,124.33	\$70,008,989.75	\$70,000,000.00	\$33,114.08
Regions	\$4,128.09	\$67,148.76	\$60,000.00	\$11,276.85
Centrue	(\$22,347.96)	\$100,230.72	\$80,055.41	(\$2,172.65)
Strategic Capital	\$10,313.06	\$1,213,470.16	\$1,200,104.18	\$23,679.04
Illinois Funds Credit Card	\$458,926.10	\$853,341.00	\$1,213,397.91	\$98,869.19
Illinois Funds Prime Fund	\$0.00	\$0.00	\$0.00	\$0.00
Heartland	(\$10,598.15)	\$441,753.46	\$390,000.00	\$41,155.31
Hickory Point	(\$18,373.32)	\$180,738.58	\$150,000.00	\$12,365.26
Freestar	(\$100,567.19)	\$801,251.14	\$680,000.00	\$20,683.95
First State	\$27,806.40	\$27,838.35	\$58,128.73	(\$2,483.98)
Commerce	\$32,134.56	\$72,509.52	\$90,000.00	\$14,644.08
=====	=====	=====	=====	=====
Totals	\$29,237,293.59	\$233,680,593.67	\$259,697,853.48	\$3,220,033.78
Balance To:				\$3,220,033.78
				(\$0.00)

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7/24/08

PURCHASES NOT FOLLOWING THE PURCHASING POLICY, AND EMERGENCY PURCHASES

PARENT COMMITTEE	DEPARTMENT	APPROPRIATION #	VR#/PO#	VR/PO DATE	DESCRIPTION	VENDOR	AMOUNT
EMERGENCY PURCHASE							
Facilities	Public Properties	080-071-533.44	VR#071-758	06/26/08	Jail chiller repair	Duncan Supply	\$ 8,459.00
FY2007 EXPENDITURES PAID OUT OF FY2008 BUDGET							
Facilities	** NH Construct	070-010-533.03	VR#070-017	04/17/08	Legal srvc Sep-Nov	Phebus & Koester	\$ 1,320.89
Environment & Land Use	** RPC	075-758-534.38	VR#029-1515	06/18/08	Rent assist Oct'07	Housing Authority	\$ 150.00
Highway	** County Bridge	084-060-544.10	VR#084-035	06/24/08	Bridge work 11/2/07	Champaign Asphalt	\$ 15,694.28
	** Township Bridge	087-060-544.10	VR#087-001	06/24/08	Bridge work 11/2/07	Champaign Asphalt	\$ 776.00
	** Co Motor Fuel	085-060-various	VR#085-036	05/22/08	Curtis Rd 2006-Nov'07	City of Champaign	\$ 434,648.85
Justice	** Circuit Court	080-031-533.03	VR#031-306	06/12/08	Attorney fee Nov'07	Sherman Brown	\$ 450.00
	** Circuit Court	080-031-533.03	VR#031-352	07/02/08	Attorney fee Nov'07	John Hensley	\$ 400.00
	** Circuit Court	080-031-533.03	VR#031-336	06/25/08	Atty fee Oct-Nov'07	Sherman Brown	\$ 1,270.00
	** Nursing Home	081-430-534.83	VR#044-1350	07/01/08	Medical srvc 10/17/07	Christie Clinic	\$ 67.68
	** Correctional Ctr	080-140-533.06	VR#140-399	06/26/08	Medical srvc 9/26/07	Carle Hospital	\$ 67.00

*****According to Illinois Attorney General and Champaign County State's Attorney,
the Purchasing Policy does not apply to the office of elected officials.*****

** Paid- For Information Only

TONY FABRI
COUNTY AUDITOR



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OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

TO: Finance Committee members
FROM: Tony Fabri *Tof*
DATE: July 10, 2008
RE: County Nursing Home Pending Vouchers

MEMORANDUM

At last month's County Board Finance Committee meeting, I provided members with a breakdown of bills currently incurred by the Nursing Home but not yet paid. Attached is an updated list of pending vouchers, current as of July 8, 2008, with individual vendors and amounts included. The total, excluding payroll but including IMRF & FICA, adds up to \$774,637.99.

Please note, this list includes only bills entered into the accounting system by the CCNH finance department. Any bills that have been received, but not yet entered into the system, are not included.

NURSING HOME PENDING VOUCHERS @ 7/8/08

FISCAL YR	REQ#	REQ DATE	VENDOR	AMOUNT
2007/2008	44-00031	12/27/2007	1991 ALLSTEEL	5,126.19
2007/2008	44-00228	1/17/2008	2081 ALVERNO CLINICAL LAB	1,940.07
2007/2008	44-00229	1/18/2008	60121 RELIABLE PLUMBING AN	1,594.40
2007/2008	44-00231	1/22/2008	22540 DIRECT SUPPLY EQUIPM	1,020.71
2007/2008	44-00234	1/22/2008	44130 MCS OFFICE TECHNOLOG	313.85
2007/2008	44-00397	2/20/2008	12500 CARLE CLINIC ASSOCIA	79.05
2007/2008	44-00472	2/23/2008	2081 ALVERNO CLINICAL LAB	2,199.72
2007/2008	44-00480	2/25/2008	72910 T.H.E. MEDICAL	28.56
2007/2008	44-00734	4/09/2008	72600 TEPPER ELECTRIC SUPP	8.36
2007/2008	44-00824	4/21/2008		600.00
2007/2008	44-00825	4/21/2008	70998 SUPPORT HOSE STORE	403.83
2007/2008	44-00863	4/24/2008		202.50
2007/2008	44-00911	5/02/2008		115.01
2007/2008	44-01071	5/15/2008	2054 ALPHA-CARE HEALTH PR	6,586.87
2007/2008	44-01072	5/15/2008	6630 BARON HEALTH CARE SE	238.50
2007/2008	44-01073	5/15/2008	8347 BIOTECH X-RAY, INC.	111.88
2007/2008	44-01074	5/15/2008	12515 CARLE FOUNDATION HOS	990.00
2007/2008	44-01075	5/15/2008	16400 CHEMICAL MAINTENANCE	1,621.26
2007/2008	44-01076	5/15/2008	24933 EMERGENCY RESOURCE S	1,603.44
2007/2008	44-01077	5/15/2008	26565 FIDELITY ON CALL, LT	1,144.00
2007/2008	44-01078	5/15/2008	42350 LAND AND WHEELS	110.43
2007/2008	44-01079	5/15/2008	47499 MIDWEST MEDICAL SUPP	1,105.88
2007/2008	44-01080	5/15/2008	55699 PINNACLE CONSULTING	300.00
2007/2008	44-01081	5/15/2008	71600 T K SERVICE CENTER	593.19
2007/2008	44-01082	5/15/2008	79535 WAUGH FOODS, INC.	13,591.81
2007/2008	44-01099	5/20/2008	47197 MEDICAL STAFFING NET	1,167.90
2007/2008	44-01151	5/30/2008	2054 ALPHA-CARE HEALTH PR	5,375.39
2007/2008	44-01152	5/30/2008	16400 CHEMICAL MAINTENANCE	1,456.83
2007/2008	44-01153	5/30/2008	21950 DEPKE WELDING SUPPLI	57.00
2007/2008	44-01154	5/30/2008	24933 EMERGENCY RESOURCE S	671.90
2007/2008	44-01155	5/30/2008	42350 LAND AND WHEELS	6.51
2007/2008	44-01156	5/30/2008	43155 LIFECARE SOFTWARE SO	50.00
2007/2008	44-01157	5/30/2008	46471 MCKESSON MEDICAL-SUR	539.34
2007/2008	44-01158	5/30/2008	47197 MEDICAL STAFFING NET	762.40
2007/2008	44-01159	5/30/2008	47499 MIDWEST MEDICAL SUPP	2,096.20
2007/2008	44-01160	5/30/2008	56370 POSEY COMPANY	33.14
2007/2008	44-01161	5/30/2008	60130 RELIANCE ON CALL, IN	4,700.96
2007/2008	44-01162	5/30/2008	79535 WAUGH FOODS, INC.	7,560.54
2007/2008	44-01164	5/30/2008	25250 EXCEL STAFFING SERVI	3,486.49
2007/2008	44-01165	5/30/2008	25250 EXCEL STAFFING SERVI	2,384.25
2007/2008	44-01192	6/10/2008	2054 ALPHA-CARE HEALTH PR	13,960.88
2007/2008	44-01193	6/10/2008	7650 BERG TANKS	140.00
2007/2008	44-01194	6/10/2008	16400 CHEMICAL MAINTENANCE	2,447.66
2007/2008	44-01195	6/10/2008	24933 EMERGENCY RESOURCE S	1,125.95
2007/2008	44-01196	6/10/2008	26565 FIDELITY ON CALL, LT	326.00
2007/2008	44-01197	6/10/2008	47197 MEDICAL STAFFING NET	565.03
2007/2008	44-01198	6/10/2008	47499 MIDWEST MEDICAL SUPP	1,403.93
2007/2008	44-01199	6/10/2008	77295 UPCLOSE GRAPHICS, IN	135.08
2007/2008	44-01200	6/10/2008	79535 WAUGH FOODS, INC.	7,003.79
2007/2008	44-01201	6/10/2008	2054 ALPHA-CARE HEALTH PR	5,465.78
2007/2008	44-01202	6/10/2008	7647 BENNETT ELECTRONIC S	3,872.00
2007/2008	44-01203	6/10/2008	16400 CHEMICAL MAINTENANCE	1,385.32

NURSING HOME PENDING VOUCHERS @ 7/8/08

FISCAL YR	REQ#	REQ DATE	VENDOR	AMOUNT	
2007/2008	44-01204	6/10/2008	21000	DARLING INTERNATIONA	100.00
2007/2008	44-01205	6/10/2008	24933	EMERGENCY RESOURCE S	788.66
2007/2008	44-01206	6/10/2008	28810	G.W. REPAIR & MAINTEN	150.00
2007/2008	44-01207	6/10/2008	46471	MCKESSON MEDICAL-SUR	219.42
2007/2008	44-01208	6/10/2008	47499	MIDWEST MEDICAL SUPP	2,329.52
2007/2008	44-01209	6/10/2008	52850	ORTHOPAEDIC & NEUROL	77,222.11
2007/2008	44-01210	6/10/2008	56916	PRECIOUS NURSES HEAL	3,939.60
2007/2008	44-01211	6/10/2008	60130	RELIANCE ON CALL, IN	5,671.10
2007/2008	44-01212	6/10/2008	79535	WAUGH FOODS, INC.	6,101.86
2007/2008	44-01243	6/12/2008	2081	ALVERNO CLINICAL LAB	881.58
2007/2008	44-01269	6/18/2008	43800	LOOMIS BROS EQUIPMEN	892.01
2007/2008	44-01280	6/18/2008			714.00
2007/2008	44-01281	6/18/2008	8347	BIOTECH X-RAY, INC.	107.96
2007/2008	44-01282	6/18/2008	16400	CHEMICAL MAINTENANCE	912.20
2007/2008	44-01283	6/18/2008	26565	FIDELITY ON CALL, LT	1,480.00
2007/2008	44-01284	6/18/2008	35325	ILLINI FIRE EQUIPMEN	200.75
2007/2008	44-01285	6/18/2008	47197	MEDICAL STAFFING NET	372.80
2007/2008	44-01286	6/18/2008	47499	MIDWEST MEDICAL SUPP	2,370.17
2007/2008	44-01287	6/18/2008	55699	PINNACLE CONSULTING	300.00
2007/2008	44-01288	6/18/2008	60130	RELIANCE ON CALL, IN	2,165.29
2007/2008	44-01289	6/18/2008	77295	UPCLOSE GRAPHICS, IN	356.00
2007/2008	44-01290	6/18/2008	79535	WAUGH FOODS, INC.	8,833.52
2007/2008	44-01313	6/27/2008	11543	CDW GOVERNMENT, INC.	7,427.10
2007/2008	44-01314	6/27/2008	2054	ALPHA-CARE HEALTH PR	10,304.65
2007/2008	44-01315	6/27/2008	12515	CARLE FOUNDATION HOS	360.00
2007/2008	44-01316	6/27/2008	12515	CARLE FOUNDATION HOS	97.88
2007/2008	44-01317	6/27/2008	16400	CHEMICAL MAINTENANCE	2,711.83
2007/2008	44-01318	6/27/2008	21950	DEPKE WELDING SUPPLI	57.00
2007/2008	44-01319	6/27/2008	24933	EMERGENCY RESOURCE S	289.64
2007/2008	44-01320	6/27/2008	43155	LIFECARE SOFTWARE SO	390.00
2007/2008	44-01321	6/27/2008	56370	POSEY COMPANY	56.82
2007/2008	44-01322	6/27/2008	79535	WAUGH FOODS, INC.	6,679.29
2007/2008	44-01329	6/30/2008	2054	ALPHA-CARE HEALTH PR	5,212.64
2007/2008	44-01330	6/30/2008	7647	BENNETT ELECTRONIC S	621.80
2007/2008	44-01331	6/30/2008	16400	CHEMICAL MAINTENANCE	1,895.00
2007/2008	44-01332	6/30/2008	19330	CREST HEALTHCARE SUP	38.03
2007/2008	44-01333	6/30/2008	624645	KELLEY, ELVIDGE	5,703.00
2007/2008	44-01334	6/30/2008	24933	EMERGENCY RESOURCE S	374.30
2007/2008	44-01335	6/30/2008	42350	LAND AND WHEELS	369.50
2007/2008	44-01336	6/30/2008	46471	MCKESSON MEDICAL-SUR	504.29
2007/2008	44-01337	6/30/2008	47499	MIDWEST MEDICAL SUPP	2,236.21
2007/2008	44-01338	6/30/2008	56175	PLUMBMASTER, INC	70.55
2007/2008	44-01339	6/30/2008	71600	T K SERVICE CENTER	364.30
2007/2008	44-01340	6/30/2008	68800	THE STAFFING DIFFERE	255.60
2007/2008	44-01341	6/30/2008	73375	THOMPSON ELECTRONICS	3,357.50
2007/2008	44-01342	6/30/2008	79535	WAUGH FOODS, INC.	7,868.49
2007/2008	44-01343	6/30/2008	60130	RELIANCE ON CALL, IN	2,166.48
2007/2008	44-01349	7/01/2008	9300	BRIGGS CORPORATION	304.03
2007/2008	44-01351	7/02/2008	76603	UNITED STATES POST O	252.00
2007/2008	44-01352	7/02/2008			20.10
2007/2008	44-01353	7/02/2008	17000	CHRISTIE CLINIC	32.88
2007/2008	44-01354	7/02/2008	32032	HEALTH ONE OF CENTRA	375.00

NURSING HOME PENDING VOUCHERS @ 7/8/08

FISCAL YR	REQ#	REQ DATE	VENDOR	AMOUNT
2007/2008	44-01355	7/02/2008	32032 HEALTH ONE OF CENTRA	629.30
2007/2008	44-01356	7/02/2008	32032 HEALTH ONE OF CENTRA	208.72
2007/2008	44-01357	7/02/2008	32032 HEALTH ONE OF CENTRA	13,763.03
2007/2008	44-01358	7/03/2008	32032 HEALTH ONE OF CENTRA	14,784.90
2007/2008	44-01359	7/03/2008	32032 HEALTH ONE OF CENTRA	13,981.43
2007/2008	44-01360	7/03/2008	15250 CHAMPAIGN DO-IT-BEST	106.12
2007/2008	44-01361	7/03/2008	23985 DUST & SON OF CHAMPA	72.10
2007/2008	44-01362	7/03/2008	38180 INVACARE	229.17
2007/2008	44-01363	7/03/2008	43090 LEWIS BROTHERS BAKER	146.63
2007/2008	44-01364	7/03/2008	71600 T K SERVICE CENTER	128.94
2007/2008	44-01365	7/03/2008	15200 CHAMPAIGN COUNTY POW	117.27
2007/2008	44-01366	7/03/2008	79535 WAUGH FOODS, INC.	23,748.75
2007/2008	44-01367	7/08/2008		49.37
2007/2008	44-01368	7/08/2008		1,310.38
2007/2008	44-01369	7/08/2008		752.05
2007/2008	44-01370	7/08/2008	1862 ALIMED, INC.	199.30
2007/2008	44-01371	7/08/2008	11520 CDC PAPER & JANITOR	80.00
2007/2008	44-01372	7/08/2008	18125 COMMERCIAL NEWS	442.87
2007/2008	44-01373	7/08/2008		126.00
2007/2008	44-01374	7/08/2008	24452 ECOLAB	1,149.85
2007/2008	44-01375	7/08/2008	24650 EICHENAUER SERVICES,	37.50
2007/2008	44-01376	7/08/2008	25250 EXCEL STAFFING SERVI	4,410.50
2007/2008	44-01377	7/08/2008	35436 ILLINOIS AMERICAN WA	29.47
2007/2008	44-01378	7/08/2008	43090 LEWIS BROTHERS BAKER	285.37
2007/2008	44-01379	7/08/2008	44860 MANAGEMENT PERFORMAN	17,135.90
2007/2008	44-01380	7/08/2008	630792 MCGRAW, KALAH	6.06
2007/2008	44-01381	7/08/2008	47200 MEDLINE INDUSTRIES I	3,462.46
2007/2008	44-01382	7/08/2008	51600 NEWS GAZETTE	362.54
2007/2008	44-01383	7/08/2008	51690 NIEMANN FOODS	45.35
2007/2008	44-01384	7/08/2008	58388 RCS MANAGEMENT CORPO	1,445.15
2007/2008	44-01385	7/08/2008	61500 ROGARDS	529.40
2007/2008	44-01386	7/08/2008	61850 ROUND BARN TRUE VALUE	44.20
2007/2008	44-01387	7/08/2008	69375 STERICYCLE INC	67.04
2007/2008	44-01388	7/08/2008		450.00
2007/2008	44-01389	7/08/2008	44860 MANAGEMENT PERFORMAN	15,000.00
139 vouchers				<u>401,651.36</u>
Unpaid IMRF			2/1/08 - 6/20/08 payrolls	174,271.07
Unpaid FICA			2/1/08 - 6/20/08 payrolls	198,715.56
				<u><u>774,637.99</u></u>

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OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

TO: County Board & Nursing Home Board members
FROM: Tony Fabri *TF*
DATE: July 10, 2008
RE: County Audit & CCNH

MEMORANDUM

At the suggestion of outside auditor Karl Drake, an additional footnote was added to the financial statements in this year's Comprehensive Annual Financial Report (CAFR), the annual financial audit for Champaign County. The footnote (which is attached) is entitled "Nursing Home Financial Difficulties and Continuing Viability" and may be found on page 81 of the CAFR.

The footnote describes the financial difficulties of the County Nursing Home over the past several years, and lists the Nursing Home deficit for each of the past five years, and the amount of money transferred into the Nursing Home from County government for each of the past five years.

The total amount transferred in from the County's General Fund over the past five years (2002-2007) comes to \$1,559,239.

The accumulated losses over the past five years (2002-2007) come to \$4,997,676.

Last year (FY07) the Nursing Home deficit was \$1,412,908.

I am highlighting this for you because decision-makers need accurate financial information regarding the Nursing Home in order to make sound decisions for the Nursing Home's future. In the past, County Board members have received conflicting information from different sources regarding Nursing Home finances, and I provide you with these audited numbers as a definitive statement of the Nursing Home's recent financial history.

Anyone interested in receiving a full copy of the CAFR (either in paper or electronic form) may contact the Auditor's Office at 384-3763, or e-mail me directly at tfabri@co.champaign.il.us.

NOTE 26 - NURSING HOME FINANCIAL DIFFICULTIES AND CONTINUING VIABILITY

The Champaign County Nursing Home has for several years experienced financial challenges. During the prior five fiscal years, the following income or losses (GAAP basis) before transfers have been sustained:

2002	(373,214)
2003	18,321
2004	(769,602)
2005	(1,153,507)
2006	<u>(1,306,766)</u>
Total prior five year net losses before transfers	\$ (3,584,768)
Current year loss is	<u>(1,412,908)</u>
Total accumulated losses 2002 - 2007	\$ <u>(4,997,676)</u>

During that same six year period, the following transfers have been made to the Nursing Home Fund from the General Fund:

2002	\$ 66,870	
2003	40,407	
2004	10,000	
2005	(5,917)	(net transfer out)
2006	1,167,931	(net)
2007	<u>279,948</u>	(net)
Total from General Fund	\$ <u>1,559,239</u>	

At November 30, 2001, the Nursing Home Fund had \$4,247,473 in fund equity, and at the end of the current fiscal year fund equity is \$843,050 (before the one-time capital transfer in of \$22,387,373), a decrease of \$3,404,423. In addition, liabilities at November 30, 2001 totaled \$1,064,556, and at November 30, 2007 total liabilities are \$3,976,344, an increase in liabilities of \$2,911,788.

In addition, loans to the Nursing Home from various other funds in FY 2008 so far total \$1,604,119, including a loan of \$592,000 approved June 19, 2008. This last loan was approved on the condition that the Nursing Home Administrator find \$300,000 in offsetting and continuing improvements in the operation of the Nursing Home. Loans carried over from FY 2007 totaled \$361,015, including \$300,000 that came due on 3/30/08 that was renewed for another year on 4/24/08, bringing the current loan total to \$1,965,261. The ability to repay these loans is in serious doubt.

The Nursing Home is in a difficult position. Losses as described above cannot continue to be sustained for very much longer. Failure to stop the losses will eventually lead to the Nursing Home being closed, sold, or leased to others. Continuation of these losses creates concern about the ability of the Nursing Home to continue operations. In addition, the general fund of the County cannot sustain the level of support it has been providing to the Nursing Home.

Champaign County management and the County Board have spent a considerable amount of time in the past two years addressing the problems at the Nursing Home. Two consulting engagements have been commissioned to help the Nursing Home management attempt to turn the situation around. A separate Nursing Home Board has recently been established to provide further assistance to the Nursing Home Administrator, and on June 19, 2008, a 3-year management contract was approved to engage a firm to provide operational management of the Nursing Home.

**ATTACHMENTS GIVEN
TO THE COMMITTEE
AT THE MEETING**

**JOINT FINANCE
COMMITTEE/NURSING HOME
BOARD OF DIRECTORS
JULY 10, 2008**

Contents:

1. Rachel Schwartz's Report on Nursing Home Accounting – Agenda Item IV
2. Memorandums from Tony Fabri Re County Audit & CCNH– Not on Agenda

Champaign County Nursing Home

A Few Observations about (Fixable) Current Issues

1. Data Integrity – Two Examples

1.1 Accounts Payable

Balance for 11/30/07 is reported as:

- \$261,602** on the county's unaudited balance sheet (dated 1/29/08, see below);
- \$988,510** on the cost report filed with the State of Illinois (next page);
- \$1,437,732** on the county's audited balance sheet (issued 6/27/08).

*** PRIOR FY ***		CHAMPAIGN COUNTY			
		BALANCE SHEET			
		PERIOD ENDING 11/30/07		RUN	1/29/08
				PAGE	9
		PUND 081 NURSING HOME			
ACCOUNT NO.	ACCOUNT DESCRIPTION	* MONTH-TO-DATE *			
		DEBITS	CREDITS	ENDING BALANCE	
ASSETS AND OTHER DEBITS					
101.00	CASH		1,475.22	147,702.14	
102.10	PETTY CASH / CASH ON HAND			500.00	
102.20	ADVANCES	29.25	1,024.25-	.00	
102.30	PAYROLL ADVANCES			.00	
115.01	ACCTS REC-NRS HM PRIV PAY	411,587.96		209,638.84	
115.10	INTEREST RECEIVABLE			.00	
115.20	OTHER REVENUE RECEIVABLE		112.62	112.62	
131.01	DUE FROM COLLECTOR FUND		683.17	683.17	
131.10	DUE FROM OTHER FUNDS		29.25	29.25	
132.00	DUE FROM OTHER GOV UNITS			.00	
132.30	DUE FROM IL PUBLIC AID	412,158.62		1,373,911.28	
132.31	DUE FRM IL DP AGING-DAYCR	14,403.03		38,784.12	
132.32	DUE FRM US TREAS-MEDICARE	238,922.26		448,463.96	
151.00	TERM INVESTMENTS			.00	
153.10	FUNDED DEPREC-INVESTMENT			.00	
153.40	PATIENT TRUST CASH, INVEST	316.43	55.38-	10,974.67	
171.00	ESTIMATED REVENUES		15,930,814.00-	.00	
172.00	REVENUES	14,964,685.32	1,079,763.15-	.00	
172.10	EXPENDITURE REFUNDS	28.62	28.62-	.00	
LIABILITIES AND OTHER CREDITS					
203.00	ACCOUNTS PAYABLE	683.01	262,285.21-	261,602.20-	
204.00	SALARIES & WAGES PAYABLE		265,268.91-	265,268.91-	
207.00	NUR HM PATIENT TRUST FUND	55.38	316.43-	10,974.67-	
207.10	DUE TO ACCT PAYABLE FUND	35.10		35.10	
207.20	DUE TO PAYROLL FUND			.00	
207.30	DUE TO GENERAL CORP FUND			361,014.98-	
207.50	DUE TO OTHER FUNDS		548,649.15-	548,649.15-	
208.50	DUE TO OTHERS (NON-GOVT)			.00	
241.00	APPROPRIATIONS	16,045,814.00		.00	
242.00	EXPENDITURES	1,076,934.90	14,879,350.22-	.00	
243.00	ENCUMBRANCES		9,951.74-	.00	
244.00	RESERVE FOR ENCUMBRANCES	9,951.74		.00	
251.10	OBLIG UNDER CAPITAL LEASE	683.01	683.01-	9,552.76-	
272.30	RETAIN EARNING-UNRESERVED		200,398.82-	2,925,526.47	
273.00	CONTRIBUTED CAPITAL			3,699,298.95-	

STATE OF ILLINOIS

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Facility Name & ID Number Champaign County Nursing Home

0001636

Report Period Beginning: 12/01/2006

Ending:

11/30/2007

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 11/30/2007

(last day of reporting year)

This report must be completed even if financial statements are attached.

	1	2	
	Operating	After Consolidation*	
A. Current Assets			
1 Cash on Hand and in Banks	\$ 148,202	\$ 148,202	1
2 Cash-Patient Deposits	10,875	10,875	2
3 Accounts & Short-Term Notes Receivable-Patients (less allowance 59,365)	2,011,433	2,011,433	3
4 Supply Inventory (priced at)			4
5 Short-Term Investments			5
6 Prepaid Insurance			6
7 Other Prepaid Expenses	29,543	29,543	7
8 Accounts Receivable (owners or related parties)			8
9 Other(specify): Other receivables	357,765	357,765	9
10 TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,557,818	\$ 2,557,818	10
B. Long-Term Assets			
11 Long-Term Notes Receivable			11
12 Long-Term Investments			12
13 Land			13
14 Buildings, at Historical Cost	23,227,194	23,227,194	14
15 Leasehold Improvements, at Historical Cost	443,467	443,467	15
16 Equipment, at Historical Cost	946,624	946,624	16
17 Accumulated Depreciation (book methods)	(858,096)	(858,096)	17
18 Deferred Charges			18
19 Organization & Pre-Operating Costs			19
20 Accumulated Amortization - Organization & Pre-Operating Costs			20
21 Restricted Funds			21
22 Other Long-Term Assets (specify):			22
23 Other(specify):			23
24 TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 23,759,189	\$ 23,759,189	24
25 TOTAL ASSETS (sum of lines 10 and 24)	\$ 26,317,007	\$ 26,317,007	25

	1	2	
	Operating	After Consolidation*	
C. Current Liabilities			
26 Accounts Payable	\$ 988,510	\$ 988,510	26
27 Officer's Accounts Payable			27
28 Accounts Payable-Patient Deposits	10,875	10,875	28
29 Short-Term Notes Payable			29
30 Accrued Salaries Payable	728,078	728,078	30
31 Accrued Taxes Payable (excluding real estate taxes)			31
32 Accrued Real Estate Taxes(Sch.IX-B)			32
33 Accrued Interest Payable			33
34 Deferred Compensation			34
35 Federal and State Income Taxes			35
Other Current Liabilities(specify):			
36 See Schedule 17A	919,217	919,217	36
37			37
38 TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,646,680	\$ 2,646,680	38
D. Long-Term Liabilities			
39 Long-Term Notes Payable			39
40 Mortgage Payable			40
41 Bonds Payable			41
42 Deferred Compensation			42
Other Long-Term Liabilities(specify):			
43			43
44			44
45 TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46 TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,646,680	\$ 2,646,680	46
47 TOTAL EQUITY(page 18, line 24)	\$ 23,670,327	\$ 23,670,327	47
48 TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 26,317,007	\$ 26,317,007	48

1.2 No External Auditor?

<p>Facility Name & ID Number <u>Champaign County Nursing Home</u></p> <p>XX. GENERAL INFORMATION:</p> <p>(1) Are nursing employees (RN,LPN,NA) represented by a union? <u>Yes</u></p> <p>(2) Are there any dues to nursing home associations included on the cost report? <u>Yes</u> If YES, give association name and amount. <u>IHCA-14168</u></p> <p>(3) Did the nursing home make political contributions or payments to a political action organization? <u>Yes</u> If YES, have these costs been properly adjusted out of the cost report? <u>Yes</u></p> <p>(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? <u>No</u> If YES, what is the capacity? <u>N/A</u></p> <p>(5) Have you properly capitalized all major repairs and equipment purchases? <u>Yes</u> What was the average life used for new equipment added during this period? <u>10 years</u></p> <p>(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ <u>72,787</u> Line <u>L10 C2</u></p> <p>(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? <u>Yes</u> If NO, attach a complete explanation.</p> <p>(8) Are you presently operating under a sale and leaseback arrangement? <u>No</u> If YES, give effective date of lease. <u>N/A</u></p> <p>(9) Are you presently operating under a sublease agreement? <u>YES</u> <input checked="" type="checkbox"/> <u>X</u> <u>NO</u></p> <p>(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? <u>YES</u> <u>NO</u> <input checked="" type="checkbox"/> <u>X</u> If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. <u>N/A</u></p> <p>(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ <u>128,760</u> This amount is to be recorded on line 42 of Schedule V.</p> <p>(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? <u>No</u> If YES, attach an explanation of the allocation.</p> <p style="text-align: center;">SEE ACCOUNTANTS' COMPILATION REPORT</p>	<p style="text-align: center;">STATE OF ILLINOIS</p> <p style="text-align: center;"># <u>0001636</u> Report Period Beginning: <u>12/01/2006</u> Ending: <u>11/30/2007</u> Page 23</p> <p>(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? <u>Yes</u></p> <p>(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? <u>Yes - See Pg. 8A</u> For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.</p> <p>(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ <u>None</u> Has any meal income been offset against related costs? <u>Yes</u> Indicate the amount. \$ <u>5,615</u></p> <p>(16) Travel and Transportation a. Are there costs included for out-of-state travel? <u>No</u> If YES, attach a complete explanation. b. Do you have a separate contract with the Department to provide medical transportation for residents? <u>No</u> If YES, please indicate the amount of income earned from such a program during this reporting period. \$ <u>N/A</u> c. What percent of all travel expense relates to transportation of nurses and patients? <u>0</u> d. Have vehicle usage logs been maintained? <u>Adequate records have been maintained.</u> e. Are all vehicles stored at the nursing home during the night and all other times when not in use? <u>Yes</u> f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? <u>N/A</u> g. Does the facility transport residents to and from day training? <u>No</u> Indicate the amount of income earned from providing such transportation during this reporting period. \$ <u>N/A</u></p> <div style="border: 1px solid black; padding: 5px;"> <p>(17) Has an audit been performed by an independent certified public accounting firm? <u>No</u> Firm Name: <u>Audited by Champaign County Auditor</u> The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? <u>No</u> If no, please explain. <u>Audit not yet complete.</u></p> </div> <p>(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? <u>Yes</u></p> <p>(19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? <u>Yes</u> Attach invoices and a summary of services for all architect and appraisal fees</p>
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2. Contract Nursing

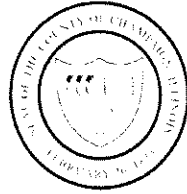
The Increasing Cost of Contract Nursing (primarily RN and LPN):

	<u>Total Spending</u>	<u>RN and LPN</u>
FY 2003	\$79,154	\$74,670
FY 2004	\$207,718	\$183,115
FY 2005	\$244,238	\$179,184
FY 2006	\$711,777	\$573,370
FY 2007	\$1,277,848	\$1,061,533
Dec 07 – May 08	\$620,770	

An Alarming Percentage of RN and LPN Hours Provided by Agency Nurses

	<u>RN/LPN Agency Hours</u>	<u>RN/LPN Staff Hours</u>	<u>% Agency of Total</u>
FY 2003	2,011	52,366	3.7%
FY 2004	5,109	48,284	9.6%
FY 2005	4,735	55,947	7.8%
FY 2006	14,823	48,524	23.5%
FY 2007	28,445	43,848	39.4%
Dec 07 – Feb 08	6,689	10,160	39.7%

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OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

TO: County Board & Nursing Home Board members
FROM: Tony Fabri
DATE: July 10, 2008
RE: County Audit & CCNH

MEMORANDUM

At the suggestion of outside auditor Karl Drake, an additional footnote was added to the financial statements in this year's Comprehensive Annual Financial Report (CAFR), the annual financial audit for Champaign County. The footnote (which is attached) is entitled "Nursing Home Financial Difficulties and Continuing Viability" and may be found on page 81 of the CAFR.

The footnote describes the financial difficulties of the County Nursing Home over the past several years, and lists the Nursing Home deficit for each of the past five years, and the amount of money transferred into the Nursing Home from County government for each of the past five years.

The total amount transferred in from the County's General Fund over the past five years (2002-2007) comes to \$1,559,239.

The accumulated losses over the past five years (2002-2007) come to \$4,997,676.

Last year (FY07) the Nursing Home deficit was \$1,412,908.

I am highlighting this for you because decision-makers need accurate financial information regarding the Nursing Home in order to make sound decisions for the Nursing Home's future. In the past, County Board members have received conflicting information from different sources regarding Nursing Home finances, and I provide you with these audited numbers as a definitive statement of the Nursing Home's recent financial history.

Anyone interested in receiving a full copy of the CAFR (either in paper or electronic form) may contact the Auditor's Office at 384-3763, or e-mail me directly at tfabri@co.champaign.il.us.

NOTE 26 - NURSING HOME FINANCIAL DIFFICULTIES AND CONTINUING VIABILITY

The Champaign County Nursing Home has for several years experienced financial challenges. During the prior five fiscal years, the following income or losses (GAAP basis) before transfers have been sustained:

2002	(373,214)
2003	18,321
2004	(769,602)
2005	(1,153,507)
2006	<u>(1,306,766)</u>
Total prior five year net losses before transfers	\$ (3,584,768)
Current year loss is	<u>(1,412,908)</u>
Total accumulated losses 2002 - 2007	\$ <u>(4,997,676)</u>

During that same six year period, the following transfers have been made to the Nursing Home Fund from the General Fund:

2002	\$ 66,870	
2003	40,407	
2004	10,000	
2005	(5,917)	(net transfer out)
2006	1,167,931	(net)
2007	<u>279,948</u>	(net)
Total from General Fund	\$ <u>1,559,239</u>	

At November 30, 2001, the Nursing Home Fund had \$4,247,473 in fund equity, and at the end of the current fiscal year fund equity is \$843,050 (before the one-time capital transfer in of \$22,387,373), a decrease of \$3,404,423. In addition, liabilities at November 30, 2001 totaled \$1,064,556, and at November 30, 2007 total liabilities are \$3,976,344, an increase in liabilities of \$2,911,788.

In addition, loans to the Nursing Home from various other funds in FY 2008 so far total \$1,604,119, including a loan of \$592,000 approved June 19, 2008. This last loan was approved on the condition that the Nursing Home Administrator find \$300,000 in offsetting and continuing improvements in the operation of the Nursing Home. Loans carried over from FY 2007 totaled \$361,015, including \$300,000 that came due on 3/30/08 that was renewed for another year on 4/24/08, bringing the current loan total to \$1,965,261. The ability to repay these loans is in serious doubt.

The Nursing Home is in a difficult position. Losses as described above cannot continue to be sustained for very much longer. Failure to stop the losses will eventually lead to the Nursing Home being closed, sold, or leased to others. Continuation of these losses creates concern about the ability of the Nursing Home to continue operations. In addition, the general fund of the County cannot sustain the level of support it has been providing to the Nursing Home.

Champaign County management and the County Board have spent a considerable amount of time in the past two years addressing the problems at the Nursing Home. Two consulting engagements have been commissioned to help the Nursing Home management attempt to turn the situation around. A separate Nursing Home Board has recently been established to provide further assistance to the Nursing Home Administrator, and on June 19, 2008, a 3-year management contract was approved to engage a firm to provide operational management of the Nursing Home.