

**JOHN FARNEY**  
COUNTY AUDITOR



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

To: Alan Kurtz, Champaign County Board Chair  
Chris Alix, Deputy Chair for Finance  
Members of the Champaign County Board  
Elected Officials & Department Heads

From: John Farney, Champaign County Auditor

Subject: Quarterly Financial Report through the four months ended September 30, 2014

Date: October 9, 2014

In accordance with Chapter 55, Act 5, Section 3-1005, Illinois Compiled Statutes, the following Quarterly Financial Report of the financial operations of Champaign County through September 30, 2014 is presented.

This report presents actual revenues and expenditures as entered into the County's AS400 Accounting System through the close of the reporting period. Budgeted amounts listed come directly from the County AS400 Accounting System, and include amendments approved by the County Board during the fiscal year.

Champaign County maintains five major governmental funds that are presented individually in this report: the General Corporate Fund; Mental Health Fund; Developmental Disabilities Fund; IMRF Fund; and the Regional Planning Commission Fund. The remaining governmental funds are considered "non-major". Also presented is the Nursing Home Fund, the County's sole Enterprise Fund.

Additionally, I have compiled data on various revenue and expenditure lines that may be of interest to County Board Members.

Should you have any questions, comments or requests for further data, please feel free to contact me.

Sincerely,

JOHN FARNEY  
CHAMPAIGN COUNTY AUDITOR

**JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR**

**Champaign County Quarterly Financial Report**

Through the ten months ended September 30, 2014

|                           | <u>General Corporate Fund</u> |                        | <u>Mental Health Fund</u> |                        | <u>Developmental Disabilities Fund</u> |                        | <u>IMRF Fund</u>    |                        |
|---------------------------|-------------------------------|------------------------|---------------------------|------------------------|--|------------------------|---------------------|------------------------|
|                           | <u>Total Fiscal</u>           | <u>Actual Year-to-</u> | <u>Total Fiscal</u>       | <u>Actual Year-to-</u> | <u>Total Fiscal</u>                    | <u>Actual Year-to-</u> | <u>Total Fiscal</u> | <u>Actual Year-to-</u> |
|                           | <u>Year Budget</u>            | <u>Date Amounts</u>    | <u>Year Budget</u>        | <u>Date Amounts</u>    | <u>Year Budget</u>                     | <u>Date Amounts</u>    | <u>Year Budget</u>  | <u>Date Amounts</u>    |
| <b>Revenues:</b>          |                               |                        |                           |                        |  |                        |                     |                        |
| Property Taxes            | \$8,998,568                   | \$8,938,797            | \$4,050,762               | \$3,934,337            | \$3,532,482                            | \$3,411,712            | \$3,225,384         | \$3,129,991            |
| Public Safety Sales Tax   | 0                             | 0                      | 0                         | 0                      | 0                                      | 0                      | 0                   | 0                      |
| Intergovernmental Revenue | 16,034,067                    | 10,169,550             | 337,536                   | 259,647                | 0                                      | 0                      | 0                   | 124,000                |
| Charges for services      | 5,271,449                     | 2,894,208              | 0                         | 0                      | 0                                      | 0                      | 0                   | 0                      |
| Fines & Forfeitures       | 1,115,500                     | 791,652                | 0                         | 0                      | 0                                      | 0                      | 0                   | 0                      |
| Other revenues            | 5,503,147                     | 2,910,864              | 16,300                    | 92,956                 | 3,000                                  | 12,225                 | 2,092,994           | 868,595                |
| <b>Total Revenues</b>     | <b>\$36,922,731</b>           | <b>\$25,705,071</b>    | <b>\$4,404,598</b>        | <b>\$4,286,940</b>     | <b>\$3,535,482</b>                     | <b>\$3,423,937</b>     | <b>\$5,318,378</b>  | <b>\$4,122,586</b>     |
| <b>Expenditures:</b>      |                               |                        |                           |                        |  |                        |                     |                        |
| Personnel                 | \$26,401,228                  | \$18,865,981           | \$537,932                 | \$385,018              | \$0                                    | \$0                    | \$5,318,378         | \$3,529,631            |
| Commodities               | 2,324,004                     | 1,592,150              | 17,000                    | 4,461                  | 0                                      | 0                      | 0                   | 0                      |
| Services                  | 6,969,113                     | 4,700,069              | 4,267,065                 | 3,096,770              | 3,829,856                              | 2,745,014              | 0                   | 0                      |
| Capital outlay            | 257,919                       | 174,930                | 0                         | 0                      | 0                                      | 0                      | 0                   | 0                      |
| Transfers                 | 1,030,279                     | 46,963                 | 0                         | 0                      | 0                                      | 0                      | 0                   | 0                      |
| Bond and debt service     | 960,460                       | 541,728                | 0                         | 0                      | 0                                      | 0                      | 415,828             | 415,328                |
| Bad debt expense          | 0                             | 0                      | 0                         | 0                      | 0                                      | 0                      | 0                   | 0                      |
| <b>Total Expenditures</b> | <b>\$37,943,003</b>           | <b>\$25,921,821</b>    | <b>\$4,821,997</b>        | <b>\$3,486,249</b>     | <b>\$3,829,856</b>                     | <b>\$2,745,014</b>     | <b>\$5,734,206</b>  | <b>\$3,944,959</b>     |

NOTES:

- 1) Report includes 10 months, December 1, 2013-September 30, 2014, due to 13 month Fiscal Year.
- 2) Revenues and expenditures are reported using the cash basis.
- 3) This report is unaudited.
- 4) Fiscal year budgeted revenues and expenditures obtained from FY2014 County Budget as recorded in the County AS400 Accounting System.

**JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR**

**Champaign County Quarterly Financial Report**

Through the ten months ended September 30, 2014

|                           | <u>Regional Planning Commission Fund</u> |                                    | <u>Nursing Home Fund</u>        |                                    | <u>Non-major Funds</u>          |                                    | <u>Combined Funds</u>           |                                    |
|---------------------------|--|------------------------------------|---------------------------------|------------------------------------|---------------------------------|------------------------------------|---------------------------------|------------------------------------|
|                           | <u>Total Fiscal Year Budget</u>          | <u>Actual Year-to-Date Amounts</u> | <u>Total Fiscal Year Budget</u> | <u>Actual Year-to-Date Amounts</u> | <u>Total Fiscal Year Budget</u> | <u>Actual Year-to-Date Amounts</u> | <u>Total Fiscal Year Budget</u> | <u>Actual Year-to-Date Amounts</u> |
| <b>Revenues:</b>          |  |                                    |                                 |                                    |                                 |                                    |                                 |                                    |
| Property Taxes            | \$0                                      | \$0                                | \$1,103,390                     | \$1,066,403                        | \$8,779,782                     | \$8,349,492                        | \$29,690,368                    | \$28,830,732                       |
| Public Safety Sales Tax   | 0  | 0                                  | 0                               | 0                                  | \$5,085,203                     | \$3,082,197                        | 5,085,203                       | 3,082,197                          |
| Intergovernmental Revenue | 13,589,542                               | 6,846,103                          | 0                               | 0                                  | \$16,622,184                    | \$12,985,165                       | 46,583,329                      | 30,384,465                         |
| Charges for services      | 1,258,798                                | 824,072                            | 16,082,271                      | 10,648,167                         | \$4,805,144                     | \$2,376,880                        | 27,417,662                      | 16,743,327                         |
| Fines & Forfeitures       | 0  | 0                                  | 0                               | 0                                  | \$58,250                        | \$11,439                           | 1,173,750                       | 803,091                            |
| Other revenues            | 602,192                                  | 347,341                            | 31,863                          | 28,490                             | \$10,051,327                    | \$8,490,383                        | 18,300,823                      | 12,750,854                         |
| <b>Total Revenues</b>     | <b>\$15,450,532</b>                      | <b>\$8,017,516</b>                 | <b>\$17,217,794</b>             | <b>\$11,743,060</b>                | <b>\$45,401,620</b>             | <b>\$35,295,556</b>                | <b>\$128,251,135</b>            | <b>\$92,594,666</b>                |
| <b>Expenditures:</b>      |  |                                    |                                 |                                    |                                 |                                    |                                 |                                    |
| Personnel                 | \$5,598,695                              | \$3,290,534                        | \$10,411,420                    | \$6,178,369                        | \$21,167,587                    | \$14,568,667                       | \$69,435,240                    | \$46,818,200                       |
| Commodities               | 416,100                                  | 142,099                            | 1,320,027                       | 831,164                            | \$1,272,594                     | \$760,108                          | 5,349,725                       | 3,329,982                          |
| Services                  | 8,812,925                                | 4,581,745                          | 4,602,170                       | 3,459,217                          | \$12,569,913                    | \$9,546,374                        | 41,051,042                      | 28,129,189                         |
| Capital outlay            | 133,160                                  | 10,642                             | 165,398                         | 102,645                            | \$5,991,166                     | \$4,292,603                        | 6,547,643                       | 4,580,820                          |
| Transfers                 | 486,052                                  | 225,253                            | 548,710                         | 61,333                             | \$1,835,332                     | \$761,452                          | 3,900,373                       | 1,095,001                          |
| Bond and debt service     | 0  | 0                                  | 7,583                           | 3,791                              | \$9,267,233                     | \$5,019,620                        | 10,651,104                      | 5,980,467                          |
| Bad debt expense          | 0  | 0                                  | 0                               | 0                                  | \$245,000                       | \$16,832                           | 245,000                         | 16,832                             |
| <b>Total Expenditures</b> | <b>\$15,446,932</b>                      | <b>\$8,250,273</b>                 | <b>\$17,055,308</b>             | <b>\$10,636,519</b>                | <b>\$52,348,825</b>             | <b>\$34,965,656</b>                | <b>\$137,180,127</b>            | <b>\$89,950,491</b>                |

NOTES:

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- 3) This report is unaudited.
- 4) Fiscal year budgeted revenues and expenditures obtained from FY2014 County Budget as recorded in the County AS400 Accounting System.

**JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR**

Champaign County Quarterly Financial Report

Through the ten months ended September 30, 2014

**Fiscal Year to Date  
Top 5 Revenue Lines  
All Funds**

| <b>Revenue Source</b>       | <b>FY 2014</b> | <b>FY 2013</b> |
|-----------------------------|----------------|----------------|
| Property Tax                | \$8,332,222    | \$7,843,203    |
| Motor Fuel Tax              | 4,398,454      | 2,965,889      |
| NH Care - Medicaid          | 3,933,935      | 3,566,733      |
| HHS Head Start Grant        | 3,854,610      | 3,334,159      |
| 1/4% Sales Tax (All County) | 3,577,248      | 3,927,434      |

**Fiscal Year to Date  
Top 5 Revenue Lines  
General Corporate Fund Only**

| <b>Revenue Source</b>       | <b>FY 2014</b> | <b>FY 2013</b> |
|-----------------------------|----------------|----------------|
| Property Tax                | \$8,332,222    | \$7,843,203    |
| 1/4% Sales Tax (All County) | 3,577,248      | 3,927,434      |
| Income Tax                  | 2,074,248      | 2,529,251      |
| Circuit Clerk Fees          | 1,209,619      | 1,272,309      |
| State Reimbursement         | 1,089,958      | 1,309,277      |

**Fiscal Year to Date  
Top 5 Revenue Lines  
Champaign County Nursing Home**

| <b>Revenue Source</b>       | <b>FY 2014</b> | <b>FY 2013</b> |
|-----------------------------|----------------|----------------|
| NH Care - Medicaid          | \$3,933,935    | \$3,566,733    |
| NH Care - Private Pay       | 3,542,972      | 3,203,201      |
| NH Care - Medicare A        | 1,282,656      | 1,713,964      |
| NH Care - Private Insurance | 731,372        | 432,127        |
| NH Care - Hospice           | 345,789        | 527,176        |

**Fiscal Year to Date  
Accounts Payable  
Monthly Warrants Paid**

| <b>Monthly Warrants Paid</b> | <b>FY 2014</b> | <b>FY2013</b> |
|------------------------------|----------------|---------------|
| July                         | \$10,798,908   | \$9,017,839   |
| August                       | 6,193,196      | 9,053,940     |
| September                    | 8,571,730      | 7,474,795     |

**Fiscal Year to Date  
Top 5 Expenditure Lines  
All Funds**

| <b>Expenditure</b>            | <b>FY 2014</b> | <b>FY 2013</b> |
|-------------------------------|----------------|----------------|
| Reg. Full Time Employees      | \$18,491,948   | \$17,693,340   |
| Health/Life Insurance         | 8,317,343      | 7,825,576      |
| Contributions/Grants          | 7,156,620      | 7,500,355      |
| SLEP Reg. Full Time Employees | 5,112,954      | 5,675,893      |
| Professional Services         | 3,205,911      | 3,177,199      |

**Fiscal Year to Date  
Top 5 Expenditure Lines  
General Corporate Fund Only**

| <b>Expenditure</b>                    | <b>FY 2014</b> | <b>FY 2013</b> |
|---------------------------------------|----------------|----------------|
| Regular Full Time Employees           | \$9,369,000    | \$865,637      |
| SLEP Reg. Full Time Employees         | 5,112,954      | 5,675,893      |
| Employee Health/Life Insurance        | 2,323,988      | 2,205,427      |
| Document Stamps                       | 760,000        | 748,150        |
| Medical/Dental/Mental Health Services | 690,571        | 694,483        |

**Fiscal Year to Date  
Top 5 Expenditure Lines  
Champaign County Nursing Home**

| <b>Expenditure</b>             | <b>FY 2014</b> | <b>FY 2013</b> |
|--------------------------------|----------------|----------------|
| Regular Full Time Employees    | \$2,847,605    | \$2,857,060    |
| Professional Services          | 1,566,630      | 1,606,054      |
| No Benefit Full Time Employees | 786,075        | 1,075,890      |
| Overtime                       | 543,737        | 459,591        |
| Employee Health/Life Insurance | 615,568        | 531,374        |
| Contract Nursing **            | 483,771        | 387,218        |

\*\* Contract Nursing is not a Top 5 expense, included for Board information only.

NOTES:

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