

JOHN FARNEY
COUNTY AUDITOR



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OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

To: Patti Petrie, 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 13 months ended December 31, 2014

Date: March 6, 2015

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 December 31, 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

For the 13 months ending December 31, 2014

	<u>General Corporate Fund</u>		<u>Mental Health Fund</u>		<u>Developmental Disabilities Fund</u>		<u>IMRF Fund</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>
Revenues:								
Property Taxes	\$8,998,641	\$8,969,425	\$4,055,962	\$4,046,051	\$3,532,482	\$3,501,482	\$3,225,384	\$3,219,775
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	16,034,067	15,855,778	337,536	337,536	0	0	124,000	124,000
Charges for services	5,271,449	4,281,394	0	0	0	0	0	0
Fines & Forfeitures	1,115,500	1,102,460	0	0	0	0	0	0
Other revenues	5,505,291	4,991,157	11,100	114,927	3,000	19,742	1,968,994	1,484,619
Total Revenues	<u>\$36,924,948</u>	<u>\$35,200,214</u>	<u>\$4,404,598</u>	<u>\$4,498,514</u>	<u>\$3,535,482</u>	<u>\$3,521,224</u>	<u>\$5,318,378</u>	<u>\$4,828,394</u>
Expenditures:								
Personnel	\$26,456,366	\$25,927,619	\$537,932	\$532,909	\$0	\$0	\$5,318,378	\$4,885,678
Commodities	2,311,569	2,193,828	18,500	9,282	0	0	0	0
Services	7,023,913	6,649,029	4,265,565	4,049,702	3,829,856	3,561,708	0	0
Capital outlay	273,896	273,863	0	0	0	0	0	0
Transfers	1,019,976	970,018	0	0	0	0	0	0
Bond and debt service	965,350	961,245	0	0	0	0	415,828	415,328
Bad debt expense	0	0	0	0	0	0	0	0
Total Expenditures	<u>\$38,051,070</u>	<u>\$36,975,602</u>	<u>\$4,821,997</u>	<u>\$4,591,893</u>	<u>\$3,829,856</u>	<u>\$3,561,708</u>	<u>\$5,734,206</u>	<u>\$5,301,006</u>

NOTES:

- 1) Report includes December 1, 2013-December 31, 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.
- 5) All data subject to adjustment. Final FY2014 data will be reported in the Comprehensive Annual Financial Report.

JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR

Champaign County Quarterly Financial Report

For the 13 months ending December 31, 2014

	<u>Regional Planning Commission Fund</u>		<u>Nursing Home Fund</u>		<u>Non-major Funds</u>		<u>Combined Funds</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>
Revenues:								
Property Taxes	\$0	\$0	\$1,103,390	\$1,096,991	\$8,774,582	\$8,759,983	\$29,690,441	\$29,593,707
Public Safety Sales Tax	0	0	0	0	\$5,085,203	\$5,101,042	5,085,203	5,101,042
Intergovernmental Revenue	13,654,542	10,434,346	0	0	\$16,498,184	\$19,275,824	46,648,329	46,027,484
Charges for services	1,295,592	1,258,798	16,082,271	15,416,632	\$4,768,386	\$4,482,881	27,417,698	25,439,705
Fines & Forfeitures	0	0	0	0	\$58,250	\$36,285	1,173,750	1,138,745
Other revenues	565,398	546,871	31,863	56,395	\$22,317,019	\$24,239,533	30,402,665	31,453,244
Total Revenues	\$15,515,532	\$12,240,015	\$17,217,794	\$16,570,018	\$57,501,354	\$61,895,548	\$140,418,086	\$138,753,927
Expenditures:								
Personnel	\$5,672,217	\$4,531,931	\$9,544,420	\$8,953,497	\$21,468,998	\$19,750,324	\$68,998,311	\$64,581,958
Commodities	422,070	192,623	1,183,353	1,132,932	\$1,302,617	\$1,100,266	5,238,109	4,628,931
Services	8,871,092	6,933,092	5,599,571	5,526,304	\$12,915,442	\$13,903,939	42,505,439	40,623,774
Capital outlay	111,776	10,642	173,876	111,122	\$6,246,766	\$5,541,623	6,806,314	5,937,250
Transfers	434,777	282,166	548,710	307,665	\$1,853,950	\$1,573,626	3,857,413	3,133,475
Bond and debt service	0	0	5,378	3,791	\$20,891,992	\$20,891,018	22,278,548	22,271,382
Bad debt expense	0	0	0	0	\$245,000	\$45,227	245,000	45,227
Total Expenditures	\$15,511,932	\$11,950,454	\$17,055,308	\$16,035,311	\$64,924,765	\$62,806,023	\$149,929,134	\$141,221,997

NOTES:

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Champaign County Quarterly Financial Report

For the 13 months ended December 31, 2014

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

Revenue Source	FY 2014	FY 2013
Property Tax	\$8,969,425	\$8,481,519
Motor Fuel Tax	6,384,473	5,166,571
1/4% Sales Tax (All County)	5,914,534	5,763,397
NH Care - Medicaid	5,874,440	4,863,229
HHS Head Start Grant	5,636,967	4,643,735

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

Revenue Source	FY 2014	FY 2013
Property Tax	\$8,969,425	\$8,481,519
1/4% Sales Tax (All County)	5,914,534	5,166,571
Income Tax	3,088,217	3,544,086
Circuit Clerk Fees	1,683,538	1,656,143
State Reimbursement	1,592,133	1,953,368

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

Revenue Source	FY 2014	FY 2013
NH Care - Medicaid	\$5,874,440	\$4,863,229
NH Care - Private Pay	5,122,183	4,222,846
NH Care - Medicare A	1,613,812	2,192,615
NH Care - Private Insurance	1,144,891	512,353
NH Care - Medicare B	492,977	434,572

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

Monthly Warrants Paid	FY 2014	FY2013
October	\$8,743,088	\$5,519,595
November	5,831,592	7,477,931
December	7,006,937	6,748,988

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

Expenditure	FY 2014	FY 2013
Reg. Full Time Employees	\$25,602,548	\$22,597,490
Health/Life Insurance	10,892,327	9,364,259
Contributions/Grants	9,236,744	9,003,563
SLEP Reg. Full Time Employees	7,018,314	7,160,794
Professional Services	4,791,234	4,366,698

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

Expenditure	FY 2014	FY 2013
Regular Full Time Employees	\$12,973,304	\$11,031,712
SLEP Reg. Full Time Employees	7,018,314	7,160,794
Employee Health/Life Insurance	3,039,100	2,638,204
Document Stamps	920,000	756,100
Medical/Dental/Mental Health Services	850,089	804,089

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

Expenditure	FY 2014	FY 2013
Regular Full Time Employees	\$3,954,656	\$3,618,088
Professional Services	2,103,765	2,128,605
No Benefit Full Time Employees	1,061,494	1,371,541
Contract Nursing	892,670	508,935
Employee Health/Life Insurance	807,074	634,523

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