

Committee of the Whole

March 10, 2015
Handouts

1. Item X B2 – Auditor’s Quarterly Financial Report
2. Item X G1-2-FY2014 Final Budget & Budget Changes Reports

JOHN FARNEY
COUNTY AUDITOR



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OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

To: Patsi 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	\$36,924,948	\$35,200,214	\$4,404,598	\$4,498,514	\$3,535,482	\$3,521,224	\$5,318,378	\$4,828,394
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	\$38,051,070	\$36,975,602	\$4,821,997	\$4,591,893	\$3,829,856	\$3,561,708	\$5,734,206	\$5,301,006

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

	Regional Planning Commission Fund		Nursing Home Fund		Non-major Funds		Combined Funds	
	Total Fiscal Year Budget	Actual Year-to- Date Amounts	Total Fiscal Year Budget	Actual Year-to- Date Amounts	Total Fiscal Year Budget	Actual Year-to- Date Amounts	Total Fiscal Year Budget	Actual Year-to- Date Amounts
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:

- 1) Report includes 13 months, 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 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

NOTES:

- 1) Report includes months, 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.

FINAL General Corporate Fund FY2014 Revenue Report

December	1/31/2014	FY2013 Total - (Adjusted for 60 Day Closeout)	FY2014 - YTD 12/31/2014 (as of 2/28/2015)	FY2014 Budget - 13 Month	Actual to Budget	Actual	\$ Difference to Original Budget
Property Taxes	\$8,481,519	\$8,481,519	\$8,969,425	\$8,998,641	99.68%	\$8,969,425	-\$29,216
Back Taxes	\$4,554	\$4,554	\$3,628	\$8,184	44.33%	\$3,628	-\$4,556
Mobile Home Tax	\$9,135	\$9,135	\$8,697	\$9,386	92.66%	\$8,697	-\$689
Payment in Lieu of Tax	\$9,811	\$9,811	\$6,415	\$4,674	137.24%	\$6,415	\$1,741
Hotel Motel Tax	\$28,419	\$28,419	\$33,742	\$28,500	118.39%	\$33,742.04	\$5,242
Auto Rental Tax	\$32,356	\$32,356	\$34,849	\$32,000	108.90%	\$34,849	\$2,849
Penalties on Taxes	\$593,225	\$593,225	\$572,623	\$693,200	82.61%	\$572,623	-\$120,577
Business Licenses & Permits	\$36,097	\$36,097	\$41,699	\$36,500	114.24%	\$41,699	\$5,199
Non-Business Licenses & Permits	\$1,301,544	\$1,301,544	\$1,434,482	\$1,728,378	83.00%	\$1,434,482	-\$293,896
Federal Grants	\$468,030	\$468,030	\$373,965	\$348,876	107.19%	\$373,965	\$25,089
State Grants	\$230,858	\$230,858	\$187,777	\$150,334	124.91%	\$187,777	\$37,443
Corporate Personal Property Replacement Tax	\$1,048,878	\$1,048,878	\$860,306	\$981,966	87.61%	\$860,306	-\$121,660
1% Sales Tax	\$1,338,466	\$1,338,466	\$1,445,354	\$1,322,645	109.28%	\$1,445,354	\$122,709
1/4% Sales Tax	\$5,763,397	\$5,763,397	\$5,914,534	\$5,818,083	101.66%	\$5,914,534	\$96,451
Use Tax	\$584,769	\$584,769	\$665,573	\$576,540	115.44%	\$665,573	\$89,033
State Reimbursement	\$1,953,368	\$1,953,368	\$1,592,133	\$1,689,417	94.24%	\$1,592,133	-\$97,284
ILETSB Police Training Reimbursement	\$9,821	\$9,821	\$6,091	\$0	100.00%	\$6,091	\$6,091
State Salary Reimbursement	\$323,727	\$323,727	\$336,790	\$328,468	102.53%	\$336,790	\$8,322
State Revenue Salary Stipends	\$45,500	\$45,500	\$45,500	\$49,042	92.78%	\$45,500	-\$3,542
Income Tax	\$3,544,086	\$3,544,086	\$3,088,217	\$3,394,981	90.96%	\$3,088,217	-\$306,764
Charitable Games License/Tax	\$45,209	\$45,209	\$55,277	\$51,500	107.33%	\$55,277	\$3,777
Off-Track Betting	\$42,952	\$42,952	\$36,814	\$48,000	76.70%	\$36,813.99	-\$11,186
Local Government Revenue	\$578,980	\$578,980	\$629,452	\$641,215	98.17%	\$629,452	-\$11,763
Local Government Reimbursement	\$604,865	\$604,865	\$617,996	\$633,000	97.63%	\$617,996	-\$15,004
General Government - Fees	\$3,947,615	\$3,947,615	\$4,281,394	\$5,271,449	81.22%	\$4,281,394	-\$990,055
Fines	\$905,679	\$905,679	\$1,079,320	\$1,098,500	98.25%	\$1,079,320.44	-\$19,180
Forfeitures	\$19,352	\$19,352	\$23,140	\$17,000	136.12%	\$23,140	\$6,140
Interest Earnings	\$4,273	\$4,273	\$8,140	\$11,400	71.40%	\$8,140	-\$3,260
Rents & Royalties	\$590,710	\$590,710	\$1,234,197	\$1,046,722	117.91%	\$1,234,197	\$187,475
Gifts & Donations	\$12,379	\$12,379	\$34,164	\$32,000	106.76%	\$34,164	\$2,164
Sale of Fixed Assets	\$21,822	\$21,822	\$8,535	\$20,000	42.68%	\$8,535	-\$11,465
Miscellaneous Revenue	\$221,745	\$221,745	\$323,569	\$126,283	256.23%	\$323,568.84	\$197,286
Interfund Transfers	\$1,036,953	\$1,036,953	\$871,906	\$1,074,830	81.12%	\$871,906	-\$202,924
Interfund Reimbursements	\$406,337	\$406,337	\$374,511	\$653,234	57.33%	\$374,511	-\$278,723
TOTAL	\$34,246,429	\$34,246,429	\$35,200,214	\$36,924,948	95.33%	\$35,200,214	-\$1,724,734

FINAL General Corporate Fund FY2014 Expenditure Report

December	FY2013 YTD 1/31/14	FY2013 Total - (Adjusted for 60 Day Closeout)	FY2014 - YTD 12/31/14 (as of 2/28/15)	FY2014 Budget 13 Month	Actual to Budget	Actual	\$ Difference to Original Budget
PERSONNEL							
Regular Salaries & Wages	\$12,933,276	\$12,933,276	\$15,167,038	\$15,530,558	97.66%	\$15,167,038	-\$363,520
SLEP Salaries	\$7,277,507	\$7,277,507	\$7,145,960	\$7,299,339	97.90%	\$7,145,960	-\$153,379
SLEP Overtime	\$476,440	\$476,440	\$571,914	\$581,717	98.31%	\$571,914	-\$9,803
Fringe Benefits	\$2,641,803	\$2,641,803	\$3,042,708	\$3,044,752	99.93%	\$3,042,708	-\$2,044
COMMODITIES							
Postage	\$208,439	\$208,439	\$241,637	\$242,546	99.63%	\$241,637	-\$909
Purchase Document Stamps	\$756,100	\$756,100	\$920,000	\$975,000	94.36%	\$920,000	-\$55,000
Gasoline & Oil	\$239,189	\$239,189	\$246,266	\$253,736	97.06%	\$246,266	-\$7,470
All Other Commodities	\$619,670	\$619,670	\$785,925	\$840,287	93.53%	\$785,924.89	-\$54,362
SERVICES							
Gas Service	\$336,016	\$336,016	\$469,933	\$469,934	100.00%	\$469,933.48	-\$1
Electric Service	\$833,197	\$833,197	\$814,835	\$815,631	99.90%	\$814,835	-\$796
Medical Services	\$804,089	\$804,089	\$850,079	\$853,469	99.60%	\$850,078.72	-\$3,390
All Other Services	\$3,856,223	\$3,856,223	\$4,514,182	\$4,884,879	92.41%	\$4,514,182	-\$370,697
CAPITAL							
Vehicles	\$191,880	\$191,880	\$248,960	\$248,960	100.00%	\$248,960	\$0
All Other Capital	\$185,151	\$185,151	\$24,903	\$24,936	99.87%	\$24,903	-\$33
TRANSFERS							
To Capital Improvement Fund	\$123,278	\$123,278	\$778,662	\$778,662	100.00%	\$778,662	\$0
To All Other Funds	\$182,408	\$182,408	\$191,356	\$241,314	79.30%	\$191,356	-\$49,958
DEBT REPAYMENT							
	\$545,346	\$545,346	\$961,245	\$965,350	99.57%	\$961,245	-\$4,105
TOTAL	\$32,210,013	\$32,210,013	\$36,975,602	\$38,051,070	97.17%	\$36,975,602	-\$1,075,468

FINAL General Corporate Fund FY2014 Summary Report

FUND BALANCE 11/30/13	\$6,040,570	
BEGINNING FUND BALANCE % OF BUDGET -	15.87%	
	<i>Budgeted</i>	<i>Projected</i>
ADD FY2014 REVENUE	\$36,924,948	\$35,200,214
LESS FY2014 EXPENDITURE	\$38,051,070	\$36,975,602
Revenue to Expenditure Difference	-\$1,126,122	-\$1,775,388
FUND BALANCE PROJECTION - End FY2014	\$4,914,448	\$4,265,182
% OF 2014 Expenditure Budget	12.92%	11.54%
FUND BALANCE AS % OF FY2015 EXPENDITURE BUDGET	\$35,588,094	11.98%

GENERAL CORPORATE FUND - FY2014 BUDGET CHANGE REPORT

General Corporate Fund Original Budget As Of:	12/1/2013
Expenditure	\$37,838,231
Revenue	\$36,874,235
Revenue/Expenditure Difference	(\$963,996)

General Corporate Fund Budget As Of:	3/10/2015			
Expenditure	\$38,051,070	% Inc/Dec	0.56%	Revenue/Exp. (\$1,126,122)
Revenue	\$36,924,948	% Inc/Dec	0.14%	

EXPENDITURE CHANGES

Department	Description	Expenditure Change	Revenue Change	Difference
Physical Plant	Re-Encumber Funds for ILEAS Elevator Upgrade	\$1,983	\$0	(\$1,983)
VAC	Funds donated in 2013 to be spent in FY2014	\$1,500	\$0	(\$1,500)
IT	3-Month Over-Hire to Replace Key Position	\$12,429	\$0	(\$12,429)
County Board	2014 MLK Event Revenue & Expense re-encumbered from 2013 to 2014	\$2,450	\$2,450	\$0
IT	Courthouse UPS System	\$9,850	\$0	(\$9,850)
Planning & Zoning	Wilber Heights PER	\$20,600	\$3,000	(\$17,600)
County Board	Clinton Landfill Legal Challenge - Re-encumbered from 2013 to 2014	\$12,917	\$0	(\$12,917)
VAC	Receipt of Gift for Food Vouchers for Veterans	\$500	\$500	\$0
EMA	Volunteer Tracking System	\$19,547	\$19,550	\$3
EMA	State Reimbursement & Expenses for Gifford	\$22,996	\$22,996	\$0
VAC	VFW Donation to be used for Food Vouchers	\$1,000	\$1,000	\$0
State's Attorney	Translator Services	\$5,000	\$0	-\$5,000
Administrative Services	Postage	\$6,015	\$0	-\$6,015
VAC	Donation from Ladies' Auxiliary VFW 630	\$500	\$500	\$0
Physical Plant	Unforeseen facility expenses during FY2014	\$37,000	\$0	-\$37,000
County Clerk	Staffing Costs for November General Election	\$14,193	\$0	-\$14,193
Cooperative Extension	Increased Tax Receipts & Distributions	\$533	\$533	\$0
Coroner	Toxicology & Autopsy Expenses	\$22,950	\$0	-\$22,950
Physical Plant	Storm Water Utility Fee	\$14,251	\$0	-\$14,251
State's Attorney	General Office Expenses	\$2,934	\$0	-\$2,934
Recorder	Benefits Payout for Terminating Employee	\$1,857	\$0	-\$1,857
Cooperative Extension	Receipt & Distribution of Additional Tax Proceeds	\$184	\$184	\$0
State's Attorney	Departing Employee Benefits	\$1,650	\$0	-\$1,650
TOTAL		\$212,839	\$50,713	(\$162,126)

Changes Attributable to Recurring Costs **\$25,884** **\$0** **(\$25,884)**

Changes Attributable to 1-Time Expenses **\$186,955** **\$50,713** **(\$118,484)**