

**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 June 30, 2014

Date: August 12, 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 June 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 seven months ended June 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	\$4,886,782	\$4,050,762	\$2,199,353	\$3,532,482	\$1,907,197	\$3,225,384	\$1,750,570
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	16,011,071	6,353,277	337,536	181,755	0	0	0	124,000
Charges for services	5,271,449	1,919,971	0	0	0	0	0	0
Fines & Forfeitures	1,115,500	537,259	0	0	0	0	0	0
Other revenues	5,503,147	2,192,221	16,300	80,852	3,000	12,025	2,092,994	537,772
<b>Total Revenues</b>	<b>\$36,899,735</b>	<b>\$15,889,510</b>	<b>\$4,404,598</b>	<b>\$2,461,960</b>	<b>\$3,535,482</b>	<b>\$1,919,222</b>	<b>\$5,318,378</b>	<b>\$2,412,342</b>
<b>Expenditures:</b>								
Personnel	\$26,295,087	\$12,983,336	\$537,932	\$268,829	\$0	\$0	\$5,318,378	\$2,141,832
Commodities	2,256,892	1,018,234	17,000	2,715	0	0	0	0
Services	7,119,919	3,133,840	4,186,591	2,159,267	3,829,856	1,738,310	0	0
Capital outlay	257,885	165,862	0	0	0	0	0	0
Transfers	1,030,279	46,963	0	0	0	0	0	0
Bond and debt service	959,945	432,209	0	0	0	0	415,828	415,328
Bad debt expense	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$37,920,007</b>	<b>\$17,780,444</b>	<b>\$4,741,523</b>	<b>\$2,430,811</b>	<b>\$3,829,856</b>	<b>\$1,738,310</b>	<b>\$5,734,206</b>	<b>\$2,557,160</b>

NOTES:

- 1) Report includes 7 months, December 1, 2013-June 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 seven months ended June 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	\$596,424	\$8,779,782	\$4,781,984	\$29,690,368	\$16,122,310
Public Safety Sales Tax	0	0	0	0	\$5,085,203	\$1,894,798	5,085,203	1,894,798
Intergovernmental Revenue	13,565,750	4,988,642	0	0	\$16,601,072	\$8,623,663	46,515,429	20,271,337
Charges for services	1,258,798	360,857	16,082,271	7,159,479	\$4,805,144	\$1,396,970	27,417,662	10,837,277
Fines & Forfeitures	0	0	0	0	\$58,250	-\$13,560	1,173,750	523,699
Other revenues	578,400	229,323	31,863	20,478	\$10,051,327	\$5,599,140	18,277,031	8,671,811
<b>Total Revenues</b>	<b>\$15,402,948</b>	<b>\$5,578,822</b>	<b>\$17,217,794</b>	<b>\$7,776,381</b>	<b>\$45,380,508</b>	<b>\$22,282,995</b>	<b>\$128,159,443</b>	<b>\$58,321,232</b>
<b>Expenditures:</b>								
Personnel	\$5,575,625	\$2,280,305	\$10,411,420	\$4,065,208	\$21,210,465	\$9,932,905	\$69,348,907	\$31,672,415
Commodities	391,166	101,875	1,437,465	611,520	\$1,167,026	\$578,646	5,269,549	2,312,990
Services	8,870,555	3,439,167	4,448,664	2,236,272	\$12,200,155	\$5,055,588	40,655,740	17,762,444
Capital outlay	133,950	0	201,466	26,719	\$4,850,724	\$770,771	5,444,025	963,352
Transfers	428,052	140,489	548,710	61,333	\$1,929,762	\$643,203	3,936,803	891,988
Bond and debt service	0	0	7,583	0	\$9,267,233	\$4,112,994	10,650,589	4,960,531
Bad debt expense	0	0	0	0	\$255,000	\$0	255,000	0
<b>Total Expenditures</b>	<b>\$15,399,348</b>	<b>\$5,961,836</b>	<b>\$17,055,308</b>	<b>\$7,001,052</b>	<b>\$50,880,365</b>	<b>\$21,094,107</b>	<b>\$135,560,613</b>	<b>\$58,563,720</b>

NOTES:

- 1) First quarter includes 4 months, December 1, 2013-March 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.

**JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR**

**Champaign County Quarterly Financial Report**

Through the seven months ended June 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	\$4,660,125	\$4,232,344
HHS Head Start Grant	2,788,911	2,552,698
Motor Fuel Tax	2,787,923	1,947,999
NH Care - Private Pay	2,594,583	2,020,118
NH Care - Medicaid	2,383,722	2,515,301

**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	\$4,660,125	\$4,232,344
1/4% Sales Tax (All County)	2,162,358	2,600,830
Income Tax	1,104,618	1,505,577
State Reimbursement	833,714	1,298,739
Circuit Clerk Fees	815,567	879,099

**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 - Private Pay	\$2,594,583	\$2,020,118
NH Care - Medicaid	2,383,722	2,515,301
NH Care - Medicare A	912,000	1,160,294
NH Care - Private Insurance	481,363	294,537
NH Care - Hospice	232,406	330,415

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

<b>Monthly Warrants Paid</b>	<b>FY 2014</b>	<b>FY2013</b>
April	\$5,642,259	\$5,934,804
May	7,417,261	7,222,690
June	5,839,392	5,666,349

**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	\$13,034,196	\$12,446,881
Health/Life Insurance	5,049,875	4,748,311
Contributions/Grants	4,953,792	5,035,612
SLEP Reg. Full Time Employees	3,583,223	4,044,800
Energy Assistance	2,301,496	1,988,908

**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	\$6,582,473	\$6,066,788
SLEP Reg. Full Time Employees	3,583,223	4,044,800
Employee Health/Life Insurance	1,398,069	1,332,345
Document Stamps	440,000	440,000
Electric Service	303,185	336,438

**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	\$1,952,111	\$2,018,477
Professional Services	999,261	1,113,112
No Benefit Full Time Employees	567,484	742,990
Overtime	381,341	322,598
Employee Health/Life Insurance	378,642	318,413
Contract Nursing **	315,798	328,206

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

NOTES:

- 1) Report includes months, December 1, 2013-June 30, 2014, due to 13 month Fiscal Year.
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- 3) This report is unaudited.