

**JOHN FARNEY**  
COUNTY AUDITOR



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

**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 March 31, 2014

Date: April 7, 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 March 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.

I believe that you will find this report more user friendly and informative than the system generated reports that are presented on a monthly basis. I will continue to supply those reports each month, while presenting this report each quarter. All reports will be available on the County Auditor's Website.

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 four months ended March 31, 2014

	General Corporate Fund		Mental Health Fund		Developmental Disabilities Fund		IMRF Fund	
	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
<b>Revenues:</b>								
Property Taxes	\$8,998,568	\$0	\$4,050,762	\$0	\$3,532,482	\$0	\$3,225,384	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	16,011,071	2,350,021	337,536	103,863	0	0	0	124,000
Charges for services	5,271,449	928,558	0	0	0	0	0	0
Fines & Forfeitures	1,115,500	267,286	0	0	0	0	0	0
Other revenues	5,483,097	1,279,121	16,300	7,586	3,000	125	2,092,994	201,652
<b>Total Revenues</b>	<b>\$36,879,685</b>	<b>\$4,824,986</b>	<b>\$4,404,598</b>	<b>\$111,449</b>	<b>\$3,535,482</b>	<b>\$125</b>	<b>\$5,318,378</b>	<b>\$325,652</b>
<b>Expenditures:</b>								
Personnel	\$26,296,652	\$6,941,423	\$537,932	\$136,380	\$0	\$0	\$5,318,378	\$1,285,483
Commodities	2,150,859	618,982	17,000	1,956	0	0	0	0
Services	7,179,858	1,557,047	4,186,591	1,223,708	3,829,856	992,618	0	0
Capital outlay	239,000	0	0	0	0	0	0	0
Transfers	1,030,279	0	0	0	0	0	0	0
Bond and debt service	959,945	414,710	0	0	0	0	415,828	415,328
Bad debt expense	30,450	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$37,887,043</b>	<b>\$9,532,162</b>	<b>\$4,741,523</b>	<b>\$1,362,044</b>	<b>\$3,829,856</b>	<b>\$992,618</b>	<b>\$5,734,206</b>	<b>\$1,700,811</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.
- 5) Negative Fine & Forfeitures Revenue amount in Non-major Funds Column is due to incorrect payment of Equitable Sharing made by the U.S. Marshals Service in September 2013 to the Champaign County Sheriff. To correct this issue, a refund was made to the U.S. Marshals Service in February, 2014.

**JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR**

**Champaign County Quarterly Financial Report**

Through the four months ended March 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 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	\$0	\$8,779,782	\$0	\$29,690,368	\$0
Public Safety Sales Tax	0	0	0	0	\$5,085,203	\$857,151	5,085,203	857,151
Intergovernmental Revenue	13,167,941	2,285,086	0	0	\$16,372,808	\$4,124,839	45,889,356	8,987,809
Charges for services	1,258,798	163,037	16,082,271	3,563,280	\$4,748,658	\$633,577	27,361,176	5,288,452
Fines & Forfeitures	0	0	0	0	\$58,250	-\$3,857	1,173,750	263,429
Other revenues	578,400	153,383	31,863	8,878	\$10,048,677	\$3,056,607	18,254,331	4,707,352
<b>Total Revenues</b>	<b>\$15,005,139</b>	<b>\$2,601,506</b>	<b>\$17,217,794</b>	<b>\$3,572,158</b>	<b>\$45,093,108</b>	<b>\$8,668,317</b>	<b>\$127,454,184</b>	<b>\$20,104,193</b>
<b>Expenditures:</b>								
Personnel	\$5,372,545	\$1,133,853	\$10,411,420	\$2,080,230	\$21,121,953	\$5,463,241	\$69,058,880	\$17,040,610
Commodities	353,332	47,723	1,448,684	267,431	\$1,150,877	\$357,922	5,120,752	1,294,014
Services	8,815,212	1,811,465	4,439,911	1,081,522	\$11,827,913	\$2,614,868	40,279,341	9,281,228
Capital outlay	142,450	0	200,000	10,019	\$5,052,070	\$236,968	5,633,520	246,987
Transfers	318,000	114,219	548,710	0	\$1,809,195	\$203,447	3,706,184	317,666
Bond and debt service	0	0	7,583	0	\$9,267,233	\$4,111,448	10,650,589	4,941,486
Bad debt expense	0	0	0	0	\$255,000	\$0	285,450	0
<b>Total Expenditures</b>	<b>\$15,001,539</b>	<b>\$3,107,260</b>	<b>\$17,055,308</b>	<b>\$3,439,202</b>	<b>\$50,485,241</b>	<b>\$12,987,894</b>	<b>\$134,734,716</b>	<b>\$33,121,991</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.
- 5) Negative Fine & Forfeitures Revenue amount in Non-major Funds Column is due to incorrect payment of Equitable Sharing made by the U.S. Marshals Service in September 2013 to the Champaign County Sheriff. To correct this issue, a refund was made to the U.S. Marshals Service in February, 2014.

**JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR**

**Champaign County Quarterly Financial Report**

Through the four months ended March 31, 2014

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

<b>Revenue Source</b>	<b>FY 2014</b>	<b>FY 2013</b>
HHS Head Start Grant	\$1,476,814	\$1,433,122
NH Care - Private Pay	1,197,490	1,005,107
NH Care - Medicaid	1,191,542	1,263,617
Motor Fuel Tax	1,106,275	929,475
1/4% Sales Tax (All County)	964,148	1,400,441

**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	\$6,720,577	\$6,391,374
Health/Life Insurance	3,357,078	3,143,589
Contributions/Grants	2,598,170	2,774,245
Energy Assistance	1,323,813	964,355
IMRF	1,065,194	911,699

**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	\$1,197,490	\$1,005,107
NH Care - Medicaid	1,191,542	1,263,617
NH Care - Medicare A	529,721	701,662
NH Care - Private Insurance	198,939	172,744
NH Care - Hospice	142,396	174,005

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

<b>Monthly Warrants Paid</b>	<b>FY 2014</b>	<b>FY2013</b>
December	\$6,748,988	\$5,980,003
January	12,233,470	15,281,797
February	7,102,726	6,409,807
March	5,847,233	4,106,254

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

<b>Revenue Source</b>	<b>FY 2014</b>	<b>FY 2013</b>
1/4% Sales Tax (All County)	\$964,148	\$1,400,441
Rent *	619,960	83,887
Circuit Clerk Fees	383,875	423,841
Revenue Stamps	341,562	409,355
Income Tax	296,353	470,817

**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	\$3,404,732	\$3,118,509
Sheriff Full Time Employees	1,876,196	2,011,167
Health/Life Insurance	930,566	867,111
Document Stamps	320,000	280,000
Medical/Dental/Mental Health Services	255,070	280,806

**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	\$983,625	\$1,015,523
Professional Services	499,977	582,827
No Benefit Full Time Employees	302,937	362,690
Unemployment Insurance	246,213	209,702
Overtime	241,170	190,109
Contract Nursing **	115,304	199,102

\* Rent increase due to lump sum payment to County from ILEAS.

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

**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.