

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 3 months ended March 31, 2015

Date: May 4, 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 March 31, 2015 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 3 months ending March 31, 2015

	<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>
Revenues:								
Property Taxes	\$9,641,093	\$0	\$4,194,638	\$0	\$3,554,169	\$0	\$3,003,569	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	16,120,538	1,672,817	381,598	83,058	0	0	124,000	124,000
Charges for services	4,358,156	687,538	0	0	0	0	0	0
Fines & Forfeitures	1,037,075	177,842	0	0	0	0	0	0
Other revenues	4,431,232	464,686	75,700	135,045	2,850	122	1,609,886	92,739
Total Revenues	\$35,588,094	\$3,002,883	\$4,651,936	\$218,103	\$3,557,019	\$122	\$4,737,455	\$216,739
Expenditures:								
Personnel	\$24,881,641	\$5,042,038	\$507,118	\$96,010	\$0	\$0	\$4,612,955	\$846,473
Commodities	2,109,606	353,874	26,500	1,745	0	0	0	0
Services	6,962,618	1,226,129	3,936,818	924,232	3,507,019	798,148	0	0
Capital outlay	227,475	0	0	0	0	0	0	0
Transfers	962,449	0	0	0	50,000	0	0	0
Bond and debt service	552,330	13,600	80,000	0	0	0	0	0
Bad debt expense	0	0	0	0	0	0	0	0
Total Expenditures	\$35,696,119	\$6,635,641	\$4,550,436	\$1,021,987	\$3,557,019	\$798,148	\$4,612,955	\$846,473

NOTES:

- 1) Revenues and expenditures are reported using the cash basis.
- 2) This report is unaudited.
- 3) Fiscal year budgeted revenues and expenditures obtained from FY2015 County Budget as recorded in the County AS400 Accounting System.
- 4) All data subject to adjustment. Final FY2015 data will be reported in the Comprehensive Annual Financial Report

JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR

Champaign County Quarterly Financial Report

For the 3 months ending March 31, 2015

	<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>
Revenues:								
Property Taxes	\$0	\$0	\$1,142,494	\$0	\$9,085,835	\$0	\$30,621,798	\$0
Public Safety Sales Tax	0	0	0	0	\$4,686,098	\$475,460	4,686,098	475,460
Intergovernmental Revenue	11,770,183	1,389,013	0	0	\$15,756,993	\$2,454,981	44,153,312	5,723,869
Charges for services	1,106,167	110,167	15,400,134	2,329,517	\$4,854,707	\$515,507	25,719,164	3,642,729
Fines & Forfeitures	0	0	0	0	\$56,450	\$11,715	1,093,525	189,557
Other revenues	689,102	58,109	31,300	12,899	\$10,075,945	\$2,266,095	16,916,015	3,029,695
Total Revenues	\$13,565,452	\$1,557,289	\$16,573,928	\$2,342,416	\$44,516,028	\$5,723,758	\$123,189,912	\$13,061,310
Expenditures:								
Personnel	\$5,431,987	\$720,207	\$10,057,182	\$1,489,919	\$20,907,922	\$4,112,178	\$66,398,805	\$12,306,825
Commodities	316,015	19,134	841,989	53,444	\$1,273,554	\$238,507	4,567,664	666,704
Services	7,309,731	1,209,946	5,119,141	937,435	\$11,894,826	\$1,841,051	38,730,153	6,936,941
Capital outlay	83,000	0	571,142	0	\$5,799,593	\$128,862	6,681,210	128,862
Transfers	419,750	34,252	317,665	0	\$1,286,415	\$17,107	3,036,279	51,359
Bond and debt service	0	0	7,000	0	\$5,132,590	\$425	5,771,920	14,025
Bad debt expense	0	0	0	0	\$120,500	\$0	120,500	0
Total Expenditures	\$13,560,483	\$1,983,539	\$16,914,119	\$2,480,798	\$46,415,400	\$6,338,130	\$125,306,531	\$20,104,716

NOTES:

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- 2) This report is unaudited.
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- 4) All data subject to adjustment. Final FY2015 data will be reported in the Comprehensive Annual Financial Report

JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR

Champaign County Quarterly Financial Report

For the 3 months ended March 31, 2015

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

Revenue Source	FY 2014	FY 2015
NH Care - Medicaid	\$1,191,542	\$1,063,464
HHS Head Start Grant	1,256,737	941,665
Motor Fuel Tax	1,106,275	674,905
NH Care - Private Pay	1,197,490	606,899
1/4% Sales Tax (All County)	964,149	528,545

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

Revenue Source	FY 2014	FY 2015
1/4% Sales Tax (All County)	\$964,149	\$528,545
State Reimbursement	410,852	382,055
Circuit Clerk Fees	484,809	234,786
Revenue Stamps	341,562	409,355
Income Tax	602,253	262,751

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

Revenue Source	FY 2014	FY 2015
NH Care - Medicaid	\$1,600,014	\$1,063,464
NH Care - Private Pay	1,643,828	606,899
NH Care - Private Insurance	318,886	250,598
NH Care - Medicare A	636,491	218,367
NH Care - Hospice	176,413	94,069

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

Monthly Warrants Paid	FY 2014	FY2015
January	\$6,748,988	\$12,741,845
February	12,233,470	8,086,825
March	7,102,726	6,943,852

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

Expenditure	FY 2014	FY 2015
Reg. Full Time Employees	\$5,381,085	\$4,884,004
Health/Life Insurance	3,357,078	2,632,767
Contributions/Grants	1,966,331	1,829,740
IMRF	1,065,194	911,699
Energy Assistance	1,255,481	774,658

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

Expenditure	FY 2014	FY 2015
Regular Full Time Employees	\$4,430,261	\$2,520,435
Sheriff Full Time Employees	2,351,675	1,254,102
Health/Life Insurance	1,152,532	703,072
Medical/Dental/Mental Health Services	258,952	173,145
Document Stamps	276,464	166,517

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

Expenditure	FY 2014	FY 2015
Regular Full Time Employees	\$1,274,244	\$757,336
Professional Services	642,580	352,602
Health/Life Insurance	305,613	193,583
No Benefit Full Time Employees	375,962	170,259
No Benefit Part Time Employees	183,618	149,724
Contract Nursing **	208,685	110,073

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

NOTES:

- 1) FY 2014 includes 4 months, 12/1/13-3/31/14, due to 13 month Fiscal Year.
- 2) Revenues and expenditures are reported using the cash basis
- 3) This report is unaudited.