

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 June 30, 2015

Date: August 11, 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 June 30, 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 three major governmental funds that are presented individually in this report: the General Corporate Fund; Mental Health Fund; and the Regional Planning Commission Fund. This is a change from previous reports as the Illinois Municipal Retirement Fund and Developmental Disabilities Fund no longer meet GFOA criteria to be considered a major 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 June 30, 2015

	<u>General Corporate Fund</u>		<u>Mental Health Fund</u>		<u>Regional Planning Commission Fund</u>		<u>Nursing Home 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	\$5,161,856	\$4,194,638	\$2,239,888	\$0	\$0	\$1,142,494	\$611,705
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	16,120,538	6,116,022	381,598	166,116	11,894,683	3,464,505	0	0
Charges for services	4,358,156	1,817,862	0	0	1,106,167	404,024	15,400,134	5,842,167
Fines & Forfeitures	1,037,075	425,964	0	0	0	0	0	0
Other revenues	4,513,835	1,487,674	75,700	76,693	689,102	108,997	31,300	20,261
Total Revenues	\$35,670,697	\$15,009,378	\$4,651,936	\$2,482,697	\$13,689,952	\$3,977,526	\$16,573,928	\$6,474,133
Expenditures:								
Personnel	\$24,881,641	\$11,473,624	\$507,118	\$233,323	\$5,431,987	\$1,760,681	\$10,057,182	\$3,575,097
Commodities	2,084,157	1,016,999	26,500	5,046	321,990	61,466	847,731	369,626
Services	6,988,035	2,992,298	3,936,818	1,784,714	7,360,286	2,360,994	5,104,483	2,221,315
Capital outlay	310,110	42,635	0	0	82,250	0	580,058	30,906
Transfers	962,449	47,569	0	0	433,150	62,975	317,665	56,245
Bond and debt service	552,330	26,725	80,000	0	0	0	7,000	2,525
Bad debt expense	0	0	0	0	55,320	0	0	0
Total Expenditures	\$35,778,722	\$15,599,850	\$4,550,436	\$2,023,083	\$13,684,983	\$4,246,116	\$16,914,119	\$6,255,714

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 June 30, 2015

	<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>
Revenues:				
Property Taxes	\$15,643,573	\$8,383,465	\$30,621,798	\$16,396,914
Public Safety Sales Tax	\$4,686,098	\$1,514,403	4,686,098	1,514,403
Intergovernmental Revenue	\$15,880,993	\$6,571,017	44,277,812	16,317,660
Charges for services	\$4,854,707	\$1,478,489	25,719,164	9,542,542
Fines & Forfeitures	\$56,450	\$52,667	1,093,525	478,631
Other revenues	\$11,688,881	\$5,207,405	16,998,818	6,901,030
Total Revenues	<u>\$52,810,702</u>	<u>\$23,207,446</u>	<u>\$123,397,215</u>	<u>\$51,151,180</u>
Expenditures:				
Personnel	\$25,559,047	\$10,743,552	\$66,436,975	\$27,786,277
Commodities	\$1,312,060	\$505,620	4,592,438	1,958,757
Services	\$15,485,988	\$6,457,405	38,875,610	15,816,726
Capital outlay	\$5,779,354	\$1,177,521	6,751,772	1,251,062
Transfers	\$1,332,970	\$375,240	3,046,234	542,029
Bond and debt service	\$5,132,590	\$1,850	5,771,920	31,100
Bad debt expense	\$65,180	\$0	120,500	0
Total Expenditures	<u>\$54,667,189</u>	<u>\$19,261,188</u>	<u>\$125,595,449</u>	<u>\$47,385,951</u>

NOTES:

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JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR

Champaign County Quarterly Financial Report

For the 3 months ended June 30, 2015

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

Revenue Source	FY 2014	FY 2015
Property Taxes - General Corporate	\$4,660,125	\$4,936,153
NH Care - Medicaid	2,383,722	2,930,410
Property Taxes - Mental Health Fund	2,199,353	2,239,888
HHS Head Start Grant	2,568,834	2,182,358
Property Taxes - Developmental Disability Fund	1,907,197	1,908,331

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

Revenue Source	FY 2014	FY 2015
Property Taxes - General Corporate	\$4,660,125	\$4,936,153
1/4% Sales Tax (All County)	2,633,803	1,749,510
State Reimbursement	1,015,967	1,252,221
Income Tax	1,410,518	1,175,281
Circuit Clerk Fees	916,502	700,290

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

Revenue Source	FY 2014	FY 2015
NH Care - Medicaid	2,383,722	2,930,410
NH Care - Private Pay	3,040,921	1,352,753
Property Taxes - Nursing Home	596,424	611,705
NH Care - Private Insurance	601,310	545,394
NH Care - Medicare A	1,018,769	429,555

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

Monthly Warrants Paid	FY 2014	FY2015
April	\$5,642,259	\$5,549,642
May	7,417,261	5,828,953
June	5,839,392	6,477,866

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

Expenditure	FY 2014	FY 2015
Reg. Full Time Employees	\$11,694,705	\$11,415,653
Health/Life Insurance	5,049,875	5,224,892
Contributions/Grants	4,321,953	4,059,261
Sheriff Full Time Employees	3,203,357	2,935,352
Professional Services	1,861,088	1,704,418

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

Expenditure	FY 2014	FY 2015
Regular Full Time Employees	\$7,508,002	\$5,882,525
Sheriff Full Time Employees	3,203,357	2,935,352
Health/Life Insurance	1,620,035	1,409,187
Document Stamps	440,000	480,000
Medical/Dental/Mental Health Services	488,784	390,768

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

Expenditure	FY 2014	FY 2015
Regular Full Time Employees	\$2,242,729	\$1,789,117
Professional Services	1,141,864	720,841
Health/Life Insurance	438,042	374,228
No Benefit Full Time Employees	640,509	372,032
No Benefit Part Time Employees	325,926	349,817
Contract Nursing **	409,179	338,139

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

NOTES:

- 1) FY 2014 includes 7 months, 12/1/13-6/30/14, due to 13 month Fiscal Year.
- 2) Revenues and expenditures are reported using the cash basis
- 3) This report is unaudited.