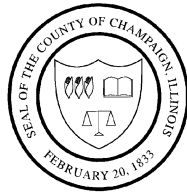


**JOHN FARNEY**  
COUNTY AUDITOR



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

**OFFICE OF THE AUDITOR**  
CHAMPAIGN COUNTY, ILLINOIS

To: 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 6 months ended September 30, 2016

Date: October 13, 2016

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 September 30, 2016 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. 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 9 months ending September 30, 2016

	<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>
<b>Revenues:</b>								
Property Taxes	\$10,185,072	\$9,356,327	\$4,313,571	\$4,102,390	\$0	\$0	\$1,173,917	\$1,230,449
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	16,312,309	9,681,494	423,166	283,231	11,853,186	5,052,646	0	0
Charges for services	4,248,403	2,749,941	0	0	1,289,830	762,445	15,842,306	8,568,596
Fines & Forfeitures	1,043,000	511,554	0	0	0	0	0	0
Other revenues	5,095,987	3,235,731	80,700	24,345	510,250	300,836	33,300	6,301
<b>Total Revenues</b>	<b>\$36,884,771</b>	<b>\$25,535,047</b>	<b>\$4,817,437</b>	<b>\$4,409,966</b>	<b>\$13,653,266</b>	<b>\$6,115,927</b>	<b>\$17,049,523</b>	<b>\$9,805,346</b>
<b>Expenditures:</b>								
Personnel	\$25,135,911	\$18,237,325	\$602,464	\$436,580	\$5,394,114	\$2,680,811	\$9,781,514	\$5,605,134
Commodities	2,276,320	1,460,277	23,500	5,437	294,354	85,915	868,494	204,071
Services	7,500,020	4,865,198	4,021,338	2,833,719	7,526,521	3,027,763	5,353,823	2,543,478
Capital outlay	113,265	29,400	0	0	92,900	9,600	480,376	27,919
Transfers	1,061,627	85,787	176,718	174,718	285,000	162,258	307,765	23,712
Bond and debt service	528,570	74,670	45,298	0	0	0	11,000	6,955
Bad debt expense	0	0	0	0	0	0	257,065	0
<b>Total Expenditures</b>	<b>\$36,615,713</b>	<b>\$24,752,657</b>	<b>\$4,869,318</b>	<b>\$3,450,454</b>	<b>\$13,592,889</b>	<b>\$5,966,347</b>	<b>\$17,060,037</b>	<b>\$8,411,269</b>

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 FY2016 County Budget as recorded in the County AS400 Accounting System.
- 4) All data subject to adjustment. Final FY2016 data will be reported in the Comprehensive Annual Financial Report

**JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR****Champaign County Quarterly Financial Report**

For the 9 months ending September 30, 2016

	<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>
<b>Revenues:</b>				
<b>Property Taxes</b>	\$15,761,384	\$15,514,978	\$31,433,944	\$30,204,144
<b>Public Safety Sales Tax</b>	\$4,595,519	\$2,703,444	4,595,519	2,703,444
<b>Intergovernmental Revenue</b>	\$14,661,931	\$10,485,110	43,250,592	25,502,481
<b>Charges for services</b>	\$5,092,344	\$2,231,635	26,472,883	14,312,617
<b>Fines &amp; Forfeitures</b>	\$67,000	\$41,582	1,110,000	553,136
<b>Other revenues</b>	\$12,382,323	\$7,479,472	18,102,560	11,046,685
<b>Total Revenues</b>	<u>\$52,560,501</u>	<u>\$38,456,221</u>	<u>\$124,965,498</u>	<u>\$84,322,507</u>
<b>Expenditures:</b>				
<b>Personnel</b>	\$24,935,759	\$16,447,803	\$65,849,762	\$43,407,653
<b>Commodities</b>	\$1,436,074	\$764,214	4,898,742	2,519,914
<b>Services</b>	\$15,570,549	\$11,206,270	39,972,251	24,476,428
<b>Capital outlay</b>	\$6,174,871	\$1,427,773	6,861,412	1,494,692
<b>Transfers</b>	\$1,364,529	\$562,183	3,195,639	1,008,658
<b>Bond and debt service</b>	\$5,299,491	\$858,694	5,884,359	940,319
<b>Bad debt expense</b>	\$69,100	\$19,068	326,165	19,068
<b>Total Expenditures</b>	<u>\$54,850,373</u>	<u>\$31,286,005</u>	<u>\$126,988,330</u>	<u>\$73,866,732</u>

## NOTES:

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**JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR**

**Champaign County Quarterly Financial Report**

For the 9 months ended September 30, 2016

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

<b>Revenue Source</b>	<b>FY 2016</b>	<b>FY 2015</b>
Property Taxes - General Corporate	\$9,346,327	\$8,881,719
Property Taxes - Mental Health Fund	4,102,390	4,027,983
Property Taxes - Developmental Disability Fund	3,473,530	3,431,743
NH Care - Medicaid	3,453,477	4,700,232
HHS Head Start Grant	3,280,450	3,426,417

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

<b>Revenue Source</b>	<b>FY 2016</b>	<b>FY 2015</b>
Property Taxes - General Corporate	\$9,346,327	\$8,881,719
1/4 Cent Sales Tax (All County)	3,171,519	3,118,605
Income Tax	2,305,910	2,528,971
Revenue Stamps	1,071,839	1,006,382
Circuit Clerk Fees	998,996	1,096,886

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

<b>Revenue Source</b>	<b>FY 2016</b>	<b>FY 2015</b>
NH Care - Medicaid	\$3,453,477	\$4,700,232
NH Care - Private Pay	2,642,425	2,176,113
Property Taxes - Nursing Home Operations	1,230,449	1,100,654
NH Care - Private Insurance	784,768	784,482
NH Care - Medicare A	735,820	673,687

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

<b>Monthly Warrants Paid</b>	<b>FY 2016</b>	<b>FY2015</b>
July	\$7,448,836	\$10,223,139
August	7,215,074	5,930,159
September	7,571,940	6,627,768

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

<b>Expenditure</b>	<b>FY 2016</b>	<b>FY 2015</b>
Reg. Full Time Employees	\$18,121,253	\$16,923,776
Health/Life Insurance	7,030,000	7,763,013
Contributions/Grants	5,718,279	6,079,154
Sheriff Full Time Employees	4,686,008	4,425,680
Social Security	2,467,751	2,539,359

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

<b>Expenditure</b>	<b>FY 2016</b>	<b>FY 2015</b>
Regular Full Time Employees	\$9,439,654	\$8,751,068
Sheriff Full Time Employees	4,686,008	4,425,680
Health/Life Insurance	2,144,703	2,111,427
Document Stamps	720,000	640,000
Medical/Dental/Mental Health Services	698,219	592,605

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

<b>Expenditure</b>	<b>FY 2016</b>	<b>FY 2015</b>
Regular Full Time Employees	\$2,753,880	\$2,653,051
No Benefit Full Time Employees	1,189,648	536,734
Professional Services	830,469	1,171,524
Health/Life Insurance	517,093	550,700
Overtime	490,347	390,319
Contract Nursing **	49,959	635,397

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

NOTES:

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- 2) This report is unaudited.