

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 3 months ended March 31, 2016

Date: April 7, 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 March 31, 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 3 months ending March 31, 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>
Revenues:								
Property Taxes	\$10,185,072	\$0	\$4,313,571	\$0	\$0	\$0	\$1,173,917	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	16,312,309	1,510,354	423,166	94,308	11,678,186	1,427,760	0	0
Charges for services	4,188,403	696,200	0	0	1,289,830	196,294	15,842,306	1,972,861
Fines & Forfeitures	1,043,000	146,809	0	0	0	0	0	0
Other revenues	4,303,687	394,194	80,700	632	510,250	67,589	33,300	2,803
Total Revenues	\$36,032,471	\$2,747,557	\$4,817,437	\$94,940	\$13,478,266	\$1,691,643	\$17,049,523	\$1,975,664
Expenditures:								
Personnel	\$25,076,234	\$5,027,194	\$602,464	\$112,154	\$5,157,953	\$679,313	\$9,781,514	\$1,459,646
Commodities	1,979,084	347,186	40,381	696	254,925	15,106	884,696	5,918
Services	7,448,124	1,314,598	4,128,723	845,746	7,636,111	1,054,758	5,169,062	558,830
Capital outlay	50,500	10	0	0	41,400	0	556,000	0
Transfers	1,048,711	0	2,000	0	329,500	13,121	311,765	0
Bond and debt service	530,427	13,600	95,750	45,297	0	0	7,000	0
Bad debt expense	0	0	0	0	0	0	300,000	0
Total Expenditures	\$36,133,080	\$6,702,588	\$4,869,318	\$1,003,893	\$13,419,889	\$1,762,298	\$17,010,037	\$2,024,394

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 3 months ending March 31, 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>
Revenues:				
Property Taxes	\$15,761,384	\$0	\$31,433,944	\$0
Public Safety Sales Tax	\$4,595,519	\$466,142	4,595,519	466,142
Intergovernmental Revenue	\$14,661,931	\$2,395,532	43,075,592	5,427,954
Charges for services	\$5,092,344	\$485,046	26,412,883	3,350,401
Fines & Forfeitures	\$67,000	\$7,668	1,110,000	154,477
Other revenues	\$11,987,783	\$2,240,350	16,915,720	2,705,568
Total Revenues	<u>\$52,165,961</u>	<u>\$5,594,738</u>	<u>\$123,543,658</u>	<u>\$12,104,542</u>
Expenditures:				
Personnel	\$25,073,573	\$4,909,161	\$65,691,738	\$12,187,468
Commodities	\$1,442,295	\$363,768	4,601,381	732,674
Services	\$15,263,980	\$2,884,603	39,646,000	6,658,535
Capital outlay	\$5,721,384	\$170,873	6,369,284	170,883
Transfers	\$1,361,897	\$75,412	3,053,873	88,533
Bond and debt service	\$5,194,441	\$425	5,827,618	59,322
Bad debt expense	\$99,100	\$19,066	399,100	19,066
Total Expenditures	<u>\$54,156,670</u>	<u>\$8,423,308</u>	<u>\$125,588,994</u>	<u>\$19,916,481</u>

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 3 months ended March 31, 2016

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

Revenue Source	FY 2016	FY 2015
NH Care - Medicaid	\$921,790	\$1,063,464
HHS Head Start Grant	813,663	941,665
Motor Fuel Tax	715,347	674,905
IL DCEO-LIHEAP Weatherztn	611,044	190,655
1/4% Sales Tax (All County)	539,355	528,545

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

Revenue Source	FY 2016	FY 2015
1/4% Sales Tax (All County)	\$539,355	\$528,545
Income Tax	318,420	262,751
Circuit Clerk Fees	242,544	234,786
Revenue Stamps	213,779	159,743
State Reimbursement	192,084	382,055

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

Revenue Source	FY 2016	FY 2015
NH Care - Medicaid	\$921,790	\$1,063,464
NH Care - Private Pay	465,422	606,899
NH Care - Medicare A	211,331	218,367
NH Care - Private Insurance	139,144	250,598
NH Care - Vet Adm Patients	89,212	24,505

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

Monthly Warrants Paid	FY 2016	FY2015
January	\$13,347,279	\$12,741,845
February	7,882,869	8,086,825
March	4,912,460	6,943,852

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

Expenditure	FY 2016	FY 2015
Reg. Full Time Employees	\$4,805,523	\$4,884,004
Health/Life Insurance	2,404,048	2,632,767
Contributions/Grants	1,527,384	1,829,740
IMRF	778,341	657,920
Social Security	685,246	654,475

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

Expenditure	FY 2016	FY 2015
Regular Full Time Employees	\$2,511,926	\$2,520,435
Sheriff Full Time Employees	1,270,951	1,254,102
Health/Life Insurance	725,725	703,072
Medical/Dental/Mental Health Services	148,349	131,087
Document Stamps	120,000	160,000

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

Expenditure	FY 2016	FY 2015
Regular Full Time Employees	\$754,923	\$757,336
No Benefit Full Time Employees	266,138	170,259
Health/Life Insurance	181,046	193,583
Professional Services	177,365	352,602
No Benefit Part Time Employees	113,641	149,724
Contract Nursing **	94,842	110,073

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

NOTES:

- 1) Revenues and expenditures are reported using the cash basis
- 2) This report is unaudited.