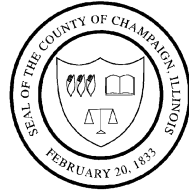


JOHN FARNEY
COUNTY AUDITOR



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OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

To: C. Pius Weibel, 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 December 31, 2016

Date: January 20, 2017

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 December 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. Please note that final data on Fiscal Year 2016 will be presented in the Comprehensive Annual Financial Report, to be issued later in 2017.

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 12 months ending December 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	\$9,762,889	\$9,686,110	\$4,313,571	\$4,246,055	\$0	\$0	\$1,173,917	\$1,161,937
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	16,312,309	12,967,240	423,166	346,208	11,853,186	7,032,245	0	0
Charges for services	4,273,403	3,726,539	0	0	1,289,830	962,635	15,842,306	11,629,892
Fines & Forfeitures	1,043,000	663,690	0	0	0	0	0	0
Other revenues	5,524,535	4,663,076	80,700	35,693	510,250	482,246	33,300	7,874
Total Revenues	\$36,916,136	\$31,706,655	\$4,817,437	\$4,627,956	\$13,653,266	\$8,477,126	\$17,049,523	\$12,799,703
Expenditures:								
Personnel	\$25,316,497	\$23,945,360	\$602,464	\$543,362	\$5,280,545	\$3,575,834	\$9,781,514	\$8,339,300
Commodities	2,261,320	2,029,504	23,500	7,767	393,554	188,019	868,494	336,686
Services	7,456,261	6,381,894	4,023,338	3,809,574	7,480,921	4,463,910	5,487,217	3,597,452
Capital outlay	395,291	225,065	0	0	92,900	62,914	346,602	304,690
Transfers	1,062,127	134,317	174,718	174,718	346,969	267,650	307,765	23,712
Bond and debt service	526,053	336,851	45,298	0	0	0	11,000	6,955
Bad debt expense	0	0	0	0	0	0	257,445	0
Total Expenditures	\$37,017,549	\$33,052,991	\$4,869,318	\$4,535,421	\$13,594,889	\$8,558,327	\$17,060,037	\$12,608,795

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 12 months ending December 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	\$16,183,567	\$16,059,101	\$31,433,944	\$31,153,203
Public Safety Sales Tax	\$4,595,519	\$3,946,126	4,595,519	3,946,126
Intergovernmental Revenue	\$14,680,536	\$14,829,480	43,269,197	35,175,173
Charges for services	\$5,092,344	\$3,140,260	26,497,883	19,459,326
Fines & Forfeitures	\$67,000	\$52,598	1,110,000	716,288
Other revenues	\$15,743,225	\$14,922,410	21,892,010	20,111,299
Total Revenues	<u>\$56,362,191</u>	<u>\$52,949,975</u>	<u>\$128,798,553</u>	<u>\$110,561,415</u>
Expenditures:				
Personnel	\$25,001,650	\$22,006,253	\$65,982,670	\$58,410,109
Commodities	\$1,450,176	\$977,110	4,997,044	3,539,086
Services	\$15,750,782	\$14,710,540	40,198,519	32,963,370
Capital outlay	\$6,044,942	\$2,448,663	6,879,735	3,041,332
Transfers	\$1,367,280	\$742,029	3,258,859	1,342,426
Bond and debt service	\$9,038,663	\$4,598,561	9,621,014	4,942,367
Bad debt expense	\$77,070	\$77,413	334,515	77,413
Total Expenditures	<u>\$58,730,563</u>	<u>\$45,560,569</u>	<u>\$131,272,356</u>	<u>\$104,316,103</u>

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JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR

Champaign County Quarterly Financial Report

For the 12 months ended December 31, 2016

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

Revenue Source	FY 2016	FY 2015
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**

Revenue Source	FY 2016	FY 2015
Property Taxes - General Corporate	\$9,686,110	\$9,178,310
1/4 Cent Sales Tax (All County)	4,497,662	4,506,838
Income Tax	2,778,936	3,045,330
Revenue Stamps	1,416,468	1,290,390
Circuit Clerk Fees	1,325,144	1,441,188

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

Revenue Source	FY 2016	FY 2015
NH Care - Medicaid	\$4,800,661	\$6,262,066
NH Care - Private Pay	3,339,958	2,863,892
Property Taxes - Nursing Home Operations	1,159,938	1,137,409
NH Care - Private Insurance	1,093,760	980,135
NH Care - Medicare A	984,186	882,118

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

Monthly Warrants Paid	FY 2016	FY2015
October	\$5,759,187	\$8,361,787
November	6,001,984	5,041,115
December	7,317,726	7,560,832

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

Expenditure	FY 2016	FY 2015
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**

Expenditure	FY 2016	FY 2015
Regular Full Time Employees	\$12,379,580	\$12,154,799
Sheriff Full Time Employees	6,081,835	6,118,437
Health/Life Insurance	2,837,020	2,822,777
Document Stamps	960,000	925,000
Medical/Dental/Mental Health Services	839,869	732,908

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

Expenditure	FY 2016	FY 2015
Regular Full Time Employees	\$3,573,692	\$3,659,284
No Benefit Full Time Employees	1,605,719	714,737
Professional Services	1,237,515	1,499,728
Overtime	664,465	540,470
Health/Life Insurance	660,550	713,715
Contract Nursing **	53,101	883,406

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

NOTES:

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- 2) This report is unaudited.