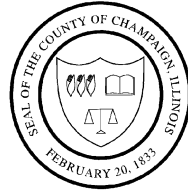


**JOHN FARNEY**  
COUNTY AUDITOR



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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 June 30, 2017

Date: August 15, 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 June 30, 2017 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 6 months ending June 30, 2017

	<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	\$10,816,434	\$5,841,437	\$4,449,552	\$2,398,589	\$0	\$0	\$1,209,562	\$653,303
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	15,943,123	5,464,094	350,653	177,006	11,912,968	4,032,607	0	0
Charges for services	4,104,383	1,625,315	0	0	1,418,580	423,110	13,427,139	4,621,759
Fines & Forfeitures	934,500	323,023	0	0	0	0	0	0
Other revenues	4,478,126	1,372,124	25,500	98,241	529,392	138,094	17,300	60,055
<b>Total Revenues</b>	<b>\$36,276,566</b>	<b>\$14,625,993</b>	<b>\$4,825,705</b>	<b>\$2,673,836</b>	<b>\$13,860,940</b>	<b>\$4,593,811</b>	<b>\$14,654,001</b>	<b>\$5,335,117</b>
<b>Expenditures:</b>								
Personnel	\$25,455,091	\$11,575,229	\$559,225	\$175,846	\$5,754,608	\$1,707,351	\$8,450,556	\$3,220,935
Commodities	2,053,233	887,065	17,922	1,730	335,625	92,887	835,081	228,096
Services	7,404,761	3,005,984	4,190,558	1,974,237	7,063,762	2,769,566	4,799,447	1,634,687
Capital outlay	267,397	9,696	0	0	169,650	98,983	47,035	36,912
Transfers	882,494	34,771	58,000	57,065	363,392	69,776	282,670	0
Bond and debt service	477,060	21,810	0	0	0	0	7,203	7,172
Bad debt expense	0	0	0	0	0	0	200,000	0
<b>Total Expenditures</b>	<b>\$36,540,036</b>	<b>\$15,534,555</b>	<b>\$4,825,705</b>	<b>\$2,208,878</b>	<b>\$13,687,037</b>	<b>\$4,738,563</b>	<b>\$14,621,992</b>	<b>\$5,127,802</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 FY2017 County Budget as recorded in the County AS400 Accounting System.
- 4) All data subject to adjustment. Final FY2017 data will be reported in the Comprehensive Annual Financial Report

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

For the 6 months ending June 30, 2017

	<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>	\$15,841,152	\$8,553,751	\$32,316,700	\$17,447,080
<b>Public Safety Sales Tax</b>	\$4,750,961	\$1,548,518	4,750,961	1,548,518
<b>Intergovernmental Revenue</b>	\$16,766,419	\$6,447,434	44,973,163	16,121,141
<b>Charges for services</b>	\$5,285,335	\$1,288,866	24,235,437	7,959,050
<b>Fines &amp; Forfeitures</b>	\$52,000	\$312,732	986,500	635,755
<b>Other revenues</b>	\$13,839,383	\$7,447,479	18,889,701	9,115,993
<b>Total Revenues</b>	<u>\$56,535,250</u>	<u>\$25,598,780</u>	<u>\$126,152,462</u>	<u>\$52,827,537</u>
<b>Expenditures:</b>				
<b>Personnel</b>	\$26,611,627	\$11,292,598	\$66,831,107	\$27,971,959
<b>Commodities</b>	\$1,934,289	\$678,676	5,176,150	1,888,454
<b>Services</b>	\$15,774,474	\$6,498,575	39,233,002	15,883,049
<b>Capital outlay</b>	\$6,387,890	\$846,565	6,871,972	992,156
<b>Transfers</b>	\$2,695,720	\$1,778,221	4,282,276	1,939,833
<b>Bond and debt service</b>	\$5,139,133	\$101,424	5,623,396	130,406
<b>Bad debt expense</b>	\$340,000	\$0	540,000	0
<b>Total Expenditures</b>	<u>\$58,883,133</u>	<u>\$21,196,059</u>	<u>\$128,557,903</u>	<u>\$48,805,857</u>

## NOTES:

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**JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR**

**Champaign County Quarterly Financial Report**

For the 6 months ended June 30, 2017

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

<b>Revenue Source</b>	<b>FY 2016</b>	<b>FY 2017</b>
Property Tax - General Corporate	\$5,190,081	\$5,613,210
Property Tax - Mental Health Fund	2,275,812	2,398,586
HHS Head Start Grant	2,179,000	2,240,697
NH Care - Medicaid	2,334,285	2,124,895
Property Tax - Developmental Disability Fund	1,926,951	2,001,160

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

<b>Revenue Source</b>	<b>FY 2016</b>	<b>FY 2017</b>
Property Tax - General Corporate	\$5,190,081	\$5,613,210
1/4% Sales Tax (All County)	1,789,119	1,795,585
Income Tax	1,620,696	1,089,806
Circuit Clerk Fees	649,680	627,932
Revenue Stamps	610,995	606,734

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

<b>Revenue Source</b>	<b>FY 2016</b>	<b>FY 2017</b>
NH Care - Medicaid	\$2,334,285	\$2,124,895
NH Care - Private Pay	1,284,304	957,464
Property Tax - Nursing Home Operations	621,528	653,303
NH Care - Medicare A	490,830	426,546
NH Care - Private Insurance	458,885	314,253

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

<b>Monthly Warrants Paid</b>	<b>FY 2016</b>	<b>FY 2017</b>
April	\$6,050,916	\$5,526,993
May	6,515,739	7,361,703
June	6,576,971	7,186,987

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

<b>Expenditure</b>	<b>FY 2016</b>	<b>FY 2017</b>
Reg. Full Time Employees	\$11,492,251	\$11,393,689
Health/Life Insurance	4,762,145	5,888,432
Contributions/Grants	3,434,643	3,907,771
Sheriff Full Time Employees	2,972,461	2,801,287
Social Security - Employer Cost	1,642,440	1,579,207

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

<b>Expenditure</b>	<b>FY 2016</b>	<b>FY 2017</b>
Regular Full Time Employees	\$5,975,602	\$5,991,541
Sheriff Full Time Employees	2,972,461	2,801,287
Health/Life Insurance	1,440,401	1,546,348
Medical/Dental/Mental Health Services	447,950	447,856
Document Stamps	480,000	400,000

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

<b>Expenditure</b>	<b>FY 2016</b>	<b>FY 2017</b>
Regular Full Time Employees	\$1,767,386	\$1,584,905
Professional Services	478,943	695,924
No Benefit Full Time Employees	738,470	572,449
Health/Life Insurance	358,934	347,267
Overtime	270,078	315,771
Contract Nursing **	41,116	0

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

NOTES:

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