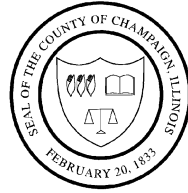


**JOHN FARNEY**  
COUNTY AUDITOR



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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 6 months ended June 30, 2016

Date: August 9, 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 June 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 6 months ending June 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	\$5,415,011	\$4,313,571	\$2,275,812	\$0	\$0	\$1,173,917	\$621,528
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	16,312,309	5,728,196	423,166	157,283	11,853,186	3,233,345	0	0
Charges for services	4,188,403	1,705,434	0	0	1,289,830	462,070	15,842,306	5,116,363
Fines & Forfeitures	1,043,000	362,938	0	0	0	0	0	0
Other revenues	4,312,187	1,289,127	80,700	11,711	510,250	180,120	33,300	4,615
<b>Total Revenues</b>	<b>\$36,040,971</b>	<b>\$14,500,706</b>	<b>\$4,817,437</b>	<b>\$2,444,806</b>	<b>\$13,653,266</b>	<b>\$3,875,535</b>	<b>\$17,049,523</b>	<b>\$5,742,506</b>
<b>Expenditures:</b>								
Personnel	\$25,135,911	\$11,589,138	\$602,464	\$269,662	\$5,353,553	\$1,626,850	\$9,781,514	\$3,527,091
Commodities	2,027,795	985,802	23,500	3,699	258,525	37,141	885,581	103,454
Services	7,499,200	3,091,670	4,071,338	1,760,581	7,657,911	2,386,330	5,211,112	1,398,434
Capital outlay	82,500	10	0	0	41,400	0	556,000	25,609
Transfers	1,048,927	73,290	126,718	124,718	283,500	72,186	307,765	23,712
Bond and debt service	530,427	43,875	45,298	0	0	0	11,000	5,974
Bad debt expense	0	0	0	0	0	0	257,065	0
<b>Total Expenditures</b>	<b>\$36,324,760</b>	<b>\$15,783,785</b>	<b>\$4,869,318</b>	<b>\$2,158,660</b>	<b>\$13,594,889</b>	<b>\$4,122,507</b>	<b>\$17,010,037</b>	<b>\$5,084,274</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 6 months ending June 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	\$8,381,630	\$31,433,944	\$16,693,981
<b>Public Safety Sales Tax</b>	\$4,595,519	\$1,526,817	4,595,519	1,526,817
<b>Intergovernmental Revenue</b>	\$14,661,931	\$6,621,442	43,250,592	15,740,266
<b>Charges for services</b>	\$5,092,344	\$1,340,967	26,412,883	8,624,834
<b>Fines &amp; Forfeitures</b>	\$67,000	\$31,732	1,110,000	394,670
<b>Other revenues</b>	\$12,101,983	\$4,994,433	17,038,420	6,480,006
<b>Total Revenues</b>	<u>\$52,280,161</u>	<u>\$22,897,021</u>	<u>\$123,841,358</u>	<u>\$49,460,574</u>
<b>Expenditures:</b>				
<b>Personnel</b>	\$24,997,280	\$10,958,750	\$65,870,722	\$27,971,491
<b>Commodities</b>	\$1,453,783	\$587,029	4,649,184	1,717,125
<b>Services</b>	\$15,408,780	\$6,267,053	39,848,341	14,904,068
<b>Capital outlay</b>	\$5,702,009	\$861,664	6,381,909	887,283
<b>Transfers</b>	\$1,361,608	\$339,167	3,128,518	633,073
<b>Bond and debt service</b>	\$5,290,191	\$47,145	5,876,916	96,994
<b>Bad debt expense</b>	\$69,100	\$19,068	326,165	19,068
<b>Total Expenditures</b>	<u>\$54,282,751</u>	<u>\$19,079,876</u>	<u>\$126,081,755</u>	<u>\$46,229,102</u>

## NOTES:

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**JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR**

**Champaign County Quarterly Financial Report**

For the 6 months ended June 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	\$5,190,081	\$4,936,153
NH Care - Medicaid	2,338,885	2,930,410
Property Taxes - Mental Health Fund	2,275,812	2,239,888
HHS Head Start Grant	2,179,000	2,182,358
Property Taxes - Developmental Disability Fund	1,926,951	1,908,331

**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	\$5,190,081	\$4,936,153
1/4 Cent Sales Tax (All County)	1,789,119	1,749,510
Income Tax	1,620,696	1,175,281
Circuit Clerk Fees	649,680	700,290
Revenue Stamps	610,995	532,260

**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	\$2,338,885	\$2,930,410
NH Care - Private Pay	1,284,303	1,352,753
Property Taxes - Nursing Home Operations	621,528	611,705
NH Care - Medicare A	490,830	429,555
NH Care - Private Insurance	458,885	545,394

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

<b>Monthly Warrants Paid</b>	<b>FY 2016</b>	<b>FY2015</b>
April	\$6,050,916	\$5,549,642
May	6,515,739	5,828,953
June	6,576,971	6,477,866

**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	\$11,492,251	\$11,415,653
Health/Life Insurance	4,762,145	5,224,892
Contributions/Grants	3,434,643	4,059,261
Sheriff Full Time Employees	2,972,461	2,935,352
Social Security	1,624,440	1,587,593

**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	\$5,975,602	\$5,882,525
Sheriff Full Time Employees	2,972,461	2,935,352
Health/Life Insurance	1,440,401	1,409,187
Document Stamps	480,000	480,000
Medical/Dental/Mental Health Services	447,950	390,768

**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	\$1,767,386	\$1,789,117
No Benefit Full Time Employees	738,470	372,032
Professional Services	478,943	720,841
Overtime	270,078	255,784
Health/Life Insurance	358,934	374,228
Contract Nursing **	41,116	338,140

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

NOTES:

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