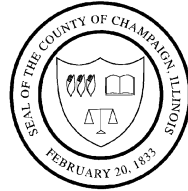


JOHN FARNEY
COUNTY AUDITOR



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OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

To: C. Pius Weibel, Champaign County Board Chair
Diane Michaels, 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 9 months ended September 30, 2017

Date: October 30, 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 September 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 9 months ending September 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 Year Budget</u>	<u>Actual Year-to-Date Amounts</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>	<u>Total Fiscal Year Budget</u>	<u>Actual Year-to-Date Amounts</u>
Revenues:								
Property Taxes	\$10,816,434	\$10,465,967	\$4,449,552	\$4,298,353	\$0	\$0	\$1,209,562	\$1,170,507
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	15,964,473	10,132,899	350,653	265,509	11,912,968	5,889,182	0	56,249
Charges for services	4,104,383	2,535,127	0	0	1,418,580	664,075	13,427,139	4,621,759
Fines & Forfeitures	934,500	440,371	0	0	0	0	0	0
Other revenues	4,478,126	2,439,166	25,500	88,670	529,392	283,360	17,300	5,959
Total Revenues	\$36,297,916	\$26,013,530	\$4,825,705	\$4,652,532	\$13,860,940	\$6,836,617	\$14,654,001	\$5,854,474
Expenditures:								
Personnel	\$25,449,655	\$18,207,735	\$559,225	\$308,223	\$5,762,508	\$2,859,428	\$8,450,556	\$5,033,691
Commodities	2,090,054	1,190,619	17,922	3,552	356,695	135,461	841,963	369,005
Services	7,352,835	4,716,521	4,190,558	3,032,442	7,048,542	3,552,615	4,781,270	2,342,148
Capital outlay	309,210	195,103	0	0	155,900	111,709	57,240	47,116
Transfers	882,572	34,901	58,000	57,066	363,392	123,603	282,670	0
Bond and debt service	477,060	50,005	0	0	0	0	8,293	8,293
Bad debt expense	0	0	0	0	0	0	200,000	0
Total Expenditures	\$36,561,386	\$24,394,884	\$4,825,705	\$3,401,283	\$13,687,037	\$6,782,816	\$14,621,992	\$7,800,253

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
- 5) Due to delay in posting revenues by management at Champaign County Nursing Home, the Nursing Home Fund data does not show revenue of \$2,398,251 that was received during the quarter but was posted to the County AS400 Accounting System during October, 2017

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

For the 9 months ending September 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>
Revenues:				
Property Taxes	\$15,841,152	\$1,512,253	\$32,316,700	\$17,447,080
Public Safety Sales Tax	\$4,750,961	\$1,548,518	4,750,961	1,548,518
Intergovernmental Revenue	\$16,745,069	-\$222,698	44,973,163	16,121,141
Charges for services	\$5,285,335	\$138,089	24,235,437	7,959,050
Fines & Forfeitures	\$52,000	\$195,384	986,500	635,755
Other revenues	\$13,839,383	\$6,298,838	18,889,701	9,115,993
Total Revenues	<u>\$56,513,900</u>	<u>\$9,470,384</u>	<u>\$126,152,462</u>	<u>\$52,827,537</u>
Expenditures:				
Personnel	\$26,609,163	\$1,562,882	\$66,831,107	\$27,971,959
Commodities	\$1,869,516	\$189,817	5,176,150	1,888,454
Services	\$15,859,797	\$2,239,323	39,233,002	15,883,049
Capital outlay	\$6,349,622	\$638,228	6,871,972	992,156
Transfers	\$2,695,642	\$1,724,263	4,282,276	1,939,833
Bond and debt service	\$5,138,043	\$72,108	5,623,396	130,406
Bad debt expense	\$340,000	\$0	540,000	0
Total Expenditures	<u>\$58,861,783</u>	<u>\$6,426,621</u>	<u>\$128,557,903</u>	<u>\$48,805,857</u>

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JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR

Champaign County Quarterly Financial Report

For the 9 months ended September 30, 2017

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

Revenue Source	FY 2016	FY 2017
Property Tax - General Corporate	\$9,356,327	\$10,057,059
Property Tax - Mental Health Fund	4,102,390	4,298,353
Property Tax - Developmental Disability Fund	3,473,530	3,586,146
HHS Head Start Grant	3,280,450	3,448,175
1/4% Sales Tax (All County)	3,171,519	3,232,963

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

Revenue Source	FY 2016	FY 2017
Property Tax - General Corporate	\$9,356,327	\$10,057,059
1/4% Sales Tax (All County)	3,171,519	3,232,963
Income Tax	2,305,910	2,349,528
Revenue Stamps	1,071,839	1,052,408
Circuit Clerk Fees	998,996	944,391

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

Revenue Source	FY 2016	FY 2017
NH Care - Medicaid	\$3,453,477	\$2,124,895
Property Tax - Nursing Home Operations	1,230,449	1,170,507
NH Care - Private Pay	2,642,425	957,464
NH Care - Medicare A	735,820	426,546
NH Care - Private Insurance	787,768	314,253

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

Monthly Warrants Paid	FY 2016	FY 2017
July	\$7,448,836	\$6,643,284
August	7,215,074	7,492,043
September	7,571,940	6,863,496

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

Expenditure	FY 2016	FY 2017
Reg. Full Time Employees	\$18,121,253	\$18,169,207
Health/Life Insurance	7,030,000	8,192,937
Contributions/Grants	5,718,279	5,960,264
Sheriff Full Time Employees	4,686,008	4,475,326
Road Improvements	2,118	2,636,919

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

Expenditure	FY 2016	FY 2017
Regular Full Time Employees	\$9,439,654	\$9,468,089
Sheriff Full Time Employees	4,686,008	4,475,326
Health/Life Insurance	2,144,703	2,312,607
Medical/Dental/Mental Health Services	698,219	646,879
Elected Official Salary	557,778	569,988

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

Expenditure	FY 2016	FY 2017
Regular Full Time Employees	\$2,753,880	\$2,546,083
Professional Services	830,469	1,086,370
No Benefit Full Time Employees	1,189,648	855,483
Overtime	490,347	498,587
Health/Life Insurance	517,093	495,758
Contract Nursing **	49,959	12,349

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

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