

**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 12 months ended December 31, 2015

Date: January 28, 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 December 31, 2015 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 12 months ending December 31, 2015

	<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	\$9,641,093	\$9,597,983	\$4,194,638	\$4,161,439	\$0	\$0	\$1,142,494	\$1,137,409
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	16,484,167	13,749,153	381,598	330,637	12,035,683	6,863,436	0	0
Charges for services	4,358,156	3,789,536	0	0	1,106,877	966,948	15,400,134	12,230,027
Fines & Forfeitures	1,037,075	878,351	0	0	0	0	0	0
Other revenues	7,501,182	6,888,345	75,700	222,591	688,392	388,382	31,300	40,541
<b>Total Revenues</b>	<b>\$39,021,673</b>	<b>\$34,903,368</b>	<b>\$4,651,936</b>	<b>\$4,714,667</b>	<b>\$13,830,952</b>	<b>\$8,218,766</b>	<b>\$16,573,928</b>	<b>\$13,407,977</b>
<b>Expenditures:</b>								
Personnel	\$24,850,173	\$23,651,600	\$507,118	\$487,003	\$5,634,378	\$3,673,588	\$10,057,182	\$7,749,643
Commodities	2,369,718	1,975,263	26,500	11,313	318,564	123,324	898,344	809,760
Services	7,235,146	6,189,843	3,936,818	3,732,113	7,394,271	4,237,403	5,289,932	4,837,601
Capital outlay	377,721	340,496	0	0	78,500	0	343,996	212,970
Transfers	942,949	95,138	0	0	400,270	245,845	317,665	307,490
Bond and debt service	3,057,225	2,698,618	80,000	0	0	0	7,000	2,974
Bad debt expense	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$38,832,932</b>	<b>\$34,950,958</b>	<b>\$4,550,436</b>	<b>\$4,230,429</b>	<b>\$13,825,983</b>	<b>\$8,280,160</b>	<b>\$16,914,119</b>	<b>\$13,920,438</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 FY2015 County Budget as recorded in the County AS400 Accounting System.
- 4) All data subject to adjustment. Final FY2015 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, 2015

	<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>	\$15,643,573	\$15,584,165	\$30,621,798	\$30,480,996
<b>Public Safety Sales Tax</b>	\$4,686,098	\$3,884,443	4,686,098	3,884,443
<b>Intergovernmental Revenue</b>	\$16,026,948	\$15,112,517	44,928,396	36,055,743
<b>Charges for services</b>	\$4,853,997	\$3,261,228	25,719,164	20,247,739
<b>Fines &amp; Forfeitures</b>	\$56,450	\$74,954	1,093,525	953,305
<b>Other revenues</b>	\$11,750,493	\$11,055,047	20,047,067	18,594,906
<b>Total Revenues</b>	<u>\$53,017,559</u>	<u>\$48,972,354</u>	<u>\$127,096,048</u>	<u>\$110,217,132</u>
<b>Expenditures:</b>				
<b>Personnel</b>	\$25,718,932	\$22,587,598	\$66,767,783	\$58,149,432
<b>Commodities</b>	\$1,323,792	\$857,759	4,936,918	3,777,419
<b>Services</b>	\$16,045,969	\$14,965,272	39,902,136	33,962,232
<b>Capital outlay</b>	\$5,274,173	\$3,337,064	6,074,390	3,890,530
<b>Transfers</b>	\$1,401,249	\$875,634	3,062,133	1,524,107
<b>Bond and debt service</b>	\$5,180,165	\$880,207	8,324,390	3,581,799
<b>Bad debt expense</b>	\$111,500	\$10,393	111,500	10,393
<b>Total Expenditures</b>	<u>\$55,055,780</u>	<u>\$43,513,927</u>	<u>\$129,179,250</u>	<u>\$104,895,912</u>

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**JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR**

**Champaign County Quarterly Financial Report**

For the 12 months ended December 31, 2015

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

<b>Revenue Source</b>	<b>FY 2014</b>	<b>FY 2015</b>
Property Taxes - General Corporate	\$8,553,408	\$9,178,310
NH Care - Medicaid	5,117,974	6,262,066
HHS Head Start Grant	5,380,050	4,797,651
1/4% Sales Tax (All County)	4,990,190	4,506,838
Property Taxes - Mental Health Fund	4,037,720	4,194,638
	4,290,229	3,884,443

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

<b>Revenue Source</b>	<b>FY 2014</b>	<b>FY 2015</b>
Property Taxes - General Corporate	\$8,553,408	\$9,178,310
1/4% Sales Tax (All County)	4,990,190	4,506,838
Income Tax	2,726,904	3,045,330
State Reimbursement	1,431,257	1,917,191
Circuit Clerk Fees	1,568,379	1,441,188

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

<b>Revenue Source</b>	<b>FY 2014</b>	<b>FY 2015</b>
NH Care - Medicaid	5,117,974	6,262,066
NH Care - Private Pay	5,111,819	2,863,982
Property Taxes - Nursing Home	1,094,709	1,137,409
NH Care - Private Insurance	1,050,902	980,135
NH Care - Medicare A	1,562,266	882,118

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

<b>Monthly Warrants Paid</b>	<b>FY 2014</b>	<b>FY2015</b>
October	\$8,743,088	\$8,361,787
November	5,831,592	5,041,115
December	7,006,937	7,560,832

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

<b>Expenditure</b>	<b>FY 2014</b>	<b>FY 2015</b>
Reg. Full Time Employees	\$24,890,108	\$23,429,815
Health/Life Insurance	10,428,175	10,301,505
Contributions/Grants	9,154,886	8,088,389
Sheriff Full Time Employees	6,816,406	6,118,437
IMRF - Employer Cost	4,573,586	3,925,053

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

<b>Expenditure</b>	<b>FY 2014</b>	<b>FY 2015</b>
Regular Full Time Employees	\$12,596,950	\$12,154,799
Sheriff Full Time Employees	6,816,406	6,118,437
Health/Life Insurance	3,032,945	2,822,777
Document Stamps	920,000	925,000
Medical/Dental/Mental Health Services	820,058	732,909

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

<b>Expenditure</b>	<b>FY 2014</b>	<b>FY 2015</b>
Regular Full Time Employees	\$3,854,675	\$3,659,284
Professional Services	1,978,855	1,499,728
Contract Nursing	736,008	883,406
No Benefit Full Time Employees	1,041,008	714,737
Health/Life Insurance	805,342	713,715

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