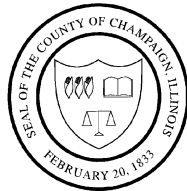


**JOHN FARNEY**  
COUNTY AUDITOR



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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 3 months ended March 31, 2017

Date: May 3, 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 March 31, 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 3 months ending March 31, 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	\$10,905,592	\$0	\$4,593,414	\$0	\$0	\$0	\$1,250,370	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	15,943,123	1,888,883	350,653	88,503	11,850,213	2,003,429	0	0
Charges for services	4,104,383	682,456	0	0	1,418,580	195,578	13,427,139	1,960,053
Fines & Forfeitures	934,500	138,717	0	0	0	0	0	0
Other revenues	4,893,809	584,836	30,700	80,203	529,392	61,001	16,300	57,714
<b>Total Revenues</b>	<b>\$36,781,407</b>	<b>\$3,294,892</b>	<b>\$4,974,767</b>	<b>\$168,706</b>	<b>\$13,798,185</b>	<b>\$2,260,008</b>	<b>\$14,693,809</b>	<b>\$2,017,767</b>
<b>Expenditures:</b>								
Personnel	\$25,455,091	\$5,795,090	\$559,225	\$81,858	\$5,699,208	\$821,363	\$8,450,556	\$1,628,258
Commodities	2,056,302	437,073	18,000	832	274,025	29,612	838,364	60,707
Services	7,274,551	1,415,841	4,198,480	985,196	7,227,207	1,403,346	4,822,629	647,588
Capital outlay	291,425	0	0	0	56,650	15,150	24,273	273
Transfers	865,637	103	50,000	50,000	367,192	26,088	282,670	0
Bond and debt service	477,060	475	0	0	0	0	3,500	0
Bad debt expense	0	0	0	0	0	0	200,000	0
<b>Total Expenditures</b>	<b>\$36,420,066</b>	<b>\$7,648,582</b>	<b>\$4,825,705</b>	<b>\$1,117,886</b>	<b>\$13,624,282</b>	<b>\$2,295,559</b>	<b>\$14,621,992</b>	<b>\$2,336,826</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 3 months ending March 31, 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>	\$16,607,388	\$0	\$33,356,764	\$0
<b>Public Safety Sales Tax</b>	\$4,750,961	\$474,937	4,750,961	474,937
<b>Intergovernmental Revenue</b>	\$16,497,869	\$2,637,661	44,641,858	6,618,476
<b>Charges for services</b>	\$5,285,335	\$382,116	24,235,437	3,220,203
<b>Fines &amp; Forfeitures</b>	\$52,000	\$2,980	986,500	141,697
<b>Other revenues</b>	\$13,131,040	\$4,446,253	18,601,241	5,230,007
<b>Total Revenues</b>	<u>\$56,324,593</u>	<u>\$7,943,947</u>	<u>\$126,572,761</u>	<u>\$15,685,320</u>
<b>Expenditures:</b>				
<b>Personnel</b>	\$26,460,177	\$5,165,419	\$66,624,257	\$13,491,988
<b>Commodities</b>	\$1,859,091	\$392,986	5,045,782	921,210
<b>Services</b>	\$15,498,345	\$2,939,522	39,021,212	7,391,493
<b>Capital outlay</b>	\$6,333,051	\$145,479	6,705,399	160,902
<b>Transfers</b>	\$2,697,223	\$1,487,820	4,262,722	1,564,011
<b>Bond and debt service</b>	\$5,139,133	\$47,450	5,619,693	47,925
<b>Bad debt expense</b>	\$340,000	\$0	540,000	0
<b>Total Expenditures</b>	<u>\$58,327,020</u>	<u>\$10,178,676</u>	<u>\$127,819,065</u>	<u>\$23,577,529</u>

## NOTES:

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**JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR**

**Champaign County Quarterly Financial Report**

For the 3 months ended March 31, 2017

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

<b>Revenue Source</b>	<b>FY 2016</b>	<b>FY 2017</b>
NH Care - Medicaid	\$921,790	\$906,237
IL DCEO-LIHEAP Weatherztn	611,044	863,781
HHS Head Start Grant	813,663	816,899
Motor Fuel Tax	715,347	734,269
Income Tax	318,420	598,128

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

<b>Revenue Source</b>	<b>FY 2016</b>	<b>FY 2017</b>
Income Tax	\$318,420	\$598,128
1/4% Sales Tax (All County)	539,355	543,631
Revenue Stamps	213,779	281,659
Circuit Clerk Fees	242,544	226,251
State Reimbursement	192,084	192,585

**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	\$921,790	\$906,237
NH Care - Private Pay	465,422	392,859
NH Care - Medicare A	211,331	213,978
NH Care - Private Insurance	139,144	163,482
NH Care - Vet Adm Patients	89,212	114,840

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

<b>Monthly Warrants Paid</b>	<b>FY 2016</b>	<b>FY 2017</b>
January	\$13,347,279	\$12,961,968
February	7,882,869	10,477,819
March	4,912,460	7,637,104

**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	\$4,805,523	\$5,688,316
Health/Life Insurance	2,404,048	2,955,891
Contributions/Grants	1,527,384	1,763,573
Sheriff Full Time Employees	1,270,951	1,401,375
Energy Assistance	432,823	1,039,230

**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	\$2,511,926	\$2,998,955
Sheriff Full Time Employees	1,270,951	1,401,375
Health/Life Insurance	725,725	768,985
Medical/Dental/Mental Health Services	61,087	249,851
Document Stamps	120,000	200,000

**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	\$754,923	\$795,005
No Benefit Full Time Employees	266,138	303,527
Health/Life Insurance	181,046	174,979
Professional Services	177,365	308,107
Overtime	113,641	172,648
Contract Nursing **	0	0

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

NOTES:

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